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**GASB 43/45
Actuarial Valuation at 7/1/2010**

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

for the Office of Group Benefits

May 2011

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OVERVIEW

This report presents plan liabilities and costs calculated pursuant to Statement Nos. 43 [*Financial Reporting for Postemployment Benefit Plans Other Than Pensions* (GASB 43)] and 45 [*Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* (GASB 45)] of the Governmental Accounting Standards Board. The valuation was performed as of July 1, 2010 at the request of the Office of Group Benefits (OGB).

POST-RETIREMENT BENEFIT PLAN

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

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

KEY RESULTS

	<u>July 1, 2010</u>	<u>July 1, 2009</u>
Key Results (in \$1000s):		
Actuarial Accrued Liability (AAL)	\$9,361,284	\$10,915,009
Annual Required Contribution (ARC)	\$705,107	\$852,090
Census:		
Retirees and Survivors with Medical	29,759	28,988
Active Employees	<u>69,050</u>	<u>71,241</u>
Total Participants	98,809	100,229

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

CHANGES SINCE PRIOR VALUATION

The Actuarial Accrued Liability (AAL) has decreased significantly since the last valuation of the Plan, dropping from \$10.9 billion at July 1, 2009 to \$9.4 billion at July 1, 2010. Given that the AAL was projected to be \$11.5 billion at July 1, 2010 per the 2009 valuation, this represents an 18% decrease from what was expected. The Annual Required Contribution (ARC) decreased by 16% from \$0.85 billion for fiscal year ending 2010 to \$0.71 billion for fiscal year ending 2011.

There were two primary drivers for the AAL reduction, which relate to the measurement of future retirees:

- **OGB Participation Data** – Grandfathering into the 75% retiree medical State subsidy level is based on when an employee began participation in an OGB plan. Employees who began (or rejoined) OGB coverage after December 31, 2001 are not grandfathered. Those who began prior to January 1, 2002 are grandfathered. Participants who are not grandfathered into the 75% subsidy level receive less State subsidy based on continuous years of participation prior to retirement, ranging from 19% state subsidy for under 10 years, up to 75% state subsidy for 20 or more years. For the July 1, 2010 valuation, the OGB provided actual participation dates, which indicated that roughly 40% of active employees meet the grandfather criteria. The OGB participation data was not available for the July 1, 2009 valuation. As a proxy, pension eligibility service was used, which overstated the number of grandfathered participants. If pension eligibility was used as a proxy once again for the July 1, 2010 valuation, 56% of active employees would have been considered grandfathered. With significantly fewer future retirees now expected to receive the full subsidy from the State, the AAL has decreased by about \$0.8 billion.
- **Assumed Rates of Retirement** – A review of plan experience indicated that the retirement rates used for the July 1, 2009 valuation generated overly conservative results. The number of expected retirements generated by the 2009 tables were nearly twice what recent experience would suggest is appropriate. Further, retirements under the 2009 tables were assumed to happen at earlier ages (an average age of 56 under the State plan) than experience supports (an average age of 59). As such, retirement tables were updated for the 2010 valuation to model anticipated retirements more in line with plan experience. Deferring expected retirements translates into fewer years of retiree medical coverage, which is especially significant for the relatively more expensive pre-Medicare coverage period. Adopting the revised retirement tables decreased the AAL by about \$1.2 billion.

Other issues combined to generate a net decrease in the AAL of about \$0.1 billion:

- \$60 million reduction for plan experience, which was due primarily to census gains, with fewer retirements than expected and an overall decrease in the number of covered active employees. Claims experience was largely as expected.
- \$210 million reduction due to the elimination of the EPO and consolidation into the BC/BS HMO.
- \$190 million reduction due to refinements in how the retiree life insurance was valued.
- \$90 million increase due to provision of PPACA mandated benefits.
- \$240 million increase due to mortality table update.

HEALTH CARE REFORM

In March 2010, the Patient Protection and Affordable Care Act (as modified by the Health Care and Education Reconciliation Act) was signed into law. Certain provisions of PPACA were reflected in this valuation. Specifically, PPACA mandated benefits were reflected; including coverage of dependent children to age 26, removal of lifetime maximums and elimination of co-pays and deductibles for preventive care. Other components of PPACA have not been reflected. While the State is participating in the Early Retiree Reinsurance Program (ERRP), no adjustment was made to the AAL due to the short-term nature of the program. Additionally, no adjustment has been made to the AAL for the “Cadillac” tax as discussed in detail in the next section.

HEALTH CARE REFORM – EXCISE TAX ON HIGH COST HEALTH PLANS

No adjustment has been made to the AAL for the excise tax on high cost employer health plans at the request of the OGB. This excise tax is often referred to as the “Cadillac” tax. The actuary understands that the OGB will take advantage of alternative testing flexibility to avoid paying an excise tax. The actuary further understands that the OGB has the authority (pursuant to Louisiana Revised Statute 42:851) and the intent to modify plan design, if needed, to provide tax effective benefits to its members. The actuary notes that this is in fact the intent of the law. The AAL, which is estimated to be \$9,361 million at July 1, 2010, would be larger if the actuary assumed that the Plan will pay excise taxes in the future (estimated to be +2.2%, or about \$208 million higher). The AAL would be smaller if the actuary incorporated assumed design changes over the valuation projection period to avoid potential excise taxes in the future (estimated to be -5.5%, or about \$518 million lower). By making no adjustment, it is implicitly assumed that OGB will adjust benefits down somewhat, so that the revised plan benefits plus Cadillac tax on the somewhat lower benefits have the same overall cost as the benefits currently being provided before consideration of the Cadillac tax.

HEALTH CARE REFORM – MEDICARE PART D

The Medicare Prescription Drug, Improvement and Modernization Act of 2003 (MMA) introduced, effective in 2006, a prescription drug benefit under Medicare Part D. The MMA also introduced a tax-free Federal subsidy for qualified employers that provide prescription drug benefits, which are at least as valuable as (i.e., actuarially equivalent to) the standard Part D benefits. The Plan meets the requirements for actuarial equivalence and the State currently files for and receives the Federal drug subsidy. However, the value of the Retiree Drug Subsidy under Medicare Part D is not reflected in the valuation, in accordance with GASB Technical Bulletin No. 2006-1 *Accounting and Financial Reporting by Employers and OPEB Plans for Payments from the Federal Government Pursuant to the Retiree Drug Subsidy Provisions of Medicare Part D*. PPACA made changes that significantly alter the financial landscape of different approaches to Medicare Part D. As a result, the OGB is currently exploring alternative strategies for delivering prescription benefits to Medicare-eligible participants, which if pursued, could reduce the Plan’s AAL significantly. However, no such reductions are reflected in this valuation.

**ACTUARIAL CERTIFICATION AND STATEMENT OF ACTUARIAL OPINION
MAY 2011**

Buck Consultants, LLC (Buck) was retained by the Office of Group Benefits (OGB) to complete the July 1, 2010 actuarial valuation of The State of Louisiana Post-Retirement Benefit Plan. Key results of the valuation are presented in this report, which reflects plan liabilities and costs calculated pursuant to Statement Nos. 43 [*Financial Reporting for Postemployment Benefit Plans Other Than Pensions* (GASB 43)] and 45 [*Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* (GASB 45)] of the Governmental Accounting Standards Board.

Data Used

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

Valuation Date

Census data was collected as of July 1, 2010, with claims and premium information reviewed for the period July 1, 2008 through June 30, 2010. Results were calculated at July 1, 2010 and used for determination of the Annual Required Contribution (ARC) for fiscal 2011.

Scope

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

Purpose of This Report

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

Actuarial Status of the Plan

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

The undersigned actuaries have evaluated the demographic assumptions used in the valuation that are based to a degree on the assumptions used in the valuation of the Louisiana State Retirement System plans, which were developed by other qualified actuaries based on the experience of the System. The actuaries issuing this analysis have developed additional assumptions based on experience of the medical benefit arrangements valued, and feel that these additional assumptions are reasonable for this purpose.

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

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

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

Buck Consultants, LLC



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**The State of Louisiana Post-Retirement Benefit Plan
GASB 45 Valuation as of July 1, 2010**

Valuation Results

Actuarial Costs and Liabilities

(thousands)

Valuation Date	July 1, 2010	June 30, 2010	July 1, 2009
	<i>per Valuation</i>	<i>per CAFR</i>	<i>per Valuation</i>
Funded Status of the Plan			
Actuarial Accrued Liability (AAL)	\$9,361,284	\$10,903,549	\$10,915,009
Actuarial Value of Assets	\$0	\$0	\$0
Unfunded AAL (UAAL)	\$9,361,284	\$10,903,549	\$10,915,009
Annual Required Contribution (ARC)			
Amortization of UAAL	\$357,711		\$417,081
Normal Cost	\$325,102		\$407,139
Interest Cost	\$22,294		\$27,870
Total ARC	\$705,107	\$851,312	\$852,090
Net OPEB Obligation (NOO)			
NOO at beginning of year	\$2,484,086	\$1,845,951	\$1,847,019
NOO for exiting agencies	\$0	\$0	(\$828)
Remaining NOO at beginning of year	\$2,484,086	\$1,845,951	\$1,846,191
Annual OPEB Cost (AOC)			
ARC	\$705,107	\$851,312	\$852,090
ARC Adjustment	(\$94,921)	(\$70,522)	(\$70,546)
Interest on NOO at beginning of year	\$99,363	\$73,822	\$73,848
Total AOC	\$709,549	\$854,612	\$855,392
Expected State Contributions			
Pay-go Costs for year	\$250,944	\$216,477	\$254,949
Pre-Funding for year	\$0	\$0	\$0
Total State Contributions	\$250,944	\$216,477	\$254,949
NOO at end of year (projected)	\$2,942,691	\$2,484,086	\$2,446,634

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

Actuarial Costs and Liabilities

(thousands)

Valuation Date Benefit	July 1, 2010		
	Medical	Life	Total
Actuarial Accrued Liability			
State	\$7,290,916	\$353,764	\$7,644,680
Teachers	\$1,299,210	\$88,987	\$1,388,197
School	\$16,430	\$632	\$17,062
Police	\$304,219	\$7,126	\$311,345
Total AAL	\$8,910,775	\$450,509	\$9,361,284

Normal Cost			
State	\$249,911	\$8,965	\$258,876
Teachers	\$51,538	\$1,805	\$53,343
School	\$446	\$15	\$461
Police	\$12,282	\$140	\$12,422
Total Normal Cost	\$314,177	\$10,925	\$325,102

Expected Pay-go Costs			
State	\$190,881	\$9,747	\$200,628
Teachers	\$38,670	\$3,591	\$42,261
School	\$364	\$5	\$369
Police	\$7,538	\$148	\$7,686
Total Expected Pay-go Costs	\$237,453	\$13,491	\$250,944

Projection	AAL 7/2010	Normal Cost	Pay-go Costs	Interest	AAL 7/2011
State	\$7,644,680	\$258,876	(\$200,628)	\$312,130	\$8,015,058
Teachers	\$1,388,197	\$53,343	(\$42,261)	\$56,816	\$1,456,095
School	\$17,062	\$461	(\$369)	\$694	\$17,848
Police	\$311,345	\$12,422	(\$7,686)	\$12,797	\$328,878
Total	\$9,361,284	\$325,102	(\$250,944)	\$382,437	\$9,817,879

**The State of Louisiana Post-Retirement Benefit Plan
 GASB 45 Valuation as of July 1, 2010**

Valuation Results

Actuarial Costs and Liabilities

(thousands)

Discount and Trend Rate Sensitivity Results

Discount Trend	Valuation	Discount		Health Care Trend	
	4.0% Baseline	3.5% Baseline	4.5% Baseline	4.0% Plus 1%	4.0% Minus 1%
AAL	\$9,361,284	\$10,217,000	\$8,610,000	\$11,000,000	\$8,064,000
Impact \$		\$855,716	(\$751,284)	\$1,638,716	(\$1,297,284)
Impact %		9.1%	-8.0%	17.5%	-13.9%
ARC	\$705,107	\$755,000	\$662,000	\$859,000	\$587,000
Impact \$		\$49,893	(\$43,107)	\$153,893	(\$118,107)
Impact %		7.1%	-6.1%	21.8%	-16.8%

Valuation Trend:	<u>Baseline</u>	<u>Plus 1%</u>	<u>Minus 1%</u>
<input type="checkbox"/> Pre-Medicare			
<input type="checkbox"/> Initial	8.0%	9.0%	7.0%
<input type="checkbox"/> Ultimate	5.0%	6.0%	4.0%
<input type="checkbox"/> Medicare			
<input type="checkbox"/> Initial	9.1%	10.1%	8.1%
<input type="checkbox"/> Ultimate	5.0%	6.0%	4.0%

Sensitivity Results for Excise Tax on High Cost Health Plans

Hypothetical results presume that ultimate plan costs are managed to 3.5% trend (CPI) per year from 2028 onward to avoid high cost excise tax. Trend is consistent with Baseline Trend prior to 2028. Excise Tax results assume the tax applies from 2028 forward with 40% tax on excess costs over limit.

Discount Trend	Valuation	Hypothetical	Excise Tax
	4.0% Baseline	4.0% CPI in 2028+	4.0% Baseline
AAL	\$9,361,284	\$8,843,000	\$9,569,000
Impact \$		(\$518,284)	\$207,716
Impact %		-5.5%	2.2%
ARC	\$705,107	\$648,000	\$728,000
Impact \$		(\$57,107)	\$22,893
Impact %		-8.1%	3.2%
Ultimate Trend	5.0%	3.5%	5.0%
Year Reached	2021	2028	2021

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Valuation Results

Summary of Actuarial Assumptions and Methods

Valuation Date	July 1, 2010	July 1, 2009
Discount Rate	4.00%	4.00%
Salary Scale	5.00%	5.00%
Payroll Growth	3.00%	3.00%
Actuarial Cost Method Attribution	Projected Unit Credit To retirement date	Projected Unit Credit To retirement date
Amortization of UAAL	Level % pay, open, 30 years	Level % pay, open, 30 years
Funding Policy	No pre-funding, pay-go only	No pre-funding, pay-go only

Healthcare Trend Rates

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

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

Administrative Expenses Included in Per Capita Costs

The State of Louisiana Post-Retirement Benefit Plan

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Valuation Results

Summary of Actuarial Assumptions and Methods

Valuation Date	July 1, 2010	July 1, 2009
Mortality Table	RP-2000 combined healthy	RP-2000 combined healthy
Mortality Projection	by Scale AA to 2010 ¹	without projection

¹ Projection intended to provide an allowance for future mortality improvements.

