



**EMPLOYER PENSION REPORT**

For Fiscal Year Ended June 30, 2019

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# Duplantier Hrapmann Hogan & Maher, LLP

## INDEPENDENT AUDITOR'S REPORT

February 19, 2020

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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, 2019, 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, 2019, 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, 2019, in accordance with accounting principles generally accepted in the United States of America.

### **Emphasis of Matter**

As disclosed in Note F to the employer pension schedules, the total pension liability for the Teachers' Retirement System of Louisiana was \$31,574,146,857 as of June 30, 2019. 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, 2019, 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 is 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. Our opinion is not modified with respect to this matter.

## **Other Matters**

### *Financial Statement Audit*

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, 2019, and our report thereon, dated September 26, 2019, 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 pension 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 19, 2020, 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, Chapman, Hogan and Parker, LLP*

New Orleans, Louisiana



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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 19, 2020

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, 2019, and the related notes to the schedules and have issued our report thereon dated February 19, 2020.

**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 pension 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, Sharpness, Hogan and Parker, LLP*

New Orleans, Louisiana

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## **Schedule of Employer Allocations**

June 30, 2019

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## Schedule of Employer Allocations - June 30, 2019

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
ACADIA PARISH SCHOOL BOARD	\$ 10,324,628	0.86414%
ALLEN PARISH SCHOOL BOARD	5,682,949	0.47565%
ASCENSION PARISH SCHOOL BOARD	27,717,118	2.31984%
ASSUMPTION PARISH SCHOOL BOARD	4,039,609	0.33810%
AVOYELLES PARISH SCHOOL BOARD	4,640,490	0.38839%
BEAUREGARD PARISH SCHOOL BOARD	7,059,149	0.59083%
BIENVILLE PARISH SCHOOL BOARD	3,793,642	0.31752%
BOSSIER PARISH SCHOOL BOARD	30,423,699	2.54637%
CADDO PARISH SCHOOL BOARD	50,570,862	4.23262%
CALCASIEU PARISH SCHOOL SYSTEM	48,418,517	4.05248%
CALDWELL PARISH SCHOOL BOARD	2,398,774	0.20077%
CAMERON PARISH SCHOOL BOARD	2,486,825	0.20814%
CATAHOULA PARISH SCHOOL BOARD	1,260,333	0.10549%
CLAIBORNE PARISH SCHOOL BOARD	2,313,233	0.19361%
CONCORDIA PARISH SCHOOL BOARD	4,581,556	0.38346%
DESOTO PARISH SCHOOL BOARD	8,226,511	0.68853%
EAST BATON ROUGE PARISH SCHOOL SYSTEM	61,246,834	5.12617%
EAST CARROLL PARISH SCHOOL BOARD	1,101,443	0.09219%
EAST FELICIANA PARISH SCHOOL BOARD	2,267,366	0.18977%
EVANGELINE PARISH SCHOOL BOARD	6,306,061	0.52780%
FRANKLIN PARISH SCHOOL BOARD	3,529,744	0.29543%
GRANT PARISH SCHOOL BOARD	3,221,117	0.26960%
IBERIA PARISH SCHOOL BOARD	16,135,003	1.35045%
IBERVILLE PARISH SCHOOL BOARD	8,271,597	0.69231%
JACKSON PARISH SCHOOL BOARD	2,790,808	0.23358%
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	60,045,658	5.02563%
JEFFERSON DAVIS PARISH SCHOOL BOARD	7,016,542	0.58726%
LAFAYETTE PARISH SCHOOL SYSTEM	37,269,073	3.11930%
LAFOURCHE PARISH SCHOOL BOARD	16,224,984	1.35798%
LASALLE PARISH SCHOOL BOARD	3,545,195	0.29672%
LINCOLN PARISH SCHOOL BOARD	8,882,760	0.74346%
LIVINGSTON PARISH PUBLIC SCHOOLS	29,172,936	2.44168%
MADISON PARISH SCHOOL BOARD	1,675,729	0.14025%
MOREHOUSE PARISH SCHOOL BOARD	3,331,602	0.27885%
NATCHITOCHES PARISH SCHOOL BOARD	7,188,151	0.60163%
ORLEANS PARISH SCHOOL BOARD	4,891,615	0.40941%
OUACHITA PARISH SCHOOL BOARD	23,534,342	1.96975%
PLAQUEMINES PARISH SCHOOL BOARD	7,499,613	0.62769%

## Schedule of Employer Allocations - June 30, 2019

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
POINTE COUPEE PARISH SCHOOL BOARD	\$ 3,145,384	0.26326%
RAPIDES PARISH SCHOOL BOARD	29,671,664	2.48343%
RED RIVER PARISH SCHOOL BOARD	2,759,915	0.23100%
RICHLAND PARISH SCHOOL BOARD	3,602,205	0.30149%
SABINE PARISH SCHOOL BOARD	5,727,316	0.47936%
ST BERNARD PARISH SCHOOL BOARD	8,818,695	0.73810%
ST CHARLES PARISH PUBLIC SCHOOLS	17,913,371	1.49929%
ST. HELENA PARISH SCHOOL SYSTEM	1,433,595	0.11999%
ST JAMES PARISH SCHOOL BOARD	6,996,512	0.58559%
ST JOHN THE BAPTIST PARISH SCHOOL BOARD	8,934,473	0.74779%
ST. LANDRY PARISH SCHOOL BOARD	16,480,400	1.37936%
ST. MARTIN PARISH SCHOOL BOARD	9,277,904	0.77653%
ST. MARY PARISH SCHOOL BOARD	10,375,896	0.86843%
ST. TAMMANY PARISH SCHOOL BOARD	54,879,125	4.59321%
TANGIPAHOA PARISH SCHOOL SYSTEM	23,240,230	1.94513%
TENSAS PARISH SCHOOL BOARD	694,621	0.05814%
TERREBONNE PARISH SCHOOL SYSTEM	19,786,336	1.65605%
UNION PARISH SCHOOL BOARD	2,173,471	0.18191%
VERMILION PARISH SCHOOL BOARD	11,116,482	0.93042%
VERNON PARISH SCHOOL BOARD	10,248,174	0.85774%
WASHINGTON PARISH SCHOOL SYSTEM	5,901,983	0.49398%
WEBSTER PARISH SCHOOL BOARD	7,039,381	0.58917%
WEST BATON ROUGE PARISH SCHOOL BOARD	7,047,833	0.58988%
WEST CARROLL PARISH SCHOOL BOARD	2,406,747	0.20144%
WEST FELICIANA PARISH SCHOOL BOARD	3,994,629	0.33434%
WINN PARISH SCHOOL BOARD	2,790,626	0.23357%
BOGALUSA CITY SCHOOLS	2,304,410	0.19287%
MONROE CITY SCHOOLS	12,284,834	1.02820%
LOUISIANA TECH UNIVERSITY	12,352,749	1.03389%
NORTHWESTERN STATE UNIVERSITY	8,989,313	0.75238%
LOUISIANA STATE UNIVERSITY	76,208,295	6.37839%
UNIVERSITY OF NEW ORLEANS	14,233,256	1.19128%
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	32,581,545	2.72697%
NICHOLLS STATE UNIVERSITY	6,766,742	0.56636%
SOUTHEASTERN LOUISIANA UNIVERSITY	13,374,882	1.11944%
UNIVERSITY OF LOUISIANA AT LAFAYETTE	24,795,726	2.07532%
GRAMBLING STATE UNIVERSITY	5,867,330	0.49108%
SOUTHERN UNIVERSITY AND A&M COLLEGE	12,353,390	1.03394%



## Schedule of Employer Allocations - June 30, 2019

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
SOUTHERN UNIVERSITY AT NEW ORLEANS	\$ 2,668,246	0.22332%
TANGIPAHOA FEDERATION OF TEACHERS	16,692	0.00140%
DELGADO COMMUNITY COLLEGE	8,068,497	0.67531%
SOWELA TECHNICAL COMMUNITY COLLEGE	2,389,658	0.20001%
LOUISIANA ASSOCIATION OF EDUCATORS	327,507	0.02741%
MCNEESE STATE UNIVERSITY	6,879,327	0.57578%
UNIVERSITY OF LOUISIANA AT MONROE	10,603,525	0.88748%
L. E. FLETCHER TECH COMMUNITY COLLEGE	1,216,108	0.10178%
LA SCHOOL EMPLOYEES RETIREMENT SYSTEM	16,576	0.00139%
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	64,996	0.00544%
ST. TAMMANY FEDERATION OF TEACHERS	19,370	0.00162%
SOUTHERN UNIVERSITY AT SHREVEPORT	2,257,486	0.18894%
LSU HEALTH SCIENCES CENTER-SHREVEPORT	16,794,177	1.40562%
NUNEZ COMMUNITY COLLEGE	1,373,907	0.11499%
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	2,194,338	0.18366%
NORTHWEST LOUISIANA TECHNICAL COLLEGE	757,786	0.06342%
LOUISIANA FEDERATION OF TEACHERS	72,147	0.00604%
LA EDUCATIONAL TELEVISION AUTHORITY	12,835	0.00107%
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	211,598	0.01771%
LOUISIANA STATE SENATE	7,139	0.00060%
LA HOUSE OF REPRESENTATIVES	38,793	0.00325%
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	1,649,466	0.13806%
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	53,557	0.00448%
WARE YOUTH CENTER	16,023	0.00134%
LA STATE EMPLOYEES RETIREMENT SYSTEM	87,802	0.00735%
BOSSIER PARISH COMMUNITY COLLEGE	3,673,392	0.30745%
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	755,873	0.06326%
SOUTH LOUISIANA COMMUNITY COLLEGE	4,309,594	0.36070%
WEBSTER PARISH SALES TAX COMMISSION	57,060	0.00478%
NEW VISION LEARNING ACADEMY	279,290	0.02338%
BATON ROUGE COMMUNITY COLLEGE	4,544,655	0.38037%
RIVER PARISHES COMMUNITY COLLEGE	1,498,920	0.12546%
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	2,881,495	0.24117%
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	437,978	0.03666%
AVOYELLES PUBLIC CHARTER SCHOOL INC.	681,031	0.05700%
LSU HEALTH CARE SERVICES DIVISION	869,278	0.07276%
DELHI CHARTER SCHOOL	1,048,037	0.08772%
LOUISIANA DELTA COMMUNITY COLLEGE	2,528,559	0.21163%

## Schedule of Employer Allocations - June 30, 2019

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
CITY OF BAKER SCHOOL SYSTEM	\$ 1,824,128	0.15267%
ZACHARY COMMUNITY SCHOOL BOARD	6,871,485	0.57512%
LA STATE BD PRACTICAL NURSE EXAMINER	14,520	0.00122%
ALGIERS CHARTER SCHOOLS ASSOCIATION	2,644,532	0.22134%
ADVOCATES FOR ACADEMIC EXCELLENCE	1,379,516	0.11546%
FRENCH AND MONTESSORI EDUCATION, INC	1,301,792	0.10896%
ADVOCATES FOR ARTS-BASED EDUCATION CORP	2,456,823	0.20563%
LAKE FOREST ELEMENTARY CHARTER	882,553	0.07387%
HYNES CHARTER SCHOOL	1,044,747	0.08744%
WARREN EASTON SR. HIGH SCHOOL	1,584,582	0.13263%
EINSTEIN CHARTER SCHOOL	2,400,631	0.20093%
ADVOCATES FOR INNOVATIVE SCHOOLS	710,207	0.05944%
CENTRAL COMMUNITY SCHOOL SYSTEM	5,547,249	0.46429%
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	156,917	0.01313%
LOUISIANA STATE BOARD OF NURSING	15,422	0.00129%
GREATER LAFOURCHE PORT COMMISSION	15,864	0.00133%
MADISON PREPARATORY ACADEMY	742,885	0.06218%
DARBONNE WOODS CHARTER SCHOOL	1,034,444	0.08658%
MORRIS JEFF COMMUNITY SCHOOL	1,662,703	0.13916%
BAYOU COMMUNITY ACADEMY	461,584	0.03863%
SLAUGHTER COMMUNITY CHARTER SCHOOL	346,964	0.02904%
NEW BEGINNINGS SCHOOLS FOUNDATION	2,557,453	0.21405%
ST. BD. OF CERTIFIED PUBLIC ACCOUNTANTS	10,835	0.00091%
A. E. PHILLIPS LABORATORY SCHOOL	78,694	0.00659%
LSU UNIVERSITY HIGH SCHOOL	1,704,489	0.14266%
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	22,494	0.00188%
SOUTHEASTERN LABORATORY SCHOOL	42,180	0.00353%
SOUTHERN UNIVERSITY LABORATORY SCHOOL	475,696	0.03981%
BEEKMAN CHARTER SCHOOL	1,017,157	0.08513%
DELTA CHARTER GROUP	590,524	0.04943%
NORTHSHORE CHARTER SCHOOLS, INC	681,121	0.05701%
INSPIRE NOLA CHARTER SCHOOLS, INC.	7,342,881	0.61458%
LOUISIANA PHYSICAL THERAPY BOARD	10,516	0.00088%
NORTHEAST CLAIBORNE CHARTER SCHOOL	138,473	0.01159%
DOWNSVILLE COMMUNITY CHARTER SCHOOL	427,865	0.03581%
LINCOLN PREPARATORY SCHOOL	711,012	0.05951%
NON-FLOOD PROTECTION ASSET MGT AUTHORITY	27,821	0.00233%
SIGNIFICANT EDUCATORS/BETHUNE ELEM CHART	802,497	0.06717%

## Schedule of Employer Allocations - June 30, 2019

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
LEGACY OF EXCELLENCE/BEN FRANKLIN ELEM	\$ 1,012,884	0.08478%
LOUISIANA STATE UNIVERSITY	19,607,115	1.64105%
LOUISIANA STATE UNIVERSITY (LAB SCHOOL)	228,921	0.01916%
DIV OF ADMIN - EXECUTIVE OFFICE	78,689	0.00659%
DOA – LOUISIANA TAX COMMISSION	21,428	0.00179%
DIVISION OF ADMINISTRATION	99,465	0.00833%
OFC OF COASTAL PROTECTION & RESTORATION	26,289	0.00220%
GOVERNOR'S OFFICE OF HOMELAND SECURITY	21,080	0.00176%
STATE MILITARY DEPARTMENT	215,579	0.01804%
LOUISIANA PUBLIC DEFENDER BD	24,367	0.00204%
DEPARTMENT OF VETERANS AFFAIRS	33,206	0.00278%
SECRETARY OF STATE	4,368	0.00037%
LOUISIANA DEPARTMENT OF JUSTICE	38,554	0.00323%
OFFICE OF LIEUTENANT GOVERNOR	18,835	0.00158%
TREASURY DEPARTMENT	25,750	0.00216%
LOUISIANA PUBLIC SERVICE COMMISSION	14,876	0.00125%
LA DEPT OF AGRICULTURE & FORESTRY	58,685	0.00491%
DEPARTMENT OF INSURANCE	5,328	0.00045%
DEPT. OF ECONOMIC DEVELOPMENT – OFFICE OF THE SECRETARY	17,035	0.00143%
CRT-OFFICE OF THE SECRETARY	12,037	0.00101%
OFF OF THE STATE LIBRARY OF LA	14,162	0.00119%
OFFICE OF STATE MUSEUM	16,701	0.00140%
OFFICE OF CULTURAL DEVELOPMENT	33,644	0.00282%
OFFICE OF TOURISM	8,073	0.00068%
ENGINEERING AND OPERATIONS	194,977	0.01632%
CAPITAL AREA HUMAN SERVICE DISTRICT	49,986	0.00418%
MEDICAL VENDOR ADMINISTRATION	76,837	0.00643%
DEPARTMENT OF HEALTH AND HOSPITALS	224,023	0.01875%
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	49,655	0.00416%
NE DELTA HUMAN SVCS AUTHORITY	37,454	0.00314%
LDH - OFFICE OF AGING AND ADULT SERVICES	14,388	0.00120%
OFFICE OF PUBLIC HEALTH	286,877	0.02401%
OFFICE OF BEHAVIORAL HEALTH	268,043	0.02243%
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	110,504	0.00925%
DEPARTMENT OF CHILDREN & FAMILY SERVICES	72,845	0.00610%
CENTRAL LOUISIANA HUMAN SERVICE DISTRICT	20,526	0.00172%
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	138,453	0.01159%

## Schedule of Employer Allocations - June 30, 2019

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
LA STATE PENITENTIARY	\$ 149,021	0.01247%
OFFICE OF JUVENILE JUSTICE	994,775	0.08326%
AVOYELLES CORRECTIONAL CENTER	70,094	0.00587%
LA CORRECTIONAL INST WOMEN	82,749	0.00693%
DIXON CORRECTIONAL INSTITUTE	103,577	0.00867%
ELAYN HUNT CORRECTIONAL CENTER	72,728	0.00609%
DAVID WADE CORRECTIONAL CENTER	68,270	0.00571%
DOC-ADULT PROBATION & PAROLE	11,020	0.00092%
RAYBURN CORRECTIONAL CENTER	79,041	0.00662%
PUB SAFETY OFF OF MGT & FIN	15,956	0.00134%
OFFICE OF STATE POLICE	58,555	0.00490%
PUBLIC SAFETY OFFICE OF MOTOR VEHICLES	34,902	0.00292%
OFFICE OF CONSERVATION	29,162	0.00244%
OFFICE OF COASTAL MANAGEMENT	19,538	0.00164%
LOUISIANA DEPARTMENT OF REVENUE	10,953	0.00092%
LOUISIANA WORKFORCE COMMISSION	78,422	0.00656%
WILDLIFE & FISHERIES OFF OF SEC	28,355	0.00237%
OFFICE OF WILDLIFE	31,905	0.00267%
DEPARTMENT OF STATE CIVIL SERVICE	34,545	0.00289%
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	353,414	0.02958%
LA SCH FOR THE DEAF & VISUALLY IMPAIRED	1,625,119	0.13602%
LA SPECIAL EDUCATION CENTER	600,219	0.05024%
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	1,126,065	0.09425%
THRIVE ACADEMY	481,187	0.04027%
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	167,043	0.01398%
BOARD OF REGENTS	2,116,728	0.17716%
NEW ORLEANS CENTER FOR CREATIVE ARTS	963,599	0.08065%
LOUISIANA DEPARTMENT OF EDUCATION	2,194,725	0.18369%
RECOVERY SCHOOL DISTRICT OF LOUISIANA	45,605	0.00382%
SPECIAL SCHOOL DISTRICTS	854,655	0.07153%
DOA-OFFICE OF RISK MANAGEMENT	29,649	0.00248%
DOA-FEDERAL PROPERTY ASSISTANCE	7,279	0.00061%
PRISON ENTERPRISES	35,016	0.00293%
DIV OF ADMIN - OFFICE OF TECHNOLOGY SVCS	193,346	0.01618%
DIVISION OF ADMINISTRATIVE LAW	20,004	0.00167%
OFFICE OF STATE PROCUREMENT	17,720	0.00148%
DEPARTMENT OF ENVIRONMENTAL QUALITY	42,083	0.00352%
<b>TOTALS</b>	<b><u>\$ 1,194,788,145</u></b>	<b><u>100.0000%</u></b>

The accompanying notes are an integral part of these schedules.

