

April 2009

State of Louisiana

Office of Group Benefits

Post-Retirement Benefit Valuation Report
under GASB 45 as of July 1, 2008

Expense development for fiscal year ending
June 30, 2009

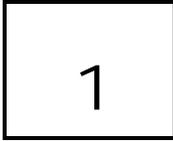
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Report highlights

Mercer has prepared this report for the State of Louisiana Office of Group Benefits to:

- Present the results of a valuation of the State of Louisiana’s Post-Retirement Health and Welfare Benefits as of July 1, 2008.
- Provide to the State of Louisiana the Annual Required Contribution (ARC) under Government Accounting Standards Board Statement No. 45 (GASB 45) for the fiscal year beginning July 1, 2008.
- Provide additional reporting and disclosure information for financial statements.

This report provides the results of the valuation for the agencies listed in the appendix (the included agencies). Results are also available separately for excluded agencies.

Summary of results

This valuation is used to determine the ARC for the fiscal year ending June 30, 2009. The actuarial accrued liability from this valuation and the prior valuation are summarized in the table below.

Valuation date	6/30/2007	6/30/2008
Actuarial accrued liability		
State	\$9,888.3	\$11,559.0
Teachers	\$1,988.8	\$1,928.8
School	\$28.0	\$21.4
Police	\$181.4	\$202.5
Total	\$12,086.5	\$13,711.7

Amounts in Millions

The actuarial accrued liability (AAL) is approximately 6% greater this year than expected based upon the prior valuation. This increase is due primarily to data corrections, including changes to hire dates for over 15,000 active employees. These data changes were also largely responsible for decreasing the normal cost from approximately \$613 million last year to approximately \$576 million this year. Based on the data and assumptions used in this valuation, we expect the AAL to increase from \$13.7 billion to approximately \$14.6 billion as of June 30, 2009.

Annual required contribution

The annual required contribution (ARC) consists of the normal cost plus an amortization payment on the unfunded actuarial accrued liability (UAAL). The ARC is shown in the

table below along with the current expected pay-as-you-go cost of retiree medical and life insurance benefits for the fiscal years ending June 30, 2008 and 2009.

Fiscal year ending	6/30/2008	6/30/2009
Annual required contribution	\$1,118.3	\$1,143.9
Expected benefit payments	\$259.7	\$289.0

Amounts in Millions

Annual OPEB expense calculation

The annual OPEB expense recognized under GASB 45 equals the ARC adjusted for the difference between interest on the Net OPEB Obligation (NOO) and the amortization of the NOO that is already included in the ARC. The NOO equals the accumulated difference between the annual OPEB expense and actual contributions, including benefit payments. The NOO is a liability reported on the balance sheet.

The development of the estimated annual OPEB expense and NOO is shown in the table below based on estimated benefit payments from this valuation and the prior valuation.

Estimated annual OPEB expense and net OPEB obligation		
Fiscal year ending	6/30/2008	6/30/2009
1. ARC	\$1,118.3	\$1,143.9
2. NOO, beginning of year	0	858.6
3. Amortization factor	26.17	26.17
4. Interest on NOO (4% x 2.)		\$34.3
5. ARC adjustment (2. / 3.)		\$32.8
6. Estimated annual OPEB expense (1. + 4. - 5.)	\$1,118.3	\$1,145.4
7. Estimated contributions	\$259.7	\$289.0
8. NOO, end of year (2. + 6. - 7.)	\$858.6	\$1,715.0

The actual annual OPEB expense and Net OPEB Obligation should be calculated based on actual contributions made. Since there is no trust to fund the benefits, the actual contributions equal the payments made to provide benefits, including payments made as a part of active medical premiums that subsidize the cost of retirees.

Changes since prior valuation

Since the prior valuation, we have updated expected claims costs to reflect another year of claims experience. In addition, four additional Medicare Advantage plans have been made available to Medicare-eligible retirees. All other plan provisions and assumptions have remained the same.

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Certification

Mercer has prepared this report exclusively for the State of Louisiana Office of Group Benefits for the following purposes:

- Present the results of a valuation of the State of Louisiana's Post-Retirement Health and Welfare Benefits as of July 1, 2008,
- Provide to the State of Louisiana the Annual Required Contribution (ARC) under Government Accounting Standards Board Statement No. 45 (GASB 45) for the fiscal year beginning July 1, 2008, and
- Provide additional reporting and disclosure information for financial statements.

This valuation report may not be relied upon for any other purpose. Mercer is not responsible for the consequences of any other use.

A valuation report is a snapshot of a plan's estimated financial condition at a particular point in time; it is neither a prediction of a plan's future financial condition nor a prediction of a plan's ability to pay benefits in the future.

Over time, a plan's total cost will depend on a number of factors, including the amount of benefits it pays, the number of people to whom it pays them, and the amount earned on any assets invested to pay the benefits. These amounts and others are uncertain and unknowable at the valuation date, but are predicted to fall within a reasonable range of possibilities. To prepare this report, *actuarial assumptions*, as described within, are used to select a single scenario from the range of possibilities. The results of that single scenario are included in this report. However, the future is uncertain and the plan's actual experience will differ from those assumptions; these differences may be significant or material. In addition, different assumptions or scenarios may also be within the reasonable range and results based on those assumptions would be different. Actuarial assumptions may also be changed from valuation to valuation based on experience, changes in expectations about the future, and other factors.

Because actual plan experience will differ from the assumptions, decisions about benefit changes, investment policy, funding amounts, benefit security and/or benefit related issues should be made only after careful consideration of alternative future financial conditions and scenarios, and not solely on the basis of a valuation report or reports.

Data

The valuation is based on participant data provided by the State of Louisiana Office of Group Benefits, the State's ISIS HR System, various LSU HR departments and the various state retirement systems. The plan's actuary would not customarily verify this

data. We have reviewed the participant data where provided for internal consistency and reasonableness and have no reason to doubt its substantial accuracy. As noted in this report, a significant number of dates of hire were changed since the last valuation. In addition, dates of hire and salaries were missing from the reported data for a number of employees. For employees where complete data was not provided, we made assumptions as described in Section 5 of this report. If the actual data varies from the data reported or the assumptions made, the results could be materially different. Finally, we have used and relied on the plan documents, including amendments, supplied by the plan sponsor. The plan sponsor is solely responsible for the validity and completeness of this information.

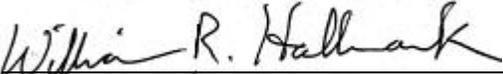
Contributions and accounting

All costs, liabilities and other factors under the plan were determined in accordance with generally accepted actuarial principles and procedures. The calculations reported herein are consistent with our understanding of the provisions of GASB No. 45. The actuarial methods and assumptions were selected by the State of Louisiana based upon our recommendations. We believe the actuarial assumptions and methods to be reasonable.

Actuarial computations under Statements of Governmental Accounting Standards are for purposes of fulfilling governmental employer accounting requirements. Computations for other purposes may differ significantly from the results shown in this report.

Professional qualifications

We are available to answer any questions on this material, or to provide explanations or further details, as may be appropriate. Collectively, the undersigned credentialed actuaries meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained in this report. We are not aware of any direct or material indirect financial interest or relationship, including investments or other services that could create a conflict of interest that would impair the objectivity of our work.

	April 2, 2009
William R. Hallmark, ASA, EA, MAAA Enrolled Actuary (No. 08-5656)	Date
	April 2, 2009
William P. (Pat) McNamara, ASA, MAAA	Date
I have reviewed and found acceptable the actuarial assumptions, methods and procedures used in this valuation.	
	April 2, 2009
Rory J. Badura, ASA, EA Enrolled Actuary (No. 08-5474)	Date
Mercer Three James Center 1051 East Cary Street, Suite 900 Richmond, Virginia 23219	
804 344 2600	

The information contained in this document (including any attachments) is not intended by Mercer to be used, and it cannot be used, for the purpose of avoiding penalties under the Internal Revenue Code that may be imposed on the taxpayer.



Valuation results (thousands)

Actuarial Accrued Liability	July 1, 2008			July 1, 2007
	Medical	Life	Total	Total
State	\$ 11,031,307.4	\$ 527,700.6	\$ 11,559,008.0	\$ 9,888,287.4
Teachers	1,812,248.5	116,564.3	1,928,812.8	1,988,800.0
School	20,659.5	707.2	21,366.7	27,989.1
Police	194,134.1	8,381.0	202,515.1	181,417.1
Total	\$ 13,058,349.5	\$ 653,353.1	\$ 13,711,702.6	\$ 12,086,493.6

Normal Cost	July 1, 2008			July 1, 2007
	Medical	Life	Total	Total
State	\$ 471,323.9	\$ 14,320.2	\$ 485,644.1	\$ 522,506.6
Teachers	84,084.9	3,349.4	87,434.3	88,065.2
School	913.4	29.0	942.4	1,325.2
Police	1,841.3	35.4	1,876.7	1,552.3
Total	\$ 558,163.5	\$ 17,734.0	\$ 575,897.5	\$ 613,449.3

Expected Cash Flows	Fiscal Year Ending	
	June 30, 2009	June 30, 2008
State	\$ 234,048.4	\$ 205,775.9
Teachers	47,984.6	47,385.1
School	324.3	361.8
Police	6,655.5	6,128.8
Total	\$ 289,012.8	\$ 259,651.6

Projection	July 1, 2008				July 1, 2009
	Actuarial Accrued Liability	Normal Cost	Benefit Payments	Interest	Projected Actuarial Accrued Liability
State	\$ 11,559,008.0	\$ 485,644.1	\$ 234,048.4	\$ 477,105.1	\$ 12,287,708.8
Teachers	1,928,812.8	87,434.3	47,984.6	79,690.2	2,047,952.7
School	21,366.7	942.4	324.3	885.9	22,870.7
Police	202,515.1	1,876.7	6,655.5	8,042.6	205,778.9
Total	\$ 13,711,702.6	\$ 575,897.5	\$ 289,012.8	\$ 565,723.8	\$ 14,564,311.1

Calculation of annual required contribution-included agencies (thousands)

Level Percentage of Pay Amortization	July 1, 2008	July 1, 2007
1. Unfunded Actuarial Accrued Liability (UAAL)	\$13,711,702.6	\$12,086,493.6
2. Amortization of UAAL over 30 years	523,957.7	461,854.5
3. Normal cost at beginning of year	575,897.4	613,449.3
4. Interest on 2. and 3. for fiscal year	43,994.2	43,012.1
5. Annual Required Contribution (2. + 3. + 4.)	\$1,143,849.3	\$1,118,315.9

