



June 22, 2016

Mark Rhodes
State Accounting System Manager
Office of Statewide Reporting and Accounting Policy
1201 N Third St STE. 7-210
Baton Rouge, LA 70802

Re: The State of Louisiana Postemployment Benefit Plan – Fiscal Year 2016 GASB 45 Annual OPEB Cost

Dear Mark:

The purpose of this letter is to present the State of Louisiana (“State”) postemployment benefit plan fiscal year 2016 annual required contribution (“ARC”) and annual OPEB cost under Government Accounting Standards Board Statement No. 45 (“GASB 45”) and provide information for the State’s financial statements for fiscal year ending June 30, 2016.

GASB 45 July 1, 2015 Unfunded Accrued Liability

The July 1, 2015 GASB 45 accrued liability and unfunded accrued liability for the State’s postemployment benefit plan is \$7.6 billion. The table below shows the July 1, 2015 accrued and unfunded accrued liability by benefit.

UAAL As of July 1, 2015	Total (\$000’s)
<i>Actuarial Accrued Liability</i>	\$7,603,850
Actuarial Value of Assets	\$0
<i>Unfunded Actuarial Accrued Liability</i>	\$7,603,850

The determination of the July 1, 2015 accrued liability assumes a starting healthcare trend rate of 7.5% (6.5% post 65) grading down by 0.5% annually until an ultimate trend rate of 4.5% is reached. Besides the healthcare cost trend rate assumption, the other significant assumption is the discount rate assumption. The discount rate assumed in this valuation is 4.0%. The discount rate reflects the expected long term rate of return for the assets expected to pay the postemployment benefits. The remaining assumptions used are contained in the appendix.

The determination of the July 1, 2015 accrued liability uses the valuation results and information in our July 22, 2015 valuation report. The postemployment health plan provisions, premiums, projected cash flows and census information are in the appendix. The demographics of the population have not changed significantly in aggregate, nor by agency, therefore no adjustments were made to the liabilities with exception of the addition or removal of a few agencies.



Fiscal Year 2016 GASB 45 ARC and Annual OPEB Cost

The fiscal year 2016 GASB 45 ARC for the State’s postemployment benefit plan is \$509 million. The development of the fiscal year 2016 GASB 45 ARC is provided below.

Fiscal Year 2016 ARC	Total (\$000’s)
Normal Cost	\$199,036
Interest on Normal Cost	\$7,961
Amortization Payment	\$290,562
Interest on Amortization	\$11,622
Total	\$509,181

The fiscal year 2016 annual OPEB cost and net OPEB obligation are shown below. The estimate of the net OPEB obligation is based on an estimated employer contributions for fiscal year 2016. The difference between the annual OPEB cost and the estimated employer contribution represents the increase in the State’s net OPEB obligation.

The development of the fiscal year 2016 annual OPEB cost and an estimate of the June 30, 2016 net OPEB obligation are shown below.

FY 2016 Net OPEB Obligation	Total
Net OPEB Obligation – July 1, 2015	\$3,982,585
ARC	\$509,181
Interest of Prior Year NOO	\$159,303
Adjustment to ARC	(\$152,184)
Annual OPEB Cost	\$516,300
Employer Contributions: Pay-As-You-Go Estimate	\$229,553
Increase in NOO	\$286,747
Net OPEB Obligation – June 30, 2016	\$4,269,332

The State should use the actual employer contributions to determine the June 30, 2016 Net OPEB obligation. Under GASB 45, the State has made contributions if it has done one or more of the following:

- Made payments of benefits directly to or on behalf of a retiree or beneficiary.
- Made premium payments to an insurer.
- Irrevocably transferred assets to a trust, or equivalent arrangement, in which plan assets are dedicated to providing benefits to retirees and beneficiaries in accordance with the terms of the plan and are legally protected from creditors of the employer or plan administrator



Actuarial Certification

At the request of the State of Louisiana, Healthcare Analytics Consulting, a division of Arthur J. Gallagher, has completed an actuarial valuation as of July 1, 2015 under Statement No. 45 of the Governmental Accounting Standards Board. The calculations derived for this report have been made on a basis consistent with our understanding of GASB 45. The valuation has been conducted in accordance with generally accepted actuarial principles and practices as set forth in the following Actuarial Standards of Practice:

- ASOP No. 6 – Measuring Retiree Group Benefit Obligations
- ASOP No. 21 – Responding to or Assisting Auditors of Examiners in Connection With Financial Statements for All Practice Areas
- ASOP No. 23 – Data Quality
- ASOP NO. 41 – Actuarial Communications

The results of this report are to be used solely for the purpose of meeting employer financial accounting requirements.

In preparing the results of this report, we have relied on employee data, plan information and claims data provided by the State of Louisiana. While the scope of the engagement did not call for us to perform an audit or independent verification of this information, we reviewed it for reasonableness. The accuracy of the results presented in the report is dependent upon the accuracy and completeness of the underlying information.

The undersigned is a member of the American Academy of Actuaries and meets the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

Respectfully submitted,
Healthcare Analytics Consulting

John Albrecht, ASA, MAAA
Consulting Actuary

Christopher Diorio, ASA, MAAA
Actuary

cc: Mark Rosenberg, Healthcare Analytics Consulting



Fiscal Year	Cash Flows
2016	\$229,553
2017	\$249,026
2018	\$273,363
2019	\$298,229
2020	\$315,195
2021	\$330,061
2022	\$344,818
2023	\$358,404
2024	\$373,355
2025	\$388,798
2026	\$404,212
2027	\$419,479
2028	\$435,374
2029	\$452,412
2030	\$470,195
2031	\$487,608
2032	\$505,813
2033	\$523,415
2034	\$539,764
2035	\$546,843

SUMMARY OF PLAN PROVISIONS FROM FY 2015 VALUATION

Eligibility

The eligibility for benefits relies upon age, years of service, hire date and employee type. These eligibilities are described below:

State Retirement Plan	
Appellate Law Clerk	Age 65 with 10 years of service or 18 years of service or age 55 with 12 years of service or age 70
Alcohol and Tobacco Control	Age 60 with 10 years of service or 25 years of service
Bridge Police	Age 60 with 10 years of service or 25 years of service
Correctional (hired before 12/31/2001)	Age 60 with 10 years of service (age 50 if hired after 8/15/1986) or 20 years of service
Correctional (hired after 12/31/2001)	Age 60 with 10 years of service or 25 years of service
Hazardous Duty	Age 55 with 12 years of service or 25 years of service
Judicial (hired before 1/1/2011)	Age 65 with 10 years of service or 18 years of service or age 55 with 12 years of service or age 70
Judicial (hired after 1/1/2011)	Age 60 with 5 years of service
Peace Officers	Age 60 with 10 years of service or age 55 with 25 years of service or 30 years of service
Regular Employees (hired before 7/1/2006)	Age 60 with 10 years of service or age 55 with 25 years of service or 30 years of service
Regular Employees (hired after 7/1/2006)	Age 60 with 5 years of service
Regular Employees (hired after 1/1/2011)	Age 60 with 5 years of service
Wildlife Officer (hired after 7/1/2003)	Age 60 with 10 years of service or 25 years of service
Teachers Plan	
Hired on or after 1/1/2011	Age 60 with 5 years of service
Hired between 7/1/1999 and 1/1/2011	Age 60 with 5 years of service or age 55 with 25 years of service or 30 years of service
Hired before 7/1/1999	Age 65 with 20 years of service or age 55 with 25 years of service or 30 years of service
School Plan	
Hired after 7/1/2010	Age 60 with 5 years of service
Hired before 7/1/2010	Age 60 with 10 years of service or age 55 with 25 years of service or 30 years of service

SUMMARY OF PLAN PROVISIONS FROM FY 2015 VALUATION

Police Plan	
Hired after 1/1/2011	Age 55 with 12 years of service or 25 years of service
Hired before 1/1/2011	Age 50 with 10 years of service or 25 years of service

Benefit Design

Medical/Prescription Drug

Retiree health care coverage is available to eligible retirees of any age. The type of benefits is dependent on the whether the retiree is eligible for Medicare. A summary of the key plan design features for each plan as of 3/1/2015 is provided in the tables below. The Pelican HRA 1000 and Vantage Medical Home HMO are not shown below as there are very few retirees in these plans.

Retirees prior to 3/1/15

BCBSLA Magnolia Open Access	Non-Medicare		With Medicare
	In Network	Out of Network	In or Out of Network
Deductible	\$300 per individual, up to 3 individuals		
Out of Pocket Maximum			
Employee Only	\$1,300	\$3,300	\$2,300
Employee + 1	\$2,600	\$6,600	\$4,600
Coinsurance	10%	30%	20%

HMO	Non-Medicare		With Medicare
	In Network	Out of Network	In Network
Deductible (3X Family)	\$0	No Coverage	\$0
Out of Pocket Maximum (3X Family)	\$1,000 per person	No Coverage	\$1,000 per person
Office Visits	\$25 PCP, \$50 Specialist	No Coverage	\$25 PCP, \$50 Specialist
Inpatient Hospital	\$100 per day, \$300 max per admission	No Coverage	\$100 per day, \$300 max per admission

Retirees on or after 3/1/15

BCBSLA Magnolia Open Access	Non-Medicare		With Medicare
	In Network	Out of Network	In or Out of Network
Deductible	\$900 per individual, up to 3 individuals		
Out of Pocket Maximum			
Employee Only	\$2,500	\$3,700	\$2,500/\$3,700
Employee + 1	\$5,000	\$7,500	\$5,000/\$7,500
Coinsurance	10%	30%	20%

HMO	Non-Medicare		With Medicare
	In Network	Out of Network	In or Out of Network
Deductible (3X Family)	\$400	No Coverage	\$400
Out of Pocket Maximum (3X Family)	\$2,500 per person	No Coverage	\$2,500 per person
Office Visits	\$25 PCP, \$50 Specialist	No Coverage	\$25 PCP, \$50 Specialist
Inpatient Hospital	\$100 per day, \$300 max per admission	No Coverage	\$100 per day, \$300 max per admission

SUMMARY OF PLAN PROVISIONS FROM FY 2015 VALUATION

Prescription Drugs	
Maximum Copayment	Generic - 50% up to \$30 Preferred - 50% up to \$55 Non Preferred - 65% up to \$80 Specialty - 50% up to \$80
Out of Pocket Maximum	\$1,500 per person
Copayment After Max is Reached	Generic - \$0 Preferred - \$20 Non Preferred - \$40 Specialty - \$40

Life Insurance

Benefits	Basic	Supplemental Max
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. It is assumed that pre 65 retirees elect \$45,000 of basic and supplemental life coverage and spouses elect \$2,000 on average.