Per Capita Medical Costs at Age 65

Plan	Pre-Medicare	Medicare	Pre-Medicare	Medicare
OGB PPO	\$11,715	\$985	\$10,626	\$953
HMO	\$11,144	\$2,024	\$10,213	\$2,106
EPO	N/A	N/A	\$12,389	\$2,006

Per Capita Prescription Drug Costs at Age 65

	\$2,958	\$2,958	\$2,678	\$2,678
Medicare Advantage				
Humana FFS	N/A	\$1,884	N/A	\$1,980
Humana HMO	N/A	\$1,764	N/A	\$1,788
Peoples Health	N/A	\$1,542	N/A	\$1,704
Secure Horizons	N/A	\$2,382	N/A	\$2,382
Vantage	N/A	\$2,736	N/A	\$2,376

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

Ages	July 1, 2010		July 1, 2009	
	Medical	RX	Medical	RX
Under 21	0.0%	0.0%	0.0%	0.0%
21 - 25	0.0%	0.0%	0.0%	0.0%
26 - 30	0.0%	0.0%	0.0%	0.0%
31 - 35	0.0%	0.0%	0.0%	0.0%
36 - 40	0.0%	0.0%	0.0%	0.0%
41 - 45	2.5%	2.5%	2.5%	2.5%
46 - 49	2.5%	2.5%	2.5%	2.5%
50 - 54	3.3%	3.3%	3.3%	3.3%
55 - 59	3.6%	3.6%	3.6%	3.6%
60 - 64	4.2%	4.2%	4.2%	4.2%
65 - 69	3.0%	0.0%	3.0%	0.0%
70 - 74	2.5%	0.0%	2.5%	0.0%
75 - 79	2.0%	0.0%	2.0%	0.0%
80 - 84	1.0%	0.0%	1.0%	0.0%
85 - 89	0.5%	0.0%	0.5%	0.0%
90 +	0.0%	0.0%	0.0%	0.0%

**The State of Louisiana Post-Retirement Benefit Plan
GASB 45 Valuation as of July 1, 2010**

Valuation Results

Summary of Actuarial Assumptions and Methods

Valuation Date	July 1, 2010		July 1, 2009	
% of Retiring Eligible Actives Electing Coverage:				
Medical Plan:		100%		100%
% Male Retirees Covering a Spouse		40%		40%
% Female Retirees Covering a Spouse		40%		40%
Husbands Older Than Wives by		3 years		3 years
Life Insurance Plan	Current:	per census		100%
	Future:	70%		
Retiree Plan Election	Current:	per census	Current:	per census
	Future:	80% HMO 20% PPO	Future:	60% HMO 20% PPO 20% EPO

Sample Retirement Rates for Initial year when GF 1st Eligible for Unreduced Pension

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

For 2010, lower retirement rates were assumed if not 1st year of unreduced eligibility.

Sample Ultimate Withdrawal Rates

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

Detailed Retirement and Withdrawal tables are provided in Appendix A.

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

Summary of Plan Provisions

Plan Eligibility Age & Service

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

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

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

Life Insurance Benefits

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

Additional supplemental life based on pay at retirement is available.

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

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

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

Summary of Plan Provisions

Medical Benefits

Retirees have a choice between the OGB PPO, BC/BS HMO and Medical Home HMO. Participation in the Medical Home HMO is low at the valuation date.

	PPO*	BC/BS HMO	
		Network	Non-Network
Plan year deductible	\$300 per individual	None	\$1,000
Maximum out-of-pocket annual expense	\$2,000 per person	\$1,000 per person/\$3,000 per family	\$3,000 per person/\$9,000 per family
Lifetime maximum	\$5,000,000	\$5,000,000	
Office visits	Member pays 20%	\$15 PCP/\$25 specialist	30%
Inpatient hospital	Member pays 20%	\$100 per day, maximum \$300 per admission	30%
Prescription Drugs	Member pays 50%; max \$50 per 30-day fill; after \$1,200 per person per plan year, co-pay \$15 brand, \$0 generic Administered by Catalyst Rx		

*PPO pre-Medicare in-network coinsurance of 10% with out-of-pocket maximum of \$1,000.

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

- Humana PPO
- Humana HMO
- Peoples Health HMO
- Vantage HMO
- Secure Horizons / UHC PPO

Surviving Spouse Coverage

Surviving spouses are eligible to continue coverage for their lifetime.

**The State of Louisiana Post-Retirement Benefit Plan
 GASB 45 Valuation as of July 1, 2010**

Valuation Results

Summary of Plan Provisions

Retiree Contributions

Employees with an OGB medical participation start date before January 1, 2002 pay approximately 25% of the cost of coverage (**except single retirees under age 65, who pay approximately 25% of the active employee cost**).

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

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

Total monthly per capita premium equivalent rates for 2010-2011 are shown in the table below:

	<u>PPO</u>	<u>BC/BS HMO</u>
Single Active	\$558.64	\$527.76
Retired without Medicare		
Single	\$1,039.28	\$985.00
With Spouse	\$1,835.20	\$1,739.24
Retired with 1 Medicare		
Single	\$337.96	\$325.88
With Spouse	\$1,248.72	\$1,190.92
Retired with 2 Medicare		
With Spouse	\$607.48	\$584.12

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

**The State of Louisiana Post-Retirement Benefit Plan
GASB 45 Valuation as of July 1, 2010**

Valuation Results

Summary of Plan Provisions

Retiree Contributions

Total 2010 monthly premium rates for the Medicare Supplement Plans are:

	<u>1 Medicare</u>	<u>2 Medicare</u>
Humana FFS	\$165.00	\$330.00
Humana HMO	\$149.00	\$298.00
Peoples Health HMO	\$142.00	\$284.00
Vantage HMO	\$198.00	\$396.00
Secure Horizons FFS	\$198.50	\$397.00

Total 2011 monthly premium rates for the Medicare Supplement Plans are:

	<u>1 Medicare</u>	<u>2 Medicare</u>
Humana PPO	\$149.00	\$298.00
Humana HMO	\$145.00	\$290.00
Peoples Health HMO	\$115.00	\$230.00
Vantage HMO	\$258.00	\$516.00
Secure Horizons PPO	\$198.50	\$397.00

Summary of Census Information

Sources of information for the valuation:

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

Use of information for the valuation:

Primary Data Source

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

Retirement Eligibility and PUC Service Accrual

Under most circumstances, employees retire under a statewide retirement system and begin to receive pension benefits and OPEB benefits simultaneously. As such, the pension credited service (when available from the Systems) was used for the attribution of benefits under the Projected Unit Credit funding method used to value the Plan. The pension service was also used to determine retirement eligibility per the Systems' rules. For employees not participating in a statewide system (such as a teacher with an ORP benefit), hire date information from the OGB database was used. The OGB hire date was also used for retirement system participants with missing pension service. This was not common. For 353 employees with neither a pension service date nor an OGB hire date, the OGB participation date was used.

OGB Participation Date

For the 2010 valuation, the Office of Group Benefits provided OGB participation dates, which were used to determine the level of retiree premium sharing borne by the retiree:

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

Other

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

**The State of Louisiana Post-Retirement Benefit Plan
GASB 45 Valuation as of July 1, 2010**

Valuation Results

Summary of Census Information

Active participants at Included Agencies, by Data Source

Data Source	With OGB Medical	No OGB Medical	Total
LASERS	39,805	8,190	47,995
TRSL	7,387	2,466	9,853
LSERS	76	13	89
LSPRS	977	19	996
LSU	547	0	547
OGB / ORP ¹	4,939	4,631	9,570
Total	53,731	15,319	69,050

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

**The State of Louisiana Post-Retirement Benefit Plan
GASB 45 Valuation as of July 1, 2010**

Valuation Results

Summary of Census Information

Valuation Date	July 1, 2010			July 1, 2009
	OGB Med	No OGB Med	Total	Total
Active Participant Counts (Included Agencies)				
State	42,879	11,479	54,358	56,490
Teachers	9,777	3,806	13,583	13,646
School	71	13	84	78
Police	1,004	21	1,025	1,027
Total	53,731	15,319	69,050	71,241
Average Active Age				
State			45.9	45.6
Teachers			46.8	46.3
School			51.4	50.1
Police			39.7	38.7
Total			46.0	45.6
Average Active Service				
	July 1, 2010 with OGB Medical		July 1, 2009	
	OGB Partic.	Pension Elig.	Pension	
State	8.9	12.5	12.2	
Teachers	8.0	11.0	11.1	
School	8.4	18.1	17.6	
Police	9.8	12.1	9.1	
Total	8.8	12.2	12.0	
Inactive Participants with OGB Medical Coverage				
	July 1, 2010			July 1, 2009
	< Age 65	> Age 65	Total	Total
Participant Counts				
Retirees and survivors	10,708	19,051	29,759	28,988
Covered spouses	4,300	5,807	10,107	10,014
Total	15,008	24,858	39,866	39,002
Average Age				
Retirees and survivors	59.2	75.7	69.8	69.7
Covered spouses	58.1	73.3	66.9	66.6
Total	58.9	75.1	69.0	68.9

**The State of Louisiana Post-Retirement Benefit Plan
GASB 45 Valuation as of July 1, 2010**

Valuation Results

Summary of Census Information

Valuation Date	Active Employees		Retirees	
	<u>July 1, 2010</u>	<u>July 1, 2009</u>	<u>July 1, 2010</u>	<u>July 1, 2009</u>
Participant Counts				
OGB Plans				
PPO	6,895	8,823	16,851	17,439
EPO	N/A	11,425	N/A	2,892
HMO	45,706	35,352	11,032	6,988
Medical Home HMO	1,001	N/A	84	N/A
Consumer Directed Plan	129	N/A	0	N/A
Medicare Advantage Plans				
Humana PPO			124	131
Humana HMO			564	537
Peoples Health HMO			114	99
Vantage HMO			923	836
Secure Horizons PPO			67	66
Total Covered	53,731	55,600	29,759	28,988
No OGB Plan				
Definity / LSU Plan	11,788	11,588	1,517	1,373
No Health Plan	3,531	4,053	5,282	5,168
Total Not Covered	15,319	15,641	6,799	6,541
Grand Total	69,050	71,241	36,558	35,529

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

**The State of Louisiana Post-Retirement Benefit Plan
 GASB 45 Valuation as of July 1, 2010**

Appendix A

Appendix - Actuarial Demographic Tables
Louisiana State Employees' Retirement System

Age	Death Male	Death Female	Disab Rates	Term Rates	Ret Rates
18	0.000261	0.000163	0.0000	0.06	on 2 nd page following
19	0.000273	0.000163	0.0000	0.18	
20	0.000285	0.000163	0.0000	0.30	
21	0.000298	0.000162	0.0000	0.27	
22	0.000308	0.000163	0.0000	0.20	
23	0.000321	0.000168	0.0000	0.20	
24	0.000330	0.000173	0.0000	0.20	
25	0.000340	0.000180	0.0000	0.20	
26	0.000356	0.000190	0.0000	0.20	
27	0.000363	0.000198	0.0000	0.18	
28	0.000374	0.000208	0.0000	0.17	
29	0.000392	0.000220	0.0000	0.16	
30	0.000422	0.000239	0.0001	0.15	
31	0.000475	0.000283	0.0001	0.15	
32	0.000535	0.000323	0.0001	0.13	
33	0.000600	0.000360	0.0001	0.12	
34	0.000668	0.000393	0.0001	0.11	
35	0.000735	0.000425	0.0002	0.14	
36	0.000800	0.000456	0.0002	0.11	
37	0.000860	0.000486	0.0007	0.10	
38	0.000908	0.000519	0.0007	0.10	
39	0.000952	0.000557	0.0008	0.10	
40	0.000996	0.000607	0.0013	0.08	
41	0.001043	0.000665	0.0020	0.08	
42	0.001099	0.000732	0.0015	0.07	
43	0.001163	0.000806	0.0020	0.06	
44	0.001238	0.000885	0.0022	0.06	
45	0.001323	0.000957	0.0022	0.05	
46	0.001403	0.001030	0.0021	0.05	
47	0.001491	0.001106	0.0030	0.05	
48	0.001583	0.001196	0.0025	0.05	
49	0.001681	0.001293	0.0032	0.05	
50	0.001783	0.001412	0.0041	0.04	
51	0.002022	0.001576	0.0052	0.04	
52	0.002179	0.001753	0.0031	0.04	
53	0.002383	0.001956	0.0045	0.04	
54	0.002611	0.002192	0.0050	0.04	
55	0.002991	0.002507	0.0040	0.04	
56	0.003502	0.002910	0.0053	0.04	
57	0.003954	0.003308	0.0045	0.04	
58	0.004488	0.003731	0.0040	0.03	
59	0.005059	0.004224	0.0001	0.03	
60	0.005742	0.004808	0.0000	0.03	
61	0.006599	0.005530	0.0000	0.03	

**The State of Louisiana Post-Retirement Benefit Plan
 GASB 45 Valuation as of July 1, 2010**

Appendix A

Appendix - Actuarial Demographic Tables
Louisiana State Employees' Retirement System

Age	Death Male	Death Female	Disab Rates	Term Rates	Ret Rates
62	0.007529	0.006332	0.0000	0.03	
63	0.008695	0.007274	0.0000	0.03	
64	0.009797	0.008198	0.0000	0.02	
65	0.011062	0.009231	0.0000	0.02	
66	0.012642	0.010418	0.0000	0.02	
67	0.014103	0.011568	0.0000	0.02	
68	0.015521	0.012788	0.0000	0.02	
69	0.017198	0.014133	0.0000	0.02	
70	0.019091	0.015923	0.0000	0.02	
71	0.021124	0.017494	0.0000	0.02	
72	0.023454	0.019458	0.0000	0.02	
73	0.026125	0.021412	0.0000	0.02	
74	0.029145	0.023731	0.0000	0.02	

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

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

**The State of Louisiana Post-Retirement Benefit Plan
 GASB 45 Valuation as of July 1, 2010**

Appendix A

Appendix - Actuarial Demographic Tables

Louisiana State Employees' Retirement System (LASERS)

