

**LASERS**

LOUISIANA STATE EMPLOYEES'  
RETIREMENT SYSTEM

**Employer Pension Report  
For Fiscal Year Ended  
June 30, 2016**

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INDEPENDENT AUDITOR'S REPORT

December 5, 2016

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To the Board of Trustees  
Louisiana State Employees' Retirement System  
Baton Rouge, Louisiana

We have audited the accompanying schedule of employer allocations of the Louisiana State Employees' Retirement System as of and for the year ended June 30, 2016, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense included in the accompanying schedule of pension amounts by employer of Louisiana State Employees' Retirement System as of and for the year ended June 30, 2016, and the related notes to the schedules.

**Management's Responsibility for the Schedules**

Management is responsible for the preparation and fair presentation of the schedules in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of employer schedules that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer are free from material misstatement.

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An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the employer schedules, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **Opinion**

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and the net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for Louisiana State Employees' Retirement System, as of and for the year ended June 30, 2016 in accordance with accounting principles generally accepted in the United States of America.

## **Emphasis of Matter**

As disclosed in Note F to the employer schedules, the total pension liability for the Louisiana State Employees Retirement System was \$18,576,266,623 as of June 30, 2016. The actuarial valuations were based on various assumptions made by the System's actuary. Because actual experience may differ from the assumptions used in the actuarial valuation, there is a risk that the total pension liability at June 30, 2016 could be under or overstated.

As disclosed in Note I to the employer pension schedules, the deferred inflows or deferred outflows of resources resulting from differences in contributions remitted to the System and the employer's proportionate share and its resulting amortization is not reported in the employer pension schedules. The deferred inflows or deferred outflows of resources resulting from changes in the employer's proportionate share of the total deferred outflows, total deferred inflows and net pension liability since the prior measurement date and its resulting amortization is also not reported in the employer pension schedules. As a result, the employer pension schedules do not reflect all activity to be reported in the total deferred outflows of resources and total deferred inflows of resources.

## **Other Matters**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Louisiana State Employees' Retirement System as of and for the year ended June 30, 2016, and our report thereon, dated September 19, 2016 expressed an unmodified opinion on those financial statements.

### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the employer allocations and employer pension schedules of Louisiana State Employees' Retirement System. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not part of the employer schedules. The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the employer pension schedules. The information has been subjected to the auditing procedures applied in the audit of the employer pension schedules and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the employer pension schedules or to the employer pension schedules themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 5, 2016 on our consideration of the Louisiana State Employees' Retirement System's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Louisiana State Employees' Retirement System's internal control over financial reporting and compliance.

### **Restriction on Use**

Our report is intended solely for the information and use of Louisiana State Employees' Retirement System's management, the Board of Trustees, Louisiana State Employees' Retirement System's participating employers and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

***Duplantier, Hrapmann, Hogan & Maher, LLP***

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF EMPLOYER PENSION SCHEDULES PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

December 5, 2016

To the Board of Trustees  
Louisiana State Employees' Retirement System  
Baton Rouge, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the employer pension schedules of the Louisiana State Employees' Retirement System, as of June 30, 2016, and the related notes to the schedules and have issued our report thereon dated December 5, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the employer pension schedules, we considered the Louisiana State Employees' Retirement System's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the employer pension schedules, but not for the purpose of expressing an opinion on the effectiveness of the Louisiana State Employees' Retirement System's internal control. Accordingly, we do not express an opinion on the effectiveness of the Louisiana State Employees' Retirement System's internal control.

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A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's employer schedules will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Louisiana State Employees' Retirement System's employer pension schedules are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of employer pension schedule amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

***Duplantier, Hrapmann, Hogan & Maher, LLP***

New Orleans, Louisiana

# Louisiana State Employees' Retirement Systems

## Schedule of Employer Allocations

June 30, 2016

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
17TH JUDICIAL DIST COURT	\$ 287,713	0.04275%
18TH JUDICIAL DISTRICT	144,857	0.02152%
19TH JUDICIAL DIST COURT	995,302	0.14787%
20TH JUDICIAL DISTRICT COURT	75,377	0.01120%
24TH JUDICIAL DIST CT JEFFERSON PARISH	229,374	0.03408%
2ND JUDICIAL DISTRICT COURT DIVISION A	36,774	0.00546%
2ND JUDICIAL DISTRICT COURT DIVISION B	32,864	0.00488%
2ND JUDICIAL DISTRICT COURT DIVISION C	33,831	0.00503%
3RD CIRCUIT COURT OF APPEAL	1,181,330	0.17551%
3RD JUD DIST COURT CHILDREN ASSIST FUND	5,620	0.00084%
3RD JUDICIAL DISTRICT COURT	60,258	0.00895%
4TH DISTRICT COURT JUDGES OFFICE	189,976	0.02822%
5TH CIRCUIT COURT OF APPEAL	755,552	0.11225%
ACADIA PARISH POLICE JURY	14,584	0.00217%
ACADIA PARISH SCHOOL BOARD	14,099	0.00210%
ALGIERS CHARTER SCHOOLS ASSOCIATION	20,585	0.00306%
ALLEN PARISH POLICE JURY	4,560	0.00068%
ALLEN PARISH SCHOOL BOARD	5,851	0.00087%
AMITE RIVER BASIN WATER DIST	52,534	0.00781%
ASCENSION PARISH COURT JUDICIAL EXPENSE	-	0.00000%
ASCENSION PARISH POLICE JURY	16,550	0.00246%
ASCENSION PARISH SCHOOL BOARD	137,566	0.02044%
ASSUMPTION PARISH SCHOOL BOARD	20,925	0.00311%
ATCHAFALAYA LEVEE DISTRICT	708,294	0.10523%
AVOYELLES PARISH POLICE JURY	3,586	0.00053%
AVOYELLES PARISH SCHOOL BOARD	21,263	0.00316%
BD EX SPEECH PATHOLOGY & AUDIOLOGY	33,181	0.00493%
BD OF COMMISSIONERS PORT OF NEW ORLEANS	4,978,798	0.73969%
BD OF EXAMINERS OF CERTIFIED SHORTHAND	16,358	0.00243%
BOARD OF EXAMINERS OF NURSING FACILITIES ADMIN	64,755	0.00962%
BOARD OF MEDICAL EXAMINERS	712,857	0.10591%
BOGALUSA CITY SCHOOLS	16,509	0.00245%
BOSSIER CITY COURT	25,230	0.00375%
BOSSIER PARISH SCHOOL BOARD	56,197	0.00835%
CADDO LEVEE DISTRICT	246,477	0.03662%

(Continued)

# Louisiana State Employees' Retirement Systems

## Schedule of Employer Allocations

June 30, 2016

<u>Employer Name</u>	<u>Projected Required Employer Contributions</u>	<u>Employer Allocation Percentage</u>
CADDO PARISH SCHOOL BOARD	\$ 227,863	0.03385%
CALCASIEU PARISH POLICE JURY	17,853	0.00265%
CALCASIEU PARISH SCHOOL BOARD	97,790	0.01453%
CAPITOL AREA GROUNDWATER COMMISSION	23,270	0.00346%
CATAHOULA PARISH SCHOOL BOARD	31,544	0.00469%
CENTRAL COMMUNITY SCHOOL SYSTEM	20,789	0.00309%
CHENNAULT INTERNAT AIRPORT AUTHORITY	116,092	0.01725%
CITY COURT OF ABBEVILLE	17,879	0.00266%
CITY COURT OF BAKER	28,149	0.00418%
CITY COURT OF BASTROP	27,872	0.00414%
CITY COURT OF CROWLEY	15,504	0.00230%
CITY COURT OF DENHAM SPRINGS	25,308	0.00376%
CITY COURT OF HOUMA	23,812	0.00354%
CITY COURT OF JENNINGS	15,258	0.00227%
CITY COURT OF LAKE CHARLES	57,356	0.00852%
CITY COURT OF MORGAN CITY	19,125	0.00284%
CITY COURT OF OAKDALE	6,633	0.00099%
CITY COURT OF PLAQUEMINE	11,786	0.00175%
CITY COURT OF PORT ALLEN CIVIL FEES	-	0.00000%
CITY COURT OF SLIDELL	25,298	0.00376%
CITY COURT OF SULPHUR	17,109	0.00254%
CITY COURT OF THIBODAU	19,033	0.00283%
CITY COURT OF VILLE PLATTE CIVIL DIV	9,626	0.00143%
CITY COURT OF WEST MONROE	9,960	0.00148%
CITY OF ABBEVILLE	2,994	0.00045%
CITY OF ALEXANDRIA	19,035	0.00283%
CITY OF BAKER	9,500	0.00141%
CITY OF BASTROP	8,822	0.00131%
CITY OF BATON ROUGE	153,156	0.02275%
CITY OF BOSSIER	13,219	0.00196%
CITY OF BREAUX BRIDGE	20,810	0.00309%
CITY OF CROWLEY	8,769	0.00130%
CITY OF DENHAM SPRINGS	9,804	0.00146%
CITY OF DONALDSONVILLE	2,702	0.00040%
CITY OF EUNICE	6,317	0.00094%

(Continued)

# Louisiana State Employees' Retirement Systems

## Schedule of Employer Allocations

June 30, 2016

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
CITY OF FRANKLIN	\$ 7,065	0.00105%
CITY OF GONZALES	2,702	0.00040%
CITY OF JEANERETTE	7,678	0.00114%
CITY OF JENNINGS	3,467	0.00052%
CITY OF LAKE CHARLES	12,856	0.00191%
CITY OF MARKSVILLE	4,698	0.00070%
CITY OF MINDEN	2,287	0.00034%
CITY OF MONROE	81,659	0.01213%
CITY OF MORGAN CITY	13,680	0.00203%
CITY OF NATCHITOCHE	4,560	0.00068%
CITY OF NEW IBERIA	14,626	0.00217%
CITY OF OAKDALE	6,343	0.00094%
CITY OF OPELOUSAS	11,863	0.00176%
CITY OF PINEVILLE	37,984	0.00564%
CITY OF PLAQUEMINE	11,286	0.00168%
CITY OF PORT ALLEN	-	0.00000%
CITY OF RAYNE	8,418	0.00125%
CITY OF RUSTON	11,573	0.00172%
CITY OF SHREVEPORT	131,069	0.01947%
CITY OF SLIDELL	13,845	0.00206%
CITY OF SULPHUR	8,174	0.00121%
CITY OF THIBODAUX	14,442	0.00215%
CITY OF WEST MONROE	16,037	0.00238%
CITY OF WINNFIELD	912	0.00014%
CITY OF ZACHARY	3,375	0.00050%
CLAIBORNE PARISH SCHOOL BOARD	27,580	0.00410%
COMMISSION OF LAW ENFORCEMENT LCLE	683,723	0.10158%
COURT OF APPEAL FIRST CIRCUIT	1,560,068	0.23178%
COURT OF APPEALS FOURTH CIRCUIT	1,279,315	0.19007%
COURT OF APPEALS SECOND CIRCUIT	705,316	0.10479%
CRIMINAL DISTRICT COURT	954,642	0.14183%
CRT - OFFICE OF CULTURAL DEVELOPMENT	555,049	0.08246%
CRT - OFFICE OF STATE LIBRARY	649,603	0.09651%
CRT - OFFICE OF STATE MUSEUM	1,089,392	0.16185%
CRT - OFFICE OF STATE PARKS	3,635,384	0.54010%

(Continued)

# Louisiana State Employees' Retirement Systems

## Schedule of Employer Allocations

June 30, 2016

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
CRT - OFFICE OF THE SECRETARY	\$ 835,050	0.12406%
CRT - OFFICE OF TOURISM	735,079	0.10921%
CUSTODIAN OF NOTARIAL ARCHIVES	95,437	0.01418%
DEPARTMENT OF CHILDREN AND FAMILY SERVICES	47,320,826	7.03034%
DEPARTMENT OF INSURANCE	4,707,887	0.69944%
DEPT OF AGRICULTURE AND FORESTRY	9,252,967	1.37469%
DEPT OF FINANCE CITY OF NEW ORLEANS	240,174	0.03568%
DEPT OF REVENUE & TAXATION	12,047,171	1.78982%
DEQ - OFFICE OF ENVIRONMENTAL COMPLIANCE	6,299,713	0.93593%
DEQ - OFFICE OF ENVIRONMENTAL SERVICES	3,357,790	0.49886%
DEQ - OFFICE OF MGT AND FINANCE	823,417	0.12233%
DEQ - OFFICE OF THE SECRETARY - ADMIN	1,735,019	0.25777%
DESOTO PARISH SCHOOL BOARD	19,024	0.00283%
DNR - OFFICE OF COASTAL RESTOR AND MGT	934,159	0.13879%
DNR - OFFICE OF CONSERVATION	2,842,010	0.42223%
DNR - OFFICE OF MINERAL RESOURCES	1,174,432	0.17448%
DNR - OFFICE OF THE SECRETARY	887,395	0.13184%
DOA - BD OF ELEM AND SECONDARY ED	74,732	0.01110%
DOA - BD OF REGENTS FOR HIGHER ED	1,996,478	0.29661%
DOA - DIVISION OF ADMINISTRATION	9,842,306	1.46225%
DOA - EXECUTIVE OFFICE	1,572,000	0.23355%
DOA - FEDERAL PROPERTY ASSISTANCE	122,724	0.01823%
DOA - LA PROPERTY ASSISTANCE AGENCY	447,011	0.06641%
DOA - LOUISIANA TAX COMMISSION	630,599	0.09369%
DOA - MENTAL HEALTH ADVOCACY SERVICE	593,604	0.08819%
DOA - OFFICE OF AIRCRAFT SERVICES	78,217	0.01162%
DOA - OFFICE OF RISK MANAGEMENT	731,588	0.10869%
DOA - OFFICE OF ST HUMAN CAP MGT	5,375,759	0.79866%
DOA - OFFICE OF ST PROCUREMENT	1,507,501	0.22397%
DOA - OFFICE OF TECHNOLOGY SERVICES	16,054,860	2.38523%
DOA - OFFICE OF THE INSPECTOR GENERAL	276,834	0.04113%
DOC - ADMINISTRATION	3,749,063	0.55699%
DOC - ADULT PROBATION AND PAROLE	11,907,153	1.76902%
DOC - DAVID WADE CORRECTIONAL CENTER	4,485,778	0.66644%
DOC - DIXON CORRECTIONAL INSTITUTE	6,473,773	0.96179%

(Continued)

# Louisiana State Employees' Retirement Systems

## Schedule of Employer Allocations

June 30, 2016

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
DOC - ELAYN HUNT CORRECTIONAL CENTER	\$ 8,043,130	1.19495%
DOC - LA CORRECTIONAL INST FOR WOMEN	3,724,927	0.55340%
DOC - LOUISIANA STATE PENITENTIARY	19,731,407	2.93145%
DOC - PRISON ENTERPRISES	1,066,125	0.15839%
DOC - RAYBURN CORRECTIONAL INST	3,811,521	0.56627%
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	4,273,828	0.63495%
DOE - SPECIAL SCHOOL DISTRICTS	32,992	0.00490%
DOE - STATE ACTIVITIES	6,137,165	0.91178%
DOTD - ADMINISTRATION	3,525,412	0.52376%
DOTD - ENGINEERING AND OPERATIONS	62,461,597	9.27968%
DPS - LA HIGHWAY SAFETY COMMISSION	175,502	0.02607%
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	172,035	0.02556%
DPS - LOUISIANA GAMING CONTROL BOARD	74,486	0.01107%
DPS - OFFICE OF MGT AND FINANCE	1,588,036	0.23593%
DPS - OFFICE OF MOTOR VEHICLES	6,178,393	0.91791%
DPS - OFFICE OF STATE FIRE MARSHALL	2,955,478	0.43909%
DPS - OFFICE OF STATE POLICE	9,947,441	1.47787%
DSCS - BOARD OF TAX APPEALS	59,661	0.00886%
DSCS - DIV OF ADMINISTRATIVE LAW	1,214,307	0.18041%
DSCS - ETHICS ADMINISTRATION	670,589	0.09963%
DSCS - STATE CIVIL SERVICE	2,041,416	0.30329%
DVA - DEPARTMENT OF VETERANS AFFAIRS	1,236,400	0.18369%
DVA - LOUISIANA WAR VETERANS HOME	1,449,799	0.21539%
DVA - NORTHEAST LA WAR VETERANS HOME	1,691,428	0.25129%
DVA - NORTHWEST LA WAR VETERANS HOME	1,466,837	0.21792%
DVA - SOUTHEAST LA WAR VETERANS HOME	1,265,073	0.18795%
DVA - SOUTHWEST LA WAR VETERANS HOME	1,373,589	0.20407%
EAST BATON ROUGE PARISH SCHOOL BOARD	131,865	0.01959%
EUNICE CITY COURT	34,046	0.00506%
EXCELTH INCORPORATED	1,507,202	0.22392%
FIFTH JUDICAL DISTRICT COURT	23,393	0.00348%
FIFTH LA LEVEE BOARD	175,064	0.02601%
FLORIDA PARISHES JUV DETENTION CENTER	1,069,644	0.15891%
GREATER BATON ROUGE PORT COMMISSION	559,292	0.08309%
GREATER KROTZ SPRINGS PORT COMMISSION	9,486	0.00141%

(Continued)

