



Teachers' Retirement System of Louisiana

**Employer Pension Report
For Fiscal Year Ended
June 30, 2017**

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INDEPENDENT AUDITOR'S REPORT

February 23, 2018

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To the Board of Trustees
Teachers' Retirement System of Louisiana
Baton Rouge, Louisiana

We have audited the accompanying schedule of employer allocations of the Teachers' Retirement System of Louisiana (the System) as of and for the year ended June 30, 2017, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense included in the accompanying schedule of pension amounts by employer of the Teachers' Retirement System of Louisiana as of and for the year ended June 30, 2017, and the related notes to the schedule.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of the schedules in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of employer schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer are free from material misstatement.

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An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the employer schedules, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and the net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for the Teachers' Retirement System of Louisiana as of and for the year ended June 30, 2017 in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As disclosed in Note F to the employer schedules, the total pension liability for the Teachers' Retirement System of Louisiana was \$29,762,623,913 as of June 30, 2017. The actuarial valuations were based on various assumptions made by the System's actuary. Because actual experience may differ from the assumptions used in the actuarial valuation, there is a risk that the total pension liability at June 30, 2017 could be under or overstated.

As disclosed in Note I to the employer pension schedules, the deferred inflow or deferred outflow of resources resulting from differences in contributions remitted to the System and the employer's proportionate share and its resulting amortization is not reported in the employer pension schedules. The deferred inflows or deferred outflows of resources resulting from changes in the employer's proportionate share of the total deferred outflows, total deferred inflows, and net pension liability since the prior measurement date and its resulting amortization is also not reported in the employer pension schedules. As a result, the employer pension schedules do not reflect all activity to be reported in the total deferred outflows of resources and total deferred inflows of resources for the participating employers.

Other Matters

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Teachers' Retirement System of Louisiana as of and for the year ended June 30, 2017, and our report thereon, dated September 27, 2017, expressed an unmodified opinion on those financial statements.

Other Information

Our audit was conducted for the purpose of forming an opinion on the employer allocations and employer pension schedules of the Teachers' Retirement System of Louisiana. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not part of the employer schedules. The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the employer pension schedules. The information has been subjected to the auditing procedures applied in the audit of the employer pension schedules and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the employer pension schedules or to the employer pension schedules themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 23, 2018 on our consideration of the Teachers' Retirement System of Louisiana's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Teachers' Retirement System of Louisiana's internal control over financial reporting and compliance.

Restriction on Use

Our report is intended solely for the information and use of the Teachers' Retirement System of Louisiana's management, the Board of Trustees, Teachers' Retirement System of Louisiana's participating employers, and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

Duplantier, Hrapmann, Hogan & Maher, LLP

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF EMPLOYER PENSION
SCHEDULES PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

February 23, 2018

To the Board of Trustees
Teachers' Retirement System of Louisiana
Baton Rouge, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the employer pension schedules of the Teachers' Retirement System of Louisiana, as of June 30, 2017 and the related notes to the schedules and have issued our report thereon dated February 23, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the employer pension schedules, we considered the Teachers' Retirement System of Louisiana's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the employer pension schedules, but not for the purpose of expressing an opinion on the effectiveness of the Teachers' Retirement System of Louisiana's internal control. Accordingly, we do not express an opinion on the effectiveness of the Teachers' Retirement System of Louisiana's internal control.

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A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's employer schedules will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Teachers' Retirement System of Louisiana's employer pension schedules are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of employer pension schedule amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Duplantier, Hrapmann, Hogan & Maher, LLP

New Orleans, Louisiana

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Schedule of Employer Allocations
June 30, 2017

Schedule of Employer Allocations - June 30, 2017

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
ACADIA PARISH SCHOOL BOARD	\$ 10,669,941	0.92941%
ALLEN PARISH SCHOOL BOARD	5,906,558	0.51449%
ASCENSION PARISH SCHOOL BOARD	28,724,442	2.50204%
ASSUMPTION PARISH SCHOOL BOARD	4,870,653	0.42426%
AVOYELLES PARISH SCHOOL BOARD	5,158,129	0.44930%
BEAUREGARD PARISH SCHOOL BOARD	7,204,810	0.62758%
BIENVILLE PARISH SCHOOL BOARD	3,638,657	0.31695%
BOSSIER PARISH SCHOOL BOARD	27,758,739	2.41793%
CADDO PARISH SCHOOL BOARD	49,102,917	4.27711%
CALCASIEU PARISH SCHOOL SYSTEM	47,875,044	4.17016%
CALDWELL PARISH SCHOOL BOARD	2,388,119	0.20802%
CAMERON PARISH SCHOOL BOARD	2,390,778	0.20825%
CATAHOULA PARISH SCHOOL BOARD	1,590,636	0.13855%
CLAIBORNE PARISH SCHOOL BOARD	2,052,468	0.17878%
CONCORDIA PARISH SCHOOL BOARD	4,221,838	0.36774%
DESOTO PARISH SCHOOL BOARD	7,826,477	0.68173%
EAST BATON ROUGE PARISH SCHOOL SYSTEM	58,975,462	5.13706%
EAST CARROLL PARISH SCHOOL BOARD	1,178,333	0.10264%
EAST FELICIANA PARISH SCHOOL BOARD	2,059,536	0.17940%
EVANGELINE PARISH SCHOOL BOARD	6,206,828	0.54065%
FRANKLIN PARISH SCHOOL BOARD	3,524,240	0.30698%
GRANT PARISH SCHOOL BOARD	3,001,090	0.26141%
IBERIA PARISH SCHOOL BOARD	16,092,463	1.40173%
IBERVILLE PARISH SCHOOL BOARD	7,430,421	0.64723%
JACKSON PARISH SCHOOL BOARD	2,884,894	0.25129%
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	54,942,931	4.78581%
JEFFERSON DAVIS PARISH SCHOOL BOARD	6,911,615	0.60204%
LAFAYETTE PARISH SCHOOL SYSTEM	36,898,526	3.21405%

(Continued)

Schedule of Employer Allocations - June 30, 2017

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
LAFOURCHE PARISH SCHOOL BOARD	\$ 18,169,078	1.58262%
LASALLE PARISH SCHOOL BOARD	3,303,834	0.28778%
LINCOLN PARISH SCHOOL BOARD	7,742,506	0.67441%
LIVINGSTON PARISH PUBLIC SCHOOLS	29,004,241	2.52642%
MADISON PARISH SCHOOL BOARD	1,464,426	0.12756%
MOREHOUSE PARISH SCHOOL BOARD	3,776,946	0.32899%
NATCHITOCHE PARISH SCHOOL BOARD	7,635,404	0.66508%
ORLEANS PARISH SCHOOL BOARD	5,608,623	0.48854%
OUACHITA PARISH SCHOOL BOARD	23,961,768	2.08719%
PLAQUEMINES PARISH SCHOOL BOARD	7,781,661	0.67782%
POINTE COUPEE PARISH SCHOOL BOARD	3,128,970	0.27255%
RAPIDES PARISH SCHOOL BOARD	29,323,793	2.55425%
RED RIVER PARISH SCHOOL BOARD	2,512,767	0.21888%
RICHLAND PARISH SCHOOL BOARD	3,612,187	0.31464%
SABINE PARISH SCHOOL BOARD	5,441,016	0.47394%
ST. BERNARD PARISH SCHOOL BOARD	8,721,093	0.75965%
ST. CHARLES PARISH PUBLIC SCHOOLS	18,385,246	1.60145%
ST. HELENA PARISH SCHOOL SYSTEM	1,296,002	0.11289%
ST. JAMES PARISH SCHOOL BOARD	7,116,420	0.61988%
ST. JOHN THE BAPTIST PARISH SCHOOL BOARD	8,197,666	0.71406%
ST. LANDRY PARISH SCHOOL BOARD	15,920,786	1.38678%
ST. MARTIN PARISH SCHOOL BOARD	8,913,286	0.77639%
ST. MARY PARISH SCHOOL BOARD	10,636,005	0.92645%
ST. TAMMANY PARISH SCHOOL BOARD	53,554,735	4.66489%
TANGIPAHOA PARISH SCHOOL SYSTEM	23,067,642	2.00931%
TENSAS PARISH SCHOOL BOARD	801,577	0.06982%
TERREBONNE PARISH SCHOOL SYSTEM	20,016,836	1.74357%
UNION PARISH SCHOOL BOARD	2,441,363	0.21266%

(Continued)

Schedule of Employer Allocations - June 30, 2017

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
VERMILION PARISH SCHOOL BOARD	\$ 11,177,331	0.97360%
VERNON PARISH SCHOOL BOARD	10,350,253	0.90156%
WASHINGTON PARISH SCHOOL SYSTEM	5,578,432	0.48591%
WEBSTER PARISH SCHOOL BOARD	6,948,898	0.60528%
WEST BATON ROUGE PARISH SCHOOL BOARD	6,654,446	0.57964%
WEST CARROLL PARISH SCHOOL BOARD	2,275,804	0.19823%
WEST FELICIANA PARISH SCHOOL BOARD	3,895,901	0.33935%
WINN PARISH SCHOOL BOARD	2,796,377	0.24358%
BOGALUSA CITY SCHOOLS	2,110,150	0.18381%
MONROE CITY SCHOOLS	12,195,597	1.06230%
LOUISIANA TECH UNIVERSITY	10,614,926	0.92461%
NORTHWESTERN STATE UNIVERSITY	7,701,992	0.67088%
LOUISIANA STATE UNIVERSITY	85,252,631	7.42593%
UNIVERSITY OF NEW ORLEANS	12,010,808	1.04620%
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	30,844,331	2.68670%
NICHOLLS STATE UNIVERSITY	5,888,451	0.51291%
SOUTHEASTERN LOUISIANA UNIVERSITY	11,311,090	0.98525%
UNIVERSITY OF LOUISIANA AT LAFAYETTE	20,912,098	1.82155%
GRAMBLING STATE UNIVERSITY	5,200,291	0.45297%
SOUTHERN UNIVERSITY AND A&M COLLEGE	11,020,656	0.95995%
SOUTHERN UNIVERSITY AT NEW ORLEANS	2,484,515	0.21641%
TANGIPHAHOA FEDERATION OF TEACHERS	16,596	0.00145%
DELGADO COMMUNITY COLLEGE	11,321,982	0.98620%
SOWELA TECHNICAL COMMUNITY COLLEGE	2,298,674	0.20023%
LOUISIANA ASSOCIATION OF EDUCATORS	257,125	0.02240%
MCNEESE STATE UNIVERSITY	6,369,763	0.55484%
UNIVERSITY OF LOUISIANA AT MONROE	9,415,021	0.82010%

(Continued)

Schedule of Employer Allocations - June 30, 2017

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
L. E. FLETCHER TECH COMMUNITY COLLEGE	\$ 1,076,711	0.09379%
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	47,824	0.00417%
ST. TAMMANY FEDERATION OF TEACHERS	35,378	0.00308%
LOUISIANA STATE UNIVERSITY-SHREVEPORT	42,247	0.00368%
SOUTH CENTRAL LOUISIANA TECH COLLEGE	1,073,865	0.09354%
SOUTHERN UNIVERSITY AT SHREVEPORT	2,003,219	0.17449%
UNITED TEACHERS OF NEW ORLEANS	16,053	0.00140%
LSU HEALTH SCIENCES CENTER-SHREVEPORT	15,706,924	1.36815%
NUNEZ COMMUNITY COLLEGE	1,253,702	0.10920%
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	1,874,415	0.16327%
NORTHWEST LOUISIANA TECHNICAL COLLEGE	702,667	0.06121%
LOUISIANA FEDERATION OF TEACHERS	84,670	0.00738%
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	223,393	0.01946%
LOUISIANA STATE SENATE	38,509	0.00335%
LA HOUSE OF REPRESENTATIVES	30,125	0.00262%
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	1,375,559	0.11982%
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	44,206	0.00385%
WARE YOUTH CENTER	13,810	0.00120%
LA STATE EMPLOYEES RETIREMENT SYSTEM	85,371	0.00744%
LOUISIANA LEGISLATIVE AUDITOR	72,310	0.00630%
BOSSIER PARISH COMMUNITY COLLEGE	3,397,102	0.29591%
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	765,110	0.06665%
SOUTH LOUISIANA COMMUNITY COLLEGE	3,409,326	0.29697%
WEBSTER PARISH SALES TAX COMMISSION	55,968	0.00488%
NEW VISION LEARNING ACADEMY	337,781	0.02942%
BATON ROUGE COMMUNITY COLLEGE	4,900,614	0.42687%
RIVER PARISHES COMMUNITY COLLEGE	816,471	0.07112%

(Continued)

Schedule of Employer Allocations - June 30, 2017

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	\$ 2,140,666	0.18646%
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	458,771	0.03996%
AVOYELLES PUBLIC CHARTER SCHOOL INC.	598,539	0.05214%
LSU HEALTH CARE SERVICES DIVISION	1,064,428	0.09272%
DELHI CHARTER SCHOOL	862,527	0.07513%
LOUISIANA DELTA COMMUNITY COLLEGE	2,143,105	0.18668%
CITY OF BAKER SCHOOL SYSTEM	1,656,758	0.14431%
ZACHARY COMMUNITY SCHOOL BOARD	6,920,140	0.60278%
LA STATE BD PRACTICAL NURSE EXAMINER	12,901	0.00112%
ALGIERS CHARTER SCHOOLS ASSOCIATION	4,635,943	0.40381%
ADVOCATES FOR ACADEMIC EXCELLENCE	1,209,242	0.10533%
FRENCH AND MONTESSORI EDUCATION, INC	1,228,282	0.10699%
ADVOCATES FOR SCIENCE & MATHEMATICS EDUC	691,328	0.06022%
ADVOCATES FOR ARTS-BASED EDUCATION CORP	2,449,934	0.21340%
LAKE FOREST ELEMENTARY CHARTER	827,310	0.07206%
HYNES CHARTER SCHOOL	1,077,521	0.09386%
WARREN EASTON SR. HIGH SCHOOL	1,268,976	0.11053%
EINSTEIN CHARTER SCHOOL	2,520,583	0.21956%
ADVOCATES FOR INNOVATIVE SCHOOLS	300,293	0.02616%
CENTRAL COMMUNITY SCHOOL SYSTEM	5,366,314	0.46743%
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	170,699	0.01487%
LOUISIANA STATE BOARD OF NURSING	39,277	0.00342%
GREATER LAFOURCHE PORT COMMISSION	14,089	0.00123%
MADISON PREPARATORY ACADEMY	624,586	0.05441%
DARBONNE WOODS CHARTER SCHOOL	819,376	0.07137%
MORRIS JEFF COMMUNITY SCHOOL	1,186,698	0.10337%
BAYOU COMMUNITY ACADEMY	494,953	0.04311%
SLAUGHTER COMMUNITY CHARTER SCHOOL	300,756	0.02620%

(Continued)

Schedule of Employer Allocations - June 30, 2017

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
NEW BEGINNINGS SCHOOLS FOUNDATION	\$ 2,846,689	0.24796%
ST. BD. OF CERTIFIED PUBLIC ACCOUNTANTS	10,473	0.00091%
REED ELEMENTARY SCHOOL-RENEW SCHOOLS	758,000	0.06603%
A. E. PHILLIPS LABORATORY SCHOOL	82,965	0.00723%
LSU UNIVERSITY HIGH SCHOOL	1,844,583	0.16067%
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	19,505	0.00170%
SOUTHEASTERN LABORATORY SCHOOL	11,893	0.00104%
SOUTHERN UNIVERSITY LABORATORY SCHOOL	556,585	0.04848%
LCTCS ONLINE	2,697	0.00024%
BEEKMAN CHARTER SCHOOL	900,122	0.07841%
DELTA CHARTER GROUP	599,075	0.05218%
MADISON TALLULAH CHARTER SCHOOL	398,433	0.03471%
NORTHSHORE CHARTER SCHOOLS, INC	885,789	0.07716%
INSPIRE NOLA CHARTER SCHOOLS, INC.	3,669,575	0.31964%
LOUISIANA PHYSICAL THERAPY BOARD	10,162	0.00089%
NORTHEAST CLAIBORNE CHARTER SCHOOL	110,956	0.00967%
ORLEANS LEVEE DISTRICT	16,939	0.00148%
LEGISLATIVE FISCAL OFFICE	28,572	0.00249%
DOWNSVILLE COMMUNITY CHARTER SCHOOL	378,191	0.03294%
LINCOLN PREPARATORY SCHOOL	608,985	0.05305%
LAFOURCHE PARISH ASSESSORS OFFICE	14,204	0.00124%
DIV OF ADMIN - EXECUTIVE OFFICE	33,628	0.00293%
DIVISION OF ADMINISTRATION	138,661	0.01208%
OFC OF COASTAL PROTECTION & RESTORATION	72,208	0.00629%
GOVERNOR'S OFFICE OF HOMELAND SECURITY	21,863	0.00190%
STATE MILITARY DEPARTMENT	149,200	0.01300%
LOUISIANA PUBLIC DEFENDER BD	23,891	0.00208%

(Continued)

Schedule of Employer Allocations - June 30, 2017

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
DEPARTMENT OF VETERANS AFFAIRS	\$ 33,916	0.00295%
SECRETARY OF STATE	32,428	0.00283%
OFFICE OF LIEUTENANT GOVERNOR	18,129	0.00158%
LOUISIANA PUBLIC SERVICE COMMISSION	14,391	0.00125%
LA DEPT OF AGRICULTURE & FORESTRY	103,222	0.00899%
CRT-OFFICE OF THE SECRETARY	32,823	0.00286%
OFF OF THE STATE LIBRARY OF LA	21,328	0.00186%
OFFICE OF STATE MUSEUM	19,625	0.00171%
OFFICE OF CULTURAL DEVELOPMENT	32,226	0.00281%
OFFICE OF TOURISM	32,583	0.00284%
ENGINEERING AND OPERATIONS	154,383	0.01345%
FLORIDA PARISHES HUMAN SVCS AUTHORITY	19,119	0.00167%
CAPITAL AREA HUMAN SERVICE DISTRICT	25,270	0.00220%
LDH-DEVELOPMENT DISABILITIES CENTER	10,589	0.00092%
MEDICAL VENDOR ADMINISTRATION	64,544	0.00562%
DEPARTMENT OF HEALTH AND HOSPITALS	209,006	0.01821%
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	27,963	0.00244%
OFFICE OF PUBLIC HEALTH	229,429	0.01998%
OFFICE OF BEHAVIORAL HEALTH	209,747	0.01827%
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	112,584	0.00981%
DEPARTMENT OF CHILDREN & FAMILY SERVICES	76,195	0.00664%
CENTRAL LOUISIANA HUMAN SERVICE DISTRICT	19,448	0.00169%
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	70,411	0.00613%
LA STATE PENITENTIARY	151,028	0.01316%
OFFICE OF JUVENILE JUSTICE	843,017	0.07343%
AVOYELLES CORRECTIONAL CENTER	66,423	0.00579%
LA CORRECTIONAL INST WOMEN	82,786	0.00721%

(Continued)

Schedule of Employer Allocations - June 30, 2017

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
DIXON CORRECTIONAL INSTITUTE	\$ 131,909	0.01149%
ELAYN HUNT CORRECTIONAL CENTER	63,368	0.00552%
DAVID WADE CORRECTIONAL CENTER	79,724	0.00694%
DOC-ADULT PROBATION & PAROLE	5,125	0.00045%
RAYBURN CORRECTIONAL CENTER	82,864	0.00722%
PUB SAFETY OFF OF MGT & FIN	15,637	0.00136%
OFFICE OF STATE POLICE	58,444	0.00509%
DPS-LOUISIANA HIGHWAY SAFETY COMMISSION	25,023	0.00218%
OFFICE OF CONSERVATION	26,355	0.00230%
OFFICE OF COASTAL MANAGEMENT	18,623	0.00162%
LOUISIANA DEPARTMENT OF REVENUE	10,001	0.00087%
LOUISIANA WORKFORCE COMMISSION	39,149	0.00341%
DEPT OF WILDLIFE & FISHERIES-MGMNT & FINANCE	6,229	0.00054%
WILDLIFE & FISHERIES OFF OF SEC	46,600	0.00406%
OFFICE OF WILDLIFE	29,476	0.00257%
DEPARTMENT OF STATE CIVIL SERVICE	22,982	0.00200%
DPT OF STATE CIVIL SVC - BRD OF TAX APPEALS	22,034	0.00192%
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	295,276	0.02572%
LA SCH FOR THE DEAF & VISUALLY IMPAIRED	1,761,289	0.15342%
LA SPECIAL EDUCATION CENTER	542,007	0.04721%
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	1,003,757	0.08743%
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	167,308	0.01457%
BOARD OF REGENTS	1,563,537	0.13619%
NEW ORLEANS CENTER FOR CREATIVE ARTS	931,459	0.08114%
LOUISIANA DEPARTMENT OF EDUCATION	1,933,129	0.16839%
RECOVERY SCHOOL DISTRICT OF LOUISIANA	401,438	0.03497%

(Continued)

Schedule of Employer Allocations - June 30, 2017

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
SPECIAL SCHOOL DISTRICTS	\$ 1,071,250	0.09331%
STATE EMPLOYEES GROUP BENEFITS	15,960	0.00139%
DOA-OFFICE OF RISK MANAGEMENT	28,829	0.00251%
PRISON ENTERPRISES	36,398	0.00317%
DIV OF ADMIN - OFFICE OF TECHNOLOGY SVCS	149,422	0.01302%
OFFICE OF STATE PROCUREMENT	16,625	0.00145%
OFFICE OF STATE HUMAN CAPITAL MANAGEMENT	1,108	0.00010%
DEPARTMENT OF ENVIRONMENTAL QUALITY	<u>36,886</u>	<u>0.00321%</u>
TOTAL	<u>\$1,148,039,566</u>	<u>100.0000%</u>

The accompanying notes are an integral part of these schedules.

**Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2017**

Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2017

Employer	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources	
ACADIA PARISH SCHOOL BOARD	\$ (95,281,459)	\$ -	\$ 1,004,745	\$ 1,004,745	\$ (3,132,055)	\$ (2,460,948)	\$ -	\$ (5,593,003)	\$ 7,363,790
ALLEN PARISH SCHOOL BOARD	(52,744,985)	-	556,197	556,197	(1,733,813)	(1,362,308)	-	(3,096,120)	4,076,375
ASCENSION PARISH SCHOOL BOARD	(256,506,374)	-	2,704,866	2,704,866	(8,431,778)	(6,625,097)	-	(15,056,874)	19,823,994
ASSUMPTION PARISH SCHOOL BOARD	(43,494,409)	-	458,650	458,650	(1,429,731)	(1,123,382)	-	(2,553,113)	3,361,448
AVOYELLES PARISH SCHOOL BOARD	(46,061,581)	-	485,720	485,720	(1,514,118)	(1,189,687)	-	(2,703,806)	3,559,851
BEAUREGARD PARISH SCHOOL BOARD	(64,338,218)	-	678,448	678,448	(2,114,901)	(1,661,740)	-	(3,776,641)	4,972,354
BIENVILLE PARISH SCHOOL BOARD	(32,492,812)	-	342,637	342,637	(1,068,091)	(839,231)	-	(1,907,322)	2,511,194
BOSSIER PARISH SCHOOL BOARD	(247,882,700)	-	2,613,929	2,613,929	(8,148,304)	(6,402,363)	-	(14,550,666)	19,157,517
CADDO PARISH SCHOOL BOARD	(438,484,062)	-	4,623,824	4,623,824	(14,413,677)	(11,325,252)	-	(25,738,929)	33,888,068
CALCASIEU PARISH SCHOOL SYSTEM	(427,519,270)	-	4,508,200	4,508,200	(14,053,247)	(11,042,051)	-	(25,095,298)	33,040,658
CALDWELL PARISH SCHOOL BOARD	(21,325,647)	-	224,879	224,879	(701,008)	(550,803)	-	(1,251,811)	1,648,144
CAMERON PARISH SCHOOL BOARD	(21,349,432)	-	225,130	225,130	(701,790)	(551,417)	-	(1,253,207)	1,649,982
CATAHOULA PARISH SCHOOL BOARD	(14,204,181)	-	149,783	149,783	(466,914)	(366,868)	-	(833,783)	1,097,765

(Continued)

Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2017

Employer	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources	
CLAIBORNE PARISH SCHOOL BOARD	\$ (18,328,306)	\$ -	\$ 193,272	\$ 193,272	\$ (602,481)	\$ (473,387)	\$ -	\$ (1,075,868)	\$ 1,416,496
CONCORDIA PARISH SCHOOL BOARD	(37,700,561)	-	397,553	397,553	(1,239,278)	(973,737)	-	(2,213,016)	2,913,673
DESOTO PARISH SCHOOL BOARD	(69,889,609)	-	736,988	736,988	(2,297,384)	(1,805,122)	-	(4,102,506)	5,401,391
EAST BATON ROUGE PARISH SCHOOL SYSTEM	(526,644,875)	-	5,553,482	5,553,482	(17,311,665)	(13,602,286)	-	(30,913,951)	40,701,541
EAST CARROLL PARISH SCHOOL BOARD	(10,522,424)	-	110,959	110,959	(345,889)	(271,775)	-	(617,664)	813,221
EAST FELICIANA PARISH SCHOOL BOARD	(18,391,458)	-	193,938	193,938	(604,557)	(475,018)	-	(1,079,575)	1,421,377
EVANGELINE PARISH SCHOOL BOARD	(55,426,364)	-	584,472	584,472	(1,821,954)	(1,431,563)	-	(3,253,517)	4,283,605
FRANKLIN PARISH SCHOOL BOARD	(31,471,110)	-	331,864	331,864	(1,034,506)	(812,842)	-	(1,847,348)	2,432,232
GRANT PARISH SCHOOL BOARD	(26,799,432)	-	282,601	282,601	(880,940)	(692,181)	-	(1,573,121)	2,071,184
IBERIA PARISH SCHOOL BOARD	(143,704,047)	-	1,515,362	1,515,362	(4,723,783)	(3,711,616)	-	(8,435,400)	11,106,111
IBERVILLE PARISH SCHOOL BOARD	(66,352,917)	-	699,693	699,693	(2,181,127)	(1,713,776)	-	(3,894,903)	5,128,059
JACKSON PARISH SCHOOL BOARD	(25,761,840)	-	271,659	271,659	(846,833)	(665,382)	-	(1,512,215)	1,990,994

(Continued)

Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2017

Employer	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources	
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	\$ (490,634,849)	\$ -	\$ 5,173,756	\$ 5,173,756	\$ (16,127,958)	\$ (12,672,212)	\$ -	\$ (28,800,170)	\$ 37,918,520
JEFFERSON DAVIS PARISH SCHOOL BOARD	(61,719,991)	-	650,839	650,839	(2,028,836)	(1,594,116)	-	(3,622,951)	4,770,005
LAFAYETTE PARISH SCHOOL SYSTEM	(329,500,150)	-	3,474,587	3,474,587	(10,831,201)	(8,510,394)	-	(19,341,595)	25,465,289
LAFOURCHE PARISH SCHOOL BOARD	(162,248,053)	-	1,710,909	1,710,909	(5,333,355)	(4,190,574)	-	(9,523,929)	12,539,277
LASALLE PARISH SCHOOL BOARD	(29,502,955)	-	311,109	311,109	(969,810)	(762,008)	-	(1,731,818)	2,280,124
LINCOLN PARISH SCHOOL BOARD	(69,139,787)	-	729,081	729,081	(2,272,736)	(1,785,756)	-	(4,058,492)	5,343,441
LIVINGSTON PARISH PUBLIC SCHOOLS	(259,004,962)	-	2,731,213	2,731,213	(8,513,910)	(6,689,631)	-	(15,203,541)	20,017,096
MADISON PARISH SCHOOL BOARD	(13,077,192)	-	137,899	137,899	(429,868)	(337,760)	-	(767,629)	1,010,666
MOREHOUSE PARISH SCHOOL BOARD	(33,727,753)	-	355,660	355,660	(1,108,686)	(871,127)	-	(1,979,813)	2,606,636
NATCHITOCHE PARISH SCHOOL BOARD	(68,183,390)	-	718,995	718,995	(2,241,298)	(1,761,054)	-	(4,002,352)	5,269,526
ORLEANS PARISH SCHOOL BOARD	(50,084,418)	-	528,141	528,141	(1,646,355)	(1,293,590)	-	(2,939,946)	3,870,754
OUACHITA PARISH SCHOOL BOARD	(213,976,154)	-	2,256,383	2,256,383	(7,033,741)	(5,526,618)	-	(12,560,359)	16,537,063
PLAQUEMINES PARISH SCHOOL BOARD	(69,489,479)	-	732,768	732,768	(2,284,231)	(1,794,788)	-	(4,079,019)	5,370,467

(Continued)

Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2017

Employer	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources	
POINTE COUPEE PARISH SCHOOL BOARD	\$ (27,941,389)	\$ -	\$ 294,643	\$ 294,643	\$ (918,478)	\$ (721,676)	\$ -	\$ (1,640,154)	\$ 2,159,439
RAPIDES PARISH SCHOOL BOARD	(261,858,469)	-	2,761,303	2,761,303	(8,607,710)	(6,763,331)	-	(15,371,041)	20,237,628
RED RIVER PARISH SCHOOL BOARD	(22,438,796)	-	236,618	236,618	(737,599)	(579,554)	-	(1,317,153)	1,734,173
RICHLAND PARISH SCHOOL BOARD	(32,256,506)	-	340,146	340,146	(1,060,323)	(833,127)	-	(1,893,451)	2,492,931
SABINE PARISH SCHOOL BOARD	(48,587,747)	-	512,359	512,359	(1,597,157)	(1,254,934)	-	(2,852,091)	3,755,085
ST. BERNARD PARISH SCHOOL BOARD	(77,878,487)	-	821,230	821,230	(2,559,991)	(2,011,461)	-	(4,571,452)	6,018,808
ST. CHARLES PARISH PUBLIC SCHOOLS	(164,178,379)	-	1,731,265	1,731,265	(5,396,808)	(4,240,431)	-	(9,637,239)	12,688,461
ST. HELENA PARISH SCHOOL SYSTEM	(11,573,139)	-	122,039	122,039	(380,428)	(298,913)	-	(679,341)	894,425
ST. JAMES PARISH SCHOOL BOARD	(63,548,926)	-	670,125	670,125	(2,088,956)	(1,641,354)	-	(3,730,310)	4,911,354
ST. JOHN THE BAPTIST PARISH SCHOOL BOARD	(73,204,349)	-	771,942	771,942	(2,406,345)	(1,890,736)	-	(4,297,081)	5,657,569
ST. LANDRY PARISH SCHOOL BOARD	(142,170,982)	-	1,499,196	1,499,196	(4,673,389)	(3,672,020)	-	(8,345,409)	10,987,628
ST. MARTIN PARISH SCHOOL BOARD	(79,594,754)	-	839,328	839,328	(2,616,408)	(2,055,789)	-	(4,672,197)	6,151,449
ST. MARY PARISH SCHOOL BOARD	(94,978,413)	-	1,001,550	1,001,550	(3,122,093)	(2,453,121)	-	(5,575,214)	7,340,369

(Continued)

Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2017

Employer	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources	
ST. TAMMANY PARISH SCHOOL BOARD	\$ (478,238,381)	\$ -	\$ 5,043,035	\$ 5,043,035	\$ (15,720,466)	\$ (12,352,034)	\$ -	\$ (28,072,500)	\$ 36,960,464
TANGIPAHOA PARISH SCHOOL SYSTEM	(205,991,685)	-	2,172,187	2,172,187	(6,771,278)	(5,320,393)	-	(12,091,672)	15,919,986
TENSAS PARISH SCHOOL BOARD	(7,157,963)	-	75,481	75,481	(235,294)	(184,877)	-	(420,171)	553,200
TERREBONNE PARISH SCHOOL SYSTEM	(178,748,347)	-	1,884,905	1,884,905	(5,875,746)	(4,616,747)	-	(10,492,493)	13,814,495
UNION PARISH SCHOOL BOARD	(21,801,129)	-	229,893	229,893	(716,638)	(563,084)	-	(1,279,722)	1,684,892
VERMILION PARISH SCHOOL BOARD	(99,812,481)	-	1,052,525	1,052,525	(3,280,997)	(2,577,976)	-	(5,858,973)	7,713,968
VERNON PARISH SCHOOL BOARD	(92,426,721)	-	974,642	974,642	(3,038,215)	(2,387,215)	-	(5,425,431)	7,143,163
WASHINGTON PARISH SCHOOL SYSTEM	(49,814,794)	-	525,298	525,298	(1,637,492)	(1,286,626)	-	(2,924,119)	3,849,917
WEBSTER PARISH SCHOOL BOARD	(62,052,972)	-	654,350	654,350	(2,039,781)	(1,602,716)	-	(3,642,497)	4,795,739
WEST BATON ROUGE PARISH SCHOOL BOARD	(59,423,571)	-	626,623	626,623	(1,953,348)	(1,534,804)	-	(3,488,152)	4,592,527
WEST CARROLL PARISH SCHOOL BOARD	(20,322,706)	-	214,303	214,303	(668,040)	(524,899)	-	(1,192,939)	1,570,632
WEST FELICIANA PARISH SCHOOL BOARD	(34,789,950)	-	366,861	366,861	(1,143,602)	(898,562)	-	(2,042,163)	2,688,728
WINN PARISH SCHOOL BOARD	(24,971,317)	-	263,323	263,323	(820,847)	(644,964)	-	(1,465,811)	1,929,898

(Continued)

Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2017

Employer	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources	
BOGALUSA CITY SCHOOLS	\$ (18,843,463)	\$ -	\$ 198,705	\$ 198,705	\$ (619,415)	\$ (486,693)	\$ -	\$ (1,106,108)	\$ 1,456,310
MONROE CITY SCHOOLS	(108,905,486)	-	1,148,411	1,148,411	(3,579,899)	(2,812,832)	-	(6,392,731)	8,416,717
LOUISIANA TECH UNIVERSITY	(94,790,189)	-	999,565	999,565	(3,115,906)	(2,448,259)	-	(5,564,166)	7,325,822
NORTHWESTERN STATE UNIVERSITY	(68,777,998)	-	725,266	725,266	(2,260,844)	(1,776,412)	-	(4,037,255)	5,315,480
LOUISIANA STATE UNIVERSITY	(761,297,527)	-	8,027,899	8,027,899	(25,025,076)	(19,662,940)	-	(44,688,016)	58,836,579
UNIVERSITY OF NEW ORLEANS	(107,255,344)	-	1,131,010	1,131,010	(3,525,656)	(2,770,212)	-	(6,295,868)	8,289,187
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	(275,436,773)	-	2,904,487	2,904,487	(9,054,050)	(7,114,035)	-	(16,168,085)	21,287,022
NICHOLLS STATE UNIVERSITY	(52,583,313)	-	554,492	554,492	(1,728,498)	(1,358,132)	-	(3,086,630)	4,063,881
SOUTHEASTERN LOUISIANA UNIVERSITY	(101,006,927)	-	1,065,120	1,065,120	(3,320,260)	(2,608,827)	-	(5,929,087)	7,806,280
UNIVERSITY OF LOUISIANA AT LAFAYETTE	(186,742,965)	-	1,969,209	1,969,209	(6,138,542)	(4,823,234)	-	(10,961,776)	14,432,356
GRAMBLING STATE UNIVERSITY	(46,438,030)	-	489,690	489,690	(1,526,493)	(1,199,410)	-	(2,725,903)	3,588,945
SOUTHERN UNIVERSITY AND A&M COLLEGE	(98,413,305)	-	1,037,771	1,037,771	(3,235,004)	(2,541,838)	-	(5,776,842)	7,605,833
SOUTHERN UNIVERSITY AT NEW ORLEANS	(22,186,497)	-	233,957	233,957	(729,306)	(573,037)	-	(1,302,343)	1,714,675

(Continued)

Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2017

Employer	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources	
TANGIPAHOA FEDERATION OF TEACHERS	\$ (148,242)	\$ -	\$ 1,563	\$ 1,563	\$ (4,873)	\$ (3,829)	\$ -	\$ (8,702)	\$ 11,457
DELGADO COMMUNITY COLLEGE	(101,104,115)	-	1,066,145	1,066,145	(3,323,455)	(2,611,337)	-	(5,934,792)	7,813,792
SOWELA TECHNICAL COMMUNITY COLLEGE	(20,526,924)	-	216,457	216,457	(674,753)	(530,173)	-	(1,204,926)	1,586,415
LOUISIANA ASSOCIATION OF EDUCATORS	(2,296,113)	-	24,213	24,213	(75,477)	(59,304)	-	(134,781)	177,454
MCNEESE STATE UNIVERSITY	(56,881,310)	-	599,815	599,815	(1,869,780)	(1,469,142)	-	(3,338,922)	4,396,050
UNIVERSITY OF LOUISIANA AT MONROE	(84,075,234)	-	886,575	886,575	(2,763,688)	(2,171,512)	-	(4,935,200)	6,497,721
L. E. FLETCHER TECH COMMUNITY COLLEGE	(9,614,928)	-	101,390	101,390	(316,058)	(248,336)	-	(564,394)	743,086
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	(427,093)	-	4,504	4,504	(14,039)	(11,031)	-	(25,070)	33,008
ST. TAMMANY FEDERATION OF TEACHERS	(315,963)	-	3,332	3,332	(10,386)	(8,161)	-	(18,547)	24,419
LOUISIANA STATE UNIVERSITY-SHREVEPORT	(377,269)	-	3,978	3,978	(12,401)	(9,744)	-	(22,146)	29,157
SOUTH CENTRAL LOUISIANA TECH COLLEGE	(9,589,503)	-	101,122	101,122	(315,222)	(247,680)	-	(562,902)	741,121
SOUTHERN UNIVERSITY AT SHREVEPORT	(17,888,500)	-	188,635	188,635	(588,024)	(462,028)	-	(1,050,051)	1,382,506
UNITED TEACHERS OF NEW ORLEANS	(143,321)	-	1,511	1,511	(4,711)	(3,702)	-	(8,413)	11,077

(Continued)

Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2017

Employer	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources	
LSU HEALTH SCIENCES CENTER-SHREVEPORT	\$ (140,261,262)	\$ -	\$ 1,479,058	\$ 1,479,058	\$ (4,610,614)	\$ (3,622,695)	\$ -	\$ (8,233,309)	\$ 10,840,036
NUNEZ COMMUNITY COLLEGE	(11,195,460)	-	118,056	118,056	(368,013)	(289,159)	-	(657,171)	865,237
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	(16,738,342)	-	176,506	176,506	(550,216)	(432,321)	-	(982,537)	1,293,616
NORTHWEST LOUISIANA TECHNICAL COLLEGE	(6,274,764)	-	66,168	66,168	(206,262)	(162,066)	-	(368,327)	484,943
LOUISIANA FEDERATION OF TEACHERS	(756,076)	-	7,973	7,973	(24,853)	(19,528)	-	(44,382)	58,433
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	(1,994,913)	-	21,036	21,036	(65,576)	(51,525)	-	(117,101)	154,176
LOUISIANA STATE SENATE	(343,848)	-	3,626	3,626	(11,303)	(8,881)	-	(20,184)	26,574
LA HOUSE OF REPRESENTATIVES	(269,009)	-	2,837	2,837	(8,843)	(6,948)	-	(15,791)	20,790
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	(12,283,594)	-	129,531	129,531	(403,782)	(317,263)	-	(721,045)	949,333
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	(394,800)	-	4,163	4,163	(12,978)	(10,197)	-	(23,175)	30,512
WARE YOUTH CENTER	(123,330)	-	1,301	1,301	(4,054)	(3,185)	-	(7,239)	9,532

(Continued)

Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2017

Employer	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Pension Plan Investments and Actual Investment Earnings on	Changes of Assumptions	Total Deferred Inflows of Resources	
LA STATE EMPLOYEES RETIREMENT SYSTEM	\$ (762,330)	\$ -	\$ 8,039	\$ 8,039	\$ (25,059)	\$ (19,690)	\$ -	\$ (44,749)	\$ 58,916
LOUISIANA LEGISLATIVE AUDITOR	(645,766)	-	6,810	6,810	(21,227)	(16,679)	-	(37,906)	49,908
BOSSIER PARISH COMMUNITY COLLEGE	(30,335,817)	-	319,892	319,892	(997,187)	(783,519)	-	(1,780,707)	2,344,492
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	(6,832,364)	-	72,047	72,047	(224,591)	(176,468)	-	(401,058)	528,037
SOUTH LOUISIANA COMMUNITY COLLEGE	(30,444,897)	-	321,042	321,042	(1,000,773)	(786,337)	-	(1,787,110)	2,352,922
WEBSTER PARISH SALES TAX COMMISSION	(499,779)	-	5,270	5,270	(16,429)	(12,908)	-	(29,337)	38,625
NEW VISION LEARNING ACADEMY	(3,016,307)	-	31,807	31,807	(99,151)	(77,906)	-	(177,057)	233,114
BATON ROUGE COMMUNITY COLLEGE	(43,761,983)	-	461,471	461,471	(1,438,527)	(1,130,293)	-	(2,568,820)	3,382,128
RIVER PARISHES COMMUNITY COLLEGE	(7,291,033)	-	76,884	76,884	(239,668)	(188,314)	-	(427,982)	563,485
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	(19,115,958)	-	201,578	201,578	(628,372)	(493,731)	-	(1,122,103)	1,477,369
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	(4,096,753)	-	43,200	43,200	(134,667)	(105,812)	-	(240,479)	316,616
AVOYELLES PUBLIC CHARTER SCHOOL INC.	(5,344,919)	-	56,362	56,362	(175,696)	(138,050)	-	(313,746)	413,080