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## **Schedule of Pension Amounts by Employer**

As of and for the Year Ended June 30, 2019

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## Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2019

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	\$ (85,762,770)	\$ -	\$ 6,097,045	\$ 6,097,045	\$ (2,680,116)	\$ (3,174,170)	\$ -	\$ (5,854,286)	\$ 8,649,035
ALLEN PARISH SCHOOL BOARD	(47,206,101)	-	3,355,975	3,355,975	(1,475,207)	(1,747,147)	-	(3,222,354)	4,760,658
ASCENSION PARISH SCHOOL BOARD	(230,235,502)	-	16,367,896	16,367,896	(7,194,939)	(8,521,257)	-	(15,716,196)	23,218,874
ASSUMPTION PARISH SCHOOL BOARD	(33,555,539)	-	2,385,529	2,385,529	(1,048,622)	(1,241,926)	-	(2,290,548)	3,384,021
AVOYELLES PARISH SCHOOL BOARD	(38,546,745)	-	2,740,364	2,740,364	(1,204,599)	(1,426,655)	-	(2,631,254)	3,887,376
BEAUREGARD PARISH SCHOOL BOARD	(58,637,710)	-	4,168,670	4,168,670	(1,832,449)	(2,170,243)	-	(4,002,692)	5,913,517
BIENVILLE PARISH SCHOOL BOARD	(31,512,351)	-	2,240,275	2,240,275	(984,772)	(1,166,305)	-	(2,151,077)	3,177,969
BOSSIER PARISH SCHOOL BOARD	(252,718,109)	-	17,966,229	17,966,229	(7,897,528)	(9,353,362)	-	(17,250,890)	25,486,208
CADDO PARISH SCHOOL BOARD	(420,072,915)	-	29,863,812	29,863,812	(13,127,423)	(15,547,339)	-	(28,674,762)	42,363,666
CALCASIEU PARISH SCHOOL SYSTEM	(402,194,154)	-	28,592,776	28,592,776	(12,568,706)	(14,885,627)	-	(27,454,333)	40,560,623
CALDWELL PARISH SCHOOL BOARD	(19,925,720)	-	1,416,559	1,416,559	(622,686)	(737,472)	-	(1,360,157)	2,009,476
CAMERON PARISH SCHOOL BOARD	(20,657,067)	-	1,468,552	1,468,552	(645,540)	(764,540)	-	(1,410,080)	2,083,231
CATAHOULA PARISH SCHOOL BOARD	(10,469,116)	-	744,270	744,270	(327,163)	(387,473)	-	(714,636)	1,055,793
CLAIBORNE PARISH SCHOOL BOARD	(19,215,115)	-	1,366,040	1,366,040	(600,479)	(711,172)	-	(1,311,650)	1,937,813
CONCORDIA PARISH SCHOOL BOARD	(38,057,261)	-	2,705,566	2,705,566	(1,189,303)	(1,408,539)	-	(2,597,842)	3,838,013
DESOTO PARISH SCHOOL BOARD	(68,334,490)	-	4,858,034	4,858,034	(2,135,476)	(2,529,131)	-	(4,664,607)	6,891,422
EAST BATON ROUGE PARISH SCHOOL SYSTEM	(508,754,128)	-	36,168,335	36,168,335	(15,898,742)	(18,829,524)	-	(34,728,266)	51,307,022
EAST CARROLL PARISH SCHOOL BOARD	(9,149,237)	-	650,437	650,437	(285,917)	(338,623)	-	(624,540)	922,686
EAST FELICIANA PARISH SCHOOL BOARD	(18,834,107)	-	1,338,954	1,338,954	(588,572)	(697,070)	-	(1,285,642)	1,899,389
EVANGELINE PARISH SCHOOL BOARD	(52,382,004)	-	3,723,940	3,723,940	(1,636,956)	(1,938,713)	-	(3,575,669)	5,282,639
FRANKLIN PARISH SCHOOL BOARD	(29,320,195)	-	2,084,430	2,084,430	(916,266)	(1,085,171)	-	(2,001,437)	2,956,894
GRANT PARISH SCHOOL BOARD	(26,756,558)	-	1,902,177	1,902,177	(836,152)	(990,288)	-	(1,826,440)	2,698,355
IBERIA PARISH SCHOOL BOARD	(134,027,335)	-	9,528,268	9,528,268	(4,188,400)	(4,960,492)	-	(9,148,893)	13,516,438
IBERVILLE PARISH SCHOOL BOARD	(68,709,046)	-	4,884,662	4,884,662	(2,147,181)	(2,542,994)	-	(4,690,175)	6,929,195
JACKSON PARISH SCHOOL BOARD	(23,182,196)	-	1,648,068	1,648,068	(724,452)	(857,997)	-	(1,582,449)	2,337,887
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	(498,776,381)	-	35,458,997	35,458,997	(15,586,934)	(18,460,237)	-	(34,047,171)	50,300,782

Note: The amounts in the above columns are rounded to display whole numbers. This rounding may affect the horizontal addition when adding some of the columns, but the overall difference is de minimis.

## Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2019

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	\$ (58,283,697)	\$ -	\$ 4,143,503	\$ 4,143,503	\$ (1,821,386)	\$ (2,157,141)	\$ -	\$ (3,978,526)	\$ 5,877,816
LAFAYETTE PARISH SCHOOL SYSTEM	(309,580,001)	-	22,008,653	22,008,653	(9,674,482)	(11,457,880)	-	(21,132,362)	31,220,637
LAFOURCHE PARISH SCHOOL BOARD	(134,774,761)	-	9,581,404	9,581,404	(4,211,758)	(4,988,155)	-	(9,199,913)	13,591,814
LASALLE PARISH SCHOOL BOARD	(29,448,620)	-	2,093,560	2,093,560	(920,280)	(1,089,924)	-	(2,010,204)	2,969,845
LINCOLN PARISH SCHOOL BOARD	(73,785,703)	-	5,245,571	5,245,571	(2,305,829)	(2,730,886)	-	(5,036,715)	7,441,167
LIVINGSTON PARISH PUBLIC SCHOOLS	(242,328,489)	-	17,227,610	17,227,610	(7,572,849)	(8,968,832)	-	(16,541,680)	24,438,432
MADISON PARISH SCHOOL BOARD	(13,919,619)	-	989,573	989,573	(434,993)	(515,180)	-	(950,173)	1,403,771
MOREHOUSE PARISH SCHOOL BOARD	(27,674,390)	-	1,967,427	1,967,427	(864,834)	(1,024,258)	-	(1,889,092)	2,790,917
NATCHITOCHES PARISH SCHOOL BOARD	(59,709,274)	-	4,244,850	4,244,850	(1,865,935)	(2,209,903)	-	(4,075,838)	6,021,583
ORLEANS PARISH SCHOOL BOARD	(40,632,807)	-	2,888,666	2,888,666	(1,269,789)	(1,503,863)	-	(2,773,652)	4,097,752
OUACHITA PARISH SCHOOL BOARD	(195,490,791)	-	13,897,826	13,897,826	(6,109,155)	(7,235,319)	-	(13,344,474)	19,714,927
PLAQUEMINES PARISH SCHOOL BOARD	(62,296,432)	-	4,428,776	4,428,776	(1,946,785)	(2,305,656)	-	(4,252,441)	6,282,493
POINTE COUPEE PARISH SCHOOL BOARD	(26,127,534)	-	1,857,458	1,857,458	(816,494)	(967,007)	-	(1,783,502)	2,634,919
RAPIDES PARISH SCHOOL BOARD	(246,471,237)	-	17,522,126	17,522,126	(7,702,311)	(9,122,159)	-	(16,824,470)	24,856,221
RED RIVER PARISH SCHOOL BOARD	(22,925,544)	-	1,629,822	1,629,822	(716,431)	(848,498)	-	(1,564,930)	2,312,004
RICHLAND PARISH SCHOOL BOARD	(29,922,125)	-	2,127,223	2,127,223	(935,077)	(1,107,449)	-	(2,042,526)	3,017,597
SABINE PARISH SCHOOL BOARD	(47,574,603)	-	3,382,172	3,382,172	(1,486,723)	(1,760,786)	-	(3,247,509)	4,797,821
ST BERNARD PARISH SCHOOL BOARD	(73,253,543)	-	5,207,739	5,207,739	(2,289,198)	(2,711,190)	-	(5,000,389)	7,387,500
ST CHARLES PARISH PUBLIC SCHOOLS	(148,799,581)	-	10,578,456	10,578,456	(4,650,038)	(5,507,229)	-	(10,157,267)	15,006,194
ST. HELENA PARISH SCHOOL SYSTEM	(11,908,290)	-	846,584	846,584	(372,138)	(440,738)	-	(812,876)	1,200,932
ST JAMES PARISH SCHOOL BOARD	(58,117,360)	-	4,131,678	4,131,678	(1,816,188)	(2,150,984)	-	(3,967,172)	5,861,041
ST JOHN THE BAPTIST PARISH SCHOOL BOARD	(74,215,242)	-	5,276,108	5,276,108	(2,319,252)	(2,746,784)	-	(5,066,036)	7,484,486
ST. LANDRY PARISH SCHOOL BOARD	(136,896,452)	-	9,732,239	9,732,239	(4,278,061)	(5,066,681)	-	(9,344,743)	13,805,783
ST. MARTIN PARISH SCHOOL BOARD	(77,067,983)	-	5,478,915	5,478,915	(2,408,401)	(2,852,367)	-	(5,260,768)	7,772,180
ST. MARY PARISH SCHOOL BOARD	(86,188,637)	-	6,127,320	6,127,320	(2,693,425)	(3,189,932)	-	(5,883,356)	8,691,983

Note: The amounts in the above columns are rounded to display whole numbers. This rounding may affect the horizontal addition when adding some of the columns, but the overall difference is de minimis.



## Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2019

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
ST. TAMMANY PARISH SCHOOL BOARD	\$ (455,860,011)	\$ -	\$ 32,407,987	\$ 32,407,987	\$ (14,245,782)	\$ (16,871,857)	\$ -	\$ (31,117,639)	\$ 45,972,737
TANGIPAHOA PARISH SCHOOL SYSTEM	(193,047,740)	-	13,724,145	13,724,145	(6,032,808)	(7,144,899)	-	(13,177,708)	19,468,549
TENSAS PARISH SCHOOL BOARD	(5,769,993)	-	410,200	410,200	(180,314)	(213,553)	-	(393,868)	581,894
TERREBONNE PARISH SCHOOL SYSTEM	(164,357,562)	-	11,684,503	11,684,503	(5,136,230)	(6,083,046)	-	(11,219,276)	16,575,191
UNION PARISH SCHOOL BOARD	(18,054,228)	-	1,283,511	1,283,511	(564,201)	(668,206)	-	(1,232,407)	1,820,739
VERMILION PARISH SCHOOL BOARD	(92,340,431)	-	6,564,663	6,564,663	(2,885,670)	(3,417,616)	-	(6,303,286)	9,312,381
VERNON PARISH SCHOOL BOARD	(85,127,692)	-	6,051,896	6,051,896	(2,660,270)	(3,150,665)	-	(5,810,935)	8,584,989
WASHINGTON PARISH SCHOOL SYSTEM	(49,025,488)	-	3,485,319	3,485,319	(1,532,063)	(1,814,485)	-	(3,346,548)	4,944,140
WEBSTER PARISH SCHOOL BOARD	(58,473,457)	-	4,156,993	4,156,993	(1,827,316)	(2,164,164)	-	(3,991,480)	5,896,952
WEST BATON ROUGE PARISH SCHOOL BOARD	(58,543,624)	-	4,161,982	4,161,982	(1,829,508)	(2,166,761)	-	(3,996,269)	5,904,029
WEST CARROLL PARISH SCHOOL BOARD	(19,991,917)	-	1,421,265	1,421,265	(624,754)	(739,922)	-	(1,364,676)	2,016,152
WEST FELICIANA PARISH SCHOOL BOARD	(33,181,876)	-	2,358,965	2,358,965	(1,036,945)	(1,228,096)	-	(2,265,041)	3,346,338
WINN PARISH SCHOOL BOARD	(23,180,707)	-	1,647,962	1,647,962	(724,405)	(857,942)	-	(1,582,347)	2,337,736
BOGALUSA CITY SCHOOLS	(19,141,871)	-	1,360,833	1,360,833	(598,190)	(708,461)	-	(1,306,651)	1,930,426
MONROE CITY SCHOOLS	(102,045,449)	-	7,254,612	7,254,612	(3,188,955)	(3,776,809)	-	(6,965,764)	10,291,117
LOUISIANA TECH UNIVERSITY	(102,609,566)	-	7,294,716	7,294,716	(3,206,584)	(3,797,688)	-	(7,004,272)	10,348,007
NORTHWESTERN STATE UNIVERSITY	(74,670,783)	-	5,308,493	5,308,493	(2,333,488)	(2,763,644)	-	(5,097,132)	7,530,426
LOUISIANA STATE UNIVERSITY	(633,033,372)	-	45,003,591	45,003,591	(19,782,511)	(23,429,229)	-	(43,211,740)	63,840,380
UNIVERSITY OF NEW ORLEANS	(118,230,270)	-	8,405,223	8,405,223	(3,694,737)	(4,375,826)	-	(8,070,563)	11,923,329
LSU HEALTH SCIENCES CTR, NEW ORLEANS	(270,642,523)	-	19,240,511	19,240,511	(8,457,672)	(10,016,764)	-	(18,474,436)	27,293,856
NICHOLLS STATE UNIVERSITY	(56,208,751)	-	3,995,991	3,995,991	(1,756,543)	(2,080,345)	-	(3,836,888)	5,668,561
SOUTHEASTERN LOUISIANA UNIVERSITY	(111,100,005)	-	7,898,318	7,898,318	(3,471,913)	(4,111,928)	-	(7,583,841)	11,204,254
UNIVERSITY OF LOUISIANA AT LAFAYETTE	(205,968,641)	-	14,642,717	14,642,717	(6,436,591)	(7,623,115)	-	(14,059,706)	20,771,601
GRAMBLING STATE UNIVERSITY	(48,737,673)	-	3,464,857	3,464,857	(1,523,069)	(1,803,832)	-	(3,326,901)	4,915,115
SOUTHERN UNIVERSITY AND A&M COLLEGE	(102,614,925)	-	7,295,097	7,295,097	(3,206,752)	(3,797,886)	-	(7,004,638)	10,348,547
SOUTHERN UNIVERSITY AT NEW ORLEANS	(22,164,125)	-	1,575,691	1,575,691	(692,637)	(820,318)	-	(1,512,954)	2,235,216

Note: The amounts in the above columns are rounded to display whole numbers. This rounding may affect the horizontal addition when adding some of the columns, but the overall difference is de minimis.



## Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2019

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 FEDERATION OF TEACHERS	\$ (138,647)	\$ -	\$ 9,857	\$ 9,857	\$ (4,333)	\$ (5,131)	\$ -	\$ (9,464)	\$ 13,982
DELGADO COMMUNITY COLLEGE	(67,021,955)	-	4,764,723	4,764,723	(2,094,459)	(2,480,553)	-	(4,575,012)	6,759,055
SOWELA TECHNICAL COMMUNITY COLLEGE	(19,849,995)	-	1,411,175	1,411,175	(620,319)	(734,669)	-	(1,354,988)	2,001,839
LOUISIANA ASSOCIATION OF EDUCATORS	(2,720,446)	-	193,402	193,402	(85,015)	(100,687)	-	(185,701)	274,353
MCNEESE STATE UNIVERSITY	(57,143,951)	-	4,062,476	4,062,476	(1,785,768)	(2,114,958)	-	(3,900,726)	5,762,874
UNIVERSITY OF LOUISIANA AT MONROE	(88,079,481)	-	6,261,744	6,261,744	(2,752,514)	(3,259,914)	-	(6,012,428)	8,882,672
L. E. FLETCHER TECH COMMUNITY COLLEGE	(10,101,706)	-	718,150	718,150	(315,682)	(373,875)	-	(689,557)	1,018,740
LA SCHOOL EMPLOYEES RETIREMENT SYSTEM	(137,655)	-	9,786	9,786	(4,302)	(5,095)	-	(9,397)	13,882
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	(539,901)	-	38,383	38,383	(16,872)	(19,982)	-	(36,854)	54,448
ST. TAMMANY FEDERATION OF TEACHERS	(160,879)	-	11,437	11,437	(5,028)	(5,954)	-	(10,982)	16,224
SOUTHERN UNIVERSITY AT SHREVEPORT	(18,752,030)	-	1,333,119	1,333,119	(586,007)	(694,032)	-	(1,280,040)	1,891,112
LSU HEALTH SCIENCES CTR-SHREVEPORT	(139,502,864)	-	9,917,534	9,917,534	(4,359,513)	(5,163,147)	-	(9,522,660)	14,068,636
NUNEZ COMMUNITY COLLEGE	(11,412,553)	-	811,341	811,341	(356,646)	(422,391)	-	(779,037)	1,150,937
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	(18,227,513)	-	1,295,830	1,295,830	(569,616)	(674,619)	-	(1,244,235)	1,838,215
NORTHWEST LOUISIANA TECHNICAL COLLEGE	(6,294,610)	-	447,496	447,496	(196,709)	(232,970)	-	(429,679)	634,801
LOUISIANA FEDERATION OF TEACHERS	(599,350)	-	42,609	42,609	(18,730)	(22,183)	-	(40,912)	60,443
LA EDUCATIONAL TELEVISION AUTHORITY	(106,591)	-	7,578	7,578	(3,331)	(3,945)	-	(7,276)	10,750
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	(1,757,655)	-	124,955	124,955	(54,927)	(65,053)	-	(119,980)	177,257
LOUISIANA STATE SENATE	(59,349)	-	4,219	4,219	(1,855)	(2,197)	-	(4,051)	5,985
LA HOUSE OF REPRESENTATIVES	(322,253)	-	22,910	22,910	(10,071)	(11,927)	-	(21,997)	32,499
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	(13,701,475)	-	974,065	974,065	(428,176)	(507,106)	-	(935,282)	1,381,771
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	(444,922)	-	31,630	31,630	(13,904)	(16,467)	-	(30,371)	44,870
WARE YOUTH CENTER	(133,090)	-	9,462	9,462	(4,159)	(4,926)	-	(9,085)	13,422

Note: The amounts in the above columns are rounded to display whole numbers. This rounding may affect the horizontal addition when adding some of the columns, but the overall difference is de minimis.

## Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2019

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
LA STATE EMPLOYEES RETIREMENT SYSTEM	\$ (729,363)	\$ -	\$ 51,852	\$ 51,852	\$ (22,793)	\$ (26,994)	\$ -	\$ (49,787)	\$ 73,555
BOSSIER PARISH COMMUNITY COLLEGE	(30,513,435)	-	2,169,260	2,169,260	(953,555)	(1,129,334)	-	(2,082,890)	3,077,230
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	(6,278,731)	-	446,367	446,367	(196,212)	(232,382)	-	(428,595)	633,200
SOUTH LOUISIANA COMMUNITY COLLEGE	(35,798,113)	-	2,544,958	2,544,958	(1,118,703)	(1,324,926)	-	(2,443,629)	3,610,181
WEBSTER PARISH SALES TAX COMMISSION	(474,001)	-	33,698	33,698	(14,813)	(17,543)	-	(32,356)	47,802
NEW VISION LEARNING ACADEMY	(2,319,986)	-	164,932	164,932	(72,500)	(85,865)	-	(158,365)	233,967
BATON ROUGE COMMUNITY COLLEGE	(37,750,689)	-	2,683,771	2,683,771	(1,179,722)	(1,397,193)	-	(2,576,915)	3,807,095
RIVER PARISHES COMMUNITY COLLEGE	(12,450,970)	-	885,164	885,164	(389,097)	(460,823)	-	(849,921)	1,255,660
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	(23,935,477)	-	1,701,620	1,701,620	(747,992)	(885,877)	-	(1,633,869)	2,413,854
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	(3,638,079)	-	258,638	258,638	(113,691)	(134,649)	-	(248,340)	366,894
AVOYELLES PUBLIC CHARTER SCHOOL INC.	(5,657,050)	-	402,171	402,171	(176,785)	(209,373)	-	(386,158)	570,504
LSU HEALTH CARE SERVICES DIVISION	(7,220,778)	-	513,339	513,339	(225,652)	(267,249)	-	(492,900)	728,204
DELHI CHARTER SCHOOL	(8,705,605)	-	618,899	618,899	(272,053)	(322,204)	-	(594,257)	877,946
LOUISIANA DELTA COMMUNITY COLLEGE	(21,003,735)	-	1,493,197	1,493,197	(656,374)	(777,370)	-	(1,433,744)	2,118,192
CITY OF BAKER SCHOOL SYSTEM	(15,152,360)	-	1,077,211	1,077,211	(473,516)	(560,805)	-	(1,034,321)	1,528,091
ZACHARY COMMUNITY SCHOOL BOARD	(57,078,845)	-	4,057,848	4,057,848	(1,783,734)	(2,112,548)	-	(3,896,281)	5,756,308
LA STATE BD PRACTICAL NURSE EXAMINER	(120,584)	-	8,573	8,573	(3,768)	(4,463)	-	(8,231)	12,161
ALGIERS CHARTER SCHOOLS ASSOCIATION	(21,967,121)	-	1,561,686	1,561,686	(686,480)	(813,026)	-	(1,499,506)	2,215,348
ADVOCATES FOR ACADEMIC EXCELLENCE	(11,459,100)	-	814,650	814,650	(358,101)	(424,113)	-	(782,214)	1,155,631
FRENCH AND MONTESSORI EDUCATION, INC	(10,813,502)	-	768,753	768,753	(337,926)	(400,219)	-	(738,145)	1,090,524
ADVOCATES FOR ARTS-BASED EDUCATION CORP	(20,407,859)	-	1,450,835	1,450,835	(637,753)	(755,316)	-	(1,393,069)	2,058,099
LAKE FOREST ELEMENTARY CHARTER	(7,331,041)	-	521,178	521,178	(229,098)	(271,330)	-	(500,427)	739,324
HYNES CHARTER SCHOOL	(8,678,312)	-	616,958	616,958	(271,200)	(321,193)	-	(592,394)	875,194
WARREN EASTON SR. HIGH SCHOOL	(13,162,567)	-	935,753	935,753	(411,335)	(487,160)	-	(898,495)	1,327,423

Note: The amounts in the above columns are rounded to display whole numbers. This rounding may affect the horizontal addition when adding some of the columns, but the overall difference is de minimis.

## Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2019

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
EINSTEIN CHARTER SCHOOL	\$ (19,941,103)	\$ -	\$ 1,417,652	\$ 1,417,652	\$ (623,166)	\$ (738,041)	\$ -	\$ (1,361,207)	\$ 2,011,028
ADVOCATES FOR INNOVATIVE SCHOOLS	(5,899,410)	-	419,401	419,401	(184,359)	(218,343)	-	(402,702)	594,946
CENTRAL COMMUNITY SCHOOL SYSTEM	(46,078,859)	-	3,275,837	3,275,837	(1,439,980)	(1,705,427)	-	(3,145,407)	4,646,978
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	(1,303,404)	-	92,662	92,662	(40,732)	(48,240)	-	(88,972)	131,446
LOUISIANA STATE BOARD OF NURSING	(128,127)	-	9,109	9,109	(4,004)	(4,742)	-	(8,746)	12,921
GREATER LAFOURCHE PORT COMMISSION	(131,799)	-	9,370	9,370	(4,119)	(4,878)	-	(8,997)	13,292
MADISON PREPARATORY ACADEMY	(6,170,850)	-	438,698	438,698	(192,841)	(228,390)	-	(421,231)	622,320
DARBONNE WOODS CHARTER SCHOOL	(8,592,762)	-	610,876	610,876	(268,527)	(318,027)	-	(586,554)	866,566
MORRIS JEFF COMMUNITY SCHOOL	(13,811,441)	-	981,883	981,883	(431,612)	(511,176)	-	(942,788)	1,392,861
BAYOU COMMUNITY ACADEMY	(3,834,190)	-	272,580	272,580	(119,820)	(141,907)	-	(261,727)	386,672
SLAUGHTER COMMUNITY CHARTER SCHOOL	(2,882,118)	-	204,895	204,895	(90,067)	(106,670)	-	(196,737)	290,657
NEW BEGINNINGS SCHOOLS FOUNDATION	(21,243,812)	-	1,510,265	1,510,265	(663,876)	(786,256)	-	(1,450,132)	2,142,404
ST. BD. OF CERTIFIED PUBLIC ACCOUNTANTS	(90,017)	-	6,399	6,399	(2,813)	(3,332)	-	(6,145)	9,078
A. E. PHILLIPS LABORATORY SCHOOL	(653,637)	-	46,468	46,468	(20,426)	(24,192)	-	(44,618)	65,918
LSU UNIVERSITY HIGH SCHOOL	(14,158,506)	-	1,006,556	1,006,556	(442,458)	(524,021)	-	(966,479)	1,427,862
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	(186,881)	-	13,286	13,286	(5,840)	(6,917)	-	(12,757)	18,847
SOUTHEASTERN LABORATORY SCHOOL	(350,340)	-	24,906	24,906	(10,948)	(12,966)	-	(23,915)	35,331
SOUTHERN UNIVERSITY LABORATORY SCHOOL	(3,951,400)	-	280,913	280,913	(123,483)	(146,245)	-	(269,728)	398,492
BEEKMAN CHARTER SCHOOL	(8,449,152)	-	600,667	600,667	(264,039)	(312,712)	-	(576,751)	852,083
DELTA CHARTER GROUP	(4,905,258)	-	348,724	348,724	(153,291)	(181,549)	-	(334,840)	494,687
NORTHSHORE CHARTER SCHOOLS, INC	(5,657,844)	-	402,227	402,227	(176,810)	(209,403)	-	(386,212)	570,584
INSPIRE NOLA CHARTER SCHOOLS, INC.	(60,994,516)	-	4,336,220	4,336,220	(1,906,100)	(2,257,471)	-	(4,163,571)	6,151,197
LOUISIANA PHYSICAL THERAPY BOARD	(87,337)	-	6,209	6,209	(2,729)	(3,232)	-	(5,962)	8,808
NORTHEAST CLAIBORNE CHARTER SCHOOL	(1,150,267)	-	81,775	81,775	(35,946)	(42,573)	-	(78,519)	116,003

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## Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2019

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
DOWNSVILLE COMMUNITY CHARTER SCHOOL	\$ (3,554,116)	\$ -	\$ 252,669	\$ 252,669	\$ (111,067)	\$ (131,542)	\$ -	\$ (242,609)	\$ 358,427
LINCOLN PREPARATORY SCHOOL	(5,906,060)	-	419,873	419,873	(184,566)	(218,589)	-	(403,156)	595,616
NON-FLOOD PROTECTION ASSET MGT AUTHORITY	(231,145)	-	16,433	16,433	(7,223)	(8,555)	-	(15,778)	23,311
SIGNIFICANT EDUCATORS/BETHUNE ELEM CHART	(6,665,990)	-	473,898	473,898	(208,314)	(246,715)	-	(455,030)	672,254
LEGACY OF EXCELLENCE/BEN FRANKLIN ELEM	(8,413,622)	-	598,141	598,141	(262,929)	(311,397)	-	(574,326)	848,500
LOUISIANA STATE UNIVERSITY	(162,868,864)	-	11,578,669	11,578,669	(5,089,708)	(6,027,947)	-	(11,117,656)	16,425,059
LOUISIANA STATE UNIVERSITY (LAB SCHOOL)	(1,901,563)	-	135,186	135,186	(59,424)	(70,379)	-	(129,803)	191,770
DIV OF ADMIN - EXECUTIVE OFFICE	(653,637)	-	46,468	46,468	(20,426)	(24,192)	-	(44,618)	65,918
DOA – LOUISIANA TAX COMMISSION	(177,949)	-	12,651	12,651	(5,561)	(6,586)	-	(12,147)	17,946
DIVISION OF ADMINISTRATION	(826,227)	-	58,738	58,738	(25,820)	(30,580)	-	(56,399)	83,324
OFC OF COASTAL PROTECTION & RESTORATION	(218,342)	-	15,522	15,522	(6,823)	(8,081)	-	(14,904)	22,019
GOVERNOR'S OFFICE OF HOMELAND SECURITY	(175,071)	-	12,446	12,446	(5,471)	(6,480)	-	(11,951)	17,656
STATE MILITARY DEPARTMENT	(1,790,705)	-	127,305	127,305	(55,960)	(66,276)	-	(122,236)	180,590
LOUISIANA PUBLIC DEFENDER BD	(202,364)	-	14,386	14,386	(6,324)	(7,490)	-	(13,814)	20,408
DEPARTMENT OF VETERANS AFFAIRS	(275,806)	-	19,608	19,608	(8,619)	(10,208)	-	(18,827)	27,815
SECRETARY OF STATE	(36,324)	-	2,582	2,582	(1,135)	(1,344)	-	(2,480)	3,663
LOUISIANA DEPARTMENT OF JUSTICE	(320,268)	-	22,769	22,769	(10,008)	(11,853)	-	(21,862)	32,299
OFFICE OF LIEUTENANT GOVERNOR	(156,412)	-	11,120	11,120	(4,888)	(5,789)	-	(10,677)	15,774
TREASURY DEPARTMENT	(213,876)	-	15,205	15,205	(6,684)	(7,916)	-	(14,599)	21,569
LOUISIANA PUBLIC SERVICE COMMISSION	(123,562)	-	8,784	8,784	(3,861)	(4,573)	-	(8,435)	12,461
LA DEPT OF AGRICULTURE & FORESTRY	(487,499)	-	34,657	34,657	(15,235)	(18,043)	-	(33,277)	49,163
DEPARTMENT OF INSURANCE	(44,264)	-	3,147	3,147	(1,383)	(1,638)	-	(3,022)	4,464

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## Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2019

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
DEPT. OF ECONOMIC DEVELOPMENT – OFFICE OF THE SECRETARY	\$ (141,526)	\$ -	\$ 10,061	\$ 10,061	\$ (4,423)	\$ (5,238)	\$ -	\$ (9,661)	\$ 14,273
CRT-OFFICE OF THE SECRETARY	(99,941)	-	7,105	7,105	(3,123)	(3,699)	-	(6,822)	10,079
OFF OF THE STATE LIBRARY OF LA	(117,607)	-	8,361	8,361	(3,675)	(4,353)	-	(8,028)	11,860
OFFICE OF STATE MUSEUM	(138,747)	-	9,864	9,864	(4,336)	(5,135)	-	(9,471)	13,992
OFFICE OF CULTURAL DEVELOPMENT	(279,478)	-	19,869	19,869	(8,734)	(10,344)	-	(19,078)	28,185
OFFICE OF TOURISM	(67,091)	-	4,770	4,770	(2,097)	(2,483)	-	(4,580)	6,766
ENGINEERING AND OPERATIONS	(1,619,604)	-	115,141	115,141	(50,613)	(59,943)	-	(110,556)	163,334
CAPITAL AREA HUMAN SERVICE DISTRICT	(415,247)	-	29,521	29,521	(12,977)	(15,369)	-	(28,345)	41,877
MEDICAL VENDOR ADMINISTRATION	(638,254)	-	45,375	45,375	(19,946)	(23,622)	-	(43,568)	64,367
DEPARTMENT OF HEALTH AND HOSPITALS	(1,860,872)	-	132,293	132,293	(58,153)	(68,873)	-	(127,026)	187,666
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	(412,468)	-	29,323	29,323	(12,890)	(15,266)	-	(28,156)	41,597
NE DELTA HUMAN SVCS AUTHORITY	(311,138)	-	22,119	22,119	(9,723)	(11,516)	-	(21,239)	31,378
LDH - OFFICE OF AGING AND ADULT SERVICES	(119,493)	-	8,495	8,495	(3,734)	(4,423)	-	(8,157)	12,051
OFFICE OF PUBLIC HEALTH	(2,383,008)	-	169,413	169,413	(74,470)	(88,198)	-	(162,667)	240,322
OFFICE OF BEHAVIORAL HEALTH	(2,226,496)	-	158,286	158,286	(69,579)	(82,405)	-	(151,984)	224,538
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	(917,931)	-	65,258	65,258	(28,686)	(33,974)	-	(62,659)	92,572
DEPARTMENT OF CHILDREN & FAMILY SERVICES	(605,106)	-	43,018	43,018	(18,910)	(22,396)	-	(41,305)	61,024
CENTRAL LOUISIANA HUMAN SERVICE DISTRICT	(170,505)	-	12,122	12,122	(5,328)	(6,311)	-	(11,639)	17,195
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	(1,150,068)	-	81,761	81,761	(35,940)	(42,565)	-	(78,505)	115,983
LA STATE PENITENTIARY	(1,237,902)	-	88,005	88,005	(38,685)	(45,816)	-	(84,501)	124,840
OFFICE OF JUVENILE JUSTICE	(8,263,264)	-	587,452	587,452	(258,230)	(305,832)	-	(564,062)	833,337
AVOYELLES CORRECTIONAL CENTER	(582,279)	-	41,395	41,395	(18,196)	(21,551)	-	(39,747)	58,722

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## Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2019

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
LA CORRECTIONAL INST WOMEN	\$ (687,381)	\$ -	\$ 48,867	\$ 48,867	\$ (21,481)	\$ (25,441)	\$ -	\$ (46,922)	\$ 69,321
DIXON CORRECTIONAL INSTITUTE	(860,368)	-	61,165	61,165	(26,887)	(31,843)	-	(58,730)	86,767
ELAYN HUNT CORRECTIONAL CENTER	(604,113)	-	42,948	42,948	(18,879)	(22,359)	-	(41,238)	60,924
DAVID WADE CORRECTIONAL CENTER	(567,094)	-	40,316	40,316	(17,722)	(20,989)	-	(38,711)	57,191
DOC-ADULT PROBATION & PAROLE	(91,505)	-	6,505	6,505	(2,860)	(3,387)	-	(6,246)	9,228
RAYBURN CORRECTIONAL CENTER	(656,516)	-	46,673	46,673	(20,516)	(24,298)	-	(44,815)	66,209
PUB SAFETY OFF OF MGT & FIN	(132,494)	-	9,419	9,419	(4,140)	(4,904)	-	(9,044)	13,362
OFFICE OF STATE POLICE	(486,407)	-	34,580	34,580	(15,200)	(18,002)	-	(33,203)	49,053
PUBLIC SAFETY OFFICE OF MOTOR VEHICLES	(289,899)	-	20,609	20,609	(9,059)	(10,729)	-	(19,789)	29,236
OFFICE OF CONSERVATION	(242,261)	-	17,223	17,223	(7,571)	(8,966)	-	(16,537)	24,432
OFFICE OF COASTAL MANAGEMENT	(162,268)	-	11,536	11,536	(5,071)	(6,006)	-	(11,077)	16,364
LOUISIANA DEPARTMENT OF REVENUE	(91,009)	-	6,470	6,470	(2,844)	(3,368)	-	(6,212)	9,178
LOUISIANA WORKFORCE COMMISSION	(651,454)	-	46,313	46,313	(20,358)	(24,111)	-	(44,469)	65,698
WILDLIFE & FISHERIES OFF OF SEC	(235,512)	-	16,743	16,743	(7,360)	(8,717)	-	(16,076)	23,751
OFFICE OF WILDLIFE	(264,988)	-	18,839	18,839	(8,281)	(9,807)	-	(18,088)	26,724
DEPARTMENT OF STATE CIVIL SERVICE	(286,922)	-	20,398	20,398	(8,966)	(10,619)	-	(19,586)	28,936
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	(2,935,711)	-	208,706	208,706	(91,742)	(108,654)	-	(200,396)	296,062
LA SCH FOR THE DEAF & VISUALLY IMPAIRED	(13,499,211)	-	959,686	959,686	(421,855)	(499,620)	-	(921,475)	1,361,373
LA SPECIAL EDUCATION CENTER	(4,985,747)	-	354,447	354,447	(155,806)	(184,528)	-	(340,334)	502,804
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	(9,353,784)	-	664,979	664,979	(292,309)	(346,193)	-	(638,502)	943,314
THRIVE ACADEMY	(3,997,053)	-	284,158	284,158	(124,909)	(147,935)	-	(272,844)	403,096
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	(1,387,565)	-	98,645	98,645	(43,362)	(51,355)	-	(94,717)	139,934
BOARD OF REGENTS	(17,582,807)	-	1,249,996	1,249,996	(549,469)	(650,758)	-	(1,200,227)	1,773,197

Note: The amounts in the above columns are rounded to display whole numbers. This rounding may affect the horizontal addition when adding some of the columns, but the overall difference is de minimis.

## Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2019

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 ORLEANS CENTER FOR CREATIVE ARTS	\$ (8,004,230)	\$ -	\$ 569,037	\$ 569,037	\$ (250,135)	\$ (296,245)	\$ -	\$ (546,380)	\$ 807,214
LOUISIANA DEPARTMENT OF EDUCATION	(18,230,788)	-	1,296,063	1,296,063	(569,718)	(674,741)	-	(1,244,459)	1,838,545
RECOVERY SCHOOL DISTRICT OF LOUISIANA	(378,824)	-	26,931	26,931	(11,838)	(14,021)	-	(25,859)	38,204
SPECIAL SCHOOL DISTRICTS	(7,099,301)	-	504,703	504,703	(221,856)	(262,753)	-	(484,608)	715,953
DOA-OFFICE OF RISK MANAGEMENT	(246,330)	-	17,512	17,512	(7,698)	(9,117)	-	(16,815)	24,842
DOA-FEDERAL PROPERTY ASSISTANCE	(60,441)	-	4,297	4,297	(1,889)	(2,237)	-	(4,126)	6,095
PRISON ENTERPRISES	(290,891)	-	20,680	20,680	(9,090)	(10,766)	-	(19,857)	29,336
DIV OF ADMIN - OFFICE OF TECHNOLOGY SVCS	(1,606,007)	-	114,174	114,174	(50,188)	(59,440)	-	(109,628)	161,963
DIVISION OF ADMINISTRATIVE LAW	(166,139)	-	11,811	11,811	(5,192)	(6,149)	-	(11,341)	16,755
OFFICE OF STATE PROCUREMENT	(147,183)	-	10,463	10,463	(4,600)	(5,447)	-	(10,047)	14,843
DEPARTMENT OF ENVIRONMENTAL QUALITY	<u>(349,546)</u>	<u>-</u>	<u>24,850</u>	<u>24,850</u>	<u>(10,923)</u>	<u>(12,937)</u>	<u>-</u>	<u>(23,861)</u>	<u>35,251</u>
<b>TOTALS</b>	<b><u>\$(9,924,649,896)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 705,562,938</u></b>	<b><u>\$ 705,562,938</u></b>	<b><u>\$ (310,148,728)</u></b>	<b><u>\$ (367,321,701)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (677,470,429)</u></b>	<b><u>\$ 1,000,884,711</u></b>

Note: The amounts in the above columns are rounded to display whole numbers. This rounding may affect the horizontal addition when adding some of the columns, but the overall difference is de minimis.

*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 employers' 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, 2019.

### **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.

### **4. Pension Amount Netting**

The deferred outflows and deferred inflows of resources attributable to differences between projected and actual earnings on pension plan investments recorded in different years are netted to report only a deferred outflow or a deferred inflow on the schedule of pension amounts. The remaining categories of deferred outflows and deferred inflows are not presented on a net basis.



## 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**

<b>2.0% benefit factor</b>	At least age 60 with at least 5 years of service credit, or
	Any age with at least 20 years of service credit
<b>2.5% benefit factor</b>	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**

<b>2.5% benefit factor</b>	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**

<b>2.5% benefit factor</b>	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**

<b>2.5% benefit factor</b>	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**

<b>3.0% benefit factor</b>	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**

<b>2.0% benefit factor</b>	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**

<b>2.0% benefit factor</b>	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 (SMDB) to be disabled from performing their job. All other members must have at least 10 years of service to be eligible for a disability benefit. Calculation of the disability benefit as well as the availability of a minor child benefit is determined by the plan to which the member belongs and the date on which the member's first employment made them eligible for membership in a Louisiana state retirement system.

### **4. SURVIVOR BENEFITS**

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

Each minor child (maximum of 2) shall receive an amount equal to the greater of (a) 50% of the spouse's benefit, or (b) \$300 (up to 2 eligible children). Benefits to minors cease at attainment of age 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, 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%

*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 2020 as compared to the total of all employers' projected contribution effort to the plan for 2020. 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, 2019, by the 2020 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 ending June 30, 2020, are as follows:

TRSL Sub Plan	Total Employer Contribution
	2020
K-12 Regular Plan	26.0%
Higher Ed Regular Plan	25.3%
Plan A	26.0%
Plan B	26.0%

  

ORP	Employer UAL
2020	22.2%

#### **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, 2019, are as follows:

Schedule of Employers' Net Pension Liability	
	June 30, 2019
Total pension liability	\$ 31,574,146,857
Plan fiduciary net position <sup>1</sup>	\$ 21,649,496,961
Employers' net pension liability <sup>2</sup>	\$ 9,924,649,896
Plan fiduciary net position as a percentage of total pension liability	68.6%

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

<sup>2</sup>Based on fair value of assets

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2019, are as follows:

<b>Valuation date</b>	June 30, 2019
<b>Actuarial cost method</b>	Entry Age Normal
<b>Amortization approach</b>	Closed
<b>Actuarial assumptions:</b>	
<b>Expected Remaining Service Lives</b>	5 years
<b>Investment rate of return</b>	7.55% net of investment expenses*
<b>Inflation rate</b>	2.5% per annum
<b>Projected salary increases</b>	3.3% - 4.8% varies depending on duration of service
<b>Cost-of-living adjustments</b>	None
<b>Mortality</b>	<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>
<b>Termination and disability</b>	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 7.95%, recognizing an additional 40 basis points for gain sharing. Per Act 94 of 2016, noninvestment-related administrative expenses are directly funded with employer contributions as a percentage of projected payroll.*



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 8.48% for 2019. 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, 2019 are summarized in the following table:

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long Term Expected Real Rate of Return</b>
<b>Domestic Equity</b>	27.0%	4.60%
<b>International Equity</b>	19.0%	5.70%
<b>Domestic Fixed Income</b>	13.0%	1.69%
<b>International Fixed Income</b>	5.5%	2.10%
<b>Private Assets</b>	25.5%	8.67%
<b>Other Private Assets</b>	10.0%	3.65%

The discount rate used to measure the total pension liability was 7.55%. 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 7.55%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate.

	<b>1% Decrease</b>	<b>Current Discount Rate</b>	<b>1% Increase</b>
	6.55%	7.55%	8.55%
Employers' net pension liability for 2019	\$ 13,211,129,157	\$ 9,924,649,896	\$ 7,154,649,653

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

The changes in the net pension liability for the year ended June 30, 2019, 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, 2019 as follows:

				<b>June 30, 2019</b>	
	<b>Deferred Outflows</b>	<b>Deferred Inflows</b>	<b>Pension Expense (Benefit)</b>	<b>Deferred Outflows</b>	<b>Deferred Inflows</b>
2019	\$ -	\$ 132,534,910	\$ (26,506,982)	\$ -	\$ 106,027,928
2018	-	104,687,391	(26,171,848)	-	78,515,543
2017	-	133,921,701	(44,640,567)	-	89,281,134
2016	-	72,648,246	(36,324,123)	-	36,324,123
2015	-	12,497,840	(12,497,840)	-	-
			<b>TOTALS</b>	<b>-</b>	<b>\$ 310,148,728</b>

## 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, 2019 as follows:

				<b>June 30, 2019</b>		
	<b>Deferred Outflows</b>	<b>Deferred Inflows</b>	<b>Pension Expense (Benefit)</b>	<b>Deferred Outflows</b>	<b>Deferred Inflows</b>	<b>Net Deferred Inflows</b>
2019	\$ 377,015,438	\$ -	\$ 75,403,088	\$ 301,612,350	\$ -	\$ 301,612,350
2018	-	527,314,319	(131,828,580)	-	(395,485,739)	(395,485,739)
2017	-	766,750,281	(255,583,427)	-	(511,166,854)	(511,166,854)
2016	475,437,086	-	237,718,544	237,718,542	-	237,718,542
2015	185,230,053	-	185,230,053	-	-	-
			<b>TOTALS</b>	<b>\$ 539,330,892</b>	<b>\$ (906,652,593)</b>	<b>\$ (367,321,701)</b>



### 3. 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, 2019 as follows:

				<b>June 30, 2019</b>	
	<b>Deferred Outflows</b>	<b>Deferred Inflows</b>	<b>Pension Expense (Benefit)</b>	<b>Deferred Outflows</b>	<b>Deferred Inflows</b>
2019	\$ 298,384,629	\$ -	\$ 59,676,926	\$ 238,707,703	\$ -
2018	550,402,796	-	137,600,699	412,802,097	-
2017	81,079,707	-	27,026,569	54,053,138	-
			<b>TOTALS</b>	<b>\$ 705,562,938</b>	<b>\$ -</b>

#### 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](http://www.la.la.gov)) and the TRSL website ([www.TRSL.org](http://www.TRSL.org)).

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

*Supplementary Information*

June 30, 2019

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## Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities (June 30, 2019)

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
ACADIA PARISH SCHOOL BOARD	\$ 10,518,018	\$ 353,001
ALLEN PARISH SCHOOL BOARD	5,789,396	194,301
ASCENSION PARISH SCHOOL BOARD	28,236,274	947,654
ASSUMPTION PARISH SCHOOL BOARD	4,115,279	138,115
AVOYELLES PARISH SCHOOL BOARD	4,727,405	158,659
BEAUREGARD PARISH SCHOOL BOARD	7,191,378	241,354
BIENVILLE PARISH SCHOOL BOARD	3,864,701	129,706
BOSSIER PARISH SCHOOL BOARD	30,993,559	1,040,193
CADDO PARISH SCHOOL BOARD	51,518,092	1,729,029
CALCASIEU PARISH SCHOOL SYSTEM	49,325,426	1,655,440
CALDWELL PARISH SCHOOL BOARD	2,443,707	82,015
CAMERON PARISH SCHOOL BOARD	2,533,400	85,025
CATAHOULA PARISH SCHOOL BOARD	1,283,941	43,091
CLAIBORNE PARISH SCHOOL BOARD	2,356,558	79,090
CONCORDIA PARISH SCHOOL BOARD	4,667,374	156,645
DESOTO PARISH SCHOOL BOARD	8,380,599	281,266
EAST BATON ROUGE PARISH SCHOOL SYSTEM	62,394,030	2,094,043
EAST CARROLL PARISH SCHOOL BOARD	1,122,070	37,658
EAST FELICIANA PARISH SCHOOL BOARD	2,309,831	77,522
EVANGELINE PARISH SCHOOL BOARD	6,424,173	215,605
FRANKLIN PARISH SCHOOL BOARD	3,595,853	120,683
GRANT PARISH SCHOOL BOARD	3,281,447	110,131
IBERIA PARISH SCHOOL BOARD	16,437,224	551,659
IBERVILLE PARISH SCHOOL BOARD	8,426,535	282,808
JACKSON PARISH SCHOOL BOARD	2,843,084	95,418
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	61,170,350	2,052,974
JEFFERSON DAVIS PARISH SCHOOL BOARD	7,147,961	239,897
LAFAYETTE PARISH SCHOOL SYSTEM	37,967,149	1,274,238
LAFOURCHE PARISH SCHOOL BOARD	16,528,889	554,736
LASALLE PARISH SCHOOL BOARD	3,611,603	121,211
LINCOLN PARISH SCHOOL BOARD	9,049,140	303,704
LIVINGSTON PARISH PUBLIC SCHOOLS	29,719,368	997,429
MADISON PARISH SCHOOL BOARD	1,707,114	57,293
MOREHOUSE PARISH SCHOOL BOARD	3,394,010	113,908
NATCHITOCHES PARISH SCHOOL BOARD	7,322,795	245,765

## Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities (June 30, 2019)

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
ORLEANS PARISH SCHOOL BOARD	\$ 4,983,241	\$ 167,246
OUACHITA PARISH SCHOOL BOARD	23,975,153	804,644
PLAQUEMINES PARISH SCHOOL BOARD	7,640,086	256,413
POINTE COUPEE PARISH SCHOOL BOARD	3,204,303	107,541
RAPIDES PARISH SCHOOL BOARD	30,227,438	1,014,481
RED RIVER PARISH SCHOOL BOARD	2,811,608	94,362
RICHLAND PARISH SCHOOL BOARD	3,669,674	123,160
SABINE PARISH SCHOOL BOARD	5,834,589	195,818
ST BERNARD PARISH SCHOOL BOARD	8,983,875	301,513
ST CHARLES PARISH PUBLIC SCHOOLS	18,248,904	612,462
ST. HELENA PARISH SCHOOL SYSTEM	1,460,443	49,015
ST JAMES PARISH SCHOOL BOARD	7,127,561	239,212
ST JOHN THE BAPTIST PARISH SCHOOL BOARD	9,101,819	305,472
ST. LANDRY PARISH SCHOOL BOARD	16,789,095	563,469
ST. MARTIN PARISH SCHOOL BOARD	9,451,682	317,213
ST. MARY PARISH SCHOOL BOARD	10,570,246	354,754
ST. TAMMANY PARISH SCHOOL BOARD	55,907,051	1,876,330
TANGIPAHOA PARISH SCHOOL SYSTEM	23,675,535	794,589
TENSAS PARISH SCHOOL BOARD	707,637	23,749
TERREBONNE PARISH SCHOOL SYSTEM	20,156,948	676,499
UNION PARISH SCHOOL BOARD	2,214,186	74,312
VERMILION PARISH SCHOOL BOARD	11,324,707	380,075
VERNON PARISH SCHOOL BOARD	10,440,131	350,387
WASHINGTON PARISH SCHOOL SYSTEM	6,012,527	201,790
WEBSTER PARISH SCHOOL BOARD	7,171,233	240,678
WEST BATON ROUGE PARISH SCHOOL BOARD	7,179,839	240,967
WEST CARROLL PARISH SCHOOL BOARD	2,451,825	82,287
WEST FELICIANA PARISH SCHOOL BOARD	4,069,453	136,577
WINN PARISH SCHOOL BOARD	2,842,901	95,412
BOGALUSA CITY SCHOOLS	2,347,575	78,788
MONROE CITY SCHOOLS	12,514,939	420,021
LOUISIANA TECH UNIVERSITY	12,584,123	422,343
NORTHWESTERN STATE UNIVERSITY	9,157,687	307,347
LOUISIANA STATE UNIVERSITY	77,635,739	2,605,579
UNIVERSITY OF NEW ORLEANS	14,499,859	486,638

## Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities (June 30, 2019)

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	\$ 33,191,824	\$ 1,113,971
NICHOLLS STATE UNIVERSITY	6,893,488	231,356
SOUTHEASTERN LOUISIANA UNIVERSITY	13,625,397	457,290
UNIVERSITY OF LOUISIANA AT LAFAYETTE	25,260,166	847,771
GRAMBLING STATE UNIVERSITY	5,977,229	200,605
SOUTHERN UNIVERSITY AND A&M COLLEGE	12,584,780	422,365
SOUTHERN UNIVERSITY AT NEW ORLEANS	2,718,227	91,228
TANGIPAHOA FEDERATION OF TEACHERS	17,004	571
DELGADO COMMUNITY COLLEGE	8,219,628	275,864
SOWELA TECHNICAL COMMUNITY COLLEGE	2,434,420	81,703
LOUISIANA ASSOCIATION OF EDUCATORS	333,638	11,197
MCNEESE STATE UNIVERSITY	7,008,182	235,206
UNIVERSITY OF LOUISIANA AT MONROE	10,802,141	362,537
L. E. FLETCHER TECH COMMUNITY COLLEGE	1,238,882	41,579
LA SCHOOL EMPLOYEES RETIREMENT SYSTEM	16,882	567
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	66,214	2,222
ST. TAMMANY FEDERATION OF TEACHERS	19,730	662
SOUTHERN UNIVERSITY AT SHREVEPORT	2,299,765	77,184
LSU HEALTH SCIENCES CENTER-SHREVEPORT	17,108,747	574,197
NUNEZ COMMUNITY COLLEGE	1,399,645	46,974
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	2,235,437	75,025
NORTHWEST LOUISIANA TECHNICAL COLLEGE	771,976	25,909
LOUISIANA FEDERATION OF TEACHERS	73,505	2,467
LA EDUCATIONAL TELEVISION AUTHORITY	13,072	439
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	215,560	7,235
LOUISIANA STATE SENATE	7,279	244
LA HOUSE OF REPRESENTATIVES	39,521	1,326
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	1,680,360	56,396
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	54,566	1,831
WARE YOUTH CENTER	16,322	548
LA STATE EMPLOYEES RETIREMENT SYSTEM	89,450	3,002
BOSSIER PARISH COMMUNITY COLLEGE	3,742,193	125,594
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	770,029	25,843
SOUTH LOUISIANA COMMUNITY COLLEGE	4,390,310	147,346
WEBSTER PARISH SALES TAX COMMISSION	58,132	1,951

**Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities (June 30, 2019)**

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
NEW VISION LEARNING ACADEMY	\$ 284,525	\$ 9,549
BATON ROUGE COMMUNITY COLLEGE	4,629,776	155,383
RIVER PARISHES COMMUNITY COLLEGE	1,526,997	51,248
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	2,935,467	98,519
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	446,177	14,974
AVOYELLES PUBLIC CHARTER SCHOOL INC.	693,785	23,285
LSU HEALTH CARE SERVICES DIVISION	885,562	29,721
DELHI CHARTER SCHOOL	1,067,663	35,832
LOUISIANA DELTA COMMUNITY COLLEGE	2,575,916	86,452
CITY OF BAKER SCHOOL SYSTEM	1,858,298	62,367
ZACHARY COMMUNITY SCHOOL BOARD	7,000,197	234,938
LA STATE BD PRACTICAL NURSE EXAMINER	14,789	496
ALGIERS CHARTER SCHOOLS ASSOCIATION	2,694,066	90,417
ADVOCATES FOR ACADEMIC EXCELLENCE	1,405,354	47,166
FRENCH AND MONTESSORI EDUCATION, INC	1,326,177	44,509
ADVOCATES FOR ARTS-BASED EDUCATION CORP	2,502,837	83,999
LAKE FOREST ELEMENTARY CHARTER	899,085	30,175
HYNES CHARTER SCHOOL	1,064,315	35,720
WARREN EASTON SR. HIGH SCHOOL	1,614,268	54,177
EINSTEIN CHARTER SCHOOL	2,445,593	82,078
ADVOCATES FOR INNOVATIVE SCHOOLS	723,509	24,282
CENTRAL COMMUNITY SCHOOL SYSTEM	5,651,150	189,662
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	159,851	5,365
LOUISIANA STATE BOARD OF NURSING	15,714	527
GREATER LAFOURCHE PORT COMMISSION	16,164	542
MADISON PREPARATORY ACADEMY	756,798	25,399
DARBONNE WOODS CHARTER SCHOOL	1,053,823	35,368
MORRIS JEFF COMMUNITY SCHOOL	1,693,847	56,848
BAYOU COMMUNITY ACADEMY	470,228	15,782
SLAUGHTER COMMUNITY CHARTER SCHOOL	353,465	11,863
NEW BEGINNINGS SCHOOLS FOUNDATION	2,605,359	87,440
ST. BD. OF CERTIFIED PUBLIC ACCOUNTANTS	11,040	371
A. E. PHILLIPS LABORATORY SCHOOL	80,163	2,690
LSU UNIVERSITY HIGH SCHOOL	1,736,411	58,277
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	22,919	769



**Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities (June 30, 2019)**

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
SOUTHEASTERN LABORATORY SCHOOL	\$ 42,966	\$ 1,442
SOUTHERN UNIVERSITY LABORATORY SCHOOL	484,603	16,264
BEEKMAN CHARTER SCHOOL	1,036,211	34,777
DELTA CHARTER GROUP	601,585	20,190
NORTHSHORE CHARTER SCHOOLS, INC	693,883	23,288
INSPIRE NOLA CHARTER SCHOOLS, INC.	7,480,418	251,055
LOUISIANA PHYSICAL THERAPY BOARD	10,711	359
NORTHEAST CLAIBORNE CHARTER SCHOOL	141,070	4,735
DOWNSVILLE COMMUNITY CHARTER SCHOOL	435,880	14,629
LINCOLN PREPARATORY SCHOOL	724,324	24,309
NON-FLOOD PROTECTION ASSET MGT AUTHORITY	28,348	951
SIGNIFICANT EDUCATORS/BETHUNE ELEM CHART	817,523	27,437
LEGACY OF EXCELLENCE/BEN FRANKLIN ELEM	1,031,854	34,631
LOUISIANA STATE UNIVERSITY	19,974,373	670,372
LOUISIANA STATE UNIVERSITY (LAB SCHOOL)	233,209	7,827
DIV OF ADMIN - EXECUTIVE OFFICE	80,163	2,690
DOA – LOUISIANA TAX COMMISSION	21,824	732
DIVISION OF ADMINISTRATION	101,329	3,401
OFC OF COASTAL PROTECTION & RESTORATION	26,778	899
GOVERNOR'S OFFICE OF HOMELAND SECURITY	21,471	721
STATE MILITARY DEPARTMENT	219,613	7,371
LOUISIANA PUBLIC DEFENDER BD	24,818	833
DEPARTMENT OF VETERANS AFFAIRS	33,825	1,135
SECRETARY OF STATE	4,455	150
LOUISIANA DEPARTMENT OF JUSTICE	39,278	1,318
OFFICE OF LIEUTENANT GOVERNOR	19,183	644
TREASURY DEPARTMENT	26,230	880
LOUISIANA PUBLIC SERVICE COMMISSION	15,154	509
LA DEPT OF AGRICULTURE & FORESTRY	59,787	2,007
DEPARTMENT OF INSURANCE	5,429	182
DEPT. OF ECONOMIC DEVELOPMENT – OFFICE OF THE SECRETARY	17,357	583
CRT-OFFICE OF THE SECRETARY	12,257	411
OFF OF THE STATE LIBRARY OF LA	14,423	484
OFFICE OF STATE MUSEUM	17,016	571
OFFICE OF CULTURAL DEVELOPMENT	34,275	1,150

**Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities (June 30, 2019)**

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
OFFICE OF TOURISM	\$ 8,228	\$ 276
ENGINEERING AND OPERATIONS	198,630	6,666
CAPITAL AREA HUMAN SERVICE DISTRICT	50,926	1,709
MEDICAL VENDOR ADMINISTRATION	78,276	2,627
DEPARTMENT OF HEALTH AND HOSPITALS	228,219	7,659
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	50,585	1,698
NE DELTA HUMAN SVCS AUTHORITY	38,158	1,281
LDH - OFFICE OF AGING AND ADULT SERVICES	14,655	492
OFFICE OF PUBLIC HEALTH	292,254	9,809
OFFICE OF BEHAVIORAL HEALTH	273,059	9,164
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	112,576	3,778
DEPARTMENT OF CHILDREN & FAMILY SERVICES	74,211	2,491
CENTRAL LOUISIANA HUMAN SERVICE DISTRICT	20,911	702
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	141,045	4,734
LA STATE PENITENTIARY	151,817	5,095
OFFICE OF JUVENILE JUSTICE	1,013,414	34,012
AVOYELLES CORRECTIONAL CENTER	71,411	2,397
LA CORRECTIONAL INST WOMEN	84,301	2,829
DIXON CORRECTIONAL INSTITUTE	105,516	3,541
ELAYN HUNT CORRECTIONAL CENTER	74,089	2,487
DAVID WADE CORRECTIONAL CENTER	69,549	2,334
DOC-ADULT PROBATION & PAROLE	11,222	377
RAYBURN CORRECTIONAL CENTER	80,516	2,702
PUB SAFETY OFF OF MGT & FIN	16,249	545
OFFICE OF STATE POLICE	59,653	2,002
PUBLIC SAFETY OFFICE OF MOTOR VEHICLES	35,553	1,193
OFFICE OF CONSERVATION	29,711	997
OFFICE OF COASTAL MANAGEMENT	19,901	668
LOUISIANA DEPARTMENT OF REVENUE	11,161	375
LOUISIANA WORKFORCE COMMISSION	79,895	2,681
WILDLIFE & FISHERIES OFF OF SEC	28,883	969
OFFICE OF WILDLIFE	32,498	1,091
DEPARTMENT OF STATE CIVIL SERVICE	35,188	1,181
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	360,038	12,083
LA SCH FOR THE DEAF & VISUALLY IMPAIRED	1,655,554	55,563

### Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities (June 30, 2019)

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
LA SPECIAL EDUCATION CENTER	\$ 611,456	\$ 20,521
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	1,147,156	38,500
THRIVE ACADEMY	490,202	16,452
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	170,172	5,711
BOARD OF REGENTS	2,156,370	72,371
NEW ORLEANS CENTER FOR CREATIVE ARTS	981,645	32,946
LOUISIANA DEPARTMENT OF EDUCATION	2,235,839	75,038
RECOVERY SCHOOL DISTRICT OF LOUISIANA	46,459	1,559
SPECIAL SCHOOL DISTRICTS	870,664	29,221
DOA-OFFICE OF RISK MANAGEMENT	30,210	1,014
DOA-FEDERAL PROPERTY ASSISTANCE	7,413	249
PRISON ENTERPRISES	35,675	1,197
DIV OF ADMIN - OFFICE OF TECHNOLOGY SVCS	196,962	6,610
DIVISION OF ADMINISTRATIVE LAW	20,375	684
OFFICE OF STATE PROCUREMENT	18,051	606
DEPARTMENT OF ENVIRONMENTAL QUALITY	<u>42,869</u>	<u>1,439</u>
<b>TOTALS</b>	<b><u>\$ 1,217,167,321</u></b>	<b><u>\$ 40,850,075</u></b>

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

*Supplementary Information*

June 30, 2019

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## Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2019)

Employer Name	Changes in Discount Rate	
	-1% Change 6.55%	+1% Change 8.55%
ACADIA PARISH SCHOOL BOARD	\$ 114,162,519	\$ 61,826,118
ALLEN PARISH SCHOOL BOARD	62,838,075	34,030,733
ASCENSION PARISH SCHOOL BOARD	306,476,398	165,976,067
ASSUMPTION PARISH SCHOOL BOARD	44,667,224	24,190,085
AVOYELLES PARISH SCHOOL BOARD	51,311,233	27,788,230
BEAUREGARD PARISH SCHOOL BOARD	78,055,182	42,271,745
BIENVILLE PARISH SCHOOL BOARD	41,947,449	22,717,157
BOSSIER PARISH SCHOOL BOARD	336,403,965	182,183,709
CADDO PARISH SCHOOL BOARD	559,177,159	302,829,275
CALCASIEU PARISH SCHOOL SYSTEM	535,377,971	289,940,532
CALDWELL PARISH SCHOOL BOARD	26,523,984	14,364,390
CAMERON PARISH SCHOOL BOARD	27,497,512	14,891,616
CATAHOULA PARISH SCHOOL BOARD	13,935,892	7,547,154
CLAIBORNE PARISH SCHOOL BOARD	25,578,067	13,852,117
CONCORDIA PARISH SCHOOL BOARD	50,659,660	27,435,363
DESOTO PARISH SCHOOL BOARD	90,962,984	49,262,124
EAST BATON ROUGE PARISH SCHOOL SYSTEM	677,224,543	366,759,289
EAST CARROLL PARISH SCHOOL BOARD	12,178,944	6,595,657
EAST FELICIANA PARISH SCHOOL BOARD	25,070,892	13,577,450
EVANGELINE PARISH SCHOOL BOARD	69,727,943	37,762,026
FRANKLIN PARISH SCHOOL BOARD	39,029,375	21,136,838
GRANT PARISH SCHOOL BOARD	35,616,808	19,288,721
IBERIA PARISH SCHOOL BOARD	178,409,562	96,619,895
IBERVILLE PARISH SCHOOL BOARD	91,461,572	49,532,140
JACKSON PARISH SCHOOL BOARD	30,858,820	16,711,974
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	663,942,734	359,566,362
JEFFERSON DAVIS PARISH SCHOOL BOARD	77,583,941	42,016,539
LAFAYETTE PARISH SCHOOL SYSTEM	412,095,280	223,175,273
LAFOURCHE PARISH SCHOOL BOARD	179,404,492	97,158,711
LASALLE PARISH SCHOOL BOARD	39,200,327	21,229,420
LINCOLN PARISH SCHOOL BOARD	98,219,329	53,191,887
LIVINGSTON PARISH PUBLIC SCHOOLS	322,573,895	174,693,864
MADISON PARISH SCHOOL BOARD	18,529,005	10,034,611
MOREHOUSE PARISH SCHOOL BOARD	36,838,573	19,950,383
NATCHITOCHES PARISH SCHOOL BOARD	79,481,588	43,044,233

## Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2019)

Employer Name	Changes in Discount Rate	
	-1% Change 6.55%	+1% Change 8.55%
ORLEANS PARISH SCHOOL BOARD	\$ 54,088,080	\$ 29,292,066
OUACHITA PARISH SCHOOL BOARD	260,226,217	140,928,712
PLAQUEMINES PARISH SCHOOL BOARD	82,925,465	44,909,307
POINTE COUPEE PARISH SCHOOL BOARD	34,779,487	18,835,259
RAPIDES PARISH SCHOOL BOARD	328,088,484	177,680,358
RED RIVER PARISH SCHOOL BOARD	30,517,180	16,526,955
RICHLAND PARISH SCHOOL BOARD	39,830,630	21,570,768
SABINE PARISH SCHOOL BOARD	63,328,605	34,296,385
ST BERNARD PARISH SCHOOL BOARD	97,510,948	52,808,254
ST CHARLES PARISH PUBLIC SCHOOLS	198,073,535	107,269,161
ST. HELENA PARISH SCHOOL SYSTEM	15,851,638	8,584,649
ST JAMES PARISH SCHOOL BOARD	77,362,523	41,896,627
ST JOHN THE BAPTIST PARISH SCHOOL BOARD	98,791,106	53,501,540
ST. LANDRY PARISH SCHOOL BOARD	182,228,767	98,688,232
ST. MARTIN PARISH SCHOOL BOARD	102,588,513	55,558,072
ST. MARY PARISH SCHOOL BOARD	114,729,409	62,133,124
ST. TAMMANY PARISH SCHOOL BOARD	606,814,906	328,628,083
TANGIPAHOA PARISH SCHOOL SYSTEM	256,974,165	139,167,523
TENSAS PARISH SCHOOL BOARD	7,680,686	4,159,570
TERREBONNE PARISH SCHOOL SYSTEM	218,783,433	118,484,862
UNION PARISH SCHOOL BOARD	24,032,761	13,015,238
VERMILION PARISH SCHOOL BOARD	122,918,327	66,567,934
VERNON PARISH SCHOOL BOARD	113,317,139	61,368,292
WASHINGTON PARISH SCHOOL SYSTEM	65,259,939	35,342,324
WEBSTER PARISH SCHOOL BOARD	77,836,538	42,153,336
WEST BATON ROUGE PARISH SCHOOL BOARD	77,929,941	42,203,919
WEST CARROLL PARISH SCHOOL BOARD	26,612,102	14,412,112
WEST FELICIANA PARISH SCHOOL BOARD	44,169,825	23,920,713
WINN PARISH SCHOOL BOARD	30,856,838	16,710,901
BOGALUSA CITY SCHOOLS	25,480,569	13,799,316
MONROE CITY SCHOOLS	135,837,094	73,564,251
LOUISIANA TECH UNIVERSITY	136,588,015	73,970,921
NORTHWESTERN STATE UNIVERSITY	99,397,497	53,829,938
LOUISIANA STATE UNIVERSITY	842,658,001	456,351,816
UNIVERSITY OF NEW ORLEANS	157,381,407	85,231,839



## Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2019)

Employer Name	Changes in Discount Rate	
	-1% Change 6.55%	+1% Change 8.55%
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	\$ 360,263,925	\$ 195,105,364
NICHOLLS STATE UNIVERSITY	74,821,891	40,520,716
SOUTHEASTERN LOUISIANA UNIVERSITY	147,890,004	80,091,652
UNIVERSITY OF LOUISIANA AT LAFAYETTE	274,173,734	148,482,161
GRAMBLING STATE UNIVERSITY	64,876,817	35,134,839
SOUTHERN UNIVERSITY AND A&M COLLEGE	136,595,149	73,974,785
SOUTHERN UNIVERSITY AT NEW ORLEANS	29,503,622	15,978,050
TANGIPAHOA FEDERATION OF TEACHERS	184,559	99,950
DELGADO COMMUNITY COLLEGE	89,215,812	48,315,921
SOWELA TECHNICAL COMMUNITY COLLEGE	26,423,183	14,309,800
LOUISIANA ASSOCIATION OF EDUCATORS	3,621,303	1,961,161
MCNEESE STATE UNIVERSITY	76,066,775	41,194,899
UNIVERSITY OF LOUISIANA AT MONROE	117,246,393	63,496,228
L. E. FLETCHER TECH COMMUNITY COLLEGE	13,446,816	7,282,289
LA SCHOOL EMPLOYEES RETIREMENT SYSTEM	183,238	99,235
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	718,685	389,213
ST. TAMMANY FEDERATION OF TEACHERS	214,152	115,977
SOUTHERN UNIVERSITY AT SHREVEPORT	24,961,636	13,518,281
LSU HEALTH SCIENCES CENTER-SHREVEPORT	185,698,274	100,567,186
NUNEZ COMMUNITY COLLEGE	15,191,742	8,227,275
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	24,263,428	13,140,158
NORTHWEST LOUISIANA TECHNICAL COLLEGE	8,379,027	4,537,765
LOUISIANA FEDERATION OF TEACHERS	797,820	432,069
LA EDUCATIONAL TELEVISION AUTHORITY	141,888	76,841
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	2,339,691	1,267,088
LOUISIANA STATE SENATE	79,003	42,785
LA HOUSE OF REPRESENTATIVES	428,965	232,311
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	18,238,624	9,877,352
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	592,255	320,743
WARE YOUTH CENTER	177,161	95,944
LA STATE EMPLOYEES RETIREMENT SYSTEM	970,886	525,795
BOSSIER PARISH COMMUNITY COLLEGE	40,617,749	21,997,042
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	8,357,889	4,526,318
SOUTH LOUISIANA COMMUNITY COLLEGE	47,652,411	25,806,750
WEBSTER PARISH SALES TAX COMMISSION	630,964	341,706

## Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2019)

