



**Teachers' Retirement System of Louisiana**

**Employer Pension Report  
For Fiscal Years Ended  
June 30, 2014, and 2013**



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## INDEPENDENT AUDITOR'S REPORT

June 9, 2015

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

We have audited the accompanying schedules of employer allocations of the Teachers' Retirement System of Louisiana as of and for the years ended June 30, 2014 and 2013, 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 Teachers' Retirement System of Louisiana as of and for the years ended June 30, 2014 and 2013, and the related notes to the schedules.

### **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 Teachers' Retirement System of Louisiana, as of and for the years ended June 30, 2014 and 2013 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 \$28,119,536,563 and \$27,427,723,603 as of June 30, 2014 and 2013, respectively. 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, 2014 and 2013 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.

As disclosed in Note I to the employer pension schedules, the deferred inflow or deferred outflow of resources resulting from changes in the employer's proportionate share of the net pension liability since the prior measurement date and its resulting amortization is 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.



## **Other Matters**

The financial statements of Teachers Retirement System of Louisiana were 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 as of and for the years ended June 30, 2014 and 2013; and were audited by other auditors whose reports are dated October 2, 2014 and October 8, 2013, respectively. The audits for the years ended June 30, 2014 and 2013 expressed an unmodified opinion.

### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the employer allocations and employer pension schedules of 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 June 9, 2015 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 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*

New Orleans, Louisiana

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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

June 9, 2015

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, 2014 and 2013, and the related notes to the schedules and have issued our report thereon dated June 9, 2015.

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.

*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.

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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*

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**Schedule of Employer Allocations**  
**June 30, 2014**

## Schedule of Employer Allocations - June 30, 2014

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
ACADIA PARISH SCHOOL BOARD	\$ 10,851,407	0.98962%
ALLEN PARISH SCHOOL BOARD	5,800,179	0.52896%
ASCENSION PARISH SCHOOL BOARD	25,771,501	2.35030%
ASSUMPTION PARISH SCHOOL BOARD	4,804,539	0.43816%
AVOYELLES PARISH SCHOOL BOARD	5,432,804	0.49546%
BEAUREGARD PARISH SCHOOL BOARD	7,344,996	0.66985%
BIENVILLE PARISH SCHOOL BOARD	3,613,924	0.32958%
BOSSIER PARISH SCHOOL BOARD	24,538,343	2.23784%
CADDO PARISH SCHOOL BOARD	51,124,890	4.66248%
CALCASIEU PARISH SCHOOL SYSTEM	40,782,178	3.71924%
CALDWELL PARISH SCHOOL BOARD	2,213,153	0.20184%
CAMERON PARISH SCHOOL BOARD	2,539,993	0.23164%
CATAHOULA PARISH SCHOOL BOARD	1,507,460	0.13748%
CLAIBORNE PARISH SCHOOL BOARD	2,157,184	0.19673%
CONCORDIA PARISH SCHOOL BOARD	4,435,199	0.40448%
DESOTO PARISH SCHOOL BOARD	8,372,139	0.76352%
EAST BATON ROUGE PARISH SCHOOL SYSTEM	55,705,166	5.08019%
EAST CARROLL PARISH SCHOOL BOARD	1,327,435	0.12106%
EAST FELICIANA PARISH SCHOOL BOARD	2,255,449	0.20569%
EVANGELINE PARISH SCHOOL BOARD	6,552,772	0.59760%
FRANKLIN PARISH SCHOOL BOARD	3,353,368	0.30582%
GRANT PARISH SCHOOL BOARD	3,027,930	0.27614%
IBERIA PARISH SCHOOL BOARD	15,553,142	1.41841%
IBERVILLE PARISH SCHOOL BOARD	7,399,447	0.67481%
JACKSON PARISH SCHOOL BOARD	2,644,282	0.24115%
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	50,928,915	4.64460%
JEFFERSON DAVIS PARISH SCHOOL BOARD	7,282,557	0.66415%
LAFAYETTE PARISH SCHOOL SYSTEM	37,320,412	3.40354%

(Continued)



## Schedule of Employer Allocations - June 30, 2014

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
LAFOURCHE PARISH SCHOOL BOARD	\$ 18,737,268	1.70880%
LASALLE PARISH SCHOOL BOARD	3,243,176	0.29577%
LINCOLN PARISH SCHOOL BOARD	8,046,986	0.73387%
LIVINGSTON PARISH PUBLIC SCHOOLS	28,180,484	2.57000%
MADISON PARISH SCHOOL BOARD	2,111,598	0.19257%
MOREHOUSE PARISH SCHOOL BOARD	4,606,702	0.42012%
NATCHITOCHE PARISH SCHOOL BOARD	7,659,155	0.69850%
ORLEANS PARISH SCHOOL BOARD	6,445,026	0.58777%
OUACHITA PARISH SCHOOL BOARD	24,511,560	2.23540%
PLAQUEMINES PARISH SCHOOL BOARD	6,753,229	0.61588%
POINTE COUPEE PARISH SCHOOL BOARD	3,055,094	0.27862%
RAPIDES PARISH SCHOOL BOARD	26,960,691	2.45875%
RED RIVER PARISH SCHOOL BOARD	2,273,158	0.20731%
RICHLAND PARISH SCHOOL BOARD	4,080,099	0.37210%
SABINE PARISH SCHOOL BOARD	5,229,957	0.47696%
ST. BERNARD PARISH SCHOOL BOARD	7,343,809	0.66974%
ST. CHARLES PARISH PUBLIC SCHOOLS	16,988,755	1.54934%
ST. HELENA PARISH SCHOOL SYSTEM	969,087	0.08838%
ST. JAMES PARISH SCHOOL BOARD	6,850,836	0.62478%
ST. JOHN THE BAPTIST PARISH SCHOOL BOARD	8,300,313	0.75697%
ST. LANDRY PARISH SCHOOL BOARD	15,919,280	1.45180%
ST. MARTIN PARISH SCHOOL BOARD	8,829,044	0.80519%
ST. MARY PARISH SCHOOL BOARD	11,258,019	1.02671%
ST. TAMMANY PARISH SCHOOL BOARD	50,008,935	4.56070%
TANGIPAHOA PARISH SCHOOL SYSTEM	22,208,426	2.02536%
TENSAS PARISH SCHOOL BOARD	886,237	0.08082%
TERREBONNE PARISH SCHOOL SYSTEM	17,756,016	1.61931%
UNION PARISH SCHOOL BOARD	2,354,437	0.21472%

(Continued)

## Schedule of Employer Allocations - June 30, 2014

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
VERMILION PARISH SCHOOL BOARD	\$ 11,483,782	1.04730%
VERNON PARISH SCHOOL BOARD	10,438,559	0.95197%
WASHINGTON PARISH SCHOOL SYSTEM	5,896,426	0.53774%
WEBSTER PARISH SCHOOL BOARD	6,961,165	0.63484%
WEST BATON ROUGE PARISH SCHOOL BOARD	6,230,531	0.56821%
WEST CARROLL PARISH SCHOOL BOARD	2,396,153	0.21852%
WEST FELICIANA PARISH SCHOOL BOARD	3,603,936	0.32867%
WINN PARISH SCHOOL BOARD	2,683,132	0.24470%
BOGALUSA CITY SCHOOLS	2,909,818	0.26537%
MONROE CITY SCHOOLS	11,654,646	1.06288%
LOUISIANA TECH UNIVERSITY	9,274,179	0.84578%
NORTHWESTERN STATE UNIVERSITY	6,478,275	0.59080%
LOUISIANA STATE UNIVERSITY	75,635,532	6.89779%
UNIVERSITY OF NEW ORLEANS	11,723,122	1.06912%
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	28,761,451	2.62298%
NICHOLLS STATE UNIVERSITY	5,488,812	0.50057%
SOUTHEASTERN LOUISIANA UNIVERSITY	10,888,947	0.99305%
UNIVERSITY OF LOUISIANA AT LAFAYETTE	17,609,028	1.60590%
GRAMBLING STATE UNIVERSITY	5,087,982	0.46401%
SOUTHERN UNIVERSITY AND A&M COLLEGE	10,159,576	0.92653%
SOUTHERN UNIVERSITY AT NEW ORLEANS	2,648,626	0.24155%
DELGADO COMMUNITY COLLEGE	8,912,159	0.81277%
SOWELA TECHNICAL COMMUNITY COLLEGE	1,424,926	0.12995%
LOUISIANA ASSOCIATION OF EDUCATORS	241,952	0.02207%
MCNEESE STATE UNIVERSITY	5,972,164	0.54465%
UNIVERSITY OF LOUISIANA AT MONROE	8,327,219	0.75942%
L. E. FLETCHER TECH COMMUNITY COLLEGE	945,308	0.08621%

(Continued)

## Schedule of Employer Allocations - June 30, 2014

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
LOUISIANA SCHOOL EMPLOYEES' RETIREMENT SYSTEM	\$ -	0.00000%
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	135,244	0.01233%
ST. TAMMANY FEDERATION OF TEACHERS	23,901	0.00218%
LOUISIANA STATE UNIVERSITY-SHREVEPORT	3,113,197	0.28392%
SOUTH CENTRAL LOUISIANA TECH COLLEGE	1,081,146	0.09860%
SOUTHERN UNIVERSITY AT SHREVEPORT	1,927,839	0.17582%
UNITED TEACHERS OF NEW ORLEANS	37,043	0.00338%
LSU HEALTH SCIENCES CENTER-SHREVEPORT	17,906,999	1.63308%
NUNEZ COMMUNITY COLLEGE	1,098,409	0.10017%
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	1,341,795	0.12237%
NORTHWEST LOUISIANA TECHNICAL COLLEGE	1,185,108	0.10808%
LOUISIANA FEDERATION OF TEACHERS	56,276	0.00513%
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	242,915	0.02215%
RAPIDES FED OF TCHRS/SCH EMPLOYEES	17,358	0.00158%
LOUISIANA STATE SENATE	44,415	0.00405%
LA HOUSE OF REPRESENTATIVES	26,335	0.00240%
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	1,226,902	0.11189%
WO MOSS REGIONAL HOSPITAL	-	0.00000%
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	41,736	0.00381%
INTERIM LSU PUBLIC HOSPITAL	-	0.00000%
UNIVERSITY MEDICAL CENTER	-	0.00000%
LSUHSC-S/E A CONWAY MEDICAL CENTER	2,831	0.00026%
LEONARD J CHABERT MEDICAL CENTER	-	0.00000%
WARE YOUTH CENTER	41,158	0.00375%
LOUISIANA STATE LAW INSTITUTE	18,194	0.00166%
HUEY P LONG MEDICAL CENTER	146,338	0.01335%
EARL K LONG MEDICAL CENTER	-	0.00000%
LA STATE EMPLOYEES RETIREMENT SYSTEM	99,480	0.00907%

(Continued)

## Schedule of Employer Allocations - June 30, 2014

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
LOUISIANA LEGISLATIVE AUDITOR	\$ 120,557	0.01099%
LSU-BOGALUSA MEDICAL CENTER	85,244	0.00777%
BOSSIER PARISH COMMUNITY COLLEGE	3,671,170	0.33480%
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	599,974	0.05472%
SOUTH LOUISIANA COMMUNITY COLLEGE	2,853,378	0.26022%
ST BERNARD PORT, HARBOR & TERMINAL DIST.	58,984	0.00538%
WEBSTER PARISH SALES TAX COMMISSION	51,364	0.00468%
NEW VISION LEARNING ACADEMY	407,789	0.03719%
BATON ROUGE COMMUNITY COLLEGE	4,683,714	0.42714%
RIVER PARISHES COMMUNITY COLLEGE	761,680	0.06946%
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	1,927,109	0.17575%
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	356,103	0.03248%
AVOYELLES PUBLIC CHARTER SCHOOL INC.	585,495	0.05340%
LSU HEALTH CARE SERVICES DIVISION	2,486,574	0.22677%
MONROE FEDERATION OF TCHRS/SCH EMPLOYEES	19,015	0.00173%
DELHI CHARTER SCHOOL	858,754	0.07832%
LOUISIANA DELTA COMMUNITY COLLEGE	2,070,529	0.18883%
CITY OF BAKER SCHOOL SYSTEM	2,125,663	0.19386%
ZACHARY COMMUNITY SCHOOL BOARD	6,858,341	0.62547%
ALGIERS CHARTER SCHOOLS ASSOCIATION	5,998,300	0.54703%
ADVOCATES FOR ACADEMIC EXCELLENCE	985,970	0.08992%
FRENCH AND MONTESSORI EDUCATION, INC	1,083,352	0.09880%
ADVOCATES FOR SCIENCE & MATHEMATICS EDUC	514,722	0.04694%
ADVOCATES FOR ARTS-BASED EDUCATION CORP	2,174,556	0.19832%
LAKE FOREST ELEMENTARY CHARTER	496,938	0.04532%
HYNES CHARTER SCHOOL	887,986	0.08098%
WARREN EASTON SR. HIGH SCHOOL	864,225	0.07882%
EINSTEIN CHARTER SCHOOL	1,070,476	0.09763%

(Continued)



## Schedule of Employer Allocations - June 30, 2014

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
JAMES M. SINGLETON CHARTER SCHOOL	\$ 528,058	0.04816%
ADVOCATES FOR INNOVATIVE SCHOOLS	265,277	0.02419%
DR. MARTIN LUTHER KING, JR. CHARTER SCH	-	0.00000%
CENTRAL COMMUNITY SCHOOL SYSTEM	5,197,526	0.47400%
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	170,900	0.01559%
LOUISIANA STATE BOARD OF NURSING	35,757	0.00326%
ADVOCACY FOR ARTS & TECHNOLOGY/CROCKER	-	0.00000%
GREATER LAFOURCHE PORT COMMISSION	12,387	0.00113%
NEW ORLEANS CHARTER SCHOOLS FOUNDATION	553,770	0.05050%
MADISON PREPARATORY ACADEMY	372,188	0.03394%
DARBONNE WOODS CHARTER SCHOOL	618,225	0.05638%
MORRIS JEFF COMMUNITY SCHOOL	450,903	0.04112%
BAYOU COMMUNITY ACADEMY	366,473	0.03342%
SLAUGHTER COMMUNITY CHARTER SCHOOL	189,979	0.01733%
NEW BEGINNINGS SCHOOLS FOUNDATION	1,900,640	0.17333%
ST. BD. OF CERTIFIED PUBLIC ACCOUNTANTS	9,481	0.00087%
REED ELEMENTARY SCHOOL-RENEW SCHOOLS	655,839	0.05981%
ALMA J. BROWN/GRAMBLING LAB SCHOOL	187,252	0.01708%
A. E. PHILLIPS LABORATORY SCHOOL	71,821	0.00655%
LSU UNIVERSITY HIGH SCHOOL	1,693,792	0.15447%
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	19,489	0.00178%
SOUTHEASTERN LABORATORY SCHOOL	10,529	0.00096%
SOUTHERN UNIVERSITY LABORATORY SCHOOL	551,405	0.05029%
LCTCS ONLINE	132,361	0.01207%
DOWNSVILLE CHARTER SCHOOL, INC.	267,676	0.02441%
BEEKMAN CHARTER SCHOOL	696,348	0.06351%
DELTA CHARTER GROUP	372,921	0.03401%

(Continued)

## Schedule of Employer Allocations - June 30, 2014

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
MADISON TALLULAH CHARTER SCHOOL	\$ 238,734	0.02177%
NORTHSHORE CHARTER SCHOOLS, INC	228,448	0.02083%
INSPIRE NOLA CHARTER SCHOOLS, INC.	2,084,617	0.19011%
LOUISIANA PHYSICAL THERAPY BOARD	8,114	0.00074%
DIV OF ADMIN - EXECUTIVE OFFICE	-	0.00000%
DIVISION OF ADMINISTRATION	221,239	0.02018%
OFC OF COASTAL PROTECTION & RESTORATION	49,080	0.00448%
GOVERNOR'S OFFICE OF HOMELAND SECURITY	37,692	0.00344%
STATE MILITARY DEPARTMENT	106,550	0.00972%
LOUISIANA PUBLIC DEFENDER BD	22,527	0.00205%
BOARD OF TAX APPEALS	18,834	0.00172%
DEPARTMENT OF VETERANS AFFAIRS	26,977	0.00246%
SOUTHWEST LA WAR VETERANS HOME	-	0.00000%
SECRETARY OF STATE	39,383	0.00359%
OFFICE OF LIEUTENANT GOVERNOR	3,654	0.00033%
LOUISIANA PUBLIC SERVICE COMMISSION	28,049	0.00256%
LA DEPT OF AGRICULTURE & FORESTRY	103,489	0.00944%
OFF OF THE STATE LIBRARY OF LA	13,266	0.00121%
OFFICE OF STATE MUSEUM	40,688	0.00371%
OFFICE OF STATE PARKS	23,414	0.00214%
OFFICE OF CULTURAL DEVELOPMENT	31,933	0.00291%
OFFICE OF TOURISM	32,270	0.00294%
DEPT OF TRANSPORTATION AND DEVELOPMENT	35,546	0.00324%
ENGINEERING AND OPERATIONS	57,503	0.00524%
FLORIDA PARISHES HUMAN SVCS AUTHORITY	31,795	0.00290%
CAPITAL AREA HUMAN SERVICE DISTRICT	16,198	0.00148%
MEDICAL VENDOR ADMINISTRATION	72,433	0.00661%

(Continued)

## Schedule of Employer Allocations - June 30, 2014

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
DEPARTMENT OF HEALTH AND HOSPITALS	\$ 129,944	0.01185%
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	14,486	0.00132%
OFFICE OF PUBLIC HEALTH	94,193	0.00859%
OFFICE OF BEHAVIORAL HEALTH	138,332	0.01262%
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	129,735	0.01183%
DEPARTMENT OF CHILDREN & FAMILY SERVICES	74,202	0.00677%
IMPERIAL CALCASIEU HUMAN SERV AUTHORITY	11,876	0.00108%
CENTRAL LOUISIANA HUMAN SERVICE DISTRICT	17,779	0.00162%
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	46,430	0.00423%
C. PAUL PHELPS CORRECTIONAL CENTER	-	0.00000%
LA STATE PENITENTIARY	55,685	0.00508%
OFFICE OF JUVENILE JUSTICE	737,878	0.06729%
AVOYELLES CORRECTIONAL CENTER	57,363	0.00523%
LA CORRECTIONAL INST WOMEN	57,890	0.00528%
DIXON CORRECTIONAL INSTITUTE	73,956	0.00675%
ELAYN HUNT CORRECTIONAL CENTER	62,268	0.00568%
DAVID WADE CORRECTIONAL CENTER	61,270	0.00559%
RAYBURN CORRECTIONAL CENTER	77,346	0.00705%
PUB SAFETY OFF OF MGT & FIN	14,606	0.00133%
OFFICE OF STATE POLICE	54,989	0.00502%
OFFICE OF CONSERVATION	13,597	0.00124%
OFFICE OF COASTAL MANAGEMENT	17,445	0.00159%
LOUISIANA DEPARTMENT OF REVENUE	30,555	0.00279%
LOUISIANA WORKFORCE COMMISSION	59,708	0.00545%
WILDLIFE & FISHERIES OFF OF SEC	23,644	0.00216%
OFFICE OF WILDLIFE	26,582	0.00242%
DEPARTMENT OF STATE CIVIL SERVICE	7,665	0.00070%

(Continued)

## Schedule of Employer Allocations - June 30, 2014

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
ETHICS ADMINISTRATION	\$ 12,846	0.00117%
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	300,480	0.02740%
LA SCH FOR THE DEAF & VISUALLY IMPAIRED	1,610,416	0.14687%
LA SPECIAL EDUCATION CENTER	455,989	0.04159%
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	1,018,266	0.09286%
OFFICE OF STUDENT FINANCIAL ASSISTANCE	102,308	0.00933%
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	177,020	0.01614%
BOARD OF REGENTS	569,383	0.05193%
NEW ORLEANS CENTER FOR CREATIVE ARTS	685,086	0.06248%
LA UNIVERSITIES MARINE CONSORTIUM	483,793	0.04412%
LOUISIANA DEPARTMENT OF EDUCATION	2,200,629	0.20069%
RECOVERY SCHOOL DISTRICT OF LOUISIANA	1,748,999	0.15951%
SPECIAL SCHOOL DISTRICTS	1,539,535	0.14040%
DIV OF ADMIN - OFFICE OF RISK MANAGEMENT	-	0.00000%
DIV OF ADMIN - ADMINISTRATIVE SERVICES	9,932	0.00091%
DIV OF ADMIN - OFFICE OF TELECOMMUNICATIONS MGMT	-	0.00000%
PRISON ENTERPRISES	34,053	0.00311%
ENVIRONMENTAL QUALITY OFF OF SEC	26,037	0.00238%
OFFICE OF ENVIRONMENTAL COMPLIANCE	19,864	0.00181%
OFFICE OF ENVIRONMENTAL SERVICES	<u>12,758</u>	<u>0.00116%</u>
<b>TOTAL</b>	<b><u>\$1,096,518,374</u></b>	<b><u>100.0000%</u></b>

The accompanying notes are an integral part of these statements.