(Continued)

Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2017

Employer	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources	
LSU HEALTH CARE SERVICES DIVISION	\$ (9,505,233)	\$ -	\$ 100,233	\$ 100,233	\$ (312,452)	\$ (245,503)	\$ -	\$ (557,955)	\$ 734,608
DELHI CHARTER SCHOOL	(7,702,235)	-	81,220	81,220	(253,185)	(198,935)	-	(452,120)	595,264
LOUISIANA DELTA COMMUNITY COLLEGE	(19,137,692)	-	201,807	201,807	(629,087)	(494,292)	-	(1,123,379)	1,479,049
CITY OF BAKER SCHOOL SYSTEM	(14,794,689)	-	156,010	156,010	(486,325)	(382,120)	-	(868,445)	1,143,402
ZACHARY COMMUNITY SCHOOL BOARD	(61,796,162)	-	651,642	651,642	(2,031,339)	(1,596,083)	-	(3,627,423)	4,775,892
LA STATE BD PRACTICAL NURSE EXAMINER	(115,231)	-	1,215	1,215	(3,788)	(2,976)	-	(6,764)	8,906
ALGIERS CHARTER SCHOOLS ASSOCIATION	(41,398,515)	-	436,548	436,548	(1,360,836)	(1,069,249)	-	(2,430,085)	3,199,468
ADVOCATES FOR ACADEMIC EXCELLENCE	(10,798,405)	-	113,869	113,869	(354,961)	(278,903)	-	(633,864)	834,550
FRENCH AND MONTESSORI EDUCATION, INC	(10,968,483)	-	115,663	115,663	(360,552)	(283,296)	-	(643,848)	847,695
ADVOCATES FOR SCIENCE & MATHEMATICS EDUC	(6,173,475)	-	65,099	65,099	(202,932)	(159,450)	-	(362,382)	477,115
ADVOCATES FOR ARTS-BASED EDUCATION CORP	(21,877,711)	-	230,701	230,701	(719,156)	(565,062)	-	(1,284,217)	1,690,810
LAKE FOREST ELEMENTARY CHARTER	(7,387,810)	-	77,905	77,905	(242,849)	(190,814)	-	(433,663)	570,964
HYNES CHARTER SCHOOL	(9,622,104)	-	101,465	101,465	(316,294)	(248,522)	-	(564,816)	743,641
WARREN EASTON SR. HIGH SCHOOL	(11,331,810)	-	119,494	119,494	(372,495)	(292,680)	-	(665,175)	875,774

(Continued)

Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2017

Employer	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources	
EINSTEIN CHARTER SCHOOL	\$ (22,508,509)	\$ -	\$ 237,353	\$ 237,353	\$ (739,891)	\$ (581,354)	\$ -	\$ (1,321,245)	\$ 1,739,561
ADVOCATES FOR INNOVATIVE SCHOOLS	(2,681,584)	-	28,277	28,277	(88,148)	(69,260)	-	(157,408)	207,245
CENTRAL COMMUNITY SCHOOL SYSTEM	(47,920,657)	-	505,324	505,324	(1,575,229)	(1,237,704)	-	(2,812,933)	3,703,529
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	(1,524,352)	-	16,074	16,074	(50,108)	(39,371)	-	(89,479)	117,809
LOUISIANA STATE BOARD OF NURSING	(350,717)	-	3,698	3,698	(11,529)	(9,058)	-	(20,587)	27,105
GREATER LAFOURCHE PORT COMMISSION	(125,791)	-	1,326	1,326	(4,135)	(3,249)	-	(7,384)	9,722
MADISON PREPARATORY ACADEMY	(5,577,534)	-	58,815	58,815	(183,343)	(144,058)	-	(327,400)	431,057
DARBONNE WOODS CHARTER SCHOOL	(7,316,970)	-	77,158	77,158	(240,521)	(188,984)	-	(429,505)	565,489
MORRIS JEFF COMMUNITY SCHOOL	(10,597,058)	-	111,746	111,746	(348,342)	(273,703)	-	(622,045)	818,989
BAYOU COMMUNITY ACADEMY	(4,419,892)	-	46,608	46,608	(145,289)	(114,158)	-	(259,447)	341,590
SLAUGHTER COMMUNITY CHARTER SCHOOL	(2,685,684)	-	28,321	28,321	(88,283)	(69,366)	-	(157,649)	207,562
NEW BEGINNINGS SCHOOLS FOUNDATION	(25,420,657)	-	268,061	268,061	(835,618)	(656,570)	-	(1,492,188)	1,964,625

(Continued)

Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2017

Employer	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Pension Plan Investments and Actual Investment Earnings on	Changes of Assumptions	Total Deferred Inflows of Resources	
ST. BD. OF CERTIFIED PUBLIC ACCOUNTANTS	\$ (93,497)	\$ -	\$ 986	\$ 986	\$ (3,073)	\$ (2,415)	\$ -	\$ (5,488)	\$ 7,226
REED ELEMENTARY SCHOOL-RENEW SCHOOLS	(6,768,904)	-	71,378	71,378	(222,505)	(174,829)	-	(397,333)	523,132
A. E. PHILLIPS LABORATORY SCHOOL	(740,903)	-	7,813	7,813	(24,355)	(19,136)	-	(43,491)	57,260
LSU UNIVERSITY HIGH SCHOOL	(16,471,896)	-	173,697	173,697	(541,458)	(425,439)	-	(966,897)	1,273,024
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	(174,179)	-	1,837	1,837	(5,726)	(4,499)	-	(10,224)	13,461
SOUTHEASTERN LABORATORY SCHOOL	(106,209)	-	1,120	1,120	(3,491)	(2,743)	-	(6,234)	8,208
SOUTHERN UNIVERSITY LABORATORY SCHOOL	(4,970,213)	-	52,411	52,411	(163,379)	(128,372)	-	(291,751)	384,121
LCTCS ONLINE	(24,092)	-	254	254	(792)	(622)	-	(1,414)	1,862
BEEKMAN CHARTER SCHOOL	(8,037,984)	-	84,761	84,761	(264,221)	(207,607)	-	(471,828)	621,212
DELTA CHARTER GROUP	(5,349,635)	-	56,412	56,412	(175,851)	(138,171)	-	(314,023)	413,444
MADISON TALLULAH CHARTER SCHOOL	(3,558,016)	-	37,519	37,519	(116,958)	(91,897)	-	(208,855)	274,980
NORTHSHORE CHARTER SCHOOLS, INC	(7,910,041)	-	83,412	83,412	(260,016)	(204,302)	-	(464,318)	611,324

(Continued)

Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2017

Employer	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources	
INSPIRE NOLA CHARTER SCHOOLS, INC.	\$ (32,768,895)	\$ -	\$ 345,549	\$ 345,549	\$ (1,077,166)	\$ (846,361)	\$ -	\$ (1,923,528)	\$ 2,532,531
LOUISIANA PHYSICAL THERAPY BOARD	(90,729)	-	957	957	(2,982)	(2,343)	-	(5,326)	7,012
NORTHEAST CLAIBORNE CHARTER SCHOOL	(990,844)	-	10,448	10,448	(32,571)	(25,592)	-	(58,162)	76,577
ORLEANS LEVEE DISTRICT	(151,215)	-	1,595	1,595	(4,971)	(3,906)	-	(8,876)	11,687
LEGISLATIVE FISCAL OFFICE	(255,169)	-	2,691	2,691	(8,388)	(6,591)	-	(14,978)	19,721
DOWNSVILLE COMMUNITY CHARTER SCHOOL	(3,377,173)	-	35,612	35,612	(111,013)	(87,226)	-	(198,239)	261,004
LINCOLN PREPARATORY SCHOOL	(5,438,211)	-	57,346	57,346	(178,763)	(140,459)	-	(319,222)	420,290
LAFOURCHE PARISH ASSESSORS OFFICE	(126,816)	-	1,337	1,337	(4,169)	(3,275)	-	(7,444)	9,801
DIV OF ADMIN - EXECUTIVE OFFICE	(300,277)	-	3,166	3,166	(9,871)	(7,756)	-	(17,626)	23,207
DIVISION OF ADMINISTRATION	(1,238,222)	-	13,057	13,057	(40,702)	(31,981)	-	(72,683)	95,695
OFC OF COASTAL PROTECTION & RESTORATION	(644,843)	-	6,800	6,800	(21,197)	(16,655)	-	(37,852)	49,836
GOVERNOR'S OFFICE OF HOMELAND SECURITY	(195,196)	-	2,058	2,058	(6,416)	(5,042)	-	(11,458)	15,086
STATE MILITARY DEPARTMENT	(1,332,334)	-	14,049	14,049	(43,796)	(34,412)	-	(78,208)	102,969
LOUISIANA PUBLIC DEFENDER BD	(213,342)	-	2,250	2,250	(7,013)	(5,510)	-	(12,523)	16,488

(Continued)

Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2017

Employer	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources	
DEPARTMENT OF VETERANS AFFAIRS	\$ (302,840)	\$ -	\$ 3,193	\$ 3,193	\$ (9,955)	\$ (7,822)	\$ -	\$ (17,777)	\$ 23,405
SECRETARY OF STATE	(289,616)	-	3,054	3,054	(9,520)	(7,480)	-	(17,000)	22,383
OFFICE OF LIEUTENANT GOVERNOR	(161,877)	-	1,707	1,707	(5,321)	(4,181)	-	(9,502)	12,511
LOUISIANA PUBLIC SERVICE COMMISSION	(128,456)	-	1,355	1,355	(4,223)	(3,318)	-	(7,540)	9,928
LA DEPT OF AGRICULTURE & FORESTRY	(921,746)	-	9,720	9,720	(30,299)	(23,807)	-	(54,106)	71,237
CRT-OFFICE OF THE SECRETARY	(293,101)	-	3,091	3,091	(9,635)	(7,570)	-	(17,205)	22,652
OFF OF THE STATE LIBRARY OF LA	(190,480)	-	2,009	2,009	(6,261)	(4,920)	-	(11,181)	14,721
OFFICE OF STATE MUSEUM	(175,205)	-	1,848	1,848	(5,759)	(4,525)	-	(10,284)	13,541
OFFICE OF CULTURAL DEVELOPMENT	(287,770)	-	3,035	3,035	(9,459)	(7,433)	-	(16,892)	22,240
OFFICE OF TOURISM	(290,948)	-	3,068	3,068	(9,564)	(7,515)	-	(17,079)	22,486
ENGINEERING AND OPERATIONS	(1,378,672)	-	14,538	14,538	(45,319)	(35,609)	-	(80,928)	106,550
FLORIDA PARISHES HUMAN SVCS AUTHORITY	(170,694)	-	1,800	1,800	(5,611)	(4,409)	-	(10,020)	13,192
CAPITAL AREA HUMAN SERVICE DISTRICT	(225,644)	-	2,379	2,379	(7,417)	(5,828)	-	(13,245)	17,439
LDH-DEVELOPMENT DISABILITIES CENTER	(94,522)	-	997	997	(3,107)	(2,441)	-	(5,548)	7,305

(Continued)

Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2017

Employer	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources	
MEDICAL VENDOR ADMINISTRATION	\$ (576,361)	\$ -	\$ 6,078	\$ 6,078	\$ (18,946)	\$ (14,886)	\$ -	\$ (33,832)	\$ 44,544
DEPARTMENT OF HEALTH AND HOSPITALS	(1,866,354)	-	19,681	19,681	(61,350)	(48,205)	-	(109,555)	144,240
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	(249,736)	-	2,633	2,633	(8,209)	(6,450)	-	(14,659)	19,301
OFFICE OF PUBLIC HEALTH	(2,048,735)	-	21,604	21,604	(67,345)	(52,915)	-	(120,260)	158,336
OFFICE OF BEHAVIORAL HEALTH	(1,873,018)	-	19,751	19,751	(61,569)	(48,377)	-	(109,946)	144,755
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	(1,005,402)	-	10,602	10,602	(33,049)	(25,968)	-	(59,017)	77,702
DEPARTMENT OF CHILDREN & FAMILY SERVICES	(680,417)	-	7,175	7,175	(22,366)	(17,574)	-	(39,940)	52,586
CENTRAL LOUISIANA HUMAN SERVICE DISTRICT	(173,667)	-	1,831	1,831	(5,709)	(4,485)	-	(10,194)	13,422
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	(628,748)	-	6,630	6,630	(20,668)	(16,239)	-	(36,907)	48,593
LA STATE PENITENTIARY	(1,348,634)	-	14,221	14,221	(44,332)	(34,833)	-	(79,165)	104,229
OFFICE OF JUVENILE JUSTICE	(7,528,056)	-	79,384	79,384	(247,459)	(194,436)	-	(441,895)	581,803
AVOYELLES CORRECTIONAL CENTER	(593,174)	-	6,255	6,255	(19,499)	(15,321)	-	(34,819)	45,843
LA CORRECTIONAL INST WOMEN	(739,263)	-	7,796	7,796	(24,301)	(19,094)	-	(43,395)	57,134
DIXON CORRECTIONAL INSTITUTE	(1,177,941)	-	12,421	12,421	(38,721)	(30,424)	-	(69,145)	91,037

(Continued)

Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2017

Employer	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources	
ELAYN HUNT CORRECTIONAL CENTER	\$ (565,904)	\$ -	\$ 5,967	\$ 5,967	\$ (18,602)	\$ (14,616)	\$ -	\$ (33,218)	\$ 43,736
DAVID WADE CORRECTIONAL CENTER	(711,890)	-	7,507	7,507	(23,401)	(18,387)	-	(41,788)	55,018
DOC-ADULT PROBATION & PAROLE	(45,723)	-	482	482	(1,503)	(1,181)	-	(2,684)	3,534
RAYBURN CORRECTIONAL CENTER	(739,980)	-	7,803	7,803	(24,324)	(19,112)	-	(43,437)	57,189
PUB SAFETY OFF OF MGT & FIN	(139,631)	-	1,472	1,472	(4,590)	(3,606)	-	(8,196)	10,791
OFFICE OF STATE POLICE	(521,923)	-	5,504	5,504	(17,156)	(13,480)	-	(30,637)	40,337
DPS-LOUISIANA HIGHWAY SAFETY COMMISSION	(223,491)	-	2,357	2,357	(7,347)	(5,772)	-	(13,119)	17,272
OFFICE OF CONSERVATION	(235,383)	-	2,482	2,482	(7,737)	(6,080)	-	(13,817)	18,191
OFFICE OF COASTAL MANAGEMENT	(166,285)	-	1,753	1,753	(5,466)	(4,295)	-	(9,761)	12,851
LOUISIANA DEPARTMENT OF REVENUE	(89,294)	-	942	942	(2,935)	(2,306)	-	(5,242)	6,901
LOUISIANA WORKFORCE COMMISSION	(349,589)	-	3,686	3,686	(11,492)	(9,029)	-	(20,521)	27,018
DEPT OF WILDLIFE & FISHERIES-MGMNT & FINANCE	(55,668)	-	587	587	(1,830)	(1,438)	-	(3,268)	4,302
WILDLIFE & FISHERIES OFF OF SEC	(416,124)	-	4,388	4,388	(13,679)	(10,748)	-	(24,426)	32,160
OFFICE OF WILDLIFE	(263,268)	-	2,776	2,776	(8,654)	(6,800)	-	(15,454)	20,347

(Continued)

Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2017

Employer	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources	
DEPARTMENT OF STATE CIVIL SERVICE	\$ (205,243)	\$ -	\$ 2,164	\$ 2,164	\$ (6,747)	\$ (5,301)	\$ -	\$ (12,048)	\$ 15,862
DPT OF STATE CIVIL SVC - BRD OF TAX APPEALS	(196,734)	-	2,075	2,075	(6,467)	(5,081)	-	(11,548)	15,204
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	(2,636,783)	-	27,805	27,805	(86,675)	(68,103)	-	(154,779)	203,783
LA SCH FOR THE DEAF & VISUALLY IMPAIRED	(15,728,122)	-	165,853	165,853	(517,009)	(406,229)	-	(923,238)	1,215,542
LA SPECIAL EDUCATION CENTER	(4,840,014)	-	51,038	51,038	(159,099)	(125,009)	-	(284,108)	374,059
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	(8,963,421)	-	94,519	94,519	(294,642)	(231,509)	-	(526,151)	692,734
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	(1,494,006)	-	15,754	15,754	(49,110)	(38,587)	-	(87,698)	115,464
BOARD OF REGENTS	(13,962,237)	-	147,232	147,232	(458,961)	(360,619)	-	(819,581)	1,079,066
NEW ORLEANS CENTER FOR CREATIVE ARTS	(8,317,861)	-	87,712	87,712	(273,421)	(214,835)	-	(488,257)	642,843
LOUISIANA DEPARTMENT OF EDUCATION	(17,262,623)	-	182,035	182,035	(567,450)	(445,862)	-	(1,013,313)	1,334,135
RECOVERY SCHOOL DISTRICT OF LOUISIANA	(3,584,774)	-	37,802	37,802	(117,837)	(92,588)	-	(210,426)	277,048
SPECIAL SCHOOL DISTRICTS	(9,566,129)	-	100,875	100,875	(314,454)	(247,076)	-	(561,530)	739,315
STATE EMPLOYEES GROUP BENEFITS	(142,501)	-	1,503	1,503	(4,684)	(3,681)	-	(8,365)	11,013

(Continued)

Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2017

Employer	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Pension Plan Investments and Actual Investment Earnings on	Changes of Assumptions	Total Deferred Inflows of Resources	
DOA-OFFICE OF RISK MANAGEMENT	\$ (257,425)	\$ -	\$ 2,715	\$ 2,715	\$ (8,462)	\$ (6,649)	\$ -	\$ (15,111)	\$ 19,895
PRISON ENTERPRISES	(324,985)	-	3,427	3,427	(10,683)	(8,394)	-	(19,077)	25,116
DIV OF ADMIN - OFFICE OF TECHNOLOGY SVCS	(1,334,282)	-	14,070	14,070	(43,860)	(34,462)	-	(78,322)	103,119
OFFICE OF STATE PROCUREMENT	(148,447)	-	1,565	1,565	(4,880)	(3,834)	-	(8,714)	11,473
OFFICE OF STATE HUMAN CAPITAL MANAGEMENT	(9,944)	-	105	105	(327)	(257)	-	(584)	769
OFFICE OF ENVIRONMENTAL QUALITY	(329,393)	-	3,473	3,473	(10,828)	(8,508)	-	(19,335)	25,457
TOTAL	<u>\$(10,251,877,137)</u>	<u>\$ -</u>	<u>\$ 108,106,276</u>	<u>\$ 108,106,276</u>	<u>\$ (336,995,712)</u>	<u>\$ (264,787,477)</u>	<u>\$ -</u>	<u>\$ (601,783,189)</u>	<u>\$ 792,312,274</u>

The accompanying notes are an integral part of these schedules.

NOTES TO SCHEDULES

The Teachers' Retirement System of Louisiana (TRSL or the System) is the administrator of a cost-sharing, multiple-employer defined benefit pension plan established and provided for within Title 11, Chapter 2, of the Louisiana Revised Statutes to provide benefits to members and their dependents at retirement or in the event of death, disability, or termination of employment.

A. Summary of Significant Accounting Policies

The System prepares its employer pension schedules in accordance with the Governmental Accounting Statement No. 68, Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27. GASB Statement No. 68 established standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expenses/expenditures. It provides methods and assumptions that should be used to project benefit payments; discount projected benefit payments to their actuarial present value; and attribute that present value to periods of employee service. It also provides methods to calculate participating employer's proportionate share of net pension liability, deferred inflows, deferred outflows, pension expense, and amortization periods for deferred inflows and deferred outflows.