Retiree Premiums and Contributions

Medical/Prescription Drug - Current Retiree Plan

Employees that participated in OGB medical coverage starting before January 1, 2002 pay 25% of the cost of active coverage in retirement. Employees with an OGB medical participation start (or re-start) date after December 31, 2001 pay a percentage of the total retiree premium rate (active premium if over 20 years of service) 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%

The full monthly premium equivalents as of 1/1/2016 for each plan are shown below:

Rate Tier	Magnolia Open Access	Magnolia Local Plus
Active		
Single	\$653.38	\$628.52
With Spouse	\$1,387.88	\$1,334.90
Retired without Medicare		
Single	\$1,215.66	\$1,173.08
With Spouse	\$2,146.62	\$2,071.30
Retired with 1 Medicare		
Single	\$395.34	\$388.09
Retired with 2 Medicare		
With Spouse	\$710.60	\$695.67

SUMMARY OF PLAN PROVISIONS FROM FY 2015 VALUATION

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 monthly premium rates for the Medicare Advantage Plans as of 1/1/2016 are shown below. There is also a zero premium plan offered free of charge.

Rate Tier	Peoples Health HMO-POS	Vantage Premium HMO-POS	Vantage HMO-POS
1 Medicare	\$242.00	\$267.56	\$197.44
2 Medicare	\$484.00	\$535.12	\$394.88

Life Insurance

Retiree pays \$0.54 monthly for each \$1,000 of life insurance.

Retiree pays \$0.98 monthly for each \$1,000 of spouse life insurance.

SUMMARY OF ACTUARIAL ASSUMPTIONS FROM FY 2015 VALUATION

Valuation Date

July 1, 2014 projected to July 1, 2015

Discount Rate

A 4.0% annual discount rate is used

Census Data

The census was provided by OGB as of June 2015.

Actuarial Cost Method

Projected Unit Credit

Amortization Method

The Unfunded Actuarial Accrued Liability is amortized over the maximum acceptable period of 30 years on an open basis. It is calculated assuming a level percentage of projected payroll.

Health Care Cost Trend Rate

The following annual trend rates are applied on a select (as of July 1, 2015) and ultimate basis:

Benefit	Select	Ultimate
Pre 65 Medical/Rx benefits	7.5%	4.5%
Post Medicare benefits	6.5%	4.5%
Administrative Fees	4.5%	4.5%

Select trend is reduced 0.5% each year until reaching the ultimate trend.

Per Capita Health Claim Cost

Costs used in the determination of the actuarial accrued liability for the self-insured plans were developed from reported incurred medical and prescription drug claims experience and administrative costs during the period from March 1, 2013 through February 28, 2015 less retiree premiums. Costs for the fully insured plans were developed from the employer share of monthly premiums without adjustment for age. The age 60 and 70 adjusted claim costs as of July 1, 2014 are presented in the table below:

Per Capita Cost	Retire before 3/1/2015		Retire on or after 3/1/2015	
	Age 60	Age 70	Age 60	Age 70
Retiree/Spouse	\$11,343	\$4,734	\$10,637	\$4,583

Age Based Morbidity

The assumed per capita health claim costs are adjusted to reflect expected increases related to age. The increase in per capita health claim costs related to age are assumed to be the following:

Ages	Increase	Age	Increase
42 – 46	3.19%	65 – 69	3.00%
47 – 51	3.89%	70 - 74	2.50%
52 – 56	3.58%	75 – 79	2.00%
57 – 61	4.52%	80 – 84	1.00%
62 - 64	5.06%	85 - 89	0.05%

SUMMARY OF ACTUARIAL ASSUMPTIONS FROM FY 2015 VALUATION

Non-Claim Expenses

Non-claim expenses are based on the current amounts charged per retired employee. These amounts are provided in the table below and are trended at the levels shown in the “Health Care Cost Trend Rate” table.

Expense Type	PEPM
Administrative	\$25.50

Mortality

RP-2014 projected to 2030 using Scale MP-14 and applied on a gender-specific basis. The projection year was determined based on the average duration of the active and retiree cash flows.

Termination

The rate of withdrawal for reasons other than death and retirement is dependent on an employee’s age and years of service. Sample rates are provided below.

LASERS

The rate of withdrawal is based on the withdrawal assumption used in the 2014 Louisiana State Employees’ Retirement System Actuarial Valuation.

Regular

Age	Years of Service								
	<1	1	2-3	4-5	6	7	8	9	10+
20	45.0%	30.0%	22.0%	14.0%	10.0%	8.0%	7.0%	6.0%	5.0%
30	29.0%	19.2%	17.0%	10.8%	10.0%	8.0%	7.0%	6.0%	5.0%
40	26.5%	16.2%	11.0%	8.8%	10.0%	8.0%	7.0%	6.0%	5.0%
45	24.0%	14.7%	8.0%	7.8%	8.0%	7.0%	6.0%	5.0%	4.0%
50	21.5%	13.2%	8.0%	6.8%	8.0%	7.0%	6.0%	5.0%	4.0%
55	19.0%	11.7%	8.0%	5.8%	8.0%	7.0%	6.0%	5.0%	4.0%
60	16.5%	10.2%	8.0%	4.8%	8.0%	7.0%	6.0%	5.0%	4.0%

Judicial

DUR	%
0	0.0%
1	3.0%
2	4.0%
3	3.0%
4	2.0%
5+	1.0 %

Wildlife

DUR	%
0-3	8.0%
4-5	5.0%
6+	3.0%

SUMMARY OF ACTUARIAL ASSUMPTIONS FROM FY 2015 VALUATION

Corrections / Hazardous

DUR	Years of Service	
	<10	10+
0-19	50.0%	0.0%
20	46.0%	0.0%
21	42.0%	0.0%
22	38.0%	0.0%
23	35.0%	10.0%
24	32.0%	10.0%
25	29.0%	10.0%
26	27.0%	10.0%
27	25.0%	10.0%
28	23.0%	10.0%
29	21.0%	10.0%
30-32	20.0%	10.0%
33-35	20.0%	8.0%
36-39	18.0%	6.0%
40+	18.0%	5.0%

TRSL

The rate of withdrawal is based on the withdrawal assumption used in the 2014 Teachers' Retirement System of Louisiana Actuarial Valuation.

Age	Years of Service			
	<=1	2	3	>=4
20	20.0%	20.0%	9.5%	18.0%
30	19.0%	12.0%	10.9%	5.3%
40	16.5%	12.3%	9.0%	3.7%
45	16.3%	9.9%	9.0%	4.0%
50	17.5%	11.2%	9.0%	4.0%
55	17.5%	10.6%	9.0%	4.0%
60	20.0%	10.6%	9.0%	4.0%

LSERS

The rate of withdrawal is based on the withdrawal assumption used in the 2014 Louisiana School Employees' Retirement System Actuarial Valuation.

Age	
20	15.0%
30	10.0%
35	7.0%
40	6.5%
45	4.5%
50+	4.0%

SUMMARY OF ACTUARIAL ASSUMPTIONS FROM FY 2015 VALUATION

LSPRS

The rate of withdrawal is based on the withdrawal assumption used in the 2014 Louisiana State Police Retirement System Actuarial Valuation.

Age	
20-30	2.5%
31-37	2.0%
38-42	1.5%
43-60	1.0%
61+	0.0%

Retirement Age

Sample retirement ages and associated probabilities are provided in the tables below.

LASERS

These values are based on the 2014 Louisiana State Employees' Retirement System Actuarial Valuation.

Age	Regular Members				
	Years of Service				
	<10	10-19	20-24	25-49	30+
55	0%	0%	8%	55%	30%
60	10%	33%	55%	30%	24%
65	25%	24%	25%	25%	25%
66	25%	16%	25%	20%	30%
67	25%	23%	30%	18%	35%
68	25%	23%	10%	18%	20%
69	25%	23%	25%	40%	20%
70-74	75%	23%	25%	35%	25%
75	100%	100%	100%	100%	100%

Age	Judicial			Corrections / Hazardous		Wildlife	
	Years of Service			Years of Service		Years of Service	
	<15	15-19	<25	<25	25+	<25	25+
55	5%	20%	10%	30%	35%	30%	35%
60	10%	2%	8%	45%	50%	45%	50%
65	50%	10%	6%	35%	50%	35%	50%
66	10%	10%	11%	35%	50%	35%	50%
67	10%	10%	10%	35%	50%	35%	50%
68	10%	10%	10%	35%	50%	35%	50%
69	10%	10%	10%	35%	50%	35%	50%
70	10%	10%	10%	50%	50%	50%	50%
71-74	5%	40%	40%	50%	50%	50%	50%
75	100%	100%	100%	100%	100%	100%	100%

SUMMARY OF ACTUARIAL ASSUMPTIONS FROM FY 2015 VALUATION

TRSL

These values are based on the 2014 Teachers' Retirement System of Louisiana Actuarial Valuation.

