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**GASB 45
Actuarial Valuation at 7/1/2012**

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

for the Office of Group Benefits

June 2013

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OVERVIEW

This report presents plan liabilities and costs calculated pursuant to Statement No. 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, 2012 at the request of the Office of Group Benefits (OGB). These results are intended to form the basis for accounting and financial reporting for the State of Louisiana.

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 date of participation in an OGB plan (before or after January 1, 2002) and service at retirement. For those beginning participation or rejoining after 2001, a “full subsidy” is provided after 20 years. A full subsidy constitutes a cost-sharing arrangement whereby the retiree is responsible for 25% of the total contribution rate. Less subsidy is provided for participation under 20 years. Pre 2002 OGB participants who retire under the Plan pay 25% of the cost of coverage regardless of service.

KEY RESULTS

	<u>July 1, 2012</u>	<u>July 1, 2011</u>
Key Results (in \$1000s):		
Actuarial Accrued Liability (AAL)	\$7,425,276	\$7,076,080
Annual Required Contribution (ARC)	\$503,778	\$519,414
Census:		
Retirees and Survivors with Medical	32,097	31,136
Active Employees	<u>62,365</u>	<u>65,415</u>
Total Participants	94,462	96,551

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 increased slightly since the last valuation of the Plan, from \$7.1 billion at July 1, 2011 to \$7.4 billion at July 1, 2012. The AAL was projected to be \$7.4 billion at July 1, 2012 per the 2011 valuation. The Annual Required Contribution (ARC) decreased by 3% from \$0.52 billion for fiscal year ending 2012 to \$0.50 billion for fiscal year ending 2013.

The impacts of changes made since the prior valuation include the following:

- **RETIREE PREMIUMS:** Retiree contributions were reduced since the prior valuation. Our prior valuation had anticipated an increase in retiree premiums. Since the Actuarial Accrued Liability (AAL) reflected in this valuation is the net cost for the State (= Total plan benefit claims costs less premiums paid by retirees), the decrease in retiree contributions resulted in an increase in the AAL.
Net Impact on AAL: +\$388 million (+5.3%)
- **ELECTION:** Election rates were applied for those expected to receive less than the full 75% subsidy from the State. Previously, it was assumed that all employees with current medical coverage would elect to continue coverage when they retired. The current valuation assumes that retirees who are subsidized at lower levels will be less likely to elect postretirement medical coverage. This revision has been made due to the expectation that some less subsidized retirees will elect coverage under the public health insurance exchanges anticipated starting in 2014. The election assumption also reflects that improved Medicare part D benefits are being phased in, resulting in attractive alternative coverage after Medicare eligibility for less subsidized retirees.
Net Impact on AAL: -\$178 million (-2.4%)
- **TREND and MORTALITY:** The trend assumption was updated to reflect a longer time horizon before reaching the ultimate trend rate. Last year's valuation assumed that the ultimate trend would be reached in 2021, while the updated valuation is assumed to reach the ultimate trend rate in 2028. The ultimate trend rate was lowered from 5.0% (July 1, 2011 valuation) to 4.5% (July 1, 2012 valuation). We continue to use separate trends for Medicare versus pre-Medicare coverage. However, this year's valuation assumes higher trend for pre-Medicare benefits. The mortality was updated for this year's valuation by projecting mortality improvements to 2012.
Net Impact on AAL: -\$110 million (-1.5%)
- **UPDATED CENSUS:** Updated census at July 1, 2012 resulted in a modest gain.
Net Impact on AAL: -\$18 million (-0.2%)

- **MEDICARE ELIGIBILITY STATUS:** Over the past few years, the OGB has improved tracking and reporting of the Medicare-eligible group, especially in conjunction with the implementation of the Employer Group Waiver Plan (EGWP) which provides Medicare Part D prescription benefits to Medicare-eligible individuals. As a result of improved Medicare eligibility tracking in the census data, the valuation was refined this year to better utilize Medicare versus non-Medicare status information in the development of per capita claims costs. The refinement explicitly recognizes the higher post age 65 costs for retirees not eligible for Medicare with reliance on the improved Medicare status indicators for this purpose. An assumption that 7% of current early retirees will not be eligible for Medicare upon attainment of age 65 was also introduced. As a result of these refinements, near-term pay-go costs reflect a redistribution from under age 65 to over age 65 compared to the prior year's approach. The refinement generated a modest AAL gain, as the increased cost reflected for over age 65 Non-Medicare participants was offset by reduced costs for under age 65 retirees, who had previously been measured including some margin of cost for uncertainty around Medicare eligibility.

Net Impact on AAL: -\$75 million (-1.0%)

- **CLAIMS EXPERIENCE:** Claims experience was generally in line with expectations, with a modest AAL loss.

Net Impact on AAL: +\$76 million (+1.0%)

The refinement described in MEDICARE ELIGIBILITY STATUS impacted how the per capita costs were determined, resulting in a shift of expected claims from under age 65 to over age 65. The combined net effect of the Medicare eligibility refinement and the Plan's claims experience was cost neutral.

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. Certain provisions of PPACA were reflected in this valuation. Specifically, PPACA mandated benefits were reflected; including coverage of dependent children to age 26, removal of lifetime maximums and elimination of co-pays and deductibles for preventive care. PPACA provided improvements in Part D benefits, which are now reflected in measuring the cost of the newly adopted EGWP benefits. We have considered new taxes and fees such as PCORI and the transitional reinsurance fee in developing the trend assumption. We do not expect any other component of PPACA to have a significant impact on the liabilities measured in this report. While the State is participating in the Early Retiree Reinsurance Program (ERRP), no adjustment was made to the AAL. We understand that the State did receive ERRP funds in its fiscal year ending June 30, 2011, but has not received any since that date, and is not expected to do so in the future, because claim payments have ceased. We also understand that the State is expected to meet any obligation for maintenance of contribution without providing additional future benefits. Additionally, no adjustment has been made to the AAL for the "Cadillac" tax as discussed in detail in the next section.

HEALTH CARE REFORM – EXCISE TAX ON HIGH COST HEALTH PLANS

No adjustment has been made to the AAL for the excise tax on high cost employer health plans at the request of the OGB. This excise tax is often referred to as the “Cadillac” tax. The actuary understands that the OGB will take advantage of alternative testing flexibility to avoid paying an excise tax. The actuary further understands that the OGB has the authority (pursuant to Louisiana Revised Statute 42:851) and the intent to modify plan design, if needed, to provide tax effective benefits to its members. The actuary notes that this is in fact the intent of the law. The AAL, which is estimated to be \$7,425 million at July 1, 2012, would be larger if the actuary assumed that the Plan will pay excise taxes in the future (estimated to be about \$1 million higher). The AAL would be smaller if the actuary incorporated assumed design changes over the valuation projection period to avoid potential excise taxes in the future (estimated to be about \$2 million lower). By making no adjustment, it is implicitly assumed that OGB will adjust benefits down somewhat, so that the revised plan benefits plus Cadillac tax on the somewhat lower benefits have the same overall cost as the benefits currently being provided before consideration of the Cadillac tax.

POTENTIAL CHANGES THAT HAVE NOT BEEN REFLECTED IN THE VALUATION

The following events may have a material impact on the results of this valuation, but have not been reflected because they occurred or will occur after the valuation was started. Moreover, it is uncertain how retirement medical and life insurance benefits will be impacted by these changes at this time.

- In December 2012, the Louisiana Department of Health and Hospitals Secretary announced that agreements had been reached to form public-private partnerships involving a number of LSU hospitals. Interim LSU Hospital and its successor University Medical Center in New Orleans will partner with Louisiana Children's Medical Center; Leonard J. Chabert Hospital in Houma has reached agreements with Ochsner Health System and Terrebonne General Medical Center; and University Medical Center in Lafayette has formed a partnership with Lafayette General Medical Center.
- In early 2013, it was announced that a public-private partnership agreement was under way for Walter O. Moss Regional Medical Center with Lake Charles Memorial Hospital and its partner, West Calcasieu Cameron Hospital.

**ACTUARIAL CERTIFICATION AND STATEMENT OF ACTUARIAL OPINION
JUNE 2013**

Buck Consultants, LLC (Buck) was retained by the Office of Group Benefits (OGB) to complete the July 1, 2012 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 No. 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, its health vendors, 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, 2012, with claims and premium information reviewed for the period July 1, 2010 through December 31, 2012. Results were calculated at July 1, 2012 and used for determination of the Annual Required Contribution (ARC) for fiscal 2013.

Scope

This valuation pertains to 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 State's financial statements under GASB 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 45.

The undersigned actuaries have evaluated the demographic assumptions used in the valuation that are based to a degree on the assumptions used in the valuation of the Louisiana State Retirement System plans, which were 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. We are available for questions regarding this report.

Buck Consultants, LLC



Hope C. Manion, FSA, MAAA, FCA
Principal
Health and Productivity Actuary



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**The State of Louisiana Post-Retirement Benefit Plan
GASB 45 Valuation as of July 1, 2012**

Valuation Results

Actuarial Costs and Liabilities

(thousands)

Valuation Date	July 1, 2012	June 30, 2012	July 1, 2011
	<i>per Valuation</i>	<i>per CAFR</i>	<i>per Valuation</i>
Funded Status of the Plan			
Actuarial Accrued Liability (AAL)	\$7,425,276	\$7,064,017	\$7,076,080
Actuarial Value of Assets	\$0	\$0	\$0
Unfunded AAL (UAAL)	\$7,425,276	\$7,064,017	\$7,076,080
Annual Required Contribution (ARC)			
Amortization of UAAL	\$283,732		\$270,389
Normal Cost	\$205,405		\$233,485
Interest Cost	\$14,641		\$15,540
Total ARC	\$503,778	\$518,403	\$519,414
Net OPEB Obligation (NOO)			
NOO at beginning of year	\$3,237,375	\$2,968,644	\$2,968,644
NOO for exiting agencies	\$0	(\$2,464)	\$0
Remaining NOO at beginning of year	\$3,237,375	\$2,966,180	\$2,968,644
Annual OPEB Cost (AOC)			
ARC	\$503,778	\$518,403	\$519,414
ARC Adjustment	(\$123,706)	(\$113,326)	(\$113,437)
Interest on NOO at beginning of year	\$129,495	\$118,629	\$118,746
Total AOC	\$509,567	\$523,706	\$524,723
Expected State Contributions			
Pay-go Costs for year	\$246,218	\$252,511	\$230,725
Pre-Funding for year	\$0	\$0	\$0
Total State Contributions	\$246,218	\$252,511	\$230,725
NOO at end of year (projected)	\$3,500,724	\$3,237,375	\$3,262,642

**The State of Louisiana Post-Retirement Benefit Plan
GASB 45 Valuation as of July 1, 2012**

Valuation Results

Actuarial Costs and Liabilities

(thousands)

Valuation Date Benefit	July 1, 2012				
	Medical/Rx	Life	Total		
Actuarial Accrued Liability					
State	\$5,725,048	\$326,531	\$6,051,579		
Teachers	\$1,010,173	\$84,314	\$1,094,487		
School	\$11,951	\$552	\$12,503		
Police	\$259,999	\$6,708	\$266,707		
Total AAL	\$7,007,171	\$418,105	\$7,425,276		
Normal Cost					
State	\$152,142	\$6,312	\$158,454		
Teachers	\$35,537	\$1,802	\$37,339		
School	\$276	\$9	\$285		
Police	\$9,235	\$92	\$9,327		
Total Normal Cost	\$197,190	\$8,215	\$205,405		
Expected Pay-go Costs					
State	\$187,990	\$10,532	\$198,522		
Teachers	\$36,624	\$3,885	\$40,509		
School	\$389	\$6	\$395		
Police	\$6,626	\$166	\$6,792		
Total Expected Pay-go Costs	\$231,629	\$14,589	\$246,218		
Projection					
	AAL 7/2012	Normal Cost	Pay-go Costs	Interest	AAL 7/2013
State	\$6,051,579	\$158,454	(\$198,522)	\$244,431	\$6,255,942
Teachers	\$1,094,487	\$37,339	(\$40,509)	\$44,463	\$1,135,780
School	\$12,503	\$285	(\$395)	\$504	\$12,897
Police	\$266,707	\$9,327	(\$6,792)	\$10,906	\$280,148
Total	\$7,425,276	\$205,405	(\$246,218)	\$300,304	\$7,684,767

The State of Louisiana Post-Retirement Benefit Plan
 GASB 45 Valuation as of July 1, 2012

Valuation Results

Actuarial Costs and Liabilities

(thousands)

Sensitivity Results

Discount Trend	Valuation	Discount		Health Care Trend	
	4.0% Baseline	3.5% Baseline	4.5% Baseline	4.0% Plus 1%	4.0% Minus 1%
AAL	\$7,425,276	\$8,038,016	\$6,882,396	\$8,587,204	\$6,491,520
Impact \$		\$612,740	(\$542,880)	\$1,161,928	(\$933,756)
Impact %		8.3%	-7.3%	15.6%	-12.6%
ARC	\$503,778	\$531,874	\$479,521	\$602,134	\$427,028
Impact \$		\$28,096	(\$24,257)	\$98,356	(\$76,750)
Impact %		5.6%	-4.8%	19.5%	-15.2%

Valuation Trend:	Baseline	Plus 1%	Minus 1%
<input type="checkbox"/> Pre-Medicare			
<input type="checkbox"/> Initial	8.0%	9.0%	7.0%
<input type="checkbox"/> Ultimate	4.5%	5.5%	3.5%
<input type="checkbox"/> Medicare			
<input type="checkbox"/> Initial	6.0%	7.0%	5.0%
<input type="checkbox"/> Ultimate	4.5%	5.5%	3.5%

Hypothetical results presume that ultimate plan costs are managed to 3% trend per year from 2064 onward to avoid high cost excise tax. Trend is consistent with Baseline Trend prior to 2064.

Discount Trend	Valuation	Hypothetical	Excise Tax
	4.0% Baseline	4.0% CPI in 2064+	4.0% Baseline
AAL	\$7,425,276	\$7,422,990	\$7,426,192
Impact \$		(\$2,286)	\$916
Impact %		0.0%	0.0%
ARC	\$503,778	\$503,373	503,940
Impact \$		(\$405)	\$162
Impact %		-0.1%	0.0%

Ultimate Trend	4.5%	3.0%	4.5%
Year Reached	2028	2064	2028
Excise Tax?	No	No	Yes / 2064

**The State of Louisiana Post-Retirement Benefit Plan
GASB 45 Valuation as of July 1, 2012**

Valuation Results

Summary of Actuarial Assumptions and Methods

Valuation Date	July 1, 2012	July 1, 2011
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>
2011	N/A	N/A	7.50%	8.60%
2012	8.00%	6.00%	7.00%	8.10%
2013	8.00%	6.00%	6.50%	7.60%
2014	8.00%	6.00%	6.00%	7.10%
2015	7.75%	5.75%	5.50%	6.60%
2016	7.50%	5.50%	5.40%	6.30%
2017	7.25%	5.40%	5.30%	6.00%
2018	7.00%	5.30%	5.20%	5.80%
2019	6.75%	5.20%	5.10%	5.50%
2020	6.50%	5.10%	5.00%	5.30%
2021	6.25%	5.00%	5.00%	5.00%
2022	6.00%	4.90%	5.00%	5.00%
2023	5.75%	4.80%	5.00%	5.00%
2024	5.50%	4.70%	5.00%	5.00%
2025	5.25%	4.60%	5.00%	5.00%
2026	5.00%	4.50%	5.00%	5.00%
2027	4.75%	4.50%	5.00%	5.00%
2028	4.50%	4.50%	5.00%	5.00%

Per capita healthcare costs and premium contributions are expected to increase with healthcare trend rates.