1. Basis of Accounting

The System's employer pension schedules were prepared using the accrual basis of accounting. Member and employer contributions are recognized when due, pursuant to formal commitments as well as statutory or contractual requirements. The member's earnable compensation is attributed to the employer(s) for which the member is employed as of June 30, 2017.

2. System Employees

The System is not allocated a proportionate share of the net pension liability related to its employees. The net pension liability attributed to the System's employees is allocated to the remaining employers based on their respective employer allocation percentage.

3. Plan Fiduciary Net Position

Plan fiduciary net position is a significant component of the System's collective net pension liability. The System's plan fiduciary net position was determined using the accrual basis of accounting. The System's assets, liabilities, revenues, and expenses were recorded with the use of estimates and assumptions in conformity with accounting principles generally accepted in the United States of America. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements and estimates over the determination of the fair market value of the System's investments. Accordingly, actual results may differ from estimated amounts.

B. Plan Description

TRSL was established for the purpose of providing retirement allowances and other benefits as stated under the provisions of La. R.S. 11:700-999, as amended, for eligible teachers, employees, and their beneficiaries. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the System in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

The following is a description of the plan and its benefits, and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

Retirement Benefits

Service retirement benefits are payable to members who have terminated covered employment and meet both age and service eligibility requirements.

1. NORMAL RETIREMENT

Regular Plan - In the TRSL Regular Plan, eligibility for retirement is determined by the date the member joined TRSL.

Members hired prior to July 1, 1999	
2.0% benefit factor	<ul style="list-style-type: none">• At least age 60 with at least 5 years of service credit, or• Any age with at least 20 years of service credit
2.5% benefit factor	<ul style="list-style-type: none">• At least age 65 with at least 20 years of service credit, or• At least age 55 with at least 25 years of service credit, or• Any age with at least 30 years of service credit
Members joining system between July 1, 1999 and December 31, 2010	
2.5% benefit factor	<ul style="list-style-type: none">• At least age 60 with at least 5 years of service credit, or• At least age 55 with at least 25 years of service credit, or• Any age with at least 20 years of service credit (actuarially reduced), or• Any age with at least 30 years of service credit
Members first eligible to join and hired between January 1, 2011 and June 30, 2015	
2.5% benefit factor	<ul style="list-style-type: none">• At least age 60 with at least 5 years of service credit, or• Any age with at least 20 years of service credit (actuarially reduced)
Members first eligible to join and hired on or after July 1, 2015	
2.5% benefit factor	<ul style="list-style-type: none">• At least age 62 with at least 5 years of service credit, or• Any age with at least 20 years of service credit (actuarially reduced)

Plan A - Plan A is closed to new entrants.

All Plan A members

3.0% benefit factor	<ul style="list-style-type: none">• At least age 60 with at least 5 years of service credit, or• At least age 55 with at least 25 years of service credit, or• Any age with at least 30 years of service credit
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Plan B

Members hired before July 1, 2015

2.0% benefit factor	<ul style="list-style-type: none">• At least age 60 with at least 5 years of service credit, or• At least age 55 with at least 30 years of service credit
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Members first eligible to join and hired on or after July 1, 2015

2.0% benefit factor	<ul style="list-style-type: none">• At least age 62 with at least 5 years of service credit, or• Any age with at least 20 years of service credit (actuarially reduced)
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Benefit Formula

For all plans, retirement benefits are based on a formula which multiplies the final average compensation by the applicable benefit factor, and by the years of creditable service. For Regular Plan and Lunch Plan B members whose first employment makes them eligible for membership in a Louisiana state retirement system on or after January 1, 2011, final average compensation is defined as the highest average 60-month period. For all other members, final average compensation is defined as the highest average 36-month period.

Payment Options

A retiring member is entitled to receive the maximum monthly benefit payable until the member's death. In lieu of the maximum monthly benefit, the member can elect to receive a reduced monthly benefit payable in the form of a Joint and Survivor Option, or a monthly benefit (maximum or reduced Joint and Survivor Option) with a lump sum that can't exceed 36 months of the members' maximum monthly benefit amount.

Effective July 1, 2009, members can make an irrevocable election at retirement to receive an actuarially reduced monthly benefit which increases 2.5% annually, beginning on the first retirement anniversary date, but not before age 55 or before the retiree would have attained age 55 in the case of a surviving spouse. This option can be chosen in combination with the above options.

2. DEFERRED RETIREMENT OPTION PROGRAM (DROP)

In lieu of terminating employment and accepting a service retirement, an eligible member can begin participation in the Deferred Retirement Option Program (DROP) on the first retirement eligibility date for a period not to exceed 3 years. A member has a 60 day window from his first eligible date to participate in the program in order to participate for the maximum number of years. Delayed participation reduces the three year maximum participation period. During participation, benefits otherwise payable are fixed, and deposited in an individual DROP account.

Upon termination of DROP participation, the member can continue employment and earn additional benefit accruals to be added to the fixed pre-DROP benefit.

Upon termination of employment, the member is entitled to the fixed benefit, an additional benefit based on post-DROP service (if any), and the individual DROP account balance which can be paid in a lump sum or as an additional annuity based upon the account balance.

3. DISABILITY RETIREMENT BENEFITS

Active members whose first employment makes them eligible for membership in a Louisiana state retirement system before January 1, 2011, and who have five or more years of service credit are eligible for disability retirement benefits if certified by the State Medical Disability Board (SMDB) to be disabled from performing their job. All other members must have at least 10 years of service to be eligible for a disability benefit. Calculation of the disability benefit as well as the availability of a minor child benefit is determined by the plan to which the member belongs and the date on which the member's first employment made them eligible for membership in a Louisiana state retirement system.

4. SURVIVOR BENEFITS

A surviving spouse with minor children of an active member with five years of creditable service (2 years immediately prior to death) or 20 years of creditable service is entitled to a benefit equal to the greater of (a) \$600 per month, or (b) 50% of the member's benefit calculated at the 2.5% accrual rate for all creditable service. When a minor child(ren) is no longer eligible to receive survivor benefits, the spouse's benefit reverts to a survivor benefit in accordance with the provisions for a surviving spouse with no minor child(ren). Benefits for the minor child(ren) cease when he/she is no longer eligible.

Each minor child (maximum of 2) shall receive an amount equal to the greater of (a) 50% of the spouse's benefit, or (b) \$300 (up to 2 eligible children). Benefits to minors cease at attainment of age 21, marriage, or age 23 if enrolled in an approved institution of higher education.

A surviving spouse without minor children of an active member with 10 years of creditable service (2 years immediately prior to death) or 20 years of creditable service is entitled to a benefit equal to the greater of (a) \$600 per month, or (b) the option 2 equivalent of the benefit calculated at the 2.5% benefit factor for all creditable service.

5. PERMANENT BENEFIT INCREASES/COST-OF-LIVING ADJUSTMENTS

As fully described in Title 11 of the Louisiana Revised Statutes, the System allows for the payment of ad hoc permanent benefit increases, also known as cost-of-living adjustments (COLAs) that are funded through investment earnings when recommended by the Board of Trustees and approved by the State Legislature.

6. OPTIONAL RETIREMENT PLAN (ORP)

The Optional Retirement Plan (ORP) was established for academic employees of public institutions of higher education who are eligible for membership in TRSL. This plan was designed to provide certain academic and unclassified employees of public institutions of higher education an optional method of funding for their retirement.

The ORP is a defined contribution pension plan which provides for portability of assets and full and immediate vesting of all contributions submitted on behalf of the affected employees to the approved providers. These providers are selected by the TRSL Board of Trustees. Monthly employer and employee contributions are invested as directed by the employee to provide the employee with future retirement benefits. The amount of these benefits is entirely dependent upon the total contributions and investment returns accumulated during the employee's working lifetime. Employees in eligible positions of higher education can make an irrevocable election to participate in the ORP rather than TRSL and purchase annuity contracts—fixed, variable, or both—for benefits payable at retirement.

C. Employer Contributions

The employer contribution rate is established annually under La. R.S. 11:101-11:104 by the Public Retirement Systems' Actuarial Committee (PRSAC), taking into consideration the recommendation of the System's actuary. Each sub plan pays a separate actuarially determined employer contribution rate. However, all assets of TRSL are used for the payment of benefits for all classes of members, regardless of their plan.

The normal cost portion of each plan's employer contribution rate varies based upon that plan's benefits, member demographics, and the rate contributed by employees. The Unfunded Accrued Liability (UAL) contribution rate is determined in aggregate for all plans. The UAL resulting from legislation specific to a plan or group of plans will be allocated entirely to that plan or those plans.

For ORP, only the UAL portion of the employer contribution is retained by the plan. Therefore, only the UAL projected rates were used in the projection of future contributions in determining an employer's proportionate share.

Rates for the year ended June 30, 2017, are as follows:

TRSL Sub Plan	Total Employer Contribution
	2017
K-12 Regular Plan	25.5%
Higher Ed Regular Plan	24.4%
Plan A	30.7%
Plan B	28.2%

ORP	Employer UAL
2017	21.2%

NOTE: In accordance with state statute, the System receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations.

D. Schedule of Employer Allocations

The schedule of employer allocations reports the employer contributions in addition to the employer allocation percentage. The required projected employer contributions are the basis used to determine the proportionate relationship of each employer to all employers of the System. The employer's proportion was determined on a basis that is consistent with the manner in which contributions to the pension plan are determined. The allocation percentages were used in calculating each employer's proportionate share of the pension amounts.

The allocation method used in determining each employer's proportion was based on the employer's projected contribution effort to the plan for 2018 as compared to the total of all employers' projected contribution effort to the plan for 2018. The employers' projected contribution effort was actuarially determined by the System's actuary, Foster and Foster Actuaries & Consultants.

The employers' projected contribution effort was calculated by multiplying the eligible annual compensation of active members in the System on June 30, 2017, by the 2018 employers' actuarially required contribution rates. Eligible compensation reported during the fiscal year was the basis for the computations. If reported compensation was less than a full year at June 30, the compensation was annualized to project a full year. Most employees of TRSL are 9 month employees and receive a full year credit for working 9 months. Compensation reported over the 9 month period represents a full year and does not need to be annualized. Also, some members may be employed full-time with one employer and part time with a second employer; these are referred to as primary and secondary employers respectively. Salaries for secondary employers were added to the employers' total payroll without annualizing. For ORP members, their earnings for the fiscal year were included in the employers' totals with no adjustments.

Rates for the year ended June 30, 2018, are as follows:

TRSL Sub Plan	Total Employer Contribution
	2018
K-12 Regular Plan	26.6%
Higher Ed Regular Plan	25.4%
Plan A	26.6%
Plan B	26.6%

ORP	Employer UAL
2018	22.2%

E. Schedules of Pension Amounts by Employer

The schedules of pension amounts by employer display each employer's allocation of the net pension liability. The schedules of pension amounts by employer were prepared using the allocations included in the schedule of employer allocation.

F. Actuarial Methods and Assumptions

The net pension liability was measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service, less the amount of the pension plan's fiduciary net position.

The components of the net pension liability of the System's employers as of June 30, 2017, are as follows:

Schedule of Employers' Net Pension Liability	
	June 30, 2017
Total pension liability	\$ 29,762,623,913
Plan fiduciary net position ¹	\$ 19,510,746,776
Employers' net pension liability ²	\$ 10,251,877,137
Plan fiduciary net position as a percentage of total pension liability	65.6%
¹ Plan fiduciary net position excludes side-fund assets held for the LSU Agricultural and Extension Service.	
² Based on market value of assets	

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2017, are as follows:

Valuation date	June 30, 2017
Actuarial cost method	Entry Age Normal
Amortization approach	Closed
Actuarial assumptions:	
Expected Remaining Service Lives	5 years
Investment rate of return	7.70% net of investment expenses*
Inflation rate	2.5% per annum
Projected salary increases	3.50% - 10.0% varies depending on duration of service
Cost-of-living adjustments	None
Mortality	Mortality rates were projected based on the RP-2000 Mortality Table with projection to 2025 using Scale AA.
Termination and disability	Termination, disability, and retirement assumptions were projected based on a five year (2008-2012) experience study of the System's members.
<i>*The investment rate of return used in the actuarial valuation for funding purposes was 8.20%, recognizing an additional 40 basis points for the experience account and 10 basis points to offset administrative expenses.</i>	

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.5% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return was 8.33% for 2017. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2017 are summarized in the following table:

Asset Class	Target Allocation 2017	Long Term Expected Real Rate of Return
Domestic Equity	27.0%	4.28%
International Equity	19.0%	4.96%
Domestic Fixed Income	13.0%	1.98%
International Fixed Income	5.5%	2.75%
Private Equity	25.5%	8.47%
Other Private Assets	10.0%	3.51%

The discount rate used to measure the total pension liability was 7.70%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

G. Sensitivity to Changes in Discount Rate

The following presents the net pension liability of the participating employers calculated using the discount rate of 7.70%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
	6.70%	7.70%	8.70%
Employers' net pension liability for 2017	\$13,209,777,658	\$10,251,877,137	\$7,735,662,651

H. Change in Net Pension Liability

The changes in the net pension liability for the year ended June 30, 2017, were recognized as pension expense or benefit in the current reporting period except as follows:

1. Differences between Expected and Actual Experience

Differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The difference between expected and actual experience resulted in a deferred inflow of resources as of ended June 30, 2017 as follows:

Differences between Expected and Actual Experience					
				June 30, 2017	
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2017	\$ -	\$ 223,202,835	\$ (44,640,567)	\$ -	\$ 178,562,268
2016	-	145,296,492	(36,324,123)	-	108,972,369
2015	-	37,493,518	(12,497,840)	-	24,995,678
2014	-	48,930,797	(24,465,400)	-	24,465,397
			Totals	<u>\$ -</u>	<u>\$ 336,995,712</u>

2. Differences between Projected and Actual Investment Earnings

Differences between projected and actual investment earnings on pension plan investments were recognized in pension expense using the straight-line amortization method over a closed five-year period. The difference between projected and actual investment earnings resulted in a net deferred inflow of resources as of June 30, 2017 as follows:

Differences between Projected and Actual Investment Experience						
				June 30, 2017		
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows	Net Deferred Inflows
2017	\$ -	\$1,277,917,135	\$ (255,583,427)	\$ -	\$(1,022,333,708)	\$(1,022,333,708)
2016	950,874,170	-	237,718,542	713,155,628	-	713,155,628
2015	555,690,160	-	185,230,053	370,460,107	-	370,460,107
2014	-	652,138,990	(326,069,486)	-	(326,069,504)	(326,069,504)
					Total	<u>\$ (264,787,477)</u>

3. Change in Actuarial Assumptions

Changes in actuarial assumptions related to inflation and salary factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. Changes in actuarial assumptions resulted in a deferred outflow of resources as of June 30, 2017 as follows:

Change in Actuarial Assumptions					
				June 30, 2017	
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2017	\$ 135,132,845	\$ -	\$ 27,026,569	\$ 108,106,276	\$ -
			Totals	<u>\$ 108,106,276</u>	<u>\$ -</u>

I. Contributions - Proportionate Share/Change in Proportionate Share

Differences between contributions remitted to the System and the employer's proportionate share are recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with a pension through the pension plan. The resulting deferred inflow/outflow and amortization is not reflected in the Schedule of Pension Amounts by Employer due to differences that could arise between contributions reported by the System and contributions reported by the participating employer.

Changes in the employer's proportionate share of the collective net pension liability and collective deferred outflows of resources and deferred inflows of resources since the prior measurement date are recognized in employer's pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided pensions through the pension plan. The resulting deferred inflow/outflow and amortization is not reflected in the Schedule of Pension Amounts by Employer.

J. Estimates

The process of preparing the schedules of employer allocations and schedules of pension amounts in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Accordingly, actual results may differ from estimated amounts.

K. Retirement System Audit Reports

TRSL issues stand-alone audit reports on its financial statements. Access to these reports can be found on the Louisiana Legislative Auditor's website, www.lla.la.gov and the TRSL website, www.trsl.org.

**Schedule of Proportionate Share of Contributions:
Employer & Non-Employer Contributing Entities**
Supplementary Information
June 30, 2017

Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities - June 30, 2017

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
ACADIA PARISH SCHOOL BOARD	\$ 10,430,504	\$ 360,265
ALLEN PARISH SCHOOL BOARD	5,774,017	199,432
ASCENSION PARISH SCHOOL BOARD	28,079,867	969,866
ASSUMPTION PARISH SCHOOL BOARD	4,761,352	164,455
AVOYELLES PARISH SCHOOL BOARD	5,042,382	174,162
BEAUREGARD PARISH SCHOOL BOARD	7,043,133	243,267
BIENVILLE PARISH SCHOOL BOARD	3,557,003	122,857
BOSSIER PARISH SCHOOL BOARD	27,135,830	937,259
CADDO PARISH SCHOOL BOARD	48,001,046	1,657,935
CALCASIEU PARISH SCHOOL SYSTEM	46,800,725	1,616,476
CALDWELL PARISH SCHOOL BOARD	2,334,528	80,634
CAMERON PARISH SCHOOL BOARD	2,337,132	80,723
CATAHOULA PARISH SCHOOL BOARD	1,554,938	53,707
CLAIBORNE PARISH SCHOOL BOARD	2,006,408	69,300
CONCORDIA PARISH SCHOOL BOARD	4,127,097	142,548
DESOTO PARISH SCHOOL BOARD	7,650,847	264,257
EAST BATON ROUGE PARISH SCHOOL SYSTEM	57,652,049	1,991,276
EAST CARROLL PARISH SCHOOL BOARD	1,151,894	39,786
EAST FELICIANA PARISH SCHOOL BOARD	2,013,321	69,539
EVANGELINE PARISH SCHOOL BOARD	6,067,549	209,570
FRANKLIN PARISH SCHOOL BOARD	3,445,156	118,994
GRANT PARISH SCHOOL BOARD	2,933,746	101,330
IBERIA PARISH SCHOOL BOARD	15,731,346	543,354
IBERVILLE PARISH SCHOOL BOARD	7,263,683	250,884
JACKSON PARISH SCHOOL BOARD	2,820,160	97,407
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	53,710,016	1,855,120
JEFFERSON DAVIS PARISH SCHOOL BOARD	6,756,515	233,367
LAFAYETTE PARISH SCHOOL SYSTEM	36,070,528	1,245,860

(Continued)

Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities - June 30, 2017

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
LAFOURCHE PARISH SCHOOL BOARD	\$ 17,761,367	\$ 613,470
LASALLE PARISH SCHOOL BOARD	3,229,702	111,552
LINCOLN PARISH SCHOOL BOARD	7,568,763	261,422
LIVINGSTON PARISH PUBLIC SCHOOLS	28,353,389	979,313
MADISON PARISH SCHOOL BOARD	1,431,566	49,446
MOREHOUSE PARISH SCHOOL BOARD	3,692,192	127,527
NATCHITOCHE PARISH SCHOOL BOARD	7,464,066	257,806
ORLEANS PARISH SCHOOL BOARD	5,482,764	189,372
OUACHITA PARISH SCHOOL BOARD	23,424,065	809,057
PLAQUEMINES PARISH SCHOOL BOARD	7,607,044	262,744
POINTE COUPEE PARISH SCHOOL BOARD	3,058,756	105,648
RAPIDES PARISH SCHOOL BOARD	28,665,763	990,103
RED RIVER PARISH SCHOOL BOARD	2,456,385	84,842
RICHLAND PARISH SCHOOL BOARD	3,531,134	121,964
SABINE PARISH SCHOOL BOARD	5,318,922	183,713
ST. BERNARD PARISH SCHOOL BOARD	8,525,393	294,463
ST. CHARLES PARISH PUBLIC SCHOOLS	17,972,680	620,768
ST. HELENA PARISH SCHOOL SYSTEM	1,266,917	43,759
ST. JAMES PARISH SCHOOL BOARD	6,956,729	240,282
ST. JOHN THE BAPTIST PARISH SCHOOL BOARD	8,013,713	276,790
ST. LANDRY PARISH SCHOOL BOARD	15,563,521	537,557
ST. MARTIN PARISH SCHOOL BOARD	8,713,273	300,953
ST. MARY PARISH SCHOOL BOARD	10,397,329	359,119
ST. TAMMANY PARISH SCHOOL BOARD	52,352,969	1,808,248
TANGIPAHOA PARISH SCHOOL SYSTEM	22,550,002	778,867
TENSAS PARISH SCHOOL BOARD	783,585	27,065
TERREBONNE PARISH SCHOOL SYSTEM	19,567,661	675,858
UNION PARISH SCHOOL BOARD	2,386,579	82,431