Analysis of actuarial (gain) and loss (thousands)

	State	Police	Teachers	School	Total
AAL, 7/1/2007	\$ 9,888,287.4	\$ 181,417.1	\$ 1,988,800.0	\$ 27,989.1	\$ 12,086,493.6
Normal Cost, 7/1/2007	522,506.6	1,552.3	88,065.2	1,325.2	613,449.3
Expected Benefit Payments	205,775.9	6,128.8	47,385.1	361.8	259,651.6
Interest	412,316.2	7,196.2	82,126.9	1,165.3	502,804.7
Expected AAL, 7/1/2008	\$ 10,617,334.4	\$ 184,036.7	\$ 2,111,607.0	\$ 30,117.8	\$ 12,943,095.9
Actual AAL, 7/1/2008	\$ 11,559,008.3	\$ 202,515.1	\$ 1,928,812.8	\$ 21,366.7	\$ 13,711,702.9
Sources of (Gain) or Loss					
Data	\$ 834,482.2	\$ 14,524.2	\$ (222,214.4)	\$ (8,660.0)	\$ 618,131.9
Claims Costs	107,191.8	3,954.2	39,420.1	(91.1)	150,475.0
Total	\$ 941,673.9	\$ 18,478.4	\$ (182,794.2)	\$ (8,751.1)	\$ 768,607.0

Dates of hire were changed for over 15,000 employees compared to the date of hire reported in the last valuation. For the employees affected, the new date of hire produced average service of about 17 years compared to 5 years for these same employees in the prior valuation.

In addition, approximately 5% of the active employees who were reported with no OGB coverage last year, now are covered by OGB health plans. Approximately 2,000 spouses of retirees who were reported with OGB coverage last year were reported with no OGB coverage this year.

Estimated net claim payments – included agencies (thousands)

Fiscal Year Ending	Estimated Net Claims
6/30/2009	\$289,012.8
6/30/2010	350,391.1
6/30/2011	409,986.1
6/30/2012	465,496.2
6/30/2013	516,963.5
6/30/2014	565,772.4
6/30/2015	611,609.3
6/30/2016	654,135.1
6/30/2017	692,471.7
6/30/2018	732,532.0

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Supplemental information

The remainder of the report includes information supporting the results presented in the previous section.

- **Participant data** presents and describes the participant data used in the valuation.
- **Actuarial basis** describes the plan provisions, as well as the methods and assumptions used to value the plan. The valuation is based on the premise that the plan is ongoing.



Participant data

Statistics for active participants – included agencies

	July 1, 2008			July 1, 2007
	Under Age 65	Age 65 and Over	Total	Total
State				
Count	56,183	1,451	57,634	56,156
Average Age	44.7	69.0	45.3	45.2
Average Service	12.6	24.4	12.9	9.3
Teachers				
Count	11,518	719	12,237	11,759
Average Age	45.7	68.7	47.0	47.2
Average Service	11.8	29.0	12.9	13.1
Schools				
Count	104	1	105	142
Average Age	51.7	70.5	51.9	48.9
Average Service	16.5	36.8	16.7	15.0
Police				
Count	149	0	149	106
Average Age	42.2	0.0	42.2	42.9
Average Service	14.1	0.0	14.1	1.9
Total				
Count	67,954	2,171	70,125	68,163
Average Age	44.9	68.9	45.6	45.5
Average Service	12.5	25.9	13.0	10.0

Statistics for inactive participants

	July 1, 2008			July 1, 2007
	Under Age 65	Age 65 and Over	Total	Total
Retirees and Widows				
Count	12,134	22,531	34,665	34,072
Average Age	58.9	75.7	69.8	69.7
Spouses				
Count	5,962	9,605	15,567	17,608
Average Age	57.7	75.2	68.5	66.7

Participant data changes

Participant data was received from the Office of Group Benefits. Supplemental information such as date of hire, pay information, and group classification (State, Police, Schools, Teachers) was received from the following groups:

- Louisiana State Employees' Retirement System (LASERS)
- Louisiana State Police Retirement System (LSPRS) *
- Louisiana School Employees' Retirement System (LSERS)
- Teachers' Retirement System of Louisiana (TRSL)
- ISIS HR Payroll
- LSU Baton Rouge *
- LSU Shreveport *
- LSU Health Sciences Center*

*Indicates file received in 2008 but not in 2007.

Medical plan valued is based on participant's actual plan election. Current employees are assumed to be covered by the same plan their entire careers.

	Active Employees		Current Retirees	
	7/1/2007	7/1/2008	7/1/2007	7/1/2008
OGB Plans				
OGB PPO	10,668	9,526	18,894	17,904
Humana HMO	30,869	33,834	5,846	6,419
United EPO	10,255	11,193	2,444	2,660
Medicare Advantage Plans				
Humana FFS			193	147
Humana HMO			404	501
Peoples Health			0	72
Vantage			0	421
Universal American			0	21
United Healthcare			0	66
Total Covered	51,792	54,553	27,781	28,211
No OGB Plan				
Definity	10,187	11,177	1,013	1,202
No Health Plan	6,184	4,395	5,278	5,252
Total Not Covered	16,371	15,572	6,291	6,454
Grand Total	68,163	70,125	34,072	34,665

ASI Tricare participants are included with the OGB PPO.

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

Participant data disclaimers

Actual benefit liabilities will ultimately be determined by actual participant employment dates and salary levels. To the extent this participant data is different than the assumptions provided in this section, actual liabilities and costs will differ from the amounts disclosed in this report.

The following data assumptions were made for the valuation.

Date of hire

Dates of hire were provided with the pension systems data. Some LSU Systems provided date of hire data as well. A State payroll file from ISIS HR provided a "beginning date in agency" field which was used for those participants not included in any pension or LSU system. The remaining dates of hire were estimated as follows:

Active participants, included agencies, university: average age at hire for employees in an included agency affiliated with a State University was set equal to age 34 years and four months which is the average age at hire of university employees reported with the pension systems. The assumed dates of hire were capped at July 1, 2008.

Active participants, included agencies, non-university: average age at hire for employees who are in an included agency but are not part of a University was set equal to age 32 years and ten months. This age was calculated as the average age at hire of the following groups:

- Age at date of hire provided in the data from the pension systems.
- For those not reported with a pension system, the age at "beginning date in agency" from ISIS HR if such beginning date was before January 1, 2000.

The assumed dates of hire were capped at January 1, 2000.

Annual salary

Annual salary amounts were provided with the pension systems' data, the LSU systems' data and a State payroll file from ISIS HR. The remaining annual salary amounts were estimated as follows:

Active participants, included agencies, university: average pay for employees who were reported in the pension system data or the ISIS HR data file is \$47,402. Annual salary for employees not reported in either file was set equal to this amount.

Active participants, included agencies, non-university: average pay for employees who were reported in the pension system data or the ISIS HR data file is \$42,327. Annual salary for employees not reported in either file was set equal to this amount.

Employee group

Participants reported as State, Teacher, Schools, or Police in the pension system were treated as such. Participants who were not reported with a pension system were assumed to be in the same group as the majority of other participants in the same agency.

Data assumptions by included agency

Agency	Agency Name	# of Actives	Salary Assumption	% Salary Assumption	Date of Hire Assumption	% Date of Hire Assumption
8805	Administrative Services	44	1	2%	2	5%
8160	Agriculture and Forestry	806	17	2%	69	9%
	Amite River Basin Drainage and Water					
3651	Conservation	2	0	0%	0	0%
3640	Atchafalaya Basin Levee District	61	6	10%	2	3%
4003	Barbers Examiners Board	6	0	0%	0	0%
8643	Baton Rouge Community College	216	61	28%	53	25%
8666	Board of Elementary and Secondary Education	14	0	0%	0	0%
	Board of Examiners of Certified Shorthand					
1104	Reporters	1	0	0%	0	0%
	Board of Examiners of Nursing Facilities					
4008	Administrators	5	0	0%	0	0%
8671	Board of Regents	70	2	3%	4	6%
8126	Board of Tax Appeals	2	0	0%	0	0%
8644	Bossier Parish Community College	258	80	31%	76	29%
3642	Caddo Levee District	12	0	0%	0	0%
8302	Capital Area Human Services District	253	3	1%	6	2%
8796	Central Regional Laundry	7	0	0%	0	0%
1109	Chiropractic Examiners Board	1	0	0%	0	0%
8165	Commissioner of Insurance	241	1	0%	14	6%
309	Court of Appeal, Fifth Circuit	56	16	29%	16	29%
302	Court of Appeal, First Circuit	83	28	34%	28	34%
308	Court of Appeal, Fourth Circuit	65	14	22%	13	20%
304	Court of Appeal, Second Circuit	43	7	16%	7	16%
307	Court of Appeal, Third Circuit	68	19	28%	18	26%
8265	DCRT - Office of Cultural Development	56	1	2%	16	29%
8262	DCRT - Office of State Library of Louisiana	54	1	2%	1	2%
8263	DCRT - Office of State Museums	70	1	1%	1	1%
8264	DCRT - Office of State Parks	287	3	1%	10	3%
8261	DCRT - Office of the Secretary	41	0	0%	1	2%
8267	DCRT - Office of Tourism	51	0	0%	2	4%
8252	DED - Office of Business Development	69	0	0%	5	7%
8251	DED - Office of the Secretary	31	1	3%	4	13%
8641	Delgado Community College	533	145	27%	135	25%
8112	Department of Military Affairs	314	13	4%	19	6%
8130	Department of Veterans Affairs	64	2	3%	5	8%
701	DEPT OF TRANSPORTATION & DEV	53	50	94%	48	91%
8853	DEQ - Office of Environmental Assessment	235	1	0%	2	1%
8851	DEQ - Office of Environmental Compliance	234	1	0%	1	0%
8852	DEQ - Office of Environmental Services	170	0	0%	0	0%
8855	DEQ - Office of Management and Finance	115	0	0%	0	0%
8850	DEQ - Office of the Secretary - Administrative	89	6	7%	12	13%
8303	DHH - Developmental Disabilities Council	8	0	0%	1	13%
8324	DHH - Louisiana Emergency Response Network	1	0	0%	0	0%
8305	DHH - Medical Vendor Administration	1,129	6	1%	13	1%
8333	DHH - Mental Health Area A (Southeast La Hosp)	571	3	1%	15	3%
8332	DHH - Mental Health Area B (Eastern La System)	1,222	7	1%	18	1%
8331	DHH - Mental Health Area C (Central La St Hosp)	461	9	2%	20	4%
8351	DHH - Office for Addictive Disorders	390	2	1%	22	6%
	DHH - Office for Citizens with Developmental Disabilities					
8340	DHH - Office of Aging and Adult Services	2,604	30	1%	64	2%
8320	DHH - Office of Mental Health	428	4	1%	23	5%
8330	DHH - Office of Public Health	200	6	3%	102	51%
8326	DHH - Office of the Secretary	1,458	15	1%	24	2%
8307	DHH - Office of the Secretary	370	3	1%	11	3%
8107	Division of Administration	663	8	1%	64	10%
8564	Division of Administrative Law	25	0	0%	0	0%
	DNR - Office of Coastal Restoration and Management					
8435	DNR - Office of Conservation	139	1	1%	4	3%
8432	DNR - Office of Mineral Resources	154	2	1%	5	3%
8434	DNR - Office of the Secretary	65	0	0%	3	5%
8431	DNR - Office of the Secretary	78	2	3%	2	3%

