

Exhibit 1

Teachers' Retirement System of Louisiana
Schedule of Collective Employer Pension Amounts¹
For the Year Ended June 30, 2018

	Net Pension Liability	Deferred Inflows	Deferred Outflows	Pension Expense
Beginning balance	(10,251,877,137)	(1,685,398,924)	1,191,722,011	
Total pension liability factors: ¹				
Service cost	(473,025,011)			473,025,011
Interest	(2,244,768,414)			2,244,768,414
Changes in benefit terms	-			-
Differences between expected and actual experience with regard to economic or demographic assumptions	130,859,239	(130,859,239)	-	
Amortization of current year ²	26,171,848			(26,171,848)
Amortization of prior years ²	117,927,925			(117,927,925)
Changes in assumptions about future economic or demographic factors or other inputs	(688,003,495)			
Current year amortization ²	-			(137,600,699)
Amortization of prior years ²	-			27,026,569
Benefit payments	2,116,953,537			
Refunds and Transfers of Member Contributions	48,671,220			
Net change in Total Pension Liability	<u>(1,109,312,924)</u>	<u>13,240,534</u>	<u>523,376,227</u>	<u>2,738,320,920</u>
Plan fiduciary net position: ¹				
Contributions - employer	1,201,829,353			
Contributions - nonemployer contributing entities	39,550,321			
Contributions - employee	337,928,752			(337,928,752)
Expected earnings on pension plan investments	1,478,398,163			(1,478,398,163)
Diff b/w proj and actual earnings on pension plan inv	659,142,899	(659,142,899)	-	
Amortization of current year ²	131,828,580			(131,828,580)
Amortization of prior years ²	581,652,931	(422,948,596)		(158,704,335)
Benefit payments	(2,116,953,537)			
Administrative expenses	(29,064,944)			29,064,944
Refunds and Transfers of Member Contributions	(48,671,220)			
Accounting Principle Change	-			
Other	11,010,338			(11,010,338)
Net change in Plan Fudiciary Net Position	<u>1,533,170,125</u>	<u>54,338,612</u>	<u>(422,948,596)</u>	<u>(2,088,805,224)</u>
Ending Balance	<u><u>\$ (9,828,019,936)</u></u>	<u><u>\$ (1,617,819,778)</u></u>	<u><u>\$ 1,292,149,642</u></u>	<u><u>\$ 649,515,696</u></u>

(1) The amounts disclosed under the "Net Pension Liability" column will be used by the plan in compiling the note disclosure required by GASB 67 paragraph 31(a) and the RSI required in GASB 67, paragraph 32(a). All columns will be used by the employer in determining the amounts to be recognized in the financial statements and disclosed in the notes. See GASB 68, paragraphs 33 and 71.

(2) All amortization periods are equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan (active and inactive employees) determined as of the beginning of the measurement period, except the amortization of the difference between projected and actual investment returns which are to be amortized over a closed 5-year period. See GASB 68, paragraphs 33, 53-57, and 71.

Exhibit 1a

**Teachers' Retirement System of Louisiana
Average Remaining Service Life Calculation
For the Year Ended June 30, 2018**

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

- (1) Differences between expected and actual experience with regard to economic or demographic assumptions
- (2) Changes in assumptions about future economic or demographic factors or other inputs
- (3) Change in employers' proportion of beginning net pension liability
- (4) Difference between employer contributions and proportionate share of employer contributions

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

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

Average remaining service life:

	# Years	# Members
Active	9.69	82,761
Active After DROP	3.32	2,284
DROP	0	2,420
Term Vested	0	7,211
Term Non-vested	0	22,364
Retired	0	78,423
Average	4.14	195,463
Rounded Up	5.0	

Exhibit 2

Schedule of Employer Pension Amounts
For the plan year ended June 30, 2018

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

Exhibit 2

Schedule of Employer Pension Amounts
For the plan year ended June 30, 2018

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

TRSL Data file - marked as employer													Future Contribution Effort (Annualized)													Proportionate Share of Collective Deferred Outflows													Additional Employer Reporting Information																														
ISIS #	Employer #	OSRSP #	TRSL #	Employer Name	Category	Subcategory	6/30/2018 Payroll & FYE 2019 Rate	(1) Annualized Future Contribution Effort	(2) / (1) % Change in Prior Year	Net Pension Liability	Current Year Proportionate Share	Prior Year Proportionate Share	Change in Proportionate Share from Prior Year	Proportion of Collective Pension Expense	Experience G/L	Assump Cha	Inv G/L	Experience G/L Assump Cha	Inv G/L	Deferred Period 1	Deferred Period 2	Deferred Period 3	Deferred Period 4	Deferred Period 5	Therater	Net Pension Liability Assuming -1% Change in Discount Rate			Net Pension Liability Assuming +1% Change in Discount Rate			Chg in NPL due to Chg in proportionate share of employer contributions	Proportionate share of employer contributions	Share of Nonemployer Contributing Entity Contributions																																			
Amounts below represent the employer's proportionate share of the COLLECTIVE deferred inflows/outflows. Employers will add their respective deferred inflows/outflows for changes in proportion and differences between actual employer contributions and proportionate share of contributions (determined from Employer Calculations and Amortized of Employer Specific Calc spreadsheet).																																																																					
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112	253	0	253	WEBSTER PARISH SALES TAX COMMISSION	Excluded Entities	0	215,157	57,447	(47,3416)	0.0048%	31,287	-	-	-	-0.00009%	31,287	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																																			
113	255	0	255	NEW VISION LEARNING ACADEMY	Excluded Entities	0	1,235,899	329,885	26.7%	(2,719,315)	0.0276%	1,097,714	-	-	-	-0.00175%	1,097,714	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																																		
114	257	0	257	BATON ROUGE COMMUNITY COLLEGE	Business-Type Activities	Enterprise Fund	18,833,082	4,651,051	24.7%	(38,332,324)	0.0300%	2,533,313	-	-	-	-0.0024%	2,533,313	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																																		
115	258	0	258	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	Business-Type Activities	Enterprise Fund	1,203,000	263,592	25.0%	(1,065																																																											