**Schedule of Employer Allocations  
June 30, 2013**

## Schedule of Employer Allocations - June 30, 2013

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
ACADIA PARISH SCHOOL BOARD	\$ 11,914,536	1.01440%
ALLEN PARISH SCHOOL BOARD	6,129,301	0.52185%
ASCENSION PARISH SCHOOL BOARD	27,062,560	2.30411%
ASSUMPTION PARISH SCHOOL BOARD	5,157,449	0.43911%
AVOYELLES PARISH SCHOOL BOARD	5,565,434	0.47384%
BEAUREGARD PARISH SCHOOL BOARD	7,480,385	0.63688%
BIENVILLE PARISH SCHOOL BOARD	3,521,508	0.29982%
BOSSIER PARISH SCHOOL BOARD	26,568,215	2.26202%
CADDO PARISH SCHOOL BOARD	59,524,286	5.06790%
CALCASIEU PARISH SCHOOL SYSTEM	43,378,473	3.69324%
CALDWELL PARISH SCHOOL BOARD	2,298,395	0.19569%
CAMERON PARISH SCHOOL BOARD	2,824,284	0.24046%
CATAHOULA PARISH SCHOOL BOARD	1,710,294	0.14561%
CLAIBORNE PARISH SCHOOL BOARD	2,407,106	0.20494%
CONCORDIA PARISH SCHOOL BOARD	4,793,684	0.40813%
DESOTO PARISH SCHOOL BOARD	10,055,569	0.85613%
EAST BATON ROUGE PARISH SCHOOL SYSTEM	58,262,374	4.96046%
EAST CARROLL PARISH SCHOOL BOARD	1,318,184	0.11223%
EAST FELICIANA PARISH SCHOOL BOARD	2,371,837	0.20194%
EVANGELINE PARISH SCHOOL BOARD	7,138,861	0.60780%
FRANKLIN PARISH SCHOOL BOARD	3,509,666	0.29881%
GRANT PARISH SCHOOL BOARD	3,432,336	0.29223%
IBERIA PARISH SCHOOL BOARD	17,054,583	1.45203%
IBERVILLE PARISH SCHOOL BOARD	7,091,549	0.60377%
JACKSON PARISH SCHOOL BOARD	2,744,307	0.23365%
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	54,398,610	4.63150%
JEFFERSON DAVIS PARISH SCHOOL BOARD	7,726,013	0.65779%
LAFAYETTE PARISH SCHOOL SYSTEM	40,185,823	3.42142%

(Continued)

## Schedule of Employer Allocations - June 30, 2013

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
LAFOURCHE PARISH SCHOOL BOARD	\$ 18,970,216	1.61512%
LASALLE PARISH SCHOOL BOARD	3,434,168	0.29239%
LINCOLN PARISH SCHOOL BOARD	7,733,770	0.65845%
LIVINGSTON PARISH PUBLIC SCHOOLS	28,910,811	2.46147%
MADISON PARISH SCHOOL BOARD	2,356,071	0.20060%
MOREHOUSE PARISH SCHOOL BOARD	5,983,006	0.50939%
NATCHITOCHE PARISH SCHOOL BOARD	8,203,680	0.69846%
ORLEANS PARISH SCHOOL BOARD	6,044,296	0.51461%
OUACHITA PARISH SCHOOL BOARD	25,268,169	2.15133%
PLAQUEMINES PARISH SCHOOL BOARD	7,183,888	0.61164%
POINTE COUPEE PARISH SCHOOL BOARD	3,764,515	0.32051%
RAPIDES PARISH SCHOOL BOARD	29,485,931	2.51043%
RED RIVER PARISH SCHOOL BOARD	2,577,127	0.21942%
RICHLAND PARISH SCHOOL BOARD	4,376,269	0.37260%
SABINE PARISH SCHOOL BOARD	6,201,363	0.52798%
ST BERNARD PARISH SCHOOL BOARD	8,381,718	0.71362%
ST CHARLES PARISH PUBLIC SCHOOLS	18,794,634	1.60018%
ST. HELENA PARISH SCHOOL SYSTEM	993,507	0.08459%
ST JAMES PARISH SCHOOL BOARD	7,160,840	0.60967%
ST JOHN THE BAPTIST PARISH SCHOOL BOARD	8,964,662	0.76325%
ST. LANDRY PARISH SCHOOL BOARD	16,451,760	1.40070%
ST. MARTIN PARISH SCHOOL BOARD	9,753,022	0.83037%
ST. MARY PARISH SCHOOL BOARD	12,333,783	1.05010%
ST. TAMMANY PARISH SCHOOL BOARD	53,681,786	4.57047%
TANGIPAHOA PARISH SCHOOL SYSTEM	23,082,402	1.96524%
TENSAS PARISH SCHOOL BOARD	880,191	0.07494%
TERREBONNE PARISH SCHOOL SYSTEM	19,681,646	1.67570%
UNION PARISH SCHOOL BOARD	2,700,081	0.22989%

(Continued)

## Schedule of Employer Allocations - June 30, 2013

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
VERMILION PARISH SCHOOL BOARD	\$ 11,932,240	1.01591%
VERNON PARISH SCHOOL BOARD	11,950,184	1.01744%
WASHINGTON PARISH SCHOOL SYSTEM	6,559,629	0.55849%
WEBSTER PARISH SCHOOL BOARD	7,425,124	0.63218%
WEST BATON ROUGE PARISH SCHOOL BOARD	6,239,407	0.53122%
WEST CARROLL PARISH SCHOOL BOARD	2,578,798	0.21956%
WEST FELICIANA PARISH SCHOOL BOARD	3,822,615	0.32546%
WINN PARISH SCHOOL BOARD	2,988,854	0.25447%
BOGALUSA CITY SCHOOLS	3,276,231	0.27894%
MONROE CITY SCHOOLS	12,974,120	1.10462%
LOUISIANA TECH UNIVERSITY	9,907,322	0.84351%
NORTHWESTERN STATE UNIVERSITY	6,515,729	0.55475%
LOUISIANA STATE UNIVERSITY	74,922,983	6.37894%
UNIVERSITY OF NEW ORLEANS	12,652,348	1.07722%
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	30,279,151	2.57797%
NICHOLLS STATE UNIVERSITY	5,487,561	0.46721%
SOUTHEASTERN LOUISIANA UNIVERSITY	11,410,199	0.97146%
UNIVERSITY OF LOUISIANA AT LAFAYETTE	17,665,059	1.50400%
GRAMBLING STATE UNIVERSITY	5,839,928	0.49721%
SOUTHERN UNIVERSITY AND A&M COLLEGE	10,760,523	0.91615%
SOUTHERN UNIVERSITY AT NEW ORLEANS	2,743,320	0.23357%
DELGADO COMMUNITY COLLEGE	9,675,585	0.82378%
SOWELA TECHNICAL COMMUNITY COLLEGE	1,531,975	0.13043%
LOUISIANA ASSOCIATION OF EDUCATORS	310,354	0.02642%
MCNEESE STATE UNIVERSITY	6,502,642	0.55364%
UNIVERSITY OF LOUISIANA AT MONROE	8,698,413	0.74058%
L. E. FLETCHER TECH COMMUNITY COLLEGE	1,069,652	0.09107%
LOUISIANA SCHOOL EMPLOYEES' RETIREMENT SYSTEM	27,910	0.00238%

(Continued)

## Schedule of Employer Allocations - June 30, 2013

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	\$ 147,739	0.01258%
ST. TAMMANY FEDERATION OF TEACHERS	25,446	0.00217%
LOUISIANA STATE UNIVERSITY-SHREVEPORT	3,322,540	0.28288%
SOUTH CENTRAL LOUISIANA TECH COLLEGE	903,982	0.07697%
SOUTHERN UNIVERSITY AT SHREVEPORT	1,936,877	0.16491%
UNITED TEACHERS OF NEW ORLEANS	39,438	0.00336%
LSU HEALTH SCIENCES CENTER-SHREVEPORT	23,279,287	1.98200%
NUNEZ COMMUNITY COLLEGE	1,067,782	0.09091%
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	1,480,647	0.12606%
NORTHWEST LOUISIANA TECHNICAL COLLEGE	1,182,384	0.10067%
LOUISIANA FEDERATION OF TEACHERS	58,651	0.00499%
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	219,614	0.01870%
RAPIDES FED OF TCHRS/SCH EMPLOYEES	18,452	0.00157%
LOUISIANA STATE SENATE	45,011	0.00383%
LA HOUSE OF REPRESENTATIVES	8,885	0.00076%
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	1,307,716	0.11134%
WO MOSS REGIONAL HOSPITAL	185,848	0.01582%
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	56,125	0.00478%
INTERIM LSU PUBLIC HOSPITAL	2,633,597	0.22422%
UNIVERSITY MEDICAL CENTER	559,324	0.04762%
LSUHSC-S/E A CONWAY MEDICAL CENTER	695,895	0.05925%
LEONARD J CHABERT MEDICAL CENTER	490,001	0.04172%
WARE YOUTH CENTER	62,712	0.00534%
LOUISIANA STATE LAW INSTITUTE	17,981	0.00153%
HUEY P LONG MEDICAL CENTER	240,384	0.02047%
EARL K LONG MEDICAL CENTER	765,961	0.06521%
LA STATE EMPLOYEES RETIREMENT SYSTEM	79,267	0.00675%
LOUISIANA LEGISLATIVE AUDITOR	123,331	0.01050%

(Continued)

## Schedule of Employer Allocations - June 30, 2013

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
LSU-BOGALUSA MEDICAL CENTER	\$ 1,010,548	0.08604%
BOSSIER PARISH COMMUNITY COLLEGE	3,402,945	0.28973%
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	626,057	0.05330%
SOUTH LOUISIANA COMMUNITY COLLEGE	3,146,155	0.26786%
ST BERNARD PORT, HARBOR & TERMINAL DIST.	53,157	0.00453%
WEBSTER PARISH SALES TAX COMMISSION	63,217	0.00538%
NEW VISION LEARNING ACADEMY	487,373	0.04150%
BATON ROUGE COMMUNITY COLLEGE	4,894,742	0.41674%
RIVER PARISHES COMMUNITY COLLEGE	926,708	0.07890%
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	1,733,283	0.14757%
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	392,073	0.03338%
AVOYELLES PUBLIC CHARTER SCHOOL INC.	616,968	0.05253%
LSU HEALTH CARE SERVICES DIVISION	1,583,802	0.13485%
MONROE FEDERATION OF TCHRS/SCH EMPLOYEES	20,244	0.00172%
DELHI CHARTER SCHOOL	830,694	0.07073%
LOUISIANA DELTA COMMUNITY COLLEGE	2,350,299	0.20010%
CITY OF BAKER SCHOOL SYSTEM	2,186,745	0.18618%
ZACHARY COMMUNITY SCHOOL BOARD	7,357,294	0.62640%
ALGIERS CHARTER SCHOOLS ASSOCIATION	5,565,935	0.47388%
ADVOCATES FOR ACADEMIC EXCELLENCE	864,887	0.07364%
FRENCH AND MONTESSORI EDUCATION, INC	1,055,342	0.08985%
ADVOCATES FOR SCIENCE & MATHEMATICS EDUC	570,518	0.04857%
ADVOCATES FOR ARTS-BASED EDUCATION CORP	2,297,229	0.19559%
LAKE FOREST ELEMENTARY CHARTER	571,484	0.04866%
HYNES CHARTER SCHOOL	868,312	0.07393%
WARREN EASTON SR. HIGH SCHOOL	1,096,934	0.09339%
EINSTEIN CHARTER SCHOOL	655,243	0.05579%
JAMES M. SINGLETON CHARTER SCHOOL	607,182	0.05170%

(Continued)



## Schedule of Employer Allocations - June 30, 2013

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
ADVOCATES FOR INNOVATIVE SCHOOLS	\$ 252,933	0.02154%
DR. MARTIN LUTHER KING, JR. CHARTER SCH	1,575	0.00013%
CENTRAL COMMUNITY SCHOOL SYSTEM	5,217,062	0.44418%
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	172,701	0.01470%
LOUISIANA STATE BOARD OF NURSING	42,789	0.00364%
ADVOCACY FOR ARTS & TECHNOLOGY/CROCKER	193,681	0.01649%
GREATER LAFOURCHE PORT COMMISSION	12,481	0.00106%
NEW ORLEANS CHARTER SCHOOLS FOUNDATION	572,080	0.04871%
MADISON PREPARATORY ACADEMY	354,762	0.03020%
DARBONNE WOODS CHARTER SCHOOL	556,050	0.04734%
MORRIS JEFF COMMUNITY SCHOOL	374,695	0.03190%
BAYOU COMMUNITY ACADEMY	330,188	0.02811%
SLAUGHTER COMMUNITY CHARTER SCHOOL	144,922	0.01234%
NEW BEGINNINGS SCHOOLS FOUNDATION	1,693,579	0.14419%
ST. BD. OF CERTIFIED PUBLIC ACCOUNTANTS	8,784	0.00075%
REED ELEMENTARY SCHOOL-RENEW SCHOOLS	596,534	0.05079%
ALMA J. BROWN/GRAMBLING LAB SCHOOL	214,329	0.01825%
A. E. PHILLIPS LABORATORY SCHOOL	94,949	0.00808%
LSU UNIVERSITY HIGH SCHOOL	1,616,021	0.13759%
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	18,959	0.00161%
SOUTHEASTERN LABORATORY SCHOOL	23,428	0.00200%
SOUTHERN UNIVERSITY LABORATORY SCHOOL	486,011	0.04138%
LCTCS ONLINE	117,421	0.01000%
DOWNSVILLE CHARTER SCHOOL, INC.	384,680	0.03275%
BEEKMAN CHARTER SCHOOL	-	0.00000%
DELTA CHARTER GROUP	-	0.00000%
MADISON TALLULAH CHARTER SCHOOL	-	0.00000%
NORTHSHORE CHARTER SCHOOLS, INC	-	0.00000%

(Continued)

## Schedule of Employer Allocations - June 30, 2013

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
INSPIRE NOLA CHARTER SCHOOLS, INC.	\$ -	0.00000%
LOUISIANA PHYSICAL THERAPY BOARD	-	0.00000%
DIV OF ADMIN - EXECUTIVE OFFICE	11,669	0.00099%
DIVISION OF ADMINISTRATION	127,861	0.01089%
OFC OF COASTAL PROTECTION & RESTORATION	50,098	0.00427%
GOVERNOR'S OFFICE OF HOMELAND SECURITY	39,322	0.00335%
STATE MILITARY DEPARTMENT	126,376	0.01076%
LOUISIANA PUBLIC DEFENDER BD	22,586	0.00192%
BOARD OF TAX APPEALS	18,905	0.00161%
DEPARTMENT OF VETERANS AFFAIRS	-	0.00000%
SOUTHWEST LA WAR VETERANS HOME	19,852	0.00169%
SECRETARY OF STATE	26,486	0.00226%
OFFICE OF LIEUTENANT GOVERNOR	-	0.00000%
LOUISIANA PUBLIC SERVICE COMMISSION	29,680	0.00253%
LA DEPT OF AGRICULTURE & FORESTRY	110,889	0.00944%
OFF OF THE STATE LIBRARY OF LA	18,584	0.00158%
OFFICE OF STATE MUSEUM	11,045	0.00094%
OFFICE OF STATE PARKS	40,346	0.00344%
OFFICE OF CULTURAL DEVELOPMENT	31,682	0.00270%
OFFICE OF TOURISM	32,262	0.00275%
DEPT OF TRANSPORTATION AND DEVELOPMENT	34,134	0.00291%
ENGINEERING AND OPERATIONS	71,667	0.00610%
FLORIDA PARISHES HUMAN SVCS AUTHORITY	39,775	0.00339%
CAPITAL AREA HUMAN SERVICE DISTRICT	-	0.00000%
MEDICAL VENDOR ADMINISTRATION	86,322	0.00735%
DEPARTMENT OF HEALTH AND HOSPITALS	76,926	0.00655%
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	13,404	0.00114%
OFFICE OF PUBLIC HEALTH	101,303	0.00863%

(Continued)

## Schedule of Employer Allocations - June 30, 2013

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
OFFICE OF BEHAVIORAL HEALTH	\$ 99,592	0.00848%
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	163,369	0.01391%
DEPARTMENT OF CHILDREN & FAMILY SERVICES	62,039	0.00528%
IMPERIAL CALCASIEU HUMAN SERV AUTHORITY	-	0.00000%
CENTRAL LOUISIANA HUMAN SERVICE DISTRICT	-	0.00000%
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	48,719	0.00415%
C. PAUL PHELPS CORRECTIONAL CENTER	4,700	0.00040%
LA STATE PENITENTIARY	60,607	0.00516%
OFFICE OF JUVENILE JUSTICE	922,569	0.07855%
AVOYELLES CORRECTIONAL CENTER	66,082	0.00563%
LA CORRECTIONAL INST WOMEN	54,077	0.00460%
DIXON CORRECTIONAL INSTITUTE	98,438	0.00838%
ELAYN HUNT CORRECTIONAL CENTER	63,008	0.00536%
DAVID WADE CORRECTIONAL CENTER	79,587	0.00678%
RAYBURN CORRECTIONAL CENTER	74,901	0.00638%
PUB SAFETY OFF OF MGT & FIN	3,229	0.00028%
OFFICE OF STATE POLICE	53,910	0.00459%
OFFICE OF CONSERVATION	14,065	0.00120%
OFFICE OF COASTAL MANAGEMENT	14,688	0.00125%
LOUISIANA DEPARTMENT OF REVENUE	16,449	0.00140%
LOUISIANA WORKFORCE COMMISSION	54,013	0.00460%
WILDLIFE & FISHERIES OFF OF SEC	24,461	0.00208%
OFFICE OF WILDLIFE	28,906	0.00246%
DEPARTMENT OF STATE CIVIL SERVICE	-	0.00000%
ETHICS ADMINISTRATION	11,938	0.00102%
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	303,256	0.02582%
LA SCH FOR THE DEAF & VISUALLY IMPAIRED	1,910,313	0.16264%
LA SPECIAL EDUCATION CENTER	437,063	0.03721%

(Continued)

## Schedule of Employer Allocations - June 30, 2013

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	\$ 1,127,726	0.09602%
OFFICE OF STUDENT FINANCIAL ASSISTANCE	57,858	0.00493%
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	173,978	0.01481%
BOARD OF REGENTS	560,519	0.04772%
NEW ORLEANS CENTER FOR CREATIVE ARTS	675,437	0.05751%
LA UNIVERSITIES MARINE CONSORTIUM	430,717	0.03667%
LOUISIANA DEPARTMENT OF EDUCATION	2,952,538	0.25138%
RECOVERY SCHOOL DISTRICT OF LOUISIANA	5,750,286	0.48958%
SPECIAL SCHOOL DISTRICTS	1,836,425	0.15635%
DIV OF ADMIN - OFFICE OF RISK MANAGEMENT	50,016	0.00426%
DIV OF ADMIN - ADMINISTRATIVE SERVICES	9,580	0.00082%
DIV OF ADMIN - OFFICE OF TELECOMMUNICATIONS MGMT	18,812	0.00160%
PRISON ENTERPRISES	21,722	0.00185%
ENVIRONMENTAL QUALITY OFF OF SEC	27,720	0.00236%
OFFICE OF ENVIRONMENTAL COMPLIANCE	20,673	0.00176%
OFFICE OF ENVIRONMENTAL SERVICES	<u>13,197</u>	<u>0.00112%</u>
<b>TOTAL</b>	<b><u>\$1,174,536,000</u></b>	<b><u>100.0000%</u></b>

*The accompanying notes are an integral part of these statements.*

**Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2014**

**Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2014**

Employer	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense
		Difference Between Expected and Actual Experience	Net Difference Between Projected on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected on Pension Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources	
ACADIA PARISH SCHOOL BOARD	\$ 101,153,766					\$ (968,462)	\$ (12,907,448)		\$ (13,875,910)	\$ 8,879,525
ALLEN PARISH SCHOOL BOARD	54,067,605					(517,652)	(6,899,148)		(7,416,800)	4,746,187
ASCENSION PARISH SCHOOL BOARD	240,234,674					(2,300,044)	(30,654,485)		(32,954,529)	21,088,388
ASSUMPTION PARISH SCHOOL BOARD	44,786,543					(428,793)	(5,714,864)		(6,143,657)	3,931,472
AVOYELLES PARISH SCHOOL BOARD	50,643,015					(484,864)	(6,462,163)		(6,947,027)	4,445,568
BEAUREGARD PARISH SCHOOL BOARD	68,467,970					(655,523)	(8,736,667)		(9,392,190)	6,010,286
BIENVILLE PARISH SCHOOL BOARD	33,688,007					(322,534)	(4,298,666)		(4,621,200)	2,957,216
BOSSIER PARISH SCHOOL BOARD	228,739,444					(2,189,987)	(29,187,668)		(31,377,655)	20,079,309
CADDO PARISH SCHOOL BOARD	476,571,812					(4,562,772)	(60,811,636)		(65,374,408)	41,834,642
CALCASIEU PARISH SCHOOL SYSTEM	380,159,975					(3,639,710)	(48,509,269)		(52,148,979)	33,371,374
CALDWELL PARISH SCHOOL BOARD	20,630,432					(197,519)	(2,632,490)		(2,830,008)	1,810,990
CAMERON PARISH SCHOOL BOARD	23,677,135					(226,689)	(3,021,256)		(3,247,944)	2,078,437
CATAHOULA PARISH SCHOOL BOARD	14,052,121					(134,537)	(1,793,082)		(1,927,619)	1,233,530

(Continued)



**Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2014**

Employer	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense	
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	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	\$ 20,108,627					\$ (192,523)	\$ (2,565,906)		\$ (2,758,429)	\$ 1,765,185
CONCORDIA PARISH SCHOOL BOARD	41,343,657					(395,831)	(5,275,544)		(5,671,374)	3,629,248
DESOTO PARISH SCHOOL BOARD	78,042,694					(747,193)	(9,958,424)		(10,705,616)	6,850,779
EAST BATON ROUGE PARISH SCHOOL SYSTEM	519,267,765					(4,971,549)	(66,259,736)		(71,231,286)	45,582,597
EAST CARROLL PARISH SCHOOL BOARD	12,373,966					(118,470)	(1,578,946)		(1,697,416)	1,086,217
EAST FELICIANA PARISH SCHOOL BOARD	21,024,672					(201,293)	(2,682,796)		(2,884,089)	1,845,597
EVANGELINE PARISH SCHOOL BOARD	61,083,086					(584,819)	(7,794,339)		(8,379,158)	5,362,023
FRANKLIN PARISH SCHOOL BOARD	31,259,190					(299,280)	(3,988,743)		(4,288,023)	2,744,008
GRANT PARISH SCHOOL BOARD	28,225,468					(270,235)	(3,601,633)		(3,871,868)	2,477,701
IBERIA PARISH SCHOOL BOARD	144,981,947					(1,388,079)	(18,500,023)		(19,888,102)	12,726,871
IBERVILLE PARISH SCHOOL BOARD	68,975,567					(660,383)	(8,801,438)		(9,461,820)	6,054,844
JACKSON PARISH SCHOOL BOARD	24,649,295					(235,996)	(3,145,306)		(3,381,302)	2,163,776
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	474,744,936					(4,545,281)	(60,578,523)		(65,123,804)	41,674,274

(Continued)

**Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2014**

Employer	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense	
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	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 DAVIS PARISH SCHOOL BOARD	\$ 67,885,962					\$ (649,951)	\$ (8,662,402)		\$ (9,312,352)	\$ 5,959,196
LAFAYETTE PARISH SCHOOL SYSTEM	347,890,294					(3,330,755)	(44,391,585)		(47,722,340)	30,538,663
LAFOURCHE PARISH SCHOOL BOARD	174,663,560					(1,672,256)	(22,287,464)		(23,959,719)	15,332,395
LASALLE PARISH SCHOOL BOARD	30,231,936					(289,445)	(3,857,663)		(4,147,108)	2,653,833
LINCOLN PARISH SCHOOL BOARD	75,011,732					(718,174)	(9,571,666)		(10,289,840)	6,584,714
LIVINGSTON PARISH PUBLIC SCHOOLS	262,690,449					(2,515,039)	(33,519,893)		(36,034,932)	23,059,611
MADISON PARISH SCHOOL BOARD	19,683,722					(188,455)	(2,511,687)		(2,700,142)	1,727,885
MOREHOUSE PARISH SCHOOL BOARD	42,942,391					(411,137)	(5,479,546)		(5,890,683)	3,769,588
NATCITOCHES PARISH SCHOOL BOARD	71,396,513					(683,561)	(9,110,356)		(9,793,917)	6,267,361
ORLEANS PARISH SCHOOL BOARD	60,078,728					(575,203)	(7,666,181)		(8,241,384)	5,273,858
OUACHITA PARISH SCHOOL BOARD	228,489,837					(2,187,597)	(29,155,818)		(31,343,415)	20,057,398
PLAQUEMINES PARISH SCHOOL BOARD	62,951,667					(602,709)	(8,032,774)		(8,635,483)	5,526,052
POINTE COUPEE PARISH SCHOOL BOARD	28,478,755					(272,660)	(3,633,953)		(3,906,613)	2,499,935

