Notes to the Financial Statements Template

Instructions – The Notes to the Financial Statements template below includes sample language and schedules to be used as a guide by LASERS employers in the development of their GASB 68 note disclosures. Please be aware of the highlighted and bracketed areas (refer to legend below) of the template where the notes require employer input and/or input from the GASB 68 exhibits on the website.

LASERS has provided this template as a courtesy to its employers, but each employer is responsible for its own Notes to the Financial Statements. Employers should review the language and other information contained in the template with their auditors.

Note: The GASB 68 employer template example for cost-sharing employers may be found in the GASB 68 Implementation Guide, pages 155-161, Illustration 3a-Note Disclosures and Required Supplementary Information for a Cost-Sharing Employer (No Nonemployer Contributing Entities)

Denotes Input from GASB 68 Exhibits

Teachers Retirement System of Louisiana Notes to the Financial Statements For the Year Ended June 30, 2015

Summary of Significant Accounting Policies

Pensions

For purposes of measuring the Net Pension Liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Louisiana State Employees' Retirement System (LASERS) and additions to/deductions from LASERS' fiduciary net position have been determined on the same basis as they are reported by LASERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

General Information about the Pension Plan

Plan Description

Certain employees of Teachers Retirement System of Louisiana (TRSL) are provided with pensions through a cost-sharing multiple-employer defined benefit plan administered by the Louisiana State Employees' Retirement System (LASERS). Section 401 of Title 11 of the Louisiana Revised Statutes (La. R.S. 11:401) grants to LASERS Board of Trustees and the Louisiana Legislature the authority to review administration, benefit terms, investments, and funding of the plan. LASERS issues a publicly available financial report that can be obtained at www.lasersonline.org.

Benefits Provided

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.

1. Retirement

The age and years of creditable service required in order for a member to retire with full benefits are established by statute, and vary depending on the member's hire date, employer, and job classification. The majority of LASERS rank and file members may either retire with full benefits at any age upon completing 30 years of creditable service or at age 60 upon completing five to ten years of creditable service depending on their plan. Additionally, members may choose to retire with 20 years of service at any age, with an actuarially reduced benefit. The basic annual retirement benefit for members is equal to 2.5% to 3.5% of average compensation multiplied by the number of years of creditable service.

Average compensation is defined as the member's average annual earned compensation for the highest 36 consecutive months of employment for members employed prior to July 1, 2006. For members hired July 1, 2006 or later, average compensation is based on the member's average annual earned compensation for the highest 60 consecutive months of employment. The maximum annual retirement benefit cannot exceed the lesser of 100% of average compensation or a certain specified dollar amount of actuarially determined monetary limits, which vary depending upon the member's age at retirement. Judges, court officers, and certain elected officials receive an additional annual retirement benefit equal to 1.0% of average compensation multiplied by the number of years of creditable service in their respective capacity. As an alternative to the basic retirement benefits, a member may elect to receive their retirement benefits under any one of six different options providing for reduced retirement benefits payable throughout their life, with certain benefits being paid to their designated beneficiary after their death.

Act 992 of the 2010 Louisiana Regular Legislative Session, changed the benefit structure for LASERS members hired on or after January 1, 2011. This resulted in three new plans: regular, hazardous duty, and judges. The new regular plan includes regular members and those members who were formerly eligible to participate in specialty plans, excluding hazardous duty and judges. Regular members and judges are eligible to retire at age 60 after five years of creditable service and, may also retire at any age, with a reduced benefit, after 20 years of creditable service. Hazardous duty members are eligible to retire with twelve years of creditable service at age 55, 25 years of creditable service at any age or with a reduced benefit after 20 years of creditable service. Average compensation will be based on the member's average annual earned compensation for the highest 60 consecutive months of employment for all three new plans. Members in the regular plan will receive a 2.5% accrual rate, hazardous duty plan a 3.33% accrual rate, and judges a 3.5% accrual rate. The extra 1.0% accrual rate for each year of service for court officers, the governor, lieutenant governor, legislators, House clerk, sergeants at arms, or Senate secretary, employed after January 1, 2011, was eliminated by Act 992. Specialty plan and regular members, hired prior to January 1, 2011, who are hazardous duty employees have the option to transition to the new hazardous duty plan.

A member leaving employment before attaining minimum retirement age, but after completing certain minimum service requirements, becomes eligible for a benefit provided the member lives to the minimum service retirement age, and does not withdraw their accumulated contributions. The minimum service requirement for benefits varies depending upon the member's employer and service classification but generally is ten years of service.

2. Deferred Retirement Benefits

The State Legislature authorized LASERS to establish a Deferred Retirement Option Plan (DROP). When a member enters DROP, their status changes from active member to retiree even though they continue to work and draw their salary for a period of up to three years. The election is irrevocable once participation begins. During DROP participation, accumulated retirement benefits that would have been paid to each retiree are separately tracked. For members who entered DROP prior to January 1, 2004, interest at a rate of one-half percent less than the System's realized return on its portfolio (not to be less than zero) will be credited to the retiree after participation ends. At that time, the member must choose among available alternatives for the distribution of benefits that have accumulated in the DROP account. Members who enter DROP on or after January 1, 2004, are required to participate in LASERS Self-Directed Plan (SDP) which is administered by a third-party provider. The SDP allows DROP participants to choose from a menu of investment options for the allocation of their DROP balances. Participants may diversify their investments by choosing from an approved list of mutual funds with different holdings, management styles, and risk factors.

Members eligible to retire and who do not choose to participate in DROP may elect to receive at the time of retirement an initial benefit option (IBO) in an amount up to 36 months of benefits, with an actuarial reduction of their future benefits. For members who selected the IBO option prior to January 1, 2004, such amount may be withdrawn or remain in the IBO account earning interest at a rate of one-half percent less than the System's realized return on its portfolio (not to be less than zero). Those members who select the IBO on or after January 1, 2004, are required to enter the SDP as described above.

3. Disability Benefits

All members with ten or more years of credited service who become disabled may receive a maximum disability retirement benefit equivalent to the regular retirement formula without reduction by reason of age.

Upon reaching age 60, the disability retiree may receive a regular retirement benefit by making application to the Board of Trustees.

For injuries sustained in the line of duty, hazardous duty personnel in the Hazardous Duty Services Plan will receive a disability benefit equal to 75% of final average compensation.

4. Survivor's Benefits

Certain eligible surviving dependents receive benefits based on the deceased member's compensation and their relationship to the deceased. The deceased member who was in state service at the time of death must have a minimum of five years of service credit, at least two of which were earned immediately prior to death, or who had a minimum of twenty years of

service credit regardless of when earned in order for a benefit to be paid to a minor or handicapped child. Benefits are payable to an unmarried child until age 18, or age 23 if the child remains a full-time student. The aforementioned minimum service credit requirement is ten years for a surviving spouse with no minor children, and benefits are to be paid for life to the spouse or qualified handicapped child.

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 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.

Contributions

Contribution requirements of active employees are governed by Section 401 of Title 11 of the Louisiana Revised Statutes (La. R.S. 11:401) and may be amended by the Louisiana Legislature. Employee and employer contributions are deducted from a member's salary and remitted to LASERS by participating employers. The rates in effect during the year ended June 30, 2015 for the various plans follow:

		Employee	Employer
	Plan	Contribution	Contribution
Plan	Status	Rate	Rate
Regular Employees and Appellate			
Law Clerks			
Pre Act 75 (hired before 7/1/2006)	Closed	7.5%	37%
Post Act 75 (hired after 6/30/2006)	Open	8.0%	37%
Optional Retirement Plan (ORP)			
Pre Act 75 (hired before 7/1/2006)	Closed	7.5%	37%
Post Act 75 (hired after 6/30/2006)	Closed	8.0%	37%
Legislators	Closed	11.5%	41.2%
Special Legislative Employees	Closed	9.5%	41.2%
Judges hired before 1/1/2011	Closed	11.5%	41.5%
Judges hired after 12/31/2010	Open	13.0%	36.2%
Corrections Primary	Closed	9.0%	39.9%
Corrections Secondary	Closed	9.0%	40.8%
Wildlife Agents	Closed	9.5%	46.9%
Peace Officers	Closed	9.0%	41.5%
Alcohol Tobacco Control	Closed	9.0%	44.8%
Bridge Police	Closed	8.5%	35.3%
Hazardous Duty	Open	9.5%	35.6%

The agency's contractually required composite contribution rate for the year ended June 30, 2015 was [insert rate]% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any Unfunded Actuarial Accrued Liability. Contributions to the pension plan from the Agency were \$[insert amount] for the year ended June 30, 2015.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2015, the Employer reported a liability of \$14,951,289 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of June 30, 2014 and the total pension liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date. The Agency's proportion of the Net Pension Liability was based on a projection of the Agency's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2014, the Agency's proportion was 0.23911%, which was an increase of 0.03953% from its proportion measured as of June 30, 2013.

