

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

	Net Pension Liability ²	Deferred Inflows	Deferred Outflows	Pension Expense
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 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)
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
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		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 No.	Employer Name	(1) Annualized Payroll 6/30/2014	(2) Projected Required Employer Contributions	(2) / (1) Average FYE 2016 Rate	A	B	C	D	E	Collective Deferred Outflow			Collective Deferred Inflow			Collective Deferred Outflow/Inflow to be Recognized				P	Q	R	S	
										Experience Gain/Loss	Change of Assumptions	Investment Gain/Loss	Experience Gain/Loss	Change of Assumptions	Investment Gain/Loss	L	M	N	O					Net Pension Liability Assuming -1% Change in Discount Rate
LsrAgy00369	11TH JUDICIAL DISTRICT COURT DIVISION C	\$ 43,301	\$ 16,108	37.20%	\$ 146,943	0.00235%	0.00208%	0.00027%	\$ 11,419	\$ -	\$ -	\$ -	\$ (2,618)	\$ -	\$ (18,590)	\$ (5,957)	\$ (5,957)	\$ (4,647)	\$ (4,647)	\$ 188,466	\$ 111,746	\$ 151,812	\$ 19,377	\$ 14,456
LsrAgy00351	17TH JUDICIAL DIST COURT	857,690	319,223	37.22%	2,912,534	0.04658%	0.04468%	0.00190%	226,327	-	-	-	(51,898)	-	(368,463)	(118,065)	(118,065)	(92,116)	(92,116)	3,735,561	2,214,902	3,254,479	138,626	286,537
LsrAgy00250	18TH JUDICIAL DISTRICT	446,640	166,150	37.20%	1,515,951	0.02424%	0.01942%	0.00483%	117,802	-	-	-	(27,012)	-	(191,782)	(61,452)	(61,452)	(47,946)	(47,946)	1,944,330	1,152,839	1,414,528	351,556	149,140
LsrAgy00321	19TH JUDICIAL DIST COURT	2,552,952	949,698	37.20%	8,664,944	0.13858%	0.11999%	-0.01858%	673,336	-	-	-	(154,399)	-	(1,096,198)	(351,249)	(351,249)	(274,050)	(274,050)	11,113,493	6,589,450	8,741,113	1,353,556	852,464
LsrAgy00245	20TH JUDICIAL DISTRICT COURT	194,158	72,227	37.20%	658,992	0.01054%	0.00973%	0.00081%	51,209	-	-	-	(11,742)	-	(83,369)	(26,713)	(26,713)	(20,842)	(20,842)	845,211	501,145	708,430	59,297	64,832
LsrAgy00243	24TH JUDICIAL DIST CT JEFFERSON PARISH	546,150	203,168	37.20%	1,853,670	0.02965%	0.02424%	0.00540%	144,045	-	-	-	(33,030)	-	(234,507)	(75,142)	(75,142)	(58,627)	(58,627)	2,377,482	1,409,664	1,766,084	393,443	182,365
LsrAgy00359	2ND JUDICIAL DISTRICT COURT DIVISION A	102,720	38,212	37.20%	348,661	0.00558%	0.00207%	0.00350%	27,094	-	-	-	(6,213)	-	(44,109)	(14,134)	(14,134)	(11,027)	(11,027)	447,186	265,147	151,083	255,108	34,302
LsrAgy00368	2ND JUDICIAL DISTRICT COURT DIVISION B	80,491	29,943	37.20%	273,189	0.00437%	0.00430%	0.00007%	21,229	-	-	-	(4,868)	-	(34,561)	(11,074)	(11,074)	(8,640)	(8,640)	350,387	207,753	313,093	5,172	26,877
LsrAgy00361	2ND JUDICIAL DISTRICT COURT DIVISION C	40,500	15,066	37.20%	137,439	0.00220%	0.00203%	0.00017%	10,680	-	-	-	(5,571)	-	(17,387)	(5,571)	(5,571)	(4,347)	(4,347)	176,276	104,518	147,805	12,311	13,521
23-CA-3	3RD CIRCUIT COURT OF APPEAL	3,073,522	1,143,350	37.20%	10,431,761	0.16683%	0.15769%	0.00914%	810,632	-	-	-	(185,881)	-	(1,319,718)	(422,870)	(422,870)	(329,929)	(329,929)	13,379,579	7,933,066	11,487,416	665,596	1,026,284
LsrAgy00325	3RD JUD DIST COURT CHILDREN ASSIST FUND	15,697	5,839	37.20%	53,275	0.00085%	0.00079%	0.00007%	4,140	-	-	-	(949)	-	(6,740)	(1,685)	(1,685)	(68,329)	(68,329)	13,379,579	7,933,066	11,487,416	57,257	4,808
LsrAgy00194	3RD JUDICIAL DISTRICT COURT	163,517	60,828	37.20%	555,007	0.00888%	0.00736%	0.00152%	43,128	-	-	-	(9,890)	-	(70,214)	(22,498)	(22,498)	(17,553)	(17,553)	711,841	422,067	536,076	110,508	54,602
LsrAgy00195	4TH DISTRICT COURT JUDGES OFFICE	630,740	234,635	37.20%	2,140,802	0.03424%	0.03553%	-0.00129%	166,358	-	-	-	(38,146)	-	(270,832)	(86,781)	(86,781)	(67,708)	(67,708)	2,745,753	1,628,021	2,588,082	94,045	210,614
23-CA-5	5TH CIRCUIT COURT OF APPEAL	2,035,495	757,204	37.20%	6,908,632	0.11049%	0.11286%	-0.00238%	536,856	-	-	-	(123,103)	-	(874,008)	(280,054)	(280,054)	(218,502)	(218,502)	8,860,881	5,253,824	8,221,719	(173,156)	679,676
LsrAgy00739	ACADIA PARISH POLICE JURY	38,379	14,622	38.10%	133,437	0.00213%	0.00216%	-0.00002%	10,369	-	-	-	(2,378)	-	(16,881)	(5,409)	(5,409)	(4,220)	(4,220)	171,143	101,475	157,057	(1,603)	13,128
LsrAgy00608	ACADIA PARISH SCHOOL BOARD	38,867	14,459	37.20%	131,936	0.00211%	0.00100%	-0.00000%	10,252	-	-	-	(5,348)	-	(16,691)	(5,348)	(5,348)	(4,173)	(4,173)	169,219	100,374	157,846	(1,603)	12,980
20-325	ACADIANA AREA HUMAN SERVICES DISTRICT	5,860,614	2,180,148	37.20%	19,891,386	0.31812%	0.29607%	0.02205%	1,545,721	-	-	-	(354,440)	-	(2,516,451)	(806,333)	(806,333)	(629,113)	(629,113)	25,512,314	15,126,848	21,567,516	1,605,968	1,956,929
LsrAgy00907	ALIERS CHARTER SCHOOLS ASSOCIATION	103,159	38,375	37.20%	350,099	0.00560%	0.00507%	0.00033%	27,206	-	-	-	(6,238)	-	(44,291)	(14,192)	(14,192)	(11,073)	(11,073)	449,031	266,241	369,039	38,827	34,443
LsrAgy00783	ALLEN PARISH POLICE JURY	12,000	4,572	38.10%	41,707	0.00067%	0.00067%	-0.00001%	3,241	-	-	-	(743)	-	(5,276)	(1,691)	(1,691)	(1,319)	(1,319)	53,492	31,717	49,098	(510)	4,103
LsrAgy00244	ALLEN PARISH SCHOOL BOARD	15,819	5,885	37.20%	53,712	0.00086%	0.00000%	0.00086%	4,174	-	-	-	(957)	-	(6,795)	(2,177)	(2,177)	(1,699)	(1,699)	68,890	40,847	57,257	62,575	5,284
LsrAgy00173	AMITE RIVER BASIN WATER DIST	131,497	48,917	37.20%	446,311	0.00714%	0.00659%	0.00055%	34,684	-	-	-	(7,953)	-	(56,465)	(18,093)	(18,093)	(14,116)	(14,116)	572,456	339,423	479,838	40,138	43,910
LsrAgy00801	ASCENSION PARISH COURT JUDICIAL EXPENSE	34,452	13,126	38.10%	119,743	0.00192%	0.00181%	0.00011%	9,305	-	-	-	(2,134)	-	(15,149)	(4,854)	(4,854)	(3,787)	(3,787)	153,580	91,061	131,779	7,722	11,780
LsrAgy00718	ASCENSION PARISH POLICE JURY	7,110	2,709	38.10%	24,699	0.00040%	0.00040%	0.00000%	1,919	-	-	-	(440)	-	(3,125)	(1,001)	(1,001)	(781)	(781)	31,678	18,783	29,066	(291)	2,430
LsrAgy00506	ASCENSION PARISH SCHOOL BOARD	257,220	95,686	37.20%	873,029	0.01396%	0.01084%	0.00312%	67,841	-	-	-	(15,556)	-	(110,446)	(35,390)	(35,390)	(27,612)	(27,612)	1,119,730	663,914	789,653	227,426	85,889
LsrAgy00016	ASSUMPTION PARISH SCHOOL BOARD	60,190	22,391	37.20%	204,282	0.00327%	0.00275%	0.00052%	15,874	-	-	-	(3,640)	-	(25,844)	(8,281)	(8,281)	(6,461)	(6,461)	262,008	155,351	200,109	37,880	20,097
20-14-2	ATCHAFALAYA LEVEE DISTRICT	1,865,011	693,784	37.20%	6,329,990	0.10123%	0.09074%	0.01050%	491,891	-	-	-	(112,793)	-	(800,804)	(256,597)	(256,597)	(200,201)	(200,201)	8,118,725	4,813,782	6,609,704	764,740	622,749
LsrAgy00711	AVOYELLES PARISH POLICE JURY	9,600	3,658	38.10%	33,390	0.00053%	0.00054%	-0.00001%	2,595	-	-	-	(595)	-	(4,224)	(1,354)	(1,354)	(1,056)	(1,056)	42,826	25,393	39,264	(364)	3,285
LsrAgy00935	AVOYELLES PARISH SCHOOL BOARD	51,929	19,317	37.20%	176,269	0.00282%	0.00000%	0.00282%	13,698	-	-	-	(3,141)	-	(22,300)	(7,145)	(7,145)	(5,575)	(5,575)	226,079	134,048	193,297	205,354	17,341
7-15-32	BD EX SPEECH PATHOLOGY & AUDIOLOGY	80,000	27,860	34.82%	254,180	0.00407%	0.00664%	-0.00257%	19,752	-	-	-	(4,529)	-	(32,156)	(10,304)	(10,304)	(8,039)	(8,039)	326,006	193,297	483,335	(187,215)	25,006
LsrAgy00530	BD OF COMMISSIONERS PORT OF NEW ORLEANS	12,547,246	4,667,575	37.20%	42,586,318	0.68107%	0.57649%	0.10458%	3,309,300	-	-	-	(758,836)	-	(5,387,577)	(1,726,312)	(1,726,312)	(1,346,894)	(1,346,894)	54,620,044	32,385,716	41,995,061	7,618,042	4,189,673
7-15-5	BD OF EXAMINERS - NURSING FACILITY ADMIN	195,052	72,559	37.20%	661,994	0.01059%	0.00925%	0.00134%	51,442	-	-	-	(83,749)	-	(26,835)	(8,749)	(8,749)	(20,937)	(20,937)	849,060	503,428	673,682	97,541	65,127
7-15-3	BD OF EXAMINERS OF CERTIFIED SHORTHAND	40,626	15,113	37.20%	137,876	0.00221%	0.00198%	0.00023%	10,714	-	-	-	(2,457)	-	(17,443)	(5,589)	(5,589)	(4,361)	(4,361)	176,837	104,851	143,944	16,682	13,564
7-15-26	BOARD OF MEDICAL EXAMINERS	2,346,566	871,345	37.13%	7,950,051	0.12714%	0.11003%	0.01712%	617,783	-	-	-	(141,660)	-	(1,005,758)	(322,269)	(322,269)	(251,439)	(251,439)	10,196,585	6,045,794	8,014,981	1,246,836	782,132
LsrAgy00742	BOSSIER CITY COURT	63,079	24,033	38.10%	219,289	0.00351%	0.00347%	0.00004%	17,041	-	-	-	(3,907)	-	(27,742)	(8,889)	(8,889)	(6,936)	(6,936)	281,256	166,763	252,776	2,695	21,574
LsrAgy00077	BOSSIER PARISH SCHOOL BOARD	117,468	43,698	37.20%	398,684	0.00638%	0.00536%	0.00101%	30,981	-	-	-	(7,104)	-	(50,437)	(16,161)	(16,161)	(12,609)	(12,609)	511,345	303,188	390,674	73,793	39,223
LsrAgy00766	BUNKIE CITY COURT	1,287	490	38.10%	4,502	0.00007%	0.00008%	-0.00001%	350	-	-	-	(80)	-	(570)	(182)	(182)	(142)	(142)	5,901	3,424	5,901	(656)	443
20-14-5	CADDO LEVEE DISTRICT	588,695	218,994	37.20%	1,998,049	0.03195%	0.02684%	0.00512%	155,265	-	-	-	(35,603)	-	(252,772)	(80,994)	(80,994)	(63,193)	(63,193)	2,562,660	1,519,461	1,954,829	372,900	196,570
LsrAgy00601	CADDO PARISH SCHOOL BOARD	793,142	295,409	37.20%	2,691,995	0.04305%	0.03302%	0.01003%	209,190	-	-	-	(47,968)	-	(340,563)	(109,125)	(109,125)	(85,141)	(85,141)	3,452,702	2,047,188	2,405,675	730,502	264,840
LsrAgy00789	CALCASIEU PARISH POLICE JURY	45,901	17,488	38.10%	159,574	0.00255%	0.00254%	0.00001%	12,400	-	-	-	(2,843)	-	(20,188)	(6,469)	(6,469)	(5,047)	(5,047)	204,666	121,351	185,321	583	15,699
LsrAgy00658	CALCASIEU PARISH SCHOOL BOARD	248,024	92,265	37.20%	841,827	0.01346%	0.01222%	0.00124%	65,417	-	-	-	(15,000)	-	(106,499)	(34,125)	(34,125)	(26,625)	(26,625)					