The calculations in this valuation do not include effects from claims incurred but not reported.

**The State of Louisiana Post-Retirement Benefit Plan
GASB 45 Valuation as of July 1, 2012**

Valuation Results

Summary of Actuarial Assumptions and Methods

Valuation Date	July 1, 2012	July 1, 2011
% of Retiring Eligible Actives Electing Coverage:		
Life Insurance Plan :		
Current	per census	per census
Future	70%	70%
Medical Plan:	<u>Service</u>	<u>Participation %</u>
	< 10	100%
	10-14	100%
	15-19	100%
	20+	100%
% Retirees Covering a Spouse for Medical Husbands Older Than Wives by	40% 3 years	40% 3 years
Retiree Plan Election		
Current:	per census	per census
Future:	80% HMO and 20% PPO	80% HMO and 20% PPO
% of Retirees Eligible for Medicare at age 65:		
Current Active	100%	100%
Pre 65 Retiree	93%	100%
Post 65 retiree	per current enrollment ^[1]	100%
Mortality Baseline Table Mortality Projection ^[2]	RP-2000 Combined healthy by Scale AA to 2012	RP-2000 Combined healthy by Scale AA to 2010

Detailed retirement, withdrawal, disability, and mortality tables are provided in Appendix A.

Note the following concerning the retirement tables:

Retirement rates for State and Teachers assume higher rates for the first year a member is eligible for a pension benefit.

Retirement rates for State and Teachers assume different rates for years in which the member is only eligible for a reduced pension.

State Hazardous Duty members are assumed to retire at Police retirement rate.

^[1] 2,160 retirees over age 65 were indicated as ineligible for Medicare in the census data.

^[2] The most recent mortality study indicated experience in line with RP-2000 tables without projection. The projection assumed in the valuations is intended to provide an allowance for mortality improvement up through the valuation date and for future periods.

**The State of Louisiana Post-Retirement Benefit Plan
GASB 45 Valuation as of July 1, 2012**

Valuation Results

Summary of Actuarial Assumptions and Methods

Valuation Date	July 1, 2012		July 1, 2011	
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Per Capita Costs at Age 65

Self Insured Plans

Medical	<u>Pre-Medicare</u>	<u>Medicare</u>	<u>Pre-Medicare</u>	<u>Medicare</u>
PPO	\$9,553	\$1,075	\$12,578	\$1,126
HMO	\$10,251	\$2,120	\$10,901	\$2,023
Prescription Drug	\$3,232	\$1,854	\$2,929	\$1,694

Fully Insured Plans (medical and prescription drug combined)

Medicare Advantage

Humana PPO	N/A	N/A	N/A	\$1,727
Humana HMO	N/A	N/A	N/A	\$1,796
Peoples Health HMO	N/A	\$2,727	N/A	\$1,923
Vantage HMO	N/A	\$2,150	N/A	\$3,213
UnitedHealthcare PPO	N/A	N/A	N/A	\$2,462
Medical Home HMO	\$11,368	\$3,850	\$11,761	\$3,923

Administrative expenses are included in the per capita costs.

Costs for the self insured plans were developed from reported incurred medical and prescription drug claims experience and administrative costs for the period from July 1, 2010 through December 31, 2012.

Costs for the fully insured plans were developed from the monthly premiums without adjusting for age.

The following Medicare Advantage plans are no longer offered beginning January 1, 2013: Humana PPO, Humana HMO, UnitedHealthcare PPO. Participants in these plans were assumed to elect coverage under the Peoples Health HMO.

No LASERS air time purchases allowed under Act 322 were assumed.

The base average life insurance amount was assumed to be \$45,500 for future retirees before age reductions. These retirees are assumed to cover a spouse at the \$2,000 benefit level. Actual in force amounts were used for current retirees.

Administration costs for life insurance were assumed to be 10%.

The cost of child dependents is included in the Per Capita Costs

**The State of Louisiana Post-Retirement Benefit Plan
 GASB 45 Valuation as of July 1, 2012**

Valuation Results

Summary of Actuarial Assumptions and Methods

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

<u>Ages</u>	July 1, 2012		July 1, 2011	
	<u>Medical</u>	<u>RX</u>	<u>Medical</u>	<u>RX</u>
40 and under	0.0%	0.0%	0.0%	0.0%
41 - 45	2.5%	2.5%	2.5%	2.5%
46 - 49	2.5%	2.5%	2.5%	2.5%
50 - 54	3.3%	3.3%	3.3%	3.3%
55 - 59	3.6%	3.6%	3.6%	3.6%
60 - 64	4.2%	4.2%	4.2%	4.2%
65 - 69	3.0%	0.0%	3.0%	0.0%
70 - 74	2.5%	0.0%	2.5%	0.0%
75 - 79	2.0%	0.0%	2.0%	0.0%
80 - 84	1.0%	0.0%	1.0%	0.0%
85 - 89	0.5%	0.0%	0.5%	0.0%
90 +	0.0%	0.0%	0.0%	0.0%

**The State of Louisiana Post-Retirement Benefit Plan
GASB 45 Valuation as of July 1, 2012**

Valuation Results

Summary of Plan Provisions- Plan Eligibility

	Normal Retirement	Reduced Pension Retirement	Disability
State Retirement Plan	(age and service requirements)		
Appellate Law Clerk	65 & 10 or 18 yos or 55 & 12 or age 70	20 yos (for all state groups)	10 yos (for all state groups)
Alcohol and Tobacco Control	60 & 10 or 25 yos		
Bridge Police	60 & 10 or 25 yos		
Correctional (hired bef 12/31/2001)	60 & 10 or 20 yos (age 50 if hired after 8/15/1986)		
Correctional 2 (hired after 12/31/2001)	60 & 10 or 25 yos		
Hazardous duty	55 & 12 or 25 yos		
Judicial 2 (hired after 1/1/2011)	60 & 5		
Judicial	65 & 10 or 18 or 55 & 12 or age 70		
Peace Officers	60 & 10 or 55 & 25 or 30 yos		
Regular Employee (hired before 7/1/2006)	60 & 10 or 55 & 25 or 30 yos		
Regular Employee 2 (hired after 7/1/2006)	60 & 5		
Regular Employee 3 (hired after 1/1/2011)	60 & 5		
Wildlife Officer 2 (hired after 7/1/2003)	60 & 10 or 25 yos		
Teachers Plan			
Hired on or after 1/1/2011	60 & 5	20 yos	10 yos
Hired between 7/1/1999 and 1/1/2011	60 & 5 or 55 & 25 or 30 yos	20 yos	5 yos
Hired before 7/1/1999	65 & 20 or 55 & 25 or 30 yos	60 & 5 or 20 yos	5 yos
School Plan			
Hired after 7/1/2010	60 & 5	20 yos	10 yos
Hired before 7/1/2010	60 & 10 or 55 & 25 or 30 yos	20 yos	10 yos
Police Plan			
Hired after 1/1/2011	55 & 12 or 25 yos	20 yos	5 yos
Hired before 1/1/2011	50 & 10 or 25 yos	20 yos	5 yos

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

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

**The State of Louisiana Post-Retirement Benefit Plan
GASB 45 Valuation as of July 1, 2012**

Valuation Results

Summary of Plan Provisions - Medical Benefits

Retirees have a choice between the BC/BS PPO, BC/BS HMO and the Medical Home HMO insured by Vantage Health Plan.¹ Medicare Eligible Retirees can also choose the Vantage HMO or People's Health HMO Medicare Advantage Plans.

	PPO			HMO		
	Non-Medicare <u>In Network</u>	Non-Medicare <u>Out of Network</u>	With Medicare <u>In or Out of network</u>	Non-Medicare <u>In Network</u>	Non-Medicare <u>Out of Network</u>	With Medicare <u>In or Out of network</u>
Plan year deductible	\$300 per individual, up to 3 individuals			None	\$1,000 per person/\$3,000 per	None
Maximum out-of-pocket annual expense	\$1,000 per person			\$1,000 per person/\$3,000 per family	\$3,000 per person/\$9,000 per family	None
Lifetime maximum	Unlimited For all PPO members			Unlimited For all HMO members		
Office visits ²	10%	30%	20%	\$15 PCP/\$25 specialist	30%	0%
Inpatient hospital ²	10%	30%	20%	\$100 per day, maximum \$300 per admission	30%	0%
Preventive/Wellnes	0%	0%	0%	0%	30%	0%

Prescription Drugs

- Member pays 50% to a maximum of \$50 per 31-day fill; after \$1,200 per person per plan year out-of-pocket limit is met, member pays \$15 for brand-name drugs and \$0 for generic drugs.
- Administered by Medco in partnership with Catalyst Rx
- Medicare-eligible retirees covered in the OGB Medicare Part D Plan

¹The Medical Home HMO has low retiree participation. Detailed Provisions for this plan are not shown.

²Co-insurance shown as member share %

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Valuation Results

Summary of Plan Provisions - Retiree Contributions

Employees with continuous OGB medical coverage starting before January 1, 2002 pay approximately 25% of the cost of coverage (**except single retirees under age 65, who pay approximately 25% of the active employee cost**) in retirement.

Employees with an OGB medical participation start (or re-start) date after December 31, 2001 pay a percentage of the total retiree contribution rate based on the following schedule:

<u>OGB Participation</u>	<u>Retiree Share</u>	<u>State Share</u>
Under 10 years	81%	19%
10-14 years	62%	38%
15-19 years	44%	56%
20+ years	25%	75%

Total monthly per capita premium equivalent rates effective January 1, 2013 are shown in the table below:

	<u>PPO</u>	<u>HMO</u>
Single Active	\$575.92	\$544.12
Retired without Medicare		
Single	\$1,071.48	\$1,015.48
With Spouse	\$1,892.04	\$1,793.08
Retired with 1 Medicare		
Single	\$348.44	\$335.96
With Spouse	\$1,287.40	\$1,227.80
Retired with 2 Medicare		
With Spouse	\$626.32	\$602.20

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.

Total 2013 monthly premium rates for the Medicare Advantage Plans are:

	<u>1 Medicare</u>	<u>2 Medicare</u>
Peoples Health HMO	\$234.00	\$468.00
Vantage HMO	\$184.48	\$368.96

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

Summary of Plan Provisions - Life Insurance

Life Insurance Benefits

	<u>Basic</u>	Supplemental Maximum
Under age 65	\$5,000	\$50,000
Ages 65-70	\$4,000	\$38,000
After age 70	\$3,000	\$25,000

Age Reductions:

In force life insurance amounts are reduced to 75% of the initial value at age 65 and to 50% of the original amount at age 70.

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

Retiree Cost Share

Retiree pays \$0.52 monthly for each \$1,000 of life insurance (\$0.50 before January 1, 2013).

Retiree pays \$0.98 monthly for each \$1,000 of spouse life insurance (\$0.88 before January 1, 2013).

Summary of Census Information

Sources of information for the valuation:

- Office of Group Benefits (OGB)
- Louisiana State Employees' Retirement System (LASERS)
- Teachers Retirement System of Louisiana (TRSL)*
- Louisiana School Employees' Retirement System (LSERS)
- Louisiana State Police Retirement System (LSPRS)
- Office of Statewide Reporting and Accounting Policy

* TRSL did not provide data for this valuation. The previous year's data was used for the TRSL group.

Use of information for the valuation:

Primary Data Source

The OGB data formed the primary source of census information for the valuation, providing: gender, dates of birth, benefits, coverage tier, and agency identifiers.

Retirement Eligibility and PUC Service Accrual

Under most circumstances, employees retire under a statewide retirement system and begin to receive pension benefits and OPEB benefits simultaneously. As such, the pension credited service (when available from the Systems) was used for the attribution of benefits under the Projected Unit Credit funding method used to value the Plan. The pension service was also used to determine retirement eligibility per the Systems' rules. For employees not participating in a statewide system (such as a teacher with an ORP* benefit), hire date information from the OGB database was used. For the few employees with neither a pension service date nor an OGB hire date, the OGB participation date was used.

*Optional Retiree Program

OGB Participation Date

The Office of Group Benefits provided OGB participation dates, which were used to determine the level of retiree premium sharing borne by the retiree:

- OGB participation date prior to 2002, then grandfathered into 25% share
- OGB participation date after 2001, then years of OGB participation at retirement determines the level of retiree share of premium per schedule (see plan provisions)

Other

A listing of Included Agencies was provided by the Office of Statewide Reporting and Accounting Policy.

Summary of Census Information

Active participants at Included Agencies, by Data Source

Data Source	With OGB Medical	No OGB Medical	Total
LASERS	35,708	6,898	42,606
TRSL	6,265	2,158	8,423
LSERS	66	11	77
LSPRS	917	17	934
OGB / ORP ¹	5,720	4,605	10,325
Total	48,676	13,689	62,365

¹ OGB data was the primary source of census information, which was supplemented by Retirement System - - - specifically for hire and pension service. Employees in the OGB database, who were not found in other data sources, were assumed to be ORP participants. ORP participants were grouped into Retirement Systems for valuation processing purposes based on agency data.

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

Summary of Census Information

Valuation Date	July 1, 2012			July 1, 2011
	OGB Med	No OGB Med	Total	Total
Active Participant Counts (Included Agencies)				
State	38,710	10,212	48,922	51,251
Teachers	8,976	3,449	12,425	13,098
School	66	11	77	75
Police	924	17	941	991
Total	48,676	13,689	62,365	65,415

Average Active Age				
State			46.3	46.1
Teachers			47.2	46.9
School			51.3	50.8
Police			40.8	40.2
Total			46.4	46.2

Average Active Service	July 1, 2012 with OGB Medical		July 1, 2011
	OGB Partic.	Pension Elig.	Pension Elig.
State	9.4	12.7	12.6
Teachers	8.5	11.3	11.3
School	8.9	16.9	17.6
Police	11.0	13.4	12.6
Total	9.2	12.4	12.4

Inactive Participants with OGB Medical Coverage	July 1, 2012				July 1, 2011
	Pre 65	Post 65 with Medicare	Post 65 without Medicare	Total	Total
Participant Counts					
Retirees and survivors	11,620	18,317	2,160	32,097	31,136
Covered spouses	4,431	5,710	222	10,363	10,513
Total	16,051	24,027	2,382	42,460	41,649
Average Age					
Retirees and survivors	59.3	75.8	73.0	69.6	69.7
Covered spouses	57.7	72.8	72.3	66.3	66.9
Total	58.8	75.1	73.0	68.8	69.0

Retiree life Insurance	July 1, 2012	July 1, 2011
Count of Retirees with Life Insurance	25,934	25,463
Total Life Insurance coverage (in force) (thousands)	731,012	713,347

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

Summary of Census Information

Valuation Date	Active Employees		Retirees	
	<u>July 1, 2012</u>	<u>July 1, 2011</u>	<u>July 1, 2012</u>	<u>July 1, 2011</u>
Participant Counts				
OGB Plans				
PPO	4,695	5,649	16,009	16,545
Regional HMO	119	37	30	9
HMO	42,836	43,950	13,998	12,653
Medical Home HMO	831	915	129	108
Consumer Directed Plan	195	204	0	0
Medicare Advantage Plans ¹				
Humana PPO			51	41
Humana HMO			664	607
Peoples Health HMO			276	185
Vantage HMO			860	918
United HealthCare PPO			80	70
Total Covered	48,676	50,755	32,097	31,136
No OGB Plan				
LSU Plan ²	10,948	11,574	1,891	1,680
No Health Plan	2,741	3,086	5,500	5,403
Total Not Covered	13,689	14,660	7,391	7,083
Grand Total	62,365	65,415	39,488	38,219

¹Effective 1/1/2013, only two Medicare Advantage plans are offered: the Vantage HMO and the Peoples Health HMO. Members that were reported in the Humana PPO, Humana HMO, and UHC PPO as of 7/1/2012 were valued under the Peoples Health HMO for this valuation.