For the year ended June 30, 2015, the Agency recognized pension expense of \$1,161,836 plus employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions, \$[insert amount from Exhibit 4a, Total (4+5), 2015].

At June 30, 2015, the Agency reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Resources
\$ (266,414)
\$ -
\$ (1,891,481)
Credit from [Exhibit 4a T]
\$ (2,157,895)

\$[insert amount] reported as deferred outflows of resources related to pensions resulting from Agency contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2016	\$ (606,077) plus Debit (Credit) from [Exhibit 4a Total 4 + 5]
2017	\$ (606,077) plus Debit (Credit) from [Exhibit 4a Total 4 + 5]
2018	\$ (472,870) plus Debit (Credit) from [Exhibit 4a Total 4 + 5]
2019	\$(472,870) plus Debit (Credit) from [Exhibit 4a Total 4 + 5]

Actuarial Assumptions

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2014, and 2013 are as follows:

Valuation Date	June 30, 2014 and 2013
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Expected Remaining	
Service Lives	3 years.
Investment Rate of Return	7.75% per annum.
Inflation Rate	3.0% per annum.

Mortality

Non-disabled members - Mortality rates based on the RP-2000 Combined Healthy Mortality Table with mortality improvement projected to 2015.

Disabled members – Mortality rates based on the RP-2000 Disabled Retiree Mortality Table, with no projection for mortality improvement.

Termination, Disability, and Retirement

Termination, disability, and retirement assumptions were projected based on a five-year (2009-2013) experience study of the System's members.

Salary Increases

Salary increases were projected based on a 2009-2013 experience study of the System's members. The salary increase ranges for specific types of members are:

	Lower	Upper
Member Type	Range	Range
Regular	4.0%	13.0%
Judges	3.0%	5.5%
Corrections	3.6%	14.5%
Hazardous Duty	3.6%	14.5%
Wildlife	3.6%	14.5%

Cost of Living Adjustments

The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The projected benefit payments do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

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 expense 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 and an adjustment for the effect of rebalancing/diversification. The target allocation and best estimates of geometric real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2014 are summarized in the following table:

Long-Term Expected Real Rate

Asset Class	Target Allocation ¹	of Return ¹
Cash	0%	0.50%
Domestic equity	27%	4.69%
International equity	30%	5.83%
Domestic Fixed Income	11%	2.34%
International Fixed Income	2%	4.00%
Alternative Investments	23%	8.09%
Global Asset Allocation	7%	3.42%
Total	100%	5.78%

For reference only: Target Allocation presented in LASERS 2014 CAFR, page 46, and Long-Term Expected Real Rate of Return, page 28.

Discount Rate

The discount rate used to measure the total pension liability was 7.75%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that employer contributions from participating employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive 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.

Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Employer's proportionate share of the Net Pension Liability using the discount rate of 7.75%, as well as what the Employer's proportionate share of the Net Pension Liability would be if it were calculated using a discount rate that is one percentage-point lower (6.75%) or one percentage-point higher (8.75%) than the current rate:

	1.0%	Decrease	C	urrent Discount	1.0% Increase						
	(6.75%)				(8.75%)						
Employer's											
proportionate share of											
the net pension liability	\$	19,176,240	\$	14,951,289	\$	11,370,041					

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued LASERS 2014 Comprehensive Annual Financial Report at www.lasersonline.org.

Payables to the Pension Plan

[If the Agency reported payables to LASERS, it should disclose information required by paragraph 122 of GASB 68 – Agency's responsibility to calculate and complete disclosure].

Required Supplementary Information (RSI) Template

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

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

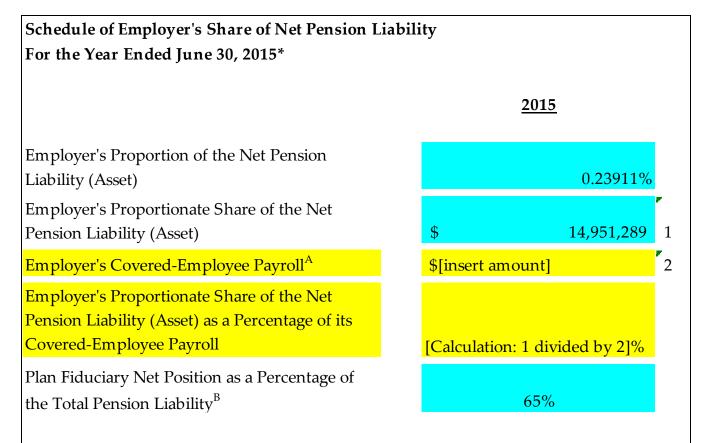
The schedules presented below will each eventually show a 10-year history of data related to GASB 68. You may create your own tables based on the examples LASERS has provided. Each year LASERS will update the data highlighted in accordance to the legend below. However, the employer is responsible for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

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

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

- A. Employer's Covered Employee Payroll referenced in the GASB 68 schedules below represents the total fiscal year employer payroll as reported to LASERS for its employees covered by the LASERS plan, and further provides the total base compensation for the calculation of employee and employer contributions.
 - Schedule of Employer's Share of Net Pension Liability Covered Employee Payroll is for measurement period of July 2013-June 2014
 - Schedule of Employer Contributions Covered Employee Payroll is for the fiscal year ended June 30, 2015
- B. GASB 67 Covered Employee Payroll for LASERS is the payroll of employees that are provided with pensions through the plan. LASERS payroll is defined as the base pay compensation earned by the member, exclusive of overtime and other supplemental pay.

Denotes Employer Input
Denotes Input from GASB
68 Exhibits or directly from
LASERS



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

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

For reference only:

- ^A Employer Covered-Employee Payroll as reported to LASERS during the measurement period of July 2013 through June 2014
- ^B Presented in LASERS 2014 CAFR, page 27

Schedule of Employer Contributions												
For the Year Ended June 30, 2015												
		Contributions in		Employer's	Contributions							
	Contractually Required	Contractually Required	Contribution Deficiency	Covered Employee	as a % of Covered Employee							
Date	Contribution ¹	Contribution ²	(Excess)	Payroll ³	Payroll							
2015	\$[insert amount]	\$[insert amount]	#VALUE!	\$[insert amount]	#VALUE!							

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

For reference only:

- ¹ Employer contribution rate multiplied by employer's covered employee payroll
- ² Actual employer contributions remitted to LASERS
- ³ Employer's covered employee payroll amount for the fiscal year ended June 30, 2015

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

Changes of Benefit Terms include:

- A 1.5% COLA, effective July 1, 2014, provided by Act 102 of the 2014 Louisiana Regular Legislative Session, and,
- Improved benefits for certain members employed by the Office of Adult Probation and Parole within the Department of Public Safety and Corrections as established by Act 852 of 2014.

Changes of Assumptions

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

Louisiana State Employees' Retirement System Schedule of Collective Employer Pension Amounts¹ For the Year Ended June 30, 2014

	Net Pension Liability ²			Deferred Inflows		ferred flows		
Beginning Balance	\$	(7,284,624,906)	\$	-	\$	-	\$	
Total Pension Liability Factors								
Service Cost		(228,140,255)						228,140,255
Interest		(1,334,400,080)						1,334,400,080
Changes in Benefit Terms		(114,705,590)						114,705,590
Differences Between Expected and Actual Experience		,						
with Regard to Economic or Demographic								
Assumptions ³		167,128,306		(167,128,306)		_		
Current Year Amortization				55,709,435		-		(55,709,435)
Amortization of Prior Years				-		-		-
Changes in Assumptions about Future Economic or								
Demographic Factors or Other Inputs ³		-		-		-		
Current Year Amortization				-		-		-
Amortization of Prior Years				-		-		-
Benefit Payments		1,167,477,166					(1,167,477,166)
Refunds and Transfers of Member Contributions		77,118,765						77,118,765
Net Change		(265,521,688)		(111,418,871)		-		531,178,089
Plan Fiduciary Net Position								
Employer Contributions		615,164,022						
Employee Contributions		152,993,052						(152,993,052)
Expected Earnings on Investments		781,708,144						(781,708,144)
Difference Between Projected and Actual Earnings on		, ,						(100,100,100)
Investments ³		988,813,237		(988,813,237)		_		
Current Year Amortization		, , , , , , , , , , , , , , , , , , , ,		197,762,647		_		(197,762,647)
Amortization of Prior Years				-		_		_
Retirement Benefits		(1,167,477,166)						1,167,477,166
Administrative Expense		(14,810,539)						14,810,539
Refunds and Transfers of Member Contributions		(77,118,765)						(77,118,765)
Other		17,983,090						(17,983,090)
Net Change		1,297,255,075		(791,050,590)		-		(45,277,993)
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Ending Balance	\$	(6,252,891,519)	\$	(902,469,460)	\$	-	\$	485,900,095

¹The *Schedule of Collective Employer Pension Amounts* presents the components of the total pension liability factors and plan fiduciary net position that impact changes in Net Pension Liability (NPL) during the fiscal year. The components of NPL are further classified into collective Deferred (Inflows)/Outflows and Pension Expense. The employer may multiply the amounts in all columns by their proportionate share of NPL to determine the amounts to be recognized in their financial statements and note disclosures. However, proportionate share information by employer is provided in Exhibits 2 and 3.

