

Louisiana State Employees' Retirement System
Schedule of Collective Employer Pension Amounts¹
For the Year Ended June 30, 2015

| | Net Pension Liability ² | Deferred Inflows | Deferred Outflows | Pension Expense |
|--|---------------------------------------|-------------------------|-----------------------|-----------------------|
| Beginning Balance | \$ (6,252,891,519) | \$ (902,469,460) | \$ - | \$ - |
| Total Pension Liability Factors | | | | |
| Service Cost | (208,898,813) | | | 208,898,813 |
| Interest | (1,353,766,106) | | | 1,353,766,106 |
| Changes in Benefit Terms | - | | | - |
| Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions ³ | (13,638,601) | - | 13,638,601 | |
| Current Year Amortization | | - | (4,546,200) | 4,546,200 |
| Amortization of Prior Years | | 55,709,435 | - | (55,709,435) |
| Changes in Assumptions about Future Economic or Demographic Factors or Other Inputs ³ | - | - | - | |
| Current Year Amortization | | - | - | - |
| Amortization of Prior Years | | - | - | - |
| Benefit Payments | 1,199,079,252 | | | (1,199,079,252) |
| Refunds and Transfers of Member Contributions | 38,308,757 | | | (38,308,757) |
| Net Change in Total Pension Liability | (338,915,511) | 55,709,435 | 9,092,401 | 274,113,675 |
| Plan Fiduciary Net Position | | | | |
| Employer Contributions | 726,678,134 | | | |
| Employee Contributions | 153,281,097 | | | (153,281,097) |
| Expected Earnings on Investments | 886,730,425 | | | (886,730,425) |
| Difference Between Projected and Actual Earnings on Investments ³ | (733,921,295) | - | 733,921,295 | |
| Current Year Amortization | | - | (146,784,259) | 146,784,259 |
| Amortization of Prior Years | | 197,762,647 | - | (197,762,647) |
| Retirement Benefits | (1,199,079,252) | | | 1,199,079,252 |
| Administrative Expense | (15,877,682) | | | 15,877,682 |
| Refunds and Transfers of Member Contributions | (38,308,757) | | | 38,308,757 |
| Other | 10,794,830 | | | (10,794,830) |
| Net Change in Plan Fiduciary Net Position | (209,702,500) | 197,762,647 | 587,137,036 | 151,480,951 |
| Ending Balance | \$ (6,801,509,530) | \$ (648,997,377) | \$ 596,229,437 | \$ 425,594,626 |

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. Employer proportionate share information is provided in Exhibit 2.

²The amounts disclosed under the collective "Net Pension Liability" column are presented on page 17 of LASERS Actuarial Valuation as of June 30, 2015, and used by LASERS in compiling the note disclosure and required supplementary information (RSI) in accordance to GASB 67 in its 2015 Comprehensive Annual Financial Report, pages 27-29 and 56, respectively.

³Refer to Exhibit 1a.

Louisiana State Employees' Retirement System
Average Remaining Service Life Calculation
For the Year Ended June 30, 2015

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 changes in expected and actual experience and changes in assumptions is presented below:

| | # Years | 2015 Members |
|-------------------|---------|--------------|
| Active | 8.06 | 38,437 |
| Active After DROP | 3.08 | 1,757 |
| Supplemental | 4.08 | 228 |
| DROP | 0 | 1,682 |
| Term Vested | 0 | 3,953 |
| Term Non-vested | 0 | 52,193 |
| Retired | 0 | 47,415 |
| | | 145,665 |
| Average | | 2.17 |
| Round up | | 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, 2015

