

buck

**GASB 43/45
Actuarial Valuation at 7/1/2009**

**of The State of Louisiana
Post-Retirement Benefit Plan**

for the Office of Group Benefits

April 2010

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OVERVIEW

This report presents plan liabilities and costs calculated pursuant to Statement Nos. 43 [*Financial Reporting for Postemployment Benefit Plans Other Than Pensions* (GASB 43)] and 45 [*Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* (GASB 45)] of the Governmental Accounting Standards Board. The valuation was performed as of July 1, 2009.

POST-RETIREMENT BENEFIT PLAN

The State of Louisiana Post-Retirement Benefit Plan provides medical, prescription drug and life insurance benefits to retirees, disabled retirees, and their eligible dependents. Current employees, who participate in the health plan while active, are eligible for plan benefits if they retire under an approved Statewide Retirement System (State, Teachers, Schools and Police).

The amount of State health subsidy is based on hire date (before or after January 1, 2002) and service at retirement. For post-2001 hires, a “full subsidy” is provided after 20 years of service. A full subsidy constitutes a cost-sharing arrangement whereby the retiree is responsible for 25% of the total contribution rate. Pre 2002 hires who retire under the Plan pay 25% of the cost of coverage regardless of service.

KEY RESULTS

	<u>July 1, 2009</u>	<u>July 1, 2008</u>
Actuarial Firm	Buck Consultants	Mercer
Key Results (in \$1000s):		
Actuarial Accrued Liability (AAL)	\$10,915,009	\$13,727,374
Annual Required Contribution (ARC)	\$852,090	\$1,141,096
Census:		
Retirees and Survivors with Medical	28,988	28,211
Active Employees	<u>71,241</u>	<u>70,125</u>
Total Participants	100,229	98,336

Detailed results are provided in the *Valuation Results* section of the report. Appendix B offers graphic illustrations of key actuarial accrued liability cost components. Appendices C and D provide a graphic depiction of expected covered retiree lives and net State benefit costs over a 25-year projection.

CHANGES SINCE PRIOR VALUATION

The Actuarial Accrued Liability (AAL) has decreased significantly since the last valuation of the Plan, dropping from \$13.7 billion at July 1, 2008 to \$10.9 billion at July 1, 2009. Given that the AAL was projected to be \$14.6 billion at July 1, 2009 per the 2008 valuation, this represents a 25% decrease. The Annual Required Contribution (ARC) also decreased by 25% from \$1.14 billion for fiscal year ending 2009 to \$0.85 billion for fiscal year ending 2010.

A number of issues contributed to these gains, including:

- **Per Capita Costs** – The estimated current cost to provide retiree health benefits forms the basis of the actuarial valuation. Analysis of claims experience for the period July 1, 2007 to June 30, 2009 suggest that the per capita costs used for the prior valuation were overly conservative. Net State claims costs were estimated to be \$289 million for fiscal 2009 based on the prior valuation. Actual net State claims were only \$210 million.
- **Age Morbidity Factors** – The factors used to adjust per capita claims costs across ages were updated for the July 1, 2009 valuation. Medical and pre-Medicare Rx costs were adjusted using a generally accepted peer-reviewed age-morbidity curve (Jeffrey Petertil, North American Actuarial Journal). Based on claims experience, post-Medicare Rx costs were assumed to be level across all ages on and after age 65.
- **Demographic Assumptions** – Based on a review of experience, the Statewide Retirement System pension actuaries have updated demographic assumptions, such as retirement, turnover and mortality rates. The updated assumption set was used for this July 1, 2009 GASB 45 valuation.
- **Eligibility Change** – The Louisiana State Employees' Retirement System special eligibility rule allowing for retirement after attainment of age 50 with 10 years of service sunset at December 31, 2008. The effective eligibility rule applied in this valuation is based on retirement after attainment of age 60 with 10 years of service.
- **Service** – As Plan eligibility is contingent on retirement in a Statewide Retirement System scheme, credited pension service (when available) was used for the attribution of benefits under the Projected Unit Credit funding method used to value the Plan at July 1, 2009. It appears that actual and estimated hire dates were used for July 1, 2008 valuation attribution purposes. Please note that average active past service decreased from 13.0 years at July 1, 2008 to 11.5 years at July 1, 2009.

HEALTH CARE REFORM

In March 2010, the Patient Protection and Affordable Care Act (as modified by the Health Care and Education Reconciliation Act) was signed into law. A full understanding of the new law and its implications will require months of review along with significant regulatory guidance. This valuation was completed in large part prior to passage of the new law, and we have not explicitly made any adjustments to the values in this report due to any anticipated impact of healthcare reform.

**ACTUARIAL CERTIFICATION AND STATEMENT OF ACTUARIAL OPINION
APRIL 2010**

Buck Consultants, LLC (Buck) was retained by the Office of Group Benefits (OGB) to complete the July 1, 2009 actuarial valuation of The State of Louisiana Post-Retirement Benefit Plan. Key results of the valuation are presented in this report, which reflects plan liabilities and costs calculated pursuant to Statement Nos. 43 [*Financial Reporting for Postemployment Benefit Plans Other Than Pensions* (GASB 43)] and 45 [*Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* (GASB 45)] of the Governmental Accounting Standards Board.

Data Used

This valuation was performed using employee census data, enrollment data, claims, premiums, participant contributions, and plan provision information provided by personnel of the OGB, or by agencies and Retirement System personnel as directed by OGB personnel. Buck did not audit these data, although they were reviewed for reasonability. The results of the valuation are dependent on the accuracy of the data.

Valuation Date

Census data was collected as of July 1, 2009, with claims and premium information reviewed for the period July 1, 2007 through June 30, 2009. Results were calculated at July 1, 2009 and used for determination of the Annual Required Contribution (ARC) for fiscal 2010.

Scope

This valuation evaluated The State of Louisiana Post-Retirement Benefit Plan. The State may offer other postemployment benefits that warrant measurement under GASB 45. However, the scope of this valuation is limited to the State's postretirement health and welfare benefit program as described in this report.

Purpose of This Report

This report has been prepared at the request of the OGB, for use in financial reporting. Buck's work product was prepared exclusively for the use or benefit of the OGB for purposes of the Plan and the State's financial statements under GASB 43 and 45. The results may not be appropriate for other purposes, such as analyzing proposed design alternatives. It is a complex, technical analysis that assumes a high level of knowledge concerning the State's operations, and uses data provided by OGB and others, which Buck has not audited. The undersigned actuaries are available to answer any questions regarding Buck's work product.

Actuarial Status of the Plan

The assumptions used for financial accounting purposes were chosen by the plan sponsor. The undersigned actuaries worked with the plan sponsor on assumption selection and the actuaries believe that the assumptions used in this valuation are reasonable for the purposes stated. Given the economic assumptions selected, the costs and actuarial exhibits presented in this report have been prepared in accordance with Generally Accepted Accounting Practices and the requirements of GASB 43 and 45.

The undersigned actuaries have not evaluated the demographic assumptions used in the valuation that are based on the assumptions used in the valuation of the Louisiana State Retirement System plans, but understand that those assumptions have been developed by other qualified actuaries based on the experience of the System. The actuaries issuing this analysis have developed additional assumptions based on experience of the medical benefit arrangements valued, and feel that these additional assumptions are reasonable for this purpose.

While the actuaries believe that the assumptions are reasonable for financial reporting purposes, it should be understood that there is a range of assumptions that could be deemed reasonable that would yield different results. Moreover, while the actuaries consider the assumption set to be reasonable based on prior plan experience, it should be understood that future plan experience may differ considerably from what has been assumed.

Based on the foregoing, the cost results and actuarial exhibits presented here were determined on a consistent and objective basis in accordance with applicable Actuarial Standards of Practice and generally accepted actuarial procedures. They fully and fairly disclose the actuarial position of the Plan based on the employee and plan cost data submitted, and the assumptions selected by the plan sponsor.

We are members of the American Academy of Actuaries and meet its Qualification Standards to render this actuarial opinion.

Buck Consultants, LLC



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**The State of Louisiana Post-Retirement Benefit Plan
 GASB 45 Valuation as of July 1, 2009**

Valuation Results

Actuarial Costs and Liabilities

(thousands)

Valuation Date	<u>July 1, 2009</u>	<u>July 1, 2008</u>
Funded Status of the Plan		
Actuarial Accrued Liability (AAL)	\$10,915,009	\$13,727,374
Actuarial Value of Assets	\$0	\$0
Unfunded AAL (UAAL)	<u>\$10,915,009</u>	<u>\$13,727,374</u>
Annual Required Contribution (ARC)		
Amortization of UAAL	\$417,081	
Normal Cost	\$407,139	
Interest Cost	\$27,870	
Total ARC	<u>\$852,090</u>	\$1,141,096
Net OPEB Obligation (NOO)		
NOO at beginning of year	\$1,847,019	
NOO for exiting agencies ^[1]	\$828	
Remaining NOO at beginning of year	<u>\$1,846,191</u>	\$913,838
Annual OPEB Cost (AOC)		
ARC	\$852,090	\$1,141,096
ARC Adjustment	(\$70,546)	(\$34,836)
Interest on NOO at beginning of year	\$73,848	\$36,464
Total AOC	<u>\$855,392</u>	<u>\$1,142,724</u>
Expected State Contributions		
Pay-go Costs for year	\$254,949	\$209,543
Pre-Funding for year	\$0	\$0
Total State Contributions	<u>\$254,949</u>	<u>\$209,543</u>
NOO at end of year (projected)	\$2,446,634	\$1,847,019

^[1] Agencies 0100, 1502, 4025, 8110 and 8430 are not included agencies as of Fiscal Year End 2010. However, they had a 2009 OPEB liability balance.

**The State of Louisiana Post-Retirement Benefit Plan
GASB 45 Valuation as of July 1, 2009**

Valuation Results

Actuarial Costs and Liabilities

(thousands)

Valuation Date Benefit	July 1, 2009		
	Medical	Life	Total
Actuarial Accrued Liability			
State	\$8,571,720	\$529,360	\$9,101,080
Teachers	\$1,389,409	\$117,896	\$1,507,305
School	\$17,934	\$735	\$18,669
Police	\$276,680	\$11,275	\$287,955
Total AAL	\$10,255,743	\$659,266	\$10,915,009
Normal Cost			
State	\$320,811	\$12,202	\$333,013
Teachers	\$57,156	\$2,280	\$59,436
School	\$559	\$19	\$578
Police	\$13,876	\$236	\$14,112
Total Normal Cost	\$392,402	\$14,737	\$407,139
Expected Pay-go Costs			
State	\$191,021	\$14,569	\$205,590
Teachers	\$37,308	\$4,630	\$41,938
School	\$299	\$11	\$310
Police	\$6,836	\$275	\$7,111
Total Expected Pay-go Costs	\$235,464	\$19,485	\$254,949

Projection	AAL 7/2009	Normal Cost	Pay-go Costs	Interest	AAL 7/2010
State	\$9,101,080	\$333,013	(\$205,590)	\$373,252	\$9,601,755
Teachers	\$1,507,305	\$59,436	(\$41,938)	\$61,831	\$1,586,634
School	\$18,669	\$578	(\$310)	\$764	\$19,701
Police	\$287,955	\$14,112	(\$7,111)	\$11,940	\$306,896
Total	\$10,915,009	\$407,139	(\$254,949)	\$447,787	\$11,514,986

**The State of Louisiana Post-Retirement Benefit Plan
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Valuation Results

Summary of Actuarial Assumptions and Methods

Valuation Date	July 1, 2009	July 1, 2008
Discount Rate	4.00%	4.00%
Salary Scale	5.00%	5.00%
Payroll Growth	3.00%	3.00%
Actuarial Cost Method Attribution	Projected Unit Credit To retirement date	Projected Unit Credit To retirement date
Amortization of UAAL	Level % pay, open, 30 years	Level % pay, open, 30 years
Funding Policy	No pre-funding, pay-go only	No pre-funding, pay-go only

Healthcare Trend Rates

<u>FYB</u>	<u>Pre-Medicare</u>	<u>Medicare</u>	<u>Pre-Medicare</u>	<u>Medicare</u>
2008			9.0%	10.1%
2009	8.5%	9.6%	8.5%	9.6%
2010	8.0%	9.1%	8.0%	9.1%
2011	7.5%	8.6%	7.5%	8.6%
2012	7.0%	8.1%	7.0%	8.1%
2013	6.5%	7.6%	6.5%	7.6%
2014	6.0%	7.1%	6.0%	7.1%
2015	5.5%	6.6%	5.5%	6.6%
2016	5.4%	6.3%	5.4%	6.3%
2017	5.3%	6.0%	5.3%	6.0%
2018	5.2%	5.8%	5.2%	5.8%
2019	5.1%	5.5%	5.1%	5.5%
2020	5.0%	5.3%	5.0%	5.3%
2021+	5.0%	5.0%	5.0%	5.0%

Per capita healthcare costs are expected to increase with healthcare trend rates. Premium contributions are expected to remain at the current level during 2010-2011 and increase with healthcare trend rates thereafter.