Exhibit 2

Schedule of Employer Pension Amounts
For the plan year ended June 30, 2018

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

TRSL Data file - marked as employer	IBIS #	OSBAP #	Employer #	TRSL #	Employer Name	Category	Subcategory	(1) Future Contribution Effort (Annualized)		(2) / (1) Payroll x FYE 2019 Annualized Rate		Net Pension Liability	Current Year Proportionate Share	Prior Year Proportionate Share	Change in Proportionate Share from Prior Year	Proportion of Collective Pension Expense	Proportionate Share of					Amounts below represent the employer's proportionate share of the COLLECTIVE deferred inflows/outflows. Employers will add their respective deferred inflows/outflows for changes in proportion and differences between actual employer contributions and proportionate share of contributions (determined from Employer Calculations and Amortization of Employer Specific Calc spreadsheet).					Additional Employer Reporting Information									
								A	B	C	C1						E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S1	S2				
																		Collective Deferred Outflows					Collective Deferred Inflows					Collective Deferred Off to be recognized as follows:								
225	9655	565	17-565	244	DEPT OF STATE CIVIL SVC - BRD OF TAX APPEALS	Governmental Activities	Discrete Component Units	1,246,036	306,023	24.6%	(2,521,772)	0.02566%	0.02572%	-0.0006%	166,659	-	(332,044)	20,663	(23,658)	(75,334)	(5,234)	-	-	3,340,737	1,830,932	(2,636,763)	6,254	308,377	10,148							
226	9620	620	20-02	0156	BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	Governmental Activities	UL System	6,712,799	1,792,317	26.7%	(14,769,745)	0.15028%	0.15342%	-0.00314%	976,105	-	(1,944,746)	121,021	(138,564)	(441,224)	(30,657)	-	-	19,566,337	10,723,570	(15,728,122)	321,396	59,437								
227	9653	653	19-653	0084	LA SCH FOR THE DEAF & VISUALLY IMPAIRED	Governmental Activities	Governmental	2,292,759	612,172	26.7%	(6,178,424)	0.0853%	0.0871%	-0.0012%	333,696	-	(324,044)	41,332	(47,327)	(150,700)	(10,671)	-	-	6,865,900	3,234,448	(4,840,014)	616,887	20,303								
228	9650	650	19-650	0104	LA SCH FOR THE DEAF & EDUCATION CENTER	Governmental Activities	Governmental	1,019,161	939,468	26.7%	(6,178,424)	0.0853%	0.0871%	-0.0012%	540,696	-	(324,058)	67,021	(73,737)	(244,946)	(39,973)	-	-	6,865,900	3,234,448	(4,840,014)	616,887	20,303								
229	9657	657	19-657	0107	LA SCH FOR MATH, SCIENCE AND THE ARTS	Governmental Activities	Governmental	1,409,203	372,672	26.4%	(3,071,060)	0.03125%	0.00000%	0.03125%	202,961	-	(197,326)	206,445	(101,167)	(404,369)	(6,375)	-	-	4,068,411	2,225,742	(3,203,507)	375,549	12,359								
230	9658	658	19-658	364	THRIVE ACADEMY	State Agency	0	619,845	165,232	26.7%	(1,361,574)	0.01385%	0.01457%	-0.00072%	89,984	-	87,486	91,529	(44,853)	(179,280)	(6,375)	-	-	1,803,756	988,570	(1,494,006)	73,711	166,501	5,479							
231	9666	666	19-666	0127	BOARD OF ELEMENTARY & SECONDARY EDUC/DO	Governmental Activities	Governmental	3,650,000	964,581	24.0%	(15,413,185)	0.15683%	0.13619%	0.02064%	1,018,629	-	990,348	1,036,118	(507,742)	(2,029,469)	(31,993)	-	-	20,418,730	11,190,740	(13,962,237)	1,884,817	62,026								
232	9671	671	20-025	0200	BOARD OF REGENTS	Discrete Component Units	Other	7,793,071	1,870,397	24.0%	(3,650,000)	0.00000%	0.00000%	0.00000%	1,018,629	-	10,157	(12,774)	(40,675)	(2,826)	(6,375)	-	-	10,157	(12,774)	(40,675)	1,884,817	62,026								