Exhibit 2

| OSRAP Employer No. | Employer Name | (1) Annualized Payroll 6/30/2015 | (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 | G | I | K | L | M | N | | | | | O | | |
| | | | | | | | | | | | | | | | | | | | | | | | Experience Gain/Loss | Change of Assumptions |
| LstAgy00743 | CITY OF BOSSIER | \$ 34,788 | \$ 13,254 | 38.10% | \$ 127,864 | 0.00188% | 0.00193% | -0.00006% | \$ 7,988 | \$ 171 | \$ (1,046) | \$ - | \$ (115) | \$ (1,917) | \$ (872) | \$ (957) | \$ 2,755 | \$ 161,140 | \$ 99,235 | \$ 120,931 | \$ (3,564) | \$ (514) | \$ 13,640 | |
| LstAgy00740 | CITY OF CROWLEY | 23,077 | 8,793 | 38.10% | 84,679 | 0.00126% | 0.00126% | -0.00001% | 5,299 | 113 | (694) | - | (77) | (1,272) | (578) | (635) | 1,827 | 106,883 | 65,822 | 78,661 | (813) | (117) | 9,047 | |
| LstAgy00777 | CITY OF DENHAM SPRINGS | 25,800 | 9,830 | 38.10% | 94,677 | 0.00139% | 0.00143% | -0.00004% | 5,924 | 127 | (775) | - | (86) | (1,422) | (646) | (710) | 2,043 | 119,503 | 73,594 | 89,666 | (2,626) | (379) | 10,115 | |
| LstAgy00721 | CITY OF DONALDSONVILLE | 7,110 | 2,709 | 38.10% | 26,118 | 0.00038% | 0.00040% | -0.00001% | 1,634 | 35 | (214) | - | (392) | (178) | (196) | 564 | 32,966 | 20,302 | 24,699 | (688) | (99) | 2,790 | | |
| LstAgy00753 | CITY OF EUNICE | 17,212 | 6,764 | 39.30% | 65,158 | 0.00096% | 0.00088% | 0.00008% | 4,077 | 87 | (534) | - | (59) | (979) | (445) | (488) | 1,406 | 82,244 | 50,649 | 55,213 | 4,690 | 677 | 6,962 | |
| LstAgy00611 | CITY OF FRANKLIN | 21,952 | 8,627 | 39.30% | 83,114 | 0.00122% | 0.00000% | 0.00122% | 5,201 | 111 | (681) | - | (75) | (1,248) | (567) | (623) | 1,794 | 104,908 | 64,606 | - | 76,410 | 11,028 | 8,880 | |
| LstAgy00719 | CITY OF GONZALES | 7,110 | 2,709 | 38.10% | 26,118 | 0.00038% | 0.00040% | -0.00001% | 1,634 | 35 | (214) | - | (392) | (178) | (196) | 564 | 32,966 | 20,302 | 24,699 | (688) | (99) | 2,790 | | |
| LstAgy00708 | CITY OF JEANNERETTE | 20,205 | 7,698 | 38.10% | 74,136 | 0.00109% | 0.00112% | -0.00003% | 4,639 | 99 | (607) | - | (67) | (1,113) | (506) | (556) | 1,600 | 93,576 | 57,627 | 70,220 | (2,063) | (298) | 7,921 | |
| LstAgy00744 | CITY OF JENNINGS | 11,840 | 4,511 | 38.10% | 43,462 | 0.00064% | 0.00051% | 0.00013% | 2,720 | 58 | (356) | - | (39) | (653) | (297) | (326) | 938 | 54,858 | 33,783 | 31,702 | 8,254 | 1,191 | 4,643 | |
| LstAgy00730 | CITY OF KAPLAN | - | - | 0.00% | - | 0.00000% | 0.00084% | - | - | - | - | - | - | - | - | - | - | - | - | - | 52,462 | (52,462) | (7,572) | - |
| LstAgy00769 | CITY OF LAKE CHARLES | 34,344 | 13,265 | 38.62% | 127,800 | 0.00188% | 0.00191% | -0.00003% | 7,997 | 171 | (1,047) | - | (116) | (1,919) | (872) | (958) | 2,758 | 161,312 | 99,341 | 119,366 | (1,876) | (271) | 13,654 | |
| LstAgy00712 | CITY OF MARKSVILLE | - | - | 0.00% | - | 0.00000% | 0.00069% | - | - | - | - | - | - | - | - | - | - | - | - | - | 42,957 | (42,957) | (6,200) | - |
| LstAgy00770 | CITY OF MINDEN | 5,538 | 2,177 | 39.30% | 20,949 | 0.00031% | 0.00031% | 0.00000% | 1,311 | 28 | (172) | - | (19) | (315) | (143) | (157) | 452 | 26,442 | 16,284 | 19,259 | - | - | 2,238 | |
| LstAgy00736 | CITY OF MONROE | 217,371 | 83,688 | 38.50% | 806,183 | 0.01185% | 0.01208% | -0.00023% | 50,446 | 1,078 | (6,603) | - | (729) | (12,107) | (5,504) | (6,042) | 17,398 | 626,658 | 755,599 | 1,017,577 | (14,444) | (2,085) | 86,133 | |
| LstAgy00705 | CITY OF MORGAN CITY | 36,000 | 13,716 | 38.10% | 132,153 | 0.00194% | 0.00200% | -0.00006% | 8,269 | 177 | (1,082) | - | (120) | (1,985) | (902) | (991) | 2,852 | 166,806 | 102,725 | 125,120 | (3,627) | (523) | 14,119 | |
| LstAgy00773 | CITY OF NATCHITOCHE | 12,000 | 4,572 | 38.10% | 44,074 | 0.00065% | 0.00067% | -0.00002% | 2,758 | 59 | (361) | - | (40) | (662) | (301) | (330) | 951 | 55,631 | 34,259 | 41,707 | (1,188) | (171) | 4,709 | |
| LstAgy00792 | CITY OF NEW IBERIA | 39,853 | 15,662 | 39.30% | 150,857 | 0.00222% | 0.00201% | 0.00021% | 9,440 | 202 | (1,236) | - | (136) | (2,266) | (1,030) | (1,131) | 3,256 | 190,415 | 117,264 | 125,370 | 13,319 | 1,922 | 16,118 | |
| LstAgy00782 | CITY OF OAKDALE | 19,476 | 7,420 | 38.10% | 71,484 | 0.00105% | 0.00000% | 0.00105% | 4,473 | 96 | (586) | - | (65) | (1,074) | (488) | (536) | 1,543 | 90,228 | 55,565 | - | 65,718 | 9,426 | 7,637 | |
| LstAgy00762 | CITY OF OPELOUSAS | 31,219 | 11,895 | 38.10% | 114,605 | 0.00169% | 0.00174% | -0.00005% | 7,171 | 153 | (939) | - | (104) | (1,721) | (782) | (859) | 2,473 | 144,657 | 89,084 | 108,550 | (3,189) | (460) | 12,245 | |
| LstAgy00759 | CITY OF PINEVILLE | 103,497 | 40,674 | 39.30% | 391,835 | 0.00576% | 0.00000% | 0.00576% | 24,519 | 524 | (3,209) | - | (354) | (5,884) | (2,675) | (2,937) | 8,456 | 494,580 | 304,579 | - | 360,229 | 51,991 | 41,864 | |
| LstAgy00609 | CITY OF PLAQUEMINE | 29,700 | 11,316 | 38.10% | 109,028 | 0.00160% | 0.00150% | 0.00010% | 6,822 | 146 | (893) | - | (99) | (1,637) | (744) | (817) | 2,353 | 137,617 | 84,749 | 93,856 | 6,378 | 921 | 11,649 | |
| LstAgy00706 | CITY OF PORT ALLEN | 28,508 | 10,862 | 38.10% | 104,607 | 0.00154% | 0.00159% | -0.00005% | 6,546 | 140 | (857) | - | (95) | (1,571) | (714) | (784) | 2,258 | 132,037 | 81,313 | 99,108 | (2,939) | (424) | 11,176 | |
| LstAgy00795 | CITY OF RAYNE | 22,154 | 8,441 | 38.10% | 81,278 | 0.00120% | 0.00133% | -0.00014% | 5,086 | 109 | (666) | - | (74) | (1,221) | (555) | (609) | 1,754 | 102,590 | 63,179 | 83,414 | (8,692) | (1,254) | 8,864 | |
| LstAgy00786 | CITY OF RUSTON | 30,455 | 11,603 | 38.10% | 111,749 | 0.00164% | 0.00169% | -0.00005% | 6,993 | 149 | (915) | - | (101) | (1,678) | (763) | (838) | 2,412 | 141,051 | 86,864 | 105,861 | (3,126) | (451) | 11,939 | |
| LstAgy00779 | CITY OF SHREVEPORT | 343,702 | 133,013 | 38.70% | 1,281,336 | 0.01884% | 0.01902% | -0.00018% | 80,178 | 1,713 | (10,495) | - | (1159) | (19,242) | (8,747) | (9,604) | 27,653 | 1,617,323 | 996,002 | 1,189,175 | (11,193) | (1,615) | 136,899 | |
| LstAgy00617 | CITY OF SLIDELL | 34,506 | 13,147 | 38.10% | 126,644 | 0.00186% | 0.00182% | -0.00004% | 7,925 | 169 | (1,037) | - | (119) | (1,902) | (865) | (949) | 2,733 | 159,852 | 98,442 | 113,990 | 2,439 | 352 | 13,531 | |
| LstAgy00791 | CITY OF SULPHUR | 21,512 | 8,196 | 38.10% | 78,966 | 0.00116% | 0.00120% | -0.00004% | 4,941 | 106 | (647) | - | (71) | (1,186) | (539) | (592) | 1,704 | 99,672 | 61,381 | 74,785 | (2,189) | (316) | 8,437 | |
| LstAgy00728 | CITY OF THIBODAUX | 36,906 | 14,061 | 38.10% | 135,486 | 0.00199% | 0.00202% | -0.00003% | 8,478 | 181 | (1,110) | - | (123) | (2,035) | (925) | (1,015) | 2,924 | 171,013 | 105,315 | 126,559 | (2,001) | (289) | 14,475 | |
| LstAgy00547 | CITY OF WEST MONROE | 41,376 | 15,764 | 38.10% | 151,878 | 0.00223% | 0.00226% | -0.00002% | 9,504 | 203 | (1,244) | - | (137) | (2,281) | (1,037) | (1,138) | 3,278 | 191,702 | 118,057 | 141,003 | (1,376) | (199) | 16,227 | |
| LstAgy00733 | CITY OF WINNFIELD | 2,400 | 914 | 38.10% | 8,842 | 0.00013% | 0.00013% | 0.00000% | 553 | 12 | (72) | - | (8) | (133) | (60) | (66) | 191 | 11,160 | 6,873 | 8,316 | (188) | (27) | 945 | |
| LstAgy00775 | CITY OF WINNSBORO | - | - | 0.00% | - | 0.00000% | 0.00057% | - | - | - | - | - | - | - | - | - | - | - | - | - | 35,454 | (35,454) | (5,117) | - |
| LstAgy00794 | CITY OF ZACHARY | 8,882 | 3,384 | 38.10% | 32,579 | 0.00048% | 0.00048% | -0.00002% | 2,039 | 44 | (267) | - | (29) | (489) | (222) | (244) | 703 | 41,122 | 25,324 | 30,889 | (938) | (135) | 3,481 | |
| LstAgy00026 | CLAIBORNE PARISH SCHOOL BOARD | 76,217 | 28,353 | 37.20% | 273,149 | 0.00402% | 0.00382% | 0.00020% | 17,092 | 365 | (2,237) | - | (247) | (4,102) | (1,865) | (2,047) | 5,895 | 344,773 | 212,322 | 238,923 | 12,193 | 1,760 | 29,183 | |
| 01-129 | COMMISSION OF LAW ENFORCEMENT LCLE | 2,154,558 | 801,495 | 37.20% | 7,721,074 | 0.11352% | 0.11282% | -0.01470% | 483,135 | 10,322 | (63,241) | - | (6,983) | (115,915) | (52,710) | (57,871) | 166,629 | 9,745,661 | 6,001,704 | 8,017,145 | (918,862) | (132,618) | 824,925 | |
| 23-CA-1 | COURT OF APPEAL FIRST CIRCUIT | 4,239,421 | 1,577,065 | 37.20% | 15,192,396 | 0.22337% | 0.24111% | -0.01774% | 950,642 | 20,310 | (124,437) | - | (13,739) | (228,152) | (103,715) | (113,869) | 327,869 | 19,176,083 | 11,809,272 | 15,076,409 | (1,109,451) | (160,125) | 1,623,166 | |
| 23-CA-4 | COURT OF APPEALS FOURTH CIRCUIT | 3,679,328 | 1,368,710 | 37.20% | 13,185,270 | 0.19386% | 0.18924% | 0.00462% | 825,049 | 17,626 | (107,997) | - | (11,924) | (198,010) | (90,013) | (98,826) | 284,553 | 16,642,657 | 10,249,104 | 11,833,034 | 288,696 | 41,667 | 1,408,724 | |
| 23-CA-2 | COURT OF APPEALS SECOND CIRCUIT | 2,268,102 | 843,734 | 37.20% | 8,128,008 | 0.11950% | 0.11901% | 0.00050% | 508,598 | 10,866 | (66,574) | - | (7,351) | (122,062) | (55,488) | (60,921) | 175,412 | 10,259,300 | 6,318,020 | 7,441,254 | 31,139 | 4,494 | 868,402 | |
| LstAgy00248 | CRIMINAL DISTRICT COURT | 2,619,217 | 974,376 | 37.20% | 9,386,491 | 0.13801% | 0.14861% | -0.01060% | 587,346 | 12,548 | (76,882) | - | (8,489) | (140,962) | (64,079) | (70,353) | 202,571 | 11,847,778 | 7,296,257 | 9,292,360 | (662,994) | (95,689) | 1,002,859 | |
| 06-265 | CRT - OFFICE OF CULTURAL DEVELOPMENT | 1,667,203 | 620,199 | 37.20% | 5,974,882 | 0.08784% | 0.07425% | 0.01359% | 373,851 | 7,987 | (48,336) | - | (5,403) | (89,723) | (40,787) | (44,780) | 128,938 | 7,541,212 | 4,644,130 | 4,643,022 | 849,643 | 122,628 | 638,329 | |
| 06-262 | CRT - OFFICE OF STATE LIBRARY OF LOUISIANA | 1,914,640 | 712,246 | 37.20% | 6,861,295 | 0.10088% | 0.10853% | -0.00765% | 429,336 | 9,172 | (56,199) | - | (6,205) | (103,039) | (46,840) | (51,426) | 148,074 | 8,660,435 | 5,333,385 | 6,786,138 | (478,284) | (69,030) | 733,066 | |
| 06-263 | CRT - OFFICE OF STATE MUSEUM | 3,108,274 | 1,156,278 | 37.20% | 11,138,832 | 0.16377% | 0.17121% | -0.00835% | 696,996 | 14,891 | (91,235) | - | (10,073) | (167,277) | (76,042) | (83,487) | 240,389 | 14,059,610 | 8,658,377 | 10,762,722 | (522,367) | (75,392) | 1,190,801 | |
| 06-264 | CRT - OFFICE OF STATE PARKS | 10,042,804 | 3,737,926 | 37.22% | 36,008,756 | 0.52942% | 0.70974% | -0.18032% | 2,253,196 | 48,137 | (294,939) | - | (32,564) | (540,761) | (245,823) | (269,891) | 777,110 | 45,450,822 | 27,990,133 | 44,379,522 | (11,275,277) | (1,627,342) | 3,847,201 | |
| 06-261 | CRT - OFFICE OF THE SECRETARY | 2,684,639 | | | | | | | | | | | | | | | | | | | | | | |

Louisiana State Employees' Retirement System
 Schedule of Employer Pension Amounts
 For the Plan Year Ended June 30, 2015