Administrative Expenses Included in Per Capita Costs

**The State of Louisiana Post-Retirement Benefit Plan
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Valuation Results

Summary of Actuarial Assumptions and Methods

Valuation Date	July 1, 2009	July 1, 2008
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Per Capita Medical Costs at Age 65

Plan	Pre-Medicare	Medicare	Pre-Medicare	Medicare
OGB PPO	\$10,626	\$953	\$11,548	\$3,229
Humana HMO	\$10,213	\$2,106	\$11,462	\$4,404
United EPO	\$12,389	\$2,006	\$14,148	\$4,290

Per Capita Prescription Drug Costs at Age 65

	\$2,678	\$2,678	Included Above	
Medicare Advantage				
Humana FFS	N/A	\$1,980	N/A	\$2,088
Humana HMO	N/A	\$1,788	N/A	\$1,644
Peoples Health	N/A	\$1,704	N/A	\$1,704
Secure Horizons	N/A	\$2,382	N/A	N/A
Vantage	N/A	\$2,376	N/A	\$1,680
Universal American	N/A	N/A	N/A	\$1,603
United Healthcare	N/A	N/A	N/A	\$3,053

Age Morbidity Factors (basis for Adjusting Per Capita Costs from Age 65)

July 1, 2009			July 1, 2008	
Ages	Medical	RX	Ages	
Under 21	0.0%	0.0%	Under 21	0.5%
21 - 25	0.0%	0.0%	21 - 25	2.0%
26 - 30	0.0%	0.0%	26 - 30	2.0%
31 - 35	0.0%	0.0%	31 - 35	3.0%
36 - 40	0.0%	0.0%	36 - 40	3.0%
41 - 45	2.5%	2.5%	41 - 45	4.0%
46 - 49	2.5%	2.5%	46 - 50	4.0%
50 - 54	3.3%	3.3%	51 - 55	4.0%
55 - 59	3.6%	3.6%	56 - 60	4.0%
60 - 64	4.2%	4.2%	61 - 65	3.0%
65 - 69	3.0%	0.0%	66 - 70	3.0%
70 - 74	2.5%	0.0%	71 - 75	2.0%
75 - 79	2.0%	0.0%	76 - 80	2.0%
80 - 84	1.0%	0.0%	81 - 85	1.0%
85 - 89	0.5%	0.0%	86 - 90	1.0%
90 +	0.0%	0.0%	95 +	0.1%

The State of Louisiana Post-Retirement Benefit Plan
GASB 45 Valuation as of July 1, 2009 **Valuation Results**
Summary of Actuarial Assumptions and Methods

Valuation Date	July 1, 2009	July 1, 2008
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% of Retiring Actives Electing Coverage:

Medical Plan:

Eligible Retiree	100%	100%
% Male Retirees Covering a Spouse	40%	40%
% Female Retirees Covering a Spouse	40%	40%
Husbands Older Than Wives by	3 years	3 years
Life Insurance Plan	100%	100%

Assumed election:	60% of future retirees are assumed to elect medical coverage under the HMO, 20% PPO and 20% EPO.	Current employees are assumed to be covered by the same plan their entire careers.
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Mortality Table	RP-2000 combined healthy	RP-2000 combined healthy projected to 2007 with AA
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Sample Retirement Rates

<u>Age</u>	<u>State</u>	<u>Teachers</u>	<u>State</u>	<u>Teachers</u>
45	25%	3%	0%	3%
50	26%	3%	35%	3%
55	26%	20%	35%	23%
60	26%	28%	26%	26%
65	30%	33%	36%	33%
70	25%	34%	25%	36%
75	100%	100%	100%	100%

Sample Ultimate Withdrawal Rates

<u>Age</u>	<u>State</u>	<u>Teachers</u>	<u>State</u>	<u>Teachers</u>
20	30%	10%	21%	10%
25	20%	13%	16%	7%
30	15%	13%	12%	8%
35	14%	9%	9%	5%
40	8%	6%	5%	3%
45	5%	4%	3%	2%
50	4%	3%	3%	2%
55	4%	4%	2%	2%
60	3%	4%	2%	2%
65	2%	4%	2%	2%

Detailed Retirement and Withdrawal tables are provided in Appendix A.

**The State of Louisiana Post-Retirement Benefit Plan
 GASB 45 Valuation as of July 1, 2009**

Valuation Results

Summary of Plan Provisions

Plan Eligibility Age & Service

	<u>State</u>	<u>Teachers</u>	<u>Schools</u>	<u>Police</u>
Normal retirement	60 & 10	65 & 20 55 & 25 0 & 30	60 & 10 55 & 25 0 & 30	50 & 10 0 & 25 mandatory at age 65
Early, reduced pension	0 & 20	0 & 20	0 & 20	
Grandfathered, if hired prior	<u>7/1/2006</u> 60 & 10 55 & 25 0 & 30	<u>7/1/1999</u> 60 & 5 0 & 20		<u>9/8/1978</u> 0 & 20
Disability	0 & 10	0 & 5	0 & 10	0 & 5

An active employee, covered by the active health plan immediately prior to retirement, is eligible for retiree medical and life insurance benefits if they retire under a Statewide Retirement System (State, Teachers, Schools and Police).

Note: This valuation does not reflect DROP program retirements or benefits for vested terminations.

Life Insurance Benefits

	Basic
Under age 65	\$5,000
Ages 65-70	\$4,000
After age 70	\$3,000

Additional supplemental life based on pay at retirement is available.

Spouse life insurance amounts of \$1,000, \$2,000 or \$4,000 are available.

Retiree pays \$0.50 for each \$1,000 of life insurance.
 Retiree pays \$0.88 for each \$1,000 of spouse life insurance.

**The State of Louisiana Post-Retirement Benefit Plan
GASB 45 Valuation as of July 1, 2009**

Valuation Results

Summary of Plan Provisions

Medical Benefits

Retirees have a choice between the OGB PPO, Humana HMO and United EPO.

	<u>PPO</u>	<u>EPO</u>	<u>HMO</u>
Plan year deductible	\$300 per individual	\$300 per individual non-copay services	None
Maximum out-of-pocket annual expense	\$2000 per person	N/A	\$1000 per person/\$3000 per family
Lifetime maximum	\$5,000,000	\$5,000,000	\$5,000,000
Office visits	Member pays 20%	\$15 PCP/\$25 specialist	\$15 PCP/\$25 specialist
Inpatient hospital	Member pays 20%	\$100 per day, maximum \$300 per admission	\$100 per day, maximum \$300 per admission
Prescription Drugs	Member pays 50%; max \$50 per 30-day fill; after \$1200 per person per plan year, co-pay \$15 brand, \$0 generic Administered by Catalyst Rx		

Retirees post-Medicare can also choose one of the following Medicare Advantage Plans:

- Humana FFS
- Humana HMO
- Peoples Health
- Secure Horizons
- Vantage

Surviving Spouse Coverage

Surviving spouses are eligible to continue coverage for their lifetime.

**The State of Louisiana Post-Retirement Benefit Plan
 GASB 45 Valuation as of July 1, 2009**

Valuation Results

Summary of Plan Provisions

Retiree Contributions

Employees hired before January 2, 2002 pay approximately 25% of the cost of coverage (except single retirees under age 65 pay approximately 25% of the **active** employee cost).

Employees hired on or after January 1, 2002 pay a percentage of the total contribution rate based on the following schedule:

<u>Service</u>	<u>Contribution Percentage</u>
Under 10 years	81%
10-14 years	62%
15-19 years	44%
20+ years	25%

Total monthly per capita premium equivalent rates for 2009-2010 are shown in the table below:

	<u>PPO</u>	<u>HMO</u>	<u>EPO</u>
Single Active	\$558.64	\$536.36	\$581.04
Retired without Medicare			
Single	\$1,039.28	\$997.72	\$1,080.80
With Spouse	\$1,835.20	\$1,761.72	\$1,908.56
Retired with 1 Medicare			
Single	\$337.96	\$324.44	\$351.48
With Spouse	\$1,248.72	\$1,198.68	\$1,298.64
Retired with 2 Medicare			
Single	\$337.96	\$324.44	\$351.48
With Spouse	\$607.48	\$583.16	\$631.72

All members who retire on or after July 1, 1997 must have Medicare Parts A and B in order to qualify for the reduced premium rate.

**The State of Louisiana Post-Retirement Benefit Plan
GASB 45 Valuation as of July 1, 2009**

Valuation Results

Summary of Plan Provisions

Retiree Contributions

Total monthly premium rates for the Medicare Supplement Plans are:

	<u>1 Medicare</u>	<u>2 Medicare</u>
Humana FFS	\$165.00	\$330.00
Humana HMO	\$149.00	\$298.00
Peoples Health	\$142.00	\$284.00
Secure Horizons	\$198.00	\$396.00
Vantage	\$165.00	\$330.00

Summary of Census Information

As Plan eligibility is contingent on retirement in a Statewide Retirement System scheme, pension credited service (when available) was used for the attribution of benefits under the Projected Unit Credit funding method used to value the Plan. When not available, hire date information was used in place of pension credited service.

3,698 active participants did not have any hire date or pension credited service provided. Dates of hire for these participants were estimated as follows:

- Active participants, included agencies, university: average age at hire was set equal to age 34, but no later than July 1, 2009.
- Active participants, included agencies, non-university: average age at hire was set equal to age 33 but no later than January 1, 2000.

**The State of Louisiana Post-Retirement Benefit Plan
GASB 45 Valuation as of July 1, 2009**

Valuation Results

Summary of Census Information

Valuation Date	July 1, 2009			July 1, 2008
	< Age 65	> Age 65	Total	Total
Active Participant Counts				
State	54,976	1,514	56,490	57,634
Teachers	12,858	788	13,646	12,237
School	78	0	78	105
Police	1,025	2	1,027	149
Total	68,937	2,304	71,241	70,125
Average Active Age				
State	44.9	68.8	45.6	45.3
Teachers	45.0	68.6	46.3	47.0
School	50.1	0.0	50.1	51.9
Police	38.6	67.0	38.7	42.2
Total	44.8	68.7	45.6	45.5
Average Active Service				
State			11.9	12.9
Teachers			10.4	12.9
School			17.7	16.7
Police			9.1	14.1
Total			11.5	13.0
Inactive Participants with OGB Medical Coverage				
Participant Counts				
Retirees and survivors	10,442	18,546	28,988	28,211
Covered spouses	4,321	5,693	10,014	[1]
Total	14,763	24,239	39,002	
Average Age				
Retirees and survivors	59.0	75.6	69.7	
Covered spouses	57.9	73.2	66.6	
Total	58.7	75.1	68.9	

[1] The prior actuary reported 15,567 spouses as of July 1, 2008. However, it is not clear how many of these were valued with OGB medical coverage

**The State of Louisiana Post-Retirement Benefit Plan
GASB 45 Valuation as of July 1, 2009**

Valuation Results

Summary of Census Information

Valuation Date	Active Employees		Retirees	
	<u>July 1, 2009</u>	<u>July 1, 2008</u>	<u>July 1, 2009</u>	<u>July 1, 2008</u>
Participant Counts				
OGB Plans				
OGB PPO	8,823	9,526	17,439	17,904
United EPO	11,425	11,193	2,892	2,660
Humana HMO	35,352	33,834	6,988	6,419
Medicare Advantage Plans				
Humana FFS			131	147
Humana HMO			537	501
People's Health			99	72
Vantage			836	421
Secure Horizons			66	N/A
Universal American			N/A	21
United Healthcare			N/A	66
Total Covered	55,600	54,553	28,988	28,211
No OGB Plan				
Definity	11,588	11,177	1,373	1,202
No Health Plan	4,053	4,395	5,168	5,252
Total Not Covered	15,641	15,572	6,541	6,454
Grand Total	71,241	70,125	35,529	34,665

Definity participants do not have a medical liability under this OGB plan.

**The State of Louisiana Post-Retirement Benefit Plan
 GASB 45 Valuation as of July 1, 2009**

Appendix A

Appendix - Actuarial Demographic Tables
Louisiana State Employees' Retirement System

Age	Death Male	Death Female	Disab Rates	Term Rates	Ret Rates
18	0.000316	0.000188	0.0000	0.06	0.00
19	0.000331	0.000190	0.0000	0.18	0.00
20	0.000345	0.000191	0.0000	0.30	0.00
21	0.000357	0.000192	0.0000	0.27	0.00
22	0.000366	0.000194	0.0000	0.20	0.00
23	0.000373	0.000197	0.0000	0.20	0.00
24	0.000376	0.000201	0.0000	0.20	0.00
25	0.000376	0.000207	0.0000	0.20	0.00
26	0.000378	0.000214	0.0000	0.20	0.00
27	0.000382	0.000223	0.0000	0.18	0.00
28	0.000393	0.000235	0.0000	0.17	0.00
29	0.000412	0.000248	0.0000	0.16	0.00
30	0.000444	0.000264	0.0001	0.15	0.00
31	0.000499	0.000307	0.0001	0.15	0.00
32	0.000562	0.000350	0.0001	0.13	0.00
33	0.000631	0.000394	0.0001	0.12	0.00
34	0.000702	0.000435	0.0001	0.11	0.00
35	0.000773	0.000475	0.0002	0.14	0.00
36	0.000841	0.000514	0.0002	0.11	0.00
37	0.000904	0.000554	0.0007	0.10	0.00
38	0.000964	0.000598	0.0007	0.10	0.00
39	0.001021	0.000648	0.0008	0.10	0.00
40	0.001079	0.000706	0.0013	0.08	0.25
41	0.001142	0.000774	0.0020	0.08	0.25
42	0.001215	0.000852	0.0015	0.07	0.25
43	0.001299	0.000937	0.0020	0.06	0.25
44	0.001397	0.001029	0.0022	0.06	0.25
45	0.001508	0.001124	0.0022	0.05	0.25
46	0.001616	0.001223	0.0021	0.05	0.25
47	0.001734	0.001326	0.0030	0.05	0.25
48	0.001860	0.001434	0.0025	0.05	0.26
49	0.001995	0.001550	0.0032	0.05	0.21
50	0.002138	0.001676	0.0041	0.04	0.26
51	0.002449	0.001852	0.0052	0.04	0.30
52	0.002667	0.002018	0.0031	0.04	0.35
53	0.002916	0.002207	0.0045	0.04	0.34
54	0.003196	0.002424	0.0050	0.04	0.30
55	0.003624	0.002717	0.0040	0.04	0.26
56	0.004200	0.003090	0.0053	0.04	0.33
57	0.004693	0.003478	0.0045	0.04	0.31
58	0.005273	0.003923	0.0040	0.03	0.60
59	0.005945	0.004441	0.0001	0.03	0.30
60	0.006747	0.005055	0.0000	0.03	0.26
61	0.007676	0.005814	0.0000	0.03	0.24