²LSU 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, 2012**

Valuation Results

Summary of Census Information - Summary of Membership in Active Eligibility Groups

State Plan	Count Of Active Included Members¹	Retirement Rates Table²
Appellate law clerk	155	LASERS GF
Alcohol and Tobacco Control	27	LASERS GF
Bridge employees	8	LASERS GF
Correctional	544	LASERS GF
Correctional 2	2,495	LASERS GF
Hazardous duty	659	LSPRS
Judicial 2	32	LASERS Non-GF
Judicial	4	LASERS GF
Peace Officers	74	LASERS GF
Regular Employee	23,828	LASERS GF
Regular Employee 2	8,430	LASERS Non-GF
Regular Employee 3	2,253	LASERS Non-GF
Wildlife officer 2	201	LASERS GF
<i>Subtotal State Plan</i>	<i>38,710</i>	
Teachers Plan		
Hired on or after 1/1/2011	950	TRSL
Hired between 7/1/1999 and 1/1/2011	4,972	TRSL
Hired before 7/1/1999	3,054	TRSL
<i>Subtotal Teachers Plan</i>	<i>8,976</i>	
School Plan		
Hired after 7/1/2010	6	LSERS
Hired before 7/1/2010	60	LSERS
<i>Subtotal School Plan</i>	<i>66</i>	
Police Plan		
Hired after 1/1/2011	1	LSPRS
Hired before 1/1/2011	923	LSPRS
<i>Subtotal Police Plan</i>	<i>924</i>	
TOTAL	48,676	

¹State Active members with no LASERS Subplan code reported were assumed to be a "Regular Employee" if hired before 7/1/2006 or a "Regular Employee 2" if hired after 7/1/2006

²See appendix for rate tables

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

Appendix - Actuarial Demographic Tables

Louisiana State Employees' Retirement System (LASERS)

Age	Death Male	Death Female	Disab Rates	Term Rates	Ret Rates
18	0.000251	0.000159	0.0000	0.06	on 2 nd page following
19	0.000263	0.000158	0.0000	0.18	
20	0.000274	0.000157	0.0000	0.30	
21	0.000287	0.000156	0.0000	0.27	
22	0.000298	0.000158	0.0000	0.20	
23	0.000311	0.000162	0.0000	0.20	
24	0.000321	0.000168	0.0000	0.20	
25	0.000333	0.000175	0.0000	0.20	
26	0.000352	0.000185	0.0000	0.20	
27	0.000360	0.000193	0.0000	0.18	
28	0.000370	0.000203	0.0000	0.17	
29	0.000388	0.000215	0.0000	0.16	
30	0.000418	0.000234	0.0001	0.15	
31	0.000470	0.000279	0.0001	0.15	
32	0.000529	0.000318	0.0001	0.13	
33	0.000594	0.000353	0.0001	0.12	
34	0.000661	0.000386	0.0001	0.11	
35	0.000728	0.000416	0.0002	0.14	
36	0.000792	0.000445	0.0002	0.11	
37	0.000851	0.000473	0.0007	0.10	
38	0.000897	0.000505	0.0007	0.10	
39	0.000938	0.000541	0.0008	0.10	
40	0.000980	0.000589	0.0013	0.08	
41	0.001025	0.000646	0.0020	0.08	
42	0.001077	0.000711	0.0015	0.07	
43	0.001138	0.000782	0.0020	0.06	
44	0.001209	0.000858	0.0022	0.06	
45	0.001289	0.000926	0.0022	0.05	
46	0.001364	0.000996	0.0021	0.05	
47	0.001446	0.001066	0.0030	0.05	
48	0.001533	0.001153	0.0025	0.05	
49	0.001624	0.001246	0.0032	0.05	
50	0.001719	0.001364	0.0041	0.04	
51	0.001945	0.001526	0.0052	0.04	
52	0.002093	0.001704	0.0031	0.04	
53	0.002288	0.001909	0.0045	0.04	
54	0.002508	0.002149	0.0050	0.04	
55	0.002879	0.002467	0.0040	0.04	
56	0.003377	0.002875	0.0053	0.04	
57	0.003820	0.003275	0.0045	0.04	
58	0.004345	0.003694	0.0040	0.03	
59	0.004899	0.004182	0.0001	0.03	
60	0.005560	0.004760	0.0000	0.03	
61	0.006403	0.005475	0.0000	0.03	

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Appendix A

Appendix - Actuarial Demographic Tables

Louisiana State Employees' Retirement System (LASERS)

Age	Death Male	Death Female	Disab Rates	Term Rates	Ret Rates
62	0.007304	0.006268	0.0000	0.03	
63	0.008454	0.007202	0.0000	0.03	
64	0.009524	0.008116	0.0000	0.02	
65	0.010754	0.009139	0.0000	0.02	
66	0.012315	0.010315	0.0000	0.02	
67	0.013739	0.011453	0.0000	0.02	
68	0.015089	0.012660	0.0000	0.02	
69	0.016720	0.013993	0.0000	0.02	
70	0.018523	0.015765	0.0000	0.02	
71	0.020495	0.017285	0.0000	0.02	
72	0.022756	0.019225	0.0000	0.02	
73	0.025347	0.021113	0.0000	0.02	
74	0.028277	0.023400	0.0000	0.02	
75	0.031945	0.025523	0.0000	0.00	
76	0.035605	0.028121	0.0000	0.00	
77	0.040090	0.031348	0.0000	0.00	
78	0.045093	0.034556	0.0000	0.00	
79	0.050727	0.038151	0.0000	0.00	
80	0.057055	0.042170	0.0000	0.00	
81	0.064634	0.046675	0.0000	0.00	
82	0.073090	0.051743	0.0000	0.00	
83	0.081474	0.057453	0.0000	0.00	
84	0.091713	0.063897	0.0000	0.00	
85	0.101803	0.072050	0.0000	0.00	
86	0.112870	0.081334	0.0000	0.00	
87	0.126565	0.091813	0.0000	0.00	
88	0.141799	0.102264	0.0000	0.00	
89	0.156705	0.114935	0.0000	0.00	
90	0.174796	0.127019	0.0000	0.00	
91	0.190388	0.139483	0.0000	0.00	
92	0.208935	0.152036	0.0000	0.00	
93	0.225388	0.166387	0.0000	0.00	
94	0.241815	0.178460	0.0000	0.00	
95	0.261141	0.189892	0.0000	0.00	

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
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Appendix A

Appendix - Actuarial Demographic Tables

Louisiana State Employees' Retirement System (LASERS)

Retirement Rates

LASERS Pension Retirement Eligibility Rules:

Non GF Unreduced	60 & 5
GF Unreduced	60&10 or 55&25 or 0&30
Hazardous Duty Plan ^[1]	55&12 or 25 years of service
Early, Reduced	20 years service

Age	Grandfathered				Not Grandfathered			
	Unreduced		Early Reduced		Unreduced		Early Reduced	
	1 st Elig	After						
40	-	-	0.030	0.030	-	-	0.030	0.030
41	-	-	0.030	0.030	-	-	0.030	0.030
42	-	-	0.030	0.030	-	-	0.030	0.030
43	-	-	0.030	0.030	-	-	0.030	0.030
44	-	-	0.030	0.030	-	-	0.030	0.030
45	-	-	0.030	0.030	-	-	0.030	0.030
46	-	-	0.030	0.030	-	-	0.030	0.030
47	-	-	0.030	0.030	-	-	0.030	0.030
48	-	-	0.030	0.030	-	-	0.030	0.030
49	-	-	0.030	0.030	-	-	0.030	0.030
50	0.300	0.150	0.060	0.030	-	-	0.100	0.050
51	0.300	0.150	0.060	0.030	-	-	0.100	0.050
52	0.300	0.150	0.060	0.030	-	-	0.100	0.050
53	0.300	0.150	0.060	0.030	-	-	0.100	0.050
54	0.300	0.150	0.060	0.030	-	-	0.100	0.050
55	0.300	0.150	0.100	0.050	-	-	0.150	0.100
56	0.300	0.150	0.100	0.050	-	-	0.150	0.100
57	0.300	0.150	0.100	0.050	-	-	0.150	0.100
58	0.600	0.300	0.100	0.050	-	-	0.150	0.100
59	0.300	0.150	0.100	0.050	-	-	0.150	0.100
60	0.300	0.200	-	-	0.600	0.600	-	-
61	0.300	0.200	-	-	0.300	0.200	-	-
62	0.300	0.200	-	-	0.300	0.200	-	-
63	0.300	0.200	-	-	0.300	0.200	-	-
64	0.300	0.200	-	-	0.300	0.200	-	-
65	0.300	0.250	-	-	0.300	0.250	-	-
66	0.300	0.250	-	-	0.300	0.250	-	-
67	0.300	0.250	-	-	0.300	0.250	-	-
68	0.300	0.250	-	-	0.300	0.250	-	-
69	0.300	0.250	-	-	0.300	0.250	-	-
70	0.300	0.300	-	-	0.300	0.300	-	-
71	0.300	0.300	-	-	0.300	0.300	-	-
72	0.300	0.300	-	-	0.300	0.300	-	-
73	0.300	0.300	-	-	0.300	0.300	-	-
74	0.300	0.300	-	-	0.300	0.300	-	-
75	1.000	1.000	-	-	1.000	1.000	-	-

[1] Assumed to retire under the Louisiana State Police Retirement System retirement rates.

**The State of Louisiana Post-Retirement Benefit Plan
 GASB 45 Valuation as of July 1, 2012**

Appendix A

Appendix - Actuarial Demographic Tables
Teachers' Retirement System of Louisiana (TRSL)

Age	Death Male	Death Female	Disab Rates	Term Rates	Ret Rates
18	0.000251	0.000159	0.0000	0.05	on 2 nd page following
19	0.000263	0.000158	0.0000	0.05	
20	0.000274	0.000157	0.0000	0.10	
21	0.000287	0.000156	0.0000	0.09	
22	0.000298	0.000158	0.0000	0.04	
23	0.000311	0.000162	0.0001	0.07	
24	0.000321	0.000168	0.0001	0.13	
25	0.000333	0.000175	0.0001	0.13	
26	0.000352	0.000185	0.0001	0.13	
27	0.000360	0.000193	0.0001	0.13	
28	0.000370	0.000203	0.0001	0.13	
29	0.000388	0.000215	0.0001	0.13	
30	0.000418	0.000234	0.0001	0.13	
31	0.000470	0.000279	0.0003	0.11	
32	0.000529	0.000318	0.0003	0.11	
33	0.000594	0.000353	0.0003	0.10	
34	0.000661	0.000386	0.0003	0.10	
35	0.000728	0.000416	0.0006	0.09	
36	0.000792	0.000445	0.0010	0.08	
37	0.000851	0.000473	0.0007	0.07	
38	0.000897	0.000505	0.0007	0.06	
39	0.000938	0.000541	0.0011	0.06	
40	0.000980	0.000589	0.0011	0.06	
41	0.001025	0.000646	0.0013	0.05	
42	0.001077	0.000711	0.0016	0.05	
43	0.001138	0.000782	0.0016	0.05	
44	0.001209	0.000858	0.0016	0.04	
45	0.001289	0.000926	0.0022	0.04	
46	0.001364	0.000996	0.0022	0.04	
47	0.001446	0.001066	0.0022	0.04	
48	0.001533	0.001153	0.0022	0.03	
49	0.001624	0.001246	0.0022	0.03	
50	0.001719	0.001364	0.0025	0.03	
51	0.001945	0.001526	0.0025	0.03	
52	0.002093	0.001704	0.0025	0.04	
53	0.002288	0.001909	0.0030	0.04	
54	0.002508	0.002149	0.0030	0.04	
55	0.002879	0.002467	0.0040	0.04	
56	0.003377	0.002875	0.0050	0.04	
57	0.003820	0.003275	0.0055	0.04	
58	0.004345	0.003694	0.0055	0.04	
59	0.004899	0.004182	0.0055	0.04	
60	0.005560	0.004760	0.0080	0.04	
61	0.006403	0.005475	0.0050	0.04	

**The State of Louisiana Post-Retirement Benefit Plan
 GASB 45 Valuation as of July 1, 2012**

Appendix A

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

Age	Death Male	Death Female	Disab Rates	Term Rates	Ret Rates
62	0.007304	0.006268	0.0035	0.04	
63	0.008454	0.007202	0.0035	0.04	
64	0.009524	0.008116	0.0035	0.04	
65	0.010754	0.009139	0.0035	0.04	
66	0.012315	0.010315	0.0020	0.04	
67	0.013739	0.011453	0.0020	0.04	
68	0.015089	0.012660	0.0020	0.04	
69	0.016720	0.013993	0.0020	0.04	
70	0.018523	0.015765	0.0020	0.04	
71	0.020495	0.017285	0.0020	0.04	
72	0.022756	0.019225	0.0020	0.04	
73	0.025347	0.021113	0.0020	0.04	
74	0.028277	0.023400	0.0020	0.04	
75	0.031945	0.025523	0.0000	0.00	
76	0.035605	0.028121	0.0000	0.00	
77	0.040090	0.031348	0.0000	0.00	
78	0.045093	0.034556	0.0000	0.00	
79	0.050727	0.038151	0.0000	0.00	
80	0.057055	0.042170	0.0000	0.00	
81	0.064634	0.046675	0.0000	0.00	
82	0.073090	0.051743	0.0000	0.00	
83	0.081474	0.057453	0.0000	0.00	
84	0.091713	0.063897	0.0000	0.00	
85	0.101803	0.072050	0.0000	0.00	
86	0.112870	0.081334	0.0000	0.00	
87	0.126565	0.091813	0.0000	0.00	
88	0.141799	0.102264	0.0000	0.00	
89	0.156705	0.114935	0.0000	0.00	
90	0.174796	0.127019	0.0000	0.00	
91	0.190388	0.139483	0.0000	0.00	
92	0.208935	0.152036	0.0000	0.00	
93	0.225388	0.166387	0.0000	0.00	
94	0.241815	0.178460	0.0000	0.00	
95	0.261141	0.189892	0.0000	0.00	

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, 2012**

Appendix A

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

Retirement Rates

TRS Pension Retirement Eligibility Rules:

Unreduced (hired after 1/1/2011)	60&5
Unreduced (hired after 7/1/1999 and before 1/1/2011)	60&5 or 55&25 or 0&30
Unreduced (hired before 7/1/1999)	65&20 or 55&25 or 0&30
Early, Reduced (hired after 7/1/1999)	20 years service
Early, Reduced (hired before 7/1/1999)	60&5 or 0&20