(Continued)

Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities - June 30, 2017		
Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
VERMILION PARISH SCHOOL BOARD	\$ 10,926,517	\$ 377,397
VERNON PARISH SCHOOL BOARD	10,117,994	349,471
WASHINGTON PARISH SCHOOL SYSTEM	5,453,248	188,353
WEBSTER PARISH SCHOOL BOARD	6,792,967	234,626
WEST BATON ROUGE PARISH SCHOOL BOARD	6,505,125	224,684
WEST CARROLL PARISH SCHOOL BOARD	2,224,736	76,841
WEST FELICIANA PARISH SCHOOL BOARD	3,808,471	131,543
WINN PARISH SCHOOL BOARD	2,733,621	94,418
BOGALUSA CITY SCHOOLS	2,062,802	71,248
MONROE CITY SCHOOLS	11,921,932	411,778
LOUISIANA TECH UNIVERSITY	10,376,724	358,407
NORTHWESTERN STATE UNIVERSITY	7,529,158	260,054
LOUISIANA STATE UNIVERSITY	83,339,579	2,878,512
UNIVERSITY OF NEW ORLEANS	11,741,290	405,539
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	30,152,186	1,041,443
NICHOLLS STATE UNIVERSITY	5,756,319	198,821
SOUTHEASTERN LOUISIANA UNIVERSITY	11,057,273	381,913
UNIVERSITY OF LOUISIANA AT LAFAYETTE	20,442,836	706,086
GRAMBLING STATE UNIVERSITY	5,083,592	175,585
SOUTHERN UNIVERSITY AND A&M COLLEGE	10,773,348	372,107
SOUTHERN UNIVERSITY AT NEW ORLEANS	2,428,766	83,888
TANGIPHAHOA FEDERATION OF TEACHERS	16,228	561
DELGADO COMMUNITY COLLEGE	11,067,913	382,281
SOWELA TECHNICAL COMMUNITY COLLEGE	2,247,091	77,614
LOUISIANA ASSOCIATION OF EDUCATORS	251,357	8,682
MCNEESE STATE UNIVERSITY	6,226,822	215,072
UNIVERSITY OF LOUISIANA AT MONROE	9,203,753	317,894
L. E. FLETCHER TECH COMMUNITY COLLEGE	1,052,550	36,355

(Continued)

Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities - June 30, 2017

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	\$ 46,754	\$ 1,615
ST. TAMMANY FEDERATION OF TEACHERS	34,589	1,195
LOUISIANA STATE UNIVERSITY-SHREVEPORT	41,300	1,426
SOUTH CENTRAL LOUISIANA TECH COLLEGE	1,049,767	36,258
SOUTHERN UNIVERSITY AT SHREVEPORT	1,958,262	67,638
UNITED TEACHERS OF NEW ORLEANS	15,689	542
LSU HEALTH SCIENCES CENTER-SHREVEPORT	15,354,463	530,336
NUNEZ COMMUNITY COLLEGE	1,225,572	42,331
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	1,832,354	63,289
NORTHWEST LOUISIANA TECHNICAL COLLEGE	686,901	23,725
LOUISIANA FEDERATION OF TEACHERS	82,768	2,859
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	218,384	7,543
LOUISIANA STATE SENATE	37,641	1,300
LA HOUSE OF REPRESENTATIVES	29,449	1,017
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	1,344,691	46,445
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	43,219	1,493
WARE YOUTH CENTER	13,501	466
LA STATE EMPLOYEES RETIREMENT SYSTEM	83,453	2,882
LOUISIANA LEGISLATIVE AUDITOR	70,692	2,442
BOSSIER PARISH COMMUNITY COLLEGE	3,320,875	114,702
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	747,942	25,834
SOUTH LOUISIANA COMMUNITY COLLEGE	3,332,816	115,114
WEBSTER PARISH SALES TAX COMMISSION	54,711	1,890
NEW VISION LEARNING ACADEMY	330,197	11,405
BATON ROUGE COMMUNITY COLLEGE	4,790,644	165,467
RIVER PARISHES COMMUNITY COLLEGE	798,153	27,568
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	2,092,632	72,279

(Continued)

Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities - June 30, 2017		
Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	\$ 448,473	\$ 15,490
AVOYELLES PUBLIC CHARTER SCHOOL INC.	585,111	20,209
LSU HEALTH CARE SERVICES DIVISION	1,040,542	35,940
DELHI CHARTER SCHOOL	843,167	29,123
LOUISIANA DELTA COMMUNITY COLLEGE	2,095,012	72,361
CITY OF BAKER SCHOOL SYSTEM	1,619,581	55,940
ZACHARY COMMUNITY SCHOOL BOARD	6,764,853	233,655
LA STATE BD PRACTICAL NURSE EXAMINER	12,614	436
ALGIERS CHARTER SCHOOLS ASSOCIATION	4,531,914	156,530
ADVOCATES FOR ACADEMIC EXCELLENCE	1,182,106	40,829
FRENCH AND MONTESSORI EDUCATION, INC	1,200,725	41,472
ADVOCATES FOR SCIENCE & MATHEMATICS EDUC	675,813	23,342
ADVOCATES FOR ARTS-BASED EDUCATION CORP	2,394,963	82,721
LAKE FOREST ELEMENTARY CHARTER	808,747	27,934
HYNES CHARTER SCHOOL	1,053,336	36,382
WARREN EASTON SR. HIGH SCHOOL	1,240,498	42,846
EINSTEIN CHARTER SCHOOL	2,464,017	85,106
ADVOCATES FOR INNOVATIVE SCHOOLS	293,554	10,139
CENTRAL COMMUNITY SCHOOL SYSTEM	5,245,896	181,191
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	166,871	5,764
LOUISIANA STATE BOARD OF NURSING	38,393	1,326
GREATER LAFOURCHE PORT COMMISSION	13,770	476
MADISON PREPARATORY ACADEMY	610,575	21,089
DARBONNE WOODS CHARTER SCHOOL	800,992	27,666
MORRIS JEFF COMMUNITY SCHOOL	1,160,065	40,068
BAYOU COMMUNITY ACADEMY	483,848	16,712
SLAUGHTER COMMUNITY CHARTER SCHOOL	294,003	10,155

(Continued)

Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities - June 30, 2017

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
NEW BEGINNINGS SCHOOLS FOUNDATION	\$ 2,782,811	\$ 96,117
ST. BD. OF CERTIFIED PUBLIC ACCOUNTANTS	10,235	354
REED ELEMENTARY SCHOOL-RENEW SCHOOLS	740,995	25,594
A. E. PHILLIPS LABORATORY SCHOOL	81,107	2,801
LSU UNIVERSITY HIGH SCHOOL	1,803,186	62,281
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	19,067	659
SOUTHEASTERN LABORATORY SCHOOL	11,627	402
SOUTHERN UNIVERSITY LABORATORY SCHOOL	544,091	18,793
LCTCS ONLINE	2,637	91
BEEKMAN CHARTER SCHOOL	879,922	30,392
DELTA CHARTER GROUP	585,627	20,227
MADISON TALLULAH CHARTER SCHOOL	389,498	13,453
NORTHSHORE CHARTER SCHOOLS, INC	865,916	29,908
INSPIRE NOLA CHARTER SCHOOLS, INC.	3,587,226	123,901
LOUISIANA PHYSICAL THERAPY BOARD	9,932	343
NORTHEAST CLAIBORNE CHARTER SCHOOL	108,468	3,746
ORLEANS LEVEE DISTRICT	16,554	572
LEGISLATIVE FISCAL OFFICE	27,933	965
DOWNSVILLE COMMUNITY CHARTER SCHOOL	369,701	12,769
LINCOLN PREPARATORY SCHOOL	595,323	20,562
LAFOURCHE PARISH ASSESSORS OFFICE	13,883	479
DIV OF ADMIN - EXECUTIVE OFFICE	32,872	1,135
DIVISION OF ADMINISTRATION	135,549	4,682
OFC OF COASTAL PROTECTION & RESTORATION	70,591	2,438
GOVERNOR'S OFFICE OF HOMELAND SECURITY	21,368	738
STATE MILITARY DEPARTMENT	145,851	5,038

(Continued)

Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities - June 30, 2017

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
LOUISIANA PUBLIC DEFENDER BD	\$ 23,355	\$ 807
DEPARTMENT OF VETERANS AFFAIRS	33,152	1,145
SECRETARY OF STATE	31,704	1,095
OFFICE OF LIEUTENANT GOVERNOR	17,721	612
LOUISIANA PUBLIC SERVICE COMMISSION	14,062	486
LA DEPT OF AGRICULTURE & FORESTRY	100,904	3,485
CRT-OFFICE OF THE SECRETARY	32,086	1,108
OFF OF THE STATE LIBRARY OF LA	20,852	720
OFFICE OF STATE MUSEUM	19,180	662
OFFICE OF CULTURAL DEVELOPMENT	31,502	1,088
OFFICE OF TOURISM	31,850	1,100
ENGINEERING AND OPERATIONS	150,924	5,213
FLORIDA PARISHES HUMAN SVCS AUTHORITY	18,686	645
CAPITAL AREA HUMAN SERVICE DISTRICT	24,701	853
LDH-DEVELOPMENT DISABILITIES CENTER	10,347	357
MEDICAL VENDOR ADMINISTRATION	63,094	2,179
DEPARTMENT OF HEALTH AND HOSPITALS	204,311	7,057
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	27,339	944
OFFICE OF PUBLIC HEALTH	224,276	7,746
OFFICE OF BEHAVIORAL HEALTH	205,040	7,082
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	110,062	3,801
DEPARTMENT OF CHILDREN & FAMILY SERVICES	74,486	2,573
CENTRAL LOUISIANA HUMAN SERVICE DISTRICT	19,011	657
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	68,829	2,377
LA STATE PENITENTIARY	147,636	5,099
OFFICE OF JUVENILE JUSTICE	824,100	28,464
AVOYELLES CORRECTIONAL CENTER	64,935	2,243

(Continued)

Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities - June 30, 2017

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
LA CORRECTIONAL INST WOMEN	\$ 80,927	\$ 2,795
DIXON CORRECTIONAL INSTITUTE	128,950	4,454
ELAYN HUNT CORRECTIONAL CENTER	61,950	2,140
DAVID WADE CORRECTIONAL CENTER	77,931	2,692
DOC-ADULT PROBATION & PAROLE	5,005	173
RAYBURN CORRECTIONAL CENTER	81,006	2,798
PUB SAFETY OFF OF MGT & FIN	15,285	528
OFFICE OF STATE POLICE	57,135	1,973
DPS-LOUISIANA HIGHWAY SAFETY COMMISSION	24,466	845
OFFICE OF CONSERVATION	25,767	890
OFFICE OF COASTAL MANAGEMENT	18,203	629
LOUISIANA DEPARTMENT OF REVENUE	9,775	338
LOUISIANA WORKFORCE COMMISSION	38,270	1,322
DEPT OF WILDLIFE & FISHERIES-MGMNT & FINANCE	6,094	210
WILDLIFE & FISHERIES OFF OF SEC	45,553	1,573
OFFICE OF WILDLIFE	28,820	995
DEPARTMENT OF STATE CIVIL SERVICE	22,468	776
DPT OF STATE CIVIL SVC - BRD OF TAX APPEALS	21,537	744
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	288,650	9,970
LA SCH FOR THE DEAF & VISUALLY IMPAIRED	1,721,765	59,469
LA SPECIAL EDUCATION CENTER	529,838	18,300
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	981,230	33,891
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	163,550	5,649
BOARD OF REGENTS	1,528,452	52,792
NEW ORLEANS CENTER FOR CREATIVE ARTS	910,560	31,450
LOUISIANA DEPARTMENT OF EDUCATION	1,889,747	65,271
RECOVERY SCHOOL DISTRICT OF LOUISIANA	392,427	13,554

(Continued)

Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities - June 30, 2017

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
SPECIAL SCHOOL DISTRICTS	\$ 1,047,208	\$ 36,170
STATE EMPLOYEES GROUP BENEFITS	15,600	539
DOA-OFFICE OF RISK MANAGEMENT	28,180	973
PRISON ENTERPRISES	35,576	1,229
DIV OF ADMIN - OFFICE OF TECHNOLOGY SVCS	146,064	5,045
OFFICE OF STATE PROCUREMENT	16,251	561
OFFICE OF STATE HUMAN CAPITAL MANAGEMENT	1,089	38
DEPARTMENT OF ENVIRONMENTAL QUALITY	<u>36,059</u>	<u>1,245</u>
TOTAL	<u>\$ 1,122,277,562</u>	<u>\$ 38,762,968</u>

**Schedule of Net Pension Liability Sensitivity
to Change in Discount Rate**
Supplementary Information
June 30, 2017

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate - June 30, 2017

Employer	Changes in Discount Rate	
	-1% Change 6.70%	+1% Change 8.70%
ACADIA PARISH SCHOOL BOARD	\$ 122,772,334	\$ 71,895,635
ALLEN PARISH SCHOOL BOARD	67,963,117	39,799,288
ASCENSION PARISH SCHOOL BOARD	330,514,317	193,549,606
ASSUMPTION PARISH SCHOOL BOARD	56,043,538	32,819,168
AVOYELLES PARISH SCHOOL BOARD	59,351,399	34,756,255
BEAUREGARD PARISH SCHOOL BOARD	82,901,262	48,547,085
BIENVILLE PARISH SCHOOL BOARD	41,867,730	24,517,796
BOSSIER PARISH SCHOOL BOARD	319,402,516	187,042,521
CADDO PARISH SCHOOL BOARD	564,996,721	330,862,801
CALCASIEU PARISH SCHOOL SYSTEM	550,868,336	322,589,200
CALDWELL PARISH SCHOOL BOARD	27,478,583	16,091,493
CAMERON PARISH SCHOOL BOARD	27,509,230	16,109,440
CATAHOULA PARISH SCHOOL BOARD	18,302,411	10,717,915
CLAIBORNE PARISH SCHOOL BOARD	23,616,440	13,829,818
CONCORDIA PARISH SCHOOL BOARD	48,578,033	28,447,358
DESOTO PARISH SCHOOL BOARD	90,054,357	52,735,946
EAST BATON ROUGE PARISH SCHOOL SYSTEM	678,593,940	397,385,477
EAST CARROLL PARISH SCHOOL BOARD	13,558,384	7,939,807
EAST FELICIANA PARISH SCHOOL BOARD	23,697,813	13,877,469
EVANGELINE PARISH SCHOOL BOARD	71,418,135	41,822,551
FRANKLIN PARISH SCHOOL BOARD	40,551,243	23,746,860
GRANT PARISH SCHOOL BOARD	34,531,680	20,221,796
IBERIA PARISH SCHOOL BOARD	185,165,945	108,433,414
IBERVILLE PARISH SCHOOL BOARD	85,497,248	50,067,297
JACKSON PARISH SCHOOL BOARD	33,194,718	19,438,869
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	632,194,200	370,213,730
JEFFERSON DAVIS PARISH SCHOOL BOARD	79,527,617	46,571,474

(Continued)

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate - June 30, 2017

Employer	Changes in Discount Rate	
	-1% Change 6.70%	+1% Change 8.70%
LAFAYETTE PARISH SCHOOL SYSTEM	\$ 424,568,463	\$ 248,627,833
LAFOURCHE PARISH SCHOOL BOARD	209,060,319	122,425,990
LASALLE PARISH SCHOOL BOARD	38,015,230	22,261,767
LINCOLN PARISH SCHOOL BOARD	89,088,194	52,170,160
LIVINGSTON PARISH PUBLIC SCHOOLS	333,733,804	195,434,942
MADISON PARISH SCHOOL BOARD	16,850,260	9,867,534
MOREHOUSE PARISH SCHOOL BOARD	43,458,980	25,449,634
NATCHITOCHES PARISH SCHOOL BOARD	87,855,853	51,448,500
ORLEANS PARISH SCHOOL BOARD	64,534,916	37,791,729
OUACHITA PARISH SCHOOL BOARD	275,713,158	161,457,977
PLAQUEMINES PARISH SCHOOL BOARD	89,538,779	52,434,023
POINTE COUPEE PARISH SCHOOL BOARD	36,003,117	21,083,471
RAPIDES PARISH SCHOOL BOARD	337,410,614	197,588,086
RED RIVER PARISH SCHOOL BOARD	28,912,901	16,931,432
RICHLAND PARISH SCHOOL BOARD	41,563,244	24,339,489
SABINE PARISH SCHOOL BOARD	62,606,420	36,662,400
ST. BERNARD PARISH SCHOOL BOARD	100,348,208	58,764,039
ST. CHARLES PARISH PUBLIC SCHOOLS	211,547,588	123,882,537
ST. HELENA PARISH SCHOOL SYSTEM	14,912,254	8,732,635
ST. JAMES PARISH SCHOOL BOARD	81,884,241	47,951,516
ST. JOHN THE BAPTIST PARISH SCHOOL BOARD	94,325,474	55,237,118
ST. LANDRY PARISH SCHOOL BOARD	183,190,555	107,276,623
ST. MARTIN PARISH SCHOOL BOARD	102,559,657	60,059,066
ST. MARY PARISH SCHOOL BOARD	122,381,853	71,666,969
ST. TAMMANY PARISH SCHOOL BOARD	616,221,069	360,859,844
TANGIPAHOA PARISH SCHOOL SYSTEM	265,424,987	155,433,211
TENSAS PARISH SCHOOL BOARD	9,223,199	5,401,117

(Continued)

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate - June 30, 2017

Employer	Changes in Discount Rate	
	-1% Change 6.70%	+1% Change 8.70%
TERREBONNE PARISH SCHOOL SYSTEM	\$ 230,321,324	\$ 134,876,461
UNION PARISH SCHOOL BOARD	28,091,253	16,450,273
VERMILION PARISH SCHOOL BOARD	128,610,659	75,314,566
VERNON PARISH SCHOOL BOARD	119,093,939	69,741,563
WASHINGTON PARISH SCHOOL SYSTEM	64,187,499	37,588,281
WEBSTER PARISH SCHOOL BOARD	79,956,671	46,822,728
WEST BATON ROUGE PARISH SCHOOL BOARD	76,568,627	44,838,686
WEST CARROLL PARISH SCHOOL BOARD	26,186,271	15,334,713
WEST FELICIANA PARISH SCHOOL BOARD	44,827,645	26,251,126
WINN PARISH SCHOOL BOARD	32,176,112	18,842,372
BOGALUSA CITY SCHOOLS	24,280,232	14,218,535
MONROE CITY SCHOOLS	140,327,204	82,175,790
LOUISIANA TECH UNIVERSITY	122,139,321	71,524,943
NORTHWESTERN STATE UNIVERSITY	88,622,021	51,897,168
LOUISIANA STATE UNIVERSITY	980,949,238	574,445,126
UNIVERSITY OF NEW ORLEANS	138,200,958	80,930,657
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	354,906,568	207,833,739
NICHOLLS STATE UNIVERSITY	67,754,799	39,677,297
SOUTHEASTERN LOUISIANA UNIVERSITY	130,149,731	76,215,848
UNIVERSITY OF LOUISIANA AT LAFAYETTE	240,622,573	140,908,886
GRAMBLING STATE UNIVERSITY	59,836,462	35,040,308
SOUTHERN UNIVERSITY AND A&M COLLEGE	126,807,789	74,258,803
SOUTHERN UNIVERSITY AT NEW ORLEANS	28,587,808	16,741,057
TANGIPHAHOA FEDERATION OF TEACHERS	191,013	111,858
DELGADO COMMUNITY COLLEGE	130,274,959	76,289,182
SOWELA TECHNICAL COMMUNITY COLLEGE	26,449,409	15,488,808
LOUISIANA ASSOCIATION OF EDUCATORS	2,958,594	1,732,556

(Continued)