Exhibit 2

| OSRAP Employer No. | Employer Name | (1) Annualized Payroll 6/30/2015 | (2) Projected Required Employer Contributions | (2)(1) Average FYE 2016 Rate | Collective Deferred Outflow | | | | | | | | | | Collective Deferred Inflow | | | | Collective Deferred Outflow/Inflow to be Recognized | | | | P | Q | R | S | | |
|-----------------------|---|-------------------------------------|--|------------------------------------|-----------------------------|--|--------------------------------------|--|---|-------------------------|--------------------------|-------------------------|--------------------------|---|----------------------------|-------------|-------------|-------------|--|---|-------------------------------------|--|-------------|------------|---|---|--|--|
| | | | | | 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 | Experience Gain/Loss | Change of Assumptions | Net Difference Between Projected and Actual Investment Gain/Loss | 2017 | 2018 | 2019 | 2020 | 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 | | | | | Change in Deferred Inflow due to Change in Proportion | Employer's Proportionate Share of Total Contributions |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 711 | DOA - LA PROPERTY ASSISTANCE AGENCY | \$ 1,310,387 | \$ 487,464 | 37.20% | \$ 4,695,898 | 0.06904% | 0.06538% | 0.00366% | \$ 293,839 | \$ 6,278 | \$ - | \$ (38,463) | \$ - | \$ (4,247) | \$ (70,521) | \$ (32,058) | \$ (35,197) | \$ 101,343 | \$ 5,927,237 | \$ 3,650,190 | \$ 4,088,328 | \$ 228,793 | \$ 33,021 | \$ 501,713 | | | | |
| 01-106 | DOA - LOUISIANA TAX COMMISSION | 1,975,662 | 734,946 | 37.20% | 7,080,031 | 0.10410% | 0.09336% | 0.01074% | 443,023 | 9,465 | (57,991) | (6,403) | (106,324) | (48,334) | (53,066) | 152,795 | 8,936,528 | 5,503,412 | 5,837,512 | 671,435 | 96,907 | 756,436 | | | | | | |
| 01-103 | DOA - MENTAL HEALTH ADVOCACY SERVICE | 1,624,792 | 604,423 | 37.20% | 5,822,636 | 0.08561% | 0.09145% | -0.00585% | 364,343 | 7,784 | (47,692) | (5,266) | (87,441) | (39,750) | (43,642) | 125,659 | 7,349,424 | 4,526,020 | 5,718,457 | (365,482) | (52,749) | 622,095 | | | | | | |
| 611 | DOA - OFC OF TELECOMMUNICATION | - | - | 0.00% | - | 0.00000% | -0.18180% | - | - | - | - | - | - | - | - | - | - | - | - | - | 11,367,944 | (11,367,944) | (1,640,717) | - | | | | |
| 606 | DOA - OFFICE OF AIRCRAFT SERVICES | 218,483 | 81,276 | 37.20% | 782,990 | 0.01151% | 0.01140% | 0.00011% | 48,994 | 1,047 | - | (6,413) | - | (708) | (11,759) | (5,345) | (5,869) | 16,898 | 988,302 | 608,629 | 713,017 | 6,816 | 984 | 83,655 | | | | |
| 21-804 | DOA - OFFICE OF RISK MANAGEMENT | 1,915,402 | 712,530 | 37.20% | 6,864,083 | 0.10092% | 0.10688% | -0.00596% | 429,510 | 9,176 | - | (56,222) | - | (6,207) | (103,581) | (46,859) | (51,447) | 148,135 | 8,663,955 | 5,335,553 | 6,682,965 | (372,547) | (53,769) | 733,364 | | | | |
| 607 | DOA - OFFICE OF TECHNOLOGY SERVICES | 47,746,053 | 17,761,532 | 37.20% | 171,103,195 | 2.51567% | 0.08868% | 2.42698% | 10,706,535 | 228,734 | - | (1,401,463) | - | (154,736) | (2,569,541) | (1,168,078) | (1,282,445) | 3,692,600 | 215,969,164 | 133,001,019 | 5,545,189 | 151,756,614 | 21,902,780 | 18,280,787 | | | | |
| 01-102 | DOA - OFFICE OF THE INSPECTOR GENERAL | 752,163 | 281,194 | 37.38% | 2,708,837 | 0.03983% | 0.04622% | -0.00640% | 169,502 | 3,621 | - | (22,187) | - | (2,450) | (40,680) | (18,493) | (20,303) | 58,460 | 3,419,137 | 2,105,619 | 2,890,212 | (399,872) | (57,713) | 289,414 | | | | |
| 17-563 | DOA - STATE POLICE COMMISSION | 226,200 | 84,146 | 37.20% | 810,604 | 0.01192% | 0.01265% | -0.00073% | 50,722 | 1,084 | - | (6,639) | - | (733) | (12,173) | (5,534) | (6,076) | 17,494 | 1,023,157 | 630,094 | 790,678 | (45,459) | (6,561) | 86,606 | | | | |
| 08A-415 | DOC - ADULT PROBATION AND PAROLE | 34,635,037 | 12,046,239 | 34.78% | 116,045,723 | 1.70618% | 1.70815% | -0.00197% | 7,261,393 | 155,132 | - | (104,945) | - | (1,742,716) | (792,215) | (869,781) | 2,504,398 | 146,474,751 | 90,204,040 | 106,808,641 | (123,307) | (17,797) | 12,398,408 | | | | | |
| 08A-405 | DOC - AVOYELLES CORRECTIONAL CENTER | 13,401,651 | 4,710,640 | 35.15% | 45,379,263 | 0.66719% | 0.67452% | -0.00733% | 2,839,542 | 60,664 | - | (377,690) | - | (41,038) | (681,483) | (309,793) | (340,125) | 979,336 | 57,278,425 | 35,273,966 | 42,177,004 | (458,087) | (66,115) | 4,848,353 | | | | |
| 08A-404 | DOC - CORRECTIONS - ADMINISTRATION | 10,711,796 | 3,969,477 | 37.06% | 38,239,379 | 0.56222% | 0.57405% | -0.08517% | 2,392,774 | 51,119 | - | (313,209) | - | (34,582) | (574,260) | (261,051) | (286,610) | 825,249 | 48,266,350 | 29,724,029 | 29,829,607 | 5,325,338 | 29,829,607 | 768,597 | | | | |
| 08A-414 | DOC - DAVID WADE CORRECTIONAL CENTER | 12,831,302 | 4,503,473 | 35.10% | 43,383,565 | 0.63785% | 0.65676% | -0.01890% | 2,714,664 | 57,996 | - | (355,344) | - | (39,234) | (651,512) | (296,169) | (325,167) | 936,266 | 54,759,423 | 33,722,680 | 41,066,178 | (1,181,984) | (170,594) | 4,635,131 | | | | |
| 08A-409 | DOC - DIXON CORRECTIONAL INSTITUTE | 18,870,577 | 6,632,877 | 35.15% | 63,896,849 | 0.93945% | 0.92898% | 0.01047% | 3,998,253 | 85,419 | - | (523,363) | - | (57,785) | (436,208) | (478,917) | 1,378,966 | 80,651,616 | 49,667,957 | 58,088,362 | 654,990 | 94,461 | 6,826,785 | | | | | |
| 08A-413 | DOC - ELAYN HUNT CORRECTIONAL CENTER | 24,645,155 | 8,776,174 | 35.61% | 84,543,988 | 1.24302% | 1.22647% | 0.01655% | 5,290,218 | 113,020 | - | (692,478) | - | (76,457) | (1,269,639) | (577,160) | (633,671) | 1,824,555 | 106,712,761 | 65,717,280 | 76,689,526 | 1,035,041 | 149,386 | 9,032,740 | | | | |
| 08A-406 | DOC - LA CORRECTIONAL INST FOR WOMEN | 10,342,864 | 3,669,901 | 35.48% | 35,353,498 | 0.51979% | 0.52662% | -0.00683% | 2,212,194 | 47,261 | - | (289,572) | - | (31,972) | (530,921) | (241,349) | (264,980) | 762,968 | 44,623,746 | 27,480,792 | 32,928,727 | (426,885) | (61,612) | 2,777,193 | | | | |
| 08A-402 | DOC - LOUISIANA STATE PENITENTIARY | 57,746,694 | 20,315,644 | 35.18% | 195,707,859 | 2.87742% | 2.89374% | -0.01632% | 12,246,136 | 261,626 | - | (1,602,993) | - | (176,987) | (2,939,041) | (1,336,048) | (1,466,861) | 4,222,597 | 247,025,611 | 152,126,585 | 180,942,173 | (1,020,347) | (147,265) | 20,909,567 | | | | |
| 712 | DOC - PRISON ENTERPRISES | 3,088,571 | 1,092,400 | 35.37% | 10,523,500 | 0.15472% | 0.16251% | -0.00779% | 658,493 | 14,068 | - | (86,195) | - | (9,517) | (158,037) | (71,841) | (62,980) | 227,109 | 13,282,928 | 8,180,070 | 10,161,762 | (487,100) | (70,302) | 1,124,338 | | | | |
| 08A-416 | DOC - RAYBURN CORRECTIONAL INST | 11,195,341 | 3,918,713 | 35.00% | 37,750,300 | 0.55503% | 0.57964% | -0.02461% | 2,362,174 | 50,465 | - | (309,204) | - | (34,139) | (566,916) | (257,712) | (282,945) | 814,695 | 47,649,900 | 29,343,900 | 36,244,323 | (1,538,962) | (222,116) | 4,033,274 | | | | |
| 19-699 | DOE - SPECIAL SCHOOL DISTRICTS | 92,157 | 34,282 | 37.20% | 330,281 | 0.00486% | 0.00745% | -0.00259% | 20,667 | 442 | - | (2,705) | - | (299) | (4,960) | (2,255) | (2,476) | 7,128 | 416,886 | 256,732 | 465,328 | (1,618,877) | (23,365) | 35,287 | | | | |
| 19-678 | DOE - STATE ACTIVITIES, MGT AND FINANCE | 16,621,264 | 6,183,110 | 37.20% | 59,564,084 | 0.87575% | 0.80848% | 0.06272% | 3,227,136 | 79,627 | - | (487,874) | - | (53,866) | (894,503) | (406,629) | (446,442) | 1,285,460 | 75,182,730 | 46,300,035 | 50,553,502 | 4,206,070 | 607,055 | 6,363,869 | | | | |
| 07-273 | DOTD - ADMINISTRATION | 10,055,346 | 3,740,589 | 37.20% | 36,034,397 | 0.52980% | 0.52491% | 0.00489% | 2,254,800 | 48,172 | - | (295,149) | - | (32,588) | (541,146) | (254,998) | (270,884) | 777,663 | 45,483,187 | 28,010,065 | 32,822,178 | 305,641 | 44,113 | 3,849,941 | | | | |
| 07-276 | DOTD - ENGINEERING AND OPERATIONS | 170,662,723 | 63,486,533 | 37.20% | 611,587,656 | 8.99194% | 9.00047% | -0.00853% | 38,269,213 | 817,583 | - | (5,009,359) | - | (553,086) | (9,184,513) | (4,175,156) | (4,583,946) | 13,198,753 | 771,955,631 | 475,396,041 | 562,789,688 | (533,434) | (76,990) | 65,342,462 | | | | |
| 7-790 | DPS - DONALD J THIBODAUX TRAINING ACADEMY | - | - | 0.00% | - | 0.00000% | -0.04112% | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 2,571,377 | (2,571,377) | (371,123) | - | | | |
| 08B-425 | DPS - LA HIGHWAY SAFETY COMMISSION | 580,111 | 215,801 | 37.20% | 2,078,881 | 0.03057% | 0.02745% | 0.00312% | 130,083 | 2,779 | - | (17,028) | - | (1,880) | (31,220) | (14,192) | (15,582) | 44,865 | 2,623,997 | 1,615,945 | 1,716,419 | 194,778 | 28,112 | 222,109 | | | | |
| 08B-424 | DPS - LIQUEFIED PETROLEUM GAS COMMISSION | 480,544 | 178,762 | 37.20% | 1,722,074 | 0.02532% | 0.02464% | -0.00434% | 107,756 | 2,302 | - | (14,105) | - | (1,557) | (12,907) | (11,756) | (12,907) | 37,164 | 1,338,593 | 1,854,295 | (271,125) | (39,131) | 183,988 | | | | | |
| 08B-423 | DPS - LOUISIANA GAMING CONTROL BOARD | 208,062 | 77,399 | 37.20% | 745,581 | 0.01096% | 0.01678% | -0.00581% | 46,654 | 997 | - | (6,107) | - | (674) | (11,197) | (5,090) | (5,588) | 16,090 | 941,085 | 579,551 | 1,048,985 | (363,543) | (52,470) | 79,658 | | | | |
| 08B-421 | DPS - OFFICE OF LEGAL AFFAIRS | - | - | 0.00% | - | 0.00000% | -0.04170% | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 2,607,456 | (2,607,456) | (376,330) | - | | | |
| 08B-418 | DPS - OFFICE OF MGT AND FINANCE | 5,762,887 | 2,143,794 | 37.20% | 20,651,899 | 0.30364% | 0.27922% | 0.02442% | 1,292,263 | 27,608 | - | (169,154) | - | (18,676) | (310,140) | (140,985) | (154,789) | 445,691 | 26,067,155 | 16,053,024 | 17,459,449 | 1,526,643 | 220,338 | 2,206,464 | | | | |
| 08B-420 | DPS - OFFICE OF MOTOR VEHICLES | 17,403,653 | 6,474,668 | 37.20% | 62,372,767 | 0.91704% | 0.94087% | -0.02383% | 3,902,886 | 83,381 | - | (510,879) | - | (56,406) | (936,683) | (425,803) | (467,494) | 1,346,075 | 48,483,265 | 58,831,518 | (4,489,814) | (215,022) | 6,663,951 | | | | | |
| 08B-422 | DPS - OFFICE OF STATE FIRE MARSHALL | 8,128,788 | 3,023,552 | 37.20% | 29,126,920 | 0.42824% | 0.42514% | 0.00310% | 1,822,575 | 38,937 | - | (238,571) | - | (26,341) | (437,413) | (198,842) | (218,311) | 628,592 | 36,764,461 | 22,640,782 | 26,583,793 | 193,715 | 27,959 | 3,111,941 | | | | |
| 08B-419 | DPS - OFFICE OF STATE POLICE | 27,905,537 | 10,316,309 | 36.97% | 99,380,665 | 1.46116% | 1.48307% | -0.02191% | 6,218,601 | 132,854 | - | (814,002) | - | (89,874) | (1,492,448) | (678,447) | (744,814) | 2,144,747 | 125,439,850 | 92,734,446 | 92,734,446 | (1,369,946) | (197,722) | 10,617,901 | | | | |
| 604 | DSCS - DIV OF ADMINISTRATIVE LAW | 3,547,253 | 1,319,578 | 37.20% | 12,711,953 | 0.18690% | 0.18850% | -0.00160% | 795,432 | 16,994 | - | (104,120) | - | (11,496) | (190,902) | (86,781) | (95,278) | 274,338 | 16,045,229 | 9,881,187 | 11,786,575 | (99,984) | (14,430) | 1,358,154 | | | | |
| 17-562 | DSCS - ETHICS ADMINISTRATION | 2,146,871 | 798,636 | 37.20% | 7,693,528 | 0.11312% | 0.10389% | 0.00923% | 481,411 | 10,285 | - | (63,016) | - | (6,958) | (115,538) | (52,522) | (57,664) | 166,035 | 5,980,292 | 9,710,892 | 6,496,129 | 576,829 | 83,253 | 821,982 | | | | |
| 17-560 | DSCS - STATE CIVIL SERVICE | 5,631,952 | 2,095,086 | 37.20% | 20,182,731 | 0.29674% | 0.28870% | 0.00804% | 1,262,905 | 26,981 | - | (165,312) | - | (18,252) | (303,094) | (137,782) | (151,273) | 435,566 | 25,474,963 | 15,688,333 | 18,051,785 | 502,983 | 72,955 | 2,156,337 | | | | |
| 03-130 | DVA - DEPARTMENT OF VETERANS AFFAIRS | 3,353,491 | 1,247,499 | 37.20% | 12,017,587 | 0.17669% | 0.18401% | -0.00732% | 751,983 | 16,065 | - | (98,433) | - | (10,868) | (180,474) | (82,041) | (90,074) | 259,533 | 15,168,789 | 9,341,447 | 11,506,196 | (457,962) | (66,097) | 1,283,968 | | | | |
| 03-131 | DVA - LOUISIANA WAR VETERANS HOME | 4,144,607 | 1,541,794 | 37.20% | 14,852,660 | | | | | | | | | | | | | | | | | | | | | | | |