Age	Unreduced		Early Reduced	
	1 st Elig	After	1 st Elig	After
40	0.030	0.030	0.030	0.030
41	0.030	0.030	0.030	0.030
42	0.030	0.030	0.030	0.030
43	0.030	0.030	0.030	0.030
44	0.030	0.030	0.030	0.030
45	0.030	0.030	0.030	0.030
46	0.030	0.030	0.030	0.030
47	0.030	0.030	0.030	0.030
48	0.030	0.030	0.030	0.030
49	0.030	0.030	0.030	0.030
50	0.030	0.030	0.030	0.030
51	0.030	0.030	0.030	0.030
52	0.035	0.035	0.035	0.035
53	0.050	0.050	0.050	0.050
54	0.075	0.075	0.075	0.075
55	0.500	0.500	0.250	0.250
56	0.250	0.150	0.150	0.150
57	0.250	0.150	0.150	0.150
58	0.500	0.250	0.150	0.150
59	0.250	0.150	0.150	0.150
60	0.250	0.250	0.200	0.200
61	0.250	0.200	0.200	0.200
62	0.250	0.200	0.200	0.200
63	0.250	0.200	0.200	0.200
64	0.250	0.200	0.200	0.200
65	0.250	0.250	-	-
66	0.250	0.200	-	-
67	0.250	0.200	-	-
68	0.250	0.200	-	-
69	0.250	0.200	-	-
70	0.250	0.250	-	-
71	0.250	0.250	-	-
72	0.250	0.250	-	-
73	0.250	0.250	-	-
74	0.250	0.250	-	-
74	1.000	1.000	-	-

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

Appendix - Actuarial Demographic Tables

Louisiana School Employees' Retirement System (LSERS)

Age	Death Male	Death Female	Disab Rates	Term Rates	Ret Rates
18	0.000251	0.000159	0.0000	0.15	0.00
19	0.000263	0.000158	0.0000	0.15	0.00
20	0.000274	0.000157	0.0000	0.15	0.00
21	0.000287	0.000156	0.0000	0.15	0.00
22	0.000298	0.000158	0.0000	0.13	0.00
23	0.000311	0.000162	0.0000	0.13	0.00
24	0.000321	0.000168	0.0000	0.13	0.00
25	0.000333	0.000175	0.0000	0.10	0.00
26	0.000352	0.000185	0.0000	0.10	0.00
27	0.000360	0.000193	0.0000	0.10	0.00
28	0.000370	0.000203	0.0000	0.10	0.00
29	0.000388	0.000215	0.0000	0.10	0.00
30	0.000418	0.000234	0.0000	0.10	0.00
31	0.000470	0.000279	0.0000	0.10	0.00
32	0.000529	0.000318	0.0000	0.10	0.00
33	0.000594	0.000353	0.0000	0.10	0.00
34	0.000661	0.000386	0.0000	0.10	0.00
35	0.000728	0.000416	0.0010	0.07	0.00
36	0.000792	0.000445	0.0010	0.07	0.00
37	0.000851	0.000473	0.0010	0.07	0.00
38	0.000897	0.000505	0.0010	0.07	0.00
39	0.000938	0.000541	0.0010	0.07	0.00
40	0.000980	0.000589	0.0020	0.07	0.00
41	0.001025	0.000646	0.0020	0.06	0.00
42	0.001077	0.000711	0.0020	0.06	0.00
43	0.001138	0.000782	0.0040	0.06	0.00
44	0.001209	0.000858	0.0040	0.06	0.00
45	0.001289	0.000926	0.0040	0.06	0.00
46	0.001364	0.000996	0.0050	0.06	0.00
47	0.001446	0.001066	0.0060	0.04	0.90
48	0.001533	0.001153	0.0060	0.04	0.90
49	0.001624	0.001246	0.0060	0.04	0.68
50	0.001719	0.001364	0.0060	0.04	0.60
51	0.001945	0.001526	0.0060	0.04	0.60
52	0.002093	0.001704	0.0060	0.04	0.60
53	0.002288	0.001909	0.0060	0.04	0.60
54	0.002508	0.002149	0.0070	0.04	0.42
55	0.002879	0.002467	0.0070	0.04	0.42
56	0.003377	0.002875	0.0070	0.04	0.42
57	0.003820	0.003275	0.0060	0.04	0.42
58	0.004345	0.003694	0.0060	0.04	0.42
59	0.004899	0.004182	0.0050	0.04	0.35
60	0.005560	0.004760	0.0040	0.04	0.35
61	0.006403	0.005475	0.0040	0.04	0.35

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

Appendix - Actuarial Demographic Tables

Louisiana School Employees' Retirement System (LSERS)

Age	Death Male	Death Female	Disab Rates	Term Rates	Ret Rates
62	0.007304	0.006268	0.0040	0.04	0.25
63	0.008454	0.007202	0.0040	0.04	0.25
64	0.009524	0.008116	0.0040	0.04	0.25
65	0.010754	0.009139	0.0040	0.04	0.25
66	0.012315	0.010315	0.0040	0.04	0.25
67	0.013739	0.011453	0.0040	0.04	0.25
68	0.015089	0.012660	0.0040	0.04	0.25
69	0.016720	0.013993	0.0040	0.04	0.25
70	0.018523	0.015765	0.0040	0.04	0.25
71	0.020495	0.017285	0.0040	0.04	0.25
72	0.022756	0.019225	0.0040	0.04	0.25
73	0.025347	0.021113	0.0040	0.04	0.50
74	0.028277	0.023400	0.0040	0.04	1.00
75	0.031945	0.025523	0.0000	0.00	1.00
76	0.035605	0.028121	0.0000	0.00	1.00
77	0.040090	0.031348	0.0000	0.00	1.00
78	0.045093	0.034556	0.0000	0.00	1.00
79	0.050727	0.038151	0.0000	0.00	1.00
80	0.057055	0.042170	0.0000	0.00	1.00
81	0.064634	0.046675	0.0000	0.00	1.00
82	0.073090	0.051743	0.0000	0.00	1.00
83	0.081474	0.057453	0.0000	0.00	1.00
84	0.091713	0.063897	0.0000	0.00	1.00
85	0.101803	0.072050	0.0000	0.00	1.00
86	0.112870	0.081334	0.0000	0.00	1.00
87	0.126565	0.091813	0.0000	0.00	1.00
88	0.141799	0.102264	0.0000	0.00	1.00
89	0.156705	0.114935	0.0000	0.00	1.00
90	0.174796	0.127019	0.0000	0.00	1.00
91	0.190388	0.139483	0.0000	0.00	1.00
92	0.208935	0.152036	0.0000	0.00	1.00
93	0.225388	0.166387	0.0000	0.00	1.00
94	0.241815	0.178460	0.0000	0.00	1.00
95	0.261141	0.189892	0.0000	0.00	1.00

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, 2012**

Appendix A

**Appendix - Actuarial Demographic Tables
 Louisiana State Police Retirement System (LSPRS)**

Age	Death Male	Death Female	Disab Rates	Term Rates	Ret Rates
18	0.000251	0.000159	0.0020	0.03	0.00
19	0.000263	0.000158	0.0020	0.03	0.00
20	0.000274	0.000157	0.0020	0.03	0.00
21	0.000287	0.000156	0.0020	0.03	0.00
22	0.000298	0.000158	0.0020	0.03	0.00
23	0.000311	0.000162	0.0020	0.03	0.00
24	0.000321	0.000168	0.0020	0.03	0.00
25	0.000333	0.000175	0.0020	0.03	0.00
26	0.000352	0.000185	0.0020	0.03	0.00
27	0.000360	0.000193	0.0020	0.03	0.00
28	0.000370	0.000203	0.0020	0.03	0.00
29	0.000388	0.000215	0.0020	0.03	0.00
30	0.000418	0.000234	0.0020	0.03	0.00
31	0.000470	0.000279	0.0020	0.03	0.00
32	0.000529	0.000318	0.0020	0.03	0.00
33	0.000594	0.000353	0.0020	0.03	0.00
34	0.000661	0.000386	0.0020	0.03	0.00
35	0.000728	0.000416	0.0020	0.03	0.00
36	0.000792	0.000445	0.0020	0.03	0.00
37	0.000851	0.000473	0.0020	0.02	0.00
38	0.000897	0.000505	0.0020	0.02	0.00
39	0.000938	0.000541	0.0020	0.02	0.00
40	0.000980	0.000589	0.0020	0.02	0.00
41	0.001025	0.000646	0.0020	0.02	0.00
42	0.001077	0.000711	0.0020	0.02	0.00
43	0.001138	0.000782	0.0020	0.01	0.00
44	0.001209	0.000858	0.0020	0.01	0.00
45	0.001289	0.000926	0.0020	0.01	0.00
46	0.001364	0.000996	0.0020	0.01	0.00
47	0.001446	0.001066	0.0020	0.01	0.10
48	0.001533	0.001153	0.0020	0.01	0.10
49	0.001624	0.001246	0.0020	0.01	0.10
50	0.001719	0.001364	0.0020	0.01	0.25
51	0.001945	0.001526	0.0020	0.01	0.25
52	0.002093	0.001704	0.0020	0.01	0.27
53	0.002288	0.001909	0.0020	0.01	0.27
54	0.002508	0.002149	0.0020	0.01	0.27
55	0.002879	0.002467	0.0020	0.01	0.27
56	0.003377	0.002875	0.0020	0.01	0.42
57	0.003820	0.003275	0.0020	0.01	0.50
58	0.004345	0.003694	0.0020	0.01	0.50
59	0.004899	0.004182	0.0020	0.01	0.50
60	0.005560	0.004760	0.0020	0.01	0.50
61	0.006403	0.005475	0.0020	0.00	0.50

**The State of Louisiana Post-Retirement Benefit Plan
 GASB 45 Valuation as of July 1, 2012**

Appendix A

**Appendix - Actuarial Demographic Tables
 Louisiana State Police Retirement System (LSPRS)**

Age	Death Male	Death Female	Disab Rates	Term Rates	Ret Rates
62	0.007304	0.006268	0.0020	0.00	0.50
63	0.008454	0.007202	0.0020	0.00	1.00
64	0.009524	0.008116	0.0020	0.00	1.00
65	0.010754	0.009139	0.0000	0.00	1.00
66	0.012315	0.010315	0.0000	0.00	1.00
67	0.013739	0.011453	0.0000	0.00	1.00
68	0.015089	0.012660	0.0000	0.00	1.00
69	0.016720	0.013993	0.0000	0.00	1.00
70	0.018523	0.015765	0.0000	0.00	1.00
71	0.020495	0.017285	0.0000	0.00	1.00
72	0.022756	0.019225	0.0000	0.00	1.00
73	0.025347	0.021113	0.0000	0.00	1.00
74	0.028277	0.023400	0.0000	0.00	1.00
75	0.031945	0.025523	0.0000	0.00	1.00
76	0.035605	0.028121	0.0000	0.00	1.00
77	0.040090	0.031348	0.0000	0.00	1.00
78	0.045093	0.034556	0.0000	0.00	1.00
79	0.050727	0.038151	0.0000	0.00	1.00
80	0.057055	0.042170	0.0000	0.00	1.00
81	0.064634	0.046675	0.0000	0.00	1.00
82	0.073090	0.051743	0.0000	0.00	1.00
83	0.081474	0.057453	0.0000	0.00	1.00
84	0.091713	0.063897	0.0000	0.00	1.00
85	0.101803	0.072050	0.0000	0.00	1.00
86	0.112870	0.081334	0.0000	0.00	1.00
87	0.126565	0.091813	0.0000	0.00	1.00
88	0.141799	0.102264	0.0000	0.00	1.00
89	0.156705	0.114935	0.0000	0.00	1.00
90	0.174796	0.127019	0.0000	0.00	1.00
91	0.190388	0.139483	0.0000	0.00	1.00
92	0.208935	0.152036	0.0000	0.00	1.00
93	0.225388	0.166387	0.0000	0.00	1.00
94	0.241815	0.178460	0.0000	0.00	1.00
95	0.261141	0.189892	0.0000	0.00	1.00

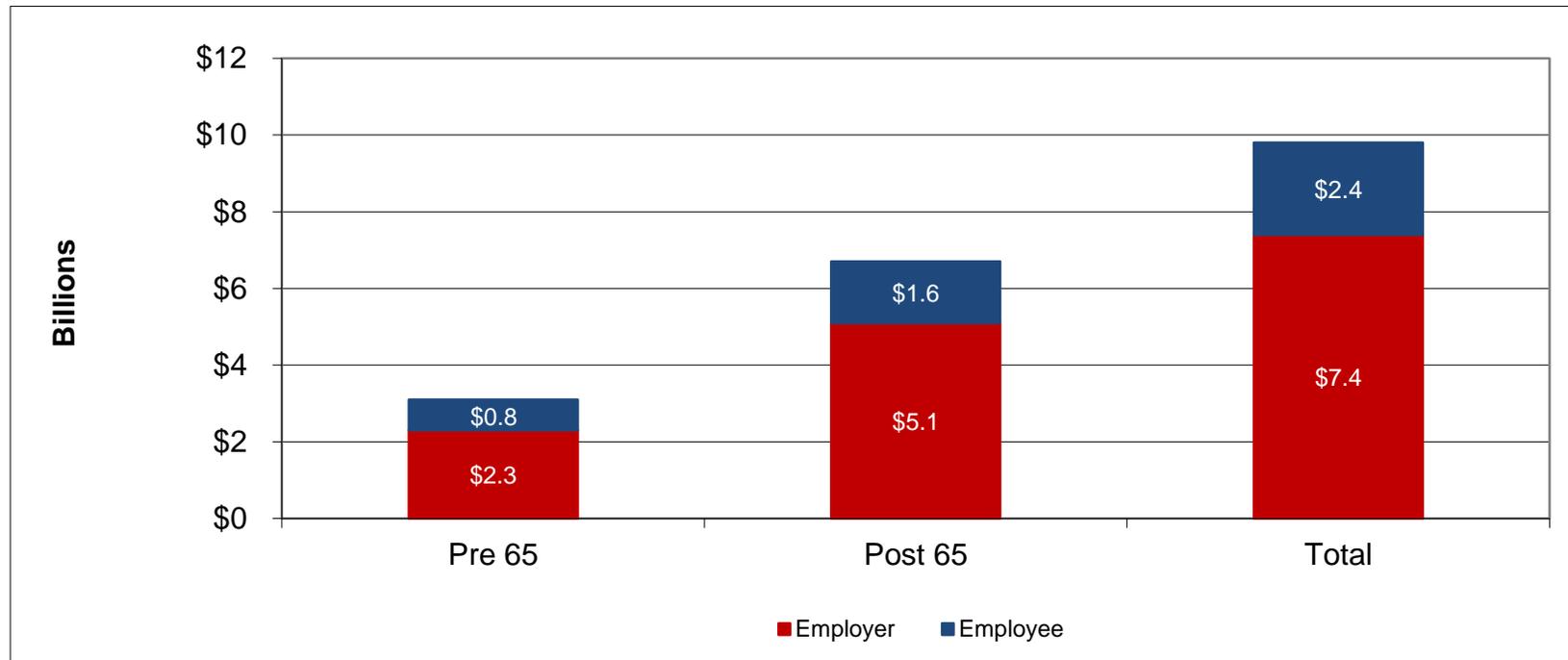
In the first five years of service, termination rates are increased by the following factors:

