



EMPLOYER PENSION REPORT

Fiscal Year Ended June 30, 2018

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Duplantier Hrapmann Hogan & Maher, LLP

INDEPENDENT AUDITOR'S REPORT

February 13, 2019

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

We have audited the accompanying schedule of employer allocations of the Teachers' Retirement System of Louisiana (the System) as of and for the year ended June 30, 2018, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense included in the accompanying schedule of pension amounts by employer of the Teachers' Retirement System of Louisiana as of and for the year ended June 30, 2018, and the related notes to the schedule.

Management's Responsibility for the Schedules

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and the net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for the Teachers' Retirement System of Louisiana as of and for the year ended June 30, 2018 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 \$30,871,936,837 as of June 30, 2018. 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, 2018 could be under or overstated. Our opinion is not modified with respect to this matter.

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

Other Matters

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Teachers' Retirement System of Louisiana as of and for the year ended June 30, 2018, and our report thereon, dated September 27, 2018, expressed an unmodified opinion on those financial statements.

Other Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 13, 2019 on our consideration of the Teachers' Retirement System of Louisiana's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Teachers' Retirement System of Louisiana's internal control over financial reporting and compliance.

Restriction on Use

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

Duplantier, Hrapmann, Hogan & Maher, LLP

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

February 13, 2019

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, 2018 and the related notes to the schedules and have issued our report thereon dated February 13, 2019.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Duplantier, Hrapmann, Hogan & Maher, LLP

New Orleans, Louisiana

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Schedule of Employer Allocations

June 30, 2018

Schedule of Employer Allocations - June 30, 2018

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
ACADIA PARISH SCHOOL BOARD	\$ 10,865,223	0.91103%
ALLEN PARISH SCHOOL BOARD	5,794,488	0.48586%
ASCENSION PARISH SCHOOL BOARD	29,040,676	2.43500%
ASSUMPTION PARISH SCHOOL BOARD	4,675,623	0.39204%
AVOYELLES PARISH SCHOOL BOARD	4,848,304	0.40652%
BEAUREGARD PARISH SCHOOL BOARD	7,023,164	0.58888%
BIENVILLE PARISH SCHOOL BOARD	4,040,005	0.33875%
BOSSIER PARISH SCHOOL BOARD	28,921,241	2.42499%
CADDO PARISH SCHOOL BOARD	52,121,774	4.37030%
CALCASIEU PARISH SCHOOL SYSTEM	49,958,326	4.18890%
CALDWELL PARISH SCHOOL BOARD	2,387,594	0.20020%
CAMERON PARISH SCHOOL BOARD	2,495,862	0.20927%
CATAHOULA PARISH SCHOOL BOARD	1,462,089	0.12259%
CLAIBORNE PARISH SCHOOL BOARD	2,061,832	0.17288%
CONCORDIA PARISH SCHOOL BOARD	4,419,391	0.37056%
DESOTO PARISH SCHOOL BOARD	8,257,421	0.69237%
EAST BATON ROUGE PARISH SCHOOL SYSTEM	60,323,005	5.05796%
EAST CARROLL PARISH SCHOOL BOARD	1,374,611	0.11526%
EAST FELICIANA PARISH SCHOOL BOARD	2,389,429	0.20035%
EVANGELINE PARISH SCHOOL BOARD	6,422,230	0.53849%
FRANKLIN PARISH SCHOOL BOARD	3,731,417	0.31287%
GRANT PARISH SCHOOL BOARD	3,323,680	0.27868%
IBERIA PARISH SCHOOL BOARD	16,724,887	1.40235%
IBERVILLE PARISH SCHOOL BOARD	8,270,411	0.69346%
JACKSON PARISH SCHOOL BOARD	2,908,754	0.24389%
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	62,821,767	5.26747%
JEFFERSON DAVIS PARISH SCHOOL BOARD	6,789,321	0.56927%
LAFAYETTE PARISH SCHOOL SYSTEM	38,373,354	3.21753%
LAFOURCHE PARISH SCHOOL BOARD	17,077,936	1.43195%
LASALLE PARISH SCHOOL BOARD	3,345,694	0.28053%
LINCOLN PARISH SCHOOL BOARD	8,606,512	0.72164%
LIVINGSTON PARISH PUBLIC SCHOOLS	28,668,021	2.40375%
MADISON PARISH SCHOOL BOARD	1,533,667	0.12860%
MOREHOUSE PARISH SCHOOL BOARD	4,144,547	0.34751%
NATCHITOCHES PARISH SCHOOL BOARD	7,222,653	0.60560%
ORLEANS PARISH SCHOOL BOARD	6,255,726	0.52453%
OUACHITA PARISH SCHOOL BOARD	24,360,967	2.04262%
PLAQUEMINES PARISH SCHOOL BOARD	7,292,662	0.61147%

Schedule of Employer Allocations - June 30, 2018

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
POINTE COUPEE PARISH SCHOOL BOARD	\$ 3,238,731	0.27156%
RAPIDES PARISH SCHOOL BOARD	30,388,366	2.54800%
RED RIVER PARISH SCHOOL BOARD	2,916,748	0.24456%
RICHLAND PARISH SCHOOL BOARD	3,524,547	0.29553%
SABINE PARISH SCHOOL BOARD	5,900,821	0.49477%
ST BERNARD PARISH SCHOOL BOARD	8,916,289	0.74761%
ST CHARLES PARISH PUBLIC SCHOOLS	18,679,004	1.56620%
ST. HELENA PARISH SCHOOL SYSTEM	1,400,037	0.11739%
ST JAMES PARISH SCHOOL BOARD	7,174,835	0.60160%
ST JOHN THE BAPTIST PARISH SCHOOL BOARD	8,993,194	0.75406%
ST. LANDRY PARISH SCHOOL BOARD	15,951,095	1.33747%
ST. MARTIN PARISH SCHOOL BOARD	9,276,471	0.77781%
ST. MARY PARISH SCHOOL BOARD	10,949,528	0.91810%
ST. TAMMANY PARISH SCHOOL BOARD	55,498,610	4.65344%
TANGIPAHOA PARISH SCHOOL SYSTEM	23,865,685	2.00109%
TENSAS PARISH SCHOOL BOARD	774,390	0.06493%
TERREBONNE PARISH SCHOOL SYSTEM	19,984,246	1.67564%
UNION PARISH SCHOOL BOARD	2,284,448	0.19155%
VERMILION PARISH SCHOOL BOARD	11,112,890	0.93179%
VERNON PARISH SCHOOL BOARD	10,300,631	0.86369%
WASHINGTON PARISH SCHOOL SYSTEM	6,160,219	0.51652%
WEBSTER PARISH SCHOOL BOARD	7,140,108	0.59868%
WEST BATON ROUGE PARISH SCHOOL BOARD	7,232,518	0.60643%
WEST CARROLL PARISH SCHOOL BOARD	2,422,630	0.20313%
WEST FELICIANA PARISH SCHOOL BOARD	4,010,597	0.33628%
WINN PARISH SCHOOL BOARD	2,793,916	0.23426%
BOGALUSA CITY SCHOOLS	2,507,970	0.21029%
MONROE CITY SCHOOLS	12,305,463	1.03179%
LOUISIANA TECH UNIVERSITY	11,485,037	0.96300%
NORTHWESTERN STATE UNIVERSITY	8,489,471	0.71182%
LOUISIANA STATE UNIVERSITY	70,739,739	5.93138%
UNIVERSITY OF NEW ORLEANS	12,866,200	1.07880%
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	31,524,530	2.64327%
NICHOLLS STATE UNIVERSITY	6,238,972	0.52313%
SOUTHEASTERN LOUISIANA UNIVERSITY	12,288,205	1.03034%
UNIVERSITY OF LOUISIANA AT LAFAYETTE	23,682,313	1.98571%
GRAMBLING STATE UNIVERSITY	5,637,632	0.47270%
SOUTHERN UNIVERSITY AND A&M COLLEGE	12,157,090	1.01935%

Schedule of Employer Allocations - June 30, 2018

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
SOUTHERN UNIVERSITY AT NEW ORLEANS	\$ 2,639,092	0.22128%
TANGIPAHOA FEDERATION OF TEACHERS	17,141	0.00144%
DELGADO COMMUNITY COLLEGE	8,324,507	0.69799%
SOWELA TECHNICAL COMMUNITY COLLEGE	2,092,261	0.17543%
LOUISIANA ASSOCIATION OF EDUCATORS	317,012	0.02658%
MCNEESE STATE UNIVERSITY	6,720,068	0.56346%
UNIVERSITY OF LOUISIANA AT MONROE	9,887,605	0.82906%
L. E. FLETCHER TECH COMMUNITY COLLEGE	1,012,326	0.08488%
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	33,721	0.00283%
ST. TAMMANY FEDERATION OF TEACHERS	18,690	0.00157%
SOUTH CENTRAL LOUISIANA TECH COLLEGE	650,823	0.05457%
SOUTHERN UNIVERSITY AT SHREVEPORT	2,133,938	0.17893%
LSU HEALTH SCIENCES CENTER-SHREVEPORT	16,082,710	1.34850%
NUNEZ COMMUNITY COLLEGE	1,219,034	0.10221%
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	1,980,458	0.16606%
NORTHWEST LOUISIANA TECHNICAL COLLEGE	798,784	0.06698%
LOUISIANA FEDERATION OF TEACHERS	86,753	0.00727%
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	235,569	0.01975%
LOUISIANA STATE SENATE	39,703	0.00333%
LA HOUSE OF REPRESENTATIVES	37,278	0.00313%
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	1,611,742	0.13514%
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	48,684	0.00408%
WARE YOUTH CENTER	15,650	0.00131%
LA STATE EMPLOYEES RETIREMENT SYSTEM	88,856	0.00745%
BOSSIER PARISH COMMUNITY COLLEGE	3,457,584	0.28991%
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	794,112	0.06659%
SOUTH LOUISIANA COMMUNITY COLLEGE	3,379,879	0.28340%
WEBSTER PARISH SALES TAX COMMISSION	57,447	0.00482%
NEW VISION LEARNING ACADEMY	329,985	0.02767%
BATON ROUGE COMMUNITY COLLEGE	4,651,651	0.39003%
RIVER PARISHES COMMUNITY COLLEGE	971,011	0.08142%
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	2,507,544	0.21025%
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	504,693	0.04232%
AVOYELLES PUBLIC CHARTER SCHOOL INC.	658,511	0.05522%
LSU HEALTH CARE SERVICES DIVISION	775,403	0.06502%
DELHI CHARTER SCHOOL	1,060,591	0.08893%
LOUISIANA DELTA COMMUNITY COLLEGE	2,259,193	0.18943%
CITY OF BAKER SCHOOL SYSTEM	1,824,224	0.15296%

Schedule of Employer Allocations - June 30, 2018

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
ZACHARY COMMUNITY SCHOOL BOARD	\$ 6,957,488	0.58337%
LA STATE BD PRACTICAL NURSE EXAMINER	13,365	0.00112%
ALGIERS CHARTER SCHOOLS ASSOCIATION	3,977,155	0.33348%
ADVOCATES FOR ACADEMIC EXCELLENCE	1,371,548	0.11500%
FRENCH AND MONTESSORI EDUCATION, INC	1,514,970	0.12703%
ADVOCATES FOR ARTS-BASED EDUCATION CORP	2,655,931	0.22269%
LAKE FOREST ELEMENTARY CHARTER	953,373	0.07994%
HYNES CHARTER SCHOOL	1,057,057	0.08863%
WARREN EASTON SR. HIGH SCHOOL	1,317,450	0.11047%
EINSTEIN CHARTER SCHOOL	2,598,415	0.21787%
ADVOCATES FOR INNOVATIVE SCHOOLS	353,689	0.02966%
CENTRAL COMMUNITY SCHOOL SYSTEM	5,927,624	0.49702%
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	189,322	0.01587%
LOUISIANA STATE BOARD OF NURSING	14,952	0.00125%
GREATER LAFOURCHE PORT COMMISSION	15,464	0.00130%
MADISON PREPARATORY ACADEMY	768,089	0.06440%
DARBONNE WOODS CHARTER SCHOOL	975,319	0.08178%
MORRIS JEFF COMMUNITY SCHOOL	1,360,270	0.11406%
BAYOU COMMUNITY ACADEMY	497,740	0.04173%
SLAUGHTER COMMUNITY CHARTER SCHOOL	332,356	0.02787%
NEW BEGINNINGS SCHOOLS FOUNDATION	2,913,863	0.24432%
ST. BD. OF CERTIFIED PUBLIC ACCOUNTANTS	10,381	0.00087%
REED ELEMENTARY SCHOOL-RENEW SCHOOLS	1,030,809	0.08643%
A. E. PHILLIPS LABORATORY SCHOOL	86,290	0.00724%
LSU UNIVERSITY HIGH SCHOOL	1,691,688	0.14185%
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	21,520	0.00180%
SOUTHEASTERN LABORATORY SCHOOL	19,185	0.00161%
SOUTHERN UNIVERSITY LABORATORY SCHOOL	526,254	0.04413%
BEEKMAN CHARTER SCHOOL	978,116	0.08201%
DELTA CHARTER GROUP	595,754	0.04995%
MADISON TALLULAH CHARTER SCHOOL	333,648	0.02798%
NORTHSHORE CHARTER SCHOOLS, INC	865,188	0.07254%
INSPIRE NOLA CHARTER SCHOOLS, INC.	5,290,386	0.44359%
LOUISIANA PHYSICAL THERAPY BOARD	10,303	0.00086%
NORTHEAST CLAIBORNE CHARTER SCHOOL	140,883	0.01181%
LEGISLATIVE FISCAL OFFICE	29,521	0.00248%
DOWNSVILLE COMMUNITY CHARTER SCHOOL	477,089	0.04000%
LINCOLN PREPARATORY SCHOOL	665,889	0.05583%

Schedule of Employer Allocations - June 30, 2018

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
LAFOURCHE PARISH ASSESSORS OFFICE	\$ 20,025	0.00168%
NON-FLOOD PROTECTION ASSET MGT AUTHORITY	17,220	0.00144%
LOUISIANA STATE UNIVERSITY	18,675,134	1.56587%
LOUISIANA STATE UNIVERSITY (LAB SCHOOL)	262,159	0.02198%
DIV OF ADMIN - EXECUTIVE OFFICE	49,811	0.00418%
DIVISION OF ADMINISTRATION	103,382	0.00867%
OFC OF COASTAL PROTECTION & RESTORATION	45,067	0.00378%
GOVERNOR'S OFFICE OF HOMELAND SECURITY	21,421	0.00180%
STATE MILITARY DEPARTMENT	201,745	0.01692%
LOUISIANA PUBLIC DEFENDER BD	23,677	0.00199%
DEPARTMENT OF VETERANS AFFAIRS	32,630	0.00274%
SECRETARY OF STATE	32,850	0.00275%
OFFICE OF LIEUTENANT GOVERNOR	17,967	0.00151%
LOUISIANA PUBLIC SERVICE COMMISSION	14,578	0.00122%
LA DEPT OF AGRICULTURE & FORESTRY	102,909	0.00863%
DEPT. OF ECONOMIC DEV – OFC OF THE SECRETARY	35,310	0.00296%
CRT-OFFICE OF THE SECRETARY	11,310	0.00095%
OFF OF THE STATE LIBRARY OF LA	13,271	0.00111%
OFFICE OF STATE MUSEUM	10,680	0.00090%
OFFICE OF CULTURAL DEVELOPMENT	31,939	0.00268%
OFFICE OF TOURISM	26,874	0.00225%
ENGINEERING AND OPERATIONS	176,972	0.01484%
CAPITAL AREA HUMAN SERVICE DISTRICT	25,582	0.00215%
MEDICAL VENDOR ADMINISTRATION	67,760	0.00568%
DEPARTMENT OF HEALTH AND HOSPITALS	253,071	0.02122%
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	70,082	0.00588%
OFFICE OF PUBLIC HEALTH	234,873	0.01969%
OFFICE OF BEHAVIORAL HEALTH	216,189	0.01813%
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	128,396	0.01077%
DEPARTMENT OF CHILDREN & FAMILY SERVICES	80,084	0.00672%
CENTRAL LOUISIANA HUMAN SERVICE DISTRICT	19,700	0.00165%
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	76,772	0.00644%
LA STATE PENITENTIARY	160,538	0.01346%
OFFICE OF JUVENILE JUSTICE	838,044	0.07027%
AVOYELLES CORRECTIONAL CENTER	71,189	0.00597%
LA CORRECTIONAL INST WOMEN	81,411	0.00683%
DPS-ALLEN CORRECTION CENTER	10,400	0.00087%
DIXON CORRECTIONAL INSTITUTE	109,761	0.00920%

Schedule of Employer Allocations - June 30, 2018

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
ELAYN HUNT CORRECTIONAL CENTER	\$ 93,351	0.00783%
DAVID WADE CORRECTIONAL CENTER	83,240	0.00698%
DOC-ADULT PROBATION & PAROLE	9,195	0.00077%
RAYBURN CORRECTIONAL CENTER	83,258	0.00698%
PUB SAFETY OFF OF MGT & FIN	15,777	0.00132%
OFFICE OF STATE POLICE	58,455	0.00490%
OFFICE OF CONSERVATION	27,672	0.00232%
OFFICE OF COASTAL MANAGEMENT	18,817	0.00158%
LOUISIANA DEPARTMENT OF REVENUE	16,435	0.00138%
LOUISIANA WORKFORCE COMMISSION	34,001	0.00285%
WILDLIFE & FISHERIES OFF OF SEC	28,315	0.00237%
OFFICE OF WILDLIFE	30,615	0.00257%
DEPARTMENT OF STATE CIVIL SERVICE	32,914	0.00276%
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	306,023	0.02566%
LA SCH FOR THE DEAF & VISUALLY IMPAIRED	1,792,317	0.15028%
LA SPECIAL EDUCATION CENTER	612,172	0.05133%
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	992,586	0.08323%
THRIVE ACADEMY	372,672	0.03125%
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	165,232	0.01385%
BOARD OF REGENTS	1,870,397	0.15683%
NEW ORLEANS CENTER FOR CREATIVE ARTS	964,581	0.08088%
LOUISIANA DEPARTMENT OF EDUCATION	2,023,086	0.16963%
RECOVERY SCHOOL DISTRICT OF LOUISIANA	426,474	0.03576%
SPECIAL SCHOOL DISTRICTS	852,311	0.07146%
STATE EMPLOYEES GROUP BENEFITS	16,170	0.00136%
DOA-OFFICE OF RISK MANAGEMENT	29,204	0.00245%
DOA-FEDERAL PROPERTY ASSISTANCE	6,905	0.00058%
PRISON ENTERPRISES	48,103	0.00403%
DIV OF ADMIN - OFFICE OF TECHNOLOGY SVCS	189,483	0.01589%
OFFICE OF STATE PROCUREMENT	17,459	0.00146%
DEPARTMENT OF ENVIRONMENTAL QUALITY	<u>37,543</u>	<u>0.00315%</u>
TOTALS	<u>\$ 1,192,635,563</u>	<u>100.0000%</u>

The accompanying notes are an integral part of these schedules.

Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2018

Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2018

Employer Name	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense
		Difference Between Expected & Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Difference Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
ACADIA PARISH SCHOOL BOARD	\$ (89,535,817)	\$ -	\$ 5,752,970	\$ 5,752,970	\$ (2,949,494)	\$ (5,770,416)	\$ -	\$ (8,719,909)	\$ 5,917,257
ALLEN PARISH SCHOOL BOARD	(47,750,025)	-	3,068,096	3,068,096	(1,572,984)	(3,077,400)	-	(4,650,384)	3,155,711
ASCENSION PARISH SCHOOL BOARD	(239,312,285)	-	15,376,599	15,376,599	(7,883,439)	(15,423,228)	-	(23,306,667)	15,815,707
ASSUMPTION PARISH SCHOOL BOARD	(38,529,868)	-	2,475,670	2,475,670	(1,269,253)	(2,483,178)	-	(3,752,431)	2,546,368
AVOYELLES PARISH SCHOOL BOARD	(39,952,867)	-	2,567,103	2,567,103	(1,316,130)	(2,574,887)	-	(3,891,017)	2,640,411
BEAUREGARD PARISH SCHOOL BOARD	(57,875,047)	-	3,718,662	3,718,662	(1,906,523)	(3,729,938)	-	(5,636,461)	3,824,855
BIENVILLE PARISH SCHOOL BOARD	(33,292,024)	-	2,139,122	2,139,122	(1,096,708)	(2,145,609)	-	(3,242,316)	2,200,208
BOSSIER PARISH SCHOOL BOARD	(238,328,108)	-	15,313,362	15,313,362	(7,851,018)	(15,359,800)	-	(23,210,818)	15,750,665
CADDO PARISH SCHOOL BOARD	(429,514,152)	-	27,597,692	27,597,692	(14,149,079)	(27,681,382)	-	(41,830,461)	28,385,797
CALCASIEU PARISH SCHOOL SYSTEM	(411,686,025)	-	26,452,177	26,452,177	(13,561,784)	(26,532,393)	-	(40,094,176)	27,207,569
CALDWELL PARISH SCHOOL BOARD	(19,675,205)	-	1,264,196	1,264,196	(648,142)	(1,268,030)	-	(1,916,172)	1,300,298
CAMERON PARISH SCHOOL BOARD	(20,567,392)	-	1,321,522	1,321,522	(677,532)	(1,325,530)	-	(2,003,062)	1,359,261
CATAHOULA PARISH SCHOOL BOARD	(12,048,464)	-	774,153	774,153	(396,901)	(776,501)	-	(1,173,402)	796,261
CLAIBORNE PARISH SCHOOL BOARD	(16,990,681)	-	1,091,707	1,091,707	(559,708)	(1,095,018)	-	(1,654,725)	1,122,883
CONCORDIA PARISH SCHOOL BOARD	(36,418,416)	-	2,340,003	2,340,003	(1,199,697)	(2,347,099)	-	(3,546,796)	2,406,826
DESOTO PARISH SCHOOL BOARD	(68,045,967)	-	4,372,176	4,372,176	(2,241,574)	(4,385,435)	-	(6,627,009)	4,497,032
EAST BATON ROUGE PARISH SCHOOL SYSTEM	(497,097,121)	-	31,940,120	31,940,120	(16,375,401)	(32,036,978)	-	(48,412,378)	32,852,231
EAST CARROLL PARISH SCHOOL BOARD	(11,327,579)	-	727,834	727,834	(373,154)	(730,041)	-	(1,103,195)	748,619
EAST FELICIANA PARISH SCHOOL BOARD	(19,690,340)	-	1,265,169	1,265,169	(648,640)	(1,269,005)	-	(1,917,646)	1,301,298
EVANGELINE PARISH SCHOOL BOARD	(52,923,003)	-	3,400,476	3,400,476	(1,743,392)	(3,410,788)	-	(5,154,181)	3,497,584
FRANKLIN PARISH SCHOOL BOARD	(30,749,123)	-	1,975,732	1,975,732	(1,012,939)	(1,981,723)	-	(2,994,663)	2,032,153
GRANT PARISH SCHOOL BOARD	(27,389,119)	-	1,759,841	1,759,841	(902,254)	(1,765,177)	-	(2,667,431)	1,810,096
IBERIA PARISH SCHOOL BOARD	(137,822,943)	-	8,855,576	8,855,576	(4,540,171)	(8,882,430)	-	(13,422,601)	9,108,464
IBERVILLE PARISH SCHOOL BOARD	(68,153,092)	-	4,379,060	4,379,060	(2,245,103)	(4,392,339)	-	(6,637,442)	4,504,112
JACKSON PARISH SCHOOL BOARD	(23,969,853)	-	1,540,142	1,540,142	(789,616)	(1,544,812)	-	(2,334,428)	1,584,123
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	(517,688,395)	-	33,263,177	33,263,177	(17,053,720)	(33,364,047)	-	(50,417,766)	34,213,070

Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2018

Employer Name	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense
		Difference Between Expected & Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Difference Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
JEFFERSON DAVIS PARISH SCHOOL BOARD	\$ (55,947,969)	\$ -	\$ 3,594,840	\$ 3,594,840	\$ (1,843,041)	\$ (3,605,742)	\$ -	\$ (5,448,783)	\$ 3,697,498
LAFAYETTE PARISH SCHOOL SYSTEM	(316,219,097)	-	20,318,114	20,318,114	(10,416,907)	(20,379,728)	-	(30,796,635)	20,898,336
LAFOURCHE PARISH SCHOOL BOARD	(140,732,233)	-	9,042,507	9,042,507	(4,636,009)	(9,069,929)	-	(13,705,938)	9,300,734
LASALLE PARISH SCHOOL BOARD	(27,570,446)	-	1,771,492	1,771,492	(908,227)	(1,776,864)	-	(2,685,091)	1,822,080
LINCOLN PARISH SCHOOL BOARD	(70,922,727)	-	4,557,018	4,557,018	(2,336,340)	(4,570,837)	-	(6,907,177)	4,687,152
LIVINGSTON PARISH PUBLIC SCHOOLS	(236,241,422)	-	15,179,286	15,179,286	(7,782,278)	(15,225,317)	-	(23,007,595)	15,612,760
MADISON PARISH SCHOOL BOARD	(12,638,342)	-	812,055	812,055	(416,333)	(814,517)	-	(1,230,850)	835,245
MOREHOUSE PARISH SCHOOL BOARD	(34,153,549)	-	2,194,477	2,194,477	(1,125,088)	(2,201,132)	-	(3,326,220)	2,257,145
NATCHITOCHE PARISH SCHOOL BOARD	(59,518,882)	-	3,824,283	3,824,283	(1,960,674)	(3,835,880)	-	(5,796,555)	3,933,493
ORLEANS PARISH SCHOOL BOARD	(51,550,913)	-	3,312,315	3,312,315	(1,698,193)	(3,322,360)	-	(5,020,553)	3,406,905
OUACHITA PARISH SCHOOL BOARD	(200,748,708)	-	12,898,763	12,898,763	(6,613,075)	(12,937,878)	-	(19,550,953)	13,267,112
PLAQUEMINES PARISH SCHOOL BOARD	(60,095,787)	-	3,861,351	3,861,351	(1,979,679)	(3,873,061)	-	(5,852,740)	3,971,620
POINTE COUPEE PARISH SCHOOL BOARD	(26,689,069)	-	1,714,860	1,714,860	(879,193)	(1,720,060)	-	(2,599,253)	1,763,831
RAPIDES PARISH SCHOOL BOARD	(250,418,046)	-	16,090,180	16,090,180	(8,249,285)	(16,138,974)	-	(24,388,259)	16,549,666
RED RIVER PARISH SCHOOL BOARD	(24,035,700)	-	1,544,373	1,544,373	(791,785)	(1,549,056)	-	(2,340,841)	1,588,475
RICHLAND PARISH SCHOOL BOARD	(29,044,354)	-	1,866,195	1,866,195	(956,781)	(1,871,854)	-	(2,828,635)	1,919,488
SABINE PARISH SCHOOL BOARD	(48,626,193)	-	3,124,392	3,124,392	(1,601,847)	(3,133,867)	-	(4,735,714)	3,213,615
ST BERNARD PARISH SCHOOL BOARD	(73,475,456)	-	4,721,039	4,721,039	(2,420,433)	(4,735,355)	-	(7,155,788)	4,855,857
ST CHARLES PARISH PUBLIC SCHOOLS	(153,925,957)	-	9,890,247	9,890,247	(5,070,637)	(9,920,239)	-	(14,990,877)	10,172,682
ST. HELENA PARISH SCHOOL SYSTEM	(11,537,113)	-	741,297	741,297	(380,056)	(743,545)	-	(1,123,601)	762,466
ST JAMES PARISH SCHOOL BOARD	(59,124,877)	-	3,798,967	3,798,967	(1,947,695)	(3,810,487)	-	(5,758,182)	3,907,454
ST JOHN THE BAPTIST PARISH SCHOOL BOARD	(74,109,265)	-	4,761,763	4,761,763	(2,441,312)	(4,776,203)	-	(7,217,515)	4,897,745
ST. LANDRY PARISH SCHOOL BOARD	(131,446,425)	-	8,445,864	8,445,864	(4,330,115)	(8,471,476)	-	(12,801,591)	8,687,052
ST. MARTIN PARISH SCHOOL BOARD	(76,443,617)	-	4,911,753	4,911,753	(2,518,210)	(4,926,648)	-	(7,444,858)	5,052,018
ST. MARY PARISH SCHOOL BOARD	(90,230,560)	-	5,797,609	5,797,609	(2,972,380)	(5,815,190)	-	(8,787,571)	5,963,171
ST. TAMMANY PARISH SCHOOL BOARD	(457,341,207)	-	29,385,672	29,385,672	(15,065,759)	(29,474,784)	-	(44,540,543)	30,224,836

Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2018

Employer Name	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense
		Difference Between Expected & Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Difference Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
TANGIPAHOA PARISH SCHOOL SYSTEM	\$ (196,667,328)	\$ -	\$ 12,636,521	\$ 12,636,521	\$ (6,478,626)	\$ (12,674,841)	\$ -	\$ (19,153,467)	\$ 12,997,381
TENSAS PARISH SCHOOL BOARD	(6,381,432)	-	410,028	410,028	(210,217)	(411,271)	-	(621,489)	421,737
TERREBONNE PARISH SCHOOL SYSTEM	(164,681,938)	-	10,581,354	10,581,354	(5,424,962)	(10,613,442)	-	(16,038,404)	10,883,525
UNION PARISH SCHOOL BOARD	(18,825,179)	-	1,209,579	1,209,579	(620,140)	(1,213,248)	-	(1,833,388)	1,244,121
VERMILION PARISH SCHOOL BOARD	(91,576,802)	-	5,884,110	5,884,110	(3,016,728)	(5,901,953)	-	(8,918,681)	6,052,142
VERNON PARISH SCHOOL BOARD	(84,883,232)	-	5,454,026	5,454,026	(2,796,228)	(5,470,565)	-	(8,266,793)	5,609,776
WASHINGTON PARISH SCHOOL SYSTEM	(50,763,885)	-	3,261,746	3,261,746	(1,672,267)	(3,271,637)	-	(4,943,904)	3,354,891
WEBSTER PARISH SCHOOL BOARD	(58,838,685)	-	3,780,578	3,780,578	(1,938,267)	(3,792,043)	-	(5,730,310)	3,888,540
WEST BATON ROUGE PARISH SCHOOL BOARD	(59,600,258)	-	3,829,512	3,829,512	(1,963,355)	(3,841,125)	-	(5,804,480)	3,938,871
WEST CARROLL PARISH SCHOOL BOARD	(19,963,952)	-	1,282,749	1,282,749	(657,654)	(1,286,639)	-	(1,944,293)	1,319,381
WEST FELICIANA PARISH SCHOOL BOARD	(33,049,665)	-	2,123,549	2,123,549	(1,088,724)	(2,129,989)	-	(3,218,713)	2,184,191
WINN PARISH SCHOOL BOARD	(23,023,513)	-	1,479,336	1,479,336	(758,442)	(1,483,822)	-	(2,242,264)	1,521,581
BOGALUSA CITY SCHOOLS	(20,667,147)	-	1,327,932	1,327,932	(680,818)	(1,331,959)	-	(2,012,777)	1,365,854
MONROE CITY SCHOOLS	(101,404,232)	-	6,515,554	6,515,554	(3,340,464)	(6,535,313)	-	(9,875,777)	6,701,619
LOUISIANA TECH UNIVERSITY	(94,643,439)	-	6,081,151	6,081,151	(3,117,749)	(6,099,592)	-	(9,217,342)	6,254,810
NORTHWESTERN STATE UNIVERSITY	(69,958,205)	-	4,495,044	4,495,044	(2,304,567)	(4,508,675)	-	(6,813,242)	4,623,409
LOUISIANA STATE UNIVERSITY	(582,937,602)	-	37,455,653	37,455,653	(19,203,163)	(37,569,235)	-	(56,772,398)	38,525,270
UNIVERSITY OF NEW ORLEANS	(106,025,072)	-	6,812,459	6,812,459	(3,492,684)	(6,833,117)	-	(10,325,801)	7,007,001
LSU HEALTH SCIENCES CTR, NEW ORLEANS	(259,780,709)	-	16,691,762	16,691,762	(8,557,711)	(16,742,380)	-	(25,300,090)	17,168,428
NICHOLLS STATE UNIVERSITY	(51,412,829)	-	3,303,443	3,303,443	(1,693,644)	(3,313,460)	-	(5,007,105)	3,397,779
SOUTHEASTERN LOUISIANA UNIVERSITY	(101,262,021)	-	6,506,417	6,506,417	(3,335,779)	(6,526,147)	-	(9,861,927)	6,692,220
UNIVERSITY OF LOUISIANA AT LAFAYETTE	(195,156,171)	-	12,539,424	12,539,424	(6,428,845)	(12,577,449)	-	(19,006,295)	12,897,511
GRAMBLING STATE UNIVERSITY	(46,457,443)	-	2,985,043	2,985,043	(1,530,404)	(2,994,095)	-	(4,524,499)	3,070,287
SOUTHERN UNIVERSITY AND A&M COLLEGE	(100,181,626)	-	6,436,998	6,436,998	(3,300,189)	(6,456,518)	-	(9,756,707)	6,620,819
SOUTHERN UNIVERSITY AT NEW ORLEANS	(21,747,639)	-	1,397,357	1,397,357	(716,412)	(1,401,595)	-	(2,118,007)	1,437,261
TANGIPAHOA FEDERATION OF TEACHERS	(141,229)	-	9,074	9,074	(4,652)	(9,102)	-	(13,754)	9,334

Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2018

Employer Name	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense
		Difference Between Expected & Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Difference Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
DELGADO COMMUNITY COLLEGE	\$ (68,598,793)	\$ -	\$ 4,407,697	\$ 4,407,697	\$ (2,259,785)	\$ (4,421,064)	\$ -	\$ (6,680,849)	\$ 4,533,568
SOWELA TECHNICAL COMMUNITY COLLEGE	(17,241,492)	-	1,107,822	1,107,822	(567,970)	(1,111,182)	-	(1,679,152)	1,139,458
LOUISIANA ASSOCIATION OF EDUCATORS	(2,612,386)	-	167,854	167,854	(86,057)	(168,363)	-	(254,421)	172,648
MCNEESE STATE UNIVERSITY	(55,377,354)	-	3,558,177	3,558,177	(1,824,244)	(3,568,967)	-	(5,393,211)	3,659,787
UNIVERSITY OF LOUISIANA AT MONROE	(81,479,691)	-	5,235,337	5,235,337	(2,684,108)	(5,251,213)	-	(7,935,322)	5,384,842
L. E. FLETCHER TECH COMMUNITY COLLEGE	(8,342,122)	-	536,009	536,009	(274,807)	(537,634)	-	(812,441)	551,315
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	(277,838)	-	17,852	17,852	(9,153)	(17,906)	-	(27,059)	18,362
ST. TAMMANY FEDERATION OF TEACHERS	(154,005)	-	9,895	9,895	(5,073)	(9,925)	-	(14,999)	10,178
SOUTH CENTRAL LOUISIANA TECH COLLEGE	(5,363,150)	-	344,600	344,600	(176,673)	(345,645)	-	(522,318)	354,441
SOUTHERN UNIVERSITY AT SHREVEPORT	(17,584,883)	-	1,129,886	1,129,886	(579,282)	(1,133,313)	-	(1,712,595)	1,162,152
LSU HEALTH SCIENCES CTR-SHREVEPORT	(132,531,045)	-	8,515,554	8,515,554	(4,365,845)	(8,541,377)	-	(12,907,222)	8,758,732
NUNEZ COMMUNITY COLLEGE	(10,045,514)	-	645,457	645,457	(330,920)	(647,415)	-	(978,334)	663,889
NORTHSHORE TECH COMMUNITY COLLEGE	(16,320,115)	-	1,048,621	1,048,621	(537,618)	(1,051,801)	-	(1,589,419)	1,078,566
NORTHWEST LOUISIANA TECHNICAL COLLEGE	(6,582,415)	-	422,942	422,942	(216,838)	(424,224)	-	(641,063)	435,020
LOUISIANA FEDERATION OF TEACHERS	(714,890)	-	45,934	45,934	(23,550)	(46,073)	-	(69,623)	47,246
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	(1,941,230)	-	124,730	124,730	(63,948)	(125,109)	-	(189,057)	128,292
LOUISIANA STATE SENATE	(327,175)	-	21,022	21,022	(10,778)	(21,086)	-	(31,864)	21,622
LA HOUSE OF REPRESENTATIVES	(307,224)	-	19,740	19,740	(10,121)	(19,800)	-	(29,921)	20,304
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	(13,281,684)	-	853,392	853,392	(437,526)	(855,980)	-	(1,293,506)	877,762
ASSOCIATED PROF EDUCATORS OF LA	(401,180)	-	25,777	25,777	(13,216)	(25,855)	-	(39,071)	26,513
WARE YOUTH CENTER	(128,944)	-	8,285	8,285	(4,248)	(8,310)	-	(12,558)	8,522
LA STATE EMPLOYEES RETIREMENT SYSTEM	(732,187)	-	47,045	47,045	(24,120)	(47,188)	-	(71,308)	48,389
BOSSIER PARISH COMMUNITY COLLEGE	(28,492,511)	-	1,830,737	1,830,737	(938,602)	(1,836,289)	-	(2,774,891)	1,883,017
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	(6,543,987)	-	420,473	420,473	(215,572)	(421,748)	-	(637,320)	432,480
SOUTH LOUISIANA COMMUNITY COLLEGE	(27,852,215)	-	1,789,596	1,789,596	(917,509)	(1,795,023)	-	(2,712,532)	1,840,702
WEBSTER PARISH SALES TAX COMMISSION	(473,416)	-	30,419	30,419	(15,595)	(30,511)	-	(46,106)	31,287

Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2018

Employer Name	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense
		Difference Between Expected & Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Difference Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
NEW VISION LEARNING ACADEMY	\$ (2,719,315)	\$ -	\$ 174,725	\$ 174,725	\$ (89,580)	\$ (175,255)	\$ -	\$ (264,835)	\$ 179,714
BATON ROUGE COMMUNITY COLLEGE	(38,332,324)	-	2,462,978	2,462,978	(1,262,746)	(2,470,446)	-	(3,733,192)	2,533,313
RIVER PARISHES COMMUNITY COLLEGE	(8,001,679)	-	514,134	514,134	(263,592)	(515,693)	-	(779,285)	528,816
LA COMMUNITY & TECH COLLEGE SYSTEM	(20,663,608)	-	1,327,705	1,327,705	(680,702)	(1,331,731)	-	(2,012,433)	1,365,620
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	(4,158,923)	-	267,224	267,224	(137,003)	(268,035)	-	(405,038)	274,856
AVOYELLES PUBLIC CHARTER SCHOOL INC.	(5,426,541)	-	348,673	348,673	(178,761)	(349,730)	-	(528,492)	358,630
LSU HEALTH CARE SERVICES DIVISION	(6,389,785)	-	410,565	410,565	(210,493)	(411,810)	-	(622,302)	422,289
DELHI CHARTER SCHOOL	(8,739,862)	-	561,565	561,565	(287,909)	(563,268)	-	(851,177)	577,601
LOUISIANA DELTA COMMUNITY COLLEGE	(18,617,120)	-	1,196,211	1,196,211	(613,286)	(1,199,838)	-	(1,813,125)	1,230,371
CITY OF BAKER SCHOOL SYSTEM	(15,032,644)	-	965,897	965,897	(495,206)	(968,826)	-	(1,464,032)	993,480
ZACHARY COMMUNITY SCHOOL BOARD	(57,333,818)	-	3,683,886	3,683,886	(1,888,694)	(3,695,057)	-	(5,583,751)	3,789,086
LA STATE BD PRACTICAL NURSE EXAMINER	(110,172)	-	7,079	7,079	(3,629)	(7,100)	-	(10,730)	7,281
ALGIERS CHARTER SCHOOLS ASSOCIATION	(32,774,088)	-	2,105,843	2,105,843	(1,079,646)	(2,112,229)	-	(3,191,874)	2,165,979
ADVOCATES FOR ACADEMIC EXCELLENCE	(11,302,321)	-	726,211	726,211	(372,322)	(728,413)	-	(1,100,735)	746,950
FRENCH AND MONTESSORI EDUCATION, INC	(12,484,239)	-	802,153	802,153	(411,256)	(804,586)	-	(1,215,842)	825,060
ADVOCATES FOR ARTS-BASED EDUCATION CORP	(21,886,411)	-	1,406,274	1,406,274	(720,983)	(1,410,538)	-	(2,131,521)	1,446,432
LAKE FOREST ELEMENTARY CHARTER	(7,856,323)	-	504,794	504,794	(258,803)	(506,325)	-	(765,129)	519,210
HYNES CHARTER SCHOOL	(8,710,771)	-	559,696	559,696	(286,951)	(561,393)	-	(848,344)	575,679
WARREN EASTON SR. HIGH SCHOOL	(10,856,522)	-	697,567	697,567	(357,636)	(699,683)	-	(1,057,319)	717,488
EINSTEIN CHARTER SCHOOL	(21,412,504)	-	1,375,824	1,375,824	(705,372)	(1,379,996)	-	(2,085,368)	1,415,113
ADVOCATES FOR INNOVATIVE SCHOOLS	(2,914,598)	-	187,272	187,272	(96,013)	(187,840)	-	(283,853)	192,620
CENTRAL COMMUNITY SCHOOL SYSTEM	(48,847,126)	-	3,138,588	3,138,588	(1,609,125)	(3,148,106)	-	(4,757,230)	3,228,216
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	(1,560,100)	-	100,242	100,242	(51,393)	(100,546)	-	(151,938)	103,104
LOUISIANA STATE BOARD OF NURSING	(123,243)	-	7,919	7,919	(4,060)	(7,943)	-	(12,003)	8,145
GREATER LAFOURCHE PORT COMMISSION	(127,469)	-	8,190	8,190	(4,199)	(8,215)	-	(12,414)	8,424

Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2018

Employer Name	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense
		Difference Between Expected & Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Difference Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
MADISON PREPARATORY ACADEMY	\$ (6,329,540)	\$ -	\$ 406,694	\$ 406,694	\$ (208,508)	\$ (407,927)	\$ -	\$ (616,435)	\$ 418,308
DARBONNE WOODS CHARTER SCHOOL	(8,037,158)	-	516,414	516,414	(264,761)	(517,980)	-	(782,740)	531,161
MORRIS JEFF COMMUNITY SCHOOL	(11,209,446)	-	720,244	720,244	(369,262)	(722,428)	-	(1,091,690)	740,812
BAYOU COMMUNITY ACADEMY	(4,101,626)	-	263,543	263,543	(135,116)	(264,342)	-	(399,458)	271,069
SLAUGHTER COMMUNITY CHARTER SCHOOL	(2,738,774)	-	175,975	175,975	(90,221)	(176,509)	-	(266,730)	181,001
NEW BEGINNINGS SCHOOLS FOUNDATION	(24,011,917)	-	1,542,844	1,542,844	(791,002)	(1,547,523)	-	(2,338,525)	1,586,903
ST. BD. OF CERTIFIED PUBLIC ACCOUNTANTS	(85,504)	-	5,494	5,494	(2,817)	(5,511)	-	(8,327)	5,651
REED ELEMENTARY SCHOOL-RENEW SCHOOLS	(8,494,456)	-	545,797	545,797	(279,825)	(547,452)	-	(827,277)	561,383
A. E. PHILLIPS LABORATORY SCHOOL	(711,057)	-	45,688	45,688	(23,424)	(45,826)	-	(69,250)	46,992
LSU UNIVERSITY HIGH SCHOOL	(13,940,555)	-	895,726	895,726	(459,231)	(898,443)	-	(1,357,673)	921,306
NORTHWESTERN STATE UNIV LAB SCHOOL	(177,297)	-	11,392	11,392	(5,841)	(11,426)	-	(17,267)	11,717
SOUTHEASTERN LABORATORY SCHOOL	(158,133)	-	10,161	10,161	(5,209)	(10,191)	-	(15,401)	10,451
SOUTHERN UNIV LABORATORY SCHOOL	(4,336,614)	-	278,642	278,642	(142,857)	(279,487)	-	(422,344)	286,599
BEEKMAN CHARTER SCHOOL	(8,060,254)	-	517,898	517,898	(265,521)	(519,468)	-	(784,990)	532,687
DELTA CHARTER GROUP	(4,909,391)	-	315,444	315,444	(161,725)	(316,401)	-	(478,126)	324,453
MADISON TALLULAH CHARTER SCHOOL	(2,749,487)	-	176,664	176,664	(90,574)	(177,199)	-	(267,773)	181,709
NORTHSHORE CHARTER SCHOOLS, INC	(7,129,639)	-	458,103	458,103	(234,865)	(459,492)	-	(694,357)	471,185
INSPIRE NOLA CHARTER SCHOOLS, INC.	(43,595,917)	-	2,801,181	2,801,181	(1,436,139)	(2,809,675)	-	(4,245,814)	2,881,174
LOUISIANA PHYSICAL THERAPY BOARD	(84,914)	-	5,456	5,456	(2,797)	(5,473)	-	(8,270)	5,612
NORTHEAST CLAIBORNE CHARTER SCHOOL	(1,160,984)	-	74,597	74,597	(38,245)	(74,823)	-	(113,068)	76,727
LEGISLATIVE FISCAL OFFICE	(243,243)	-	15,629	15,629	(8,013)	(15,677)	-	(23,690)	16,076
DOWNSVILLE COMMUNITY CHARTER SCHOOL	(3,931,503)	-	252,612	252,612	(129,512)	(253,378)	-	(382,890)	259,826
LINCOLN PREPARATORY SCHOOL	(5,487,278)	-	352,576	352,576	(180,762)	(353,645)	-	(534,407)	362,644
LAFOURCHE PARISH ASSESSORS OFFICE	(165,012)	-	10,603	10,603	(5,436)	(10,635)	-	(16,071)	10,905
NON-FLOOD PROTECTION ASSET MGT AUTHORITY	(141,917)	-	9,119	9,119	(4,675)	(9,146)	-	(13,821)	9,379

Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2018

Employer Name	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense
		Difference Between Expected & Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Difference Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
LOUISIANA STATE UNIVERSITY	\$ (153,894,114)	\$ -	\$ 9,888,201	\$ 9,888,201	\$ (5,069,588)	\$ (9,918,187)	\$ -	\$ (14,987,776)	\$ 10,170,578
LOUISIANA STATE UNIVERSITY (LAB SCHOOL)	(2,160,297)	-	138,806	138,806	(71,165)	(139,227)	-	(210,392)	142,770
DIV OF ADMIN - EXECUTIVE OFFICE	(410,516)	-	26,377	26,377	(13,523)	(26,457)	-	(39,980)	27,130
DIVISION OF ADMINISTRATION	(851,893)	-	54,737	54,737	(28,063)	(54,903)	-	(82,966)	56,300
OFC OF COASTAL PROTECTION & RESTORATION	(371,401)	-	23,864	23,864	(12,235)	(23,936)	-	(36,171)	24,545
GOVERNOR'S OFC OF HOMELAND SECURITY	(176,511)	-	11,341	11,341	(5,815)	(11,376)	-	(17,190)	11,665
STATE MILITARY DEPARTMENT	(1,662,508)	-	106,822	106,822	(54,766)	(107,146)	-	(161,912)	109,872
LOUISIANA PUBLIC DEFENDER BD	(195,086)	-	12,535	12,535	(6,427)	(12,573)	-	(18,999)	12,893
DEPARTMENT OF VETERANS AFFAIRS	(268,895)	-	17,277	17,277	(8,858)	(17,330)	-	(26,188)	17,771
SECRETARY OF STATE	(270,664)	-	17,391	17,391	(8,916)	(17,444)	-	(26,360)	17,888
OFFICE OF LIEUTENANT GOVERNOR	(148,108)	-	9,516	9,516	(4,879)	(9,545)	-	(14,424)	9,788
LOUISIANA PUBLIC SERVICE COMMISSION	(120,098)	-	7,717	7,717	(3,956)	(7,740)	-	(11,696)	7,937
LA DEPT OF AGRICULTURE & FORESTRY	(848,060)	-	54,491	54,491	(27,937)	(54,656)	-	(82,593)	56,047
DEPT. OF ECONOMIC DEVELOPMENT – OFFICE OF THE SECRETARY	(291,008)	-	18,698	18,698	(9,586)	(18,755)	-	(28,341)	19,232
CRT-OFFICE OF THE SECRETARY	(93,170)	-	5,986	5,986	(3,069)	(6,005)	-	(9,074)	6,157
OFF OF THE STATE LIBRARY OF LA	(109,386)	-	7,028	7,028	(3,603)	(7,050)	-	(10,653)	7,229
OFFICE OF STATE MUSEUM	(87,961)	-	5,652	5,652	(2,898)	(5,669)	-	(8,567)	5,813
OFFICE OF CULTURAL DEVELOPMENT	(263,194)	-	16,911	16,911	(8,670)	(16,962)	-	(25,633)	17,394
OFFICE OF TOURISM	(221,425)	-	14,227	14,227	(7,294)	(14,270)	-	(21,565)	14,634
ENGINEERING AND OPERATIONS	(1,458,380)	-	93,706	93,706	(48,042)	(93,990)	-	(142,032)	96,382
CAPITAL AREA HUMAN SERVICE DISTRICT	(210,811)	-	13,545	13,545	(6,945)	(13,586)	-	(20,531)	13,932
MEDICAL VENDOR ADMINISTRATION	(558,428)	-	35,881	35,881	(18,396)	(35,990)	-	(54,385)	36,905
DEPARTMENT OF HEALTH AND HOSPITALS	(2,085,408)	-	133,994	133,994	(68,698)	(134,401)	-	(203,098)	137,821
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	(577,494)	-	37,106	37,106	(19,024)	(37,218)	-	(56,242)	38,166
OFFICE OF PUBLIC HEALTH	(1,935,530)	-	124,364	124,364	(63,760)	(124,741)	-	(188,502)	127,916

Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2018

Employer Name	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense
		Difference Between Expected & Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Difference Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
OFFICE OF BEHAVIORAL HEALTH	\$ (1,781,525)	\$ -	\$ 114,469	\$ 114,469	\$ (58,687)	\$ (114,816)	\$ -	\$ (173,503)	\$ 117,738
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	(1,058,085)	-	67,985	67,985	(34,855)	(68,192)	-	(103,047)	69,927
DEPARTMENT OF CHILDREN & FAMILY SERVICES	(659,952)	-	42,404	42,404	(21,740)	(42,533)	-	(64,273)	43,615
CENTRAL LOUISIANA HUMAN SERVICE DISTRICT	(162,359)	-	10,432	10,432	(5,348)	(10,464)	-	(15,812)	10,730
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	(632,630)	-	40,649	40,649	(20,840)	(40,772)	-	(61,612)	41,809
LA STATE PENITENTIARY	(1,322,950)	-	85,004	85,004	(43,581)	(85,262)	-	(128,842)	87,431
OFFICE OF JUVENILE JUSTICE	(6,905,953)	-	443,730	443,730	(227,496)	(445,076)	-	(672,572)	456,402
AVOYELLES CORRECTIONAL CENTER	(586,635)	-	37,693	37,693	(19,325)	(37,807)	-	(57,132)	38,770
LA CORRECTIONAL INST WOMEN	(670,861)	-	43,105	43,105	(22,100)	(43,236)	-	(65,335)	44,336
DPS-ALLEN CORRECTION CENTER	(85,700)	-	5,507	5,507	(2,823)	(5,523)	-	(8,346)	5,664
DIXON CORRECTIONAL INSTITUTE	(904,473)	-	58,115	58,115	(29,795)	(58,292)	-	(88,087)	59,775
ELAYN HUNT CORRECTIONAL CENTER	(769,239)	-	49,426	49,426	(25,340)	(49,576)	-	(74,916)	50,838
DAVID WADE CORRECTIONAL CENTER	(685,996)	-	44,077	44,077	(22,598)	(44,211)	-	(66,809)	45,336
DOC-ADULT PROBATION & PAROLE	(75,774)	-	4,869	4,869	(2,496)	(4,883)	-	(7,380)	5,008
RAYBURN CORRECTIONAL CENTER	(686,094)	-	44,084	44,084	(22,601)	(44,217)	-	(66,819)	45,343
PUB SAFETY OFF OF MGT & FIN	(130,025)	-	8,355	8,355	(4,283)	(8,380)	-	(12,663)	8,593
OFFICE OF STATE POLICE	(481,671)	-	30,949	30,949	(15,867)	(31,043)	-	(46,910)	31,833
OFFICE OF CONSERVATION	(228,010)	-	14,650	14,650	(7,511)	(14,695)	-	(22,206)	15,069
OFFICE OF COASTAL MANAGEMENT	(155,086)	-	9,965	9,965	(5,109)	(9,995)	-	(15,104)	10,249
LOUISIANA DEPARTMENT OF REVENUE	(135,430)	-	8,702	8,702	(4,461)	(8,728)	-	(13,190)	8,950
LOUISIANA WORKFORCE COMMISSION	(280,197)	-	18,004	18,004	(9,230)	(18,058)	-	(27,288)	18,518
WILDLIFE & FISHERIES OFF OF SEC	(233,317)	-	14,991	14,991	(7,686)	(15,037)	-	(22,723)	15,420
OFFICE OF WILDLIFE	(252,285)	-	16,210	16,210	(8,311)	(16,259)	-	(24,570)	16,673
DEPARTMENT OF STATE CIVIL SERVICE	(271,253)	-	17,429	17,429	(8,936)	(17,482)	-	(26,417)	17,927

Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2018

Employer Name	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense
		Difference Between Expected & Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected & Actual Experience	Net Difference Between Projected & Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
BOARD OF SUPERVISORS-UNIV. OF LA SYS	\$ (2,521,772)	\$ -	\$ 162,032	\$ 162,032	\$ (83,072)	\$ (162,523)	\$ -	\$ (245,596)	\$ 166,659
LA SCH FOR THE DEAF & VISUALLY IMPAIRED	(14,769,745)	-	949,005	949,005	(486,546)	(951,882)	-	(1,438,428)	976,105
LA SPECIAL EDUCATION CENTER	(5,044,624)	-	324,134	324,134	(166,180)	(325,117)	-	(491,297)	333,390
LA SCHOOL FOR MATH, SCIENCE & THE ARTS	(8,179,468)	-	525,558	525,558	(269,448)	(527,151)	-	(796,600)	540,566
THRIVE ACADEMY	(3,071,060)	-	197,326	197,326	(101,167)	(197,924)	-	(299,091)	202,961
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	(1,361,574)	-	87,486	87,486	(44,853)	(87,751)	-	(132,604)	89,984
BOARD OF REGENTS	(15,413,185)	-	990,348	990,348	(507,742)	(993,351)	-	(1,501,093)	1,018,629
NEW ORLEANS CENTER FOR CREATIVE ARTS	(7,948,706)	-	510,730	510,730	(261,847)	(512,279)	-	(774,126)	525,315
LOUISIANA DEPARTMENT OF EDUCATION	(16,671,467)	-	1,071,196	1,071,196	(549,192)	(1,074,445)	-	(1,623,637)	1,101,786
RECOVERY SCHOOL DISTRICT OF LOUISIANA	(3,514,402)	-	225,812	225,812	(115,772)	(226,497)	-	(342,268)	232,260
SPECIAL SCHOOL DISTRICTS	(7,023,496)	-	451,283	451,283	(231,368)	(452,651)	-	(684,020)	464,170
STATE EMPLOYEES GROUP BENEFITS	(133,268)	-	8,563	8,563	(4,390)	(8,589)	-	(12,979)	8,807
DOA-OFFICE OF RISK MANAGEMENT	(240,688)	-	15,465	15,465	(7,929)	(15,512)	-	(23,441)	15,907
DOA-FEDERAL PROPERTY ASSISTANCE	(56,904)	-	3,656	3,656	(1,875)	(3,667)	-	(5,542)	3,761
PRISON ENTERPRISES	(396,364)	-	25,468	25,468	(13,057)	(25,545)	-	(38,602)	26,195
DIV OF ADMIN - OFFICE OF TECH SVCS	(1,561,476)	-	100,330	100,330	(51,438)	(100,634)	-	(152,072)	103,195
OFFICE OF STATE PROCUREMENT	(143,882)	-	9,245	9,245	(4,740)	(9,273)	-	(14,013)	9,509
DEPARTMENT OF ENVIRONMENTAL QUALITY	(309,386)	-	19,879	19,879	(10,192)	(19,939)	-	(30,131)	20,447
TOTALS	<u>\$ (9,828,019.936)</u>	<u>\$ -</u>	<u>\$ 631,482.503</u>	<u>\$ 631,482.503</u>	<u>\$ (323,755.178)</u>	<u>\$ (633,397.461)</u>	<u>\$ -</u>	<u>\$ (957,152.639)</u>	<u>\$ 649,515.696</u>

The accompanying notes are an integral part of these schedules.