Employer Name	Changes in Discount Rate	
	-1% Change 6.55%	+1% Change 8.55%
NEW VISION LEARNING ACADEMY	\$ 3,088,234	\$ 1,672,471
BATON ROUGE COMMUNITY COLLEGE	50,251,568	27,214,356
RIVER PARISHES COMMUNITY COLLEGE	16,574,022	8,975,866
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	31,861,544	17,255,012
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	4,842,804	2,622,680
AVOYELLES PUBLIC CHARTER SCHOOL INC.	7,530,344	4,078,150
LSU HEALTH CARE SERVICES DIVISION	9,611,889	5,205,437
DELHI CHARTER SCHOOL	11,588,406	6,275,844
LOUISIANA DELTA COMMUNITY COLLEGE	27,958,977	15,141,528
CITY OF BAKER SCHOOL SYSTEM	20,169,959	10,923,290
ZACHARY COMMUNITY SCHOOL BOARD	75,980,110	41,147,964
LA STATE BD PRACTICAL NURSE EXAMINER	160,515	86,929
ALGIERS CHARTER SCHOOLS ASSOCIATION	29,241,381	15,836,030
ADVOCATES FOR ACADEMIC EXCELLENCE	15,253,702	8,260,830
FRENCH AND MONTESSORI EDUCATION, INC	14,394,318	7,795,420
ADVOCATES FOR ARTS-BASED EDUCATION CORP	27,165,781	14,711,963
LAKE FOREST ELEMENTARY CHARTER	9,758,665	5,284,925
HYNES CHARTER SCHOOL	11,552,076	6,256,169
WARREN EASTON SR. HIGH SCHOOL	17,521,260	9,488,854
EINSTEIN CHARTER SCHOOL	26,544,461	14,375,480
ADVOCATES FOR INNOVATIVE SCHOOLS	7,852,959	4,252,867
CENTRAL COMMUNITY SCHOOL SYSTEM	61,337,555	33,218,108
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	1,735,018	939,620
LOUISIANA STATE BOARD OF NURSING	170,556	92,367
GREATER LAFOURCHE PORT COMMISSION	175,444	95,014
MADISON PREPARATORY ACADEMY	8,214,284	4,448,547
DARBONNE WOODS CHARTER SCHOOL	11,438,196	6,194,496
MORRIS JEFF COMMUNITY SCHOOL	18,385,004	9,956,625
BAYOU COMMUNITY ACADEMY	5,103,856	2,764,056
SLAUGHTER COMMUNITY CHARTER SCHOOL	3,836,512	2,077,710
NEW BEGINNINGS SCHOOLS FOUNDATION	28,278,554	15,314,599
ST. BD. OF CERTIFIED PUBLIC ACCOUNTANTS	119,825	64,893
A. E. PHILLIPS LABORATORY SCHOOL	870,085	471,205
LSU UNIVERSITY HIGH SCHOOL	18,846,997	10,206,823
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	248,766	134,722

## Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2019)

Employer Name	Changes in Discount Rate	
	-1% Change 6.55%	+1% Change 8.55%
SOUTHEASTERN LABORATORY SCHOOL	\$ 466,353	\$ 252,559
SOUTHERN UNIVERSITY LABORATORY SCHOOL	5,259,879	2,848,552
BEEKMAN CHARTER SCHOOL	11,247,031	6,090,968
DELTA CHARTER GROUP	6,529,601	3,536,186
NORTHSHORE CHARTER SCHOOLS, INC	7,531,401	4,078,723
INSPIRE NOLA CHARTER SCHOOLS, INC.	81,192,429	43,970,760
LOUISIANA PHYSICAL THERAPY BOARD	116,258	62,961
NORTHEAST CLAIBORNE CHARTER SCHOOL	1,531,170	829,224
DOWNSVILLE COMMUNITY CHARTER SCHOOL	4,731,037	2,562,152
LINCOLN PREPARATORY SCHOOL	7,861,811	4,257,660
NON-FLOOD PROTECTION ASSET MGT AUTHORITY	307,687	166,632
SIGNIFICANT EDUCATORS/BETHUNE ELEM CHART	8,873,387	4,805,492
LEGACY OF EXCELLENCE/BEN FRANKLIN ELEM	11,199,735	6,065,354
LOUISIANA STATE UNIVERSITY	216,801,763	117,411,664
LOUISIANA STATE UNIVERSITY (LAB SCHOOL)	2,531,252	1,370,831
DIV OF ADMIN - EXECUTIVE OFFICE	870,085	471,205
DOA – LOUISIANA TAX COMMISSION	236,876	128,283
DIVISION OF ADMINISTRATION	1,099,827	595,625
OFC OF COASTAL PROTECTION & RESTORATION	290,645	157,402
GOVERNOR'S OFFICE OF HOMELAND SECURITY	233,044	126,208
STATE MILITARY DEPARTMENT	2,383,684	1,290,913
LOUISIANA PUBLIC DEFENDER BD	269,375	145,883
DEPARTMENT OF VETERANS AFFAIRS	367,137	198,828
SECRETARY OF STATE	48,353	26,186
LOUISIANA DEPARTMENT OF JUSTICE	426,323	230,881
OFFICE OF LIEUTENANT GOVERNOR	208,207	112,757
TREASURY DEPARTMENT	284,700	154,183
LOUISIANA PUBLIC SERVICE COMMISSION	164,479	89,075
LA DEPT OF AGRICULTURE & FORESTRY	648,931	351,436
DEPARTMENT OF INSURANCE	58,922	31,910
DEPT. OF ECONOMIC DEVELOPMENT – OFFICE OF THE SECRETARY	188,391	102,025
CRT-OFFICE OF THE SECRETARY	133,036	72,047
OFF OF THE STATE LIBRARY OF LA	156,552	84,783
OFFICE OF STATE MUSEUM	184,692	100,022

## Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2019)

Employer Name	Changes in Discount Rate	
	-1% Change 6.55%	+1% Change 8.55%
OFFICE OF CULTURAL DEVELOPMENT	\$ 372,025	\$ 201,475
OFFICE OF TOURISM	89,307	48,365
ENGINEERING AND OPERATIONS	2,155,924	1,167,567
CAPITAL AREA HUMAN SERVICE DISTRICT	552,754	299,351
MEDICAL VENDOR ADMINISTRATION	849,608	460,116
DEPARTMENT OF HEALTH AND HOSPITALS	2,477,087	1,341,497
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	549,055	297,347
NE DELTA HUMAN SVCS AUTHORITY	414,169	224,298
LDH - OFFICE OF AGING AND ADULT SERVICES	159,062	86,142
OFFICE OF PUBLIC HEALTH	3,172,124	1,717,903
OFFICE OF BEHAVIORAL HEALTH	2,963,785	1,605,074
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	1,221,897	661,734
DEPARTMENT OF CHILDREN & FAMILY SERVICES	805,483	436,219
CENTRAL LOUISIANA HUMAN SERVICE DISTRICT	226,967	122,917
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	1,530,906	829,081
LA STATE PENITENTIARY	1,647,824	892,399
OFFICE OF JUVENILE JUSTICE	10,999,586	5,956,961
AVOYELLES CORRECTIONAL CENTER	775,097	419,763
LA CORRECTIONAL INST WOMEN	915,003	495,531
DIXON CORRECTIONAL INSTITUTE	1,145,273	620,237
ELAYN HUNT CORRECTIONAL CENTER	804,161	435,504
DAVID WADE CORRECTIONAL CENTER	754,884	408,817
DOC-ADULT PROBATION & PAROLE	121,807	65,966
RAYBURN CORRECTIONAL CENTER	873,916	473,280
PUB SAFETY OFF OF MGT & FIN	176,369	95,515
OFFICE OF STATE POLICE	647,477	350,649
PUBLIC SAFETY OFFICE OF MOTOR VEHICLES	385,897	208,987
OFFICE OF CONSERVATION	322,484	174,645
OFFICE OF COASTAL MANAGEMENT	216,002	116,979
LOUISIANA DEPARTMENT OF REVENUE	121,146	65,608
LOUISIANA WORKFORCE COMMISSION	867,179	469,631
WILDLIFE & FISHERIES OFF OF SEC	313,500	169,780
OFFICE OF WILDLIFE	352,737	191,029
DEPARTMENT OF STATE CIVIL SERVICE	381,934	206,841
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	3,907,852	2,116,345

## Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2019)

Employer Name	Changes in Discount Rate	
	-1% Change 6.55%	+1% Change 8.55%
LA SCH FOR THE DEAF & VISUALLY IMPAIRED	\$ 17,969,382	\$ 9,731,540
LA SPECIAL EDUCATION CENTER	6,636,743	3,594,210
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	12,451,225	6,743,114
THRIVE ACADEMY	5,320,650	2,881,464
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	1,847,048	1,000,292
BOARD OF REGENTS	23,405,233	12,675,392
NEW ORLEANS CENTER FOR CREATIVE ARTS	10,654,776	5,770,225
LOUISIANA DEPARTMENT OF EDUCATION	24,267,787	13,142,519
RECOVERY SCHOOL DISTRICT OF LOUISIANA	504,269	273,093
SPECIAL SCHOOL DISTRICTS	9,450,185	5,117,864
DOA-OFFICE OF RISK MANAGEMENT	327,900	177,578
DOA-FEDERAL PROPERTY ASSISTANCE	80,456	43,572
PRISON ENTERPRISES	387,218	209,703
DIV OF ADMIN - OFFICE OF TECHNOLOGY SVCS	2,137,825	1,157,765
DIVISION OF ADMINISTRATIVE LAW	221,154	119,769
OFFICE OF STATE PROCUREMENT	195,921	106,103
DEPARTMENT OF ENVIRONMENTAL QUALITY	465,296	251,987
<b>TOTALS</b>	<b><u>\$ 13,211,129,157</u></b>	<b><u>\$ 7,154,649,653</u></b>

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## **Schedule of Remaining Amortization**

*Supplementary Information*

June 30, 2019

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**Schedule of Remaining Amortization (June 30, 2019)**

<b>Employer Name</b>	<b>Deferral Period 1</b>	<b>Deferral Period 2</b>	<b>Deferral Period 3</b>	<b>Deferral Period 4</b>
ACADIA PARISH SCHOOL BOARD	\$ 141,462	\$ (1,598,866)	\$ 761,940	\$ 938,222
ALLEN PARISH SCHOOL BOARD	77,865	(880,058)	419,392	516,422
ASCENSION PARISH SCHOOL BOARD	379,764	(4,292,254)	2,045,475	2,518,715
ASSUMPTION PARISH SCHOOL BOARD	55,348	(625,572)	298,117	367,089
AVOYELLES PARISH SCHOOL BOARD	63,581	(718,623)	342,460	421,691
BEAUREGARD PARISH SCHOOL BOARD	96,720	(1,093,176)	520,953	641,481
BIENVILLE PARISH SCHOOL BOARD	51,978	(587,481)	279,964	344,737
BOSSIER PARISH SCHOOL BOARD	416,848	(4,711,395)	2,245,217	2,764,669
CADDO PARISH SCHOOL BOARD	692,893	(7,831,372)	3,732,043	4,595,486
CALCASIEU PARISH SCHOOL SYSTEM	663,403	(7,498,060)	3,573,203	4,399,897
CALDWELL PARISH SCHOOL BOARD	32,867	(371,473)	177,026	217,982
CAMERON PARISH SCHOOL BOARD	34,073	(385,107)	183,523	225,983
CATAHOULA PARISH SCHOOL BOARD	17,268	(195,175)	93,010	114,529
CLAIBORNE PARISH SCHOOL BOARD	31,695	(358,225)	170,712	210,208
CONCORDIA PARISH SCHOOL BOARD	62,774	(709,497)	338,111	416,336
DESOTO PARISH SCHOOL BOARD	112,715	(1,273,952)	607,102	747,561
EAST BATON ROUGE PARISH SCHOOL SYSTEM	839,169	(9,484,645)	4,519,911	5,565,635
EAST CARROLL PARISH SCHOOL BOARD	15,091	(170,568)	81,284	100,090
EAST FELICIANA PARISH SCHOOL BOARD	31,066	(351,122)	167,327	206,040
EVANGELINE PARISH SCHOOL BOARD	86,402	(976,552)	465,376	573,045
FRANKLIN PARISH SCHOOL BOARD	48,362	(546,613)	260,489	320,755
GRANT PARISH SCHOOL BOARD	44,134	(498,819)	237,713	292,710
IBERIA PARISH SCHOOL BOARD	221,073	(2,498,656)	1,190,735	1,466,223
IBERVILLE PARISH SCHOOL BOARD	113,333	(1,280,935)	610,430	751,659
JACKSON PARISH SCHOOL BOARD	38,238	(432,183)	205,957	253,607
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	822,711	(9,298,631)	4,431,266	5,456,481
JEFFERSON DAVIS PARISH SCHOOL BOARD	96,137	(1,086,576)	517,808	637,608

**Schedule of Remaining Amortization (June 30, 2019)**

<b>Employer Name</b>	<b>Deferral Period 1</b>	<b>Deferral Period 2</b>	<b>Deferral Period 3</b>	<b>Deferral Period 4</b>
LAFAYETTE PARISH SCHOOL SYSTEM	\$ 510,639	\$ (5,771,465)	\$ 2,750,393	\$ 3,386,723
LAFOURCHE PARISH SCHOOL BOARD	222,305	(2,512,591)	1,197,376	1,474,400
LASALLE PARISH SCHOOL BOARD	48,574	(549,007)	261,630	322,160
LINCOLN PARISH SCHOOL BOARD	121,706	(1,375,578)	655,532	807,196
LIVINGSTON PARISH PUBLIC SCHOOLS	399,711	(4,517,703)	2,152,913	2,651,009
MADISON PARISH SCHOOL BOARD	22,960	(259,502)	123,666	152,277
MOREHOUSE PARISH SCHOOL BOARD	45,648	(515,931)	245,867	302,750
NATCHITOCHE PARISH SCHOOL BOARD	98,488	(1,113,153)	530,474	653,204
ORLEANS PARISH SCHOOL BOARD	67,022	(757,513)	360,993	444,512
OUACHITA PARISH SCHOOL BOARD	322,454	(3,644,513)	1,736,794	2,138,617
PLAQUEMINES PARISH SCHOOL BOARD	102,755	(1,161,385)	553,459	681,506
POINTE COUPEE PARISH SCHOOL BOARD	43,096	(487,093)	232,124	285,828
RAPIDES PARISH SCHOOL BOARD	406,544	(4,594,935)	2,189,718	2,696,330
RED RIVER PARISH SCHOOL BOARD	37,815	(427,398)	203,677	250,799
RICHLAND PARISH SCHOOL BOARD	49,355	(557,835)	265,836	327,340
SABINE PARISH SCHOOL BOARD	78,472	(886,928)	422,666	520,454
ST BERNARD PARISH SCHOOL BOARD	120,829	(1,365,657)	650,805	801,374
ST CHARLES PARISH PUBLIC SCHOOLS	245,439	(2,774,054)	1,321,976	1,627,828
ST. HELENA PARISH SCHOOL SYSTEM	19,642	(222,005)	105,797	130,274
ST JAMES PARISH SCHOOL BOARD	95,862	(1,083,475)	516,331	635,788
ST JOHN THE BAPTIST PARISH SCHOOL BOARD	122,415	(1,383,586)	659,348	811,895
ST. LANDRY PARISH SCHOOL BOARD	225,805	(2,552,145)	1,216,226	1,497,611
ST. MARTIN PARISH SCHOOL BOARD	127,120	(1,436,770)	684,693	843,103
ST. MARY PARISH SCHOOL BOARD	142,165	(1,606,805)	765,723	942,881
ST. TAMMANY PARISH SCHOOL BOARD	751,922	(8,498,546)	4,049,985	4,986,987
TANGIPAHOA PARISH SCHOOL SYSTEM	318,424	(3,598,967)	1,715,089	2,111,891
TENSAS PARISH SCHOOL BOARD	9,517	(107,569)	51,262	63,122

**Schedule of Remaining Amortization (June 30, 2019)**

<b>Employer Name</b>	<b>Deferral Period 1</b>	<b>Deferral Period 2</b>	<b>Deferral Period 3</b>	<b>Deferral Period 4</b>
TERREBONNE PARISH SCHOOL SYSTEM	\$ 271,101	\$ (3,064,099)	\$ 1,460,198	\$ 1,798,028
UNION PARISH SCHOOL BOARD	29,780	(336,583)	160,399	197,508
VERMILION PARISH SCHOOL BOARD	152,312	(1,721,492)	820,378	1,010,180
VERNON PARISH SCHOOL BOARD	140,415	(1,587,026)	756,298	931,274
WASHINGTON PARISH SCHOOL SYSTEM	80,866	(913,977)	435,556	536,326
WEBSTER PARISH SCHOOL BOARD	96,450	(1,090,114)	519,494	639,684
WEST BATON ROUGE PARISH SCHOOL BOARD	96,565	(1,091,422)	520,118	640,452
WEST CARROLL PARISH SCHOOL BOARD	32,976	(372,707)	177,614	218,706
WEST FELICIANA PARISH SCHOOL BOARD	54,732	(618,606)	294,797	363,001
WINN PARISH SCHOOL BOARD	38,236	(432,155)	205,944	253,591
BOGALUSA CITY SCHOOLS	31,574	(356,860)	170,062	209,407
MONROE CITY SCHOOLS	168,320	(1,902,422)	906,600	1,116,350
LOUISIANA TECH UNIVERSITY	169,250	(1,912,938)	911,611	1,122,521
NORTHWESTERN STATE UNIVERSITY	123,166	(1,392,079)	663,396	816,879
LOUISIANA STATE UNIVERSITY	1,044,162	(11,801,570)	5,624,042	6,925,217
UNIVERSITY OF NEW ORLEANS	195,016	(2,204,154)	1,050,390	1,293,408
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	446,414	(5,045,558)	2,404,462	2,960,757
NICHOLLS STATE UNIVERSITY	92,714	(1,047,893)	499,374	614,909
SOUTHEASTERN LOUISIANA UNIVERSITY	183,255	(2,071,225)	987,043	1,215,405
UNIVERSITY OF LOUISIANA AT LAFAYETTE	339,737	(3,839,850)	1,829,882	2,253,242
GRAMBLING STATE UNIVERSITY	80,391	(908,611)	432,999	533,177
SOUTHERN UNIVERSITY AND A&M COLLEGE	169,259	(1,913,038)	911,659	1,122,580
SOUTHERN UNIVERSITY AT NEW ORLEANS	36,559	(413,203)	196,912	242,470
TANGIPAHOA FEDERATION OF TEACHERS	229	(2,585)	1,232	1,517
DELGADO COMMUNITY COLLEGE	110,550	(1,249,483)	595,441	733,202
SOWELA TECHNICAL COMMUNITY COLLEGE	32,742	(370,061)	176,353	217,154
LOUISIANA ASSOCIATION OF EDUCATORS	4,487	(50,717)	24,169	29,761

