

Teachers' Retirement System of Louisiana
Schedule of Collective Employer Pension Amounts ¹
For the Year Ended June 30, 2015

	<u>Net Pension Liability</u>	<u>Deferred Inflows</u>	<u>Deferred Outflows</u>	<u>Pension Expense</u>
Beginning balance	(10,221,434,162)	(1,402,139,598)		
Total pension liability factors⁽¹⁾:				
Service cost	(459,658,120)			459,658,120
Interest	(2,137,096,756)			2,137,096,756
Changes in benefit terms	-			-
Differences between expected and actual experience with regard to economic or demographic assumptions	62,489,198	(62,489,198)	-	
Amortization of current year ⁽²⁾		12,497,840	-	(12,497,840)
Amortization of prior years ⁽²⁾		24,465,396	-	(24,465,396)
Changes in assumptions about future economic or demographic factors or other inputs	-	-	-	
Current year amortization ⁽²⁾		-	-	-
Amortization of prior years ⁽²⁾		-	-	-
Benefit payments	1,955,102,582			(1,955,102,582)
Refunds and Transfers of Member Contributions	52,402,762			(52,402,762)
Net change	<u>(526,760,334)</u>	<u>(25,525,963)</u>	<u>-</u>	<u>552,286,297</u>
Plan fiduciary net position⁽¹⁾:				
Contributions - employer	1,217,466,676			
Contributions - nonemployer contributing entities	37,425,629			
Contributions - employee	324,920,644			(324,920,644)
Expected earnings on pension plan investments	1,369,184,585			(1,369,184,585)
Diff b/w proj and actual earnings on pension plan inv	(926,150,268)	-	926,150,268	
Amortization of current year ⁽²⁾		-	(185,230,054)	185,230,054
Amortization of prior years ⁽²⁾		326,069,504	-	(326,069,504)
Benefit payments	(1,955,102,582)			1,955,102,582
Administrative expenses	(18,023,794)			18,023,794
Refunds and Transfers of Member Contributions	(52,402,762)			52,402,762
Accounting Principle Change	(13,197,268)			13,197,268
Other	11,796,327			(11,796,327)
Net change	<u>(4,082,813)</u>	<u>326,069,504</u>	<u>740,920,215</u>	<u>191,985,399</u>
Ending Balance	<u>(10,752,277,309)</u>	<u>(1,101,596,057)</u>	<u>740,920,215</u>	<u>744,271,696</u>

¹ The Schedule of Collective Employer Pension Amounts presents the components of the total pension liability factors and plan fiduciary net position that impact changes in Net Pension Liability (NPL) during the fiscal year. The components of NPL are further classified into collective Deferred (Inflows)/Outflows and Pension Expense. The employer may multiply the amounts in all columns by their proportionate share of NPL to determine the amounts to be recognized in their financial statements and note disclosures. However, proportionate share information by employer is provided in Exhibit 2.

² The amounts disclosed under the collective "Net Pension Liability" column are presented on page 17 of TRSL Actuarial Valuation as of June 30, 2015, and used by TRSL in compiling the note disclosure and required supplementary information (RSI) for the implementation of GASB 67 in its 2015 Comprehensive Annual Financial Report, pages 35-36 and 74, respectively.

³ Refer to Exhibit 1a

**Teachers' Retirement System of Louisiana
Average Remaining Service Life Calculation
For the Year Ended June 30, 2015**

The amortization periods of the fiscal year differences/changes listed below are equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan (active and inactive employees) determined as of the beginning of the measurement period.

(1) Differences between expected and actual experience with regard to economic or demographic assumptions

(2) Changes in assumptions about future economic or demographic factors or other inputs

(3) Change in employers' proportion of beginning net pension liability¹

(4) Difference between employer contributions and proportionate share of employer contributions¹

The amortization of the difference between projected and actual investment returns are to be amortized over a closed 5-year period, in accordance to TRSL's asset valuation method.

The calculation of the average remaining service life (amortization period) for differences/changes (1) through (4) above is presented below:

Average remaining service life:

	# Years	# Members
Active	9.85	80,886
Active After DROP	3.33	2,716
DROP	0	2,283
Term Vested	0	6,606
Term Non-vested	0	19,005
Retired	0	75,259
Average	4.31	186,755
Rounded Up	5.0	

¹ Refer to GASB 68 Employer Calculation Worksheets

Teachers' Retirement System of Louisiana
Schedule of Employer Pension Amounts
For the plan year ended June 30, 2015

This schedule contains employer-specific information required for financial statement presentation, note disclosures, and RSI.

Employers will add value from employer sheet for chg in prop and diff b/w cont and prop share of cont.

Amounts below represent the employer's proportionate share of the COLLECTIVE deferred inflows/outflows. Employers will add their respective deferred inflows/outflows for changes in proportion and differences between actual employer contributions and proportionate share of contributions (determined from Employer Calculations and Amortization of Employer Specific Call spreadsheet.