NOTES TO SCHEDULES

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

A. Summary of Significant Accounting Policies

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

1. Basis of Accounting

The System's employer pension schedules were prepared using the accrual basis of accounting. Member and employer contributions are recognized when due, pursuant to formal commitments as well as statutory or contractual requirements. The member's earnable compensation is attributed to the employer(s) for which the member is employed as of June 30, 2018.

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

Eligibility for retirement is determined by the date the member joined TRSL.

Members hired prior to July 1, 1999

2.0% benefit factor	At least age 60 with at least 5 years of service credit, or
	Any age with at least 20 years of service credit
2.5% benefit factor	At least age 65 with at least 20 years of service credit, or
	At least age 55 with at least 25 years of service credit, or
	Any age with at least 30 years of service credit

Members joining System between July 1, 1999 and December 31, 2010

2.5% benefit factor	At least age 60 with at least 5 years of service credit, or
	At least age 55 with at least 25 years of service credit, or
	Any age with at least 20 years of service credit (actuarially reduced)
	Any age with at least 30 years of service credit

Members first eligible to join & hired between January 1, 2011 and June 30, 2015

2.5% benefit factor	At least age 60 with at least 5 years of service credit, or
	Any age with at least 20 years of service credit (actuarially reduced)

Members first eligible to join & hired on or after July 1, 2015

2.5% benefit factor	At least age 62 with at least 5 years of service credit, or
	Any age with at least 20 years of service credit (actuarially reduced)

PLAN A

Plan A is closed to new entrants.

Plan A members

3.0% benefit factor	At least age 60 with at least 5 years of service credit, or
	At least age 55 with at least 25 years of service credit
	Any age with at least 30 years of service credit

PLAN B

Members hired before July 1, 2015

2.0% benefit factor	At least age 60 with at least 5 years of service credit, or
	At least age 55 with at least 30 years of service credit

Members first eligible to join and hired on or after July 1, 2015

2.0% benefit factor	At least age 62 with at least 5 years of service credit, or
	Any age with at least 20 years of service credit (actuarially reduced)

Benefit Formula

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

Payment Options

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

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

2. DEFERRED RETIREMENT OPTION PROGRAM (DROP)

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

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

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

3. DISABILITY RETIREMENT BENEFITS

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

4. SURVIVOR BENEFITS

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

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

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

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

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

6. OPTIONAL RETIREMENT PLAN (ORP)

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

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

C. Employer Contributions

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

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

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

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

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

ORP	Employer UAL
2018	22.2%

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

D. Schedule of Employer Allocations

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

The allocation method used in determining each employer's proportion was based on the employer's projected contribution effort to the plan for 2019 as compared to the total of all employers' projected contribution effort to the plan for 2019. The employers' projected contribution effort was actuarially determined by the System's actuary, Foster and Foster Actuaries & Consultants.

The employers' projected contribution effort was calculated by multiplying the eligible annual compensation of active members in the System on June 30, 2018, by the 2019 employers' actuarially required contribution rates. Eligible compensation reported during the fiscal year was the basis for the computations. If reported compensation was less than a full year at June 30, the compensation was annualized to project a full year. Most employees of TRSL are 9 month employees and receive a full year credit for working 9 months. Compensation reported over the 9 month period represents a full year and does not need to be annualized. Also, some members may be employed full-time with one employer and part time with a second employer; these are referred to as primary and secondary employers respectively. Salaries for secondary employers were added to the employers' total payroll without annualizing. For ORP members, their earnings for the fiscal year were included in the employers' totals with no adjustments.

Rates for the year ended June 30, 2019, are as follows:

TRSL Sub Plan	Total Employer Contribution
	2019
K-12 Regular Plan	26.7%
Higher Ed Regular Plan	25.5%
Plan A	26.7%
Plan B	26.7%

ORP	Employer UAL
2019	21.8%

E. Schedule 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, 2018, are as follows:

Schedule of Employers' Net Pension Liability	
	June 30, 2018
Total pension liability	\$ 30,871,936,837
Plan fiduciary net position ¹	\$ 21,043,916,901
Employers' net pension liability ²	\$ 9,828,019,936
Plan fiduciary net position as a percentage of total pension liability	68.2%

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

²Based on market value of assets

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2018, are as follows:

Valuation date	June 30, 2018
Actuarial cost method	Entry Age Normal
Amortization approach	Closed
Actuarial assumptions:	
Expected Remaining Service Lives	5 years
Investment rate of return	7.65% net of investment expenses*
Inflation rate	2.5% per annum
Projected salary increases	3.3% - 4.8% varies depending on duration of service
Cost-of-living adjustments	None
Mortality	<p>Active members – RP-2014 White Collar Employee tables, adjusted by 1.010 for males and by 0.997 for females.</p> <p>Non-Disabled retiree/inactive members – RP-2014 White Collar Healthy Annuitant tables, adjusted by 1.366 for males and by 1.189 for females.</p> <p>Disability retiree mortality – RP-2014 Disability tables, adjusted by 1.111 for males and by 1.134 for females.</p> <p>These base tables are adjusted from 2014 to 2018 using the MP-2017 generational improvement table, with continued future mortality improvement projected using the MP-2017 generational mortality improvement tables.</p>
Termination and disability	Termination, disability, and retirement assumptions were projected based on a 5-year (July 1, 2012 – June 30, 2017) experience study of the System's members.

**The investment rate of return used in the actuarial valuation for funding purposes was 8.05%, recognizing an additional 40 basis points for gain sharing. Prior to fiscal year 2018/2019, administrative expenses were funded in accordance with R.S. 11 Section 102, which by omission of language regarding the funding of administrative expenses precluded funding by a direct allocation through the employer contribution rate. Per Act 94 of 2016, noninvestment-related administrative expenses will be directly funded with employer contributions as a percentage of projected payroll beginning fiscal year 2018/2019.*

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.5% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return was 8.07% for 2018. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2018 are summarized in the following table:

Asset Class	Target Allocation	Long Term Expected Real Rate of Return
Domestic Equity	27.0%	4.01%
International Equity	19.0%	4.90%
Domestic Fixed Income	13.0%	1.36%
International Fixed Income	5.5%	2.35%
Private Equity	25.5%	8.39%
Other Private Assets	10.0%	3.57%

The discount rate used to measure the total pension liability was 7.65%. 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 7.65%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
	6.65%	7.65%	8.65%
Employers' net pension liability for 2018	\$ 13,019,747,254	\$ 9,828,019,936	\$ 7,135,631,690

H. Change in Net Pension Liability

The changes in the net pension liability for the year ended June 30, 2018, were recognized as pension expense or benefit in the current reporting period except as follows:

1. Differences between Expected and Actual Experience

Differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The difference between expected and actual experience resulted in a deferred inflow of resources as of ended June 30, 2018 as follows:

				June 30, 2018	
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2018	\$ -	\$ 130,859,239	\$ (26,171,848)	\$ -	\$ 104,687,391
2017	-	178,562,268	(44,640,567)	-	133,921,701
2016	-	108,972,369	(36,324,123)	-	72,648,246
2015	-	24,995,678	(12,497,838)	-	12,497,840
2014	-	24,465,397	(24,465,397)	-	-
			TOTALS	-	\$ 323,755,178

2. Differences between Projected and Actual Investment Earnings

Differences between projected and actual investment earnings on pension plan investments were recognized in pension expense using the straight-line amortization method over a closed five-year period. The difference between projected and actual investment earnings resulted in a net deferred inflow of resources as of June 30, 2018 as follows:

					June 30, 2018	
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows	Net Deferred Inflows
2018	\$ -	\$ 659,142,899	\$ (131,828,580)	\$ -	\$ (527,314,319)	\$ (527,314,319)
2017	-	1,022,333,708	(255,583,427)	-	(766,750,281)	(766,750,281)
2016	713,155,628	-	237,718,542	475,437,086	-	475,427,086
2015	370,460,107	-	185,230,054	185,230,053	-	185,230,053
2014	-	326,069,504	(326,069,504)	-	-	-
			TOTALS	\$ 660,667,139	\$ (1,294,064,600)	\$ (633,397,461)

Change in Actuarial Assumptions

Changes in actuarial assumptions related to inflation and salary factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. Changes in actuarial assumptions resulted in a deferred outflow of resources as of June 30, 2018 as follows:

				June 30, 2018	
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2018	\$ 688,003,495	\$ -	\$ 137,600,699	\$ 550,402,796	\$ -
2017	108,106,276	-	27,026,569	81,079,707	-
			TOTALS	\$ 631,482,503	\$ -

I. Contributions – Proportionate Share/Change in Proportionate Share

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

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

J. Estimates

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

K. Retirement System Audit Reports

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

**Schedule of Proportionate Share of Contributions:
Employer & Non-Employer Contributing Entities**

Supplementary Information

June 30, 2018

Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities (June 30, 2018)

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
ACADIA PARISH SCHOOL BOARD	\$ 10,948,978	\$ 360,314
ALLEN PARISH SCHOOL BOARD	5,839,160	192,158
ASCENSION PARISH SCHOOL BOARD	29,264,545	963,050
ASSUMPTION PARISH SCHOOL BOARD	4,711,664	155,053
AVOYELLES PARISH SCHOOL BOARD	4,885,677	160,780
BEAUREGARD PARISH SCHOOL BOARD	7,077,309	232,903
BIENVILLE PARISH SCHOOL BOARD	4,071,149	133,975
BOSSIER PARISH SCHOOL BOARD	29,144,194	959,090
CADDO PARISH SCHOOL BOARD	52,523,572	1,728,468
CALCASIEU PARISH SCHOOL SYSTEM	50,343,442	1,656,724
CALDWELL PARISH SCHOOL BOARD	2,406,002	79,178
CAMERON PARISH SCHOOL BOARD	2,515,104	82,768
CATAHOULA PARISH SCHOOL BOARD	1,473,359	48,486
CLAIBORNE PARISH SCHOOL BOARD	2,077,723	68,375
CONCORDIA PARISH SCHOOL BOARD	4,453,463	146,556
DESOTO PARISH SCHOOL BOARD	8,321,070	273,833
EAST BATON ROUGE PARISH SCHOOL SYSTEM	60,788,024	2,000,439
EAST CARROLL PARISH SCHOOL BOARD	1,385,204	45,585
EAST FELICIANA PARISH SCHOOL BOARD	2,407,853	79,239
EVANGELINE PARISH SCHOOL BOARD	6,471,743	212,975
FRANKLIN PARISH SCHOOL BOARD	3,760,188	123,742
GRANT PARISH SCHOOL BOARD	3,349,306	110,220
IBERIA PARISH SCHOOL BOARD	16,853,818	554,633
IBERVILLE PARISH SCHOOL BOARD	8,334,170	274,264
JACKSON PARISH SCHOOL BOARD	2,931,178	96,460
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	63,306,049	2,083,303
JEFFERSON DAVIS PARISH SCHOOL BOARD	6,841,654	225,148
LAFAYETTE PARISH SCHOOL SYSTEM	38,669,172	1,272,542
LAFOURCHE PARISH SCHOOL BOARD	17,209,583	566,340
LASALLE PARISH SCHOOL BOARD	3,371,480	110,950
LINCOLN PARISH SCHOOL BOARD	8,672,857	285,410
LIVINGSTON PARISH PUBLIC SCHOOLS	28,889,021	950,692
MADISON PARISH SCHOOL BOARD	1,545,492	50,860
MOREHOUSE PARISH SCHOOL BOARD	4,176,501	137,442
NATCHITOCHES PARISH SCHOOL BOARD	7,278,327	239,518

Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities (June 30, 2018)

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
ORLEANS PARISH SCHOOL BOARD	\$ 6,303,956	\$ 207,453
OUACHITA PARISH SCHOOL BOARD	24,548,759	807,861
PLAQUEMINES PARISH SCHOOL BOARD	7,348,874	241,840
POINTE COUPEE PARISH SCHOOL BOARD	3,263,700	107,403
RAPIDES PARISH SCHOOL BOARD	30,622,624	1,007,743
RED RIVER PARISH SCHOOL BOARD	2,939,230	96,725
RICHLAND PARISH SCHOOL BOARD	3,551,718	116,881
SABINE PARISH SCHOOL BOARD	5,946,303	195,684
ST BERNARD PARISH SCHOOL BOARD	8,985,020	295,683
ST CHARLES PARISH PUBLIC SCHOOLS	18,822,991	619,435
ST. HELENA PARISH SCHOOL SYSTEM	1,410,827	46,428
ST JAMES PARISH SCHOOL BOARD	7,230,145	237,933
ST JOHN THE BAPTIST PARISH SCHOOL BOARD	9,062,526	298,234
ST. LANDRY PARISH SCHOOL BOARD	16,074,059	528,972
ST. MARTIN PARISH SCHOOL BOARD	9,347,985	307,628
ST. MARY PARISH SCHOOL BOARD	11,033,935	363,110
ST. TAMMANY PARISH SCHOOL BOARD	55,926,432	1,840,451
TANGIPAHOA PARISH SCHOOL SYSTEM	24,049,663	791,437
TENSAS PARISH SCHOOL BOARD	780,360	25,680
TERREBONNE PARISH SCHOOL SYSTEM	20,138,297	662,720
UNION PARISH SCHOOL BOARD	2,302,056	75,757
VERMILION PARISH SCHOOL BOARD	11,198,562	368,527
VERNON PARISH SCHOOL BOARD	10,380,032	341,591
WASHINGTON PARISH SCHOOL SYSTEM	6,207,713	204,286
WEBSTER PARISH SCHOOL BOARD	7,195,148	236,781
WEST BATON ROUGE PARISH SCHOOL BOARD	7,288,278	239,846
WEST CARROLL PARISH SCHOOL BOARD	2,441,312	80,340
WEST FELICIANA PARISH SCHOOL BOARD	4,041,512	133,000
WINN PARISH SCHOOL BOARD	2,815,454	92,652
BOGALUSA CITY SCHOOLS	2,527,303	83,170
MONROE CITY SCHOOLS	12,400,319	408,075
LOUISIANA TECH UNIVERSITY	11,573,569	380,868
NORTHWESTERN STATE UNIVERSITY	8,554,910	281,529
LOUISIANA STATE UNIVERSITY	71,285,114	2,345,881
UNIVERSITY OF NEW ORLEANS	12,965,383	426,670

Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities (June 30, 2018)

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	\$ 31,767,547	\$ 1,045,420
NICHOLLS STATE UNIVERSITY	6,287,070	206,898
SOUTHEASTERN LOUISIANA UNIVERSITY	12,382,929	407,503
UNIVERSITY OF LOUISIANA AT LAFAYETTE	23,864,870	785,355
GRAMBLING STATE UNIVERSITY	5,681,095	186,956
SOUTHERN UNIVERSITY AND A&M COLLEGE	12,250,811	403,155
SOUTHERN UNIVERSITY AT NEW ORLEANS	2,659,432	87,518
TANGIPAHOA FEDERATION OF TEACHERS	17,270	568
DELGADO COMMUNITY COLLEGE	8,388,673	276,058
SOWELA TECHNICAL COMMUNITY COLLEGE	2,108,393	69,384
LOUISIANA ASSOCIATION OF EDUCATORS	319,458	10,513
MCNEESE STATE UNIVERSITY	6,771,876	222,852
UNIVERSITY OF LOUISIANA AT MONROE	9,963,826	327,894
L. E. FLETCHER TECH COMMUNITY COLLEGE	1,020,125	33,571
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	33,976	1,118
ST. TAMMANY FEDERATION OF TEACHERS	18,833	620
SOUTH CENTRAL LOUISIANA TECH COLLEGE	655,838	21,583
SOUTHERN UNIVERSITY AT SHREVEPORT	2,150,385	70,766
LSU HEALTH SCIENCES CENTER-SHREVEPORT	16,206,693	533,337
NUNEZ COMMUNITY COLLEGE	1,228,426	40,426
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	1,995,722	65,676
NORTHWEST LOUISIANA TECHNICAL COLLEGE	804,937	26,489
LOUISIANA FEDERATION OF TEACHERS	87,421	2,877
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	237,385	7,812
LOUISIANA STATE SENATE	40,009	1,317
LA HOUSE OF REPRESENTATIVES	37,569	1,236
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	1,624,164	53,449
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	49,059	1,614
WARE YOUTH CENTER	15,768	519
LA STATE EMPLOYEES RETIREMENT SYSTEM	89,536	2,946
BOSSIER PARISH COMMUNITY COLLEGE	3,484,235	114,661
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	800,238	26,335
SOUTH LOUISIANA COMMUNITY COLLEGE	3,405,936	112,084
WEBSTER PARISH SALES TAX COMMISSION	57,892	1,905
NEW VISION LEARNING ACADEMY	332,534	10,943

Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities (June 30, 2018)

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
BATON ROUGE COMMUNITY COLLEGE	\$ 4,687,507	\$ 154,259
RIVER PARISHES COMMUNITY COLLEGE	978,493	32,201
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	2,526,870	83,155
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	508,578	16,737
AVOYELLES PUBLIC CHARTER SCHOOL INC.	663,590	21,838
LSU HEALTH CARE SERVICES DIVISION	781,381	25,714
DELHI CHARTER SCHOOL	1,068,763	35,171
LOUISIANA DELTA COMMUNITY COLLEGE	2,276,613	74,920
CITY OF BAKER SCHOOL SYSTEM	1,838,282	60,495
ZACHARY COMMUNITY SCHOOL BOARD	7,011,124	230,725
LA STATE BD PRACTICAL NURSE EXAMINER	13,473	443
ALGIERS CHARTER SCHOOLS ASSOCIATION	4,007,812	131,891
ADVOCATES FOR ACADEMIC EXCELLENCE	1,382,116	45,483
FRENCH AND MONTESSORI EDUCATION, INC	1,526,648	50,240
ADVOCATES FOR ARTS-BASED EDUCATION CORP	2,676,402	88,076
LAKE FOREST ELEMENTARY CHARTER	960,718	31,616
HYNES CHARTER SCHOOL	1,065,205	35,054
WARREN EASTON SR. HIGH SCHOOL	1,327,601	43,689
EINSTEIN CHARTER SCHOOL	2,618,450	86,169
ADVOCATES FOR INNOVATIVE SCHOOLS	356,415	11,729
CENTRAL COMMUNITY SCHOOL SYSTEM	5,973,320	196,573
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	190,778	6,278
LOUISIANA STATE BOARD OF NURSING	15,071	496
GREATER LAFOURCHE PORT COMMISSION	15,588	513
MADISON PREPARATORY ACADEMY	774,014	25,472
DARBONNE WOODS CHARTER SCHOOL	982,832	32,343
MORRIS JEFF COMMUNITY SCHOOL	1,370,758	45,110
BAYOU COMMUNITY ACADEMY	501,571	16,506
SLAUGHTER COMMUNITY CHARTER SCHOOL	334,914	11,021
NEW BEGINNINGS SCHOOLS FOUNDATION	2,936,321	96,630
ST. BD. OF CERTIFIED PUBLIC ACCOUNTANTS	10,456	344
REED ELEMENTARY SCHOOL-RENEW SCHOOLS	1,038,753	34,184
A. E. PHILLIPS LABORATORY SCHOOL	86,952	2,861
LSU UNIVERSITY HIGH SCHOOL	1,704,735	56,100
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	21,681	713

Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities (June 30, 2018)

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
SOUTHEASTERN LABORATORY SCHOOL	\$ 19,337	\$ 636
SOUTHERN UNIVERSITY LABORATORY SCHOOL	530,307	17,452
BEEKMAN CHARTER SCHOOL	985,656	32,436
DELTA CHARTER GROUP	600,350	19,757
MADISON TALLULAH CHARTER SCHOOL	336,224	11,065
NORTHSHORE CHARTER SCHOOLS, INC	871,855	28,691
INSPIRE NOLA CHARTER SCHOOLS, INC.	5,331,171	175,440
LOUISIANA PHYSICAL THERAPY BOARD	10,384	342
NORTHEAST CLAIBORNE CHARTER SCHOOL	141,972	4,672
LEGISLATIVE FISCAL OFFICE	29,745	979
DOWNSVILLE COMMUNITY CHARTER SCHOOL	480,768	15,821
LINCOLN PREPARATORY SCHOOL	671,017	22,082
LAFOURCHE PARISH ASSESSORS OFFICE	20,179	664
NON-FLOOD PROTECTION ASSET MGT AUTHORITY	17,354	571
LOUISIANA STATE UNIVERSITY	18,819,097	619,307
LOUISIANA STATE UNIVERSITY (LAB SCHOOL)	264,174	8,694
DIV OF ADMIN - EXECUTIVE OFFICE	50,200	1,652
DIVISION OF ADMINISTRATION	104,175	3,428
OFC OF COASTAL PROTECTION & RESTORATION	45,417	1,495
GOVERNOR'S OFFICE OF HOMELAND SECURITY	21,585	710
STATE MILITARY DEPARTMENT	203,301	6,690
LOUISIANA PUBLIC DEFENDER BD	23,856	785
DEPARTMENT OF VETERANS AFFAIRS	32,882	1,082
SECRETARY OF STATE	33,098	1,089
OFFICE OF LIEUTENANT GOVERNOR	18,112	596
LOUISIANA PUBLIC SERVICE COMMISSION	14,686	483
LA DEPT OF AGRICULTURE & FORESTRY	103,706	3,413
DEPT. OF ECONOMIC DEV – OFC OF THE SECRETARY	35,586	1,171
CRT-OFFICE OF THE SECRETARY	11,393	375
OFF OF THE STATE LIBRARY OF LA	13,376	440
OFFICE OF STATE MUSEUM	10,756	354
OFFICE OF CULTURAL DEVELOPMENT	32,185	1,059
OFFICE OF TOURISM	27,077	891
ENGINEERING AND OPERATIONS	178,339	5,869
CAPITAL AREA HUMAN SERVICE DISTRICT	25,779	848

Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities (June 30, 2018)

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
MEDICAL VENDOR ADMINISTRATION	\$ 68,288	\$ 2,247
DEPARTMENT OF HEALTH AND HOSPITALS	255,016	8,392
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	70,619	2,324
OFFICE OF PUBLIC HEALTH	236,688	7,789
OFFICE OF BEHAVIORAL HEALTH	217,856	7,169
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	129,389	4,258
DEPARTMENT OF CHILDREN & FAMILY SERVICES	80,703	2,656
CENTRAL LOUISIANA HUMAN SERVICE DISTRICT	19,854	653
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	77,362	2,546
LA STATE PENITENTIARY	161,778	5,324
OFFICE OF JUVENILE JUSTICE	844,501	27,791
AVOYELLES CORRECTIONAL CENTER	71,737	2,361
LA CORRECTIONAL INST WOMEN	82,037	2,700
DPS-ALLEN CORRECTION CENTER	10,480	345
DIXON CORRECTIONAL INSTITUTE	110,604	3,640
ELAYN HUNT CORRECTIONAL CENTER	94,067	3,096
DAVID WADE CORRECTIONAL CENTER	83,888	2,761
DOC-ADULT PROBATION & PAROLE	9,266	305
RAYBURN CORRECTIONAL CENTER	83,900	2,761
PUB SAFETY OFF OF MGT & FIN	15,900	523
OFFICE OF STATE POLICE	58,902	1,938
OFFICE OF CONSERVATION	27,882	918
OFFICE OF COASTAL MANAGEMENT	18,965	624
LOUISIANA DEPARTMENT OF REVENUE	16,561	545
LOUISIANA WORKFORCE COMMISSION	34,264	1,128
WILDLIFE & FISHERIES OFF OF SEC	28,531	939
OFFICE OF WILDLIFE	30,851	1,015
DEPARTMENT OF STATE CIVIL SERVICE	33,170	1,092
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	308,377	10,148
LA SCH FOR THE DEAF & VISUALLY IMPAIRED	1,806,133	59,437
LA SPECIAL EDUCATION CENTER	616,887	20,301
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	1,000,234	32,916
THRIVE ACADEMY	375,548	12,359
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	166,501	5,479
BOARD OF REGENTS	1,884,817	62,026

Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities (June 30, 2018)

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
NEW ORLEANS CENTER FOR CREATIVE ARTS	\$ 972,016	\$ 31,988
LOUISIANA DEPARTMENT OF EDUCATION	2,038,687	67,090
RECOVERY SCHOOL DISTRICT OF LOUISIANA	429,762	14,143
SPECIAL SCHOOL DISTRICTS	858,875	28,264
STATE EMPLOYEES GROUP BENEFITS	16,297	536
DOA-OFFICE OF RISK MANAGEMENT	29,433	969
DOA-FEDERAL PROPERTY ASSISTANCE	6,959	229
PRISON ENTERPRISES	48,470	1,595
DIV OF ADMIN - OFFICE OF TECHNOLOGY SVCS	190,947	6,284
OFFICE OF STATE PROCUREMENT	17,595	579
DEPARTMENT OF ENVIRONMENTAL QUALITY	<u>37,834</u>	<u>1,245</u>
TOTALS	<u>\$ 1,201,829,353</u>	<u>\$ 39,550,321</u>

**Schedule of Net Pension Liability
Sensitivity to Change in Discount Rate**

Supplementary Information

June 30, 2018

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2018)

Employer Name	Changes in Discount Rate	
	-1% Change 6.65%	+1% Change 8.65%
ACADIA PARISH SCHOOL BOARD	\$ 118,613,283	\$ 65,007,460
ALLEN PARISH SCHOOL BOARD	63,257,223	34,668,895
ASCENSION PARISH SCHOOL BOARD	317,030,846	173,752,632
ASSUMPTION PARISH SCHOOL BOARD	51,042,747	27,974,602
AVOYELLES PARISH SCHOOL BOARD	52,927,877	29,007,770
BEAUREGARD PARISH SCHOOL BOARD	76,670,427	42,020,165
BIENVILLE PARISH SCHOOL BOARD	44,103,873	24,171,667
BOSSIER PARISH SCHOOL BOARD	315,727,048	173,038,069
CADDO PARISH SCHOOL BOARD	569,002,275	311,848,654
CALCASIEU PARISH SCHOOL SYSTEM	545,384,323	298,904,547
CALDWELL PARISH SCHOOL BOARD	26,064,883	14,285,178
CAMERON PARISH SCHOOL BOARD	27,246,816	14,932,951
CATAHOULA PARISH SCHOOL BOARD	15,961,299	8,747,785
CLAIBORNE PARISH SCHOOL BOARD	22,508,539	12,336,080
CONCORDIA PARISH SCHOOL BOARD	48,245,585	26,441,583
DESOTO PARISH SCHOOL BOARD	90,144,433	49,404,759
EAST BATON ROUGE PARISH SCHOOL SYSTEM	658,533,348	360,917,254
EAST CARROLL PARISH SCHOOL BOARD	15,006,300	8,224,386
EAST FELICIANA PARISH SCHOOL BOARD	26,084,933	14,296,167
EVANGELINE PARISH SCHOOL BOARD	70,110,167	38,424,734
FRANKLIN PARISH SCHOOL BOARD	40,735,144	22,325,394
GRANT PARISH SCHOOL BOARD	36,283,952	19,885,864
IBERIA PARISH SCHOOL BOARD	182,582,035	100,066,317
IBERVILLE PARISH SCHOOL BOARD	90,286,349	49,482,537
JACKSON PARISH SCHOOL BOARD	31,754,252	17,403,306
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	685,811,801	375,867,544
JEFFERSON DAVIS PARISH SCHOOL BOARD	74,117,515	40,621,011
LAFAYETTE PARISH SCHOOL SYSTEM	418,913,753	229,590,805
LAFOURCHE PARISH SCHOOL BOARD	186,436,141	102,178,607
LASALLE PARISH SCHOOL BOARD	36,524,167	20,017,516
LINCOLN PARISH SCHOOL BOARD	93,955,444	51,493,430
LIVINGSTON PARISH PUBLIC SCHOOLS	312,962,695	171,523,032
MADISON PARISH SCHOOL BOARD	16,742,744	9,176,066
MOREHOUSE PARISH SCHOOL BOARD	45,245,184	24,797,176
NATCHITOCHES PARISH SCHOOL BOARD	78,848,110	43,213,671

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2018)

Employer Name	Changes in Discount Rate	
	-1% Change 6.65%	+1% Change 8.65%
ORLEANS PARISH SCHOOL BOARD	\$ 68,292,480	\$ 37,428,529
OUACHITA PARISH SCHOOL BOARD	265,943,441	145,753,555
PLAQUEMINES PARISH SCHOOL BOARD	79,612,369	43,632,533
POINTE COUPEE PARISH SCHOOL BOARD	35,356,556	19,377,593
RAPIDES PARISH SCHOOL BOARD	331,743,290	181,815,967
RED RIVER PARISH SCHOOL BOARD	31,841,484	17,451,115
RICHLAND PARISH SCHOOL BOARD	38,476,738	21,087,647
SABINE PARISH SCHOOL BOARD	64,417,934	35,305,036
ST BERNARD PARISH SCHOOL BOARD	97,337,193	53,346,839
ST CHARLES PARISH PUBLIC SCHOOLS	203,914,631	111,757,907
ST. HELENA PARISH SCHOOL SYSTEM	15,283,881	8,376,518
ST JAMES PARISH SCHOOL BOARD	78,326,148	42,927,603
ST JOHN THE BAPTIST PARISH SCHOOL BOARD	98,176,836	53,807,016
ST. LANDRY PARISH SCHOOL BOARD	174,134,693	95,436,648
ST. MARTIN PARISH SCHOOL BOARD	101,269,287	55,501,871
ST. MARY PARISH SCHOOL BOARD	119,533,649	65,511,878
ST. TAMMANY PARISH SCHOOL BOARD	605,866,387	332,052,482
TANGIPAHOA PARISH SCHOOL SYSTEM	260,536,600	142,790,269
TENSAS PARISH SCHOOL BOARD	8,453,852	4,633,237
TERREBONNE PARISH SCHOOL SYSTEM	218,163,702	119,567,285
UNION PARISH SCHOOL BOARD	24,938,805	13,668,017
VERMILION PARISH SCHOOL BOARD	121,317,094	66,489,317
VERNON PARISH SCHOOL BOARD	112,449,734	61,629,452
WASHINGTON PARISH SCHOOL SYSTEM	67,249,859	36,857,108
WEBSTER PARISH SCHOOL BOARD	77,947,013	42,719,814
WEST BATON ROUGE PARISH SCHOOL BOARD	78,955,914	43,272,754
WEST CARROLL PARISH SCHOOL BOARD	26,447,403	14,494,823
WEST FELICIANA PARISH SCHOOL BOARD	43,782,806	23,995,702
WINN PARISH SCHOOL BOARD	30,500,581	16,716,216
BOGALUSA CITY SCHOOLS	27,378,966	15,005,377
MONROE CITY SCHOOLS	134,336,060	73,624,520
LOUISIANA TECH UNIVERSITY	125,379,645	68,715,848
NORTHWESTERN STATE UNIVERSITY	92,677,686	50,793,139
LOUISIANA STATE UNIVERSITY	772,251,205	423,241,717
UNIVERSITY OF NEW ORLEANS	140,457,554	76,979,480

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2018)

Employer Name	Changes in Discount Rate	
	-1% Change 6.65%	+1% Change 8.65%
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	\$ 344,146,552	\$ 188,613,726
NICHOLLS STATE UNIVERSITY	68,109,553	37,328,273
SOUTHEASTERN LOUISIANA UNIVERSITY	134,147,664	73,521,268
UNIVERSITY OF LOUISIANA AT LAFAYETTE	258,534,684	141,693,095
GRAMBLING STATE UNIVERSITY	61,544,866	33,730,416
SOUTHERN UNIVERSITY AND A&M COLLEGE	132,716,403	72,736,848
SOUTHERN UNIVERSITY AT NEW ORLEANS	28,810,357	15,789,869
TANGIPAHOA FEDERATION OF TEACHERS	187,094	102,539
DELGADO COMMUNITY COLLEGE	90,876,794	49,806,138
SOWELA TECHNICAL COMMUNITY COLLEGE	22,840,803	12,518,181
LOUISIANA ASSOCIATION OF EDUCATORS	3,460,779	1,896,722
MCNEESE STATE UNIVERSITY	73,361,589	40,206,716
UNIVERSITY OF LOUISIANA AT MONROE	107,940,866	59,158,311
L. E. FLETCHER TECH COMMUNITY COLLEGE	11,051,292	6,056,796
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	368,068	201,724
ST. TAMMANY FEDERATION OF TEACHERS	204,019	111,815
SOUTH CENTRAL LOUISIANA TECH COLLEGE	7,104,876	3,893,914
SOUTHERN UNIVERSITY AT SHREVEPORT	23,295,713	12,767,500
LSU HEALTH SCIENCES CENTER-SHREVEPORT	175,571,552	96,224,136
NUNEZ COMMUNITY COLLEGE	13,307,874	7,293,543
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	21,620,202	11,849,216
NORTHWEST LOUISIANA TECHNICAL COLLEGE	8,720,106	4,779,161
LOUISIANA FEDERATION OF TEACHERS	947,056	519,046
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	2,571,660	1,409,430
LOUISIANA STATE SENATE	433,427	237,545
LA HOUSE OF REPRESENTATIVES	406,997	223,060
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	17,595,017	9,643,164
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	531,466	291,276
WARE YOUTH CENTER	170,819	93,619
LA STATE EMPLOYEES RETIREMENT SYSTEM	969,971	531,605
BOSSIER PARISH COMMUNITY COLLEGE	37,745,679	20,686,981
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	8,669,199	4,751,260
SOUTH LOUISIANA COMMUNITY COLLEGE	36,897,443	20,222,095
WEBSTER PARISH SALES TAX COMMISSION	627,161	343,723
NEW VISION LEARNING ACADEMY	3,602,434	1,974,358

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2018)