(Continued)

**Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2014**

Employer	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense	
		Difference Between Expected and Actual Experience	Net Difference Between Projected on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected on Pension Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources		
RAPIDES PARISH SCHOOL BOARD	\$ 251,319,921					\$ (2,406,176)	\$ (32,068,988)			\$ (34,475,163)	\$ 22,061,479
RED RIVER PARISH SCHOOL BOARD	21,189,749					(202,874)	(2,703,860)			(2,906,734)	1,860,088
RICHLAND PARISH SCHOOL BOARD	38,033,548					(364,139)	(4,853,166)			(5,217,305)	3,338,678
SABINE PARISH SCHOOL BOARD	48,752,152					(466,761)	(6,220,884)			(6,687,645)	4,279,583
ST BERNARD PARISH SCHOOL BOARD	68,456,931					(655,417)	(8,735,259)			(9,390,676)	6,009,317
ST CHARLES PARISH PUBLIC SCHOOLS	158,364,359					(1,516,205)	(20,207,649)			(21,723,854)	13,901,612
ST. HELENA PARISH SCHOOL SYSTEM	9,033,601					(86,489)	(1,152,708)			(1,239,197)	792,992
ST JAMES PARISH SCHOOL BOARD	63,861,579					(611,421)	(8,148,881)			(8,760,302)	5,605,926
ST JOHN THE BAPTIST PARISH SCHOOL BOARD	77,373,190					(740,783)	(9,872,993)			(10,613,776)	6,792,008
ST. LANDRY PARISH SCHOOL BOARD	148,394,986					(1,420,756)	(18,935,534)			(20,356,291)	13,026,476
ST. MARTIN PARISH SCHOOL BOARD	82,301,864					(787,971)	(10,501,903)			(11,289,874)	7,224,659
ST. MARY PARISH SCHOOL BOARD	104,944,078					(1,004,751)	(13,391,101)			(14,395,851)	9,212,248
ST. TAMMANY PARISH SCHOOL BOARD	466,169,152					(4,463,175)	(59,484,234)			(63,947,409)	40,921,471

(Continued)

**Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2014**

Employer	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	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	
TANGIPAOA PARISH SCHOOL SYSTEM	\$ 207,020,635					\$ (1,982,047)	\$ (26,416,299)		\$ (28,398,347)	\$ 18,172,779
TENSAS PARISH SCHOOL BOARD	8,261,270					(79,095)	(1,054,157)		(1,133,251)	725,195
TERREBONNE PARISH SCHOOL SYSTEM	165,516,603					(1,584,681)	(21,120,291)		(22,704,973)	14,529,453
UNION PARISH SCHOOL BOARD	21,947,361					(210,127)	(2,800,533)		(3,010,660)	1,926,593
VERMILION PARISH SCHOOL BOARD	107,048,569					(1,024,899)	(13,659,638)		(14,684,538)	9,396,986
VERNON PARISH SCHOOL BOARD	97,305,293					(931,616)	(12,416,375)		(13,347,990)	8,541,697
WASHINGTON PARISH SCHOOL SYSTEM	54,964,842					(526,242)	(7,013,638)		(7,539,879)	4,824,949
WEBSTER PARISH SCHOOL BOARD	64,890,059					(621,267)	(8,280,118)		(8,901,385)	5,696,208
WEST BATON ROUGE PARISH SCHOOL BOARD	58,079,211					(556,059)	(7,411,038)		(7,967,097)	5,098,335
WEST CARROLL PARISH SCHOOL BOARD	22,336,287					(213,851)	(2,850,160)		(3,064,012)	1,960,734
WEST FELICIANA PARISH SCHOOL BOARD	33,594,890					(321,643)	(4,286,784)		(4,608,426)	2,949,042
WINN PARISH SCHOOL BOARD	25,011,441					(239,463)	(3,191,516)		(3,430,980)	2,195,566
BOGALUSA CITY SCHOOLS	27,124,518					(259,694)	(3,461,150)		(3,720,844)	2,381,057

(Continued)

**Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2014**

Employer	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense	
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	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
MONROE CITY SCHOOLS	\$ 108,641,273					\$ (1,040,148)	\$ (13,862,871)		\$ (14,903,019)	\$ 9,536,797
LOUISIANA TECH UNIVERSITY	86,451,255					(827,698)	(11,031,375)		(11,859,072)	7,588,903
NORTHWESTERN STATE UNIVERSITY	60,388,642					(578,170)	(7,705,727)		(8,283,897)	5,301,063
LOUISIANA STATE UNIVERSITY	705,052,552					(6,750,283)	(89,966,294)		(96,716,577)	61,891,241
UNIVERSITY OF NEW ORLEANS	109,279,601					(1,046,260)	(13,944,323)		(14,990,583)	9,592,831
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	268,106,072					(2,566,889)	(34,210,938)		(36,777,827)	23,535,008
NICHOLLS STATE UNIVERSITY	51,165,126					(489,863)	(6,528,785)		(7,018,648)	4,491,400
SOUTHEASTERN LOUISIANA UNIVERSITY	101,503,645					(971,812)	(12,952,094)		(13,923,905)	8,910,239
UNIVERSITY OF LOUISIANA AT LAFAYETTE	164,146,420					(1,571,563)	(20,945,453)		(22,517,016)	14,409,175
GRAMBLING STATE UNIVERSITY	47,428,681					(454,089)	(6,052,007)		(6,506,096)	4,163,406
SOUTHERN UNIVERSITY AND A&M COLLEGE	94,704,654					(906,717)	(12,084,527)		(12,991,244)	8,313,407
SOUTHERN UNIVERSITY AT NEW ORLEANS	24,689,772					(236,384)	(3,150,471)		(3,386,854)	2,167,329
DELGADO COMMUNITY COLLEGE	83,076,648					(795,389)	(10,600,767)		(11,396,156)	7,292,672
SOWELA TECHNICAL COMMUNITY COLLEGE	13,282,754					(127,171)	(1,694,909)		(1,822,080)	1,165,993

(Continued)

**Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2014**

Employer	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense	
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	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
LOUISIANA ASSOCIATION OF EDUCATORS	\$ 2,255,359					\$ (21,593)	\$ (287,789)		\$ (309,382)	\$ 197,981
MCNEESE STATE UNIVERSITY	55,670,837					(533,001)	(7,103,724)		(7,636,725)	4,886,922
UNIVERSITY OF LOUISIANA AT MONROE	77,624,024					(743,184)	(9,905,000)		(10,648,185)	6,814,027
L. E. FLETCHER TECH COMMUNITY COLLEGE	8,811,898					(84,366)	(1,124,418)		(1,208,785)	773,530
LOUISIANA SCHOOL EMPLOYEES' RETIREMENT SYSTEM	-					-	-		-	-
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	1,260,712					(12,070)	(160,870)		(172,940)	110,668
ST. TAMMANY FEDERATION OF TEACHERS	222,827					(2,133)	(28,433)		(30,567)	19,560
LOUISIANA STATE UNIVERSITY-SHREVEPORT	29,020,389					(277,846)	(3,703,067)		(3,980,913)	2,547,481
SOUTH CENTRAL LOUISIANA TECH COLLEGE	10,078,130					(96,490)	(1,285,992)		(1,382,482)	884,683
SOUTHERN UNIVERSITY AT SHREVEPORT	17,970,814					(172,055)	(2,293,116)		(2,465,172)	1,577,522
UNITED TEACHERS OF NEW ORLEANS	345,280					(3,306)	(44,059)		(47,364)	30,310
LSU HEALTH SCIENCES CENTER-SHREVEPORT	166,923,993					(1,598,156)	(21,299,877)		(22,898,033)	14,652,997
NUNEZ COMMUNITY COLLEGE	10,239,015					(98,030)	(1,306,521)		(1,404,551)	898,806

(Continued)



**Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2014**

Employer	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense	
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	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
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	\$ 12,507,867					\$ (119,752)	\$ (1,596,032)		\$ (1,715,784)	\$ 1,097,971
NORTHWEST LOUISIANA TECHNICAL COLLEGE	11,047,224					(105,768)	(1,409,651)		(1,515,418)	969,752
LOUISIANA FEDERATION OF TEACHERS	524,564					(5,022)	(66,936)		(71,958)	46,048
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	2,264,354					(21,679)	(288,937)		(310,616)	198,771
RAPIDES FED OF TCHRS/SCH EMPLOYEES	161,805					(1,549)	(20,647)		(22,196)	14,204
LOUISIANA STATE SENATE	414,070					(3,964)	(52,836)		(56,801)	36,348
LA HOUSE OF REPRESENTATIVES	245,519					(2,351)	(31,329)		(33,679)	21,552
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	11,436,865					(109,498)	(1,459,370)		(1,568,868)	1,003,956
WO MOSS REGIONAL HOSPITAL	-					-	-		-	-
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	389,028					(3,725)	(49,641)		(53,365)	34,150
INTERIM LSU PUBLIC HOSPITAL	-					-	-		-	-
UNIVERSITY MEDICAL CENTER	-					-	-		-	-

(Continued)

**Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2014**

Employer	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense	
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	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
LSUHSC-S/E A CONWAY MEDICAL CENTER	\$ 26,371					\$ (252)	\$ (3,365)		\$ (3,618)	\$ 2,315
LEONARD J CHABERT MEDICAL CENTER	-					-	-		-	-
WARE YOUTH CENTER	383,713					(3,674)	(48,963)		(52,636)	33,683
LOUISIANA STATE LAW INSTITUTE	169,574					(1,624)	(21,638)		(23,261)	14,886
HUEY P LONG MEDICAL CENTER	1,364,153					(13,061)	(174,069)		(187,130)	119,749
EARL K LONG MEDICAL CENTER	-					-	-		-	-
LA STATE EMPLOYEES RETIREMENT SYSTEM	927,289					(8,878)	(118,324)		(127,202)	81,400
LOUISIANA LEGISLATIVE AUDITOR	1,123,744					(10,759)	(143,392)		(154,151)	98,645
LSU-BOGALUSA MEDICAL CENTER	794,614					(7,608)	(101,395)		(109,002)	69,753
BOSSIER PARISH COMMUNITY COLLEGE	34,221,566					(327,643)	(4,366,749)		(4,694,391)	3,004,053
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	5,592,760					(53,546)	(713,649)		(767,195)	490,946
SOUTH LOUISIANA COMMUNITY COLLEGE	26,598,420					(254,657)	(3,394,018)		(3,648,676)	2,334,875
ST BERNARD PORT, HARBOR & TERMINAL DIST.	549,811					(5,264)	(70,157)		(75,421)	48,264

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**Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2014**

Employer	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense	
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	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
WEBSTER PARISH SALES TAX COMMISSION	\$ 478,772					\$ (4,584)	\$ (61,092)		\$ (65,676)	\$ 42,028
NEW VISION LEARNING ACADEMY	3,801,249					(36,394)	(485,048)		(521,442)	333,683
BATON ROUGE COMMUNITY COLLEGE	43,660,243					(418,010)	(5,571,145)		(5,989,155)	3,832,603
RIVER PARISHES COMMUNITY COLLEGE	7,100,217					(67,979)	(906,004)		(973,982)	623,274
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	17,963,966					(171,990)	(2,292,243)		(2,464,232)	1,576,921
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	3,319,513					(31,782)	(423,577)		(455,359)	291,395
AVOYELLES PUBLIC CHARTER SCHOOL INC.	5,457,837					(52,254)	(696,432)		(748,686)	479,102
LSU HEALTH CARE SERVICES DIVISION	23,179,146					(221,921)	(2,957,711)		(3,179,632)	2,034,722
MONROE FEDERATION OF TCHRS/SCH EMPLOYEES	177,240					(1,697)	(22,616)		(24,313)	15,559
DELHI CHARTER SCHOOL	8,005,018					(76,641)	(1,021,458)		(1,098,100)	702,700
LOUISIANA DELTA COMMUNITY COLLEGE	19,300,930					(184,790)	(2,462,842)		(2,647,632)	1,694,283
CITY OF BAKER SCHOOL SYSTEM	19,814,863					(189,711)	(2,528,421)		(2,718,132)	1,739,397
ZACHARY COMMUNITY SCHOOL BOARD	63,931,493					(612,090)	(8,157,802)		(8,769,892)	5,612,063

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**Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2014**

Employer	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense	
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	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
ALGIERS CHARTER SCHOOLS ASSOCIATION	\$ 55,914,414					\$ (535,333)	\$ (7,134,805)		\$ (7,670,138)	\$ 4,908,304
ADVOCATES FOR ACADEMIC EXCELLENCE	9,190,909					(87,995)	(1,172,781)		(1,260,776)	806,801
FRENCH AND MONTESSORI EDUCATION, INC	10,098,675					(96,686)	(1,288,614)		(1,385,300)	886,486
ADVOCATES FOR SCIENCE & MATHEMATICS EDUC	4,798,043					(45,937)	(612,241)		(658,178)	421,184
ADVOCATES FOR ARTS-BASED EDUCATION CORP	20,270,637					(194,074)	(2,586,579)		(2,780,653)	1,779,406
LAKE FOREST ELEMENTARY CHARTER	4,632,354					(44,351)	(591,099)		(635,450)	406,639
HYNES CHARTER SCHOOL	8,277,522					(79,250)	(1,056,230)		(1,135,481)	726,621
WARREN EASTON SR. HIGH SCHOOL	8,056,023					(77,130)	(1,027,967)		(1,105,096)	707,177
EINSTEIN CHARTER SCHOOL	9,978,675					(95,537)	(1,273,301)		(1,368,839)	875,953
JAMES M. SINGLETON CHARTER SCHOOL	4,922,438					(47,128)	(628,114)		(675,242)	432,104
ADVOCATES FOR INNOVATIVE SCHOOLS	2,472,872					(23,676)	(315,544)		(339,220)	217,075
DR. MARTIN LUTHER KING, JR. CHARTER SCH	-					-	-		-	-
CENTRAL COMMUNITY SCHOOL SYSTEM	48,449,905					(463,867)	(6,182,317)		(6,646,184)	4,253,051

(Continued)

**Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2014**

Employer	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense	
		Difference Between Expected and Actual Experience	Net Difference Between Projected on Pension Plan Investments and Actual Investment Earnings	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected on Pension Plan Investments and Actual Investment Earnings	Changes of Assumptions		Total Deferred Inflows of Resources
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	\$ 1,593,113					\$ (15,253)	\$ (203,285)		\$ (218,537)	\$ 139,847
LOUISIANA STATE BOARD OF NURSING	333,321					(3,191)	(42,533)		(45,724)	29,260
ADVOCACY FOR ARTS & TECHNOLOGY/CROCKER	-					-	-		-	-
GREATER LAFOURCHE PORT COMMISSION	115,502					(1,106)	(14,738)		(15,844)	10,139
NEW ORLEANS CHARTER SCHOOLS FOUNDATION	5,162,131					(49,423)	(658,700)		(708,123)	453,145
MADISON PREPARATORY ACADEMY	3,469,461					(33,217)	(442,711)		(475,928)	304,558
DARBONNE WOODS CHARTER SCHOOL	5,762,947					(55,175)	(735,365)		(790,540)	505,886
MORRIS JEFF COMMUNITY SCHOOL	4,203,156					(40,242)	(536,332)		(576,574)	368,963
BAYOU COMMUNITY ACADEMY	3,416,208					(32,707)	(435,916)		(468,623)	299,883
SLAUGHTER COMMUNITY CHARTER SCHOOL	1,770,966					(16,955)	(225,979)		(242,935)	155,460
NEW BEGINNINGS SCHOOLS FOUNDATION	17,717,221					(169,627)	(2,260,757)		(2,430,385)	1,555,261
ST. BD. OF CERTIFIED PUBLIC ACCOUNTANTS	88,415					(847)	(11,282)		(12,129)	7,761
REED ELEMENTARY SCHOOL-RENEW SCHOOLS	6,113,542					(58,532)	(780,102)		(838,634)	536,662

(Continued)

**Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2014**

Employer	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense	
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	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
ALMA J. BROWN/GRAMBLING LAB SCHOOL	\$ 1,745,514					\$ (16,712)	\$ (222,732)		\$ (239,443)	\$ 153,226
A. E. PHILLIPS LABORATORY SCHOOL	669,504					(6,410)	(85,430)		(91,840)	58,771
LSU UNIVERSITY HIGH SCHOOL	15,789,049					(151,167)	(2,014,718)		(2,165,885)	1,386,001
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	181,635					(1,739)	(23,177)		(24,916)	15,944
SOUTHEASTERN LABORATORY SCHOOL	98,126					(939)	(12,521)		(13,461)	8,614
SOUTHERN UNIVERSITY LABORATORY SCHOOL	5,140,053					(49,212)	(655,882)		(705,094)	451,206
LCTCS ONLINE	1,233,829					(11,813)	(157,439)		(169,252)	108,309
DOWNSVILLE CHARTER SCHOOL, INC.	2,495,154					(23,889)	(318,387)		(342,276)	219,031
BEEKMAN CHARTER SCHOOL	6,491,122					(62,147)	(828,282)		(890,429)	569,807
DELTA CHARTER GROUP	3,476,310					(33,283)	(443,585)		(476,868)	305,159
MADISON TALLULAH CHARTER SCHOOL	2,225,411					(21,306)	(283,967)		(305,274)	195,352
NORTHSHORE CHARTER SCHOOLS, INC	2,129,534					(20,388)	(271,733)		(292,122)	186,936
INSPIRE NOLA CHARTER SCHOOLS, INC.	19,432,173					(186,047)	(2,479,589)		(2,665,636)	1,705,804

(Continued)

**Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2014**

Employer	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	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	
LOUISIANA PHYSICAL THERAPY BOARD	\$ 75,639				\$ (724)	\$ (9,652)		\$ (10,376)	\$ 6,640
DIV OF ADMIN - EXECUTIVE OFFICE	-				-	-		-	-
DIVISION OF ADMINISTRATION	2,062,379				(19,746)	(263,164)		(282,910)	181,041
OFC OF COASTAL PROTECTION & RESTORATION	457,511				(4,380)	(58,379)		(62,760)	40,161
GOVERNOR'S OFFICE OF HOMELAND SECURITY	351,311				(3,364)	(44,828)		(48,192)	30,839
STATE MILITARY DEPARTMENT	993,217				(9,509)	(126,737)		(136,246)	87,187
LOUISIANA PUBLIC DEFENDER BD	209,948				(2,010)	(26,790)		(28,800)	18,430
BOARD OF TAX APPEALS	175,604				(1,681)	(22,407)		(24,089)	15,415
DEPARTMENT OF VETERANS AFFAIRS	251,447				(2,407)	(32,085)		(34,493)	22,073
SOUTHWEST LA WAR VETERANS HOME	-				-	-		-	-
SECRETARY OF STATE	367,154				(3,515)	(46,850)		(50,365)	32,230
OFFICE OF LIEUTENANT GOVERNOR	34,037				(326)	(4,343)		(4,669)	2,988
LOUISIANA PUBLIC SERVICE COMMISSION	261,464				(2,503)	(33,363)		(35,867)	22,952
LA DEPT OF AGRICULTURE & FORESTRY	964,699				(9,236)	(123,098)		(132,334)	84,684

(Continued)



**Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2014**

Employer	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense	
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	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
OFF OF THE STATE LIBRARY OF LA	\$ 123,679					\$ (1,184)	\$ (15,782)		\$ (16,966)	\$ 10,857
OFFICE OF STATE MUSEUM	379,317					(3,632)	(48,402)		(52,033)	33,297
OFFICE OF STATE PARKS	218,228					(2,089)	(27,846)		(29,936)	19,157
OFFICE OF CULTURAL DEVELOPMENT	297,648					(2,850)	(37,981)		(40,830)	26,128
OFFICE OF TOURISM	300,817					(2,880)	(38,385)		(41,265)	26,406
DEPT OF TRANSPORTATION AND DEVELOPMENT	331,379					(3,173)	(42,285)		(45,457)	29,089
ENGINEERING AND OPERATIONS	536,012					(5,132)	(68,396)		(73,528)	47,052
FLORIDA PARISHES HUMAN SVCS AUTHORITY	296,422					(2,838)	(37,824)		(40,662)	26,021
CAPITAL AREA HUMAN SERVICE DISTRICT	150,971					(1,445)	(19,264)		(20,710)	13,253
MEDICAL VENDOR ADMINISTRATION	675,228					(6,465)	(86,161)		(92,625)	59,273
DEPARTMENT OF HEALTH AND HOSPITALS	1,211,342					(11,598)	(154,570)		(166,168)	106,335
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	135,025					(1,293)	(17,230)		(18,522)	11,853
OFFICE OF PUBLIC HEALTH	878,021					(8,406)	(112,037)		(120,444)	77,075

(Continued)

**Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2014**

Employer	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense	
		Difference Between Expected and Actual Experience	Net Difference Between Projected on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected on Pension Plan Investments	Changes of Assumptions		Total Deferred Inflows of Resources
OFFICE OF BEHAVIORAL HEALTH	\$ 1,289,536					\$ (12,346)	\$ (164,548)		\$ (176,894)	\$ 113,199
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	1,209,400					(11,579)	(154,322)		(165,901)	106,164
DEPARTMENT OF CHILDREN & FAMILY SERVICES	691,684					(6,622)	(88,260)		(94,883)	60,718
IMPERIAL CALCASIEU HUMAN SERV AUTHORITY	110,698					(1,060)	(14,125)		(15,185)	9,717
CENTRAL LOUISIANA HUMAN SERVICE DISTRICT	165,689					(1,586)	(21,142)		(22,729)	14,545
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	432,776					(4,143)	(55,223)		(59,367)	37,990
C. PAUL PHELPS CORRECTIONAL CENTER	-					-	-		-	-
LA STATE PENITENTIARY	519,044					(4,969)	(66,231)		(71,201)	45,563
OFFICE OF JUVENILE JUSTICE	6,878,310					(65,854)	(877,688)		(943,542)	603,795
AVOYELLES CORRECTIONAL CENTER	534,683					(5,119)	(68,227)		(73,346)	46,936
LA CORRECTIONAL INST WOMEN	539,590					(5,166)	(68,853)		(74,019)	47,366
DIXON CORRECTIONAL INSTITUTE	689,436					(6,601)	(87,974)		(94,574)	60,520
ELAYN HUNT CORRECTIONAL CENTER	580,475					(5,558)	(74,070)		(79,628)	50,956
DAVID WADE CORRECTIONAL CENTER	571,174					(5,469)	(72,883)		(78,352)	50,139