**The State of Louisiana Post-Retirement Benefit Plan
 GASB 45 Valuation as of July 1, 2009**

Appendix A

Appendix - Actuarial Demographic Tables

Louisiana State Employees' Retirement System

Age	Death Male	Death Female	Disab Rates	Term Rates	Ret Rates
62	0.008757	0.006657	0.0000	0.03	0.27
63	0.010012	0.007648	0.0000	0.03	0.51
64	0.011280	0.008619	0.0000	0.02	0.28
65	0.012737	0.009706	0.0000	0.02	0.30
66	0.014409	0.010954	0.0000	0.02	0.31
67	0.016075	0.012163	0.0000	0.02	0.23
68	0.017871	0.013445	0.0000	0.02	0.23
69	0.019802	0.014860	0.0000	0.02	0.25
70	0.022206	0.016742	0.0000	0.02	0.25
71	0.024570	0.018579	0.0000	0.02	0.25
72	0.027281	0.020665	0.0000	0.02	0.40
73	0.030387	0.022970	0.0000	0.02	0.50
74	0.033900	0.025458	0.0000	0.02	0.99

In the first five years of service, termination rates are increased by the following factors:

	<u>Regular Members</u>
1st year	1.30x
2nd year	1.00x
3rd year	1.00x
4th year	1.00x
5th year	1.00x

**The State of Louisiana Post-Retirement Benefit Plan
 GASB 45 Valuation as of July 1, 2009**

Appendix A

Appendix - Actuarial Demographic Tables
Teachers' Retirement System of Louisiana

Age	Death Male	Death Female	Disab Rates	Term Rates	Ret Rates
18	0.000316	0.000188	0.0000	0.05	0.00
19	0.000331	0.000190	0.0000	0.05	0.00
20	0.000345	0.000191	0.0000	0.10	0.00
21	0.000357	0.000192	0.0000	0.09	0.00
22	0.000366	0.000194	0.0000	0.04	0.00
23	0.000373	0.000197	0.0001	0.07	0.00
24	0.000376	0.000201	0.0001	0.13	0.00
25	0.000376	0.000207	0.0001	0.13	0.00
26	0.000378	0.000214	0.0001	0.13	0.00
27	0.000382	0.000223	0.0001	0.13	0.00
28	0.000393	0.000235	0.0001	0.13	0.00
29	0.000412	0.000248	0.0001	0.13	0.00
30	0.000444	0.000264	0.0001	0.13	0.00
31	0.000499	0.000307	0.0003	0.11	0.00
32	0.000562	0.000350	0.0003	0.11	0.00
33	0.000631	0.000394	0.0003	0.10	0.00
34	0.000702	0.000435	0.0003	0.10	0.00
35	0.000773	0.000475	0.0006	0.09	0.00
36	0.000841	0.000514	0.0010	0.08	0.00
37	0.000904	0.000554	0.0007	0.07	0.00
38	0.000964	0.000598	0.0007	0.06	0.02
39	0.001021	0.000648	0.0011	0.06	0.04
40	0.001079	0.000706	0.0011	0.06	0.04
41	0.001142	0.000774	0.0013	0.05	0.03
42	0.001215	0.000852	0.0016	0.05	0.03
43	0.001299	0.000937	0.0016	0.05	0.03
44	0.001397	0.001029	0.0016	0.04	0.03
45	0.001508	0.001124	0.0022	0.04	0.03
46	0.001616	0.001223	0.0022	0.04	0.03
47	0.001734	0.001326	0.0022	0.04	0.03
48	0.001860	0.001434	0.0022	0.03	0.03
49	0.001995	0.001550	0.0022	0.03	0.03
50	0.002138	0.001676	0.0025	0.03	0.03
51	0.002449	0.001852	0.0025	0.03	0.03
52	0.002667	0.002018	0.0025	0.04	0.04
53	0.002916	0.002207	0.0030	0.04	0.05
54	0.003196	0.002424	0.0030	0.04	0.08
55	0.003624	0.002717	0.0040	0.04	0.20
56	0.004200	0.003090	0.0050	0.04	0.23
57	0.004693	0.003478	0.0055	0.04	0.25
58	0.005273	0.003923	0.0055	0.04	0.37
59	0.005945	0.004441	0.0055	0.04	0.28
60	0.006747	0.005055	0.0080	0.04	0.28
61	0.007676	0.005814	0.0050	0.04	0.28

**The State of Louisiana Post-Retirement Benefit Plan
 GASB 45 Valuation as of July 1, 2009**

Appendix A

**Appendix - Actuarial Demographic Tables
 Teachers' Retirement System of Louisiana**

Age	Death Male	Death Female	Disab Rates	Term Rates	Ret Rates
62	0.008757	0.006657	0.0035	0.04	0.28
63	0.010012	0.007648	0.0035	0.04	0.33
64	0.011280	0.008619	0.0035	0.04	0.33
65	0.012737	0.009706	0.0035	0.04	0.33
66	0.014409	0.010954	0.0020	0.04	0.40
67	0.016075	0.012163	0.0020	0.04	0.34
68	0.017871	0.013445	0.0020	0.04	0.34
69	0.019802	0.014860	0.0020	0.04	0.34
70	0.022206	0.016742	0.0020	0.04	0.34
71	0.024570	0.018579	0.0020	0.04	0.34
72	0.027281	0.020665	0.0020	0.04	0.50
73	0.030387	0.022970	0.0020	0.04	0.99
74	0.033900	0.025458	0.0020	0.04	0.99

In the first five years of service, termination rates are increased by the following factors:

	<u>Teachers</u>
1st year	1.00x
2nd year	1.15x
3rd year	1.20x
4th year	1.05x
5th year	1.00x

**The State of Louisiana Post-Retirement Benefit Plan
 GASB 45 Valuation as of July 1, 2009**

Appendix A

Appendix - Actuarial Demographic Tables

Louisiana School Employees' Retirement System

Age	Death Male	Death Female	Disab Rates	Term Rates	Ret Rates
18	0.000316	0.000188	0.0000	0.15	0.00
19	0.000331	0.000190	0.0000	0.15	0.00
20	0.000345	0.000191	0.0000	0.15	0.00
21	0.000357	0.000192	0.0000	0.15	0.00
22	0.000366	0.000194	0.0000	0.13	0.00
23	0.000373	0.000197	0.0000	0.13	0.00
24	0.000376	0.000201	0.0000	0.13	0.00
25	0.000376	0.000207	0.0000	0.10	0.00
26	0.000378	0.000214	0.0000	0.10	0.00
27	0.000382	0.000223	0.0000	0.10	0.00
28	0.000393	0.000235	0.0000	0.10	0.00
29	0.000412	0.000248	0.0000	0.10	0.00
30	0.000444	0.000264	0.0000	0.10	0.00
31	0.000499	0.000307	0.0000	0.10	0.00
32	0.000562	0.000350	0.0000	0.10	0.00
33	0.000631	0.000394	0.0000	0.10	0.00
34	0.000702	0.000435	0.0000	0.10	0.00
35	0.000773	0.000475	0.0010	0.07	0.00
36	0.000841	0.000514	0.0010	0.07	0.00
37	0.000904	0.000554	0.0010	0.07	0.00
38	0.000964	0.000598	0.0010	0.07	0.00
39	0.001021	0.000648	0.0010	0.07	0.00
40	0.001079	0.000706	0.0020	0.07	0.00
41	0.001142	0.000774	0.0020	0.06	0.00
42	0.001215	0.000852	0.0020	0.06	0.00
43	0.001299	0.000937	0.0040	0.06	0.00
44	0.001397	0.001029	0.0040	0.06	0.00
45	0.001508	0.001124	0.0040	0.06	0.00
46	0.001616	0.001223	0.0050	0.06	0.00
47	0.001734	0.001326	0.0060	0.04	0.90
48	0.001860	0.001434	0.0060	0.04	0.90
49	0.001995	0.001550	0.0060	0.04	0.68
50	0.002138	0.001676	0.0060	0.04	0.60
51	0.002449	0.001852	0.0060	0.04	0.60
52	0.002667	0.002018	0.0060	0.04	0.60
53	0.002916	0.002207	0.0060	0.04	0.60
54	0.003196	0.002424	0.0070	0.04	0.42
55	0.003624	0.002717	0.0070	0.04	0.42
56	0.004200	0.003090	0.0070	0.04	0.42
57	0.004693	0.003478	0.0060	0.04	0.42
58	0.005273	0.003923	0.0060	0.04	0.42
59	0.005945	0.004441	0.0050	0.04	0.35
60	0.006747	0.005055	0.0040	0.04	0.35
61	0.007676	0.005814	0.0040	0.04	0.35

**The State of Louisiana Post-Retirement Benefit Plan
 GASB 45 Valuation as of July 1, 2009**

Appendix A

Appendix - Actuarial Demographic Tables

Louisiana School Employees' Retirement System

Age	Death Male	Death Female	Disab Rates	Term Rates	Ret Rates
62	0.008757	0.006657	0.0040	0.04	0.25
63	0.010012	0.007648	0.0040	0.04	0.25
64	0.011280	0.008619	0.0040	0.04	0.25
65	0.012737	0.009706	0.0040	0.04	0.25
66	0.014409	0.010954	0.0040	0.04	0.25
67	0.016075	0.012163	0.0040	0.04	0.25
68	0.017871	0.013445	0.0040	0.04	0.25
69	0.019802	0.014860	0.0040	0.04	0.25
70	0.022206	0.016742	0.0040	0.04	0.25
71	0.024570	0.018579	0.0040	0.04	0.25
72	0.027281	0.020665	0.0040	0.04	0.25
73	0.030387	0.022970	0.0040	0.04	0.50
74	0.033900	0.025458	0.0040	0.04	0.99

In the first five years of service, termination rates are increased by the following factors:

	<u>School</u>
1st year	1.00x
2nd year	1.15x
3rd year	1.15x
4th year	1.00x
5th year	1.00x

**The State of Louisiana Post-Retirement Benefit Plan
 GASB 45 Valuation as of July 1, 2009**

Appendix A

Appendix - Actuarial Demographic Tables
Louisiana State Police Retirement System

Age	Death Male	Death Female	Disab Rates	Term Rates	Ret Rates
18	0.000316	0.000188	0.0020	0.03	0.00
19	0.000331	0.000190	0.0020	0.03	0.00
20	0.000345	0.000191	0.0020	0.03	0.00
21	0.000357	0.000192	0.0020	0.03	0.00
22	0.000366	0.000194	0.0020	0.03	0.00
23	0.000373	0.000197	0.0020	0.03	0.00
24	0.000376	0.000201	0.0020	0.03	0.00
25	0.000376	0.000207	0.0020	0.03	0.00
26	0.000378	0.000214	0.0020	0.03	0.00
27	0.000382	0.000223	0.0020	0.03	0.00
28	0.000393	0.000235	0.0020	0.03	0.00
29	0.000412	0.000248	0.0020	0.03	0.00
30	0.000444	0.000264	0.0020	0.03	0.00
31	0.000499	0.000307	0.0020	0.03	0.00
32	0.000562	0.000350	0.0020	0.03	0.00
33	0.000631	0.000394	0.0020	0.03	0.00
34	0.000702	0.000435	0.0020	0.03	0.00
35	0.000773	0.000475	0.0020	0.03	0.00
36	0.000841	0.000514	0.0020	0.03	0.00
37	0.000904	0.000554	0.0020	0.02	0.00
38	0.000964	0.000598	0.0020	0.02	0.00
39	0.001021	0.000648	0.0020	0.02	0.00
40	0.001079	0.000706	0.0020	0.02	0.00
41	0.001142	0.000774	0.0020	0.02	0.00
42	0.001215	0.000852	0.0020	0.02	0.00
43	0.001299	0.000937	0.0020	0.01	0.00
44	0.001397	0.001029	0.0020	0.01	0.00
45	0.001508	0.001124	0.0020	0.01	0.00
46	0.001616	0.001223	0.0020	0.01	0.00
47	0.001734	0.001326	0.0020	0.01	0.10
48	0.001860	0.001434	0.0020	0.01	0.10
49	0.001995	0.001550	0.0020	0.01	0.10
50	0.002138	0.001676	0.0020	0.01	0.25
51	0.002449	0.001852	0.0020	0.01	0.25
52	0.002667	0.002018	0.0020	0.01	0.27
53	0.002916	0.002207	0.0020	0.01	0.27
54	0.003196	0.002424	0.0020	0.01	0.27
55	0.003624	0.002717	0.0020	0.01	0.27
56	0.004200	0.003090	0.0020	0.01	0.42
57	0.004693	0.003478	0.0020	0.01	0.50
58	0.005273	0.003923	0.0020	0.01	0.50
59	0.005945	0.004441	0.0020	0.01	0.50
60	0.006747	0.005055	0.0020	0.01	0.50
61	0.007676	0.005814	0.0020	0.00	0.50