Data assumptions by included agency (cont'd)

Agency	Agency Name	# of Actives	Salary Assumption	% Salary Assumption	Date of Hire Assumption	% Date of Hire Assumption
8682	DOE - Recovery School District	1,272	6	0%	71	6%
8699	DOE - Special School Districts	142	2	1%	2	1%
8678	DOE - State Activities, Management and Finance	519	3	1%	11	2%
8790	Donald J Thibodaux Training Academy	34	2	6%	21	62%
8273	DOTD - Administration	255	0	0%	10	4%
8276	DOTD - Engineering and Operations	3,574	16	0%	28	1%
	DOTD - Public Works and Intermodal Transportation	51	0	0%	1	2%
8415	DPSC - Adult Probation and Parole	678	2	0%	5	1%
8405	DPSC - Avoyelles Correctional Center	258	0	0%	3	1%
8401	DPSC - C Paul Phelps Correctional Center	244	4	2%	3	1%
8400	DPSC - Corrections - Administration	178	18	10%	18	10%
8414	DPSC - David Wade Correctional Center	431	1	0%	5	1%
8409	DPSC - Dixon Correctional Center	428	2	0%	5	1%
8413	DPSC - Elayn Hunt Correctional Center	515	2	0%	7	1%
8412	DPSC - J Levy Dabadie Correctional Center	122	0	0%	0	0%
8424	DPSC - Liquefied Petroleum Gas Commission	11	0	0%	1	9%
8406	DPSC - Louisiana Correctional Institute for Women	193	0	0%	4	2%
8423	DPSC - Louisiana Gaming Control Board	3	1	33%	1	33%
8425	DPSC - Louisiana Highway Safety Commission	11	0	0%	0	0%
8402	DPSC - Louisiana State Penitentiary	1,248	3	0%	12	1%
8403	DPSC - Office of Juvenile Justice	888	5	1%	21	2%
8421	DPSC - Office of Legal Affairs	10	0	0%	0	0%
8418	DPSC - Office of Management and Finance	181	2	1%	4	2%
8420	DPSC - Office of Motor Vehicles	643	4	1%	10	2%
8422	DPSC - Office of State Fire Marshall	132	4	3%	3	2%
8419	DPSC - Office of State Police	1,512	27	2%	986	65%
8416	DPSC - Washington Correctional Institute	270	0	0%	2	1%
8370	DSS - Office of Community Services	1,559	7	0%	17	1%
8355	DSS - Office of Family Support	2,231	10	0%	18	1%
8357	DSS - Office of the Secretary	288	4	1%	7	2%
8374	DSS - Rehabilitation Services	318	2	1%	4	1%
8312	E A Conway Medical Center	678	26	4%	20	3%
8313	Earl K Long Medical Center	858	32	4%	28	3%
8562	Ethics Administration	18	0	0%	1	6%
8100	Executive Office	76	0	0%	13	17%
8807	Federal Property Assistance	8	0	0%	0	0%
3645	Fifth Louisiana Levee District	5	0	0%	0	0%
8301	Florida Parishes Human Services Authority	132	3	2%	6	5%
8623	Grambling State University	545	128	23%	114	21%
1512	Greater Baton Rouge Port Commission	28	2	7%	1	4%
8111	Homeland Security and Emergency Preparedness	225	8	4%	28	12%
414	House of Representatives	275	118	43%	110	40%
8314	Huey P Long Medical Center	338	25	7%	17	5%
8102	Inspector General	10	0	0%	0	0%
8300	Jefferson Parish Human Services Authority	173	0	0%	9	5%
100	JUDICIAL ADMIN OFFICE	2	0	0%	0	0%
8731	L E Fletcher Technical Community College	63	6	10%	3	5%
8649	LA Community Technical College System	53	9	17%	9	17%
7700	LA Community Technical College System	9	0	0%	0	0%
8625	LA Tech University	867	361	42%	331	38%
3646	Lafourche Basin Levee District	27	27	100%	27	100%
3647	Lake Borgne Basin Levee District	29	2	7%	1	3%
8317	Lallie Kemp Regional Medical Center	311	36	12%	33	11%
7706	LCTCS-Alexandria Area	138	5	4%	1	1%
7702	LCTCS-Baton Rouge Area	116	4	3%	1	1%
7703	LCTCS-Bayou Area	101	6	6%	4	4%
7709	LCTCS-Hammone Area	101	5	5%	2	2%
7704	LCTCS-Lafayette Area	209	6	3%	1	0%
7708	LCTCS-Monroe Area	119	7	6%	0	0%
7701	LCTCS-New Orleans Area	31	1	3%	1	3%

Data assumptions by included agency (cont'd)

Agency	Agency Name	# of Actives	Salary Assumption	% Salary Assumption	Date of Hire Assumption	% Date of Hire Assumption
7707	LCTCS-Shreveport Area	141	9	6%	5	4%
415	Legislative Budgetary Control Council	3	0	0%	0	0%
8955	Legislative Fiscal Office	15	0	0%	0	0%
8321	Leonard J Chabert Medical Center	555	27	5%	20	4%
8146	Lieutenant Governor	22	0	0%	1	5%
	Louisiana Bd of Examiners for Speech-Language Pathology & Audiology	2	2	100%	1	50%
1105	Louisiana Board of Architectural Examiners	2	0	0%	0	0%
4015	Louisiana Board of Massage Therapy	1	1	100%	1	100%
1107	Louisiana Board of Pharmacy	16	0	0%	0	0%
4020	Louisiana Board of Physical Therapy Examiners	3	0	0%	0	0%
4044	Louisiana Board of Wholesale Drug Distributors	3	0	0%	0	0%
4038	Louisiana Cemetary Board	2	0	0%	0	0%
	Louisiana Commission on Law Enforcement and the Administration of Criminal Justice	38	0	0%	1	3%
8647	Louisiana Delta Community College	57	11	19%	11	19%
8662	Louisiana Educational Television Authority	78	1	1%	1	1%
6601	Louisiana Housing Finance Agency	106	3	3%	3	3%
4014	Louisiana Motor Vehicle Commission	12	0	0%	0	0%
9888	Louisiana Naval War Memorial Commission	5	5	100%	5	100%
	Louisiana Professional Counselors Board of Examiners	1	0	0%	0	0%
	Louisiana Professional Engineering & Land Surveying Board	9	0	0%	1	11%
8806	Louisiana Property Assistance Agency	28	0	0%	2	7%
8116	Louisiana Public Defender Board	6	0	0%	4	67%
1106	Louisiana Real Estate Commission	17	0	0%	0	0%
	Louisiana School Employees Retirement System	41	2	5%	0	0%
8657	Louisiana School for Math, Science and the Arts	96	0	0%	5	5%
8653	Louisiana School for the Deaf	207	2	1%	5	2%
8651	Louisiana School for the Visually Impaired	69	0	0%	1	1%
8655	Louisiana Special Education Center	139	1	1%	4	3%
8259	Louisiana State Board of Cosmetology	17	0	0%	0	0%
4004	Louisiana State Board of Dentistry	6	0	0%	0	0%
	Louisiana State Board of Embalmers and Funeral Directors	4	0	0%	0	0%
4012	Louisiana State Board of Medical Examiners	41	4	10%	2	5%
4016	Louisiana State Board of Nursing	30	0	0%	0	0%
	Louisiana State Board of Practical Nurse Examiners	8	0	0%	0	0%
	Louisiana State Board of Private Investigators Examiners	2	0	0%	0	0%
4018	Louisiana State Board of Private Security Examiners	8	0	0%	0	0%
4045	Louisiana State Board of Social Workers Examiners	3	1	33%	1	33%
1803	Louisiana State Employees Retirement System	119	2	2%	1	1%
205	Louisiana State Law Institute	9	2	22%	0	0%
8254	Louisiana State Racing Commission	38	2	5%	6	16%
8441	Louisiana Tax Commission	34	0	0%	0	0%
1205	Louisiana Tax Free Shopping Commission	4	1	25%	1	25%
8586	Louisiana Teachers Retirement System	149	3	2%	1	1%
8674	Louisiana Universities Marine Consortium	45	0	0%	13	29%
8131	Louisiana War Veterans Home	72	1	1%	1	1%
1901	LSU - Baton Rouge	6,424	2,180	34%	2,102	33%
8606	LSU - Shreveport	298	117	39%	112	38%
1904	LSU Health Sciences Center - New Orleans	2,399	1,019	42%	1,001	42%
8604	LSU Health Sciences Center - Shreveport	3,422	783	23%	736	22%
8308	LSUHSC - Health Care Services Divison	140	16	11%	15	11%
8627	McNeese State University	620	236	38%	223	36%
8322	Medical Center of LA - New Orleans	1,402	66	5%	60	4%
8103	Mental Health Advocacy Service	22	1	5%	4	18%
8304	Metropolitan Human Services Authority	133	2	2%	12	9%
8561	Municipal Fire and Police Civil Service	17	0	0%	0	0%
8673	N O Center for Creative Arts/Riverfront	51	0	0%	4	8%
8621	Nicholls State University	613	192	31%	179	29%
8132	Northeast Louisiana War Veterans Home	91	0	0%	3	3%

Data assumptions by included agency (cont'd)