**Schedule of Remaining Amortization (June 30, 2019)**

<b>Employer Name</b>	<b>Deferral Period 1</b>	<b>Deferral Period 2</b>	<b>Deferral Period 3</b>	<b>Deferral Period 4</b>
MCNEESE STATE UNIVERSITY	\$ 94,257	\$ (1,065,328)	\$ 507,682	\$ 625,140
UNIVERSITY OF LOUISIANA AT MONROE	145,283	(1,642,056)	782,522	963,566
L. E. FLETCHER TECH COMMUNITY COLLEGE	16,662	(188,325)	89,746	110,510
LA SCHOOL EMPLOYEES RETIREMENT SYSTEM	227	(2,566)	1,223	1,506
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	891	(10,065)	4,797	5,906
ST. TAMMANY FEDERATION OF TEACHERS	265	(2,999)	1,429	1,760
SOUTHERN UNIVERSITY AT SHREVEPORT	30,931	(349,592)	166,598	205,142
LSU HEALTH SCIENCES CENTER-SHREVEPORT	230,104	(2,600,736)	1,239,382	1,526,124
NUNEZ COMMUNITY COLLEGE	18,825	(212,763)	101,392	124,850
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	30,066	(339,813)	161,938	199,404
NORTHWEST LOUISIANA TECHNICAL COLLEGE	10,383	(117,350)	55,923	68,861
LOUISIANA FEDERATION OF TEACHERS	989	(11,174)	5,325	6,557
LA EDUCATIONAL TELEVISION AUTHORITY	176	(1,987)	947	1,166
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	2,899	(32,768)	15,615	19,228
LOUISIANA STATE SENATE	98	(1,106)	527	649
LA HOUSE OF REPRESENTATIVES	532	(6,008)	2,863	3,525
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	22,600	(255,435)	121,728	149,890
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	734	(8,295)	3,953	4,867
WARE YOUTH CENTER	220	(2,481)	1,182	1,456
LA STATE EMPLOYEES RETIREMENT SYSTEM	1,203	(13,597)	6,480	7,979
BOSSIER PARISH COMMUNITY COLLEGE	50,331	(568,859)	271,090	333,809
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	10,357	(117,054)	55,782	68,688
SOUTH LOUISIANA COMMUNITY COLLEGE	59,047	(667,380)	318,040	391,622
WEBSTER PARISH SALES TAX COMMISSION	782	(8,837)	4,211	5,185
NEW VISION LEARNING ACADEMY	3,827	(43,251)	20,611	25,380
BATON ROUGE COMMUNITY COLLEGE	62,268	(703,782)	335,387	412,982
RIVER PARISHES COMMUNITY COLLEGE	20,537	(232,122)	110,618	136,210

**Schedule of Remaining Amortization (June 30, 2019)**

<b>Employer Name</b>	<b>Deferral Period 1</b>	<b>Deferral Period 2</b>	<b>Deferral Period 3</b>	<b>Deferral Period 4</b>
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	\$ 39,481	\$ (446,226)	\$ 212,649	\$ 261,848
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	6,001	(67,824)	32,322	39,800
AVOYELLES PUBLIC CHARTER SCHOOL INC.	9,331	(105,464)	50,259	61,887
LSU HEALTH CARE SERVICES DIVISION	11,910	(134,616)	64,151	78,993
DELHI CHARTER SCHOOL	14,360	(162,298)	77,343	95,237
LOUISIANA DELTA COMMUNITY COLLEGE	34,645	(391,570)	186,603	229,775
CITY OF BAKER SCHOOL SYSTEM	24,993	(282,484)	134,618	165,763
ZACHARY COMMUNITY SCHOOL BOARD	94,149	(1,064,114)	507,104	624,427
LA STATE BD PRACTICAL NURSE EXAMINER	199	(2,248)	1,071	1,319
ALGIERS CHARTER SCHOOLS ASSOCIATION	36,234	(409,531)	195,162	240,314
ADVOCATES FOR ACADEMIC EXCELLENCE	18,901	(213,631)	101,806	125,360
FRENCH AND MONTESSORI EDUCATION, INC	17,836	(201,595)	96,070	118,297
ADVOCATES FOR ARTS-BASED EDUCATION CORP	33,662	(380,461)	181,309	223,257
LAKE FOREST ELEMENTARY CHARTER	12,092	(136,672)	65,131	80,200
HYNES CHARTER SCHOOL	14,315	(161,789)	77,100	94,938
WARREN EASTON SR. HIGH SCHOOL	21,711	(245,388)	116,940	143,995
EINSTEIN CHARTER SCHOOL	32,892	(371,760)	177,162	218,150
ADVOCATES FOR INNOVATIVE SCHOOLS	9,731	(109,982)	52,412	64,538
CENTRAL COMMUNITY SCHOOL SYSTEM	76,005	(859,043)	409,377	504,090
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	2,150	(24,299)	11,580	14,259
LOUISIANA STATE BOARD OF NURSING	211	(2,389)	1,138	1,402
GREATER LAFOURCHE PORT COMMISSION	217	(2,457)	1,171	1,442
MADISON PREPARATORY ACADEMY	10,179	(115,042)	54,824	67,507
DARBONNE WOODS CHARTER SCHOOL	14,173	(160,194)	76,340	94,003
MORRIS JEFF COMMUNITY SCHOOL	22,781	(257,485)	122,705	151,093
BAYOU COMMUNITY ACADEMY	6,324	(71,480)	34,064	41,945
SLAUGHTER COMMUNITY CHARTER SCHOOL	4,754	(53,731)	25,606	31,530

**Schedule of Remaining Amortization (June 30, 2019)**

<b>Employer Name</b>	<b>Deferral Period 1</b>	<b>Deferral Period 2</b>	<b>Deferral Period 3</b>	<b>Deferral Period 4</b>
NEW BEGINNINGS SCHOOLS FOUNDATION	\$ 35,041	\$ (396,046)	\$ 188,736	\$ 232,402
ST. BD. OF CERTIFIED PUBLIC ACCOUNTANTS	148	(1,678)	800	985
A. E. PHILLIPS LABORATORY SCHOOL	1,078	(12,186)	5,807	7,151
LSU UNIVERSITY HIGH SCHOOL	23,354	(263,955)	125,788	154,890
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	308	(3,484)	1,660	2,044
SOUTHEASTERN LABORATORY SCHOOL	578	(6,531)	3,113	3,833
SOUTHERN UNIVERSITY LABORATORY SCHOOL	6,518	(73,666)	35,105	43,227
BEEKMAN CHARTER SCHOOL	13,937	(157,517)	75,065	92,431
DELTA CHARTER GROUP	8,091	(91,448)	43,580	53,662
NORTHSHORE CHARTER SCHOOLS, INC	9,332	(105,479)	50,266	61,895
INSPIRE NOLA CHARTER SCHOOLS, INC.	100,608	(1,137,114)	541,892	667,264
LOUISIANA PHYSICAL THERAPY BOARD	144	(1,628)	776	955
NORTHEAST CLAIBORNE CHARTER SCHOOL	1,897	(21,444)	10,219	12,584
DOWNSVILLE COMMUNITY CHARTER SCHOOL	5,862	(66,259)	31,576	38,881
LINCOLN PREPARATORY SCHOOL	9,742	(110,106)	52,471	64,611
NON-FLOOD PROTECTION ASSET MGT AUTHORITY	381	(4,309)	2,054	2,529
SIGNIFICANT EDUCATORS/BETHUNE ELEM CHART	10,995	(124,273)	59,222	72,924
LEGACY OF EXCELLENCE/BEN FRANKLIN ELEM	13,878	(156,854)	74,749	92,043
LOUISIANA STATE UNIVERSITY	268,645	(3,036,346)	1,446,972	1,781,742
LOUISIANA STATE UNIVERSITY (LAB SCHOOL)	3,137	(35,451)	16,894	20,803
DIV OF ADMIN - EXECUTIVE OFFICE	1,078	(12,186)	5,807	7,151
DOA – LOUISIANA TAX COMMISSION	294	(3,317)	1,581	1,947
DIVISION OF ADMINISTRATION	1,363	(15,403)	7,340	9,039
OFC OF COASTAL PROTECTION & RESTORATION	360	(4,071)	1,940	2,389
GOVERNOR'S OFFICE OF HOMELAND SECURITY	289	(3,264)	1,555	1,915
STATE MILITARY DEPARTMENT	2,954	(33,384)	15,909	19,590
LOUISIANA PUBLIC DEFENDER BD	334	(3,773)	1,798	2,214



**Schedule of Remaining Amortization (June 30, 2019)**

<b>Employer Name</b>	<b>Deferral Period 1</b>	<b>Deferral Period 2</b>	<b>Deferral Period 3</b>	<b>Deferral Period 4</b>
DEPARTMENT OF VETERANS AFFAIRS	\$ 455	\$ (5,142)	\$ 2,450	\$ 3,017
SECRETARY OF STATE	60	(677)	323	397
LOUISIANA DEPARTMENT OF JUSTICE	528	(5,971)	2,845	3,504
OFFICE OF LIEUTENANT GOVERNOR	258	(2,916)	1,390	1,711
TREASURY DEPARTMENT	353	(3,987)	1,900	2,340
LOUISIANA PUBLIC SERVICE COMMISSION	204	(2,304)	1,098	1,352
LA DEPT OF AGRICULTURE & FORESTRY	804	(9,088)	4,331	5,333
DEPARTMENT OF INSURANCE	73	(825)	393	484
DEPT. OF ECONOMIC DEVELOPMENT – OFFICE OF THE SECRETARY	233	(2,638)	1,257	1,548
CRT-OFFICE OF THE SECRETARY	165	(1,863)	888	1,093
OFF OF THE STATE LIBRARY OF LA	194	(2,193)	1,045	1,287
OFFICE OF STATE MUSEUM	229	(2,587)	1,233	1,518
OFFICE OF CULTURAL DEVELOPMENT	461	(5,210)	2,483	3,057
OFFICE OF TOURISM	111	(1,251)	596	734
ENGINEERING AND OPERATIONS	2,671	(30,194)	14,389	17,718
CAPITAL AREA HUMAN SERVICE DISTRICT	685	(7,741)	3,689	4,543
MEDICAL VENDOR ADMINISTRATION	1,053	(11,899)	5,670	6,982
DEPARTMENT OF HEALTH AND HOSPITALS	3,069	(34,692)	16,532	20,357
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	680	(7,690)	3,664	4,512
NE DELTA HUMAN SVCS AUTHORITY	513	(5,801)	2,764	3,404
LDH - OFFICE OF AGING AND ADULT SERVICES	197	(2,228)	1,062	1,307
OFFICE OF PUBLIC HEALTH	3,931	(44,426)	21,171	26,069
OFFICE OF BEHAVIORAL HEALTH	3,673	(41,508)	19,781	24,357
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	1,514	(17,113)	8,155	10,042
DEPARTMENT OF CHILDREN & FAMILY SERVICES	998	(11,281)	5,376	6,620
CENTRAL LOUISIANA HUMAN SERVICE DISTRICT	281	(3,179)	1,515	1,865

**Schedule of Remaining Amortization (June 30, 2019)**

<b>Employer Name</b>	<b>Deferral Period 1</b>	<b>Deferral Period 2</b>	<b>Deferral Period 3</b>	<b>Deferral Period 4</b>
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	\$ 1,897	\$ (21,441)	\$ 10,218	\$ 12,581
LA STATE PENITENTIARY	2,042	(23,078)	10,998	13,542
OFFICE OF JUVENILE JUSTICE	13,630	(154,051)	73,413	90,398
AVOYELLES CORRECTIONAL CENTER	960	(10,855)	5,173	6,370
LA CORRECTIONAL INST WOMEN	1,134	(12,815)	6,107	7,520
DIXON CORRECTIONAL INSTITUTE	1,419	(16,040)	7,644	9,412
ELAYN HUNT CORRECTIONAL CENTER	996	(11,262)	5,367	6,609
DAVID WADE CORRECTIONAL CENTER	935	(10,572)	5,038	6,204
DOC-ADULT PROBATION & PAROLE	151	(1,706)	813	1,001
RAYBURN CORRECTIONAL CENTER	1,083	(12,239)	5,833	7,182
PUB SAFETY OFF OF MGT & FIN	219	(2,470)	1,177	1,449
OFFICE OF STATE POLICE	802	(9,068)	4,321	5,321
PUBLIC SAFETY OFFICE OF MOTOR VEHICLES	478	(5,405)	2,576	3,171
OFFICE OF CONSERVATION	400	(4,516)	2,152	2,650
OFFICE OF COASTAL MANAGEMENT	268	(3,025)	1,442	1,775
LOUISIANA DEPARTMENT OF REVENUE	150	(1,697)	809	996
LOUISIANA WORKFORCE COMMISSION	1,075	(12,145)	5,788	7,127
WILDLIFE & FISHERIES OFF OF SEC	388	(4,391)	2,092	2,576
OFFICE OF WILDLIFE	437	(4,940)	2,354	2,899
DEPARTMENT OF STATE CIVIL SERVICE	473	(5,349)	2,549	3,139
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	4,842	(54,730)	26,082	32,116
LA SCH FOR THE DEAF & VISUALLY IMPAIRED	22,266	(251,664)	119,931	147,678
LA SPECIAL EDUCATION CENTER	8,224	(92,949)	44,295	54,543
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	15,429	(174,382)	83,102	102,328
THRIVE ACADEMY	6,593	(74,517)	35,511	43,727
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	2,289	(25,868)	12,328	15,180
BOARD OF REGENTS	29,002	(327,794)	156,210	192,351

**Schedule of Remaining Amortization (June 30, 2019)**

<b>Employer Name</b>	<b>Deferral Period 1</b>	<b>Deferral Period 2</b>	<b>Deferral Period 3</b>	<b>Deferral Period 4</b>
NEW ORLEANS CENTER FOR CREATIVE ARTS	\$ 13,203	\$ (149,222)	\$ 71,112	\$ 87,564
LOUISIANA DEPARTMENT OF EDUCATION	30,071	(339,875)	161,967	199,440
RECOVERY SCHOOL DISTRICT OF LOUISIANA	625	(7,062)	3,366	4,144
SPECIAL SCHOOL DISTRICTS	11,710	(132,351)	63,072	77,664
DOA-OFFICE OF RISK MANAGEMENT	406	(4,592)	2,188	2,695
DOA-FEDERAL PROPERTY ASSISTANCE	100	(1,127)	537	661
PRISON ENTERPRISES	480	(5,423)	2,584	3,182
DIV OF ADMIN - OFFICE OF TECHNOLOGY SVCS	2,649	(29,941)	14,268	17,569
DIVISION OF ADMINISTRATIVE LAW	274	(3,097)	1,476	1,818
OFFICE OF STATE PROCUREMENT	243	(2,744)	1,308	1,610
DEPARTMENT OF ENVIRONMENTAL QUALITY	<u>577</u>	<u>(6,517)</u>	<u>3,105</u>	<u>3,824</u>
<b>TOTALS</b>	<b><u>\$ 16,370,297</u></b>	<b><u>\$ (185,024,122)</u></b>	<b><u>\$ 88,173,303</u></b>	<b><u>\$ 108,573,031</u></b>

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

*Supplementary Information*

June 30, 2019

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## Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2019)

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	\$ 4,608,064	\$ 448,780	\$ (296,083)
ALLEN PARISH SCHOOL BOARD	1,003,539	97,735	(64,481)
ASCENSION PARISH SCHOOL BOARD	11,318,439	1,102,305	(727,247)
ASSUMPTION PARISH SCHOOL BOARD	5,301,037	516,269	(340,609)
AVOYELLES PARISH SCHOOL BOARD	1,781,427	173,493	(114,463)
BEAUREGARD PARISH SCHOOL BOARD	(191,745)	(18,674)	12,320
BIENVILLE PARISH SCHOOL BOARD	2,086,489	203,204	(134,064)
BOSSIER PARISH SCHOOL BOARD	(11,929,447)	(1,161,811)	766,506
CADDO PARISH SCHOOL BOARD	13,531,218	1,317,808	(869,425)
CALCASIEU PARISH SCHOOL SYSTEM	13,407,778	1,305,786	(861,494)
CALDWELL PARISH SCHOOL BOARD	(56,511)	(5,504)	3,631
CAMERON PARISH SCHOOL BOARD	111,450	10,854	(7,161)
CATAHOULA PARISH SCHOOL BOARD	1,681,279	163,740	(108,028)
CLAIBORNE PARISH SCHOOL BOARD	(2,037,349)	(198,418)	130,906
CONCORDIA PARISH SCHOOL BOARD	(1,268,306)	(123,521)	81,493
DESOTO PARISH SCHOOL BOARD	376,806	36,697	(24,211)
EAST BATON ROUGE PARISH SCHOOL SYSTEM	(6,703,594)	(652,864)	430,728
EAST CARROLL PARISH SCHOOL BOARD	2,267,422	220,825	(145,689)
EAST FELICIANA PARISH SCHOOL BOARD	1,039,608	101,248	(66,798)
EVANGELINE PARISH SCHOOL BOARD	1,051,008	102,358	(67,531)
FRANKLIN PARISH SCHOOL BOARD	1,714,400	166,966	(110,156)
GRANT PARISH SCHOOL BOARD	893,072	86,976	(57,383)
IBERIA PARISH SCHOOL BOARD	5,100,546	496,743	(327,727)
IBERVILLE PARISH SCHOOL BOARD	113,022	11,007	(7,262)
JACKSON PARISH SCHOOL BOARD	1,013,367	98,692	(65,112)
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	23,768,280	2,314,797	(1,527,190)
JEFFERSON DAVIS PARISH SCHOOL BOARD	(1,768,257)	(172,211)	113,616
LAFAYETTE PARISH SCHOOL SYSTEM	9,653,278	940,134	(620,255)
LAFOURCHE PARISH SCHOOL BOARD	7,269,688	707,996	(467,101)
LASALLE PARISH SCHOOL BOARD	(1,591,451)	(154,992)	102,256
LINCOLN PARISH SCHOOL BOARD	(2,144,572)	(208,860)	137,796
LIVINGSTON PARISH PUBLIC SCHOOLS	(3,727,670)	(363,038)	239,515
MADISON PARISH SCHOOL BOARD	(1,145,751)	(111,585)	73,618
MOREHOUSE PARISH SCHOOL BOARD	6,748,606	657,248	(433,620)

**Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2019)**

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
NATCHITOCHE PARISH SCHOOL BOARD	\$ 390,959	\$ 38,076	\$ (25,120)
ORLEANS PARISH SCHOOL BOARD	11,313,722	1,101,845	(726,944)
OUACHITA PARISH SCHOOL BOARD	7,161,285	697,439	(460,136)
PLAQUEMINES PARISH SCHOOL BOARD	(1,594,105)	(155,250)	102,426
POINTE COUPEE PARISH SCHOOL BOARD	815,922	79,463	(52,426)
RAPIDES PARISH SCHOOL BOARD	6,346,542	618,091	(407,786)
RED RIVER PARISH SCHOOL BOARD	1,333,367	129,857	(85,673)
RICHLAND PARISH SCHOOL BOARD	(586,438)	(57,113)	37,681
SABINE PARISH SCHOOL BOARD	1,514,793	147,526	(97,330)
ST BERNARD PARISH SCHOOL BOARD	935,136	91,073	(60,086)
ST CHARLES PARISH PUBLIC SCHOOLS	6,575,142	640,354	(422,474)
ST. HELENA PARISH SCHOOL SYSTEM	(255,234)	(24,857)	16,400
ST JAMES PARISH SCHOOL BOARD	1,573,368	153,231	(101,094)
ST JOHN THE BAPTIST PARISH SCHOOL BOARD	616,610	60,052	(39,619)
ST. LANDRY PARISH SCHOOL BOARD	(4,117,154)	(400,970)	264,541
ST. MARTIN PARISH SCHOOL BOARD	125,995	12,271	(8,096)
ST. MARY PARISH SCHOOL BOARD	4,881,086	475,370	(313,626)
ST. TAMMANY PARISH SCHOOL BOARD	5,919,613	576,512	(380,355)
TANGIPAHOA PARISH SCHOOL SYSTEM	5,499,170	535,565	(353,340)
TENSAS PARISH SCHOOL BOARD	667,617	65,019	(42,897)
TERREBONNE PARISH SCHOOL SYSTEM	1,924,621	187,439	(123,663)
UNION PARISH SCHOOL BOARD	946,733	92,203	(60,831)
VERMILION PARISH SCHOOL BOARD	135,430	13,190	(8,702)
VERNON PARISH SCHOOL BOARD	584,374	56,912	(37,548)
WASHINGTON PARISH SCHOOL SYSTEM	2,215,727	215,790	(142,368)
WEBSTER PARISH SCHOOL BOARD	934,546	91,016	(60,048)
WEST BATON ROUGE PARISH SCHOOL BOARD	1,626,636	158,418	(104,517)
WEST CARROLL PARISH SCHOOL BOARD	166,683	16,233	(10,710)
WEST FELICIANA PARISH SCHOOL BOARD	190,860	18,588	(12,263)
WINN PARISH SCHOOL BOARD	68,501	6,671	(4,401)
BOGALUSA CITY SCHOOLS	1,711,648	166,698	(109,979)
MONROE CITY SCHOOLS	352,335	34,314	(22,639)
LOUISIANA TECH UNIVERSITY	(6,967,083)	(678,526)	447,658
NORTHWESTERN STATE UNIVERSITY	(3,985,557)	(388,154)	256,085

**Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2019)**

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	\$ (43,932,330)	\$ (4,278,578)	\$ 2,822,797
UNIVERSITY OF NEW ORLEANS	(11,054,065)	(1,076,557)	710,260
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	(8,226,741)	(801,204)	528,595
NICHOLLS STATE UNIVERSITY	(4,248,653)	(413,777)	272,990
SOUTHEASTERN LOUISIANA UNIVERSITY	(8,756,274)	(852,775)	562,619
UNIVERSITY OF LOUISIANA AT LAFAYETTE	(8,807,085)	(857,724)	565,884
GRAMBLING STATE UNIVERSITY	(1,805,702)	(175,858)	116,022
SOUTHERN UNIVERSITY AND A&M COLLEGE	(1,434,203)	(139,677)	92,152
SOUTHERN UNIVERSITY AT NEW ORLEANS	(200,688)	(19,545)	12,895
TANGIPAHOA FEDERATION OF TEACHERS	3,931	383	(253)
DELGADO COMMUNITY COLLEGE	2,229,388	217,121	(143,245)
SOWELA TECHNICAL COMMUNITY COLLEGE	(2,415,236)	(235,220)	155,187
LOUISIANA ASSOCIATION OF EDUCATORS	(81,573)	(7,944)	5,241
MCNEESE STATE UNIVERSITY	(1,210,222)	(117,864)	77,761
UNIVERSITY OF LOUISIANA AT MONROE	(5,742,217)	(559,236)	368,956
L. E. FLETCHER TECH COMMUNITY COLLEGE	(1,661,230)	(161,788)	106,739
LA SCHOOL EMPLOYEES RETIREMENT SYSTEM	(136,315)	(13,276)	8,759
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	(256,806)	(25,010)	16,501
ST. TAMMANY FEDERATION OF TEACHERS	(5,307)	(517)	341
SOUTH CENTRAL LOUISIANA TECH COLLEGE	5,363,150	522,318	(344,600)
SOUTHERN UNIVERSITY AT SHREVEPORT	(984,571)	(95,888)	63,262
LSU HEALTH SCIENCES CENTER-SHREVEPORT	(5,613,568)	(546,706)	360,690
NUNEZ COMMUNITY COLLEGE	(1,255,923)	(122,315)	80,697
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	(1,729,928)	(168,478)	111,154
NORTHWEST LOUISIANA TECHNICAL COLLEGE	349,091	33,998	(22,430)
LOUISIANA FEDERATION OF TEACHERS	121,376	11,821	(7,799)
LA EDUCATIONAL TELEVISION AUTHORITY	(105,553)	(10,280)	6,782
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	200,688	19,545	(12,895)
LOUISIANA STATE SENATE	268,403	26,140	(17,246)
LA HOUSE OF REPRESENTATIVES	(11,892)	(1,158)	764
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	(286,389)	(27,891)	18,401
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	(39,410)	(3,838)	2,532
WARE YOUTH CENTER	(2,850)	(278)	183
LA STATE EMPLOYEES RETIREMENT SYSTEM	9,926	967	(638)



**Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2019)**

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
BOSSIER PARISH COMMUNITY COLLEGE	\$ (1,723,835)	\$ (167,885)	\$ 110,762
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	326,389	31,787	(20,972)
SOUTH LOUISIANA COMMUNITY COLLEGE	(7,597,354)	(739,908)	488,155
WEBSTER PARISH SALES TAX COMMISSION	4,029	392	(259)
NEW VISION LEARNING ACADEMY	421,917	41,091	(27,110)
BATON ROUGE COMMUNITY COLLEGE	949,190	92,442	(60,989)
RIVER PARISHES COMMUNITY COLLEGE	(4,328,063)	(421,511)	278,092
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	(3,038,824)	(295,952)	195,254
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	556,266	54,175	(35,742)
AVOYELLES PUBLIC CHARTER SCHOOL INC.	(175,430)	(17,085)	11,272
LSU HEALTH CARE SERVICES DIVISION	(760,689)	(74,084)	48,877
DELHI CHARTER SCHOOL	119,017	11,591	(7,647)
LOUISIANA DELTA COMMUNITY COLLEGE	(2,182,115)	(212,517)	140,208
CITY OF BAKER SCHOOL SYSTEM	27,813	2,709	(1,787)
ZACHARY COMMUNITY SCHOOL BOARD	810,713	78,956	(52,091)
LA STATE BD PRACTICAL NURSE EXAMINER	(9,238)	(900)	594
ALGIERS CHARTER SCHOOLS ASSOCIATION	11,020,847	1,073,322	(708,126)
ADVOCATES FOR ACADEMIC EXCELLENCE	(45,209)	(4,403)	2,905
FRENCH AND MONTESSORI EDUCATION, INC	1,776,021	172,967	(114,115)
ADVOCATES FOR ARTS-BASED EDUCATION CORP	1,677,250	163,348	(107,769)
LAKE FOREST ELEMENTARY CHARTER	596,659	58,109	(38,337)
HYNES CHARTER SCHOOL	116,953	11,390	(7,515)
WARREN EASTON SR. HIGH SCHOOL	(2,177,889)	(212,105)	139,937
EINSTEIN CHARTER SCHOOL	1,665,555	162,209	(107,017)
ADVOCATES FOR INNOVATIVE SCHOOLS	(2,927,374)	(285,097)	188,093
CENTRAL COMMUNITY SCHOOL SYSTEM	3,216,907	313,295	(206,697)
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	269,386	26,236	(17,309)
LOUISIANA STATE BOARD OF NURSING	(3,636)	(354)	234
GREATER LAFOURCHE PORT COMMISSION	(3,047)	(297)	196
MADISON PREPARATORY ACADEMY	218,772	21,306	(14,057)
DARBONNE WOODS CHARTER SCHOOL	(471,942)	(45,962)	30,324
MORRIS JEFF COMMUNITY SCHOOL	(2,467,521)	(240,312)	158,546
BAYOU COMMUNITY ACADEMY	304,767	29,681	(19,582)
SLAUGHTER COMMUNITY CHARTER SCHOOL	(115,283)	(11,227)	7,407

**Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2019)**

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
NEW BEGINNINGS SCHOOLS FOUNDATION	\$ 2,974,942	\$ 289,730	\$ (191,150)
ST. BD. OF CERTIFIED PUBLIC ACCOUNTANTS	(3,636)	(354)	234
REED ELEMENTARY SCHOOL-RENEW SCHOOLS	8,494,456	827,277	(545,797)
A. E. PHILLIPS LABORATORY SCHOOL	63,784	6,212	(4,098)
LSU UNIVERSITY HIGH SCHOOL	(80,098)	(7,801)	5,147
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	(7,764)	(756)	499
SOUTHEASTERN LABORATORY SCHOOL	(188,796)	(18,387)	12,131
SOUTHERN UNIVERSITY LABORATORY SCHOOL	423,686	41,263	(27,223)
BEEKMAN CHARTER SCHOOL	(306,634)	(29,863)	19,702
DELTA CHARTER GROUP	51,892	5,054	(3,334)
MADISON TALLULAH CHARTER SCHOOL	2,749,487	267,773	(176,664)
NORTHSHORE CHARTER SCHOOLS, INC	1,526,881	148,703	(98,107)
INSPIRE NOLA CHARTER SCHOOLS, INC.	(16,804,735)	(1,636,616)	1,079,759
LOUISIANA PHYSICAL THERAPY BOARD	(1,572)	(153)	101
NORTHEAST CLAIBORNE CHARTER SCHOOL	21,916	2,134	(1,408)
LEGISLATIVE FISCAL OFFICE	243,243	23,690	(15,629)
DOWNSVILLE COMMUNITY CHARTER SCHOOL	411,991	40,124	(26,472)
LINCOLN PREPARATORY SCHOOL	(361,278)	(35,185)	23,213
LAFOURCHE PARISH ASSESSORS OFFICE	165,012	16,071	(10,603)
NON-FLOOD PROTECTION ASSET MGT AUTHORITY	(86,978)	(8,471)	5,589
SIGNIFICANT EDUCATORS/BETHUNE ELEM CHART	(6,601,088)	(642,881)	424,142
LEGACY OF EXCELLENCE/BEN FRANKLIN ELEM	(8,331,704)	(811,426)	535,339
LOUISIANA STATE UNIVERSITY	(7,389,000)	(719,616)	474,767
LOUISIANA STATE UNIVERSITY (LAB SCHOOL)	277,248	27,001	(17,814)
DIV OF ADMIN - EXECUTIVE OFFICE	(236,757)	(23,058)	15,212
DOA – LOUISIANA TAX COMMISSION	(176,216)	(17,162)	11,322
DIVISION OF ADMINISTRATION	33,710	3,283	(2,166)
OFC OF COASTAL PROTECTION & RESTORATION	155,184	15,113	(9,971)
GOVERNOR'S OFFICE OF HOMELAND SECURITY	3,145	306	(202)
STATE MILITARY DEPARTMENT	(110,762)	(10,787)	7,117
LOUISIANA PUBLIC DEFENDER BD	(5,307)	(517)	341
DEPARTMENT OF VETERANS AFFAIRS	(4,226)	(412)	272
SECRETARY OF STATE	234,693	22,857	(15,080)
LOUISIANA DEPARTMENT OF JUSTICE	(317,150)	(30,887)	20,378

**Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2019)**

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	\$ (6,781)	\$ (660)	\$ 436
TREASURY DEPARTMENT	(211,794)	(20,627)	13,608
LOUISIANA PUBLIC SERVICE COMMISSION	(2,260)	(220)	145
LA DEPT OF AGRICULTURE & FORESTRY	365,308	35,577	(23,472)
DEPARTMENT OF INSURANCE	(43,833)	(4,269)	2,816
DEPT. OF ECONOMIC DEVELOPMENT – OFFICE OF THE SECRETARY	150,860	14,692	(9,693)
CRT-OFFICE OF THE SECRETARY	(5,799)	(565)	373
OFF OF THE STATE LIBRARY OF LA	(7,076)	(689)	455
OFFICE OF STATE MUSEUM	(49,435)	(4,814)	3,176
OFFICE OF CULTURAL DEVELOPMENT	(13,563)	(1,321)	871
OFFICE OF TOURISM	154,988	15,094	(9,958)
ENGINEERING AND OPERATIONS	(145,455)	(14,166)	9,346
CAPITAL AREA HUMAN SERVICE DISTRICT	(200,393)	(19,516)	12,876
MEDICAL VENDOR ADMINISTRATION	(73,612)	(7,169)	4,730
DEPARTMENT OF HEALTH AND HOSPITALS	242,654	23,632	(15,591)
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	169,042	16,463	(10,861)
NE DELTA HUMAN SVCS AUTHORITY	(308,108)	(30,007)	19,797
LDH - OFFICE OF AGING AND ADULT SERVICES	(118,329)	(11,524)	7,603
OFFICE OF PUBLIC HEALTH	(424,276)	(41,320)	27,261
OFFICE OF BEHAVIORAL HEALTH	(423,293)	(41,225)	27,198
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	149,091	14,520	(9,580)
DEPARTMENT OF CHILDREN & FAMILY SERVICES	60,737	5,915	(3,903)
CENTRAL LOUISIANA HUMAN SERVICE DISTRICT	(6,486)	(632)	417
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	(506,241)	(49,303)	32,528
LA STATE PENITENTIARY	97,101	9,457	(6,239)
OFFICE OF JUVENILE JUSTICE	(1,276,856)	(124,353)	82,042
AVOYELLES CORRECTIONAL CENTER	10,025	976	(644)
LA CORRECTIONAL INST WOMEN	(9,828)	(957)	631
DPS-ALLEN CORRECTION CENTER	85,700	8,346	(5,507)
DIXON CORRECTIONAL INSTITUTE	52,482	5,111	(3,372)
ELAYN HUNT CORRECTIONAL CENTER	171,008	16,654	(10,988)
DAVID WADE CORRECTIONAL CENTER	124,423	12,118	(7,995)
DOC-ADULT PROBATION & PAROLE	(14,840)	(1,445)	954

**Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2019)**

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
RAYBURN CORRECTIONAL CENTER	\$ 35,971	\$ 3,503	\$ (2,311)
PUB SAFETY OFF OF MGT & FIN	(1,179)	(115)	76
PUBLIC SAFETY OFFICE OF MOTOR VEHICLES	(287,076)	(27,958)	18,446
OFFICE OF CONSERVATION	(11,892)	(1,158)	764
OFFICE OF COASTAL MANAGEMENT	(5,602)	(546)	360
LOUISIANA DEPARTMENT OF REVENUE	45,307	4,412	(2,911)
LOUISIANA WORKFORCE COMMISSION	(364,914)	(35,539)	23,447
WILDLIFE & FISHERIES OFF OF SEC	98	10	(6)
OFFICE OF WILDLIFE	(10,123)	(986)	650
DEPARTMENT OF STATE CIVIL SERVICE	(12,875)	(1,254)	827
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	(385,357)	(37,530)	24,760
LA SCH FOR THE DEAF & VISUALLY IMPAIRED	1,401,967	136,538	(90,081)
LA SPECIAL EDUCATION CENTER	107,420	10,462	(6,902)
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	(1,083,244)	(105,497)	69,602
THRIVE ACADEMY	(887,077)	(86,393)	56,998
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	(12,482)	(1,216)	802
BOARD OF REGENTS	(1,998,430)	(194,627)	128,406
NEW ORLEANS CENTER FOR CREATIVE ARTS	22,408	2,182	(1,440)
LOUISIANA DEPARTMENT OF EDUCATION	(1,381,820)	(134,576)	88,786
RECOVERY SCHOOL DISTRICT OF LOUISIANA	3,139,266	305,734	(201,708)
SPECIAL SCHOOL DISTRICTS	(6,683)	(651)	429
STATE EMPLOYEES GROUP BENEFITS	133,268	12,979	(8,563)
DOA-OFFICE OF RISK MANAGEMENT	(3,243)	(316)	208
DOA-FEDERAL PROPERTY ASSISTANCE	(2,948)	(287)	189
PRISON ENTERPRISES	108,305	10,548	(6,959)
DIV OF ADMIN - OFFICE OF TECHNOLOGY SVCS	(28,894)	(2,814)	1,857
DIVISION OF ADMINISTRATIVE LAW	(164,521)	(16,023)	10,571
OFFICE OF STATE PROCUREMENT	(1,867)	(182)	120
DEPARTMENT OF ENVIRONMENTAL QUALITY	(36,757)	(3,580)	2,362
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# EXPLANATION OF ACRONYMS

## Notes to Schedules

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

## TRSL Employer Schedules

CRT	Culture, Recreation & Tourism
DOA	Division of Administration
DOC	Department of Corrections
LDH	Louisiana Department of Health
OCDD	Office for Citizens with Developmental Disabilities
SCH	Schools

The printing of this document (10 copies)  
was paid for out of the TRSL trust fund  
administrative budget (at a cost of \$53.10).



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