# Louisiana State Employees' Retirement Systems

## Schedule of Employer Allocations

June 30, 2016

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
GREATER LAFOURCHE PORT COMMISSION	\$ 790,755	0.11748%
HUEY P LONG HOSPITAL	-	0.00000%
IBERIA PARISH GOVERNMENT	7,186	0.00107%
IBERIA PARISH SCHOOL BOARD	41,934	0.00623%
IBERVILLE PARISH SCHOOL BOARD	33,297	0.00495%
JEANERETTE CITY COURT	5,617	0.00083%
JEFFERSON DAVIS PARISH	1,584	0.00024%
JEFFERSON PARISH	220,526	0.03276%
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	229,080	0.03403%
JUDICIAL BRANCH OF LOUISIANA	21,735,906	3.22925%
JUDICIAL EXP REG PARISH OF ORLEANS	1,026,259	0.15247%
LA BD OF DRUG & DEVICE DISTR	53,886	0.00801%
LA BEHAVIOR ANALYST BOARD	15,215	0.00226%
LA BOARD OF JURY COMM ORLEANS PARISH	43,149	0.00641%
LA BOARD OF PHARMACY	457,435	0.06796%
LA BOARD REGISTRATION PROF ENGINEERS	196,458	0.02919%
LA CEMETERY BOARD	44,051	0.00655%
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	7,921,322	1.17685%
LA ECON DEV - OFFICE OF BUSINESS DEV	1,786,512	0.26542%
LA ECON DEV - OFFICE OF THE SECRETARY	740,169	0.10997%
LA ED TELEVISION AUTHORITY	1,181,892	0.17559%
LA HOUSE OF REPRESENTATIVES	3,544,780	0.52664%
LA HOUSING CORPORATION	2,168,855	0.32222%
LA LICENSED PROFESSIONAL COUNSELORS	42,244	0.00628%
LA MILITARY DEPT	8,751,525	1.30019%
LA PATIENT'S COMP FUND OVERSIGHT BOARD	856,783	0.12729%
LA PUBLIC DEFENDER BOARD	404,201	0.06005%
LA RACING COMMISSION	931,686	0.13842%
LA REAL ESTATE COMMISSION	364,740	0.05419%
LA SCHOOL FOR MATH SCI & ARTS	169,177	0.02513%
LA SENATE	3,316,147	0.49267%
LA SPECIAL EDUCATION CENTER	1,752,433	0.26036%
LA ST BD BARBER EXAMINERS	54,558	0.00811%
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	183,072	0.02720%
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	31,504	0.00468%

(Continued)

# Louisiana State Employees' Retirement Systems

## Schedule of Employer Allocations

June 30, 2016

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
LA ST BOARD OF ARCHITECTURAL EXAMINERS	\$ 64,994	0.00966%
LA ST BOARD OF CHIROPRACTIC EXAMINERS	28,460	0.00423%
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	241,606	0.03590%
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	30,106	0.00447%
LA ST LICENSING BD OF CONTRACTORS	840,857	0.12492%
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	41,984	0.00624%
LA STATE BD OF COSMETOLOGY	315,504	0.04687%
LA STATE BD OF EMBALMERS & FUNERAL DIRS	70,852	0.01053%
LA STATE BD PRIVATE SECURITY EXAM	215,845	0.03207%
LA STATE BOARD OF DENTISTRY	152,661	0.02268%
LA STATE BOARD OF HOME INSPECTORS	20,675	0.00307%
LA STATE BOARD OF NURSING	1,173,893	0.17440%
LA STATE LAW INSTITUTE	167,048	0.02482%
LA STATE UNIVERSITY MEDICAL CENTER	7,041,152	1.04609%
LA USED MOTOR VEHICLE & PARTS	175,713	0.02611%
LA VETERINARY BOARD	42,750	0.00635%
LAFAYETTE CONSOL GOVT ADM OPERAT	76,891	0.01142%
LAFAYETTE PARISH SCHOOL BOARD	96,798	0.01438%
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	37,611	0.00559%
LAFOURCHE PARISH SCHOOL BOARD	51,144	0.00760%
LAKE PROVIDENCE PORT COMMISSION	62,399	0.00927%
LALLIE KEMP CHARITY HOSPITAL	3,877,468	0.57607%
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	2,104,494	0.31266%
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	4,347,167	0.64585%
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	1,419,304	0.21086%
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	173,487	0.02577%
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	2,565,591	0.38116%
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTHORITY	1,116,234	0.16584%
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	2,973,352	0.44174%
LDH-LA EMERGENCY RESPONSE NETWORK	209,673	0.03115%
LDH-MEDICAL VENDOR ADMINISTRATION	14,251,269	2.11728%
LDH-NORTHEAST DELTA HUMAN SERVICES AUTHORITY	1,490,939	0.22151%
LDH-NORTHWEST LOUISIANA HUMAN SERVICES DISTRICT	1,654,062	0.24574%
LDH-OFF OF THE SECRETARY MGT AND FINANCE	7,566,448	1.12413%
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	15,988,873	2.37543%

(Continued)



# Louisiana State Employees' Retirement Systems

## Schedule of Employer Allocations

June 30, 2016

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
LDH-OFFICE OF AGING AND ADULT SERVICES	\$ 5,682,149	0.84418%
LDH-OFFICE OF BEHAVIORAL HEALTH	18,430,980	2.73825%
LDH-OFFICE OF PUBLIC HEALTH	20,839,873	3.09613%
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	2,664,292	0.39583%
LEESVILLE CITY COURT	4,544	0.00068%
LEGISLATIVE AUDITORS OFFICE	6,454,561	0.95894%
LEGISLATIVE BUDGETARY CONTROL COUNCIL	99,018	0.01471%
LEGISLATIVE FISCAL OFFICE	447,801	0.06653%
LINCOLN PARISH SCHOOL BOARD	21,901	0.00325%
LIVINGSTON PARISH COUNCIL	3,165	0.00047%
LIVINGSTON PARISH SCHOOL BOARD	122,026	0.01813%
LOUISIANA BOARD OF CPAS	113,280	0.01683%
LOUISIANA BOARD OF MASSAGE THERAPY	61,155	0.00909%
LOUISIANA DEPARTMENT OF JUSTICE	9,211,534	1.36854%
LOUISIANA LOTTERY CORPORATION	26,692	0.00397%
LOUISIANA MOTOR VEHICLE COMMISSION	345,059	0.05127%
LOUISIANA PHYSICAL THERAPY BOARD	65,514	0.00973%
LOUISIANA STATE UNIVERSITY	21,368,337	3.17464%
LOUISIANA STATE UNIVERSITY OF SHREVEPORT	720,068	0.10698%
LOUISIANA TAX FREE SHOPPING	128,815	0.01914%
LSU MEDICAL CENTER HEALTH CARE SRV DIV	1,376,569	0.20451%
LSU MEDICAL CENTER IN SHREVEPORT	5,254,622	0.78067%
LT GOVERNORS OFFICE	242,094	0.03597%
LUMCON	-	0.00000%
MADISON PARISH PORT HARBOR & TERMINAL	34,969	0.00520%
MADISON PARISH SCHOOL BOARD	13,601	0.00202%
MARKSVILLE CITY COURT	19,396	0.00288%
METROPOLITAN HUMAN SERVICES DISTRICT	2,189,151	0.32524%
MINDEN CITY COURT	32,312	0.00480%
MONROE CITY SCHOOL BOARD	108,999	0.01619%
MUNICIPAL FIRE & POLICE CIVIL SERVICE	426,157	0.06331%
NATCHITOCHEs CANE RIVER LEVEE DISTRICT	53,470	0.00794%
NATCHITOCHEs CITY COURT	26,727	0.00397%
NEW BEGINNINGS SCHOOLS	-	0.00000%
NEW IBERIA CITY COURT	31,267	0.00465%

(Continued)

# Louisiana State Employees' Retirement Systems

## Schedule of Employer Allocations

June 30, 2016

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
NEW ORLEANS CENTER FOR CREATIVE ARTS	\$ 110,278	0.01638%
NORTH LAFOURCHE LEVEE DISTRICT	96,833	0.01439%
OFFICE OF COASTAL PROTECTION & RESTORATION	4,225,095	0.62771%
OFFICE OF ELDERLY AFFAIRS	404,191	0.06005%
OFFICE OF FINANCIAL INSTITUTIONS	1,936,274	0.28767%
OFFICE OF HOME LAND SEC & EMERG. PREP.	5,798,367	0.86145%
OFFICE OF JUVENILE JUSTICE	10,949,332	1.62672%
OFFICE OF STUDENT FINANCIAL ASSISTANCE	-	0.00000%
OPELOUSAS CITY COURT	20,140	0.00299%
ORLEANS PARISH SCHOOL BOARD	119,300	0.01772%
OUACHITA PARISH POLICE JURY	36,935	0.00549%
OUACHITA PARISH SCHOOL BOARD	133,689	0.01986%
PARISH OF ORLEANS JUDICIAL EXP JUDGES	151,168	0.02246%
PARISH OF TERREBONNE	13,322	0.00198%
PINEVILLE CITY COURT	23,687	0.00352%
PONTCHARTRAIN LEVEE DISTRICT	673,138	0.10001%
PORT OF LAKE CHARLES	2,210,918	0.32847%
PUBLIC SERVICE COMMISSION	1,324,272	0.19674%
RAPIDES PARISH HOUSING AUTHORITY	77,046	0.01145%
RAPIDES PARISH POLICE JURY	19,035	0.00283%
RAPIDES PARISH SCHOOL BOARD	229,044	0.03403%
RAYNE CITY COURT	13,680	0.00203%
RECOVERY SCHOOL DISTRICT	1,509,659	0.22429%
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	422,597	0.06278%
REGIONAL PLANNING COMMISSION	477,175	0.07089%
REGIONAL TRANSIT AUTHORITY	41,118	0.00611%
RENEW CHARTER MGMT ORGANIZATION	-	0.00000%
RUSTON CITY COURT	25,910	0.00385%
SABINE RIVER AUTHORITY	742,532	0.11032%
SCHOOL EMPLOYEES RETIREMENT SYSTEM	25,047	0.00372%
SCHOOL FOR THE DEAF & VISUALLY IMPAIRED	1,411,760	0.20974%
SECRETARY OF STATE'S OFFICE	5,481,811	0.81442%
SOUTH LAFOURCHE LEVEE DISTRICT	322,347	0.04789%
SOUTH TANGIPAHOA PARISH PORT COMMISSION	42,917	0.00638%
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	3,467,739	0.51519%

(Continued)

# Louisiana State Employees' Retirement Systems

## Schedule of Employer Allocations

June 30, 2016

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
SOUTHERN UNIVERSITY	\$ 5,945,739	0.88334%
SPRINGHILL CITY COURT	-	0.00000%
ST BERNARD PORT HARBOR & TERM DIST	377,864	0.05614%
ST CHARLES PARISH PUBLIC SCHOOLS	20,250	0.00301%
ST LANDRY PARISH GOVERNMENT	8,685	0.00129%
ST LANDRY PARISH SCHOOL BOARD	93,150	0.01384%
ST MARTIN PARISH POLICE JURY	2,508	0.00037%
ST MARTIN PARISH SCHOOL BOARD	21,960	0.00326%
ST TAMMANY PARISH GOVERNMENT	1,368	0.00020%
ST TAMMANY PARISH SCHOOL BOARD	145,354	0.02160%
ST. HELENA PARISH SCHOOL BOARD	13,747	0.00204%
ST. MARY PARISH SCHOOL BOARD	49,125	0.00730%
STATE EMPLOYEES GROUP BENEFIT	912,549	0.13558%
STATE PLUMBING BOARD	82,543	0.01226%
STATE POLICE COMMISSION	80,980	0.01203%
STATE POLICE RETIREMENT SYSTEM	112,151	0.01666%
TANGIPAHOA PARISH SCHOOL SYSTEM	256,593	0.03812%
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	1,608,549	0.23898%
TENSAS BASIN LEVEE DISTRICT	485,932	0.07219%
TERREBONNE LEVEE & CONSERVATION DISTRICT	317,245	0.04713%
TERREBONNE PARISH SCHOOL BOARD	75,945	0.01128%
THE CITY OF VILLE PLATTE	21,628	0.00321%
THE PORT OF SOUTH LOUISIANA	1,048,733	0.15581%
TOWN OF BUNKIE	4,387	0.00065%
TOWN OF SORRENTO	1,112	0.00017%
TOWN OF VIDALIA	13,740	0.00204%
TREASURY DEPARTMENT	1,181,965	0.17560%
UNIVERSITY OF LOUISIANA	27,279,840	4.05290%
VERMILION PARISH POLICE JURY	5,666	0.00084%
VERMILION PARISH SCHOOL BOARD	39,612	0.00589%
WARE YOUTH CENTER	983,357	0.14610%
WEBSTER PARISH POLICE JURY	2,202	0.00033%
WEBSTER PARISH SCHOOL BOARD	20,383	0.00303%
WEST BATON ROUGE PARISH COUNCIL	-	0.00000%
WEST BATON ROUGE SCHOOL BOARD	-	0.00000%

(Continued)

# Louisiana State Employees' Retirement Systems

## Schedule of Employer Allocations

June 30, 2016

<u>Employer Name</u>	<u>Projected Required Employer Contributions</u>	<u>Employer Allocation Percentage</u>
WEST FELICIANA PARISH SCHOOL BOARD	\$ 6,404	0.00095%
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	782,907	0.11632%
WINN PARISH POLICE JURY	912	0.00014%
WINN PARISH SCHOOL BOARD	14,211	0.00211%
WINNFIELD CITY COURT	5,058	0.00075%
WINNSBORO CITY COURT	11,647	0.00173%
WLF - OFFICE OF FISHERIES	4,559,091	0.67733%
WLF - OFFICE OF MGT AND FINANCE	708,434	0.10525%
WLF - OFFICE OF THE SECRETARY	6,364,962	0.94563%
WLF - OFFICE OF WILDLIFE	4,489,696	0.66702%
WORKFORCE SUPPORT AND TRAINING	12,948,437	1.92372%
ZACHARY CITY COURT	22,233	0.00330%
ZACHARY SCHOOL BOARD	21,201	0.00315%
<b>Total</b>	<b>\$ 673,094,142</b>	<b>100.00000%</b>

The accompanying notes are an integral part of these statements.

# Louisiana State Employees' Retirement Systems

## Schedules of Pension Amounts by Employer

As of and for the Year Ended June 30, 2016

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense	
	Net Pension Liability	Net Difference Between Projected and Actual				Total Deferred Outflows of Resources	Difference Between Expected and Actual		Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
		Difference Between Expected and Actual Experience	Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources		Expected and Actual Experience	Changes of Assumptions		
17TH JUDICIAL DIST COURT	\$ 3,356,573	\$ 1,943	\$ 418,067	\$ -	\$ 420,010	\$ (31,131)	\$ -	\$ (31,131)	\$ 345,001	
18TH JUDICIAL DISTRICT	1,689,948	978	210,486	-	211,464	(15,674)	-	(15,674)	173,699	
19TH JUDICIAL DIST COURT	11,611,568	6,722	1,446,241	-	1,452,963	(107,693)	-	(107,693)	1,193,481	
20TH JUDICIAL DISTRICT COURT	879,407	509	109,532	-	110,041	(8,156)	-	(8,156)	90,389	
24TH JUDICIAL DIST CT JEFFERSON PARISH	2,675,993	1,549	333,299	-	334,848	(24,819)	-	(24,819)	275,049	
2ND JUDICIAL DISTRICT COURT DIVISION A	428,985	248	53,431	-	53,679	(3,979)	-	(3,979)	44,093	
2ND JUDICIAL DISTRICT COURT DIVISION B	383,440	222	47,758	-	47,980	(3,556)	-	(3,556)	39,411	
2ND JUDICIAL DISTRICT COURT DIVISION C	394,669	228	49,157	-	49,385	(3,660)	-	(3,660)	40,566	
3RD CIRCUIT COURT OF APPEAL	13,781,778	7,979	1,716,544	-	1,724,523	(127,821)	-	(127,821)	1,416,544	
3RD JUD DIST COURT CHILDREN ASSIST FUND	65,569	38	8,167	-	8,205	(608)	-	(608)	6,739	
3RD JUDICIAL DISTRICT COURT	702,960	407	87,555	-	87,962	(6,520)	-	(6,520)	72,253	
4TH DISTRICT COURT JUDGES OFFICE	2,216,304	1,283	276,045	-	277,328	(20,555)	-	(20,555)	227,800	
5TH CIRCUIT COURT OF APPEAL	8,814,568	5,103	1,097,870	-	1,102,973	(81,752)	-	(81,752)	905,995	
ACADIA PARISH POLICE JURY	170,165	99	21,194	-	21,293	(1,578)	-	(1,578)	17,490	
ACADIA PARISH SCHOOL BOARD	164,511	95	20,490	-	20,585	(1,526)	-	(1,526)	16,909	
ALGIERS CHARTER SCHOOLS ASSOCIATION	240,131	139	29,909	-	30,048	(2,227)	-	(2,227)	24,682	
ALLEN PARISH POLICE JURY	53,162	31	6,621	-	6,652	(493)	-	(493)	5,464	
ALLEN PARISH SCHOOL BOARD	68,239	40	8,499	-	8,539	(633)	-	(633)	7,014	
AMITE RIVER BASIN WATER DIST	612,892	355	76,337	-	76,692	(5,684)	-	(5,684)	62,995	
ASCENSION PARISH COURT JUDICIAL EXPENSE	-	-	-	-	-	-	-	-	-	
ASCENSION PARISH POLICE JURY	193,094	112	24,050	-	24,162	(1,791)	-	(1,791)	19,847	
ASCENSION PARISH SCHOOL BOARD	1,604,905	929	199,894	-	200,823	(14,885)	-	(14,885)	164,958	
ASSUMPTION PARISH SCHOOL BOARD	244,136	141	30,408	-	30,549	(2,264)	-	(2,264)	25,093	
ATCHAFALAYA LEVEE DISTRICT	8,263,240	4,784	1,029,201	-	1,033,985	(76,638)	-	(76,638)	849,327	
AVOUELLES PARISH POLICE JURY	41,854	24	5,213	-	5,237	(388)	-	(388)	4,302	
AVOUELLES PARISH SCHOOL BOARD	248,062	144	30,897	-	31,041	(2,301)	-	(2,301)	25,497	
BD EX SPEECH PATHOLOGY & AUDIOLOGY	387,131	224	48,218	-	48,442	(3,590)	-	(3,590)	39,791	
BD OF COMMISSIONERS PORT OF NEW ORLEANS	58,084,383	33,628	7,234,510	-	7,268,138	(538,710)	-	(538,710)	5,970,134	
BD OF EXAMINERS OF CERTIFIED SHORTHAND	190,817	110	23,767	-	23,877	(1,770)	-	(1,770)	19,613	
BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTR	755,494	437	94,098	-	94,535	(7,007)	-	(7,007)	77,653	
BOARD OF MEDICAL EXAMINERS	8,316,402	4,815	1,035,822	-	1,040,637	(77,131)	-	(77,131)	854,792	
BOGALUSA CITY SCHOOLS	192,623	112	23,992	-	24,104	(1,787)	-	(1,787)	19,799	
BOSSIER CITY COURT	294,314	170	36,657	-	36,827	(2,730)	-	(2,730)	30,251	
BOSSIER PARISH SCHOOL BOARD	655,610	380	81,657	-	82,037	(6,081)	-	(6,081)	67,386	
CADDO LEVEE DISTRICT	2,875,447	1,665	358,142	-	359,807	(26,669)	-	(26,669)	295,549	
CADDO PARISH SCHOOL BOARD	2,658,324	1,539	331,099	-	332,638	(24,655)	-	(24,655)	273,233	
CALCASIEU PARISH POLICE JURY	208,250	121	25,938	-	26,059	(1,931)	-	(1,931)	21,405	
CALCASIEU PARISH SCHOOL BOARD	1,140,819	660	142,091	-	142,751	(10,581)	-	(10,581)	117,258	
CAPITOL AREA GROUNDWATER COMMISSION	271,463	157	33,811	-	33,968	(2,518)	-	(2,518)	27,902	
CATAHOULA PARISH SCHOOL BOARD	367,971	213	45,831	-	46,044	(3,413)	-	(3,413)	37,821	