(Continued)

**Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2014**

Employer	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense	
		Difference Between Expected and Actual Experience	Net Difference Between Projected on Pension Plan Investments and Actual Investment Earnings	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected on Pension Plan Investments and Actual Investment Earnings	Changes of Assumptions		Total Deferred Inflows of Resources
RAYBURN CORRECTIONAL CENTER	\$ 721,020					\$ (6,903)	\$ (92,004)		\$ (98,907)	\$ 63,293
PUB SAFETY OFF OF MGT & FIN	136,150					(1,304)	(17,373)		(18,676)	11,952
OFFICE OF STATE POLICE	512,605					(4,908)	(65,410)		(70,317)	44,998
OFFICE OF CONSERVATION	126,746					(1,213)	(16,173)		(17,387)	11,126
OFFICE OF COASTAL MANAGEMENT	162,623					(1,557)	(20,751)		(22,308)	14,275
LOUISIANA DEPARTMENT OF REVENUE	284,871					(2,727)	(36,350)		(39,078)	25,007
LOUISIANA WORKFORCE COMMISSION	556,557					(5,329)	(71,018)		(76,347)	48,856
WILDLIFE & FISHERIES OFF OF SEC	220,374					(2,110)	(28,120)		(30,230)	19,345
OFFICE OF WILDLIFE	247,768					(2,372)	(31,616)		(33,988)	21,750
DEPARTMENT OF STATE CIVIL SERVICE	71,448					(684)	(9,117)		(9,801)	6,272
ETHICS ADMINISTRATION	119,795					(1,147)	(15,286)		(16,433)	10,516
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	2,800,980					(26,817)	(357,411)		(384,228)	245,877
LA SCH FOR THE DEAF & VISUALLY IMPAIRED	15,011,811					(143,725)	(1,915,541)		(2,059,266)	1,317,774
LA SPECIAL EDUCATION CENTER	4,250,583					(40,696)	(542,384)		(583,080)	373,127

(Continued)

**Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2014**

Employer	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense	
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	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
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	\$ 9,492,033					\$ (90,878)	\$ (1,211,205)		\$ (1,302,083)	\$ 833,234
OFFICE OF STUDENT FINANCIAL ASSISTANCE	953,660					(9,130)	(121,689)		(130,820)	83,715
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	1,650,148					(15,799)	(210,563)		(226,361)	144,854
BOARD OF REGENTS	5,307,582					(50,816)	(677,259)		(728,075)	465,913
NEW ORLEANS CENTER FOR CREATIVE ARTS	6,386,148					(61,142)	(814,887)		(876,029)	560,592
LA UNIVERSITIES MARINE CONSORTIUM	4,509,799					(43,178)	(575,461)		(618,638)	395,881
LOUISIANA DEPARTMENT OF EDUCATION	20,513,703					(196,401)	(2,617,595)		(2,813,996)	1,800,743
RECOVERY SCHOOL DISTRICT OF LOUISIANA	16,303,699					(156,094)	(2,080,389)		(2,236,483)	1,431,179
SPECIAL SCHOOL DISTRICTS	14,351,098					(137,400)	(1,831,232)		(1,968,632)	1,259,775
DIV OF ADMIN - OFFICE OF RISK MANAGEMENT	-					-	-		-	-
DIV OF ADMIN - ADMINISTRATIVE SERVICES	92,606					(887)	(11,817)		(12,703)	8,129
DIV OF ADMIN - OFFICE OF TELECOMMUNICATIONS MGMT	-					-	-		-	-
PRISON ENTERPRISES	317,478					(3,040)	(40,511)		(43,550)	27,869

(Continued)

**Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2014**

Employer	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	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	
ENVIRONMENTAL QUALITY OFF OF SEC	\$ 242,759					\$ (2,324)	\$ (30,977)		\$ (33,301)	\$ 21,310
OFFICE OF ENVIRONMENTAL COMPLIANCE	185,212					(1,773)	(23,634)		(25,407)	16,258
OFFICE OF ENVIRONMENTAL SERVICES	<u>118,875</u>					<u>(1,138)</u>	<u>(15,169)</u>		<u>(16,307)</u>	<u>10,435</u>
<b>TOTALS</b>	<b><u>\$10,221,434,162</u></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b><u>\$(97,861,584)</u></b>	<b><u>\$(1,304,278,016)</u></b>	<b>-</b>	<b><u>\$(1,402,139,600)</u></b>	<b><u>\$897,262,541</u></b>

The accompanying notes are an integral part of these statements.

**Schedule of Pension Amounts by Employer  
As of the Year Ended June 30, 2013**

## Schedule of Pension Amounts by Employer - As of the Year Ended June 30, 2013

Employer	Net Pension Liability
ACADIA PARISH SCHOOL BOARD	\$ 121,107,754
ALLEN PARISH SCHOOL BOARD	62,302,554
ASCENSION PARISH SCHOOL BOARD	275,082,810
ASSUMPTION PARISH SCHOOL BOARD	52,423,906
AVOYELLES PARISH SCHOOL BOARD	56,570,971
BEAUREGARD PARISH SCHOOL BOARD	76,035,885
BIENVILLE PARISH SCHOOL BOARD	35,795,056
BOSSIER PARISH SCHOOL BOARD	270,058,004
CADDO PARISH SCHOOL BOARD	605,046,652
CALCASIEU PARISH SCHOOL SYSTEM	440,929,220
CALDWELL PARISH SCHOOL BOARD	23,362,458
CAMERON PARISH SCHOOL BOARD	28,708,060
CATAHOULA PARISH SCHOOL BOARD	17,384,577
CLAIBORNE PARISH SCHOOL BOARD	24,467,514
CONCORDIA PARISH SCHOOL BOARD	48,726,338
DESOTO PARISH SCHOOL BOARD	102,211,843
EAST BATON ROUGE PARISH SCHOOL SYSTEM	592,219,715
EAST CARROLL PARISH SCHOOL BOARD	13,398,925
EAST FELICIANA PARISH SCHOOL BOARD	24,108,992
EVANGELINE PARISH SCHOOL BOARD	72,564,438
FRANKLIN PARISH SCHOOL BOARD	35,674,713
GRANT PARISH SCHOOL BOARD	34,888,662
IBERIA PARISH SCHOOL BOARD	173,354,727
IBERVILLE PARISH SCHOOL BOARD	72,083,423
JACKSON PARISH SCHOOL BOARD	27,895,027
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	552,945,690
JEFFERSON DAVIS PARISH SCHOOL BOARD	78,532,648
LAFAYETTE PARISH SCHOOL SYSTEM	408,476,911

(Continued)

## Schedule of Pension Amounts by Employer - As of the Year Ended June 30, 2013

Employer	Net Pension Liability
LAFOURCHE PARISH SCHOOL BOARD	\$ 192,826,566
LASALLE PARISH SCHOOL BOARD	34,907,286
LINCOLN PARISH SCHOOL BOARD	78,611,445
LIVINGSTON PARISH PUBLIC SCHOOLS	293,869,838
MADISON PARISH SCHOOL BOARD	23,948,773
MOREHOUSE PARISH SCHOOL BOARD	60,815,456
NATCHITOCHE PARISH SCHOOL BOARD	83,387,923
ORLEANS PARISH SCHOOL BOARD	61,438,423
OUACHITA PARISH SCHOOL BOARD	256,843,414
PLAQUEMINES PARISH SCHOOL BOARD	73,022,053
POINTE COUPEE PARISH SCHOOL BOARD	38,265,195
RAPIDES PARISH SCHOOL BOARD	299,715,676
RED RIVER PARISH SCHOOL BOARD	26,195,776
RICHLAND PARISH SCHOOL BOARD	44,483,524
SABINE PARISH SCHOOL BOARD	63,035,000
ST BERNARD PARISH SCHOOL BOARD	85,197,608
ST CHARLES PARISH PUBLIC SCHOOLS	191,041,833
ST. HELENA PARISH SCHOOL SYSTEM	10,098,680
ST JAMES PARISH SCHOOL BOARD	72,787,813
ST JOHN THE BAPTIST PARISH SCHOOL BOARD	91,123,077
ST. LANDRY PARISH SCHOOL BOARD	167,227,253
ST. MARTIN PARISH SCHOOL BOARD	99,136,525
ST. MARY PARISH SCHOOL BOARD	125,369,192
ST. TAMMANY PARISH SCHOOL BOARD	545,659,316
TANGIPAHOA PARISH SCHOOL SYSTEM	234,625,768
TENSAS PARISH SCHOOL BOARD	8,946,824
TERREBONNE PARISH SCHOOL SYSTEM	200,058,022
UNION PARISH SCHOOL BOARD	27,445,531

(Continued)



## Schedule of Pension Amounts by Employer - As of the Year Ended June 30, 2013

Employer	Net Pension Liability
VERMILION PARISH SCHOOL BOARD	\$ 121,287,672
VERNON PARISH SCHOOL BOARD	121,470,097
WASHINGTON PARISH SCHOOL SYSTEM	66,676,695
WEBSTER PARISH SCHOOL BOARD	75,474,164
WEST BATON ROUGE PARISH SCHOOL BOARD	63,421,698
WEST CARROLL PARISH SCHOOL BOARD	26,212,729
WEST FELICIANA PARISH SCHOOL BOARD	38,855,689
WINN PARISH SCHOOL BOARD	30,380,806
BOGALUSA CITY SCHOOLS	33,301,874
MONROE CITY SCHOOLS	131,878,111
LOUISIANA TECH UNIVERSITY	100,704,927
NORTHWESTERN STATE UNIVERSITY	66,230,422
LOUISIANA STATE UNIVERSITY	761,570,881
UNIVERSITY OF NEW ORLEANS	128,607,355
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	307,778,551
NICHOLLS STATE UNIVERSITY	55,779,428
SOUTHEASTERN LOUISIANA UNIVERSITY	115,981,229
UNIVERSITY OF LOUISIANA AT LAFAYETTE	179,560,042
GRAMBLING STATE UNIVERSITY	59,361,071
SOUTHERN UNIVERSITY AND A&M COLLEGE	109,377,516
SOUTHERN UNIVERSITY AT NEW ORLEANS	27,884,998
DELGADO COMMUNITY COLLEGE	98,349,400
SOWELA TECHNICAL COMMUNITY COLLEGE	15,572,027
LOUISIANA ASSOCIATION OF EDUCATORS	3,154,711
MCNEESE STATE UNIVERSITY	66,097,424
UNIVERSITY OF LOUISIANA AT MONROE	88,416,788
L. E. FLETCHER TECH COMMUNITY COLLEGE	10,872,673
LOUISIANA SCHOOL EMPLOYEES' RETIREMENT SYSTEM	283,666

(Continued)

## Schedule of Pension Amounts by Employer - As of the Year Ended June 30, 2013

Employer	Net Pension Liability
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	\$ 1,501,663
ST. TAMMANY FEDERATION OF TEACHERS	258,595
LOUISIANA STATE UNIVERSITY-SHREVEPORT	33,772,622
SOUTH CENTRAL LOUISIANA TECH COLLEGE	9,188,704
SOUTHERN UNIVERSITY AT SHREVEPORT	19,687,812
UNITED TEACHERS OF NEW ORLEANS	400,905
LSU HEALTH SCIENCES CENTER-SHREVEPORT	236,627,071
NUNEZ COMMUNITY COLLEGE	10,853,690
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	15,050,301
NORTHWEST LOUISIANA TECHNICAL COLLEGE	12,018,560
LOUISIANA FEDERATION OF TEACHERS	596,224
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	2,232,318
RAPIDES FED OF TCHRS/SCH EMPLOYEES	187,559
LOUISIANA STATE SENATE	457,495
LA HOUSE OF REPRESENTATIVES	90,257
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	13,292,550
WO MOSS REGIONAL HOSPITAL	1,889,078
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	570,556
INTERIM LSU PUBLIC HOSPITAL	26,769,675
UNIVERSITY MEDICAL CENTER	5,685,380
LSUHSC-S/E A CONWAY MEDICAL CENTER	7,073,505
LEONARD J CHABERT MEDICAL CENTER	4,980,752
WARE YOUTH CENTER	637,413
LOUISIANA STATE LAW INSTITUTE	182,783
HUEY P LONG MEDICAL CENTER	2,443,397
EARL K LONG MEDICAL CENTER	7,785,775
LA STATE EMPLOYEES RETIREMENT SYSTEM	805,750
LOUISIANA LEGISLATIVE AUDITOR	1,253,575

(Continued)

## Schedule of Pension Amounts by Employer - As of the Year Ended June 30, 2013

Employer	Net Pension Liability
LSU-BOGALUSA MEDICAL CENTER	\$ 10,271,912
BOSSIER PARISH COMMUNITY COLLEGE	34,589,953
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	6,363,743
SOUTH LOUISIANA COMMUNITY COLLEGE	31,979,771
ST BERNARD PORT, HARBOR & TERMINAL DIST.	540,350
WEBSTER PARISH SALES TAX COMMISSION	642,547
NEW VISION LEARNING ACADEMY	4,954,009
BATON ROUGE COMMUNITY COLLEGE	49,753,553
RIVER PARISHES COMMUNITY COLLEGE	9,419,720
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	17,618,339
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	3,985,294
AVOYELLES PUBLIC CHARTER SCHOOL INC.	6,271,337
LSU HEALTH CARE SERVICES DIVISION	16,098,887
MONROE FEDERATION OF TCHRS/SCH EMPLOYEES	205,825
DELHI CHARTER SCHOOL	8,443,723
LOUISIANA DELTA COMMUNITY COLLEGE	23,890,034
CITY OF BAKER SCHOOL SYSTEM	22,227,555
ZACHARY COMMUNITY SCHOOL BOARD	74,784,698
ALGIERS CHARTER SCHOOLS ASSOCIATION	56,576,105
ADVOCATES FOR ACADEMIC EXCELLENCE	8,791,261
FRENCH AND MONTESSORI EDUCATION, INC	10,727,258
ADVOCATES FOR SCIENCE & MATHEMATICS EDUC	5,799,157
ADVOCATES FOR ARTS-BASED EDUCATION CORP	23,350,639
LAKE FOREST ELEMENTARY CHARTER	5,808,947
HYNES CHARTER SCHOOL	8,826,123
WARREN EASTON SR. HIGH SCHOOL	11,150,012
EINSTEIN CHARTER SCHOOL	6,660,303
JAMES M. SINGLETON CHARTER SCHOOL	6,171,767

(Continued)

## Schedule of Pension Amounts by Employer - As of the Year Ended June 30, 2013

Employer	Net Pension Liability
ADVOCATES FOR INNOVATIVE SCHOOLS	\$ 2,571,022
DR. MARTIN LUTHER KING, JR. CHARTER SCH	15,998
CENTRAL COMMUNITY SCHOOL SYSTEM	53,029,920
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	1,755,482
LOUISIANA STATE BOARD OF NURSING	434,931
ADVOCACY FOR ARTS & TECHNOLOGY/CROCKER	1,968,710
GREATER LAFOURCHE PORT COMMISSION	126,910
NEW ORLEANS CHARTER SCHOOLS FOUNDATION	5,815,036
MADISON PREPARATORY ACADEMY	3,605,998
DARBONNE WOODS CHARTER SCHOOL	5,652,071
MORRIS JEFF COMMUNITY SCHOOL	3,808,719
BAYOU COMMUNITY ACADEMY	3,356,238
SLAUGHTER COMMUNITY CHARTER SCHOOL	1,473,130
NEW BEGINNINGS SCHOOLS FOUNDATION	17,214,688
ST. BD. OF CERTIFIED PUBLIC ACCOUNTANTS	89,302
REED ELEMENTARY SCHOOL-RENEW SCHOOLS	6,063,602
ALMA J. BROWN/GRAMBLING LAB SCHOOL	2,178,594
A. E. PHILLIPS LABORATORY SCHOOL	965,133
LSU UNIVERSITY HIGH SCHOOL	16,426,368
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	192,692
SOUTHEASTERN LABORATORY SCHOOL	238,179
SOUTHERN UNIVERSITY LABORATORY SCHOOL	4,940,160
LCTCS ONLINE	1,193,523
DOWNSVILLE CHARTER SCHOOL, INC.	3,910,199
BEEKMAN CHARTER SCHOOL	-
DELTA CHARTER GROUP	-
MADISON TALLULAH CHARTER SCHOOL	-
NORTHSHORE CHARTER SCHOOLS, INC	-

(Continued)

## Schedule of Pension Amounts by Employer - As of the Year Ended June 30, 2013

Employer	Net Pension Liability
INSPIRE NOLA CHARTER SCHOOLS, INC.	\$ -
LOUISIANA PHYSICAL THERAPY BOARD	-
DIV OF ADMIN - EXECUTIVE OFFICE	118,552
DIVISION OF ADMINISTRATION	1,299,659
OFC OF COASTAL PROTECTION & RESTORATION	509,190
GOVERNOR'S OFFICE OF HOMELAND SECURITY	399,711
STATE MILITARY DEPARTMENT	1,284,616
LOUISIANA PUBLIC DEFENDER BD	229,583
BOARD OF TAX APPEALS	192,215
DEPARTMENT OF VETERANS AFFAIRS	-
SOUTHWEST LA WAR VETERANS HOME	201,766
SECRETARY OF STATE	269,220
OFFICE OF LIEUTENANT GOVERNOR	-
LOUISIANA PUBLIC SERVICE COMMISSION	301,694
LA DEPT OF AGRICULTURE & FORESTRY	1,127,143
OFF OF THE STATE LIBRARY OF LA	188,872
OFFICE OF STATE MUSEUM	112,225
OFFICE OF STATE PARKS	410,098
OFFICE OF CULTURAL DEVELOPMENT	321,990
OFFICE OF TOURISM	327,959
DEPT OF TRANSPORTATION AND DEVELOPMENT	346,942
ENGINEERING AND OPERATIONS	728,506
FLORIDA PARISHES HUMAN SVCS AUTHORITY	404,248
CAPITAL AREA HUMAN SERVICE DISTRICT	-
MEDICAL VENDOR ADMINISTRATION	877,383
DEPARTMENT OF HEALTH AND HOSPITALS	781,992
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	136,222
OFFICE OF PUBLIC HEALTH	1,029,722

(Continued)

## Schedule of Pension Amounts by Employer - As of the Year Ended June 30, 2013

Employer	Net Pension Liability
OFFICE OF BEHAVIORAL HEALTH	\$ 1,012,292
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	1,660,569
DEPARTMENT OF CHILDREN & FAMILY SERVICES	630,608
IMPERIAL CALCASIEU HUMAN SERV AUTHORITY	-
CENTRAL LOUISIANA HUMAN SERVICE DISTRICT	-
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	495,222
C. PAUL PHELPS CORRECTIONAL CENTER	47,755
LA STATE PENITENTIARY	616,043
OFFICE OF JUVENILE JUSTICE	9,377,696
AVOYELLES CORRECTIONAL CENTER	671,677
LA CORRECTIONAL INST WOMEN	549,663
DIXON CORRECTIONAL INSTITUTE	1,000,592
ELAYN HUNT CORRECTIONAL CENTER	640,398
DAVID WADE CORRECTIONAL CENTER	808,974
RAYBURN CORRECTIONAL CENTER	761,338
PUB SAFETY OFF OF MGT & FIN	32,832
OFFICE OF STATE POLICE	547,991
OFFICE OF CONSERVATION	142,908
OFFICE OF COASTAL MANAGEMENT	149,354
LOUISIANA DEPARTMENT OF REVENUE	167,263
LOUISIANA WORKFORCE COMMISSION	549,066
WILDLIFE & FISHERIES OFF OF SEC	248,685
OFFICE OF WILDLIFE	293,814
DEPARTMENT OF STATE CIVIL SERVICE	-
ETHICS ADMINISTRATION	121,298
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	3,082,481
LA SCH FOR THE DEAF & VISUALLY IMPAIRED	19,417,756
LA SPECIAL EDUCATION CENTER	4,442,670

(Continued)

## Schedule of Pension Amounts by Employer - As of the Year Ended June 30, 2013

Employer	Net Pension Liability
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	\$ 11,463,047
OFFICE OF STUDENT FINANCIAL ASSISTANCE	588,106
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	1,768,496
BOARD OF REGENTS	5,697,558
NEW ORLEANS CENTER FOR CREATIVE ARTS	6,865,651
LA UNIVERSITIES MARINE CONSORTIUM	4,378,081
LOUISIANA DEPARTMENT OF EDUCATION	30,011,658
RECOVERY SCHOOL DISTRICT OF LOUISIANA	58,449,901
SPECIAL SCHOOL DISTRICTS	18,666,686
DIV OF ADMIN - OFFICE OF RISK MANAGEMENT	508,354
DIV OF ADMIN - ADMINISTRATIVE SERVICES	97,421
DIV OF ADMIN - OFFICE OF TELECOMMUNICATIONS MGMT	191,260
PRISON ENTERPRISES	220,749
ENVIRONMENTAL QUALITY OFF OF SEC	281,756
OFFICE OF ENVIRONMENTAL COMPLIANCE	210,123
OFFICE OF ENVIRONMENTAL SERVICES	<u>134,192</u>
<b>TOTAL</b>	<b><u>\$11,938,808,785</u></b>

*The accompanying notes are an integral part of these statements.*

# 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 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 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, 2014, and 2013.

During the year ended June 30, 2014, the System adopted the provisions of GASB Statement No. 67, *Financial Reporting for Pension Plans*. GASB Statement No. 67 established new standards of financial reporting for defined benefit pension plans. Significant changes included specifying the approach of contributing entities to measure pension liabilities for benefits provided through the pension plan. The provisions of this statement were retroactively applied to the fiscal year ended June 30, 2013.

### 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** - Members whose first employment makes them eligible for membership in a Louisiana state retirement system on or after January 1, 2011, can retire with a 2.5% accrual rate after attaining age 60 with at least five years of service credit and are eligible for an actuarially reduced benefit at any age with 20 years of service. All other members, if initially hired on or after July 1, 1999, are eligible for a 2.5% accrual rate at the earliest of age 60 with five years of service, age 55 with 25 years of service, or at any age with 30 years of service. Members can retire with an actuarially reduced benefit with at any age with 20 years of service. If hired before July 1, 1999, members are eligible for a 2% accrual rate at the earliest of age 60 with five years of service, or at any age with 20 years of service, and are eligible for a 2.5% accrual rate at the earliest of age 65 with 20 years of service, age 55 with 25 years of service, or at any age with 30 years of service.

**Plan A** - Members can retire with a 3.0% annual accrual rate at age 55 with 25 years of service, age 60 with five years of service, or any age with 30 years of service. Plan A is closed to new entrants.