Retirement Rates

LASERS Pension Retirement Eligibility Rules:

Normal Unreduced 60 & 10
GF Unreduced (hired < 7/1/2006) 55 & 25, 30 years service
Early, Reduced 20 years service

Age	Grandfathered (hired < 7/1/2006)				Not Grandfathered (hired > 6/30/2006)			
	Unreduced		Early Reduced		Unreduced		Early Reduced	
	1 st Elig	After	1 st Elig	After	1 st Elig	After	1 st Elig	After
40	-	-	0.030	0.030	-	-	0.030	0.030
41	-	-	0.030	0.030	-	-	0.030	0.030
42	-	-	0.030	0.030	-	-	0.030	0.030
43	-	-	0.030	0.030	-	-	0.030	0.030
44	-	-	0.030	0.030	-	-	0.030	0.030
45	-	-	0.030	0.030	-	-	0.030	0.030
46	-	-	0.030	0.030	-	-	0.030	0.030
47	-	-	0.030	0.030	-	-	0.030	0.030
48	-	-	0.030	0.030	-	-	0.030	0.030
49	-	-	0.030	0.030	-	-	0.030	0.030
50	0.300	0.150	0.060	0.030	-	-	0.100	0.050
51	0.300	0.150	0.060	0.030	-	-	0.100	0.050
52	0.300	0.150	0.060	0.030	-	-	0.100	0.050
53	0.300	0.150	0.060	0.030	-	-	0.100	0.050
54	0.300	0.150	0.060	0.030	-	-	0.100	0.050
55	0.300	0.150	0.100	0.050	-	-	0.150	0.100
56	0.300	0.150	0.100	0.050	-	-	0.150	0.100
57	0.300	0.150	0.100	0.050	-	-	0.150	0.100
58	0.600	0.300	0.100	0.050	-	-	0.150	0.100
59	0.300	0.150	0.100	0.050	-	-	0.150	0.100
60	0.300	0.200	-	-	0.600	0.600	-	-
61	0.300	0.200	-	-	0.300	0.200	-	-
62	0.300	0.200	-	-	0.300	0.200	-	-
63	0.300	0.200	-	-	0.300	0.200	-	-
64	0.300	0.200	-	-	0.300	0.200	-	-
65	0.300	0.250	-	-	0.300	0.250	-	-
66	0.300	0.250	-	-	0.300	0.250	-	-
67	0.300	0.250	-	-	0.300	0.250	-	-
68	0.300	0.250	-	-	0.300	0.250	-	-
69	0.300	0.250	-	-	0.300	0.250	-	-
70	0.300	0.300	-	-	0.300	0.300	-	-
71	0.300	0.300	-	-	0.300	0.300	-	-
72	0.300	0.300	-	-	0.300	0.300	-	-
73	0.300	0.300	-	-	0.300	0.300	-	-
74	0.300	0.300	-	-	0.300	0.300	-	-
75	1.000	1.000	-	-	1.000	1.000	-	-

**The State of Louisiana Post-Retirement Benefit Plan
 GASB 45 Valuation as of July 1, 2010**

Appendix A

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

Age	Death Male	Death Female	Disab Rates	Term Rates	Ret Rates
18	0.000261	0.000163	0.0000	0.05	on 2 nd page following
19	0.000273	0.000163	0.0000	0.05	
20	0.000285	0.000163	0.0000	0.10	
21	0.000298	0.000162	0.0000	0.09	
22	0.000308	0.000163	0.0000	0.04	
23	0.000321	0.000168	0.0001	0.07	
24	0.000330	0.000173	0.0001	0.13	
25	0.000340	0.000180	0.0001	0.13	
26	0.000356	0.000190	0.0001	0.13	
27	0.000363	0.000198	0.0001	0.13	
28	0.000374	0.000208	0.0001	0.13	
29	0.000392	0.000220	0.0001	0.13	
30	0.000422	0.000239	0.0001	0.13	
31	0.000475	0.000283	0.0003	0.11	
32	0.000535	0.000323	0.0003	0.11	
33	0.000600	0.000360	0.0003	0.10	
34	0.000668	0.000393	0.0003	0.10	
35	0.000735	0.000425	0.0006	0.09	
36	0.000800	0.000456	0.0010	0.08	
37	0.000860	0.000486	0.0007	0.07	
38	0.000908	0.000519	0.0007	0.06	
39	0.000952	0.000557	0.0011	0.06	
40	0.000996	0.000607	0.0011	0.06	
41	0.001043	0.000665	0.0013	0.05	
42	0.001099	0.000732	0.0016	0.05	
43	0.001163	0.000806	0.0016	0.05	
44	0.001238	0.000885	0.0016	0.04	
45	0.001323	0.000957	0.0022	0.04	
46	0.001403	0.001030	0.0022	0.04	
47	0.001491	0.001106	0.0022	0.04	
48	0.001583	0.001196	0.0022	0.03	
49	0.001681	0.001293	0.0022	0.03	
50	0.001783	0.001412	0.0025	0.03	
51	0.002022	0.001576	0.0025	0.03	
52	0.002179	0.001753	0.0025	0.04	
53	0.002383	0.001956	0.0030	0.04	
54	0.002611	0.002192	0.0030	0.04	
55	0.002991	0.002507	0.0040	0.04	
56	0.003502	0.002910	0.0050	0.04	
57	0.003954	0.003308	0.0055	0.04	
58	0.004488	0.003731	0.0055	0.04	
59	0.005059	0.004224	0.0055	0.04	
60	0.005742	0.004808	0.0080	0.04	
61	0.006599	0.005530	0.0050	0.04	

**The State of Louisiana Post-Retirement Benefit Plan
 GASB 45 Valuation as of July 1, 2010**

Appendix A

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

Age	Death Male	Death Female	Disab Rates	Term Rates	Ret Rates
62	0.007529	0.006332	0.0035	0.04	
63	0.008695	0.007274	0.0035	0.04	
64	0.009797	0.008198	0.0035	0.04	
65	0.011062	0.009231	0.0035	0.04	
66	0.012642	0.010418	0.0020	0.04	
67	0.014103	0.011568	0.0020	0.04	
68	0.015521	0.012788	0.0020	0.04	
69	0.017198	0.014133	0.0020	0.04	
70	0.019091	0.015923	0.0020	0.04	
71	0.021124	0.017494	0.0020	0.04	
72	0.023454	0.019458	0.0020	0.04	
73	0.026125	0.021412	0.0020	0.04	
74	0.029145	0.023731	0.0020	0.04	

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

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

**The State of Louisiana Post-Retirement Benefit Plan
 GASB 45 Valuation as of July 1, 2010**

Appendix A

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

Retirement Rates

TRS Pension Retirement Eligibility Rules:

Normal Unreduced 65 & 20, 55 & 25, 30 years service
 GF Unreduced (hired < 7/1/1999) 60 & 5, 20 years service
 Early, Reduced 20 years service

Age	Grandfathered (hired < 7/1/1999)				Not Grandfathered (hired > 6/30/1999)			
	Unreduced		Early Reduced		Unreduced		Early Reduced	
	1 st Elig	After	1 st Elig	After	1 st Elig	After	1 st Elig	After
40	0.030	0.030	0.030	0.030	-	-	0.030	0.030
41	0.030	0.030	0.030	0.030	-	-	0.030	0.030
42	0.030	0.030	0.030	0.030	-	-	0.030	0.030
43	0.030	0.030	0.030	0.030	-	-	0.030	0.030
44	0.030	0.030	0.030	0.030	-	-	0.030	0.030
45	0.030	0.030	0.030	0.030	-	-	0.030	0.030
46	0.030	0.030	0.030	0.030	-	-	0.030	0.030
47	0.030	0.030	0.030	0.030	-	-	0.030	0.030
48	0.030	0.030	0.030	0.030	-	-	0.030	0.030
49	0.030	0.030	0.030	0.030	-	-	0.030	0.030
50	0.030	0.030	0.030	0.030	0.030	0.030	0.030	0.030
51	0.030	0.030	0.030	0.030	0.030	0.030	0.030	0.030
52	0.035	0.035	0.035	0.035	0.035	0.035	0.035	0.035
53	0.050	0.050	0.050	0.050	0.050	0.050	0.050	0.050
54	0.075	0.075	0.075	0.075	0.075	0.075	0.075	0.075
55	0.500	0.500	0.250	0.250	0.500	0.500	0.250	0.250
56	0.250	0.150	0.150	0.150	0.250	0.150	0.150	0.150
57	0.250	0.150	0.150	0.150	0.250	0.150	0.150	0.150
58	0.500	0.250	0.150	0.150	0.500	0.250	0.150	0.150
59	0.250	0.150	0.150	0.150	0.250	0.150	0.150	0.150
60	0.250	0.250	-	-	0.250	0.250	0.200	0.200
61	0.250	0.200	-	-	0.250	0.200	0.200	0.200
62	0.250	0.200	-	-	0.250	0.200	0.200	0.200
63	0.250	0.200	-	-	0.250	0.200	0.200	0.200
64	0.250	0.200	-	-	0.250	0.200	0.200	0.200
65	0.250	0.250	-	-	0.250	0.250	-	-
66	0.250	0.200	-	-	0.250	0.200	-	-
67	0.250	0.200	-	-	0.250	0.200	-	-
68	0.250	0.200	-	-	0.250	0.200	-	-
69	0.250	0.200	-	-	0.250	0.200	-	-
70	0.250	0.250	-	-	0.250	0.250	-	-
71	0.250	0.250	-	-	0.250	0.250	-	-
72	0.250	0.250	-	-	0.250	0.250	-	-
73	0.250	0.250	-	-	0.250	0.250	-	-
74	0.250	0.250	-	-	0.250	0.250	-	-
74	1.000	1.000	-	-	1.000	1.000	-	-

**The State of Louisiana Post-Retirement Benefit Plan
 GASB 45 Valuation as of July 1, 2010**

Appendix A

Appendix - Actuarial Demographic Tables

Louisiana School Employees' Retirement System

Age	Death Male	Death Female	Disab Rates	Term Rates	Ret Rates
18	0.000261	0.000163	0.0000	0.15	0.00
19	0.000273	0.000163	0.0000	0.15	0.00
20	0.000285	0.000163	0.0000	0.15	0.00
21	0.000298	0.000162	0.0000	0.15	0.00
22	0.000308	0.000163	0.0000	0.13	0.00
23	0.000321	0.000168	0.0000	0.13	0.00
24	0.000330	0.000173	0.0000	0.13	0.00
25	0.000340	0.000180	0.0000	0.10	0.00
26	0.000356	0.000190	0.0000	0.10	0.00
27	0.000363	0.000198	0.0000	0.10	0.00
28	0.000374	0.000208	0.0000	0.10	0.00
29	0.000392	0.000220	0.0000	0.10	0.00
30	0.000422	0.000239	0.0000	0.10	0.00
31	0.000475	0.000283	0.0000	0.10	0.00
32	0.000535	0.000323	0.0000	0.10	0.00
33	0.000600	0.000360	0.0000	0.10	0.00
34	0.000668	0.000393	0.0000	0.10	0.00
35	0.000735	0.000425	0.0010	0.07	0.00
36	0.000800	0.000456	0.0010	0.07	0.00
37	0.000860	0.000486	0.0010	0.07	0.00
38	0.000908	0.000519	0.0010	0.07	0.00
39	0.000952	0.000557	0.0010	0.07	0.00
40	0.000996	0.000607	0.0020	0.07	0.00
41	0.001043	0.000665	0.0020	0.06	0.00
42	0.001099	0.000732	0.0020	0.06	0.00
43	0.001163	0.000806	0.0040	0.06	0.00
44	0.001238	0.000885	0.0040	0.06	0.00
45	0.001323	0.000957	0.0040	0.06	0.00
46	0.001403	0.001030	0.0050	0.06	0.00
47	0.001491	0.001106	0.0060	0.04	0.90
48	0.001583	0.001196	0.0060	0.04	0.90
49	0.001681	0.001293	0.0060	0.04	0.68
50	0.001783	0.001412	0.0060	0.04	0.60
51	0.002022	0.001576	0.0060	0.04	0.60
52	0.002179	0.001753	0.0060	0.04	0.60
53	0.002383	0.001956	0.0060	0.04	0.60
54	0.002611	0.002192	0.0070	0.04	0.42
55	0.002991	0.002507	0.0070	0.04	0.42
56	0.003502	0.002910	0.0070	0.04	0.42
57	0.003954	0.003308	0.0060	0.04	0.42
58	0.004488	0.003731	0.0060	0.04	0.42
59	0.005059	0.004224	0.0050	0.04	0.35
60	0.005742	0.004808	0.0040	0.04	0.35
61	0.006599	0.005530	0.0040	0.04	0.35

**The State of Louisiana Post-Retirement Benefit Plan
 GASB 45 Valuation as of July 1, 2010**

Appendix A

Appendix - Actuarial Demographic Tables

Louisiana School Employees' Retirement System

Age	Death Male	Death Female	Disab Rates	Term Rates	Ret Rates
62	0.007529	0.006332	0.0040	0.04	0.25
63	0.008695	0.007274	0.0040	0.04	0.25
64	0.009797	0.008198	0.0040	0.04	0.25
65	0.011062	0.009231	0.0040	0.04	0.25
66	0.012642	0.010418	0.0040	0.04	0.25
67	0.014103	0.011568	0.0040	0.04	0.25
68	0.015521	0.012788	0.0040	0.04	0.25
69	0.017198	0.014133	0.0040	0.04	0.25
70	0.019091	0.015923	0.0040	0.04	0.25
71	0.021124	0.017494	0.0040	0.04	0.25
72	0.023454	0.019458	0.0040	0.04	0.25
73	0.026125	0.021412	0.0040	0.04	0.50
74	0.029145	0.023731	0.0040	0.04	0.99