Age	<25	25-29	30+
50	3%	5%	30%
55	15%	75%	30%
60	25%	30%	20%
65	20%	20%	30%
70	20%	30%	40%
74	20%	30%	25%

LSERS

These values are based on the 2014 Louisiana School Employees' Retirement System Actuarial Valuation.

Hired Before 7/1/2010:

Age	
47	80%
48	70%
49-53	55%
54-57	37%
58	45%
59-60	30%
61-73	25%
74	99%

Hired After 6/30/2010:

Age	
59	0%
60	48%
61-73	25%
74	99%

LSPRS

These values are based on the 2014 Louisiana State Police Retirement System Actuarial Valuation.

Age	
46	0%
47-49	10%
50-56	25%
57-62	50%
63+	99%

Disability

Disability was not included in this valuation as no indicators for this were provided by OGB.

Plan Election Percentage

It is assumed that 75% all of future pre 65 retirees elect the Magnolia Local Plus plan and the remainder elect the BCBS Magnolia Open Access plan. Once attaining Medicare eligibility, it is assumed that 57% of future retirees elect the BCBS Magnolia Open Access plan, 37% elect the Magnolia Local Plus plan and the remainder elect the Medicare Advantage plans available.

SUMMARY OF ACTUARIAL ASSUMPTIONS FROM FY 2015 VALUATION

Plan Participation Percentage

The percentage of employees and their dependents who are eligible for early retiree benefits that will participate in the retiree medical plan is outlined in the table below. This assumes that a one-time irrevocable election to participate is made at retirement. Retirees are assumed to participate in the life insurance benefit at a 55% rate.

Years of Service	Participation %
< 10	57%
10-14	72%
15-19	82%
20+	100%

Spousal Coverage

The assumed number of eligible dependents for current retirees is based on the retiree's actual plan tier election. It is assumed that 40% of future retirees will have a spouse at retirement. If spouse date of birth was not given, it is assumed that males were 3 years older than their spouse.

Salary Increase Assumption

3.00% per Annum

Valuation of Excise Tax

An active/retiree blended pre-65 claim cost is projected at health care cost trend and compared to the excise tax cost threshold beginning in 2018 and continuing thereafter. State will be liable for 40% of the difference between plan costs and the cost threshold, when the plan costs are greater than the cost threshold. Excise tax is not applied to post-65 retiree coverage.

Pre-65 Plan Costs

The annual plan costs assumed in the valuation of excise tax are based on State's current premium information and plan enrollment. The current average premium is based on the weighted average of the plan options based on the current retiree election percentage and trended forward with medical trend.

Excise Tax Threshold

The potential 2020 annual threshold costs for excise tax are as follows:

Active Single/Family	\$10,200/\$27,500
Pre-65 Retiree Single/Family	\$11,850/\$30,950

The active and pre-65 retiree thresholds have been weighted by current census headcounts. The threshold is assumed to increase at health CPI trend each year.

Health CPI Trend and Inflation Rate

Health CPI and standard CPI are assumed to increase at a rate of 3.0% each year.

Medicare Eligibility

All future retirees are assumed to be eligible for Medicare at age 65. Approximately 90% of current retirees were receiving Medicare Part A and B.

Medicare Part D Prescription Drug Subsidy

Based on GASB Technical Bulletin No. 2006-1, an employer should apply the measurement requirements of GASB Statement 45 to determine the actuarial accrued liabilities, the annual required contribution of the employer, and the annual OPEB cost *without reduction* for RDS payments. For this reason, we have excluded the Medicare Part D employer subsidy from this valuation.

CENSUS SUMMARY – From FY 2015 Valuation

A summary of the active employee and retired population for the State is provided in the tables below.

Age Group	ACTIVE POPULATION			RETIRED POPULATION	
	Fully Eligible	Not Fully Eligible	Total	Employees	Spouses
<40	4	17,101	17,105	44	3
40-44	55	6,695	6,750	99	31
45-49	195	7,059	7,254	451	139
50-54	650	7,252	7,902	1,872	634
55-59	1,172	5,976	7,148	4,607	1,458
60-64	3,003	1,340	4,343	7,835	2,351
65-69	1,461	386	1,847	8,261	2,529
70-74	505	88	593	6,688	2,144
75-79	108	26	134	5,343	1,592
80-84	21	6	27	3,832	933
85+	7	3	10	3,630	487
Total	7,181	45,932	53,113	42,662	12,301

A summary of the current active employees (who are eligible for postemployment benefits) based on years of service is provided in the table below:

Age Group	0-4	5-9	10-14	15-19	20-24	25-29	30+	Total
<40	10,569	4,707	1,599	219	8	0	3	17,105
40-44	2,455	1,945	1,542	634	163	7	4	6,750
45-49	2,157	1,930	1,742	736	521	150	18	7,254
50-54	2,015	2,057	1,803	728	608	411	280	7,902
55-59	1,591	1,736	1,627	697	608	428	461	7,148
60-64	789	1,045	1,012	490	377	316	314	4,343
65-69	199	417	421	206	182	139	283	1,847
70-74	37	112	148	58	74	58	106	593
75-79	12	21	23	11	16	18	33	134
80-84	3	4	4	1	4	1	10	27
85+	2	2	0	0	0	3	3	10
Total	19,829	13,976	9,921	3,780	2,561	1,531	1,515	53,113

Plan	Active	Retired*
BCBS PPO	3,715	15,397
BCBS HMO	39,901	17,113
BCBS CDHP-HSA	178	0
LSU HMO	7,079	2,667
Peoples Health HMO	0	730
Towers Extend HIX	0	157
Vantage HMO	0	705
Vantage MHHP	493	192
Waived	1,747	5,701
Total	53,113	42,662

*There are 32 retirees in the vantage zero plan

CENSUS SUMMARY – From FY 2015 Valuation

Count of Retirees with Life Insurance	26,954
Total Life Insurance Coverage (in force) (thousands)	\$775,056

OGB Participation YoS	
LASERS	9.3
TRSL	8.6
LSPRS	12.3
LSERS	9.4
Total	9.2

Retirement System	Active
LASERS	40,607
Appellate Law Clerk	138
Alcohol and Tobacco Control	12
Bridge Police	5
Correctional 1	389
Correctional 2	2,137
Hazardous Duty	1,353
Judicial 1	51
Judicial 2	2
Peace Officer	64
Regular Employee 1	25,299
Regular Employee 2	5,557
Regular Employee 3	5,423
Wildlife 2	177
TRSL	11,588
LSPRS	805
LSERS	113
Total	53,113

State of Louisiana July 1, 2015 GASB 45 Valuation
OPEB FYE 06/30/2016
OGB (in dollars)