Agency	Agency Name	# of Actives	Salary Assumption	% Salary Assumption	Date of Hire Assumption	% Date of Hire Assumption
8135	Northwest Louisiana War Veterans Home	62	0	0%	6	10%
8631	Northwestern State University	700	248	35%	230	33%
1967	Nunez Community College	75	14	19%	12	16%
8829	Office of Aircraft Services	3	0	0%	0	0%
8133	Office of Elderly Affairs	47	0	0%	2	4%
8255	Office of Financial Institutions	99	2	2%	2	2%
8800	Office of Group Benefits	307	3	1%	16	5%
8101	Office of Indian Affairs	1	0	0%	1	100%
8954	Office of Legislative Auditor	204	11	5%	5	2%
8440	Office of Revenue	738	2	0%	24	3%
8804	Office of Risk Management	108	0	0%	3	3%
8661	Office of Student Financial Assistance	119	0	0%	2	2%
8808	Office of Telecommunications Management	81	0	0%	0	0%
8141	Office of The Attorney General	403	4	1%	17	4%
	Office of the Custodian of Notarial Records of					
1502	Orleans Par	22	0	0%	0	0%
8114	Office of Women's Policy	4	0	0%	1	25%
8475	Office of Workers' Compensation	112	0	0%	0	0%
8474	Office of Workforce Development	673	7	1%	20	3%
8814	Patient's Compensation Fund	49	0	0%	1	2%
3649	Ponchartrain Levee District	49	8	16%	4	8%
8811	Prison Enterprises	67	2	3%	3	4%
8810	Public Safety Services Cafeteria	7	0	0%	0	0%
8158	Public Service Commission	87	1	1%	4	5%
	Recreational and Used Motor Vehicle Commission	19	1	5%	1	5%
	Red River, Atchafalaya, and Bayou Bouef Levee					
3650	District	27	7	26%	5	19%
8646	River Parishes Community College	41	18	44%	18	44%
8813	Sabine River Authority	34	0	0%	1	3%
8139	Secretary of State	457	38	8%	170	37%
413	Senate	152	30	20%	27	18%
8645	South LA Community College	55	14	25%	14	25%
3643	South Lafourche Levee District	17	2	12%	2	12%
	Southeast Louisiana Flood Protection Authority -					
3652	West	3	0	0%	0	0%
8136	Southeast Louisiana War Veterans Home	68	0	0%	3	4%
8634	Southeastern LA University	1,140	386	34%	355	31%
8616	Southern University - Baton Rouge	1,221	255	21%	208	17%
8617	Southern University - New Orleans	224	61	27%	50	22%
8618	Southern University - Shreveport	168	47	28%	42	25%
8134	Southwest Louisiana War Veterans Home	86	1	1%	8	9%
8751	Sowela Technical Community College	100	6	6%	4	4%
	State Board of Certified Public Accountants of					
4005	Louisiana	6	0	0%	0	0%
4019	State Board of Veterinary Medicine	1	0	0%	0	0%
8560	State Civil Service	85	1	1%	1	1%
4010	State Plumbing Board of Louisiana	4	0	0%	0	0%
8563	State Police Commission	3	0	0%	0	0%
8587	State Police Retirement System	4	0	0%	0	0%
8147	State Treasurer	60	0	0%	7	12%
301	Supreme Court	90	42	47%	40	44%
8315	University Medical Center	718	42	6%	36	5%
8640	University of LA @ Lafayette	1,395	482	35%	449	32%
8629	University of LA @ Monroe	891	374	42%	344	39%
8620	University of LA System - Bd of Supervisors	17	0	0%	2	12%
8603	University of New Orleans	1,240	574	46%	555	45%
8316	W O Moss Regional Medical Center	281	23	8%	22	8%
607	W R Irby Bequest Fund	13	1	8%	0	0%
8318	Wash-St Tammany Regional Medical Center	359	39	11%	37	10%
3655	West Jefferson Levee District	31	3	10%	0	0%
8514	Wildlife and Fisheries - Office of Fisheries	195	1	1%	2	1%
	Wildlife and Fisheries - Office of Management and					
8511	Finance	68	0	0%	1	1%
8512	Wildlife and Fisheries - Office of the Secretary	256	6	2%	5	2%
8513	Wildlife and Fisheries - Office of Wildlife	194	0	0%	1	1%
Total		70,125	8,970	13%	10,313	15%

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Actuarial basis

Funding policy

The post-retirement medical and life insurance benefits are currently funded on a pay-as-you-go basis. No assets have been segregated and restricted to provide post-retirement benefits.

Accounting policies

GASB 45 was effective for the State of Louisiana for the fiscal year beginning July 1, 2007. We understand that the State of Louisiana reports the liabilities for all of the "included" agencies shown in the appendix to this report. Excluded agencies report separately.

Cost method

The projected unit credit (PUC) cost method was used for this valuation. The objective under PUC is to fund each participant's benefits under the plan as they would accrue. Thus, the total value of the benefit to which each participant is expected to become entitled, is broken down into units, each associated with a year of past or future credited service.

Amortization method

The unfunded actuarial liability is amortized as a level percent of pay over an open amortization period of 30 years in developing the annual required contribution. This is the maximum amortization period allowed by GASB 45.

Valuation procedures

- **Financial and census data:** We used participant data as supplied by the Office of Group Benefits, the State Payroll System, various LSU systems and the various State Defined Benefit Pension Plans. This information would customarily not be verified by a plan's actuary. We have reviewed the information for internal consistency, and we have no reason to doubt its substantial accuracy. Data assumptions are detailed in the participant data section.
- **Claims data:** the per-member claim projections were based on medical and prescription drug claim utilization incurred from July 1, 2007 through June 30, 2008. Claims were segregated by plan and by non-Medicare retirees and Medicare retirees. IBNR factors developed from historical, plan-specific claim data were

applied to estimate ultimate claims incurred. Claims were trended to July 1, 2008 through June 30, 2009 using the following annual trend assumptions:

	Pre-Medicare	Medicare eligible
Medical	8.50%	8.50%
Prescription drug	10.75%	10.75%

The Medicare Advantage Plan costs were based on the actual capitation rates to be charged and administrative costs were based actual vendor fees for the period in question.

Total projected claim costs were determined by combining the above components.

Summary of actuarial assumptions

The following assumptions were used in valuing the liabilities and benefits under the plan.

Discount rate 4.00% per annum net of expenses.

Health care cost trend rates The trend rates of incurred claims represent the rate of increase in employer claim payments:

Medical and Drug Annual Rates of Increase

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

Annual age-65 per capita medical claims cost

Year ending June 30, 2008

<u>Plan</u>	<u>Pre-Medicare</u>	<u>Medicare-Eligible</u>
OGB PPO	\$11,548	\$3,229
Humana HMO	11,462	4,404
United EPO	14,148	4,290
Medicare Advantage		
Humana FFS	N/A	2,088
Humana HMO	N/A	1,644
Peoples Health	N/A	1,704
Vantage	N/A	1,680
Universal American	N/A	1,603
United Healthcare	N/A	3,053

ASI Tricare participants are included with OGB PPO.

Summary of actuarial assumptions (cont'd)

<i>Aging</i>	<u>Sample Ages</u>	<u>Medical Annual Increases</u>
	Under 21	0.5%
	21 - 30	2.0%
	31 - 40	3.0%
	41 - 60	4.0%
	61 - 70	3.0%
	71 - 80	2.0%
	81 - 90	1.0%
	90+	0.1%

Salary scale 5% per annum

Payroll growth 3% per annum

Retiree contribution increases Retiree medical contributions are assumed to increase at the same rates as incurred claims. We assume a constant cost sharing in plan design between employer and employees.

Mortality RP 2000 Mortality Table for males and females, combined healthy, no collar, with mortality improvements projected to 2007. Sample rates are as shown below.

Age	Male	Female
20	.000302	.000171
25	.000350	.000188
30	.000429	.000246
35	.000746	.000440
40	.001020	.000635
45	.001376	.001004
50	.001883	.001486
55	.003169	.002568
60	.006027	.004881
65	.011540	.009371

Withdrawal Assumptions differ by employment group. Rate at sample ages are as follows:

<u>Age</u>	<u>State</u>	<u>Teachers</u>	<u>Schools</u>	<u>Police</u>
20	0.210	0.100	0.160	0.030
25	0.160	0.070	0.075	0.030
30	0.120	0.080	0.065	0.030
35	0.090	0.050	0.055	0.020
40	0.050	0.030	0.035	0.020
45	0.030	0.020	0.030	0.010
50	0.030	0.020	0.020	0.010
55	0.020	0.020	0.016	0.010
60	0.020	0.020	0.016	0.010
65	0.020	0.020	0.020	0.000

Summary of actuarial assumptions (cont'd)

<i>Disability</i>	Assumed rates of disability as shown in table below:				
	<u>Age</u>	<u>Rate</u>			
	20	0.0003			
	25	0.0004			
	30	0.0006			
	35	0.0010			
	40	0.0016			
	45	0.0026			
	50	0.0045			
	55	0.0085			
	60	0.0120			
	65	0.0154			
<i>Retirement rates</i>	Assumptions differ by employment group and date of plan participation as shown in the tables below:				
	<u>Age</u>	<u>State</u>	<u>Teachers</u>	<u>Schools</u>	<u>Police</u>
	45	0.000	0.030	0.000	0.150
	50	0.350	0.030	0.600	0.200
	55	0.350	0.230	0.400	0.350
	60	0.260	0.260	0.350	0.500
	65	0.360	0.330	0.300	1.000
	70	0.250	0.360	0.200	1.000
	75	1.000	1.000	1.000	1.000
<i>Marital status</i>	<ul style="list-style-type: none"> ▪ Percentage married at retirement <ul style="list-style-type: none"> ▪ Males 40% ▪ Females 40% ▪ Age difference of spouses <ul style="list-style-type: none"> Males are assumed to be 3 years older than females. 				
<i>Medical plan participation</i>	100% of future retirees are assumed to elect medical coverage. 100% of married participants are assumed to elect coverage for their spouse.				
<i>Life insurance plan participation</i>	100% of future retirees are assumed to elect life insurance coverage.				
<i>Administrative expenses</i>	Included in the per-capita claims cost.				
<i>Valuation date</i>	July 1, 2008				
<i>Changes in assumptions</i>	Annual per capita medical claims costs were updated to reflect an additional year of actual experience. There were no other changes in assumptions.				

Summary of plan provisions

Eligibility

A participant eligible for retiree benefits if they meet the retirement eligibility as defined in the subsequent retirement systems.

Retirees electing medical coverage must have been covered by the active medical plan immediately prior to retirement.