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

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

**The State of Louisiana Post-Retirement Benefit Plan
 GASB 45 Valuation as of July 1, 2010**

Appendix A

Appendix - Actuarial Demographic Tables

Louisiana State Police Retirement System

Age	Death Male	Death Female	Disab Rates	Term Rates	Ret Rates
18	0.000261	0.000163	0.0020	0.03	0.00
19	0.000273	0.000163	0.0020	0.03	0.00
20	0.000285	0.000163	0.0020	0.03	0.00
21	0.000298	0.000162	0.0020	0.03	0.00
22	0.000308	0.000163	0.0020	0.03	0.00
23	0.000321	0.000168	0.0020	0.03	0.00
24	0.000330	0.000173	0.0020	0.03	0.00
25	0.000340	0.000180	0.0020	0.03	0.00
26	0.000356	0.000190	0.0020	0.03	0.00
27	0.000363	0.000198	0.0020	0.03	0.00
28	0.000374	0.000208	0.0020	0.03	0.00
29	0.000392	0.000220	0.0020	0.03	0.00
30	0.000422	0.000239	0.0020	0.03	0.00
31	0.000475	0.000283	0.0020	0.03	0.00
32	0.000535	0.000323	0.0020	0.03	0.00
33	0.000600	0.000360	0.0020	0.03	0.00
34	0.000668	0.000393	0.0020	0.03	0.00
35	0.000735	0.000425	0.0020	0.03	0.00
36	0.000800	0.000456	0.0020	0.03	0.00
37	0.000860	0.000486	0.0020	0.02	0.00
38	0.000908	0.000519	0.0020	0.02	0.00
39	0.000952	0.000557	0.0020	0.02	0.00
40	0.000996	0.000607	0.0020	0.02	0.00
41	0.001043	0.000665	0.0020	0.02	0.00
42	0.001099	0.000732	0.0020	0.02	0.00
43	0.001163	0.000806	0.0020	0.01	0.00
44	0.001238	0.000885	0.0020	0.01	0.00
45	0.001323	0.000957	0.0020	0.01	0.00
46	0.001403	0.001030	0.0020	0.01	0.00
47	0.001491	0.001106	0.0020	0.01	0.10
48	0.001583	0.001196	0.0020	0.01	0.10
49	0.001681	0.001293	0.0020	0.01	0.10
50	0.001783	0.001412	0.0020	0.01	0.25
51	0.002022	0.001576	0.0020	0.01	0.25
52	0.002179	0.001753	0.0020	0.01	0.27
53	0.002383	0.001956	0.0020	0.01	0.27
54	0.002611	0.002192	0.0020	0.01	0.27
55	0.002991	0.002507	0.0020	0.01	0.27
56	0.003502	0.002910	0.0020	0.01	0.42
57	0.003954	0.003308	0.0020	0.01	0.50
58	0.004488	0.003731	0.0020	0.01	0.50
59	0.005059	0.004224	0.0020	0.01	0.50
60	0.005742	0.004808	0.0020	0.01	0.50
61	0.006599	0.005530	0.0020	0.00	0.50

**The State of Louisiana Post-Retirement Benefit Plan
 GASB 45 Valuation as of July 1, 2010**

Appendix A

Appendix - Actuarial Demographic Tables

Louisiana State Police Retirement System

Age	Death Male	Death Female	Disab Rates	Term Rates	Ret Rates
62	0.007529	0.006332	0.0020	0.00	0.50
63	0.008695	0.007274	0.0020	0.00	0.99
64	0.009797	0.008198	0.0020	0.00	0.99
65	0.011062	0.009231	0.0000	0.00	0.99
66	0.012642	0.010418	0.0000	0.00	0.99
67	0.014103	0.011568	0.0000	0.00	0.99
68	0.015521	0.012788	0.0000	0.00	0.99
69	0.017198	0.014133	0.0000	0.00	0.99
70	0.019091	0.015923	0.0000	0.00	0.99
71	0.021124	0.017494	0.0000	0.00	0.99
72	0.023454	0.019458	0.0000	0.00	0.99
73	0.026125	0.021412	0.0000	0.00	0.99
74	0.029145	0.023731	0.0000	0.00	0.99

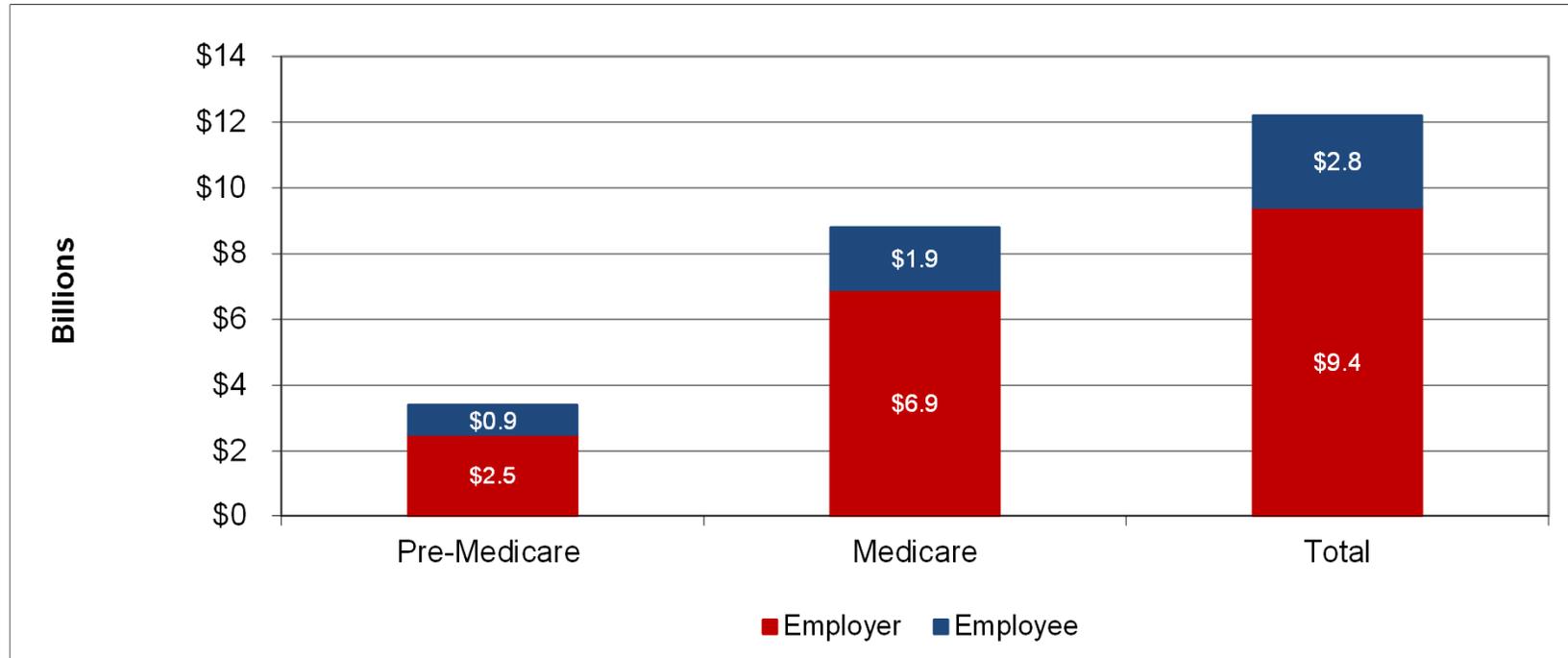
In the first five years of service, termination rates are increased by the following factors:

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

**The State of Louisiana Post-Retirement Benefit Plan
GASB 45 Valuation as of July 1, 2010**

Appendix B

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

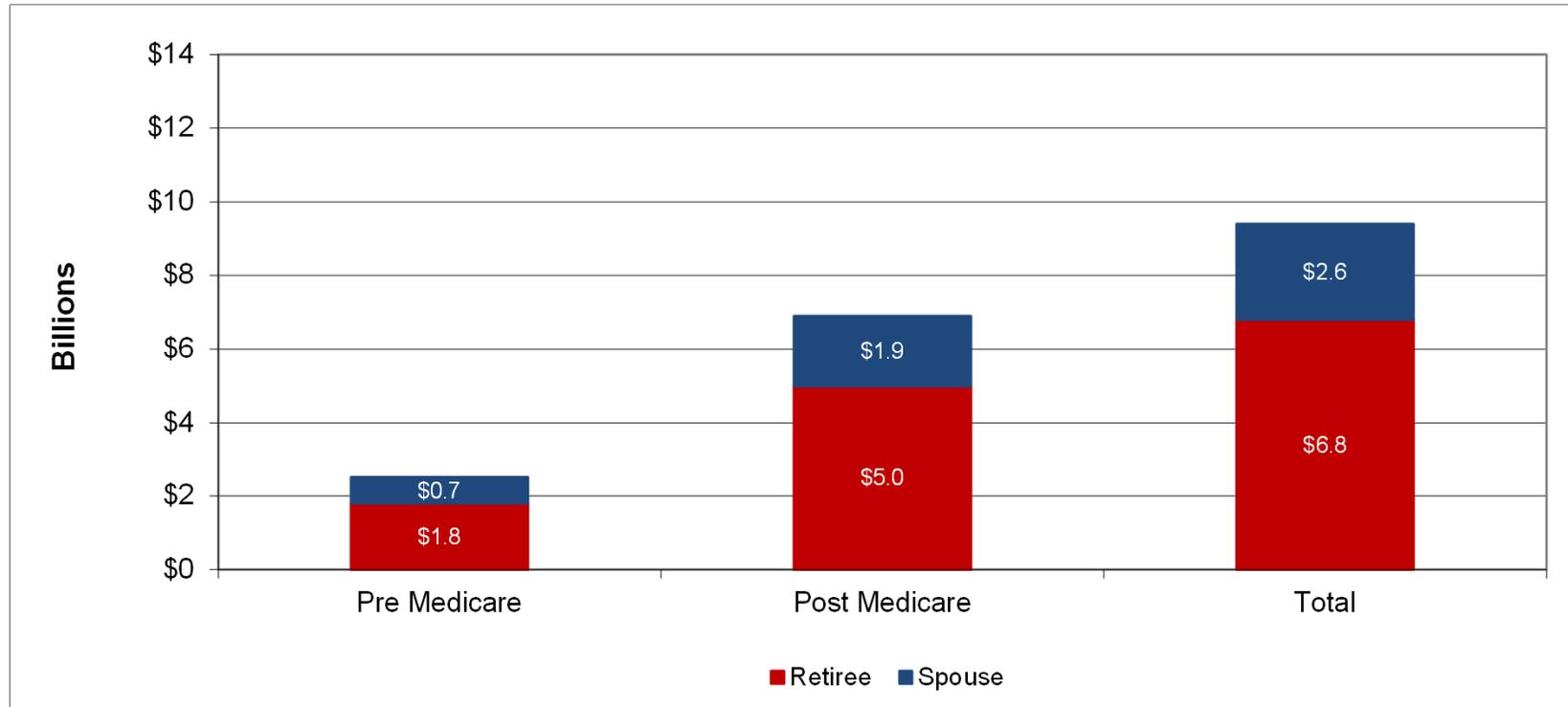


The employee medical costs presented above only include the employee portion of the premium. Employee out-of-pocket costs, such as copayments or deductibles, are not included.