233	9673	673	19-673	0275	NEW ORLEANS CENTER FOR CREATIVE ARTS	Governmental Activities	Governmental	3,650,000	964,581	24.0%	(7,948,709)	0.00000%	0.00000%	0.00000%	525,315	-	510,730	534,334	(261,847)	(1,046,614)	(6,375)	-	-	10,157	(12,774)	(40,675)	1,884,817	62,026								
234	9676	676	19-676	0089	STATEMENT OF EDUCATION	Governmental Activities	Governmental	1,000,000	250,000	24.0%	(10,157)	0.00000%	0.00000%	0.00000%	1,000,000	-	1,000,000	1,124,000	(54,000)	(21,946)	(31,993)	-	-	10,157	(12,774)	(40,675)	1,884,817	62,026								
236	9682	682	19-682	0291	RECOVERY SCHOOL DISTRICT OF LOUISIANA	Governmental Activities	Governmental	1,612,034	426,474	24.0%	(3,514,402)	0.03576%	0.03497%	0.00079%	232,260	-	235,912	236,348	(115,772)	(482,745)	(6,375)	-	-	28,797	(32,971)	(104,987)	4,655,731	2,551,631	(3,584,774)	81,195	14,143					
237	9699	699	19-699	0068	SPECIAL SCHOOL DISTRICTS	Governmental Activities	Governmental	3,192,176	852,311	24.0%	(7,023,496)	0.07146%	0.09331%	-0.02185%	464,170	-	451,283	472,139	(231,368)	(924,790)	(65,892)	-	-	57,550	(65,892)	(209,816)	(14,578)	9,304,432	5,059,408	(9,568,129)	2,238,728	868,875	28,264			
239	9804	804	21-804	198	DO-OFFICE OF RISK MANAGEMENT	State Agency	0	60,568	16,170	24.0%	(13,268)	0.00139%	-0.00003%	8,807	-	8,565	8,986	(4,390)	(17,548)	(6,375)	-	-	1,092	(1,250)	(3,981)	(277)	-	176,544	98,759	(142,501)	3,486	16,297	536			
240	9807	807	21-807	198	DO-FEDERAL PROPERTY ASSISTANCE	State Agency	0	25,400	6,500	24.0%	(10,157)	0.00000%	0.00000%	0.00000%	3,976	-	3,646	3,646	(7,480)	(46)	(6,375)	-	-	3,168,854	1,747,652	(257,425)	6,366	29,433	969							
241	9811	811	01-01	PROPS ENTERPRISES	Business-Type Activities	Enterprise Fund	100,102	44,403	24.0%	(39,364)	0.00403%	0.00317%	0.00086%	26,195	-	26,468	26,645	(13,057)	(52,140)	(3,248)	-	-	11,119	(11,119)	(823)	526,096	287,790	(324,985)	68,474	40,470	1,595					
242	9815	815	21-815	198	DIV OF ADMIN - OFFICE OF TECHNOLOGY SVCS	Governmental Activities	Governmental	77,070	189,483	24.0%	(1,561,476)	0.01589%	0.01302%	0.00287%	103,195	-	100,330	104,967	(51,438)	(205,601)	(12,795)	-	-	14,649	(46,647)	(3,241)	-	-	2,068,577	1,133,709	(1,334,282)	(294,536)	190,947	6,284		
243	9820	820	06-008	198	OFFICE OF STATE PROCUREMENT	State Agency	0	65,391	17,459	24.0%	(143,882)	0.00146%	0.00145%	0.0002%	9,509	-	9,245	9,672	(4,740)	(19,945)	(1,179)	-	-	1,799	(4,298)	(299)	-	-	190,609	104,466	(148,447)	(1,640)	17,595	579		
244	9821	821	06-009	198	OFFICE OF STATE HUMAN CAPITAL MANAGEMENT	State Agency	0	0	0	24.0%	0.00000%	0.00010%	-0.00010%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(9,944)	9,944	-	-	-	-			
245	9856	856	13-856	0217	DEPARTMENT OF ENVIRONMENTAL QUALITY	State Agency	0	140,610	37,543	24.0%	(309,386)	0.00315%	0.00321%	-0.00007%	20,447	-	19,879	20,798	(10,192)	(40,737)	(2,535)	-	-	(2,903)	(9,242)	(642)	-	-	409,862	224,630	(320,393)	6,664	37,834	1,245		
										\$ 4,609,339,913	\$ 1,192,635,563	25.88%	\$ (9,821,019,936)	100.0000%	100.0000%	\$ 649,515,696	-	\$ 631,482,503	\$ 660,667,159	\$ 323,755,176	\$ -	\$ 1,129,064,535	\$ 80,529,480	\$ (92,202,734)	\$ (293,597,154)	\$ (20,399,728)	\$ -	\$ -	\$ -	\$ -	\$ 13,019,747,254	\$ 7,135,631,690	## \$ (10,251,877,157)	\$ (0)	\$ 1,201,829,353	\$ 39,550,321