(Continued)

# Louisiana State Employees' Retirement Systems

Schedules of Pension Amounts by Employer

As of and for the Year Ended June 30, 2016

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense	
	Net Pension Liability	Net Difference Between Projected and Actual Investment Earnings on Pension Plan			Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience		Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
		Expected and Actual Experience	Changes of Assumptions	Changes of Assumptions		Expected and Actual Experience	Changes of Assumptions		
CENTRAL COMMUNITY SCHOOL SYSTEM	\$ 242,565	\$ 140	\$ 30,212	\$ -	\$ 30,352	\$ (2,250)	\$ -	\$ (2,250)	\$ 24,932
CHENNAULT INTERNAT AIRPORT AUTHORITY	1,354,408	784	168,694	-	169,478	(12,562)	-	(12,562)	139,211
CITY COURT OF ABBEVILLE	208,564	121	25,977	-	26,098	(1,934)	-	(1,934)	21,437
CITY COURT OF BAKER	328,394	190	40,902	-	41,092	(3,046)	-	(3,046)	33,754
CITY COURT OF BASTROP	325,174	188	40,501	-	40,689	(3,016)	-	(3,016)	33,423
CITY COURT OF CROWLEY	180,844	105	22,524	-	22,629	(1,677)	-	(1,677)	18,588
CITY COURT OF DENHAM SPRINGS	295,256	171	36,775	-	36,946	(2,738)	-	(2,738)	30,348
CITY COURT OF HOUMA	277,823	161	34,603	-	34,764	(2,577)	-	(2,577)	28,556
CITY COURT OF JENNINGS	178,017	103	22,172	-	22,275	(1,651)	-	(1,651)	18,297
CITY COURT OF LAKE CHARLES	669,116	387	83,340	-	83,727	(6,206)	-	(6,206)	68,774
CITY COURT OF MORGAN CITY	223,091	129	27,786	-	27,915	(2,069)	-	(2,069)	22,930
CITY COURT OF OAKDALE	77,348	45	9,634	-	9,679	(717)	-	(717)	7,950
CITY COURT OF PLAQUEMINE	137,498	80	17,126	-	17,206	(1,275)	-	(1,275)	14,133
CITY COURT OF PORT ALLEN CIVIL FEES	-	-	-	-	-	-	-	-	-
CITY COURT OF SLIDELL	295,177	171	36,765	-	36,936	(2,738)	-	(2,738)	30,339
CITY COURT OF SULPHUR	199,612	116	24,862	-	24,978	(1,851)	-	(1,851)	20,517
CITY COURT OF THIBODAUX	222,070	129	27,659	-	27,788	(2,060)	-	(2,060)	22,825
CITY COURT OF VILLE PLATTE CIVIL DIV	112,291	65	13,986	-	14,051	(1,041)	-	(1,041)	11,542
CITY COURT OF WEST MONROE	116,218	67	14,475	-	14,542	(1,078)	-	(1,078)	11,945
CITY OF ABBEVILLE	34,944	20	4,352	-	4,372	(324)	-	(324)	3,592
CITY OF ALEXANDRIA	222,070	129	27,659	-	27,788	(2,060)	-	(2,060)	22,825
CITY OF BAKER	110,800	64	13,800	-	13,864	(1,028)	-	(1,028)	11,388
CITY OF BASTROP	102,947	60	12,822	-	12,882	(955)	-	(955)	10,581
CITY OF BATON ROUGE	1,786,770	1,034	222,545	-	223,579	(16,572)	-	(16,572)	183,651
CITY OF BOSSIER	154,224	89	19,209	-	19,298	(1,430)	-	(1,430)	15,852
CITY OF BREAUX BRIDGE	242,801	141	30,241	-	30,382	(2,252)	-	(2,252)	24,956
CITY OF CROWLEY	102,319	59	12,744	-	12,803	(949)	-	(949)	10,517
CITY OF DENHAM SPRINGS	114,412	66	14,250	-	14,316	(1,061)	-	(1,061)	11,760
CITY OF DONALDSONVILLE	31,489	18	3,922	-	3,940	(292)	-	(292)	3,237
CITY OF EUNICE	73,657	43	9,174	-	9,217	(683)	-	(683)	7,571
CITY OF FRANKLIN	82,452	48	10,270	-	10,318	(765)	-	(765)	8,475
CITY OF GONZALES	31,489	18	3,922	-	3,940	(292)	-	(292)	3,237
CITY OF JEANERETTE	89,598	52	11,160	-	11,212	(831)	-	(831)	9,209
CITY OF JENNINGS	40,441	23	5,037	-	5,060	(375)	-	(375)	4,157
CITY OF LAKE CHARLES	149,984	87	18,681	-	18,768	(1,391)	-	(1,391)	15,416
CITY OF MARKSVILLE	54,811	32	6,827	-	6,859	(508)	-	(508)	5,634
CITY OF MINDEN	26,699	15	3,325	-	3,340	(248)	-	(248)	2,744
CITY OF MONROE	952,672	552	118,657	-	119,209	(8,836)	-	(8,836)	97,919
CITY OF MORGAN CITY	159,564	92	19,874	-	19,966	(1,480)	-	(1,480)	16,401
CITY OF NATCHITOCHE	53,162	31	6,621	-	6,652	(493)	-	(493)	5,464

(Continued)

# Louisiana State Employees' Retirement Systems

Schedules of Pension Amounts by Employer

As of and for the Year Ended June 30, 2016

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense	
	Net Pension Liability	Net Difference Between Projected and Actual				Total Deferred Outflows of Resources	Difference Between Expected and Actual		Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
		Difference Between Expected and Actual Experience	Investments	Earnings on Pension Plan	Changes of Assumptions		Expected and Actual Experience	Changes of Assumptions		
CITY OF NEW IBERIA	\$ 170,636	\$ 99	\$ 21,253	\$ -	\$ 21,352	\$ (1,583)	\$ -	\$ (1,583)	\$ 17,539	
CITY OF OAKDALE	73,971	43	9,213	-	9,256	(686)	-	(686)	7,603	
CITY OF OPELOUSAS	138,440	80	17,243	-	17,323	(1,284)	-	(1,284)	14,229	
CITY OF PINEVILLE	443,120	257	55,191	-	55,448	(4,110)	-	(4,110)	45,546	
CITY OF PLAQUEMINE	131,687	76	16,402	-	16,478	(1,221)	-	(1,221)	13,535	
CITY OF PORT ALLEN	-	-	-	-	-	-	-	-	-	
CITY OF RAYNE	98,235	57	12,235	-	12,292	(911)	-	(911)	10,097	
CITY OF RUSTON	134,985	78	16,813	-	16,891	(1,252)	-	(1,252)	13,874	
CITY OF SHREVEPORT	1,529,127	885	190,455	-	191,340	(14,182)	-	(14,182)	157,170	
CITY OF SLIDELL	161,527	94	20,118	-	20,212	(1,498)	-	(1,498)	16,602	
CITY OF SULPHUR	95,330	55	11,874	-	11,929	(884)	-	(884)	9,798	
CITY OF THIBODAUX	168,516	98	20,989	-	21,087	(1,563)	-	(1,563)	17,321	
CITY OF WEST MONROE	187,126	108	23,307	-	23,415	(1,736)	-	(1,736)	19,234	
CITY OF WINNFIELD	10,601	6	1,320	-	1,326	(98)	-	(98)	1,090	
CITY OF ZACHARY	39,341	23	4,900	-	4,923	(365)	-	(365)	4,044	
CLAIBORNE PARISH SCHOOL BOARD	321,798	186	40,080	-	40,266	(2,985)	-	(2,985)	33,076	
COMMISSION OF LAW ENFORCEMENT LCLE	7,976,544	4,618	993,492	-	998,110	(73,979)	-	(73,979)	819,860	
COURT OF APPEAL FIRST CIRCUIT	18,200,330	10,537	2,266,882	-	2,277,419	(168,801)	-	(168,801)	1,870,699	
COURT OF APPEALS FOURTH CIRCUIT	14,924,953	8,641	1,858,929	-	1,867,570	(138,423)	-	(138,423)	1,534,044	
COURT OF APPEALS SECOND CIRCUIT	8,228,453	4,764	1,024,868	-	1,029,632	(76,316)	-	(76,316)	845,752	
CRIMINAL DISTRICT COURT	11,137,196	6,448	1,387,157	-	1,393,605	(103,293)	-	(103,293)	1,144,723	
CRT - OFFICE OF CULTURAL DEVELOPMENT	6,475,371	3,749	806,519	-	810,268	(60,057)	-	(60,057)	665,563	
CRT - OFFICE OF STATE LIBRARY	7,578,498	4,388	943,915	-	948,303	(70,288)	-	(70,288)	778,947	
CRT - OFFICE OF STATE MUSEUM	12,709,198	7,358	1,582,952	-	1,590,310	(117,873)	-	(117,873)	1,306,300	
CRT - OFFICE OF STATE PARKS	42,411,632	24,554	5,282,442	-	5,306,996	(393,352)	-	(393,352)	4,359,229	
CRT - OFFICE OF THE SECRETARY	9,741,954	5,640	1,213,377	-	1,219,017	(90,353)	-	(90,353)	1,001,315	
CRT - OFFICE OF TOURISM	8,575,693	4,965	1,068,117	-	1,073,082	(79,536)	-	(79,536)	881,442	
CUSTODIAN OF NOTARIAL ARCHIVES	1,113,413	645	138,678	-	139,323	(10,326)	-	(10,326)	114,441	
DEPARTMENT OF CHILDREN AND FAMILY SERVICES	552,061,326	319,613	68,760,187	-	69,079,800	(5,120,157)	-	(5,120,157)	56,742,968	
DEPARTMENT OF INSURANCE	54,923,888	31,798	6,840,865	-	6,872,663	(509,398)	-	(509,398)	5,645,287	
DEPT OF AGRICULTURE AND FORESTRY	107,948,323	62,496	13,445,149	-	13,507,645	(1,001,179)	-	(1,001,179)	11,095,340	
DEPT OF FINANCE CITY OF NEW ORLEANS	2,801,948	1,622	348,987	-	350,609	(25,987)	-	(25,987)	287,995	
DEPT OF REVENUE & TAXATION	140,546,543	81,369	17,505,313	-	17,586,682	(1,303,515)	-	(1,303,515)	14,445,910	
DEQ - OFFICE OF ENVIRONMENTAL COMPLIANCE	73,494,624	42,549	9,153,882	-	9,196,431	(681,634)	-	(681,634)	7,554,058	
DEQ - OFFICE OF ENVIRONMENTAL SERVICES	39,173,161	22,679	4,879,085	-	4,901,764	(363,316)	-	(363,316)	4,026,367	
DEQ - OFFICE OF MGT AND FINANCE	9,606,262	5,562	1,196,476	-	1,202,038	(89,094)	-	(89,094)	987,368	
DEQ - OFFICE OF THE SECRETARY - ADMIN	20,241,366	11,719	2,521,097	-	2,532,816	(187,731)	-	(187,731)	2,080,485	
DESOTO PARISH SCHOOL BOARD	221,913	128	27,640	-	27,768	(2,058)	-	(2,058)	22,809	
DNR - OFFICE OF COASTAL RESTOR AND MGT	10,898,243	6,309	1,357,395	-	1,363,704	(101,077)	-	(101,077)	1,120,163	
DNR - OFFICE OF CONSERVATION	33,155,908	19,195	4,129,625	-	4,148,820	(307,508)	-	(307,508)	3,407,891	

(Continued)

# Louisiana State Employees' Retirement Systems

## Schedules of Pension Amounts by Employer

As of and for the Year Ended June 30, 2016

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense
	Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments		Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
			Changes of Assumptions	Changes of Assumptions				
DNR - OFFICE OF MINERAL RESOURCES	\$ 13,701,368	\$ 7,932	\$ 1,706,529	\$ -	\$ 1,714,461	\$ (127,075)	\$ (127,075)	\$ 1,408,279
DNR - OFFICE OF THE SECRETARY	10,352,647	5,994	1,289,440	-	1,295,434	(96,017)	(96,017)	1,064,085
DOA - BD OF ELEM AND SECONDARY ED	871,869	505	108,593	-	109,098	(8,086)	(8,086)	89,614
DOA - BD OF REGENTS FOR HIGHER ED	23,291,611	13,485	2,901,010	-	2,914,495	(216,021)	(216,021)	2,394,001
DOA - DIVISION OF ADMINISTRATION	114,823,782	66,477	14,301,499	-	14,367,976	(1,064,946)	(1,064,946)	11,802,026
DOA - EXECUTIVE OFFICE	18,339,478	10,618	2,284,213	-	2,294,831	(170,092)	(170,092)	1,885,001
DOA - FEDERAL PROPERTY ASSISTANCE	1,431,756	829	178,328	-	179,157	(13,279)	(13,279)	147,161
DOA - LA PROPERTY ASSISTANCE AGENCY	5,214,958	3,019	649,532	-	652,551	(48,367)	(48,367)	536,013
DOA - LOUISIANA TAX COMMISSION	7,356,820	4,259	916,305	-	920,564	(68,232)	(68,232)	756,162
DOA - MENTAL HEALTH ADVOCACY SERVICE	6,925,165	4,009	862,541	-	866,550	(64,228)	(64,228)	711,795
DOA - OFFICE OF AIRCRAFT SERVICES	912,545	528	113,659	-	114,187	(8,464)	(8,464)	93,795
DOA - OFFICE OF RISK MANAGEMENT	8,534,939	4,941	1,063,041	-	1,067,982	(79,158)	(79,158)	877,254
DOA - OFFICE OF ST HUMAN CAP MGT	62,715,504	36,309	7,811,324	-	7,847,633	(581,662)	(581,662)	6,446,139
DOA - OFFICE OF ST PROCUREMENT	17,587,046	10,182	2,190,497	-	2,200,679	(163,113)	(163,113)	1,807,664
DOA - OFFICE OF TECHNOLOGY SERVICES	187,301,578	108,437	23,328,734	-	23,437,171	(1,737,150)	(1,737,150)	19,251,570
DOA - OFFICE OF THE INSPECTOR GENERAL	3,229,676	1,870	402,262	-	404,132	(29,954)	(29,954)	331,958
DOC - ADMINISTRATION	43,737,850	25,322	5,447,624	-	5,472,946	(405,652)	(405,652)	4,495,543
DOC - ADULT PROBATION AND PAROLE	138,912,973	80,422	17,301,850	-	17,382,272	(1,288,365)	(1,288,365)	14,278,005
DOC - DAVID WADE CORRECTIONAL CENTER	52,332,625	30,298	6,518,118	-	6,548,416	(485,365)	(485,365)	5,378,947
DOC - DIXON CORRECTIONAL INSTITUTE	75,525,294	43,725	9,406,805	-	9,450,530	(700,468)	(700,468)	7,762,778
DOC - ELAYN HUNT CORRECTIONAL CENTER	93,833,989	54,325	11,687,185	-	11,741,510	(870,274)	(870,274)	9,644,615
DOC - LA CORRECTIONAL INST FOR WOMEN	43,456,336	25,159	5,412,561	-	5,437,720	(403,041)	(403,041)	4,466,608
DOC - LOUISIANA STATE PENITENTIARY	230,193,473	133,269	28,670,993	-	28,804,262	(2,134,956)	(2,134,956)	23,660,163
DOC - PRISON ENTERPRISES	12,437,814	7,201	1,549,151	-	1,556,352	(115,356)	(115,356)	1,278,406
DOC - RAYBURN CORRECTIONAL INST	44,466,567	25,744	5,538,387	-	5,564,131	(412,410)	(412,410)	4,570,443
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	49,859,935	28,866	6,210,141	-	6,239,007	(462,432)	(462,432)	5,124,794
DOE - SPECIAL SCHOOL DISTRICTS	384,932	223	47,944	-	48,167	(3,570)	(3,570)	39,565
DOE - STATE ACTIVITIES	71,598,311	41,452	8,917,693	-	8,959,145	(664,047)	(664,047)	7,359,147
DODT - ADMINISTRATION	41,128,682	23,811	5,122,648	-	5,146,459	(381,453)	(381,453)	4,227,363
DOTD - ENGINEERING AND OPERATIONS	728,699,217	421,878	90,760,737	-	91,182,615	(6,758,407)	(6,758,407)	74,898,472
DPS - LA HIGHWAY SAFETY COMMISSION	2,047,474	1,185	255,016	-	256,201	(18,990)	(18,990)	210,447
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	2,007,034	1,162	249,980	-	251,142	(18,614)	(18,614)	206,291
DPS - LOUISIANA GAMING CONTROL BOARD	868,963	503	108,231	-	108,734	(8,059)	(8,059)	89,315
DPS - OFFICE OF MGT AND FINANCE	18,526,604	10,726	2,307,520	-	2,318,246	(171,827)	(171,827)	1,904,235
DPS - OFFICE OF MOTOR VEHICLES	72,079,280	41,730	8,977,598	-	9,019,328	(668,508)	(668,508)	7,408,583
DPS - OFFICE OF STATE FIRE MARSHALL	34,479,613	19,962	4,294,495	-	4,314,457	(319,785)	(319,785)	3,543,946
DPS - OFFICE OF STATE POLICE	116,050,350	67,187	14,454,271	-	14,521,458	(1,076,322)	(1,076,322)	11,928,098
DSCS - BOARD OF TAX APPEALS	696,050	403	86,694	-	87,097	(6,456)	(6,456)	71,543
DSCS - DIV OF ADMINISTRATIVE LAW	14,166,553	8,202	1,764,469	-	1,772,671	(131,389)	(131,389)	1,456,092
DSCS - ETHICS ADMINISTRATION	7,823,340	4,529	974,410	-	978,939	(72,558)	(72,558)	804,113