**The State of Louisiana Post-Retirement Benefit Plan
GASB 45 Valuation as of July 1, 2010**

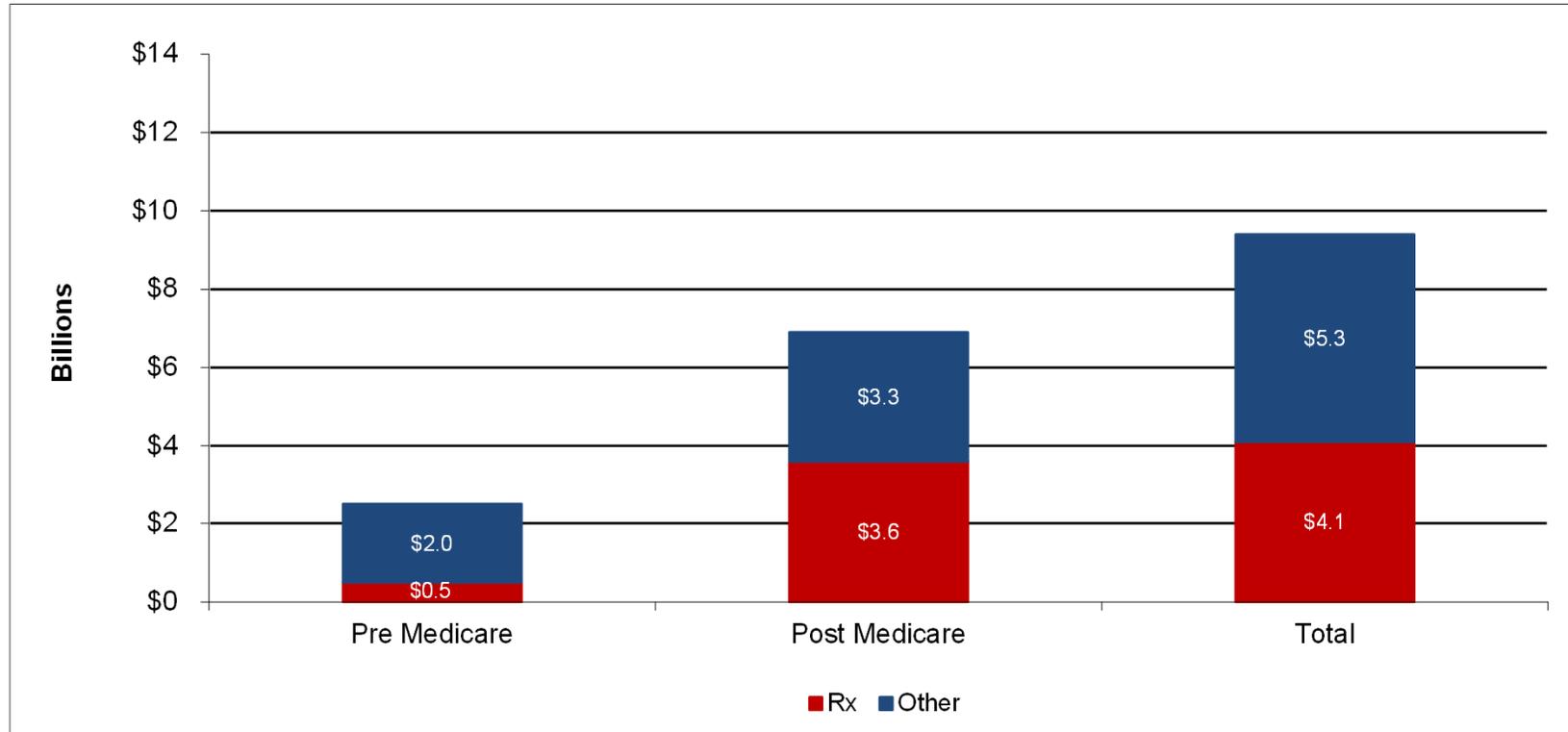
Appendix B

Actuarial Accrued Liability Cost Components: Spouse Coverage
Amounts in Billions



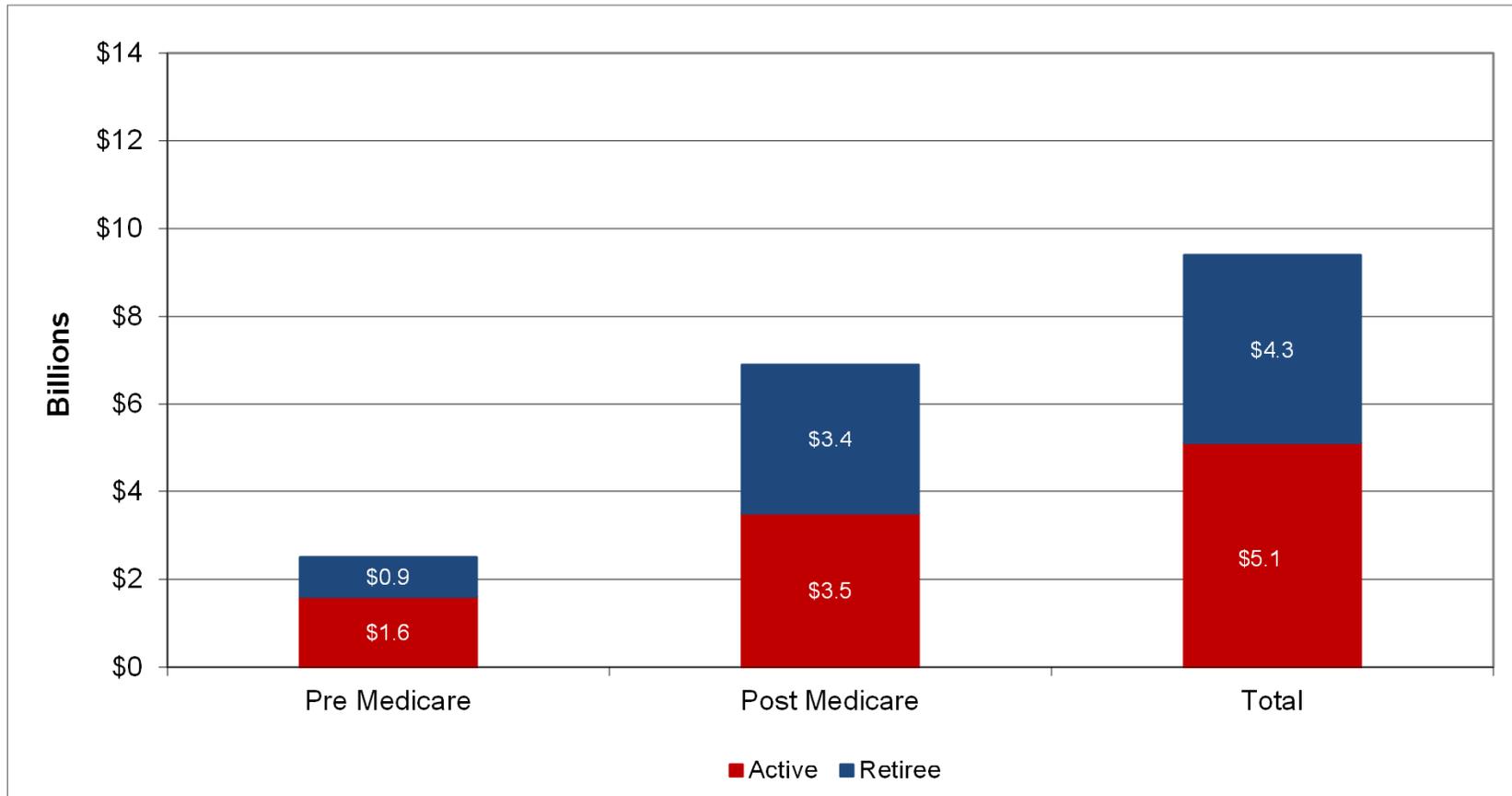
**The State of Louisiana Post-Retirement Benefit Plan
GASB 45 Valuation as of July 1, 2010**

Actuarial Accrued Liability Cost Components: Rx
Amounts in Billions



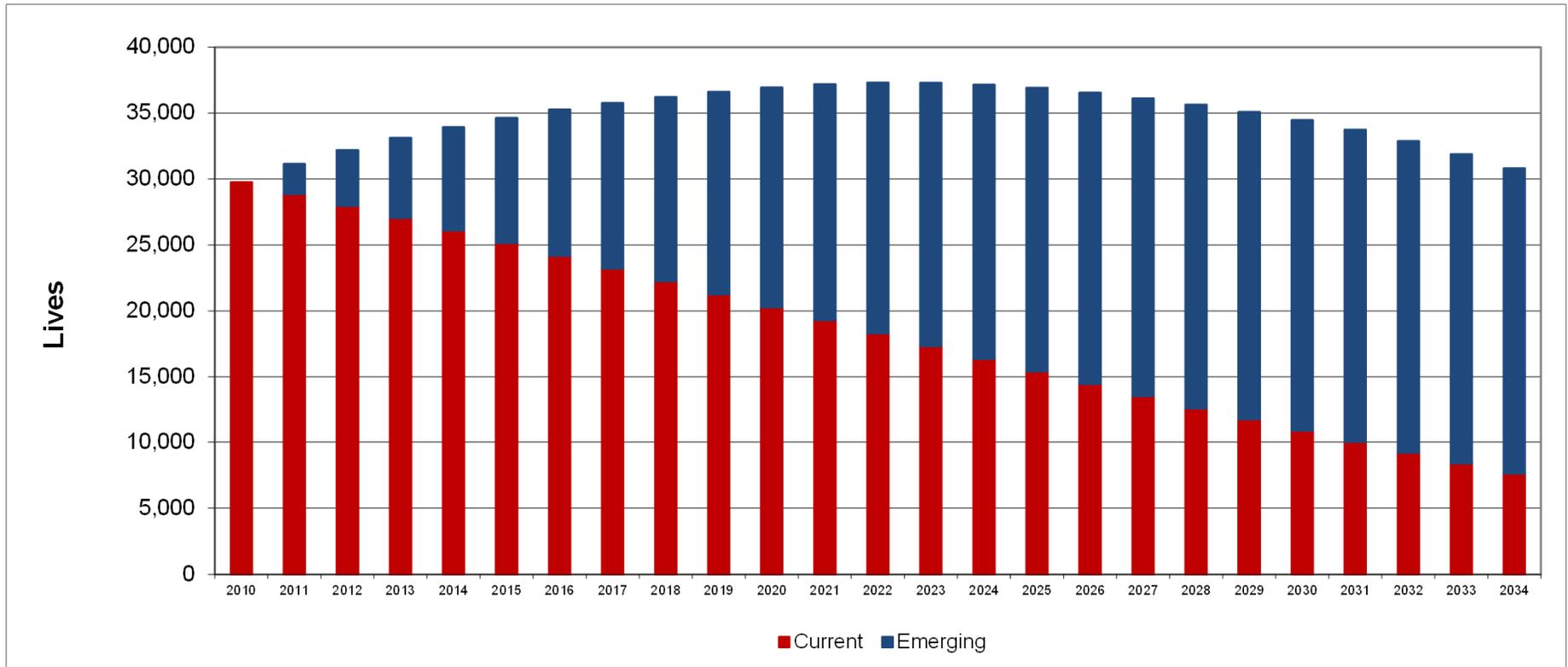
**The State of Louisiana Post-Retirement Benefit Plan
GASB 45 Valuation as of July 1, 2010**

Actuarial Accrued Liability Cost Components: Participant Status
Amounts in Billions



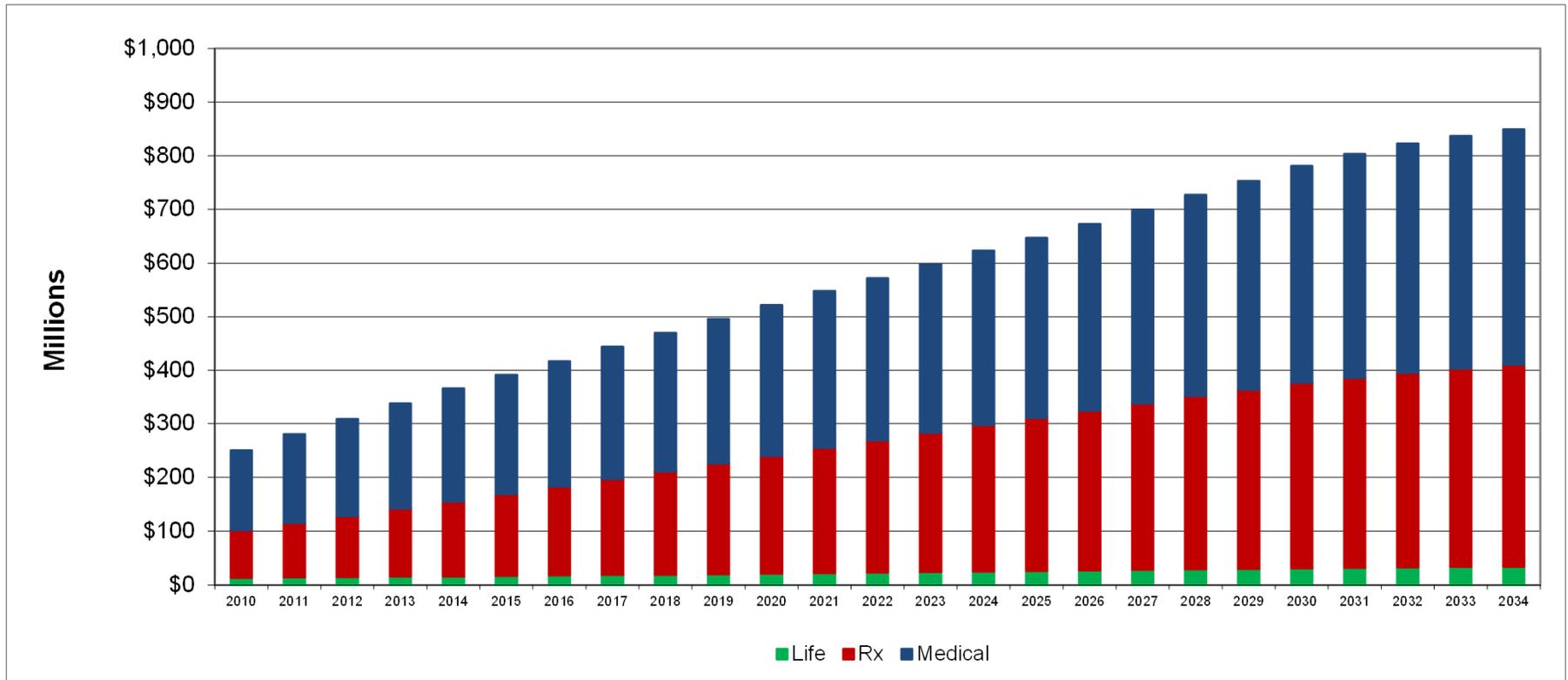
**The State of Louisiana Post-Retirement Benefit Plan
 GASB 45 Valuation as of July 1, 2010**

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



**The State of Louisiana Post-Retirement Benefit Plan
 GASB 45 Valuation as of July 1, 2010**

Expected Net Benefit Payments (State Share) - 25 Year Projection
 Amounts in Millions
Closed group basis: future new entrants are not assumed