	<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, 2012**

Appendix B

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

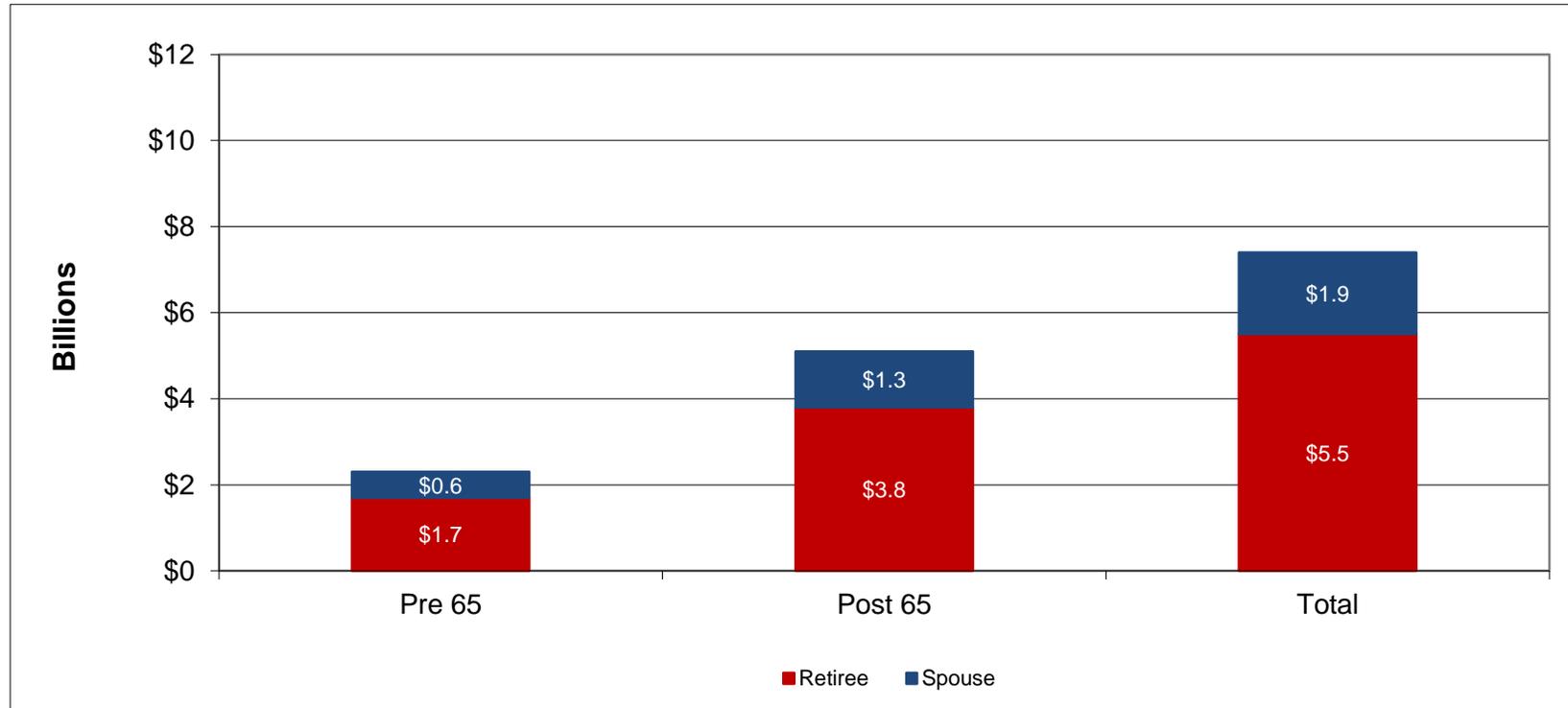


The employee medical costs presented above only include the employee portion of the premium. Employee out-of-pocket costs, such as copayments or deductibles, are not included.

**The State of Louisiana Post-Retirement Benefit Plan
GASB 45 Valuation as of July 1, 2012**

Appendix B

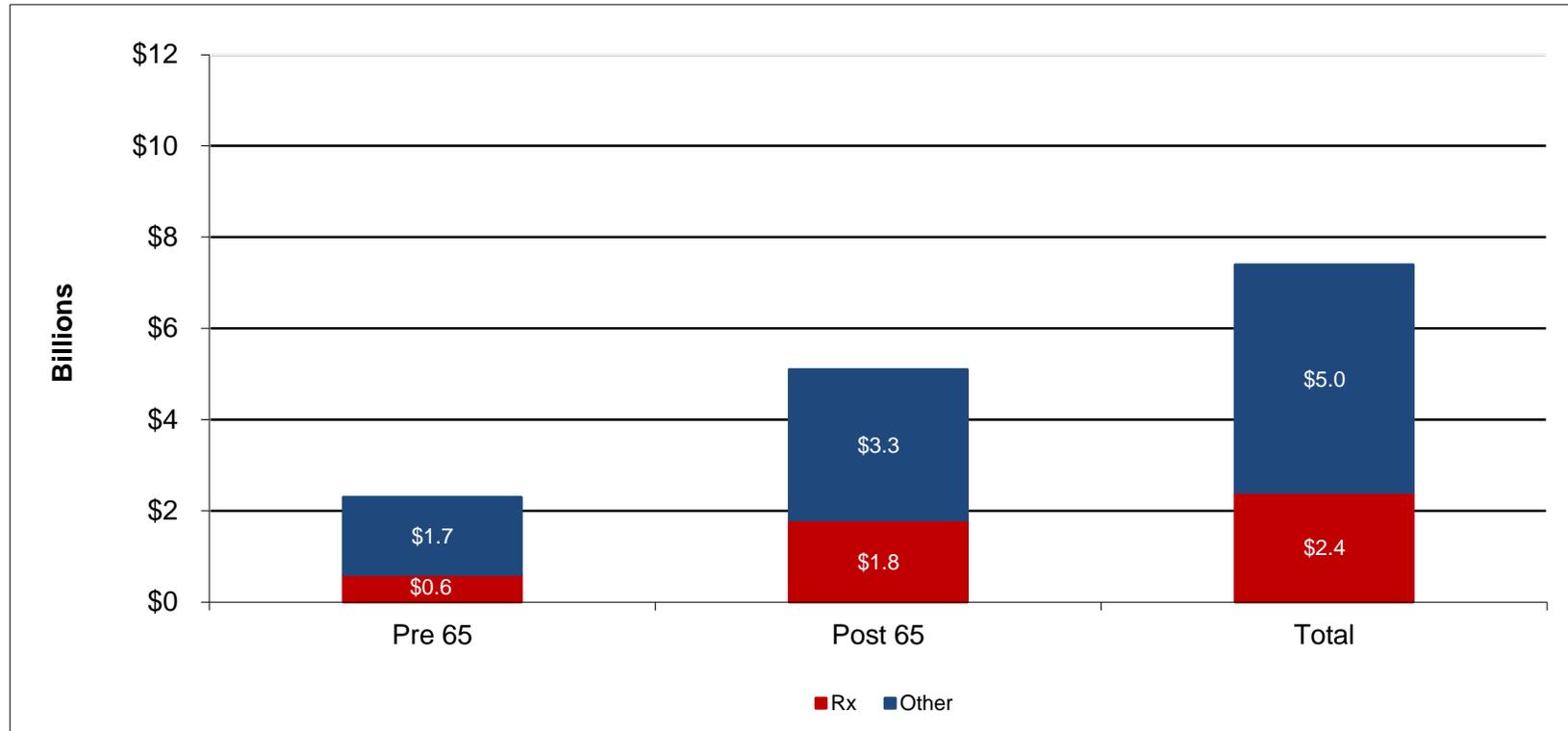
Actuarial Accrued Liability Cost Components: Spouse Coverage
Amounts in Billions



**The State of Louisiana Post-Retirement Benefit Plan
GASB 45 Valuation as of July 1, 2012**

Appendix B

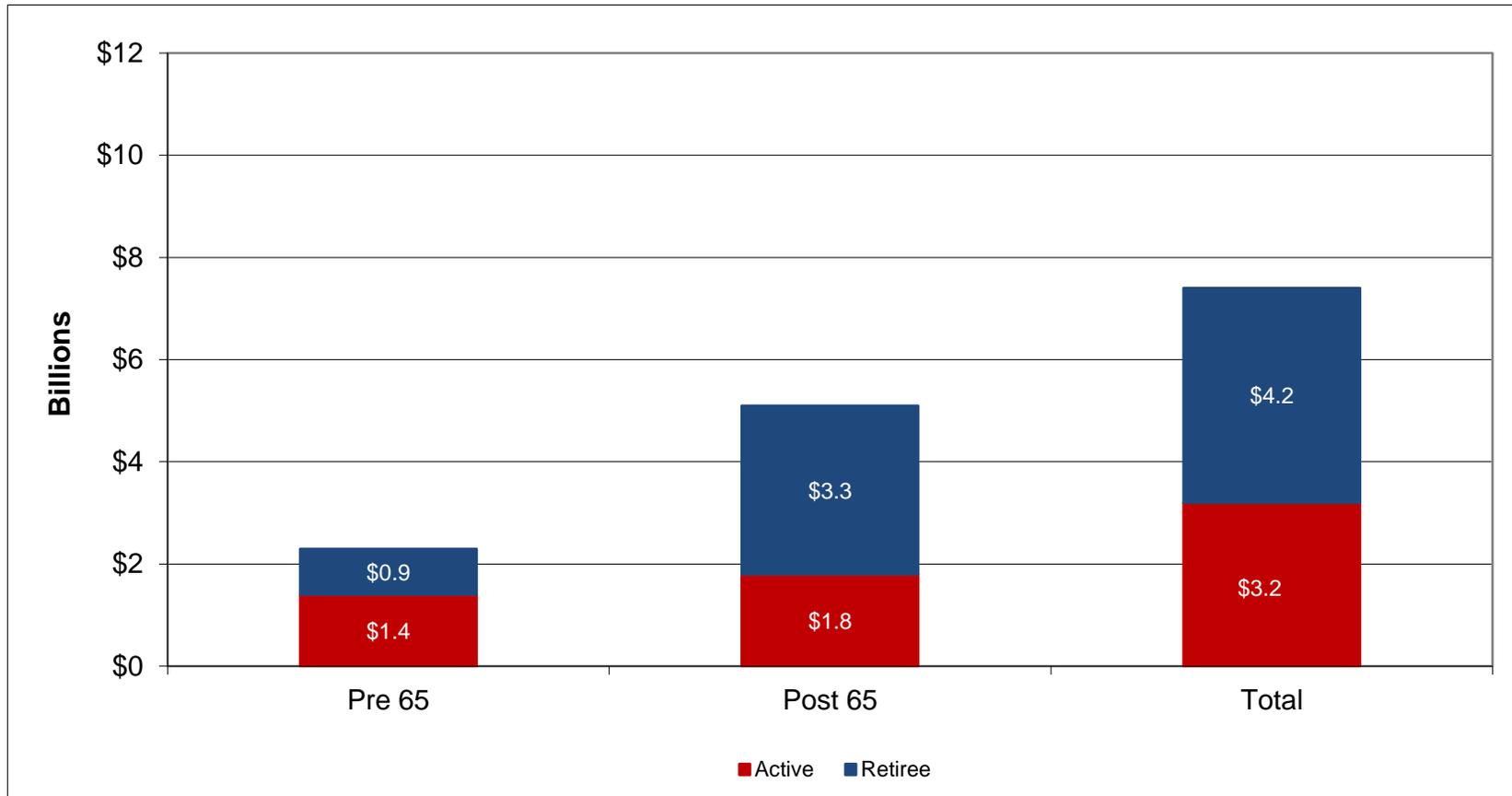
Actuarial Accrued Liability Cost Components: Rx
Amounts in Billions



**The State of Louisiana Post-Retirement Benefit Plan
GASB 45 Valuation as of July 1, 2012**

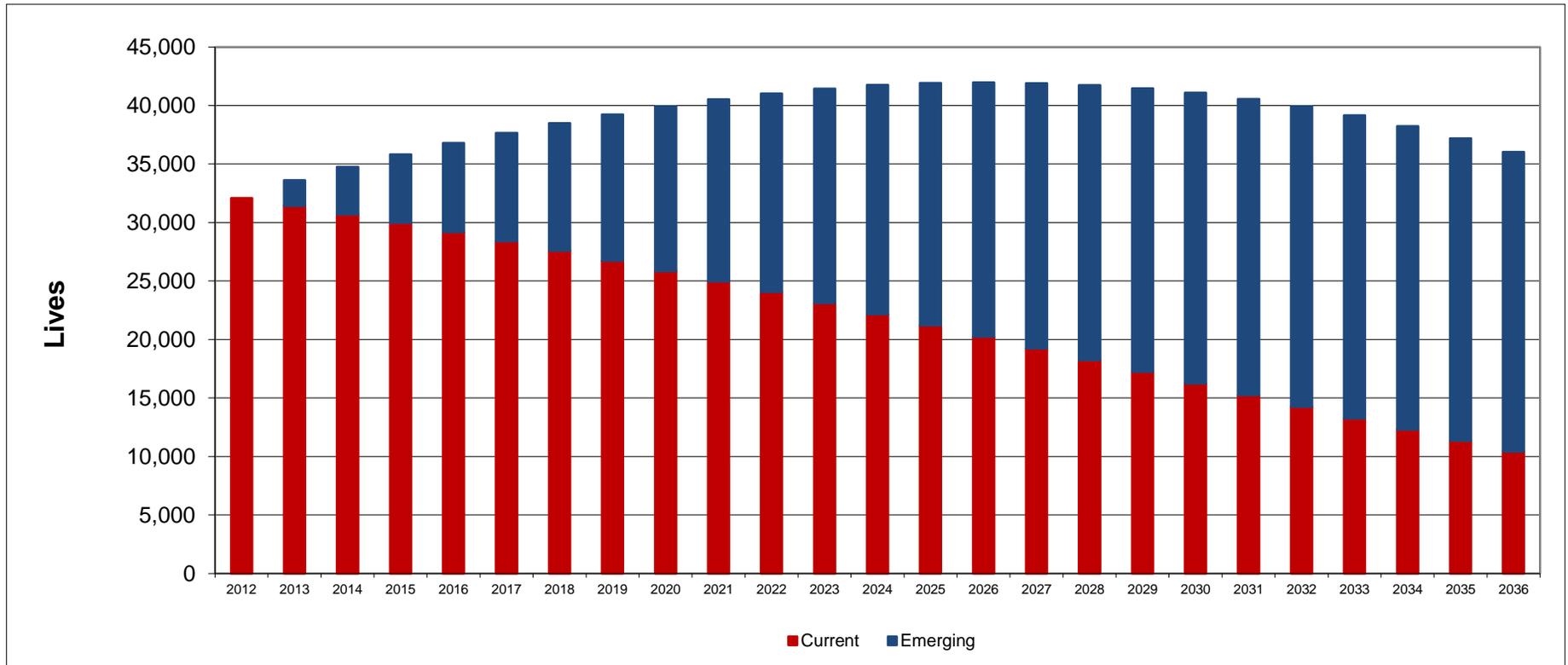
Appendix B

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, 2012**

Expected Retiree Lives with Medical Coverage - 25 Year Projection
 Closed group basis: future new entrants are not assumed