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

OSRAP Employer No.	Employer Name	(1) Annualized Payroll 6/30/2014	(2) Projected Required Employer Contributions	(2) / (1) Average FYE 2016 Rate	Collective Deferred Outflow					Collective Deferred Inflow			Collective Deferred Outflow/Inflow to be Recognized				Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Liability Assuming +1% Change in Discount Rate	Prior Year Net Pension Liability	Change in Net Pension Liability due to Change in Proportion	Employer's Proportionate Share of Total Contributions				
					A	B	C	D	E	F	H	J	G	I	K	L						M	N	O	P
					Net Pension Liability	Current Year Proportionate Share	Prior Year Proportionate Share	Change in Proportion from Prior Year	Proportionate Share of Collective Pension Expense	Experience Gain/Loss	Change of Assumptions	Investment Gain/Loss	Experience Gain/Loss	Change of Assumptions	Investment Gain/Loss	2016	2017	2018	2019						
LsrAgy00701	CITY OF BASTROP	\$ 23,216	\$ 8,845	38.10%	\$ 80,725	0.00129%	0.00130%	-0.00001%	\$ 6,273	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,438)	\$ (3,272)	\$ (3,272)	\$ (2,553)	\$ (2,553)	\$ 103,536	\$ 61,389	\$ 94,992	\$ (947)	\$ 7,942	
LsrAgy00717	CITY OF BATON ROUGE	195,734	74,575	38.10%	680,377	0.01088%	0.02115%	-0.01027%	52,871	-	-	-	(12,123)	-	(86,074)	(27,580)	(27,580)	(21,519)	(21,519)	872,639	517,408	1,540,480	(747,840)	66,936	
LsrAgy00747	CITY OF BOGALUSA	-	-	0.00%	-	0.00000%	0.00101%	-0.00101%	-	-	-	-	-	-	-	-	-	-	-	-	-	73,648	(73,648)	-	
LsrAgy00743	CITY OF BOSSIER	34,788	13,254	38.10%	120,931	0.00193%	0.00195%	-0.00002%	9,397	-	-	-	(2,155)	-	(15,299)	(4,902)	(4,902)	(3,825)	(3,825)	155,104	91,965	142,342	(1,457)	11,897	
LsrAgy00722	CITY OF BREAUX BRIDGE	-	-	0.00%	-	0.00000%	0.00168%	-0.00168%	-	-	-	-	-	-	-	-	-	-	-	-	-	122,017	(122,017)	-	
LsrAgy00740	CITY OF CROWLEY	22,628	8,621	38.10%	78,661	0.00126%	0.00125%	0.00001%	6,113	-	-	-	(1,402)	-	(9,951)	(3,189)	(3,189)	(2,488)	(2,488)	100,890	59,820	90,766	874	7,739	
LsrAgy00777	CITY OF DENHAM SPRINGS	25,800	9,830	38.10%	89,666	0.00143%	0.00145%	-0.00002%	6,968	-	-	-	(1,598)	-	(11,344)	(3,635)	(3,635)	(2,836)	(2,836)	115,005	68,189	105,554	(1,093)	8,821	
LsrAgy00721	CITY OF DONALDSONVILLE	7,110	2,709	38.10%	24,699	0.00040%	0.00040%	0.00000%	1,919	-	-	-	(440)	-	(3,125)	(1,001)	(1,001)	(781)	(781)	31,678	18,783	29,066	(291)	2,430	
LsrAgy00753	CITY OF EUNICE	15,888	6,053	38.10%	55,213	0.00088%	0.00089%	-0.00001%	4,290	-	-	-	(984)	-	(6,985)	(2,238)	(2,238)	(1,746)	(1,746)	70,815	41,988	65,052	(728)	5,432	
LsrAgy00611	CITY OF FRANKLIN	-	-	0.00%	-	0.00000%	0.00114%	-0.00114%	-	-	-	-	-	-	-	-	-	-	-	-	-	82,899	(82,899)	-	
LsrAgy00719	CITY OF GONZALES	7,110	2,709	38.10%	24,699	0.00040%	0.00040%	0.00000%	1,919	-	-	-	(440)	-	(3,125)	(1,001)	(1,001)	(781)	(781)	31,678	18,783	29,066	(291)	2,430	
LsrAgy00708	CITY OF JEANERETTE	20,205	7,698	38.10%	70,220	0.00112%	0.00114%	-0.00001%	5,457	-	-	-	(1,251)	-	(8,883)	(2,846)	(2,846)	(2,221)	(2,221)	90,063	53,400	82,680	(874)	6,908	
LsrAgy00744	CITY OF JENNINGS	9,118	3,474	38.10%	31,702	0.00051%	0.00046%	0.00005%	2,464	-	-	-	(565)	-	(4,011)	(1,285)	(1,285)	(1,003)	(1,003)	40,661	24,109	33,436	3,497	3,119	
LsrAgy00730	CITY OF KAPLAN	15,091	5,750	38.10%	52,462	0.00084%	0.00068%	0.0016%	4,077	-	-	-	(935)	-	(6,637)	(2,127)	(2,127)	(1,659)	(1,659)	67,286	39,896	49,463	11,655	5,161	
LsrAgy00769	CITY OF LAKE CHARLES	34,344	13,085	38.10%	119,368	0.00191%	0.00193%	-0.00002%	9,276	-	-	-	(2,127)	-	(15,101)	(4,839)	(4,839)	(3,775)	(3,775)	153,099	90,776	140,520	(1,457)	11,743	
LsrAgy00712	CITY OF MARKSVILLE	12,362	4,710	38.10%	42,957	0.00069%	0.00070%	0.00001%	3,338	-	-	-	(765)	-	(1,741)	(5,435)	(1,359)	(1,741)	(1,359)	55,096	32,668	50,628	(583)	4,226	
LsrAgy00770	CITY OF MINDEN	5,538	2,110	38.10%	19,259	0.00031%	0.00031%	0.00000%	1,497	-	-	-	(343)	-	(2,436)	(781)	(781)	(609)	(609)	24,701	14,646	22,655	(219)	1,895	
LsrAgy00736	CITY OF MONROE	217,371	82,818	38.10%	755,599	0.01208%	0.01221%	-0.00013%	58,716	-	-	-	(13,464)	-	(95,591)	(30,630)	(30,630)	(23,898)	(23,898)	969,117	574,612	889,598	(9,324)	74,336	
LsrAgy00705	CITY OF MORGAN CITY	36,000	13,716	38.10%	125,120	0.00200%	0.00202%	-0.00002%	9,723	-	-	-	(5,022)	-	(15,829)	(5,072)	(5,072)	(3,957)	(3,957)	160,477	95,151	147,295	(1,530)	12,309	
LsrAgy00773	CITY OF NATCHITOCHEES	12,000	4,572	38.10%	41,707	0.00067%	0.00067%	-0.00001%	3,241	-	-	-	(743)	-	(5,276)	(1,691)	(1,691)	(1,319)	(1,319)	53,492	31,717	49,098	(510)	4,103	
LsrAgy00792	CITY OF NEW IBERIA	36,067	13,742	38.10%	125,370	0.00201%	0.00220%	-0.00019%	9,742	-	-	-	(5,082)	-	(15,861)	(5,082)	(5,082)	(3,965)	(3,965)	160,798	95,341	159,898	(13,841)	12,334	
LsrAgy00762	CITY OF OPELOUSAS	31,219	11,895	38.10%	108,550	0.00174%	0.00175%	-0.00002%	8,435	-	-	-	(1,934)	-	(13,733)	(4,400)	(4,400)	(3,433)	(3,433)	139,224	82,549	127,772	(1,311)	10,679	
LsrAgy00759	CITY OF PINEVILLE	-	-	0.00%	-	0.00000%	0.00109%	-0.00109%	-	-	-	-	-	-	-	-	-	-	-	-	-	79,111	(79,111)	-	
LsrAgy00609	CITY OF PLAQUEMINE	27,000	10,287	38.10%	93,856	0.00150%	0.00145%	0.00005%	7,293	-	-	-	(1,672)	-	(11,874)	(3,805)	(3,805)	(2,968)	(2,968)	120,378	71,375	105,554	3,788	9,234	
LsrAgy00706	CITY OF PORT ALLEN	28,508	10,862	38.10%	99,108	0.00159%	0.00160%	-0.00002%	7,702	-	-	-	(1,766)	-	(12,538)	(4,018)	(4,018)	(3,135)	(3,135)	127,114	75,369	116,700	(1,238)	9,750	
LsrAgy00795	CITY OF RAYNE	24,000	9,144	38.10%	83,414	0.00133%	0.00125%	0.00009%	6,482	-	-	-	(1,486)	-	(2,638)	(3,381)	(3,381)	(2,638)	(2,638)	106,985	63,434	90,694	6,483	8,206	
LsrAgy00786	CITY OF RUSTON	30,455	11,603	38.10%	105,861	0.00169%	0.00171%	-0.00002%	8,226	-	-	-	(1,886)	-	(13,392)	(4,291)	(4,291)	(3,348)	(3,348)	135,776	80,505	124,640	(1,311)	10,415	
LsrAgy00779	CITY OF SHREVEPORT	339,416	130,336	38.40%	1,189,175	0.01902%	0.01775%	0.00127%	92,408	-	-	-	(21,190)	-	(150,442)	(48,205)	(48,205)	(37,611)	(37,611)	1,525,213	904,335	1,293,021	92,369	116,992	
LsrAgy00617	CITY OF SLIDELL	32,785	12,491	38.10%	113,990	0.00182%	0.00184%	-0.00002%	8,858	-	-	-	(2,031)	-	(14,421)	(4,621)	(4,621)	(3,605)	(3,605)	146,202	86,686	134,183	(1,384)	11,214	
LsrAgy00791	CITY OF SULPHUR	21,512	8,196	38.10%	74,785	0.00120%	0.00121%	-0.00001%	5,811	-	-	-	(1,333)	-	(9,461)	(3,032)	(3,032)	(2,365)	(2,365)	95,917	56,872	88,071	(947)	7,357	
LsrAgy00728	CITY OF THIBODAUX	36,407	13,871	38.10%	126,559	0.00202%	0.00205%	-0.00003%	9,835	-	-	-	(16,011)	-	(15,130)	(4,003)	(4,003)	(3,130)	(3,130)	162,322	96,244	148,971	(1,530)	12,451	
LsrAgy00547	CITY OF WEST MONROE	40,570	15,457	38.10%	141,003	0.00226%	0.00242%	-0.00017%	10,957	-	-	-	(2,512)	-	(17,838)	(5,716)	(5,716)	(4,460)	(4,460)	180,847	107,229	176,361	(12,092)	13,872	
LsrAgy00733	CITY OF WINNFIELD	2,400	914	38.10%	8,316	0.00013%	0.00014%	0.00000%	646	-	-	-	(148)	-	(4,052)	(337)	(337)	(263)	(263)	10,666	6,329	9,834	(146)	818	
LsrAgy00775	CITY OF WINNSBORO	10,200	3,886	38.10%	35,454	0.00057%	0.00057%	-0.00001%	2,755	-	-	-	(632)	-	(1,485)	(4,852)	(1,437)	(1,437)	(1,121)	(1,121)	45,472	26,962	41,741	(437)	3,488
LsrAgy00794	CITY OF ZACHARY	8,882	3,384	38.10%	30,889	0.00049%	0.00050%	0.00000%	2,400	-	-	-	(550)	-	(3,908)	(1,252)	(1,252)	(977)	(977)	39,618	23,490	36,350	(364)	3,039	
LsrAgy00026	CLAIBORNE PARISH SCHOOL BOARD	70,396	26,187	37.20%	238,923	0.00382%	0.00358%	0.00024%	18,566	-	-	-	(4,257)	-	(30,226)	(9,685)	(9,685)	(7,557)	(7,557)	306,438	181,694	260,935	17,410	23,505	
01-129	COMMISSION OF LAW ENFORCEMENT LCLE	2,362,102	878,702	37.20%	8,017,145	0.12822%	0.11502%	0.01320%	622,997	-	-	-	(142,856)	-	(1,014,246)	(324,989)	(324,989)	(253,561)	(253,561)	10,282,638	6,096,817	8,378,484	961,498	788,733	
23-CA-1	COURT OF APPEAL FIRST CIRCUIT	4,441,973	1,652,414	37.20%	15,076,409	0.24111%	0.21013%	0.03099%	1,171,559	-	-	-	(268,643)	-	(1,907,310)	(611,149)	(611,149)	(476,827)	(476,827)	19,336,717	11,465,192	15,306,818	2,257,214	1,483,228	
23-CA-4	COURT OF APPEALS FOURTH CIRCUIT	3,486,377	1,296,932	37.20%	11,833,034	0.18924%	0.17004%	0.01920%	919,522	-	-	-	(210,850)	-	(1,496,992)	(479,673)	(479,673)	(374,248)	(374,248)	15,176,826	8,998,695	12,386,703	1,398,794	1,164,143	
23-CA-2	COURT OF APPEALS SECOND CIRCUIT	2,192,423	815,581	37.20%	7,441,254	0.11901%	0.10267%	0.01634%	578,245	-	-	-	(132,594)	-	(941,390)	(301,644)	(301,644)	(235,347)	(235,347)	9,544,011	5,658,867	7,478,906	1,190,162	732,076	
LsrAgy00248	CRIMINAL DISTRICT COURT	2,737,078	1,018,469	37.21%	9,292,360	0.14861%	0.12295%	0.02566%	722,091	-	-	-	(175,572)	-	(1,175,572)	(376,682)	(376,682)	(293,893)	(293,893)	11,918,204	7,066,582	8,956,228	1,869,380	914,189	
06-265	CRT - OFFICE OF CULTURAL DEVELOPMENT	1,367,971	508,885	37.20%	4,643,022	0.07425%	0.06873%	0.00553%	360,800	-	-	-	(82,733)	-	(587,387)	(188,213)	(188,213)	(146,847)	(146,847)	5,955,052	3,530,890	5,006,650			