(Continued)



# Louisiana State Employees' Retirement Systems

## Schedules of Pension Amounts by Employer

As of and for the Year Ended June 30, 2016

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense
	Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan		Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
			Changes of Assumptions	Changes of Assumptions				
DSCS - STATE CIVIL SERVICE	\$ 23,815,847	\$ 13,788	\$ 2,966,305	\$ -	\$ 2,980,093	\$ (220,883)	\$ (220,883)	\$ 2,447,884
DVA - DEPARTMENT OF VETERANS AFFAIRS	14,424,274	8,351	1,796,568	-	1,804,919	(133,780)	(133,780)	1,482,582
DVA - LOUISIANA WAR VETERANS HOME	16,913,847	9,792	2,106,650	-	2,116,442	(156,869)	(156,869)	1,738,470
DVA - NORTHEAST LA WAR VETERANS HOME	19,732,756	11,424	2,457,749	-	2,469,173	(183,014)	(183,014)	2,028,208
DVA - NORTHWEST LA WAR VETERANS HOME	17,112,595	9,907	2,131,403	-	2,141,310	(158,713)	(158,713)	1,758,898
DVA - SOUTHEAST LA WAR VETERANS HOME	14,758,793	8,545	1,838,233	-	1,846,778	(136,882)	(136,882)	1,516,965
DVA - SOUTHWEST LA WAR VETERANS HOME	16,024,781	9,277	1,995,914	-	2,005,191	(148,624)	(148,624)	1,647,088
EAST BATON ROUGE PARISH SCHOOL BOARD	1,538,393	891	191,610	-	192,501	(14,268)	(14,268)	158,122
EUNICE CITY COURT	397,182	230	49,470	-	49,700	(3,684)	(3,684)	40,824
EXCELTH INCORPORATED	17,583,513	10,180	2,190,057	-	2,200,237	(163,080)	(163,080)	1,807,300
FIFTH JUDICIAL DISTRICT COURT	272,876	158	33,987	-	34,145	(2,531)	(2,531)	28,047
FIFTH LA LEEVE BOARD	2,042,370	1,182	254,381	-	255,563	(18,942)	(18,942)	209,923
FLORIDA PARISHES JUV DETENTION CENTER	12,478,804	7,225	1,554,257	-	1,561,482	(115,736)	(115,736)	1,282,619
GREATERT BATON ROUGE PORT COMMISSION	6,524,921	3,778	812,690	-	816,468	(60,516)	(60,516)	670,656
GREATERT KROTZ SPRINGS PORT COMMISSION	110,642	64	13,781	-	13,845	(1,026)	(1,026)	11,372
GREATERT LAFOURCHE PORT COMMISSION	9,225,256	5,341	1,149,022	-	1,154,363	(85,561)	(85,561)	948,207
HUEY P LONG HOSPITAL	-	-	-	-	-	-	-	-
IBERIA PARISH GOVERNMENT	83,865	49	10,446	-	10,495	(778)	(778)	8,620
IBERIA PARISH SCHOOL BOARD	489,214	283	60,932	-	61,215	(4,537)	(4,537)	50,283
IBERVILLE PARISH SCHOOL BOARD	388,466	225	48,384	-	48,609	(3,603)	(3,603)	39,928
JEANERETTE CITY COURT	65,490	38	8,157	-	8,195	(607)	(607)	6,731
JEFFERSON DAVIS PARISH	18,454	11	2,298	-	2,309	(171)	(171)	1,897
JEFFERSON PARISH	2,572,732	1,489	320,438	-	321,927	(23,861)	(23,861)	264,435
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	2,672,537	1,547	332,869	-	334,416	(24,787)	(24,787)	274,694
JUDICIAL BRANCH OF LOUISIANA	253,578,686	146,808	31,583,661	-	31,730,469	(2,351,845)	(2,351,845)	26,063,784
JUDICIAL EXP REG PARISH OF ORLEANS	11,972,707	6,932	1,491,221	-	1,498,153	(111,042)	(111,042)	1,230,601
LA BD OF DRUG & DEVICE DISTR	628,675	364	78,303	-	78,667	(5,831)	(5,831)	64,618
LA BEHAVIOR ANALYST BOARD	177,468	103	22,104	-	22,207	(1,646)	(1,646)	18,241
LA BOARD OF JURY COMM ORLEANS PARISH	503,427	291	62,703	-	62,994	(4,669)	(4,669)	51,744
LA BOARD OF PHARMACY	5,336,594	3,090	664,682	-	667,772	(49,495)	(49,495)	548,516
LA BOARD REGISTRATION PROF ENGINEERS	2,291,924	1,327	285,463	-	286,790	(21,257)	(21,257)	235,573
LA CEMETERY BOARD	513,950	298	64,013	-	64,311	(4,767)	(4,767)	52,826
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	92,412,913	53,502	11,510,187	-	11,563,689	(857,094)	(857,094)	9,498,552
LA ECON DEV - OFFICE OF BUSINESS DEV	20,842,086	12,066	2,595,918	-	2,607,984	(193,302)	(193,302)	2,142,229
LA ECON DEV - OFFICE OF THE SECRETARY	8,635,059	4,999	1,075,511	-	1,080,510	(80,087)	(80,087)	887,544
LA ED TELEVISION AUTHORITY	13,788,374	7,983	1,717,366	-	1,725,349	(127,882)	(127,882)	1,417,222
LA HOUSE OF REPRESENTATIVES	41,354,600	23,942	5,150,787	-	5,174,729	(383,548)	(383,548)	4,250,584
LA HOUSING CORPORATION	25,302,649	14,649	3,151,488	-	3,166,137	(234,672)	(234,672)	2,600,703
LA LICENSED PROFESSIONAL COUNSELORS	492,826	285	61,382	-	61,667	(4,571)	(4,571)	50,655
LA MILITARY DEPT	102,098,329	59,109	12,716,522	-	12,775,631	(946,923)	(946,923)	10,494,056

(Continued)

# Louisiana State Employees' Retirement Systems

## Schedules of Pension Amounts by Employer

As of and for the Year Ended June 30, 2016

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense
	Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan			Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
			Total Deferred Outflows of Resources	Changes of Assumptions	Total Deferred Outflows of Resources				
LA PATIENT'S COMP FUND OVERSIGHT BOARD	\$ 9,995,513	\$ 5,787	\$ 1,244,958	\$ -	\$ 1,250,745	\$ (92,705)	\$ -	\$ (92,705)	\$ 1,027,377
LA PUBLIC DEFENDER BOARD	4,715,536	2,730	587,328	-	590,058	(43,735)	-	(43,735)	484,681
LA RACING COMMISSION	10,869,345	6,293	1,353,796	-	1,360,089	(100,809)	-	(100,809)	1,117,193
LA REAL ESTATE COMMISSION	4,255,141	2,463	529,985	-	532,448	(39,465)	-	(39,465)	437,360
LA SCHOOL FOR MATH SCI & ARTS	1,973,660	1,143	245,823	-	246,966	(18,305)	-	(18,305)	202,860
LA SENATE	38,687,324	22,398	4,818,573	-	4,840,971	(358,810)	-	(358,810)	3,976,431
LA SPECIAL EDUCATION CENTER	20,444,511	11,836	2,546,399	-	2,558,235	(189,615)	-	(189,615)	2,101,365
LA ST BD BARBER EXAMINERS	636,528	369	79,281	-	79,650	(5,904)	-	(5,904)	65,425
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	2,135,816	1,237	266,020	-	267,257	(19,809)	-	(19,809)	219,527
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	367,499	213	45,773	-	45,986	(3,408)	-	(3,408)	37,773
LA ST BOARD OF ARCHITECTURAL EXAMINERS	758,242	439	94,440	-	94,879	(7,032)	-	(7,032)	77,935
LA ST BOARD OF CHIROPRACTIC EXAMINERS	332,006	192	41,352	-	41,544	(3,079)	-	(3,079)	34,125
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	2,818,673	1,632	351,071	-	352,703	(26,142)	-	(26,142)	289,714
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	351,245	203	43,748	-	43,951	(3,258)	-	(3,258)	36,102
LA ST LICENSING BD OF CONTRACTORS	9,809,722	5,679	1,221,818	-	1,227,497	(90,981)	-	(90,981)	1,008,281
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	489,764	284	61,001	-	61,285	(4,542)	-	(4,542)	50,340
LA STATE BD OF COSMETOLOGY	3,680,805	2,131	458,451	-	460,582	(34,138)	-	(34,138)	378,327
LA STATE BD OF EMBALMERS & FUNERAL DIRS	826,560	479	102,949	-	103,428	(7,666)	-	(7,666)	84,957
LA STATE BD PRIVATE SECURITY EXAM	2,518,156	1,458	313,641	-	315,099	(23,355)	-	(23,355)	258,826
LA STATE BOARD OF DENTISTRY	1,780,959	1,031	221,821	-	222,852	(16,518)	-	(16,518)	183,054
LA STATE BOARD OF HOME INSPECTORS	241,230	140	30,046	-	30,186	(2,237)	-	(2,237)	24,795
LA STATE BOARD OF NURSING	13,695,007	7,929	1,705,737	-	1,713,666	(127,016)	-	(127,016)	1,407,625
LA STATE LAW INSTITUTE	1,948,846	1,128	242,732	-	243,860	(18,075)	-	(18,075)	200,310
LA STATE UNIVERSITY MEDICAL CENTER	82,144,524	47,557	10,231,242	-	10,278,799	(761,859)	-	(761,859)	8,443,127
LA USED MOTOR VEHICLE & PARTS	2,049,909	1,187	255,320	-	256,507	(19,012)	-	(19,012)	210,697
LA VETERINARY BOARD	498,716	289	62,116	-	62,405	(4,625)	-	(4,625)	51,260
LAFAYETTE CONSOL GOVT ADM OPERAT	896,997	519	111,723	-	112,242	(8,319)	-	(8,319)	92,197
LAFAYETTE PARISH SCHOOL BOARD	1,129,275	654	140,653	-	141,307	(10,474)	-	(10,474)	116,071
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	438,801	254	54,653	-	54,907	(4,070)	-	(4,070)	45,102
LAFOURCHE PARISH SCHOOL BOARD	596,637	345	74,312	-	74,657	(5,534)	-	(5,534)	61,325
LAKE PROVIDENCE PORT COMMISSION	728,010	421	90,675	-	91,096	(6,752)	-	(6,752)	74,828
LALLIE KEMP CHARITY HOSPITAL	45,235,881	26,189	5,634,207	-	5,660,396	(419,545)	-	(419,545)	4,649,516
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	24,551,788	14,214	3,057,967	-	3,072,181	(227,708)	-	(227,708)	2,523,526
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	50,715,549	29,362	6,316,709	-	6,346,071	(470,367)	-	(470,367)	5,212,737
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	16,558,126	9,586	2,062,343	-	2,071,929	(153,570)	-	(153,570)	1,701,907
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	2,023,917	1,172	252,082	-	253,254	(18,771)	-	(18,771)	208,026
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	29,931,101	17,328	3,727,970	-	3,745,298	(277,599)	-	(277,599)	3,076,433
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTHORITY	13,022,358	7,539	1,621,957	-	1,629,496	(120,777)	-	(120,777)	1,338,488
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	34,688,176	20,083	4,320,472	-	4,340,555	(321,720)	-	(321,720)	3,565,383
LDH-LA EMERGENCY RESPONSE NETWORK	2,446,148	1,416	304,672	-	306,088	(22,687)	-	(22,687)	251,424

(Continued)

# Louisiana State Employees' Retirement Systems

## Schedules of Pension Amounts by Employer

As of and for the Year Ended June 30, 2016

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense	
	Net Pension Liability	Net Difference Between Projected and Actual				Total Deferred Outflows of Resources	Difference Between Expected and Actual		Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
		Difference Between Expected and Actual Experience	Investments	Earnings on Pension Plan	Changes of Assumptions		Expected and Actual Experience	Changes of Assumptions		
LDH-MEDICAL VENDOR ADMINISTRATION	\$ 166,260,273	\$ 96,256	\$ 20,708,003	\$ -	\$ 20,804,259	\$ (1,542,000)	\$ -	\$ (1,542,000)	\$ 17,088,865	
LDH-NORTHEAST DELTA HUMAN SERVICES AUTHORITY	17,393,795	10,070	2,166,427	-	2,176,497	(161,321)	-	(161,321)	1,787,801	
LDH-NORTHWEST LOUISIANA HUMAN SERVICES DISTRICT	19,296,861	11,172	2,403,457	-	2,414,629	(178,971)	-	(178,971)	1,983,405	
LDH-OFF OF THE SECRETARY MGT AND FINANCE	88,272,812	51,105	10,994,530	-	11,045,635	(818,696)	-	(818,696)	9,073,016	
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	186,531,793	107,992	23,232,855	-	23,340,847	(1,730,011)	-	(1,730,011)	19,172,449	
LDH-OFFICE OF AGING AND ADULT SERVICES	66,289,907	38,378	8,256,522	-	8,294,900	(614,813)	-	(614,813)	6,813,529	
LDH-OFFICE OF BEHAVIORAL HEALTH	215,022,264	124,486	26,781,393	-	26,905,879	(1,994,249)	-	(1,994,249)	22,100,808	
LDH-OFFICE OF PUBLIC HEALTH	243,125,290	140,756	30,281,673	-	30,422,429	(2,254,894)	-	(2,254,894)	24,989,344	
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	31,082,599	17,995	3,871,391	-	3,889,386	(288,279)	-	(288,279)	3,194,788	
LEESVILLE CITY COURT	53,005	31	6,602	-	6,633	(492)	-	(492)	5,448	
LEGISLATIVE AUDITORS OFFICE	75,301,182	43,595	9,378,892	-	9,422,487	(698,390)	-	(698,390)	7,739,743	
LEGISLATIVE BUDGETARY CONTROL COUNCIL	1,155,189	669	143,881	-	144,550	(10,714)	-	(10,714)	118,735	
LEGISLATIVE FISCAL OFFICE	5,224,224	3,025	650,686	-	653,711	(48,453)	-	(48,453)	536,966	
LINCOLN PARISH SCHOOL BOARD	255,522	148	31,826	-	31,974	(2,370)	-	(2,370)	26,264	
LIVINGSTON PARISH COUNCIL	36,907	21	4,597	-	4,618	(342)	-	(342)	3,793	
LIVINGSTON PARISH SCHOOL BOARD	1,423,589	824	177,310	-	178,134	(13,203)	-	(13,203)	146,322	
LOUISIANA BOARD OF CPAS	1,321,584	765	164,606	-	165,371	(12,257)	-	(12,257)	135,837	
LOUISIANA BOARD OF MASSAGE THERAPY	713,483	413	88,866	-	89,279	(6,617)	-	(6,617)	73,334	
LOUISIANA DEPARTMENT OF JUSTICE	107,464,998	62,216	13,384,950	-	13,447,166	(996,697)	-	(996,697)	11,045,662	
LOUISIANA LOTTERY CORPORATION	311,432	180	38,789	-	38,969	(2,888)	-	(2,888)	32,010	
LOUISIANA MOTOR VEHICLE COMMISSION	4,025,611	2,331	501,397	-	503,728	(37,336)	-	(37,336)	413,768	
LOUISIANA PHYSICAL THERAPY BOARD	764,289	442	95,193	-	95,635	(7,088)	-	(7,088)	78,557	
LOUISIANA STATE UNIVERSITY	249,290,486	144,326	31,049,559	-	31,193,885	(2,312,074)	-	(2,312,074)	25,623,027	
LOUISIANA STATE UNIVERSITY OF SHREVEPORT	8,400,581	4,863	1,046,307	-	1,051,170	(77,912)	-	(77,912)	863,444	
LOUISIANA TAX FREE SHOPPING	1,502,821	870	187,179	-	188,049	(13,938)	-	(13,938)	154,466	
LSU MEDICAL CENTER HEALTH CARE SRV DIV	16,059,568	9,298	2,000,247	-	2,009,545	(148,946)	-	(148,946)	1,650,664	
LSU MEDICAL CENTER IN SHREVEPORT	61,302,281	35,491	7,635,304	-	7,670,795	(568,555)	-	(568,555)	6,300,882	
LT GOVERNORS OFFICE	2,824,327	1,635	351,775	-	353,410	(26,195)	-	(26,195)	290,295	
LUMCON	-	-	-	-	-	-	-	-	-	
MADISON PARISH PORT HARBOR & TERMINAL	407,940	236	50,810	-	51,046	(3,783)	-	(3,783)	41,930	
MADISON PARISH SCHOOL BOARD	158,700	92	19,766	-	19,858	(1,472)	-	(1,472)	16,312	
MARKSVILLE CITY COURT	226,311	131	28,187	-	28,318	(2,099)	-	(2,099)	23,261	
METROPOLITAN HUMAN SERVICES DISTRICT	25,539,404	14,786	3,180,977	-	3,195,763	(236,868)	-	(236,868)	2,625,037	
MINDEN CITY COURT	376,922	218	46,946	-	47,164	(3,496)	-	(3,496)	38,742	
MONROE CITY SCHOOL BOARD	1,271,642	736	158,385	-	159,121	(11,794)	-	(11,794)	130,704	
MUNICIPAL FIRE & POLICE CIVIL SERVICE	4,971,686	2,878	619,232	-	622,110	(46,110)	-	(46,110)	511,009	
NATCHITOCHEES CANE RIVER LEVEE DISTRICT	623,807	361	77,696	-	78,057	(5,786)	-	(5,786)	64,117	
NATCHITOCHEES CITY COURT	311,825	181	38,838	-	39,019	(2,892)	-	(2,892)	32,051	
NEW BEGINNINGS SCHOOLS	-	-	-	-	-	-	-	-	-	
NEW IBERIA CITY COURT	364,751	211	45,430	-	45,641	(3,383)	-	(3,383)	37,491	