²The amounts disclosed under the collective "Net Pension Liability" column are presented on page 20 of LASERS Actuarial Valuation as of June 30, 2014, and used by LASERS in compiling the note disclosure and required supplementary information (RSI) for the implementation of GASB 67 in its 2014 Comprehensive Annual Financial Report, pages 27-29 and 58, respectively.

³Refer to Exhibit 1a.

Louisiana State Employees' Retirement System Average Remaining Service Life Calculation For the Year Ended June 30, 2014

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

- (1) Differences between expected and actual experience with regard to economic or demographic assumptions
- (2) Changes in assumptions about future economic or demographic factors or other inputs
- (3) Change in employer's proportion of beginning net pension liability¹
- (4) Difference between employer contributions and proportionate share of employer contributions¹

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

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

	# Years	2013 Members	2014 Members
Active	8.09	42,286	38,571
Active After DROP	3.08	1,825	1,750
Supplemental	4.06	241	237
DROP	0	2,092	1,838
Term Vested	0	4,162	4,558
Term Non-vested	0	52,385	52,042
Retired	0	45,184	46,703
		148,175	145,699
Average		2.35	2.19
Round up		3.0	3.0

¹Refer to GASB 68 Employer Calculation Worksheets

Louisiana State Employees Retirement System Schedule of Employer Pension Amounts For the Plan Year ended June 30, 2014