**The State of Louisiana Post-Retirement Benefit Plan
 GASB 45 Valuation as of July 1, 2009**

Appendix A

Appendix - Actuarial Demographic Tables

Louisiana State Police Retirement System

Age	Death Male	Death Female	Disab Rates	Term Rates	Ret Rates
62	0.008757	0.006657	0.0020	0.00	0.50
63	0.010012	0.007648	0.0020	0.00	0.99
64	0.011280	0.008619	0.0020	0.00	0.99
65	0.012737	0.009706	0.0000	0.00	0.99
66	0.014409	0.010954	0.0000	0.00	0.99
67	0.016075	0.012163	0.0000	0.00	0.99
68	0.017871	0.013445	0.0000	0.00	0.99
69	0.019802	0.014860	0.0000	0.00	0.99
70	0.022206	0.016742	0.0000	0.00	0.99
71	0.024570	0.018579	0.0000	0.00	0.99
72	0.027281	0.020665	0.0000	0.00	0.99
73	0.030387	0.022970	0.0000	0.00	0.99
74	0.033900	0.025458	0.0000	0.00	0.99

In the first five years of service, termination rates are increased by the following factors:

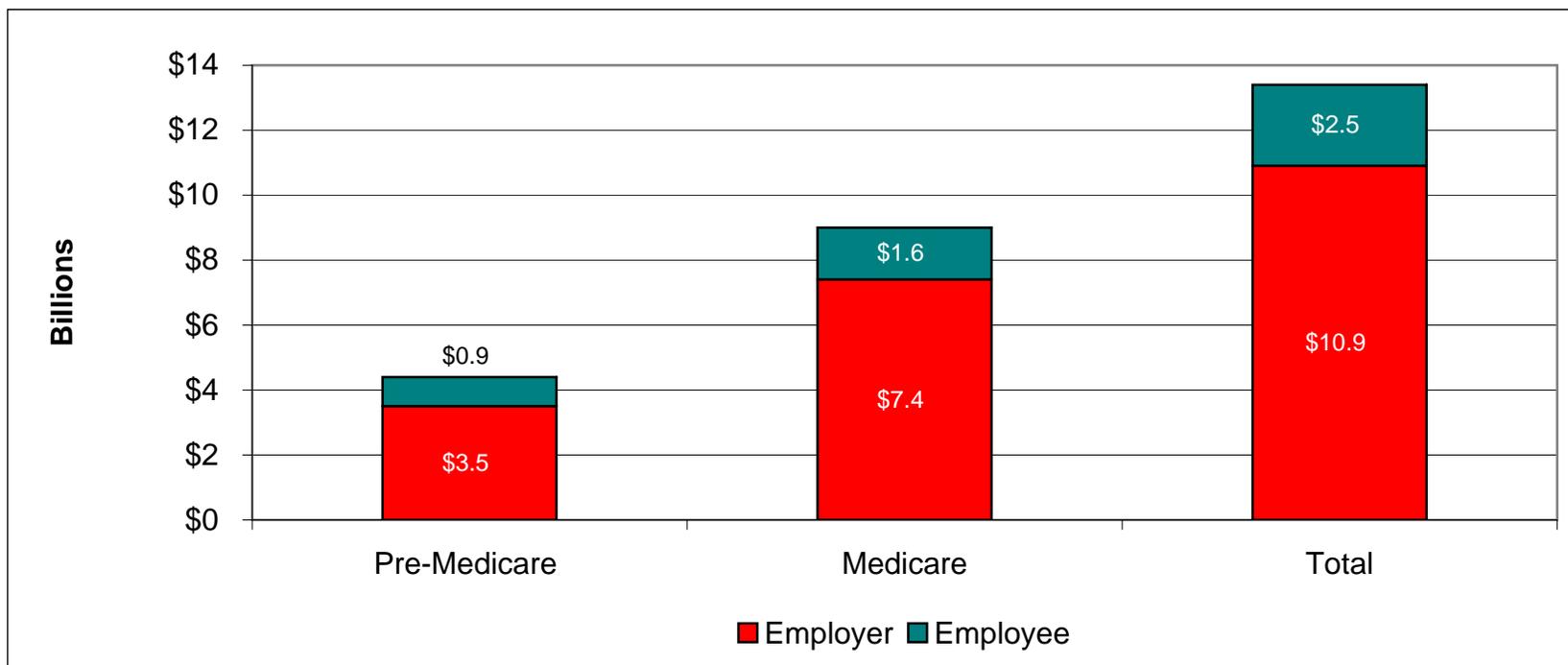
	<u>Police</u>
1st year	1.00x
2nd year	1.50x
3rd year	1.15x
4th year	1.00x
5th year	1.00x

The State of Louisiana Post-Retirement Benefit Plan

GASB 45 Valuation as of July 1, 2009

Appendix B

Actuarial Accrued Liability Cost Components: Employer / Employee Share
Amounts in Billions

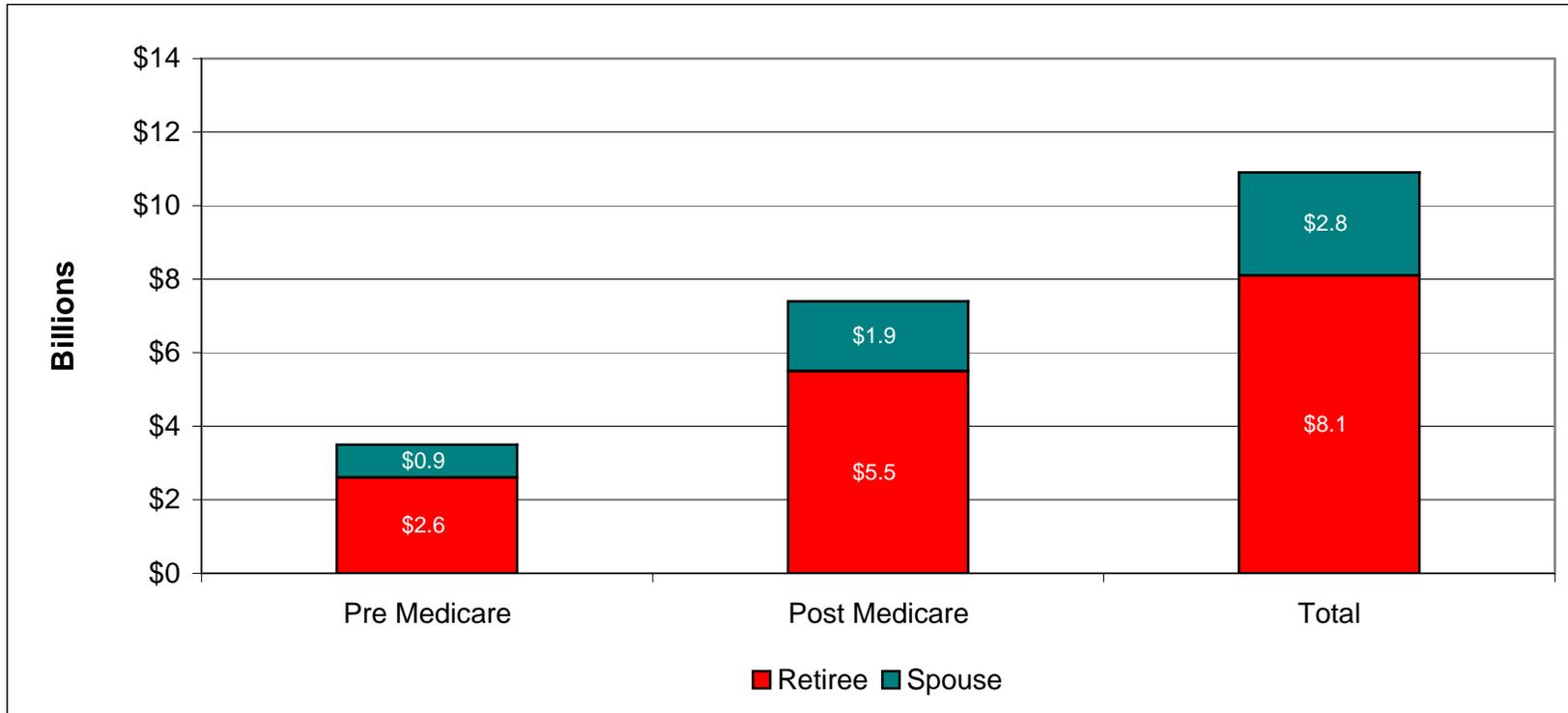


The employee medical costs presented above only include the employee portion of the premium. Employee out-of-pocket costs, such as copayments or deductibles, are not included.

**The State of Louisiana Post-Retirement Benefit Plan
GASB 45 Valuation as of July 1, 2009**

Appendix B

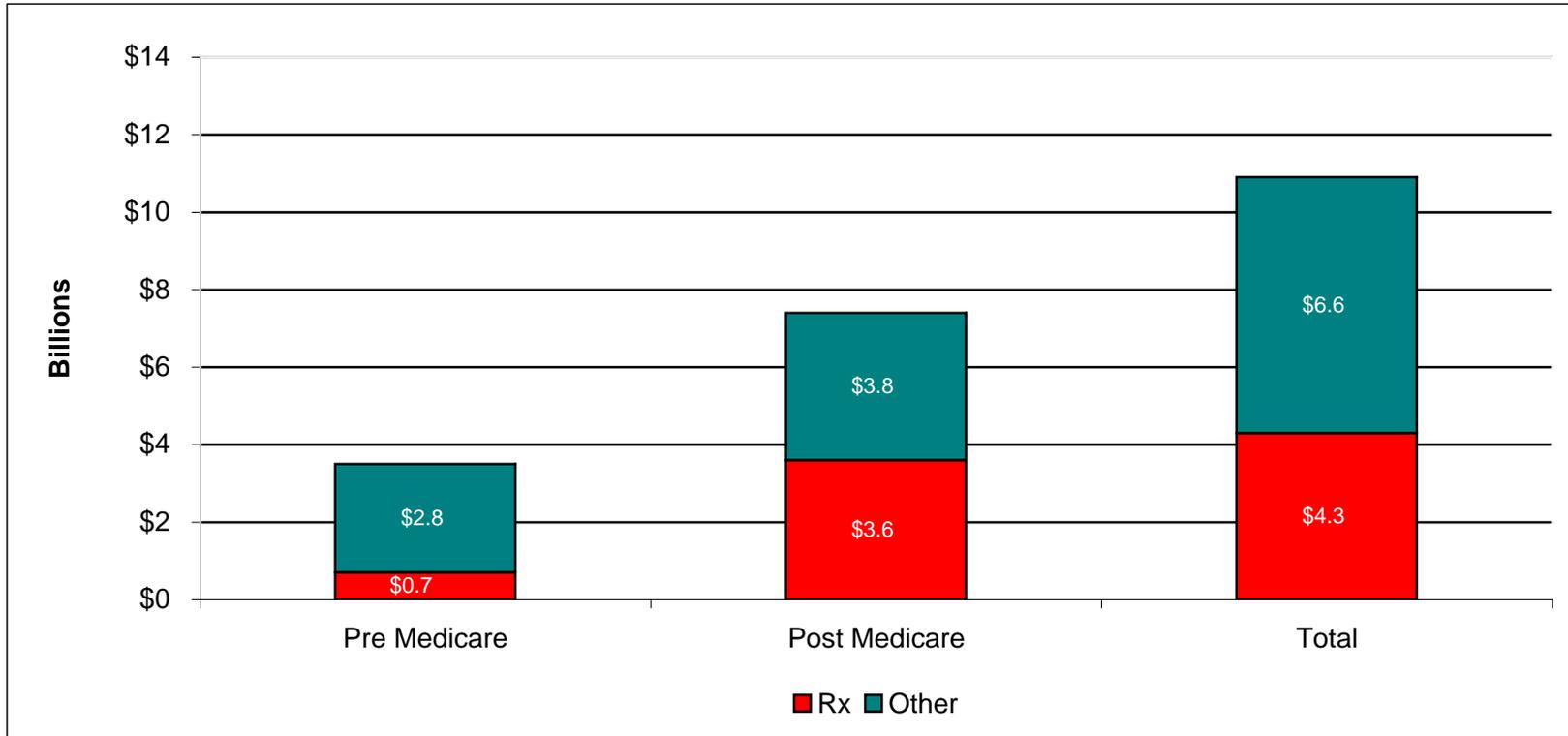
Actuarial Accrued Liability Cost Components: Spouse Coverage
Amounts in Billions