(Continued)

# Louisiana State Employees' Retirement Systems

## Schedules of Pension Amounts by Employer

As of and for the Year Ended June 30, 2016

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense	
	Net Pension Liability	Net Difference Between Projected and Actual				Total Deferred Outflows of Resources	Difference Between Expected and Actual		Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
		Difference Between Expected and Actual Experience	Earnings on Pension Plan Investments	Changes of Assumptions			Expected and Actual Experience	Changes of Assumptions		
NEW ORLEANS CENTER FOR CREATIVE ARTS	\$ 1,286,562	\$ 745	\$ 160,244	\$ -	\$ 160,989	\$ (11,932)	\$ -	\$ (11,932)	\$ 132,238	
NORTH LAFOURCHE LEVEE DISTRICT	1,129,668	654	140,702	-	141,356	(10,477)	-	(10,477)	116,112	
OFFICE OF COASTAL PROTECTION & RESTORATION	49,291,410	28,537	6,139,330	-	6,167,867	(457,159)	-	(457,159)	5,066,359	
OFFICE OF ELDERLY AFFAIRS	4,715,457	2,730	587,318	-	590,048	(43,734)	-	(43,734)	484,673	
OFFICE OF FINANCIAL INSTITUTIONS	22,589,279	13,078	2,813,533	-	2,826,611	(209,507)	-	(209,507)	2,321,812	
OFFICE OF HOME LAND SEC & EMERG. PREP.	67,645,807	39,163	8,425,402	-	8,464,565	(627,389)	-	(627,389)	6,952,894	
OFFICE OF JUVENILE JUSTICE	127,738,716	73,954	15,910,077	-	15,984,031	(1,184,728)	-	(1,184,728)	13,129,472	
OFFICE OF STUDENT FINANCIAL ASSISTANCE	-	-	-	-	-	-	-	-	-	
OPELOUSAS CITY COURT	234,948	136	29,263	-	29,399	(2,179)	-	(2,179)	24,149	
ORLEANS PARISH SCHOOL BOARD	1,391,786	806	173,349	-	174,155	(12,908)	-	(12,908)	143,053	
OUACHITA PARISH POLICE JURY	430,870	249	53,666	-	53,915	(3,996)	-	(3,996)	44,286	
OUACHITA PARISH SCHOOL BOARD	1,559,674	903	194,260	-	195,163	(14,465)	-	(14,465)	160,309	
PARISH OF ORLEANS JUDICIAL EXP JUDGES	1,763,605	1,021	219,660	-	220,681	(16,357)	-	(16,357)	181,270	
PARISH OF TERREBONNE	155,402	90	19,356	-	19,446	(1,441)	-	(1,441)	15,973	
PINEVILLE CITY COURT	276,331	160	34,418	-	34,578	(2,563)	-	(2,563)	28,402	
PONTCHARTRAIN LEVEE DISTRICT	7,853,101	4,547	978,117	-	982,664	(72,835)	-	(72,835)	807,172	
PORT OF LAKE CHARLES	25,793,355	14,933	3,212,607	-	3,227,540	(239,223)	-	(239,223)	2,651,139	
PUBLIC SERVICE COMMISSION	15,449,425	8,944	1,924,252	-	1,933,196	(143,287)	-	(143,287)	1,587,951	
RAPIDES PARISH HOUSING AUTHORITY	898,882	520	111,957	-	112,477	(8,337)	-	(8,337)	92,390	
RAPIDES PARISH POLICE JURY	222,070	129	27,659	-	27,788	(2,060)	-	(2,060)	22,825	
RAPIDES PARISH SCHOOL BOARD	2,672,066	1,547	332,810	-	334,357	(24,782)	-	(24,782)	274,645	
RAYNE CITY COURT	159,564	92	19,874	-	19,966	(1,480)	-	(1,480)	16,401	
RECOVERY SCHOOL DISTRICT	17,612,174	10,196	2,193,627	-	2,203,823	(163,346)	-	(163,346)	1,810,246	
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	4,930,146	2,854	614,058	-	616,912	(45,725)	-	(45,725)	506,739	
REGIONAL PLANNING COMMISSION	5,566,910	3,223	693,368	-	696,591	(51,631)	-	(51,631)	572,188	
REGIONAL TRANSIT AUTHORITY	479,712	278	59,749	-	60,027	(4,449)	-	(4,449)	49,307	
RENEW CHARTER MGMT ORGANIZATION	-	-	-	-	-	-	-	-	-	
RUSTON CITY COURT	302,245	175	37,645	-	37,820	(2,803)	-	(2,803)	31,066	
SABINE RIVER AUTHORITY	8,662,621	5,015	1,078,944	-	1,083,959	(80,342)	-	(80,342)	890,377	
SCHOOL EMPLOYEES RETIREMENT SYSTEM	292,193	169	36,393	-	36,562	(2,710)	-	(2,710)	30,033	
SCHOOL FOR THE DEAF & VISUALLY IMPAIRED	16,470,099	9,535	2,051,379	-	2,060,914	(152,754)	-	(152,754)	1,692,860	
SECRETARY OF STATE'S OFFICE	63,952,752	37,025	7,965,425	-	8,002,450	(593,137)	-	(593,137)	6,573,308	
SOUTH LAFOURCHE LEVEE DISTRICT	3,760,587	2,177	468,388	-	470,565	(34,878)	-	(34,878)	386,527	
SOUTH TANGIPAHOA PARISH PORT COMMISSION	500,679	290	62,360	-	62,650	(4,644)	-	(4,644)	51,462	
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	40,455,876	23,422	5,038,849	-	5,062,271	(375,213)	-	(375,213)	4,158,209	
SOUTHERN UNIVERSITY	69,365,045	40,159	8,639,536	-	8,679,695	(643,334)	-	(643,334)	7,129,604	
SPRINGHILL CITY COURT	-	-	-	-	-	-	-	-	-	
ST BERNARD PORT HARBOR & TERM DIST	4,408,266	2,552	549,057	-	551,609	(40,885)	-	(40,885)	453,098	
ST CHARLES PARISH PUBLIC SCHOOLS	236,283	137	29,429	-	29,566	(2,191)	-	(2,191)	24,286	
ST LANDRY PARISH GOVERNMENT	101,298	59	12,617	-	12,676	(940)	-	(940)	10,412	

(Continued)

# Louisiana State Employees' Retirement Systems

Schedules of Pension Amounts by Employer

As of and for the Year Ended June 30, 2016

Louisiana State Employees' Retirement System

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense	
	Net Pension Liability	Net Difference Between Projected and Actual			Total Deferred Outflows of Resources	Difference Between Expected and Actual		Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
		Difference Between Expected and Actual Experience	Earnings on Pension Plan Investments	Changes of Assumptions		Expected and Actual Experience	Changes of Assumptions		
ST LANDRY PARISH SCHOOL BOARD	\$ 1,086,715	\$ 629	\$ 135,352	\$ -	\$ 135,981	\$ (10,079)	\$ -	\$ (10,079)	\$ 111,697
ST MARTIN PARISH POLICE JURY	29,290	17	3,648	-	3,665	(272)	-	(272)	3,011
ST MARTIN PARISH SCHOOL BOARD	256,229	148	31,914	-	32,062	(2,376)	-	(2,376)	26,336
ST TAMMANY PARISH GOVERNMENT	15,941	9	1,985	-	1,994	(148)	-	(148)	1,638
ST TAMMANY PARISH SCHOOL BOARD	1,695,759	982	211,210	-	212,192	(15,728)	-	(15,728)	174,297
ST. HELENA PARISH SCHOOL BOARD	160,349	93	19,972	-	20,065	(1,487)	-	(1,487)	16,481
ST. MARY PARISH SCHOOL BOARD	573,079	332	71,378	-	71,710	(5,315)	-	(5,315)	58,903
STATE EMPLOYEES GROUP BENEFIT	10,646,097	6,164	1,325,990	-	1,332,154	(98,738)	-	(98,738)	1,094,246
STATE PLUMBING BOARD	962,958	558	119,938	-	120,496	(8,931)	-	(8,931)	98,977
STATE POLICE COMMISSION	944,741	547	117,669	-	118,216	(8,762)	-	(8,762)	97,104
STATE POLICE RETIREMENT SYSTEM	1,308,392	757	162,963	-	163,720	(12,135)	-	(12,135)	134,482
TANGIPAHOA PARISH SCHOOL SYSTEM	2,993,471	1,733	372,842	-	374,575	(27,763)	-	(27,763)	307,680
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	18,765,871	10,864	2,337,322	-	2,348,186	(174,046)	-	(174,046)	1,928,828
TENSAS BASIN LEVEE DISTRICT	5,669,071	3,282	706,093	-	709,375	(52,578)	-	(52,578)	582,689
TERREBONNE LEVEE & CONSERVATION DISTRICT	3,701,065	2,143	460,974	-	463,117	(34,326)	-	(34,326)	380,410
TERREBONNE PARISH SCHOOL BOARD	886,003	513	110,353	-	110,866	(8,217)	-	(8,217)	91,067
THE CITY OF VILLE PLATTE	252,302	146	31,425	-	31,571	(2,340)	-	(2,340)	25,933
THE PORT OF SOUTH LOUISIANA	12,234,904	7,083	1,523,878	-	1,530,961	(113,474)	-	(113,474)	1,257,550
TOWN OF BUNKIE	51,199	30	6,377	-	6,407	(475)	-	(475)	5,262
TOWN OF SORRENTO	12,957	8	1,614	-	1,622	(120)	-	(120)	1,332
TOWN OF VIDALIA	160,271	93	19,962	-	20,055	(1,486)	-	(1,486)	16,473
TREASURY DEPARTMENT	13,789,238	7,983	1,717,473	-	1,725,456	(127,890)	-	(127,890)	1,417,310
UNIVERSITY OF LOUISIANA	318,256,150	184,253	39,639,351	-	39,823,604	(2,951,704)	-	(2,951,704)	32,711,581
VERMILION PARISH POLICE JURY	66,118	38	8,235	-	8,273	(613)	-	(613)	6,796
VERMILION PARISH SCHOOL BOARD	462,123	268	57,558	-	57,826	(4,286)	-	(4,286)	47,499
WARE YOUTH CENTER	11,472,186	6,642	1,428,880	-	1,435,522	(106,400)	-	(106,400)	1,179,155
WEBSTER PARISH POLICE JURY	25,678	15	3,198	-	3,213	(238)	-	(238)	2,639
WEBSTER PARISH SCHOOL BOARD	237,775	138	29,615	-	29,753	(2,205)	-	(2,205)	24,439
WEST BATON ROUGE PARISH COUNCIL	-	-	-	-	-	-	-	-	-
WEST BATON ROUGE SCHOOL BOARD	-	-	-	-	-	-	-	-	-
WEST FELICIANA PARISH SCHOOL BOARD	74,678	43	9,301	-	9,344	(693)	-	(693)	7,676
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	9,133,696	5,288	1,137,617	-	1,142,905	(84,712)	-	(84,712)	938,796
WINN PARISH POLICE JURY	10,601	6	1,320	-	1,326	(98)	-	(98)	1,090
WINN PARISH SCHOOL BOARD	165,767	96	20,647	-	20,743	(1,537)	-	(1,537)	17,038
WINNFIELD CITY COURT	58,973	34	7,345	-	7,379	(547)	-	(547)	6,061
WINNSBORO CITY COURT	135,849	79	16,920	-	16,999	(1,260)	-	(1,260)	13,963
WLF - OFFICE OF FISHERIES	53,187,925	30,793	6,624,647	-	6,655,440	(493,298)	-	(493,298)	5,466,858
WLF - OFFICE OF MGT AND FINANCE	8,264,811	4,785	1,029,396	-	1,034,181	(76,653)	-	(76,653)	849,489

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# Louisiana State Employees' Retirement Systems

Schedules of Pension Amounts by Employer

As of and for the Year Ended June 30, 2016

Louisiana State Employees' Retirement System

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense	
	Net Pension Liability	Difference Between Expected and Actual Experience	Actual Investment Earnings on Pension Plan	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
WLF - OFFICE OF THE SECRETARY	\$ 74,255,850	\$ 42,990	\$ 9,248,694	\$ -	\$ 9,291,684	\$ (688,695)	\$ -	\$ (688,695)	\$ 7,632,299
WLF - OFFICE OF WILDLIFE	52,378,405	30,324	6,523,820	-	6,554,144	(485,790)	-	(485,790)	5,383,652
WORKFORCE SUPPORT AND TRAINING	151,061,031	87,456	18,814,911	-	18,902,367	(1,401,033)	-	(1,401,033)	15,526,629
ZACHARY CITY COURT	259,370	150	32,305	-	32,455	(2,406)	-	(2,406)	26,659
ZACHARY SCHOOL BOARD	247,355	143	30,809	-	30,952	(2,294)	-	(2,294)	25,424
<b>Total</b>	<b>\$ 7,852,551,797</b>	<b>\$ 4,546,201</b>	<b>\$ 978,048,824</b>	<b>\$ -</b>	<b>\$ 982,595,025</b>	<b>\$ (72,829,403)</b>	<b>\$ -</b>	<b>\$ (72,829,403)</b>	<b>\$ 807,115,218</b>

The accompanying notes are an integral part of these statements.

# Notes to Schedules

The Louisiana State Employees' Retirement System (LASERS or the System) is the administrator of a cost-sharing multiple-employer defined benefit pension plan established by Section 401 of Title 11 of the Louisiana Revised Statutes (La. R.S. 11:401) to provide retirement allowances and other benefits to eligible state officers, employees, and their beneficiaries.

## A. Summary of Significant Accounting Policies

The Louisiana State Employees' Retirement System prepares its employer pension schedules in accordance with the Governmental Accounting Statement No. 68 – *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*. GASB Statement No. 68 established standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources and expenses/expenditures. It provides methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value and attribute that present value to periods of employee service. It also provides methods to calculate participating employer's proportionate share of net pension liability, deferred inflows, deferred outflows, pension expense and amortization periods for deferred inflows and deferred outflows.

### 1. Basis of Accounting

The Louisiana State Employees' Retirement System's employer pension schedules were prepared using the accrual basis of accounting. Members' earnable compensation, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed. The member's earnable compensation is attributed to the employer for which the member is employed as of June 30, 2016.

### 2. System Employees

The System is not allocated a proportionate share of the net pension liability related to its employees. The net pension liability attributed to the System's employees is allocated to the remaining employers based on their respective employer allocation percentage.

### 3. Plan Fiduciary Net Position

Plan fiduciary net position is a significant component of the System's collective net pension liability. The System's plan fiduciary net position was determined using the accrual basis of accounting. The System's assets, liabilities, revenues, and expenses were recorded with the use of estimates and assumptions in conformity with accounting principles generally accepted in the United States of America. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements and estimates over the determination of the fair market value of the System's investments. Accordingly, actual results may differ from estimated amounts.