Employer Name	Changes in Discount Rate	
	-1% Change 6.65%	+1% Change 8.65%
BATON ROUGE COMMUNITY COLLEGE	\$ 50,781,050	\$ 27,831,176
RIVER PARISHES COMMUNITY COLLEGE	10,600,288	5,809,617
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	27,374,279	15,002,808
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	5,509,566	3,019,585
AVOYELLES PUBLIC CHARTER SCHOOL INC.	7,188,853	3,939,939
LSU HEALTH CARE SERVICES DIVISION	8,464,919	4,639,302
DELHI CHARTER SCHOOL	11,578,201	6,345,575
LOUISIANA DELTA COMMUNITY COLLEGE	24,663,177	13,516,956
CITY OF BAKER SCHOOL SYSTEM	19,914,615	10,914,448
ZACHARY COMMUNITY SCHOOL BOARD	75,953,430	41,627,206
LA STATE BD PRACTICAL NURSE EXAMINER	145,951	79,990
ALGIERS CHARTER SCHOOLS ASSOCIATION	43,417,732	23,795,619
ADVOCATES FOR ACADEMIC EXCELLENCE	14,972,840	8,206,048
FRENCH AND MONTESSORI EDUCATION, INC	16,538,594	9,064,179
ADVOCATES FOR ARTS-BASED EDUCATION CORP	28,994,196	15,890,624
LAKE FOREST ELEMENTARY CHARTER	10,407,726	5,704,081
HYNES CHARTER SCHOOL	11,539,662	6,324,453
WARREN EASTON SR. HIGH SCHOOL	14,382,264	7,882,376
EINSTEIN CHARTER SCHOOL	28,366,384	15,546,543
ADVOCATES FOR INNOVATIVE SCHOOLS	3,861,136	2,116,143
CENTRAL COMMUNITY SCHOOL SYSTEM	64,710,618	35,465,445
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	2,066,755	1,132,710
LOUISIANA STATE BOARD OF NURSING	163,268	89,481
GREATER LAFOURCHE PORT COMMISSION	168,866	92,549
MADISON PREPARATORY ACADEMY	8,385,108	4,595,561
DARBONNE WOODS CHARTER SCHOOL	10,647,289	5,835,377
MORRIS JEFF COMMUNITY SCHOOL	14,849,803	8,138,616
BAYOU COMMUNITY ACADEMY	5,433,661	2,977,985
SLAUGHTER COMMUNITY CHARTER SCHOOL	3,628,213	1,988,486
NEW BEGINNINGS SCHOOLS FOUNDATION	31,809,977	17,433,847
ST. BD. OF CERTIFIED PUBLIC ACCOUNTANTS	113,272	62,080
REED ELEMENTARY SCHOOL-RENEW SCHOOLS	11,253,098	6,167,398
A. E. PHILLIPS LABORATORY SCHOOL	941,979	516,263
LSU UNIVERSITY HIGH SCHOOL	18,467,860	10,121,537
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	234,876	128,727

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2018)

Employer Name	Changes in Discount Rate	
	-1% Change 6.65%	+1% Change 8.65%
SOUTHEASTERN LABORATORY SCHOOL	\$ 209,488	\$ 114,812
SOUTHERN UNIVERSITY LABORATORY SCHOOL	5,744,963	3,148,597
BEEKMAN CHARTER SCHOOL	10,677,885	5,852,146
DELTA CHARTER GROUP	6,503,754	3,564,462
MADISON TALLULAH CHARTER SCHOOL	3,642,404	1,996,264
NORTHSHORE CHARTER SCHOOLS, INC	9,445,045	5,176,473
INSPIRE NOLA CHARTER SCHOOLS, INC.	57,754,036	31,652,806
LOUISIANA PHYSICAL THERAPY BOARD	112,491	61,652
NORTHEAST CLAIBORNE CHARTER SCHOOL	1,538,023	842,932
LEGISLATIVE FISCAL OFFICE	322,239	176,607
DOWNSVILLE COMMUNITY CHARTER SCHOOL	5,208,289	2,854,467
LINCOLN PREPARATORY SCHOOL	7,269,315	3,984,037
LAFOURCHE PARISH ASSESSORS OFFICE	218,602	119,807
NON-FLOOD PROTECTION ASSET MGT AUTHORITY	188,005	103,039
LOUISIANA STATE UNIVERSITY	203,872,447	111,734,787
LOUISIANA STATE UNIVERSITY (LAB SCHOOL)	2,861,871	1,568,483
DIV OF ADMIN - EXECUTIVE OFFICE	543,835	298,055
DIVISION OF ADMINISTRATION	1,128,552	618,517
OFC OF COASTAL PROTECTION & RESTORATION	492,016	269,656
GOVERNOR'S OFFICE OF HOMELAND SECURITY	233,835	128,156
STATE MILITARY DEPARTMENT	2,202,420	1,207,063
LOUISIANA PUBLIC DEFENDER BD	258,442	141,642
DEPARTMENT OF VETERANS AFFAIRS	356,220	195,231
SECRETARY OF STATE	358,564	196,515
OFFICE OF LIEUTENANT GOVERNOR	196,208	107,534
LOUISIANA PUBLIC SERVICE COMMISSION	159,101	87,197
LA DEPT OF AGRICULTURE & FORESTRY	1,123,474	615,734
DEPT. OF ECONOMIC DEV – OFC OF THE SECRETARY	385,515	211,286
CRT-OFFICE OF THE SECRETARY	123,427	67,646
OFF OF THE STATE LIBRARY OF LA	144,910	79,420
OFFICE OF STATE MUSEUM	116,527	63,864
OFFICE OF CULTURAL DEVELOPMENT	348,669	191,092
OFFICE OF TOURISM	293,335	160,766
ENGINEERING AND OPERATIONS	1,932,000	1,058,856
CAPITAL AREA HUMAN SERVICE DISTRICT	279,274	153,059

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2018)

Employer Name	Changes in Discount Rate	
	-1% Change 6.65%	+1% Change 8.65%
MEDICAL VENDOR ADMINISTRATION	\$ 739,782	\$ 405,447
DEPARTMENT OF HEALTH AND HOSPITALS	2,762,660	1,514,110
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	765,040	419,290
OFFICE OF PUBLIC HEALTH	2,564,109	1,405,291
OFFICE OF BEHAVIORAL HEALTH	2,360,090	1,293,476
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	1,401,706	768,222
DEPARTMENT OF CHILDREN & FAMILY SERVICES	874,276	479,158
CENTRAL LOUISIANA HUMAN SERVICE DISTRICT	215,086	117,881
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	838,081	459,321
LA STATE PENITENTIARY	1,752,588	960,527
OFFICE OF JUVENILE JUSTICE	9,148,716	5,014,066
AVOYELLES CORRECTIONAL CENTER	777,149	425,926
LA CORRECTIONAL INST WOMEN	888,728	487,078
DPS-ALLEN CORRECTION CENTER	113,532	62,223
DIXON CORRECTIONAL INSTITUTE	1,198,207	656,692
ELAYN HUNT CORRECTIONAL CENTER	1,019,056	558,506
DAVID WADE CORRECTIONAL CENTER	908,778	498,067
DOC-ADULT PROBATION & PAROLE	100,382	55,016
RAYBURN CORRECTIONAL CENTER	908,909	498,138
PUB SAFETY OFF OF MGT & FIN	172,251	94,404
OFFICE OF STATE POLICE	638,098	349,717
OFFICE OF CONSERVATION	302,058	165,547
OFFICE OF COASTAL MANAGEMENT	205,452	112,600
LOUISIANA DEPARTMENT OF REVENUE	179,412	98,329
LOUISIANA WORKFORCE COMMISSION	371,193	203,437
WILDLIFE & FISHERIES OFF OF SEC	309,089	169,400
OFFICE OF WILDLIFE	334,217	183,172
DEPARTMENT OF STATE CIVIL SERVICE	359,345	196,943
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	3,340,737	1,830,932
LA SCH FOR THE DEAF & VISUALLY IMPAIRED	19,566,337	10,723,570
LA SPECIAL EDUCATION CENTER	6,682,906	3,662,648
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	10,835,815	5,938,701
THRIVE ACADEMY	4,068,411	2,229,742
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	1,803,756	988,570
BOARD OF REGENTS	20,418,739	11,190,740

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2018)

Employer Name	Changes in Discount Rate	
	-1% Change 6.65%	+1% Change 8.65%
NEW ORLEANS CENTER FOR CREATIVE ARTS	\$ 10,530,111	\$ 5,771,156
LOUISIANA DEPARTMENT OF EDUCATION	22,085,658	12,104,315
RECOVERY SCHOOL DISTRICT OF LOUISIANA	4,655,731	2,551,631
SPECIAL SCHOOL DISTRICTS	9,304,432	5,099,408
STATE EMPLOYEES GROUP BENEFITS	176,548	96,759
DOA-OFFICE OF RISK MANAGEMENT	318,854	174,752
DOA-FEDERAL PROPERTY ASSISTANCE	75,384	41,315
PRISON ENTERPRISES	525,086	287,780
DIV OF ADMIN - OFFICE OF TECHNOLOGY SVCS	2,068,577	1,133,709
OFFICE OF STATE PROCUREMENT	190,609	104,466
DEPARTMENT OF ENVIRONMENTAL QUALITY	<u>409,862</u>	<u>224,630</u>
TOTALS	<u>\$ 13,019,747,254</u>	<u>\$ 7,135,631,690</u>

Schedule of Remaining Amortization

Supplementary Information

June 30, 2018

Schedule of Remaining Amortization (June 30, 2018)

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
ACADIA PARISH SCHOOL BOARD	\$ 733,644	\$ (839,991)	\$ (2,674,746)	\$ (185,847)
ALLEN PARISH SCHOOL BOARD	391,257	(447,973)	(1,426,459)	(99,113)
ASCENSION PARISH SCHOOL BOARD	1,960,893	(2,245,137)	(7,149,091)	(496,733)
ASSUMPTION PARISH SCHOOL BOARD	315,709	(361,473)	(1,151,021)	(79,975)
AVOYELLES PARISH SCHOOL BOARD	327,368	(374,823)	(1,193,531)	(82,929)
BEAUREGARD PARISH SCHOOL BOARD	474,220	(542,962)	(1,728,929)	(120,130)
BIENVILLE PARISH SCHOOL BOARD	272,790	(312,333)	(994,549)	(69,103)
BOSSIER PARISH SCHOOL BOARD	1,952,829	(2,235,903)	(7,119,690)	(494,691)
CADDO PARISH SCHOOL BOARD	3,519,381	(4,029,538)	(12,831,082)	(891,530)
CALCASIEU PARISH SCHOOL SYSTEM	3,373,300	(3,862,281)	(12,298,494)	(854,524)
CALDWELL PARISH SCHOOL BOARD	161,216	(184,585)	(587,767)	(40,839)
CAMERON PARISH SCHOOL BOARD	168,526	(192,955)	(614,420)	(42,691)
CATAHOULA PARISH SCHOOL BOARD	98,724	(113,034)	(359,930)	(25,009)
CLAIBORNE PARISH SCHOOL BOARD	139,219	(159,400)	(507,571)	(35,267)
CONCORDIA PARISH SCHOOL BOARD	298,408	(341,664)	(1,087,945)	(75,593)
DESOTO PARISH SCHOOL BOARD	557,560	(638,381)	(2,032,770)	(141,241)
EAST BATON ROUGE PARISH SCHOOL SYSTEM	4,073,147	(4,663,576)	(14,850,021)	(1,031,810)
EAST CARROLL PARISH SCHOOL BOARD	92,817	(106,271)	(338,394)	(23,512)
EAST FELICIANA PARISH SCHOOL BOARD	161,340	(184,727)	(588,219)	(40,871)
EVANGELINE PARISH SCHOOL BOARD	433,644	(496,503)	(1,580,994)	(109,851)
FRANKLIN PARISH SCHOOL BOARD	251,954	(288,477)	(918,583)	(63,825)
GRANT PARISH SCHOOL BOARD	224,423	(256,954)	(818,208)	(56,851)
IBERIA PARISH SCHOOL BOARD	1,129,303	(1,293,002)	(4,117,251)	(286,075)
IBERVILLE PARISH SCHOOL BOARD	558,437	(639,386)	(2,035,970)	(141,463)
JACKSON PARISH SCHOOL BOARD	196,406	(224,876)	(716,063)	(49,754)
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	4,241,869	(4,856,755)	(15,465,154)	(1,074,550)
JEFFERSON DAVIS PARISH SCHOOL BOARD	458,430	(524,883)	(1,671,361)	(116,130)

Schedule of Remaining Amortization (June 30, 2018)

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
LAFAYETTE PARISH SCHOOL SYSTEM	\$ 2,591,057	\$ (2,966,647)	\$ (9,446,565)	\$ (656,367)
LAFOURCHE PARISH SCHOOL BOARD	1,153,141	(1,320,296)	(4,204,162)	(292,114)
LASALLE PARISH SCHOOL BOARD	225,909	(258,655)	(823,625)	(57,227)
LINCOLN PARISH SCHOOL BOARD	581,131	(665,370)	(2,118,709)	(147,212)
LIVINGSTON PARISH PUBLIC SCHOOLS	1,935,731	(2,216,327)	(7,057,353)	(490,359)
MADISON PARISH SCHOOL BOARD	103,557	(118,568)	(377,551)	(26,233)
MOREHOUSE PARISH SCHOOL BOARD	279,850	(320,416)	(1,020,285)	(70,892)
NATCHITOCHES PARISH SCHOOL BOARD	487,690	(558,383)	(1,778,036)	(123,542)
ORLEANS PARISH SCHOOL BOARD	422,401	(483,631)	(1,540,005)	(107,003)
OUACHITA PARISH SCHOOL BOARD	1,644,908	(1,883,348)	(5,997,062)	(416,688)
PLAQUEMINES PARISH SCHOOL BOARD	492,417	(563,796)	(1,795,270)	(124,739)
POINTE COUPEE PARISH SCHOOL BOARD	218,687	(250,387)	(797,295)	(55,398)
RAPIDES PARISH SCHOOL BOARD	2,051,892	(2,349,327)	(7,480,858)	(519,785)
RED RIVER PARISH SCHOOL BOARD	196,945	(225,494)	(718,030)	(49,890)
RICHLAND PARISH SCHOOL BOARD	237,986	(272,483)	(867,656)	(60,287)
SABINE PARISH SCHOOL BOARD	398,437	(456,192)	(1,452,634)	(100,932)
ST BERNARD PARISH SCHOOL BOARD	602,048	(689,319)	(2,194,968)	(152,511)
ST CHARLES PARISH PUBLIC SCHOOLS	1,261,249	(1,444,075)	(4,598,304)	(319,500)
ST. HELENA PARISH SCHOOL SYSTEM	94,534	(108,237)	(344,654)	(23,947)
ST JAMES PARISH SCHOOL BOARD	484,461	(554,687)	(1,766,266)	(122,724)
ST JOHN THE BAPTIST PARISH SCHOOL BOARD	607,241	(695,265)	(2,213,902)	(153,826)
ST. LANDRY PARISH SCHOOL BOARD	1,077,054	(1,233,180)	(3,926,762)	(272,839)
ST. MARTIN PARISH SCHOOL BOARD	626,369	(717,165)	(2,283,637)	(158,672)
ST. MARY PARISH SCHOOL BOARD	739,337	(846,509)	(2,695,501)	(187,289)
ST. TAMMANY PARISH SCHOOL BOARD	3,747,393	(4,290,601)	(13,662,373)	(949,290)
TANGIPAHOA PARISH SCHOOL SYSTEM	1,611,466	(1,845,058)	(5,875,137)	(408,217)
TENSAS PARISH SCHOOL BOARD	52,289	(59,868)	(190,636)	(13,246)

Schedule of Remaining Amortization (June 30, 2018)

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
TERREBONNE PARISH SCHOOL SYSTEM	\$ 1,349,382	\$ (1,544,983)	\$ (4,919,623)	\$ (341,825)
UNION PARISH SCHOOL BOARD	154,251	(176,611)	(562,374)	(39,075)
VERMILION PARISH SCHOOL BOARD	750,368	(859,139)	(2,735,718)	(190,083)
VERNON PARISH SCHOOL BOARD	695,522	(796,342)	(2,535,758)	(176,190)
WASHINGTON PARISH SCHOOL SYSTEM	415,952	(476,247)	(1,516,494)	(105,369)
WEBSTER PARISH SCHOOL BOARD	482,116	(552,002)	(1,757,716)	(122,130)
WEST BATON ROUGE PARISH SCHOOL BOARD	488,357	(559,147)	(1,780,467)	(123,710)
WEST CARROLL PARISH SCHOOL BOARD	163,582	(187,294)	(596,393)	(41,439)
WEST FELICIANA PARISH SCHOOL BOARD	270,805	(310,059)	(987,309)	(68,600)
WINN PARISH SCHOOL BOARD	188,652	(215,998)	(687,792)	(47,789)
BOGALUSA CITY SCHOOLS	169,344	(193,891)	(617,400)	(42,898)
MONROE CITY SCHOOLS	830,893	(951,336)	(3,029,297)	(210,482)
LOUISIANA TECH UNIVERSITY	775,496	(887,909)	(2,827,329)	(196,449)
NORTHWESTERN STATE UNIVERSITY	573,228	(656,321)	(2,089,895)	(145,210)
LOUISIANA STATE UNIVERSITY	4,776,513	(5,468,899)	(17,414,375)	(1,209,985)
UNIVERSITY OF NEW ORLEANS	868,755	(994,687)	(3,167,338)	(220,073)
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	2,128,608	(2,437,164)	(7,760,554)	(539,219)
NICHOLLS STATE UNIVERSITY	421,270	(482,336)	(1,535,880)	(106,716)
SOUTHEASTERN LOUISIANA UNIVERSITY	829,727	(950,002)	(3,025,049)	(210,187)
UNIVERSITY OF LOUISIANA AT LAFAYETTE	1,599,084	(1,830,881)	(5,829,994)	(405,080)
GRAMBLING STATE UNIVERSITY	380,666	(435,846)	(1,387,845)	(96,430)
SOUTHERN UNIVERSITY AND A&M COLLEGE	820,875	(939,866)	(2,992,774)	(207,944)
SOUTHERN UNIVERSITY AT NEW ORLEANS	178,197	(204,028)	(649,678)	(45,141)
TANGIPHAHOA FEDERATION OF TEACHERS	1,157	(1,325)	(4,219)	(293)
DELGADO COMMUNITY COLLEGE	562,089	(643,568)	(2,049,285)	(142,388)
SOWELA TECHNICAL COMMUNITY COLLEGE	141,274	(161,753)	(515,063)	(35,788)
LOUISIANA ASSOCIATION OF EDUCATORS	21,406	(24,508)	(78,041)	(5,422)

Schedule of Remaining Amortization (June 30, 2018)