**Plan B** - Members can retire with a 2.0% annual accrual rate at age 55 with 30 years of service, or age 60 with five years of service.

## **Benefit Formula**

For all plans, retirement benefits are based on a formula which multiplies the final average compensation by the applicable accrual rate, 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 benefit payable until the member's death. In lieu of the maximum benefit, the member can elect to receive a reduced benefit payable in the form of a Joint and Survivor Option, or as 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 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 the 3rd anniversary of retirement eligibility. Delayed participation reduces the three year participation period. During participation, benefits otherwise payable are fixed, and deposited in an individual DROP account.

Upon termination of DROP, the member can continue employment and earn additional 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 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 18, 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% accrual rate 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 established due to a specific plan or group of plans because of legislation 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 years ended June 30, 2014, and 2013 are as follows:

TRSL Sub Plan	Total Employer Contribution	
	2014	2013
K-12 Regular Plan	27.2%*	24.5%
Higher Ed Regular Plan	26.5%	24.4%
Plan A	32.6%	30.0%
Plan B	29.1%	26.6%

*\*Rounded*

ORP	Employer UAL
2014	21.3%
2013	18.7%

*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. Schedules of Employer Allocations

The schedules of employer allocations report the employers' projected contributions effort in addition to the employer allocation percentage. The employers' projected contributions effort is 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 2016 and 2015 as compared to the total of all employers' projected contribution effort to the plan for 2016 and 2015, respectively. The employers' projected contribution effort was actuarially determined by the System's actuary, Foster and Foster Actuaries & Consultants using values approved by PRSAC.

The employers' projected contribution effort was calculated by multiplying the eligible annual compensation of active members in the System on June 30, 2014, and 2013 by the 2016 and 2015 employers' actuarially required contribution rates, respectively. 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. For members who work less than a 12-month contract, the salary provided represents a full year and there was no need to annualize. 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. 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.

TRSL Sub Plan	Total Employer Contribution	
	2016	2015
K-12 Regular Plan	26.3%	28.0%
Higher Ed Regular Plan	25.3%	26.4%
Plan A	31.3%	33.1%
Plan B	28.8%	30.1%

ORP	Employer UAL
2016	22.0%
2015	22.7%

## 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, 2014, and 2013 are as follows:

Schedule of Employers' Net Pension Liability		
	June 30, 2014	June 30, 2013
Total pension liability	\$ 28,119,536,563	\$ 27,427,723,603
Plan fiduciary net position <sup>1</sup>	\$ 17,898,102,401	\$ 15,488,914,818
Employers' net pension liability <sup>2</sup>	\$ 10,221,434,162	\$ 11,938,808,785
Plan fiduciary net position as a percentage of total pension liability	63.7%	56.5%

<sup>1</sup>Plan fiduciary net position excludes side-fund assets held for the LSU Agricultural and Extension Service.

<sup>2</sup>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, 2014, and 2013 are as follows:

<b>Valuation date</b>	June 30, 2014, and 2013
<b>Actuarial cost method</b>	Entry Age Normal
<b>Amortization approach</b>	Closed
<b>Actuarial assumptions:</b>	
<b>Expected Remaining Service Lives</b>	5 years
<b>Investment rate of return</b>	7.75% net of investment expenses
<b>Inflation rate</b>	2.5% per annum
<b>Projected salary increases</b>	3.50% - 10.0% varies depending on duration of service
<b>Cost-of-living adjustments</b>	None
<b>Mortality</b>	Mortality rates were projected based on the RP-2000 Mortality Table with projection to 2025 using Scale AA.
<b>Termination and disability</b>	Termination, disability, and retirement assumptions were projected based on a five year (2008-2012) experience study of the System's members.

The discount rate used to measure the total pension liability was 7.75%. 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 7.75%, 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.

	<b>1% Decrease</b>	<b>Current Discount Rate</b>	<b>1% Increase</b>
	6.75%	7.75%	8.75%
Employers' net pension liability	\$13,018,488,169	\$10,221,434,162	\$7,841,003,041



## **H. Change in Net Pension Liability**

The changes in the net pension liability for the year ended June 30, 2014, 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 in the amount of \$122,326,978 for the year ended June 30, 2014. Pension benefit and remaining deferred inflow resulting from this difference for the year ended June 30, 2014, was \$24,465,396 and \$97,861,582, respectively.

### **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 deferred inflow of resources in the amount of \$1,630,347,520 for the year ended June 30, 2014. Pension benefit and remaining deferred inflow resulting from this difference for the year ended June 30, 2014, was \$326,069,504 and \$1,304,278,016, respectively.

### **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 has issued stand-alone audit reports on its financial statements for the years ended June 30, 2014, and 2013. Access to the reports can be found on the Louisiana Legislative Auditor's website, [www.la.la.gov](http://www.la.la.gov) and the TRSL website, [www.trsl.org](http://www.trsl.org).

**Schedule of Proportionate Share of Contributions:  
Employer & Non-Employer Contributing Entities**  
*Supplementary Information*  
**June 30, 2014**

## Schedule of Proportionate Share of Contributions: Employer &amp; Non-Employer Contributing Entities - June 30, 2014

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
ACADIA PARISH SCHOOL BOARD	\$ 11,643,616	\$ 355,551
ALLEN PARISH SCHOOL BOARD	6,223,618	190,045
ASCENSION PARISH SCHOOL BOARD	27,652,953	844,414
ASSUMPTION PARISH SCHOOL BOARD	5,155,293	157,423
AVOYELLES PARISH SCHOOL BOARD	5,829,420	178,008
BEAUREGARD PARISH SCHOOL BOARD	7,881,217	240,662
BIENVILLE PARISH SCHOOL BOARD	3,877,762	118,412
BOSSIER PARISH SCHOOL BOARD	26,329,759	804,009
CADDO PARISH SCHOOL BOARD	54,857,267	1,675,128
CALCASIEU PARISH SCHOOL SYSTEM	43,759,486	1,336,245
CALDWELL PARISH SCHOOL BOARD	2,374,729	72,515
CAMERON PARISH SCHOOL BOARD	2,725,430	83,224
CATAHOULA PARISH SCHOOL BOARD	1,617,513	49,393
CLAIBORNE PARISH SCHOOL BOARD	2,314,666	70,681
CONCORDIA PARISH SCHOOL BOARD	4,758,989	145,321
DESOTO PARISH SCHOOL BOARD	8,983,345	274,317
EAST BATON ROUGE PARISH SCHOOL SYSTEM	59,771,917	1,825,203
EAST CARROLL PARISH SCHOOL BOARD	1,424,343	43,494
EAST FELICIANA PARISH SCHOOL BOARD	2,420,110	73,901
EVANGELINE PARISH SCHOOL BOARD	7,031,157	214,704
FRANKLIN PARISH SCHOOL BOARD	3,598,185	109,875
GRANT PARISH SCHOOL BOARD	3,248,980	99,211
IBERIA PARISH SCHOOL BOARD	16,688,594	509,605
IBERVILLE PARISH SCHOOL BOARD	7,939,645	242,446
JACKSON PARISH SCHOOL BOARD	2,837,333	86,641
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	54,646,979	1,668,707
JEFFERSON DAVIS PARISH SCHOOL BOARD	7,814,223	238,616
LAFAYETTE PARISH SCHOOL SYSTEM	40,044,985	1,222,819

(Continued)

**Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities - June 30, 2014**

<b>Employer</b>	<b>Proportionate Share of Employer Contributions</b>	<b>Proportionate Share of Non-Employer Contributing Entity Contributions</b>
LAFOURCHE PARISH SCHOOL BOARD	\$ 20,105,187	\$ 613,935
LASALLE PARISH SCHOOL BOARD	3,479,940	106,264
LINCOLN PARISH SCHOOL BOARD	8,634,457	263,663
LIVINGSTON PARISH PUBLIC SCHOOLS	30,237,794	923,345
MADISON PARISH SCHOOL BOARD	2,265,756	69,187
MOREHOUSE PARISH SCHOOL BOARD	4,943,016	150,941
NATCHITOCHE PARISH SCHOOL BOARD	8,218,316	250,956
ORLEANS PARISH SCHOOL BOARD	6,915,547	211,174
OUACHITA PARISH SCHOOL BOARD	26,301,027	803,131
PLAQUEMINES PARISH SCHOOL BOARD	7,246,246	221,272
POINTE COUPEE PARISH SCHOOL BOARD	3,278,135	100,102
RAPIDES PARISH SCHOOL BOARD	28,928,954	883,378
RED RIVER PARISH SCHOOL BOARD	2,439,111	74,481
RICHLAND PARISH SCHOOL BOARD	4,377,969	133,686
SABINE PARISH SCHOOL BOARD	5,611,767	171,362
ST BERNARD PARISH SCHOOL BOARD	7,879,946	240,623
ST CHARLES PARISH PUBLIC SCHOOLS	18,229,018	556,644
ST. HELENA PARISH SCHOOL SYSTEM	1,039,841	31,753
ST JAMES PARISH SCHOOL BOARD	7,350,984	224,471
ST JOHN THE BAPTIST PARISH SCHOOL BOARD	8,906,280	271,963
ST. LANDRY PARISH SCHOOL BOARD	17,081,462	521,602
ST. MARTIN PARISH SCHOOL BOARD	9,473,610	289,287
ST. MARY PARISH SCHOOL BOARD	12,079,912	368,874
ST. TAMMANY PARISH SCHOOL BOARD	53,659,837	1,638,564
TANGIPAHOA PARISH SCHOOL SYSTEM	23,829,748	727,668
TENSAS PARISH SCHOOL BOARD	950,939	29,038
TERREBONNE PARISH SCHOOL SYSTEM	19,052,299	581,783
UNION PARISH SCHOOL BOARD	2,526,319	77,144

(Continued)

**Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities - June 30, 2014**

<b>Employer</b>	<b>Proportionate Share of Employer Contributions</b>	<b>Proportionate Share of Non-Employer Contributing Entity Contributions</b>
VERMILION PARISH SCHOOL BOARD	\$ 12,322,155	\$ 376,271
VERNON PARISH SCHOOL BOARD	11,200,626	342,024
WASHINGTON PARISH SCHOOL SYSTEM	6,326,898	193,199
WEBSTER PARISH SCHOOL BOARD	7,469,370	228,086
WEST BATON ROUGE PARISH SCHOOL BOARD	6,685,387	204,146
WEST CARROLL PARISH SCHOOL BOARD	2,571,087	78,511
WEST FELICIANA PARISH SCHOOL BOARD	3,867,043	118,085
WINN PARISH SCHOOL BOARD	2,879,019	87,914
BOGALUSA CITY SCHOOLS	3,122,251	95,341
MONROE CITY SCHOOLS	12,505,489	381,869
LOUISIANA TECH UNIVERSITY	9,951,238	303,872
NORTHWESTERN STATE UNIVERSITY	6,951,221	212,263
LOUISIANA STATE UNIVERSITY	81,157,247	2,478,228
UNIVERSITY OF NEW ORLEANS	12,578,965	384,113
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	30,861,176	942,381
NICHOLLS STATE UNIVERSITY	5,889,520	179,843
SOUTHEASTERN LOUISIANA UNIVERSITY	11,683,890	356,781
UNIVERSITY OF LOUISIANA AT LAFAYETTE	18,894,580	576,967
GRAMBLING STATE UNIVERSITY	5,459,425	166,710
SOUTHERN UNIVERSITY AND A&M COLLEGE	10,901,271	332,883
SOUTHERN UNIVERSITY AT NEW ORLEANS	2,841,992	86,783
DELGADO COMMUNITY COLLEGE	9,562,794	292,011
SOWELA TECHNICAL COMMUNITY COLLEGE	1,528,952	46,688
LOUISIANA ASSOCIATION OF EDUCATORS	259,610	7,927
MCNEESE STATE UNIVERSITY	6,408,163	195,680
UNIVERSITY OF LOUISIANA AT MONROE	8,935,153	272,845
L. E. FLETCHER TECH COMMUNITY COLLEGE	1,014,321	30,973
LOUISIANA SCHOOL EMPLOYEES' RETIREMENT SYSTEM	-	-

(Continued)

## Schedule of Proportionate Share of Contributions: Employer &amp; Non-Employer Contributing Entities - June 30, 2014

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	\$ 145,118	\$ 4,431
ST. TAMMANY FEDERATION OF TEACHERS	25,649	783
LOUISIANA STATE UNIVERSITY-SHREVEPORT	3,340,481	102,005
SOUTH CENTRAL LOUISIANA TECH COLLEGE	1,160,074	35,424
SOUTHERN UNIVERSITY AT SHREVEPORT	2,068,586	63,167
UNITED TEACHERS OF NEW ORLEANS	39,745	1,214
LSU HEALTH SCIENCES CENTER-SHREVEPORT	19,214,301	586,730
NUNEZ COMMUNITY COLLEGE	1,178,593	35,990
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	1,439,757	43,965
NORTHWEST LOUISIANA TECHNICAL COLLEGE	1,271,625	38,830
LOUISIANA FEDERATION OF TEACHERS	60,382	1,844
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	260,645	7,959
RAPIDES FED OF TCHRS/SCH EMPLOYEES	18,625	569
LOUISIANA STATE SENATE	47,663	1,455
LA HOUSE OF REPRESENTATIVES	28,261	863
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	1,316,476	40,200
WO MOSS REGIONAL HOSPITAL	-	-
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	44,780	1,367
INTERIM LSU PUBLIC HOSPITAL	-	-
UNIVERSITY MEDICAL CENTER	-	-
LSUHSC-S/E A CONWAY MEDICAL CENTER	3,036	93
LEONARD J CHABERT MEDICAL CENTER	-	-
WARE YOUTH CENTER	44,168	1,349
LOUISIANA STATE LAW INSTITUTE	19,519	596
HUEY P LONG MEDICAL CENTER	157,025	4,795
EARL K LONG MEDICAL CENTER	-	-
LA STATE EMPLOYEES RETIREMENT SYSTEM	106,738	3,259

(Continued)

## Schedule of Proportionate Share of Contributions: Employer &amp; Non-Employer Contributing Entities - June 30, 2014

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
LOUISIANA LEGISLATIVE AUDITOR	\$ 129,352	\$ 3,950
LSU-BOGALUSA MEDICAL CENTER	91,467	2,793
BOSSIER PARISH COMMUNITY COLLEGE	3,939,179	120,287
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	643,772	19,658
SOUTH LOUISIANA COMMUNITY COLLEGE	3,061,693	93,492
ST BERNARD PORT, HARBOR & TERMINAL DIST.	63,288	1,933
WEBSTER PARISH SALES TAX COMMISSION	55,111	1,683
NEW VISION LEARNING ACADEMY	437,555	13,361
BATON ROUGE COMMUNITY COLLEGE	5,025,647	153,464
RIVER PARISHES COMMUNITY COLLEGE	817,292	24,957
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	2,067,798	63,143
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	382,103	11,668
AVOYELLES PUBLIC CHARTER SCHOOL INC.	628,241	19,184
LSU HEALTH CARE SERVICES DIVISION	2,668,107	81,474
MONROE FEDERATION OF TCHRS/SCH EMPLOYEES	20,402	623
DELHI CHARTER SCHOOL	921,442	28,137
LOUISIANA DELTA COMMUNITY COLLEGE	2,221,693	67,842
CITY OF BAKER SCHOOL SYSTEM	2,280,851	69,648
ZACHARY COMMUNITY SCHOOL BOARD	7,359,032	224,716
ALGIERS CHARTER SCHOOLS ASSOCIATION	6,436,201	196,537
ADVOCATES FOR ACADEMIC EXCELLENCE	1,057,948	32,306
FRENCH AND MONTESSORI EDUCATION, INC	1,162,439	35,496
ADVOCATES FOR SCIENCE & MATHEMATICS EDUC	552,294	16,865
ADVOCATES FOR ARTS-BASED EDUCATION CORP	2,333,314	71,250
LAKE FOREST ELEMENTARY CHARTER	533,221	16,283
HYNES CHARTER SCHOOL	952,810	29,095
WARREN EASTON SR. HIGH SCHOOL	927,313	28,317

(Continued)

**Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities - June 30, 2014**

<b>Employer</b>	<b>Proportionate Share of Employer Contributions</b>	<b>Proportionate Share of Non-Employer Contributing Entity Contributions</b>
EINSTEIN CHARTER SCHOOL	\$ 1,148,626	\$ 35,075
JAMES M. SINGLETON CHARTER SCHOOL	566,612	17,302
ADVOCATES FOR INNOVATIVE SCHOOLS	284,648	8,692
DR. MARTIN LUTHER KING, JR. CHARTER SCH	-	-
CENTRAL COMMUNITY SCHOOL SYSTEM	5,576,976	170,299
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	183,380	5,600
LOUISIANA STATE BOARD OF NURSING	38,368	1,172
ADVOCACY FOR ARTS & TECHNOLOGY/CROCKER	-	-
GREATER LAFOURCHE PORT COMMISSION	13,295	406
NEW ORLEANS CHARTER SCHOOLS FOUNDATION	594,203	18,145
MADISON PREPARATORY ACADEMY	399,363	12,195
DARBONNE WOODS CHARTER SCHOOL	663,362	20,256
MORRIS JEFF COMMUNITY SCHOOL	483,817	14,774
BAYOU COMMUNITY ACADEMY	393,233	12,008
SLAUGHTER COMMUNITY CHARTER SCHOOL	203,852	6,225
NEW BEGINNINGS SCHOOLS FOUNDATION	2,039,395	62,275
ST. BD. OF CERTIFIED PUBLIC ACCOUNTANTS	10,177	311
REED ELEMENTARY SCHOOL-RENEW SCHOOLS	703,718	21,489
ALMA J. BROWN/GRAMBLING LAB SCHOOL	200,923	6,135
A. E. PHILLIPS LABORATORY SCHOOL	77,065	2,353
LSU UNIVERSITY HIGH SCHOOL	1,817,447	55,498
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	20,908	638
SOUTHEASTERN LABORATORY SCHOOL	11,295	345
SOUTHERN UNIVERSITY LABORATORY SCHOOL	591,662	18,067
LCTCS ONLINE	142,024	4,337
DOWNSVILLE CHARTER SCHOOL, INC.	287,212	8,770

(Continued)



## Schedule of Proportionate Share of Contributions: Employer &amp; Non-Employer Contributing Entities - June 30, 2014

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
BEEKMAN CHARTER SCHOOL	\$ 747,181	\$ 22,816
DELTA CHARTER GROUP	400,151	12,219
MADISON TALLULAH CHARTER SCHOOL	256,163	7,822
NORTHSHORE CHARTER SCHOOLS, INC	245,127	7,485
INSPIRE NOLA CHARTER SCHOOLS, INC.	2,236,800	68,303
LOUISIANA PHYSICAL THERAPY BOARD	8,707	266
DIV OF ADMIN - EXECUTIVE OFFICE	-	-
DIVISION OF ADMINISTRATION	237,396	7,249
OFC OF COASTAL PROTECTION & RESTORATION	52,663	1,608
GOVERNOR'S OFFICE OF HOMELAND SECURITY	40,439	1,235
STATE MILITARY DEPARTMENT	114,327	3,491
LOUISIANA PUBLIC DEFENDER BD	24,167	738
BOARD OF TAX APPEALS	20,213	617
DEPARTMENT OF VETERANS AFFAIRS	28,944	884
SOUTHWEST LA WAR VETERANS HOME	-	-
SECRETARY OF STATE	42,262	1,291
OFFICE OF LIEUTENANT GOVERNOR	3,918	120
LOUISIANA PUBLIC SERVICE COMMISSION	30,097	919
LA DEPT OF AGRICULTURE & FORESTRY	111,045	3,391
OFF OF THE STATE LIBRARY OF LA	14,236	435
OFFICE OF STATE MUSEUM	43,663	1,333
OFFICE OF STATE PARKS	25,120	767
OFFICE OF CULTURAL DEVELOPMENT	34,262	1,046
OFFICE OF TOURISM	34,626	1,057
DEPT OF TRANSPORTATION AND DEVELOPMENT	38,144	1,165
ENGINEERING AND OPERATIONS	61,699	1,884
FLORIDA PARISHES HUMAN SVCS AUTHORITY	34,121	1,042

(Continued)

## Schedule of Proportionate Share of Contributions: Employer &amp; Non-Employer Contributing Entities - June 30, 2014

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
CAPITAL AREA HUMAN SERVICE DISTRICT	\$ 17,378	\$ 531
MEDICAL VENDOR ADMINISTRATION	77,724	2,373
DEPARTMENT OF HEALTH AND HOSPITALS	139,435	4,258
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	15,542	475
OFFICE OF PUBLIC HEALTH	101,067	3,086
OFFICE OF BEHAVIORAL HEALTH	148,436	4,533
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	139,212	4,251
DEPARTMENT OF CHILDREN & FAMILY SERVICES	79,618	2,431
IMPERIAL CALCASIEU HUMAN SERV AUTHORITY	12,742	389
CENTRAL LOUISIANA HUMAN SERVICE DISTRICT	19,072	582
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	49,816	1,521
C. PAUL PHELPS CORRECTIONAL CENTER	-	-
LA STATE PENITENTIARY	59,746	1,824
OFFICE OF JUVENILE JUSTICE	791,749	24,177
AVOYELLES CORRECTIONAL CENTER	61,546	1,879
LA CORRECTIONAL INST WOMEN	62,111	1,897
DIXON CORRECTIONAL INSTITUTE	79,360	2,423
ELAYN HUNT CORRECTIONAL CENTER	66,817	2,040
DAVID WADE CORRECTIONAL CENTER	65,747	2,008
RAYBURN CORRECTIONAL CENTER	82,995	2,534
PUB SAFETY OFF OF MGT & FIN	15,672	479
OFFICE OF STATE POLICE	59,005	1,802
OFFICE OF CONSERVATION	14,589	446
OFFICE OF COASTAL MANAGEMENT	18,719	572
LOUISIANA DEPARTMENT OF REVENUE	32,791	1,001
LOUISIANA WORKFORCE COMMISSION	64,064	1,956
WILDLIFE & FISHERIES OFF OF SEC	25,367	775

(Continued)