Exhibit 2

		A	B	C	D	Proportionate Share of										Additional Employer Reporting Information		S1	S2														
						Proportionate Share of					Collective Deferred OI to be recognized as follows:																						
						Collective Deferred Outflows					Collective Deferred Inflows																						
						Collective Deferred OI to be recognized as follows:																											
TRSL Data file - matched employer	ISIS Employer #	OSNAP Employer #	TRSL Employer #	Employer Name	Su bc Ca teg or y	(1) 6/30/2015 Annualized Payroll	(2) Future Contribution Effort (Annualized Payroll) x FVE 2016 Rate	(2) / (1) Average FYE 2016 Rate	Net Pension Liability	Proportionate Share	Prior Year Proportionate Share	Change in Proportion from Prior Year	Proportion of Collective Pension Expense	Experience GL	Assump Chg	Inv GL	Experience GL	Assump Chg	Inv GL	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4	Deferral 5	Therater	Net Pension Liability Assuming +1% Change in Discount Rate	Net Pension Liability Assuming +1% Change in Discount Rate	Prior Year NPL	Chg in NPL due to Chg in proportion	Chg in Deferred Inflows due to Change in Proportion	Proportionate Share of Employer Contributions	Nonemployer Contributing Entity Contributions	
1	1		1	ACADIA PARISH SCHOOL BOARD	Excl	0	41,440,820	10,896,908	26.3%	(105,043,405)	0.97694%	0.98962%	-0.01268%	7,271,095	-	-	7,238,353	(1,205,424)	-	(9,556,520)	(1,737,027)	(1,737,027)	(1,737,027)	1,687,492	-	-	132,918,086	81,335,451	(101,153,766)	1,296,384	177,833	11,893,931	365,626
2	2		2	ALLEN PARISH SCHOOL BOARD	Excl	0	22,674,812	5,980,624	26.4%	(57,651,668)	0.53618%	0.52896%	0.00722%	3,990,643	-	-	3,972,673	(661,581)	-	(5,244,968)	(953,344)	(953,344)	(953,344)	926,157	-	-	72,950,314	44,639,874	(54,067,605)	(737,783)	(101,206)	6,527,825	200,669
3	3		3	ASCENSION PARISH SCHOOL BOARD	Excl	0	102,106,535	26,832,329	26.3%	(258,656,890)	2.40560%	2.35030%	-0.05530%	17,904,207	-	-	17,823,584	(2,968,212)	-	(23,531,794)	(4,277,223)	(4,277,223)	(4,277,223)	4,155,248	-	-	327,294,977	200,278,873	(240,234,674)	(6,652,249)	(775,355)	29,287,391	900,311
4	4		4	ASSUMPTION PARISH SCHOOL BOARD	Excl	0	19,198,706	5,059,102	26.4%	(48,768,459)	0.45356%	0.43816%	0.01540%	3,375,744	-	-	3,360,547	(559,641)	-	(4,436,802)	(806,449)	(806,449)	(806,449)	783,451	-	-	61,709,826	37,761,577	(44,786,543)	(1,574,203)	(215,944)	5,521,991	169,749
5	5		5	AUVYELLES PARISH SCHOOL BOARD	Excl	0	19,746,776	5,218,308	26.4%	(50,303,132)	0.46784%	0.49546%	-0.02762%	3,841,978	-	-	3,466,299	(577,253)	-	(4,576,421)	(831,827)	(831,827)	(831,827)	808,105	-	-	63,651,744	38,949,879	(50,643,015)	2,823,365	387,299	5,695,700	175,091
6	6		6	BEAUREGARD PARISH SCHOOL BOARD	Excl	0	27,352,262	7,189,748	26.3%	(69,307,352)	0.64456%	0.66985%	-0.02529%	4,797,449	-	-	4,775,846	(795,335)	-	(6,305,366)	(1,146,066)	(1,146,066)	(1,146,066)	1,113,402	-	-	87,698,990	53,664,908	(68,467,970)	2,582,343	354,237	7,847,583	241,239
7	7		7	BIENVILLE PARISH SCHOOL BOARD	Excl	0	14,634,033	3,843,612	26.3%	(37,051,487)	0.34459%	0.32958%	0.01501%	2,564,701	-	-	2,553,152	(425,184)	-	(3,370,828)	(612,694)	(612,694)	(612,694)	595,221	-	-	46,883,598	28,689,087	(33,688,007)	(1,534,237)	(210,461)	4,195,293	128,966
8	8		8	BOSSIER PARISH SCHOOL BOARD	Excl	0	96,425,256	25,345,776	26.3%	(244,326,793)	2.27233%	2.23784%	0.03448%	16,912,279	-	-	16,835,123	(2,803,767)	-	(22,228,066)	(4,040,257)	(4,040,257)	(4,040,257)	3,925,039	-	-	309,162,195	189,183,032	(228,739,444)	(3,524,862)	(483,528)	27,684,812	850,432
9	9		9	CADDO PARISH SCHOOL BOARD	Excl	0	195,975,808	51,503,828	26.3%	(496,483,824)	4.61748%	4.66248%	-0.04500%	34,366,567	-	-	34,211,813	(5,697,390)	-	(45,168,543)	(8,209,996)	(8,209,996)	(8,209,996)	7,975,869	-	-	628,232,487	384,429,043	(476,571,812)	4,599,543	630,949	56,216,232	1,728,119
10	10		10	CALCASIEU PARISH SCHOOL SYSTEM	Excl	0	159,528,263	41,937,738	26.3%	(404,269,283)	3.79585%	3.71924%	0.04060%	27,983,484	-	-	27,857,474	(4,638,184)	-	(36,779,153)	(6,685,111)	(6,685,111)	(6,685,111)	6,494,469	-	-	511,547,577	313,027,024	(380,159,875)	(4,150,413)	(569,339)	45,774,896	1,407,147
11	11		11	CALDWELL PARISH SCHOOL BOARD	Excl	0	9,093,605	2,390,535	26.3%	(23,044,173)	0.21432%	0.20184%	0.01248%	1,595,116	-	-	1,585,933	(264,443)	-	(2,096,487)	(381,065)	(381,065)	(381,065)	370,198	-	-	29,159,255	17,843,178	(20,630,432)	(1,276,044)	(175,043)	2,609,262	80,210
12	12		12	CAMERON PARISH SCHOOL BOARD	Excl	0	9,551,788	2,520,871	26.4%	(24,300,577)	0.22600%	0.23164%	-0.00564%	1,682,084	-	-	1,674,509	(278,861)	-	(2,210,790)	(401,841)	(401,841)	(401,841)	390,382	-	-	30,749,662	18,816,016	(23,677,135)	576,284	79,053	2,751,523	84,583
13	13		13	CATAHOULA PARISH SCHOOL BOARD	Excl	0	6,166,497	1,630,032	26.4%	(15,713,055)	0.14614%	0.13748%	0.00866%	1,087,656	-	-	1,062,759	(180,315)	-	(1,429,525)	(259,830)	(259,830)	(259,830)	252,426	-	-	19,882,726	12,166,670	(14,052,112)	(885,176)	(121,425)	1,779,169	54,693
14	14		14	CLAIBORNE PARISH SCHOOL BOARD	Excl	0	7,588,035	1,996,732	26.3%	(19,247,574)	0.17901%	0.19673%	-0.01772%	1,332,343	-	-	1,326,344	(220,880)	-	(1,171,120)	(318,290)	(318,290)	(318,290)	309,213	-	-	24,355,683	14,903,769	(20,180,627)	11,803,931	248,417	2,179,424	66,997
15	15		15	CONCORDIA PARISH SCHOOL BOARD	Excl	0	16,761,254	4,428,095	26.4%	(42,865,681)	0.39699%	0.40448%	-0.00749%	2,954,699	-	-	2,941,394	(489,839)	-	(3,883,410)	(705,862)	(705,862)	(705,862)	685,733	-	-	54,012,900	33,051,662	(40,142,957)	765,381	104,992	4,833,245	148,574
16	16		16	DESOTO PARISH SCHOOL BOARD	Excl	0	31,629,329	8,337,024	26.4%	(80,366,822)	0.74744%	0.76352%	-0.01608%	5,537,934	-	-	5,337,934	(922,248)	-	(7,311,522)	(1,328,968)	(1,328,968)	(1,328,968)	1,291,702	-	-	101,963,239	62,228,922	(78,042,854)	1,643,607	225,464	9,099,833	279,737
17	17		17	EAST BATON ROUGE PARISH SCHOOL SYST	Excl	0	220,426,946	57,911,491	26.3%	(558,252,109)	5.19194%	5.08019%	0.11176%	38,642,162	-	-	38,468,155	(6,406,211)	-	(50,788,028)	(9,231,414)	(9,231,414)	(9,231,414)	8,968,158	-	-	706,391,817	432,256,428	(519,267,765)	(11,423,270)	(1,567,003)	63,210,176	1,943,117
18	18		18	EAST CARROLL PARISH SCHOOL BOARD	Excl	0	4,726,872	1,243,115	26.3%	(11,983,306)	0.11145%	0.12106%	-0.00961%	829,483	-	-	825,748	(137,514)	-	(1,090,204)	(198,159)	(198,159)	(198,159)	192,508	-	-	15,163,237	9,278,713	(12,373,966)	982,280	134,746	1,368,854	41,710
19	19		19	EAST FELICIANA PARISH SCHOOL BOARD	Excl	0	7,347,817	1,939,711	26.4%	(18,698,318)	0.17390%	0.20569%	-0.03179%	1,284,266	-	-	1,288,468	(214,572)	-	(1,701,114)	(309,201)	(309,201)	(309,201)	300,383	-	-	23,660,168	14,478,168	(21,024,672)	3,249,496	445,754	5,074,804	61,804
20	20		20	EVANGELINE PARISH SCHOOL BOARD	Excl	0	23,688,475	6,228,293	26.3%	(60,039,211)	0.55839%	0.59760%	-0.03921%	4,155,909	-	-	4,137,195	(688,979)	-	(5,462,179)	(992,825)	(992,825)	(992,825)	964,513	-	-	75,971,424	46,488,557	(61,083,086)	4,008,029	549,807	6,798,163	208,979
21	21		21	FRANKLIN PARISH SCHOOL BOARD	Excl	0	13,195,289	3,466,930	26.3%	(33,420,336)	0.31082%	0.30682%	0.00500%	2,313,353	-	-	2,302,936	(383,514)	-	(3,040,477)	(552,648)	(552,648)	(552,648)	538,888	-	-	42,288,872	25,877,475	(31,259,190)	(511,174)	(70,121)	3,784,142	116,327
22	22		22	GRANT PARISH SCHOOL BOARD	Excl	0	12,199,697	3,208,520	26.3%	(30,929,356)	0.28765%	0.27614%	0.01151%	1,740,927	-	-	1,731,287	(354,929)	-	(2,813,856)	(511,457)	(511,457)	(511,457)	496,871	-	-	39,136,876	23,948,701	(28,225,468)	(1,176,898)	(161,442)	3,502,092	107,656
23	23		23	IBERIA PARISH SCHOOL BOARD	Excl	0	60,967,265	16,028,888	26.3%	(154,514,418)	1.43704%	1.41841%	0.01863%	10,895,475	-	-	10,647,312	(1,773,127)	-	(14,057,238)	(2,555,094)	(2,555,094)	(2,555,094)	2,482,229	-	-	195,516,898	119,841,018	(144,981,947)	(1,904,049)	(281,191)	17,485,471	537,821
24	24		24	IBERVILLE PARISH SCHOOL BOARD	Excl	0	29,348,760	7,711,169	26.3%	(74,333,719)	0.69133%	0.67481%	0.01652%	5,145,374	-	-	5,122,204	(853,015)	-	(6,762,649)	(1,229,203)	(1,229,203)	(1,229,203)	1,194,150	-	-	94,059,171	57,556,841	(68,975,567)	(1,688,274)	(231,591)	8,416,712	258,735
25	25		25	JACKSON PARISH SCHOOL BOARD	Excl	0	10,765,007	2,825,653	26.2%	(27,238,529)	0.25333%	0.24115%	0.01218%	1,885,449	-	-	1,876,958	(312,575)	-	(2,478,076)	(450,424)	(450,424)	(450,424)	437,579	-	-	34,466,639	21,080,882	(24,449,295)	(1,244,460)	(170,710)	3,084,184	94,810
26	26		26	JEFFERSON PARISH PUBLIC SCHOOL SYSTE	Excl	0	197,088,211	51,898,795	26.3%	(500,281,206)	4.65289%	4.64460%	0.00828%	34,630,114	-	-	34,474,173	(5,741,082)	-	(45,514,927)	(8,272,956)	(8,272,956)	(8,272,956)	8,037,033	-	-	633,050,208	387,377,111	(474,744,963)	(846,744)	(116,153)	56,647,337	1,741,372
27	27		27	JEFFERSON DAVIS PARISH SCHOOL BOARD	Excl	0	27,815,685	7,344,628	26.4%	(70,800,305)	0.65847%	0.66415%	-0.00568%	4,900,791	-	-	4,878,723	(812,468)	-	(6,441,190)	(1,170,774)	(1,170,774)	(1,170,774)	1,137,386	-	-	89,588,119	54,820,907	(67,885,936)	581,089	79,712	8,016,628	246,436
28	28		28	LAFAYETTE PARISH SCHOOL SYSTEM	Excl	0	140,940,870	37,138,591	26.4%	(358,006,535)	3.32959%	3.40354%	-0.07395%	24,781,181	-	-	24,669,591	(4,108,297)	-	(32,570,313)	(5,920,097)	(5,920,097)	(5,920,097)	5,751,271	-	-	453,008,396	277,205,627	(347,890,294)	7,588,648	1,036,868	40,556,624	1,246,119
29	29		29	LAFOURCHE PARISH SCHOOL BOARD	Excl	0	71,771,626	18,861,437	26.3%	(181,819,504)	1.69099%	1.70880%	-0.01781%	12,585,530	-	-	12,528,857	(2,086,466)	-	(16,541,369)	(3,006,619)	(3,006,619)	(3,006,619)	2,920,878	-	-	230,067,756	140,783,435	(174,663,560)	1,820,540	249,735	20,587,191	632,862
30	30		30	LASALLE PARISH SCHOOL BOARD	Excl	0	12,206,431	3,222,225	26.4%	(31,061,394)	0.28888%	0.29677%	-0.00689%	2,150,067	-	-	2,140,385	(356,444)	-	(2,825,868)	(513,640)	(513,640)	(513,640)	508,992	-	-	39,303,952	24,050,938	(30,231,936)	704,052	96,579	3,517,042	106,116
31	31		31	LINCOLN PARISH SCHOOL BOARD	Excl	0	31,679,063	8,305,527	26.2%																								

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Employers will add value from employer sheet for chg in prop and diff b/w cont and prop share of cont.

Amounts below represent the employer's proportionate share of the COLLECTIVE deferred inflows/outflows. Employers will add their respective deferred inflows/outflows for changes in proportion and differences between actual employer contributions and proportionate share of contributions (determined from Employer Calculations and Amortization of Employer Specific Calc spreadsheet.