OSRAP Number	ISIS Agency Number	OGB Agency Number	Agency Name	Number of Participants with OGB Medical or Life Insurance Coverage			Covered Payroll (dollars)	Net OPEB Obligation 6/30/15 (dollars)	Actuarial Accrued Liability (dollars)	Normal Cost (dollars)	ARC 6/30/16 (dollars)	Interest on NOO (dollars)	ARC Adjustment (dollars)	Annual OPEB Cost for FY ended 6/30/16 (dollars)
				Active	Retired	Total								
PRIMARY GOVERNMENT														
01-100	100	8100	EXECUTIVE OFFICE	49	22	71	3,442,728	3,079,013	4,817,493	117,225	313,366	123,161	-117,657	318,870
01-101	101	8101	OFFICE OF INDIAN AFFAIRS (still an active agency)	0	0	0	N/A	49,778	N/A	N/A	N/A	1,991	-1,902	89
01-102	102	8102	INSPECTOR GENERAL	10	4	14	702,297	727,637	1,044,477	24,201	66,678	29,105	-27,805	67,978
01-103	103	8103	MENTAL HEALTH ADVOCACY SERVICE	32	4	36	1,585,097	1,472,615	1,407,190	120,595	181,342	58,905	-56,272	183,975
01-106	106	8106	LOUISIANA TAX COMMISSION	34	27	61	2,035,150	2,652,660	4,564,289	145,819	333,041	106,106	-101,365	337,783
01-107	107	8107	DIVISION OF ADMINISTRATION	434	422	856	28,422,982	52,514,098	87,281,813	2,039,829	5,590,084	2,100,564	-2,006,692	5,683,956
01-111	111	8111	HOMELAND SECURITY AND EMERGENCY PREPAREDNESS	267	12	279	13,948,612	10,838,434	6,417,734	791,272	1,077,969	433,537	-414,163	1,097,344
01-112	112	8112	DEPARTMENT OF MILITARY AFFAIRS	342	76	418	13,356,557	22,030,921	20,496,943	1,363,142	2,232,235	881,237	-841,855	2,271,617
01-116	116	8116	LOUISIANA PUBLIC DEFENDER BOARD	17	3	20	1,234,662	450,880	869,089	42,725	78,972	18,035	-17,229	79,778
			LOUISIANA COMMISSION ON LAW ENFORCEMENT AND THE											
01-129	129	8129	ADMINISTRATION OF CRIMINAL JUSTICE	31	26	57	1,870,305	2,916,216	5,426,896	138,345	359,549	116,649	-111,436	364,761
01-133	133	8133	OFFICE OF ELDERLY AFFAIRS	22	31	53	1,154,122	3,387,774	4,942,213	86,667	286,541	135,511	-129,455	292,597
01-254	254	8254	LOUISIANA STATE RACING COMMISSION	43	11	54	2,353,067	2,201,623	3,458,481	197,812	343,168	88,065	-84,129	347,104
01-255	255	8255	OFFICE OF FINANCIAL INSTITUTIONS	85	73	158	5,198,194	7,592,504	17,004,084	375,510	1,066,289	303,700	-290,128	1,079,861
03-130	130	8130	DEPARTMENT OF VETERANS AFFAIRS	58	62	120	2,555,384	4,261,528	9,730,584	280,625	678,552	170,461	-162,843	686,170
03-131	131	8131	LOUISIANA WAR VETERANS HOME	99	44	143	3,483,168	5,664,315	9,241,366	385,488	768,168	5,273	-216,447	778,293
03-132	132	8132	NORTHEAST LOUISIANA WAR VETERANS HOME	108	5	113	3,805,355	5,476,071	4,397,303	419,965	611,516	219,043	-209,254	621,305
03-134	134	8134	SOUTHWEST LOUISIANA WAR VETERANS HOME	94	5	99	3,357,910	4,626,596	3,398,537	392,755	543,526	185,064	-176,794	551,797
03-135	135	8135	NORTHWEST LOUISIANA WAR VETERANS HOME	98	0	98	3,271,029	2,888,903	1,683,935	317,053	396,656	115,556	-110,392	401,820
03-136	136	8136	SOUTHEAST LOUISIANA WAR VETERANS HOME	97	5	102	3,249,092	3,723,896	2,879,556	375,683	505,147	148,956	-142,299	511,803
04-139	139	8139	SECRETARY OF STATE	447	246	693	24,309,571	31,859,113	56,961,709	2,062,920	4,409,149	1,274,365	-1,217,415	4,466,099
04-141	141	8141	OFFICE OF THE ATTORNEY GENERAL	415	114	529	24,357,418	29,932,901	32,792,846	1,615,091	2,982,914	1,197,316	-1,143,809	3,036,420
04-146	146	8146	LIEUTENANT GOVERNOR	8	4	12	652,454	925,488	702,447	28,008	57,044	37,020	-35,365	58,698
04-147	147	8147	STATE TREASURER	51	32	83	3,207,088	4,944,431	7,419,930	218,776	522,402	197,777	-188,939	531,240
04-158	158	8158	PUBLIC SERVICE COMMISSION	79	56	135	4,126,254	6,149,786	11,237,548	312,523	771,614	245,991	-234,998	782,607
04-160	160	8160	AGRICULTURE AND FORESTRY	520	716	1,236	25,573,398	49,512,502	131,843,443	2,415,738	7,751,950	1,980,500	-1,891,994	7,840,457
04-165	165	8165	COMMISSIONER OF INSURANCE	214	147	361	13,202,369	19,986,234	31,007,277	943,141	2,213,125	799,449	-763,723	2,248,852
05-251	251	8251	DED-OFFICE OF SECRETARY	25	50	75	2,125,727	2,075,565	8,620,412	104,438	451,199	83,023	-79,312	454,909
05-252	252	8252	DED - OFFICE OF BUSINESS DEVELOPMENT	70	0	70	5,249,817	4,347,768	2,221,631	242,948	340,956	173,911	-166,139	348,728
12-440	440	8440	OFFICE OF REVENUE	584	558	1,142	30,917,955	53,211,848	116,957,327	2,227,581	6,964,678	2,128,474	-2,033,355	7,059,798
17-560	560	8560	STATE CIVIL SERVICE	87	70	157	5,444,078	5,835,918	12,874,212	252,406	774,135	233,437	-223,005	784,567
17-561	561	8561	MUNICIPAL FIRE & POLICE CIVIL SERVICE	19	6	25	1,150,781	1,035,743	1,810,093	63,246	137,710	41,430	-39,578	139,562
17-562	562	8562	ETHICS ADMINISTRATION	34	5	39	1,884,770	1,713,161	1,195,155	103,842	155,492	68,526	-65,464	158,555
17-565		8565	BOARD OF TAX APPEALS	6	1	7	271,814	255,717	519,350	8,599	29,582	10,229	-9,772	30,039
20-906	906	8906	DISTRICT ATTORNEYS AND ASSISTANT DISTRICT ATTORNEYS	0	0	0	N/A	0	N/A	N/A	N/A	0	0	0
23-CA5		309	COURT OF APPEAL, FIFTH CIRCUIT	50	26	76	1,423,481	4,415,235	7,810,896	221,244	540,506	176,609	-168,717	548,399
23-CA1		302	COURT OF APPEAL, FIRST CIRCUIT	78	40	118	3,556,165	6,992,205	10,344,923	406,542	833,921	279,688	-267,189	846,420
23-CA4		308	COURT OF APPEAL, FOURTH CIRCUIT	64	18	82	1,216,227	5,265,691	5,972,136	295,716	544,883	210,628	-201,215	554,295
23-CA2		304	COURT OF APPEAL, SECOND CIRCUIT	40	9	49	1,002,892	3,779,664	4,118,323	199,628	371,280	151,187	-144,430	378,036
23-CA3		307	COURT OF APPEAL, THIRD CIRCUIT	66	16	82	1,688,367	6,150,839	8,449,387	327,532	676,419	246,034	-235,039	687,414
23-949		301	SUPREME COURT	93	36	129	2,840,020	6,761,807	8,128,410	457,443	798,771	270,472	-258,385	810,858
23-CA1		317	JUDGES - 1ST CIRCUIT COURT OF APPEAL	12	16	28	901,653	102,299	3,600,529	62,932	208,537	4,092	-3,909	208,720
23-CA4		318	JUDGES - 4TH CIRCUIT COURT OF APPEAL	10	21	31	570,396	50,453	3,167,213	53,146	181,140	2,018	-1,928	181,230
23-CA2		342	JUDGES - 2NO CIRCUIT COURT OF APPEAL	9	7	16	360,003	65,268	1,661,335	46,938	114,838	2,611	-2,494	114,955
23-CA3		343	JUDGES - 3RD CIRCUIT COURT OF APPEAL	11	11	22	491,040	90,296	2,577,015	53,414	157,963	3,612	-3,450	158,125
23-CA5		344	JUDGES - 5TH CIRCUIT COURT OF APPEAL	7	11	18	584,259	62,932	1,988,475	39,955	120,577	2,517	-2,405	120,689