Louisiana State Employees' Retirement System
Schedule of Employer Pension Amounts
For the Plan Year Ended June 30, 2015

Exhibit 2

| OSRAP Employer No. | Employer Name | (1) Annualized Payroll 6/30/2015 | (2) Projected Required Employer Contributions | (2)(1) Average FYE 2016 Rate | Collective Deferred Outflow | | Collective Deferred Inflow | | Collective Deferred Outflow/Inflow to be Recognized | | | | | P | Q | R | S | | | | | | | | | | | | |
|-----------------------|--|-------------------------------------|--|------------------------------------|-----------------------------|--|--------------------------------------|--|---|-------------------------|--------------------------|-------------------------|--------------------------|-------------|--------------|--------------|--------------|---|---------------|---------------|---------------|--------------|--------------|--|---|-------------------------------------|--|--|--|
| | | | | | 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 | Experience Gain/Loss | Change of Assumptions | | | | | Net Difference Projected and Actual Investment | | 2017 | 2018 | 2019 | 2020 | 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 | Change in Deferred Inflow due to Change in Proportion | Employer's Proportionate Share of Total Contributions |
| | | | | | | | | | | | | | | | | | | F | H | | | | | | | | | | |
| 05-252 | LA ECON DEV - OFFICE OF BUSINESS DEV | \$ 5,070,057 | \$ 1,882,210 | 37.12% | \$ 18,132,008 | 0.26659% | 0.28147% | -0.01488% | \$ 1,134,584 | \$ 24,239 | \$ - | \$ (148,515) | \$ - | \$ (16,398) | \$ (272,297) | \$ (123,783) | \$ (135,902) | \$ 391,309 | \$ 22,886,508 | \$ 14,094,276 | \$ 17,599,764 | \$ (930,305) | \$ (134,269) | \$ 1,937,237 | | | | | |
| 05-251 | LA ECON DEV - OFFICE OF THE SECRETARY | 2,413,637 | 897,873 | 37.20% | 8,649,548 | 0.12717% | 0.15086% | -0.02369% | 541,233 | 11,563 | \$ - | (70,846) | \$ - | (7,822) | (129,895) | (59,048) | (64,830) | 186,667 | 10,917,596 | 6,723,420 | 9,433,362 | (1,481,498) | (213,822) | 924,124 | | | | | |
| 19-662 | LA ED TELEVISION AUTHORITY | 3,752,039 | 1,395,759 | 37.20% | 13,445,836 | 0.19769% | 0.20725% | -0.00956% | 841,354 | 17,975 | \$ - | (110,131) | \$ - | (12,160) | (201,923) | (91,791) | (100,779) | 290,176 | 16,971,547 | 10,451,645 | 12,959,055 | (597,776) | (86,276) | 1,436,563 | | | | | |
| 09-324 | LA EMERGENCY RESPONSE NETWORK | 583,227 | 216,961 | 37.20% | 2,090,036 | 0.03073% | 0.03076% | -0.00003% | 130,781 | 2,794 | \$ - | (1,890) | \$ - | (17,119) | (31,387) | (14,268) | (15,665) | 45,105 | 2,638,076 | 1,624,615 | 1,923,389 | (1,938) | (280) | 223,301 | | | | | |
| 24-951 | LA HOUSE OF REPRESENTATIVES | 9,561,890 | 3,560,560 | 37.24% | 34,300,149 | 0.50430% | 0.51226% | -0.00796% | 2,146,282 | 45,853 | \$ - | (280,944) | \$ - | (31,019) | (515,102) | (234,158) | (257,085) | 740,236 | 43,294,191 | 26,662,008 | 32,031,187 | (497,730) | (71,837) | 3,664,652 | | | | | |
| 2018 | LA HOUSING CORPORATION | 7,144,663 | 2,657,815 | 37.20% | 25,603,670 | 0.37644% | 0.39100% | -0.01456% | 1,602,113 | 34,228 | \$ - | (209,713) | \$ - | (23,155) | (384,503) | (174,790) | (191,904) | 552,556 | 32,317,359 | 19,902,108 | 24,448,743 | (910,296) | (131,382) | 2,735,514 | | | | | |
| 71551 | LA LICENSED PROFESSIONAL COUNSELORS | 109,850 | 40,864 | 37.20% | 393,671 | 0.00579% | 0.00589% | -0.00010% | 24,633 | 526 | \$ - | (3,224) | \$ - | (356) | (5,912) | (2,688) | (2,951) | 8,496 | 496,898 | 306,007 | 368,233 | (6,315) | (911) | 42,060 | | | | | |
| 01-112 | LA MILITARY DEPT | 24,650,421 | 9,169,957 | 37.20% | 88,337,462 | 1.29879% | 1.28060% | 0.01819% | 5,527,589 | 118,091 | \$ - | (723,550) | \$ - | (79,887) | (1,326,607) | (603,058) | (662,103) | 1,906,422 | 111,500,944 | 68,666,003 | 80,074,466 | 1,137,589 | 164,186 | 9,438,037 | | | | | |
| LstAgy00921 | LA PATIENTS' COMP FUND OVERSIGHT BOARD | 2,241,275 | 833,754 | 37.20% | 8,031,835 | 0.11809% | 0.12067% | -0.00258% | 502,580 | 10,737 | \$ - | (65,787) | \$ - | (7,264) | (120,618) | (54,831) | (60,200) | 173,336 | 10,137,909 | 6,243,263 | 7,545,427 | (161,450) | (23,302) | 858,127 | | | | | |
| 01-116 | LA PUBLIC DEFENDER BOARD | 984,396 | 366,195 | 37.20% | 3,527,671 | 0.05187% | 0.05033% | 0.00153% | 220,739 | 4,716 | \$ - | (28,894) | \$ - | (3,190) | (52,977) | (24,083) | (26,440) | 76,131 | 4,452,682 | 2,742,110 | 3,847,268 | 95,857 | (13,835) | 376,899 | | | | | |
| 01-254 | LA RACING COMMISSION | 2,931,872 | 1,090,656 | 37.20% | 10,506,700 | 0.15448% | 0.14143% | 0.01304% | 657,442 | 14,046 | \$ - | (86,058) | \$ - | (9,502) | (157,784) | (71,727) | (78,749) | 226,746 | 13,261,723 | 8,167,012 | 8,843,590 | 815,627 | (117,718) | 1,122,543 | | | | | |
| 71517 | LA REAL ESTATE COMM | 971,818 | 361,516 | 37.20% | 3,482,645 | 0.05120% | 0.04738% | 0.00383% | 217,921 | 4,656 | \$ - | (28,525) | \$ - | (3,150) | (52,301) | (23,775) | (26,719) | 75,159 | 4,395,850 | 2,962,495 | 239,236 | 34,528 | (372,088) | 174,395 | | | | | |
| 19-657 | LA SCHOOL FOR MATH SCI & ARTS | 455,490 | 169,442 | 37.20% | 1,632,294 | 0.02400% | 0.02168% | 0.00232% | 102,138 | 2,182 | \$ - | (13,370) | \$ - | (1,476) | (24,513) | (11,143) | (12,234) | 35,227 | 2,060,308 | 1,268,806 | 1,355,502 | 145,130 | (20,946) | 1,646,536 | | | | | |
| 19-653 | LA SCHOOL FOR THE DEAF | 4,300,448 | 1,599,767 | 37.20% | 15,411,132 | 0.22658% | 0.22613% | 0.00045% | 964,329 | 20,602 | \$ - | (13,927) | \$ - | (13,927) | (231,437) | (105,208) | (115,500) | 332,590 | 19,452,175 | 11,979,299 | 14,139,914 | 28,138 | (4,061) | 1,746,395 | | | | | |
| 24-952 | LA SENATE | 9,242,810 | 3,442,433 | 37.24% | 33,162,188 | 0.48757% | 0.48485% | 0.00272% | 2,075,076 | 44,332 | \$ - | (271,623) | \$ - | (29,990) | (498,013) | (226,390) | (248,556) | 715,677 | 41,857,839 | 25,777,454 | 30,317,145 | 170,141 | (24,556) | 3,544,074 | | | | | |
| 19-655 | LA SPECIAL EDUCATION CENTER | 4,999,099 | 1,859,665 | 37.20% | 17,914,836 | 0.26340% | 0.26601% | -0.00262% | 1,120,995 | 23,949 | \$ - | (146,736) | \$ - | (16,201) | (120,995) | (122,300) | (134,275) | 386,622 | 22,612,390 | 13,925,464 | 16,633,317 | (163,513) | (23,600) | 1,913,032 | | | | | |