**The State of Louisiana Post-Retirement Benefit Plan
GASB 45 Valuation as of July 1, 2009**

Appendix B

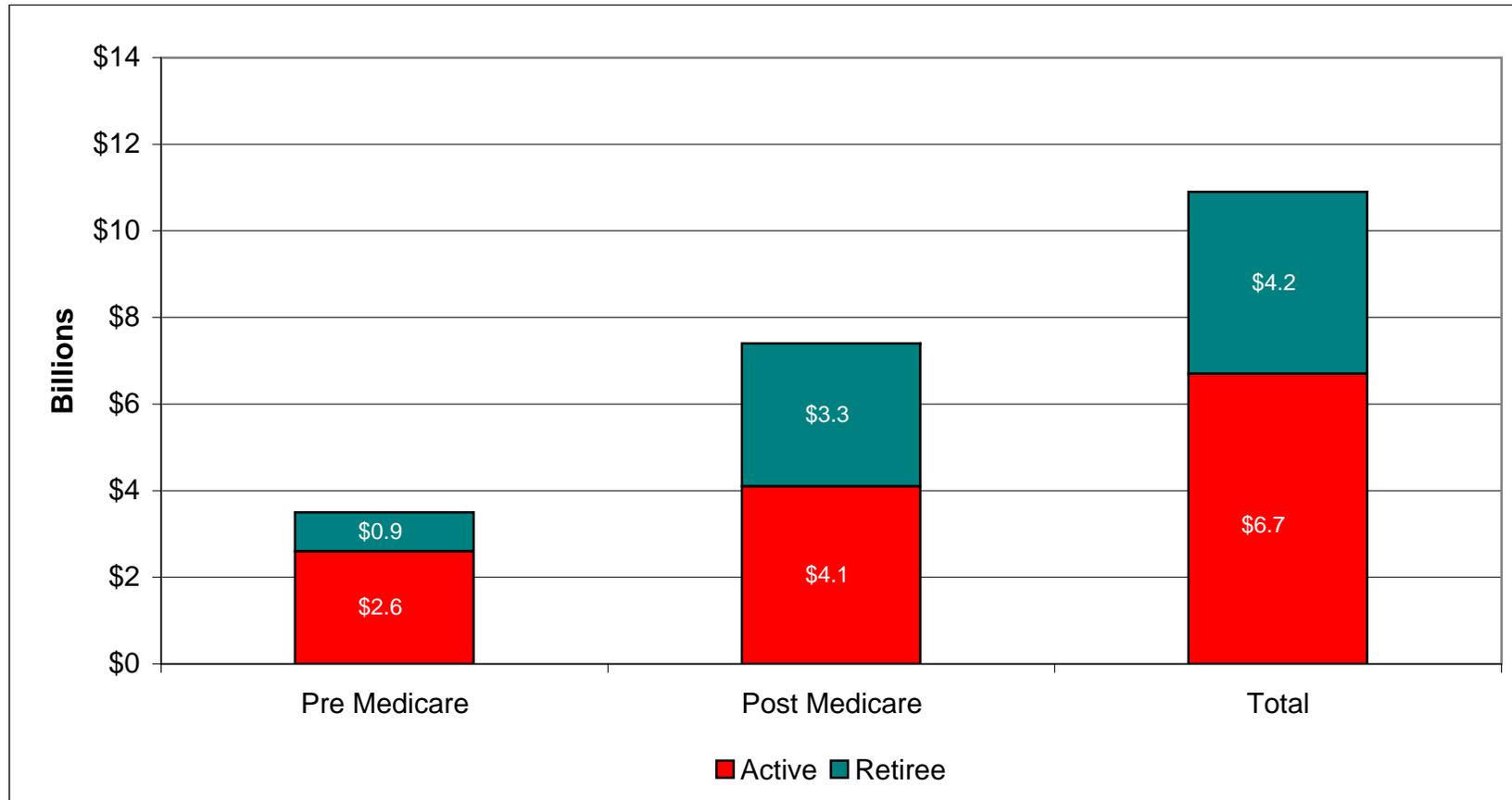
Actuarial Accrued Liability Cost Components: Rx
Amounts in Billions



**The State of Louisiana Post-Retirement Benefit Plan
GASB 45 Valuation as of July 1, 2009**

Appendix B

Actuarial Accrued Liability Cost Components: Participant Status
Amounts in Billions

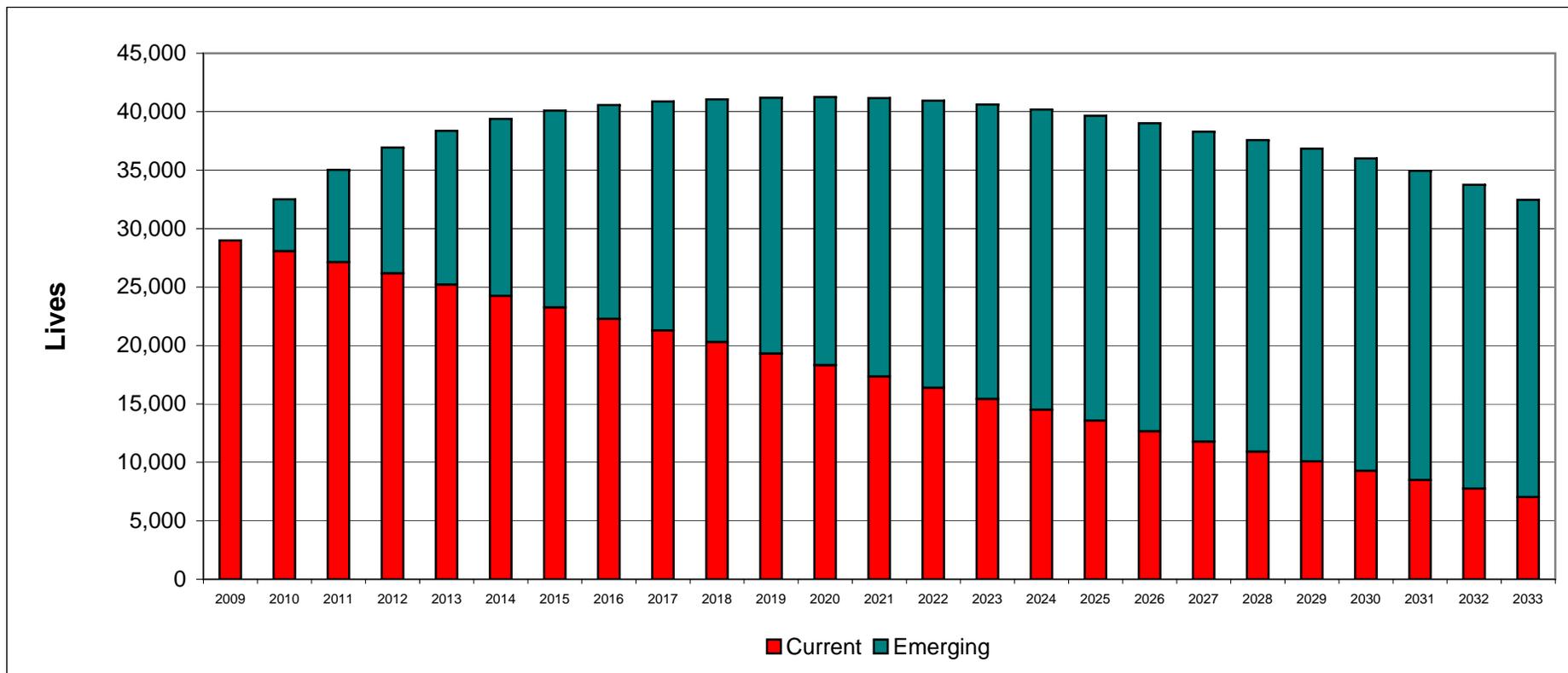


The State of Louisiana Post-Retirement Benefit Plan

GASB 45 Valuation as of July 1, 2009

Expected Retiree Lives with Medical Coverage - 25 Year Projection

Closed group basis: future new entrants are not assumed

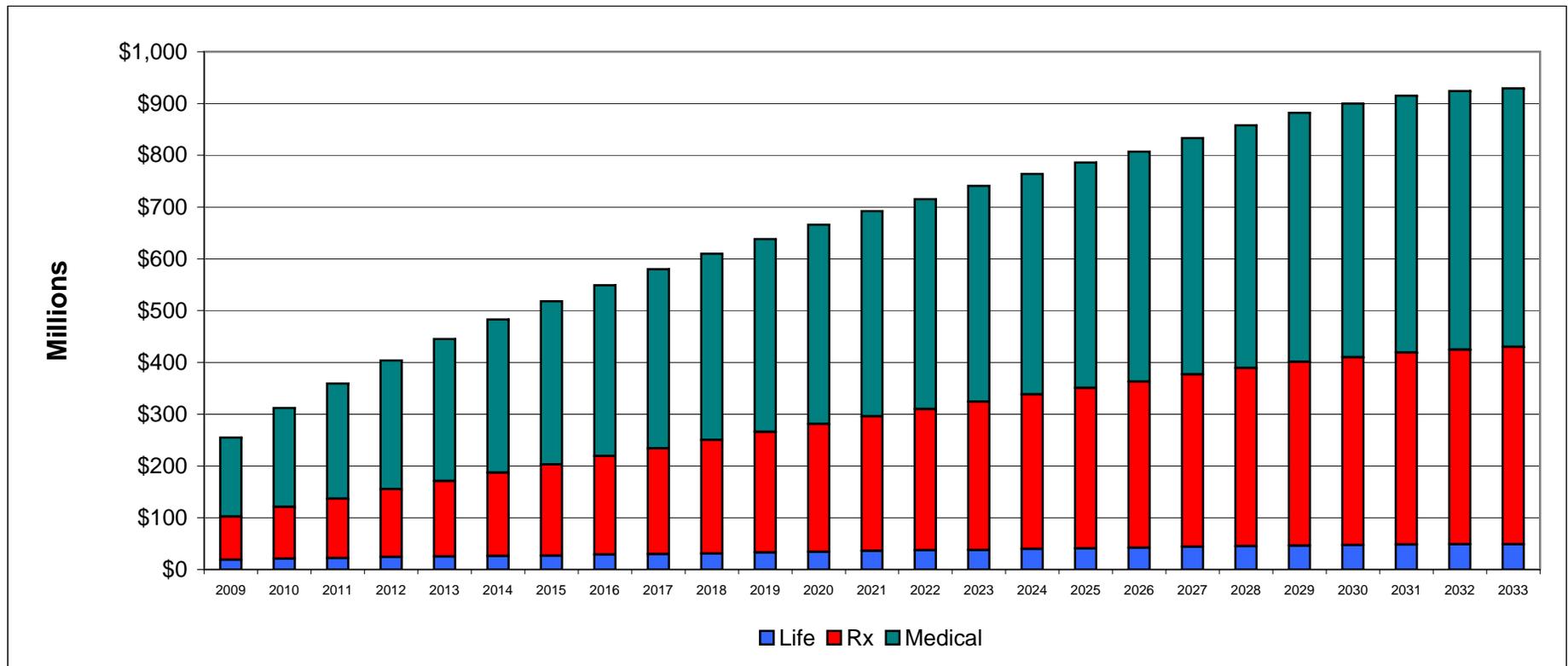


**The State of Louisiana Post-Retirement Benefit Plan
 GASB 45 Valuation as of July 1, 2009**

Expected Net Benefit Payments (State Share) - 25 Year Projection

Amounts in Millions

Closed group basis: future new entrants are not assumed



State of Louisiana July 1, 2009 GASB 45 Valuation											
OPEB FYE 6/30/2010											
OGB											
Number of Participants With OGB Medical or Life Insurance Coverage											
OGB Agency Number	Agency Name	Active	Retired	Total	NOO 7/1/09 (thousands)	Covered Payroll (thousands)	7/1/2009 Actuarial Accrued Liability (thousands)	ARC 6/30/10 (thousands)	*Interest on NOO (thousands)	*ARC Adjustment (thousands)	Annual OPEB Cost (thousands)
The agencies below are "not included agencies" for FY 2010; however, they had a 2009 OPEB liability balance.											
8430	DNR				19.4		0.0	0.0	0.0	0.0	0.0
0100	JUDICIAL ADMIN OFFICE (also includes Agency 0314 & Agency 4802)				(44.1)		0.0	0.0	0.0	0.0	0.0
4025	LOUISIANA BOARD OF RADIO & TELEVISION				2.0		0.0	0.0	0.0	0.0	0.0
8110	LOUISIANA RECOVERY AUTHORITY				267.5		0.0	0.0	0.0	0.0	0.0
1502	OFFICE OF THE CUSTODIAN OF NOTARIAL RECORDS OF ORLEANS PAR				583.0		0.0	0.0	0.0	0.0	0.0
Exiting Agencies, No Longer Included		0	0	0	827.8		0.0	0.0	0.0	0.0	0.0
8805	ADMINISTRATIVE SERVICES	46	13	59	1,809.0	1,767.9	8,786.9	698.5	72.4	(69.1)	701.8
8160	AGRICULTURE AND FORESTRY	749	654	1,403	25,685.1	33,361.2	176,908.1	12,255.8	1,027.4	(981.5)	12,301.7
4003	BARBERS EXAMINERS BOARD	5	4	9	99.0	149.9	372.4	45.5	4.0	(3.8)	45.7
8666	BOARD OF ELEMENTARY AND SECONDARY EDUCATION	10	12	22	563.1	678.3	3,578.3	216.2	22.5	(21.5)	217.2
1104	BOARD OF EXAMINERS OF CERTIFIED SHORTHAND REPORTERS	1	0	1	32.0	34.5	114.4	15.3	1.3	(1.2)	15.4
4008	BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTRATORS	5	0	5	159.0	158.2	390.2	51.0	6.4	(6.1)	51.3
8126	BOARD OF TAX APPEALS	3	1	4	103.3	140.1	599.9	45.9	4.1	(3.9)	46.1
8796	CENTRAL REGIONAL LAUNDRY	5	11	16	124.0	138.6	1,152.8	69.9	5.0	(4.7)	70.2
1109	CHIROPRACTIC EXAMINERS BOARD	2	0	2	48.0	95.2	330.9	25.9	1.9	(1.8)	26.0
8165	COMMISSIONER OF INSURANCE	235	125	360	8,881.0	12,943.7	45,608.1	3,707.7	355.2	(339.4)	3,723.5
0309	COURT OF APPEAL, FIFTH CIRCUIT	55	20	75	1,877.8	3,152.2	10,235.8	807.5	75.1	(71.8)	810.8
0302	COURT OF APPEAL, FIRST CIRCUIT	83	21	104	3,150.5	4,659.5	13,140.8	1,193.0	126.0	(120.4)	1,198.6
0308	COURT OF APPEAL, FOURTH CIRCUIT	65	8	73	2,298.4	3,510.9	9,252.2	827.4	91.9	(87.8)	831.5
0304	COURT OF APPEAL, SECOND CIRCUIT	43	16	59	1,595.1	2,686.3	6,913.7	577.1	63.8	(61.0)	579.9
0307	COURT OF APPEAL, THIRD CIRCUIT	72	20	92	2,448.0	4,318.5	12,460.1	1,069.2	97.9	(93.5)	1,073.6
8265	DCRT - OFFICE OF CULTURAL DEVELOPMENT	47	8	55	1,356.0	2,446.9	4,167.5	445.1	54.2	(51.8)	447.5
8262	DCRT - OFFICE OF STATE LIBRARY OF LOUISIANA	55	49	104	2,031.4	2,446.5	13,455.3	959.9	81.3	(77.6)	963.6
8263	DCRT - OFFICE OF STATE MUSEUMS	71	26	97	1,905.4	2,905.8	7,946.5	765.4	76.2	(72.8)	768.8
8261	DCRT - OFFICE OF THE SECRETARY	44	10	54	1,437.0	2,397.2	6,867.5	567.9	57.5	(54.9)	570.5
8267	DCRT - OFFICE OF TOURISM	54	33	87	1,521.5	2,202.4	6,948.4	613.6	60.9	(58.1)	616.4
8264	DCRT- OFFICE OF STATE PARKS	283	73	356	7,666.4	9,487.0	29,901.5	3,057.7	306.7	(292.9)	3,071.5
8252	DED - OFFICE OF BUSINESS DEVELOPMENT	82	6	88	1,670.9	5,125.5	6,741.2	755.7	66.8	(63.8)	758.7
8251	DED-OFFICE OF SECRETARY	37	36	73	1,012.0	3,107.9	8,341.4	579.5	40.5	(38.7)	581.3