Individual retiree eligibility is reported by each agency upon a member's retirement. For purposes of this valuation, the following eligibilities are used:

- | | |
|-----------------|---|
| <i>State</i> | The earlier of: <ul style="list-style-type: none"> - Age 50 with 10 years of service - Age 55 with 25 years of service - 20 years of service |
| <i>Teachers</i> | The earlier of: <ul style="list-style-type: none"> - Age 60 with 5 years of service - 20 years of service |
| <i>Schools</i> | The earlier of: <ul style="list-style-type: none"> - Age 60 with 10 years of service - Age 55 with 25 years of service - 20 years of service |
| <i>Police</i> | The earlier of: <ul style="list-style-type: none"> - Age 50 with 10 years of service - 25 years of service - 5 years of service if disability eligibility is met |
-

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

	<u>PPO</u>	<u>EPO</u>	<u>HMO</u>
Office Visits	\$300 deductible per person per plan year After deductible, 90% of in-network eligible expenses paid. 80% paid after Medicare pays primary	\$15 PCP, \$25 Specialist Once a member is covered by Medicare, plan pays 80% of MC Coinsurance/ deductible	\$15 PCP, \$25 Specialist
Lifetime Maximum	\$5,000,000	\$5,000,000	\$5,000,000
Emergency Room	\$150 deductible unless hospitalized immediately following ER treatment	\$100 Copay, waived if admitted. Then inpatient copay applies.	\$100 Copay, waived if admitted. Then inpatient copay applies.
Inpatient Hospital	\$50 deductible per day , max of 5 days per admission	\$100 per day, maximum of \$300 per admission	\$100 per day, maximum of \$300 per admission
Prescription Drugs	Member pays 50%; max of \$50 per 30-day fill. \$1200 per person per plan year out of pocket threshold. Once this is reached, \$0 copay for generic, \$15 copay for brand	Member pays 50%; max of \$50 per 30-day fill. \$1200 per person per plan year out of pocket threshold. Once this is reached, \$0 copay for generic, \$15 copay for brand	Member pays 50%; max of \$50 per 30-day fill. \$1200 per person per plan year out of pocket threshold. Once this is reached, \$0 copay for generic, \$15 copay for brand

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

- Humana FFS
- Humana HMO
- Peoples Health
- Vantage
- Universal American
- United Healthcare

Summary of plan provisions (cont'd)

	Medicare Advantage Plans (HMOs)		
	<u>Humana HMO</u>	<u>Peoples Health</u>	<u>Vantage</u>
Office Visits	\$5 copay PCP \$15 copay specialist	\$5 copay PCP \$10 copay specialist	\$5 copay PCP \$20 copay specialist
Emergency Room	100% paid after \$50 copay	100% paid after \$50 copay	100% paid after \$50 copay
Inpatient Hospital	100% paid after \$10 copay per day for first 10 days	100% paid	100% paid after \$25 copay per day for first 5 days
Prescription Drugs - Retail			
Level One	\$0 (low cost generic & brand)	\$0 (low cost generic & brand)	\$0 (low cost generic & brand)
Level Two	\$25 (higher cost generic & brand)	\$20 (higher cost generic & brand)	\$20 (higher cost generic & brand)
Level Three	\$40 (high cost, brand name, and some self-injectables)	\$40 (high cost, brand name, and some self-injectables)	\$40 (high cost, brand name, and some self-injectables)
Level Four	\$60 (high technology drugs and self-injectables not available at other levels)	20% (high technology drugs and self-injectables not available at other levels)	20% (high technology drugs and self-injectables not available at other levels)
Prescription Drugs - Mail Order			
Level One	\$0	\$0	\$0
Level Two	\$40	\$40	\$60
Level Three	\$80	\$80	\$120
Level Four	N/A	20%	25%
	Medicare Advantage Plans (FFS)		
	<u>Humana FFS</u>	<u>Universal American</u>	<u>United Healthcare</u>
Office Visits	\$15 copay PCP \$30 copay specialist	\$15 copay PCP \$30 copay specialist	\$5 copay PCP \$20 copay specialist
Emergency Room	20% up to \$50 out-of-pocket	20% up to \$50 out-of-pocket	100% paid after \$50 copay
Inpatient Hospital	100% after \$180 copay per day for first 5 days	100% after \$180 copay per day for first 5 days	\$100 copay per admission
Prescription Drugs - Retail			
Level One	\$5 (low cost generic & brand)	\$5 (low cost generic & brand)	\$4 (low cost generic & brand)
Level Two	\$35 (higher cost generic & brand)	\$35 (higher cost generic & brand)	\$15 (higher cost generic & brand)
Level Three	\$60 (high cost, brand name, and some self-injectables)	\$60 (high cost, brand name, and some self-injectables)	\$30 (high cost, brand name, and some self-injectables)
Level Four	\$80 (high technology drugs and self-injectables not available at other levels)	25% (high technology drugs and self-injectables not available at other levels)	\$30 (high technology drugs and self-injectables not available at other levels)
Prescription Drugs - Mail Order			
Level One	\$0	\$15	\$8
Level Two	\$70	\$105	\$30
Level Three	\$120	\$180	\$60
Level Four	N/A	25%	\$60

Surviving spouse continuation Provisions

Surviving spouses are eligible to continue coverage.

Summary of plan provisions (cont'd)

Life insurance benefit Basic life insurance is available in the following amounts:

	Amount
Until age 65	\$5,000
Ages 65-70	\$4,000
After age 70	\$3,000

Additional supplemental life insurance based on pay at retirement is available.

Spouse life insurance amounts of \$1,000 and \$5,000 available.

Monthly premiums Employees hired before January 1, 2002 pay approximately 25% of the cost of coverage (except single retirees under age 65 pay approximately 25% of the active employee cost).

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

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

Total monthly per capita premium equivalent rates for 2008-2009 are shown in the table below.

	<u>PPO</u>	<u>EPO</u>	<u>HMO</u>
<u>Active</u>			
Single	542.36	564.12	520.72
With Spouse	1,152.00	1,198.08	1,105.92
With Children	661.48	687.96	635.04
Family	1,214.92	1,263.52	1,166.36
<u>Retired No Medicare & Re-employed Retiree</u>			
Single	1,009.00	1,049.32	968.64
With Spouse	1,781.72	1,852.96	1,710.40
With Children	1,123.92	1,168.84	1,079.00
Family	1,773.12	1,844.04	1,702.20
<u>Retired with 1 Medicare</u>			
Single	328.12	341.24	314.96
With Spouse	1,212.32	1,260.80	1,163.76
With Children	567.92	590.64	545.24
Family	1,615.32	1,679.92	1,550.68
<u>Retired with 2 Medicare</u>			
With Spouse	589.76	613.32	566.16
Family	730.24	759.44	701.04

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.

Summary of plan provisions (cont'd)

<u>Medicare Supplement Rates</u>	RETIRED WITH	
	<u>1 Medicare</u>	<u>2 Medicare</u>
Humana HMO	137.00	274.00
Peoples Health	142.00	284.00
Vantage	140.00	280.00
Humana FFS	174.00	348.00
Universal American	133.60	267.20
United Healthcare	254.38	508.76

Life insurance premiums

- Retiree pays 50 cents for each \$1,000 of life insurance.
- Retiree pays 88 cents for each \$1,000 of spouse life insurance.

Cost sharing provisions

It is assumed for the purposes of this valuation that the State of Louisiana will in the future maintain a consistent level of cost sharing for benefits with the retirees. This may be achieved by adjusting the benefit provisions, contributions, or both.