OSRAP Employer		(1) Annualized	(2) Projected Required Employer	(2) / (1) Average FYE	Net Pension	Current Year Proportionate	Prior Year Proportionate	Change in Proportion from	Proportionate Share of Collective	Experience	Change of Investment	Experience	Change of	Investment					Net Pension Liability Assuming -1% Change in	Net Pension Liability Assuming +1% Change in		Change in Net Pension Liability due to Change in	Employer's Proportionate Share of Total
No.	Employer Name	Payroll 6/30/2014	Contributions	2016 Rate	Liability	Share	Share	Prior Year	Pension Expense	Gain/Loss	Assumptions Gain/Loss	Gain/Loss	Assumptions	s Gain/Loss	2016	2017	2018	2019	Discount Rate	Discount Rate	Pension Liability	Proportion	Contributions
	NATCHITOCHES CITY COURT	\$ 53,624	\$ 20,431	38.10%	\$ 186,399	0.00298%	0.00320%	-0.00022%	\$ 14,485	s -	s - s -	\$ (3,321)	\$ -	\$ (23,581)	\$ (7,556) \$	(7,556) \$	(5,895) \$	(5,895)	\$ 239,071	\$ 141,751	\$ 232,817 \$	(15,662)	\$ 18,338
LsrAgy00933 LsrAgy00793	NEW BEGINNINGS SCHOOLS NEW IBERIA CITY COURT	87,000	32,364	37.20%	295,262	0.00472%	0.00235%	0.00237%	22,944	-		(5,261)	-	(37,353)	(11,969)	(11,969)	(9,338)	(9,338)	378,697	224,538	171,480 360,152	172,500 (360,152)	29,048
19-673	NEW ORLEANS CENTER FOR CREATIVE ARTS	305,578	113,675	37.20%	1,037,167	0.01659%	0.01328%	0.00331%	80,596	-		(18,481)	-	(131,212)	(42,043)	(42,043)	(32,803)	(32,803)	1,330,251	788,737	967,471	240,830	102,037
20-14-13	NORTH LAFOURCHE LEVEE DISTRICT	252,960	94,101	37.20%	858,585	0.01373%	0.01143%	0.00230%	66,719	-		(15,299)	-	(108,619)	(34,804)	(34,804)	(27,155)	(27,155)	1,101,204	652,930	832,487	167,765	84,468
20-310 20-377	NORTHEAST DELTA HUMAN SERVICES AUTHORITY NORTHWEST LA HUMAN SERVICES DISTRICT	5,243,397 5.052.015	1,950,544 1,879,350	37.20% 37.20%	17,796,480 17,146,929	0.28461% 0.27422%	0.26060% 0.24452%	0.02401% 0.02970%	1,382,930 1,332,455	-		(317,111)	-	(2,251,425) (2,169,251)	(721,412) (695,081)	(721,412) (695,081)	(562,856) (542,313)	(562,856) (542,313)	22,825,427 21,992,326	13,533,730 13,039,765	18,983,805 17.812.656	1,749,111 2,163,534	1,750,831 1,686,927
09-340	OFFICE FOR CITIZEN WITH DISABILITIES	44,102,585	16,406,327	37.20%	149,689,096	2.39392%	2.23106%	0.16286%	11,632,050	-		(2,667,276)	-	(18,937,102)	(6,067,914)	(6,067,914)	(4,734,276)	(4,734,276)	191,988,394	113,834,414	162,524,571	11,863,376	14,726,522
09-330 01-109	OFFICE OF BEHAVIORAL HEALTH OFFICE OF COASTAL PROTECTION & RESTORATION	52,606,137	19,566,155 4,000,566	37.19% 37.20%	178,518,927 36,500,629	2.85498% 0.58374%	2.67231%	0.18267%	13,872,360 2.836,393	-		(3,180,989)	-	(22,584,352)	(7,236,582)	(7,236,582) (1,479,618)	(5,646,088)	(5,646,088)	228,964,990 46,815,014	135,758,703 27,757,718	194,667,760	13,306,970 5,600,784	17,562,822 3.590.958
01-109	OFFICE OF COASTAL PROTECTION & RESTORATION OFFICE OF ELDERLY AFFAIRS	10,754,210 1,237,797	460,460	37.20%	4,201,193	0.06719%	0.06502%	0.00217%	326,467	-		(74,860)	-	(4,617,679) (531,491)	(1,479,618) (170,303)	(170,303)	(1,154,420) (132,873)	(1,154,420) (132,873)	5,388,370	3,194,891	36,922,486 4,736,172	158,222	413,316
01-255	OFFICE OF FINANCIAL INSTITUTIONS	5,704,861	2,122,208	37.20%	19,362,766	0.30966%	0.31969%	-0.01002%	1,504,643	-		(345,021)	-	(2,449,575)	(784,904)	(784,904)	(612,394)	(612,394)	24,834,317	14,724,848	23,287,853	(730,211)	1,904,923
01-111 08C-403	OFFICE OF HOME LAND SEC & EMERG. PREP OFFICE OF JUVENILE JUSTICE	16,171,232 34.123.379	6,009,329 12,139,345	37.16% 35.57%	54,828,292 110,757,718	0.87685% 1.77130%	0.80638%	0.07047%	4,260,600 8,606,768	-		(976,973) (1,973,567)	-	(6,936,303) (14,011,911)	(2,222,562) (4,489,761)	(2,222,562) (4,489,761)	(1,734,076) (3,502,978)	(1,734,076) (3,502,978)	70,321,727 142,055,748	41,695,398 84,228,179	58,741,613 136,214,400	5,133,402 (7,181,547)	5,394,047 10,896,425
19-661	OFFICE OF STUDENT FINANCIAL ASSISTANCE	3,373,011	1,254,760	37.20%	11,448,231	0.18309%	0.15940%	0.02369%	889,620	-		(203,993)	-	(1,448,311)	(464,074)	(464,074)	(362,078)	(362,078)	14,683,285	8,706,063	11,611,838	1,725,363	1,126,285
LsrAgy00763	OPELOUSAS CITY COURT	51,000	19,431	38.10%	177,269	0.00284%	0.00269%	0.00015%	13,775	-		(3,159)	-	(22,426)	(7,186)	(7,186)	(5,607)	(5,607)	227,362	134,809	195,738	10,781	17,440
LsrAgy00004 LsrAgy00734	ORLEANS PARISH SCHOOL BOARD OUACHITA PARISH POLICE IURY	242,057 39.312	90,045 14,978	37.20% 38.10%	821,567 136,626	0.01314%	0.01210%	0.00104%	63,842 10,617	-		(14,639)	-	(103,936) (17,284)	(33,304) (5,538)	(33,304)	(25,984) (4,321)	(25,984) (4.321)	1,053,727 175.234	624,779 103,900	881,075 160,917	76,051 (1,748)	80,826 13.441
LsrAgy00057	OUACHITA PARISH SCHOOL BOARD	239,692	89,165	37.20%	813,501	0.01301%	0.01114%	0.00187%	63,216	-		(14,496)	-	(102,916)	(32,977)	(32,977)	(25,729)	(25,729)	1,043,381	618,645	811,653	136,077	80,033
	PARISH OF ORLEANS JUDICIAL EXP JUDGES	391,467	151,498	38.70%	1,382,264	0.02211%	0.01980%	0.00231%	107,413	-		(24,630)	-	(174,870)	(56,033)	(56,033)	(43,717)	(43,717)	1,772,866	1,051,174	1,442,137	168,202	135,988
LsrAgy00726 LsrAgy00751	PARISH OF TANGIPAHOA PARISH OF TERREBONNE	14,100 36,301	5,372 13,831		49,023 126,183	0.00078%	0.00079%	-0.00001% -0.00002%	3,809 9.805	-		(874) (2,248)	-	(6,202) (15,963)	(1,987) (5,115)	(1,987) (5,115)	(1,550) (3,991)	(1,550)	62,876 161,840	37,280 95,959	57,694 148.534	(583) (1,530)	4,823 12,414
LsrAgy00757	PINEVILLE CITY COURT	-	-	0.00%	-	0.00000%	0.00497%	-0.00497%	-	-		(2,210)	-	(10,700)	(5,115)	(0,110)	(0,552)	-	-	-	362,264	(362,264)	-
20-14-14	PONTCHARTRAIN LEVEE DISTRICT	1,846,322	687,449	37.23%	6,272,213	0.10031%	0.07546%	0.02485%	487,402	-		(111,763)	-	(793,495)	(254,255)	(254,255)	(198,374)	(198,374)	8,044,621	4,769,844	5,496,687	1,810,448	617,065
LsrAgy00517 04-158	PORT OF LAKE CHARLES PUBLIC SERVICE COMMISSION	5,846,673 3.586,717	2,176,465 1.334.259	37.23% 37.20%	19,857,745 12,173,567	0.31758%	0.26452%	0.05306%	1,543,107 945,984	-		(353,841) (216.918)	-	(2,512,195) (1,540,073)	(804,969) (493,477)	(804,969) (493,477)	(628,049) (385,018)	(628,049)	25,469,167 15,613,586	15,101,266 9,257,661	19,268,926 14,917,455	3,865,368 (735,237)	1,953,619 1,197.644
	RAPIDES PARISH HOUSING AUTHORITY	281,354	104,664	37.20%	954,942	0.01527%	0.02118%	-0.00591%	74,207	-		(17,016)	-	(120,809)	(38,710)	(38,710)	(30,202)	(30,202)	1,224,790	726,207	1,543,175	(430,667)	93,948
LsrAgy00758	RAPIDES PARISH POLICE JURY	48,433	18,453	38.10%	168,390	0.00269%	0.00262%	0.00008%	13,085	-		(3,001)	-	(21,303)	(6,826)	(6,826)	(5,326)	(5,326)	215,974	128,056	190,493	5,682	16,566
LsrAgy00078 LsrAgy00709	RAPIDES PARISH SCHOOL BOARD RAYNE CITY COURT	417,167 24.000	155,186 9.144	37.20% 38.10%	1,415,905 83,414	0.02264%	0.01318%	0.00946%	110,027 6,482	-		(25,230)	-	(179,125) (10,553)	(57,396) (3,381)	(57,396)	(44,781)	(44,781)	1,816,013 106.985	1,076,756 63,434	960,259 49.098	689,271 48,079	139,298 8,206
19-682	RECOVERY SCHOOL DISTRICT	5,188,571	1,930,148		17,610,394	0.28164%	0.34430%	-0.06266%	1,368,470	-		(313,796)	-	(2,227,883)	(713,869)	(713,869)	(556,971)	(556,971)	22,586,757	13,392,217	25,080,964	(4,564,837)	1,732,523
20-14-16	RED RIVER & BAYOU BOUEF LEVEE DISTRICT	831,293	309,241		2,821,492	0.04512%	0.04137%	0.00376%	219,253	-		(50,276)	-	(356,946)	(114,374)	(114,374)	(89,236)	(89,236)	3,618,792	2,145,667	3,013,431	273,611	277,580
LsrAgy00193 LsrAgy00333	REGIONAL PLANNING COMMISSION REGIONAL TRANSIT AUTHORITY	1,339,180 105.119	498,175 39.104	37.20% 37.20%	4,545,289 356,790	0.07269%	0.06084%	0.01186%	353,206 27,725	-		(80,991)	-	(575,023) (45.137)	(184,251) (14,463)	(184,251)	(143,756) (11,284)	(143,756) (11,284)	5,829,702 457.612	3,456,567 271,329	4,431,602 383.536	863,665 32,125	447,169 35.101
LsrAgy00333	RENEW CHARTER MGMT ORGANIZATION	72,100	26,821	37.20%	244,738	0.00391%	0.00351%	0.00041%	19,018	-		(4,361)	-	(-, - ,	(9,921)	(9,921)	(7,740)	(7,740)	313,897	186,117	255,399	29,721	24,078
LsrAgy00259	RICHLAND PARISH SCHOOL BOARD	42,491	15,807		144,192	0.00231%	0.00000%	0.00231%	11,205	-		(2,569)	-	(18,242)	(5,845)	(5,845)	(4,560)	(4,560)	184,938	109,654	-	167,983	14,186
LsrAgy00787 20-31	RUSTON CITY COURT SABINE RIVER AUTHORITY	75,264 1.826,509	28,676 679,461	38.10% 37.20%	261,621 6.199,304	0.00418% 0.09914%	0.00423% 0.09121%	-0.00004% 0.00793%	20,330 481,736	-		(4,662) (110.464)	-	(33,098) (784,271)	(10,605) (251,300)	(10,605) (251,300)	(8,274)	(8,274)	335,550 7,951,110	198,956 4.714.399	307,994 6,644,306	(3,205) 577,889	25,738 609,892
8-C-1	SCHOOL EMPLOYEES RETIREMENT SYSTEM	72,883	27,113		247,364	0.00396%	0.00351%	0.00045%	19,222	-		(4,408)	-	(31,294)	(10,027)	(10,027)	(7,823)	(7,823)	317,265	188,114	255,690	32,489	24,336
04-139	SECRETARY OF STATE'S OFFICE	14,983,333	5,570,980	37.18%	50,828,880	0.81289%	0.70478%	0.10811%	3,949,814	-		(905,708)	-	(6,430,339)	(2,060,439)	(2,060,439)	(1,607,585)	(1,607,585)	65,192,157	38,653,956	51,340,361	7,875,335	5,000,582
20-309 20-14-19	SOUTH CENTRAL LOUISIANA HUMAN SERVICES AUTHORITY SOUTH LAFOURCHE LEVEE DISTRICT	7,535,898 756,041	2,803,354 281.247	37.20% 37.20%	25,577,390 2.566.062	0.40905%	0.40062%	0.00843%	1,987,569 199,404	-		(455,758) (45,724)	-	(3,235,785)	(1,036,825)	(1,036,825)	(808,946) (81,158)	(808,946) (81,158)	32,805,076 3.291.182	19,450,897 1.951.419	29,183,446 2,655,901	614,240 333,563	2,516,322 252,451
LsrAgy00376	SOUTH TANGIPAHOA PARISH PORT COMMISSION	119,880	44,595	0.1.0	406,876	0.00651%	0.00594%	0.00057%	31,618	-		(7,250)	-	(51,474)	(16,493)	(16,493)	(12,868)	(12,868)	521,851	309,418	432,488	41,522	40,029
20-28-1	SOUTHEAST LA FLOOD PROTECTION AUTH. EASI	9,319,626	3,470,447	37.24%	31,663,892	0.50639%	0.46105%	0.04534%	2,460,540	-		(564,212)	-	(4,005,785)	(1,283,552)	(1,283,552)	(1,001,446)	(1,001,446)	40,611,508	24,079,514	33,585,690	3,302,776	3,115,117
20-C-3 LsrAgy00778	SOUTHERN UNIVERSITY SPRINGHILL CITY COURT	18,259,258 33,960	6,795,638 12,939	37.22% 38.10%	62,002,484 118,055	0.99158% 0.00189%	0.94488%	0.04671% -0.00006%	4,818,093 9.174	-		(1,104,808)	-	(7,843,907) (14.935)	(2,513,381) (4,786)	(2,513,381)	(1,960,977) (3,734)	(1,960,977)	79,523,210 151,415	47,151,173 89,777	68,830,600 141,613	3,402,357	6,099,850 11,614
LsrAgy00338	ST BERNARD PORT HARBOR & TERM DIST	971,006	361,214		3,295,649	0.05271%	0.04420%	0.00850%	256,099	-		(58,724)	-	(416,931)	(133,595)	(133,595)	(104,233)	(104,233)	4,226,937	2,506,250	3,219,950	619,485	324,228
	ST CHARLES PARISH PUBLIC SCHOOLS	122,670	45,633	37.20%	416,380	0.00666%	0.00606%	0.00060%	32,356	-		(7,419)	-	(52,676)	(16,879)	(16,879)	(13,169)	(13,169)	534,041	316,646	441,230	43,853	40,964
LsrAgy00503 LsrAgy00764	ST JAMES PARISH SCHOOL BOARD ST LANDRY PARISH GOVERNMENT	59,485 23,254	22,128 8.860	37.20% 38.10%	201,906 80.850	0.00323%	0.00000% 0.00131%	0.00323% -0.00001%	15,690 6,283	-		(3,598)	-	(25,543) (10,228)	(8,185)	(8,185)	(6,386) (2,557)	(6,386)	258,961 103.697	153,544 61,484	95.137	235,221 (947)	19,864 7,954
	ST LANDRY PARISH SCHOOL BOARD	272,078	101,213		923,427	0.01477%	0.01187%	0.00290%	71,758	-		(16,454)	-	(116,822)	(37,433)	(37,433)	(29,206)	(29,206)	1,184,370	702,241	864,758	211,036	90,847
	ST MARTIN PARISH POLICE JURY	-	-	0.00%	-	0.00000%	0.00037%	-0.00037%	-	-		-	-	-	-	-	-	-	-	-	27,026	(27,026)	-
	ST MARTIN PARISH SCHOOL BOARE ST TAMMANY PARISH GOVERNMENT	58,947 3,600	21,928 1,372	37.20% 38.10%	200,093 12.506	0.00320%	0.00548%	-0.00228% 0.00000%	15,549 972	-		(3,565)	-	(25,314) (1,582)	(8,111) (507)	(8,111)	(6,328)	(6,328)	256,635 16,040	152,165 9,510	399,489 14,715	(166,381) (146)	19,685 1,230
	ST TAMMANY PARISH SCHOOL BOARD	428,217	159,297	37.20%	1,453,422	0.00324%	0.01605%	0.00719%	112,943	-		(25,898)	-	(183,872)	(58,917)	(58,917)	(45,968)	(45,968)	1,864,132	1,105,287	1,169,328	523,910	142,989
	ST. MARY PARISH SCHOOL BOARD	175,709	65,364	37.20%	596,401	0.00954%	0.00848%	0.00106%	46,345	-		(10,627)	-	(75,450)	(24,176)	(24,176)	(18,863)	(18,863)	764,932	453,546	617,955	76,853	58,674
21-800 20-11-4	STATE EMPLOYEES GROUP BENEFIT STATE PLUMBING BOARD	3,775,649 184.493	1,404,541 68,631	37.20% 37.20%	12,814,863 626,165	0.20494% 0.01001%	0.20102%	0.00392% 0.00071%	995,818 48,658	-		(228,345)	-	(1,621,203)	(519,473) (25,383)	(519,473) (25,383)	(405,301) (19.804)	(405,301) (19,804)	16,436,101 803.107	9,745,349 476.181	14,643,626 677,616	285,703 51,867	1,260,736 61.603
8-C-4	STATE POLICE RETIREMENT SYSTEM	271,938	101,161		922,989	0.01476%	0.01182%	0.00295%	71,724	-		(16,447)	-	(116,767)	(37,415)	(37,415)	(29,192)	(29,192)	1,183,809	701,908	860,751	214,532	90,804
LsrAgy00019	TANGIPAHOA PARISH SCHOOL SYSTEM	471,667	175,460	37.20%	1,600,865	0.02560%	0.02079%	0.00481%	124,400	-		(28,525)	-	(202,525)	(64,894)	(64,894)	(50,631)	(50,631)	2,053,239	1,217,414	1,514,619	350,390	157,494
8-C-3 20-14-20	TEACHERS RETIREMENT SYSTEM OF LOUISIAN A TENSAS BASIN LEVEE DISTRICT	4,405,107 1,310,650	1,638,700 487,850	37.20% 37.22%	14,951,289 4,451,058	0.23911% 0.07118%	0.19958%	0.03953%	1,161,836 345,883	-		(266,414) (79,312)	-	(1,891,481) (563,101)	(606,077) (180,432)	(606,077) (180,432)	(472,870) (140,775)	(472,870) (140,775)	19,176,240 5,708.843	11,370,041 3,384.907	14,538,436 4,911,950	2,879,831 273,538	1,470,919 437.898
20-14-21	TERREBONNE LEVEE & CONSERVATION DISTRICT	752,961	280,102	37.20%	2,555,619	0.04087%	0.03855%	0.00232%	198,592	-		(45,538)	-	(323,310)	(103,597)	(103,597)	(80,828)	(80,828)	3,277,789	1,943,478	2,808,441	168,858	251,424
LsrAgy00104	TERREBONNE PARISH SCHOOL BOARE	294,323	109,488	37.20%	998,962	0.01598%	0.00544%	0.01054%	77,627	-		(17,800)	-	(126,378)	(40,495)	(40,495)	(31,595)	(31,595)	1,281,250	759,683	395,919	767,872	98,279
LsrAgy00799 LsrAgy00281	THE CITY OF VILLE PLATTE THE PORT OF SOUTH LOUISIANA	2,605,206	969,136	0.00% 37.20%	8,842,276	0.00000% 0.14141%	0.00154% 0.12185%	-0.00154% 0.01956%	687.116	-		(157,559)	-		(358.437)	(358,437)	(279,658)	(279,658)	11,340,936	6,724,306	112,402 8,876,097	(112,402) 1,425,164	869,910
LsrAgy00765	TOWN OF BUNKIE	11,385	4,338	38.10%	39,581	0.00063%	0.00064%	-0.00001%	3,076	-		(705)	-	(5,007)	(1,604)	(1,604)	(1,252)	(1,252)	50,766	30,100	46,622	(510)	3,894
LsrAgy00720	TOWN OF SORRENTO	2,927	1,115		10,192	0.00016%	0.00016%	0.00000%	792	-		(182)	-	(1,289)	(413)	(413)	(322)	(322)	13,072	7,751	11,947	(73)	1,003
	TOWN OF VIDALIA TREASURY DEPARTMENT	35,088 3,262,203	13,193 1,209,593	37.60% 37.08%	120,368 11.036.166	0.00193% 0.17650%	0.00168% 0.14957%	0.00024%	9,354 857,599	-		(2,145) (196,651)	-	(15,228) (1,396,181)	(4,879) (447,371)	(4,879) (447,371)	(3,807)	(3,807)	154,382 14.154.777	91,537 8,392,699	122,673 10.895.686	17,556 1,961.458	11,842 1,085,746
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Louisiana State Employees Retirement System Schedule of Employer Pension Amounts For the Plan Year ended June 30, 2013