## B. Plan Description

The System was established for the purpose of providing retirement allowances and other benefits as stated under the provisions of La. R.S. 11:401, as amended, for eligible state officers, employees and their beneficiaries. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the System in

accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

## **1. Retirement Benefits**

The age and years of creditable service required in order for a member to retire with full benefits are established by statute, and vary depending on the member's hire date, employer, and job classification. Our rank and file members hired prior to July 1, 2006, may either retire with full benefits at any age upon completing 30 years of creditable service and at age 60 upon completing ten years of creditable service depending on their plan. Those members hired between July 1, 2006 and June 30, 2015, may retire at age 60 upon completing five years of creditable service and those hired on or after July 1, 2015 may retire at age 62 upon completing five years of creditable service. The basic annual retirement benefit for members is equal to 2.5% to 3.5% of average compensation multiplied by the number of years of creditable service. Additionally, members may choose to retire with 20 years of service at any age, with an actuarially reduced benefit.

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

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

Act 226 of the 2014 Louisiana Regular Legislative Session established new retirement eligibility for members of LASERS hired on or after July 1, 2015, excluding hazardous duty plan members. Regular members and judges under the new plan are eligible to retire at age 62 after five years of



creditable service and, may also retire at any age, with a reduced benefit, after 20 years of creditable service. Average compensation will be based on the member's average annual earned compensation for the highest 60 consecutive months of employment. Members in the regular plan will receive a 2.5% accrual rate, and judges a 3.5% accrual rate, with the extra 1.0% accrual rate based on all years of service as a judge.

Members of the Harbor Police Retirement System who were members prior to July 1, 2014, may retire after 25 years of creditable service at any age, 12 years of creditable service at age 55, 20 years of creditable service at age 45, and 10 years of creditable service at age 60. Average compensation for the plan is the member's average annual earned compensation for the highest 36 consecutive months of employment, with a 3.33% accrual rate.

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

## **2. Deferred Benefits**

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

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

For members who are in the Harbor Police Plan, the annual DROP Interest Rate is the three-year average (calculated as the compound average of 36 months) investment return of the plan assets for the period ending the June 30th immediately preceding that given date. The average rate so determined is to be reduced by a "contingency" adjustment of 0.5%, but not to below zero. DROP interest is forfeited if member does not cease employment after DROP participation.

### **3. Disability Benefits**

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

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

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

Members of the Harbor Police Retirement System who become disabled may receive a non-line of duty disability benefit after five years or more of credited service. Members age 55 or older may receive a disability benefit equivalent to the regular retirement benefit. Under age 55, the disability benefit is equal to 40% of final average compensation. Line of duty disability benefits are equal to 60% of final average compensation, regardless of years of credited service. If the disability benefit retiree is permanently confined to a wheelchair, or, is an amputee incapable of serving as a law enforcement officer, or the benefit is permanently legally binding, there is no reduction to the benefit if the retiree becomes gainfully employed.

### **4. Survivor's Benefits**

Certain eligible surviving dependents receive benefits based on the deceased member's compensation and their relationship to the deceased. The deceased regular member hired before January 1, 2011 who was in state service at the time of death must have a minimum of five years of service credit, at least two of which were earned immediately prior to death, or who had a minimum of twenty years of service credit regardless of when earned in order for a benefit to be paid to a minor or handicapped child. Benefits are payable to an unmarried child until age 18, or age 23 if the child remains a full-time student. The aforementioned minimum service credit requirement is ten years for a surviving spouse with no minor children, and benefits are to be paid for life to the spouse or qualified handicapped child.

The deceased regular member hired on or after January 1, 2011, must have a minimum of five years of service credit regardless of when earned in order for a benefit to be paid to a minor child. The aforementioned minimum service credit requirements for a surviving spouse are 10 years, 2 years being earned immediately prior to death, and active state service at the time of death, or a minimum of 20 years of service credit regardless of when earned. A deceased member's spouse must have been married for at least one year before death.

Non-line of duty survivor benefits of the Harbor Police Retirement System may be received after a minimum of five years of credited service. Survivor benefits paid to a surviving spouse without children are equal to 40% of final average compensation, and cease upon remarriage. Surviving spouse with children under 18 benefits are equal to 60% of final average compensation, and cease upon remarriage, and children turning 18. No minimum service credit is required for line of duty survivor benefits which are equal to 60% of final average compensation to surviving spouse, regardless of children. Line of duty survivor benefits cease upon remarriage, and then benefit is paid to children under 18.

### **5. Permanent Benefit Increases/Cost-of-Living Adjustments**

As fully described in Title 11 of the Louisiana Revised Statutes, the System allows for the payment of permanent benefit increases, also known as cost-of-living adjustments (COLAs), that are funded

through investment earnings when recommended by the Board of Trustees and approved by the State Legislature.

### C. Employer Contributions

The employer contribution rate is established annually under La. R.S. 11:101-11:104 by the Public Retirement Systems' Actuarial Committee (PRSAC), taking into consideration the recommendation of the System's Actuary. Each plan pays a separate actuarially-determined employer contribution rate. However, all assets of LASERS are used for the payment of benefits for all classes of members, regardless of their plan membership. Rates for the year ended June 30, 2016 are as follows:

Plan	Plan Status	2016
		Employer Rate
Appellate Law Clerks	Closed	37.20%
Appellate Law Clerks hired on or after 7/01/06	Open	37.20%
Alcohol Tobacco Control	Closed	33.30%
Bridge Police	Closed	35.80%
Bridge Police hired on or after 7/01/06	Closed	35.80%
Corrections Primary	Closed	32.60%
Corrections Secondary	Closed	33.50%
Harbor Police	Closed	4.20%
Hazardous Duty	Open	37.60%
Judges hired before 1/1/11	Closed	38.10%
Judges hired after 12/31/10	Closed	39.30%
Judges hired on or after 7/01/15	Open	39.30%
Legislators	Closed	39.70%
Optional Retirement Plan (ORP) before 7/01/06	Closed	37.20%
Optional Retirement Plan (ORP) on or after 7/01/06	Closed	37.20%
Peace Officers	Closed	35.30%
Regular Employees hired before 7/01/06	Closed	37.20%
Regular Employees hired on or after 7/01/06	Closed	37.20%
Regular Employees hired on or after 1/1/11	Closed	37.20%
Regular Employees hired on or after 7/1/15	Open	37.20%
Special Legislative Employees	Closed	39.70%
Wildlife Agents	Closed	46.60%
<b>Aggregate Rate</b>		<b>37.00%</b>

### D. Schedule of Employer Allocations

The schedule of employer allocations reports the required projected employer contributions in addition to the employer allocation percentage. The required projected employer contributions are the basis used to determine the proportionate relationship of each employer to all employers of Louisiana State Employees' Retirement System. The employer's proportion was determined on a basis that is consistent with the manner in which contributions to the pension plan are determined. The allocation percentages were used in calculating each employer's proportionate share of the pension amounts.

The allocation method used in determining each employer's proportion was based on the employer's projected contribution effort to the plan for 2017 as compared to the total of all employers' projected contribution effort to the plan for the 2017. The employers' projected contribution effort was actuarially determined by the System's actuary, Foster and Foster.

The employers' projected contribution effort was calculated by multiplying the eligible base compensation of active members in the System on June 30, 2016 by 2017 employers' actuarially required contribution rates. Eligible base compensation was based on the last month's payroll of the fiscal year ended June 30, 2016 multiplied by twelve. For active members not on the last month's payroll of the fiscal year the first month of the next fiscal year's payroll was used. The projected employer rates for the year ended June 30, 2017 for the various plans follow:

Plan	2017 Employer Rate
Appellate Law Clerks	35.80%
Appellate Law Clerks hired on or after 7/01/06	35.80%
Alcohol Tobacco Control	30.70%
Bridge Police	34.20%
Bridge Police hired on or after 7/01/06	34.20%
Corrections Primary	31.10%
Corrections Secondary	35.30%
Harbor Police	4.00%
Hazardous Duty	36.10%
Judges hired before 1/1/11	38.00%
Judges hired after 12/31/10	36.70%
Judges hired on or after 7/01/15	36.70%
Legislators	39.10%
Optional Retirement Plan (ORP) before 7/01/06*	35.80%
Optional Retirement Plan (ORP) on or after 7/01/06*	35.80%
Peace Officers	34.30%
Regular Employees hired before 7/01/06	35.80%
Regular Employees hired on or after 7/01/06	35.80%
Regular Employees hired on or after 1/1/11	35.80%
Regular Employees hired on or after 7/01/15	35.80%
Special Legislative Employees	41.10%
Wildlife Agents	44.80%
<b>Aggregate Rate</b>	<b>35.80%</b>

\*For ORP the projected employer contribution effort was calculated using the shared UAL portion of the contribution rate of 31.77% for 2017.

## E. Schedule of Pension Amounts by Employer

The schedule of pension amounts by employer displays each employer's allocation of the net pension liability. The schedule of pension amounts by employer was prepared using the allocations included in the schedule of employer allocation.

## F. Actuarial Methods and Assumptions

The net pension liability was measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service, less the amount of the pension plan's fiduciary net position.

The components of the net pension liability of the System's employers as of June 30, 2016 are as follows:

	<b>2016</b>
Total Pension Liability	\$ 18,576,266,623
Plan Fiduciary Net Position	10,723,714,826
Employers' Net Pension Liability	\$ 7,852,551,797
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	57.7%

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2016 are as follows:

<b>Valuation Date</b>	June 30, 2016
<b>Actuarial Cost Method</b>	Entry Age Normal
<b>Actuarial Assumptions:</b>	
<b>Expected Remaining Service Lives</b>	3 years
<b>Investment Rate of Return</b>	7.75% per annum, net of investment expenses*
<b>Inflation Rate</b>	3.0% per annum
<b>Mortality</b>	<b>Non-disabled members</b> - Mortality rates based on the RP-2000 Combined Healthy Mortality Table with mortality improvement projected to 2015. <b>Disabled members</b> – Mortality rates based on the RP-2000 Disabled Retiree Mortality Table, with no projection for mortality improvement.
<b>Termination, Disability, and Retirement</b>	Termination, disability, and retirement assumptions were projected based on a five-year (2009-2013) experience study of the System's members.

## Salary Increases

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

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

## Cost of Living Adjustments

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

\* The investment rate of return used in the actuarial valuation for funding purposes was 8.15%, recognizing an additional 25 basis points for gain-sharing and 15 basis points to offset administrative expenses.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 3.25% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 8.72% for 2016. Best estimates of geometric real rates of return for each major asset class included in the System's target asset allocation as of June 30, 2016 are summarized in the following table:

<u>Asset Class</u>	<u>2016</u>
Cash	-0.24%
Domestic Equity	4.31%
International Equity	5.48%
Domestic Fixed Income	1.63%
International Fixed Income	2.47%
Alternative Investments	7.42%
Global Tactical Asset Allocation	2.92%
Total Fund	5.30%

The discount rate used to measure the total pension liability was 7.75%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be

available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

## G. Sensitivity to Changes in Discount Rate

The following presents the net pension liability of the participating employers calculated using the discount rate of 7.75%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower, or one percentage point higher than the current rate.

### Changes in Discount Rate

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
<b>2016 Employer Net Pension Liability</b>	\$ 9,647,586,676	\$ 7,852,551,797	\$ 6,327,334,933

## H. Change in Net Pension Liability

The changes in the net pension liability for the year ended June 30, 2016 were recognized as pension expense or benefit in the current reporting period except as follows:

### 1. Differences between Expected and Actual Experience

Differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The difference between expected and actual experience resulted in a deferred outflow and inflow of resources as of June 30, 2016 as follows:

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	<u>June 30, 2016</u>	
				Deferred Outflows	Deferred Inflows
<b>2016</b>	\$ -	\$ 109,244,104	\$ (36,414,701)	\$ -	\$ 72,829,403
<b>2015</b>	9,092,401	-	4,546,200	4,546,201	-
<b>2014</b>		55,709,436	(55,709,436)	-	-
			Totals	<u>\$ 4,546,201</u>	<u>\$ 72,829,403</u>

### 2. Differences between Projected and Actual Investment Earnings

Differences between projected and actual investment earnings on pension plan investments were recognized in pension expense using the straight-line amortization method over a closed five-year period. The difference between projected and actual investment earnings resulted in a net deferred outflow of resources as of June 30, 2016 as follows:

June 30, 2016						
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows	Net Deferred Outflows Balance
2016	\$ 1,166,526,679	\$ -	\$ 233,305,336	\$ 933,221,343	\$ -	\$ 933,221,343
2015	587,137,036	-	146,784,259	440,352,777	-	440,352,777
2014	-	593,287,943	(197,762,647)	-	(395,525,296)	(395,525,296)
			Totals	\$ 1,373,574,120	\$ (395,525,296)	\$ 978,048,824

## I. Contributions – Proportionate Share/Change in Proportionate Share

Differences between contributions remitted to the System and the employer's proportionate share are recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with a pension through the pension plan. The resulting deferred inflow/outflow and amortization is not reflected in the Schedule of Pension Amounts by Employer due to differences that could arise between contributions reported by the System and contributions reported by the participating employer.

Changes in the employer's proportionate share of the collective net pension liability and collective deferred outflows of resources and deferred inflows of resources since the prior measurement date are recognized in employer's pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided pensions through the pension plan. The resulting deferred inflow/outflow and amortization is not reflected in the Schedule of Pension Amounts by Employer.

## J. Estimates

The process of preparing the schedules of employer allocations and schedules of pension amounts in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Accordingly, actual results may differ from estimated amounts.

## K. Retirement System Audit Reports

The Louisiana State Employees' Retirement System has issued stand-alone audit reports on their financial statements for the years ended June 30, 2016 and 2015. Access to the reports can be found on the Louisiana Legislative Auditor's website, [www.la.la.gov](http://www.la.la.gov) and the System's website, <http://www.lasersonline.org/site.php>.



**Louisiana State Employees' Retirement Systems**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2016**

<u>Employer Name</u>	<u>Proportionate Share of Employer Contributions</u>
17TH JUDICIAL DIST COURT	\$ 307,168
18TH JUDICIAL DISTRICT	154,651
19TH JUDICIAL DIST COURT	1,062,603
20TH JUDICIAL DISTRICT COURT	80,477
24TH JUDICIAL DIST CT JEFFERSON PARISH	244,887
2ND JUDICIAL DISTRICT COURT DIVISION A	39,257
2ND JUDICIAL DISTRICT COURT DIVISION B	35,090
2ND JUDICIAL DISTRICT COURT DIVISION C	36,117
3RD CIRCUIT COURT OF APPEAL	1,261,205
3RD JUD DIST COURT CHILDREN ASSIST FUND	6,000
3RD JUDICIAL DISTRICT COURT	64,330
4TH DISTRICT COURT JUDGES OFFICE	202,820
5TH CIRCUIT COURT OF APPEAL	806,643
ACADIA PARISH POLICE JURY	15,572
ACADIA PARISH SCHOOL BOARD	15,055
ALGIERS CHARTER SCHOOLS ASSOCIATION	21,975
ALLEN PARISH POLICE JURY	4,865
ALLEN PARISH SCHOOL BOARD	6,245
AMITE RIVER BASIN WATER DIST	56,087
ASCENSION PARISH COURT JUDICIAL EXPENSE	-
ASCENSION PARISH POLICE JURY	17,671
ASCENSION PARISH SCHOOL BOARD	146,869
ASSUMPTION PARISH SCHOOL BOARD	22,341
ATCHAFALAYA LEVEE DISTRICT	756,190
AVOUELLES PARISH POLICE JURY	3,830
AVOUELLES PARISH SCHOOL BOARD	22,701
BD EX SPEECH PATHOLOGY & AUDIOLOGY	35,427
BD OF COMMISSIONERS PORT OF NEW ORLEANS	5,315,446
BD OF EXAMINERS OF CERTIFIED SHORTHAND	17,462
BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTRATORS	69,137
BOARD OF MEDICAL EXAMINERS	761,055
BOGALUSA CITY SCHOOLS	17,627
BOSSIER CITY COURT	26,933
BOSSIER PARISH SCHOOL BOARD	59,996
CADDO LEVEE DISTRICT	263,139

(Continued)

**Louisiana State Employees' Retirement Systems**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2016**

<u>Employer Name</u>	<u>Proportionate Share of Employer Contributions</u>
CADDO PARISH SCHOOL BOARD	\$ 243,270
CALCASIEU PARISH POLICE JURY	19,057
CALCASIEU PARISH SCHOOL BOARD	104,399
CAPITOL AREA GROUNDWATER COMMISSION	24,842
CATAHOULA PARISH SCHOOL BOARD	33,674
CENTRAL COMMUNITY SCHOOL SYSTEM	22,198
CHENNAULT INTERNAT AIRPORT AUTHORITY	123,945
CITY COURT OF ABBEVILLE	19,086
CITY COURT OF BAKER	30,052
CITY COURT OF BASTROP	29,758
CITY COURT OF CROWLEY	16,550
CITY COURT OF DENHAM SPRINGS	27,020
CITY COURT OF HOUMA	25,424
CITY COURT OF JENNINGS	16,291
CITY COURT OF LAKE CHARLES	61,232
CITY COURT OF MORGAN CITY	20,416
CITY COURT OF OAKDALE	7,078
CITY COURT OF PLAQUEMINE	12,583
CITY COURT OF PORT ALLEN CIVIL FEES	-
CITY COURT OF SLIDELL	27,012
CITY COURT OF SULPHUR	18,267
CITY COURT OF THIBODAUX	20,322
CITY COURT OF VILLE PLATTE CIVIL DIV	10,276
CITY COURT OF WEST MONROE	10,635
CITY OF ABBEVILLE	3,198
CITY OF ALEXANDRIA	20,322
CITY OF BAKER	10,140
CITY OF BASTROP	9,421
CITY OF BATON ROUGE	163,512
CITY OF BOSSIER	14,113
CITY OF BREAUX BRIDGE	22,219
CITY OF CROWLEY	9,363
CITY OF DENHAM SPRINGS	10,470
CITY OF DONALDSONVILLE	2,882
CITY OF EUNICE	6,741