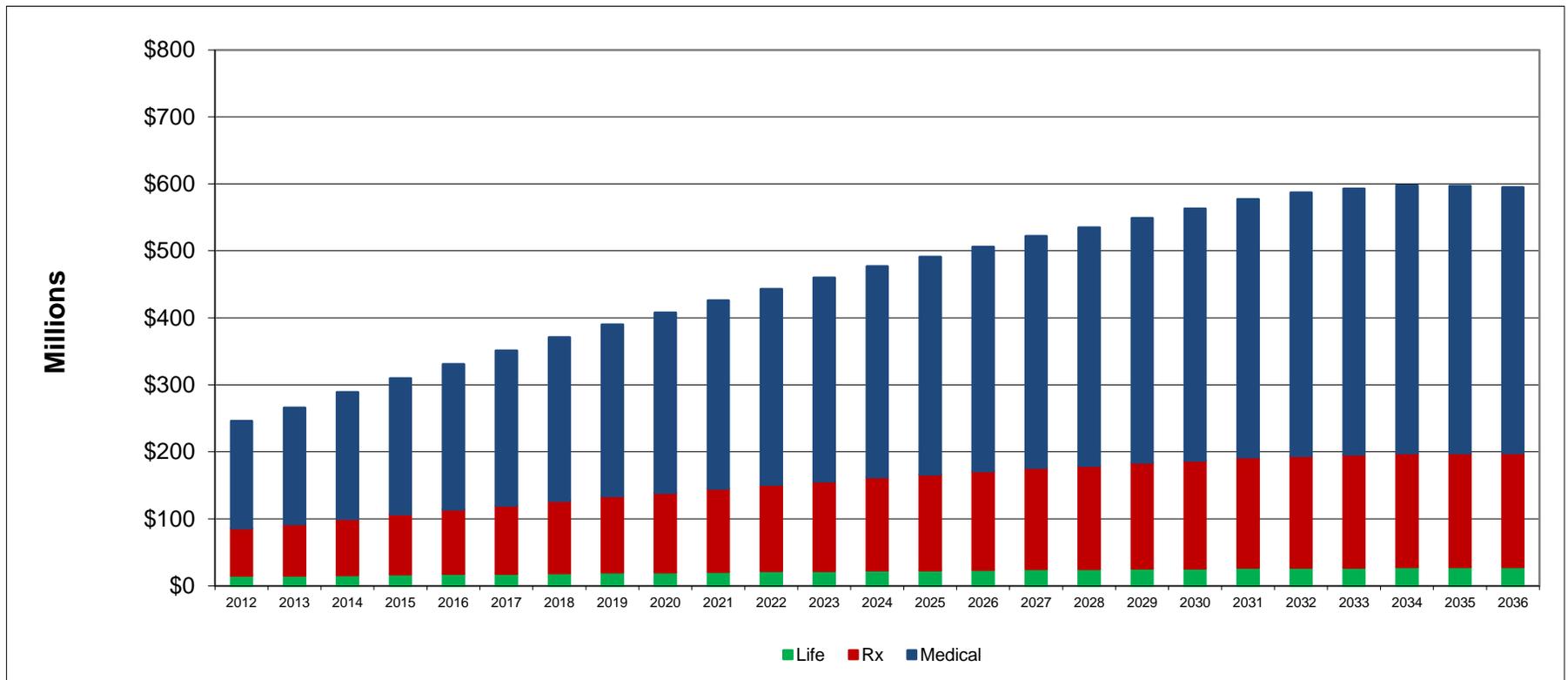


**The State of Louisiana Post-Retirement Benefit Plan
 GASB 45 Valuation as of July 1, 2012**

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, 2012 GASB 45 Valuation
 OPEB FYE 06/30/2013
 OGB

OGB Agency Number	Agency Name	Number of Participants With OGB Medical or Life Insurance Coverage			Covered Payroll (thousands)	Net OPEB Obligation 6/30/12 (thousands)	Actuarial Valuation 7/1/12 - Actuarial Accrued Liability (thousands)	Normal Cost (thousands)	ARC 6/30/13 (thousands)	Interest on NOO (thousands)	ARC Adjustment (thousands)	Annual OPEB Cost for FY ended 6/30/13 (thousands)
		Active	Retired	Total								
8101	OFFICE OF INDIAN AFFAIRS (still an active agency)	0	0	0	0.0	49.5	0.0	0.0	0.0	2.0	(1.9)	0.1
607	W R IRBY BEQUEST FUND (still an active agency)	0	0	0	0.0	847.5	0.0	0.0	0.0	33.9	(32.4)	1.5
4042	RADIOLOGIC TECHNOLOGY BOARD	1	0	1	NA	0.0	5.4	5.4	5.8	0.0	0.0	5.8
4047	LA BD OF DIETETICS & NUTRITION	1	0	1	NA	0.0	3.3	1.6	1.8	0.0	0.0	1.8
Contining Agencies												
8805	ADMINISTRATIVE SERVICES	37	18	55	1,417.6	3,067.4	6,885.4	151.5	427.7	122.7	(117.2)	433.2
8160	AGRICULTURE AND FORESTRY	589	694	1,283	26,391.0	41,670.0	122,617.9	2,406.8	7,280.9	1,666.8	(1,592.3)	7,355.4
4003	BARBERS EXAMINERS BOARD (used prior year figures b/c it has a Dec YE)	5	4	9	99.5	233.0	264.0	18.8	29.9	9.3	(8.9)	30.3
8666	BOARD OF ELEMENTARY AND SECONDARY EDUCATION	8	13	21	557.5	823.5	2,029.6	28.6	108.7	32.9	(31.5)	110.1
1104	BOARD OF EXAMINERS OF CERTIFIED SHORTHAND REPORTERS	1	0	1	47.6	67.6	82.9	5.9	9.5	2.7	(2.6)	9.6
4008	BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTRATORS	4	0	4	172.4	292.6	231.5	16.2	25.9	11.7	(11.2)	26.4
8126	BOARD OF TAX APPEALS	3	1	4	161.7	205.9	627.6	8.5	33.5	8.2	(7.9)	33.8
1109	CHIROPRACTIC EXAMINERS BOARD	2	0	2	97.1	116.9	212.5	8.4	17.1	4.7	(4.5)	17.3
8165	COMMISSIONER OF INSURANCE	230	132	362	12,840.7	15,823.6	33,393.1	995.1	2,342.6	632.9	(604.6)	2,370.9
309	COURT OF APPEAL, FIFTH CIRCUIT	54	23	77	3,034.4	3,465.7	6,619.3	207.0	474.7	138.6	(132.4)	480.9
302	COURT OF APPEAL, FIRST CIRCUIT	77	28	105	4,129.8	5,509.0	8,575.5	334.5	684.8	220.4	(210.5)	694.7
308	COURT OF APPEAL, FOURTH CIRCUIT	66	14	80	2,826.9	4,121.3	5,797.7	265.1	503.9	164.9	(157.5)	511.3
304	COURT OF APPEAL, SECOND CIRCUIT	48	15	63	2,383.4	2,860.2	4,634.2	189.4	379.4	114.4	(109.3)	384.5
307	COURT OF APPEAL, THIRD CIRCUIT	73	20	93	3,896.1	4,679.3	8,338.4	330.8	672.2	187.2	(178.8)	680.6
8265	DCRT - OFFICE OF CULTURAL DEVELOPMENT	33	9	42	1,878.0	2,209.1	2,513.1	131.1	234.7	88.4	(84.4)	238.7
8262	DCRT - OFFICE OF STATE LIBRARY OF LOUISIANA	44	54	98	2,040.4	3,204.8	10,091.0	205.8	607.6	128.2	(122.5)	613.3
8263	DCRT - OFFICE OF STATE MUSEUMS	64	31	95	2,710.9	3,290.4	4,566.7	227.8	415.7	131.6	(125.7)	421.6
8261	DCRT - OFFICE OF THE SECRETARY	36	15	51	2,111.7	2,526.6	5,108.4	149.9	356.4	101.1	(96.5)	361.0
8267	DCRT - OFFICE OF TOURISM	50	41	91	1,931.9	2,468.5	4,945.7	165.3	364.2	98.7	(94.3)	368.6
8264	DCRT- OFFICE OF STATE PARKS	269	78	347	9,245.3	13,899.0	21,349.3	990.0	1,866.4	556.0	(531.1)	1,891.3
8252	DED - OFFICE OF BUSINESS DEVELOPMENT	70	6	76	4,705.6	3,348.9	3,195.6	223.4	358.2	134.0	(128.0)	364.2
8251	DED-OFFICE OF SECRETARY	34	41	75	2,942.2	1,770.0	6,747.9	119.0	386.5	70.8	(67.6)	389.7
8112	DEPARTMENT OF MILITARY AFFAIRS	346	65	411	13,226.0	17,184.5	17,280.6	1,048.2	1,769.3	687.4	(656.6)	1,800.1
8130	DEPARTMENT OF VETERANS AFFAIRS	66	63	129	2,785.0	3,425.7	8,421.9	208.7	544.8	137.0	(130.9)	550.9
8851	DEQ - OFFICE OF ENVIRONMENTAL COMPLIANCE	334	0	334	17,328.2	22,360.5	25,620.4	1,467.4	2,542.3	894.4	(854.4)	2,582.3
8852	DEQ - OFFICE OF ENVIRONMENTAL SERVICES	162	0	162	8,963.7	18,266.1	13,386.8	748.1	1,308.9	730.6	(698.0)	1,341.5
8855	DEQ - OFFICE OF MANAGEMENT AND FINANCE	91	317	408	5,283.0	5,903.9	53,981.6	410.9	2,526.0	236.2	(225.6)	2,536.6
8850	DEQ-OFFICE OF THE SECRETARY - ADMINISTRATIVE	91	0	91	5,617.8	5,023.1	6,505.9	378.6	651.7	200.9	(191.9)	660.7

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		Active	Retired	Total								
8303	DHH - DEVELOPMENTAL DISABILITIES COUNCIL	7	2	9	414.3	359.1	583.4	27.0	51.0	14.4	(13.7)	51.7
8324	DHH - LOUISIANA EMERGENCY RESPONSE NETWORK	7	0	7	559.2	108.4	94.2	21.3	25.9	4.3	(4.1)	26.1
8305	DHH - MEDICAL VENDOR ADMINISTRATION	793	556	1,349	37,141.1	71,951.4	145,296.2	3,302.1	9,118.0	2,878.1	(2,749.4)	9,246.7
8340	DHH - OFFICE FOR CITIZENS WITH DEVELOPMENTAL DISABILITIES	1,733	1,803	3,536	65,351.7	109,087.0	252,152.3	5,381.4	15,429.5	4,363.5	(4,168.4)	15,624.6
8320	DHH - OFFICE OF AGING AND ADULT SERVICES	351	300	651	16,452.8	22,355.4	60,754.0	1,366.4	3,796.3	894.2	(854.2)	3,836.3
8330	DHH - OFFICE OF MENTAL HEALTH - includes agencies 8333, 8332, 8331, and 8351; Includes Central Regional Laundry	1,673	1,938	3,611	79,767.1	152,493.1	321,564.9	6,601.3	19,407.2	6,099.7	(5,827.0)	19,679.9
8326	DHH - OFFICE OF PUBLIC HEALTH	1,111	1,170	2,281	61,370.9	75,731.9	196,831.7	4,274.5	12,123.4	3,029.3	(2,893.8)	12,258.9
8307	DHH-OFFICE OF THE SECRETARY	432	294	726	28,281.8	22,433.0	68,725.3	1,864.0	4,628.0	897.3	(857.2)	4,668.1
8107	DIVISION OF ADMINISTRATION	695	362	1,057	43,671.7	42,086.5	98,691.8	2,807.3	6,781.8	1,683.5	(1,608.2)	6,857.1
8564	DIVISION OF ADMINISTRATIVE LAW	47	13	60	3,475.1	1,806.5	4,638.5	214.3	405.2	72.3	(69.0)	408.5
8434	DNR - OFFICE OF MINERAL RESOURCES	58	42	100	3,417.6	3,864.9	10,981.4	272.0	711.1	154.6	(147.7)	718.0
8435	DNR - OFFICE OF COASTAL RESTORATION AND MANAGEMENT	42	15	57	2,671.2	6,923.2	5,238.2	172.8	385.2	276.9	(264.5)	397.6
8432	DNR - OFFICE OF CONSERVATION	144	109	253	7,781.9	9,863.9	24,691.2	599.8	1,587.1	394.6	(376.9)	1,604.8
8431	DNR - OFFICE OF THE SECRETARY	68	76	144	4,410.4	5,132.3	14,159.9	307.3	872.1	205.3	(196.1)	881.3
8682	DOE - RECOVERY SCHOOL DISTRICT	743	43	786	37,172.6	51,104.6	21,558.2	1,980.4	2,912.6	2,044.2	(1,952.8)	3,004.0
8699	DOE - SPECIAL SCHOOL DISTRICTS	102	182	284	6,284.8	7,812.0	32,749.1	364.1	1,652.7	312.5	(298.5)	1,666.7
8678	DOE - STATE ACTIVITIES, MANAGEMENT AND FINANCE	422	453	875	27,886.3	29,685.6	80,933.8	1,608.1	4,825.6	1,187.4	(1,134.3)	4,878.7
8790	DONALD J THIBODAUX TRAINING ACADEMY	27	13	40	1,343.9	2,729.7	4,077.7	158.3	325.0	109.2	(104.3)	329.9
8273	DOTD - ADMINISTRATION	212	216	428	12,675.1	16,210.1	47,337.0	854.3	2,736.5	648.4	(619.4)	2,765.5
8276	DOTD - ENGINEERING & OPERATIONS	3,553	3,933	7,486	160,499.6	221,854.9	730,511.7	14,384.0	43,458.1	8,874.2	(8,478.4)	43,853.9
8415	DPSC - ADULT PROBATION AND PAROLE	675	16	691	30,982.5	40,295.5	47,930.3	2,730.4	4,737.6	1,611.8	(1,539.8)	4,809.6
8405	DPSC - AVOYELLES CORRECTIONAL CENTER	284	1	285	12,304.3	17,561.4	19,516.4	1,211.9	2,034.9	702.5	(671.1)	2,066.3
8401	DPSC - C PAUL PHELPS CORRECTIONAL CENTER	220	8	228	8,611.0	11,804.9	12,273.4	738.0	1,253.2	472.2	(451.1)	1,274.3
8400	DPSC - CORRECTIONS - ADMINISTRATION	133	2,022	2,155	7,970.1	5,826.4	304,169.2	595.2	12,440.4	233.1	(222.6)	12,450.9
8414	DPSC - DAVID WADE CORRECTIONAL CENTER	273	0	273	11,720.4	24,152.1	16,834.2	1,133.9	1,847.5	966.1	(922.9)	1,890.7
8409	DPSC - DIXON CORRECTIONAL CENTER	364	15	379	15,842.0	26,074.6	26,384.4	1,522.3	2,627.5	1,043.0	(996.4)	2,674.1
8413	DPSC - ELAYN HUNT CORRECTIONAL CENTER	495	6	501	20,381.0	30,952.4	24,516.7	1,831.8	2,876.5	1,238.1	(1,182.7)	2,931.9
8412	DPSC - J LEVY DABADIE CORRECTIONAL CENTER	0	0	0	0.0	6,785.6	0.0	0.0	0.0	271.4	(259.3)	12.1
8424	DPSC - LIQUEFIED PETROLEUM GAS COMMISSION	11	6	17	516.3	588.6	1,020.6	40.8	82.4	23.5	(22.5)	83.4
8406	DPSC - LOUISIANA CORRECTIONAL INSTITUTE FOR WOMEN	216	2	218	8,877.3	11,960.6	9,234.6	757.2	1,153.9	478.4	(457.0)	1,175.3
8423	DPSC - LOUISIANA GAMING CONTROL BOARD	3	1	4	184.0	216.4	378.5	11.1	26.5	8.7	(8.3)	26.9
8425	DPSC - LOUISIANA HIGHWAY SAFETY COMMISSION	8	12	20	427.8	703.4	2,520.0	36.1	135.9	28.1	(26.9)	137.1
8402	DPSC - LOUISIANA STATE PENITENTIARY	1,102	28	1,130	46,466.8	74,015.0	70,464.9	4,308.0	7,271.9	2,960.6	(2,828.2)	7,404.3
8403	DPSC - OFFICE OF JUVENILE JUSTICE	760	533	1,293	35,668.0	43,916.3	103,771.9	2,741.7	6,900.8	1,756.7	(1,678.1)	6,979.4
8421	DPSC - OFFICE OF LEGAL AFFAIRS	11	9	20	641.0	592.1	1,842.1	37.2	110.4	23.7	(22.6)	111.5
8418	DPSC - OFFICE OF MANAGEMENT AND FINANCE	166	130	296	9,348.8	11,281.3	30,676.6	725.5	1,954.7	451.3	(431.1)	1,974.9