		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	Additional Employer Reporting Information		S1	S2									
		Proportionate Share of										Collective Deferred OI to be recognized as follows:																				
		Collective Deferred Outflows					Collective Deferred Inflows					Collective Deferred OI to be recognized as follows:																				
TRSL Data file - matched employer	ISIS Employer #	OSRAP Employer #	TRSL Employer #	Employer Name	Su bc Ca ate seg op ry	(1) 6/30/2015 Annualized Payroll	(2) Future Contribution (Annualized Payroll) x FYE 2016 Rate	(2) / (1) Average FYE 2016 Rate	Net Pension Liability	Proportionate Share	Prior Year Proportionate Share	Change in Proportion from Prior Year	Proportion of Collective Pension Expense	Experience GL	Assump Chg	Inv GL	Experience GL	Assump Chg	Inv GL	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4	Deferral Period 5	Therater	Net Pension Liability Assuming +1% Change in Discount Rate	Net Pension Liability Assuming +1% Change in Discount Rate	Prior Year NPL	Chg in NPL due to Chg in proportion	Chg in Deferred Inflows due to Change in Proportion	Proportionate Share of Employer Contributions	Share of Nonemployer Contributing Entity Contributions
60	60		60	WEBSTER PARISH SCHOOL BOARD	Excl 0	27,433,066	7,212,994	26.3%	(69,531,429)	0.64667%	0.63484%	0.01182%	4,812,959	-	-	4,791,287	(797,907)	-	(6,325,752)	(1,149,791)	(1,149,791)	(1,149,791)	1,117,002	-	-	87,982,529	53,838,412	(64,890,059)	(1,208,582)	(165,789)	7,872,955	242,019
61	61		61	WEST BATON ROUGE PARISH SCHOOL BOA	Excl 0	25,009,066	6,571,993	26.3%	(63,352,310)	0.58920%	0.56821%	0.02099%	4,385,241	-	-	4,365,494	(726,998)	-	(5,763,595)	(1,047,612)	(1,047,612)	(1,047,612)	1,017,736	-	-	80,163,698	49,053,900	(58,079,211)	(2,145,377)	(294,295)	7,173,301	220,511
62	62		62	WEST CARROLL PARISH SCHOOL BOARD	Excl 0	9,054,829	2,381,420	26.3%	(22,956,327)	0.21350%	0.21852%	-0.00502%	1,589,035	-	-	1,581,879	(263,435)	-	(2,088,495)	(379,612)	(379,612)	(379,612)	368,787	-	-	29,048,097	17,775,159	(22,366,287)	513,320	70,415	2,599,316	79,904
63	63		63	WEST FELICIANA PARISH SCHOOL BOARD	Excl 0	13,795,500	3,632,708	26.3%	(35,018,339)	0.32588%	0.32867%	-0.00299%	2,423,966	-	-	2,413,510	(401,852)	-	(3,185,859)	(579,073)	(579,073)	(579,073)	562,559	-	-	44,310,927	27,114,814	(33,594,890)	305,416	41,896	3,965,082	121,889
64	64		64	WINN PARISH SCHOOL BOARD	Excl 0	10,317,823	2,810,294	26.3%	(26,151,581)	0.24322%	0.24470%	-0.00148%	1,812,210	-	-	1,802,059	(300,102)	-	(2,379,189)	(432,450)	(432,450)	(432,450)	420,118	-	-	33,091,255	20,249,255	(25,011,441)	150,871	20,710	2,961,110	91,026
65	65		65	BOGALUSA CITY SCHOOLS	Excl 0	10,312,730	2,712,248	26.3%	(26,145,345)	0.24316%	0.26537%	-0.02221%	1,809,778	-	-	1,801,629	(300,030)	-	(2,378,622)	(432,347)	(432,347)	(432,347)	420,017	-	-	33,083,364	20,244,426	(27,124,518)	2,269,976	311,387	2,960,404	91,005
66	67		67	MONROE CITY SCHOOLS	Excl 0	46,618,041	12,253,980	26.3%	(118,125,271)	1.09861%	1.06288%	0.03573%	8,176,621	-	-	8,139,801	(1,355,544)	-	(10,746,667)	(1,953,353)	(1,953,353)	(1,953,353)	1,897,648	-	-	149,471,401	91,464,782	(108,641,273)	(3,652,118)	(500,984)	13,375,174	411,161
68	69	20C02	69	LOUISIANA TECH UNIVERSITY	Disc LUL	42,634,357	9,806,507	23.0%	(94,532,194)	0.87918%	0.84578%	0.03340%	6,543,510	-	-	6,514,045	(1,084,802)	-	(8,600,243)	(1,563,211)	(1,563,211)	(1,563,211)	1,518,832	-	-	119,617,584	63,156,586	(86,451,255)	(3,413,857)	(468,301)	10,703,760	329,040
69	70	20C02	70	NORTHWESTERN STATE UNIVERSITY	Disc LUL	29,038,827	6,909,960	23.8%	(66,610,250)	0.61950%	0.59080%	0.02870%	4,610,756	-	-	4,589,993	(764,385)	-	(6,059,992)	(1,101,486)	(1,101,486)	(1,101,486)	1,070,074	-	-	84,286,177	51,576,534	(60,388,642)	(2,933,041)	(402,344)	7,542,194	231,851
70	71	20C01	71	LOUISIANA STATE UNIVERSITY	Disc LSL	337,847,904	78,861,696	23.3%	(760,206,758)	7.07019%	6.89779%	0.17240%	52,621,445	-	-	52,384,489	(8,723,738)	-	(69,161,230)	(12,570,993)	(12,570,993)	(12,570,993)	12,215,501	-	-	961,937,849	588,630,570	(705,052,652)	(17,622,570)	(2,417,401)	86,077,244	2,646,064
71	72	20C02	72	UNIVERSITY OF NEW ORLEANS	Disc LUL	47,180,725	11,017,976	23.4%	(106,210,458)	0.98780%	1.06912%	-0.08133%	7,351,879	-	-	7,318,773	(1,218,816)	-	(1,756,326)	(1,756,326)	(1,756,326)	(1,756,326)	1,708,240	-	-	134,394,832	82,239,104	(109,279,601)	8,312,786	1,140,318	12,026,075	369,688
72	74	20C01	74	LSU HEALTH SCIENCES CENTER, NEW ORLE	Disc LSL	125,669,296	29,472,786	23.5%	(284,110,219)	2.64233%	2.62298%	0.01935%	18,666,085	-	-	18,577,527	(3,260,301)	-	(25,847,458)	(4,698,127)	(4,698,127)	(4,698,127)	4,564,148	-	-	359,502,688	219,987,469	(268,106,072)	(1,977,541)	(271,272)	32,169,439	988,907
73	75	20C02	75	NICHOLLS STATE UNIVERSITY	Disc LUL	23,620,193	5,707,129	24.0%	(55,015,317)	0.51166%	0.50057%	0.01109%	3,808,155	-	-	3,791,007	(631,327)	-	(5,005,121)	(909,749)	(909,749)	(909,749)	883,805	-	-	69,614,372	42,598,539	(51,165,128)	(1,134,068)	(51,267)	6,229,314	191,493
74	76	20C02	76	SOUTHEASTERN LOUISIANA UNIVERSITY	Disc LUL	47,292,651	11,232,010	23.8%	(108,273,712)	1.00698%	0.99305%	0.01394%	7,494,697	-	-	7,460,948	(1,242,493)	-	(9,850,403)	(1,790,445)	(1,790,445)	(1,790,445)	1,739,386	-	-	137,005,598	83,836,688	(101,503,645)	(1,424,561)	(195,416)	12,259,695	376,870
75	77	20C02	77	UNIVERSITY OF LOUISIANA AT LAFAYETTE	Disc LUL	77,174,650	18,291,040	23.7%	(176,321,004)	1.63985%	1.60590%	0.03394%	12,204,925	-	-	12,149,965	(2,023,368)	-	(16,041,133)	(2,915,694)	(2,915,694)	(2,915,694)	2,832,546	-	-	223,110,155	136,525,928	(164,146,420)	(3,469,564)	(475,942)	19,964,033	613,723
76	78	20C02	78	GRAMBLING STATE UNIVERSITY	Disc LUL	21,158,693	5,128,607	24.2%	(49,438,433)	0.45890%	0.46401%	-0.00422%	3,422,124	-	-	3,406,714	(567,300)	-	(4,497,754)	(817,528)	(817,528)	(817,528)	794,214	-	-	62,557,587	38,280,340	(47,428,881)	431,038	59,128	5,927,851	172,081
77	79	20C03	79	SOUTHERN UNIVERSITY AND A&M COLLEGE	Disc Sou	43,664,594	10,577,665	24.2%	(101,965,996)	0.94832%	0.92653%	0.02179%	7,058,077	-	-	7,026,295	(1,170,109)	-	(9,276,547)	(1,686,138)	(1,686,138)	(1,686,138)	1,638,054	-	-	129,024,045	78,962,603	(94,704,654)	(2,227,251)	(305,526)	11,545,480	354,915
78	80	20C03	80	SOUTHERN UNIVERSITY AT NEW ORLEANS	Disc Sou	10,610,065	2,549,897	24.0%	(24,580,351)	0.22861%	0.24155%	-0.01294%	1,701,450	-	-	1,693,788	(282,071)	-	(2,236,243)	(406,468)	(406,468)	(406,468)	394,876	-	-	31,103,078	20,899,722	(24,689,772)	1,322,960	181,479	2,783,202	85,557
80	86	713	86	DELGADO COMMUNITY COLLEGE	Bus Ent	39,303,773	9,542,468	24.3%	(91,987,023)	0.85551%	0.81277%	0.04274%	6,367,334	-	-	6,338,661	(1,055,595)	-	(8,368,691)	(1,521,123)	(1,521,123)	(1,521,123)	1,477,745	-	-	116,397,017	71,225,851	(83,076,648)	(4,368,948)	(599,317)	10,415,574	320,181
81	91	713	91	SOWELA TECHNICAL COMMUNITY COLLEGE	Bus Ent	6,837,338	1,716,373	25.1%	(16,545,389)	0.15388%	0.12995%	0.02393%	1,145,270	-	-	1,140,113	(189,866)	-	(1,505,248)	(273,599)	(273,599)	(273,599)	265,797	-	-	20,935,931	12,811,149	(13,282,754)	(2,445,785)	(335,504)	1,873,413	57,590
82	96		96	LOUISIANA ASSOCIATION OF EDUCATORS	Excl 0	931,134	244,888	26.3%	(2,360,662)	0.02196%	0.02207%	-0.00011%	163,405	-	-	162,669	(27,090)	-	(214,766)	(39,037)	(39,037)	(39,037)	37,923	-	-	2,987,996	1,827,869	(2,255,399)	11,244	1,542	267,295	8,217
82	97		0	TRSL - Exclude from GASB 68 reporting for TRS	Excl 0	4,736,209	-	0.0%	-	0.00000%	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83	98	20C02	98	MCMEESE STATE UNIVERSITY	Disc LUL	25,292,671	5,957,473	23.6%	(57,428,558)	0.53411%	0.54465%	-0.01054%	3,975,200	-	-	3,957,299	(659,020)	-	(5,224,670)	(949,655)	(949,655)	(949,655)	922,573	-	-	72,867,999	44,467,120	(55,670,837)	1,077,544	147,814	6,502,563	199,893
84	99	20C02	99	UNIVERSITY OF LOUISIANA AT MONROE	Disc LUL	37,045,496	8,577,400	23.2%	(82,683,937)	0.76899%	0.75942%	0.00957%	5,723,375	-	-	5,697,602	(948,838)	-	(7,522,326)	(1,367,285)	(1,367,285)	(1,367,285)	1,328,293	-	-	104,625,233	64,022,442	(77,624,024)	(977,782)	(134,128)	9,362,197	287,799
85	100	713	100	L. E. FLETCHER TECH COMMUNITY COLLEGE	Bus Ent	4,158,238	1,040,086	25.0%	(10,026,176)	0.09325%	0.08621%	0.00704%	694,011	-	-	690,886	(115,055)	-	(912,150)	(165,796)	(165,796)	(165,796)	161,068	-	-	12,686,757	7,763,301	(8,811,898)	(17,282)	(98,669)	1,135,251	34,898
86	119		119	LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	Excl 0	385,600	101,413	26.3%	(977,597)	0.00909%	0.01233%	-0.00324%	67,669	-	-	67,364	(11,218)	-	(88,399)	(16,166)	(16,166)	(16,166)	15,705	-	-	1,237,016	756,957	(1,260,712)	331,379	45,457	110,692	3,403
87	123		123	ST. TAMMANY FEDERATION OF TEACHERS	Excl 0	55,125	14,498	26.3%	(139,780)	0.00130%	0.00216%	-0.00086%	9,676	-	-	9,632	(1,604)	-	(12,717)	(2,311)	(2,311)	(2,311)	2,246	-	-	176,872	108,232	(222,827)	88,949	12,339	15,827	3,487
88	129	20C01	129	LOUISIANA STATE UNIVERSITY-SHREVEPOR	Disc LSL	12,982,223	3,048,242	23.5%	(29,384,254)	0.27328%	0.28392%	-0.01063%	2,033,975	-	-	2,024,816	(337,198)	-	(2,673,287)	(485,906)	(485,906)	(485,906)	472,050	-	-	37,181,761	22,752,323	(29,020,389)	1,086,845	149,090	3,327,142	102,278
89	132		132	SOUTH CENTRAL LOUISIANA TECH COLLEGE	Bus Ent	4,595,944	1,158,489	25.2%	(11,167,530)	0.1																						

Teachers' Retirement System of Louisiana
Schedule of Employer Pension Amounts
For the plan year ended June 30, 2015

This schedule contains employer-specific information required for financial statement presentation, note disclosures, and RSI.

Employers will add value from employer sheet for chg in prop and diff b/w cont and prop share of cont.

Amounts below represent the employer's proportionate share of the COLLECTIVE deferred inflows/outflows. Employers will add their respective deferred inflows/outflows for changes in proportion and differences between actual employer contributions and proportionate share of contributions (determined from Employer Calculations and Amortization of Employer Specific Calc spreadsheet.