(Continued)

**Louisiana State Employees' Retirement Systems**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2016**

<u>Employer Name</u>	<u>Proportionate Share of Employer Contributions</u>
CITY OF FRANKLIN	\$ 7,545
CITY OF GONZALES	2,882
CITY OF JEANERETTE	8,199
CITY OF JENNINGS	3,701
CITY OF LAKE CHARLES	13,725
CITY OF MARKSVILLE	5,016
CITY OF MINDEN	2,443
CITY OF MONROE	87,181
CITY OF MORGAN CITY	14,602
CITY OF NATCHITOCHE	4,865
CITY OF NEW IBERIA	15,615
CITY OF OAKDALE	6,769
CITY OF OPELOUSAS	12,669
CITY OF PINEVILLE	40,551
CITY OF PLAQUEMINE	12,051
CITY OF PORT ALLEN	-
CITY OF RAYNE	8,990
CITY OF RUSTON	12,353
CITY OF SHREVEPORT	139,934
CITY OF SLIDELL	14,782
CITY OF SULPHUR	8,724
CITY OF THIBODAUX	15,421
CITY OF WEST MONROE	17,124
CITY OF WINNFIELD	970
CITY OF ZACHARY	3,600
CLAIBORNE PARISH SCHOOL BOARD	29,448
COMMISSION OF LAW ENFORCEMENT LCLE	729,953
COURT OF APPEAL FIRST CIRCUIT	1,665,557
COURT OF APPEALS FOURTH CIRCUIT	1,365,819
COURT OF APPEALS SECOND CIRCUIT	753,006
CRIMINAL DISTRICT COURT	1,019,192
CRT - OFFICE OF CULTURAL DEVELOPMENT	592,577
CRT - OFFICE OF STATE LIBRARY	693,527
CRT - OFFICE OF STATE MUSEUM	1,163,050
CRT - OFFICE OF STATE PARKS	3,881,194
	(Continued)

**Louisiana State Employees' Retirement Systems**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2016**

<b>Employer Name</b>	<b>Proportionate Share of Employer Contributions</b>
CRT - OFFICE OF THE SECRETARY	\$ 891,510
CRT - OFFICE OF TOURISM	784,783
CUSTODIAN OF NOTARIAL ARCHIVES	101,891
DEPARTMENT OF CHILDREN AND FAMILY SERVICES	50,520,503
DEPARTMENT OF INSURANCE	5,026,221
DEPT OF AGRICULTURE AND FORESTRY	9,878,619
DEPT OF FINANCE CITY OF NEW ORLEANS	256,413
DEPT OF REVENUE & TAXATION	12,861,763
DEQ - OFFICE OF ENVIRONMENTAL COMPLIANCE	6,725,676
DEQ - OFFICE OF ENVIRONMENTAL SERVICES	3,584,833
DEQ - OFFICE OF MGT AND FINANCE	879,093
DEQ - OFFICE OF THE SECRETARY - ADMIN	1,852,338
DESOTO PARISH SCHOOL BOARD	20,308
DNR - OFFICE OF COASTAL RESTOR AND MGT	997,325
DNR - OFFICE OF CONSERVATION	3,034,179
DNR - OFFICE OF MINERAL RESOURCES	1,253,846
DNR - OFFICE OF THE SECRETARY	947,396
DOA - BD OF ELEM AND SECONDARY ED	79,787
DOA - BD OF REGENTS FOR HIGHER ED	2,131,473
DOA - DIVISION OF ADMINISTRATION	10,507,809
DOA - EXECUTIVE OFFICE	1,678,291
DOA - FEDERAL PROPERTY ASSISTANCE	131,024
DOA - LA PROPERTY ASSISTANCE AGENCY	477,234
DOA - LOUISIANA TAX COMMISSION	673,241
DOA - MENTAL HEALTH ADVOCACY SERVICE	633,739
DOA - OFFICE OF AIRCRAFT SERVICES	83,509
DOA - OFFICE OF RISK MANAGEMENT	781,053
DOA - OFFICE OF ST HUMAN CAP MGT	5,739,252
DOA - OFFICE OF ST PROCUREMENT	1,609,434
DOA - OFFICE OF TECHNOLOGY SERVICES	17,140,433
DOA - OFFICE OF THE INSPECTOR GENERAL	295,556
DOC - ADMINISTRATION	4,002,559
DOC - ADULT PROBATION AND PAROLE	12,712,271
DOC - DAVID WADE CORRECTIONAL CENTER	4,789,088
DOC - DIXON CORRECTIONAL INSTITUTE	6,911,507

(Continued)

**Louisiana State Employees' Retirement Systems**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2016**

<u>Employer Name</u>	<u>Proportionate Share of Employer Contributions</u>
DOC - ELAYN HUNT CORRECTIONAL CENTER	\$ 8,586,981
DOC - LA CORRECTIONAL INST FOR WOMEN	3,976,797
DOC - LOUISIANA STATE PENITENTIARY	21,065,576
DOC - PRISON ENTERPRISES	1,138,215
DOC - RAYBURN CORRECTIONAL INST	4,069,246
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	4,562,806
DOE - SPECIAL SCHOOL DISTRICTS	35,226
DOE - STATE ACTIVITIES	6,552,139
DOTD - ADMINISTRATION	3,763,788
DOTD - ENGINEERING AND OPERATIONS	66,685,081
DPS - LA HIGHWAY SAFETY COMMISSION	187,369
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	183,669
DPS - LOUISIANA GAMING CONTROL BOARD	79,521
DPS - OFFICE OF MGT AND FINANCE	1,695,416
DPS - OFFICE OF MOTOR VEHICLES	6,596,154
DPS - OFFICE OF STATE FIRE MARSHALL	3,155,315
DPS - OFFICE OF STATE POLICE	10,620,056
DSCS - BOARD OF TAX APPEALS	63,697
DSCS - DIV OF ADMINISTRATIVE LAW	1,296,416
DSCS - ETHICS ADMINISTRATION	715,933
DSCS - STATE CIVIL SERVICE	2,179,447
DVA - DEPARTMENT OF VETERANS AFFAIRS	1,320,001
DVA - LOUISIANA WAR VETERANS HOME	1,547,828
DVA - NORTHEAST LA WAR VETERANS HOME	1,805,794
DVA - NORTHWEST LA WAR VETERANS HOME	1,566,016
DVA - SOUTHEAST LA WAR VETERANS HOME	1,350,614
DVA - SOUTHWEST LA WAR VETERANS HOME	1,466,468
EAST BATON ROUGE PARISH SCHOOL BOARD	140,782
EUNICE CITY COURT	36,347
EXCELTH INCORPORATED	1,609,111
FIFTH JUDICAL DISTRICT COURT	24,972
FIFTH LA LEVEE BOARD	186,902
FLORIDA PARISHES JUV DETENTION CENTER	1,141,966
GREATER BATON ROUGE PORT COMMISSION	597,112
GREATER KROTZ SPRINGS PORT COMMISSION	10,125
GREATER LAFOURCHE PORT COMMISSION	844,226

(Continued)

**Louisiana State Employees' Retirement Systems**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2016**

<u>Employer Name</u>	<u>Proportionate Share of Employer Contributions</u>
HUEY P LONG HOSPITAL	\$ -
IBERIA PARISH GOVERNMENT	7,675
IBERIA PARISH SCHOOL BOARD	44,769
IBERVILLE PARISH SCHOOL BOARD	35,549
JEANERETTE CITY COURT	5,993
JEFFERSON DAVIS PARISH	1,689
JEFFERSON PARISH	235,437
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	244,571
JUDICIAL BRANCH OF LOUISIANA	23,205,615
JUDICIAL EXP REG PARISH OF ORLEANS	1,095,652
LA BD OF DRUG & DEVICE DISTR	57,532
LA BEHAVIOR ANALYST BOARD	16,241
LA BOARD OF JURY COMM ORLEANS PARISH	46,070
LA BOARD OF PHARMACY	488,365
LA BOARD REGISTRATION PROF ENGINEERS	209,740
LA CEMETERY BOARD	47,033
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	8,456,935
LA ECON DEV - OFFICE OF BUSINESS DEV	1,907,311
LA ECON DEV - OFFICE OF THE SECRETARY	790,216
LA ED TELEVISION AUTHORITY	1,261,808
LA HOUSE OF REPRESENTATIVES	3,784,462
LA HOUSING CORPORATION	2,315,508
LA LICENSED PROFESSIONAL COUNSELORS	45,100
LA MILITARY DEPT	9,343,272
LA PATIENT'S COMP FUND OVERSIGHT BOARD	914,714
LA PUBLIC DEFENDER BOARD	431,530
LA RACING COMMISSION	994,681
LA REAL ESTATE COMMISSION	389,399
LA SCHOOL FOR MATH SCI & ARTS	180,615
LA SENATE	3,540,373
LA SPECIAL EDUCATION CENTER	1,870,928
LA ST BD BARBER EXAMINERS	58,250
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	195,454
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	33,631
LA ST BOARD OF ARCHITECTURAL EXAMINERS	69,389

(Continued)

**Louisiana State Employees' Retirement Systems**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2016**

<b>Employer Name</b>	<b>Proportionate Share of Employer Contributions</b>
LA ST BOARD OF CHIROPRACTIC EXAMINERS	\$ 30,383
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	257,944
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	32,143
LA ST LICENSING BD OF CONTRACTORS	897,712
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	44,819
LA STATE BD OF COSMETOLOGY	336,840
LA STATE BD OF EMBALMERS & FUNERAL DIRS	75,641
LA STATE BD PRIVATE SECURITY EXAM	230,443
LA STATE BOARD OF DENTISTRY	162,980
LA STATE BOARD OF HOME INSPECTORS	22,076
LA STATE BOARD OF NURSING	1,253,264
LA STATE LAW INSTITUTE	178,344
LA STATE UNIVERSITY MEDICAL CENTER	7,517,249
LA USED MOTOR VEHICLE & PARTS	187,592
LA VETERINARY BOARD	45,639
LAFAYETTE CONSOL GOVT ADM OPERAT	82,086
LAFAYETTE PARISH SCHOOL BOARD	103,343
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	40,156
LAFOURCHE PARISH SCHOOL BOARD	54,600
LAKE PROVIDENCE PORT COMMISSION	66,622
LALLIE KEMP CHARITY HOSPITAL	4,139,648
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	2,246,795
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	4,641,106
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	1,515,275
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	185,214
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	2,739,069
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTHORITY	1,191,708
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	3,174,401
LDH-LA EMERGENCY RESPONSE NETWORK	223,853
LDH-MEDICAL VENDOR ADMINISTRATION	15,214,890
LDH-NORTHEAST DELTA HUMAN SERVICES AUTHORITY	1,591,749
LDH-NORTHWEST LOUISIANA HUMAN SERVICES DISTRICT	1,765,904
LDH-OFF OF THE SECRETARY MGT AND FINANCE	8,078,064
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	17,069,988
LDH-OFFICE OF AGING AND ADULT SERVICES	6,066,354

(Continued)

**Louisiana State Employees' Retirement Systems**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2016**

<u>Employer Name</u>	<u>Proportionate Share of Employer Contributions</u>
LDH-OFFICE OF BEHAVIORAL HEALTH	\$ 19,677,221
LDH-OFFICE OF PUBLIC HEALTH	22,248,999
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	2,844,446
LEESVILLE CITY COURT	4,851
LEGISLATIVE AUDITORS OFFICE	6,890,998
LEGISLATIVE BUDGETARY CONTROL COUNCIL	105,714
LEGISLATIVE FISCAL OFFICE	478,082
LINCOLN PARISH SCHOOL BOARD	23,383
LIVINGSTON PARISH COUNCIL	3,377
LIVINGSTON PARISH SCHOOL BOARD	130,276
LOUISIANA BOARD OF CPAS	120,941
LOUISIANA BOARD OF MASSAGE THERAPY	65,293
LOUISIANA DEPARTMENT OF JUSTICE	9,834,389
LOUISIANA LOTTERY CORPORATION	28,500
LOUISIANA MOTOR VEHICLE COMMISSION	368,394
LOUISIANA PHYSICAL THERAPY BOARD	69,942
LOUISIANA STATE UNIVERSITY	22,813,191
LOUISIANA STATE UNIVERSITY OF SHREVEPORT	768,758
LOUISIANA TAX FREE SHOPPING	137,527
LSU MEDICAL CENTER HEALTH CARE SRV DIV	1,469,651
LSU MEDICAL CENTER IN SHREVEPORT	5,609,924
LT GOVERNORS OFFICE	258,461
LUMCON	-
MADISON PARISH PORT HARBOR & TERMINAL	37,332
MADISON PARISH SCHOOL BOARD	14,523
MARKSVILLE CITY COURT	20,710
METROPOLITAN HUMAN SERVICES DISTRICT	2,337,174
MINDEN CITY COURT	34,493
MONROE CITY SCHOOL BOARD	116,371
MUNICIPAL FIRE & POLICE CIVIL SERVICE	454,971
NATCHITOCHE CANE RIVER LEVEE DISTRICT	57,086
NATCHITOCHE CITY COURT	28,536
NEW BEGINNINGS SCHOOLS	-
NEW IBERIA CITY COURT	33,379
NEW ORLEANS CENTER FOR CREATIVE ARTS	117,736

(Continued)



**Louisiana State Employees' Retirement Systems**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2016**

<b>Employer Name</b>	<b>Proportionate Share of Employer Contributions</b>
NORTH LAFOURCHE LEVEE DISTRICT	\$ 103,379
OFFICE OF COASTAL PROTECTION & RESTORATION	4,510,779
OFFICE OF ELDERLY AFFAIRS	431,523
OFFICE OF FINANCIAL INSTITUTIONS	2,067,201
OFFICE OF HOME LAND SEC & EMERG. PREP.	6,190,436
OFFICE OF JUVENILE JUSTICE	11,689,687
OFFICE OF STUDENT FINANCIAL ASSISTANCE	-
OPELOUSAS CITY COURT	21,501
ORLEANS PARISH SCHOOL BOARD	127,366
OUACHITA PARISH POLICE JURY	39,430
OUACHITA PARISH SCHOOL BOARD	142,730
PARISH OF ORLEANS JUDICIAL EXP JUDGES	161,392
PARISH OF TERREBONNE	14,221
PINEVILLE CITY COURT	25,288
PONTCHARTRAIN LEVEE DISTRICT	718,657
PORT OF LAKE CHARLES	2,360,414
PUBLIC SERVICE COMMISSION	1,413,815
RAPIDES PARISH HOUSING AUTHORITY	82,259
RAPIDES PARISH POLICE JURY	20,322
RAPIDES PARISH SCHOOL BOARD	244,527
RAYNE CITY COURT	14,602
RECOVERY SCHOOL DISTRICT	1,611,734
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	451,170
REGIONAL PLANNING COMMISSION	509,442
REGIONAL TRANSIT AUTHORITY	43,900
RENEW CHARTER MGMT ORGANIZATION	-
RUSTON CITY COURT	27,659
SABINE RIVER AUTHORITY	792,738
SCHOOL EMPLOYEES RETIREMENT SYSTEM	26,739
SCHOOL FOR THE DEAF & VISUALLY IMPAIRED	1,507,220
SECRETARY OF STATE'S OFFICE	5,852,475
SOUTH LAFOURCHE LEVEE DISTRICT	344,141
SOUTH TANGIPAHOA PARISH PORT COMMISSION	45,818
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	3,702,218
SOUTHERN UNIVERSITY	6,347,768

(Continued)

**Louisiana State Employees' Retirement Systems**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2016**

<u>Employer Name</u>	<u>Proportionate Share of Employer Contributions</u>
SPRINGHILL CITY COURT	\$ -
ST BERNARD PORT HARBOR & TERM DIST	403,411
ST CHARLES PARISH PUBLIC SCHOOLS	21,623
ST LANDRY PARISH GOVERNMENT	9,270
ST LANDRY PARISH SCHOOL BOARD	99,448
ST MARTIN PARISH POLICE JURY	2,680
ST MARTIN PARISH SCHOOL BOARD	23,448
ST TAMMANY PARISH GOVERNMENT	1,459
ST TAMMANY PARISH SCHOOL BOARD	155,183
ST. HELENA PARISH SCHOOL BOARD	14,674
ST. MARY PARISH SCHOOL BOARD	52,444
STATE EMPLOYEES GROUP BENEFIT	974,251
STATE PLUMBING BOARD	88,123
STATE POLICE COMMISSION	86,456
STATE POLICE RETIREMENT SYSTEM	119,734
TANGIPAHOA PARISH SCHOOL SYSTEM	273,940
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	1,717,311
TENSAS BASIN LEVEE DISTRICT	518,791
TERREBONNE LEVEE & CONSERVATION DISTRICT	338,694
TERREBONNE PARISH SCHOOL BOARD	81,080
THE CITY OF VILLE PLATTE	23,089
THE PORT OF SOUTH LOUISIANA	1,119,646
TOWN OF BUNKIE	4,685
TOWN OF SORRENTO	1,186
TOWN OF VIDALIA	14,667
TREASURY DEPARTMENT	1,261,887
UNIVERSITY OF LOUISIANA	29,124,411
VERMILION PARISH POLICE JURY	6,051
VERMILION PARISH SCHOOL BOARD	42,290
WARE YOUTH CENTER	1,049,848
WEBSTER PARISH POLICE JURY	2,350
WEBSTER PARISH SCHOOL BOARD	21,759
WEST BATON ROUGE PARISH COUNCIL	-
WEST BATON ROUGE SCHOOL BOARD	-
WEST FELICIANA PARISH SCHOOL BOARD	6,834

(Continued)