OSRAP Employer No.	Employer Name	(1) Annualized Payroll 6/30/2013	(2) Projected Required Employer Contributions	(2) / (1) Average FYE 2015 Rate	Net Pension Liability	Current Year Proportionate Share
LsrAgy00763	OPELOUSAS CITY COURT	\$ 47,832	\$ 19,850	41.50%	\$ 195,738	0.00269%
LsrAgy00004	ORLEANS PARISH SCHOOL BOARD	241,467	89,343	37.00%	881,075	0.01210%
LsrAgy00734	OUACHITA PARISH POLICE JURY	39,312	16,314	41.50%	160,917	0.00221%
LsrAgy00057	OUACHITA PARISH SCHOOL BOARD	222,448	82,306	37.00%	811,653	0.01114%
LsrAgy00727	PARISH OF ORLEANS JUDICIAL EXP JUDGES	376,411	146,236	38.85%	1,442,137	0.01980%
LsrAgy00726	PARISH OF TANGIPAHOA	14,100	5,852	41.50%	57,694	0.00079%
LsrAgy00751	PARISH OF TERREBONNE	36,301	15,065	41.50%	148,534	0.00204%
LsrAgy00757	PINEVILLE CITY COURT	88,516	36,734	41.50%	362,264	0.00497%
20-14-14	PONTCHARTRAIN LEVEE DISTRICT	1,512,061	557,386	36.86%	5,496,687	0.07546%
LsrAgy00517 04-158	PORT OF LAKE CHARLES PUBLIC SERVICE COMMISSION	5,293,669	1,953,946	36.91%	19,268,926	0.26452%
LsrAgy00312	PUBLIC SERVICE COMMISSION RAPIDES PARISH HOUSING AUTHORITY	4,088,359 422,921	1,512,693 156,481	37.00% 37.00%	14,917,455 1,543,175	0.20478% 0.02118%
LsrAgy00758	RAPIDES PARISH POLICE JURY	46,551	19,319	41.50%	190,493	0.00262%
LsrAgy00078	RAPIDES PARISH SCHOOL BOARD	263,183	97,378	37.00%	960,259	0.01318%
LsrAgy00709	RAYNE CITY COURT	12,000	4,980	41.50%	49,098	0.00067%
19-682	RECOVERY SCHOOL DISTRICT	6,873,809	2,543,309	37.00%	25,080,964	0.34430%
20-14-16	RED RIVER & BAYOU BOUEF LEVEE DISTRICT	825,875	305,574	37.00%	3,013,431	0.04137%
LsrAgy00193	REGIONAL PLANNING COMMISSION	1,214,549	449,383	37.00%	4,431,602	0.06084%
LsrAgy00333	REGIONAL TRANSIT AUTHORITY	105,119	38,894	37.00%	383,536	0.00527%
LsrAgy00923	RENEW CHARTER MGMT ORGANIZATION	70,000	25,900	37.00%	255,399	0.00351%
LsrAgy00259	RICHLAND PARISH SCHOOL BOARD	-	-	0.00%	-	0.00000%
LsrAgy00787	RUSTON CITY COURT	75,264	31,235	41.50%	307,994	0.00423%
20-31	SABINE RIVER AUTHORITY	1,820,976	673,761	37.00%	6,644,306	0.09121%
8-C-1	SCHOOL EMPLOYEES RETIREMENT SYSTEM	70,075	25,928	37.00%	255,690	0.00351%
04-139 20-309	SECRETARY OF STATE'S OFFICE SOUTH CENTRAL LOUISIANA HUMAN SERVICES AUTHORITY	14,082,721 7,998,146	5,206,120 2,959,314	36.97% 37.00%	51,340,361 29,183,446	0.70478% 0.40062%
20-309	SOUTH CENTRAL LOUISIANA HUMAN SERVICES AUTHORITT	7,998,140	2,939,314	37.00%	2,655,901	0.40062%
LsrAgy00376	SOUTH TANGIPAHOA PARISH PORT COMMISSION	118,539	43,859	37.00%	432,488	0.00594%
20-28-1	SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	9,235,251	3,405,724	36.88%	33,585,690	0.46105%
20-C-3	SOUTHERN UNIVERSITY	18,887,584	6,979,696	36.95%	68,830,600	0.94488%
LsrAgy00778	SPRINGHILL CITY COURT	34,608	14,362	41.50%	141,613	0.00194%
LsrAgy00338	ST BERNARD PORT HARBOR & TERM DIST	882,483	326,519	37.00%	3,219,950	0.04420%
LsrAgy00182	ST CHARLES PARISH PUBLIC SCHOOLS	120,919	44,740	37.00%	441,230	0.00606%
LsrAgy00503	ST JAMES PARISH SCHOOL BOARD	-	-	0.00%	-	0.00000%
LsrAgy00764	ST LANDRY PARISH GOVERNMENT	23,254	9,650	41.50%	95,137	0.00131%
LsrAgy00207	ST LANDRY PARISH SCHOOL BOARD	237,001	87,690	37.00%	864,758	0.01187%
LsrAgy00723	ST MARTIN PARISH POLICE JURY	6,600	2,739	41.50% 37.00%	27,026	0.00037%
LsrAgy00029 LsrAgy00616	ST MARTIN PARISH SCHOOL BOARD ST TAMMANY PARISH GOVERNMENT	109,486 3,600	40,510 1,494	41.50%	399,489 14,715	0.00548% 0.00020%
LsrAgy00010	ST TAMMANY PARISH SCHOOL BOARD	320,466	118,573	37.00%	1,169,328	0.01605%
LsrAgy00126	ST. MARY PARISH SCHOOL BOARD	169,359	62,663	37.00%	617,955	0.00848%
21-800	STATE EMPLOYEES GROUP BENEFIT	4,013,295	1,484,919	37.00%	14,643,626	0.20102%
20-11-4	STATE PLUMBING BOARD	185,702	68,710	37.00%	677,616	0.00930%
8-C-4	STATE POLICE RETIREMENT SYSTEM	235,908	87,286	37.00%	860,751	0.01182%
LsrAgy00019	TANGIPAHOA PARISH SCHOOL SYSTEM	415,102	153,588	37.00%	1,514,619	0.02079%
8-C-3	TEACHERS RETIREMENT SYSTEM OF LOUISIANA	3,984,468	1,474,253	37.00%	14,538,436	0.19958%
20-14-20	TENSAS BASIN LEVEE DISTRICT	1,349,737	498,090	36.90%	4,911,950	0.06743%
20-14-21	TERREBONNE LEVEE & CONSERVATION DISTRICT	769,704	284,790	37.00%	2,808,441	0.03855%
LsrAgy00104	TERREBONNE PARISH SCHOOL BOARD	108,505 27,457	40,147	37.00% 41.50%	395,919 112,402	0.00544%
LsrAgy00799 LsrAgy00281	THE CITY OF VILLE PLATTE THE PORT OF SOUTH LOUISIANA	2,432,622	11,395 900,070	41.50% 37.00%	8,876,097	0.00154% 0.12185%
LsrAgy00765	TOWN OF BUNKIE	11,385	4,725	41.50%	46,622	0.00064%
LsrAgy00720	TOWN OF SORRENTO	2,927	1,215	41.50%	11,947	0.00016%
LsrAgy00924	TOWN OF VIDALIA	34,944	12,440	35.60%	122,673	0.00168%
04-147	TREASURY DEPARTMENT	3,003,524	1,104,866	36.79%	10,895,686	0.14957%
20-C-2, 20-620	UNIVERSITY OF LOUISIANA	85,332,309	31,526,759	36.95%	310,902,619	4.26793%
LsrAgy00731	VERMILION PARISH POLICE JURY	14,911	6,188	41.50%	61,045	0.00084%
LsrAgy00128	VERMILION PARISH SCHOOL BOARD	42,876	15,864	37.00%	156,474	0.00215%
LsrAgy00379	WARE YOUTH CENTER	3,334,404	1,233,730	37.00%	12,166,489	0.16702%
						(Continued)