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8112	DEPARTMENT OF MILITARY AFFAIRS	328	52	380	10,600.0	12,587.8	25,368.7	3,033.0	424.0	(405.0)	3,052.0
8130	DEPARTMENT OF VETERANS AFFAIRS	64	73	137	2,212.7	2,729.8	11,873.0	818.9	88.5	(84.6)	822.8
0701	DEPT OF TRANSPORTATION & DEV	0	3,843	3,843	6,999.6	0.0	434,794.7	16,820.6	280.0	(267.5)	16,833.1
8853	DEQ - OFFICE OF ENVIRONMENTAL ASSESSMENT	215	0	215	8,230.2	11,611.7	28,890.5	2,954.3	329.2	(314.5)	2,969.0
8851	DEQ - OFFICE OF ENVIRONMENTAL COMPLIANCE	250	0	250	7,967.6	12,695.0	31,530.0	3,080.6	318.7	(304.5)	3,094.8
8852	DEQ - OFFICE OF ENVIRONMENTAL SERVICES	165	0	165	6,022.1	8,675.3	20,846.1	2,113.6	240.9	(230.1)	2,124.4
8855	DEQ - OFFICE OF MANAGEMENT AND FINANCE	109	0	109	4,201.9	6,084.2	15,985.2	1,511.9	168.1	(160.6)	1,519.4
8850	DEQ-OFFICE OF THE SECRETARY - ADMINISTRATIVE	79	226	305	2,721.2	4,583.2	47,636.8	2,459.3	108.8	(104.0)	2,464.1
8303	DHH - DEVELOPMENTAL DISABILITIES COUNCIL	9	2	11	216.8	490.8	755.9	82.3	8.7	(8.3)	82.7
8324	DHH - LOUISIANA EMERGENCY RESPONSE NETWORK	4	0	4	18.4	370.0	29.6	30.6	0.7	(0.7)	30.6
8305	DHH - MEDICAL VENDOR ADMINISTRATION	1,103	425	1,528	41,062.1	53,266.5	232,515.1	17,697.5	1,642.5	(1,569.1)	17,770.9
8333	DHH - MENTAL HEALTH AREA A (SOUTHEAST LA HOSP)	582	347	929	20,171.9	27,415.2	107,574.8	8,631.8	806.9	(770.8)	8,667.9
8332	DHH - MENTAL HEALTH AREA B (EASTERN LA SYSTEM)	1,236	700	1,936	42,975.5	54,164.8	244,919.5	18,960.8	1,719.0	(1,642.2)	19,037.6
8331	DHH - MENTAL HEALTH AREA C (CENTRAL LA ST HOSP)	440	394	834	13,585.5	21,642.1	87,559.3	6,416.2	543.4	(519.1)	6,440.5
8351	DHH - OFFICE FOR ADDICTIVE DISORDERS	418	93	511	11,857.6	18,528.9	48,651.4	4,692.9	474.3	(453.1)	4,714.1
8340	DHH - OFFICE FOR CITIZENS WITH DEVELOPMENTAL DISABILITIES	2,649	1,636	4,285	61,403.9	96,729.3	426,155.3	33,538.1	2,456.2	(2,346.3)	33,648.0
8320	DHH - OFFICE OF AGING AND ADULT SERVICES	440	260	700	12,436.8	19,074.9	85,983.6	6,525.1	497.5	(475.2)	6,547.4
8330	DHH - OFFICE OF MENTAL HEALTH	201	226	427	4,742.3	9,680.8	29,197.8	2,212.4	189.7	(181.2)	2,220.9
8326	DHH - OFFICE OF PUBLIC HEALTH	1,446	1,070	2,516	44,619.3	76,100.6	293,697.9	21,331.5	1,784.8	(1,705.0)	21,411.3
8307	DHH-OFFICE OF THE SECRETARY	362	256	618	13,195.0	23,384.0	83,003.1	6,016.5	527.8	(504.2)	6,040.1
8906	DISTRICT ATTORNEYS AND ASSISTANT DISTRICT ATTORNEYS			0		0.0	0.0	0.0	0.0	0.0	0.0
8107	DIVISION OF ADMINISTRATION	760	298	1,058	22,732.3	47,088.6	137,699.7	10,878.3	909.3	(868.6)	10,919.0
8564	DIVISION OF ADMINISTRATIVE LAW	29	9	38	967.2	1,776.1	3,873.4	351.5	38.7	(37.0)	353.2
8434	DNR - OFFICE OF MINERAL RESOURCES	66	39	105	2,169.9	3,815.5	15,132.7	1,154.2	86.8	(82.9)	1,158.1
8435	DNR - OFFICE OF COASTAL RESTORATION AND MANAGEMENT	141	18	159	4,709.6	9,534.1	17,820.1	1,734.4	188.4	(180.0)	1,742.8
8432	DNR - OFFICE OF CONSERVATION	156	100	256	5,669.9	8,361.0	33,126.4	2,486.5	226.8	(216.7)	2,496.6
8431	DNR - OFFICE OF THE SECRETARY	79	63	142	3,027.4	5,287.5	19,292.8	1,373.6	121.1	(115.7)	1,379.0
8682	DOE - RECOVERY SCHOOL DISTRICT	1,333	21	1,354	28,493.6	64,551.1	99,535.5	11,155.5	1,139.7	(1,088.8)	11,206.4
8699	DOE - SPECIAL SCHOOL DISTRICTS	127	146	273	5,028.6	7,497.3	44,710.2	2,599.7	201.1	(192.2)	2,608.6
8678	DOE - STATE ACTIVITIES, MANAGEMENT AND FINANCE	514	412	926	17,659.0	31,674.5	120,058.5	8,361.1	706.4	(674.8)	8,392.7
8790	DONALD J THIBODAUX TRAINING ACADEMY	29	7	36	1,202.0	1,513.9	3,855.5	487.6	48.1	(45.9)	489.8
8273	DOTD - ADMINISTRATION	258	18	276	9,366.6	15,053.7	44,099.7	3,695.5	374.7	(357.9)	3,712.3
8276	DOTD - ENGINEERING & OPERATIONS	3,643	238	3,881	123,529.6	163,274.8	585,863.2	50,414.3	4,941.0	(4,719.9)	50,635.4
8275	DOTD - PUBLIC WORKS AND INTERMODAL TRANSPORTATION	47	6	53	2,281.7	2,814.6	7,971.5	650.1	91.3	(87.2)	654.2
8415	DPSC - ADULT PROBATION AND PAROLE	695	15	710	20,034.4	32,014.6	85,298.9	8,622.2	801.4	(765.5)	8,658.1

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8405	DPSC - AVOYELLES CORRECTIONAL CENTER	268	1	269	8,961.1	12,046.8	37,978.3	3,917.9	358.4	(342.4)	3,933.9
8401	DPSC - C PAUL PHELPS CORRECTIONAL CENTER	263	7	270	5,811.1	10,105.4	23,303.5	2,603.6	232.4	(222.1)	2,613.9
8400	DPSC - CORRECTIONS - ADMINISTRATION	154	1,670	1,824	10,163.9	8,755.3	291,962.8	12,456.0	406.6	(388.4)	12,474.2
8414	DPSC - DAVID WADE CORRECTIONAL CENTER	455	0	455	13,467.3	18,712.4	42,918.6	5,027.4	538.7	(514.6)	5,051.5
8409	DPSC - DIXON CORRECTIONAL CENTER	447	12	459	13,564.1	19,006.5	52,640.9	5,499.6	542.6	(518.3)	5,523.9
8413	DPSC - ELAYN HUNT CORRECTIONAL CENTER	532	11	543	16,943.1	22,617.0	54,401.8	6,167.3	677.7	(647.4)	6,197.6
8412	DPSC - J LEVY DABADIE CORRECTIONAL CENTER	124	1	125	3,585.9	5,107.8	13,853.8	1,480.3	143.4	(137.0)	1,486.7
8424	DPSC - LIQUEFIED PETROLEUM GAS COMMISSION	11	8	19	295.3	497.7	1,764.9	144.8	11.8	(11.3)	145.3
8406	DPSC - LOUISIANA CORRECTIONAL INSTITUTE FOR WOMEN	212	2	214	6,626.4	8,777.0	19,563.6	2,336.4	265.1	(253.2)	2,348.3
8423	DPSC - LOUISIANA GAMING CONTROL BOARD	3	2	5	69.1	218.5	1,227.7	66.9	2.8	(2.6)	67.1
8425	DPSC - LOUISIANA HIGHWAY SAFETY COMMISSION	9	13	22	428.0	476.4	3,228.4	194.9	17.1	(16.4)	195.6
8402	DPSC - LOUISIANA STATE PENITENTIARY	1,331	35	1,366	38,690.6	55,832.2	149,234.6	15,613.8	1,547.6	(1,478.4)	15,683.0
8403	DPSC - OFFICE OF JUVENILE JUSTICE	856	491	1,347	25,241.8	40,499.3	153,959.2	12,162.0	1,009.7	(964.5)	12,207.2
8421	DPSC - OFFICE OF LEGAL AFFAIRS	10	8	18	392.2	650.3	2,671.4	171.0	15.7	(15.0)	171.7
8418	DPSC - OFFICE OF MANAGEMENT AND FINANCE	175	107	282	6,625.9	9,688.0	41,518.1	2,988.0	265.0	(253.2)	2,999.8
8420	DPSC - OFFICE OF MOTOR VEHICLES	640	356	996	21,820.8	23,180.0	121,203.9	9,467.9	872.8	(833.8)	9,506.9
8422	DPSC - OFFICE OF STATE FIRE MARSHALL	148	57	205	4,680.6	7,273.3	19,848.8	1,904.1	187.2	(178.9)	1,912.4
8419	DPSC - OFFICE OF STATE POLICE	1,539	152	1,691	51,719.0	79,258.6	219,754.2	27,231.6	2,068.8	(1,976.3)	27,324.1
8416	DPSC - WASHINGTON CORRECTIONAL INSTITUTE	276	0	276	8,090.7	11,987.8	36,093.9	3,584.3	323.6	(309.2)	3,598.7
8370	DSS - OFFICE OF COMMUNITY SERVICES	1,561	787	2,348	48,661.5	70,427.9	300,316.9	22,480.9	1,946.5	(1,859.4)	22,568.0
8357	DSS - OFFICE OF THE SECRETARY	274	166	440	11,282.2	16,032.7	69,131.5	4,866.5	451.3	(431.1)	4,886.7
8355	DSS-OFFICE OF FAMILY SUPPORT	2,215	1,556	3,771	78,079.7	92,824.8	535,308.7	37,871.1	3,123.2	(2,983.6)	38,010.7
8374	DSS-REHABILITATION SERVICES	303	327	630	10,302.7	13,155.9	82,288.0	5,416.7	412.1	(393.7)	5,435.1
8562	ETHICS ADMINISTRATION	23	3	26	612.0	1,195.9	2,984.2	270.8	24.5	(23.4)	271.9
8100	EXECUTIVE OFFICE	71	23	94	1,922.0	4,537.8	4,887.2	484.2	76.9	(73.4)	487.7
8807	FEDERAL PROPERTY ASSISTANCE	9	11	20	327.0	364.0	2,949.4	171.7	13.1	(12.5)	172.3
8111	HOMELAND SECURITY AND EMERGENCY PREPAREDNESS	264	13	277	3,896.2	12,584.7	6,244.2	1,466.9	155.8	(148.9)	1,473.8
0414	HOUSE OF REPRESENTATIVES	274	78	352	2,498.1	13,584.2	12,747.3	950.7	99.9	(95.5)	955.1
8102	INSPECTOR GENERAL	11	1	12	236.0	835.2	2,083.5	185.1	9.4	(9.0)	185.5
0415	LEGISLATIVE BUDGETARY CONTROL COUNCIL	3	2	5	(7.6)	240.1	129.0	5.5	(0.3)	0.3	5.5
8955	LEGISLATIVE FISCAL OFFICE	15	3	18	592.8	1,176.2	2,976.9	251.9	23.7	(22.7)	252.9
8146	LIEUTENANT GOVERNOR	23	2	25	505.5	1,487.9	1,343.9	162.0	20.2	(19.3)	162.9
1112	LOUISIANA BD OF EXAMINERS FOR SPEECH-LANGUAGE PATHOLOGY & AUDIOLOGY	2	0	2	51.0	82.7	95.6	22.0	2.0	(1.9)	22.1
1105	LOUISIANA BOARD OF ARCHITECTURAL EXAMINERS	2	0	2	33.0	110.1	275.5	15.6	1.3	(1.3)	15.6
4015	LOUISIANA BOARD OF MASSAGE THERAPY	2	0	2	38.0	137.4	103.8	14.8	1.5	(1.5)	14.8