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

										Collective Deferred Outflow		Collective Deferred Inflow			Collective Deferred Outflow/Inflow to be Recognized													
										F		G			L				P		Q		R		S			
OSRAP Employer No.	Employer Name	(1) Annualized Payroll 6/30/2014	(2) Projected Required Employer Contributions	(2) / (1) Average FYE 2016 Rate	Net Pension Liability	Current Year Proportionate Share	Prior Year Proportionate Share	Change in Proportion from Prior Year	Proportionate Share of Pension Expense	Experience Gain/Loss	Change of Assumptions	Investment Gain/Loss	Experience Gain/Loss	Change of Assumptions	Investment Gain/Loss	2016	2017	2018	2019	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Liability Assuming +1% Change in Discount Rate	Prior Year Net Pension Liability	Change in Net Pension Liability due to Change in Proportion	Employer's Proportionate Share of Total Contributions				
01-107	DOA - DIVISION OF ADMINISTRATION	\$ 42,933,751	\$ 15,958,092	37.17%	\$ 145,599,454	2.32851%	2.30050%	0.02802%	\$ 11,314,252	\$ -	\$ -	\$ -	\$ (2,594,404)	\$ -	\$ (18,419,724)	\$ (5,902,133)	\$ (5,902,133)	\$ (4,604,931)	\$ (4,604,931)	\$ 186,743,098	\$ 110,724,355	\$ 167,582,650	\$ 2,040,861	\$ 14,324,180				
01-100	DOA - EXECUTIVE OFFICE	4,743,183	1,764,712	37.20%	16,101,008	0.25750%	0.23195%	0.02555%	1,251,178	-	-	-	(286,900)	-	(2,036,932)	(652,683)	(652,683)	(509,233)	(509,233)	20,650,848	12,244,371	16,896,323	1,861,367	1,584,029				
7-807	DOA - FEDERAL PROPERTY ASSISTANCE	314,850	117,124	37.20%	1,068,619	0.01709%	0.01220%	0.00489%	83,040	-	-	-	(19,041)	-	(135,191)	(43,318)	(43,318)	(33,798)	(33,798)	1,370,591	812,655	888,943	356,000	105,132				
7-806	DOA - LA PROPERTY ASSISTANCE AGENCY	1,204,549	448,092	37.20%	4,088,328	0.06538%	0.06280%	0.00259%	317,696	-	-	-	(165,728)	-	(517,213)	(165,728)	(129,303)	(129,303)	5,243,612	3,109,060	4,574,526	188,380	402,213					
01-106	DOA - LOUISIANA TAX COMMISSION	1,719,919	639,810	37.20%	5,837,512	0.09336%	0.08602%	0.00734%	453,622	-	-	-	(104,017)	-	(738,501)	(236,634)	(236,634)	(184,625)	(184,625)	7,487,082	4,439,266	6,265,870	534,837	574,299				
01-103	DOA - MENTAL HEALTH ADVOCACY SERVICE	1,684,841	626,761	37.20%	5,718,457	0.09145%	0.08319%	0.00827%	444,370	-	-	-	(101,896)	-	(723,439)	(231,808)	(231,808)	(180,860)	(180,860)	7,334,384	4,348,728	6,059,934	602,074	562,586				
6-808	DOA - OFC OF TELECOMMUNICATION	3,349,344	1,245,956	37.20%	11,367,944	0.18180%	0.14922%	0.03259%	883,389	-	-	-	(202,580)	-	(1,438,154)	(460,820)	(460,820)	(359,538)	(359,538)	14,580,310	8,645,007	10,869,826	2,373,841	1,118,387				
6-829	DOA - OFFICE OF AIRCRAFT SERVICES	210,080	78,150	37.20%	713,017	0.01140%	0.00841%	0.00299%	55,407	-	-	-	(12,705)	-	(90,203)	(28,903)	(28,903)	(22,551)	(22,551)	914,502	542,230	612,855	217,810	70,147				
21-804	DOA - OFFICE OF RISK MANAGEMENT	1,969,011	732,472	37.20%	6,682,965	0.10688%	0.15448%	-0.04760%	519,320	-	-	-	(119,082)	-	(845,459)	(270,906)	(270,906)	(211,365)	(211,365)	8,571,445	5,082,210	11,253,143	(3,467,481)	657,475				
21-815	DOA - OFFICE OF TECHNOLOGY SERVICES	1,633,780	607,766	37.20%	5,545,189	0.08868%	0.00000%	0.08868%	430,906	-	-	-	(98,808)	-	(701,519)	(224,784)	(224,784)	(175,380)	(175,380)	7,112,155	4,216,963	-	6,460,151	545,540				
01-102	DOA - OFFICE OF THE INSPECTOR GENERAL	847,337	316,775	37.20%	2,890,212	0.04622%	0.04070%	0.00552%	224,593	-	-	-	(117,160)	-	(365,639)	(91,410)	(91,410)	(3,706,930)	3,706,930	2,197,926	2,964,915	2,964,915	402,184	284,341				
17-563	DOA - STATE POLICE COMMISSION	232,960	86,661	37.20%	790,678	0.01265%	0.01079%	0.00186%	61,442	-	-	-	(14,089)	-	(100,028)	(32,052)	(32,052)	(25,007)	(25,007)	1,014,109	601,289	785,792	135,348	77,787				
08A-415	DOC - ADULT PROBATION AND PAROLE	33,832,970	11,706,516	34.60%	106,808,641	1.70815%	1.72985%	-0.02170%	8,299,893	-	-	-	(1,903,199)	-	(13,512,315)	(4,329,678)	(4,329,678)	(3,378,079)	(3,378,079)	136,990,737	81,225,016	126,013,011	(1,580,836)	10,507,912				
08A-405	DOC - AVOYELLES CORRECTIONAL CENTER	13,224,115	4,622,713	34.96%	42,177,004	0.67452%	0.70727%	-0.03275%	3,277,493	-	-	-	(1,709,720)	-	(5,335,794)	(1,709,720)	(1,709,720)	(1,333,949)	(1,333,949)	54,095,425	32,074,444	51,521,821	(2,385,569)	4,149,404				
08A-400	DOC - CORRECTIONS - ADMINISTRATION	8,856,614	3,269,408	36.91%	29,829,607	0.47705%	0.44639%	0.03066%	2,318,001	-	-	-	(531,527)	-	(3,773,731)	(1,209,196)	(1,209,196)	(943,433)	(943,433)	38,258,888	22,684,590	32,518,129	2,233,939	2,934,658				
08A-414	DOC - DAVID WADE CORRECTIONAL CENTER	12,896,034	4,506,178	34.90%	41,066,178	0.65676%	0.69878%	-0.04202%	3,191,173	-	-	-	(731,749)	-	(5,195,264)	(1,664,691)	(1,664,691)	(1,298,816)	(1,298,816)	52,670,801	31,229,692	50,903,934	(3,060,999)	4,040,120				
08A-409	DOC - DIXON CORRECTIONAL INSTITUTE	18,241,111	6,366,643	34.90%	58,088,362	0.92898%	0.96224%	-0.03325%	4,513,934	-	-	-	(1,035,063)	-	(7,348,733)	(2,354,715)	(2,354,715)	(1,837,183)	(1,837,183)	74,503,031	44,174,591	70,095,283	(2,422,283)	5,714,775				
08A-413	DOC - ELAYN HUNT CORRECTIONAL CENTER	23,690,552	8,405,377	35.48%	76,689,526	1.22647%	1.22905%	-0.00258%	5,959,395	-	-	-	(1,366,513)	-	(9,701,959)	(3,108,746)	(3,108,746)	(2,425,490)	(2,425,490)	98,360,531	58,320,262	89,531,610	(188,235)	7,544,771				
08A-406	DOC - LA CORRECTIONAL INST FOR WOMEN	10,227,320	3,609,075	35.29%	32,928,727	0.52662%	0.52976%	-0.00314%	2,558,828	-	-	-	(4,165,799)	-	(5,886,750)	(1,334,825)	(1,334,825)	(1,041,450)	(1,041,450)	42,233,761	25,041,386	38,590,810	(228,810)	3,239,552				
08A-402	DOC - LOUISIANA STATE PENITENTIARY	56,841,265	19,831,752	34.89%	180,942,173	2.89374%	2.92789%	-0.03415%	14,060,666	-	-	-	(3,224,168)	-	(22,890,916)	(7,334,813)	(7,334,813)	(5,722,729)	(5,722,729)	232,072,999	137,601,515	213,285,804	(2,487,991)	17,801,223				
7-811	DOC - PRISON ENTERPRISES	3,183,064	1,113,757	34.99%	10,161,762	0.16251%	0.16829%	-0.00572%	789,651	-	-	-	(181,070)	-	(1,285,560)	(411,925)	(411,925)	(321,390)	(321,390)	13,033,283	7,727,738	12,259,295	(420,833)	999,722				
08A-416	DOC - WASHINGTON CORRECTIONAL INST	11,402,053	3,972,474	34.84%	36,244,323	0.57964%	0.59727%	-0.01763%	2,816,476	-	-	-	(645,829)	-	(4,585,254)	(1,469,228)	(1,469,228)	(1,146,313)	(1,146,313)	46,486,281	27,562,804	43,508,733	(1,284,061)	3,565,743				
19-699	DOE - SPECIAL SCHOOL DISTRICTS	137,165	51,025	37.20%	465,528	0.00745%	0.01200%	-0.00456%	36,175	-	-	-	(8,295)	-	(58,894)	(18,871)	(18,871)	(14,723)	(14,723)	597,077	354,021	874,374	(332,033)	45,799				
19-678	DOE - STATE ACTIVITIES, MGT AND FINANCE	14,894,617	5,540,797	37.20%	50,553,502	0.80848%	0.83519%	-0.02671%	3,928,415	-	-	-	(900,828)	-	(6,395,502)	(2,049,276)	(2,049,276)	(1,598,875)	(1,598,875)	64,838,963	38,444,539	60,840,532	(1,945,650)	4,973,490				
07-273	DOIT - ADMINISTRATION	9,670,436	3,597,402	37.20%	32,822,178	0.52491%	0.62026%	-0.09535%	2,550,548	-	-	-	(584,851)	-	(4,152,319)	(1,330,505)	(1,330,505)	(1,038,080)	(1,038,080)	42,097,103	24,960,358	45,183,760	(6,945,890)	3,229,070				
07-276	DOIT - ENGINEERING AND OPERATIONS	165,814,719	61,683,251	37.20%	562,789,500	9.00047%	8.10794%	-0.89253%	43,733,283	-	-	-	(10,028,220)	-	(71,198,255)	(22,813,683)	(22,813,683)	(17,799,570)	(17,799,570)	721,823,137	427,985,839	590,632,725	65,017,608	55,367,669				
7-790	DPS - DONALD J THIBODAUX TRAINING ACADEMY	757,609	281,831	37.20%	2,571,377	0.04112%	0.03647%	0.00465%	199,817	-	-	-	(45,819)	-	(325,304)	(104,235)	(104,235)	(81,326)	(81,326)	3,297,999	1,955,461	2,656,921	338,735	252,974				
08B-425	DPS - LA HIGHWAY SAFETY COMMISSION	505,715	188,126	37.20%	1,716,419	0.02745%	0.03063%	-0.00318%	133,380	-	-	-	(30,584)	-	(217,143)	(69,578)	(69,578)	(54,286)	(54,286)	2,201,446	1,305,289	2,231,062	(231,433)	168,863				
08B-424	DPS - LIQUEFIED PETROLEUM GAS COMMISSION	546,336	203,237	37.20%	1,854,295	0.02966%	0.02123%	0.00842%	144,094	-	-	-	(234,586)	-	(33,041)	(58,647)	(58,647)	(54,286)	(54,286)	2,378,244	1,410,140	1,546,599	613,657	182,427				
08B-423	DPS - LOUISIANA GAMING CONTROL BOARD	309,054	114,968	37.20%	1,048,985	0.01678%	0.00964%	0.00714%	81,515	-	-	-	(18,692)	-	(132,707)	(42,522)	(42,522)	(33,177)	(33,177)	1,345,408	797,724	701,874	520,195	103,200				
08B-421	DPS - OFFICE OF LEGAL AFFAIRS	768,244	285,787	37.20%	2,607,456	0.04170%	0.03253%	-0.00917%	202,620	-	-	-	(46,462)	-	(329,868)	(105,698)	(105,698)	(82,467)	(82,467)	3,344,273	1,982,898	2,369,397	668,291	256,523				
08B-418	DPS - OFFICE OF MGT AND FINANCE	5,144,089	1,913,601	37.20%	17,459,449	0.27922%	0.50098%	-0.22176%	1,356,740	-	-	-	(311,106)	-	(2,208,787)	(707,750)	(707,750)	(552,197)	(552,197)	22,393,158	13,277,428	36,494,368	(16,154,093)	1,717,673				
08B-420	DPS - OFFICE OF MOTOR VEHICLES	17,333,581	6,448,092	37.20%	58,831,518	0.94087%	0.89825%	0.04262%	4,571,683	-	-	-	(1,048,306)	-	(7,442,750)	(2,384,840)	(2,384,840)	(1,860,687)	(1,860,687)	75,456,189	44,739,741	65,433,852	(3,104,926)	5,787,888				
08B-422	DPS - OFFICE OF STATE FIRE MARSHALL	7,830,048	2,913,654	37.21%	26,583,793	0.42514%	0.40907%	0.01607%	2,065,775	-	-	-	(473,691)	-	(3,363,104)	(1,077,621)	(1,077,621)	(840,776)	(840,776)	34,095,869	20,216,239	29,799,506	1,170,639	2,615,333				
08B-419	DPS - OFFICE OF STATE POLICE	27,528,438	10,163,948	36.92%	92,734,446	1.48307%	1.44483%	0.03823%	7,206,214	-	-	-	(1,652,414)	-	(11,731,794)	(3,759,156)	(3,759,156)	(2,932,949)	(2,932,949)	118,939,441	70,521,997	105,250,519	2,785,203	9,123,822				
17-564, 21-816	DSCS - DIV OF ADMINISTRATIVE LAW	3,472,685	1,291,839	37.20%	11,786,575	0.188																						