Exhibit 4

Employer Determined Amounts to be Recognized in Pension Expense and Deferred Inflows/Outflows

Denotes Employer Inputs						
LASERS Collective Balances at June 30, 2014 and 201	5		[Exhi	ibit 1]		
Reference GASB 68 Implementation Guide, Illustration 3	b, page 162)					
		June 30, 2014		June 30, 2015		
Collective Deferred Outflows of Resources	\$	-	\$	-		
Collective Deferred Inflows of Resources	\$	-	\$	(902,469,460)		
Collective Net Pension Liability	\$	(7,284,624,906)	\$	(6,252,891,519)		
Collective Pension Expense			\$	485,900,095		
(1) Calculation of Proportionate Shares of Collective	Balances					
(Reference GASB 68, paragraphs 48 and 53)						
	[Exh	ibit 2 Column C]	[Exh	ibit 2 Column B]	_	or .
						Change in
		0.400=00/		0.000440/		oportionate
Employer's Proportion		0.19958%		0.23911%		Share of
		portionate Share		portionate Share		ebit (Credit)
Deferred Outflows of Resources	- Ju	ine 30, 2014 (a)		ne 30, 2015 (b)		ance (b) - (a)
Deferred Outflows of Resources Deferred Inflows of Resources	a	-	\$	(2.157.005)	\$	(2.157.905) *
	\$	(14 529 (54)	\$	(2,157,895)	\$ \$	(2,157,895) *
Net Pension Liability	Þ	(14,538,654)	\$	(14,951,289)	Þ	(412,635)
Proportionate Share of Collective Pension Expense			\$	1,161,836		
					*Not	applicable in first year

Employer Determined Amounts to be Recognized in Pension Expense and Deferred Inflows/Outflows

Denotes Employer Inputs				
(2) Change in Employer's Proportion of Net Pension Li	ability			
(Reference GASB 68, paragraph 54)	ubility			
(
				Change in
				Proportionate Share
		0.19958%	0.23911%	of
			Proportionate	
	Collective Net Pension	Proportionate Share	Share June 30,	Debit (Credit)
	Liability June 30, 2014	June 30, 2014 (a)	2015 (b)	Balance (b) - (a)
Deferred Outflows of Resources	\$ <i>-</i>	\$ -	\$ -	\$ -
Deferred Inflows of Resources	\$ -	\$ -	\$ -	\$ -
Net Pension Liability	\$ (7,284,624,906)	\$ (14,538,654)	\$ (17,418,267)	\$ (2,879,612
Total Change in Employer's Beginning Reported Balance				\$ (2,879,612
	_	for the net effect of the chang	e in employer's	
	proportion of beginning n	et pension liability		\$ 2,879,612
(3) Employer Contributions During the Measurement	Period*			
Reference GASB 68, paragraph 55)				
		0.00040/		
		0.23911%		
			A. d 1 Formal and	
			Actual Employer	
			Contributions	
		December to Chara	Contributions Paid During	D.Lit (C Jit)
		Proportionate Share	Contributions Paid During Measurement	Debit (Credit)
	Collective Amount	Proportionate Share June 30, 2015 (a)	Contributions Paid During Measurement Period (b)	Debit (Credit) Balance (b) - (a)
Constant Contributions		June 30, 2015 (a)	Contributions Paid During Measurement Period (b) Example Only	Balance (b) - (a)
Employer Contributions	\$ 615,164,022	_	Contributions Paid During Measurement Period (b)	
Employer Contributions	\$ 615,164,022 [Exhibit 2 Total Column S]	June 30, 2015 (a) \$ 1,470,919	Contributions Paid During Measurement Period (b) Example Only \$ 1,329,887	Balance (b) - (a)
imployer Contributions	\$ 615,164,022 [Exhibit 2 Total Column S]	June 30, 2015 (a) \$ 1,470,919 or the difference between emp	Contributions Paid During Measurement Period (b) Example Only \$ 1,329,887	Balance (b) - (a)