## Schedule of Proportionate Share of Contributions: Employer &amp; Non-Employer Contributing Entities - June 30, 2014

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
OFFICE OF WILDLIFE	\$ 28,520	\$ 871
DEPARTMENT OF STATE CIVIL SERVICE	8,224	251
ETHICS ADMINISTRATION	13,789	421
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	322,415	9,845
LA SCH FOR THE DEAF & VISUALLY IMPAIRED	1,727,981	52,766
LA SPECIAL EDUCATION CENTER	489,277	14,941
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	1,092,610	33,364
OFFICE OF STUDENT FINANCIAL ASSISTANCE	109,774	3,352
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	189,945	5,800
BOARD OF REGENTS	610,946	18,656
NEW ORLEANS CENTER FOR CREATIVE ARTS	735,097	22,447
LA UNIVERSITIES MARINE CONSORTIUM	519,114	15,852
LOUISIANA DEPARTMENT OF EDUCATION	2,361,293	72,105
RECOVERY SCHOOL DISTRICT OF LOUISIANA	1,876,687	57,307
SPECIAL SCHOOL DISTRICTS	1,651,927	50,443
DIV OF ADMIN - OFFICE OF RISK MANAGEMENT	-	-
DIV OF ADMIN - ADMINISTRATIVE SERVICES	10,660	326
DIV OF ADMIN - OFFICE OF TELECOMMUNICATIONS MGMT	-	-
PRISON ENTERPRISES	36,544	1,116
ENVIRONMENTAL QUALITY OFF OF SEC	27,944	853
OFFICE OF ENVIRONMENTAL COMPLIANCE	21,319	651
OFFICE OF ENVIRONMENTAL SERVICES	<u>13,684</u>	<u>418</u>
<b>TOTAL</b>	<b><u>\$1,176,569,685</u></b>	<b><u>\$35,927,881</u></b>

**Schedule of Net Pension Liability Sensitivity  
to Change in Discount Rate**  
*Supplementary Information*  
**June 30, 2014**

## Schedule of Net Pension Liability Sensitivity to Change in Discount Rate - June 30, 2014

Employer	Changes in Discount Rate	
	1% Decrease 6.75%	1% Increase 8.75%
ACADIA PARISH SCHOOL BOARD	\$ 128,834,083	\$ 77,596,448
ALLEN PARISH SCHOOL BOARD	68,862,986	41,476,005
ASCENSION PARISH SCHOOL BOARD	305,973,918	184,287,330
ASSUMPTION PARISH SCHOOL BOARD	57,042,198	34,356,374
AVOYELLES PARISH SCHOOL BOARD	64,501,271	38,848,955
BEAUREGARD PARISH SCHOOL BOARD	87,203,952	52,522,724
BIENVILLE PARISH SCHOOL BOARD	42,906,594	25,842,535
BOSSIER PARISH SCHOOL BOARD	291,333,066	175,469,181
CADDO PARISH SCHOOL BOARD	606,983,756	365,584,807
CALCASIEU PARISH SCHOOL SYSTEM	484,189,210	291,625,957
CALDWELL PARISH SCHOOL BOARD	26,275,866	15,825,888
CAMERON PARISH SCHOOL BOARD	30,156,286	18,163,056
CATAHOULA PARISH SCHOOL BOARD	17,897,427	10,779,576
CLAIBORNE PARISH SCHOOL BOARD	25,611,272	15,425,605
CONCORDIA PARISH SCHOOL BOARD	52,657,181	31,715,289
DESOTO PARISH SCHOOL BOARD	99,398,761	59,867,626
EAST BATON ROUGE PARISH SCHOOL SYSTEM	661,363,283	398,337,460
EAST CARROLL PARISH SCHOOL BOARD	15,760,052	9,492,240
EAST FELICIANA PARISH SCHOOL BOARD	26,777,989	16,128,316
EVANGELINE PARISH SCHOOL BOARD	77,798,225	46,857,677
FRANKLIN PARISH SCHOOL BOARD	39,813,141	23,979,355
GRANT PARISH SCHOOL BOARD	35,949,253	21,652,146
IBERIA PARISH SCHOOL BOARD	184,655,668	111,217,650
IBERVILLE PARISH SCHOOL BOARD	87,850,451	52,912,108
JACKSON PARISH SCHOOL BOARD	31,394,475	18,908,814
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	604,656,962	364,183,384
JEFFERSON DAVIS PARISH SCHOOL BOARD	86,462,680	52,076,257

(Continued)

## Schedule of Net Pension Liability Sensitivity to Change in Discount Rate - June 30, 2014

Employer	Changes in Discount Rate	
	1% Decrease 6.75%	1% Increase 8.75%
LAFAYETTE PARISH SCHOOL SYSTEM	\$ 443,089,062	\$ 266,871,440
LAFOURCHE PARISH SCHOOL BOARD	222,459,535	133,986,825
LASALLE PARISH SCHOOL BOARD	38,504,782	23,191,335
LINCOLN PARISH SCHOOL BOARD	95,538,389	57,542,534
LIVINGSTON PARISH PUBLIC SCHOOLS	334,574,625	201,513,465
MADISON PARISH SCHOOL BOARD	25,070,093	15,099,655
MOREHOUSE PARISH SCHOOL BOARD	54,693,403	32,941,700
NATCHITOCHE PARISH SCHOOL BOARD	90,933,879	54,769,249
ORLEANS PARISH SCHOOL BOARD	76,519,028	46,087,220
OUACHITA PARISH SCHOOL BOARD	291,015,154	175,277,704
PLAQUEMINES PARISH SCHOOL BOARD	80,178,135	48,291,091
POINTE COUPEE PARISH SCHOOL BOARD	36,271,851	21,846,446
RAPIDES PARISH SCHOOL BOARD	320,092,599	192,790,976
RED RIVER PARISH SCHOOL BOARD	26,988,237	16,254,948
RICHLAND PARISH SCHOOL BOARD	48,441,274	29,176,059
SABINE PARISH SCHOOL BOARD	62,092,981	37,398,448
ST BERNARD PARISH SCHOOL BOARD	87,189,892	52,514,255
ST CHARLES PARISH PUBLIC SCHOOLS	201,700,124	121,483,483
ST. HELENA PARISH SCHOOL SYSTEM	11,505,610	6,929,800
ST JAMES PARISH SCHOOL BOARD	81,337,041	48,989,097
ST JOHN THE BAPTIST PARISH SCHOOL BOARD	98,546,050	59,354,041
ST. LANDRY PARISH SCHOOL BOARD	189,002,672	113,835,839
ST. MARTIN PARISH SCHOOL BOARD	104,823,435	63,134,894
ST. MARY PARISH SCHOOL BOARD	133,661,599	80,504,049
ST. TAMMANY PARISH SCHOOL BOARD	593,734,450	357,604,783
TANGIPAHOA PARISH SCHOOL SYSTEM	263,670,992	158,808,382
TENSAS PARISH SCHOOL BOARD	10,521,933	6,337,334

(Continued)

## Schedule of Net Pension Liability Sensitivity to Change in Discount Rate - June 30, 2014

Employer	Changes in Discount Rate	
	1% Decrease 6.75%	1% Increase 8.75%
TERREBONNE PARISH SCHOOL SYSTEM	\$ 210,809,551	\$ 126,970,068
UNION PARISH SCHOOL BOARD	27,953,168	16,836,123
VERMILION PARISH SCHOOL BOARD	136,341,976	82,118,433
VERNON PARISH SCHOOL BOARD	123,932,492	74,644,232
WASHINGTON PARISH SCHOOL SYSTEM	70,005,748	42,164,288
WEBSTER PARISH SCHOOL BOARD	82,646,961	49,778,059
WEST BATON ROUGE PARISH SCHOOL BOARD	73,972,352	44,553,363
WEST CARROLL PARISH SCHOOL BOARD	28,448,521	17,134,473
WEST FELICIANA PARISH SCHOOL BOARD	42,787,995	25,771,103
WINN PARISH SCHOOL BOARD	31,855,720	19,186,621
BOGALUSA CITY SCHOOLS	34,547,032	20,807,591
MONROE CITY SCHOOLS	138,370,516	83,340,218
LOUISIANA TECH UNIVERSITY	110,108,290	66,317,949
NORTHWESTERN STATE UNIVERSITY	76,913,749	46,324,960
LOUISIANA STATE UNIVERSITY	897,987,324	540,855,532
UNIVERSITY OF NEW ORLEANS	139,183,521	83,829,889
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	341,472,211	205,667,863
NICHOLLS STATE UNIVERSITY	65,166,256	39,249,474
SOUTHEASTERN LOUISIANA UNIVERSITY	129,279,706	77,864,845
UNIVERSITY OF LOUISIANA AT LAFAYETTE	209,064,422	125,918,981
GRAMBLING STATE UNIVERSITY	60,407,347	36,383,195
SOUTHERN UNIVERSITY AND A&M COLLEGE	120,620,198	72,649,245
SOUTHERN UNIVERSITY AT NEW ORLEANS	31,446,028	18,939,864
DELGADO COMMUNITY COLLEGE	105,810,236	63,729,242
SOWELA TECHNICAL COMMUNITY COLLEGE	16,917,525	10,189,383
LOUISIANA ASSOCIATION OF EDUCATORS	2,872,529	1,730,117
MCNEESE STATE UNIVERSITY	70,904,935	42,705,866

(Continued)

## Schedule of Net Pension Liability Sensitivity to Change in Discount Rate - June 30, 2014

Employer	Changes in Discount Rate	
	1% Decrease 6.75%	1% Increase 8.75%
UNIVERSITY OF LOUISIANA AT MONROE	\$ 98,865,524	\$ 59,546,459
L. E. FLETCHER TECH COMMUNITY COLLEGE	11,223,239	6,759,729
LOUISIANA SCHOOL EMPLOYEES' RETIREMENT SYSTEM	-	-
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	1,605,700	967,109
ST. TAMMANY FEDERATION OF TEACHERS	283,803	170,934
LOUISIANA STATE UNIVERSITY-SHREVEPORT	36,961,701	22,261,941
SOUTH CENTRAL LOUISIANA TECH COLLEGE	12,835,969	7,731,072
SOUTHERN UNIVERSITY AT SHREVEPORT	22,888,455	13,785,659
UNITED TEACHERS OF NEW ORLEANS	439,765	264,869
LSU HEALTH SCIENCES CENTER-SHREVEPORT	212,602,066	128,049,696
NUNEZ COMMUNITY COLLEGE	13,040,880	7,854,490
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	15,930,594	9,594,957
NORTHWEST LOUISIANA TECHNICAL COLLEGE	14,070,252	8,474,478
LOUISIANA FEDERATION OF TEACHERS	668,109	402,400
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	2,883,986	1,737,017
RAPIDES FED OF TCHRS/SCH EMPLOYEES	206,083	124,123
LOUISIANA STATE SENATE	527,379	317,639
LA HOUSE OF REPRESENTATIVES	312,704	188,341
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	14,566,517	8,773,377
WO MOSS REGIONAL HOSPITAL	-	-
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	495,484	298,429
INTERIM LSU PUBLIC HOSPITAL	-	-
UNIVERSITY MEDICAL CENTER	-	-
LSUHSC-S/E A CONWAY MEDICAL CENTER	33,588	20,230
LEONARD J CHABERT MEDICAL CENTER	-	-
WARE YOUTH CENTER	488,714	294,351
LOUISIANA STATE LAW INSTITUTE	215,977	130,082

(Continued)



## Schedule of Net Pension Liability Sensitivity to Change in Discount Rate - June 30, 2014

Employer	Changes in Discount Rate	
	1% Decrease 6.75%	1% Increase 8.75%
HUEY P LONG MEDICAL CENTER	\$ 1,737,447	\$ 1,046,460
EARL K LONG MEDICAL CENTER	-	-
LA STATE EMPLOYEES RETIREMENT SYSTEM	1,181,037	711,336
LOUISIANA LEGISLATIVE AUDITOR	1,431,253	862,040
LSU-BOGALUSA MEDICAL CENTER	1,012,057	609,560
BOSSIER PARISH COMMUNITY COLLEGE	43,586,159	26,251,835
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	7,123,196	4,290,283
SOUTH LOUISIANA COMMUNITY COLLEGE	33,876,970	20,404,015
ST BERNARD PORT, HARBOR & TERMINAL DIST.	700,264	421,768
WEBSTER PARISH SALES TAX COMMISSION	609,786	367,273
NEW VISION LEARNING ACADEMY	4,841,446	2,915,991
BATON ROUGE COMMUNITY COLLEGE	55,607,691	33,492,374
RIVER PARISHES COMMUNITY COLLEGE	9,043,163	5,446,674
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	22,879,733	13,780,406
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	4,227,884	2,546,444
AVOYELLES PUBLIC CHARTER SCHOOL INC.	6,951,352	4,186,782
LSU HEALTH CARE SERVICES DIVISION	29,522,026	17,781,043
MONROE FEDERATION OF TCHRS/SCH EMPLOYEES	225,741	135,963
DELHI CHARTER SCHOOL	10,195,559	6,140,760
LOUISIANA DELTA COMMUNITY COLLEGE	24,582,551	14,806,009
CITY OF BAKER SCHOOL SYSTEM	25,237,120	15,200,255
ZACHARY COMMUNITY SCHOOL BOARD	81,426,087	49,042,730
ALGIERS CHARTER SCHOOLS ASSOCIATION	71,215,166	42,892,717
ADVOCATES FOR ACADEMIC EXCELLENCE	11,705,964	7,050,473
FRENCH AND MONTESSORI EDUCATION, INC	12,862,136	7,746,833
ADVOCATES FOR SCIENCE & MATHEMATICS EDUC	6,111,009	3,680,645
ADVOCATES FOR ARTS-BASED EDUCATION CORP	25,817,615	15,549,885

(Continued)

## Schedule of Net Pension Liability Sensitivity to Change in Discount Rate - June 30, 2014

Employer	Changes in Discount Rate	
	1% Decrease 6.75%	1% Increase 8.75%
LAKE FOREST ELEMENTARY CHARTER	\$ 5,899,979	\$ 3,553,543
HYNES CHARTER SCHOOL	10,542,632	6,349,801
WARREN EASTON SR. HIGH SCHOOL	10,260,521	6,179,887
EINSTEIN CHARTER SCHOOL	12,709,299	7,654,779
JAMES M. SINGLETON CHARTER SCHOOL	6,269,444	3,776,070
ADVOCATES FOR INNOVATIVE SCHOOLS	3,149,563	1,896,974
DR. MARTIN LUTHER KING, JR. CHARTER SCH	-	-
CENTRAL COMMUNITY SCHOOL SYSTEM	61,708,024	37,166,590
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	2,029,062	1,222,099
LOUISIANA STATE BOARD OF NURSING	424,533	255,695
ADVOCACY FOR ARTS & TECHNOLOGY/CROCKER	-	-
GREATER LAFOURCHE PORT COMMISSION	147,109	88,603
NEW ORLEANS CHARTER SCHOOLS FOUNDATION	6,574,727	3,959,942
MADISON PREPARATORY ACADEMY	4,418,865	2,661,472
DARBONNE WOODS CHARTER SCHOOL	7,339,954	4,420,836
MORRIS JEFF COMMUNITY SCHOOL	5,353,333	3,224,299
BAYOU COMMUNITY ACADEMY	4,351,039	2,620,620
SLAUGHTER COMMUNITY CHARTER SCHOOL	2,255,583	1,358,532
NEW BEGINNINGS SCHOOLS FOUNDATION	22,565,466	13,591,124
ST. BD. OF CERTIFIED PUBLIC ACCOUNTANTS	112,610	67,825
REED ELEMENTARY SCHOOL-RENEW SCHOOLS	7,786,488	4,689,782
ALMA J. BROWN/GRAMBLING LAB SCHOOL	2,223,167	1,339,008
A. E. PHILLIPS LABORATORY SCHOOL	852,711	513,586
LSU UNIVERSITY HIGH SCHOOL	20,109,659	12,111,997
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	231,339	139,335
SOUTHEASTERN LABORATORY SCHOOL	124,977	75,274
SOUTHERN UNIVERSITY LABORATORY SCHOOL	6,546,607	3,943,005

(Continued)

## Schedule of Net Pension Liability Sensitivity to Change in Discount Rate - June 30, 2014

Employer	Changes in Discount Rate	
	1% Decrease 6.75%	1% Increase 8.75%
LCTCS ONLINE	\$ 1,571,462	\$ 946,487
DOWNSVILLE CHARTER SCHOOL, INC.	3,177,943	1,914,067
BEEKMAN CHARTER SCHOOL	8,267,391	4,979,429
DELTA CHARTER GROUP	4,427,588	2,666,725
MADISON TALLULAH CHARTER SCHOOL	2,834,385	1,707,143
NORTHSHORE CHARTER SCHOOLS, INC	2,712,272	1,633,595
INSPIRE NOLA CHARTER SCHOOLS, INC.	24,749,708	14,906,688
LOUISIANA PHYSICAL THERAPY BOARD	96,337	58,023
DIV OF ADMIN - EXECUTIVE OFFICE	-	-
DIVISION OF ADMINISTRATION	2,626,740	1,582,079
OFC OF COASTAL PROTECTION & RESTORATION	582,708	350,963
GOVERNOR'S OFFICE OF HOMELAND SECURITY	447,445	269,495
STATE MILITARY DEPARTMENT	1,265,006	761,910
LOUISIANA PUBLIC DEFENDER BD	267,400	161,054
BOARD OF TAX APPEALS	223,658	134,708
DEPARTMENT OF VETERANS AFFAIRS	320,255	192,889
SOUTHWEST LA WAR VETERANS HOME	-	-
SECRETARY OF STATE	467,624	281,649
OFFICE OF LIEUTENANT GOVERNOR	43,352	26,111
LOUISIANA PUBLIC SERVICE COMMISSION	333,013	200,573
LA DEPT OF AGRICULTURE & FORESTRY	1,228,685	740,034
OFF OF THE STATE LIBRARY OF LA	157,524	94,876
OFFICE OF STATE MUSEUM	483,116	290,980
OFFICE OF STATE PARKS	277,945	167,405
OFFICE OF CULTURAL DEVELOPMENT	379,098	228,330
OFFICE OF TOURISM	383,134	230,761
DEPT OF TRANSPORTATION AND DEVELOPMENT	422,059	254,205

(Continued)

## Schedule of Net Pension Liability Sensitivity to Change in Discount Rate - June 30, 2014

Employer	Changes in Discount Rate	
	1% Decrease 6.75%	1% Increase 8.75%
ENGINEERING AND OPERATIONS	\$ 682,690	\$ 411,182
FLORIDA PARISHES HUMAN SVCS AUTHORITY	377,536	227,389
CAPITAL AREA HUMAN SERVICE DISTRICT	192,283	115,812
MEDICAL VENDOR ADMINISTRATION	860,001	517,977
DEPARTMENT OF HEALTH AND HOSPITALS	1,542,821	929,237
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	171,974	103,580
OFFICE OF PUBLIC HEALTH	1,118,288	673,542
OFFICE OF BEHAVIORAL HEALTH	1,642,412	989,221
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	1,540,348	927,747
DEPARTMENT OF CHILDREN & FAMILY SERVICES	880,961	530,601
IMPERIAL CALCASIEU HUMAN SERV AUTHORITY	140,990	84,918
CENTRAL LOUISIANA HUMAN SERVICE DISTRICT	211,030	127,103
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	551,203	331,988
C. PAUL PHELPS CORRECTIONAL CENTER	-	-
LA STATE PENITENTIARY	661,079	398,166
OFFICE OF JUVENILE JUSTICE	8,760,531	5,276,446
AVOYELLES CORRECTIONAL CENTER	680,997	410,163
LA CORRECTIONAL INST WOMEN	687,246	413,927
DIXON CORRECTIONAL INSTITUTE	878,097	528,876
ELAYN HUNT CORRECTIONAL CENTER	739,320	445,291
DAVID WADE CORRECTIONAL CENTER	727,473	438,155
RAYBURN CORRECTIONAL CENTER	918,324	553,104
PUB SAFETY OFF OF MGT & FIN	173,406	104,442
OFFICE OF STATE POLICE	652,877	393,226
OFFICE OF CONSERVATION	161,429	97,228
OFFICE OF COASTAL MANAGEMENT	207,124	124,750
LOUISIANA DEPARTMENT OF REVENUE	362,825	218,529

(Continued)

## Schedule of Net Pension Liability Sensitivity to Change in Discount Rate - June 30, 2014

Employer	Changes in Discount Rate	
	1% Decrease 6.75%	1% Increase 8.75%
LOUISIANA WORKFORCE COMMISSION	\$ 708,857	\$ 426,943
WILDLIFE & FISHERIES OFF OF SEC	280,679	169,052
OFFICE OF WILDLIFE	315,568	190,066
DEPARTMENT OF STATE CIVIL SERVICE	90,999	54,809
ETHICS ADMINISTRATION	152,577	91,897
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	3,567,456	2,148,670
LA SCH FOR THE DEAF & VISUALLY IMPAIRED	19,119,733	11,515,768
LA SPECIAL EDUCATION CENTER	5,413,738	3,260,681
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	12,089,489	7,281,469
OFFICE OF STUDENT FINANCIAL ASSISTANCE	1,214,625	731,566
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	2,101,705	1,265,852
BOARD OF REGENTS	6,759,980	4,071,519
NEW ORLEANS CENTER FOR CREATIVE ARTS	8,133,691	4,898,902
LA UNIVERSITIES MARINE CONSORTIUM	5,743,887	3,459,529
LOUISIANA DEPARTMENT OF EDUCATION	26,127,194	15,736,344
RECOVERY SCHOOL DISTRICT OF LOUISIANA	20,765,140	12,506,792
SPECIAL SCHOOL DISTRICTS	18,278,218	11,008,925
DIV OF ADMIN - OFFICE OF RISK MANAGEMENT	-	-
DIV OF ADMIN - ADMINISTRATIVE SERVICES	117,948	71,039
DIV OF ADMIN - OFFICE OF TELECOMMUNICATIONS MGMT	-	-
PRISON ENTERPRISES	404,354	243,542
ENVIRONMENTAL QUALITY OFF OF SEC	309,189	186,224
OFFICE OF ENVIRONMENTAL COMPLIANCE	235,895	142,079
OFFICE OF ENVIRONMENTAL SERVICES	<u>151,405</u>	<u>91,191</u>
<b>TOTALS</b>	<b><u>\$13,018,488,169</u></b>	<b><u>\$7,841,003,041</u></b>