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

Exhibit 2

OSRAP Employer No.	Employer Name	(1) Annualized Payroll 6/30/2014	(2) Projected Required Employer Contributions	(2) / (1) Average FYE 2016 Rate	A	B	C	D	E	Collective Deferred Outflow			Collective Deferred Inflow			Collective Deferred Outflow/Inflow to be Recognized				P	Q	R	S				
										F	H	J	G	I	K	L	M	N	O					Net Pension Liability Assuming		Change in Net Pension Liability due to Change in Proportion	Employer's Proportionate Share of Total Contributions
																								Experience Gain/Loss	Change of Assumptions		
7-15-13	LA CEMETERY BOARD	\$ 115,983	\$ 43,146	37.20%	\$ 393,682	0.00630%	0.00184%	0.00445%	\$ 30,592	\$ -	\$ -	\$ -	\$ (7,015)	\$ -	\$ (49,805)	\$ (15,959)	\$ (15,959)	\$ (12,451)	\$ (12,451)	\$ 504,929	\$ 299,384	\$ 134,256	\$ 324,384	\$ 38,731			
7-13	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	21,983,458	8,183,310	37.22%	74,663,402	1.19406%	1.02207%	0.17200%	5,801,948	-	-	-	(1,330,410)	-	(9,445,634)	(3,026,614)	(3,026,614)	(2,361,409)	(2,361,409)	95,761,862	56,779,450	74,453,747	12,529,191	7,345,440			
05-252	LA ECON DEV - OFFICE OF BUSINESS DEV	5,195,790	1,928,983	37.13%	17,599,764	0.28147%	0.24831%	0.03316%	1,367,644	-	-	-	(313,606)	-	(2,226,538)	(713,438)	(713,438)	(556,635)	(556,635)	22,573,123	13,384,133	18,088,161	2,415,582	1,731,478			
05-251	LA ECON DEV - OFFICE OF THE SECRETARY	2,779,365	1,033,924	37.20%	9,433,362	0.15086%	0.14514%	0.00572%	733,048	-	-	-	(168,091)	-	(1,193,411)	(382,398)	(382,398)	(298,353)	(298,353)	12,099,051	7,173,811	10,572,977	416,899	928,061			
19-662	LA ED TELEVISION AUTHORITY	3,818,137	1,420,347	37.20%	12,959,055	0.20725%	0.19958%	0.00767%	1,007,023	-	-	-	(230,914)	-	(1,639,444)	(525,318)	(525,318)	(409,861)	(409,861)	16,621,038	9,855,003	14,538,590	558,804	1,274,921			
09-324	LA EMERGENCY RESPONSE NETWORK	566,699	210,812	37.20%	1,923,389	0.03076%	0.02801%	0.00275%	149,463	-	-	-	(34,272)	-	(77,968)	(60,832)	(60,832)	(409,861)	(409,861)	2,466,903	1,462,684	2,040,423	200,327	189,224			
24-951	LA HOUSE OF REPRESENTATIVES	9,434,288	3,510,704	37.21%	32,031,187	0.51226%	0.47115%	0.04111%	2,489,082	-	-	-	(570,757)	-	(4,052,252)	(1,298,441)	(1,298,441)	(1,013,063)	(1,013,063)	41,082,593	24,358,831	34,321,437	2,994,928	3,151,252			
20-18	LA HOUSING CORPORATION	7,203,361	2,679,650	37.20%	24,448,743	0.39100%	0.33251%	0.05849%	1,899,865	-	-	-	(435,647)	-	(3,093,000)	(991,073)	(991,073)	(773,250)	(773,250)	31,357,494	18,592,593	24,221,815	4,260,996	2,405,285			
7-15-51	LA LICENSED PROFESSIONAL COUNSELORS	108,500	40,362	37.20%	368,233	0.00589%	0.00506%	0.00083%	28,615	-	-	-	(6,561)	-	(46,585)	(14,927)	(14,927)	(11,646)	(11,646)	31,357,494	18,592,593	24,221,815	4,260,996	2,405,285			
01-112	LA MILITARY DEPT	23,592,418	8,776,380	37.20%	80,074,466	1.28060%	1.17186%	0.10874%	6,222,432	-	-	-	(1,426,829)	-	(10,130,186)	(3,245,961)	(3,245,961)	(2,532,546)	(2,532,546)	102,701,991	60,894,415	85,365,824	7,921,010	7,877,784			
LsrAgy00921	LA PATIENT'S COMP FUND OVERSIGHT BOARD	2,223,123	827,002	37.20%	7,545,427	0.12067%	0.10950%	0.01117%	586,341	-	-	-	(134,450)	-	(954,569)	(238,642)	(238,642)	(238,642)	(238,642)	9,677,621	5,738,088	7,976,737	813,693	742,325			
01-116	LA PUBLIC DEFENDER BOARD	927,291	344,952	37.20%	3,147,268	0.05033%	0.04412%	0.00621%	244,568	-	-	-	(56,080)	-	(398,159)	(127,580)	(127,580)	(99,540)	(99,540)	4,036,626	2,393,410	3,214,268	452,302	309,631			
01-254	LA RACING COMMISSION	2,605,589	969,279	37.20%	8,843,590	0.14143%	0.13432%	0.00711%	687,218	-	-	-	(157,582)	-	(1,118,799)	(358,491)	(358,491)	(279,700)	(279,700)	11,342,620	6,725,305	9,784,781	518,010	870,039			
7-15-17	LA REAL ESTATE COMM	872,851	324,701	37.20%	2,962,495	0.04738%	0.04577%	0.00161%	230,210	-	-	-	(52,788)	-	(434,784)	(120,090)	(120,090)	(93,696)	(93,696)	3,799,640	2,252,895	3,334,246	117,064	291,452			
19-657	LA SCHOOL FOR MATH SCI & ARTS	399,369	148,565	37.20%	1,355,502	0.02168%	0.01869%	0.00299%	105,333	-	-	-	(24,153)	-	(171,484)	(54,948)	(54,948)	(42,871)	(42,871)	1,738,541	1,030,822	1,361,496	217,665	133,355			
19-653	LA SCHOOL FOR THE DEAF	4,166,050	1,549,771	37.20%	14,139,914	0.22613%	0.21333%	0.01333%	1,098,785	-	-	-	(251,956)	-	(1,788,834)	(573,187)	(573,187)	(447,209)	(447,209)	18,135,585	10,753,013	15,502,337	1,991,096	1,991,096			
24-952	LA SENATE	8,915,787	3,322,843	37.27%	30,317,145	0.48485%	0.43286%	0.05199%	2,355,887	-	-	-	(540,214)	-	(3,835,409)	(1,228,959)	(1,228,959)	(958,852)	(958,852)	38,884,194	23,055,349	31,532,519	3,786,985	2,982,623			
19-655	LA SPECIAL EDUCATION CENTER	4,900,694	1,823,058	37.20%	16,633,317	0.26601%	0.23731%	0.02870%	1,292,543	-	-	-	(296,385)	-	(2,104,274)	(674,261)	(674,261)	(526,068)	(526,068)	21,333,577	12,649,147	17,286,925	2,090,906	1,636,398			
7-15-1	LA ST BD BARBER EXAMINERS	187,053	69,584	37.20%	634,856	0.01015%	0.00937%	0.00078%	49,333	-	-	-	(11,312)	-	(80,315)	(25,735)	(25,735)	(20,079)	(20,079)	814,254	482,790	682,497	57,111	62,458			
7-15-31	LA ST BD OF CERTIFIED SOCIAL WORK EXAM	181,539	67,533	37.20%	616,160	0.00985%	0.00613%	0.00373%	47,881	-	-	-	(10,979)	-	(77,950)	(24,977)	(24,977)	(19,488)	(19,488)	790,275	468,573	446,475	271,352	60,618			
LsrAgy00373	LA ST BD OF EXAMINERS OF DIET & NUTRITION	-	-	0.00%	-	0.00000%	0.00168%	-0.00168%	-	-	-	-	-	-	-	-	-	-	-	-	-	122,382	(122,382)	-	-		
7-15-38	LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	80,000	29,760	37.20%	271,501	0.00434%	0.00401%	0.00034%	21,098	-	-	-	(4,838)	-	(34,347)	(11,006)	(11,006)	(8,587)	(8,587)	348,221	206,469	291,895	24,403	26,710			
20-11-58	LA ST BD OF PRIVATE INVESTIGATOR EXM	77,355	28,776	37.20%	262,559	0.00420%	0.00361%	0.00059%	20,403	-	-	-	(4,678)	-	(33,216)	(10,643)	(10,643)	(8,304)	(8,304)	336,753	199,669	263,408	42,834	25,831			
7-15-11	LA ST BOARD OF ARCHITECTURAL EXAMINERS	162,994	60,634	37.20%	553,193	0.00885%	0.00785%	0.00100%	42,988	-	-	-	(9,857)	-	(69,984)	(22,425)	(22,425)	(17,496)	(17,496)	709,515	420,688	571,770	72,701	54,424			
7-15-45	LA ST BOARD OF CHIROPRACTIC EXAMINERS	79,498	29,573	37.20%	269,812	0.00432%	0.00365%	0.00067%	20,967	-	-	-	(4,808)	-	(34,134)	(10,937)	(10,937)	(8,533)	(8,533)	346,056	205,185	265,597	48,734	26,544			
7-15-30	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	687,148	255,619	37.20%	2,332,203	0.03730%	0.03282%	0.00448%	181,231	-	-	-	(41,557)	-	(295,046)	(94,540)	(94,540)	(73,762)	(73,762)	2,991,240	1,773,576	2,390,668	326,351	229,444			
LsrAgy00175	LA ST LICENSING BD OF CONTRACTORS	2,213,962	823,594	37.20%	7,514,350	0.12017%	0.10588%	0.01430%	583,926	-	-	-	(133,897)	-	(950,637)	(304,608)	(304,608)	(237,659)	(237,659)	9,637,763	5,714,455	7,712,597	1,041,629	739,267			
7-15-35	LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	108,653	40,419	37.20%	368,796	0.00590%	0.00523%	0.00066%	28,658	-	-	-	(6,571)	-	(46,656)	(14,950)	(14,950)	(11,664)	(11,664)	473,010	280,459	381,277	68,280	36,282			
20-11-16	LA STATE BD OF COSMETOLOGY	820,930	305,386	37.20%	2,786,288	0.04456%	0.03935%	0.00521%	216,517	-	-	-	(49,648)	-	(352,492)	(112,947)	(112,947)	(88,123)	(88,123)	3,573,641	2,118,895	2,866,427	379,602	274,117			
7-15-23	LA STATE BD OF EXBALMERS & FUNERAL DIRS	136,581	50,808	37.20%	463,589	0.00741%	0.00663%	0.00079%	36,025	-	-	-	(8,261)	-	(58,648)	(18,792)	(18,792)	(14,662)	(14,662)	594,591	352,547	482,752	57,330	45,608			
7-15-50	LA STATE BD OF EXAM OF INTERIOR DESIGNER	32,500	12,090	37.20%	110,301	0.00176%	0.00163%	0.00014%	8,571	-	-	-	(1,965)	-	(13,954)	(4,471)	(4,471)	(3,489)	(3,489)	141,470	83,881	118,594	9,907	10,851			
7-15-57	LA STATE BD OF WHOLESALE DRUG DISTRIB	260,322	96,840	37.20%	883,534	0.01413%	0.01210%	0.00204%	68,658	-	-	-	(15,743)	-	(111,775)	(35,816)	(35,816)	(27,944)	(27,944)	1,133,203	671,903	881,075	148,242	86,923			
20-11-29	LA STATE BD PRIVATE SECURITY EXAM	377,555	140,451	37.20%	1,281,468	0.02049%	0.01774%	0.00275%	99,580	-	-	-	(22,834)	-	(162,118)	(51,947)	(51,947)	(40,529)	(40,529)	1,643,586	974,521	1,292,511	200,400	126,072			
7-15-21	LA STATE BOARD OF DENTISTRY	356,618	132,662	37.20%	1,210,372	0.01936%	0.01756%	0.00180%	94,056	-	-	-	(21,567)	-	(153,124)	(49,065)	(49,065)	(38,281)	(38,281)	1,552,400	920,455	1,279,326	130,759	119,077			
LsrAgy00122	LA STATE BOARD OF HOME INSPECTORS	52,000	19,344	37.20%	176,519	0.00282%	0.00245%	0.00037%	13,717	-	-	-	(3,145)	-	(22,331)	(7,156)	(7,156)	(5,583)	(5,583)	226,400	134,238	178,619	27,026	17,366			
7-15-27	LA STATE BOARD OF NURSING	2,752,168	1,023,807	37.20%	9,341,070	0.14939%	0.12059%	0.02880%	725,876	-	-	-	(166,446)	-	(1,181,735)	(378,657)	(378,657)	(295,434)	(295,434)	11,980,679	7,103,625	8,784,748	2,097,608	918,981			
24-962	LA STATE LAW INSTITUTE	433,738	161,351	37.20%	1,472,118	0.02354%	0.01042%	0.01312%	114,395	-	-	-	(26,231)	-	(186,237)	(59,675)	(59,675)	(46,559)	(46,559)	1,888,111	1,119,505	759,349	955,670	144,828			
LsrAgy00353	LA USED MOTOR VEHICLE & PARTS	471,120	175,256	37.20%	1,598,989	0.02557%	0.02161%	0.00397%	124,254	-	-	-	(28,492)	-	(202,287)	(64,818)	(64,818)	(50,572)	(50,572)	2,050,833	1,215,987	1,573,843	288,981	157,310			
7-15-39	LA VETERINARY BOARD	113,246	42,127	37.20%	384,365	0.00615%	0.00428%	0.00187%	29,868	-	-	-	(6,849)	-	(48,626)	(15,581)	(15,581)	(12,156)	(12,156)	492,980	292,299	311,928	135,858	37,814			
LsrAgy00785	LAFAYETTE CONSOL GOVT ADM OPERAT	195,728	74,572	38.10%	680,377	0.01088%	0.01057%	0.00031%	52,871	-	-	-	(12,123)	-	(86,074)	(27,580)	(27,580)	(21,519)	(21,519)	872,639	517,408	770,203	22,437	66,936			
LsrAgy00800	LAFAYETTE PARISH SCHOOL BOARD	211,353	78,323	37.20%	717,332	0.01147%	0.01096%	0.00051%	55,742	-	-	-	(12,782)	-	(90,749)	(29,078)	(29,078)	(22,687)	(22,687)	920,036	545,511	798,686	37,006	70,572			
20-14-9	LAFITTE AREA INDEPENDENT LEVEE DISTRICT	98,580	36,672	37.20%	334,592	0.00535%	0.00474%	0.00061%	26,001	-	-	-	(5,962)	-	(42,329)	(13,563)	(13,563)	(10,582)	(10,582)	429,142	254,448	345,146	44,				