State of Louisiana July 1, 2010 GASB 45 Valuation													
OPEB FYE 6/30/2011													
OGB													
		Number of Participants With OGB Medical or Life Insurance Coverage											
OGB Agency Number	Agency Name	Active	Retired	Total	NOO 7/1/10 (thousands)	Covered Payroll (thousands)	Actuarial Valuation 7/1/10 - Actuarial Accrued Liability (thousands)	Normal Cost (thousands)	ARC for fiscal year ended 6/30/11 (thousands)	Interest on NOO (thousands)	ARC Adjustment (thousands)	Annual OPEB Cost for FY ended 6/30/11 (thousands)	
Agencies Included as of 7/1/2009 but no data reported as of 7/1/2010													
8853	DEQ - OFFICE OF ENVIRONMENTAL ASSESSMENT	0	0	0	11,195.1	0.0	0.0	0.0	0.0	447.8	(427.8)	20.0	
8333	DHH - MENTAL HEALTH AREA A (SOUTHEAST LA HOSP)	0	0	0	26,870.1	0.0	0.0	0.0	0.0	1,074.8	(1,026.8)	48.0	
8332	DHH - MENTAL HEALTH AREA B (EASTERN LA SYSTEM)	0	0	0	57,393.1	0.0	0.0	0.0	0.0	2,295.7	(2,193.1)	102.6	
8331	DHH - MENTAL HEALTH AREA C (CENTRAL LA ST HOSP)	0	0	0	17,873.7	0.0	0.0	0.0	0.0	714.9	(683.0)	31.9	
8351	DHH - OFFICE FOR ADDICTIVE DISORDERS	0	0	0	15,809.9	0.0	0.0	0.0	0.0	632.4	(604.1)	28.3	
8357	DSS - OFFICE OF THE SECRETARY	0	0	0	14,889.8	0.0	0.0	0.0	0.0	595.6	(569.0)	26.6	
8355	DSS-OFFICE OF FAMILY SUPPORT	0	0	0	105,011.8	0.0	0.0	0.0	0.0	4,200.5	(4,012.7)	187.8	
8374	DSS-REHABILITATION SERVICES	0	0	0	13,620.9	0.0	0.0	0.0	0.0	544.8	(520.5)	24.3	
8651	LOUISIANA SCHOOL FOR THE VISUALLY IMPAIRED	0	0	0	2,642.7	0.0	0.0	0.0	0.0	105.7	(101.0)	4.7	
8101	OFFICE OF INDIAN AFFAIRS	0	0	0	49.3	0.0	0.0	0.0	0.0	2.0	(1.9)	0.1	
8475	OFFICE OF WORKERS' COMPENSATION	0	0	0	5,462.2	0.0	0.0	0.0	0.0	218.5	(208.7)	9.8	
New Agencies with data reported as of 7/1/2010													
8360	DSS-OFFICE FOR CHILDREN AND FAMILY	3,939	2,952	6,891	0.0	180,505.7	805,904.4	21,952.3	54,403.0	0.0	0.0	54,403.0	
8109	OFFICE OF COASTAL PROTECTION AND RESTORATION	123	9	132	0.0	8,667.4	10,029.2	664.8	1,088.3	0.0	0.0	1,088.3	
8309	SOUTH CENTRAL LA HUMAN SERVICES AUT	108	0	108	0.0	6,178.0	9,754.3	657.4	1,070.3	0.0	0.0	1,070.3	
Continging Agencies													
8805	ADMINISTRATIVE SERVICES	42	15	57	2,376.0	1,647.0	7,914.0	255.8	578.0	95.0	(90.8)	582.2	
8160	AGRICULTURE AND FORESTRY	672	681	1,353	33,589.0	30,062.5	155,261.4	3,898.7	10,122.8	1,343.6	(1,283.5)	10,182.9	
4003	BARBERS EXAMINERS BOARD (used 2009 figures b/c it has a Dec YE)	6	4	10	201.0	177.5	395.5	33.8	50.5	8.0	(7.7)	50.8	
8666	BOARD OF ELEMENTARY AND SECONDARY EDUCATION	11	12	23	694.3	744.9	3,080.5	64.2	187.1	27.8	(26.5)	188.4	
1104	BOARD OF EXAMINERS OF CERTIFIED SHORTHAND REPORTERS	1	0	1	47.4	27.2	84.9	7.2	10.8	1.9	(1.8)	10.9	
4008	BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTRATORS	6	0	6	210.3	168.5	358.9	34.3	49.8	8.4	(8.0)	50.2	
8126	BOARD OF TAX APPEALS	3	1	4	146.3	140.1	493.9	18.4	38.6	5.9	(5.6)	38.9	
8796	CENTRAL REGIONAL LAUNDRY	4	12	16	148.4	124.0	1,018.5	21.5	62.1	5.9	(5.7)	62.3	
1109	CHIROPRACTIC EXAMINERS BOARD	2	0	2	74.0	92.0	286.3	13.1	25.0	3.0	(2.8)	25.2	
8165	COMMISSIONER OF INSURANCE	237	123	360	11,868.6	13,465.0	39,934.3	1,491.7	3,120.8	474.7	(453.5)	3,142.0	
0309	COURT OF APPEAL, FIFTH CIRCUIT	54	21	75	2,589.9	3,074.1	8,500.1	331.4	678.8	103.6	(99.0)	683.4	
0302	COURT OF APPEAL, FIRST CIRCUIT	76	24	100	4,192.0	4,262.1	11,187.8	507.1	968.4	167.7	(160.2)	975.9	
0308	COURT OF APPEAL, FOURTH CIRCUIT	65	8	73	3,060.5	3,542.0	7,748.1	382.9	704.1	122.4	(116.9)	709.6	
0304	COURT OF APPEAL, SECOND CIRCUIT	47	14	61	2,108.3	2,913.7	5,532.4	270.1	499.2	84.3	(80.6)	502.9	
0307	COURT OF APPEAL, THIRD CIRCUIT	72	21	93	3,370.6	4,370.9	10,743.7	470.7	912.6	134.8	(128.8)	918.6	

State of Louisiana July 1, 2010 GASB 45 Valuation													
OPEB FYE 6/30/2011													
OGB													
		Number of Participants With OGB Medical or Life Insurance Coverage											
OGB Agency Number	Agency Name	Active	Retired	Total	NOO 7/1/10 (thousands)	Covered Payroll (thousands)	Actuarial Valuation 7/1/10 - Actuarial Accrued Liability (thousands)	Normal Cost (thousands)	ARC for fiscal year ended 6/30/11 (thousands)	Interest on NOO (thousands)	ARC Adjustment (thousands)	Annual OPEB Cost for FY ended 6/30/11 (thousands)	
8265	DCRT - OFFICE OF CULTURAL DEVELOPMENT	42	9	51	1,730.6	2,150.8	3,396.3	215.1	357.0	69.2	(66.1)	360.1	
8262	DCRT - OFFICE OF STATE LIBRARY OF LOUISIANA	52	49	101	2,604.6	2,421.0	11,377.8	339.3	797.6	104.2	(99.5)	802.3	
8263	DCRT - OFFICE OF STATE MUSEUMS	60	31	91	2,553.4	2,596.1	6,359.1	308.7	570.4	102.1	(97.6)	574.9	
8261	DCRT - OFFICE OF THE SECRETARY	45	12	57	1,911.7	2,456.8	6,102.5	240.6	490.7	76.5	(73.1)	494.1	
8267	DCRT - OFFICE OF TOURISM	58	39	97	1,954.5	2,293.1	6,446.0	296.3	559.9	78.2	(74.7)	563.4	
8264	DCRT - OFFICE OF STATE PARKS	294	77	371	10,231.8	10,086.1	27,209.0	1,629.7	2,764.6	409.3	(391.0)	2,782.9	
8252	DED - OFFICE OF BUSINESS DEVELOPMENT	72	6	78	2,383.5	4,796.4	5,334.1	378.7	604.4	95.3	(91.1)	608.6	
8251	DED-OFFICE OF SECRETARY	35	36	71	1,400.1	3,170.7	7,322.9	190.8	484.6	56.0	(53.5)	487.1	
8112	DEPARTMENT OF MILITARY AFFAIRS	315	60	375	13,368.4	12,328.0	22,401.0	1,558.5	2,503.2	534.7	(510.8)	2,527.1	
8130	DEPARTMENT OF VETERANS AFFAIRS	63	71	134	2,750.1	2,745.1	10,379.7	279.5	695.1	110.0	(105.1)	700.0	
8851	DEQ - OFFICE OF ENVIRONMENTAL COMPLIANCE	333	0	333	11,049.2	17,799.5	32,593.4	1,927.8	3,297.7	442.0	(422.2)	3,317.5	
8852	DEQ - OFFICE OF ENVIRONMENTAL SERVICES	265	0	265	8,145.6	14,435.5	26,186.1	1,618.2	2,721.7	325.8	(311.3)	2,736.2	
8855	DEQ - OFFICE OF MANAGEMENT AND FINANCE	104	248	352	5,720.4	5,992.2	53,631.8	627.3	2,742.9	228.8	(218.6)	2,753.1	
8850	DEQ-OFFICE OF THE SECRETARY - ADMINISTRATIVE	91	0	91	3,361.8	5,623.5	9,082.6	548.7	930.9	134.5	(128.5)	936.9	
8303	DHH - DEVELOPMENTAL DISABILITIES COUNCIL	8	2	10	278.1	446.2	705.4	38.8	68.0	11.1	(10.6)	68.5	
8324	DHH - LOUISIANA EMERGENCY RESPONSE NETWORK	6	0	6	49.0	484.3	56.0	33.3	36.8	2.0	(1.9)	36.9	
8305	DHH - MEDICAL VENDOR ADMINISTRATION	1,070	456	1,526	55,071.1	53,997.4	195,898.8	6,531.5	14,491.6	2,202.8	(2,104.4)	14,590.0	
8340	DHH - OFFICE FOR CITIZENS WITH DEVELOPMENTAL DISABILITIES	2,407	1,689	4,096	86,082.2	92,405.6	346,217.6	11,545.0	25,568.9	3,443.3	(3,289.3)	25,722.9	
8320	DHH - OFFICE OF AGING AND ADULT SERVICES	411	269	680	17,164.2	18,599.7	73,014.5	2,355.8	5,313.9	686.6	(655.9)	5,344.6	
8330	DHH - OFFICE OF MENTAL HEALTH	2,417	1,818	4,235	5,829.3	113,987.9	424,192.3	13,908.0	31,084.1	233.2	(222.7)	31,094.6	
8326	DHH - OFFICE OF PUBLIC HEALTH	1,411	1,090	2,501	59,539.9	77,136.8	253,335.1	7,558.5	17,778.2	2,381.6	(2,275.1)	17,884.7	
8307	DHH-OFFICE OF THE SECRETARY	336	259	595	17,598.3	22,664.5	71,002.1	2,047.7	4,913.0	703.9	(672.5)	4,944.4	
8107	DIVISION OF ADMINISTRATION	732	318	1,050	31,614.4	47,414.3	116,913.5	4,223.5	8,984.2	1,264.6	(1,208.0)	9,040.8	
8564	DIVISION OF ADMINISTRATIVE LAW	28	9	37	1,250.7	1,894.9	3,412.3	163.3	303.9	50.0	(47.8)	306.1	
8434	DNR - OFFICE OF MINERAL RESOURCES	58	41	99	2,952.7	3,499.2	14,169.3	419.4	990.3	118.1	(112.8)	995.6	
8435	DNR - OFFICE OF COASTAL RESTORATION AND MANAGEMENT	42	10	52	6,293.5	2,783.1	5,843.8	233.2	472.4	251.7	(240.5)	483.6	
8432	DNR - OFFICE OF CONSERVATION	155	98	253	7,560.3	8,641.0	28,616.0	948.7	2,108.0	302.4	(288.9)	2,121.5	
8431	DNR - OFFICE OF THE SECRETARY	71	65	136	4,015.1	4,934.7	17,101.2	477.7	1,166.0	160.6	(153.4)	1,173.2	
8682	DOE - RECOVERY SCHOOL DISTRICT	1,156	23	1,179	39,615.4	57,103.4	55,620.5	4,707.7	7,101.9	1,584.6	(1,513.8)	7,172.7	
8699	DOE - SPECIAL SCHOOL DISTRICTS	117	154	271	6,382.8	7,141.9	42,292.6	678.1	2,358.4	255.3	(243.9)	2,369.8	
8678	DOE - STATE ACTIVITIES, MANAGEMENT AND FINANCE	455	429	884	23,437.5	29,846.7	104,291.3	2,630.7	6,816.8	937.5	(895.6)	6,858.7	
8790	DONALD J THIBODAUX TRAINING ACADEMY	27	7	34	1,638.5	1,449.6	5,024.2	259.2	467.9	65.5	(62.6)	470.8	
8273	DOTD - ADMINISTRATION	227	212	439	13,064.1	13,642.3	56,696.7	1,383.0	3,657.7	522.6	(499.2)	3,681.1	
8276	DOTD - ENGINEERING & OPERATIONS	3,567	3,850	7,417	171,777.1	165,506.0	863,302.0	21,038.8	55,661.2	6,871.2	(6,562.8)	55,969.6	
8275	DOTD - PUBLIC WORKS AND INTERMODAL TRANSPORTATION	47	32	79	2,930.2	2,939.5	10,864.0	269.9	706.2	117.2	(112.0)	711.4	
8415	DPSC - ADULT PROBATION AND PAROLE	687	15	702	28,692.5	32,269.4	64,339.0	3,836.3	6,539.7	1,147.7	(1,096.4)	6,591.0	
8405	DPSC - AVOYELLES CORRECTIONAL CENTER	259	1	260	12,895.0	11,864.5	25,905.2	1,687.2	2,783.1	515.8	(492.7)	2,806.2	
8401	DPSC - C PAUL PHELPS CORRECTIONAL CENTER	246	8	254	8,425.0	9,729.1	17,639.2	1,223.5	1,971.4	337.0	(321.9)	1,986.5	
8400	DPSC - CORRECTIONS - ADMINISTRATION	144	1,756	1,900	10,774.1	8,554.2	300,762.4	852.4	12,593.3	431.0	(411.7)	12,612.6	
8414	DPSC - DAVID WADE CORRECTIONAL CENTER	346	0	346	18,518.8	14,830.7	28,146.5	2,075.3	3,275.6	740.8	(707.6)	3,308.8	
8409	DPSC - DIXON CORRECTIONAL CENTER	419	13	432	19,088.0	18,297.8	38,009.2	2,462.8	4,067.8	763.5	(729.4)	4,101.9	