OSRAP Number	ISIS Agency Number	OGB Agency Number	Agency Name	Number of Participants with OGB Medical or Life Insurance Coverage			Covered Payroll (dollars)	Net OPEB Obligation 6/30/15 (dollars)	Actuarial Accrued Liability (dollars)	Normal Cost (dollars)	ARC 6/30/16 (dollars)	Interest on NOO (dollars)	ARC Adjustment (dollars)	Annual OPEB Cost for FY ended 6/30/16 (dollars)
				Active	Retired	Total								
21-800	800	8800	OFFICE OF GROUP BENEFITS	37	174	211	2,704,345	22,533,653	36,605,323	327,609	1,795,443	901,346	-861,066	1,835,723
21-804	804	8804	OFFICE OF RISK MANAGEMENT	30	73	103	1,990,466	7,739,139	13,367,681	153,724	691,118	309,566	-295,731	704,952
SA-951	951	414	HOUSE OF REPRESENTATIVES	261	106	367	6,504,520	4,337,089	8,955,063	231,942	597,102	173,484	-165,731	604,855
SA-960	960	415	LEGISLATIVE BUDGETARY CONTROL COUNCIL	3	3	6	60,000	-63,384	128,424	68	5,175	-2,535	2,422	5,061
SA-955	955	8955	LEGISLATIVE FISCAL OFFICE	17	5	22	1,297,373	1,406,650	1,897,546	52,496	130,006	56,266	-53,752	132,521
SA-962	962	205	LOUISIANA STATE LAW INSTITUTE	6	5	11	103,000	681,688	1,973,764	25,194	104,641	27,268	-26,049	105,860
SA 954	954	8954	OFFICE OF THE LEGISLATIVE AUDITOR	247	106	353	9,630,927	13,471,710	21,855,182	720,946	1,618,329	538,868	-514,787	1,642,411
SA 952	952	413	SENATE	162	79	241	4,549,581	3,318,404	9,277,407	188,981	565,233	132,736	-126,804	571,165
06-261	261	8261	DCRT - OFFICE OF THE SECRETARY	43	16	59	2,588,721	3,194,933	4,476,490	154,062	338,124	127,797	-122,086	343,835
06-262	262	8262	DCRT - OFFICE OF STATE LIBRARY OF LOUISIANA	41	53	94	2,063,443	3,818,922	8,808,436	200,736	558,821	152,757	-145,930	565,647
06-263	263	8263	DCRT - OFFICE OF STATE MUSEUMS	65	24	89	2,715,716	4,278,024	4,833,738	311,648	516,211	171,121	-163,474	523,858
06-264	264	8264	DCRT- OFFICE OF STATE PARKS	258	91	349	9,341,675	18,194,196	25,058,039	1,282,993	2,330,143	727,768	-695,245	2,362,666
06-265	265	8265	DCRT - OFFICE OF CULTURAL DEVELOPMENT	32	13	45	1,822,543	2,602,484	2,096,962	106,073	193,652	104,099	-99,447	198,304
06-267	267	8267	DCRT - OFFICE OF TOURISM	59	41	100	2,223,135	3,091,082	5,668,939	264,291	500,152	123,643	-118,118	505,677
07-273	273	8273	DOTD - ADMINISTRATION	145	228	373	8,886,313	18,926,342	35,192,509	597,826	2,020,322	757,054	-723,222	2,054,154
07-276	276	8276	DOTD - ENGINEERING & OPERATIONS	3,435	3,896	7,331	162,745,411	269,610,577	646,301,808	14,146,546	40,397,050	10,784,423	-10,302,479	40,878,994
08-400	400	8400	DPSC - CORRECTIONS - ADMINISTRATION	169	2,265	2,434	9,044,610	-1,934,752	377,116,178	531,687	15,539,906	-77,390	73,932	15,536,448
08-401	401	8401	DPSC - C PAUL PHELPS CORRECTIONAL CENTER	0	0	0	N/A	13,126,011	N/A	N/A	N/A	525,040	-501,577	23,463
08-402	402	8402	DPSC - LOUISIANA STATE PENITENTIARY	1,168	31	1,199	49,419,988	98,598,408	71,961,053	5,430,279	8,507,291	3,943,936	-3,767,686	8,683,541
08-403	403	8403	DPSC - OFFICE OF JUVENILE JUSTICE	642	552	1,194	30,140,768	53,928,597	102,881,417	2,661,245	6,856,299	2,157,144	-2,060,743	6,952,699
08-405	405	8405	DPSC - AVOYELLES CORRECTIONAL CENTER	258	7	265	11,641,253	23,404,428	13,592,454	1,129,107	1,714,448	936,177	-894,340	1,756,285
08-406	406	8406	DPSC - LOUISIANA CORRECTIONAL INSTITUTE FOR WOMEN	219	1	220	9,419,655	16,194,813	12,516,069	1,004,647	1,542,233	647,793	-618,843	1,571,182
08-409	409	8409	DPSC - DIXON CORRECTIONAL CENTER	396	12	408	17,090,955	34,985,093	25,572,160	1,799,068	2,887,293	1,399,404	-1,336,866	2,949,831
08-412	412	8412	DPSC - J LEVY DABADIE CORRECTIONAL CENTER	0	0	0	N/A	6,822,029	N/A	N/A	N/A	272,881	-260,686	12,195
08-413	413	8413	DPSC - ELAYN HUNT CORRECTIONAL CENTER	486	7	493	21,159,352	40,213,983	24,533,082	2,018,481	3,074,188	1,608,559	-1,536,675	3,146,073
08-414	414	8414	DPSC - DAVID WADE CORRECTIONAL CENTER	265	0	265	11,056,933	29,739,267	15,605,347	1,279,502	1,950,854	1,189,571	-1,136,410	2,004,014
08-415	415	8415	DPSC - ADULT PROBATION AND PAROLE	646	13	659	31,516,468	56,266,778	42,607,371	3,146,038	4,965,137	2,250,671	-2,150,091	5,065,717
08-416	416	8416	DPSC - WASHINGTON CORRECTIONAL INSTITUTE	245	0	245	10,410,368	21,986,933	16,253,032	1,288,767	1,986,229	879,477	-840,174	2,025,532
08-418	418	8418	DPSC - OFFICE OF MANAGEMENT AND FINANCE	83	144	227	4,686,904	14,206,702	22,105,105	318,143	1,209,347	568,268	-542,873	1,234,742
08-419	419	8419	DPSC - OFFICE OF STATE POLICE	1,495	1,109	2,604	97,182,436	161,059,199	340,047,263	10,679,619	24,620,602	6,442,368	-6,154,466	24,908,504
08-420	420	8420	DPSC - OFFICE OF MOTOR VEHICLES	437	446	883	16,622,582	45,773,055	90,040,414	1,995,178	5,653,276	1,830,922	-1,749,100	5,735,098
08-422	422	8422	DPSC - OFFICE OF STATE FIRE MARSHALL	144	66	210	8,009,063	11,053,946	15,737,436	663,868	1,315,843	442,158	-422,398	1,335,602
08-423	423	8423	DPSC - LOUISIANA GAMING CONTROL BOARD	3	1	4	208,062	285,796	444,448	16,323	34,638	11,432	-10,921	35,149
08-424	424	8424	DPSC - LIQUEFIED PETROLEUM GAS COMMISSION	12	7	19	614,939	766,093	1,382,644	52,809	109,869	30,644	-29,274	111,239
08-425	425	8425	DPSC - LOUISIANA HIGHWAY SAFETY COMMISSION	6	13	19	299,447	856,630	2,052,611	31,619	114,457	34,265	-32,734	115,988
17-563	563	8563	STATE POLICE COMMISSION	3	2	5	226,200	292,494	476,869	10,048	29,401	11,700	-11,177	29,924
09-303	303	8303	DHH - DEVELOPMENTAL DISABILITIES COUNCIL	6	2	8	409,380	497,218	706,229	31,781	61,119	19,889	-19,000	62,008
09-305	305	8305	DHH - MEDICAL VENDOR ADMINISTRATION	832	644	1,476	38,820,742	85,150,871	140,739,186	3,238,935	8,961,600	3,406,035	-3,253,823	9,113,812
09-307	307	8307	DHH-OFFICE OF THE SECRETARY	353	348	701	23,292,884	28,848,253	53,832,833	1,566,787	3,768,826	1,153,930	-1,102,362	3,820,394
09-320	320	8320	DHH - OFFICE OF AGING AND ADULT SERVICES	325	324	649	15,415,539	26,498,515	50,758,093	1,325,793	3,395,999	1,059,941	-1,012,573	3,443,366
09-324	324	8324	DHH - LOUISIANA EMERGENCY RESPONSE NETWORK	7	0	7	583,227	186,427	108,787	25,849	31,206	7,457	-7,124	31,539
09-326	326	8326	DHH - OFFICE OF PUBLIC HEALTH	986	1,226	2,212	56,044,291	90,552,822	208,247,766	4,379,467	12,830,608	3,622,113	-3,460,245	12,992,476
09-330	330	8330	DHH - OFFICE OF MENTAL HEALTH - includes agencies 8333, 8332, 8331, a	1,090	1,963	3,053	51,013,344	167,282,490	297,667,964	4,678,908	16,695,670	6,691,300	-6,392,273	16,994,697
09-340	340	8340	DHH - OFFICE FOR CITIZENS WITH DEVELOPMENTAL DISABILITIES	1,149	1,795	2,944	43,201,077	120,191,120	237,485,478	4,083,250	13,684,476	4,807,645	-4,592,796	13,899,325
10-360	360	8360	DSS-OFFICE FOR CHILDREN AND FAMILY - includes agencies 8355, 8357, 8	3,048	3,213	6,261	134,314,381	279,815,152	596,612,713	11,938,360	36,125,845	11,192,606	-10,692,421	36,626,030
01-109	109	8109	OFFICE OF COASTAL PROTECTION AND RESTORATION	146	20	166	11,062,242	4,048,802	5,417,381	442,103	675,079	161,952	-154,715	682,317
11-431	431	8431	DNR - OFFICE OF THE SECRETARY	37	81	118	2,577,808	6,502,045	13,546,638	262,048	810,886	260,082	-248,459	822,509
11-432	432	8432	DNR - OFFICE OF CONSERVATION	143	119	262	8,093,791	12,216,524	23,336,511	644,539	1,597,736	488,661	-466,823	1,619,574
11-434	434	8434	DNR - OFFICE OF MINERAL RESOURCES	51	49	100	3,123,628	4,664,602	11,401,849	224,914	687,031	186,584	-178,246	695,369
11-435	435	8435	DNR - OFFICE OF COASTAL RESTORATION AND MANAGEMENT	38	21	59	2,462,307	7,627,107	5,341,838	144,933	363,020	305,084	-291,450	376,654
13-850	850	8850	DEQ-OFFICE OF THE SECRETARY - ADMINISTRATIVE	79	0	79	5,183,511	6,783,625	2,778,838	327,221	450,743	271,345	-259,219	462,870

