Required Supplementary Information (RSI) Template

Instructions – This template includes two sample schedules and language for Notes to the RSI to be used in the RSI section of your financial statements:

- Schedule of Employer’s Share of Net Pension Liability
- Schedules of Employer Contributions
- Notes to Required Supplementary Information

The schedules presented below will each eventually show a 10-year history of data related to GASB 68. You may create your own tables based on the examples TRSL has provided. Each year TRSL will update the data highlighted in accordance to the legend below. However, the employer is responsible for providing the remainder of the information and calculations as indicated.

Each employer is responsible for maintaining its own schedules, retaining prior year data, and updating the schedules each year based on new information.

Note: The definition of GASB 68 Covered Employee Payroll for Employers is different from GASB 67 Covered Employee Payroll for TRSL.

A. Employer’s Covered Employee Payroll referenced in the GASB 68 schedules below represents the total fiscal year employer payroll as reported to TRSL for its employees covered by the TRSL plan and which is used to calculate the employee and employer contributions.

- Schedule of Employer’s Share of Net Pension Liability - Covered Employee Payroll is for measurement period of July 2013-June 2014

- Schedule of Employer Contributions - Covered Employee Payroll is for the fiscal year ended June 30, 2015

B. GASB 67 Covered Employee Payroll for TRSL is the payroll of employees that are provided with pensions through the plan. TRSL payroll is defined as the compensation earned by a member during the full working time as a teacher.
Schedule of Employer’s Proportionate Share of Net Pension Liability
For the Year Ended June 30, 2015*

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employer’s Proportion of the Net Pension Liability (Asset)</td>
<td>[Exhibit 2 Column B]%</td>
</tr>
<tr>
<td>Employer's Proportionate Share of the Net Pension Liability (Asset)</td>
<td>$[Exhibit 2 Column A]</td>
</tr>
<tr>
<td>Employer’s Covered-Employee Payroll</td>
<td>$[insert amount]</td>
</tr>
<tr>
<td>Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll</td>
<td>[Calculation: 1 divided by 2]%</td>
</tr>
<tr>
<td>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</td>
<td>63.7%</td>
</tr>
</tbody>
</table>

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

*The amounts presented have a measurement date of the previous fiscal year end.

For reference only:
A Employer Covered-Employee Payroll as reported to TRSL during the measurement period of July 2013 through June 2014.
Schedule of Employer Contributions
For the Year Ended June 30, 2015

<table>
<thead>
<tr>
<th>Date</th>
<th>Contractually Required Contribution¹</th>
<th>Contributions in Relation to Contractually Required Contribution²</th>
<th>Contribution Deficiency (Excess)</th>
<th>Employer’s Covered Employee Payroll³</th>
<th>Contributions as a % of Covered Employee Payroll</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015</td>
<td>$[insert amount]</td>
<td>$[insert amount]</td>
<td>#VALUE!</td>
<td>$[insert amount]</td>
<td>#VALUE!</td>
</tr>
</tbody>
</table>

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

For reference only:
1 Employer contribution rate multiplied by employer’s covered employee payroll
2 Actual employer contributions remitted to TRSL
3 Employer’s covered employee payroll amount for the fiscal year ended June 30, 2015

Notes to Required Supplementary Information
For the Year Ended June 30, 2015

Changes of Benefit Terms include:

- A 1.5% COLA, effective July 1, 2014, provided by Act 204 of the 2014 Louisiana Regular Legislative Session.

Changes of Assumptions
There were no changes of benefit assumptions for the year ended June 30, 2015.