| 7151 | LA ST BD BARBER EXAMINERS | 187,053 | 69,584 | 37.20% | 670,357 | 0.00986% | 0.01015% | -0.00030% | 41,947 | 896 | \$ - | (5,491) | \$ - | (606) | (10,067) | (4,576) | (5,024) | 14,467 | 846,135 | 521,078 | 634,856 | (18,571) | (2,680) | 71,621 | | | | | |
| 71531 | LA ST BD OF CERTIFIED SOCIAL WORK EXAM | 153,990 | 57,284 | 37.20% | 551,874 | 0.00985% | 0.00985% | -0.00174% | 34,533 | 738 | \$ - | (4,520) | \$ - | (499) | (8,288) | (3,768) | (4,136) | 11,910 | 696,585 | 428,980 | 616,160 | (108,800) | (15,703) | 58,963 | | | | | |
| 71538 | LA ST BD OF EXAMINERS OF PSYCHOLOGISTS | 70,000 | 26,040 | 37.20% | 250,840 | 0.00369% | 0.00434% | -0.00065% | 15,696 | 335 | \$ - | (2,055) | \$ - | (227) | (3,767) | (1,712) | (1,880) | 5,413 | 316,614 | 194,981 | 271,501 | (40,894) | (5,902) | 26,800 | | | | | |
| 201158 | LA ST BD OF PRIVATE INVESTIGATOR EXM | 80,850 | 30,076 | 37.20% | 289,744 | 0.00420% | 0.00420% | 0.00006% | 18,130 | 387 | \$ - | (2,373) | \$ - | (262) | (4,351) | (1,978) | (2,172) | 6,253 | 365,720 | 225,222 | 262,559 | 3,814 | 551 | 30,956 | | | | | |
| 71511 | LA ST BOARD OF ARCHITECTURAL EXAMINERS | 169,364 | 63,003 | 37.20% | 606,967 | 0.00892% | 0.00885% | 0.00008% | 37,980 | 811 | \$ - | (4,972) | \$ - | (549) | (9,115) | (4,144) | (4,549) | 13,099 | 766,123 | 471,804 | 553,193 | 4,815 | (695) | 64,849 | | | | | |
| 71545 | LA ST BOARD OF CHIROPRACTIC EXAMINERS | 79,498 | 29,573 | 37.20% | 284,915 | 0.00419% | 0.00432% | -0.00013% | 17,828 | 381 | \$ - | (2,334) | \$ - | (258) | (4,279) | (1,945) | (2,135) | 6,149 | 359,625 | 221,469 | 297,812 | (7,879) | (1,137) | 30,441 | | | | | |
| 71530 | LA ST BOARD OF PRACTICAL NURSE EXAMINERS | 687,378 | 255,705 | 37.20% | 2,463,303 | 0.03222% | 0.03730% | -0.00108% | 154,138 | 3,293 | \$ - | (20,176) | \$ - | (2,228) | (36,993) | (16,816) | (18,463) | 53,161 | 3,109,220 | 1,914,761 | 2,332,203 | (67,594) | (9,756) | 263,181 | | | | | |
| LstAgy00175 | LA ST LICENSING BD OF CONTRACTORS | 2,215,741 | 824,256 | 37.20% | 7,940,354 | 0.11674% | 0.12017% | -0.00343% | 496,856 | 10,615 | \$ - | (60,337) | \$ - | (7,181) | (119,244) | (54,207) | (59,514) | 171,362 | 10,022,441 | 6,172,154 | 7,514,350 | (214,474) | (30,955) | 848,353 | | | | | |
| 71535 | LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM | 112,992 | 42,033 | 37.20% | 404,894 | 0.00595% | 0.00590% | 0.00006% | 25,336 | 541 | \$ - | (3,316) | \$ - | (366) | (6,880) | (2,764) | (3,035) | 8,738 | 511,063 | 314,730 | 368,796 | 3,439 | (496) | 43,259 | | | | | |
| 201116 | LA STATE BD OF COSMETOLOGY | 858,686 | 319,431 | 37.20% | 3,077,207 | 0.04524% | 0.04456% | 0.00068% | 192,552 | 4,114 | \$ - | (25,205) | \$ - | (2,783) | (46,212) | (21,007) | (23,064) | 66,410 | 3,884,099 | 2,391,958 | 2,786,288 | 42,707 | 6,164 | 328,771 | | | | | |
| 71523 | LA STATE BD OF EMBALMERS & FUNERAL DIRS | 149,929 | 55,774 | 37.20% | 537,319 | 0.00790% | 0.00741% | 0.00049% | 33,622 | 718 | \$ - | (4,401) | \$ - | (486) | (8,069) | (3,668) | (4,027) | 11,596 | 678,213 | 417,666 | 643,589 | 30,389 | (4,386) | 57,408 | | | | | |
| 7-15-50 | LA STATE BD OF EXAM OF INTERIOR DESIGNER | - | - | 0.00% | - | 0.00000% | 0.00176% | -0.00000% | - | - | \$ - | - | \$ - | - | - | - | - | - | - | - | 110,301 | (110,301) | (15,920) | - | | | | | |
| 71557 | LA STATE BD OF WHOLESALE DRUG DISTRIB | 133,000 | 49,476 | 37.20% | 476,650 | 0.00701% | 0.01413% | -0.00712% | 29,826 | 637 | \$ - | (3,940) | \$ - | (431) | (7,158) | (3,254) | (3,573) | 10,287 | 601,635 | 370,507 | 883,534 | (445,331) | (64,274) | 50,926 | | | | | |
| 201129 | LA STATE BD PRIVATE SECURITY EXAM | 379,698 | 141,248 | 37.20% | 1,360,710 | 0.02001% | 0.02049% | -0.00049% | 85,144 | 1,819 | \$ - | (11,145) | \$ - | (1,231) | (20,434) | (9,289) | (10,570) | 29,366 | 1,717,510 | 1,281,468 | 1,305,439 | (30,514) | (4,404) | 145,379 | | | | | |
| 71521 | LA STATE BOARD OF DENTISTRY | 381,762 | 142,016 | 37.20% | 1,368,056 | 0.02011% | 0.01936% | 0.00076% | 85,604 | 1,829 | \$ - | (11,205) | \$ - | (1,237) | (20,545) | (9,339) | (10,254) | 29,524 | 1,726,781 | 1,063,410 | 1,210,372 | 47,334 | (6,832) | 146,164 | | | | | |
| LstAgy00122 | LA STATE BOARD OF HOME INSPECTORS | 55,000 | 20,460 | 37.20% | 197,108 | 0.00290% | 0.00282% | 0.00008% | 12,334 | 264 | \$ - | (1,614) | \$ - | (178) | (2,960) | (1,346) | (1,477) | 4,254 | 248,793 | 153,215 | 176,579 | 4,690 | 677 | 21,059 | | | | | |
| 71527 | LA STATE BOARD OF NURSING | 2,884,022 | 1,072,856 | 37.20% | 10,335,234 | 0.15196% | 0.14939% | 0.00257% | 646,712 | 13,816 | \$ - | (84,653) | \$ - | (9,347) | (155,209) | (70,556) | (77,464) | 223,046 | 13,045,296 | 8,033,729 | 9,341,070 | 160,512 | (23,166) | 1,104,224 | | | | | |
| 24-962 | LA STATE LAW INSTITUTE | 473,259 | 176,052 | 37.20% | 1,695,956 | 0.02494% | 0.02354% | 0.00139% | 106,122 | 2,267 | \$ - | (13,891) | \$ - | (1,534) | (25,469) | (11,578) | (12,711) | 36,601 | 2,140,663 | 1,318,292 | 1,472,118 | 87,040 | 12,562 | 181,197 | | | | | |
| LstAgy00521 | LA STATE UNIVERSITY MEDICAL CENTER | 21,218,613 | 7,896,156 | 37.21% | 76,066,518 | 1.11838% | 0.00000% | 1.11838% | 4,759,572 | 101,687 | \$ - | (623,442) | \$ - | (68,790) | (1,142,328) | (519,287) | (570,131) | 1,641,601 | 96,012,365 | 59,127,619 | 69,930,910 | 10,093,011 | - | 8,127,001 | | | | | |
| LstAgy00353 | LA USED MOTOR VEHICLE & PARTS | 836,701 | 311,253 | 37.20% | 2,998,377 | 0.04408% | 0.01851% | 0.02557% | 187,619 | 4,008 | \$ - | (24,559) | \$ - | (2,712) | (45,028) | (20,469) | (22,473) | 64,708 | 3,784,600 | 2,330,683 | 1,598,989 | 1,157,535 | (167,065) | 320,349 | | | | | |
| 71539 | LA VETERINARY BOARD | 117,187 | 43,594 | 37.20% | 419,925 | 0.00617% | 0.00615% | 0.00002% | 26,276 | 561 | \$ - | (3,440) | \$ - | (380) | (6,306) | (2,867) | (3,147) | 9,062 | 530,036 | 326,414 | 384,365 | 1,688 | 244 | 44,865 | | | | | |
| LstAgy0078 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Louisiana State Employees' Retirement System
 Schedule of Employer Pension Amounts
 For the Plan Year Ended June 30, 2015