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				Active	Retired	Total								
13-851	851	8851	DEQ - OFFICE OF ENVIRONMENTAL COMPLIANCE	325	0	325	17,522,442	29,561,562	12,570,605	1,268,364	1,818,666	1,182,462	-1,129,620	1,871,509
13-852	852	8852	DEQ - OFFICE OF ENVIRONMENTAL SERVICES	169	0	169	9,762,606	22,111,168	6,848,810	697,906	998,000	884,447	-844,922	1,037,525
13-855	855	8855	DEQ - OFFICE OF MANAGEMENT AND FINANCE	39	360	399	1,899,872	5,171,735	61,641,107	138,338	2,593,548	206,869	-197,625	2,602,792
14-474	474	8474	OFFICE OF WORKFORCE DEVELOPMENT (Includes Agency 8113)	821	1,233	2,054	38,175,717	72,320,756	189,257,388	3,559,407	11,223,050	2,892,830	-2,763,553	11,352,327
16-511	511	8511	WILDLIFE AND FISHERIES - OFFICE OF MANAGEMENT AND FINANCE	35	0	35	1,729,842	5,633,043	651,783	86,867	116,244	225,322	-215,252	126,313
16-512	512	8512	WILDLIFE & FISHERIES - OFFICE OF THE SECRETARY	227	596	823	13,449,013	12,943,513	111,928,437	1,205,455	5,701,815	517,741	-494,603	5,724,952
16-513	513	8513	WILDLIFE & FISHERIES - OFFICE OF WILDLIFE	243	0	243	12,455,925	17,095,539	10,281,299	875,251	1,318,850	683,822	-653,262	1,349,409
16-514	514	8514	WILDLIFE & FISHERIES - OFFICE OF FISHERIES	246	0	246	12,314,749	15,380,202	8,464,223	760,743	1,127,549	615,208	-587,715	1,155,042
19-653	653	8653	LOUISIANA SCHOOL FOR THE DEAF (includes LA School for the Visually Imp)	207	242	449	8,865,801	18,190,233	36,491,322	876,060	2,361,302	727,609	-695,093	2,393,818
19-655	655	8655	LOUISIANA SPECIAL EDUCATION CENTER	165	64	229	6,223,544	10,483,999	16,550,906	741,072	1,428,464	419,360	-400,619	1,447,204
19-657	657	8657	LOUISIANA SCHOOL FOR MATH SCIENCE AND THE ARTS	69	35	104	3,725,604	6,473,287	10,039,694	326,794	738,853	258,931	-247,360	750,424
19-661	661	8661	OFFICE OF STUDENT FINANCIAL ASSISTANCE	62	45	107	3,798,427	9,104,800	9,908,833	283,296	688,414	364,192	-347,917	704,690
19-662	662	8662	LOUISIANA EDUCATIONAL TELEVISION AUTHORITY	62	44	106	3,805,139	7,390,465	9,974,783	362,897	773,820	295,619	-282,408	787,031
19-666	666	8666	BOARD OF ELEMENTARY AND SECONDARY EDUCATION	10	12	22	755,548	896,169	1,950,049	37,476	116,472	35,847	-34,245	118,074
19-673	673	8673	NO CENTER FOR CREATIVE ARTS/RIVERFRONT	73	14	87	3,692,029	4,018,830	5,397,623	266,692	491,866	160,753	-153,569	499,050
19-674	674	8674	LOUISIANA UNIVERSITIES MARINE CONSORTIUM	45	9	54	2,053,219	2,903,869	3,838,634	188,930	349,039	116,155	-110,964	354,229
19-678	678	8678	DOE - STATE ACTIVITIES, MANAGEMENT AND FINANCE	330	476	806	21,247,506	34,164,577	75,857,524	1,232,051	4,295,983	1,366,583	-1,305,512	4,357,054
19-682	682	8682	DOE - RECOVERY SCHOOL DISTRICT	42	48	90	2,960,181	57,023,342	7,933,339	435,204	767,890	2,280,934	-2,179,001	869,823
19-699	699	8699	DOE - SPECIAL SCHOOL DISTRICTS	84	201	285	4,893,385	8,262,960	32,339,457	370,825	1,670,858	330,518	-315,748	1,685,629
16-9		607	W R IRBY BEQUEST FUND (still an active agency)	0	0	0	N/A	852,039	N/A	N/A	N/A	34,082	-32,558	1,523
			<i>Sub-total</i>	<i>27,981</i>	<i>25,821</i>	<i>53,802</i>	<i>1,365,039,566</i>	<i>2,567,693,000</i>	<i>4,924,374,186</i>	<i>120,228,538</i>	<i>320,736,948</i>	<i>102,707,720</i>	<i>-98,117,825</i>	<i>325,326,843</i>
			INTERNAL SERVICE FUNDS											
6-4	816	8816	DIVISION OF ADMINISTRATIVE LAW	49	20	69	3,617,203	2,479,302	2,546,577	145,206	252,218	99,172	-94,740	256,649
6-6	829	8829	OFFICE OF AIRCRAFT SERVICES	3	1	4	218,483	281,500	468,114	17,493	36,796	11,260	-10,757	37,299
6-7	815	8815	OFFICE OF TECHNOLOGY SERVICES	751	32	783	49,445,436	11,610,800	21,176,263	2,313,828	3,247,946	464,432	-443,677	3,268,701
6-8	821	8821	OFFICE OF STATE HUMAN CAPITAL MANAGEMENT	284	1	285	15,312,289	0	9,177,960	977,609	1,381,454	0	0	1,381,454
6-9	820	8820	OFFICE OF STATE PROCUREMENT	63	0	63	3,735,062	0	2,583,844	285,971	400,094	0	0	400,094
			<i>Total Internal Service Funds</i>	<i>1,150</i>	<i>54</i>	<i>1,204</i>	<i>72,328,474</i>	<i>14,371,602</i>	<i>35,952,757</i>	<i>3,740,107</i>	<i>5,318,508</i>	<i>574,864</i>	<i>-549,174</i>	<i>5,344,198</i>
7-13			LOUISIANA COMMUNITY AND TECHNICAL COLLEGES SYSTEM (LCTCS)											
643		8643	BATON ROUGE COMMUNITY COLLEGE	353	134	487	13,455,874		27,828,702	1,412,122	2,574,545			
644		8644	BOSSIER PARISH COMMUNITY COLLEGE	282	68	350	7,686,236		21,208,909	1,254,427	2,147,466			
641		8641	DELGADO COMMUNITY COLLEGE	656	362	1,018	16,519,593		74,579,247	2,662,284	5,732,625			
731		8731	L E FLETCHER TECHNICAL COMMUNITY COLLEGE	89	31	120	2,935,875		8,084,084	321,889	656,034			
		7700	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	0	11	11	N/A		1,444,431	0	57,403			
649		8649	LA COMMUNITY TECHNICAL COLLEGE SYSTEM	120	15	135	7,310,226		4,856,097	359,839	567,218			
		7706	CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - ALEXA	85	111	196	3,118,379		17,460,478	388,415	1,097,848			
		7702	CAPITAL AREA TECHNICAL COLLEGE (FORMERLY LCTCS - BATON ROUC	0	0	0	N/A		N/A	N/A	N/A			
		7703	SOUTH CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS -	95	57	152	3,161,010		9,804,988	376,710	781,438			
		7709	NORTHSHORE TECHNICAL COLLEGE (FORMERLY LCTCS - HAMMOND AF	119	56	175	3,540,366		10,536,447	434,613	870,726			
		7704	ACADIANA TECHNICAL COLLEGE (FORMERLY LCTCS - LAFAYETTE AREA/	0	0	0	N/A		N/A	N/A	N/A			
		7708	NORTHEAST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - MOI	0	0	0	N/A		N/A	N/A	N/A			
		7707	NORTHWEST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - SHI	104	149	253	3,236,478		21,409,489	445,048	1,313,683			
647		8647	LOUISIANA DELTA COMMUNITY COLLEGE	178	131	309	5,842,713		23,410,098	716,054	1,675,035			
		1967	NUNEZ COMMUNITY COLLEGE	78	39	117	1,956,517		9,464,944	336,227	725,822			
		8646	RIVER PARISHES COMMUNITY COLLEGE	64	15	79	2,144,217		4,264,277	260,421	440,304			
645		8645	SOUTH LA COMMUNITY COLLEGE	224	192	416	6,848,152		36,483,734	882,954	2,368,170			
751		8751	SOWELA TECHNICAL COMMUNITY COLLEGE	138	85	223	5,062,269		14,406,106	467,718	1,058,939			