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8420	DPSC - OFFICE OF MOTOR VEHICLES	499	411	910	18,651.8	37,476.4	83,241.9	2,132.4	5,472.3	1,499.1	(1,432.0)	5,539.4
8422	DPSC - OFFICE OF STATE FIRE MARSHALL	150	59	209	7,999.8	8,398.9	13,844.7	634.9	1,203.1	336.0	(320.9)	1,218.2
8419	DPSC - OFFICE OF STATE POLICE	1,481	1,066	2,547	77,511.8	109,485.4	332,324.7	11,548.4	25,051.2	4,379.4	(4,183.6)	25,247.0
8416	DPSC - WASHINGTON CORRECTIONAL INSTITUTE	232	0	232	10,097.2	16,234.1	16,377.3	986.9	1,676.0	649.4	(620.3)	1,705.1
8360	DSS-OFFICE FOR CHILDREN AND FAMILY - includes agencies 8355, 8357, 8370	3,381	2,952	6,333	151,133.7	235,801.4	610,729.3	13,184.8	37,558.1	9,432.1	(9,010.4)	37,979.8
8562	ETHICS ADMINISTRATION	32	4	36	1,651.5	1,257.6	1,951.9	101.9	182.7	50.3	(48.1)	184.9
8100	EXECUTIVE OFFICE	60	24	84	3,810.4	2,581.7	4,059.7	137.7	300.8	103.3	(98.7)	305.4
8807	FEDERAL PROPERTY ASSISTANCE	5	10	15	206.4	535.6	1,593.6	12.6	75.0	21.4	(20.5)	75.9
8111	HOMELAND SECURITY AND EMERGENCY PREPAREDNESS	283	11	294	13,866.8	7,806.7	5,269.4	788.6	1,028.0	312.3	(298.3)	1,042.0
414	HOUSE OF REPRESENTATIVES	271	77	348	10,023.9	3,610.5	7,907.3	209.4	525.9	144.4	(138.0)	532.3
8102	INSPECTOR GENERAL	9	4	13	595.7	573.1	1,206.1	36.8	85.4	22.9	(21.9)	86.4
415	LEGISLATIVE BUDGETARY CONTROL COUNCIL	3	2	5	142.7	-36.7	154.3	0.3	6.1	(1.5)	1.4	6.0
8955	LEGISLATIVE FISCAL OFFICE	17	4	21	1,201.0	1,091.0	2,021.2	66.9	149.1	43.6	(41.7)	151.0
8146	LIEUTENANT GOVERNOR	9	4	13	677.4	811.7	971.2	26.7	65.8	32.5	(31.0)	67.3
1112	LOUISIANA BD OF EXAMINERS FOR SPEECH-LANGUAGE PATHOLOGY & AUDIOLOGY	2	0	2	72.0	97.9	27.1	7.5	8.8	3.9	(3.7)	9.0
1105	LOUISIANA BOARD OF ARCHITECTURAL EXAMINERS	3	0	3	93.5	77.2	131.6	7.8	13.3	3.1	(2.9)	13.5
4015	LOUISIANA BOARD OF MASSAGE THERAPY	2	0	2	150.0	67.6	11.0	6.1	6.8	2.7	(2.6)	6.9
1107	LOUISIANA BOARD OF PHARMACY	14	8	22	495.5	844.9	1,471.8	68.0	128.3	33.8	(32.3)	129.8
4020	LOUISIANA BOARD OF PHYSICAL THERAPY EXAMINERS	2	0	2	54.1	114.8	126.3	7.6	12.9	4.6	(4.4)	13.1
4044	LOUISIANA BOARD OF WHOLESALE DRUG DISTRIBUTORS	3	0	3	139.5	212.8	246.4	15.2	25.6	8.5	(8.1)	26.0
4038	LOUISIANA CEMETERY BOARD (used prior year figures b/c it has a Dec YE)	2	2	4	68.1	140.9	450.7	9.1	27.2	5.6	(5.4)	27.4
8129	LOUISIANA COMMISSION ON LAW ENFORCEMENT AND THE ADMINISTRATION OF CRIMINAL JUSTICE	36	29	65	1,955.4	2,373.7	6,054.9	144.8	387.1	94.9	(90.7)	391.3
8662	LOUISIANA EDUCATIONAL TELEVISION AUTHORITY	76	37	113	4,311.5	5,796.2	9,585.0	342.3	731.9	231.8	(221.5)	742.2
4011	LOUISIANA PROFESSIONAL COUNSELORS BOARD OF EXAMINERS	2	1	3	99.0	79.7	39.2	2.0	3.6	3.2	(3.0)	3.8
4023	LOUISIANA PROFESSIONAL ENGINEERING & LAND SURVEYING BOARD	10	5	15	360.5	503.7	735.4	34.5	64.6	20.1	(19.2)	65.5
8806	LOUISIANA PROPERTY ASSISTANCE AGENCY	26	17	43	1,001.6	1,583.0	3,266.5	89.7	220.5	63.3	(60.5)	223.3
8116	LOUISIANA PUBLIC DEFENDER BOARD	15	2	17	1,069.8	328.5	518.2	46.5	68.6	13.1	(12.6)	69.1
1106	LOUISIANA REAL ESTATE COMMISSION	18	13	31	666.5	1,031.3	2,777.3	58.5	169.1	41.3	(39.4)	171.0
1801	LOUISIANA SCHOOL EMPLOYEES RETIREMENT SYSTEM	29	24	53	1,309.7	2,485.5	6,953.5	170.4	448.8	99.4	(95.0)	453.2
8657	LOUISIANA SCHOOL FOR MATH SCIENCE AND THE ARTS	76	29	105	3,925.2	5,180.0	9,256.6	339.9	716.3	207.2	(197.9)	725.6
8653	LOUISIANA SCHOOL FOR THE DEAF (includes LA School for the Visually Impaired 8651)	216	220	436	10,004.1	15,349.1	39,602.9	845.8	2,423.5	614.0	(586.5)	2,451.0
8655	LOUISIANA SPECIAL EDUCATION CENTER	159	52	211	6,245.1	8,018.9	13,310.3	501.1	1,044.1	320.8	(306.4)	1,058.5
4004	LOUISIANA STATE BOARD OF DENTISTRY	5	2	7	120.3	354.5	367.2	17.0	31.8	14.2	(13.5)	32.5

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4009	LOUISIANA STATE BOARD OF EMBALMERS AND FUNERAL DIRECTORS	3	5	8	126.0	143.7	235.9	10.3	19.8	5.7	(5.5)	20.0
4012	LOUISIANA STATE BOARD OF MEDICAL EXAMINERS	39	8	47	1,355.3	2,717.8	3,845.7	160.5	318.4	108.7	(103.9)	323.2
4016	LOUISIANA STATE BOARD OF NURSING	37	10	47	1,945.1	1,556.9	2,172.8	123.7	213.9	62.3	(59.5)	216.7
4017	LOUISIANA STATE BOARD OF PRACTICAL NURSE EXAMINERS	13	5	18	562.7	369.6	1,126.1	30.2	75.1	14.8	(14.1)	75.8
4045	LOUISIANA STATE BOARD OF SOCIAL WORKERS EXAMINERS	4	1	5	87.2	127.1	164.7	15.7	22.9	5.1	(4.9)	23.1
1803	LOUISIANA STATE EMPLOYEES RETIREMENT SYSTEM	116	44	160	6,507.6	6,891.4	12,659.6	448.8	962.6	275.7	(263.3)	975.0
205	LOUISIANA STATE LAW INSTITUTE	7	3	10	364.0	571.8	1,561.9	23.1	85.1	22.9	(21.8)	86.2
8254	LOUISIANA STATE RACING COMMISSION	36	12	48	1,848.9	1,594.9	2,330.3	122.4	218.7	63.8	(60.9)	221.6
8106	LOUISIANA TAX COMMISSION	31	26	57	1,776.8	2,135.2	5,354.5	123.2	337.2	85.4	(81.6)	341.0
1205	LOUISIANA TAX FREE SHOPPING COMMISSION	5	0	5	170.1	177.4	230.0	23.6	33.7	7.1	(6.8)	34.0
8586	LOUISIANA TEACHERS RETIREMENT SYSTEM	137	59	196	6,286.0	9,133.9	19,227.7	625.0	1,405.6	365.4	(349.0)	1,422.0
8674	LOUISIANA UNIVERSITIES MARINE CONSORTIUM	40	6	46	1,877.3	2,209.0	2,740.7	152.5	266.4	88.4	(84.4)	270.4
8131	LOUISIANA WAR VETERANS HOME	91	36	127	3,230.6	4,518.2	8,602.1	292.1	640.1	180.7	(172.6)	648.2
8103	MENTAL HEALTH ADVOCACY SERVICE	30	2	32	1,378.3	1,030.2	1,084.0	97.4	144.1	41.2	(39.4)	145.9
8561	MUNICIPAL FIRE & POLICE CIVIL SERVICE	17	4	21	1,085.7	804.0	1,383.4	54.7	111.2	32.2	(30.7)	112.7
8673	NO CENTER FOR CREATIVE ARTS/RIVERFRONT	59	9	68	2,633.0	2,924.1	4,600.8	260.0	451.5	117.0	(111.7)	456.8
8132	NORTHEAST LOUISIANA WAR VETERANS HOME	78	5	83	2,729.7	4,226.2	2,904.5	247.0	371.4	169.0	(161.5)	378.9
8135	NORTHWEST LOUISIANA WAR VETERANS HOME	81	0	81	2,793.8	1,958.0	903.1	227.8	272.8	78.3	(74.8)	276.3
8829	OFFICE OF AIRCRAFT SERVICES	3	1	4	202.0	202.4	446.1	11.8	29.8	8.1	(7.7)	30.2
8109	OFFICE OF COASTAL PROTECTION AND RESTORATION	150	18	168	10,207.6	1,775.5	9,726.0	564.8	971.3	71.0	(67.8)	974.5
8133	OFFICE OF ELDERLY AFFAIRS	27	31	58	1,392.9	3,030.7	5,170.3	99.8	305.7	121.2	(115.8)	311.1
8255	OFFICE OF FINANCIAL INSTITUTIONS	98	56	154	6,015.9	6,136.5	14,983.2	413.8	1,017.2	245.5	(234.5)	1,028.2
8800	OFFICE OF GROUP BENEFITS	272	114	386	13,487.7	20,281.3	36,486.7	1,113.9	2,590.4	811.3	(775.0)	2,626.7
8440	OFFICE OF REVENUE	656	499	1,155	31,982.7	44,467.4	114,771.2	2,583.9	7,170.7	1,778.7	(1,699.2)	7,250.2
8804	OFFICE OF RISK MANAGEMENT	64	60	124	3,552.9	6,957.7	12,492.5	271.7	770.5	278.3	(265.9)	782.9
8661	OFFICE OF STUDENT FINANCIAL ASSISTANCE	64	42	106	3,559.4	7,826.8	11,752.1	270.4	742.1	313.1	(299.1)	756.1
8808	OFFICE OF TELECOMMUNICATIONS MANAGEMENT	69	55	124	3,852.3	5,123.0	12,185.5	290.2	778.7	204.9	(195.8)	787.8
8141	OFFICE OF THE ATTORNEY GENERAL	392	99	491	21,128.0	22,859.8	30,216.6	1,467.8	2,714.7	914.4	(873.5)	2,755.6
8954	OFFICE OF THE LEGISLATIVE AUDITOR	252	105	357	12,909.2	10,003.9	19,999.7	733.9	1,544.9	400.2	(382.3)	1,562.8
8474	OFFICE OF WORKFORCE DEVELOPMENT (Includes Agency 8113)	905	1,258	2,163	40,947.5	61,949.8	205,573.7	3,539.7	11,682.9	2,478.0	(2,367.2)	11,793.7
8811	PRISON ENTERPRISES	64	53	117	3,276.3	4,740.1	11,256.5	284.3	735.6	189.6	(181.1)	744.1
8158	PUBLIC SERVICE COMMISSION	84	48	132	4,396.4	4,904.9	10,744.7	300.8	732.7	196.2	(187.4)	741.5
8139	SECRETARY OF STATE	437	235	672	21,951.8	24,395.2	49,173.7	1,662.3	3,653.7	975.8	(932.2)	3,697.3
413	SENATE	162	65	227	7,015.9	2,607.4	7,594.7	156.9	459.5	104.3	(99.6)	464.2
8136	SOUTHEAST LOUISIANA WAR VETERANS HOME	83	3	86	2,901.7	2,694.8	1,688.7	274.8	352.3	107.8	(103.0)	357.1
8134	SOUTHWEST LOUISIANA WAR VETERANS HOME	92	3	95	3,096.2	3,415.2	2,373.7	302.8	408.8	136.6	(130.5)	414.9
4005	STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA	7	3	10	263.0	474.8	824.9	27.2	60.7	19.0	(18.1)	61.6

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		Active	Retired	Total								
4013	STATE BOARD OF EXAMINERS OF PSYCHOLOGISTS	2	1	3	15.6	16.0	51.8	3.1	5.3	0.6	(0.6)	5.3
4019	STATE BOARD OF VETERINARY MEDICINE	2	0	2	62.4	64.2	35.7	4.4	6.0	2.6	(2.5)	6.1
8560	STATE CIVIL SERVICE	85	66	151	4,682.1	4,697.5	13,852.5	298.6	851.8	187.9	(179.5)	860.2
8563	STATE POLICE COMMISSION	3	2	5	207.1	248.2	627.4	14.8	40.0	9.9	(9.5)	40.4
8587	STATE POLICE RETIREMENT SYSTEM	4	0	4	146.9	321.7	196.9	13.4	21.7	12.9	(12.3)	22.3
8147	STATE TREASURER	56	28	84	3,626.5	3,995.4	7,855.1	222.2	538.6	159.8	(152.7)	545.7
301	SUPREME COURT	90	36	126	4,393.1	5,117.6	8,192.6	373.2	709.8	204.7	(195.6)	718.9
8514	WILDLIFE & FISHERIES - OFFICE OF FISHERIES	251	0	251	11,955.7	11,218.0	12,173.9	806.7	1,321.7	448.7	(428.7)	1,341.7
8512	WILDLIFE & FISHERIES - OFFICE OF THE SECRETARY	233	542	775	12,683.1	10,352.0	90,251.9	1,074.2	4,627.3	414.1	(395.6)	4,645.8
8513	WILDLIFE & FISHERIES - OFFICE OF WILDLIFE	219	0	219	11,043.8	12,606.8	14,657.9	864.8	1,480.7	504.3	(481.7)	1,503.3
8511	WILDLIFE AND FISHERIES - OFFICE OF MANAGEMENT AND FINANCE	58	1	59	2,828.4	4,682.9	4,680.1	248.1	443.3	187.3	(178.9)	451.7
SUBTOTAL		32,666	24,719	57,385	1,559,649.5	2,149,558.3	5,134,886	130,344	336,249	85,983	(82,139)	340,093