Appendix

Included agencies results by agency

Agency Number	Agency Name	Number of Participants			Actuarial Accrued Liability (thousands)	Normal Cost (thousands)	ARC		Covered Payroll (thousands)
		Active	Retired	Total			Level Percent (thousands)		
8805	ADMINISTRATIVE SERVICES	44	12	56	11,414.5	523.1	997.7	1,424.0	
8160	AGRICULTURE AND FORESTRY	806	643	1,449	228,948.1	7,107.9	16,490.8	32,016.3	
4003	BARBERS EXAMINERS BOARD	6	5	11	880.4	77.8	115.9	219.5	
8666	BOARD OF ELEMENTARY AND SECONDARY EDUCATION	14	9	23	4,330.5	142.2	320.0	813.7	
1104	BOARD OF EXAMINERS OF CERTIFIED SHORTHAND REPORTERS	1	0	1	133.5	13.3	19.1	38.4	
4008	BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTRATORS	5	0	5	469.1	51.5	72.2	153.3	
8126	BOARD OF TAX APPEALS	2	1	3	675.1	25.4	53.2	103.8	
8796	CENTRAL REGIONAL LAUNDRY	7	9	16	1,603.4	33.7	98.8	134.9	
1109	CHIROPRACTIC EXAMINERS BOARD	1	0	1	357.5	9.1	23.6	62.5	
8165	COMMISSIONER OF INSURANCE	241	121	362	58,066.7	2,570.5	4,981.0	11,672.4	
0309	COURT OF APPEAL, FIFTH CIRCUIT	56	18	74	11,924.0	532.7	1,027.8	3,551.8	
0302	COURT OF APPEAL, FIRST CIRCUIT	83	19	102	19,293.8	916.5	1,719.9	4,496.2	
0308	COURT OF APPEAL, FOURTH CIRCUIT	65	8	73	11,197.7	704.2	1,177.3	3,330.8	
0304	COURT OF APPEAL, SECOND CIRCUIT	43	15	58	9,105.8	458.6	838.8	2,877.6	
0307	COURT OF APPEAL, THIRD CIRCUIT	68	19	87	14,345.3	704.9	1,303.2	4,089.2	
8265	DCRT - OFFICE OF CULTURAL DEVELOPMENT	56	8	64	6,992.9	505.5	803.6	2,363.9	
8262	DCRT - OFFICE OF STATE LIBRARY OF LOUISIANA	54	49	103	17,463.2	609.4	1,327.8	2,151.5	
8263	DCRT - OFFICE OF STATE MUSEUMS	70	27	97	10,145.3	649.0	1,078.1	2,423.2	
8261	DCRT - OFFICE OF THE SECRETARY	41	11	52	8,924.8	458.9	832.0	2,044.5	
8267	DCRT - OFFICE OF TOURISM	51	34	85	9,675.8	437.8	839.9	1,731.2	
8264	DCRT - OFFICE OF STATE PARKS	287	71	358	41,340.7	2,820.8	4,576.6	8,662.5	
8252	DED - OFFICE OF BUSINESS DEVELOPMENT	69	6	75	9,186.7	654.1	1,045.4	3,755.6	
8251	DED-OFFICE OF SECRETARY	31	37	68	10,963.5	293.0	740.4	1,710.9	
8112	DEPARTMENT OF MILITARY AFFAIRS	314	52	366	38,987.5	3,231.3	4,909.9	10,633.9	
8130	DEPARTMENT OF VETERANS AFFAIRS	64	74	138	15,500.3	489.8	1,125.4	2,555.7	
0701	DEPT OF TRANSPORTATION & DEV	53	3,980	4,033	661,140.0	270.5	26,555.7	2,158.3	
8853	DEQ - OFFICE OF ENVIRONMENTAL ASSESSMENT	235	0	235	37,145.1	2,520.4	4,097.4	11,496.7	
8851	DEQ - OFFICE OF ENVIRONMENTAL COMPLIANCE	234	0	234	36,195.2	2,263.3	3,792.3	10,705.8	
8852	DEQ - OFFICE OF ENVIRONMENTAL SERVICES	170	0	170	25,249.7	1,707.5	2,779.3	8,035.9	
8855	DEQ - OFFICE OF MANAGEMENT AND FINANCE	115	0	115	19,611.1	1,209.6	2,037.3	5,904.4	
8850	DEQ-OFFICE OF THE SECRETARY - ADMINISTRATIVE	89	203	292	54,423.0	879.5	3,077.5	4,585.7	
8303	DHH - DEVELOPMENTAL DISABILITIES COUNCIL	8	2	10	1,080.0	87.6	134.0	375.5	
8324	DHH - LOUISIANA EMERGENCY RESPONSE NETWORK	1	0	1	17.0	17.0	18.4	42.2	
8305	DHH - MEDICAL VENDOR ADMINISTRATION	1,129	393	1,522	274,193.4	11,520.0	22,877.5	48,732.7	
8333	DHH - MENTAL HEALTH AREA A (SOUTHEAST LA HOSP)	571	350	921	138,246.8	6,157.7	11,898.0	24,771.6	
8332	DHH - MENTAL HEALTH AREA B (EASTERN LA SYSTEM)	1,222	691	1,913	304,871.5	12,650.5	25,272.4	48,509.9	
8331	DHH - MENTAL HEALTH AREA C (CENTRAL LA ST HOSP)	461	400	861	114,513.1	4,228.7	8,948.7	20,505.2	
8351	DHH - OFFICE FOR ADDICTIVE DISORDERS	390	90	480	61,018.5	3,828.1	6,406.1	15,100.3	
8340	DHH - OFFICE FOR CITIZENS WITH DEVELOPMENTAL DISABILITIES	2,604	1,627	4,231	531,646.9	22,855.9	44,898.3	86,344.1	
8320	DHH - OFFICE OF AGING AND ADULT SERVICES	428	249	677	113,344.8	4,476.1	9,159.6	16,766.8	
8330	DHH - OFFICE OF MENTAL HEALTH	200	234	434	53,526.9	1,826.8	4,027.0	9,367.2	
8326	DHH - OFFICE OF PUBLIC HEALTH	1,458	1,057	2,515	361,898.1	13,648.1	28,576.2	68,121.1	
8307	DHH-OFFICE OF THE SECRETARY	370	253	623	103,016.3	3,895.2	8,145.0	20,732.3	
8107	DIVISION OF ADMINISTRATION	663	281	944	167,136.4	6,857.3	13,773.8	34,269.8	
8564	DIVISION OF ADMINISTRATIVE LAW	25	9	34	5,260.1	306.1	527.4	1,244.8	
8430	DNR	0	14	14	1,061.4	0.0	42.2	0.0	
8434	DNR - OFFICE OF MINERAL RESOURCES	65	37	102	19,188.1	721.9	1,513.3	3,483.4	
8435	DNR - OFFICE OF COASTAL RESTORATION AND MANAGEMENT	139	15	154	22,479.1	1,469.8	2,421.9	8,488.7	

Included agencies results by agency (cont'd)

Agency Number	Agency Name	Number of Participants			Actuarial Accrued Liability (thousands)	Normal Cost (thousands)	ARC	Covered Payroll (thousands)
		Active	Retired	Total			Level Percent (thousands)	
8432	DNR - OFFICE OF CONSERVATION	154	101	255	42,438.8	1,545.7	3,294.1	7,342.3
8431	DNR - OFFICE OF THE SECRETARY	78	47	125	22,947.3	853.2	1,799.2	4,812.6
8682	DOE - RECOVERY SCHOOL DISTRICT	1,272	7	1,279	133,698.2	11,519.6	17,293.7	57,035.9
8699	DOE - SPECIAL SCHOOL DISTRICTS	142	132	274	54,455.5	1,145.0	3,354.9	7,665.2
8678	DOE - STATE ACTIVITIES, MANAGEMENT AND FINANCE	519	413	932	150,775.2	5,078.0	11,273.1	26,823.2
8790	DONALD J THIBODAUX TRAINING ACADEMY	34	4	38	6,110.6	423.3	683.1	1,693.5
8273	DOTD - ADMINISTRATION	255	12	267	53,085.9	2,625.4	4,840.1	13,121.2
8276	DOTD - ENGINEERING & OPERATIONS	3,574	123	3,697	661,824.4	34,582.4	62,267.2	145,450.1
8275	DOTD - PUBLIC WORKS AND INTERMODAL TRANSPORTATION	51	2	53	10,729.1	533.6	981.3	2,827.9
8415	DPSC - ADULT PROBATION AND PAROLE	678	0	678	94,551.0	6,591.4	10,612.6	27,953.7
8405	DPSC - AVOYELLES CORRECTIONAL CENTER	258	0	258	42,440.0	2,909.5	4,712.5	10,859.2
8401	DPSC - C PAUL PHELPS CORRECTIONAL CENTER	244	0	244	25,404.5	2,058.5	3,150.4	8,897.9
8400	DPSC - CORRECTIONS - ADMINISTRATION	178	1,673	1,851	356,394.0	1,660.1	15,899.9	8,207.2
8414	DPSC - DAVID WADE CORRECTIONAL CENTER	431	0	431	53,359.5	4,810.0	7,123.0	16,857.1
8409	DPSC - DIXON CORRECTIONAL CENTER	428	0	428	59,449.2	4,618.4	7,165.7	17,247.0
8413	DPSC - ELAYN HUNT CORRECTIONAL CENTER	515	0	515	69,840.6	6,119.9	9,140.2	19,384.0
8412	DPSC - J LEVY DABADIE CORRECTIONAL CENTER	122	0	122	17,057.8	1,236.6	1,964.0	4,790.1
8424	DPSC - LIQUEFIED PETROLEUM GAS COMMISSION	11	8	19	2,240.1	80.1	172.3	471.3
8406	DPSC - LOUISIANA CORRECTIONAL INSTITUTE FOR WOMEN	193	0	193	25,962.3	2,365.4	3,491.8	7,469.0
8423	DPSC - LOUISIANA GAMING CONTROL BOARD	3	1	4	784.4	19.1	51.0	183.9
8425	DPSC - LOUISIANA HIGHWAY SAFETY COMMISSION	11	10	21	3,438.6	127.8	269.6	554.6
8402	DPSC - LOUISIANA STATE PENITENTIARY	1,248	0	1,248	168,028.3	13,296.6	20,506.1	49,068.2
8403	DPSC - OFFICE OF JUVENILE JUSTICE	888	470	1,358	199,116.6	9,290.8	17,575.5	37,905.5
8421	DPSC - OFFICE OF LEGAL AFFAIRS	10	8	18	3,110.6	102.6	230.4	577.2
8418	DPSC - OFFICE OF MANAGEMENT AND FINANCE	181	98	279	50,726.2	1,761.5	3,847.9	8,923.3
8420	DPSC - OFFICE OF MOTOR VEHICLES	643	340	983	150,267.1	6,432.0	12,661.0	21,669.8
8422	DPSC - OFFICE OF STATE FIRE MARSHALL	132	56	188	26,161.6	1,441.3	2,538.7	5,763.1
8419	DPSC - OFFICE OF STATE POLICE	1,512	147	1,659	231,749.3	16,656.3	26,532.4	75,190.3
8416	DPSC - WASHINGTON CORRECTIONAL INSTITUTE	270	0	270	42,629.4	2,705.3	4,507.6	10,895.0
8370	DSS - OFFICE OF COMMUNITY SERVICES	1,559	772	2,331	372,204.8	14,672.5	30,051.2	61,288.5
8357	DSS - OFFICE OF THE SECRETARY	288	160	448	86,382.9	2,961.0	6,512.3	14,503.5
8355	DSS-OFFICE OF FAMILY SUPPORT	2,231	1,505	3,736	644,121.3	21,853.5	48,325.7	85,578.3
8374	DSS-REHABILITATION SERVICES	318	320	638	102,867.1	2,826.0	7,027.1	12,135.3
8562	ETHICS ADMINISTRATION	18	3	21	3,564.3	160.5	308.6	814.2
8100	EXECUTIVE OFFICE	76	21	97	9,450.2	600.9	1,000.5	2,960.3
8807	FEDERAL PROPERTY ASSISTANCE	8	10	18	3,127.4	67.5	194.5	319.3
8111	HOMELAND SECURITY AND EMERGENCY PREPAREDNESS	225	11	236	10,576.9	1,783.8	2,275.5	7,565.6
0414	HOUSE OF REPRESENTATIVES	275	93	368	19,301.6	607.5	1,398.9	14,372.1
8102	INSPECTOR GENERAL	10	0	10	2,465.8	139.2	242.8	670.6
0100	JUDICIAL ADMIN OFFICE	2	1	3	489.3	30.6	51.2	212.9
0415	LEGISLATIVE BUDGETARY CONTROL COUNCIL	3	2	5	235.8	0.6	10.0	228.2
8955	LEGISLATIVE FISCAL OFFICE	15	3	18	3,435.6	165.2	308.4	1,304.0
8146	LIEUTENANT GOVERNOR	22	2	24	2,110.6	201.1	293.0	1,130.7
1112	LOUISIANA BD OF EXAMINERS FOR SPEECH-LANGUAGE PATHOLOGY & AUDIOLOGY	2	0	2	105.8	24.8	30.0	84.7
1105	LOUISIANA BOARD OF ARCHITECTURAL EXAMINERS	2	0	2	310.0	4.6	17.1	117.6
4015	LOUISIANA BOARD OF MASSAGE THERAPY	1	0	1	248.6	7.4	17.5	42.3
1107	LOUISIANA BOARD OF PHARMACY	16	6	22	2,416.0	162.0	264.5	834.1
4020	LOUISIANA BOARD OF PHYSICAL THERAPY EXAMINERS	3	0	3	209.5	14.5	23.4	90.2
4044	LOUISIANA BOARD OF WHOLESALE DRUG DISTRIBUTORS	3	0	3	411.8	42.7	60.7	204.1
4038	LOUISIANA CEMETERY BOARD	2	2	4	803.8	28.8	61.9	94.9
8129	LOUISIANA COMMISSION ON LAW ENFORCEMENT AND THE ADMINISTRATION OF CRIMINAL JUSTICE	38	22	60	11,348.0	411.8	879.2	1,791.7
8662	LOUISIANA EDUCATIONAL TELEVISION AUTHORITY	78	33	111	19,731.2	955.7	1,778.1	3,836.0
4011	LOUISIANA PROFESSIONAL COUNSELORS BOARD OF EXAMINERS	1	1	2	341.1	9.2	23.1	47.1
4023	LOUISIANA PROFESSIONAL ENGINEERING & LAND SURVEYING BOARD	9	5	14	1,501.3	102.7	166.5	307.7
8806	LOUISIANA PROPERTY ASSISTANCE AGENCY	28	11	39	5,840.0	302.9	547.1	853.3