OSRAP Number	ISIS Agency Number	OGB Agency Number	Agency Name	Number of Participants with OGB Medical or Life Insurance Coverage			Covered Payroll (dollars)	Net OPEB Obligation 6/30/15 (dollars)	Actuarial Accrued Liability (dollars)	Normal Cost (dollars)	ARC 6/30/16 (dollars)	Interest on NOO (dollars)	ARC Adjustment (dollars)	Annual OPEB Cost for FY ended 6/30/16 (dollars)
				Active	Retired	Total								
		7701	LCTCS - NEW ORLEANS AREA	0	0	0	N/A							
			<i>Total LCTCS</i>	<i>2,585</i>	<i>1,456</i>	<i>4,041</i>	<i>82,817,904</i>	<i>150,709,078</i>	<i>285,242,029</i>	<i>10,318,721</i>	<i>22,067,257</i>	<i>6,028,363</i>	<i>-5,758,962</i>	<i>22,336,658</i>
7-10	807	8807	FEDERAL PROPERTY ASSISTANCE	7	10	17	296,962	514,000	1,917,343	18,464	95,400	20,560	-19,641	96,318
7-11	806	8806	LOUISIANA PROPERTY ASSISTANCE AGENCY	25	16	41	915,653	1,868,400	3,482,258	75,773	217,192	74,736	-71,396	220,532
7-12	811	8811	PRISON ENTERPRISES	65	55	120	3,370,702	5,945,700	11,498,561	289,205	757,737	237,828	-227,200	768,365
7-15-1		4003	BARBERS EXAMINERS BOARD (used prior year figures b/c it has a Dec YE)	4	4	8	19,906	296,901	436,976	22,631	40,902	11,876	-11,345	41,433
7-15-3	B25	1104	BOARD OF EXAMINERS OF CERTIFIED SHORTHAND REPORTERS	1	0	1	0	95,700	55,828	4,294	6,685	3,828	-3,657	6,856
7-15-4		4022	ADDICTIVE DISORDER REGULATORY AUTHORITY	0	0	0	N/A	0	N/A	N/A	N/A	0	0	0
7-15-5	B29	4008	BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTRATORS	5	0	5	122,088	376,400	297,825	22,153	34,875	15,056	-14,383	35,548
7-15-6	B50	4023	LOUISIANA PROFESSIONAL ENGINEERING & LAND SURVEYING BOARD	10	4	14	212,268	647,462	822,704	44,618	79,098	25,898	-24,741	80,255
7-15-10A		4026	LOUISIANA BEHAVIOR ANALYST BOARD	1	0	1	0	0	0	0	0	0	0	0
7-15-11	B01	1105	LOUISIANA BOARD OF ARCHITECTURAL EXAMINERS	3	0	3	62,322	125,088	251,013	13,953	24,487	5,004	-4,780	24,711
7-15-12	B41	1107	LOUISIANA BOARD OF PHARMACY	16	9	25	389,964	1,096,000	1,800,374	51,750	125,368	43,840	-41,881	127,327
7-15-13		4038	LOUISIANA CEMETERY BOARD (used prior year figures b/c it has a Dec YE)	2	2	4	34,063	195,535	480,117	11,564	31,107	7,821	-7,472	31,457
7-15-14	B76	1205	LOUISIANA TAX FREE SHOPPING COMMISSION	5	0	5	55,274	260,789	119,464	13,836	19,137	10,432	-9,965	19,603
7-15-17	B20	1106	LOUISIANA REAL ESTATE COMMISSION	20	14	34	309,864	1,277,900	2,624,978	70,605	177,749	51,116	-48,832	180,033
7-15-21	B35	4004	LOUISIANA STATE BOARD OF DENTISTRY	5	2	7	193,978	411,190	494,577	17,666	38,027	16,448	-15,713	38,763
7-15-23	B10	4009	LOUISIANA STATE BOARD OF EMBALMERS AND FUNERAL DIRECTORS	3	4	7	42,000	184,470	390,701	14,612	30,724	7,379	-7,049	31,053
7-15-26	B13	4012	LOUISIANA STATE BOARD OF MEDICAL EXAMINERS	45	8	53	1,278,808	3,297,752	4,243,203	242,496	420,825	131,910	-126,015	426,719
7-15-27	B14	4016	LOUISIANA STATE BOARD OF NURSING	41	16	57	2,102,934	1,942,938	2,014,535	129,345	214,579	77,714	-74,244	218,052
7-15-30	B18	4017	LOUISIANA STATE BOARD OF PRACTICAL NURSE EXAMINERS	13	5	18	438,797	510,675	1,201,687	55,904	105,896	20,427	-19,514	106,809
7-15-31	B48	4045	LOUISIANA STATE BOARD OF SOCIAL WORKERS EXAMINERS	3	1	4	0	197,397	155,380	11,058	17,676	7,896	-7,543	18,029
7-15-32	B54	1112	LOUISIANA BD OF EXAMINERS FOR SPEECH-LANGUAGE PATHOLOGY &	2	0	2	80,000	117,127	2,756	2,756	2,976	4,685	-4,476	3,186
7-15-35		4042	RADIOLOGIC TECHNOLOGY BOARD	2	0	2	0	27,150	170,288	11,971	19,218	1,086	-1,037	19,266
7-15-36	B07	4005	STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA	7	5	12	339,114	560,280	1,070,660	23,077	66,549	22,411	-21,410	67,551
7-15-38	B39	4013	STATE BOARD OF EXAMINERS OF PSYCHOLOGISTS	1	1	2	0	25,800	92,750	2,410	6,192	1,032	-986	6,238
7-15-39	B34	4019	STATE BOARD OF VETERINARY MEDICINE	2	0	2	62,375	92,152	85,769	7,738	11,456	3,686	-3,521	11,620
7-15-45	B06	1109	CHIROPRACTIC EXAMINERS BOARD	2	0	2	48,543	168,394	211,448	9,718	18,510	6,736	-6,435	18,811
7-15-49		4047	LA BD OF DIETETICS & NUTRITION	0	0	0	N/A	5,700	N/A	N/A	N/A	228	-218	10
7-15-51	B32	4011	LOUISIANA PROFESSIONAL COUNSELORS BOARD OF EXAMINERS	2	1	3	99,000	95,500	71,097	1,599	4,489	3,820	-3,649	4,659
7-15-54	B15	4020	LOUISIANA BOARD OF PHYSICAL THERAPY EXAMINERS	1	1	2	31,200	149,406	181,897	4,030	11,420	5,976	-5,709	11,687
7-15-57	B36	4044	LOUISIANA BOARD OF WHOLESALE DRUG DISTRIBUTORS	1	1	2	0	286,740	204,470	15,662	24,414	11,470	-10,957	24,926
7-15-59	B64	4015	LOUISIANA BOARD OF MASSAGE THERAPY	3	0	3	111,000	92,608	38,183	9,797	11,706	3,704	-3,539	11,872
			<i>Sub-total</i>	<i>297</i>	<i>159</i>	<i>456</i>	<i>10,616,815</i>	<i>20,865,154</i>	<i>34,416,846</i>	<i>1,198,688</i>	<i>2,614,393</i>	<i>834,606</i>	<i>-797,309</i>	<i>2,651,691</i>
			<i>Total LCTCS and Enterprise Entities</i>	<i>2,882</i>	<i>1,615</i>	<i>4,497</i>	<i>93,434,718</i>	<i>171,574,232</i>	<i>319,658,875</i>	<i>11,517,409</i>	<i>24,681,650</i>	<i>6,862,969</i>	<i>-6,556,271</i>	<i>24,988,349</i>
			TOTAL FOR PRIMARY GOVERNMENT	32,013	27,490	59,503	1,530,802,758	2,753,638,834	5,279,985,819	135,486,054	350,737,105	110,145,553	-105,223,270	355,659,389
			COMPONENT UNITS											
20-1	302	8302	CAPITAL AREA HUMAN SERVICES AUTHORITY	185	99	284	11,102,080	16,184,500	19,406,735	769,617	1,571,644	647,380	-618,449	1,600,575
20-1A	301	8301	FLORIDA PARISHES HUMAN SERVICES AUTHORITY	132	52	184	7,272,430	9,048,000	11,409,760	519,043	993,239	361,920	-345,746	1,009,413
20-1B		8325	ACADIANA AREA HUMAN SERVICES DISTRICT	102	21	123	5,807,096	1,804,900	9,685,880	395,059	795,788	72,196	-68,970	799,014
20-1C		8376	CENTRAL LOUISIANA HUMAN SERVICE AUTHORITY	76	4	80	4,292,454	784,300	1,124,883	281,216	337,168	31,372	-29,970	338,570
20-2		1512	GREATER BATON ROUGE PORT COMMISSION (12/31 year end)	25	30	55	914,389	2,656,968	6,623,879	116,699	384,606	106,279	-101,529	389,355
20-9	300	8300	JEFFERSON PARISH HUMAN SERVICES AUTHORITY	135	59	194	7,335,846	10,903,561	12,917,776	500,650	1,034,040	436,142	-416,652	1,053,531
20-27		8310	NORTHEAST DELTA HUMAN SVC AUTH	89	12	101	5,049,378	1,022,900	1,447,909	337,954	409,013	40,916	-39,088	410,842
20-11-14	B28	4014	LOUISIANA MOTOR VEHICLE COMMISSION - used own act val report	18	7	25	787,505	442,346	1,568,842	59,913	124,657	17,694	-16,903	125,448