Exhibit 2

| OSRAP Employer No. | Employer Name | (1) Annualized Payroll 6/30/2015 | (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 | | |
|-----------------------|--|-------------------------------------|--|------------------------------------|--------------------------|--|--------------------------------------|--|---|-------------------------|--------------------------|-------------------------|--------------------------|---|-----------------------------|-------------|----------------------------|-------------|---|--------------|--------------|------------|------------|------------|----------|----------|----------|----------|----------|----------|----------|----------|
| | | | | | 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 | Experience Gain/Loss | Change of Assumptions | Net Difference Between Projected and Actual Investment Gain/Loss | 2017 | 2018 | 2019 | 2020 | 2019,000 | 2020,327 | 2021,614 | 2022,166 | 2023,150 | 2024,785 | 2025,483 | 2026,483 | 2027,585 | 2028,483 | 2029,585 | 2030,483 | 2031,483 | 2032,483 |
| | | | | | F | H | G | I | K | L | M | N | O | L | M | N | O | P | Q | R | S | | | | | | | | | | | |
| 17-561 | MUNICIPAL FIRE & POLICE CIVIL SERVICE | \$ 1,150,781 | \$ 428,091 | 37.20% | \$ 4,123,959 | 0.06063% | 0.05977% | 0.00087% | \$ 258,051 | 5,513 | \$ - | \$ (33,778) | \$ - | \$ (3,729) | \$ (61,932) | \$ (28,153) | \$ (30,910) | \$ 89,000 | \$ 5,205,327 | \$ 3,205,614 | \$ 3,737,166 | \$ 54,150 | \$ 7,815 | \$ 440,607 | | | | | | | | |
| 201410 | NATCHITOCHE CANE RIVER LEVEE DISTRICT | 85,614 | 31,848 | 37.20% | 306,816 | 0.00451% | 0.00375% | 0.00076% | 19,199 | 410 | - | (2,513) | (277) | (4,608) | (2,095) | (2,300) | 6,621 | 387,268 | 238,493 | 234,483 | 47,585 | 6,868 | 32,780 | | | | | | | | | |
| LsrAgy00774 | NATCHITOCHE CITY COURT | 59,123 | 22,526 | 38.10% | 216,968 | 0.00319% | 0.00298% | 0.00021% | 13,576 | 290 | - | (1,777) | (196) | (3,258) | (1,481) | (1,626) | 4,682 | 273,861 | 168,653 | 186,399 | 13,069 | 1,886 | 23,181 | | | | | | | | | |
| LsrAgy00933 | NEW BEGINNINGS SCHOOLS | 40,000 | 14,880 | 37.20% | 143,376 | 0.00211% | 0.00472% | -0.00261% | 8,972 | 192 | - | (1,174) | (979) | (1,075) | 3,094 | 180,971 | 111,448 | 295,262 | (163,451) | (23,591) | (15,318) | (23,591) | 15,318 | | | | | | | | | |
| LsrAgy00793 | NEW IBERIA CITY COURT | 48,000 | 18,864 | 39.30% | 181,736 | 0.00267% | 0.00000% | 0.00267% | 11,372 | 243 | - | (1,489) | (164) | (2,729) | (1,241) | (1,362) | 3,922 | 229,390 | 141,266 | - | 167,077 | 24,114 | 19,417 | | | | | | | | | |
| 19-673 | NEW ORLEANS CENTER FOR CREATIVE ARTS | 324,931 | 120,874 | 37.20% | 1,164,418 | 0.01712% | 0.01659% | 0.00053% | 72,862 | 1,557 | - | (9,537) | (1,053) | (17,487) | (7,949) | (8,728) | 25,129 | 1,469,747 | 905,120 | 1,037,167 | 33,328 | 4,810 | 124,407 | | | | | | | | | |
| 201413 | NORTH LAFOURCHE LEVEE DISTRICT | 262,540 | 97,665 | 37.20% | 940,833 | 0.01383% | 0.01373% | 0.00010% | 58,873 | 1,258 | - | (7,706) | (851) | (14,129) | (6,423) | (7,052) | 20,305 | 1,187,559 | 731,339 | 858,585 | 6,378 | 921 | 100,521 | | | | | | | | | |
| 2027 | NORTHEAST DELTA HUMAN SERVICES AUTHORITY | 4,838,827 | 1,800,043 | 37.20% | 17,340,449 | 0.25495% | 0.28461% | -0.02966% | 1,085,054 | 23,181 | - | (142,031) | (15,682) | (260,410) | (118,379) | (129,969) | 374,226 | 21,887,389 | 13,478,988 | 17,796,480 | (1,854,733) | (267,690) | 1,852,666 | | | | | | | | | |
| 2026B | NORTHWEST LA HUMAN SERVICES DISTRICT | 4,940,484 | 1,837,860 | 37.20% | 17,704,737 | 0.26031% | 0.24222% | -0.01392% | 1,107,848 | 23,668 | - | (145,015) | (16,011) | (265,881) | (120,866) | (132,700) | 382,088 | 22,347,200 | 13,762,152 | 17,146,927 | (870,277) | (125,606) | 1,891,587 | | | | | | | | | |
| 09-340 | OFFICE FOR CITIZEN WITH DISABILITIES | 45,980,124 | 17,104,606 | 37.20% | 164,774,798 | 2.42262% | 2.39392% | 0.02870% | 10,310,545 | 220,274 | - | (1,349,629) | (149,013) | (2,474,504) | (1,124,876) | (1,320,013) | 3,556,026 | 207,981,361 | 128,081,864 | 149,689,096 | 1,794,767 | 259,036 | 17,604,657 | | | | | | | | | |
| 09-330 | OFFICE OF BEHAVIORAL HEALTH | 54,220,705 | 20,168,764 | 37.20% | 194,292,873 | 2.85661% | 2.85498% | 0.00163% | 12,157,596 | 259,735 | - | (1,591,404) | (175,708) | (2,917,792) | (1,456,256) | (1,456,256) | 4,193,060 | 245,239,543 | 151,026,696 | 178,518,927 | 102,047 | 14,728 | 20,758,389 | | | | | | | | | |
| 01-109 | OFFICE OF COASTAL PROTECTION & RESTORATION | 11,252,697 | 4,186,003 | 37.20% | 40,325,266 | 0.59289% | 0.58374% | 0.00915% | 2,523,295 | 53,908 | - | (330,294) | (36,468) | (605,584) | (275,290) | (302,244) | 870,265 | 50,899,189 | 31,345,420 | 36,500,629 | 571,952 | 82,549 | 4,308,380 | | | | | | | | | |
| 01-133 | OFFICE OF ELDERLY AFFAIRS | 1,096,380 | 407,854 | 37.20% | 3,929,028 | 0.05777% | 0.06719% | -0.00942% | 245,853 | 5,252 | - | (32,182) | (3,553) | (59,004) | (26,822) | (29,449) | 84,793 | 4,959,281 | 3,054,091 | 4,201,193 | (589,085) | (85,022) | 419,780 | | | | | | | | | |
| 01-255 | OFFICE OF FINANCIAL INSTITUTIONS | 5,779,970 | 2,150,149 | 37.20% | 20,713,181 | 0.30454% | 0.30966% | -0.00512% | 1,296,097 | 27,690 | - | (169,656) | (18,732) | (141,404) | (155,249) | 447,014 | 26,144,505 | 16,100,659 | 19,362,766 | (320,336) | (46,234) | 2,213,011 | | | | | | | | | | |
| 01-111 | OFFICE OF HOME LAND SEC & EMERG. PREP. | 16,854,396 | 6,263,212 | 37.16% | 60,335,783 | 0.88709% | 0.87685% | 0.01025% | 3,775,424 | 80,658 | - | (494,195) | (54,564) | (906,092) | (411,897) | (452,226) | 1,302,114 | 76,156,781 | 46,899,888 | 54,828,927 | 640,734 | 92,476 | 6,446,318 | | | | | | | | | |
| 08C-403 | OFFICE OF JUVENILE JUSTICE | 32,478,950 | 11,616,075 | 35.76% | 111,901,768 | 1.64525% | 1.77130% | -0.12606% | 7,002,091 | 149,593 | - | (101,198) | (1,680,484) | (763,925) | (838,721) | (2,414,967) | 141,244,184 | 86,982,883 | 110,757,718 | (7,882,082) | (1,137,608) | 11,955,665 | | | | | | | | | | |