Exhibit 2

		A	B	C	D	Proportionate Share of										Additional Employer Reporting Information		S1	S2													
						Collective Deferred Outflows			Collective Deferred Inflows			Collective Deferred OI to be recognized as follows:																				
TRSL Data file #	ISIS matched employer #	OSRAP Employer #	TRSL Employer #	Employer Name	Su bc Ca seg gov op ry	(1) 6/30/2015 Annualized Payroll	(2) Contribution Effort (Annualized Payroll) x FYE 2016 Rate	(2) / (1) Average FYE 2016 Rate	Net Pension Liability	Proportionate Share	Prior Year Proportionate Share	Change in Proportion from Prior Year	Proportion of Collective Pension Expense	Experience GL	Assump Chg	Inv GL	Experience GL	Assump Chg	Inv GL	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4	Deferral Period 5	Therater	Net Pension Liability Assuming +1% Change in Discount Rate	Net Pension Liability Assuming +1% Change in Discount Rate	Prior Year NPL	Chg in NPL due to Chg in proportion	Chg in Deferred Inflows due to Change in Proportion	Proportionate Share of Employer Contributions	Nonemployer Contributing Entity Contributions
124	276		276	AVOYELLES PUBLIC CHARTER SCHOOL INC.	Excl 0	2,205,297	579,993	26.3%	(5,590,969)	0.05200%	0.05340%	-0.00140%	387,006	-	-	385,264	(64,159)	-	(508,649)	(92,454)	(92,454)	(92,454)	89,817	-	-	7,074,608	4,329,106	(5,457,837)	142,896	19,602	633,058	19,461
125	277	20C01	277	LSU HEALTH CARE SERVICES DIVISION	DisL DisL	9,106,645	2,135,088	23.4%	(20,581,687)	0.19142%	0.22677%	-0.03535%	1,424,663	-	-	1,418,247	(236,185)	-	(1,872,457)	(340,345)	(340,345)	(340,345)	330,639	-	-	26,043,314	15,936,467	(23,179,146)	3,613,584	495,698	2,330,458	71,639
126	279		279	MONROE FEDERATION OF TCHRS/SCH EMP	Excl 0	-	-	0.0%	-	0.00000%	0.00173%	-0.00173%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(177,240)	177,240	24,313	-	-
127	280		280	DELHI CHARTER SCHOOL	Excl 0	3,356,384	882,509	26.3%	(8,507,202)	0.07912%	0.07832%	0.00080%	588,868	-	-	586,216	(97,624)	-	(773,959)	(140,677)	(140,677)	(140,677)	136,666	-	-	10,764,702	6,587,154	(8,005,018)	(62,180)	(11,273)	963,260	29,611
128	281	713	281	LOUISIANA DELTA COMMUNITY COLLEGE	Bus Ent	9,064,765	2,246,189	24.8%	(21,852,721)	0.20138%	0.18883%	0.01255%	1,488,799	-	-	1,492,050	(248,475)	-	(1,969,897)	(358,055)	(358,055)	(358,055)	347,845	-	-	27,398,562	16,765,772	(19,300,930)	(2,226,790)	(175,969)	2,451,710	75,367
129	285		285	CITY OF BAKER SCHOOL SYSTEM	Excl 0	7,458,501	1,958,448	26.3%	(18,078,956)	0.17556%	0.19386%	-0.01829%	1,306,800	-	-	1,300,915	(216,645)	-	(1,717,548)	(312,188)	(312,188)	(312,188)	303,285	-	-	23,888,741	14,618,037	(19,814,863)	1,867,967	256,241	2,137,640	65,712
130	286		286	ZACHARY COMMUNITY SCHOOL BOARD	Excl 0	25,167,687	6,608,508	26.3%	(63,704,340)	0.59247%	0.62547%	-0.03299%	4,409,609	-	-	4,389,752	(731,038)	-	(5,795,621)	(1,053,433)	(1,053,433)	(1,053,433)	1,023,392	-	-	80,600,144	49,326,478	(63,931,493)	3,372,256	462,594	7,213,161	221,737
132	295		295	ALGIERS CHARTER SCHOOLS ASSOCIATION	Excl 0	20,401,583	5,353,371	26.2%	(51,605,125)	0.47995%	0.54703%	-0.06709%	3,572,102	-	-	3,556,017	(592,194)	-	(4,694,873)	(853,357)	(853,357)	(853,357)	829,021	-	-	65,299,239	39,958,016	(59,914,414)	6,857,049	904,625	5,843,183	179,623
133	297		297	ADVOCATES FOR ACADEMIC EXCELLENCE	Excl 0	3,970,585	1,037,012	26.1%	(8,996,500)	0.09287%	0.08992%	0.00295%	691,957	-	-	688,841	(114,715)	-	(909,450)	(165,305)	(165,305)	(165,305)	160,591	-	-	12,649,205	7,740,322	(9,190,909)	(312,860)	(42,807)	1,131,891	34,795
134	298		298	FRENCH AND MONTESSORI EDUCATION, INC	Excl 0	3,805,206	1,000,769	26.3%	(9,647,158)	0.08972%	0.09880%	-0.00908%	667,775	-	-	664,768	(110,706)	-	(877,668)	(159,528)	(159,528)	(159,528)	154,979	-	-	12,207,161	7,469,826	(10,098,675)	927,800	127,272	1,092,335	33,579
135	299		299	ADVOCATES FOR SCIENCE & MATHEMATICS	Excl 0	1,909,286	501,052	26.2%	(4,830,030)	0.04492%	0.04694%	-0.00202%	334,334	-	-	332,829	(55,427)	-	(439,421)	(79,871)	(79,871)	(79,871)	77,593	-	-	6,111,744	3,739,908	(4,798,043)	206,473	28,323	546,898	16,812
136	300		300	ADVOCATES FOR ARTS-BASED EDUCATION	Excl 0	8,461,078	2,216,968	26.2%	(21,371,011)	0.19876%	0.19832%	0.00044%	1,479,300	-	-	1,472,638	(245,243)	-	(1,944,268)	(353,397)	(353,397)	(353,397)	343,319	-	-	27,042,097	16,547,644	(20,270,637)	(45,281)	(6,211)	2,419,812	74,386
137	302		302	LAKE FOREST ELEMENTARY CHARTER	Excl 0	2,365,626	622,212	26.3%	(5,997,943)	0.05578%	0.04532%	0.01046%	415,177	-	-	413,308	(68,829)	-	(545,674)	(99,184)	(99,184)	(99,184)	96,355	-	-	7,589,578	4,644,227	(4,632,534)	(1,069,469)	(146,200)	679,139	20,677
138	304		304	HYNES CHARTER SCHOOL	Excl 0	3,743,111	984,438	26.3%	(9,489,745)	0.08826%	0.08098%	0.00728%	656,879	-	-	653,921	(108,899)	-	(863,347)	(156,925)	(156,925)	(156,925)	152,450	-	-	12,007,976	7,347,940	(12,007,976)	(743,712)	(102,020)	1,074,512	33,031
139	306		306	WARREN EASTON SR. HIGH SCHOOL	Excl 0	4,266,201	1,122,011	26.3%	(10,815,931)	0.10059%	0.07882%	0.02178%	748,678	-	-	745,306	(124,118)	-	(984,000)	(178,855)	(178,855)	(178,855)	173,755	-	-	13,686,084	8,374,810	(8,056,023)	(2,225,922)	(305,344)	1,224,674	37,647
140	307		307	EINSTEIN CHARTER SCHOOL	Excl 0	4,945,190	1,300,585	26.3%	(12,537,263)	0.11660%	0.09763%	0.01897%	867,828	-	-	863,920	(143,871)	-	(1,140,601)	(207,320)	(207,320)	(207,320)	201,407	-	-	15,864,194	9,707,644	(9,978,675)	(1,939,619)	(266,070)	1,419,578	43,639
141	308		308	JAMES M. SINGLETON CHARTER SCHOOL	Excl 0	-	-	0.0%	-	0.00000%	0.04816%	-0.04816%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(4,922,438)	4,922,438	675,242	-	-
142	309		309	ADVOCATES FOR INNOVATIVE SCHOOLS	Excl 0	1,467,795	386,030	26.3%	(3,721,256)	0.03461%	0.02419%	0.01042%	257,585	-	-	256,425	(42,703)	-	(338,548)	(61,538)	(61,538)	(61,538)	59,781	-	-	4,708,741	2,881,380	(2,472,872)	(1,064,665)	(146,047)	421,353	12,953
144	312		312	CENTRAL COMMUNITY SCHOOL SYSTEM	Excl 0	19,866,278	5,214,475	26.2%	(50,266,251)	0.46749%	0.47400%	-0.00651%	3,479,426	-	-	3,476,758	(578,829)	-	(4,573,065)	(831,217)	(831,217)	(831,217)	807,513	-	-	63,605,077	38,921,322	(48,449,905)	6,665,313	91,265	5,691,584	174,963
145	315		315	THE MAXINE GIARDINA CHARTER SCHOOL, I	Excl 0	557,488	146,622	26.3%	(1,413,387)	0.01315%	0.01559%	-0.00244%	97,835	-	-	97,394	(16,219)	-	(128,586)	(23,372)	(23,372)	(23,372)	22,706	-	-	1,788,448	1,094,390	(1,593,113)	249,505	34,226	160,036	4,920
147	322	71522	322	LOUISIANA STATE BOARD OF NURSING	Bus Boa	140,820	37,036	26.3%	(356,976)	0.00332%	0.00326%	0.00006%	24,710	-	-	24,599	(4,096)	-	(32,477)	(5,903)	(5,903)	(5,903)	5,735	-	-	451,704	276,407	(333,321)	(6,031)	(827)	40,420	1,243
148	324		324	GREATER LAFOURCHE PORT COMMISSION	Excl 0	50,879	13,171	26.3%	(126,984)	0.00118%	0.00113%	0.00005%	8,790	-	-	8,750	(126,984)	-	(11,553)	(2,100)	(2,100)	(2,100)	2,040	-	-	160,681	98,324	(115,502)	(5,213)	(715)	14,378	442
149	329		329	NEW ORLEANS CHARTER SCHOOLS FOUND	Excl 0	79,698	18,670	23.4%	(179,993)	0.00167%	0.00505%	-0.00483%	12,459	-	-	12,403	(2,066)	-	(16,375)	(2,976)	(2,976)	(2,976)	2,892	-	-	227,757	139,369	(5,162,131)	4,891,024	684,651	20,380	627
150	330		330	MADISON PREPARATORY ACADEMY	Excl 0	1,601,074	421,081	26.3%	(4,059,092)	0.03775%	0.03394%	0.00381%	280,970	-	-	279,705	(46,580)	-	(369,283)	(67,122)	(67,122)	(67,122)	65,208	-	-	5,136,227	3,142,968	(3,469,461)	(389,232)	(53,393)	459,606	14,129
152	333		333	DARBOONE WOODS CHARTER SCHOOL	Excl 0	1,050,470	801,993	26.3%	(7,730,887)	0.07190%	0.05638%	0.01552%	535,131	-	-	532,722	(88,716)	-	(703,332)	(127,840)	(127,840)	(127,840)	124,194	-	-	9,782,382	5,986,051	(5,782,947)	(1,586,264)	(217,598)	956,905	26,909
153	335		335	MORRIS JEFF COMMUNITY SCHOOL	Excl 0	2,231,770	595,008	26.2%	(5,639,354)	0.02545%	0.04112%	0.01533%	269,051	-	-	268,598	(64,714)	-	(513,051)	(93,254)	(93,254)	(93,254)	90,595	-	-	7,135,833	4,366,570	(4,203,156)	(1,157,782)	(158,820)	638,537	19,629
155	337		337	BAYOU COMMUNITY ACADEMY	Excl 0	1,533,378	403,278	26.3%	(3,887,466)	0.03616%	0.03342%	0.00274%	299,391	-	-	297,880	(44,611)	-	(353,671)	(64,285)	(64,285)	(64,285)	62,451	-	-	4,919,083	3,010,093	(3,416,208)	(279,352)	(38,320)	440,175	13,531
156	338		338	SLAUGHTER COMMUNITY CHARTER SCHOO	Excl 0	888,236	233,606	26.3%	(2,251,849)	0.02094%	0.01733%	0.00362%	155,873	-	-	155,171	(25,841)	-	(204,866)	(37,237)	(37,237)	(37,237)	36,175	-	-	2,849,408	1,743,614	(1,770,966)	(368,709)	(50,715)	254,974	7,838
157	339		339	NEW BEGINNINGS SCHOOLS FOUNDATION	Excl 0	8,358,284	2,192,736	26.2%	(21,137,364)	0.19659%	0.17333%	0.02325%	1,463,127	-	-	1,456,538	(242,561)	-	(1,923,011)	(349,533)	(349,533)	(349,533)	339,566	-	-	26,748,448	16,366,730	(17,717,221)	(2,376,586)	(326,011)	2,393,357	73,371
158	340	71536	340	ST. BD. OF CERTIFIED PUBLIC ACCOUNTANT	Bus Boa	37,492	9,860	26.3%	(95,050)	0.00088%	0.00087%	0.00001%	6,579	-	-	6,550	(1,091)	-	(8,847)	(1,572)	(1,572)	(1,572)	1,527	-	-	120,273	73,598	(88,415)	(1,942)	(286)	10,782	33,733
159	341		341	REED ELEMENTARY SCHOOL-RENEW SCHO	Excl 0	3,762,306																										

This schedule contains employer-specific information required for financial statement presentation, note disclosures, and RSI.