Included agencies results by agency (cont'd)

Agency Number	Agency Name	Number of Participants			Actuarial Accrued Liability (thousands)	Normal Cost (thousands)	ARC		Covered Payroll (thousands)
		Active	Retired	Total			Level Percent (thousands)		
8116	LOUISIANA PUBLIC DEFENDER BOARD	6	1	7	1,197.2	59.6	109.5		432.7
1106	LOUISIANA REAL ESTATE COMMISSION	17	9	26	4,220.0	178.6	353.4		600.4
8110	LOUISIANA RECOVERY AUTHORITY	0	0	0	0.0	0.0	0.0		0.0
1801	LOUISIANA SCHOOL EMPLOYEES RETIREMENT SYSTEM	41	8	49	6,338.8	498.0	769.8		1,874.3
8657	LOUISIANA SCHOOL FOR MATH SCIENCE AND THE ARTS	96	17	113	14,678.9	885.9	1,504.6		4,702.7
8653	LOUISIANA SCHOOL FOR THE DEAF	207	142	349	54,857.5	2,140.2	4,405.9		8,450.4
8651	LOUISIANA SCHOOL FOR THE VISUALLY IMPAIRED	69	52	121	18,670.9	718.8	1,489.5		3,078.7
8655	LOUISIANA SPECIAL EDUCATION CENTER	139	54	193	26,990.9	1,272.3	2,395.8		5,217.8
8259	LOUISIANA STATE BOARD OF COSMETOLOGY	17	15	32	3,257.1	202.4	339.9		502.2
4004	LOUISIANA STATE BOARD OF DENTISTRY	6	0	6	659.0	58.1	86.6		315.2
4009	LOUISIANA STATE BOARD OF EMBALMERS AND FUNERAL DIRECTORS	4	4	8	424.3	26.0	43.9		177.1
4012	LOUISIANA STATE BOARD OF MEDICAL EXAMINERS	41	5	46	8,110.3	401.2	739.5		1,738.3
4016	LOUISIANA STATE BOARD OF NURSING	30	8	38	3,927.2	295.1	463.0		1,230.3
4017	LOUISIANA STATE BOARD OF PRACTICAL NURSE EXAMINERS	8	4	12	2,097.8	75.7	162.1		365.9
4045	LOUISIANA STATE BOARD OF SOCIAL WORKERS EXAMINERS	3	1	4	214.4	23.1	32.6		115.0
1803	LOUISIANA STATE EMPLOYEES RETIREMENT SYSTEM	119	35	154	23,055.8	1,307.7	2,276.3		6,633.0
0205	LOUISIANA STATE LAW INSTITUTE	9	1	10	2,571.7	60.9	165.5		470.1
8254	LOUISIANA STATE RACING COMMISSION	38	12	50	5,292.8	320.9	544.0		1,469.4
8441	LOUISIANA TAX COMMISSION	34	27	61	10,024.5	384.4	798.1		1,655.7
1205	LOUISIANA TAX FREE SHOPPING COMMISSION	4	0	4	301.1	47.0	60.9		124.1
8586	LOUISIANA TEACHERS RETIREMENT SYSTEM	149	44	193	30,158.8	1,559.0	2,819.9		7,316.6
8674	LOUISIANA UNIVERSITIES MARINE CONSORTIUM	45	4	49	5,323.1	390.5	617.7		1,854.0
8131	LOUISIANA WAR VETERANS HOME	72	29	101	14,784.6	761.1	1,379.1		2,139.8
8103	MENTAL HEALTH ADVOCACY SERVICE	22	0	22	2,381.8	183.7	285.7		820.5
8561	MUNICIPAL FIRE & POLICE CIVIL SERVICE	17	7	24	3,250.5	133.0	267.5		818.4
8673	NO CENTER FOR CREATIVE ARTS/R/VERFRONT	51	6	57	7,530.2	529.9	850.4		2,045.2
8132	NORTHEAST LOUISIANA WAR VETERANS HOME	91	2	93	10,150.1	949.8	1,391.1		3,021.2
8135	NORTHWEST LOUISIANA WAR VETERANS HOME	62	0	62	2,493.9	567.5	689.3		1,668.0
8829	OFFICE OF AIRCRAFT SERVICES	3	1	4	1,038.5	26.6	68.9		168.2
8133	OFFICE OF ELDERLY AFFAIRS	47	19	66	11,483.4	468.5	943.6		2,067.9
8255	OFFICE OF FINANCIAL INSTITUTIONS	99	42	141	23,972.8	1,010.5	2,003.6		5,147.3
8800	OFFICE OF GROUP BENEFITS	307	77	384	67,072.7	3,187.4	5,980.4		12,819.6
8101	OFFICE OF INDIAN AFFAIRS	1	0	1	288.4	19.1	31.4		50.0
8440	OFFICE OF REVENUE	738	431	1,169	204,878.9	7,488.2	15,929.8		32,714.0
8804	OFFICE OF RISK MANAGEMENT	108	37	145	23,417.2	1,157.6	2,134.5		4,783.7
8661	OFFICE OF STUDENT FINANCIAL ASSISTANCE	119	21	140	23,507.2	1,307.7	2,294.2		5,147.3
8808	OFFICE OF TELECOMMUNICATIONS MANAGEMENT	81	39	120	19,882.1	829.9	1,653.2		4,045.0
8141	OFFICE OF THE ATTORNEY GENERAL	403	66	469	57,087.1	4,312.8	6,754.0		18,768.6
1502	OFFICE OF THE CUSTODIAN OF NOTARIAL RECORDS OF ORLEANS PAR	22	6	28	2,320.9	247.5	349.6		681.8
8954	OFFICE OF THE LEGISLATIVE AUDITOR	204	91	295	36,268.4	1,742.2	3,253.2		10,920.1
8475	OFFICE OF WORKERS' COMPENSATION	112	31	143	23,461.0	1,165.2	2,144.2		4,581.4
8474	OFFICE OF WORKFORCE DEVELOPMENT	673	790	1,463	249,133.4	6,385.3	16,541.6		27,833.0
8114	OFFICE ON WOMENS POLICY	4	5	9	1,334.0	30.1	84.3		182.8
8814	PATIENTS COMPENSATION FUND	49	1	50	7,810.7	578.1	911.6		1,957.9
8811	PRISON ENTERPRISES	67	42	109	19,003.3	766.6	1,552.5		2,986.6
8810	PUBLIC SAFETY SERVICES CAFETERIA	7	5	12	2,772.8	62.8	175.5		183.5
8158	PUBLIC SERVICE COMMISSION	87	37	124	20,625.4	798.3	1,649.9		3,966.9
8139	SECRETARY OF STATE	457	219	676	101,022.3	4,199.0	8,381.7		18,727.4
0413	SENATE	152	74	226	14,858.6	391.5	997.6		8,728.0
8136	SOUTHEAST LOUISIANA WAR VETERANS HOME	68	0	68	2,013.2	720.9	829.8		2,004.6
8134	SOUTHWEST LOUISIANA WAR VETERANS HOME	86	2	88	3,692.9	815.0	994.3		2,314.7
4005	STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA	6	3	9	1,401.4	81.7	140.6		268.5
4013	STATE BOARD OF EXAMINERS OF PSYCHOLOGISTS	0	1	1	287.4	0.0	11.4		0.0
4019	STATE BOARD OF VETERINARY MEDICINE	1	0	1	95.4	15.9	20.3		62.2
8560	STATE CIVIL SERVICE	85	54	139	22,197.8	653.9	1,562.2		4,104.1

Included agencies results by agency (cont'd)