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8413	DPSC - ELAYN HUNT CORRECTIONAL CENTER	551	9	560	23,140.7	23,383.7	37,952.0	2,997.5	4,622.1	925.6	(884.2)	4,663.5
8412	DPSC - J LEVY DABADIE CORRECTIONAL CENTER	121	1	122	5,072.6	5,001.3	10,028.8	687.2	1,112.7	202.9	(193.8)	1,121.8
8424	DPSC - LIQUEFIED PETROLEUM GAS COMMISSION	11	8	19	411.5	516.3	1,507.0	66.8	128.5	16.5	(15.7)	129.3
8406	DPSC - LOUISIANA CORRECTIONAL INSTITUTE FOR WOMEN	213	2	215	8,974.7	9,078.3	14,276.7	1,123.1	1,734.3	359.0	(342.9)	1,750.4
8423	DPSC - LOUISIANA GAMING CONTROL BOARD	3	2	5	125.0	184.0	1,173.1	18.6	65.4	5.0	(4.8)	65.6
8425	DPSC - LOUISIANA HIGHWAY SAFETY COMMISSION	9	12	21	554.6	493.1	3,053.0	61.6	183.8	22.2	(21.2)	184.8
8402	DPSC - LOUISIANA STATE PENITENTIARY	1,273	37	1,310	54,373.6	53,706.9	105,247.7	7,034.3	11,487.7	2,174.9	(2,077.7)	11,584.9
8403	DPSC - OFFICE OF JUVENILE JUSTICE	834	495	1,329	34,190.6	39,327.7	129,219.4	4,465.0	9,706.4	1,367.6	(1,306.5)	9,767.5
8421	DPSC - OFFICE OF LEGAL AFFAIRS	10	8	18	492.2	682.0	2,481.2	58.0	157.3	19.7	(18.8)	158.2
8418	DPSC - OFFICE OF MANAGEMENT AND FINANCE	168	109	277	8,867.9	9,629.1	34,204.5	994.4	2,376.4	354.7	(338.9)	2,392.2
8420	DPSC - OFFICE OF MOTOR VEHICLES	597	372	969	29,168.2	22,466.9	103,494.0	3,468.9	7,667.0	1,166.7	(1,114.6)	7,719.1
8422	DPSC - OFFICE OF STATE FIRE MARSHALL	152	59	211	6,286.9	7,873.6	17,008.3	873.7	1,575.2	251.5	(240.2)	1,586.5
8419	DPSC - OFFICE OF STATE POLICE	1,592	986	2,578	69,691.3	83,686.4	385,955.1	15,644.9	31,430.3	2,787.7	(2,663.0)	31,555.0
8416	DPSC - WASHINGTON CORRECTIONAL INSTITUTE	266	0	266	11,688.9	11,595.2	24,817.7	1,575.7	2,623.4	467.6	(446.7)	2,644.3
8370	DSS - OFFICE OF COMMUNITY SERVICES	0	0	0	65,231.1	0.0	0.0	0.0	0.0	2,609.2	(2,492.6)	116.6
8562	ETHICS ADMINISTRATION	35	3	38	861.4	1,742.4	2,251.4	166.6	262.2	34.5	(32.9)	263.8
8100	EXECUTIVE OFFICE	64	23	87	2,244.0	4,065.2	4,830.7	201.8	397.9	89.8	(85.7)	402.0
8807	FEDERAL PROPERTY ASSISTANCE	11	12	23	417.6	504.5	2,746.5	55.5	165.0	16.7	(16.0)	165.7
8111	HOMELAND SECURITY AND EMERGENCY PREPAREDNESS	325	12	337	5,269.9	15,735.3	5,569.3	1,252.2	1,521.7	210.8	(201.4)	1,531.1
0414	HOUSE OF REPRESENTATIVES	277	78	355	3,117.7	13,537.9	9,374.6	277.5	653.8	124.7	(119.1)	659.4
8102	INSPECTOR GENERAL	10	2	12	399.3	762.8	1,761.9	65.9	138.0	16.0	(15.3)	138.7
0415	LEGISLATIVE BUDGETARY CONTROL COUNCIL	3	2	5	(16.1)	253.5	122.0	0.4	5.2	(0.6)	0.6	5.2
8955	LEGISLATIVE FISCAL OFFICE	16	3	19	818.3	1,260.5	2,344.8	94.5	190.9	32.7	(31.3)	192.3
8146	LIEUTENANT GOVERNOR	12	3	15	651.7	765.2	1,192.2	58.1	107.4	26.1	(24.9)	108.6
1112	LOUISIANA BD OF EXAMINERS FOR SPEECH-LANGUAGE PATHOLOGY & AUDIOLOGY	2	0	2	72.7	60.5	22.8	13.1	14.6	2.9	(2.8)	14.7
1105	LOUISIANA BOARD OF ARCHITECTURAL EXAMINERS	2	1	3	48.9	111.4	205.0	8.8	17.1	2.0	(1.9)	17.2
4015	LOUISIANA BOARD OF MASSAGE THERAPY	1	0	1	53.8	75.0	0.7	6.2	6.4	2.2	(2.1)	6.5
1107	LOUISIANA BOARD OF PHARMACY	15	8	23	608.2	815.1	1,974.6	99.8	181.2	24.3	(23.2)	182.3
4020	LOUISIANA BOARD OF PHYSICAL THERAPY EXAMINERS	3	0	3	72.7	133.6	135.6	17.1	23.2	2.9	(2.8)	23.3
4044	LOUISIANA BOARD OF WHOLESALE DRUG DISTRIBUTORS	3	0	3	150.3	145.8	311.6	22.1	35.3	6.0	(5.7)	35.6
4038	LOUISIANA CEMETERY BOARD (used 2009 figures b/c it has a Dec YE)	2	2	4	85.2	104.6	610.6	16.4	40.9	3.4	(3.3)	41.0
8129	LOUISIANA COMMISSION ON LAW ENFORCEMENT AND THE ADMINISTRATION OF CRIMINAL JUSTICE	37	26	63	1,940.6	1,995.5	7,669.5	205.2	513.8	77.6	(74.2)	517.2
8662	LOUISIANA EDUCATIONAL TELEVISION AUTHORITY	80	35	115	4,369.1	4,534.9	12,618.1	518.4	1,035.1	174.8	(166.9)	1,043.0
4011	LOUISIANA PROFESSIONAL COUNSELORS BOARD OF EXAMINERS	1	1	2	63.2	49.2	152.8	5.3	11.5	2.5	(2.4)	11.6
4023	LOUISIANA PROFESSIONAL ENGINEERING & LAND SURVEYING BOARD	9	5	14	373.5	356.1	1,032.9	43.8	86.1	14.9	(14.3)	86.7
8806	LOUISIANA PROPERTY ASSISTANCE AGENCY	31	13	44	1,250.0	1,144.3	3,904.8	163.2	322.6	50.0	(47.8)	324.8
8116	LOUISIANA PUBLIC DEFENDER BOARD	14	1	15	201.8	1,048.1	559.3	65.4	90.0	8.1	(7.7)	90.4

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1106	LOUISIANA REAL ESTATE COMMISSION	19	9	28	807.5	683.9	3,070.7	105.2	230.0	32.3	(30.9)	231.4	
1801	LOUISIANA SCHOOL EMPLOYEES RETIREMENT SYSTEM	33	16	49	1,875.7	1,599.8	7,892.8	244.9	564.5	75.0	(71.7)	567.8	
8657	LOUISIANA SCHOOL FOR MATH SCIENCE AND THE ARTS	87	23	110	3,796.8	4,175.7	11,930.2	557.8	1,049.7	151.9	(145.1)	1,056.5	
8653	LOUISIANA SCHOOL FOR THE DEAF	216	212	428	9,713.0	9,823.2	48,673.4	1,278.6	3,234.8	388.5	(371.2)	3,252.1	
8655	LOUISIANA SPECIAL EDUCATION CENTER	159	52	211	5,917.6	6,465.2	17,918.1	783.9	1,521.2	236.7	(226.1)	1,531.8	
4004	LOUISIANA STATE BOARD OF DENTISTRY	5	0	5	270.6	168.4	446.8	34.9	54.0	10.8	(10.3)	54.5	
4009	LOUISIANA STATE BOARD OF EMBALMERS AND FUNERAL DIRECTORS	4	4	8	112.5	185.4	326.6	20.4	34.0	4.5	(4.3)	34.2	
4012	LOUISIANA STATE BOARD OF MEDICAL EXAMINERS	42	6	48	2,000.8	1,741.4	5,266.5	246.4	464.1	80.0	(76.5)	467.6	
4016	LOUISIANA STATE BOARD OF NURSING	37	8	45	1,118.0	1,769.9	2,879.5	186.5	307.2	44.7	(42.7)	309.2	
4017	LOUISIANA STATE BOARD OF PRACTICAL NURSE EXAMINERS	11	4	15	289.2	514.6	1,380.2	40.6	96.1	11.6	(11.1)	96.6	
4045	LOUISIANA STATE BOARD OF SOCIAL WORKERS EXAMINERS	4	1	5	82.0	133.9	145.0	15.1	21.4	3.3	(3.1)	21.6	
1803	LOUISIANA STATE EMPLOYEES RETIREMENT SYSTEM	122	39	161	5,265.7	6,862.2	15,919.5	649.8	1,301.1	210.6	(201.2)	1,310.5	
0205	LOUISIANA STATE LAW INSTITUTE	7	2	9	417.5	309.7	2,129.0	40.6	126.0	16.7	(16.0)	126.7	
8254	LOUISIANA STATE RACING COMMISSION	32	12	44	1,130.4	1,621.6	3,455.9	176.0	318.8	45.2	(43.2)	320.8	
8106	LOUISIANA TAX COMMISSION	30	27	57	1,605.9	1,728.9	6,903.4	202.7	481.0	64.2	(61.4)	483.8	
1205	LOUISIANA TAX FREE SHOPPING COMMISSION	4	0	4	114.6	142.3	206.3	24.0	33.2	4.6	(4.4)	33.4	
8586	LOUISIANA TEACHERS RETIREMENT SYSTEM	143	50	193	6,601.8	6,812.9	24,031.4	885.3	1,866.5	264.1	(252.3)	1,878.3	
8674	LOUISIANA UNIVERSITIES MARINE CONSORTIUM	49	5	54	1,595.6	2,088.5	3,625.5	236.9	389.3	63.8	(61.0)	392.1	
8131	LOUISIANA WAR VETERANS HOME	79	30	109	3,493.7	2,985.2	10,250.4	451.8	872.9	139.7	(133.5)	879.1	
8103	MENTAL HEALTH ADVOCACY SERVICE	28	1	29	695.6	1,355.4	1,257.1	139.3	194.7	27.8	(26.6)	195.9	
8561	MUNICIPAL FIRE & POLICE CIVIL SERVICE	18	6	24	583.6	1,073.2	2,057.4	79.7	163.6	23.3	(22.3)	164.6	
8673	NO CENTER FOR CREATIVE ARTS/RIVERFRONT	53	8	61	2,073.7	2,399.2	5,470.2	292.3	519.4	82.9	(79.2)	523.1	
8132	NORTHEAST LOUISIANA WAR VETERANS HOME	82	3	85	3,319.6	2,866.5	4,271.3	394.9	579.8	132.8	(126.8)	585.8	
8135	NORTHWEST LOUISIANA WAR VETERANS HOME	66	0	66	1,281.7	2,393.5	846.3	302.5	348.2	51.3	(49.0)	350.5	
8829	OFFICE OF AIRCRAFT SERVICES	3	1	4	148.4	202.0	682.2	17.3	44.8	5.9	(5.7)	45.0	
8133	OFFICE OF ELDERLY AFFAIRS	46	27	73	2,392.0	2,426.3	8,143.6	259.7	589.7	95.7	(91.4)	594.0	
8255	OFFICE OF FINANCIAL INSTITUTIONS	98	46	144	4,567.7	6,453.9	17,675.8	615.0	1,334.8	182.7	(174.5)	1,343.0	
8800	OFFICE OF GROUP BENEFITS	305	92	397	15,029.7	15,489.6	46,851.7	1,847.4	3,767.2	601.2	(574.3)	3,794.1	
8440	OFFICE OF REVENUE	718	442	1,160	34,878.1	36,406.7	139,988.8	4,155.7	9,814.1	1,395.1	(1,332.8)	9,876.4	
8804	OFFICE OF RISK MANAGEMENT	106	42	148	5,437.4	5,778.6	16,977.6	672.1	1,366.8	217.5	(207.8)	1,376.5	
8661	OFFICE OF STUDENT FINANCIAL ASSISTANCE	124	24	148	5,808.4	6,106.8	14,951.2	702.6	1,321.4	232.3	(222.0)	1,331.7	
8808	OFFICE OF TELECOMMUNICATIONS MANAGEMENT	77	43	120	3,983.5	4,450.0	14,771.8	462.1	1,060.3	159.3	(152.2)	1,067.4	
8141	OFFICE OF THE ATTORNEY GENERAL	421	82	503	17,014.6	22,383.3	37,722.0	2,309.0	3,886.9	680.6	(650.2)	3,917.3	
8954	OFFICE OF THE LEGISLATIVE AUDITOR	254	96	350	7,442.2	14,959.7	25,007.3	1,046.7	2,068.1	297.7	(284.4)	2,081.4	
8474	OFFICE OF WORKFORCE DEVELOPMENT (Includes Agency 8113)	1,007	842	1,849	31,530.2	47,091.3	216,618.9	5,813.8	14,529.6	1,261.2	(1,204.8)	14,586.0	
8114	OFFICE ON WOMENS POLICY	0	5	5	149.5	0.0	722.5	0.0	28.1	6.0	(5.7)	28.4	
8814	PATIENTS COMPENSATION FUND (Includes Agency 8108)	39	1	40	2,093.0	1,895.2	3,506.7	222.1	370.1	83.7	(80.0)	373.8	
8811	PRISON ENTERPRISES	65	50	115	3,835.4	3,330.8	14,139.8	395.1	964.4	153.4	(146.6)	971.2	
8810	PUBLIC SAFETY SERVICES CAFETERIA	4	6	10	330.7	113.4	1,547.1	24.5	85.8	13.2	(12.6)	86.4	
8158	PUBLIC SERVICE COMMISSION	82	45	127	3,760.3	4,321.8	13,326.2	461.2	1,002.2	150.4	(143.7)	1,008.9	