Employers will add value from employer sheet for chg in prop and diff b/w cont and prop share of cont.

Amounts below represent the employer's proportionate share of the COLLECTIVE deferred inflows/outflows. Employers will add their respective deferred inflows/outflows for changes in proportion and differences between actual employer contributions and proportionate share of contributions (determined from Employer Calculations and Amortization of Employer Specific Calc spreadsheet.

		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	Additional Employer Reporting Information		S1	S2												
		Proportionate Share of										Collective Deferred OAI to be recognized as follows:																							
		Collective Deferred Outflows					Collective Deferred Inflows																												
TRSL Data File #	ISIS matched employer	ISIS Employer #	OSNAP Employer #	TRSL Employer #	Employer Name	Gov	Gov	Gov	Gov	Gov	Gov	Gov	Gov	Gov	Gov	Gov	Gov	Gov	Gov	Gov	Gov	Gov	Gov												
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)												
		Annualized Payroll	Contribution Effort (Annualized Payroll x FYE 2016 Rate)	Future Average FYE 2016 Rate	Net Pension Liability	Current Year Proportionate Share	Prior Year Proportionate Share	Change in Proportion from Prior Year	Proportion of Collective Pension Expense	Experience GL	Assump Chg	Inv GL	Experience GL	Assump Chg	Inv GL	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4	Deferral Period 5	Therater	Net Pension Liability Assuming +1% Change in Discount Rate	Net Pension Liability Assuming +1% Change in Discount Rate												
188	9264	264	06-264	202	OFFICE OF STATE PARKS	Gov	Gov	55,500	14,599	26.3%	(140,747)	0.00131%	0.00214%	-0.00083%	9,743	-	-	9,699	(1,615)	-	(12,805)	(2,327)	(2,327)	(2,327)	2,261	-	-	178,097	108,981	(218,228)	84,429	11,582	15,937	490	
189	9265	265	06-265	202	OFFICE OF CULTURAL DEVELOPMENT	Gov	Gov	143,614	31,595	22.0%	(304,612)	0.00283%	0.00291%	-0.00008%	21,085	-	-	20,990	(3,496)	-	(27,713)	(5,037)	(5,037)	(5,037)	4,894	4,894	-	-	385,445	235,862	(297,648)	8,075	1,108	34,841	1,071
190	9267	267	06-267	202	OFFICE OF TOURISM	Gov	Gov	139,397	31,927	22.9%	(307,730)	0.00286%	0.00294%	-0.00008%	21,301	-	-	21,205	(3,531)	-	(27,996)	(5,089)	(5,089)	(5,089)	4,944	4,944	-	-	389,391	238,276	(300,817)	8,279	1,136	34,844	1,060
191	9273	273	07-273	243	DEPT OF TRANSPORTATION AND DEVELOPM	Gov	Gov	147,808	38,874	26.3%	(374,717)	0.00349%	0.00324%	0.00024%	25,938	-	-	25,821	(4,300)	-	(34,091)	(6,196)	(6,196)	(6,196)	6,020	6,020	-	-	474,153	290,144	(331,379)	(24,838)	(3,407)	42,429	1,304
192	9276	276	07-276	243	ENGINEERING AND OPERATIONS	Gov	Gov	404,164	104,358	25.8%	(1,005,983)	0.00936%	0.00524%	0.00412%	69,634	-	-	69,320	(11,544)	-	(91,521)	(16,635)	(16,635)	(16,635)	16,161	16,161	-	-	1,272,934	778,936	(536,012)	(400,305)	(57,656)	113,906	3,502
193	9301	301	2001A	289	FLORIDA PARISHES HUMAN SVCS AUTHORITY	Disc	Oth	131,188	34,502	26.3%	(332,568)	0.00309%	0.00290%	0.00019%	23,020	-	-	22,917	(3,816)	-	(30,256)	(5,499)	(5,499)	(5,499)	5,343	5,343	-	-	420,619	257,508	(296,422)	(19,727)	(2,706)	37,656	1,158
194	9302	302	20-1	301	CAPITAL AREA HUMAN SERVICE DISTRICT	Disc	Oth	-	-	0.0%	-	0.00000%	0.00148%	-0.00148%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(150,971)	150,971	20,710	-	-	-	-
195	9305	305	09-305	205	MEDICAL VENDOR ADMINISTRATION	Gov	Gov	242,098	60,896	25.2%	(587,935)	0.00547%	0.00661%	-0.00114%	40,697	-	-	40,514	(6,747)	-	(53,488)	(9,722)	(9,722)	(9,722)	9,445	9,445	-	-	743,951	455,240	(675,228)	116,320	15,956	66,571	2,046
196	9307	307	09-307	205	DEPARTMENT OF HEALTH AND HOSPITALS	Gov	Gov	583,196	149,089	25.6%	(1,437,257)	0.01337%	0.01185%	0.00152%	99,487	-	-	99,039	(16,493)	-	(130,757)	(23,767)	(23,767)	(23,767)	23,089	23,089	-	-	1,818,652	1,112,873	(1,211,342)	(154,957)	(21,256)	162,739	5,003
197	9309	309	2032	349	SOUTH CENTRAL LA HUMAN SERVICES AUTH	Disc	Oth	226,883	59,670	26.3%	(575,247)	0.00535%	0.00132%	0.00403%	39,819	-	-	39,639	(6,601)	-	(62,334)	(9,512)	(9,512)	(9,512)	9,241	9,241	-	-	727,896	445,416	(135,025)	(411,822)	(56,492)	65,134	2,002
198	9326	326	09-326	205	OFFICE OF PUBLIC HEALTH	Gov	Gov	474,607	121,928	25.7%	(1,175,331)	0.01093%	0.00859%	0.00234%	81,356	-	-	80,990	(13,487)	-	(106,928)	(19,436)	(19,436)	(19,436)	18,881	18,881	-	-	1,487,221	910,063	(878,021)	(239,284)	(32,824)	133,081	4,091
199	9330	330	09-330	205	OFFICE OF BEHAVIORAL HEALTH	Gov	Gov	944,018	238,943	25.3%	(2,303,353)	0.02142%	0.01262%	0.00881%	158,438	-	-	158,720	(26,432)	-	(209,552)	(38,089)	(38,089)	(38,089)	37,003	37,003	-	-	2,914,579	1,783,494	(1,289,536)	(900,099)	(123,472)	260,806	8,017
200	9340	340	09-340	305	DEPT OF HEALTH & HOSPITALS/OCCD OFFIC	Gov	Gov	479,220	126,035	26.3%	(1,214,900)	0.01130%	0.01163%	-0.00033%	84,095	-	-	83,717	(13,942)	-	(110,528)	(20,090)	(20,090)	(20,090)	19,517	19,517	-	-	1,537,290	940,701	(1,208,400)	54,480	7,473	137,562	4,229
201	9360	360	10-360	138	DEPARTMENT OF CHILDREN & FAMILY SERV	Gov	Gov	280,283	73,715	26.3%	(710,618)	0.00661%	0.00677%	-0.00016%	49,189	-	-	48,967	(8,155)	-	(64,650)	(11,751)	(11,751)	(11,751)	11,416	11,416	-	-	899,190	550,234	(691,684)	16,150	2,215	80,462	2,473
202	9375	375	2012	351	IMPERIAL CALCASIEU HUMAN SERV AUTHO	Disc	Oth	46,465	12,220	26.3%	(117,845)	0.00110%	0.00108%	0.00001%	8,157	-	-	8,120	(1,352)	-	(10,721)	(1,949)	(1,949)	(1,949)	1,893	1,893	-	-	149,117	91,248	(110,698)	(1,329)	(182)	13,343	610
203	9376	376	2001C	352	CENTRAL LOUISIANA HUMAN SERVICE DISTI	Disc	Oth	69,555	18,293	26.3%	(176,337)	0.00164%	0.00162%	0.00002%	12,206	-	-	12,151	(2,024)	-	(16,043)	(2,916)	(2,916)	(2,916)	2,833	2,833	-	-	223,131	136,530	(165,689)	(1,942)	(266)	19,966	614
204	9400	400	08A-400	140	DEPT. OF PUBLIC SAFETY & CORRECTIONS	Gov	Gov	84,188	22,141	26.3%	(213,433)	0.00199%	0.00423%	-0.00225%	14,774	-	-	14,707	(2,449)	-	(19,417)	(3,529)	(3,529)	(3,529)	3,429	3,429	-	-	270,070	165,262	(432,776)	229,880	31,534	24,167	743
205	9402	402	08A-402	140	LA STATE PENITENTIARY	Gov	Gov	149,832	39,406	26.3%	(379,878)	0.00353%	0.00508%	-0.00155%	26,295	-	-	26,127	(4,359)	-	(34,560)	(6,282)	(6,282)	(6,282)	6,103	6,103	-	-	480,684	294,141	(519,044)	157,921	21,663	43,013	1,322
206	9403	403	08C-403	296	OFFICE OF JUVENILE JUSTICE	Gov	Gov	2,443,018	635,644	26.0%	(6,127,400)	0.05699%	0.06729%	-0.01031%	424,138	-	-	422,228	(101,324)	-	(557,452)	(101,324)	(101,324)	(101,324)	98,435	98,435	-	-	7,753,388	4,744,466	(6,878,310)	1,053,421	144,505	693,798	21,328
207	9405	405	08A-405	140	AVOYELLES CORRECTIONAL CENTER	Gov	Gov	199,664	52,512	26.3%	(506,217)	0.00471%	0.00523%	-0.00052%	35,040	-	-	34,883	(5,809)	-	(46,054)	(8,371)	(8,371)	(8,371)	8,132	8,132	-	-	640,549	391,966	(534,683)	53,458	7,333	57,318	1,762
208	9406	406	08A-406	140	LA CORRECTIONAL INST WOMEN	Gov	Gov	152,661	40,150	26.3%	(387,082)	0.00360%	0.00528%	-0.00168%	26,794	-	-	26,673	(4,442)	-	(35,216)	(6,401)	(6,401)	(6,401)	6,218	6,218	-	-	489,799	299,719	(539,590)	171,618	23,542	43,829	1,417
209	9409	409	08A-409	140	DIXON CORRECTIONAL INSTITUTE	Gov	Gov	494,008	125,474	25.4%	(1,209,524)	0.01125%	0.00675%	0.00450%	83,723	-	-	83,346	(13,880)	-	(110,039)	(20,001)	(20,001)	(20,001)	19,431	19,431	-	-	1,530,487	936,538	(689,436)	(460,373)	(63,152)	136,953	3,240
210	9413	413	08A-413	140	ELAYN HUNT CORRECTIONAL CENTER	Gov	Gov	244,246	64,237	26.3%	(619,224)	0.00576%	0.00568%	0.00008%	42,863	-	-	42,670	(7,106)	-	(56,335)	(10,240)	(10,240)	(10,240)	9,948	9,948	-	-	783,543	479,467	(580,475)	(8,177)	(1,122)	70,114	2,155
211	9414	414	08A-414	140	DAVID WADE CORRECTIONAL CENTER	Gov	Gov	301,411	78,693	26.1%	(758,573)	0.00706%	0.00559%	0.00147%	52,508	-	-	52,272	(8,705)	-	(69,013)	(12,544)	(12,544)	(12,544)	12,186	12,186	-	-	959,871	587,366	(571,174)	(149,948)	(20,569)	85,582	2,640
212	9416	416	08A-416	140	RAYBURN CORRECTIONAL CENTER	Gov	Gov	280,611	73,801	26.3%	(711,371)	0.00622%	0.00705%	-0.00084%	49,241	-	-	48,919	(8,163)	-	(64,718)	(11,763)	(11,763)	(11,763)	11,428	11,428	-	-	900,142	550,817	(721,020)	44,770	6,141	80,548	2,476
213	9418	418	08B-418	194	PUB SAFETY OFF OF MGT & FIN	Gov	Gov	57,930	15,236	26.3%	(146,876)	0.00137%	0.00133%	0.00003%	10,167	-	-	10,121	(1,685)	-	(13,362)	(2,429)	(2,429)	(2,429)	2,360	2,360	-	-	185,852	113,727	(136,150)	(3,475)	(477)	16,631	511
214	9419	419	08B-419	194	OFFICE OF STATE POLICE	Gov	Gov	282,087	57,659	22.0%	(655,785)	0.00517%	0.00502%	0.00015%	38,471	-	-	38,298	(6,378)	-	(50,564)	(9,191)	(9,191)	(9,191)	8,929	8,929	-	-	703,270	430,346	(512,605)	(15,741)	(2,159)	62,931	1,515
215	9432	432	11-432	236	OFFICE OF CONSERVATION	Gov	Gov	87,844	22,762	25.9%	(219,454)	0.00204%	0.00124%	0.00080%	15,191	-	-	15,122	(2,518)	-	(19,965)	(3,629)	(3,629)	(3,629)	3,525	3,525	-	-	277,689	169,924	(126,746)	(81,874)	(11,231)	24,848	764
216	9435	435	11-435																																