| 19-661 | OFFICE OF STUDENT FINANCIAL ASSISTANCE | 3,383,051 | 1,258,495 | 37.20% | 12,123,555 | 0.17825% | 0.18309% | -0.00484% | 758,614 | 16,207 | - | (99,301) | (10,964) | (182,065) | (82,764) | (90,868) | 261,640 | 15,302,543 | 9,423,817 | 11,448,232 | (302,577) | (43,670) | 1,295,289 | | | | | | | | | |
| LsrAgy00763 | OPELOUSAS CITY COURT | 53,000 | 20,193 | 38.10% | 194,523 | 0.00286% | 0.00294% | 0.00003% | 12,172 | 260 | - | (2,921) | (161) | (1,458) | (1,498) | 4,198 | 245,530 | 151,206 | 177,269 | 1,563 | 226 | 20,783 | | | | | | | | | | |
| LsrAgy00004 | ORLEANS PARISH SCHOOL BOARD | 257,219 | 95,686 | 37.20% | 921,741 | 0.01355% | 0.01314% | 0.00041% | 57,677 | 1,232 | - | (7,550) | (834) | (13,842) | (6,292) | (6,909) | 19,892 | 1,163,436 | 716,482 | 821,567 | 25,824 | 3,727 | 98,479 | | | | | | | | | |
| LsrAgy00734 | OUACHITA PARISH POLICE JURY | 99,312 | 37,416 | 37.68% | 360,412 | 0.00219% | 0.00211% | 0.00008% | 22,552 | 482 | - | (2,952) | (326) | (2,778) | (2,460) | (2,701) | 7,778 | 454,918 | 280,154 | 136,626 | 19,716 | 28,103 | 38,507 | | | | | | | | | |
| LsrAgy00057 | OUACHITA PARISH SCHOOL BOARD | 314,684 | 117,062 | 37.20% | 1,127,690 | 0.01658% | 0.01301% | 0.00357% | 70,564 | 1,508 | - | (9,237) | (1,020) | (16,935) | (7,698) | (8,452) | 24,337 | 1,423,389 | 876,570 | 813,501 | 223,228 | 32,218 | 120,483 | | | | | | | | | |
| LsrAgy00727 | PARISH OF ORLEANS JUDICIAL EXP JUDGES | 396,409 | 153,410 | 38.70% | 1,477,832 | 0.02173% | 0.02211% | -0.00038% | 92,473 | 1,976 | - | (12,105) | (1,336) | (22,193) | (10,089) | (11,077) | 31,893 | 1,865,343 | 1,382,264 | (23,636) | (3,411) | 157,893 | | | | | | | | | | |
| LsrAgy00726 | PARISH OF TANGIPAHOA | - | - | 0.00% | - | 0.00000% | 0.00078% | -0.00078% | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | | | | | | | |
| LsrAgy00751 | PARISH OF TERREBONNE | 36,301 | 14,266 | 39.30% | 137,459 | 0.00202% | 0.00202% | 0.00000% | 8,601 | 184 | - | (1,126) | (124) | (2,064) | (938) | (1,030) | 2,967 | 173,502 | 106,849 | 126,183 | 188 | 27 | 14,686 | | | | | | | | | |
| 201414 | PONCHARTRAIN LEVEE DISTRICT | 1,981,289 | 737,681 | 37.23% | 7,106,253 | 0.10448% | 0.10031% | 0.00417% | 444,670 | 9,500 | - | (58,206) | (6,427) | (106,720) | (48,513) | (53,263) | 153,363 | 8,969,752 | 5,523,872 | 6,272,213 | 260,933 | 37,660 | 759,248 | | | | | | | | | |
| LsrAgy00517 | PORT OF LAKE CHARLES | 5,939,118 | 2,210,812 | 37.22% | 21,297,567 | 0.31313% | 0.31758% | -0.00445% | 1,332,664 | 28,471 | - | (174,443) | (19,260) | (1,332,664) | (145,393) | (159,629) | 459,626 | 26,882,126 | 16,550,911 | 19,857,745 | (278,066) | (40,133) | 2,275,447 | | | | | | | | | |
| 04-158 | PUBLIC SERVICE COMMISSION | 3,940,775 | 1,465,968 | 37.20% | 14,122,178 | 0.20763% | 0.19469% | 0.01295% | 883,675 | 18,879 | - | (115,671) | (12,771) | (212,080) | (96,409) | (105,848) | 304,773 | 17,825,237 | 10,977,376 | 12,173,567 | 809,499 | 116,834 | 1,508,824 | | | | | | | | | |
| LsrAgy00312 | RAPIDES PARISH HOUSING AUTHORITY | 262,300 | 97,576 | 37.20% | 939,969 | 0.01527% | 0.01527% | -0.00145% | 58,817 | 1,257 | - | (7,699) | (850) | (6,417) | (7,045) | (6,286) | 20,286 | 1,186,443 | 730,651 | 900,792 | (90,792) | (13,104) | 100,427 | | | | | | | | | |
| LsrAgy00758 | RAPIDES PARISH POLICE JURY | 49,461 | 18,845 | 38.10% | 181,532 | 0.00267% | 0.00269% | -0.00002% | 11,359 | 243 | - | (1,487) | (164) | (2,726) | (1,239) | (1,361) | 3,918 | 229,133 | 141,108 | 168,390 | (1,501) | (217) | 19,395 | | | | | | | | | |
| LsrAgy00078 | RAPIDES PARISH SCHOOL BOARD | 512,563 | 190,674 | 37.20% | 1,836,816 | 0.02701% | 0.02264% | 0.00436% | 114,936 | 2,455 | - | (15,045) | (1,661) | (27,584) | (12,539) | (13,767) | 39,641 | 2,318,458 | 1,427,784 | 1,415,905 | 272,751 | 39,366 | 196,247 | | | | | | | | | |
| LsrAgy00709 | RAYNE CITY COURT | 24,000 | 9,144 | 38.10% | 88,080 | 0.00130% | 0.00133% | -0.00004% | 5,511 | 118 | - | (721) | (80) | (1,323) | (601) | (660) | 1,901 | 111,175 | 68,466 | 83,414 | (2,439) | (352) | 9,410 | | | | | | | | | |
| 19-682 | RECOVERY SCHOOL DISTRICT | 3,445,248 | 1,281,632 | 37.20% | 12,346,440 | 0.18153% | 0.28164% | -0.10011% | 772,561 | 16,505 | - | (110,127) | (11,165) | (185,413) | (84,286) | (92,539) | 266,450 | 15,583,872 | 9,597,069 | 17,610,394 | (6,259,832) | (903,471) | 1,319,102 | | | | | | | | | |
| 201416 | RED RIVER & RAYOU BOUEF LEVEE DISTRICT | 866,903 | 322,488 | 37.20% | 3,106,657 | 0.04568% | 0.04512% | 0.00055% | 194,395 | 4,153 | - | (25,446) | (2,809) | (46,654) | (21,208) | (23,285) | 67,045 | 3,921,272 | 2,414,850 | 2,821,492 | 34,578 | 4,991 | 331,918 | | | | | | | | | |
| LsrAgy00193 | REGIONAL PLANNING COMMISSION | 1,244,272 | 462,869 | 37.20% | 4,459,002 | 0.06556% | 0.07269% | -0.00713% | 279,016 | 5,961 | - | (36,523) | (4,032) | (66,523) | (30,440) | (33,421) | 36,607 | 5,628,223 | 3,466,047 | 4,545,289 | (445,956) | (64,364) | 476,403 | | | | | | | | | |
| LsrAgy00333 | REGIONAL TRANSIT AUTHORITY | 105,119 | 39,104 | 37.20% | 376,736 | 0.00554% | 0.00571% | -0.00017% | 23,574 | 504 | - | (3,086) | (341) | (5,658) | (2,572) | (2,824) | 8,130 | 475,522 | 292,842 | 356,790 | (10,442) | (1,507) | 40,251 | | | | | | | | | |
| LsrAgy00923 | RENEW CHARTER MGMT ORGANIZATION | 73,542 | 27,358 | 37.20% | 263,558 | 0.00391% | 0.00388% | 0.00003% | 16,492 | 352 | - | (2,159) | (238) | (3,958) | (1,799) | (1,975) | 5,688 | 332,668 | 204,868 | 244,738 | (2,439) | (352) | 28,159 | | | | | | | | | |
| LsrAgy00259 | RICHLAND PARISH SCHOOL BOARD | - | - | 0.00% | - | 0.00000% | 0.00231% | -0.00231% | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | | | | | | | |
| LsrAgy00787 | RUSTON CITY COURT | 66,096 | 25,183 | 38.10% | 242,610 | 0.00357% | 0.00418% | -0.00062% | 15,181 | 324 | - | (1,987) | (219) | (3,643) | (1,656) | (1,818) | 5,236 | 306,226 | 188,584 | 244,192 | (144,192) | (20,811) | - | | | | | | | | | |
| 2031 | SABINE RIVER AUTHORITY | 2,427,237 | 90 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Louisiana State Employees' Retirement System
 Schedule of Employer Pension Amounts
 For the Plan Year Ended June 30, 2015