OSRAP Number	ISIS Agency Number	OGB Agency Number	Agency Name	Number of Participants with OGB Medical or Life Insurance Coverage			Covered Payroll (dollars)	Net OPEB Obligation 6/30/15 (dollars)	Actuarial Accrued Liability (dollars)	Normal Cost (dollars)	ARC 6/30/16 (dollars)	Interest on NOO (dollars)	ARC Adjustment (dollars)	Annual OPEB Cost for FY ended 6/30/16 (dollars)
				Active	Retired	Total								
20-11-16		259	8259 LOUISIANA STATE BOARD OF COSMETOLOGY	19	15	34	608,901	1,276,159	2,590,442	76,005	181,992	51,046	-48,765	184,273
20-11-29	B24		4018 LOUISIANA STATE BOARD OF PRIVATE SECURITY EXAMINERS	10	3	13	227,116	587,052	761,520	36,795	68,530	23,482	-22,433	69,579
20-11-4	B16		4010 STATE PLUMBING BOARD OF LOUISIANA	5	3	8	168,962	186,854	303,007	7,975	20,335	7,474	-7,140	20,669
20-11-58	B31		4024 LOUISIANA STATE BOARD OF PRIVATE INVESTIGATORS EXAMINERS	2	0	2	67,285	20,122	153,837	9,412	15,902	805	-769	15,938
20-12			8375 IMPERIAL CALCASIER HUMAN SERVICE AUTHORITY	57	6	63	2,814,938	706,900	723,541	189,863	226,212	28,276	-27,012	227,476
20-14-10			3644 NATCHITOCHEES LEEVE AND DRAINAGE DISTRICT	3	2	5	95,831	183,423	370,452	15,491	30,833	7,337	-7,009	31,161
20-14-13			3654 N LAFOURCHE LEEVE DISTRICT (12/31 YE but used current year figures)	2	0	2	146,000	21,300	43,719	11,436	13,630	852	-814	13,668
20-14-14			3649 PONTCHARTRAIN LEEVE DISTRICT	50	37	87	2,521,486	4,547,416	7,493,979	231,620	538,703	181,897	-173,768	546,832
20-14-16			3650 RED RIVER, ATCHAFALAYA, AND BAYOU BOUEF LEEVE DISTRICT	26	17	43	999,482	2,536,660	4,152,327	110,505	279,942	101,466	-96,932	284,477
20-14-19			3643 SOUTH LAFOURCHE LEEVE DISTRICT	19	2	21	699,866	1,365,589	1,426,485	90,564	150,876	54,624	-52,182	153,317
20-14-2			3640 ATCHAFALAYA BASIN LEEVE DISTRICT	50	42	92	2,031,619	5,709,176	11,290,868	267,276	726,677	228,367	-218,162	736,883
20-14-5			3642 CADD0 LEEVE DISTRICT	16	6	22	307,762	656,085	1,635,129	83,146	151,453	26,243	-25,071	152,626
20-14-7			3645 FIFTH LOUISIANA LEEVE DISTRICT	7	2	9	86,297	229,659	456,593	34,257	53,773	9,186	-8,776	54,183
20-14-8			3646 LAFOURCHE BASIN LEEVE DISTRICT	33	10	43	1,245,525	1,885,590	3,268,026	146,239	281,963	75,424	-72,053	285,334
20-28-1			3658 N.O. LEEVE DISTRICT - FLOOD SIDE - combine with EAST	111	85	196	3,841,923	0	7,891,698	352,687	680,418	0	0	680,418
20-28-1			3659 N.O. LEEVE DISTRICT-NON FLOOD SIDE - combine with EAST	18	9	27	740,820	0	1,482,467	77,663	139,685	0	0	139,685
20-18			6601 LOUISIANA HOUSING CORPORATION	110	19	129	6,534,948	7,322,256	5,613,596	416,595	656,349	292,890	-279,801	669,438
20-26	304		8304 METROPOLITAN HUMAN SERVICES AUTHORITY	104	70	174	6,281,035	7,012,427	12,203,180	450,376	953,357	280,497	-267,962	965,892
20-26B			8377 NORTHWEST LOUISIANA HUMAN SERVICE AUTHORITY	83	7	90	4,607,664	838,100	1,102,474	293,633	349,192	33,524	-32,026	350,690
			SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - EAST											
20-28-1			3652 (includes East Jefferson, Orleans and Lake Borgne Levee Districts) SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - WEST	6	0	6	564,330	12,270,516	137,140	29,720	36,358	490,821	-468,886	58,293
20-28-2			3653 (includes West Jefferson and Algiers Levee Districts)	2	1	3	190,611	1,443,231	138,955	8,996	14,878	57,729	-55,149	17,458
20-31	813		8813 SABINE RIVER AUTHORITY	46	18	64	1,615,931	2,968,033	3,771,810	192,785	350,392	118,721	-113,416	355,697
20-32	309		8309 SOUTH CENTRAL LA HUMAN SERVICES AUT	126	29	155	7,698,744	4,073,499	9,232,071	516,397	903,944	162,940	-155,658	911,226
20-28-1			3647 LAKE BORGNE BASIN LEEVE DISTRICT - combine with EAST	31	15	46	1,220,960	0	3,933,550	176,379	339,757	0	0	339,757
			3655 WEST JEFFERSON LEEVE DISTRICT - combine with WEST	48	13	61	2,060,179	0	4,261,561	168,391	344,486	0	0	344,486
			<i>Total Component Units</i>	<i>1,746</i>	<i>695</i>	<i>2,441</i>	<i>89,939,391</i>	<i>98,687,522</i>	<i>148,624,091</i>	<i>6,974,358</i>	<i>13,159,794</i>	<i>3,947,501</i>	<i>-3,771,091</i>	<i>13,336,203</i>
20-C-1			LSU System											
			8312 E A CONWAY MEDICAL CENTER	0	370	370	47,179		36,831,698	9	1,463,736			
			8313 EARL K LONG MEDICAL CENTER	0	336	336	N/A		38,672,908	0	1,536,898			
			8314 HUEY P LONG MEDICAL CENTER	12	219	231	296,632		15,577,412	91,099	713,804			
			8317 LALLIE KEMP REGIONAL MEDICAL CENTER	261	135	396	7,840,928		18,817,531	724,708	1,501,522			
			8321 LEONARD J CHABERT MEDICAL CENTER	0	299	299	N/A		19,753,511	0	785,023			
			1901 LSU - BATON ROUGE	5,857	3,274	9,131	271,092,132		413,093,207	9,246,491	26,033,064			
			8606 LSU - SHREVEPORT	252	193	445	7,097,163		15,449,365	365,110	993,687			
			1904 LSU HEALTH SCIENCES CENTER - NEW ORLEANS	2,247	943	3,190	79,412,474		143,477,543	4,529,836	10,412,962			
			8604 LSU HEALTH SCIENCES CENTER - SHREVEPORT	1,471	1,385	2,856	49,165,651		165,989,987	2,642,088	9,344,370			
			8308 LSUHSC - HEALTH CARE SERVICES DI VISION	140	84	224	5,314,396		8,525,919	287,488	637,815			
			8322 MEDICAL CENTER OF LA - NEW ORLEANS	0	1,149	1,149	N/A		126,014,220	0	5,007,924			
			8315 UNIVERSITY MEDICAL CENTER	0	401	401	N/A		27,638,070	0	1,098,363			
			8316 W O MOSS REGIONAL MEDICAL CENTER	0	155	155	N/A		8,076,142	0	320,953			
			8318 WASHINGTON ST TAMMANY REGIONAL MEDICAL CENTER	0	122	122	N/A		9,317,896	0	370,302			
			<i>Total LSU (on OGB Plans)</i>	<i>10,240</i>	<i>9,065</i>	<i>19,305</i>	<i>420,266,554</i>	<i>494,866,171</i>	<i>1,047,235,409</i>	<i>17,886,829</i>	<i>60,220,423</i>	<i>19,794,647</i>	<i>-18,910,046</i>	<i>61,105,024</i>
20-C-2			University of Louisiana System:											
	623	8623	GRAMBLING STATE UNIVERSITY	438	344	782	14,623,291		55,943,800	2,142,451	4,451,408			
	625	8625	LA TECH UNIVERSITY	816	654	1,470	25,393,111		118,506,907	3,808,892	8,670,824			

OSRAP Number	ISIS Agency Number	OGB Agency Number	Agency Name	Number of Participants with OGB Medical or Life Insurance Coverage			Covered Payroll (dollars)	Net OPEB Obligation 6/30/15 (dollars)	Actuarial Accrued Liability (dollars)	Normal Cost (dollars)	ARC 6/30/16 (dollars)	Interest on NOO (dollars)	ARC Adjustment (dollars)	Annual OPEB Cost for FY ended 6/30/16 (dollars)
				Active	Retired	Total								
	627	8627	MCNEESE STATE UNIVERSITY	552	373	925	13,156,906	81,894,120	2,748,339	6,112,822				
	621	8621	NICHOLLS STATE UNIVERSITY	550	395	945	14,723,789	82,989,023	2,494,828	5,892,683				
	631	8631	NORTHWESTERN STATE UNIVERSITY	609	344	953	13,579,765	75,068,470	2,781,961	5,876,532				
	634	8634	SOUTHEASTERN LA UNIVERSITY	996	518	1,514	23,844,420	133,027,688	4,682,117	10,156,047				
	640	8640	UNIVERSITY OF LA @ LAFAYETTE	1,516	761	2,277	50,126,363	176,220,733	6,453,459	13,714,776				
	629	8629	UNIVERSITY OF LA @ MONROE	699	605	1,304	23,294,834	113,564,600	3,247,394	7,890,454				
	620	8620	UNIVERSITY OF LA SYSTEM - BD OF SUPERVISORS	13	13	26	1,241,707	1,798,078	55,723	129,410				
	603	8603	UNIVERSITY OF NEW ORLEANS	787	664	1,451	19,474,019	117,781,995	3,864,485	8,699,832				
			<i>Total ULS</i>	<i>6,976</i>	<i>4,671</i>	<i>11,647</i>	<i>199,458,206</i>	<i>517,565,992</i>	<i>956,795,414</i>	<i>32,279,650</i>	<i>71,594,787</i>	<i>20,702,640</i>	<i>-19,777,462</i>	<i>72,519,965</i>
20-C-3			Southern University System:											
	616	8616	SOUTHERN UNIVERSITY - BATON ROUGE	928	651	1,579	26,813,500	125,908,409	4,435,243	9,616,372				
	617	8617	SOUTHERN UNIVERSITY - NEW ORLEANS	248	149	397	8,273,202	23,645,147	988,553	1,967,776				
	618	8618	SOUTHERN UNIVERSITY-SHREVEPORT	189	71	260	4,894,689	15,437,055	801,892	1,447,450				
			<i>Total Southern</i>	<i>1,365</i>	<i>871</i>	<i>2,236</i>	<i>39,981,391</i>	<i>105,770,613</i>	<i>164,990,611</i>	<i>6,225,688</i>	<i>13,031,598</i>	<i>4,230,825</i>	<i>-4,041,754</i>	<i>13,220,669</i>
	671	8671	BOARD OF REGENTS	42	26	68	3,093,602	4,088,766	6,218,490	183,020	437,469	163,551	-156,242	444,778
			TOTAL OGB PLAN - COMPONENT UNITS	20,369	15,328	35,697	752,739,144	1,220,979,064	2,323,864,017	63,549,545	158,444,071	48,839,163	-46,656,594	160,626,640
			FIDUCIARY FUNDS											
8C01	1801		LOUISIANA SCHOOL EMPLOYEES' RETIREMENT SYSTEM (571) - LSERS	26	28	54	1,511,286	3,146,104	7,170,026	151,801	442,817	125,844	-120,220	448,441
8C02	1803		LOUISIANA STATE EMPLOYEE'S RETIREMENT SYSTEM (572) - LASERS	117	47	164	6,524,589	8,923,270	12,901,471	436,722	966,907	356,931	-340,980	982,858
8C03	8586		LOUISIANA TEACHERS' RETIREMENT SYSTEM (573) - TRSL	133	71	204	4,677,846	12,836,065	19,327,952	603,891	1,396,158	513,443	-490,497	1,419,103
8C04	8587		LOUISIANA STATE POLICE RETIREMENT SYSTEM (575) - LSPRS	4	0	4	110,157	392,390	264,902	18,173	29,428	15,696	-14,994	30,129
			<i>Total Fiduciary</i>	<i>280</i>	<i>146</i>	<i>426</i>	<i>12,823,878</i>	<i>25,297,829</i>	<i>39,664,351</i>	<i>1,210,588</i>	<i>2,835,310</i>	<i>1,011,913</i>	<i>-966,692</i>	<i>2,880,531</i>
			TOTAL*	52,382	42,818	95,200	2,283,541,902	3,974,617,898	7,603,849,835	199,035,599	509,181,177	158,984,716	-151,879,864	516,286,029
			*Does not include Fiduciary Fund Agencies as they are not included in the CAFR											
20-14-20			Other Plans - Tensas Basin					841,000				34,000	-32,000	2,000
20-06			Other Plans - Greater NO Expressway					5,525,000				221,000	-211,000	10,000
20-15B			Other Plans - LA Citizens					1,601,000				64,000	-61,000	3,000
			Total OGB including entities that calculate their own OPEB									159,303,716	-152,183,864	516,301,029