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

OSRAP Employer No.	Employer Name	(1) Annualized Payroll 6/30/2014	(2) Projected Required Employer Contributions	(2) / (1) Average FYE 2016 Rate	A	B	C	D	E	Collective Deferred Outflow			Collective Deferred Inflow			Collective Deferred Outflow/Inflow to be Recognized				P	Q	R	S	
										Experience Gain/Loss	Change of Assumptions	Investment Gain/Loss	Experience Gain/Loss	Change of Assumptions	Investment Gain/Loss	L	M	N	O					Net Pension Liability -1% Change in Discount Rate
20-C-2, 20-620	UNIVERSITY OF LOUISIANA	\$ 79,377,742	\$ 29,541,917	37.22%	\$ 269,536,391	4.31059%	4.26793%	0.04266%	\$ 20,945,151	\$ -	\$ -	\$ -	\$ (4,802,808)	\$ -	\$ (34,098,932)	\$ (10,926,137)	\$ (10,926,137)	\$ (8,524,733)	\$ (8,524,733)	\$ 345,702,263	\$ 204,974,966	\$ 310,902,619	\$ 3,107,548	\$ 26,517,187
LsrAgy00731	VERMILION PARISH POLICE JURY	14,911	5,681	38.10%	51,836	0.00083%	0.00084%	-0.00001%	4,028	-	-	-	(924)	-	(6,558)	(2,101)	(2,101)	(1,639)	(1,639)	66,484	39,420	61,045	(656)	5,100
LsrAgy00128	VERMILION PARISH SCHOOL BOARD	43,799	16,293	37.20%	148,631	0.00238%	0.00215%	0.00023%	11,550	-	-	-	(2,648)	-	(18,803)	(6,025)	(6,025)	(4,701)	(4,701)	190,632	113,030	156,474	16,682	14,622
LsrAgy00379	WARE YOUTH CENTER	2,879,229	1,071,073	37.20%	9,772,332	0.15629%	0.16702%	-0.01073%	759,389	-	-	-	(174,131)	-	(1,236,293)	(396,139)	(396,139)	(309,073)	(309,073)	12,533,807	7,431,588	12,166,489	(781,713)	961,409
LsrAgy00749	WASHINGTON PARISH POLICE JURY	-	-	0.00%	-	0.00000%	0.00103%	-0.00103%	-	-	-	-	-	-	-	-	-	-	-	-	-	75,104	(75,104)	-
LsrAgy00796	WEBSTER PARISH POLICE JURY	10,800	4,115	38.10%	37,517	0.00060%	0.00061%	-0.00001%	2,915	-	-	-	(669)	-	(4,746)	(1,521)	(1,521)	(1,187)	(1,187)	48,119	28,531	44,218	(510)	3,691
LsrAgy00087	WEBSTER PARISH SCHOOL BOARD	112,860	41,984	37.20%	383,052	0.00613%	0.00565%	0.00047%	29,766	-	-	-	(6,826)	-	(48,460)	(15,528)	(15,528)	(12,115)	(12,115)	491,295	291,301	411,727	34,529	37,685
LsrAgy00707	WEST BATON ROUGE PARISH COUNCIL	8,451	3,220	38.10%	29,389	0.00047%	0.00033%	0.00015%	2,284	-	-	-	(524)	-	(3,718)	(1,191)	(1,191)	(929)	(929)	37,693	22,349	23,675	10,563	2,891
LsrAgy00005	WEST BATON ROUGE SCHOOL BOARD	51,115	19,015	37.20%	173,518	0.00278%	0.00256%	0.00022%	13,484	-	-	-	(3,092)	-	(21,952)	(7,034)	(7,034)	(5,488)	(5,488)	222,551	131,955	186,486	15,662	17,071
LsrAgy00505	WEST FELICIANA PARISH SCHOOL BOARD	94,509	35,158	37.20%	320,773	0.00513%	0.00315%	0.00198%	24,927	-	-	-	(5,716)	-	(40,581)	(13,003)	(13,003)	(10,145)	(10,145)	411,418	243,939	229,757	143,944	31,558
20-28-2	WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	1,670,530	621,437	37.20%	5,669,934	0.09068%	0.07509%	0.01559%	440,600	-	-	-	(101,031)	-	(717,301)	(229,841)	(229,841)	(179,325)	(179,325)	7,272,150	4,311,828	5,470,171	1,135,309	557,812
LsrAgy00797	WINN PARISH POLICE JURY	2,400	914	38.10%	8,316	0.00013%	0.00014%	0.00000%	646	-	-	-	(148)	-	(1,052)	(337)	(337)	(263)	(263)	10,666	6,324	9,834	(146)	818
LsrAgy00513	WINN PARISH SCHOOL BOARD	45,878	17,067	37.20%	155,697	0.00249%	0.00189%	0.00060%	12,099	-	-	-	(2,774)	-	(19,697)	(6,311)	(6,311)	(4,924)	(4,924)	199,694	118,403	137,679	43,708	15,318
LsrAgy00618	WINNFIELD CITY COURT	13,344	5,084	38.10%	46,396	0.00074%	0.00071%	0.00003%	3,605	-	-	-	(827)	-	(5,870)	(1,881)	(1,881)	(1,467)	(1,467)	59,507	35,283	51,648	2,404	4,565
LsrAgy00539	WINNSBORO CITY COURT	33,723	12,849	38.10%	117,242	0.00188%	0.00166%	0.00022%	9,111	-	-	-	(2,089)	-	(14,832)	(4,753)	(4,753)	(3,708)	(3,708)	150,372	89,159	120,925	15,662	11,534
16-514	WLF - OFFICE OF FISHERIES	13,791,704	5,130,514	37.20%	46,810,084	0.74862%	0.66514%	0.08348%	3,637,521	-	-	-	(834,098)	-	(5,921,923)	(1,897,530)	(1,897,530)	(1,480,481)	(1,480,481)	60,037,726	35,597,773	48,452,663	6,081,132	4,605,210
16-511	WLF - OFFICE OF MGT AND FINANCE	1,546,131	575,161	37.20%	5,247,677	0.08392%	0.12933%	-0.04540%	407,787	-	-	-	(93,507)	-	(663,881)	(212,724)	(212,724)	(165,970)	(165,970)	6,730,571	3,990,713	9,420,841	(3,307,293)	516,270
16-512	WLF - OFFICE OF THE SECRETARY	12,221,838	5,510,671	45.09%	50,278,625	0.80409%	0.73578%	0.06831%	3,907,055	-	-	-	(895,904)	-	(6,360,727)	(2,038,134)	(2,038,134)	(1,590,182)	(1,590,182)	64,486,411	38,235,503	53,598,813	4,975,836	4,946,448
16-513	WLF - OFFICE OF WILDLIFE	11,949,533	4,445,226	37.20%	40,557,630	0.64862%	0.57476%	0.07387%	3,151,655	-	-	-	(722,687)	-	(5,130,928)	(1,644,076)	(1,644,076)	(1,282,732)	(1,282,732)	52,018,447	30,842,955	41,868,746	5,380,934	3,990,089
14-474	WORKFORCE SUPPORT AND TRAINING	38,316,591	14,253,772	37.20%	130,049,451	2.07983%	1.96025%	0.11958%	10,105,891	-	-	-	(2,317,322)	-	(16,452,500)	(5,271,786)	(5,271,786)	(4,113,125)	(4,113,125)	166,798,959	98,899,008	142,797,078	8,710,663	12,794,360
LsrAgy00514	ZACHARY CITY COURT	69,408	26,444	38.10%	241,299	0.00386%	0.00309%	0.00077%	18,751	-	-	-	(4,300)	-	(30,527)	(9,781)	(9,781)	(7,632)	(7,632)	309,486	183,501	224,949	56,164	23,739
LsrAgy00121	ZACHARY SCHOOL BOARD	67,652	25,167	37.20%	229,606	0.00367%	0.00295%	0.00072%	17,842	-	-	-	(4,091)	-	(29,047)	(9,307)	(9,307)	(7,262)	(7,262)	294,489	174,609	214,824	52,668	22,589
TOTAL		\$ 1,851,368,313	\$ 685,333,781	37.02%	\$ 6,252,891,519	100.00%	100.00%	0.00%	\$ 485,900,095	\$ -	\$ -	\$ -	\$ (111,418,871)	\$ -	\$ (791,050,590)	\$ (253,472,082)	\$ (253,472,082)	\$ (197,762,649)	\$ (197,762,648)	\$ 8,019,840,047	\$ 4,755,150,938	\$ 7,284,624,906	\$ 0	\$ 615,164,022

**Louisiana State Employees Retirement System
Schedule of Employer Pension Amounts
For the Plan Year ended June 30, 2013**