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate - June 30, 2017

Employer	Changes in Discount Rate	
	-1% Change 6.70%	+1% Change 8.70%
MCNEESE STATE UNIVERSITY	\$ 73,292,866	\$ 42,920,396
UNIVERSITY OF LOUISIANA AT MONROE	108,332,858	63,439,860
L. E. FLETCHER TECH COMMUNITY COLLEGE	12,389,054	7,255,046
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	550,319	322,268
ST. TAMMANY FEDERATION OF TEACHERS	407,125	238,413
LOUISIANA STATE UNIVERSITY-SHREVEPORT	486,120	284,672
SOUTH CENTRAL LOUISIANA TECH COLLEGE	12,356,294	7,235,861
SOUTHERN UNIVERSITY AT SHREVEPORT	23,049,741	13,497,958
UNITED TEACHERS OF NEW ORLEANS	184,673	108,145
LSU HEALTH SCIENCES CENTER-SHREVEPORT	180,729,837	105,835,623
NUNEZ COMMUNITY COLLEGE	14,425,606	8,447,653
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	21,567,736	12,630,094
NORTHWEST LOUISIANA TECHNICAL COLLEGE	8,085,177	4,734,690
LOUISIANA FEDERATION OF TEACHERS	974,221	570,505
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	2,570,491	1,505,283
LOUISIANA STATE SENATE	443,056	259,454
LA HOUSE OF REPRESENTATIVES	346,625	202,984
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	15,827,691	9,268,716
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	508,709	297,900
WARE YOUTH CENTER	158,914	93,060
LA STATE EMPLOYEES RETIREMENT SYSTEM	982,279	575,224
LOUISIANA LEGISLATIVE AUDITOR	832,084	487,269
BOSSIER PARISH COMMUNITY COLLEGE	39,088,393	22,890,213
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	8,803,656	5,155,432
SOUTH LOUISIANA COMMUNITY COLLEGE	39,228,945	22,972,520
WEBSTER PARISH SALES TAX COMMISSION	643,977	377,114
NEW VISION LEARNING ACADEMY	3,886,581	2,275,987
BATON ROUGE COMMUNITY COLLEGE	56,388,314	33,021,068

(Continued)

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate - June 30, 2017

Employer	Changes in Discount Rate	
	-1% Change 6.70%	+1% Change 8.70%
RIVER PARISHES COMMUNITY COLLEGE	\$ 9,394,662	\$ 5,501,526
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	24,631,348	14,424,149
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	5,278,759	3,091,248
AVOYELLES PUBLIC CHARTER SCHOOL INC.	6,887,050	4,033,065
LSU HEALTH CARE SERVICES DIVISION	12,247,710	7,172,274
DELHI CHARTER SCHOOL	9,924,506	5,811,803
LOUISIANA DELTA COMMUNITY COLLEGE	24,659,352	14,440,548
CITY OF BAKER SCHOOL SYSTEM	19,063,294	11,163,489
ZACHARY COMMUNITY SCHOOL BOARD	79,625,766	46,628,950
LA STATE BD PRACTICAL NURSE EXAMINER	148,478	86,949
ALGIERS CHARTER SCHOOLS ASSOCIATION	53,342,932	31,237,689
ADVOCATES FOR ACADEMIC EXCELLENCE	13,913,991	8,148,051
FRENCH AND MONTESSORI EDUCATION, INC	14,133,141	8,276,385
ADVOCATES FOR SCIENCE & MATHEMATICS EDUC	7,954,664	4,658,261
ADVOCATES FOR ARTS-BASED EDUCATION CORP	28,189,930	16,508,059
LAKE FOREST ELEMENTARY CHARTER	9,519,362	5,574,551
HYNES CHARTER SCHOOL	12,398,301	7,260,461
WARREN EASTON SR. HIGH SCHOOL	14,601,296	8,550,537
EINSTEIN CHARTER SCHOOL	29,002,727	16,984,034
ADVOCATES FOR INNOVATIVE SCHOOLS	3,455,282	2,023,417
CENTRAL COMMUNITY SCHOOL SYSTEM	61,746,860	36,159,040
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	1,964,162	1,150,216
LOUISIANA STATE BOARD OF NURSING	451,906	264,637
GREATER LAFOURCHE PORT COMMISSION	162,084	94,917
MADISON PREPARATORY ACADEMY	7,186,780	4,208,587
DARBONNE WOODS CHARTER SCHOOL	9,428,083	5,521,097
MORRIS JEFF COMMUNITY SCHOOL	13,654,551	7,996,122

(Continued)

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate - June 30, 2017

Employer	Changes in Discount Rate	
	-1% Change 6.70%	+1% Change 8.70%
BAYOU COMMUNITY ACADEMY	\$ 5,695,131	\$ 3,335,076
SLAUGHTER COMMUNITY CHARTER SCHOOL	3,460,565	2,026,512
NEW BEGINNINGS SCHOOLS FOUNDATION	32,755,097	19,181,426
ST. BD. OF CERTIFIED PUBLIC ACCOUNTANTS	120,473	70,549
REED ELEMENTARY SCHOOL-RENEW SCHOOLS	8,721,888	5,107,549
A. E. PHILLIPS LABORATORY SCHOOL	954,671	559,056
LSU UNIVERSITY HIGH SCHOOL	21,224,414	12,429,044
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	224,434	131,429
SOUTHEASTERN LABORATORY SCHOOL	136,853	80,141
SOUTHERN UNIVERSITY LABORATORY SCHOOL	6,404,232	3,750,327
LCTCS ONLINE	31,043	18,179
BEEKMAN CHARTER SCHOOL	10,357,126	6,065,146
DELTA CHARTER GROUP	6,893,126	4,036,623
MADISON TALLULAH CHARTER SCHOOL	4,584,585	2,684,739
NORTHSHORE CHARTER SCHOOLS, INC	10,192,268	5,968,605
INSPIRE NOLA CHARTER SCHOOLS, INC.	42,223,469	24,726,117
LOUISIANA PHYSICAL THERAPY BOARD	116,907	68,461
NORTHEAST CLAIBORNE CHARTER SCHOOL	1,276,725	747,652
ORLEANS LEVEE DISTRICT	194,844	114,101
LEGISLATIVE FISCAL OFFICE	328,791	192,541
DOWNSVILLE COMMUNITY CHARTER SCHOOL	4,351,565	2,548,282
LINCOLN PREPARATORY SCHOOL	7,007,259	4,103,460
LAFOURCHE PARISH ASSESSORS OFFICE	163,405	95,690
DIV OF ADMIN - EXECUTIVE OFFICE	386,914	226,578
DIVISION OF ADMINISTRATION	1,595,477	934,313
OFC OF COASTAL PROTECTION & RESTORATION	830,895	486,573
GOVERNOR'S OFFICE OF HOMELAND SECURITY	251,514	147,287

(Continued)

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate - June 30, 2017

Employer	Changes in Discount Rate	
	-1% Change 6.70%	+1% Change 8.70%
STATE MILITARY DEPARTMENT	\$ 1,716,743	\$ 1,005,327
LOUISIANA PUBLIC DEFENDER BD	274,895	160,979
DEPARTMENT OF VETERANS AFFAIRS	390,217	228,511
SECRETARY OF STATE	373,176	218,532
OFFICE OF LIEUTENANT GOVERNOR	208,582	122,146
LOUISIANA PUBLIC SERVICE COMMISSION	165,519	96,928
LA DEPT OF AGRICULTURE & FORESTRY	1,187,691	695,513
CRT-OFFICE OF THE SECRETARY	377,668	221,163
OFF OF THE STATE LIBRARY OF LA	245,438	143,729
OFFICE OF STATE MUSEUM	225,755	132,202
OFFICE OF CULTURAL DEVELOPMENT	370,798	217,140
OFFICE OF TOURISM	374,893	219,538
ENGINEERING AND OPERATIONS	1,776,451	1,040,292
FLORIDA PARISHES HUMAN SVCS AUTHORITY	219,943	128,799
CAPITAL AREA HUMAN SERVICE DISTRICT	290,747	170,262
LDH-DEVELOPMENT DISABILITIES CENTER	121,794	71,323
MEDICAL VENDOR ADMINISTRATION	742,654	434,899
DEPARTMENT OF HEALTH AND HOSPITALS	2,404,840	1,408,277
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	321,790	188,441
OFFICE OF PUBLIC HEALTH	2,639,842	1,545,895
OFFICE OF BEHAVIORAL HEALTH	2,413,426	1,413,306
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	1,295,483	758,636
DEPARTMENT OF CHILDREN & FAMILY SERVICES	876,733	513,416
CENTRAL LOUISIANA HUMAN SERVICE DISTRICT	223,774	131,042
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	810,156	474,428
LA STATE PENITENTIARY	1,737,746	1,017,626
OFFICE OF JUVENILE JUSTICE	9,700,072	5,680,374

(Continued)

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate - June 30, 2017

Employer	Changes in Discount Rate	
	-1% Change 6.70%	+1% Change 8.70%
AVOYELLES CORRECTIONAL CENTER	\$ 764,318	\$ 447,585
LA CORRECTIONAL INST WOMEN	952,557	557,819
DIXON CORRECTIONAL INSTITUTE	1,517,803	888,828
ELAYN HUNT CORRECTIONAL CENTER	729,180	427,009
DAVID WADE CORRECTIONAL CENTER	917,287	537,164
DOC-ADULT PROBATION & PAROLE	58,916	34,501
RAYBURN CORRECTIONAL CENTER	953,482	558,360
PUB SAFETY OFF OF MGT & FIN	179,917	105,360
OFFICE OF STATE POLICE	672,510	393,823
DPS-LOUISIANA HIGHWAY SAFETY COMMISSION	287,973	168,637
OFFICE OF CONSERVATION	303,296	177,611
OFFICE OF COASTAL MANAGEMENT	214,263	125,472
LOUISIANA DEPARTMENT OF REVENUE	115,057	67,378
LOUISIANA WORKFORCE COMMISSION	450,453	263,786
DEPT OF WILDLIFE & FISHERIES-MGMNT & FINANCE	71,729	42,005
WILDLIFE & FISHERIES OFF OF SEC	536,185	313,991
OFFICE OF WILDLIFE	339,227	198,652
DEPARTMENT OF STATE CIVIL SERVICE	264,460	154,868
DPT OF STATE CIVIL SVC - BRD OF TAX APPEALS	253,496	148,447
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	3,397,555	1,989,612
LA SCH FOR THE DEAF & VISUALLY IMPAIRED	20,266,045	11,867,822
LA SPECIAL EDUCATION CENTER	6,236,468	3,652,084
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	11,549,573	6,763,445
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	1,925,061	1,127,318
BOARD OF REGENTS	17,990,660	10,535,354
NEW ORLEANS CENTER FOR CREATIVE ARTS	10,717,753	6,276,330
LOUISIANA DEPARTMENT OF EDUCATION	22,243,284	13,025,696

(Continued)

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate - June 30, 2017

Employer	Changes in Discount Rate	
	-1% Change 6.70%	+1% Change 8.70%
RECOVERY SCHOOL DISTRICT OF LOUISIANA	\$ 4,619,063	\$ 2,704,929
SPECIAL SCHOOL DISTRICTS	12,326,176	7,218,224
STATE EMPLOYEES GROUP BENEFITS	183,616	107,526
DOA-OFFICE OF RISK MANAGEMENT	331,698	194,242
PRISON ENTERPRISES	418,750	245,221
DIV OF ADMIN - OFFICE OF TECHNOLOGY SVCS	1,719,253	1,006,796
OFFICE OF STATE PROCUREMENT	191,278	112,012
OFFICE OF STATE HUMAN CAPITAL MANAGEMENT	12,813	7,504
DEPARTMENT OF ENVIRONMENTAL QUALITY	<u>424,430</u>	<u>248,547</u>
TOTAL	<u>\$ 13,209,777,658</u>	<u>\$ 7,735,662,651</u>

Schedule of Remaining Amortization
Supplementary Information
June 30, 2017

Schedule of Remaining Amortization - June 30, 2017

Employer	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
ACADIA PARISH SCHOOL BOARD	\$ (2,319,848)	\$ 938,041	\$ (667,341)	\$ (2,539,111)
ALLEN PARISH SCHOOL BOARD	(1,284,199)	519,272	(369,420)	(1,405,576)
ASCENSION PARISH SCHOOL BOARD	(6,245,242)	2,525,292	(1,796,542)	(6,835,517)
ASSUMPTION PARISH SCHOOL BOARD	(1,058,972)	428,200	(304,630)	(1,159,062)
AVOYELLES PARISH SCHOOL BOARD	(1,121,476)	453,474	(322,610)	(1,227,473)
BEAUREGARD PARISH SCHOOL BOARD	(1,566,463)	633,406	(450,618)	(1,714,519)
BIENVILLE PARISH SCHOOL BOARD	(791,113)	319,890	(227,576)	(865,886)
BOSSIER PARISH SCHOOL BOARD	(6,035,278)	2,440,393	(1,736,143)	(6,605,709)
CADDO PARISH SCHOOL BOARD	(10,675,910)	4,316,853	(3,071,094)	(11,684,954)
CALCASIEU PARISH SCHOOL SYSTEM	(10,408,947)	4,208,905	(2,994,297)	(11,392,759)
CALDWELL PARISH SCHOOL BOARD	(519,222)	209,950	(149,362)	(568,297)
CAMERON PARISH SCHOOL BOARD	(519,801)	210,184	(149,529)	(568,931)
CATAHOULA PARISH SCHOOL BOARD	(345,834)	139,839	(99,485)	(378,520)
CLAIBORNE PARISH SCHOOL BOARD	(446,245)	180,441	(128,369)	(488,422)
CONCORDIA PARISH SCHOOL BOARD	(917,907)	371,160	(264,051)	(1,004,664)
DESOTO PARISH SCHOOL BOARD	(1,701,624)	688,060	(489,499)	(1,862,455)
EAST BATON ROUGE PARISH SCHOOL SYSTEM	(12,822,389)	5,184,792	(3,688,562)	(14,034,310)
EAST CARROLL PARISH SCHOOL BOARD	(256,193)	103,593	(73,698)	(280,407)
EAST FELICIANA PARISH SCHOOL BOARD	(447,783)	181,063	(128,812)	(490,105)
EVANGELINE PARISH SCHOOL BOARD	(1,349,483)	545,670	(388,200)	(1,477,031)

(Continued)

Schedule of Remaining Amortization - June 30, 2017

Employer	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
FRANKLIN PARISH SCHOOL BOARD	\$ (766,237)	\$ 309,831	\$ (220,420)	\$ (838,659)
GRANT PARISH SCHOOL BOARD	(652,494)	263,839	(187,700)	(714,165)
IBERIA PARISH SCHOOL BOARD	(3,498,808)	1,414,759	(1,006,487)	(3,829,501)
IBERVILLE PARISH SCHOOL BOARD	(1,615,515)	653,241	(464,728)	(1,768,207)
JACKSON PARISH SCHOOL BOARD	(627,232)	253,624	(180,433)	(686,515)
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	(11,945,642)	4,830,275	(3,436,352)	(13,074,696)
JEFFERSON DAVIS PARISH SCHOOL BOARD	(1,502,716)	607,630	(432,280)	(1,644,747)
LAFAYETTE PARISH SCHOOL SYSTEM	(8,022,444)	3,243,912	(2,307,782)	(8,780,694)
LAFOURCHE PARISH SCHOOL BOARD	(3,950,305)	1,597,324	(1,136,367)	(4,323,672)
LASALLE PARISH SCHOOL BOARD	(718,318)	290,455	(206,635)	(786,210)
LINCOLN PARISH SCHOOL BOARD	(1,683,368)	680,678	(484,247)	(1,842,473)
LIVINGSTON PARISH PUBLIC SCHOOLS	(6,306,076)	2,549,891	(1,814,042)	(6,902,101)
MADISON PARISH SCHOOL BOARD	(318,395)	128,744	(91,591)	(348,488)
MOREHOUSE PARISH SCHOOL BOARD	(821,180)	332,048	(236,225)	(898,795)
NATCHITOCHE PARISH SCHOOL BOARD	(1,660,083)	671,262	(477,549)	(1,816,987)
ORLEANS PARISH SCHOOL BOARD	(1,219,421)	493,079	(350,786)	(1,334,676)
OUACHITA PARISH SCHOOL BOARD	(5,209,745)	2,106,584	(1,498,665)	(5,702,149)
PLAQUEMINES PARISH SCHOOL BOARD	(1,691,882)	684,120	(486,697)	(1,851,792)
POINTE COUPEE PARISH SCHOOL BOARD	(680,298)	275,082	(195,698)	(744,597)
RAPIDES PARISH SCHOOL BOARD	(6,375,551)	2,577,983	(1,834,028)	(6,978,142)

(Continued)

Schedule of Remaining Amortization - June 30, 2017

Employer	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
RED RIVER PARISH SCHOOL BOARD	\$ (546,324)	\$ 220,909	\$ (157,159)	\$ (597,961)
RICHLAND PARISH SCHOOL BOARD	(785,359)	317,564	(225,921)	(859,588)
SABINE PARISH SCHOOL BOARD	(1,182,981)	478,344	(340,303)	(1,294,792)
ST. BERNARD PARISH SCHOOL BOARD	(1,896,132)	766,710	(545,452)	(2,075,347)
ST. CHARLES PARISH PUBLIC SCHOOLS	(3,997,303)	1,616,328	(1,149,887)	(4,375,112)
ST. HELENA PARISH SCHOOL SYSTEM	(281,775)	113,937	(81,057)	(308,407)
ST. JAMES PARISH SCHOOL BOARD	(1,547,246)	625,636	(445,090)	(1,693,485)
ST. JOHN THE BAPTIST PARISH SCHOOL BOARD	(1,782,329)	720,693	(512,715)	(1,950,788)
ST. LANDRY PARISH SCHOOL BOARD	(3,461,482)	1,399,666	(995,750)	(3,788,647)
ST. MARTIN PARISH SCHOOL BOARD	(1,937,919)	783,606	(557,473)	(2,121,083)
ST. MARY PARISH SCHOOL BOARD	(2,312,469)	935,058	(665,218)	(2,531,035)
ST. TAMMANY PARISH SCHOOL BOARD	(11,643,821)	4,708,233	(3,349,528)	(12,744,348)
TANGIPAHOA PARISH SCHOOL SYSTEM	(5,015,345)	2,027,978	(1,442,743)	(5,489,375)
TENSAS PARISH SCHOOL BOARD	(174,277)	70,470	(50,134)	(190,749)
TERREBONNE PARISH SCHOOL SYSTEM	(4,352,042)	1,759,768	(1,251,934)	(4,763,380)
UNION PARISH SCHOOL BOARD	(530,799)	214,631	(152,693)	(580,968)
VERMILION PARISH SCHOOL BOARD	(2,430,166)	982,649	(699,075)	(2,659,856)
VERNON PARISH SCHOOL BOARD	(2,250,343)	909,936	(647,346)	(2,463,036)
WASHINGTON PARISH SCHOOL SYSTEM	(1,212,857)	490,424	(348,897)	(1,327,491)
WEBSTER PARISH SCHOOL BOARD	(1,510,823)	610,908	(434,612)	(1,653,620)

(Continued)

Schedule of Remaining Amortization - June 30, 2017

Employer	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
WEST BATON ROUGE PARISH SCHOOL BOARD	\$ (1,446,804)	\$ 585,022	\$ (416,196)	\$ (1,583,551)
WEST CARROLL PARISH SCHOOL BOARD	(494,803)	200,076	(142,338)	(541,570)
WEST FELICIANA PARISH SCHOOL BOARD	(847,042)	342,505	(243,665)	(927,101)
WINN PARISH SCHOOL BOARD	(607,985)	245,841	(174,896)	(665,449)
BOGALUSA CITY SCHOOLS	(458,788)	185,513	(131,978)	(502,151)
MONROE CITY SCHOOLS	(2,651,556)	1,072,169	(762,762)	(2,902,171)
LOUISIANA TECH UNIVERSITY	(2,307,887)	933,205	(663,900)	(2,526,019)
NORTHWESTERN STATE UNIVERSITY	(1,674,560)	677,116	(481,713)	(1,832,832)
LOUISIANA STATE UNIVERSITY	(18,535,551)	7,494,935	(5,332,044)	(20,287,457)
UNIVERSITY OF NEW ORLEANS	(2,611,380)	1,055,923	(751,204)	(2,858,197)
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	(6,706,146)	2,711,661	(1,929,128)	(7,339,984)
NICHOLLS STATE UNIVERSITY	(1,280,263)	517,680	(368,288)	(1,401,268)
SOUTHEASTERN LOUISIANA UNIVERSITY	(2,459,248)	994,408	(707,441)	(2,691,686)
UNIVERSITY OF LOUISIANA AT LAFAYETTE	(4,546,690)	1,838,475	(1,307,927)	(4,976,425)
GRAMBLING STATE UNIVERSITY	(1,130,641)	457,180	(325,247)	(1,237,505)
SOUTHERN UNIVERSITY AND A&M COLLEGE	(2,396,100)	968,874	(689,276)	(2,622,570)
SOUTHERN UNIVERSITY AT NEW ORLEANS	(540,182)	218,425	(155,392)	(591,237)
TANGIPAHOA FEDERATION OF TEACHERS	(3,609)	1,459	(1,038)	(3,950)
DELGADO COMMUNITY COLLEGE	(2,461,614)	995,365	(708,122)	(2,694,276)
SOWELA TECHNICAL COMMUNITY COLLEGE	(499,775)	202,087	(143,768)	(547,012)