Teachers' Retirement System of Louisiana
 Schedule of Employer Pension Amounts
 For the Plan Year Ended June 30, 2014

Exhibit 3

OSRAP Employer #	TRSL Employer #	Employer Name	(1)	(2)	(2) / (1)	Net Pension Liability	Current Year Proportionate Share
			6/30/2014 Annualized Payroll	Projected Required Employer Contributions	Average FYE 2016 Rate		
0	0001	ACADIA PARISH SCHOOL BOARD	41,267,828	10,851,407	26.3%	101,153,766	0.98962%
0	0002	ALLEN PARISH SCHOOL BOARD	21,982,141	5,800,179	26.4%	54,067,605	0.52896%
0	0003	ASCENSION PARISH SCHOOL BOARD	98,077,098	25,771,501	26.3%	240,234,674	2.35030%
0	0004	ASSUMPTION PARISH SCHOOL BOARD	18,234,362	4,804,539	26.3%	44,786,543	0.43816%
0	0005	AVOYELLES PARISH SCHOOL BOARD	20,563,052	5,432,804	26.4%	50,643,015	0.49546%
0	0006	BEAUREGARD PARISH SCHOOL BOARD	27,942,166	7,344,996	26.3%	68,467,970	0.66985%
0	0007	BIENVILLE PARISH SCHOOL BOARD	13,758,482	3,613,924	26.3%	33,688,007	0.32958%
0	0008	BOSSIER PARISH SCHOOL BOARD	93,359,724	24,538,343	26.3%	228,739,444	2.23784%
0	0009	CADDO PARISH SCHOOL BOARD	194,539,081	51,124,890	26.3%	476,571,812	4.66248%
0	0010	CALCASIEU PARISH SCHOOL SYSTEM	155,134,210	40,782,178	26.3%	380,159,975	3.71924%
0	0011	CALDWELL PARISH SCHOOL BOARD	8,418,704	2,213,153	26.3%	20,630,432	0.20184%
0	0012	CAMERON PARISH SCHOOL BOARD	9,619,711	2,539,993	26.4%	23,677,135	0.23164%
0	0013	CATAHOULA PARISH SCHOOL BOARD	5,698,639	1,507,460	26.5%	14,052,121	0.13748%
0	0014	CLAIBORNE PARISH SCHOOL BOARD	8,198,052	2,157,184	26.3%	20,108,627	0.19673%
0	0015	CONCORDIA PARISH SCHOOL BOARD	16,786,127	4,435,199	26.4%	41,343,657	0.40448%
0	0016	DESOTO PARISH SCHOOL BOARD	31,750,158	8,372,139	26.4%	78,042,694	0.76352%
0	0017	EAST BATON ROUGE PARISH SCHOOL SYSTEM	211,986,835	55,705,166	26.3%	519,267,765	5.08019%
0	0018	EAST CARROLL PARISH SCHOOL BOARD	5,047,283	1,327,435	26.3%	12,373,966	0.12106%
0	0019	EAST FELICIANA PARISH SCHOOL BOARD	8,544,418	2,255,449	26.4%	21,024,672	0.20569%
0	0020	EVANGELINE PARISH SCHOOL BOARD	24,916,258	6,552,772	26.3%	61,083,086	0.59760%
0	0021	FRANKLIN PARISH SCHOOL BOARD	12,762,427	3,353,368	26.3%	31,259,190	0.30582%
0	0022	GRANT PARISH SCHOOL BOARD	11,509,829	3,027,930	26.3%	28,225,468	0.27614%
0	0023	IBERIA PARISH SCHOOL BOARD	59,156,640	15,553,142	26.3%	144,981,947	1.41841%
0	0024	IBERVILLE PARISH SCHOOL BOARD	28,164,326	7,399,447	26.3%	68,975,567	0.67481%
0	0025	JACKSON PARISH SCHOOL BOARD	10,063,065	2,644,282	26.3%	24,649,295	0.24115%
0	0026	JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	193,408,673	50,928,915	26.3%	474,744,936	4.64460%
0	0027	JEFFERSON DAVIS PARISH SCHOOL BOARD	27,582,372	7,282,557	26.4%	67,885,962	0.66415%
0	0028	LAFAYETTE PARISH SCHOOL SYSTEM	141,600,641	37,320,412	26.4%	347,890,294	3.40354%
0	0029	LAFOURCHE PARISH SCHOOL BOARD	71,285,311	18,737,268	26.3%	174,663,560	1.70880%
0	0030	LASALLE PARISH SCHOOL BOARD	12,279,472	3,243,176	26.4%	30,231,936	0.29577%
0	0031	LINCOLN PARISH SCHOOL BOARD	30,698,313	8,046,986	26.2%	75,011,732	0.73387%
0	0032	LIVINGSTON PARISH PUBLIC SCHOOLS	107,249,440	28,180,484	26.3%	262,690,449	2.57000%
0	0033	MADISON PARISH SCHOOL BOARD	8,028,888	2,111,598	26.3%	19,683,722	0.19257%
0	0034	MOREHOUSE PARISH SCHOOL BOARD	17,478,660	4,606,702	26.4%	42,942,391	0.42012%
0	0035	NATCHITOCHE PARISH SCHOOL BOARD	29,142,870	7,659,155	26.3%	71,396,513	0.69850%
0	0036	ORLEANS PARISH SCHOOL BOARD	24,388,294	6,445,026	26.4%	60,078,728	0.58777%
0	0037	OUACHITA PARISH SCHOOL BOARD	93,324,143	24,511,560	26.3%	228,489,837	2.23540%
0	0038	PLAQUEMINES PARISH SCHOOL BOARD	25,700,925	6,753,229	26.3%	62,951,667	0.61588%
0	0039	POINTE COUPEE PARISH SCHOOL BOARD	11,622,266	3,055,094	26.3%	28,478,755	0.27862%
0	0040	RAPIDES PARISH SCHOOL BOARD	102,539,683	26,960,691	26.3%	251,319,921	2.45875%
0	0041	RED RIVER PARISH SCHOOL BOARD	8,606,927	2,273,158	26.4%	21,189,749	0.20731%
0	0042	RICHLAND PARISH SCHOOL BOARD	15,532,283	4,080,099	26.3%	38,033,548	0.37210%
0	0043	SABINE PARISH SCHOOL BOARD	19,901,460	5,229,957	26.3%	48,752,152	0.47696%
0	0044	ST BERNARD PARISH SCHOOL BOARD	27,948,863	7,343,809	26.3%	68,456,931	0.66974%
0	0045	ST CHARLES PARISH PUBLIC SCHOOLS	64,610,907	16,988,755	26.3%	158,364,359	1.54934%
0	0046	ST. HELENA PARISH SCHOOL SYSTEM	3,668,919	969,087	26.4%	9,033,601	0.08838%
0	0047	ST JAMES PARISH SCHOOL BOARD	26,040,635	6,850,836	26.3%	63,861,579	0.62478%
0	0048	ST JOHN THE BAPTIST PARISH SCHOOL BOARD	31,465,775	8,300,313	26.4%	77,373,190	0.75697%
0	0049	ST. LANDRY PARISH SCHOOL BOARD	60,562,942	15,919,280	26.3%	148,394,986	1.45180%
0	0050	ST. MARTIN PARISH SCHOOL BOARD	33,575,666	8,829,044	26.3%	82,301,864	0.80519%
0	0051	ST. MARY PARISH SCHOOL BOARD	42,633,928	11,258,019	26.4%	104,944,078	1.02671%
0	0052	ST. TAMMANY PARISH SCHOOL BOARD	190,273,455	50,008,935	26.3%	466,169,152	4.56070%
0	0053	TANGIPAHOA PARISH SCHOOL SYSTEM	84,540,505	22,208,426	26.3%	207,020,635	2.02536%
0	0054	TENSAS PARISH SCHOOL BOARD	3,369,722	886,237	26.3%	8,261,270	0.08082%
0	0055	TERREBONNE PARISH SCHOOL SYSTEM	67,519,584	17,756,016	26.3%	165,516,603	1.61931%
0	0056	UNION PARISH SCHOOL BOARD	8,952,232	2,354,437	26.3%	21,947,361	0.21472%
0	0057	VERMILION PARISH SCHOOL BOARD	43,703,161	11,483,782	26.3%	107,048,569	1.04730%
0	0058	VERNON PARISH SCHOOL BOARD	39,685,610	10,438,559	26.3%	97,305,293	0.95197%
0	0059	WASHINGTON PARISH SCHOOL SYSTEM	22,330,405	5,896,426	26.4%	54,964,842	0.53774%
0	0060	WEBSTER PARISH SCHOOL BOARD	26,471,895	6,961,165	26.3%	64,890,059	0.63484%
0	0061	WEST BATON ROUGE PARISH SCHOOL BOARD	23,711,662	6,230,531	26.3%	58,079,211	0.56821%
0	0062	WEST CARROLL PARISH SCHOOL BOARD	9,110,848	2,396,153	26.3%	22,336,287	0.21852%
0	0063	WEST FELICIANA PARISH SCHOOL BOARD	13,684,136	3,603,936	26.3%	33,594,890	0.32867%
0	0064	WINN PARISH SCHOOL BOARD	10,198,198	2,683,132	26.3%	25,011,441	0.24470%
0	0065	BOGALUSA CITY SCHOOLS	11,058,878	2,909,818	26.3%	27,124,518	0.26537%
0	0067	MONROE CITY SCHOOLS	44,332,677	11,654,646	26.3%	108,641,273	1.06288%
20-C-2	0069	LOUISIANA TECH UNIVERSITY	40,312,751	9,274,179	23.0%	86,451,255	0.84578%
20-C-2	0070	NORTHWESTERN STATE UNIVERSITY	27,273,643	6,478,275	23.8%	60,388,642	0.59080%
20-C-1	0071	LOUISIANA STATE UNIVERSITY	324,546,189	75,635,532	23.3%	705,052,552	6.89779%
20-C-2	0072	UNIVERSITY OF NEW ORLEANS	50,166,324	11,723,122	23.4%	109,279,601	1.06912%
20-C-1	0074	LSU HEALTH SCIENCES CENTER, NEW ORLEANS	123,212,490	28,761,451	23.3%	268,106,072	2.62298%
20-C-2	0075	NICHOLLS STATE UNIVERSITY	22,928,992	5,488,812	23.9%	51,165,126	0.50057%
20-C-2	0076	SOUTHEASTERN LOUISIANA UNIVERSITY	45,847,783	10,888,947	23.8%	101,503,645	0.99305%
20-C-2	0077	UNIVERSITY OF LOUISIANA AT LAFAYETTE	74,574,049	17,609,028	23.6%	164,146,420	1.60590%
20-C-2	0078	GRAMBLING STATE UNIVERSITY	21,024,858	5,087,982	24.2%	47,428,681	0.46401%
20-C-3	0079	SOUTHERN UNIVERSITY AND A&M COLLEGE	41,986,705	10,159,576	24.2%	94,704,654	0.92653%
20-C-3	0080	SOUTHERN UNIVERSITY AT NEW ORLEANS	11,057,326	2,648,626	24.0%	24,689,772	0.24155%
7-13	0086	DELGADO COMMUNITY COLLEGE	36,770,652	8,912,159	24.2%	83,076,648	0.81277%