Exhibit 3

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
LsrAgy00369	11TH JUDICIAL DISTRICT COURT DIVISION C	\$ 41,600	\$ 15,392	37.00%	\$ 151,812	0.00208%
LsrAgy00351	17TH JUDICIAL DIST COURT	889,748	330,017	37.09%	3,254,479	0.04468%
LsrAgy00250	18TH JUDICIAL DISTRICT	387,679	143,441	37.00%	1,414,528	0.01942%
LsrAgy00321	19TH JUDICIAL DIST COURT	2,395,625	886,381	37.00%	8,741,113	0.11999%
LsrAgy00245	20TH JUDICIAL DISTRICT COURT	194,158	71,838	37.00%	708,430	0.00973%
LsrAgy00243	24TH JUDICIAL DIST CT JEFFERSON PARISH	484,027	179,090	37.00%	1,766,084	0.02424%
LsrAgy00359	2ND JUDICIAL DISTRICT COURT DIVISION A	41,400	15,318	37.00%	151,083	0.00207%
LsrAgy00368	2ND JUDICIAL DISTRICT COURT DIVISION B	85,800	31,746	37.00%	313,093	0.00430%
LsrAgy00361	2ND JUDICIAL DISTRICT COURT DIVISION C	40,500	14,985	37.00%	147,805	0.00203%
23-CA-3	3RD CIRCUIT COURT OF APPEAL	3,148,297	1,164,870	37.00%	11,487,416	0.15769%
LsrAgy00325	3RD JUD DIST COURT CHILDREN ASSIST FUND	15,697	5,808	37.00%	57,257	0.00079%
LsrAgy00194	3RD JUDICIAL DISTRICT COURT	146,917	54,359	37.00%	536,076	0.00736%
LsrAgy00195	4TH DISTRICT COURT JUDGES OFFICE	709,307	262,444	37.00%	2,588,082	0.03553%
23-CA-5	5TH CIRCUIT COURT OF APPEAL	2,253,284	833,715	37.00%	8,221,719	0.11286%
LsrAgy00739	ACADIA PARISH POLICE JURY	38,379	15,927	41.50%	157,057	0.00216%
LsrAgy00608	ACADIA PARISH SCHOOL BOARD	19,959	7,385	37.00%	72,846	0.00100%
20-325	ACADIANA AREA HUMAN SERVICES DISTRICT	5,910,907	2,187,036	37.00%	21,567,516	0.29607%
LsrAgy00907	ALGIERS CHARTER SCHOOLS ASSOCIATION	101,136	37,420	37.00%	369,039	0.00507%
LsrAgy00783	ALLEN PARISH POLICE JURY	12,000	4,980	41.50%	49,098	0.00067%
LsrAgy00244	ALLEN PARISH SCHOOL BOARD	-	-	0.00%	-	0.00000%
LsrAgy00173	AMITE RIVER BASIN WATER DIST	131,497	48,654	37.00%	479,838	0.00659%
LsrAgy00801	ASCENSION PARISH COURT JUDICIAL EXPENSE	32,194	13,360	41.50%	131,779	0.00181%
LsrAgy00718	ASCENSION PARISH POLICE JURY	7,110	2,951	41.50%	29,066	0.00040%
LsrAgy00506	ASCENSION PARISH SCHOOL BOARD	216,419	80,075	37.00%	789,653	0.01084%
LsrAgy00016	ASSUMPTION PARISH SCHOOL BOARD	54,843	20,292	37.00%	200,109	0.00275%
20-14-2	ATCHAFALAYA LEVEE DISTRICT	1,811,493	670,252	37.00%	6,609,704	0.09074%
LsrAgy00711	AVOUELLES PARISH POLICE JURY	9,600	3,984	41.50%	39,264	0.00054%
LsrAgy00935	AVOUELLES PARISH SCHOOL BOARD	-	-	0.00%	-	0.00000%
7-15-32	BD EX SPEECH PATHOLOGY & AUDIOLOGY	132,473	49,015	37.00%	483,335	0.00664%
LsrAgy00530	BD OF COMMISSIONERS PORT OF NEW ORLEANS	11,509,376	4,258,469	37.00%	41,995,061	0.57649%
7-15-5	BD OF EXAMINERS - NURSING FACILITY ADMIN	184,624	68,311	37.00%	673,682	0.00925%
7-15-3	BD OF EXAMINERS OF CERTIFIED SHORTHAND	39,443	14,594	37.00%	143,944	0.00198%
7-15-26	BOARD OF MEDICAL EXAMINERS	2,196,633	812,754	37.00%	8,014,981	0.11003%
LsrAgy00742	BOSSIER CITY COURT	61,774	25,636	41.50%	252,776	0.00347%
LsrAgy00077	BOSSIER PARISH SCHOOL BOARD	107,074	39,618	37.00%	390,674	0.00536%
LsrAgy00766	BUNKIE CITY COURT	1,445	600	41.50%	5,901	0.00008%
20-14-5	CADDO LEVEE DISTRICT	535,758	198,230	37.00%	1,954,829	0.02684%
LsrAgy00601	CADDO PARISH SCHOOL BOARD	659,314	243,946	37.00%	2,405,675	0.03302%
LsrAgy00789	CALCASIEU PARISH POLICE JURY	45,288	18,794	41.50%	185,321	0.00254%
LsrAgy00658	CALCASIEU PARISH SCHOOL BOARD	243,977	90,272	37.00%	890,181	0.01222%
LsrAgy00272	CAPITOL AREA GROUNDWATER COMMISSION	54,995	20,348	37.00%	200,691	0.00276%
20-302	CAPITOL AREA HUMAN SERVICES DISTRICT	11,644,089	4,308,313	37.00%	42,486,628	0.58324%
LsrAgy00213	CATAHOULA PARISH SCHOOL BOARD	104,256	38,575	37.00%	380,403	0.00522%
LsrAgy00130	CENTRAL COMMUNITY SCHOOL SYSTEM	105,435	39,011	37.00%	384,701	0.00528%
20-376	CENTRAL LA HUMAN SERVICES DISTRICT	3,462,339	1,281,066	37.00%	12,633,288	0.17342%
LsrAgy00366	CHENNAULT INTERNAT AIRPORT AUTHORITY	266,602	98,643	37.00%	972,789	0.01335%
LsrAgy00737	CITY COURT OF ABBEVILLE	35,058	14,549	41.50%	143,507	0.00197%
LsrAgy00107	CITY COURT OF BAKER	46,899	19,463	41.50%	191,950	0.00264%
LsrAgy00702	CITY COURT OF BASTROP	68,130	28,274	41.50%	278,855	0.00383%
LsrAgy00748	CITY COURT OF BOGALUSA	15,534	6,447	41.50%	63,595	0.00087%
LsrAgy00741	CITY COURT OF CROWLEY	46,800	19,422	41.50%	191,513	0.00263%
LsrAgy00756	CITY COURT OF DENHAM SPRINGS	59,500	24,693	41.50%	243,525	0.00334%
LsrAgy00746	CITY COURT OF FRANKLIN	29,794	12,364	41.50%	121,945	0.00167%
LsrAgy00725	CITY COURT OF HAMMOND	47,100	19,547	41.50%	192,751	0.00265%
LsrAgy00750	CITY COURT OF HOUMA	56,982	23,648	41.50%	233,181	0.00320%
LsrAgy00745	CITY COURT OF JENNINGS	36,305	15,067	41.50%	148,606	0.00204%
LsrAgy00934	CITY COURT OF KAPLAN	12,000	4,980	41.50%	49,098	0.00067%
LsrAgy00768	CITY COURT OF LAKE CHARLES	139,223	57,778	41.50%	569,803	0.00782%
LsrAgy00704	CITY COURT OF MORGAN CITY	56,556	23,471	41.50%	231,433	0.00318%

(Continued)

**Louisiana State Employees Retirement System
Schedule of Employer Pension Amounts
For the Plan Year ended June 30, 2013**

Exhibit 3

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
LsrAgy00781	CITY COURT OF OAKDALE	\$ 19,450	\$ 8,072	41.50%	\$ 79,621	0.00109%
LsrAgy00610	CITY COURT OF PLAQUEMINE	36,689	15,226	41.50%	150,136	0.00206%
LsrAgy00519	CITY COURT OF PORT ALLEN CIVIL FEES	29,000	12,035	41.50%	118,667	0.00163%
LsrAgy00612	CITY COURT OF SLIDELL	57,957	24,052	41.50%	237,187	0.00326%
LsrAgy00790	CITY COURT OF SULPHUR	38,735	16,075	41.50%	158,513	0.00218%
LsrAgy00909	CITY COURT OF THIBODAUX	28,812	11,957	41.50%	117,938	0.00162%
LsrAgy00105	CITY COURT OF VILLE PLATTE CIVIL DIV	27,390	11,367	41.50%	112,110	0.00154%
LsrAgy00735	CITY COURT OF WEST MONROE	26,211	10,877	41.50%	107,303	0.00147%
LsrAgy00738	CITY OF ABBEVILLE	7,879	3,270	41.50%	32,271	0.00044%
LsrAgy00716	CITY OF ALEXANDRIA	42,971	17,833	41.50%	175,851	0.00241%
LsrAgy00752	CITY OF BAKER	25,000	10,375	41.50%	102,349	0.00141%
LsrAgy00701	CITY OF BASTROP	23,216	9,635	41.50%	94,992	0.00130%
LsrAgy00717	CITY OF BATON ROUGE	376,410	156,210	41.50%	1,540,480	0.02115%
LsrAgy00747	CITY OF BOGALUSA	18,000	7,470	41.50%	73,648	0.00101%
LsrAgy00743	CITY OF BOSSIER	34,788	14,437	41.50%	142,342	0.00195%
LsrAgy00722	CITY OF BREAUX BRIDGE	29,819	12,375	41.50%	122,017	0.00168%
LsrAgy00740	CITY OF CROWLEY	22,185	9,207	41.50%	90,766	0.00125%
LsrAgy00777	CITY OF DENHAM SPRINGS	25,800	10,707	41.50%	105,554	0.00145%
LsrAgy00721	CITY OF DONALDSONVILLE	7,110	2,951	41.50%	29,066	0.00040%
LsrAgy00753	CITY OF EUNICE	15,888	6,594	41.50%	65,052	0.00089%
LsrAgy00611	CITY OF FRANKLIN	20,263	8,409	41.50%	82,899	0.00114%
LsrAgy00719	CITY OF GONZALES	7,110	2,951	41.50%	29,066	0.00040%
LsrAgy00708	CITY OF JEANERETTE	20,205	8,385	41.50%	82,680	0.00114%
LsrAgy00744	CITY OF JENNINGS	8,165	3,389	41.50%	33,436	0.00046%
LsrAgy00730	CITY OF KAPLAN	12,091	5,018	41.50%	49,463	0.00068%
LsrAgy00769	CITY OF LAKE CHARLES	34,344	14,253	41.50%	140,520	0.00193%
LsrAgy00712	CITY OF MARKSVILLE	12,362	5,130	41.50%	50,628	0.00070%
LsrAgy00770	CITY OF MINDEN	5,538	2,298	41.50%	22,655	0.00031%
LsrAgy00736	CITY OF MONROE	217,371	90,209	41.50%	889,598	0.01221%
LsrAgy00705	CITY OF MORGAN CITY	36,000	14,940	41.50%	147,295	0.00202%
LsrAgy00773	CITY OF NATCHITOCHE	12,000	4,980	41.50%	49,098	0.00067%
LsrAgy00792	CITY OF NEW IBERIA	39,073	16,215	41.50%	159,898	0.00220%
LsrAgy00762	CITY OF OPELOUSAS	31,219	12,956	41.50%	127,772	0.00175%
LsrAgy00759	CITY OF PINEVILLE	19,322	8,019	41.50%	79,111	0.00109%
LsrAgy00609	CITY OF PLAQUEMINE	25,800	10,707	41.50%	105,554	0.00145%
LsrAgy00706	CITY OF PORT ALLEN	28,508	11,831	41.50%	116,700	0.00160%
LsrAgy00795	CITY OF RAYNE	22,154	9,194	41.50%	90,694	0.00125%
LsrAgy00786	CITY OF RUSTON	30,455	12,639	41.50%	124,640	0.00171%
LsrAgy00779	CITY OF SHREVEPORT	326,361	131,115	40.18%	1,293,021	0.01775%
LsrAgy00617	CITY OF SLIDELL	32,785	13,606	41.50%	134,183	0.00184%
LsrAgy00791	CITY OF SULPHUR	21,512	8,928	41.50%	88,071	0.00121%
LsrAgy00728	CITY OF THIBODAUX	36,407	15,109	41.50%	148,971	0.00205%
LsrAgy00547	CITY OF WEST MONROE	43,098	17,886	41.50%	176,361	0.00242%
LsrAgy00733	CITY OF WINNFIELD	2,400	996	41.50%	9,834	0.00014%
LsrAgy00775	CITY OF WINNSBORO	10,200	4,233	41.50%	41,741	0.00057%
LsrAgy00794	CITY OF ZACHARY	8,882	3,686	41.50%	36,350	0.00050%
LsrAgy00026	CLAIBORNE PARISH SCHOOL BOARD	71,507	26,458	37.00%	260,935	0.00358%
01-129	COMMISSION OF LAW ENFORCEMENT LCLE	2,296,255	849,614	37.00%	8,378,484	0.11502%
23-CA-1	COURT OF APPEAL FIRST CIRCUIT	4,195,051	1,552,169	37.00%	15,306,818	0.21013%
23-CA-4	COURT OF APPEALS FOURTH CIRCUIT	3,394,757	1,256,060	37.00%	12,386,703	0.17004%
23-CA-2	COURT OF APPEALS SECOND CIRCUIT	2,049,705	758,391	37.00%	7,478,906	0.10267%
LsrAgy00248	CRIMINAL DISTRICT COURT	2,450,853	908,197	37.06%	8,956,228	0.12295%
06-265	CRT - OFFICE OF CULTURAL DEVELOPMENT	1,372,146	507,694	37.00%	5,006,650	0.06873%
06-262	CRT - OFFICE OF STATE LIBRARY OF LOUISIANA	2,024,183	748,948	37.00%	7,385,808	0.10139%
06-263	CRT - OFFICE OF STATE MUSEUM	3,026,860	1,119,938	37.00%	11,044,293	0.15161%
06-264	CRT - OFFICE OF STATE PARKS	11,018,177	4,070,138	36.94%	40,137,846	0.55099%
06-261	CRT - OFFICE OF THE SECRETARY	2,530,001	930,040	36.76%	9,171,634	0.12590%
06-267	CRT - OFFICE OF TOURISM	2,213,770	819,095	37.00%	8,077,556	0.11089%
LsrAgy00212	CUSTODIAN OF NOTARIAL ARCHIVES	536,592	198,539	37.00%	1,957,889	0.02688%

(Continued)

**Louisiana State Employees Retirement System
Schedule of Employer Pension Amounts
For the Plan Year ended June 30, 2013**