^{*}The measurement period is fiscal year ended June 30, 2014

Amortization of Employer Determined Amounts to add to Proportionate Share of Collective Pension Expense and Deferred Inflows/Outflows

Denotes Employer Inputs

(4) Amount to be recognized for the net effect of the change in employers' proportion of beginning net pension liability

GASB 68 Reporting Year	Change in Proportionate Share	Recognition Period (Years)	2015	2016	2017	2018	2019
2015	\$ 2,879,612	3.0	\$ 959,871 \$	959,871 \$	959,871 \$	- \$	-
2016		3.0	-	-	-	-	-
2017		3.0	-	-	-	-	-
2018		3.0	-	-	-	-	-
2019		3.0	-	-	-	-	-
			-	-	-	-	-
Net Increase (Decreas	e) in Pension Expense		\$ 959,871 \$	959,871 \$	959,871 \$	- \$	-

(5) Amount to be amortized for the difference between employer contributions and proportionate share of employer contributions

GASB 68 Reporting	Proportionate Share of	Recognition Period					
Year	Employer Contributions	(Years)	2015	2016	2017	2018	2019
2015	\$ (141,032)	3.0	\$ (47,011) \$	(47,011) \$	(47,011) \$	- \$	-
2016		3.0	-	-	-	-	-
2017		3.0	-	-	-	-	-
2018		3.0	-	-	-	-	-
2019		3.0	-	-	-	-	-
			-	-	-	-	-
Net Increase (Decreas	se) in Pension Expense		\$ (47,011) \$	(47,011) \$	(47,011) \$	- \$	-

Amortization of Employer Determined Amounts to add to Proportionate Share of Collective Pension Expense and Deferred Inflows/Outflows

Denotes Employer Inputs

Total (4 + 5) Chan	ges in Prop	ortion (4) and Differer	nces between E	mploy	er Contributio	ns and I	roportiona	te Sha	re of Employe	r Contribu	tions (5	
GASB 68 Reporting	3	Reco	gnition Period									
Year			(Years)		2015	- 2	2016		2017	201	8	2019
2015	\$	2,738,581	3.0	\$	912,860	\$	912,860	\$	912,860	\$	-	\$
2016			3.0		-		-		-		-	
2017			3.0		-		-		-		-	
2018			3.0		-		-		-		-	
2019			3.0		-		-		-		-	
					-		-		-		-	
Net Increase (Decre	ase) in Pensi	on Expense		\$	912,860	\$	912,860	\$	912,860	\$	-	\$
To be added to amo	unts in Exhil	hit 2		Add	to Column E	A J J L a	Column L	15 A	to Column M	Add to Co	lumn N	Add to Column
		010 2		Auu	to Column E	Add to	Column L	Auu	to Column M	Auu to Co	Iumin IN	rida to Cordinii
		OH 2		Auu	to Column E	Add to	Column L	Auu	to Column W	Add to Co	iuiiii iv	rida to Coranin
Summary				Aud	to Column E	Add to	Column L	Aud	to Column W	Add to Co	iumii iv	Trad to Column
Summary		VK 2			rred Outflows	Add to	Column L	Auu	to Column W	Add to Co	iumii N	Aud to Column
Summary		V. 2		Defe		Add to	Column L	Adu	to Column W	Add to Co	iunii iv	Actio Column
Summary				Defe:	rred Outflows	Add to	Column L		sion Expense	Aut to Co	iumii iv	TAGE TO COLUMN
·			ty	Defe:	rred Outflows inflows) of	Add to	Column L			Aut to Co	Talliti IV	That to Column
Change in Employe	r's Proportio	n of Net Pension Liabili		Defe (I	rred Outflows inflows) of Resources	Add to	Column L	Pen	sion Expense	Add to Co	Talliti IV	Trade to Column
Change in Employe	r's Proportio			Defe (I	rred Outflows nflows) of Resources 1,919,741	Add to	Column L	Pen	sion Expense 959,871		Tallia IV	TAGE TO COLUMN
Change in Employe Difference Between	r's Proportio Employer C	n of Net Pension Liabili		Defe (I	rred Outflows inflows) of Resources	Add to	Column L	Pen	sion Expense		Tallia IV	TAGE TO COLUMN

GASB 68 Sample Employer Journal Entries

Denotes Employer Input

statements. How it is to be reported will depend on the employer's financial org		nsion Liability (as of June 30, 2014) in the financial tructure. Recording this entry in the financial
statements should be discussed with the employer's external auditor.		
	Debit	Credit
Beginning Net Position-Restated	\$ 14,538,654	
Net Pension Liability		\$ 14,538,654
To record employer's proportionate share of the initial Net Pension Liability as o (This initial entry will be recorded once in the accounting system and is not part of a mor recorded in the first period of the fiscal year in which GASB 68 is implemented. Net Pen This determination will depend on the size of the liabilty relative to other items on the fin not immediately payable.)	nthly or yearly pension expens sion Liability does not necessa	trily need to have its own line in the financial statements.
(2) Recording the yearly Pension Expense - Pension expense is the difference in N	Net Pension Liability from t	he prior measurement date, June 30, 2014, to the
current measurement date, June 30, 2015, with certain adjustments as shown coll multiplying the collective pension expense by the employer's June 30, 2015 proportion	ectively in Exhibit 1 . The e	•
	Debit	Credit
Pension Expense	\$ 1,161,836	
Net Pension Liability		\$ 1,161,836
To record employer's proportionate share of the yearly Pension Expense.	[Exhibit 2 Column E]	
	[Exhibit 2 Column E]	
To record employer's proportionate share of the yearly Pension Expense. (3) Recording actual employer contributions - (A) Actual employer contributions made during the initial measurement period of		4 (one-time entry).
(3) Recording actual employer contributions -		ł (one-time entry). Credit
(3) Recording actual employer contributions -	f July 1, 2013 - June 30, 201 ²	•
(3) Recording actual employer contributions - (A) Actual employer contributions made during the initial measurement period o	f July 1, 2013 - June 30, 201 ²	•
(3) Recording actual employer contributions - (A) Actual employer contributions made during the initial measurement period of the initial mea	f July 1, 2013 - June 30, 2014 Debit	Credit -
(3) Recording actual employer contributions - (A) Actual employer contributions made during the initial measurement period of the initial mea	f July 1, 2013 - June 30, 2014 Debit eriod of July 1, 2013 through	Credit -
(3) Recording actual employer contributions - (A) Actual employer contributions made during the initial measurement period of the initial mea	f July 1, 2013 - June 30, 2014 Debit eriod of July 1, 2013 through	Credit -
(3) Recording actual employer contributions - (A) Actual employer contributions made during the initial measurement period of the initial mea	Debit Debit Period of July 1, 2013 through the string current fiscal year).	Credit - h June 30, 2014 to net pension liability.
(3) Recording actual employer contributions - (A) Actual employer contributions made during the initial measurement period of the initial measurement period of the pension Liability Beginning Net Position-Restated To reclass actual employer contributions made during the initial measurement pension (B) Actual employer contributions made subsequent to the measurement date (during the initial measurement date)	Debit Debit Period of July 1, 2013 through the string current fiscal year).	Credit - h June 30, 2014 to net pension liability.

GASB 68 Sample Employer Journal Entries

Denotes Employer Input

(4) Recording Deferred (Inflows) and Outflows of Resources Related to Pensions -

Deferred (inflows)/outflows of resources are recognized to record:

- (A) Differences between expected and actual experience with regard to economic or demographic assumptions
- (B) Changes in assumptions about future economic or demographic factor or other inputs
- (C) Differences between projected and actual returns on investment
- (D) The net effect of the change in employer's proportion of beginning net pension liability
- (E) The difference between employer contributions and proportionate share of employer contributions

The collective deferred (inflows)/outflows amounts for Journal Entries (4) (A)-(C) are provided in Exhibit 1, minus one year's amortization to pension expense. Exhibit 2, columns F-O, provides the allocation by employer of the remaining amortizable amount of collective deferred inflows and outflows.

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

	Debit	Credit
Net Pension Liability	\$ 266,414	
Deferred Inflow		\$ 266,414

To record employer's remaining proportionate share of differences between expected and actual experience with regard to economic or demographic assumptions at June 30, 2015.

Proportionate share calculation:

Deferred Inflow Amount to Exhibit 1 Exhibit 2 Column B Amortize \$ 167,128,306 0.23911% 399,620 Amortization Period 3 years Amount to Pension Expense Each Year \$ 133,207 First year amortization already reflected in JE 2 above Remaining Amount to be Amortized **266,414** [Exhibit 2 Column G]

(B) Changes in assumptions about future economic or demographic factor or other inputs (Amortization Period=3 years)

For the fiscal year ended June 30, 2015, LASERS did not report deferred (inflows)/outflows for change in assumptions. However, for future reporting purposes the basic journal entry for (B) would be:

Changes in assumptions decrease proportionate share of net pension liability

Net Pension Liability \$ xxxx.xx

Deferred Inflow \$ xxxx.xx

Changes in assumptions increase proportionate share of net pension liability

Debit Credit
Deferred Outflow \$ xxxx.xx

Net Pension Liability \$ xxx

NOTE: Deferred amounts would be minus first year amortization to pension expense as that is alaready reflected in JE 2.