(Continued)

Schedule of Remaining Amortization - June 30, 2017

Employer	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
LOUISIANA ASSOCIATION OF EDUCATORS	\$ (55,904)	\$ 22,605	\$ (16,082)	\$ (61,188)
MCNEESE STATE UNIVERSITY	(1,384,907)	559,994	(398,390)	(1,515,803)
UNIVERSITY OF LOUISIANA AT MONROE	(2,047,006)	827,716	(588,854)	(2,240,481)
L. E. FLETCHER TECH COMMUNITY COLLEGE	(234,098)	94,658	(67,342)	(256,224)
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	(10,399)	4,205	(2,991)	(11,381)
ST. TAMMANY FEDERATION OF TEACHERS	(7,693)	3,111	(2,213)	(8,420)
LOUISIANA STATE UNIVERSITY-SHREVEPORT	(9,185)	3,714	(2,642)	(10,054)
SOUTH CENTRAL LOUISIANA TECH COLLEGE	(233,479)	94,408	(67,164)	(255,546)
SOUTHERN UNIVERSITY AT SHREVEPORT	(435,537)	176,111	(125,289)	(476,702)
UNITED TEACHERS OF NEW ORLEANS	(3,489)	1,411	(1,004)	(3,819)
LSU HEALTH SCIENCES CENTER-SHREVEPORT	(3,414,985)	1,380,865	(982,374)	(3,737,756)
NUNEZ COMMUNITY COLLEGE	(272,579)	110,219	(78,412)	(298,343)
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	(407,534)	164,788	(117,233)	(446,052)
NORTHWEST LOUISIANA TECHNICAL COLLEGE	(152,774)	61,775	(43,948)	(167,213)
LOUISIANA FEDERATION OF TEACHERS	(18,408)	7,444	(5,295)	(20,148)
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	(48,571)	19,640	(13,972)	(53,161)
LOUISIANA STATE SENATE	(8,372)	3,385	(2,408)	(9,163)
LA HOUSE OF REPRESENTATIVES	(6,550)	2,648	(1,884)	(7,169)
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	(299,073)	120,931	(86,033)	(327,340)

(Continued)

Schedule of Remaining Amortization - June 30, 2017

Employer	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	\$ (9,612)	\$ 3,887	\$ (2,765)	\$ (10,521)
WARE YOUTH CENTER	(3,003)	1,214	(864)	(3,287)
LA STATE EMPLOYEES RETIREMENT SYSTEM	(18,561)	7,505	(5,339)	(20,315)
LOUISIANA LEGISLATIVE AUDITOR	(15,723)	6,358	(4,523)	(17,209)
BOSSIER PARISH COMMUNITY COLLEGE	(738,596)	298,655	(212,469)	(808,405)
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	(166,350)	67,264	(47,853)	(182,072)
SOUTH LOUISIANA COMMUNITY COLLEGE	(741,252)	299,728	(213,233)	(811,312)
WEBSTER PARISH SALES TAX COMMISSION	(12,168)	4,920	(3,500)	(13,318)
NEW VISION LEARNING ACADEMY	(73,439)	29,695	(21,126)	(80,380)
BATON ROUGE COMMUNITY COLLEGE	(1,065,487)	430,834	(306,504)	(1,166,192)
RIVER PARISHES COMMUNITY COLLEGE	(177,517)	71,780	(51,066)	(194,295)
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	(465,422)	188,196	(133,886)	(509,412)
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	(99,745)	40,332	(28,693)	(109,172)
AVOYELLES PUBLIC CHARTER SCHOOL INC.	(130,134)	52,620	(37,435)	(142,434)
LSU HEALTH CARE SERVICES DIVISION	(231,427)	93,579	(66,574)	(253,300)
DELHI CHARTER SCHOOL	(187,529)	75,828	(53,946)	(205,253)
LOUISIANA DELTA COMMUNITY COLLEGE	(465,951)	188,410	(134,038)	(509,991)
CITY OF BAKER SCHOOL SYSTEM	(360,211)	145,653	(103,620)	(394,257)
ZACHARY COMMUNITY SCHOOL BOARD	(1,504,571)	608,380	(432,813)	(1,646,777)

(Continued)

Schedule of Remaining Amortization - June 30, 2017

Employer	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
LA STATE BD PRACTICAL NURSE EXAMINER	\$ (2,806)	\$ 1,134	\$ (807)	\$ (3,071)
ALGIERS CHARTER SCHOOLS ASSOCIATION	(1,007,943)	407,566	(289,951)	(1,103,209)
ADVOCATES FOR ACADEMIC EXCELLENCE	(262,912)	106,310	(75,631)	(287,762)
FRENCH AND MONTESSORI EDUCATION, INC	(267,053)	107,984	(76,822)	(292,294)
ADVOCATES FOR SCIENCE & MATHEMATICS EDUC	(150,308)	60,778	(43,238)	(164,514)
ADVOCATES FOR ARTS-BASED EDUCATION CORP	(532,664)	215,385	(153,229)	(583,009)
LAKE FOREST ELEMENTARY CHARTER	(179,873)	72,733	(51,743)	(196,874)
HYNES CHARTER SCHOOL	(234,272)	94,729	(67,392)	(256,415)
WARREN EASTON SR. HIGH SCHOOL	(275,899)	111,561	(79,367)	(301,976)
EINSTEIN CHARTER SCHOOL	(548,022)	221,595	(157,647)	(599,819)
ADVOCATES FOR INNOVATIVE SCHOOLS	(65,289)	26,400	(18,782)	(71,460)
CENTRAL COMMUNITY SCHOOL SYSTEM	(1,166,739)	471,776	(335,631)	(1,277,015)
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	(37,114)	15,007	(10,676)	(40,622)
LOUISIANA STATE BOARD OF NURSING	(8,539)	3,453	(2,456)	(9,346)
GREATER LAFOURCHE PORT COMMISSION	(3,063)	1,238	(881)	(3,352)
MADISON PREPARATORY ACADEMY	(135,798)	54,911	(39,064)	(148,633)
DARBONNE WOODS CHARTER SCHOOL	(178,149)	72,035	(51,247)	(194,986)
MORRIS JEFF COMMUNITY SCHOOL	(258,010)	104,327	(74,221)	(282,396)
BAYOU COMMUNITY ACADEMY	(107,613)	43,514	(30,956)	(117,784)

(Continued)

Schedule of Remaining Amortization - June 30, 2017

Employer	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
SLAUGHTER COMMUNITY CHARTER SCHOOL	\$ (65,389)	\$ 26,440	\$ (18,810)	\$ (71,570)
NEW BEGINNINGS SCHOOLS FOUNDATION	(618,925)	250,265	(178,043)	(677,423)
ST. BD. OF CERTIFIED PUBLIC ACCOUNTANTS	(2,276)	920	(655)	(2,492)
REED ELEMENTARY SCHOOL-RENEW SCHOOLS	(164,805)	66,640	(47,409)	(180,381)
A. E. PHILLIPS LABORATORY SCHOOL	(18,039)	7,294	(5,189)	(19,744)
LSU UNIVERSITY HIGH SCHOOL	(401,046)	162,165	(115,367)	(438,952)
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	(4,241)	1,715	(1,220)	(4,642)
SOUTHEASTERN LABORATORY SCHOOL	(2,586)	1,046	(744)	(2,830)
SOUTHERN UNIVERSITY LABORATORY SCHOOL	(121,011)	48,931	(34,811)	(132,449)
LCTCS ONLINE	(587)	237	(169)	(642)
BEEKMAN CHARTER SCHOOL	(195,703)	79,134	(56,297)	(214,200)
DELTA CHARTER GROUP	(130,249)	52,667	(37,468)	(142,560)
MADISON TALLULAH CHARTER SCHOOL	(86,628)	35,028	(24,920)	(94,816)
NORTHSHORE CHARTER SCHOOLS, INC	(192,588)	77,874	(55,401)	(210,791)
INSPIRE NOLA CHARTER SCHOOLS, INC.	(797,835)	322,608	(229,510)	(873,243)
LOUISIANA PHYSICAL THERAPY BOARD	(2,209)	893	(635)	(2,418)
NORTHEAST CLAIBORNE CHARTER SCHOOL	(24,124)	9,755	(6,940)	(26,405)
ORLEANS LEVEE DISTRICT	(3,682)	1,489	(1,059)	(4,030)
LEGISLATIVE FISCAL OFFICE	(6,213)	2,512	(1,787)	(6,800)
DOWNSVILLE COMMUNITY CHARTER SCHOOL	(82,225)	33,248	(23,653)	(89,997)

(Continued)

Schedule of Remaining Amortization - June 30, 2017

Employer	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
LINCOLN PREPARATORY SCHOOL	\$ (132,406)	\$ 53,539	\$ (38,089)	\$ (144,920)
LAFOURCHE PARISH ASSESSORS OFFICE	(3,088)	1,248	(888)	(3,379)
DIV OF ADMIN - EXECUTIVE OFFICE	(7,311)	2,956	(2,103)	(8,002)
DIVISION OF ADMINISTRATION	(30,147)	12,190	(8,672)	(32,997)
OFC OF COASTAL PROTECTION & RESTORATION	(15,700)	6,348	(4,516)	(17,184)
GOVERNOR'S OFFICE OF HOMELAND SECURITY	(4,752)	1,922	(1,367)	(5,202)
STATE MILITARY DEPARTMENT	(32,439)	13,117	(9,332)	(35,505)
LOUISIANA PUBLIC DEFENDER BD	(5,194)	2,100	(1,494)	(5,685)
DEPARTMENT OF VETERANS AFFAIRS	(7,373)	2,981	(2,121)	(8,070)
SECRETARY OF STATE	(7,051)	2,851	(2,028)	(7,718)
OFFICE OF LIEUTENANT GOVERNOR	(3,941)	1,594	(1,134)	(4,314)
LOUISIANA PUBLIC SERVICE COMMISSION	(3,128)	1,265	(900)	(3,423)
LA DEPT OF AGRICULTURE & FORESTRY	(22,442)	9,075	(6,456)	(24,563)
CRT-OFFICE OF THE SECRETARY	(7,136)	2,886	(2,053)	(7,811)
OFF OF THE STATE LIBRARY OF LA	(4,638)	1,875	(1,334)	(5,076)
OFFICE OF STATE MUSEUM	(4,266)	1,725	(1,227)	(4,669)
OFFICE OF CULTURAL DEVELOPMENT	(7,006)	2,833	(2,016)	(7,669)
OFFICE OF TOURISM	(7,084)	2,864	(2,038)	(7,753)
ENGINEERING AND OPERATIONS	(33,567)	13,573	(9,656)	(36,740)
FLORIDA PARISHES HUMAN SVCS AUTHORITY	(4,156)	1,680	(1,196)	(4,549)

(Continued)

Schedule of Remaining Amortization - June 30, 2017

Employer	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
CAPITAL AREA HUMAN SERVICE DISTRICT	\$ (5,494)	\$ 2,221	\$ (1,580)	\$ (6,013)
LDH-DEVELOPMENT DISABILITIES CENTER	(2,301)	931	(662)	(2,519)
MEDICAL VENDOR ADMINISTRATION	(14,033)	5,674	(4,037)	(15,359)
DEPARTMENT OF HEALTH AND HOSPITALS	(45,441)	18,374	(13,072)	(49,736)
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	(6,080)	2,459	(1,749)	(6,655)
OFFICE OF PUBLIC HEALTH	(49,881)	20,170	(14,349)	(54,596)
OFFICE OF BEHAVIORAL HEALTH	(45,603)	18,440	(13,118)	(49,913)
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	(24,479)	9,898	(7,042)	(26,792)
DEPARTMENT OF CHILDREN & FAMILY SERVICES	(16,566)	6,699	(4,766)	(18,132)
CENTRAL LOUISIANA HUMAN SERVICE DISTRICT	(4,228)	1,710	(1,216)	(4,628)
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	(15,308)	6,190	(4,404)	(16,755)
LA STATE PENITENTIARY	(32,836)	13,277	(9,446)	(35,939)
OFFICE OF JUVENILE JUSTICE	(183,288)	74,113	(52,726)	(200,612)
AVOYELLES CORRECTIONAL CENTER	(14,442)	5,840	(4,155)	(15,807)
LA CORRECTIONAL INST WOMEN	(17,999)	7,278	(5,178)	(19,700)
DIXON CORRECTIONAL INSTITUTE	(28,680)	11,597	(8,250)	(31,390)
ELAYN HUNT CORRECTIONAL CENTER	(13,778)	5,571	(3,964)	(15,080)
DAVID WADE CORRECTIONAL CENTER	(17,333)	7,009	(4,986)	(18,971)
DOC-ADULT PROBATION & PAROLE	(1,113)	450	(320)	(1,218)
RAYBURN CORRECTIONAL CENTER	(18,017)	7,285	(5,183)	(19,719)

(Continued)

Schedule of Remaining Amortization - June 30, 2017

Employer	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
PUB SAFETY OFF OF MGT & FIN	\$ (3,400)	\$ 1,375	\$ (978)	\$ (3,721)
OFFICE OF STATE POLICE	(12,707)	5,138	(3,655)	(13,908)
DPS-LOUISIANA HIGHWAY SAFETY COMMISSION	(5,441)	2,200	(1,565)	(5,956)
OFFICE OF CONSERVATION	(5,731)	2,317	(1,649)	(6,273)
OFFICE OF COASTAL MANAGEMENT	(4,049)	1,637	(1,165)	(4,431)
LOUISIANA DEPARTMENT OF REVENUE	(2,174)	879	(625)	(2,380)
LOUISIANA WORKFORCE COMMISSION	(8,512)	3,442	(2,448)	(9,316)
DEPT OF WILDLIFE & FISHERIES-MGMT & FINANCE	(1,355)	548	(390)	(1,483)
WILDLIFE & FISHERIES OFF OF SEC	(10,131)	4,097	(2,914)	(11,089)
OFFICE OF WILDLIFE	(6,410)	2,592	(1,844)	(7,016)
DEPARTMENT OF STATE CIVIL SERVICE	(4,997)	2,021	(1,437)	(5,469)
DPT OF STATE CIVIL SVC - BRD OF TAX APPEALS	(4,790)	1,937	(1,378)	(5,243)
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	(64,199)	25,959	(18,468)	(70,266)
LA SCH FOR THE DEAF & VISUALLY IMPAIRED	(382,938)	154,843	(110,158)	(419,131)
LA SPECIAL EDUCATION CENTER	(117,841)	47,650	(33,899)	(128,979)
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	(218,235)	88,244	(62,779)	(238,862)
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	(36,375)	14,708	(10,464)	(39,813)
BOARD OF REGENTS	(339,943)	137,458	(97,790)	(372,073)
NEW ORLEANS CENTER FOR CREATIVE ARTS	(202,518)	81,889	(58,257)	(221,659)
LOUISIANA DEPARTMENT OF EDUCATION	(420,299)	169,950	(120,905)	(460,023)

(Continued)

Schedule of Remaining Amortization - June 30, 2017

Employer	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
RECOVERY SCHOOL DISTRICT OF LOUISIANA	\$ (87,280)	\$ 35,292	\$ (25,107)	\$ (95,529)
SPECIAL SCHOOL DISTRICTS	(232,910)	94,178	(67,000)	(254,923)
STATE EMPLOYEES GROUP BENEFITS	(3,470)	1,403	(998)	(3,797)
DOA-OFFICE OF RISK MANAGEMENT	(6,268)	2,534	(1,803)	(6,860)
PRISON ENTERPRISES	(7,913)	3,199	(2,276)	(8,660)
DIV OF ADMIN - OFFICE OF TECHNOLOGY SVCS	(32,486)	13,136	(9,345)	(35,557)
OFFICE OF STATE PROCUREMENT	(3,614)	1,461	(1,040)	(3,956)
OFFICE OF STATE HUMAN CAPITAL MANAGEMENT	(242)	98	(70)	(265)
DEPARTMENT OF ENVIRONMENTAL QUALITY	<u>(8,020)</u>	<u>3,243</u>	<u>(2,307)</u>	<u>(8,778)</u>
TOTAL	<u>\$ (249,605,691)</u>	<u>\$ 100,929,208</u>	<u>\$ (71,803,006)</u>	<u>\$ (273,197,425)</u>

**Schedule of Change in Net Pension Liability
and Deferred Inflows and Deferred Outflows
Due to Change in Proportion
Supplementary Information
June 30, 2017**

Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion - June 30, 2017

Employer	Change in NPL due to Change in Proportion	Change in Deferred Inflows Due to Change in Proportion	Change in Deferred Outflows Due to Change in Proportion
ACADIA PARISH SCHOOL BOARD	\$ 3,616,987	\$ 71,409	\$ (263,308)
ALLEN PARISH SCHOOL BOARD	2,076,742	41,001	(151,182)
ASCENSION PARISH SCHOOL BOARD	(3,697,972)	(73,008)	269,204
ASSUMPTION PARISH SCHOOL BOARD	3,083,541	60,878	(224,475)
AVOYELLES PARISH SCHOOL BOARD	809,852	15,989	(58,955)
BEAUREGARD PARISH SCHOOL BOARD	4,930,826	97,348	(358,953)
BIENVILLE PARISH SCHOOL BOARD	1,138,370	22,475	(82,871)
BOSSIER PARISH SCHOOL BOARD	(8,799,219)	(173,721)	640,563
CADDO PARISH SCHOOL BOARD	15,731,788	310,589	(1,145,238)
CALCASIEU PARISH SCHOOL SYSTEM	(10,719,742)	(211,638)	780,372
CALDWELL PARISH SCHOOL BOARD	971,236	19,175	(70,704)
CAMERON PARISH SCHOOL BOARD	848,232	16,746	(61,749)
CATAHOULA PARISH SCHOOL BOARD	1,337,664	26,409	(97,379)
CLAIBORNE PARISH SCHOOL BOARD	1,147,995	22,665	(83,571)
CONCORDIA PARISH SCHOOL BOARD	(377,814)	(7,459)	27,504
DESOTO PARISH SCHOOL BOARD	6,385,742	126,072	(464,867)
EAST BATON ROUGE PARISH SCHOOL SYSTEM	3,184,949	62,880	(231,857)
EAST CARROLL PARISH SCHOOL BOARD	756,566	14,937	(55,076)
EAST FELICIANA PARISH SCHOOL BOARD	751,402	14,835	(54,700)
EVANGELINE PARISH SCHOOL BOARD	1,621,934	32,021	(118,073)
FRANKLIN PARISH SCHOOL BOARD	(905,861)	(17,884)	65,945
GRANT PARISH SCHOOL BOARD	399,762	7,892	(29,102)
IBERIA PARISH SCHOOL BOARD	4,383,178	86,536	(319,085)
IBERVILLE PARISH SCHOOL BOARD	5,859,925	115,691	(426,589)
JACKSON PARISH SCHOOL BOARD	(1,001,987)	(19,782)	72,942
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	10,289,230	203,138	(749,032)
JEFFERSON DAVIS PARISH SCHOOL BOARD	1,550,925	30,620	(112,904)

(Continued)

Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion - June 30, 2017

Employer	Change in NPL due to Change in Proportion	Change in Deferred Inflows Due to Change in Proportion	Change in Deferred Outflows Due to Change in Proportion
LAFAYETTE PARISH SCHOOL SYSTEM	\$ 5,052,069	\$ 99,742	\$ (367,779)
LAFOURCHE PARISH SCHOOL BOARD	11,286,873	222,834	(821,658)
LASALLE PARISH SCHOOL BOARD	(409,621)	(8,087)	29,819
LINCOLN PARISH SCHOOL BOARD	4,850,662	95,766	(353,117)
LIVINGSTON PARISH PUBLIC SCHOOLS	1,387,781	27,399	(101,027)
MADISON PARISH SCHOOL BOARD	3,211,474	63,403	(233,788)
MOREHOUSE PARISH SCHOOL BOARD	3,223,094	63,633	(234,634)
NATCHITOCHE PARISH SCHOOL BOARD	3,530,955	69,711	(257,045)
ORLEANS PARISH SCHOOL BOARD	10,045,218	198,321	(731,268)
OUACHITA PARISH SCHOOL BOARD	9,585,128	189,237	(697,775)
PLAQUEMINES PARISH SCHOOL BOARD	4,338,812	85,660	(315,855)
POINTE COUPEE PARISH SCHOOL BOARD	1,273,933	25,151	(92,739)
RAPIDES PARISH SCHOOL BOARD	(9,870,571)	(194,873)	718,555
RED RIVER PARISH SCHOOL BOARD	(180,397)	(3,562)	13,133
RICHLAND PARISH SCHOOL BOARD	2,917,111	57,592	(212,359)
SABINE PARISH SCHOOL BOARD	1,457,147	28,768	(106,077)
ST. BERNARD PARISH SCHOOL BOARD	(2,211,953)	(43,670)	161,025
ST. CHARLES PARISH PUBLIC SCHOOLS	(4,029,894)	(79,561)	293,367
ST. HELENA PARISH SCHOOL SYSTEM	391,546	7,730	(28,504)
ST. JAMES PARISH SCHOOL BOARD	3,789,404	74,813	(275,860)
ST. JOHN THE BAPTIST PARISH SCHOOL BOARD	294,833	5,821	(21,463)
ST. LANDRY PARISH SCHOOL BOARD	4,870,967	96,166	(354,595)
ST. MARTIN PARISH SCHOOL BOARD	4,325,901	85,405	(314,916)
ST. MARY PARISH SCHOOL BOARD	6,052,529	119,494	(440,610)
ST. TAMMANY PARISH SCHOOL BOARD	(7,677,163)	(151,569)	558,880
TANGIPAHOA PARISH SCHOOL SYSTEM	(7,107,450)	(140,321)	517,406
TENSAS PARISH SCHOOL BOARD	299,293	5,909	(21,788)

(Continued)

Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion - June 30, 2017

Employer	Change in NPL due to Change in Proportion	Change in Deferred Inflows Due to Change in Proportion	Change in Deferred Outflows Due to Change in Proportion
TERREBONNE PARISH SCHOOL SYSTEM	\$ 2,909,130	\$ 57,434	\$ (211,778)
UNION PARISH SCHOOL BOARD	(314,669)	(6,212)	22,907
VERMILION PARISH SCHOOL BOARD	1,379,683	27,239	(100,438)
VERNON PARISH SCHOOL BOARD	2,455,730	48,483	(178,771)
WASHINGTON PARISH SCHOOL SYSTEM	3,278,493	64,727	(238,667)
WEBSTER PARISH SCHOOL BOARD	2,994,927	59,128	(218,024)
WEST BATON ROUGE PARISH SCHOOL BOARD	1,469,471	29,011	(106,974)
WEST CARROLL PARISH SCHOOL BOARD	594,361	11,734	(43,268)
WEST FELICIANA PARISH SCHOOL BOARD	(3,804,075)	(75,103)	276,928
WINN PARISH SCHOOL BOARD	564,314	11,141	(41,081)
BOGALUSA CITY SCHOOLS	4,892,093	96,584	(356,133)
MONROE CITY SCHOOLS	1,296,585	25,598	(94,388)
LOUISIANA TECH UNIVERSITY	(4,082,124)	(80,592)	297,169
NORTHWESTERN STATE UNIVERSITY	(1,405,974)	(27,758)	102,352
LOUISIANA STATE UNIVERSITY	(49,186,185)	(971,072)	3,580,638
UNIVERSITY OF NEW ORLEANS	(12,378,178)	(244,380)	901,103
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	1,976,039	39,013	(143,851)
NICHOLLS STATE UNIVERSITY	(2,126,625)	(41,985)	154,813
SOUTHEASTERN LOUISIANA UNIVERSITY	(398,236)	(7,862)	28,991
UNIVERSITY OF LOUISIANA AT LAFAYETTE	(4,813,573)	(95,033)	350,417
GRAMBLING STATE UNIVERSITY	(1,030,860)	(20,352)	75,044
SOUTHERN UNIVERSITY AND A&M COLLEGE	(2,348,688)	(46,370)	170,979
SOUTHERN UNIVERSITY AT NEW ORLEANS	(219,716)	(4,338)	15,995
TANGIPAHOA FEDERATION OF TEACHERS	(5,164)	(102)	376
DELGADO COMMUNITY COLLEGE	(20,106,515)	(396,959)	1,463,708
SOWELA TECHNICAL COMMUNITY COLLEGE	(4,660,523)	(92,012)	339,275
LOUISIANA ASSOCIATION OF EDUCATORS	(202,346)	(3,995)	14,730

(Continued)

Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion - June 30, 2017

Employer	Change in NPL due to Change in Proportion	Change in Deferred Inflows Due to Change in Proportion	Change in Deferred Outflows Due to Change in Proportion
MCNEESE STATE UNIVERSITY	\$ (1,752,684)	\$ (34,603)	\$ 127,591
UNIVERSITY OF LOUISIANA AT MONROE	(3,718,160)	(73,407)	270,673
L. E. FLETCHER TECH COMMUNITY COLLEGE	(293,190)	(5,788)	21,344
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	352,579	6,961	(25,667)
ST. TAMMANY FEDERATION OF TEACHERS	2,582	51	(188)
LOUISIANA STATE UNIVERSITY-SHREVEPORT	16,905,604	333,764	(1,230,689)
SOUTH CENTRAL LOUISIANA TECH COLLEGE	1,331,209	26,282	(96,909)
SOUTHERN UNIVERSITY AT SHREVEPORT	607,624	11,996	(44,234)
UNITED TEACHERS OF NEW ORLEANS	231,219	4,565	(16,832)
LSU HEALTH SCIENCES CENTER-SHREVEPORT	3,189,526	62,970	(232,190)
NUNEZ COMMUNITY COLLEGE	(517,366)	(10,214)	37,663
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	(3,542,692)	(69,943)	257,900
NORTHWEST LOUISIANA TECHNICAL COLLEGE	4,329,774	85,482	(315,198)
LOUISIANA FEDERATION OF TEACHERS	(552,929)	(10,916)	40,252
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	50,469	996	(3,674)
RAPIDES FED OF TCHRS/SCH EMPLOYEES	181,102	3,575	(13,184)
LOUISIANA STATE SENATE	106,102	2,095	(7,724)
LA HOUSE OF REPRESENTATIVES	(9,155)	(181)	666
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	(2,922,510)	(57,698)	212,752
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	(93,426)	(1,844)	6,801
WARE YOUTH CENTER	(3,991)	(79)	291
HUEY P LONG MEDICAL CENTER	10,915	216	(795)
LA STATE EMPLOYEES RETIREMENT SYSTEM	(13,850)	(273)	1,008
LOUISIANA LEGISLATIVE AUDITOR	89,553	1,768	(6,519)
BOSSIER PARISH COMMUNITY COLLEGE	2,911,946	57,490	(211,983)
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	(856,683)	(16,913)	62,365
SOUTH LOUISIANA COMMUNITY COLLEGE	(3,768,160)	(74,394)	274,313

(Continued)

Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion - June 30, 2017

Employer	Change in NPL due to Change in Proportion	Change in Deferred Inflows Due to Change in Proportion	Change in Deferred Outflows Due to Change in Proportion
ST BERNARD PORT, HARBOR & TERMINAL DIST.	\$ 716,191	\$ 14,140	\$ (52,137)
WEBSTER PARISH SALES TAX COMMISSION	(7,512)	(148)	547
NEW VISION LEARNING ACADEMY	809,852	15,989	(58,955)
BATON ROUGE COMMUNITY COLLEGE	3,292,694	65,007	(239,700)
RIVER PARISHES COMMUNITY COLLEGE	192,369	3,798	(14,004)
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	1,134,849	22,405	(82,614)
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	(445,419)	(8,794)	32,425
AVOYELLES PUBLIC CHARTER SCHOOL INC.	55,164	1,089	(4,016)
LSU HEALTH CARE SERVICES DIVISION	6,447,596	127,294	(469,370)
DELHI CHARTER SCHOOL	1,606,441	31,716	(116,945)
LOUISIANA DELTA COMMUNITY COLLEGE	4,812,986	95,022	(350,374)
CITY OF BAKER SCHOOL SYSTEM	(1,576,747)	(31,129)	114,784
ZACHARY COMMUNITY SCHOOL BOARD	(3,287,413)	(64,903)	239,316
LA STATE BD PRACTICAL NURSE EXAMINER	(131,924)	(2,605)	9,604
ALGIERS CHARTER SCHOOLS ASSOCIATION	1,682,849	33,224	(122,508)
ADVOCATES FOR ACADEMIC EXCELLENCE	(845,533)	(16,693)	61,553
FRENCH AND MONTESSORI EDUCATION, INC	(1,852,214)	(36,568)	134,837
ADVOCATES FOR SCIENCE & MATHEMATICS EDUC	(362,556)	(7,158)	26,393
ADVOCATES FOR ARTS-BASED EDUCATION CORP	(1,613,601)	(31,857)	117,466
LAKE FOREST ELEMENTARY CHARTER	(1,953,621)	(38,570)	142,219
HYNES CHARTER SCHOOL	(1,325,693)	(26,173)	96,507
WARREN EASTON SR. HIGH SCHOOL	(1,550,221)	(30,606)	112,852
EINSTEIN CHARTER SCHOOL	(4,732,353)	(93,430)	344,504
ADVOCATES FOR INNOVATIVE SCHOOLS	90,257	1,782	(6,571)
CENTRAL COMMUNITY SCHOOL SYSTEM	2,359,486	46,583	(171,765)
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	105,868	2,090	(7,707)
LOUISIANA STATE BOARD OF NURSING	(117)	(2)	9

(Continued)

Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion - June 30, 2017

Employer	Change in NPL due to Change in Proportion	Change in Deferred Inflows Due to Change in Proportion	Change in Deferred Outflows Due to Change in Proportion
GREATER LAFOURCHE PORT COMMISSION	\$ 3,991	\$ 79	\$ (291)
NEW ORLEANS CHARTER SCHOOLS FOUNDATION	5,516	109	(402)
MADISON PREPARATORY ACADEMY	(1,058,441)	(20,897)	77,052
DARBONNE WOODS CHARTER SCHOOL	793,420	15,664	(57,759)
MORRIS JEFF COMMUNITY SCHOOL	(2,618,522)	(51,697)	190,622
BAYOU COMMUNITY ACADEMY	(949,640)	(18,749)	69,132
SLAUGHTER COMMUNITY CHARTER SCHOOL	21,009	415	(1,529)
NEW BEGINNINGS SCHOOLS FOUNDATION	(3,989,637)	(78,767)	290,436
ST. BD. OF CERTIFIED PUBLIC ACCOUNTANTS	-	-	-
REED ELEMENTARY SCHOOL-RENEW SCHOOLS	3,535,063	69,792	(257,344)
ALMA J. BROWN/GRAMBLING LAB SCHOOL	388,377	7,668	(28,273)
A. E. PHILLIPS LABORATORY SCHOOL	153,520	3,031	(11,176)
LSU UNIVERSITY HIGH SCHOOL	(1,066,305)	(21,052)	77,625
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	17,253	341	(1,256)
SOUTHEASTERN LABORATORY SCHOOL	104,107	2,055	(7,579)
SOUTHERN UNIVERSITY LABORATORY SCHOOL	638,140	12,599	(46,455)
LCTCS ONLINE	857,504	16,930	(62,424)
BEEKMAN CHARTER SCHOOL	(435,090)	(8,590)	31,674
DELTA CHARTER GROUP	(997,292)	(19,689)	72,601
MADISON TALLULAH CHARTER SCHOOL	(145,773)	(2,878)	10,612
NORTHSHORE CHARTER SCHOOLS, INC	(1,146,704)	(22,639)	83,477
INSPIRE NOLA CHARTER SCHOOLS, INC.	(4,223,320)	(83,380)	307,448
LOUISIANA PHYSICAL THERAPY BOARD	3,756	74	(273)
NORTHEAST CLAIBORNE CHARTER SCHOOL	(251,641)	(4,968)	18,319
ORLEANS LEVEE DISTRICT	20,070	396	(1,461)
LEGISLATIVE FISCAL OFFICE	9,390	185	(684)
DOWNSVILLE COMMUNITY CHARTER SCHOOL	788,491	15,567	(57,400)

(Continued)

Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion - June 30, 2017

Employer	Change in NPL due to Change in Proportion	Change in Deferred Inflows Due to Change in Proportion	Change in Deferred Outflows Due to Change in Proportion
LINCOLN PREPARATORY SCHOOL	\$ (6,226,002)	\$ (122,919)	\$ 453,238
LAFOURCHE PARISH ASSESSORS OFFICE	(145,187)	(2,866)	10,569
DIV OF ADMIN - EXECUTIVE OFFICE	(118,309)	(2,336)	8,613
DIVISION OF ADMINISTRATION	637,905	12,594	(46,438)
OFC OF COASTAL PROTECTION & RESTORATION	(186,735)	(3,687)	13,594
GOVERNOR'S OFFICE OF HOMELAND SECURITY	(3,521)	(70)	256
STATE MILITARY DEPARTMENT	(132,628)	(2,618)	9,655
LOUISIANA PUBLIC DEFENDER BD	1,174	23	(85)
DEPARTMENT OF VETERANS AFFAIRS	(52,816)	(1,043)	3,845
SECRETARY OF STATE	(7,277)	(144)	530
OFFICE OF LIEUTENANT GOVERNOR	939	19	(68)
LOUISIANA PUBLIC SERVICE COMMISSION	161,384	3,186	(11,748)
LA DEPT OF AGRICULTURE & FORESTRY	126,290	2,493	(9,194)
CRT-OFFICE OF THE SECRETARY	(335,560)	(6,625)	24,428
OFF OF THE STATE LIBRARY OF LA	(3,286)	(65)	239
OFFICE OF STATE MUSEUM	241,078	4,760	(17,550)
OFFICE OF CULTURAL DEVELOPMENT	41,784	825	(3,042)
OFFICE OF TOURISM	1,995	39	(145)
ENGINEERING AND OPERATIONS	(202,698)	(4,002)	14,756
FLORIDA PARISHES HUMAN SVCS AUTHORITY	(2,934)	(58)	214
CAPITAL AREA HUMAN SERVICE DISTRICT	(24,413)	(482)	1,777
LDH-DEVELOPMENT DISABILITIES CENTER	(108,215)	(2,136)	7,878
MEDICAL VENDOR ADMINISTRATION	143,074	2,825	(10,415)
DEPARTMENT OF HEALTH AND HOSPITALS	(196,947)	(3,888)	14,337
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	172,886	3,413	(12,586)
OFFICE OF PUBLIC HEALTH	(398,588)	(7,869)	29,016
OFFICE OF BEHAVIORAL HEALTH	113,849	2,248	(8,288)

(Continued)

Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion - June 30, 2017

Employer	Change in NPL due to Change in Proportion	Change in Deferred Inflows Due to Change in Proportion	Change in Deferred Outflows Due to Change in Proportion
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	\$ 352	\$ 7	\$ (26)
DEPARTMENT OF CHILDREN & FAMILY SERVICES	(161,149)	(3,182)	11,731
CENTRAL LOUISIANA HUMAN SERVICE DISTRICT	(352)	(7)	26
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	(519,127)	(10,249)	37,791
LA STATE PENITENTIARY	(276,641)	(5,462)	20,139
OFFICE OF JUVENILE JUSTICE	(1,096,000)	(21,638)	79,786
AVOYELLES CORRECTIONAL CENTER	(128,989)	(2,547)	9,390
LA CORRECTIONAL INST WOMEN	(270,538)	(5,341)	19,695
DIXON CORRECTIONAL INSTITUTE	115,022	2,271	(8,373)
ELAYN HUNT CORRECTIONAL CENTER	41,666	823	(3,033)
DAVID WADE CORRECTIONAL CENTER	(108,215)	(2,136)	7,878
DOC-ADULT PROBATION & PAROLE	(52,347)	(1,033)	3,811
RAYBURN CORRECTIONAL CENTER	1,643	32	(120)
PUB SAFETY OFF OF MGT & FIN	822	16	(60)
OFFICE OF STATE POLICE	18,075	357	(1,316)
PUBLIC SAFETY OFFICE OF MOTOR VEHICLES	46,244	913	(3,366)
DPS-LOUISIANA HIGHWAY SAFETY COMMISSION	(255,866)	(5,052)	18,626
OFFICE OF CONSERVATION	(14,671)	(290)	1,068
OFFICE OF COASTAL MANAGEMENT	2,347	46	(171)
LOUISIANA DEPARTMENT OF REVENUE	264,082	5,214	(19,225)
LOUISIANA WORKFORCE COMMISSION	10,563	209	(769)
DEPT OF WILDLIFE & FISHERIES-MGMNT & FINANCE	(6,690)	(132)	487
WILDLIFE & FISHERIES OFF OF SEC	(211,970)	(4,185)	15,431
OFFICE OF WILDLIFE	3,521	70	(256)
DEPARTMENT OF STATE CIVIL SERVICE	(80,985)	(1,599)	5,896
DPT OF STATE CIVIL SVC - BRD OF TAX APPEALS	(2,465)	(49)	179
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	(1,295,998)	(25,587)	94,346

(Continued)

Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion - June 30, 2017

Employer	Change in NPL due to Change in Proportion	Change in Deferred Inflows Due to Change in Proportion	Change in Deferred Outflows Due to Change in Proportion
LA SCH FOR THE DEAF & VISUALLY IMPAIRED	\$ (331,805)	\$ (6,551)	\$ 24,155
LA SPECIAL EDUCATION CENTER	(242,486)	(4,787)	17,652
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	(407,743)	(8,050)	29,683
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	(36,385)	(718)	2,649
BOARD OF REGENTS	(10,522,209)	(207,738)	765,992
NEW ORLEANS CENTER FOR CREATIVE ARTS	(458,329)	(9,049)	33,365
LA UNIVERSITIES MARINE CONSORTIUM	3,288,352	64,921	(239,384)
LOUISIANA DEPARTMENT OF EDUCATION	(340,959)	(6,731)	24,821
RECOVERY SCHOOL DISTRICT OF LOUISIANA	(1,038,489)	(20,503)	75,600
SPECIAL SCHOOL DISTRICTS	1,747,168	\$34,494	\$(127,190)
STATE EMPLOYEES GROUP BENEFITS	3,404	67	(248)
DOA-OFFICE OF RISK MANAGEMENT	(294,716)	(5,819)	21,455
PRISON ENTERPRISES	19,836	392	(1,444)
DIV OF ADMIN - OFFICE OF TECHNOLOGY SVCS	(327,697)	(6,470)	23,856
OFFICE OF STATE PROCUREMENT	(75,469)	(1,490)	5,494
OFFICE OF STATE HUMAN CAPITAL MANAGEMENT	368,893	7,283	(26,855)
OFFICE OF ENVIRONMENTAL COMPLIANCE	229,810	4,537	(16,730)
OFFICE OF ENVIRONMENTAL SERVICES	142,722	2,818	(10,390)
DEPARTMENT OF ENVIRONMENTAL QUALITY	<u>(377,109)</u>	<u>(7,445)</u>	<u>27,453</u>
TOTAL	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

EXPLANATION OF ACRONYMS

Notes to Schedules

TRSL	Teachers' Retirement System of Louisiana
La. R.S.	Louisiana Revised Statutes
GASB	Governmental Accounting Standards Board
DROP	Deferred Retirement Option Plan
COLA	Cost-of-Living Adjustments
PRSAC	Public Retirement Systems' Actuarial Committee
K12	Primary and Secondary Education
Higher Ed	Post-Secondary Education
SMDB	State Medical Disability Board
UAL	Unfunded Accrued Liability

TRSL Employer Schedules

LSUHSC	Louisiana State University Health Science Center
TCHRS	Teachers
SCH	Schools
LCTCS	Louisiana Community & Technical Colleges
OCDD	Office for Citizens with Developmental Disabilities
DOA	Division of Administration

Ten copies of this public document were published at a total cost of \$63.60 or \$6.36 per copy. This document was published by the Teachers' Retirement System of Louisiana (TRSL), Post Office Box 94123, Baton Rouge, Louisiana 70804-9123, to make public TRSL's financial operations under the authority of LSA-R.S. 11:832B. Printing of this material was purchased in accordance with the provisions of Title 43 of the Louisiana Revised Statutes.



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