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1107	LOUISIANA BOARD OF PHARMACY	17	7	24	431.0	918.2	2,062.4	215.2	17.2	(16.5)	215.9
4020	LOUISIANA BOARD OF PHYSICAL THERAPY EXAMINERS	4	0	4	45.0	147.9	143.7	27.0	1.8	(1.7)	27.1
4044	LOUISIANA BOARD OF WHOLESALE DRUG DISTRIBUTORS	3	0	3	109.0	144.0	357.1	41.1	4.4	(4.2)	41.3
4038	LOUISIANA CEMETERY BOARD	2	2	4	43.0	99.9	695.7	44.6	1.7	(1.6)	44.7
8129	LOUISIANA COMMISSION ON LAW ENFORCEMENT AND THE ADMINISTRATION OF CRIMINAL JUSTICE	34	25	59	1,546.2	1,800.7	9,247.3	625.6	61.8	(59.1)	628.3
8662	LOUISIANA EDUCATIONAL TELEVISION AUTHORITY	82	32	114	3,359.0	4,460.9	14,241.4	1,179.9	134.4	(128.4)	1,185.9
4011	LOUISIANA PROFESSIONAL COUNSELORS BOARD OF EXAMINERS	1	1	2	38.0	49.2	262.0	26.1	1.5	(1.5)	26.1
4023	LOUISIANA PROFESSIONAL ENGINEERING & LAND SURVEYING BOARD	8	5	13	284.0	305.2	1,095.9	103.9	11.4	(10.9)	104.4
8806	LOUISIANA PROPERTY ASSISTANCE AGENCY	31	11	42	986.0	1,107.8	4,331.4	360.5	39.4	(37.7)	362.2
8116	LOUISIANA PUBLIC DEFENDER BOARD	11	1	12	97.9	884.1	1,079.5	114.4	3.9	(3.7)	114.6
1106	LOUISIANA REAL ESTATE COMMISSION	20	9	29	608.0	658.5	3,496.0	266.0	24.3	(23.2)	267.1
1801	LOUISIANA SCHOOL EMPLOYEES RETIREMENT SYSTEM	37	11	48	1,377.0	1,726.7	7,909.7	621.0	55.1	(52.6)	623.5
8657	LOUISIANA SCHOOL FOR MATH SCIENCE AND THE ARTS	96	20	116	2,799.2	4,578.2	12,682.9	1,164.4	112.0	(107.0)	1,169.4
8653	LOUISIANA SCHOOL FOR THE DEAF	192	148	340	7,537.0	8,430.9	42,139.3	3,040.3	301.5	(288.0)	3,053.8
8651	LOUISIANA SCHOOL FOR THE VISUALLY IMPAIRED	64	55	119	2,089.9	3,183.5	13,311.1	926.3	83.6	(79.9)	930.0
8655	LOUISIANA SPECIAL EDUCATION CENTER	152	52	204	4,320.5	5,931.5	21,522.3	1,855.6	172.8	(165.1)	1,863.3
8259	LOUISIANA STATE BOARD OF COSMETOLOGY	20	15	35	540.3	622.6	2,907.3	263.3	21.6	(20.6)	264.3
4004	LOUISIANA STATE BOARD OF DENTISTRY	6	0	6	187.0	224.0	869.6	83.2	7.5	(7.1)	83.6
4009	LOUISIANA STATE BOARD OF EMBALMERS AND FUNERAL DIRECTORS	4	4	8	82.0	179.9	346.9	36.7	3.3	(3.1)	36.9
4012	LOUISIANA STATE BOARD OF MEDICAL EXAMINERS	43	6	49	1,457.0	1,698.0	6,470.5	582.0	58.3	(55.7)	584.6
4016	LOUISIANA STATE BOARD OF NURSING	32	8	40	817.0	1,530.7	3,573.4	337.6	32.7	(31.2)	339.1
4017	LOUISIANA STATE BOARD OF PRACTICAL NURSE EXAMINERS	8	4	12	226.0	361.6	1,615.1	107.1	9.0	(8.6)	107.5
4045	LOUISIANA STATE BOARD OF SOCIAL WORKERS EXAMINERS	3	1	4	56.0	118.4	183.4	25.7	2.2	(2.1)	25.8
1803	LOUISIANA STATE EMPLOYEES RETIREMENT SYSTEM	123	38	161	4,028.8	6,919.5	18,281.8	1,554.4	161.2	(153.9)	1,561.7
0205	LOUISIANA STATE LAW INSTITUTE	9	1	10	291.4	443.3	2,213.1	142.4	11.7	(11.1)	143.0
8254	LOUISIANA STATE RACING COMMISSION	34	13	47	815.1	1,699.7	4,025.8	374.9	32.6	(31.1)	376.4
8441	LOUISIANA TAX COMMISSION	35	27	62	1,187.8	1,955.1	8,117.1	589.1	47.5	(45.4)	591.2
1205	LOUISIANA TAX FREE SHOPPING COMMISSION	4	0	4	75.0	142.7	250.3	39.4	3.0	(2.9)	39.5
8586	LOUISIANA TEACHERS RETIREMENT SYSTEM	149	46	195	4,791.5	7,235.3	27,095.2	2,145.3	191.7	(183.1)	2,153.9
8674	LOUISIANA UNIVERSITIES MARINE CONSORTIUM	49	4	53	1,168.2	2,022.9	4,238.5	462.9	46.7	(44.6)	465.0
8131	LOUISIANA WAR VETERANS HOME	86	29	115	2,568.7	3,112.8	13,016.6	1,137.9	102.7	(98.2)	1,142.4
8103	MENTAL HEALTH ADVOCACY SERVICE	28	0	28	504.1	1,259.4	1,330.1	190.8	20.2	(19.3)	191.7

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8561	MUNICIPAL FIRE & POLICE CIVIL SERVICE	17	7	24	446.2	970.6	2,379.6	185.0	17.8	(17.1)	185.7
8673	NO CENTER FOR CREATIVE ARTS/RIVERFRONT	55	7	62	1,607.1	2,421.8	5,291.0	547.9	64.3	(61.4)	550.8
8132	NORTHEAST LOUISIANA WAR VETERANS HOME	83	2	85	2,624.2	3,164.7	5,209.6	715.5	105.0	(100.3)	720.2
8135	NORTHWEST LOUISIANA WAR VETERANS HOME	67	0	67	908.7	2,414.7	754.4	371.4	36.3	(34.7)	373.0
8829	OFFICE OF AIRCRAFT SERVICES	3	1	4	102.0	194.2	900.5	58.3	4.1	(3.9)	58.5
8133	OFFICE OF ELDERLY AFFAIRS	47	25	72	1,806.8	2,478.4	9,915.1	753.1	72.3	(69.0)	756.4
8255	OFFICE OF FINANCIAL INSTITUTIONS	101	43	144	3,202.0	6,541.2	22,218.6	1,625.0	128.1	(122.4)	1,630.7
8800	OFFICE OF GROUP BENEFITS	320	81	401	11,177.9	15,490.0	53,475.3	4,416.6	447.1	(427.1)	4,436.6
8101	OFFICE OF INDIAN AFFAIRS	1	0	1	41.4	50.0	8.9	7.8	1.7	(1.6)	7.9
8440	OFFICE OF REVENUE	724	436	1,160	26,157.6	35,528.4	166,187.3	11,854.6	1,046.3	(999.5)	11,901.4
8804	OFFICE OF RISK MANAGEMENT	112	38	150	4,034.5	5,872.0	19,857.8	1,635.1	161.4	(154.2)	1,642.3
8661	OFFICE OF STUDENT FINANCIAL ASSISTANCE	125	22	147	4,301.0	5,956.7	17,999.1	1,629.0	172.0	(164.3)	1,636.7
8808	OFFICE OF TELECOMMUNICATIONS MANAGEMENT	78	44	122	3,025.0	4,435.1	16,956.3	1,240.0	121.0	(115.6)	1,245.4
8141	OFFICE OF THE ATTORNEY GENERAL	403	77	480	12,951.1	21,254.0	44,337.6	4,555.1	518.0	(494.9)	4,578.2
8954	OFFICE OF THE LEGISLATIVE AUDITOR	235	93	328	5,475.3	13,165.7	28,901.2	2,457.8	219.0	(209.2)	2,467.6
8475	OFFICE OF WORKERS' COMPENSATION	122	32	154	4,062.9	5,553.7	19,092.3	1,614.5	162.5	(155.3)	1,621.7
8474	OFFICE OF WORKFORCE DEVELOPMENT (Includes Agency 8113)	627	798	1,425	24,531.5	29,240.7	198,112.6	12,194.0	981.3	(937.4)	12,237.9
8114	OFFICE ON WOMENS POLICY	2	5	7	120.3	85.2	1,043.5	55.9	4.8	(4.6)	56.1
8814	PATIENTS COMPENSATION FUND (Includes Agency 8108)	41	1	42	1,608.2	1,911.7	4,579.5	484.8	64.3	(61.5)	487.6
8811	PRISON ENTERPRISES	65	46	111	2,729.0	3,332.6	15,317.9	1,101.8	109.2	(104.3)	1,106.7
8810	PUBLIC SAFETY SERVICES CAFETERIA	5	6	11	260.0	136.9	1,987.5	119.2	10.4	(9.9)	119.7
8158	PUBLIC SERVICE COMMISSION	72	45	117	3,002.0	3,648.5	14,593.2	1,052.3	120.1	(114.7)	1,057.7
8139	SECRETARY OF STATE	462	220	682	13,155.7	20,593.8	72,892.5	6,030.0	526.2	(502.7)	6,053.5
0413	SENATE	156	62	218	1,606.1	8,280.5	11,595.8	730.7	64.2	(61.4)	733.5
8136	SOUTHEAST LOUISIANA WAR VETERANS HOME	94	1	95	1,161.4	3,075.0	1,239.5	590.2	46.5	(44.4)	592.3
8134	SOUTHWEST LOUISIANA WAR VETERANS HOME	90	2	92	1,710.6	3,036.8	2,530.5	645.3	68.4	(65.4)	648.3
4005	STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA	7	3	10	273.0	257.8	1,081.2	99.9	10.9	(10.4)	100.4
4013	STATE BOARD OF EXAMINERS OF PSYCHOLOGISTS	1	1	2	3.0	7.8	242.0	10.8	0.1	(0.1)	10.8
4019	STATE BOARD OF VETERINARY MEDICINE	1	0	1	35.0	50.4	57.8	11.2	1.4	(1.3)	11.3
8560	STATE CIVIL SERVICE	83	57	140	2,622.7	4,649.6	18,763.7	1,313.3	104.9	(100.2)	1,318.0
8563	STATE POLICE COMMISSION	3	2	5	162.4	200.8	970.0	69.4	6.5	(6.2)	69.7
8587	STATE POLICE RETIREMENT SYSTEM	4	834	838	(7,133.3)	219.4	156,512.4	6,115.5	(285.3)	272.6	6,102.8
8147	STATE TREASURER	64	21	85	2,137.9	4,214.8	11,781.7	908.4	85.5	(81.7)	912.2
0301	SUPREME COURT	87	31	118	3,058.8	4,798.2	10,374.7	982.6	122.4	(116.9)	988.1
0607	W R IRBY BEQUEST FUND	16	3	19	538.6	611.9	1,373.8	171.0	21.5	(20.6)	171.9