Exhibit 3

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
04-165	DEPARTMENT OF INSURANCE	\$ 13,436,737	\$ 4,952,680	36.86%	\$ 48,841,079	0.67047%
04-160	DEPT OF AGRICULTURE AND FORESTRY	24,658,801	9,124,999	37.01%	89,986,607	1.23530%
10-360	DEPT OF CHILDREN AND FAMILY SERVICES	144,278,003	53,366,288	36.99%	526,274,084	7.22445%
LsrAgy00732	DEPT OF FINANCE CITY OF NEW ORLEANS	586,120	243,240	41.50%	2,398,754	0.03293%
12-440	DEPT OF REVENUE & TAXATION	27,993,173	10,400,364	37.15%	102,563,658	1.40795%
13-851	DEQ - OFFICE OF ENVIRONMENTAL COMPLIANCE	16,657,885	6,163,417	37.00%	60,780,798	0.83437%
13-852	DEQ - OFFICE OF ENVIRONMENTAL SERVICES	8,657,656	3,203,333	37.00%	31,589,776	0.43365%
13-855	DEQ - OFFICE OF MGT AND FINANCE	2,418,738	894,933	37.00%	8,825,396	0.12115%
13-850	DEQ - OFFICE OF THE SECRETARY - ADMIN	5,282,000	1,951,779	36.95%	19,247,582	0.26422%
09-303	DEVELOPMENTAL DISABILITIES COUNCIL	366,107	132,837	36.28%	1,309,994	0.01798%
09-305	DHH - MEDICAL VENDOR ADMINISTRATION	37,356,548	13,821,923	37.00%	136,305,530	1.87114%
09-326	DHH - OFF OF PUBLIC HEALTH	56,367,667	20,856,037	37.00%	205,672,716	2.82338%
09-307	DHH - OFF OF THE SEC MGT AND FINANCE	27,244,147	10,080,335	37.00%	99,407,667	1.36462%
09-320	DHH - OFFICE OF AGING AND ADULT SERVICES	15,201,211	5,624,448	37.00%	55,465,717	0.76141%
11-435	DNR - OFFICE OF COASTAL RESTOR AND MGT	2,695,371	997,287	37.00%	9,834,826	0.13501%
11-432	DNR - OFFICE OF CONSERVATION	7,309,766	2,704,614	37.00%	26,671,634	0.36614%
11-434	DNR - OFFICE OF MINERAL RESOURCES	3,403,942	1,259,459	37.00%	12,420,213	0.17050%
11-431	DNR - OFFICE OF THE SECRETARY	6,013,515	2,225,001	37.00%	21,941,946	0.30121%
6-805	DOA - ADMINISTRATIVE SERVICES	1,074,611	397,606	37.00%	3,921,022	0.05383%
19-666	DOA - BD OF ELEM AND SECONDARY ED	183,693	67,966	37.00%	670,258	0.00920%
20-671	DOA - BD OF REGENTS FOR HIGHER ED	1,562,393	578,085	37.00%	5,700,802	0.07826%
01-126	DOA - BOARD OF TAX APPEALS	153,878	56,935	37.00%	561,499	0.00771%
01-107	DOA - DIVISION OF ADMINISTRATION	45,984,750	16,993,548	36.95%	167,582,650	2.30050%
01-100	DOA - EXECUTIVE OFFICE	4,629,168	1,713,354	37.01%	16,896,323	0.23195%
7-807	DOA - FEDERAL PROPERTY ASSISTANCE	243,620	90,139	37.00%	888,943	0.01220%
7-806	DOA - LA PROPERTY ASSISTANCE AGENCY	1,253,723	463,878	37.00%	4,574,526	0.06280%
01-106	DOA - LOUISIANA TAX COMMISSION	1,717,264	635,388	37.00%	6,265,870	0.08602%
01-103	DOA - MENTAL HEALTH ADVOCACY SERVICE	1,660,823	614,505	37.00%	6,059,934	0.08319%
6-808	DOA - OFC OF TELECOMMUNICATION	2,979,028	1,102,240	37.00%	10,869,826	0.14922%
6-829	DOA - OFFICE OF AIRCRAFT SERVICES	167,960	62,145	37.00%	612,855	0.00841%
21-804	DOA - OFFICE OF RISK MANAGEMENT	3,084,099	1,141,117	37.00%	11,253,143	0.15448%
21-815	DOA - OFFICE OF TECHNOLOGY SERVICES	-	-	0.00%	-	0.00000%
01-102	DOA - OFFICE OF THE INSPECTOR GENERAL	826,995	300,652	36.35%	2,964,915	0.04070%
17-563	DOA - STATE POLICE COMMISSION	215,368	79,686	37.00%	785,792	0.01079%
08A-415	DOC - ADULT PROBATION AND PAROLE	32,290,804	12,778,221	39.57%	126,013,011	1.72985%
08A-405	DOC - AVOYELLES CORRECTIONAL CENTER	13,357,615	5,224,521	39.11%	51,521,821	0.70727%
08A-400	DOC - CORRECTIONS - ADMINISTRATION	8,843,557	3,297,467	37.29%	32,518,129	0.44639%
08A-414	DOC - DAVID WADE CORRECTIONAL CENTER	13,202,276	5,161,785	39.10%	50,903,138	0.69878%
08A-409	DOC - DIXON CORRECTIONAL INSTITUTE	18,139,993	7,107,943	39.18%	70,095,283	0.96224%
08A-413	DOC - ELAYN HUNT CORRECTIONAL CENTER	23,492,236	9,078,865	38.65%	89,531,610	1.22905%
08A-406	DOC - LA CORRECTIONAL INST FOR WOMEN	10,084,643	3,913,263	38.80%	38,590,810	0.52976%
08A-402	DOC - LOUISIANA STATE PENITENTIARY	55,196,581	21,628,028	39.18%	213,285,804	2.92789%
7-811	DOC - PRISON ENTERPRISES	3,168,529	1,243,142	39.23%	12,259,295	0.16829%
08A-416	DOC - WASHINGTON CORRECTIONAL INST	11,233,850	4,411,960	39.27%	43,508,733	0.59727%
19-699	DOE - SPECIAL SCHOOL DISTRICTS	239,639	88,666	37.00%	874,374	0.01200%
19-678	DOE - STATE ACTIVITIES, MGT AND FINANCE	16,674,252	6,169,473	37.00%	60,840,532	0.83519%
07-273	DOTD - ADMINISTRATION	12,383,273	4,581,811	37.00%	45,181,760	0.62026%
07-276	DOTD - ENGINEERING AND OPERATIONS	161,873,112	59,892,513	37.00%	590,632,725	8.10794%
7-790	DPS - DONALD J THIBODAUX TRAINING ACADEMY	728,175	269,425	37.00%	2,656,921	0.03647%
08B-425	DPS - LA HIGHWAY SAFETY COMMISSION	611,451	226,237	37.00%	2,231,062	0.03063%
08B-424	DPS - LIQUEFIED PETROLEUM GAS COMMISSION	423,870	156,832	37.00%	1,546,599	0.02123%
08B-423	DPS - LOUISIANA GAMING CONTROL BOARD	192,358	71,173	37.00%	701,874	0.00964%
08B-421	DPS - OFFICE OF LEGAL AFFAIRS	649,371	240,267	37.00%	2,369,397	0.03253%
08B-418	DPS - OFFICE OF MGT AND FINANCE	10,001,814	3,700,671	37.00%	36,494,368	0.50098%
08B-420	DPS - OFFICE OF MOTOR VEHICLES	17,925,303	6,635,253	37.02%	65,433,852	0.89825%
08B-422	DPS - OFFICE OF STATE FIRE MARSHALL	8,196,440	3,021,786	36.87%	29,799,506	0.40907%
08B-419	DPS - OFFICE OF STATE POLICE	28,480,138	10,672,823	37.47%	105,250,519	1.44483%
17-564, 21-816	DSCS - DIV OF ADMINISTRATIVE LAW	3,405,875	1,260,174	37.00%	12,427,279	0.17060%
17-562	DSCS - ETHICS ADMINISTRATION	1,952,225	722,323	37.00%	7,123,198	0.09778%

(Continued)

**Louisiana State Employees Retirement System
Schedule of Employer Pension Amounts
For the Plan Year ended June 30, 2013**

Exhibit 3

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
17-560	DSCS - STATE CIVIL SERVICE	\$ 5,242,281	\$ 1,939,644	37.00%	\$ 19,127,895	0.26258%
03-130	DVA - DEPARTMENT OF VETERANS AFFAIRS	3,439,631	1,272,664	37.00%	12,550,462	0.17229%
03-131	DVA - LOUISIANA WAR VETERANS HOME	3,835,111	1,418,991	37.00%	13,993,473	0.19210%
03-132	DVA - NORTHEAST LA WAR VETERANS HOME	4,240,986	1,569,165	37.00%	15,474,364	0.21243%
03-135	DVA - NORTHWEST LA WAR VETERANS HOME	3,979,207	1,472,307	37.00%	14,519,204	0.19931%
03-136	DVA - SOUTHEAST LA WAR VETERANS HOME	3,708,061	1,371,982	37.00%	13,529,880	0.18573%
03-134	DVA - SOUTHWEST LA WAR VETERANS HOME	3,810,850	1,410,014	37.00%	13,904,892	0.19088%
LsrAgy00117	EAST BATON ROUGE PARISH SCHOOL BOARD	129,639	47,966	37.00%	472,991	0.00649%
LsrAgy00926	EAST FELICIANA PARISH SCHOOL BOARD	47,895	17,721	37.00%	174,758	0.00240%
LsrAgy00754	EUNICE CITY COURT	36,009	14,944	41.50%	147,368	0.00202%
LsrAgy00037	EXCELTH INCORPORATED	3,245,555	1,200,855	37.00%	11,842,323	0.16257%
LsrAgy00804	FIFTH JUDICIAL DISTRICT COURT	81,411	30,122	37.00%	297,067	0.00408%
20-14-7	FIFTH LA LEVEE BOARD	465,150	172,106	37.00%	1,697,245	0.02330%
20-301	FLORIDA PARISHES HUMAN SERV AUTHORITY	7,243,632	2,680,144	37.00%	26,430,367	0.36282%
LsrAgy00278	FLORIDA PARISHES JUV DETENTION CENTER	2,763,684	1,022,563	37.00%	10,084,033	0.13843%
LsrAgy00802	FOURTH JUDICIAL DISTRICT COURT	151,674	62,945	41.50%	620,723	0.00852%
LsrAgy00776	FRANKLIN PARISH POLICE JURY	4,800	1,992	41.50%	19,668	0.00027%
20-2	GREATER BATON ROUGE PORT COM	1,161,468	429,743	37.00%	4,237,903	0.05818%
LsrAgy00378	GREATER KROTZ SPRINGS PORT COMM	98,237	36,348	37.00%	358,476	0.00492%
LsrAgy00227	GREATER LAFOURCHE PORT COMMISSION	2,003,245	730,617	36.47%	7,205,004	0.09891%
LsrAgy00780	IBERIA PARISH GOVERNMENT	18,911	7,848	41.50%	77,363	0.00106%
LsrAgy00068	IBERIA PARISH SCHOOL BOARD	-	-	0.00%	-	0.00000%
20-375	IMPERIAL CALCASIEU HUMAN SERVICES AUTHORITY	3,562,901	1,318,273	37.00%	13,000,214	0.17846%
LsrAgy00798	JEANERETTE CITY COURT	14,781	6,134	41.50%	60,462	0.00083%
LsrAgy00535	JEFFERSON DAVIS PARISH	4,167	1,730	41.50%	17,046	0.00023%
LsrAgy00767	JEFFERSON PARISH	411,731	170,868	41.50%	1,685,007	0.02313%
20-300	JEFFERSON PARISH HUMAN SERV AUTHORITY	8,582,865	3,175,660	37.00%	31,316,894	0.42990%
LsrAgy00103	JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	369,289	136,637	37.00%	1,347,437	0.01850%
23-949	JUDICIAL BRANCH OF LOUISIANA	53,970,042	21,765,736	40.33%	214,643,804	2.94653%
LsrAgy00343	JUDICIAL EXP REG PARISH OF ORLEANS	2,751,845	1,018,183	37.00%	10,040,836	0.13784%
LsrAgy00247	LA BOARD OF JURY COMM ORLEANS PARISH	143,023	52,919	37.00%	521,871	0.00716%
7-15-12	LA BOARD OF PHARMACY	1,240,427	458,958	37.00%	4,526,010	0.06213%
7-15-6	LA BOARD REGISTRATION PROF ENGINEERS	531,871	196,792	37.00%	1,940,697	0.02664%
7-15-13	LA CEMETERY BOARD	36,788	13,612	37.00%	134,256	0.00184%
7-13	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	20,429,999	7,549,909	36.96%	74,453,747	1.02207%
05-252	LA ECON DEV - OFFICE OF BUSINESS DEV	4,974,306	1,834,209	36.87%	18,088,161	0.24831%
05-251	LA ECON DEV - OFFICE OF THE SECRETARY	2,897,673	1,072,139	37.00%	10,572,977	0.14514%
19-662	LA ED TELEVISION AUTHORITY	3,984,492	1,474,262	37.00%	14,538,509	0.19958%
09-324	LA EMERGENCY RESPONSE NETWORK	559,199	206,904	37.00%	2,040,423	0.02801%
24-951	LA HOUSE OF REPRESENTATIVES	9,400,821	3,480,330	37.02%	34,321,437	0.47115%
20-18	LA HOUSING CORPORATION	6,638,348	2,456,189	37.00%	24,221,815	0.33251%
7-15-51	LA LICENSED PROFESSIONAL COUNSELORS	101,000	37,370	37.00%	368,529	0.00506%
01-112	LA MILITARY DEPT	23,395,761	8,656,432	37.00%	85,365,824	1.17186%
LsrAgy00921	LA PATIENT'S COMP FUND OVERSIGHT BOARD	2,186,143	808,873	37.00%	7,976,737	0.10950%
01-116	LA PUBLIC DEFENDER BOARD	880,908	325,936	37.00%	3,214,268	0.04412%
01-254	LA RACING COMMISSION	2,681,667	992,217	37.00%	9,784,781	0.13432%
7-15-17	LA REAL ESTATE COMM	913,798	338,105	37.00%	3,334,246	0.04577%
19-657	LA SCHOOL FOR MATH SCI & ARTS	373,145	138,064	37.00%	1,361,496	0.01869%
19-653	LA SCHOOL FOR THE DEAF	4,248,638	1,571,996	37.00%	15,502,337	0.21281%
24-952	LA SENATE	8,596,236	3,197,525	37.20%	31,532,519	0.43286%
19-655	LA SPECIAL EDUCATION CENTER	4,737,730	1,752,960	37.00%	17,286,925	0.23731%
7-15-1	LA ST BD BARBER EXAMINERS	187,053	69,210	37.00%	682,497	0.00937%
7-15-31	LA ST BD OF CERTIFIED SOCIAL WORK EXAM	122,361	45,274	37.00%	446,475	0.00613%
LsrAgy00373	LA ST BD OF EXAMINERS OF DIET & NUTRITION	33,531	12,407	37.00%	122,382	0.00168%
7-15-38	LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	80,000	29,600	37.00%	291,895	0.00401%
20-11-58	LA ST BD OF PRIVATE INVESTIGATOR EXM	72,099	26,677	37.00%	263,048	0.00361%
7-15-11	LA ST BOARD OF ARCHITECTURAL EXAMINERS	156,708	57,982	37.00%	571,770	0.00785%
7-15-45	LA ST BOARD OF CHIROPRACTIC EXAMINERS	72,800	26,936	37.00%	265,597	0.00365%
7-15-30	LA ST BOARD OF PRACTICAL NURSE EXAMINERS	655,195	242,422	37.00%	2,390,668	0.03282%