Agency Number	Agency Name	Number of Participants			Actuarial Accrued Liability (thousands)	Normal Cost (thousands)	ARC		Covered Payroll (thousands)
		Active	Retired	Total			Level Percent (thousands)		
8563	STATE POLICE COMMISSION	3	1	4	1,094.8	52.2	97.8	197.9	
8587	STATE POLICE RETIREMENT SYSTEM	4	822	826	173,850.5	60.4	6,971.8	230.4	
8147	STATE TREASURER	60	20	80	13,538.6	525.7	1,084.7	3,509.3	
0301	SUPREME COURT	90	28	118	16,732.3	888.7	1,589.2	5,327.4	
0607	W R IRBY BEQUEST FUND	13	5	18	2,521.5	181.7	289.2	521.4	
8514	WILDLIFE & FISHERIES - OFFICE OF FISHERIES	195	7	202	27,723.2	1,653.0	2,820.9	8,342.6	
8512	WILDLIFE & FISHERIES - OFFICE OF THE SECRETARY	256	491	747	123,856.6	2,373.8	7,390.9	12,727.5	
8513	WILDLIFE & FISHERIES - OFFICE OF WILDLIFE	194	4	198	33,299.9	1,885.8	3,284.6	9,231.4	
8511	WILDLIFE AND FISHERIES - OFFICE OF MANAGEMENT AND FINANCE	68	1	69	10,906.8	724.7	1,187.2	3,123.1	
TOTAL PRIMARY GOVERNMENT		38,643	21,728	60,371	9,317,980.0	378,983.7	764,447.6	1,641,049.3	
3651	AMITE RIVER BASIN DRAINAGE AND WATER CONSERVATION	2	0	2	220.4	32.2	42.2	119.2	
3640	ATCHAFALAYA BASIN LEVEE DISTRICT	61	40	101	19,478.2	660.7	1,461.2	1,970.9	
3641	BOSSIER LEVEE DISTRICT	0	0	0	0.0	0.0	0.0	0.0	
3642	CADDO LEVEE DISTRICT	12	7	19	1,830.7	62.5	137.8	410.0	
8302	CAPITAL AREA HUMAN SERVICES AUTHORITY	253	53	306	38,963.3	2,606.8	4,259.5	11,987.5	
3645	FIFTH LOUISIANA LEVEE DISTRICT	5	3	8	614.4	23.9	49.3	183.1	
8301	FLORIDA PARISHES HUMAN SERVICES AUTHORITY	132	22	154	22,771.0	1,371.7	2,331.5	6,081.8	
1512	GREATER BATON ROUGE PORT COMMISSION	28	32	60	11,134.9	395.4	853.8	1,291.2	
8300	JEFFERSON PARISH HUMAN SERVICES AUTHORITY	173	28	201	22,581.4	1,798.3	2,767.6	7,801.2	
3646	LAFOURCHE BASIN LEVEE DISTRICT	27	14	41	5,294.5	162.5	379.4	1,142.8	
3647	LAKE BORGNE BASIN LEVEE DISTRICT	29	12	41	7,292.6	405.5	711.6	914.6	
6601	LOUISIANA HOUSING FINANCE AGENCY	106	9	115	11,200.3	1,156.5	1,647.8	4,655.2	
4014	LOUISIANA MOTOR VEHICLE COMMISSION	12	5	17	2,475.8	74.2	175.6	462.3	
9888	LOUISIANA NAVAL WAR MEMORIAL COMMISSION	5	1	6	771.3	30.8	62.7	211.6	
4024	LOUISIANA STATE BOARD OF PRIVATE INVESTIGATORS EXAMINERS	2	0	2	5.4	0.4	0.7	62.7	
4025	BOARD OF RADIO AND TELEVISION	0	0	0	0.0	0.0	0.0	0.0	
4018	LOUISIANA STATE BOARD OF PRIVATE SECURITY EXAMINERS	8	0	8	1,367.0	126.2	185.6	221.5	
8304	METROPOLITAN HUMAN SERVICES AUTHORITY	133	27	160	29,181.6	1,398.6	2,614.2	6,982.4	
3649	PONTCHARTRAIN LEVEE DISTRICT	49	30	79	12,275.9	534.7	1,044.0	1,730.6	
3663	POVERTY POINT RESERVOIR DISTRICT	0	0	0	0.0	0.0	0.0	0.0	
0827	RECREATIONAL AND USED MOTOR VEHICLE COMMISSION	19	6	25	3,188.5	163.9	297.1	729.4	
3650	RED RIVER, ATCHAFALAYA, AND BAYOU BOUEF LEVEE DISTRICT	27	13	40	7,000.6	261.3	550.0	936.4	
8813	SABINE RIVER AUTHORITY	34	0	34	5,983.2	450.6	706.4	1,286.2	
3643	SOUTH LAFOURCHE LEVEE DISTRICT	17	1	18	2,348.9	161.9	261.7	514.1	
3652	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - WEST	3	0	3	401.6	60.1	78.5	214.5	
4010	STATE PLUMBING BOARD OF LOUISIANA	4	3	7	496.1	17.0	37.3	88.6	
3655	WEST JEFFERSON LEVEE DISTRICT	31	13	44	8,487.2	326.0	676.4	1,179.5	
LSU System									
8312	E A CONWAY MEDICAL CENTER	678	193	871	57,912.4	2,690.4	5,099.5	25,371.6	
8313	EARL K LONG MEDICAL CENTER	858	230	1,088	98,446.9	6,258.5	10,421.2	29,072.6	
8314	HUEY P LONG MEDICAL CENTER	338	156	494	30,635.3	1,092.2	2,353.3	13,676.0	
8317	LALLIE KEMP REGIONAL MEDICAL CENTER	311	103	414	29,950.4	1,466.0	2,714.9	12,604.4	
8321	LEONARD J CHABERT MEDICAL CENTER	555	113	668	35,832.1	1,361.8	2,840.2	21,105.5	
1901	LSU - BATON ROUGE	6,424	2,782	9,206	705,408.5	25,513.7	54,567.9	324,898.2	
8606	LSU - SHREVEPORT	298	172	470	23,509.8	741.8	1,705.8	13,775.6	
1904	LSU HEALTH SCIENCES CENTER - NEW ORLEANS	2,399	782	3,181	228,316.7	10,198.9	19,680.4	132,405.0	
8604	LSU HEALTH SCIENCES CENTER - SHREVEPORT	3,422	775	4,197	289,473.4	15,245.0	27,358.7	153,801.5	
8308	LSUHSC - HEALTH CARE SERVICES DIVISION	140	39	179	15,329.5	736.1	1,374.7	7,367.7	
8322	MEDICAL CENTER OF LA - NEW ORLEANS	1,402	994	2,396	274,707.3	10,774.2	22,122.4	65,257.2	
8315	UNIVERSITY MEDICAL CENTER	718	242	960	46,253.2	1,351.4	3,243.6	30,641.4	
8603	UNIVERSITY OF NEW ORLEANS	1,240	542	1,782	162,442.9	6,872.5	13,603.0	59,303.3	
8316	W O MOSS REGIONAL MEDICAL CENTER	281	91	372	16,104.9	551.0	1,213.1	11,064.5	
8318	WASH-ST TAMMANY REGIONAL MEDICAL CENTER	359	72	431	14,304.7	717.5	1,314.7	14,851.7	

Included agencies results by agency (cont'd)

Agency Number	Agency Name	Number of Participants			Actuarial Accrued Liability (thousands)	Normal Cost (thousands)	ARC	Covered Payroll (thousands)
		Active	Retired	Total			Level Percent (thousands)	
University of Louisiana System:								
8623	GRAMBLING STATE UNIVERSITY	545	304	849	105,459.5	4,231.1	8,591.4	24,639.6
8625	LA TECH UNIVERSITY	867	594	1,461	179,865.5	7,269.2	14,708.0	39,866.7
8627	MCNEESE STATE UNIVERSITY	620	310	930	120,130.8	5,450.2	10,442.3	27,629.4
8621	NICHOLLS STATE UNIVERSITY	613	359	972	135,242.5	5,854.5	11,463.4	26,410.6
8631	NORTHWESTERN STATE UNIVERSITY	700	345	1,045	129,236.6	6,552.1	11,950.2	31,475.5
8634	SOUTHEASTERN LA UNIVERSITY	1,140	412	1,552	214,673.6	10,911.0	19,878.7	49,853.0
8640	UNIVERSITY OF LA @ LAFAYETTE	1,395	625	2,020	286,949.5	13,170.3	25,100.8	62,732.7
8629	UNIVERSITY OF LA @ MONROE	891	528	1,419	184,248.0	7,581.4	15,206.8	38,461.3
8620	UNIVERSITY OF LA SYSTEM - BD OF SUPERVISORS	17	14	31	4,795.3	134.1	330.1	1,641.5
Southern University System:								
8616	SOUTHERN UNIVERSITY - BATON ROUGE	1,221	516	1,737	253,560.0	10,965.7	21,481.1	56,275.8
8617	SOUTHERN UNIVERSITY - NEW ORLEANS	224	121	345	51,649.1	1,967.4	4,098.7	10,427.1
8618	SOUTHERN UNIVERSITY-SHREVEPORT	168	46	214	25,456.9	1,454.5	2,524.4	7,024.3
Louisiana Community Technical College System:								
8643	BATON ROUGE COMMUNITY COLLEGE	216	2	218	21,607.3	2,211.9	3,159.0	9,454.0
8644	BOSSIER PARISH COMMUNITY COLLEGE	258	24	282	31,251.9	2,349.2	3,685.2	10,944.3
8641	DELGADO COMMUNITY COLLEGE	533	234	767	104,550.8	4,840.1	9,188.7	26,583.9
8731	L E FLETCHER TECHNICAL COMMUNITY COLLEGE	63	22	85	10,423.8	538.2	974.0	2,752.7
7700	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	9	11	20	2,830.5	90.4	206.6	511.2
8649	LA COMMUNITY TECHNICAL COLLEGE SYSTEM	53	2	55	4,796.2	500.5	711.1	3,232.0
7706	LCTCS - ALEXANDRIA AREA	138	103	241	29,611.0	1,211.4	2,436.6	5,987.2
7702	LCTCS - BATON ROUGE AREA	116	107	223	30,534.8	1,127.2	2,385.8	4,952.0
7703	LCTCS - BAYOU AREA	101	45	146	16,552.1	1,124.3	1,827.1	4,141.4
7709	LCTCS - HAMMOND AREA	101	65	166	19,307.2	1,074.0	1,884.2	4,199.7
7704	LCTCS - LAFAYETTE AREA	209	150	359	52,460.1	2,145.7	4,316.4	9,277.2
8648	LCTCS - LOUISIANA TECHNICAL COLLEGES	0	0	0	0.0	0.0	0.0	0.0
7708	LCTCS - MONROE AREA	119	95	214	26,903.6	1,030.2	2,140.6	5,003.6
7701	LCTCS - NEW ORLEANS AREA	31	59	90	13,455.7	294.6	841.1	1,415.8
7707	LCTCS - SHREVEPORT AREA	141	134	275	35,977.7	1,314.0	2,796.3	5,998.5
8647	LOUISIANA DELTA COMMUNITY COLLEGE	57	2	59	6,652.1	529.4	815.0	2,378.3
1967	NUNEZ COMMUNITY COLLEGE	75	30	105	13,489.6	718.9	1,283.7	3,183.5
8646	RIVER PARISHES COMMUNITY COLLEGE	41	1	42	3,414.2	367.8	518.2	1,639.1
8645	SOUTH LA COMMUNITY COLLEGE	55	3	58	5,357.7	514.4	747.9	2,258.2
8751	SOWELA TECHNICAL COMMUNITY COLLEGE	100	57	157	17,578.7	929.9	1,665.7	4,295.3
Board of Regents:								
8671	BOARD OF REGENTS	70	12	82	11,707.5	607.7	1,097.3	4,165.9
TOTAL DISCRETE COMPONENT UNITS/OTHER		31,482	12,937	44,419	4,393,722.6	196,914.0	379,401.7	1,455,184.8
GRAND TOTAL		70,125	34,665	104,790	13,711,702.6	575,897.7	1,143,849.3	3,096,234.1

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