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8514	WILDLIFE & FISHERIES - OFFICE OF FISHERIES	214	0	214	5,562.4	10,470.9	24,149.6	2,317.8	222.5	(212.5)	2,327.8
8512	WILDLIFE & FISHERIES - OFFICE OF THE SECRETARY	250	510	760	6,747.7	13,231.9	103,460.8	5,924.6	269.9	(257.8)	5,936.7
8513	WILDLIFE & FISHERIES - OFFICE OF WILDLIFE	199	0	199	6,421.5	10,393.8	27,064.6	2,536.9	256.9	(245.4)	2,548.4
8511	WILDLIFE AND FISHERIES - OFFICE OF MANAGEMENT AND FINANCE	75	0	75	2,416.5	3,637.3	9,730.5	939.0	96.7	(92.3)	943.4
		39,032	22,175	61,207	1,224,914.4	1,830,984.8	7,492,566.6	576,653.2	48,996.5	(46,805.8)	578,843.9
3651	AMITE RIVER BASIN DRAINAGE AND WATER CONSERVATION	2	0	2	89.0	101.8	167.3	19.1	3.6	(3.4)	19.3
3640	ATCHAFALAYA BASIN LEVEE DISTRICT	59	40	99	2,444.0	2,096.4	15,427.2	1,112.6	97.8	(93.4)	1,117.0
3642	CADDO LEVEE DISTRICT	14	7	21	184.0	441.4	1,690.6	154.5	7.4	(7.0)	154.9
8302	CAPITAL AREA HUMAN SERVICES AUTHORITY	280	60	340	7,686.0	15,128.4	30,388.9	3,030.4	307.4	(293.7)	3,044.1
3645	FIFTH LOUISIANA LEVEE DISTRICT	4	5	9	78.0	106.5	408.9	36.4	3.1	(3.0)	36.5
8301	FLORIDA PARISHES HUMAN SERVICES AUTHORITY	157	25	182	3,647.0	8,163.4	18,311.8	1,772.0	145.9	(139.4)	1,778.5
1512	GREATER BATON ROUGE PORT COMMISSION	28	28	56	674.0	1,403.6	8,561.7	585.0	27.0	(25.8)	586.2
8300	JEFFERSON PARISH HUMAN SERVICES AUTHORITY	182	32	214	5,337.0	9,550.0	16,361.1	1,853.0	213.5	(203.9)	1,862.6
3646	LAFOURCHE BASIN LEVEE DISTRICT	29	14	43	686.0	878.1	3,896.9	330.3	27.4	(26.2)	331.5
3647	LAKE BORGNE BASIN LEVEE DISTRICT	27	12	39		959.0	5,269.9	459.7	0.0	0.0	459.7
6601	LOUISIANA HOUSING FINANCE AGENCY	108	9	117	3,039.0	5,646.7	7,204.0	971.7	121.6	(116.1)	977.2
4014	LOUISIANA MOTOR VEHICLE COMMISSION	12	5	17	235.0	500.1	1,793.4	135.1	9.4	(9.0)	135.5
9888	LOUISIANA NAVAL WAR MEMORIAL COMMISSION	5	1	6	149.0	199.3	562.4	53.1	6.0	(5.7)	53.4
4024	LOUISIANA STATE BOARD OF PRIVATE INVESTIGATORS EXAMINERS	2	0	2	1.0	60.3	4.0	0.5	0.0	0.0	0.5
4018	LOUISIANA STATE BOARD OF PRIVATE SECURITY EXAMINERS	8	0	8	186.0	233.5	894.2	111.4	7.4	(7.1)	111.7
8304	METROPOLITAN HUMAN SERVICES AUTHORITY	141	32	173	2,319.0	8,898.0	20,485.1	1,803.6	92.8	(88.6)	1,807.8
3644	NATCHITOCHE LEVEE AND DRAINAGE DISTRICT	4	2	6	54.0	126.2	914.3	56.5	2.2	(2.1)	56.6
3649	PONTCHARTRAIN LEVEE DISTRICT	51	32	83	1,856.0	1,779.8	9,480.0	732.0	74.2	(70.9)	735.3
0827	RECREATIONAL AND USED MOTOR VEHICLE COMMISSION	15	8	23	454.0	513.1	2,693.3	207.5	18.2	(17.3)	208.4
3650	RED RIVER, ATCHAFALAYA, AND BAYOU BOUEF LEVEE DISTRICT	29	13	42	853.0	853.7	5,456.3	416.0	34.1	(32.6)	417.5
8813	SABINE RIVER AUTHORITY	36	15	51	1,114.0	1,414.6	7,005.5	583.0	44.6	(42.6)	585.0
3643	SOUTH LAFOURCHE LEVEE DISTRICT	18	1	19	501.0	607.1	1,816.5	182.3	20.0	(19.1)	183.2
3652	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - WEST	2	0	2	248.0	171.8	203.7	24.9	9.9	(9.5)	25.3
3653	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - EAST	2	0	2		99.5	151.4	13.6	0.0	0.0	13.6

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4010	STATE PLUMBING BOARD OF LOUISIANA	5	3	8	109.0	134.1	462.1	32.7	4.4	(4.2)	32.9	
3655	WEST JEFFERSON LEVEE DISTRICT	35	14	49		1,221.5	7,122.6	502.1	0.0	0.0	502.1	
SUBTOTAL - OGB - COMPONENT UNITS		1,255	358	1,613	31,943.0	61,287.9	166,733.1	15,179.0	1,277.9	(1,220.6)	15,236.3	
LSU System												
8312	E A CONWAY MEDICAL CENTER	654	195	849	8,235.7	25,695.0	51,222.4	4,137.6	329.4	(314.7)	4,152.3	
8313	EARL K LONG MEDICAL CENTER	874	216	1,090	17,786.3	35,038.9	77,141.2	7,306.3	711.5	(679.6)	7,338.2	
8314	HUEY P LONG MEDICAL CENTER	356	150	506	3,304.6	14,544.5	25,883.1	1,912.0	132.2	(126.3)	1,917.9	
8317	LALLIE KEMP REGIONAL MEDICAL CENTER	277	96	373	4,255.2	11,886.8	20,574.4	1,800.5	170.2	(162.6)	1,808.1	
8321	LEONARD J CHABERT MEDICAL CENTER	588	109	697	4,513.1	23,224.4	29,551.6	2,185.8	180.5	(172.5)	2,193.8	
1901	LSU - BATON ROUGE	6,458	2,627	9,085	91,583.7	316,329.4	551,901.1	39,283.5	3,663.3	(3,499.6)	39,447.2	
8606	LSU - SHREVEPORT	292	153	445	2,654.9	13,203.5	17,782.5	1,168.9	106.2	(101.4)	1,173.7	
1904	LSU HEALTH SCIENCES CENTER - NEW ORLEANS	2,439	731	3,170	32,196.9	132,067.4	175,413.9	13,586.6	1,287.9	(1,230.3)	13,644.2	
8604	LSU HEALTH SCIENCES CENTER - SHREVEPORT	3,467	755	4,222	48,542.2	157,847.2	231,082.6	19,796.7	1,941.7	(1,854.9)	19,883.5	
8308	LSUHSC - HEALTH CARE SERVICES DI VISION	170	37	207	2,121.6	9,129.7	14,502.5	1,163.0	84.9	(81.1)	1,166.8	
8322	MEDICAL CENTER OF LA - NEW ORLEANS	1,583	925	2,508	27,159.9	78,959.4	212,916.9	16,662.2	1,086.4	(1,037.8)	16,710.8	
8315	UNIVERSITY MEDICAL CENTER	741	234	975	4,451.4	33,674.7	37,909.8	2,498.0	178.1	(170.1)	2,506.0	
8603	UNIVERSITY OF NEW ORLEANS	1,287	510	1,797	22,816.8	61,140.2	132,234.4	10,252.3	912.7	(871.9)	10,293.1	
8316	W O MOSS REGIONAL MEDICAL CENTER	269	90	359	2,052.4	11,153.1	11,619.7	814.1	82.1	(78.4)	817.8	
8318	WASHINGTON ST TAMMANY REGIONAL MEDICAL CENTER	376	69	445	2,190.9	16,206.0	11,747.3	1,033.0	87.6	(83.7)	1,036.9	
Subtotal - LSU		19,831	6,897	26,728	273,865.6	940,100.2	1,601,483.4	123,600.5	10,954.7	(10,464.9)	124,090.3	
University of Louisiana System:												
8623	GRAMBLING STATE UNIVERSITY	547	312	859	14,765.0	25,020.8	83,299.5	6,592.7	590.6	(564.2)	6,619.1	
8625	LA TECH UNIVERSITY	872	614	1,486	23,113.0	41,004.1	139,279.8	11,302.0	924.5	(883.2)	11,343.3	
8627	MCNEESE STATE UNIVERSITY	641	312	953	17,112.0	26,838.3	97,608.5	8,084.7	684.5	(653.9)	8,115.3	
8621	NICHOLLS STATE UNIVERSITY	596	367	963	18,409.0	25,858.9	101,426.3	8,047.8	736.4	(703.4)	8,080.8	
8631	NORTHWESTERN STATE UNIVERSITY	728	337	1,065	20,516.0	30,189.4	96,850.6	8,638.5	820.6	(784.0)	8,675.1	
8634	SOUTHEASTERN LA UNIVERSITY	1,133	422	1,555	34,558.0	48,361.8	165,841.8	14,345.6	1,382.3	(1,320.5)	14,407.4	
8640	UNIVERSITY OF LA @ LAFAYETTE	1,465	642	2,107	42,650.0	70,662.2	216,851.9	18,085.9	1,706.0	(1,629.7)	18,162.2	
8629	UNIVERSITY OF LA @ MONROE	901	547	1,448	24,433.0	39,080.6	142,374.4	11,312.3	977.3	(933.6)	11,356.0	

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8620	UNIVERSITY OF LA SYSTEM - BD OF SUPERVISORS	18	14	32	463.0	1,991.6	3,230.9	224.4	18.5	(17.7)	225.2
Subtotal ULS		6,901	3,567	10,468	196,019.0	309,007.7	1,046,763.7	86,633.9	7,840.7	(7,490.2)	86,984.4
Southern University System:											
8616	SOUTHERN UNIVERSITY - BATON ROUGE	1,202	534	1,736	38,632.0	54,540.2	192,249.1	15,235.2	1,545.3	(1,476.2)	15,304.3
8617	SOUTHERN UNIVERSITY - NEW ORLEANS	213	137	350	7,369.0	9,210.2	36,596.1	2,751.8	294.8	(281.6)	2,765.0
8618	SOUTHERN UNIVERSITY-SHREVEPORT	170	49	219	4,686.0	6,614.5	18,172.3	1,741.8	187.4	(179.1)	1,750.1
Subtotal Southern		1,585	720	2,305	50,687.0	70,364.9	247,017.5	19,728.8	2,027.5	(1,936.9)	19,819.4
Louisiana Community Technical College System:											
8643	BATON ROUGE COMMUNITY COLLEGE	250	4	254	6,124.3	10,308.3	14,295.3	2,056.5	245.0	(234.0)	2,067.5
8644	BOSSIER PARISH COMMUNITY COLLEGE	267	32	299	7,129.6	9,686.9	24,603.8	2,615.2	285.2	(272.4)	2,628.0
8641	DELGADO COMMUNITY COLLEGE	572	242	814	15,417.6	27,440.8	84,268.2	6,993.8	616.7	(589.1)	7,021.4
8731	L E FLETCHER TECHNICAL COMMUNITY COLLEGE	65	22	87	1,625.9	2,623.4	8,887.2	727.4	65.0	(62.1)	730.3
7700	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	9	9	18	239.2	457.9	2,417.0	145.4	9.6	(9.1)	145.9
8649	LA COMMUNITY TECHNICAL COLLEGE SYSTEM	62	3	65	1,347.1	3,962.7	3,809.9	470.1	53.9	(51.5)	472.5
7706	CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - ALEXANDRIA AREA)	148	102	250	3,488.2	5,911.3	24,952.1	1,884.3	139.5	(133.3)	1,890.5
7702	CAPITAL AREA TECHNICAL COLLEGE (FORMERLY LCTCS - BATON ROUGE AREA)	117	107	224	3,586.7	4,894.0	23,539.1	1,672.9	143.5	(137.1)	1,679.3
7703	SOUTH CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - BAYOU AREA)	115	47	162	2,932.5	4,515.0	12,566.7	1,190.3	117.3	(112.1)	1,195.5
7709	NORTHSHORE TECHNICAL COLLEGE (FORMERLY LCTCS - HAMMOND AREA)	110	63	173	2,849.3	4,479.6	14,356.0	1,184.2	114.0	(108.9)	1,189.3
7704	ACADIANA TECHNICAL COLLEGE (FORMERLY LCTCS - LAFAYETTE AREA)	208	148	356	6,361.6	8,520.4	41,757.5	3,049.9	254.5	(243.1)	3,061.3
8648	LCTCS - LOUISIANA TECHNICAL COLLEGES			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7708	NORTHEAST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - MONROE AREA)	118	99	217	2,581.3	4,852.2	20,996.6	1,476.1	103.3	(98.6)	1,480.8
7701	LCTCS - NEW ORLEANS AREA	33	57	90	828.9	1,491.3	10,722.4	620.1	33.2	(31.7)	621.6
7707	NORTHWEST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - SHREVEPORT AREA)	136	140	276	3,804.7	5,334.1	26,945.2	1,895.8	152.2	(145.4)	1,902.6
8647	LOUISIANA DELTA COMMUNITY COLLEGE	61	2	63	1,442.6	2,562.0	5,851.7	627.9	57.7	(55.1)	630.5
1967	NUNEZ COMMUNITY COLLEGE	81	32	113	2,247.3	3,326.7	11,053.7	939.2	89.9	(85.9)	943.2
8646	RIVER PARISHES COMMUNITY COLLEGE	41	1	42	1,017.0	1,487.1	2,455.8	327.0	40.7	(38.9)	328.8

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8645	SOUTH LA COMMUNITY COLLEGE	64	3	67	1,279.1	2,401.4	3,721.1	482.4	51.2	(48.9)	484.7
8751	SOWELA TECHNICAL COMMUNITY COLLEGE	110	59	169	2,536.2	4,495.9	14,467.0	1,185.3	101.4	(96.9)	1,189.8
Subtotal LCTCS		2,567	1,172	3,739	66,839.3	108,751.0	351,666.3	29,543.8	2,673.8	(2,554.1)	29,663.5
Board of Regents:											
8671	BOARD OF REGENTS	70	16	86	1,923.0	4,544.7	8,778.4	750.8	76.9	(73.5)	754.2
TOTAL OGB PLAN - COMPONENT UNITS		32,209	12,730	44,939	621,276.9	1,494,056.4	3,422,442.4	275,436.8	24,851.5	(23,740.2)	276,548.1
GRAND TOTAL		71,241	34,905	106,146	1,847,019.1	3,325,041.2	10,915,009.0	852,090.0	73,848.0	(70,546.0)	855,392.0
* The individual entities were asked to calculate these amounts last year; but the actuary calculated the amounts for these columns this year.											