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8139	SECRETARY OF STATE	458	225	683	18,032.8	22,899.6	63,907.0	2,562.3	5,172.4	721.3	(689.1)	5,204.6
0413	SENATE	157	61	218	2,054.2	8,625.4	9,853.0	218.1	611.2	82.2	(78.5)	614.9
8136	SOUTHEAST LOUISIANA WAR VETERANS HOME	93	2	95	1,744.8	3,175.8	1,843.7	476.0	568.0	69.8	(66.7)	571.1
8134	SOUTHWEST LOUISIANA WAR VETERANS HOME	91	2	93	2,347.6	3,060.8	2,479.1	504.3	622.7	93.9	(89.7)	626.9
4005	STATE BOARD OF CERTIFIED PUBLIC ACCOUNTANTS OF LOUISIANA	6	3	9	356.4	227.0	1,031.8	44.9	87.3	14.3	(13.6)	88.0
4013	STATE BOARD OF EXAMINERS OF PSYCHOLOGISTS	1	1	2	3.0	7.8	142.7	1.0	6.5	0.1	(0.1)	6.5
4019	STATE BOARD OF VETERINARY MEDICINE	2	0	2	46.7	62.4	55.5	8.1	10.6	1.9	(1.8)	10.7
8560	STATE CIVIL SERVICE	81	60	141	3,552.1	4,794.2	16,880.6	434.7	1,114.2	142.1	(135.7)	1,120.6
8563	STATE POLICE COMMISSION	2	2	4	210.7	140.5	709.5	14.4	42.9	8.4	(8.1)	43.2
8587	STATE POLICE RETIREMENT SYSTEM	4	0	4	252.4	225.4	408.2	26.6	43.8	10.1	(9.6)	44.3
8147	STATE TREASURER	64	21	85	2,932.8	4,201.3	9,935.0	379.6	786.0	117.3	(112.1)	791.2
0301	SUPREME COURT	95	33	128	3,845.3	5,332.5	9,223.3	527.4	911.3	153.8	(146.9)	918.2
0607	W R IRBY BEQUEST FUND	17	3	20	700.8	751.4	1,089.7	103.8	150.8	28.0	(26.8)	152.0
8514	WILDLIFE & FISHERIES - OFFICE OF FISHERIES	234	0	234	7,890.2	11,701.9	18,552.7	1,109.0	1,889.1	315.6	(301.5)	1,903.2
8512	WILDLIFE & FISHERIES - OFFICE OF THE SECRETARY	245	506	751	8,865.9	13,497.3	97,809.5	1,402.8	5,266.7	354.6	(338.8)	5,282.5
8513	WILDLIFE & FISHERIES - OFFICE OF WILDLIFE	207	0	207	8,951.7	10,988.5	21,107.2	1,174.8	2,058.7	358.1	(342.1)	2,074.7
8511	WILDLIFE AND FISHERIES - OFFICE OF MANAGEMENT AND FINANCE	69	0	69	3,359.9	3,409.2	8,016.2	450.8	786.6	134.4	(128.4)	792.6
TOTAL OGB PLAN PRIMARY GOVT		37,404	22,770	60,174	1,656,234	1,812,359.1	6,415,262.8	213,084	473,196.2	66,249.1	(63,287.3)	476,158.0
ISIS Agencies to be included in the government-wide entry												
3651	AMITE RIVER BASIN DRAINAGE AND WATER CONSERVATION	2	0	2	108.1	102.0	173.4	11.4	18.7	4.3	(4.1)	18.9
3640	ATCHAFALAYA BASIN LEVEE DISTRICT	57	40	97	3,284.0	2,123.2	13,449.1	416.8	961.0	131.4	(125.5)	966.9
3642	CADDO LEVEE DISTRICT	14	7	21	300.7	454.4	1,341.5	68.0	123.3	12.0	(11.5)	123.8
8302	CAPITAL AREA HUMAN SERVICES AUTHORITY	263	64	327	10,260.7	14,848.1	25,513.8	1,388.7	2,447.5	410.4	(392.1)	2,465.8
3645	FIFTH LOUISIANA LEVEE DISTRICT	4	4	8	102.8	130.1	303.9	19.5	32.1	4.1	(3.9)	32.3
8301	FLORIDA PARISHES HUMAN SERVICES AUTHORITY	142	29	171	5,155.2	7,734.3	15,813.3	780.8	1,433.9	206.2	(197.0)	1,443.1
1512	GREATER BATON ROUGE PORT COMMISSION (12/31 YE so used 09 figures)	27	28	55	1,367.3	1,437.0	7,664.3	201.9	510.6	54.7	(52.2)	513.1
8300	JEFFERSON PARISH HUMAN SERVICES AUTHORITY	166	35	201	6,973.7	9,088.1	13,609.2	903.1	1,474.4	278.9	(266.5)	1,486.8
3646	LAFOURCHE BASIN LEVEE DISTRICT	29	13	42	957.7	886.7	3,396.2	155.3	294.5	38.3	(36.6)	296.2
3647	LAKE BORGNE BASIN LEVEE DISTRICT - combine with EAST	30	13	43		1,119.6	4,660.7	225.3	417.7	0.0	0.0	417.7
6601	LOUISIANA HOUSING FINANCE AGENCY	119	9	128	3,925.8	6,370.2	6,411.0	592.0	868.8	157.0	(150.0)	875.8
4014	LOUISIANA MOTOR VEHICLE COMMISSION	14	7	21		502.8	1,834.4	65.2	139.4	0.0	0.0	139.4
9888	LOUISIANA NAVAL WAR MEMORIAL COMMISSION	6	1	7	194.8	236.4	532.6	26.6	48.7	7.8	(7.4)	49.1
8259	LOUISIANA STATE BOARD OF COSMETOLOGY (now a comp. unit)	21	14	35	761.0	700.3	2,355.8	107.3	203.6	30.4	(29.1)	204.9

State of Louisiana July 1, 2010 GASB 45 Valuation												
OPEB FYE 6/30/2011												
OGB												
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4024	LOUISIANA STATE BOARD OF PRIVATE INVESTIGATORS EXAMINERS	2	0	2	1.9	60.3	2.8	0.2	0.3	0.1	(0.1)	0.3
4018	LOUISIANA STATE BOARD OF PRIVATE SECURITY EXAMINERS	8	0	8	297.3	242.8	695.4	56.9	86.8	11.9	(11.4)	87.3
8304	METROPOLITAN HUMAN SERVICES AUTHORITY	133	36	169	3,790.9	8,297.2	16,693.5	781.8	1,468.3	151.6	(144.9)	1,475.0
3644	NATCHITOCHEES LEVEE AND DRAINAGE DISTRICT	4	2	6	94.5	126.2	843.7	25.0	59.1	3.8	(3.6)	59.3
3654	N LAFOURCHE LEVEE DISTRICT	1	0	1	0.0	120.0	2.7	6.4	6.8	0.0	0.0	6.8
3649	PONTCHARTRAIN LEVEE DISTRICT	52	30	82	2,461.4	1,823.6	8,131.3	322.9	654.8	98.5	(94.1)	659.2
0827	RECREATIONAL AND USED MOTOR VEHICLE COMMISSION	9	10	19	576.9	303.5	2,069.4	40.3	122.2	23.1	(22.0)	123.3
3650	RED RIVER, ATCHAFALAYA, AND BAYOU BOUEF LEVEE DISTRICT (had prior yr adj to beg NOO)	28	16	44	1,649.5	798.5	4,779.8	147.1	340.4	66.0	(63.0)	343.4
8813	SABINE RIVER AUTHORITY	40	15	55	1,579.4	1,593.7	5,707.3	256.5	491.3	63.2	(60.4)	494.1
3643	SOUTH LAFOURCHE LEVEE DISTRICT	18	1	19	687.3	597.1	1,432.4	110.9	171.9	27.5	(26.3)	173.1
3652	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - WEST (includes West Jefferson and Algiers Levee Districts)	2	0	2		174.0	212.8	15.7	24.8	0.0	0.0	24.8
3653	SOUTHEAST LOUISIANA FLOOD PROTECTION AUTHORITY - EAST (includes East Jefferson, Orleans and Lake Borgne Levee Districts)	2	0	2		88.0	199.1	11.8	20.2	0.0	0.0	20.2
4010	STATE PLUMBING BOARD OF LOUISIANA	5	3	8	122.6	134.9	427.9	11.9	29.1	4.9	(4.7)	29.3
3655	WEST JEFFERSON LEVEE DISTRICT - combine with WEST	37	14	51		1,171.2	6,386.8	204.5	464.4	0.0	0.0	464.4
SUBTOTAL-OGB- Component Units (not incl Colleges & Univ.)		1,235	391	1,626	44,653.5	61,264.0	144,644.1	6,953.8	12,914.6	1,786.1	(1,706.4)	12,994.3
LSU System												
8312	E A CONWAY MEDICAL CENTER	625	204	829		24,903.6	47,129.8	1,910.7	3,837.5			
8313	EARL K LONG MEDICAL CENTER	884	219	1,103		35,823.6	60,870.8	3,082.9	5,598.9			
8314	HUEY P LONG MEDICAL CENTER	359	148	507		14,439.0	21,964.8	712.9	1,598.9			
8317	LALLIE KEMP REGIONAL MEDICAL CENTER	293	93	386		12,168.8	16,953.7	815.8	1,514.1			
8321	LEONARD J CHABERT MEDICAL CENTER	619	118	737		23,906.4	23,189.8	684.0	1,619.9			
1901	LSU - BATON ROUGE	6,234	2,674	8,908		294,854.8	472,604.0	13,356.9	32,367.8			
8606	LSU - SHREVEPORT	284	152	436		12,300.4	15,972.0	380.6	1,017.3			
1904	LSU HEALTH SCIENCES CENTER - NEW ORLEANS	2,413	740	3,153		128,094.3	155,638.6	5,455.0	11,760.6			
8604	LSU HEALTH SCIENCES CENTER - SHREVEPORT	3,585	778	4,363		161,765.7	190,604.9	8,265.4	16,089.3			
8308	LSUHSC - HEALTH CARE SERVICES DIVISION	142	45	187		7,579.6	11,499.5	333.7	797.7			
8322	MEDICAL CENTER OF LA - NEW ORLEANS	1,542	911	2,453		75,809.3	166,848.2	5,747.7	12,500.0			
8315	UNIVERSITY MEDICAL CENTER	758	233	991		33,764.0	32,546.2	695.7	1,993.0			
8603	UNIVERSITY OF NEW ORLEANS	1,177	530	1,707		51,960.0	117,375.3	4,000.7	8,755.3			
8316	W O MOSS REGIONAL MEDICAL CENTER	283	91	374		11,153.0	9,624.2	255.6	641.7			
8318	WASHINGTON ST TAMMANY REGIONAL MEDICAL CENTER	425	67	492		17,338.4	11,294.2	533.7	997.9			
Subtotal - LSU		19,623	7,003	26,626	364,143.1	905,860.9	1,354,116.0	46,231.3	101,089.9	14,565.7	(13,914.5)	101,741.1

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University of Louisiana System:												
8623	GRAMBLING STATE UNIVERSITY	534	314	848		23,934.6	68,038.4	2,563.2	5,330.9			
8625	LA TECH UNIVERSITY	877	613	1,490		39,043.1	122,621.7	4,871.3	9,863.6			
8627	MCNEESE STATE UNIVERSITY	622	324	946		24,482.8	83,811.0	3,465.9	6,890.5			
8621	NICHOLLS STATE UNIVERSITY	561	379	940		22,886.8	90,645.8	3,290.9	6,970.7			
8631	NORTHWESTERN STATE UNIVERSITY	657	348	1,005		25,737.8	85,270.8	3,816.6	7,311.3			
8634	SOUTHEASTERN LA UNIVERSITY	1,124	436	1,560		44,440.7	145,303.2	6,539.3	12,508.0			
8640	UNIVERSITY OF LA @ LAFAYETTE	1,455	659	2,114		67,641.3	186,504.2	7,932.9	15,567.0			
8629	UNIVERSITY OF LA @ MONROE	837	559	1,396		37,151.5	123,132.9	4,567.9	9,567.9			
8620	UNIVERSITY OF LA SYSTEM - BD OF SUPERVISORS	18	14	32		1,991.6	2,864.9	97.2	213.1			
	Subtotal ULS	6,685	3,646	10,331	261,952.8	287,310.2	908,192.9	37,145.2	74,223.0	10,478.1	(10,009.7)	74,691.4
Southern University System:												
8616	SOUTHERN UNIVERSITY - BATON ROUGE	1,134	554	1,688		48,782.0	162,987.8	6,206.8	12,853.9			
8617	SOUTHERN UNIVERSITY - NEW ORLEANS	227	140	367		24,256.1	31,180.8	1,128.7	2,393.9			
8618	SOUTHERN UNIVERSITY-SHREVEPORT	169	52	221		6,449.1	16,918.1	862.9	1,562.9			
	Subtotal Southern	1,530	746	2,276	65,928.3	79,487.2	211,086.7	8,198.4	16,810.7	2,637.1	(2,519.2)	16,928.6
Louisiana Community Technical College System:												
8643	BATON ROUGE COMMUNITY COLLEGE	268	5	273		10,628.9	12,706.7	1,352.6	1,910.1			
8644	BOSSIER PARISH COMMUNITY COLLEGE	258	37	295		9,140.5	21,430.9	1,357.9	2,257.3			
8641	DELGADO COMMUNITY COLLEGE	568	249	817		24,463.3	76,586.7	3,160.6	6,291.0			
8731	L E FLETCHER TECHNICAL COMMUNITY COLLEGE	65	24	89		2,664.4	7,995.7	301.7	626.6			
7700	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	7	10	17		347.3	2,275.9	41.1	131.5			
8649	LA COMMUNITY TECHNICAL COLLEGE SYSTEM	71	7	78		4,594.8	3,913.3	335.5	503.0			
7706	CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - ALEXANDRIA AREA)	133	107	240		5,264.3	22,720.0	734.6	1,652.5			
7702	CAPITAL AREA TECHNICAL COLLEGE (FORMERLY LCTCS - BATON ROUGE AREA)	96	116	212		3,849.5	20,998.2	538.8	1,379.8			
7703	SOUTH CENTRAL LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - BAYOU AREA)	105	46	151		4,641.5	11,248.1	550.0	1,012.3			
7709	NORTHSHORE TECHNICAL COLLEGE (FORMERLY LCTCS - HAMMOND AREA)	104	52	156		3,972.7	10,909.2	510.0	956.5			
7704	ACADIANA TECHNICAL COLLEGE (FORMERLY LCTCS - LAFAYETTE AREA)	185	157	342		7,182.7	38,798.2	1,090.1	2,650.0			
8648	LCTCS - LOUISIANA TECHNICAL COLLEGES	0	0	0		0	0	0	0.0			
7708	NORTHEAST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - MONROE AREA)	89	88	177		7,607.0	16,471.5	436.4	1,095.4			

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7701	LCTCS - NEW ORLEANS AREA	27	57	84		1,114.3	9,913.0	134.2	525.1			
7707	NORTHWEST LOUISIANA TECHNICAL COLLEGE (FORMERLY LCTCS - SHREVEPORT AREA)	128	143	271		5,034.4	24,630.4	642.9	1,627.9			
8647	LOUISIANA DELTA COMMUNITY COLLEGE	87	15	102		3,556.7	8,013.1	447.0	780.0			
1967	NUNEZ COMMUNITY COLLEGE	83	35	118		3,151.8	10,486.0	448.0	876.7			
8646	RIVER PARISHES COMMUNITY COLLEGE	64	11	75		2,375.9	5,228.5	317.4	535.8			
8645	SOUTH LA COMMUNITY COLLEGE	68	3	71		2,643.3	2,732.2	292.8	412.4			
8751	SOWELA TECHNICAL COMMUNITY COLLEGE	107	62	169		4,317.8	12,833.8	511.8	1,034.9			
	Subtotal LCTCS	2,513	1,224	3,737	88,653.7	106,551.1	319,891.4	13,203.4	26,258.8	3,546.1	(3,387.6)	26,417.3
	Board of Regents:											
8671	BOARD OF REGENTS	60	20	80	2,520.9	4,015.0	8,090.1	286.0	613.8	100.8	(96.3)	618.3
	TOTAL OGB PLAN - COMPONENT UNITS	31,646	13,030	44,676	827,852.3	1,444,488.5	2,946,021.2	112,018.1	231,910.8	33,113.9	(31,633.7)	233,391.0
	GRAND TOTAL	69,050	35,800	104,850	2,484,086.3	3,256,847.6	9,361,284.0	325,102.0	705,107.0	99,363.0	(94,921.0)	709,549.0