ISIS Agencies to be included in the government-wide entry; governmental funds

White - Internal service funds and enterprise funds; Note: Central Regional Laundry, an I/S fund, was combined with an ISIS agency in FY 12

3651	AMITE RIVER BASIN DRAINAGE AND WATER CONSERVATION	2	0	2	127.7	140.3	115.7	6.6	11.4	5.6	(5.4)	11.6
3640	ATCHAFALAYA BASIN LEVEE DISTRICT	54	42	96	1,983.7	4,402.8	10,712.8	297.7	729.2	176.1	(168.2)	737.1
3642	CADDO LEVEE DISTRICT	12	7	19	368.4	446.8	1,007.7	36.7	77.6	17.9	(17.1)	78.4
8302	CAPITAL AREA HUMAN SERVICES AUTHORITY	210	80	290	12,034.6	13,318.2	21,057.2	781.4	1,637.8	532.7	(508.9)	1,661.6
3645	FIFTH LOUISIANA LEVEE DISTRICT	4	3	7	81.1	144.6	110.8	13.9	18.7	5.8	(5.5)	19.0
8301	FLORIDA PARISHES HUMAN SERVICES AUTHORITY	160	39	199	8,365.3	7,114.4	13,495.8	576.6	1,128.5	284.6	(271.9)	1,141.2
1512	GREATER BATON ROUGE PORT COMMISSION (12/31 YE so used prior year figures)	24	30	54	1,390.3	2,116.0	5,979.3	118.4	356.6	84.6	(80.9)	360.3
8300	JEFFERSON PARISH HUMAN SERVICES AUTHORITY	148	47	195	8,089.6	9,055.8	12,162.8	563.1	1,062.4	362.2	(346.0)	1,078.6
3646	LAFOURCHE BASIN LEVEE DISTRICT	31	10	41	925.8	1,371.4	2,282.5	115.6	209.6	54.9	(52.4)	212.1
3647	LAKE BORGNE BASIN LEVEE DISTRICT - combine with EAST	32	14	46	1,075.4	0.0	3,567.4	143.2	288.9	0.0	0.0	288.9
6601	LOUISIANA HOUSING CORPORATION	102	12	114	5,561.3	5,256.6	5,094.9	339.1	553.1	210.3	(200.9)	562.5
4014	LOUISIANA MOTOR VEHICLE COMMISSION - used own act val report	12	6	18	448.3	0.0	1,558.1	39.3	101.3	0.0	0.0	101.3
9888	LOUISIANA NAVAL WAR MEMORIAL COMMISSION	5	1	6	176.5	278.3	440.1	22.2	40.4	11.1	(10.6)	40.9
8259	LOUISIANA STATE BOARD OF COSMETOLOGY (now a comp. unit)	19	14	33	633.7	993.9	2,039.5	55.0	136.8	39.8	(38.0)	138.6
4024	LOUISIANA STATE BOARD OF PRIVATE INVESTIGATORS EXAMINERS	2	0	2	60.3	2.5	2.8	0.2	0.3	0.1	(0.1)	0.3
4018	LOUISIANA STATE BOARD OF PRIVATE SECURITY EXAMINERS	8	1	9	243.5	438.6	482.8	28.7	48.7	17.5	(16.8)	49.4
8304	METROPOLITAN HUMAN SERVICES AUTHORITY	140	52	192	8,400.4	5,426.2	15,543.4	522.9	1,151.9	217.0	(207.3)	1,161.6
3644	NATCHITOCHE LEVEE AND DRAINAGE DISTRICT	3	2	5	95.8	165.6	591.6	14.4	38.1	6.6	(6.3)	38.4
3654	N LAFOURCHE LEVEE DISTRICT	1	0	1	120.0	5.6	8.6	3.6	4.1	0.2	(0.2)	4.1

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		Active	Retired	Total								
3649	PONTCHARTRAIN LEVEE DISTRICT	52	32	84	1,906.7	3,359.5	6,702.0	213.3	483.9	134.4	(128.4)	489.9
827	RECREATIONAL AND USED MOTOR VEHICLE COMMISSION	9	9	18	314.0	615.4	1,194.5	29.2	76.6	24.6	(23.5)	77.7
3650	RED RIVER, ATCHAFALAYA, AND BAYOU BOUEF LEVEE DISTRICT	27	19	46	880.4	2,025.8	3,923.8	107.5	265.5	81.0	(77.4)	269.1
8813	SABINE RIVER AUTHORITY	37	17	54	1,464.5	2,216.9	4,085.3	171.0	338.3	88.7	(84.7)	342.3
8309	SOUTH CENTRAL LA HUMAN SERVICES AUT	122	13	135	6,752.4	1,840.8	10,267.1	493.7	918.5	73.6	(70.3)	921.8
3643	SOUTH LAFOURCHE LEVEE DISTRICT	19	1	20	618.0	984.8	1,061.2	73.6	118.6	39.4	(37.6)	120.4
3652	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - WEST (includes West Jefferson and Algiers Levee Districts)	4	0	4	334.6	0.0	182.9	18.1	26.1	0.0	0.0	26.1
3653	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - EAST (includes East Jefferson, Orleans and Lake Borgne Levee Districts)	2	0	2	175.0	0.0	195.9	10.0	18.2	0.0	0.0	18.2
4010	STATE PLUMBING BOARD OF LOUISIANA	3	3	6	156.0	145.2	285.7	7.4	18.7	5.8	(5.5)	19.0
3655	WEST JEFFERSON LEVEE DISTRICT - combine with WEST	39	15	54	1,639.1	0.0	5,405.9	149.2	367.4	0.0	0.0	367.4
SUBTOTAL-OGB- Component Units (not incl Colleges & Univ.)		1,283	469	1,752	64,422.4	61,866.0	129,558.1	4,951.6	10,227.2	2,474.5	(2,363.9)	10,337.8
LSU System												
8312	E A CONWAY MEDICAL CENTER	581.0	226.0	807.0	21,881.1		35,279.3	1,274.9	2,706.6			
8313	EARL K LONG MEDICAL CENTER	632.0	231.0	863.0	23,656.6		44,541.4	1,532.3	3,340.0			
8314	HUEY P LONG MEDICAL CENTER	330.0	157.0	487.0	12,407.9		16,389.1	461.4	1,119.5			
8317	LALLIE KEMP REGIONAL MEDICAL CENTER	289.0	100.0	389.0	11,635.9		14,486.2	574.3	1,164.3			
8321	LEONARD J CHABERT MEDICAL CENTER	568.0	137.0	705.0	19,895.6		17,957.1	461.0	1,182.0			
1901	LSU - BATON ROUGE	5,768.0	2,761.0	8,529.0	291,355.8		348,813.6	8,399.9	22,335.2			
8606	LSU - SHREVEPORT	260.0	157.0	417.0	11,572.9		11,796.0	279.3	749.4			
1904	LSU HEALTH SCIENCES CENTER - NEW ORLEANS	2,249.0	771.0	3,020.0	129,894.8		111,960.5	3,765.8	8,284.7			
8604	LSU HEALTH SCIENCES CENTER - SHREVEPORT	3,542.0	871.0	4,413.0	163,106.1		146,689.4	5,812.5	11,796.2			
8308	LSUHSC - HEALTH CARE SERVICES DI VISION	143.0	50.0	193.0	7,795.6		8,070.4	232.6	557.3			
8322	MEDICAL CENTER OF LA - NEW ORLEANS	1,518.0	881.0	2,399.0	69,421.3		127,541.1	3,525.0	8,636.8			
8315	UNIVERSITY MEDICAL CENTER	572.0	248.0	820.0	23,610.8		23,785.3	362.9	1,302.2			
8603	UNIVERSITY OF NEW ORLEANS	931.0	558.0	1,489.0	42,997.5		85,876.3	2,538.1	5,990.7			
8316	W O MOSS REGIONAL MEDICAL CENTER	265.0	89.0	354.0	10,495.0		7,701.9	181.6	489.0			
8318	WASHINGTON ST TAMMANY REGIONAL MEDICAL CENTER	409.0	71.0	480.0	17,496.0		8,497.3	310.0	654.7			
Total - LSU		18,057	7,308	25,365	857,222.9	430,480.9	1,009,384.9	29,711.6	70,308.6	17,219.2	(16,449.4)	71,078.4

University of Louisiana System:

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		Active	Retired	Total								
8623	GRAMBLING STATE UNIVERSITY	515.0	320.0	835.0	22,380.5	55,141.2	1,764.2	3,985.6				
8625	LA TECH UNIVERSITY	837.0	637.0	1,474.0	39,582.4	99,246.5	3,236.4	7,237.9				
8627	MCNEESE STATE UNIVERSITY	607.0	349.0	956.0	23,644.6	67,050.0	2,369.9	5,086.3				
8621	NICHOLLS STATE UNIVERSITY	559.0	387.0	946.0	23,252.0	72,713.8	2,298.7	5,230.4				
8631	NORTHWESTERN STATE UNIVERSITY	589.0	359.0	948.0	21,582.2	69,807.1	2,640.2	5,473.8				
8634	SOUTHEASTERN LA UNIVERSITY	1,046.0	475.0	1,521.0	39,441.7	116,006.4	4,478.4	9,200.4				
8640	UNIVERSITY OF LA @ LAFAYETTE	1,432.0	708.0	2,140.0	69,714.9	149,035.1	5,424.8	11,470.4				
8629	UNIVERSITY OF LA @ MONROE	783.0	576.0	1,359.0	35,988.3	94,215.3	2,933.7	6,725.0				
8620	UNIVERSITY OF LA SYSTEM - BD OF SUPERVISORS	15.0	15.0	30.0	1,569.7	1,927.0	67.1	145.2				
	UNIVERSITY OF NEW ORLEANS	0.0	0.0	0.0	0.0	0.0	0.0	0.0				
Total - ULS		6,383	3,826	10,209	277,156.3	388,108.7	725,142.4	25,213.4	54,555.0	15,524.3	(14,830.3)	55,249.0
Southern University System:												
8616	SOUTHERN UNIVERSITY - BATON ROUGE	972.0	627.0	1,599.0	44,190.0	134,163.2	3,814.4	9,203.8				
8617	SOUTHERN UNIVERSITY - NEW ORLEANS	239.0	144.0	383.0	34,016.3	24,177.7	861.2	1,838.6				
8618	SOUTHERN UNIVERSITY-SHREVEPORT	183.0	55.0	238.0	6,746.5	15,232.6	641.0	1,263.4				
Total Southern		1,394	826	2,220	84,952.8	85,310.3	173,573.5	5,316.6	12,305.8	3,412.4	(3,259.9)	12,458.3
Louisiana Community Technical College System:												
8643	BATON ROUGE COMMUNITY COLLEGE	257.0	17.0	274.0	10,760.2	10,894.3	1,027.5	1,498.3				
8644	BOSSIER PARISH COMMUNITY COLLEGE	252.0	51.0	303.0	8,356.5	16,085.4	897.1	1,564.9				
8641	DELGADO COMMUNITY COLLEGE	663.0	332.0	995.0	25,521.1	66,769.5	2,591.2	5,304.6				
8731	L E FLETCHER TECHNICAL COMMUNITY COLLEGE	79.0	26.0	105.0	2,992.8	6,646.1	289.2	560.6				
7700	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	5.0	10.0	15.0	281.2	1,413.1	14.7	70.0				
8649	LA COMMUNITY TECHNICAL COLLEGE SYSTEM	74.0	11.0	85.0	4,959.2	3,612.1	274.4	426.9				
7706	CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - ALEXANDRIA AREA)	103.0	99.0	202.0	4,046.3	15,807.4	397.3	1,028.6				
7702	CAPITAL AREA TECHNICAL COLLEGE (FORMERLY LCTCS - BATON ROUGE AREA)	88.0	114.0	202.0	3,488.8	15,689.5	348.7	972.8				
7703	SOUTH CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - BAYOU AREA)	88.0	49.0	137.0	3,616.9	8,407.1	339.7	681.4				
7709	NORTHSHORE TECHNICAL COLLEGE (FORMERLY LCTCS - HAMMOND AREA)	110.0	56.0	166.0	4,017.2	8,357.4	403.2	745.3				
7704	ACADIANA TECHNICAL COLLEGE (FORMERLY LCTCS - LAFAYETTE AREA)	0.0	0.0	0.0	0.0	0.0	0.0	0.0				
7708	NORTHEAST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - MONROE AREA)	0.0	0.0	0.0	0.0	0.0	0.0	0.0				

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		Active	Retired	Total								
7707	NORTHWEST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - SHREVEPORT AREA)	115.0	139.0	254.0	4,342.5	17,901.4	409.3	1,120.9				
8647	LOUISIANA DELTA COMMUNITY COLLEGE	185.0	111.0	296.0	12,245.8	19,138.0	680.3	1,453.5				
1967	NUNEZ COMMUNITY COLLEGE	79.0	37.0	116.0	2,702.4	8,301.3	313.8	651.1				
8646	RIVER PARISHES COMMUNITY COLLEGE	72.0	13.0	85.0	2,525.4	4,566.8	287.0	477.9				
8645	SOUTH LA COMMUNITY COLLEGE	241.0	172.0	413.0	8,713.8	30,815.8	978.4	2,219.8				
8751	SOWELA TECHNICAL COMMUNITY COLLEGE	117.0	80.0	197.0	4,729.8	12,183.2	424.1	916.5				
8648	LCTCS - LOUISIANA TECHNICAL COLLEGES	0.0	0.0	0.0	0.0	0.0	0.0	0.0				
7701	LCTCS - NEW ORLEANS AREA	0.0	0.0	0.0	0.0	0.0	0.0	0.0				
	Total LCTCS	2,528	1,317	3,845	103,299.9	118,880.7	246,588.4	9,675.9	19,693.1	4,755.2	(4,542.6)	19,905.7
	Board of Regents:											
8671	BOARD OF REGENTS	54	24	78	3,809.5	3,170.4	6,142.6	191.9	439.3	126.8	(121.1)	445.0
	SUBTOTAL	29,699	13,770	43,469	1,390,863.8	1,087,817.0	2,290,389.9	75,061.0	167,529.0	43,512.4	(41,567.2)	169,474.2
	GRAND TOTAL	62,365.0	38,489.0	100,854.0	2,950,513.3	3,237,375.3	7,425,276.0	205,405.0	503,777.7	129,495.3	(123,706.0)	509,567.0