Teachers' Retirement System of Louisiana
 Schedule of Employer Pension Amounts
 For the Plan Year Ended June 30, 2014

Exhibit 3

OSRAP	TRSL		(1)	(2)	(2) / (1)	Net Pension	Current Year
Employer #	Employer #	Employer Name	6/30/2014 Annualized Payroll	Projected Required Employer Contributions	Average FYE 2016 Rate	Liability	Proportionate Share
7-13	0091	SOWELA TECHNICAL COMMUNITY COLLEGE	5,689,502	1,424,926	25.0%	13,282,754	0.12995%
0	0096	LOUISIANA ASSOCIATION OF EDUCATORS	919,970	241,952	26.3%	2,255,359	0.02207%
20-C-2	0098	MCNEESE STATE UNIVERSITY	25,373,377	5,972,164	23.5%	55,670,837	0.54465%
20-C-2	0099	UNIVERSITY OF LOUISIANA AT MONROE	35,938,483	8,327,219	23.2%	77,624,024	0.75942%
7-13	0100	L. E. FLETCHER TECH COMMUNITY COLLEGE	3,773,086	945,308	25.1%	8,811,898	0.08621%
0	0102	LOUISIANA SCHOOL EMPLOYEES' RETIREMENT SYSTEM	-	-	0.0%	-	0.00000%
0	0119	LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	514,237	135,244	26.3%	1,260,712	0.01233%
0	0123	ST. TAMMANY FEDERATION OF TEACHERS	90,877	23,901	26.3%	222,827	0.00218%
20-C-1	0129	LOUISIANA STATE UNIVERSITY-SHREVEPORT	13,289,871	3,113,197	23.4%	29,020,389	0.28392%
7-13	0132	SOUTH CENTRAL LOUISIANA TECH COLLEGE	4,282,031	1,081,146	25.2%	10,078,130	0.09860%
20-C-3	0136	SOUTHERN UNIVERSITY AT SHREVEPORT	7,894,333	1,927,839	24.4%	17,970,814	0.17582%
0	0147	UNITED TEACHERS OF NEW ORLEANS	140,849	37,043	26.3%	345,280	0.00338%
20-C-1	0149	LSU HEALTH SCIENCES CENTER-SHREVEPORT	76,520,738	17,906,999	23.4%	166,923,993	1.63308%
7-13	0159	NUNEZ COMMUNITY COLLEGE	4,445,472	1,098,409	24.7%	10,239,015	0.10017%
7-13	0176	NORTHSHORE TECHNICAL COMMUNITY COLLEGE	5,326,083	1,341,795	25.2%	12,507,867	0.12237%
7-13	0178	CAPITAL AREA TECHNICAL COLLEGE/BRCC	-	-	0.0%	-	0.00000%
7-13	0183	NORTHWEST LOUISIANA TECHNICAL COLLEGE	4,700,756	1,185,108	25.2%	11,047,224	0.10808%
0	0186	LOUISIANA FEDERATION OF TEACHERS	213,978	56,276	26.3%	524,564	0.00513%
0	0192	SPECIAL EDUCATION DIST #1 OF LAFOURCHE	923,630	242,915	26.3%	2,264,354	0.02215%
0	0195	RAPIDES FED OF TCHRS/SCH EMPLOYEES	66,000	17,358	26.3%	161,805	0.00158%
24-952	0196	LOUISIANA STATE SENATE	173,474	44,415	25.6%	414,070	0.00405%
24-951	0197	LA HOUSE OF REPRESENTATIVES	103,099	26,335	25.5%	245,519	0.00240%
7-13	0204	CENTRAL LA TECHNICAL COMMUNITY COLLEGE	4,852,703	1,226,902	25.3%	11,436,865	0.11189%
20-C-1	0206	WO MOSS REGIONAL HOSPITAL	-	-	0.0%	-	0.00000%
0	0207	ASSOCIATED PROFESSIONAL EDUCATORS OF LA	158,692	41,736	26.3%	389,028	0.00381%
20-C-1	0209	INTERIM LSU PUBLIC HOSPITAL	-	-	0.0%	-	0.00000%
20-C-1	0215	UNIVERSITY MEDICAL CENTER	-	-	0.0%	-	0.00000%
20-C-1	0225	LSUHSC-S/E A CONWAY MEDICAL CENTER	12,870	2,831	22.0%	26,371	0.00026%
20-C-1	0226	LEONARD J CHABERT MEDICAL CENTER	-	-	0.0%	-	0.00000%
0	0228	WARE YOUTH CENTER	156,495	41,158	26.3%	383,713	0.00375%
24-962	0230	LOUISIANA STATE LAW INSTITUTE	69,178	18,194	26.3%	169,574	0.00166%
20-C-1	0232	HUEY P LONG MEDICAL CENTER	614,191	146,338	23.8%	1,364,153	0.01335%
20-C-1	0233	EARL K LONG MEDICAL CENTER	-	-	0.0%	-	0.00000%
8-C-1	0234	LA STATE EMPLOYEES RETIREMENT SYSTEM	378,250	99,480	26.3%	927,289	0.00907%
24-954	0235	LOUISIANA LEGISLATIVE AUDITOR	482,443	120,557	25.0%	1,123,744	0.01099%
20-C-1	0239	LSU-BOGALUSA MEDICAL CENTER	387,471	85,244	22.0%	794,614	0.00777%
7-13	0273	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	-	-	0.0%	-	0.00000%
7-13	0242	BOSSIER PARISH COMMUNITY COLLEGE	15,441,783	3,671,170	23.8%	34,221,566	0.33480%
20-C-1	0245	LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	2,496,609	599,974	24.0%	5,592,760	0.05472%
7-13	0250	SOUTH LOUISIANA COMMUNITY COLLEGE	11,514,203	2,853,378	24.8%	26,598,420	0.26022%
0	0251	ST BERNARD PORT, HARBOR & TERMINAL DIST.	224,273	58,984	26.3%	549,811	0.00538%
0	0253	WEBSTER PARISH SALES TAX COMMISSION	195,299	51,364	26.3%	478,772	0.00468%
0	0255	NEW VISION LEARNING ACADEMY	1,550,529	407,789	26.3%	3,801,249	0.03719%
7-13	0257	BATON ROUGE COMMUNITY COLLEGE	19,114,957	4,683,714	24.5%	43,660,243	0.42714%
7-13	0258	RIVER PARISHES COMMUNITY COLLEGE	3,126,495	761,680	24.4%	7,100,217	0.06946%
7-13	0259	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	7,694,336	1,927,109	25.0%	17,963,966	0.17575%
0	0260	VIRGIL BROWNE GLENCOE CHARTER SCHOOL	1,354,005	356,103	26.3%	3,319,513	0.03248%
7-13	0273	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	-	-	0.0%	-	0.00000%
0	0276	AVOYELLES PUBLIC CHARTER SCHOOL INC.	2,226,215	585,495	26.3%	5,457,837	0.05340%
20-C-1	0277	LSU HEALTH CARE SERVICES DIVISION	10,328,230	2,486,574	24.1%	23,179,146	0.22677%
0	0279	MONROE FEDERATION OF TCHRS/SCH EMPLOYEES	72,300	19,015	26.3%	177,240	0.00173%
0	0280	DELHI CHARTER SCHOOL	3,265,634	858,754	26.3%	8,005,018	0.07832%
7-13	0281	LOUISIANA DELTA COMMUNITY COLLEGE	8,346,199	2,070,529	24.8%	19,300,930	0.18883%
0	0285	CITY OF BAKER SCHOOL SYSTEM	8,101,802	2,125,663	26.2%	19,814,863	0.19386%
0	0286	ZACHARY COMMUNITY SCHOOL BOARD	26,117,063	6,858,341	26.3%	63,931,493	0.62547%
0	0295	ALGIERS CHARTER SCHOOLS ASSOCIATION	22,874,141	5,998,300	26.2%	55,914,414	0.54703%
0	0297	ADVOCATES FOR ACADEMIC EXCELLENCE	3,783,058	985,970	26.1%	9,190,909	0.08992%
0	0298	FRENCH AND MONTESSORI EDUCATION, INC	4,119,209	1,083,352	26.3%	10,098,675	0.09880%
0	0299	ADVOCATES FOR SCIENCE & MATHEMATICS EDUC	1,957,118	514,722	26.3%	4,798,043	0.04694%
0	0300	ADVOCATES FOR ARTS-BASED EDUCATION CORP	8,300,879	2,174,556	26.2%	20,270,637	0.19832%
0	0302	LAKE FOREST ELEMENTARY CHARTER	1,889,498	496,938	26.3%	4,632,354	0.04532%
0	0304	HYNES CHARTER SCHOOL	3,376,374	887,986	26.3%	8,277,522	0.08098%
0	0306	WARREN EASTON SR. HIGH SCHOOL	3,286,027	864,225	26.3%	8,056,023	0.07882%
0	0307	EINSTEIN CHARTER SCHOOL	4,070,252	1,070,476	26.3%	9,978,675	0.09763%
0	0308	JAMES M. SINGLETON CHARTER SCHOOL	2,007,825	528,058	26.3%	4,922,438	0.04816%
0	0309	ADVOCATES FOR INNOVATIVE SCHOOLS	1,008,657	265,277	26.3%	2,472,872	0.02419%
0	0310	DR. MARTIN LUTHER KING, JR. CHARTER SCH	-	-	0.0%	-	0.00000%
0	0312	CENTRAL COMMUNITY SCHOOL SYSTEM	19,801,555	5,197,526	26.2%	48,449,905	0.47400%
0	0315	THE MAXINE GIARDINA CHARTER SCHOOL, INC.	649,808	170,900	26.3%	1,593,113	0.01559%
0	0321	SOPHIE B. WRIGHT CHARTER SCHOOL	-	-	0.0%	-	0.00000%
7-15-27	0322	LOUISIANA STATE BOARD OF NURSING	135,958	35,757	26.3%	333,321	0.00326%
0	0323	ADVOCACY FOR ARTS & TECHNOLOGY/CROCKER	-	-	0.0%	-	0.00000%
0	0324	GREATER LAFOURCHE PORT COMMISSION	47,097	12,387	26.3%	115,502	0.00113%
0	0329	NEW ORLEANS CHARTER SCHOOLS FOUNDATION	2,110,338	553,770	26.2%	5,162,131	0.05050%
0	0330	MADISON PREPARATORY ACADEMY	1,415,163	372,188	26.3%	3,469,461	0.03394%
0	0331	KENILWORTH SCIENCE & TECHNOLOGY CHARTER	-	-	0.0%	-	0.00000%
0	0333	DARBONNE WOODS CHARTER SCHOOL	2,354,324	618,225	26.3%	5,762,947	0.05638%
0	0335	MORRIS JEFF COMMUNITY SCHOOL	1,717,348	450,903	26.3%	4,203,156	0.04112%

Teachers' Retirement System of Louisiana
Schedule of Employer Pension Amounts
For the Plan Year Ended June 30, 2014