**Schedule of Remaining Amortization**  
*Supplementary Information*  
**June 30, 2014**

## Schedule of Remaining Amortization - June 30, 2014

Employer	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
ACADIA PARISH SCHOOL BOARD	\$ (3,468,977)	\$ (3,468,977)	\$ (3,468,977)	\$ (3,468,977)
ALLEN PARISH SCHOOL BOARD	(1,854,200)	(1,854,200)	(1,854,200)	(1,854,200)
ASCENSION PARISH SCHOOL BOARD	(8,238,632)	(8,238,632)	(8,238,632)	(8,238,632)
ASSUMPTION PARISH SCHOOL BOARD	(1,535,914)	(1,535,914)	(1,535,914)	(1,535,914)
AVOYELLES PARISH SCHOOL BOARD	(1,736,757)	(1,736,757)	(1,736,757)	(1,736,757)
BEAUREGARD PARISH SCHOOL BOARD	(2,348,048)	(2,348,048)	(2,348,048)	(2,348,048)
BIENVILLE PARISH SCHOOL BOARD	(1,155,300)	(1,155,300)	(1,155,300)	(1,155,300)
BOSSIER PARISH SCHOOL BOARD	(7,844,414)	(7,844,414)	(7,844,414)	(7,844,414)
CADDO PARISH SCHOOL BOARD	(16,343,602)	(16,343,602)	(16,343,602)	(16,343,602)
CALCASIEU PARISH SCHOOL SYSTEM	(13,037,245)	(13,037,245)	(13,037,245)	(13,037,245)
CALDWELL PARISH SCHOOL BOARD	(707,502)	(707,502)	(707,502)	(707,502)
CAMERON PARISH SCHOOL BOARD	(811,986)	(811,986)	(811,986)	(811,986)
CATAHOULA PARISH SCHOOL BOARD	(481,905)	(481,905)	(481,905)	(481,905)
CLAIBORNE PARISH SCHOOL BOARD	(689,607)	(689,607)	(689,607)	(689,607)
CONCORDIA PARISH SCHOOL BOARD	(1,417,844)	(1,417,844)	(1,417,844)	(1,417,844)
DESOTO PARISH SCHOOL BOARD	(2,676,404)	(2,676,404)	(2,676,404)	(2,676,404)
EAST BATON ROUGE PARISH SCHOOL SYSTEM	(17,807,821)	(17,807,821)	(17,807,821)	(17,807,821)
EAST CARROLL PARISH SCHOOL BOARD	(424,354)	(424,354)	(424,354)	(424,354)
EAST FELICIANA PARISH SCHOOL BOARD	(721,022)	(721,022)	(721,022)	(721,022)
EVANGELINE PARISH SCHOOL BOARD	(2,094,790)	(2,094,790)	(2,094,790)	(2,094,790)

(Continued)

## Schedule of Remaining Amortization - June 30, 2014

Employer	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
FRANKLIN PARISH SCHOOL BOARD	\$ (1,072,006)	\$ (1,072,006)	\$ (1,072,006)	\$ (1,072,006)
GRANT PARISH SCHOOL BOARD	(967,967)	(967,967)	(967,967)	(967,967)
IBERIA PARISH SCHOOL BOARD	(4,972,026)	(4,972,026)	(4,972,026)	(4,972,026)
IBERVILLE PARISH SCHOOL BOARD	(2,365,455)	(2,365,455)	(2,365,455)	(2,365,455)
JACKSON PARISH SCHOOL BOARD	(845,325)	(845,325)	(845,325)	(845,325)
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	(16,280,951)	(16,280,951)	(16,280,951)	(16,280,951)
JEFFERSON DAVIS PARISH SCHOOL BOARD	(2,328,088)	(2,328,088)	(2,328,088)	(2,328,088)
LAFAYETTE PARISH SCHOOL SYSTEM	(11,930,585)	(11,930,585)	(11,930,585)	(11,930,585)
LAFOURCHE PARISH SCHOOL BOARD	(5,989,930)	(5,989,930)	(5,989,930)	(5,989,930)
LASALLE PARISH SCHOOL BOARD	(1,036,777)	(1,036,777)	(1,036,777)	(1,036,777)
LINCOLN PARISH SCHOOL BOARD	(2,572,460)	(2,572,460)	(2,572,460)	(2,572,460)
LIVINGSTON PARISH PUBLIC SCHOOLS	(9,008,733)	(9,008,733)	(9,008,733)	(9,008,733)
MADISON PARISH SCHOOL BOARD	(675,036)	(675,036)	(675,036)	(675,036)
MOREHOUSE PARISH SCHOOL BOARD	(1,472,671)	(1,472,671)	(1,472,671)	(1,472,671)
NATCHITOCHE PARISH SCHOOL BOARD	(2,448,479)	(2,448,479)	(2,448,479)	(2,448,479)
ORLEANS PARISH SCHOOL BOARD	(2,060,346)	(2,060,346)	(2,060,346)	(2,060,346)
OUACHITA PARISH SCHOOL BOARD	(7,835,854)	(7,835,854)	(7,835,854)	(7,835,854)
PLAQUEMINES PARISH SCHOOL BOARD	(2,158,871)	(2,158,871)	(2,158,871)	(2,158,871)
POINTE COUPEE PARISH SCHOOL BOARD	(976,653)	(976,653)	(976,653)	(976,653)
RAPIDES PARISH SCHOOL BOARD	(8,618,791)	(8,618,791)	(8,618,791)	(8,618,791)

(Continued)



## Schedule of Remaining Amortization - June 30, 2014

Employer	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
RED RIVER PARISH SCHOOL BOARD	\$ (726,683)	\$ (726,683)	\$ (726,683)	\$ (726,683)
RICHLAND PARISH SCHOOL BOARD	(1,304,326)	(1,304,326)	(1,304,326)	(1,304,326)
SABINE PARISH SCHOOL BOARD	(1,671,911)	(1,671,911)	(1,671,911)	(1,671,911)
ST BERNARD PARISH SCHOOL BOARD	(2,347,669)	(2,347,669)	(2,347,669)	(2,347,669)
ST CHARLES PARISH PUBLIC SCHOOLS	(5,430,963)	(5,430,963)	(5,430,963)	(5,430,963)
ST. HELENA PARISH SCHOOL SYSTEM	(309,799)	(309,799)	(309,799)	(309,799)
ST JAMES PARISH SCHOOL BOARD	(2,190,075)	(2,190,075)	(2,190,075)	(2,190,075)
ST JOHN THE BAPTIST PARISH SCHOOL BOARD	(2,653,444)	(2,653,444)	(2,653,444)	(2,653,444)
ST. LANDRY PARISH SCHOOL BOARD	(5,089,073)	(5,089,073)	(5,089,073)	(5,089,073)
ST. MARTIN PARISH SCHOOL BOARD	(2,822,468)	(2,822,468)	(2,822,468)	(2,822,468)
ST. MARY PARISH SCHOOL BOARD	(3,598,963)	(3,598,963)	(3,598,963)	(3,598,963)
ST. TAMMANY PARISH SCHOOL BOARD	(15,986,852)	(15,986,852)	(15,986,852)	(15,986,852)
TANGIPAHOA PARISH SCHOOL SYSTEM	(7,099,587)	(7,099,587)	(7,099,587)	(7,099,587)
TENSAS PARISH SCHOOL BOARD	(283,313)	(283,313)	(283,313)	(283,313)
TERREBONNE PARISH SCHOOL SYSTEM	(5,676,243)	(5,676,243)	(5,676,243)	(5,676,243)
UNION PARISH SCHOOL BOARD	(752,665)	(752,665)	(752,665)	(752,665)
VERMILION PARISH SCHOOL BOARD	(3,671,134)	(3,671,134)	(3,671,134)	(3,671,134)
VERNON PARISH SCHOOL BOARD	(3,336,998)	(3,336,998)	(3,336,998)	(3,336,998)
WASHINGTON PARISH SCHOOL SYSTEM	(1,884,970)	(1,884,970)	(1,884,970)	(1,884,970)
WEBSTER PARISH SCHOOL BOARD	(2,225,346)	(2,225,346)	(2,225,346)	(2,225,346)

(Continued)

## Schedule of Remaining Amortization - June 30, 2014

Employer	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
WEST BATON ROUGE PARISH SCHOOL BOARD	\$ (1,991,774)	\$ (1,991,774)	\$ (1,991,774)	\$ (1,991,774)
WEST CARROLL PARISH SCHOOL BOARD	(766,003)	(766,003)	(766,003)	(766,003)
WEST FELICIANA PARISH SCHOOL BOARD	(1,152,107)	(1,152,107)	(1,152,107)	(1,152,107)
WINN PARISH SCHOOL BOARD	(857,745)	(857,745)	(857,745)	(857,745)
BOGALUSA CITY SCHOOLS	(930,211)	(930,211)	(930,211)	(930,211)
MONROE CITY SCHOOLS	(3,725,755)	(3,725,755)	(3,725,755)	(3,725,755)
LOUISIANA TECH UNIVERSITY	(2,964,768)	(2,964,768)	(2,964,768)	(2,964,768)
NORTHWESTERN STATE UNIVERSITY	(2,070,974)	(2,070,974)	(2,070,974)	(2,070,974)
LOUISIANA STATE UNIVERSITY	(24,179,145)	(24,179,146)	(24,179,147)	(24,179,148)
UNIVERSITY OF NEW ORLEANS	(3,747,646)	(3,747,646)	(3,747,646)	(3,747,646)
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	(9,194,457)	(9,194,457)	(9,194,457)	(9,194,457)
NICHOLLS STATE UNIVERSITY	(1,754,662)	(1,754,662)	(1,754,662)	(1,754,662)
SOUTHEASTERN LOUISIANA UNIVERSITY	(3,480,976)	(3,480,976)	(3,480,976)	(3,480,976)
UNIVERSITY OF LOUISIANA AT LAFAYETTE	(5,629,254)	(5,629,254)	(5,629,254)	(5,629,254)
GRAMBLING STATE UNIVERSITY	(1,626,524)	(1,626,524)	(1,626,524)	(1,626,524)
SOUTHERN UNIVERSITY AND A&M COLLEGE	(3,247,811)	(3,247,811)	(3,247,811)	(3,247,811)
SOUTHERN UNIVERSITY AT NEW ORLEANS	(846,714)	(846,714)	(846,714)	(846,714)
DELGADO COMMUNITY COLLEGE	(2,849,039)	(2,849,039)	(2,849,039)	(2,849,039)
SOWELA TECHNICAL COMMUNITY COLLEGE	(455,520)	(455,520)	(455,520)	(455,520)
LOUISIANA ASSOCIATION OF EDUCATORS	(77,346)	(77,346)	(77,346)	(77,346)

(Continued)

## Schedule of Remaining Amortization - June 30, 2014

Employer	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
MCNEESE STATE UNIVERSITY	\$ (1,909,181)	\$ (1,909,181)	\$ (1,909,181)	\$ (1,909,181)
UNIVERSITY OF LOUISIANA AT MONROE	(2,662,046)	(2,662,046)	(2,662,046)	(2,662,046)
L. E. FLETCHER TECH COMMUNITY COLLEGE	(302,196)	(302,196)	(302,196)	(302,196)
LOUISIANA SCHOOL EMPLOYEES' RETIREMENT SYSTEM	-	-	-	-
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	(43,235)	(43,235)	(43,235)	(43,235)
ST. TAMMANY FEDERATION OF TEACHERS	(7,642)	(7,642)	(7,642)	(7,642)
LOUISIANA STATE UNIVERSITY-SHREVEPORT	(995,228)	(995,228)	(995,228)	(995,228)
SOUTH CENTRAL LOUISIANA TECH COLLEGE	(345,620)	(345,620)	(345,620)	(345,620)
SOUTHERN UNIVERSITY AT SHREVEPORT	(616,293)	(616,293)	(616,293)	(616,293)
UNITED TEACHERS OF NEW ORLEANS	(11,841)	(11,841)	(11,841)	(11,841)
LSU HEALTH SCIENCES CENTER-SHREVEPORT	(5,724,508)	(5,724,508)	(5,724,508)	(5,724,508)
NUNEZ COMMUNITY COLLEGE	(351,138)	(351,138)	(351,138)	(351,138)
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	(428,946)	(428,946)	(428,946)	(428,946)
NORTHWEST LOUISIANA TECHNICAL COLLEGE	(378,855)	(378,855)	(378,855)	(378,855)
LOUISIANA FEDERATION OF TEACHERS	(17,989)	(17,989)	(17,989)	(17,989)
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	(77,654)	(77,654)	(77,654)	(77,654)
RAPIDES FED OF TCHRS/SCH EMPLOYEES	(5,549)	(5,549)	(5,549)	(5,549)
LOUISIANA STATE SENATE	(14,200)	(14,200)	(14,200)	(14,200)
LA HOUSE OF REPRESENTATIVES	(8,420)	(8,420)	(8,420)	(8,420)

(Continued)

## Schedule of Remaining Amortization - June 30, 2014

Employer	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	\$ (392,217)	\$ (392,217)	\$ (392,217)	\$ (392,217)
WO MOSS REGIONAL HOSPITAL	-	-	-	-
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	(13,341)	(13,341)	(13,341)	(13,341)
INTERIM LSU PUBLIC HOSPITAL	-	-	-	-
UNIVERSITY MEDICAL CENTER	-	-	-	-
LSUHSC-S/E A CONWAY MEDICAL CENTER	(904)	(904)	(904)	(904)
LEONARD J CHABERT MEDICAL CENTER	-	-	-	-
WARE YOUTH CENTER	(13,159)	(13,159)	(13,159)	(13,159)
LOUISIANA STATE LAW INSTITUTE	(5,815)	(5,815)	(5,815)	(5,815)
HUEY P LONG MEDICAL CENTER	(46,782)	(46,782)	(46,782)	(46,782)
EARL K LONG MEDICAL CENTER	-	-	-	-
LA STATE EMPLOYEES RETIREMENT SYSTEM	(31,801)	(31,801)	(31,801)	(31,801)
LOUISIANA LEGISLATIVE AUDITOR	(38,538)	(38,538)	(38,538)	(38,538)
LSU-BOGALUSA MEDICAL CENTER	(27,251)	(27,251)	(27,251)	(27,251)
BOSSIER PARISH COMMUNITY COLLEGE	(1,173,598)	(1,173,598)	(1,173,598)	(1,173,598)
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	(191,799)	(191,799)	(191,799)	(191,799)
SOUTH LOUISIANA COMMUNITY COLLEGE	(912,169)	(912,169)	(912,169)	(912,169)
ST BERNARD PORT, HARBOR & TERMINAL DIST.	(18,855)	(18,855)	(18,855)	(18,855)
WEBSTER PARISH SALES TAX COMMISSION	(16,419)	(16,419)	(16,419)	(16,419)

## Schedule of Remaining Amortization - June 30, 2014

Employer	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
NEW VISION LEARNING ACADEMY	\$ (130,360)	\$ (130,360)	\$ (130,360)	\$ (130,360)
BATON ROUGE COMMUNITY COLLEGE	(1,497,289)	(1,497,289)	(1,497,289)	(1,497,289)
RIVER PARISHES COMMUNITY COLLEGE	(243,496)	(243,496)	(243,496)	(243,496)
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	(616,058)	(616,058)	(616,058)	(616,058)
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	(113,840)	(113,840)	(113,840)	(113,840)
AVOUELLES PUBLIC CHARTER SCHOOL INC.	(187,172)	(187,172)	(187,172)	(187,172)
LSU HEALTH CARE SERVICES DIVISION	(794,908)	(794,908)	(794,908)	(794,908)
MONROE FEDERATION OF TCHRS/SCH EMPLOYEES	(6,078)	(6,078)	(6,078)	(6,078)
DELHI CHARTER SCHOOL	(274,525)	(274,525)	(274,525)	(274,525)
LOUISIANA DELTA COMMUNITY COLLEGE	(661,908)	(661,908)	(661,908)	(661,908)
CITY OF BAKER SCHOOL SYSTEM	(679,533)	(679,533)	(679,533)	(679,533)
ZACHARY COMMUNITY SCHOOL BOARD	(2,192,473)	(2,192,473)	(2,192,473)	(2,192,473)
ALGIERS CHARTER SCHOOLS ASSOCIATION	(1,917,535)	(1,917,535)	(1,917,535)	(1,917,535)
ADVOCATES FOR ACADEMIC EXCELLENCE	(315,194)	(315,194)	(315,194)	(315,194)
FRENCH AND MONTESSORI EDUCATION, INC	(346,325)	(346,325)	(346,325)	(346,325)
ADVOCATES FOR SCIENCE & MATHEMATICS EDUC	(164,545)	(164,545)	(164,545)	(164,545)
ADVOCATES FOR ARTS-BASED EDUCATION CORP	(695,163)	(695,163)	(695,163)	(695,163)
LAKE FOREST ELEMENTARY CHARTER	(158,862)	(158,862)	(158,862)	(158,862)
HYNES CHARTER SCHOOL	(283,870)	(283,870)	(283,870)	(283,870)

(Continued)

## Schedule of Remaining Amortization - June 30, 2014

Employer	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
WARREN EASTON SR. HIGH SCHOOL	\$ (276,274)	\$ (276,274)	\$ (276,274)	\$ (276,274)
EINSTEIN CHARTER SCHOOL	(342,210)	(342,210)	(342,210)	(342,210)
JAMES M. SINGLETON CHARTER SCHOOL	(168,811)	(168,811)	(168,811)	(168,811)
ADVOCATES FOR INNOVATIVE SCHOOLS	(84,805)	(84,805)	(84,805)	(84,805)
DR. MARTIN LUTHER KING, JR. CHARTER SCH	-	-	-	-
CENTRAL COMMUNITY SCHOOL SYSTEM	(1,661,546)	(1,661,546)	(1,661,546)	(1,661,546)
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	(54,634)	(54,634)	(54,634)	(54,634)
LOUISIANA STATE BOARD OF NURSING	(11,431)	(11,431)	(11,431)	(11,431)
ADVOCACY FOR ARTS & TECHNOLOGY/CROCKER	-	-	-	-
GREATER LAFOURCHE PORT COMMISSION	(3,961)	(3,961)	(3,961)	(3,961)
NEW ORLEANS CHARTER SCHOOLS FOUNDATION	(177,031)	(177,031)	(177,031)	(177,031)
MADISON PREPARATORY ACADEMY	(118,982)	(118,982)	(118,982)	(118,982)
DARBONNE WOODS CHARTER SCHOOL	(197,635)	(197,635)	(197,635)	(197,635)
MORRIS JEFF COMMUNITY SCHOOL	(144,143)	(144,143)	(144,143)	(144,143)
BAYOU COMMUNITY ACADEMY	(117,156)	(117,156)	(117,156)	(117,156)
SLAUGHTER COMMUNITY CHARTER SCHOOL	(60,734)	(60,734)	(60,734)	(60,734)
NEW BEGINNINGS SCHOOLS FOUNDATION	(607,596)	(607,596)	(607,596)	(607,596)
ST. BD. OF CERTIFIED PUBLIC ACCOUNTANTS	(3,032)	(3,032)	(3,032)	(3,032)
REED ELEMENTARY SCHOOL-RENEW SCHOOLS	(209,658)	(209,658)	(209,658)	(209,658)
ALMA J. BROWN/GRAMBLING LAB SCHOOL	(59,861)	(59,861)	(59,861)	(59,861)

(Continued)

## Schedule of Remaining Amortization - June 30, 2014

Employer	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
A. E. PHILLIPS LABORATORY SCHOOL	\$ (22,960)	\$ (22,960)	\$ (22,960)	\$ (22,960)
LSU UNIVERSITY HIGH SCHOOL	(541,471)	(541,471)	(541,471)	(541,471)
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	(6,229)	(6,229)	(6,229)	(6,229)
SOUTHEASTERN LABORATORY SCHOOL	(3,365)	(3,365)	(3,365)	(3,365)
SOUTHERN UNIVERSITY LABORATORY SCHOOL	(176,273)	(176,273)	(176,273)	(176,273)
LCTCS ONLINE	(42,313)	(42,313)	(42,313)	(42,313)
DOWNSVILLE CHARTER SCHOOL, INC.	(85,569)	(85,569)	(85,569)	(85,569)
BEEKMAN CHARTER SCHOOL	(222,607)	(222,607)	(222,607)	(222,607)
DELTA CHARTER GROUP	(119,217)	(119,217)	(119,217)	(119,217)
MADISON TALLULAH CHARTER SCHOOL	(76,318)	(76,318)	(76,318)	(76,318)
NORTHSHORE CHARTER SCHOOLS, INC	(73,030)	(73,030)	(73,030)	(73,030)
INSPIRE NOLA CHARTER SCHOOLS, INC.	(666,409)	(666,409)	(666,409)	(666,409)
LOUISIANA PHYSICAL THERAPY BOARD	(2,594)	(2,594)	(2,594)	(2,594)
DIV OF ADMIN - EXECUTIVE OFFICE	-	-	-	-
DIVISION OF ADMINISTRATION	(70,727)	(70,727)	(70,727)	(70,727)
OFC OF COASTAL PROTECTION & RESTORATION	(15,690)	(15,690)	(15,690)	(15,690)
GOVERNOR'S OFFICE OF HOMELAND SECURITY	(12,048)	(12,048)	(12,048)	(12,048)
STATE MILITARY DEPARTMENT	(34,061)	(34,061)	(34,061)	(34,061)
LOUISIANA PUBLIC DEFENDER BD	(7,200)	(7,200)	(7,200)	(7,200)
BOARD OF TAX APPEALS	(6,022)	(6,022)	(6,022)	(6,022)

(Continued)

## Schedule of Remaining Amortization - June 30, 2014

Employer	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
DEPARTMENT OF VETERANS AFFAIRS	\$ (8,623)	\$ (8,623)	\$ (8,623)	\$ (8,623)
SOUTHWEST LA WAR VETERANS HOME	-	-	-	-
SECRETARY OF STATE	(12,591)	(12,591)	(12,591)	(12,591)
OFFICE OF LIEUTENANT GOVERNOR	(1,167)	(1,167)	(1,167)	(1,167)
LOUISIANA PUBLIC SERVICE COMMISSION	(8,967)	(8,967)	(8,967)	(8,967)
LA DEPT OF AGRICULTURE & FORESTRY	(33,083)	(33,083)	(33,083)	(33,083)
OFF OF THE STATE LIBRARY OF LA	(4,241)	(4,241)	(4,241)	(4,241)
OFFICE OF STATE MUSEUM	(13,008)	(13,008)	(13,008)	(13,008)
OFFICE OF STATE PARKS	(7,484)	(7,484)	(7,484)	(7,484)
OFFICE OF CULTURAL DEVELOPMENT	(10,208)	(10,208)	(10,208)	(10,208)
OFFICE OF TOURISM	(10,316)	(10,316)	(10,316)	(10,316)
DEPT OF TRANSPORTATION AND DEVELOPMENT	(11,364)	(11,364)	(11,364)	(11,364)
ENGINEERING AND OPERATIONS	(18,382)	(18,382)	(18,382)	(18,382)
FLORIDA PARISHES HUMAN SVCS AUTHORITY	(10,166)	(10,166)	(10,166)	(10,166)
CAPITAL AREA HUMAN SERVICE DISTRICT	(5,177)	(5,177)	(5,177)	(5,177)
MEDICAL VENDOR ADMINISTRATION	(23,156)	(23,156)	(23,156)	(23,156)
DEPARTMENT OF HEALTH AND HOSPITALS	(41,542)	(41,542)	(41,542)	(41,542)
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	(4,631)	(4,631)	(4,631)	(4,631)
OFFICE OF PUBLIC HEALTH	(30,111)	(30,111)	(30,111)	(30,111)
OFFICE OF BEHAVIORAL HEALTH	(44,223)	(44,223)	(44,223)	(44,223)

(Continued)