| OSRAP Employer No. | Employer Name | (1) Annualized Payroll 6/30/2015 | (2) Projected Required Employer Contributions | (2)/(1) Average FYE 2016 Rate | A Net Pension Liability | B Current Year Proportionate Share | C Prior Year Proportionate Share | D Change in Proportion from Prior Year | E Proportionate Share of Collective Pension Expense | Collective Deferred Outflow | | Collective Deferred Inflow | | Collective Deferred Outflow/Inflow to be Recognized | | | | P Net Pension Liability Assuming 1% Change in Discount Rate | Q Net Pension Liability Assuming +1% Change in Discount Rate | R Prior Year Net Pension Liability | Change in Net Pension Liability due to Change in Proportion | Change in Deferred Inflow due to Change in Proportion | S Employer's Proportionate Share of Total Contributions | |
|-----------------------|---|-------------------------------------|--|-------------------------------------|-------------------------------|---|---|---|--|------------------------------|-------------------------------|------------------------------|-------------------------------|--|------------------|-----------------|-----------------|---|--|--|--|--|---|----------------|
| | | | | | | | | | | F Experience Gain/Loss | H Change of Assumptions | G Experience Gain/Loss | I Change of Assumptions | K Net Difference Between Projected and Actual Investment Gain/Loss | L 2017 | M 2018 | N 2019 | | | | | | | O 2020 |
| 04-147 | TREASURY DEPARTMENT | \$ 2,984,362 | \$ 1,106,061 | 37.06% | \$ 10,655,109 | 0.15666% | 0.17650% | -0.01984% | \$ 666,728 | \$ 14,244 | \$ - | \$ (87,273) | \$ - | \$ (9,636) | \$ (160,013) | \$ (72,740) | \$ (79,862) | \$ 229,949 | \$ 13,449,047 | \$ 8,282,372 | \$ 11,036,166 | \$ (1,240,511) | \$ (179,041) | \$ 1,138,399 |
| 20C02 | UNIVERSITY OF LOUISIANA | 78,300,897 | 29,142,784 | 37.22% | 280,742,848 | 4.12766% | 4.31059% | -0.18293% | 17,567,078 | 375,303 | - | (2,299,493) | - | (253,888) | (4,216,054) | (1,916,561) | (2,104,212) | 6,058,748 | 354,358,071 | 218,225,527 | 269,536,391 | (11,438,602) | (1,650,914) | 29,994,766 |
| LstAgy00731 | VERMILION PARISH POLICE JURY | 14,911 | 5,681 | 38.10% | 54,752 | 0.00081% | 0.00083% | -0.00002% | 3,426 | 73 | - | (448) | - | (50) | (822) | (374) | (410) | 1,182 | 69,109 | 42,560 | 51,836 | (1,501) | (217) | 5,850 |
| LstAgy00128 | VERMILION PARISH SCHOOL BOARD | 115,269 | 42,880 | 37.20% | 413,056 | 0.00607% | 0.00238% | 0.00370% | 25,846 | 552 | - | (3,383) | - | (374) | (6,203) | (2,820) | (3,096) | 8,914 | 521,365 | 321,074 | 148,631 | 231,107 | 33,355 | 44,131 |
| LstAgy00379 | WARE YOUTH CENTER | 2,876,460 | 1,070,043 | 37.20% | 10,308,096 | 0.15156% | 0.15629% | -0.00473% | 645,014 | 13,780 | - | (84,431) | - | (9,322) | (154,802) | (70,371) | (77,261) | 222,460 | 13,011,042 | 8,012,634 | 9,772,332 | (295,699) | (42,678) | 1,101,324 |
| LstAgy00796 | WEBSTER PARISH POLICE JURY | 10,800 | 4,187 | 38.77% | 40,333 | 0.00059% | 0.00060% | -0.00001% | 2,524 | 54 | - | (330) | - | (36) | (606) | (275) | (302) | 870 | 50,909 | 31,351 | 37,517 | (438) | (63) | 4,309 |
| LstAgy00087 | WEBSTER PARISH SCHOOL BOARD | 58,235 | 21,663 | 37.20% | 208,670 | 0.00307% | 0.00613% | -0.00306% | 13,057 | 279 | - | (1,709) | - | (189) | (3,134) | (1,425) | (1,564) | 4,503 | 263,387 | 162,202 | 383,052 | (191,213) | (27,598) | 22,294 |
| LstAgy00707 | WEST BATON ROUGE PARISH COUNCIL | 11,498 | 4,381 | 38.10% | 42,169 | 0.00062% | 0.00047% | 0.00015% | 2,639 | 56 | - | (345) | - | (38) | (633) | (288) | (316) | 910 | 53,227 | 29,389 | 9,379 | 1,354 | 4,505 | |
| LstAgy00005 | WEST BATON ROUGE SCHOOL BOARD | 54,283 | 20,193 | 37.20% | 194,523 | 0.00286% | 0.00278% | 0.00009% | 12,172 | 260 | - | (1,593) | - | (176) | (2,921) | (1,328) | (1,458) | 4,198 | 245,530 | 151,206 | 173,518 | 5,315 | 767 | 20,783 |
| LstAgy00505 | WEST FELICIANA PARISH SCHOOL BOARD | 47,747 | 17,762 | 37.20% | 171,126 | 0.00252% | 0.00513% | -0.00261% | 10,708 | 229 | - | (1,402) | - | (155) | (2,570) | (1,168) | (1,283) | 3,693 | 215,998 | 133,019 | 320,773 | (163,451) | (23,591) | 18,283 |
| 2028W | WEST JEFF LEVEE DIST/SE LA FP AUTH WEST | 1,805,003 | 671,461 | 37.20% | 6,468,440 | 0.09510% | 0.09068% | 0.00443% | 404,753 | 8,647 | - | (52,981) | - | (5,850) | (97,140) | (44,158) | (48,482) | 139,596 | 8,164,567 | 5,028,013 | 5,669,934 | 276,753 | 39,943 | 691,093 |
| LstAgy00797 | WINN PARISH POLICE JURY | 2,400 | 914 | 38.10% | 8,842 | 0.00013% | 0.00013% | 0.00000% | 553 | 12 | - | (72) | - | (8) | (133) | (60) | (66) | 191 | 11,160 | 6,873 | 8,316 | (188) | (27) | 945 |
| LstAgy00513 | WINN PARISH SCHOOL BOARD | 39,019 | 14,515 | 37.20% | 139,839 | 0.00206% | 0.00249% | -0.00043% | 8,750 | 187 | - | (1,145) | - | (126) | (2,100) | (955) | (1,048) | 3,018 | 176,507 | 108,699 | 155,697 | (27,138) | (3,917) | 14,941 |
| LstAgy00618 | WINNFIELD CITY COURT | 15,060 | 5,738 | 38.10% | 55,296 | 0.00081% | 0.00074% | 0.00007% | 3,460 | 74 | - | (453) | - | (50) | (830) | (377) | (414) | 1,193 | 69,796 | 42,983 | 46,396 | 4,440 | 641 | 5,908 |
| LstAgy00539 | WINNSBORO CITY COURT | - | - | 0.00% | - | 0.00000% | 0.00188% | -0.00188% | - | - | - | - | - | - | - | - | - | - | - | - | 117,242 | (117,242) | (16,921) | - |
| 16-514 | WLF - OFFICE OF FISHERIES | 13,408,205 | 4,987,852 | 37.20% | 48,049,740 | 0.70646% | 0.74862% | -0.04216% | 3,006,643 | 64,234 | - | (393,563) | - | (43,454) | (721,587) | (328,023) | (360,140) | 1,036,968 | 60,649,143 | 37,349,767 | 46,810,084 | (2,636,094) | (380,463) | 5,133,669 |
| 16-511 | WLF - OFFICE OF MGT AND FINANCE | 1,874,631 | 697,363 | 37.20% | 6,717,919 | 0.09877% | 0.08392% | 0.01485% | 420,364 | 8,981 | - | (55,025) | - | (6,075) | (100,886) | (45,862) | (50,352) | 144,980 | 8,479,464 | 5,247,677 | 928,367 | 133,990 | 717,747 | |
| 16-512 | WLF - OFFICE OF THE SECRETARY | 14,269,236 | 6,352,705 | 44.52% | 61,197,874 | 0.89977% | 0.80409% | 0.09568% | 3,829,369 | 81,811 | - | (501,256) | - | (55,344) | (919,039) | (417,782) | (458,688) | 1,320,719 | 77,244,927 | 47,570,004 | 50,278,625 | 5,982,954 | 863,510 | 6,538,425 |
| 16-513 | WLF - OFFICE OF WILDLIFE | 12,476,565 | 4,641,282 | 37.20% | 44,711,151 | 0.65737% | 0.64862% | 0.00875% | 2,797,736 | 59,771 | - | (366,218) | - | (40,434) | (671,449) | (305,232) | (335,117) | 964,917 | 56,435,124 | 34,754,633 | 40,557,630 | 547,065 | 78,957 | 4,776,971 |
| 14-474 | WORKFORCE SUPPORT AND TRAINING | 39,145,834 | 14,562,250 | 37.20% | 140,283,311 | 2.06253% | 2.07983% | -0.01730% | 8,778,025 | 187,534 | - | (1,149,025) | - | (126,864) | (2,106,704) | (957,679) | (1,051,446) | 3,027,472 | 177,067,817 | 109,044,272 | 130,049,451 | (1,081,563) | (156,100) | 14,987,969 |
| LstAgy00514 | ZACHARY CITY COURT | 74,708 | 28,464 | 38.10% | 274,169 | 0.00403% | 0.00386% | 0.00017% | 17,156 | 367 | - | (2,246) | - | (248) | (4,117) | (1,872) | (2,055) | 5,917 | 346,060 | 213,115 | 241,299 | 10,755 | 1,552 | 29,292 |
| LstAgy00121 | ZACHARY SCHOOL BOARD | 67,088 | 24,957 | 37.20% | 240,433 | 0.00354% | 0.00367% | -0.00014% | 15,045 | 321 | - | (1,969) | - | (217) | (3,611) | (1,641) | (1,802) | 5,189 | 303,479 | 229,606 | 252,606 | (8,566) | (1,236) | 25,688 |
| | | \$ 1,905,315,343 | \$ 706,037,267 | 37.06% | \$ 6,801,509,530 | 100.00000% | 100.00000% | 0.00000% | \$ 425,594,626 | \$ 9,092,401 | \$ - | \$ (55,709,436) | \$ - | \$ (6,150,907) | \$ (102,141,623) | \$ (46,432,189) | \$ (50,978,389) | \$ 146,784,259 | \$ 8,584,973,100 | \$ 5,286,912,963 | \$ 6,252,891,519 | \$ 0 | \$ 0 | \$ 726,678,134 |