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
MCNEESE STATE UNIVERSITY	\$ 453,755	\$ (519,529)	\$ (1,654,314)	\$ (114,945)
UNIVERSITY OF LOUISIANA AT MONROE	667,634	(764,411)	(2,434,082)	(169,125)
L. E. FLETCHER TECH COMMUNITY COLLEGE	68,354	(78,263)	(249,208)	(17,315)
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	2,277	(2,607)	(8,300)	(577)
ST. TAMMANY FEDERATION OF TEACHERS	1,262	(1,445)	(4,601)	(320)
SOUTH CENTRAL LOUISIANA TECH COLLEGE	43,945	(50,315)	(160,216)	(11,132)
SOUTHERN UNIVERSITY AT SHREVEPORT	144,088	(164,975)	(525,322)	(36,500)
LSU HEALTH SCIENCES CENTER-SHREVEPORT	1,085,942	(1,243,356)	(3,959,163)	(275,091)
NUNEZ COMMUNITY COLLEGE	82,312	(94,243)	(300,094)	(20,851)
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	133,725	(153,109)	(487,539)	(33,875)
NORTHWEST LOUISIANA TECHNICAL COLLEGE	53,935	(61,754)	(196,640)	(13,663)
LOUISIANA FEDERATION OF TEACHERS	5,858	(6,707)	(21,356)	(1,484)
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	15,906	(18,212)	(57,991)	(4,029)
LOUISIANA STATE SENATE	2,681	(3,069)	(9,774)	(679)
LA HOUSE OF REPRESENTATIVES	2,517	(2,882)	(9,178)	(638)
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	108,828	(124,604)	(396,770)	(27,568)
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	3,287	(3,764)	(11,985)	(833)
WARE YOUTH CENTER	1,057	(1,210)	(3,852)	(268)
LA STATE EMPLOYEES RETIREMENT SYSTEM	5,999	(6,869)	(21,873)	(1,520)
BOSSIER PARISH COMMUNITY COLLEGE	233,464	(267,306)	(851,170)	(59,141)
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	53,621	(61,393)	(195,492)	(13,583)
SOUTH LOUISIANA COMMUNITY COLLEGE	228,217	(261,299)	(832,043)	(57,812)
WEBSTER PARISH SALES TAX COMMISSION	3,879	(4,441)	(14,143)	(983)
NEW VISION LEARNING ACADEMY	22,282	(25,512)	(81,235)	(5,644)
BATON ROUGE COMMUNITY COLLEGE	314,090	(359,619)	(1,145,120)	(79,565)
RIVER PARISHES COMMUNITY COLLEGE	65,565	(75,069)	(239,038)	(16,609)
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	169,315	(193,858)	(617,294)	(42,891)

Schedule of Remaining Amortization (June 30, 2018)

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	\$ 34,078	\$ (39,017)	\$ (124,242)	\$ (8,633)
AVOYELLES PUBLIC CHARTER SCHOOL INC.	44,464	(50,910)	(162,110)	(11,264)
LSU HEALTH CARE SERVICES DIVISION	52,357	(59,947)	(190,885)	(13,263)
DELHI CHARTER SCHOOL	71,613	(81,994)	(261,090)	(18,141)
LOUISIANA DELTA COMMUNITY COLLEGE	152,546	(174,659)	(556,158)	(38,643)
CITY OF BAKER SCHOOL SYSTEM	123,175	(141,031)	(449,077)	(31,203)
ZACHARY COMMUNITY SCHOOL BOARD	469,786	(537,884)	(1,712,761)	(119,006)
LA STATE BD PRACTICAL NURSE EXAMINER	903	(1,034)	(3,291)	(229)
ALGIERS CHARTER SCHOOLS ASSOCIATION	268,546	(307,474)	(979,076)	(68,028)
ADVOCATES FOR ACADEMIC EXCELLENCE	92,610	(106,034)	(337,640)	(23,460)
FRENCH AND MONTESSORI EDUCATION, INC	102,294	(117,122)	(372,948)	(25,913)
ADVOCATES FOR ARTS-BASED EDUCATION CORP	179,334	(205,330)	(653,823)	(45,429)
LAKE FOREST ELEMENTARY CHARTER	64,374	(73,705)	(234,696)	(16,307)
HYNES CHARTER SCHOOL	71,375	(81,721)	(260,221)	(18,081)
WARREN EASTON SR. HIGH SCHOOL	88,957	(101,852)	(324,322)	(22,535)
EINSTEIN CHARTER SCHOOL	175,451	(200,884)	(639,666)	(44,445)
ADVOCATES FOR INNOVATIVE SCHOOLS	23,882	(27,344)	(87,069)	(6,050)
CENTRAL COMMUNITY SCHOOL SYSTEM	400,247	(458,265)	(1,459,234)	(101,391)
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	12,783	(14,636)	(46,606)	(3,238)
LOUISIANA STATE BOARD OF NURSING	1,010	(1,156)	(3,682)	(256)
GREATER LAFOURCHE PORT COMMISSION	1,044	(1,196)	(3,808)	(265)
MADISON PREPARATORY ACADEMY	51,863	(59,381)	(189,085)	(13,138)
DARBONNE WOODS CHARTER SCHOOL	65,855	(75,402)	(240,098)	(16,682)
MORRIS JEFF COMMUNITY SCHOOL	91,849	(105,163)	(334,865)	(23,267)
BAYOU COMMUNITY ACADEMY	33,608	(38,480)	(122,530)	(8,514)
SLAUGHTER COMMUNITY CHARTER SCHOOL	22,441	(25,694)	(81,817)	(5,685)
NEW BEGINNINGS SCHOOLS FOUNDATION	196,750	(225,271)	(717,320)	(49,841)

Schedule of Remaining Amortization (June 30, 2018)

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
ST. BD. OF CERTIFIED PUBLIC ACCOUNTANTS	\$ 701	\$ (802)	\$ (2,554)	\$ (177)
REED ELEMENTARY SCHOOL-RENEW SCHOOLS	69,602	(79,692)	(253,759)	(17,632)
A. E. PHILLIPS LABORATORY SCHOOL	5,826	(6,671)	(21,242)	(1,476)
LSU UNIVERSITY HIGH SCHOOL	114,227	(130,785)	(416,453)	(28,936)
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	1,453	(1,663)	(5,296)	(368)
SOUTHEASTERN LABORATORY SCHOOL	1,296	(1,484)	(4,724)	(328)
SOUTHERN UNIVERSITY LABORATORY SCHOOL	35,534	(40,684)	(129,550)	(9,001)
BEEKMAN CHARTER SCHOOL	66,045	(75,618)	(240,788)	(16,730)
DELTA CHARTER GROUP	40,227	(46,058)	(146,661)	(10,190)
MADISON TALLULAH CHARTER SCHOOL	22,529	(25,795)	(82,137)	(5,707)
NORTHSHORE CHARTER SCHOOLS, INC	58,419	(66,888)	(212,987)	(14,799)
INSPIRE NOLA CHARTER SCHOOLS, INC.	357,219	(409,000)	(1,302,362)	(90,491)
LOUISIANA PHYSICAL THERAPY BOARD	696	(797)	(2,537)	(176)
NORTHEAST CLAIBORNE CHARTER SCHOOL	9,513	(10,892)	(34,683)	(2,410)
LEGISLATIVE FISCAL OFFICE	1,993	(2,282)	(7,267)	(505)
DOWNSVILLE COMMUNITY CHARTER SCHOOL	32,214	(36,884)	(117,448)	(8,161)
LINCOLN PREPARATORY SCHOOL	44,962	(51,480)	(163,924)	(11,390)
LAFOURCHE PARISH ASSESSORS OFFICE	1,352	(1,548)	(4,929)	(343)
NON-FLOOD PROTECTION ASSET MGT AUTHORITY	1,163	(1,331)	(4,240)	(295)
LOUISIANA STATE UNIVERSITY	1,260,988	(1,443,776)	(4,597,353)	(319,433)
LOUISIANA STATE UNIVERSITY (LAB SCHOOL)	17,701	(20,267)	(64,536)	(4,484)
DIV OF ADMIN - EXECUTIVE OFFICE	3,364	(3,851)	(12,264)	(852)
DIVISION OF ADMINISTRATION	6,980	(7,992)	(25,449)	(1,768)
OFC OF COASTAL PROTECTION & RESTORATION	3,043	(3,484)	(11,095)	(771)
GOVERNOR'S OFFICE OF HOMELAND SECURITY	1,446	(1,656)	(5,273)	(366)
STATE MILITARY DEPARTMENT	13,622	(15,597)	(49,665)	(3,451)
LOUISIANA PUBLIC DEFENDER BD	1,599	(1,830)	(5,828)	(405)

Schedule of Remaining Amortization (June 30, 2018)

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
DEPARTMENT OF VETERANS AFFAIRS	\$ 2,203	\$ (2,523)	\$ (8,033)	\$ (558)
SECRETARY OF STATE	2,218	(2,539)	(8,086)	(562)
OFFICE OF LIEUTENANT GOVERNOR	1,214	(1,389)	(4,425)	(307)
LOUISIANA PUBLIC SERVICE COMMISSION	984	(1,127)	(3,588)	(249)
LA DEPT OF AGRICULTURE & FORESTRY	6,949	(7,956)	(25,334)	(1,760)
DEPT. OF ECONOMIC DEV – OFC OF THE SECRETARY	2,384	(2,730)	(8,693)	(604)
CRT-OFFICE OF THE SECRETARY	763	(874)	(2,783)	(193)
OFF OF THE STATE LIBRARY OF LA	896	(1,026)	(3,268)	(227)
OFFICE OF STATE MUSEUM	721	(825)	(2,628)	(183)
OFFICE OF CULTURAL DEVELOPMENT	2,157	(2,469)	(7,863)	(546)
OFFICE OF TOURISM	1,814	(2,077)	(6,615)	(460)
ENGINEERING AND OPERATIONS	11,950	(13,682)	(43,567)	(3,027)
CAPITAL AREA HUMAN SERVICE DISTRICT	1,727	(1,978)	(6,298)	(438)
MEDICAL VENDOR ADMINISTRATION	4,576	(5,239)	(16,682)	(1,159)
DEPARTMENT OF HEALTH AND HOSPITALS	17,088	(19,564)	(62,298)	(4,329)
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	4,732	(5,418)	(17,252)	(1,199)
OFFICE OF PUBLIC HEALTH	15,859	(18,158)	(57,821)	(4,018)
OFFICE OF BEHAVIORAL HEALTH	14,598	(16,714)	(53,220)	(3,698)
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	8,670	(9,927)	(31,609)	(2,196)
DEPARTMENT OF CHILDREN & FAMILY SERVICES	5,408	(6,191)	(19,715)	(1,370)
CENTRAL LOUISIANA HUMAN SERVICE DISTRICT	1,330	(1,523)	(4,850)	(337)
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	5,184	(5,935)	(18,899)	(1,313)
LA STATE PENITENTIARY	10,840	(12,411)	(39,521)	(2,746)
OFFICE OF JUVENILE JUSTICE	56,586	(64,789)	(206,305)	(14,334)
AVOYELLES CORRECTIONAL CENTER	4,807	(5,504)	(17,525)	(1,218)
LA CORRECTIONAL INST WOMEN	5,497	(6,294)	(20,041)	(1,392)
DPS-ALLEN CORRECTION CENTER	702	(804)	(2,560)	(178)

Schedule of Remaining Amortization (June 30, 2018)

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
DIXON CORRECTIONAL INSTITUTE	\$ 7,411	\$ (8,485)	\$ (27,020)	\$ (1,877)
ELAYN HUNT CORRECTIONAL CENTER	6,303	(7,217)	(22,980)	(1,597)
DAVID WADE CORRECTIONAL CENTER	5,621	(6,436)	(20,493)	(1,424)
DOC-ADULT PROBATION & PAROLE	621	(711)	(2,264)	(157)
RAYBURN CORRECTIONAL CENTER	5,622	(6,437)	(20,496)	(1,424)
PUB SAFETY OFF OF MGT & FIN	1,065	(1,220)	(3,884)	(270)
OFFICE OF STATE POLICE	3,947	(4,519)	(14,389)	(1,000)
OFFICE OF CONSERVATION	1,868	(2,139)	(6,811)	(473)
OFFICE OF COASTAL MANAGEMENT	1,271	(1,455)	(4,633)	(322)
LOUISIANA DEPARTMENT OF REVENUE	1,110	(1,271)	(4,046)	(281)
LOUISIANA WORKFORCE COMMISSION	2,296	(2,629)	(8,370)	(582)
WILDLIFE & FISHERIES OFF OF SEC	1,912	(2,189)	(6,970)	(484)
OFFICE OF WILDLIFE	2,067	(2,367)	(7,537)	(524)
DEPARTMENT OF STATE CIVIL SERVICE	2,223	(2,545)	(8,103)	(563)
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	20,663	(23,658)	(75,334)	(5,234)
LA SCH FOR THE DEAF & VISUALLY IMPAIRED	121,021	(138,564)	(441,224)	(30,657)
LA SPECIAL EDUCATION CENTER	41,335	(47,327)	(150,700)	(10,471)
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	67,021	(76,737)	(244,349)	(16,978)
THRIVE ACADEMY	25,164	(28,812)	(91,743)	(6,375)
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	11,157	(12,774)	(40,675)	(2,826)
BOARD OF REGENTS	126,294	(144,601)	(460,445)	(31,993)
NEW ORLEANS CENTER FOR CREATIVE ARTS	65,131	(74,572)	(237,456)	(16,499)
LOUISIANA DEPARTMENT OF EDUCATION	136,604	(156,405)	(498,035)	(34,604)
RECOVERY SCHOOL DISTRICT OF LOUISIANA	28,797	(32,971)	(104,987)	(7,295)
SPECIAL SCHOOL DISTRICTS	57,550	(65,892)	(209,816)	(14,578)
STATE EMPLOYEES GROUP BENEFITS	1,092	(1,250)	(3,981)	(277)
DOA-OFFICE OF RISK MANAGEMENT	1,972	(2,258)	(7,190)	(500)

Schedule of Remaining Amortization (June 30, 2018)

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
DOA-FEDERAL PROPERTY ASSISTANCE	\$ 466	\$ (534)	\$ (1,700)	\$ (118)
PRISON ENTERPRISES	3,248	(3,719)	(11,841)	(823)
DIV OF ADMIN - OFFICE OF TECHNOLOGY SVCS	12,795	(14,649)	(46,647)	(3,241)
OFFICE OF STATE PROCUREMENT	1,179	(1,350)	(4,298)	(299)
DEPARTMENT OF ENVIRONMENTAL QUALITY	<u>2,535</u>	<u>(2,903)</u>	<u>(9,242)</u>	<u>(642)</u>
TOTALS	<u>\$ 80,529,480</u>	<u>\$ (92,202,734)</u>	<u>\$ (293,597,154)</u>	<u>\$ (20,399,728)</u>

**Schedule of Change in Net Pension Liability & Deferred
Inflows & Deferred Outflows Due to Change in Proportion**

Supplementary Information

June 30, 2018

Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2018)

Employer Name	Change in NPL Due to Change in Proportion	Change in Deferred Inflows Due to Change in Proportion	Change in Deferred Outflows Due to Change in Proportion
ACADIA PARISH SCHOOL BOARD	\$ 1,884,192	\$ 110,602	\$ (19,869)
ALLEN PARISH SCHOOL BOARD	2,935,625	172,321	(30,956)
ASCENSION PARISH SCHOOL BOARD	6,873,166	403,454	(72,478)
ASSUMPTION PARISH SCHOOL BOARD	3,302,847	193,876	(34,829)
AVOYELLES PARISH SCHOOL BOARD	4,385,651	257,437	(46,247)
BEAUREGARD PARISH SCHOOL BOARD	3,967,169	232,872	(41,834)
BIENVILLE PARISH SCHOOL BOARD	(2,235,012)	(131,195)	23,568
BOSSIER PARISH SCHOOL BOARD	(723,885)	(42,492)	7,633
CADDO PARISH SCHOOL BOARD	(9,553,929)	(560,814)	100,746
CALCASIEU PARISH SCHOOL SYSTEM	(1,921,714)	(112,804)	20,265
CALDWELL PARISH SCHOOL BOARD	801,902	47,071	(8,456)
CAMERON PARISH SCHOOL BOARD	(104,979)	(6,162)	1,107
CATAHOULA PARISH SCHOOL BOARD	1,636,097	96,039	(17,253)
CLAIBORNE PARISH SCHOOL BOARD	604,861	35,505	(6,378)
CONCORDIA PARISH SCHOOL BOARD	(288,488)	(16,934)	3,042
DESOTO PARISH SCHOOL BOARD	(1,091,005)	(64,042)	11,505
EAST BATON ROUGE PARISH SCHOOL SYSTEM	8,109,235	476,011	(85,512)
EAST CARROLL PARISH SCHOOL BOARD	(1,293,684)	(75,939)	13,642
EAST FELICIANA PARISH SCHOOL BOARD	(2,148,076)	(126,092)	22,652
EVANGELINE PARISH SCHOOL BOARD	220,928	12,968	(2,330)
FRANKLIN PARISH SCHOOL BOARD	(604,143)	(35,463)	6,371
GRANT PARISH SCHOOL BOARD	(1,770,909)	(103,952)	18,674
IBERIA PARISH SCHOOL BOARD	(62,844)	(3,689)	663
IBERVILLE PARISH SCHOOL BOARD	(4,739,443)	(278,204)	49,978
JACKSON PARISH SCHOOL BOARD	758,229	44,508	(7,996)
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	(49,380,114)	(2,898,603)	520,714
JEFFERSON DAVIS PARISH SCHOOL BOARD	3,359,130	197,180	(35,422)
LAFAYETTE PARISH SCHOOL SYSTEM	(356,663)	(20,936)	3,761
LAFOURCHE PARISH SCHOOL BOARD	15,446,401	906,701	(162,883)
LASALLE PARISH SCHOOL BOARD	743,466	43,641	(7,840)
LINCOLN PARISH SCHOOL BOARD	(4,841,654)	(284,204)	51,055
LIVINGSTON PARISH PUBLIC SCHOOLS	12,575,055	738,153	(132,604)
MADISON PARISH SCHOOL BOARD	(106,209)	(6,234)	1,120
MOREHOUSE PARISH SCHOOL BOARD	(1,898,750)	(111,456)	20,022

Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2018)