(Continued)

**Louisiana State Employees Retirement System
Schedule of Employer Pension Amounts
For the Plan Year ended June 30, 2013**

Exhibit 3

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
LsrAgy00175	LA ST LICENSING BD OF CONTRACTORS	\$ 2,113,758	\$ 782,091	37.00%	\$ 7,712,597	0.10588%
7-15-35	LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	104,486	38,660	37.00%	381,277	0.00523%
20-11-16	LA STATE BD OF COSMETOLOGY	785,578	290,664	37.00%	2,866,427	0.03935%
7-15-23	LA STATE BD OF EMBALMERS & FUNERAL DIRS	132,303	48,952	37.00%	482,752	0.00663%
7-15-50	LA STATE BD OF EXAM OF INTERIOR DESIGNER	32,500	12,025	37.00%	118,594	0.00163%
7-15-57	LA STATE BD OF WHOLESALE DRUG DISTRIB	241,468	89,343	37.00%	881,075	0.01210%
20-11-29	LA STATE BD PRIVATE SECURITY EXAM	354,237	131,068	37.00%	1,292,511	0.01774%
7-15-21	LA STATE BOARD OF DENTISTRY	350,609	129,725	37.00%	1,279,326	0.01756%
LsrAgy00122	LA STATE BOARD OF HOME INSPECTORS	48,950	18,111	37.00%	178,619	0.00245%
7-15-27	LA STATE BOARD OF NURSING	2,407,599	890,812	37.00%	8,784,748	0.12059%
24-962	LA STATE LAW INSTITUTE	208,102	76,998	37.00%	759,349	0.01042%
LsrAgy00353	LA USED MOTOR VEHICLE & PARTS	431,342	159,596	37.00%	1,573,843	0.02161%
7-15-39	LA VETERINARY BOARD	85,482	31,628	37.00%	311,928	0.00428%
LsrAgy00785	LAFAYETTE CONSOL GOVT ADM OPERAT	188,198	78,102	41.50%	770,203	0.01057%
LsrAgy00800	LAFAYETTE PARISH SCHOOL BOARD	218,899	80,993	37.00%	798,686	0.01096%
20-14-9	LAFITTE AREA INDEPENDENT LEVEE DISTRICT	94,600	35,002	37.00%	345,146	0.00474%
LsrAgy00192	LAFOURCHE PARISH SCHOOL BOARD	140,605	52,024	37.00%	513,056	0.00704%
LsrAgy00912	LAKE FOREST ELEMENTARY CHARTER SCHOOL	57,856	21,407	37.00%	211,108	0.00290%
LsrAgy00258	LAKE PROVIDENCE PORT COMMISSION	94,384	34,922	37.00%	344,417	0.00473%
LsrAgy00714	LEESVILLE CITY COURT	11,346	4,709	41.50%	46,403	0.00064%
24-954	LEGISLATIVE AUDITORS OFFICE	17,750,391	6,567,645	37.00%	64,767,090	0.88909%
24-960	LEGISLATIVE BUDGETARY CONTROL COUN	190,405	70,450	37.00%	694,735	0.00954%
24-955	LEGISLATIVE FISCAL OFFICE	1,347,666	498,636	37.00%	4,917,340	0.06750%
LsrAgy00249	LINCOLN PARISH SCHOOL BOARD	45,546	16,852	37.00%	166,162	0.00228%
LsrAgy00755	LIVINGSTON PARISH COUNCIL	7,687	3,190	41.50%	31,470	0.00043%
LsrAgy00050	LIVINGSTON PARISH SCHOOL BOARD	198,274	73,361	37.00%	723,436	0.00993%
7-15-36	LOUISIANA BOARD OF CPAS	298,475	110,436	37.00%	1,089,051	0.01495%
7-15-59	LOUISIANA BOARD OF MASSAGE THERAPY	156,000	57,720	37.00%	569,221	0.00781%
04-141	LOUISIANA DEPARTMENT OF JUSTICE	24,182,245	8,932,121	36.94%	88,084,519	1.20918%
20-11-14	LOUISIANA MOTOR VEHICLE COMMISSION	563,832	208,618	37.00%	2,057,324	0.02824%
7-15-54	LOUISIANA PHYSICAL THERAPY BOARD	112,819	41,743	37.00%	411,654	0.00565%
20-C-1	LOUISIANA STATE UNIVERSITY SYSTEM	244,833,707	90,533,770	36.98%	892,803,196	12.25599%
7-15-14	LOUISIANA TAX FREE SHOPPING	203,722	75,377	37.00%	743,323	0.01020%
04-146	LT GOVERNORS OFFICE	777,166	292,734	37.67%	2,886,824	0.03963%
19-674	LUMCON	460,145	170,254	37.00%	1,678,960	0.02305%
LsrAgy00255	MADISON PARISH PORT HARBOR & TERMINAL	103,120	38,154	37.00%	376,251	0.00517%
LsrAgy00090	MADISON PARISH SCHOOL BOARD	37,991	14,057	37.00%	138,626	0.00190%
LsrAgy00710	MARKSVILLE CITY COURT	68,616	28,476	41.50%	280,822	0.00386%
20-304	METROPOLITAN HUMAN SERVICES DISTRICT	6,894,421	2,557,535	37.10%	25,221,265	0.34623%
LsrAgy00771	MINDEN CITY COURT	82,523	34,247	41.50%	337,715	0.00464%
LsrAgy00086	MONROE CITY SCHOOL BOARD	296,193	109,591	37.00%	1,080,747	0.01484%
LsrAgy00015	MOREHOUSE PARISH SCHOOL BOARD	87,850	32,504	37.00%	320,523	0.00440%
17-561	MUNICIPAL FIRE & POLICE CIVIL SERVICE	1,029,933	381,075	37.00%	3,757,992	0.05159%
20-14-10	NATCHITOCHE CANE RIVER LEVEE DISTRICT	66,420	24,576	37.00%	242,359	0.00333%
LsrAgy00774	NATCHITOCHE CITY COURT	56,880	23,605	41.50%	232,817	0.00320%
LsrAgy00933	NEW BEGINNINGS SCHOOLS	47,000	17,390	37.00%	171,480	0.00235%
LsrAgy00793	NEW IBERIA CITY COURT	88,006	36,522	41.50%	360,152	0.00494%
19-673	NEW ORLEANS CENTER FOR CREATIVE ARTS	265,158	98,109	37.00%	967,471	0.01328%
20-14-13	NORTH LAFOURCHE LEVEE DISTRICT	228,160	84,419	37.00%	832,487	0.01143%
20-310	NORTHEAST DELTA HUMAN SERVICES AUTHORITY	5,202,802	1,925,037	37.00%	18,983,805	0.26060%
20-377	NORTHWEST LA HUMAN SERVICES DISTRICT	4,881,832	1,806,278	37.00%	17,812,656	0.24452%
09-340	OFFICE FOR CITIZEN WITH DISABILITIES	44,542,275	16,480,642	37.00%	162,524,571	2.23106%
09-330	OFFICE OF BEHAVIORAL HEALTH	53,351,588	19,740,087	37.00%	194,667,760	2.67231%
01-109	OFFICE OF COASTAL PROTECTION & RESTORATION	10,119,156	3,744,088	37.00%	36,922,486	0.50686%
01-133	OFFICE OF ELDERLY AFFAIRS	1,298,016	480,266	37.00%	4,736,172	0.06502%
01-255	OFFICE OF FINANCIAL INSTITUTIONS	6,382,381	2,361,481	37.00%	23,287,853	0.31969%
01-111	OFFICE OF HOME LAND SEC & EMERG. PREP.	16,112,196	5,956,635	36.97%	58,741,613	0.80638%
08C-403	OFFICE OF JUVENILE JUSTICE	35,859,007	13,812,686	38.52%	136,214,400	1.86989%
19-661	OFFICE OF STUDENT FINANCIAL ASSISTANCE	3,182,398	1,177,487	37.00%	11,611,838	0.15940%

(Continued)

**Louisiana State Employees Retirement System
Schedule of Employer Pension Amounts
For the Plan Year ended June 30, 2013**

Exhibit 3

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 TANGIPAOA	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	PORT OF LAKE CHARLES	5,293,669	1,953,946	36.91%	19,268,926	0.26452%
04-158	PUBLIC SERVICE COMMISSION	4,088,359	1,512,693	37.00%	14,917,455	0.20478%
LsrAgy00312	RAPIDES PARISH HOUSING AUTHORITY	422,921	156,481	37.00%	1,543,175	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	SECRETARY OF STATE'S OFFICE	14,082,721	5,206,120	36.97%	51,340,361	0.70478%
20-309	SOUTH CENTRAL LOUISIANA HUMAN SERVICES AUTHORITY	7,998,146	2,959,314	37.00%	29,183,446	0.40062%
20-14-19	SOUTH LAFOURCHE LEVEE DISTRICT	727,892	269,320	37.00%	2,655,901	0.03646%
LsrAgy00376	SOUTH TANGIPAOA 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%	27,026	0.00037%
LsrAgy00029	ST MARTIN PARISH SCHOOL BOARD	109,486	40,510	37.00%	399,489	0.00548%
LsrAgy00616	ST TAMMANY PARISH GOVERNMENT	3,600	1,494	41.50%	14,715	0.00020%
LsrAgy00020	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	TANGIPAOA 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	40,147	37.00%	395,919	0.00544%
LsrAgy00799	THE CITY OF VILLE PLATTE	27,457	11,395	41.50%	112,402	0.00154%
LsrAgy00281	THE PORT OF SOUTH LOUISIANA	2,432,622	900,070	37.00%	8,876,097	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)

**Louisiana State Employees Retirement System
Schedule of Employer Pension Amounts
For the Plan Year ended June 30, 2013**

Exhibit 3

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
LsrAgy00749	WASHINGTON PARISH POLICE JURY	\$ 18,360	\$ 7,619	41.50%	\$ 75,104	0.00103%
LsrAgy00796	WEBSTER PARISH POLICE JURY	10,800	4,482	41.50%	44,218	0.00061%
LsrAgy00087	WEBSTER PARISH SCHOOL BOARD	112,849	41,754	37.00%	411,727	0.00565%
LsrAgy00707	WEST BATON ROUGE PARISH COUNCIL	5,778	2,398	41.50%	23,675	0.00033%
LsrAgy00005	WEST BATON ROUGE SCHOOL BOARD	51,115	18,913	37.00%	186,486	0.00256%
LsrAgy00505	WEST FELICIANA PARISH SCHOOL BOARD	62,962	23,296	37.00%	229,757	0.00315%
20-28-2	WEST JEFF LEVEE DIST/S EAST LA FP AUTH.WEST	1,499,181	554,697	37.00%	5,470,171	0.07509%
LsrAgy00797	WINN PARISH POLICE JURY	2,400	996	41.50%	9,834	0.00014%
LsrAgy00513	WINN PARISH SCHOOL BOARD	37,731	13,960	37.00%	137,679	0.00189%
LsrAgy00618	WINNFIELD CITY COURT	12,624	5,239	41.50%	51,648	0.00071%
LsrAgy00539	WINNSBORO CITY COURT	29,542	12,260	41.50%	120,925	0.00166%
16-514	WLF - OFFICE OF FISHERIES	13,279,168	4,913,292	37.00%	48,452,663	0.66514%
16-511	WLF - OFFICE OF MGT AND FINANCE	2,581,920	955,310	37.00%	9,420,841	0.12933%
16-512	WLF - OFFICE OF THE SECRETARY	11,889,354	5,435,134	45.71%	53,598,813	0.73578%
16-513	WLF - OFFICE OF WILDLIFE	11,474,758	4,245,661	37.00%	41,868,746	0.57476%
14-474	WORKFORCE SUPPORT AND TRAINING	39,135,653	14,480,191	37.00%	142,797,078	1.96025%
LsrAgy00514	ZACHARY CITY COURT	54,960	22,808	41.50%	224,949	0.00309%
LsrAgy00121	ZACHARY SCHOOL BOARD	58,876	21,784	37.00%	214,824	0.00295%
TOTAL		\$ 1,976,290,886	\$ 738,690,012	37.38%	\$ 7,284,624,906	100.00000%