GASB 68 Sample Employer Journal Entries

Denotes Employer Input

(C) Differences between projected and actual	ıl returns on investment			
		Debit	Credit	
Net Pension Liability		\$ 1,891,481		
Deferred Inflow		φ 1,091, 1 01	\$ 1,891,481	
To record employer's remaining proportion	ate share of differences between	projected and actual returns o	on investment at June 30, 2015.	
D e (1 11e				
Proportionate share calculation:	Deferred			
	Inflow			
	Amount to			
Exhibit 1 Exhibit 2 Column B	Amortize			
\$ 988,813,237 0.23911%	\$ 2,364,351			
Amortization Period	5 years			
Amount to Pension Expense Each Year		ization already reflected in JI	E 2 above	
Remaining Amount to be Amortized	\$ 1,891,481 [Exhibit 2 Colu	nn K]		
(D) The net effect of the change in employer	's proportion of beginning net per	ision liability		
		Debit	Credit	
Pension Expense		¢ 050.971		
		\$ 959,871		
Deferred Outflow		\$ 1,919,741		
-				
Deferred Outflow	change in employer's pension lia	\$ 1,919,741	\$ 2,879,612	Exhibit 4a (4)
Deferred Outflow Net Pension Liability	change in employer's pension lia	\$ 1,919,741	\$ 2,879,612	Exhibit 4a (4)
Deferred Outflow Net Pension Liability To record the employer's calculation of the		\$ 1,919,741 bility as shown in Exhibit 4 (2	\$ 2,879,612	
Deferred Outflow Net Pension Liability To record the employer's calculation of the (E) The difference between employer contril	outions and proportionate share o	\$ 1,919,741 bility as shown in Exhibit 4 (2) of employer contributions - Re	\$ 2,879,612	
Deferred Outflow Net Pension Liability To record the employer's calculation of the	outions and proportionate share o	\$ 1,919,741 bility as shown in Exhibit 4 (2) of employer contributions - Re	\$ 2,879,612	
Deferred Outflow Net Pension Liability To record the employer's calculation of the (E) The difference between employer contril	outions and proportionate share o	\$ 1,919,741 bility as shown in Exhibit 4 (2) of employer contributions - Re	\$ 2,879,612	
Deferred Outflow Net Pension Liability To record the employer's calculation of the (E) The difference between employer contril	outions and proportionate share of ASB 68, 2(b), in conformance to G	\$ 1,919,741 bility as shown in Exhibit 4 (2 of employer contributions - Ro ASB 68, Paragraph 55	\$ 2,879,612 and related amortization over 3 years in E	llustration
Deferred Outflow Net Pension Liability To record the employer's calculation of the (E) The difference between employer contril 3b, Calculation of Amounts Required by G. (1) To record the employer's calculation of	outions and proportionate share of ASB 68, 2(b), in conformance to G	\$ 1,919,741 bility as shown in Exhibit 4 (2 of employer contributions - Re ASB 68, Paragraph 55 contributions and proportional	\$ 2,879,612 2) and related amortization over 3 years in Experience GASB 68 Implementation Guide, In the state share of employer contributions as show	<i>llustration</i> vn in Exhibi
Deferred Outflow Net Pension Liability To record the employer's calculation of the (E) The difference between employer contril 3b, Calculation of Amounts Required by G.	outions and proportionate share of ASB 68, 2(b), in conformance to G	\$ 1,919,741 bility as shown in Exhibit 4 (2 of employer contributions - Re ASB 68, Paragraph 55 contributions and proportional	\$ 2,879,612 2) and related amortization over 3 years in Experience GASB 68 Implementation Guide, In the state share of employer contributions as show	<i>llustration</i> vn in Exhibi t
Deferred Outflow Net Pension Liability To record the employer's calculation of the (E) The difference between employer contril 3b, Calculation of Amounts Required by G. (1) To record the employer's calculation of 4 (3) and related amortization over 3 years	outions and proportionate share of ASB 68, 2(b), in conformance to G	\$ 1,919,741 bility as shown in Exhibit 4 (2 of employer contributions - Re ASB 68, Paragraph 55 contributions and proportional contributions paid are greater Debit	\$ 2,879,612 2) and related amortization over 3 years in Experience GASB 68 Implementation Guide, It at the share of employer contributions as show in than the proportionate share of contribute.	<i>llustration</i> vn in Exhibi t
Deferred Outflow Net Pension Liability To record the employer's calculation of the (E) The difference between employer contril 3b, Calculation of Amounts Required by G. (1) To record the employer's calculation of 4 (3) and related amortization over 3 years Pension Expense	outions and proportionate share of ASB 68, 2(b), in conformance to G	\$ 1,919,741 bility as shown in Exhibit 4 (2 of employer contributions - Re ASB 68, Paragraph 55 contributions and proportions contributions paid are greater Debit	\$ 2,879,612 and related amortization over 3 years in Esterate GASB 68 Implementation Guide, In the share of employer contributions as show at than the proportionate share of contribute.	<i>llustration</i> vn in Exhibi
Deferred Outflow Net Pension Liability To record the employer's calculation of the (E) The difference between employer contril 3b, Calculation of Amounts Required by G. (1) To record the employer's calculation of 4 (3) and related amortization over 3 years Pension Expense Deferred Outflow	outions and proportionate share of ASB 68, 2(b), in conformance to G	\$ 1,919,741 bility as shown in Exhibit 4 (2 of employer contributions - Re ASB 68, Paragraph 55 contributions and proportional contributions paid are greater Debit	\$ 2,879,612 and related amortization over 3 years in Englander and Ference GASB 68 Implementation Guide, In the share of employer contributions as shown than the proportionate share of contributions as shown that the proportionate share of contributions are contributed to the contribution of contributions as shown that the contribution of contributions are contributed to the contributed that	<i>llustration</i> vn in Exhibi
Deferred Outflow Net Pension Liability To record the employer's calculation of the (E) The difference between employer contril 3b, Calculation of Amounts Required by G. (1) To record the employer's calculation of 4 (3) and related amortization over 3 years Pension Expense	outions and proportionate share of ASB 68, 2(b), in conformance to G	\$ 1,919,741 bility as shown in Exhibit 4 (2 of employer contributions - Re ASB 68, Paragraph 55 contributions and proportions contributions paid are greater Debit	\$ 2,879,612 and related amortization over 3 years in Esterate GASB 68 Implementation Guide, In the share of employer contributions as show at than the proportionate share of contribute.	<i>llustration</i> vn in Exhibi t
Deferred Outflow Net Pension Liability To record the employer's calculation of the (E) The difference between employer contril 3b, Calculation of Amounts Required by G. (1) To record the employer's calculation of 4 (3) and related amortization over 3 years Pension Expense Deferred Outflow Net Pension Liability	nutions and proportionate share of ASB 68, 2(b), in conformance to Go when difference between employer in Exhibit 4a (5) when employer	\$ 1,919,741 bility as shown in Exhibit 4 (2 of employer contributions - Re ASB 68, Paragraph 55 contributions and proportions contributions paid are greater Debit \$	\$ 2,879,612 and related amortization over 3 years in Esteronee GASB 68 Implementation Guide, In the share of employer contributions as shown than the proportionate share of contributions as when the proportionate share of contributions as shown than the proportionate share of contributions are shown than the proportionate share of contributions as shown than the proportionate share of contributions are shown that the proportionate share of contributions are shown than the proportionate share of contributions are shown that the proportionate share of contributions are shared that the proportionate shared the proportio	<i>llustration</i> vn in Exhibitions.
Deferred Outflow Net Pension Liability To record the employer's calculation of the (E) The difference between employer contril 3b, Calculation of Amounts Required by G. (1) To record the employer's calculation of 4 (3) and related amortization over 3 years Pension Expense Deferred Outflow Net Pension Liability (2) To record the employer's calculation of	nutions and proportionate share of ASB 68, 2(b), in conformance to Go when difference between employer in Exhibit 4a (5) when employer when the difference between employer the difference between employer	\$ 1,919,741 bility as shown in Exhibit 4 (2 of employer contributions - Re ASB 68, Paragraph 55 contributions and proportional contributions paid are greater Debit \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$ 2,879,612 2) and related amortization over 3 years in Experience GASB 68 Implementation Guide, It are share of employer contributions as shown than the proportionate share of contributions as shown that the proportionate share of contributions are share of contributions as shown that the proportionate share of contributions are shared that the proportionate shared t	<i>Ilustration</i> vn in Exhibit ions.
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