Employer Name	Change in NPL Due to Change in Proportion	Change in Deferred Inflows Due to Change in Proportion	Change in Deferred Outflows Due to Change in Proportion
NATCHITOCHES PARISH SCHOOL BOARD	\$ 6,097,611	\$ 357,929	\$ (64,299)
ORLEANS PARISH SCHOOL BOARD	(3,689,753)	(216,588)	38,909
OUACHITA PARISH SCHOOL BOARD	4,569,672	268,239	(48,187)
PLAQUEMINES PARISH SCHOOL BOARD	6,801,915	399,271	(71,726)
POINTE COUPEE PARISH SCHOOL BOARD	101,289	5,946	(1,068)
RAPIDES PARISH SCHOOL BOARD	640,537	37,599	(6,754)
RED RIVER PARISH SCHOOL BOARD	(2,633,502)	(154,586)	27,770
RICHLAND PARISH SCHOOL BOARD	1,959,544	115,025	(20,663)
SABINE PARISH SCHOOL BOARD	(2,135,569)	(125,357)	22,520
ST BERNARD PARISH SCHOOL BOARD	1,234,223	72,449	(13,015)
ST CHARLES PARISH PUBLIC SCHOOLS	3,613,992	212,141	(38,110)
ST. HELENA PARISH SCHOOL SYSTEM	(461,540)	(27,092)	4,867
ST JAMES PARISH SCHOOL BOARD	1,874,146	110,012	(19,763)
ST JOHN THE BAPTIST PARISH SCHOOL BOARD	(4,101,058)	(240,731)	43,246
ST. LANDRY PARISH SCHOOL BOARD	5,055,611	296,763	(53,312)
ST. MARTIN PARISH SCHOOL BOARD	(145,679)	(8,551)	1,536
ST. MARY PARISH SCHOOL BOARD	856,442	50,273	(9,031)
ST. TAMMANY PARISH SCHOOL BOARD	1,173,225	68,868	(12,372)
TANGIPAHOA PARISH SCHOOL SYSTEM	842,602	49,461	(8,885)
TENSAS PARISH SCHOOL BOARD	501,317	29,427	(5,286)
TERREBONNE PARISH SCHOOL SYSTEM	6,964,100	408,791	(73,437)
UNION PARISH SCHOOL BOARD	2,164,069	127,030	(22,820)
VERMILION PARISH SCHOOL BOARD	4,286,207	251,600	(45,198)
VERNON PARISH SCHOOL BOARD	3,882,693	227,913	(40,943)
WASHINGTON PARISH SCHOOL SYSTEM	(3,138,407)	(184,224)	33,095
WEBSTER PARISH SCHOOL BOARD	676,726	39,724	(7,136)
WEST BATON ROUGE PARISH SCHOOL BOARD	(2,747,093)	(161,254)	28,968
WEST CARROLL PARISH SCHOOL BOARD	(502,239)	(29,481)	5,296
WEST FELICIANA PARISH SCHOOL BOARD	314,938	18,487	(3,321)
WINN PARISH SCHOOL BOARD	954,860	56,050	(10,069)
BOGALUSA CITY SCHOOLS	(2,715,005)	(159,370)	28,630
MONROE CITY SCHOOLS	3,127,950	183,610	(32,984)
LOUISIANA TECH UNIVERSITY	(3,934,978)	(230,982)	41,494
NORTHWESTERN STATE UNIVERSITY	(4,197,324)	(246,382)	44,261

Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2018)

Employer Name	Change in NPL Due to Change in Proportion	Change in Deferred Inflows Due to Change in Proportion	Change in Deferred Outflows Due to Change in Proportion
LOUISIANA STATE UNIVERSITY	\$ 153,219,327	\$ 8,993,914	\$ (1,615,666)
UNIVERSITY OF NEW ORLEANS	(3,342,317)	(196,193)	35,245
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	4,452,390	261,354	(46,951)
NICHOLLS STATE UNIVERSITY	(1,046,819)	(61,448)	11,039
SOUTHEASTERN LOUISIANA UNIVERSITY	(4,622,264)	(271,326)	48,742
UNIVERSITY OF LOUISIANA AT LAFAYETTE	(16,829,789)	(987,905)	177,470
GRAMBLING STATE UNIVERSITY	(2,023,003)	(118,750)	21,333
SOUTHERN UNIVERSITY AND A&M COLLEGE	(6,088,897)	(357,417)	64,208
SOUTHERN UNIVERSITY AT NEW ORLEANS	(499,061)	(29,295)	5,263
TANGIPAHOA FEDERATION OF TEACHERS	923	54	(10)
DELGADO COMMUNITY COLLEGE	29,546,833	1,734,393	(311,572)
SOWELA TECHNICAL COMMUNITY COLLEGE	2,541,850	149,206	(26,804)
LOUISIANA ASSOCIATION OF EDUCATORS	(428,939)	(25,179)	4,523
MCNEESE STATE UNIVERSITY	(884,327)	(51,910)	9,325
UNIVERSITY OF LOUISIANA AT MONROE	(918,466)	(53,914)	9,685
L. E. FLETCHER TECH COMMUNITY COLLEGE	913,032	53,595	(9,628)
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	137,273	8,058	(1,448)
ST. TAMMANY FEDERATION OF TEACHERS	155,316	9,117	(1,638)
LOUISIANA STATE UNIVERSITY-SHREVEPORT	377,269	22,146	(3,978)
SOUTH CENTRAL LOUISIANA TECH COLLEGE	3,995,054	234,509	(42,128)
SOUTHERN UNIVERSITY AT SHREVEPORT	(454,773)	(26,695)	4,796
UNITED TEACHERS OF NEW ORLEANS	143,321	8,413	(1,511)
LSU HEALTH SCIENCES CENTER-SHREVEPORT	2,014,494	118,250	(21,243)
NUNEZ COMMUNITY COLLEGE	716,709	42,071	(7,558)
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	(285,617)	(16,766)	3,012
NORTHWEST LOUISIANA TECHNICAL COLLEGE	(591,533)	(34,723)	6,238
LOUISIANA FEDERATION OF TEACHERS	10,354	608	(109)
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	(30,038)	(1,763)	317
LOUISIANA STATE SENATE	2,563	150	(27)
LA HOUSE OF REPRESENTATIVES	(51,464)	(3,021)	543
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	(1,570,895)	(92,211)	16,565
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	(23,682)	(1,390)	250
WARE YOUTH CENTER	(11,175)	(656)	118
LA STATE EMPLOYEES RETIREMENT SYSTEM	(1,435)	(84)	15

Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2018)

Employer Name	Change in NPL Due to Change in Proportion	Change in Deferred Inflows Due to Change in Proportion	Change in Deferred Outflows Due to Change in Proportion
LOUISIANA LEGISLATIVE AUDITOR	\$ 645,766	\$ 37,906	\$ (6,810)
BOSSIER PARISH COMMUNITY COLLEGE	614,498	36,071	(6,480)
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	6,151	361	(65)
SOUTH LOUISIANA COMMUNITY COLLEGE	1,391,487	81,680	(14,673)
WEBSTER PARISH SALES TAX COMMISSION	5,946	349	(63)
NEW VISION LEARNING ACADEMY	179,715	10,549	(1,895)
BATON ROUGE COMMUNITY COLLEGE	3,776,484	221,679	(39,823)
RIVER PARISHES COMMUNITY COLLEGE	(1,055,738)	(61,972)	11,133
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	(2,438,819)	(143,158)	25,717
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	(241,534)	(14,178)	2,547
AVOYELLES PUBLIC CHARTER SCHOOL INC.	(315,655)	(18,529)	3,329
LSU HEALTH CARE SERVICES DIVISION	2,839,872	166,700	(29,947)
DELHI CHARTER SCHOOL	(1,414,554)	(83,034)	14,917
LOUISIANA DELTA COMMUNITY COLLEGE	(282,337)	(16,573)	2,977
CITY OF BAKER SCHOOL SYSTEM	(886,275)	(52,024)	9,346
ZACHARY COMMUNITY SCHOOL BOARD	1,989,684	116,794	(20,981)
LA STATE BD PRACTICAL NURSE EXAMINER	308	18	(3)
ALGIERS CHARTER SCHOOLS ASSOCIATION	7,210,965	423,282	(76,040)
ADVOCATES FOR ACADEMIC EXCELLENCE	(991,357)	(58,192)	10,454
FRENCH AND MONTESSORI EDUCATION, INC	(2,054,169)	(120,579)	21,661
ADVOCATES FOR SCIENCE & MATHEMATICS EDUC	6,173,475	362,382	(65,099)
ADVOCATES FOR ARTS-BASED EDUCATION CORP	(952,604)	(55,918)	10,045
LAKE FOREST ELEMENTARY CHARTER	(807,335)	(47,390)	8,513
HYNES CHARTER SCHOOL	535,661	31,443	(5,649)
WARREN EASTON SR. HIGH SCHOOL	7,074	415	(75)
EINSTEIN CHARTER SCHOOL	172,539	10,128	(1,819)
ADVOCATES FOR INNOVATIVE SCHOOLS	(358,713)	(21,056)	3,783
CENTRAL COMMUNITY SCHOOL SYSTEM	(3,033,120)	(178,044)	31,984
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	(103,031)	(6,048)	1,086
LOUISIANA STATE BOARD OF NURSING	222,158	13,041	(2,343)
GREATER LAFOURCHE PORT COMMISSION	(7,176)	(421)	76
MADISON PREPARATORY ACADEMY	(1,024,983)	(60,166)	10,808
DARBONNE WOODS CHARTER SCHOOL	(1,066,810)	(62,622)	11,250
MORRIS JEFF COMMUNITY SCHOOL	(1,095,823)	(64,325)	11,555

Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2018)

Employer Name	Change in NPL Due to Change in Proportion	Change in Deferred Inflows Due to Change in Proportion	Change in Deferred Outflows Due to Change in Proportion
BAYOU COMMUNITY ACADEMY	\$ 141,373	\$ 8,299	\$ (1,491)
SLAUGHTER COMMUNITY CHARTER SCHOOL	(171,206)	(10,050)	1,805
NEW BEGINNINGS SCHOOLS FOUNDATION	373,168	21,905	(3,935)
ST. BD. OF CERTIFIED PUBLIC ACCOUNTANTS	4,306	253	(45)
REED ELEMENTARY SCHOOL-RENEW SCHOOLS	(2,091,896)	(122,794)	22,059
A. E. PHILLIPS LABORATORY SCHOOL	(820)	(48)	9
LSU UNIVERSITY HIGH SCHOOL	1,930,121	113,298	(20,353)
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	(10,764)	(632)	114
SOUTHEASTERN LABORATORY SCHOOL	(58,743)	(3,448)	619
SOUTHERN UNIVERSITY LABORATORY SCHOOL	446,572	26,214	(4,709)
LCTCS ONLINE	24,092	1,414	(254)
BEEKMAN CHARTER SCHOOL	(369,888)	(21,712)	3,900
DELTA CHARTER GROUP	228,514	13,414	(2,410)
MADISON TALLULAH CHARTER SCHOOL	689,951	40,500	(7,276)
NORTHSHORE CHARTER SCHOOLS, INC	472,919	27,760	(4,987)
INSPIRE NOLA CHARTER SCHOOLS, INC.	(12,707,202)	(745,910)	133,998
LOUISIANA PHYSICAL THERAPY BOARD	2,153	126	(23)
NORTHEAST CLAIBORNE CHARTER SCHOOL	(220,210)	(12,926)	2,322
ORLEANS LEVEE DISTRICT	151,215	8,876	(1,595)
LEGISLATIVE FISCAL OFFICE	1,435	84	(15)
DOWNSVILLE COMMUNITY CHARTER SCHOOL	(723,885)	(42,492)	7,633
LINCOLN PREPARATORY SCHOOL	(285,720)	(16,772)	3,013
LAFOURCHE PARISH ASSESSORS OFFICE	(45,313)	(2,660)	478
NON-FLOOD PROTECTION ASSET MGT AUTHORITY	(148,037)	(8,690)	1,561
LOUISIANA STATE UNIVERSITY	(160,531,171)	(9,423,148)	1,692,805
LOUISIANA STATE UNIVERSITY (LAB SCHOOL)	(2,253,465)	(132,278)	23,763
DIV OF ADMIN - EXECUTIVE OFFICE	(127,943)	(7,510)	1,349
DIVISION OF ADMINISTRATION	349,589	20,521	(3,686)
OFC OF COASTAL PROTECTION & RESTORATION	257,425	15,111	(2,715)
GOVERNOR'S OFFICE OF HOMELAND SECURITY	11,072	650	(117)
STATE MILITARY DEPARTMENT	(401,874)	(23,590)	4,238
LOUISIANA PUBLIC DEFENDER BD	9,842	578	(104)
DEPARTMENT OF VETERANS AFFAIRS	22,349	1,312	(236)
SECRETARY OF STATE	7,279	427	(77)

Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2018)

Employer Name	Change in NPL Due to Change in Proportion	Change in Deferred Inflows Due to Change in Proportion	Change in Deferred Outflows Due to Change in Proportion
OFFICE OF LIEUTENANT GOVERNOR	\$ 7,381	\$ 433	\$ (78)
LOUISIANA PUBLIC SERVICE COMMISSION	3,178	187	(34)
LA DEPT OF AGRICULTURE & FORESTRY	37,112	2,178	(391)
DEPT. OF ECONOMIC DEV – OFC OF THE SECRETARY	(303,558)	(17,819)	3,201
CRT-OFFICE OF THE SECRETARY	195,913	11,500	(2,066)
OFF OF THE STATE LIBRARY OF LA	76,376	4,483	(805)
OFFICE OF STATE MUSEUM	83,450	4,899	(880)
OFFICE OF CULTURAL DEVELOPMENT	13,225	776	(139)
OFFICE OF TOURISM	59,973	3,520	(632)
ENGINEERING AND OPERATIONS	(142,604)	(8,371)	1,504
FLORIDA PARISHES HUMAN SVCS AUTHORITY	170,694	10,020	(1,800)
CAPITAL AREA HUMAN SERVICE DISTRICT	5,741	337	(61)
LDH-DEVELOPMENT DISABILITIES CENTER	94,522	5,548	(997)
MEDICAL VENDOR ADMINISTRATION	(6,151)	(361)	65
DEPARTMENT OF HEALTH AND HOSPITALS	(308,992)	(18,138)	3,258
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	(352,665)	(20,701)	3,719
OFFICE OF PUBLIC HEALTH	29,730	1,745	(314)
OFFICE OF BEHAVIORAL HEALTH	14,660	861	(155)
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	(98,316)	(5,771)	1,037
DEPARTMENT OF CHILDREN & FAMILY SERVICES	(7,996)	(469)	84
CENTRAL LOUISIANA HUMAN SERVICE DISTRICT	4,306	253	(45)
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	(31,166)	(1,829)	329
LA STATE PENITENTIARY	(31,371)	(1,841)	331
OFFICE OF JUVENILE JUSTICE	324,267	19,034	(3,419)
AVOYELLES CORRECTIONAL CENTER	(18,761)	(1,101)	198
LA CORRECTIONAL INST WOMEN	39,470	2,317	(416)
DPS-ALLEN CORRECTION CENTER	1,088,544	63,897	(11,479)
DIXON CORRECTIONAL INSTITUTE	(377,577)	(22,164)	3,982
ELAYN HUNT CORRECTIONAL CENTER	(90,524)	(5,314)	955
DAVID WADE CORRECTIONAL CENTER	(669,858)	(39,321)	7,064
DOC-ADULT PROBATION & PAROLE	660,939	38,797	(6,970)
RAYBURN CORRECTIONAL CENTER	(715,684)	(42,010)	7,547
PUB SAFETY OFF OF MGT & FIN	3,998	235	(42)

Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2018)

Employer Name	Change in NPL Due to Change in Proportion	Change in Deferred Inflows Due to Change in Proportion	Change in Deferred Outflows Due to Change in Proportion
OFFICE OF STATE POLICE	\$ 19,479	\$ 1,143	\$ (205)
DPS-LOUISIANA HIGHWAY SAFETY COMMISSION	223,491	13,119	(2,357)
OFFICE OF CONSERVATION	(2,460)	(144)	26
OFFICE OF COASTAL MANAGEMENT	4,511	265	(48)
LOUISIANA DEPARTMENT OF REVENUE	(51,977)	(3,051)	548
LOUISIANA WORKFORCE COMMISSION	57,308	3,364	(604)
DEPT OF WILDLIFE & FISHERIES-MGMNT & FINANCE	55,668	3,268	(587)
WILDLIFE & FISHERIES OFF OF SEC	172,744	10,140	(1,822)
OFFICE OF WILDLIFE	103	6	(1)
DEPARTMENT OF STATE CIVIL SERVICE	(77,709)	(4,562)	819
DPT OF STATE CIVIL SVC - BRD OF TAX APPEALS	196,734	11,548	(2,075)
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	6,254	367	(66)
LA SCH FOR THE DEAF & VISUALLY IMPAIRED	321,396	18,866	(3,389)
LA SPECIAL EDUCATION CENTER	(422,172)	(24,781)	4,452
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	431,194	25,311	(4,547)
THRIVE ACADEMY	(3,203,507)	(188,045)	33,781
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	73,711	4,327	(777)
BOARD OF REGENTS	(2,115,680)	(124,190)	22,310
NEW ORLEANS CENTER FOR CREATIVE ARTS	26,347	1,547	(278)
LOUISIANA DEPARTMENT OF EDUCATION	(127,841)	(7,504)	1,348
RECOVERY SCHOOL DISTRICT OF LOUISIANA	(81,195)	(4,766)	856
SPECIAL SCHOOL DISTRICTS	2,239,728	131,472	(23,618)
STATE EMPLOYEES GROUP BENEFITS	3,486	205	(37)
DOA-OFFICE OF RISK MANAGEMENT	6,356	373	(67)
DOA-FEDERAL PROPERTY ASSISTANCE	(59,358)	(3,484)	626
PRISON ENTERPRISES	(88,474)	(5,193)	933
DIV OF ADMIN - OFFICE OF TECHNOLOGY SVCS	(294,536)	(17,289)	3,106
OFFICE OF STATE PROCUREMENT	(1,640)	(96)	17
OFFICE OF STATE HUMAN CAPITAL MANAGEMENT	9,944	584	(105)
DEPARTMENT OF ENVIRONMENTAL QUALITY	6,664	391	(70)
TOTALS	\$ -	\$ -	\$ -

EXPLANATION OF ACRONYMS

Notes to Schedules

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

TRSL Employer Schedules

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

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