Exhibit 3

OSRAP Employer #	TRSL Employer #	Employer Name	(1) 6/30/2014 Annualized Payroll	(2) Projected Required Employer Contributions	(2) / (1) Average FYE 2016 Rate	Net Pension Liability	Current Year Proportionate Share
0	0336	SCITECH ACADEMY (RENEW SCHOOLS)	-	-	0.0%	-	0.00000%
0	0337	BAYOU COMMUNITY ACADEMY	1,393,433	366,473	26.3%	3,416,208	0.03342%
0	0338	SLAUGHTER COMMUNITY CHARTER SCHOOL	722,353	189,979	26.3%	1,770,966	0.01733%
0	0339	NEW BEGINNINGS SCHOOLS FOUNDATION	7,246,003	1,900,640	26.2%	17,717,221	0.17333%
7-15-36	0340	ST. BD. OF CERTIFIED PUBLIC ACCOUNTANTS	36,050	9,481	26.3%	88,415	0.00087%
0	0341	REED ELEMENTARY SCHOOL-RENEW SCHOOLS	2,493,685	655,839	26.3%	6,113,542	0.05981%
0	0342	ALMA J. BROWN/GRAMBLING LAB SCHOOL	721,560	187,252	26.0%	1,745,514	0.01708%
0	0343	A. E. PHILLIPS LABORATORY SCHOOL	281,893	71,821	25.5%	669,504	0.00655%
0	0344	LSU UNIVERSITY HIGH SCHOOL	6,723,925	1,693,792	25.2%	15,789,049	0.15447%
0	0345	NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	74,102	19,489	26.3%	181,635	0.00178%
0	0346	SOUTHEASTERN LABORATORY SCHOOL	40,034	10,529	26.3%	98,126	0.00096%
0	0347	SOUTHERN UNIVERSITY LABORATORY SCHOOL	2,111,602	551,405	26.1%	5,140,053	0.05029%
7-13	0348	LCTCS ONLINE	543,991	132,361	24.3%	1,233,829	0.01207%
0	0350	DOWNSVILLE CHARTER SCHOOL, INC.	1,017,779	267,676	26.3%	2,495,154	0.02441%
0	0353	BEEKMAN CHARTER SCHOOL	2,654,482	696,348	26.2%	6,491,122	0.06351%
0	0354	DELTA CHARTER GROUP	1,417,951	372,921	26.3%	3,476,310	0.03401%
0	0355	MADISON TALLULAH CHARTER SCHOOL	907,733	238,734	26.3%	2,225,411	0.02177%
0	0356	NORTHSHORE CHARTER SCHOOLS, INC	875,542	228,448	26.1%	2,129,534	0.02083%
0	0357	INSPIRE NOLA CHARTER SCHOOLS, INC.	7,984,610	2,084,617	26.1%	19,432,173	0.19011%
7-15-54	0358	LOUISIANA PHYSICAL THERAPY BOARD	30,850	8,114	26.3%	75,639	0.00074%
01-100	0198	DIV OF ADMIN - EXECUTIVE OFFICE	-	-	0.0%	-	0.00000%
01-107	0198	DIVISION OF ADMINISTRATION	921,668	221,239	24.0%	2,062,379	0.02018%
01-109	0328	OFC OF COASTAL PROTECTION & RESTORATION	203,522	49,080	24.1%	457,511	0.00448%
01-111	0303	GOVERNOR'S OFFICE OF HOMELAND SECURITY	143,316	37,692	26.3%	351,311	0.00344%
01-112	0227	STATE MILITARY DEPARTMENT	405,132	106,550	26.3%	993,217	0.00972%
01-116	116	LOUISIANA PUBLIC DEFENDER BD	102,393	22,527	22.0%	209,948	0.00205%
01-126	0198	BOARD OF TAX APPEALS	71,613	18,834	26.3%	175,604	0.00172%
03-130	0231	DEPARTMENT OF VETERANS AFFAIRS	102,575	26,977	26.3%	251,447	0.00246%
03-134	0231	SOUTHWEST LA WAR VETERANS HOME	-	-	0.0%	-	0.00000%
04-139	0272	SECRETARY OF STATE	149,744	39,383	26.3%	367,154	0.00359%
0	237	OFFICE OF LIEUTENANT GOVERNOR	16,610	3,654	22.0%	34,037	0.00033%
04-158	0224	LOUISIANA PUBLIC SERVICE COMMISSION	106,652	28,049	26.3%	261,464	0.00256%
04-160	0191	LA DEPT OF AGRICULTURE & FORESTRY	417,152	103,489	24.8%	964,699	0.00944%
06-262	0202	OFF OF THE STATE LIBRARY OF LA	60,299	13,266	22.0%	123,679	0.00121%
06-263	0202	OFFICE OF STATE MUSEUM	176,422	40,688	23.1%	379,317	0.00371%
06-264	0202	OFFICE OF STATE PARKS	89,027	23,414	26.3%	218,228	0.00214%
06-265	0202	OFFICE OF CULTURAL DEVELOPMENT	145,151	31,933	22.0%	297,648	0.00291%
06-267	0202	OFFICE OF TOURISM	140,894	32,270	22.9%	300,817	0.00294%
07-273	0243	DEPT OF TRANSPORTATION AND DEVELOPMENT	135,156	35,546	26.3%	331,379	0.00324%
07-276	0243	ENGINEERING AND OPERATIONS	218,644	57,503	26.3%	536,012	0.00524%
20-1A	0289	FLORIDA PARISHES HUMAN SVCS AUTHORITY	120,894	31,795	26.3%	296,422	0.00290%
20-1	301	CAPITAL AREA HUMAN SERVICE DISTRICT	61,589	16,198	26.3%	150,971	0.00148%
09-305	0205	MEDICAL VENDOR ADMINISTRATION	285,335	72,433	25.4%	675,228	0.00661%
09-307	0205	DEPARTMENT OF HEALTH AND HOSPITALS	542,903	129,944	23.9%	1,211,342	0.01185%
20-32	349	SOUTH CENTRAL LA HUMAN SERVICES AUTH.	55,081	14,486	26.3%	135,025	0.00132%
09-326	0205	OFFICE OF PUBLIC HEALTH	358,148	94,193	26.3%	878,021	0.00859%
09-330	0205	OFFICE OF BEHAVIORAL HEALTH	551,618	138,332	25.1%	1,289,536	0.01262%
09-340	0305	DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	493,289	129,735	26.3%	1,209,400	0.01183%
10-360	0138	DEPARTMENT OF CHILDREN & FAMILY SERVICES	282,136	74,202	26.3%	691,684	0.00677%
20-12	351	IMPERIAL CALCASIEU HUMAN SERV AUTHORITY	45,156	11,876	26.3%	110,698	0.00108%
20-1C	352	CENTRAL LOUISIANA HUMAN SERVICE DISTRICT	67,600	17,779	26.3%	165,689	0.00162%
08A-400	0140	DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	176,541	46,430	26.3%	432,776	0.00423%
08A-401	0140	C. PAUL PHELPS CORRECTIONAL CENTER	-	-	0.0%	-	0.00000%
08A-402	0140	LA STATE PENITENTIARY	211,729	55,685	26.3%	519,044	0.00508%
08C-403	0296	OFFICE OF JUVENILE JUSTICE	2,835,701	737,878	26.0%	6,878,310	0.06729%
08A-405	0140	AVOYELLES CORRECTIONAL CENTER	221,767	57,363	25.9%	534,683	0.00523%
08A-406	0140	LA CORRECTIONAL INST WOMEN	220,114	57,890	26.3%	539,590	0.00528%
08A-409	0140	DIXON CORRECTIONAL INSTITUTE	281,202	73,956	26.3%	689,436	0.00675%
08A-413	0140	ELAYN HUNT CORRECTIONAL CENTER	236,762	62,268	26.3%	580,475	0.00568%
08A-414	0140	DAVID WADE CORRECTIONAL CENTER	232,966	61,270	26.3%	571,174	0.00559%
08A-416	0140	RAYBURN CORRECTIONAL CENTER	294,090	77,346	26.3%	721,020	0.00705%
08B-418	0194	PUB SAFETY OFF OF MGT & FIN	55,537	14,606	26.3%	136,150	0.00133%
08B-419	0194	OFFICE OF STATE POLICE	249,949	54,989	22.0%	512,605	0.00502%
11-432	0236	OFFICE OF CONSERVATION	51,698	13,597	26.3%	126,746	0.00124%
11-435	0236	OFFICE OF COASTAL MANAGEMENT	66,330	17,445	26.3%	162,623	0.00159%
12-440	0238	LOUISIANA DEPARTMENT OF REVENUE	116,179	30,555	26.3%	284,871	0.00279%
14-474	0240	LOUISIANA WORKFORCE COMMISSION	235,305	59,708	25.4%	556,557	0.00545%
16-512	0202	WILDLIFE & FISHERIES OFF OF SEC	89,900	23,644	26.3%	220,374	0.00216%
16-513	0203	OFFICE OF WILDLIFE	101,074	26,582	26.3%	247,768	0.00242%
17-560	0244	DEPARTMENT OF STATE CIVIL SERVICE	29,143	7,665	26.3%	71,448	0.00070%
17-562	562	ETHICS ADMINISTRATION	48,844	12,846	26.3%	119,795	0.00117%
20-C-2	0156	BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	1,200,477	300,480	25.0%	2,800,980	0.02740%
19-653	0084	LA SCH FOR THE DEAF & VISUALLY IMPAIRED	6,123,253	1,610,416	26.3%	15,011,811	0.14687%
19-655	0106	LA SPECIAL EDUCATION CENTER	1,733,800	455,989	26.3%	4,250,583	0.04159%
19-657	0107	LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	3,917,165	1,018,266	26.0%	9,492,033	0.09286%
19-661	0270	OFFICE OF STUDENT FINANCIAL ASSISTANCE	389,004	102,308	26.3%	953,660	0.00933%
19-666	0127	BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	673,080	177,020	26.3%	1,650,148	0.01614%
20-C-5	0200	BOARD OF REGENTS	2,334,159	569,383	24.4%	5,307,582	0.05193%

Teachers' Retirement System of Louisiana
 Schedule of Employer Pension Amounts
 For the Plan Year Ended June 30, 2014

Exhibit 3

OSRAP Employer #	TRSL Employer #	Employer Name	(1) 6/30/2014 Annualized Payroll	(2) Projected Required Employer Contributions	(2) / (1) Average FYE 2016 Rate	Net Pension Liability	Current Year Proportionate Share
19-673	0275	NEW ORLEANS CENTER FOR CREATIVE ARTS	2,605,350	685,086	26.3%	6,386,148	0.06248%
19-674	0211	LA UNIVERSITIES MARINE CONSORTIUM	2,089,614	483,793	23.2%	4,509,799	0.04412%
19-678	0068/0268	LOUISIANA DEPARTMENT OF EDUCATION	8,391,831	2,200,629	26.2%	20,513,703	0.20069%
19-682	0291	RECOVERY SCHOOL DISTRICT OF LOUISIANA	6,685,119	1,748,999	26.2%	16,303,699	0.15951%
19-699	0068	SPECIAL SCHOOL DISTRICTS	5,853,745	1,539,535	26.3%	14,351,098	0.14040%
0	198	DIV OF ADMIN - OFFICE OF RISK MANAGEMENT	-	-	0.0%	-	0.00000%
21-805	0198	DIV OF ADMIN - ADMINISTRATIVE SERVICES	45,145	9,932	22.0%	92,606	0.00091%
0	198	DIV OF ADMIN - OFFICE OF TELECOMMUNICATIONS MGMT	-	-	0.0%	-	0.00000%
7-12	0140	PRISON ENTERPRISES	129,481	34,053	26.3%	317,478	0.00311%
13-850	0217	ENVIRONMENTAL QUALITY OFF OF SEC	99,000	26,037	26.3%	242,759	0.00238%
13-851	0217	OFFICE OF ENVIRONMENTAL COMPLIANCE	75,527	19,864	26.3%	185,212	0.00181%
13-852	0217	OFFICE OF ENVIRONMENTAL SERVICES	48,508	12,758	26.3%	118,875	0.00116%
			\$ 4,282,466,687	\$ 1,096,518,374	25.60%	\$ 10,221,434,162	100.0000%