## Schedule of Remaining Amortization - June 30, 2014

Employer	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	\$ (41,475)	\$ (41,475)	\$ (41,475)	\$ (41,475)
DEPARTMENT OF CHILDREN & FAMILY SERVICES	(23,721)	(23,721)	(23,721)	(23,721)
IMPERIAL CALCASIEU HUMAN SERV AUTHORITY	(3,796)	(3,796)	(3,796)	(3,796)
CENTRAL LOUISIANA HUMAN SERVICE DISTRICT	(5,682)	(5,682)	(5,682)	(5,682)
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	(14,842)	(14,842)	(14,842)	(14,842)
C. PAUL PHELPS CORRECTIONAL CENTER	-	-	-	-
LA STATE PENITENTIARY	(17,800)	(17,800)	(17,800)	(17,800)
OFFICE OF JUVENILE JUSTICE	(235,885)	(235,885)	(235,885)	(235,885)
AVOYELLES CORRECTIONAL CENTER	(18,336)	(18,336)	(18,336)	(18,336)
LA CORRECTIONAL INST WOMEN	(18,505)	(18,505)	(18,505)	(18,505)
DIXON CORRECTIONAL INSTITUTE	(23,644)	(23,644)	(23,644)	(23,644)
ELAYN HUNT CORRECTIONAL CENTER	(19,907)	(19,907)	(19,907)	(19,907)
DAVID WADE CORRECTIONAL CENTER	(19,588)	(19,588)	(19,588)	(19,588)
RAYBURN CORRECTIONAL CENTER	(24,727)	(24,727)	(24,727)	(24,727)
PUB SAFETY OFF OF MGT & FIN	(4,669)	(4,669)	(4,669)	(4,669)
OFFICE OF STATE POLICE	(17,579)	(17,579)	(17,579)	(17,579)
OFFICE OF CONSERVATION	(4,347)	(4,347)	(4,347)	(4,347)
OFFICE OF COASTAL MANAGEMENT	(5,577)	(5,577)	(5,577)	(5,577)
LOUISIANA DEPARTMENT OF REVENUE	(9,769)	(9,769)	(9,769)	(9,769)
LOUISIANA WORKFORCE COMMISSION	(19,087)	(19,087)	(19,087)	(19,087)

(Continued)

## Schedule of Remaining Amortization - June 30, 2014

Employer	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
WILDLIFE & FISHERIES OFF OF SEC	\$ (7,558)	\$ (7,558)	\$ (7,558)	\$ (7,558)
OFFICE OF WILDLIFE	(8,497)	(8,497)	(8,497)	(8,497)
DEPARTMENT OF STATE CIVIL SERVICE	(2,450)	(2,450)	(2,450)	(2,450)
ETHICS ADMINISTRATION	(4,108)	(4,108)	(4,108)	(4,108)
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	(96,057)	(96,057)	(96,057)	(96,057)
LA SCH FOR THE DEAF & VISUALLY IMPAIRED	(514,817)	(514,817)	(514,817)	(514,817)
LA SPECIAL EDUCATION CENTER	(145,770)	(145,770)	(145,770)	(145,770)
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	(325,521)	(325,521)	(325,521)	(325,521)
OFFICE OF STUDENT FINANCIAL ASSISTANCE	(32,705)	(32,705)	(32,705)	(32,705)
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	(56,590)	(56,590)	(56,590)	(56,590)
BOARD OF REGENTS	(182,019)	(182,019)	(182,019)	(182,019)
NEW ORLEANS CENTER FOR CREATIVE ARTS	(219,007)	(219,007)	(219,007)	(219,007)
LA UNIVERSITIES MARINE CONSORTIUM	(154,660)	(154,660)	(154,660)	(154,660)
LOUISIANA DEPARTMENT OF EDUCATION	(703,499)	(703,499)	(703,499)	(703,499)
RECOVERY SCHOOL DISTRICT OF LOUISIANA	(559,121)	(559,121)	(559,121)	(559,121)
SPECIAL SCHOOL DISTRICTS	(492,158)	(492,158)	(492,158)	(492,158)
DIV OF ADMIN - OFFICE OF RISK MANAGEMENT	-	-	-	-
DIV OF ADMIN - ADMINISTRATIVE SERVICES	(3,176)	(3,176)	(3,176)	(3,176)
DIV OF ADMIN - OFFICE OF TELECOMMUNICATIONS MGMT	-	-	-	-
PRISON ENTERPRISES	(10,888)	(10,888)	(10,888)	(10,888)

(Continued)

## Schedule of Remaining Amortization - June 30, 2014

Employer	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
ENVIRONMENTAL QUALITY OFF OF SEC	\$ (8,325)	\$ (8,325)	\$ (8,325)	\$ (8,325)
OFFICE OF ENVIRONMENTAL COMPLIANCE	(6,352)	(6,352)	(6,352)	(6,352)
OFFICE OF ENVIRONMENTAL SERVICES	<u>(4,077)</u>	<u>(4,077)</u>	<u>(4,077)</u>	<u>(4,077)</u>
<b>TOTALS</b>	<b><u>\$(350,534,900)</u></b>	<b><u>\$(350,534,900)</u></b>	<b><u>\$(350,534,900)</u></b>	<b><u>\$(350,534,900)</u></b>

**Schedule of Change in Net Pension Liability**  
**Due to Change in Proportion**  
*Supplementary Information*  
**June 30, 2014**

**Schedule of Change in Net Pension Liability Due to Change in Proportion - June 30, 2014**

<b>Employer</b>	<b>Change in NPL due to Change in Proportion</b>
ACADIA PARISH SCHOOL BOARD	\$ (2,958,437)
ALLEN PARISH SCHOOL BOARD	849,327
ASCENSION PARISH SCHOOL BOARD	5,515,371
ASSUMPTION PARISH SCHOOL BOARD	(112,464)
AVOUELLES PARISH SCHOOL BOARD	2,580,932
BEAUREGARD PARISH SCHOOL BOARD	3,935,867
BIENVILLE PARISH SCHOOL BOARD	3,553,109
BOSSIER PARISH SCHOOL BOARD	(2,886,446)
CADDO PARISH SCHOOL BOARD	(48,402,677)
CALCASIEU PARISH SCHOOL SYSTEM	3,104,090
CALDWELL PARISH SCHOOL BOARD	734,237
CAMERON PARISH SCHOOL BOARD	(1,052,764)
CATAHOULA PARISH SCHOOL BOARD	(971,461)
CLAIBORNE PARISH SCHOOL BOARD	(980,296)
CONCORDIA PARISH SCHOOL BOARD	(436,244)
DESOTO PARISH SCHOOL BOARD	(11,056,650)
EAST BATON ROUGE PARISH SCHOOL SYSTEM	14,293,858
EAST CARROLL PARISH SCHOOL BOARD	1,054,077
EAST FELICIANA PARISH SCHOOL BOARD	448,183
EVANGELINE PARISH SCHOOL BOARD	(1,218,355)
FRANKLIN PARISH SCHOOL BOARD	836,552
GRANT PARISH SCHOOL BOARD	(1,920,835)
IBERIA PARISH SCHOOL BOARD	(4,013,350)
IBERVILLE PARISH SCHOOL BOARD	8,481,210
JACKSON PARISH SCHOOL BOARD	895,769
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	1,564,462
JEFFERSON DAVIS PARISH SCHOOL BOARD	759,308
LAFAYETTE PARISH SCHOOL SYSTEM	(2,135,137)

(Continued)

**Schedule of Change in Net Pension Liability Due to Change in Proportion - June 30, 2014**

<b>Employer</b>	<b>Change in NPL due to Change in Proportion</b>
LAFOURCHE PARISH SCHOOL BOARD	\$ 11,183,440
LASALLE PARISH SCHOOL BOARD	404,129
LINCOLN PARISH SCHOOL BOARD	9,003,533
LIVINGSTON PARISH PUBLIC SCHOOLS	12,957,070
MADISON PARISH SCHOOL BOARD	(957,851)
MOREHOUSE PARISH SCHOOL BOARD	(10,658,013)
NATCHITOCHE PARISH SCHOOL BOARD	4,417
ORLEANS PARISH SCHOOL BOARD	8,734,552
OUACHITA PARISH SCHOOL BOARD	10,036,598
PLAQUEMINES PARISH SCHOOL BOARD	506,564
POINTE COUPEE PARISH SCHOOL BOARD	(5,001,525)
RAPIDES PARISH SCHOOL BOARD	(6,169,738)
RED RIVER PARISH SCHOOL BOARD	(1,445,790)
RICHLAND PARISH SCHOOL BOARD	(59,694)
SABINE PARISH SCHOOL BOARD	(6,091,658)
ST BERNARD PARISH SCHOOL BOARD	(5,238,749)
ST CHARLES PARISH PUBLIC SCHOOLS	(6,069,571)
ST. HELENA PARISH SCHOOL SYSTEM	452,720
ST JAMES PARISH SCHOOL BOARD	1,803,596
ST JOHN THE BAPTIST PARISH SCHOOL BOARD	(749,877)
ST. LANDRY PARISH SCHOOL BOARD	6,100,612
ST. MARTIN PARISH SCHOOL BOARD	(3,006,550)
ST. MARY PARISH SCHOOL BOARD	(2,792,726)
ST. TAMMANY PARISH SCHOOL BOARD	(1,165,825)
TANGIPAHOA PARISH SCHOOL SYSTEM	7,177,851
TENSAS PARISH SCHOOL BOARD	702,480
TERREBONNE PARISH SCHOOL SYSTEM	(6,731,817)
UNION PARISH SCHOOL BOARD	(1,810,640)

(Continued)

**Schedule of Change in Net Pension Liability Due to Change in Proportion - June 30, 2014**

<b>Employer</b>	<b>Change in NPL due to Change in Proportion</b>
VERMILION PARISH SCHOOL BOARD	\$ 3,746,876
VERNON PARISH SCHOOL BOARD	(7,815,861)
WASHINGTON PARISH SCHOOL SYSTEM	(2,476,825)
WEBSTER PARISH SCHOOL BOARD	318,527
WEST BATON ROUGE PARISH SCHOOL BOARD	4,415,807
WEST CARROLL PARISH SCHOOL BOARD	(123,567)
WEST FELICIANA PARISH SCHOOL BOARD	383,713
WINN PARISH SCHOOL BOARD	(1,167,019)
BOGALUSA CITY SCHOOLS	(1,619,977)
MONROE CITY SCHOOLS	(4,983,259)
LOUISIANA TECH UNIVERSITY	271,608
NORTHWESTERN STATE UNIVERSITY	4,304,538
LOUISIANA STATE UNIVERSITY	61,942,480
UNIVERSITY OF NEW ORLEANS	(966,924)
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	5,373,897
NICHOLLS STATE UNIVERSITY	3,982,309
SOUTHEASTERN LOUISIANA UNIVERSITY	2,576,753
UNIVERSITY OF LOUISIANA AT LAFAYETTE	12,165,766
GRAMBLING STATE UNIVERSITY	(3,963,565)
SOUTHERN UNIVERSITY AND A&M COLLEGE	1,239,129
SOUTHERN UNIVERSITY AT NEW ORLEANS	953,075
DELGADO COMMUNITY COLLEGE	(1,314,463)
SOWELA TECHNICAL COMMUNITY COLLEGE	(57,545)
LOUISIANA ASSOCIATION OF EDUCATORS	(520,413)
MCNEESE STATE UNIVERSITY	(1,072,941)
UNIVERSITY OF LOUISIANA AT MONROE	2,249,391
L. E. FLETCHER TECH COMMUNITY COLLEGE	(580,226)
LOUISIANA SCHOOL EMPLOYEES' RETIREMENT SYSTEM	(283,666)

(Continued)

**Schedule of Change in Net Pension Liability Due to Change in Proportion - June 30, 2014**

<b>Employer</b>	<b>Change in NPL due to Change in Proportion</b>
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	\$ (29,131)
ST. TAMMANY FEDERATION OF TEACHERS	1,671
LOUISIANA STATE UNIVERSITY-SHREVEPORT	123,686
SOUTH CENTRAL LOUISIANA TECH COLLEGE	2,582,723
SOUTHERN UNIVERSITY AT SHREVEPORT	1,302,405
UNITED TEACHERS OF NEW ORLEANS	2,388
LSU HEALTH SCIENCES CENTER-SHREVEPORT	(41,657,011)
NUNEZ COMMUNITY COLLEGE	1,105,653
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	(440,900)
NORTHWEST LOUISIANA TECHNICAL COLLEGE	884,785
LOUISIANA FEDERATION OF TEACHERS	16,476
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	412,486
RAPIDES FED OF TCHRS/SCH EMPLOYEES	1,433
LOUISIANA STATE SENATE	26,146
LA HOUSE OF REPRESENTATIVES	196,513
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	65,902
WO MOSS REGIONAL HOSPITAL	(1,889,078)
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	(116,165)
INTERIM LSU PUBLIC HOSPITAL	(26,769,675)
UNIVERSITY MEDICAL CENTER	(5,685,380)
LSUHSC-S/E A CONWAY MEDICAL CENTER	(7,042,703)
LEONARD J CHABERT MEDICAL CENTER	(4,980,752)
WARE YOUTH CENTER	(189,230)
LOUISIANA STATE LAW INSTITUTE	15,282
HUEY P LONG MEDICAL CENTER	(850,043)
EARL K LONG MEDICAL CENTER	(7,785,775)
LA STATE EMPLOYEES RETIREMENT SYSTEM	277,339
LOUISIANA LEGISLATIVE AUDITOR	58,978

(Continued)



**Schedule of Change in Net Pension Liability Due to Change in Proportion - June 30, 2014**

<b>Employer</b>	<b>Change in NPL due to Change in Proportion</b>
LSU-BOGALUSA MEDICAL CENTER	\$ (9,343,789)
BOSSIER PARISH COMMUNITY COLLEGE	5,381,418
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	168,695
SOUTH LOUISIANA COMMUNITY COLLEGE	(912,364)
ST BERNARD PORT, HARBOR & TERMINAL DIST.	101,838
WEBSTER PARISH SALES TAX COMMISSION	(83,333)
NEW VISION LEARNING ACADEMY	(514,085)
BATON ROUGE COMMUNITY COLLEGE	1,242,352
RIVER PARISHES COMMUNITY COLLEGE	(1,126,546)
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	3,363,879
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	(108,046)
AVOYELLES PUBLIC CHARTER SCHOOL INC.	103,509
LSU HEALTH CARE SERVICES DIVISION	10,974,750
MONROE FEDERATION OF TCHRS/SCH EMPLOYEES	1,194
DELHI CHARTER SCHOOL	906,275
LOUISIANA DELTA COMMUNITY COLLEGE	(1,346,220)
CITY OF BAKER SCHOOL SYSTEM	916,542
ZACHARY COMMUNITY SCHOOL BOARD	(111,628)
ALGIERS CHARTER SCHOOLS ASSOCIATION	8,732,880
ADVOCATES FOR ACADEMIC EXCELLENCE	1,943,877
FRENCH AND MONTESSORI EDUCATION, INC	1,068,165
ADVOCATES FOR SCIENCE & MATHEMATICS EDUC	(194,961)
ADVOCATES FOR ARTS-BASED EDUCATION CORP	325,810
LAKE FOREST ELEMENTARY CHARTER	(398,279)
HYNES CHARTER SCHOOL	842,164
WARREN EASTON SR. HIGH SCHOOL	(1,740,440)
EINSTEIN CHARTER SCHOOL	4,994,959
JAMES M. SINGLETON CHARTER SCHOOL	(422,276)

(Continued)

**Schedule of Change in Net Pension Liability Due to Change in Proportion - June 30, 2014**

<b>Employer</b>	<b>Change in NPL due to Change in Proportion</b>
ADVOCATES FOR INNOVATIVE SCHOOLS	\$ 317,334
DR. MARTIN LUTHER KING, JR. CHARTER SCH	(15,998)
CENTRAL COMMUNITY SCHOOL SYSTEM	3,560,392
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	105,300
LOUISIANA STATE BOARD OF NURSING	(45,606)
ADVOCACY FOR ARTS & TECHNOLOGY/CROCKER	(1,968,710)
GREATER LAFOURCHE PORT COMMISSION	7,999
NEW ORLEANS CHARTER SCHOOLS FOUNDATION	214,421
MADISON PREPARATORY ACADEMY	446,392
DARBONNE WOODS CHARTER SCHOOL	1,079,149
MORRIS JEFF COMMUNITY SCHOOL	1,100,639
BAYOU COMMUNITY ACADEMY	633,951
SLAUGHTER COMMUNITY CHARTER SCHOOL	595,388
NEW BEGINNINGS SCHOOLS FOUNDATION	3,479,327
ST. BD. OF CERTIFIED PUBLIC ACCOUNTANTS	13,968
REED ELEMENTARY SCHOOL-RENEW SCHOOLS	1,077,119
ALMA J. BROWN/GRAMBLING LAB SCHOOL	(139,803)
A. E. PHILLIPS LABORATORY SCHOOL	(183,141)
LSU UNIVERSITY HIGH SCHOOL	2,015,510
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	19,460
SOUTHEASTERN LABORATORY SCHOOL	(123,567)
SOUTHERN UNIVERSITY LABORATORY SCHOOL	1,063,509
LCTCS ONLINE	247,611
DOWNSVILLE CHARTER SCHOOL, INC.	(995,816)
BEEKMAN CHARTER SCHOOL	7,581,741
DELTA CHARTER GROUP	4,060,389
MADISON TALLULAH CHARTER SCHOOL	2,599,317
NORTHSHORE CHARTER SCHOOLS, INC	2,487,331

(Continued)

**Schedule of Change in Net Pension Liability Due to Change in Proportion - June 30, 2014**

<b>Employer</b>	<b>Change in NPL due to Change in Proportion</b>
INSPIRE NOLA CHARTER SCHOOLS, INC.	\$ 22,697,108
LOUISIANA PHYSICAL THERAPY BOARD	88,347
DIV OF ADMIN - EXECUTIVE OFFICE	(118,552)
DIVISION OF ADMINISTRATION	1,109,235
OFC OF COASTAL PROTECTION & RESTORATION	25,191
GOVERNOR'S OFFICE OF HOMELAND SECURITY	10,626
STATE MILITARY DEPARTMENT	(124,522)
LOUISIANA PUBLIC DEFENDER BD	15,640
BOARD OF TAX APPEALS	12,894
DEPARTMENT OF VETERANS AFFAIRS	293,695
SOUTHWEST LA WAR VETERANS HOME	(201,766)
SECRETARY OF STATE	159,622
OFFICE OF LIEUTENANT GOVERNOR	39,756
LOUISIANA PUBLIC SERVICE COMMISSION	3,701
LA DEPT OF AGRICULTURE & FORESTRY	(358)
OFF OF THE STATE LIBRARY OF LA	(44,412)
OFFICE OF STATE MUSEUM	330,824
OFFICE OF STATE PARKS	(155,205)
OFFICE OF CULTURAL DEVELOPMENT	25,668
OFFICE OF TOURISM	23,400
DEPT OF TRANSPORTATION AND DEVELOPMENT	40,114
ENGINEERING AND OPERATIONS	(102,435)
FLORIDA PARISHES HUMAN SVCS AUTHORITY	(58,023)
CAPITAL AREA HUMAN SERVICE DISTRICT	176,336
MEDICAL VENDOR ADMINISTRATION	(88,705)
DEPARTMENT OF HEALTH AND HOSPITALS	632,876
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	21,490
OFFICE OF PUBLIC HEALTH	(4,179)

(Continued)

**Schedule of Change in Net Pension Liability Due to Change in Proportion - June 30, 2014**

<b>Employer</b>	<b>Change in NPL due to Change in Proportion</b>
OFFICE OF BEHAVIORAL HEALTH	\$ 493,909
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	(247,969)
DEPARTMENT OF CHILDREN & FAMILY SERVICES	177,291
IMPERIAL CALCASIEU HUMAN SERV AUTHORITY	129,297
CENTRAL LOUISIANA HUMAN SERVICE DISTRICT	193,528
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	10,267
C. PAUL PHELPS CORRECTIONAL CENTER	(47,755)
LA STATE PENITENTIARY	(9,790)
OFFICE OF JUVENILE JUSTICE	(1,343,713)
AVOYELLES CORRECTIONAL CENTER	(47,158)
LA CORRECTIONAL INST WOMEN	80,587
DIXON CORRECTIONAL INSTITUTE	(195,319)
ELAYN HUNT CORRECTIONAL CENTER	37,607
DAVID WADE CORRECTIONAL CENTER	(141,833)
RAYBURN CORRECTIONAL CENTER	80,826
PUB SAFETY OFF OF MGT & FIN	126,193
OFFICE OF STATE POLICE	50,740
OFFICE OF CONSERVATION	5,134
OFFICE OF COASTAL MANAGEMENT	40,592
LOUISIANA DEPARTMENT OF REVENUE	165,472
LOUISIANA WORKFORCE COMMISSION	101,002
WILDLIFE & FISHERIES OFF OF SEC	8,715
OFFICE OF WILDLIFE	(4,417)
DEPARTMENT OF STATE CIVIL SERVICE	83,452
ETHICS ADMINISTRATION	18,625
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	189,111
LA SCH FOR THE DEAF & VISUALLY IMPAIRED	(1,883,705)
LA SPECIAL EDUCATION CENTER	522,084

(Continued)

**Schedule of Change in Net Pension Liability Due to Change in Proportion - June 30, 2014**

<b>Employer</b>	<b>Change in NPL due to Change in Proportion</b>
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	\$ (376,192)
OFFICE OF STUDENT FINANCIAL ASSISTANCE	525,785
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	158,906
BOARD OF REGENTS	501,788
NEW ORLEANS CENTER FOR CREATIVE ARTS	593,478
LA UNIVERSITIES MARINE CONSORTIUM	889,441
LOUISIANA DEPARTMENT OF EDUCATION	(6,051,305)
RECOVERY SCHOOL DISTRICT OF LOUISIANA	(39,406,904)
SPECIAL SCHOOL DISTRICTS	(1,904,359)
DIV OF ADMIN - OFFICE OF RISK MANAGEMENT	(508,354)
DIV OF ADMIN - ADMINISTRATIVE SERVICES	10,745
DIV OF ADMIN - OFFICE OF TELECOMMUNICATIONS MGMT	(191,260)
PRISON ENTERPRISES	150,071
ENVIRONMENTAL QUALITY OFF OF SEC	1,791
OFFICE OF ENVIRONMENTAL COMPLIANCE	6,208
OFFICE OF ENVIRONMENTAL SERVICES	<u>4,656</u>
<b>TOTAL</b>	<b>\$ <u>0</u></b>

# EXPLANATION OF ACRONYMS

## Notes to Schedules

TRSL	Teachers' Retirement System of Louisiana
La. R.S.	Louisiana Revised Statutes
GASB	Government 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

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