**Louisiana State Employees' Retirement Systems**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2016**

<u>Employer Name</u>	<u>Proportionate Share of Employer Contributions</u>
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	\$ 835,847
WINN PARISH POLICE JURY	970
WINN PARISH SCHOOL BOARD	15,170
WINNFIELD CITY COURT	5,397
WINNSBORO CITY COURT	12,432
WLF - OFFICE OF FISHERIES	4,867,359
WLF - OFFICE OF MGT AND FINANCE	756,333
WLF - OFFICE OF THE SECRETARY	6,795,337
WLF - OFFICE OF WILDLIFE	4,793,278
WORKFORCE SUPPORT AND TRAINING	13,823,970
ZACHARY CITY COURT	23,736
ZACHARY SCHOOL BOARD	22,636
<b>Total</b>	<b>\$ 718,606,512</b>

**Louisiana State Employees' Retirement Systems**  
**Schedule of Net Pension Liability Sensitivity to Change in Discount Rate**  
**June 30, 2016**

Employer Name	Changes in Discount Rate	
	1% Decrease (6.75%)	1% Increase (8.75%)
17TH JUDICIAL DIST COURT	\$ 4,123,861	\$ 2,704,619
18TH JUDICIAL DISTRICT	2,076,257	1,361,706
19TH JUDICIAL DIST COURT	14,265,886	9,356,230
20TH JUDICIAL DISTRICT COURT	1,080,433	708,598
24TH JUDICIAL DIST CT JEFFERSON PARISH	3,287,705	2,156,229
2ND JUDICIAL DISTRICT COURT DIVISION A	527,048	345,662
2ND JUDICIAL DISTRICT COURT DIVISION B	471,092	308,964
2ND JUDICIAL DISTRICT COURT DIVISION C	484,888	318,012
3RD CIRCUIT COURT OF APPEAL	16,932,190	11,104,916
3RD JUD DIST COURT CHILDREN ASSIST FUND	80,557	52,833
3RD JUDICIAL DISTRICT COURT	863,652	566,423
4TH DISTRICT COURT JUDGES OFFICE	2,722,935	1,785,827
5TH CIRCUIT COURT OF APPEAL	10,829,513	7,102,497
ACADIA PARISH POLICE JURY	209,063	137,113
ACADIA PARISH SCHOOL BOARD	202,117	132,558
ALGIERS CHARTER SCHOOLS ASSOCIATION	295,023	193,490
ALLEN PARISH POLICE JURY	65,314	42,836
ALLEN PARISH SCHOOL BOARD	83,838	54,985
AMITE RIVER BASIN WATER DIST	752,994	493,848
ASCENSION PARISH COURT JUDICIAL EXPENSE	-	-
ASCENSION PARISH POLICE JURY	237,234	155,589
ASCENSION PARISH SCHOOL BOARD	1,971,774	1,293,181
ASSUMPTION PARISH SCHOOL BOARD	299,943	196,717
ATCHAFALAYA LEVEE DISTRICT	10,152,155	6,658,255
AVOYELLES PARISH POLICE JURY	51,422	33,725
AVOYELLES PARISH SCHOOL BOARD	304,767	199,881
BD EX SPEECH PATHOLOGY & AUDIOLOGY	475,626	311,938
BD OF COMMISSIONERS PORT OF NEW ORLEANS	71,362,041	46,802,537
BD OF EXAMINERS OF CERTIFIED SHORTHAND	234,436	153,754
BOARD OF EXAMINERS OF NURSING FACILITIES ADMINIS	928,194	608,753
BOARD OF MEDICAL EXAMINERS	10,217,470	6,701,091
BOGALUSA CITY SCHOOLS	236,655	155,210
BOSSIER CITY COURT	361,592	237,149
BOSSIER PARISH SCHOOL BOARD	805,477	528,269
CADDO LEVEE DISTRICT	3,532,753	2,316,944
CADDO PARISH SCHOOL BOARD	3,265,998	2,141,993

(Continued)

**Louisiana State Employees' Retirement Systems**  
**Schedule of Net Pension Liability Sensitivity to Change in Discount Rate**  
**June 30, 2016**

Employer Name	Changes in Discount Rate	
	1% Decrease (6.75%)	1% Increase (8.75%)
CALCASIEU PARISH POLICE JURY	\$ 255,854	\$ 167,801
CALCASIEU PARISH SCHOOL BOARD	1,401,601	919,235
CAPITOL AREA GROUNDWATER COMMISSION	333,517	218,736
CATAHOULA PARISH SCHOOL BOARD	452,086	296,499
CENTRAL COMMUNITY SCHOOL SYSTEM	298,014	195,451
CHENNAULT INTERNAT AIRPORT AUTHORITY	1,664,016	1,091,339
CITY COURT OF ABBEVILLE	256,240	168,054
CITY COURT OF BAKER	403,462	264,609
CITY COURT OF BASTROP	399,507	262,015
CITY COURT OF CROWLEY	222,184	145,719
CITY COURT OF DENHAM SPRINGS	362,749	237,908
CITY COURT OF HOUMA	341,332	223,861
CITY COURT OF JENNINGS	218,711	143,441
CITY COURT OF LAKE CHARLES	822,071	539,152
CITY COURT OF MORGAN CITY	274,088	179,760
CITY COURT OF OAKDALE	95,029	62,324
CITY COURT OF PLAQUEMINE	168,929	110,792
CITY COURT OF PORT ALLEN CIVIL FEES	-	-
CITY COURT OF SLIDELL	362,653	237,845
CITY COURT OF SULPHUR	245,242	160,841
CITY COURT OF THIBODAUX	272,834	178,937
CITY COURT OF VILLE PLATTE CIVIL DIV	137,960	90,481
CITY COURT OF WEST MONROE	142,784	93,645
CITY OF ABBEVILLE	42,932	28,157
CITY OF ALEXANDRIA	272,834	178,937
CITY OF BAKER	136,127	89,279
CITY OF BASTROP	126,480	82,951
CITY OF BATON ROUGE	2,195,212	1,439,722
CITY OF BOSSIER	189,479	124,269
CITY OF BREAUX BRIDGE	298,303	195,641
CITY OF CROWLEY	125,708	82,445
CITY OF DENHAM SPRINGS	140,565	92,189
CITY OF DONALDSONVILLE	38,687	25,373
CITY OF EUNICE	90,494	59,350
CITY OF FRANKLIN	101,300	66,437
CITY OF GONZALES	38,687	25,373

(Continued)

**Louisiana State Employees' Retirement Systems**  
**Schedule of Net Pension Liability Sensitivity to Change in Discount Rate**  
**June 30, 2016**

Employer Name	Changes in Discount Rate	
	1% Decrease (6.75%)	1% Increase (8.75%)
CITY OF JEANERETTE	\$ 110,079	\$ 72,195
CITY OF JENNINGS	49,685	32,586
CITY OF LAKE CHARLES	184,269	120,852
CITY OF MARKSVILLE	67,340	44,165
CITY OF MINDEN	32,802	21,513
CITY OF MONROE	1,170,445	767,632
CITY OF MORGAN CITY	196,039	128,571
CITY OF NATCHITOCHEs	65,314	42,836
CITY OF NEW IBERIA	209,642	137,493
CITY OF OAKDALE	90,880	59,604
CITY OF OPELOUSAS	170,087	111,551
CITY OF PINEVILLE	544,413	357,052
CITY OF PLAQUEMINE	161,790	106,109
CITY OF PORT ALLEN	-	-
CITY OF RAYNE	120,691	79,155
CITY OF RUSTON	165,842	108,767
CITY OF SHREVEPORT	1,878,675	1,232,122
CITY OF SLIDELL	198,451	130,153
CITY OF SULPHUR	117,122	76,814
CITY OF THIBODAUx	207,037	135,785
CITY OF WEST MONROE	229,902	150,780
CITY OF WINNFIELD	13,024	8,542
CITY OF ZACHARY	48,334	31,700
CLAIBORNE PARISH SCHOOL BOARD	395,358	259,294
COMMISSION OF LAW ENFORCEMENT LCLE	9,799,922	6,427,244
COURT OF APPEAL FIRST CIRCUIT	22,360,790	14,665,244
COURT OF APPEALS FOURTH CIRCUIT	18,336,686	12,026,049
COURT OF APPEALS SECOND CIRCUIT	10,109,417	6,630,224
CRIMINAL DISTRICT COURT	13,683,076	8,973,996
CRT - OFFICE OF CULTURAL DEVELOPMENT	7,955,593	5,217,647
CRT - OFFICE OF STATE LIBRARY	9,310,886	6,106,511
CRT - OFFICE OF STATE MUSEUM	15,614,426	10,240,665
CRT - OFFICE OF STATE PARKS	52,106,616	34,173,936
CRT - OFFICE OF THE SECRETARY	11,968,893	7,849,755
CRT - OFFICE OF TOURISM	10,536,033	6,910,019
CUSTODIAN OF NOTARIAL ARCHIVES	1,367,931	897,153

(Continued)

**Louisiana State Employees' Retirement Systems**  
**Schedule of Net Pension Liability Sensitivity to Change in Discount Rate**  
**June 30, 2016**

<b>Employer Name</b>	<b>Changes in Discount Rate</b>	
	<b>1% Decrease (6.75%)</b>	<b>1% Increase (8.75%)</b>
DEPARTMENT OF CHILDREN AND FAMILY SERVICES	\$ 678,258,435	\$ 444,833,349
DEPARTMENT OF INSURANCE	67,479,080	44,255,911
DEPT OF AGRICULTURE AND FORESTRY	132,624,506	86,981,304
DEPT OF FINANCE CITY OF NEW ORLEANS	3,442,452	2,257,720
DEPT OF REVENUE & TAXATION	172,674,436	113,247,906
DEQ - OFFICE OF ENVIRONMENTAL COMPLIANCE	90,294,947	59,219,616
DEQ - OFFICE OF ENVIRONMENTAL SERVICES	48,127,854	31,564,480
DEQ - OFFICE OF MGT AND FINANCE	11,802,182	7,740,419
DEQ - OFFICE OF THE SECRETARY - ADMIN	24,868,391	16,309,845
DESOTO PARISH SCHOOL BOARD	272,641	178,810
DNR - OFFICE OF COASTAL RESTOR AND MGT	13,389,500	8,781,455
DNR - OFFICE OF CONSERVATION	40,735,102	26,715,970
DNR - OFFICE OF MINERAL RESOURCES	16,833,399	11,040,124
DNR - OFFICE OF THE SECRETARY	12,719,185	8,341,832
DOA - BD OF ELEM AND SECONDARY ED	1,071,172	702,524
DOA - BD OF REGENTS FOR HIGHER ED	28,615,900	18,767,635
DOA - DIVISION OF ADMINISTRATION	141,071,643	92,521,329
DOA - EXECUTIVE OFFICE	22,531,746	14,777,364
DOA - FEDERAL PROPERTY ASSISTANCE	1,759,044	1,153,663
DOA - LA PROPERTY ASSISTANCE AGENCY	6,407,059	4,202,046
DOA - LOUISIANA TAX COMMISSION	9,038,535	5,927,890
DOA - MENTAL HEALTH ADVOCACY SERVICE	8,508,207	5,580,077
DOA - OFFICE OF AIRCRAFT SERVICES	1,121,146	735,300
DOA - OFFICE OF RISK MANAGEMENT	10,485,962	6,877,180
DOA - OFFICE OF ST HUMAN CAP MGT	77,051,802	50,534,146
DOA - OFFICE OF ST PROCUREMENT	21,607,314	14,171,079
DOA - OFFICE OF TECHNOLOGY SERVICES	230,117,325	150,921,618
DOA - OFFICE OF THE INSPECTOR GENERAL	3,967,956	2,602,370
DOC - ADMINISTRATION	53,735,997	35,242,560
DOC - ADULT PROBATION AND PAROLE	170,667,448	111,931,631
DOC - DAVID WADE CORRECTIONAL CENTER	64,295,473	42,167,954
DOC - DIXON CORRECTIONAL INSTITUTE	92,789,813	60,855,864
DOC - ELAYN HUNT CORRECTIONAL CENTER	115,283,741	75,608,426
DOC - LA CORRECTIONAL INST FOR WOMEN	53,390,131	35,015,725
DOC - LOUISIANA STATE PENITENTIARY	282,813,987	185,482,533
DOC - PRISON ENTERPRISES	15,281,005	10,021,992

(Continued)

**Louisiana State Employees' Retirement Systems**  
**Schedule of Net Pension Liability Sensitivity to Change in Discount Rate**  
**June 30, 2016**

Employer Name	Changes in Discount Rate	
	1% Decrease (6.75%)	1% Increase (8.75%)
DOC - RAYBURN CORRECTIONAL INST	\$ 54,631,293	\$ 35,829,736
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	61,257,545	40,175,540
DOE - SPECIAL SCHOOL DISTRICTS	472,925	310,166
DOE - STATE ACTIVITIES	87,965,152	57,691,628
DOTD - ADMINISTRATION	50,530,393	33,140,176
DOTD - ENGINEERING AND OPERATIONS	895,274,415	587,162,497
DPS - LA HIGHWAY SAFETY COMMISSION	2,515,512	1,649,789
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	2,465,827	1,617,204
DPS - LOUISIANA GAMING CONTROL BOARD	1,067,602	700,183
DPS - OFFICE OF MGT AND FINANCE	22,761,648	14,928,145
DPS - OFFICE OF MOTOR VEHICLES	88,556,066	58,079,177
DPS - OFFICE OF STATE FIRE MARSHALL	42,361,395	27,782,568
DPS - OFFICE OF STATE POLICE	142,578,596	93,509,658
DSCS - BOARD OF TAX APPEALS	855,162	560,855
DSCS - DIV OF ADMINISTRATIVE LAW	17,404,922	11,414,955
DSCS - ETHICS ADMINISTRATION	9,611,698	6,303,797
DSCS - STATE CIVIL SERVICE	29,259,973	19,190,048
DVA - DEPARTMENT OF VETERANS AFFAIRS	17,721,555	11,622,618
DVA - LOUISIANA WAR VETERANS HOME	20,780,226	13,628,637
DVA - NORTHEAST LA WAR VETERANS HOME	24,243,517	15,900,023
DVA - NORTHWEST LA WAR VETERANS HOME	21,024,407	13,788,781
DVA - SOUTHEAST LA WAR VETERANS HOME	18,132,543	11,892,163
DVA - SOUTHWEST LA WAR VETERANS HOME	19,687,927	12,912,256
EAST BATON ROUGE PARISH SCHOOL BOARD	1,890,059	1,239,588
EUNICE CITY COURT	487,975	320,037
EXCELTH INCORPORATED	21,602,973	14,168,232
FIFTH JUDICAL DISTRICT COURT	335,254	219,875
FIFTH LA LEVEE BOARD	2,509,241	1,645,677
FLORIDA PARISHES JUV DETENTION CENTER	15,331,366	10,055,021
GREATER BATON ROUGE PORT COMMISSION	8,016,469	5,257,572
GREATER KROTZ SPRINGS PORT COMMISSION	135,935	89,152
GREATER LAFOURCHE PORT COMMISSION	11,334,081	7,433,416
HUEY P LONG HOSPITAL	-	-
IBERIA PARISH GOVERNMENT	103,036	67,576
IBERIA PARISH SCHOOL BOARD	601,045	394,193
IBERVILLE PARISH SCHOOL BOARD	477,266	313,013
JEANERETTE CITY COURT	80,461	52,770

(Continued)



**Louisiana State Employees' Retirement Systems**  
**Schedule of Net Pension Liability Sensitivity to Change in Discount Rate**  
**June 30, 2016**

Employer Name	Changes in Discount Rate	
	1% Decrease (6.75%)	1% Increase (8.75%)
JEFFERSON DAVIS PARISH	\$ 22,672	\$ 14,869
JEFFERSON PARISH	3,160,839	2,073,025
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	3,283,460	2,153,445
JUDICIAL BRANCH OF LOUISIANA	311,544,886	204,325,590
JUDICIAL EXP REG PARISH OF ORLEANS	14,709,579	9,647,224
LA BD OF DRUG & DEVICE DISTR	772,386	506,566
LA BEHAVIOR ANALYST BOARD	218,035	142,998
LA BOARD OF JURY COMM ORLEANS PARISH	618,507	405,645
LA BOARD OF PHARMACY	6,556,500	4,300,057
LA BOARD REGISTRATION PROF ENGINEERS	2,815,841	1,846,759
LA CEMETERY BOARD	631,435	414,124
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	113,537,817	74,463,368
LA ECON DEV - OFFICE OF BUSINESS DEV	25,606,432	16,793,886
LA ECON DEV - OFFICE OF THE SECRETARY	10,608,969	6,957,854
LA ED TELEVISION AUTHORITY	16,940,294	11,110,231
LA HOUSE OF REPRESENTATIVES	50,807,954	33,322,213
LA HOUSING CORPORATION	31,086,647	20,388,065
LA LICENSED PROFESSIONAL COUNSELORS	605,483	397,104
LA MILITARY DEPT	125,437,247	82,267,566
LA PATIENT'S COMP FUND OVERSIGHT BOARD	12,280,413	8,054,065
LA PUBLIC DEFENDER BOARD	5,793,472	3,799,628
LA RACING COMMISSION	13,353,997	8,758,170
LA REAL ESTATE COMMISSION	5,227,834	3,428,656
LA SCHOOL FOR MATH SCI & ARTS	2,424,824	1,590,312
LA SENATE	47,530,958	31,173,008
LA SPECIAL EDUCATION CENTER	25,117,974	16,473,533
LA ST BD BARBER EXAMINERS	782,033	512,894
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	2,624,047	1,720,972
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	451,507	296,119
LA ST BOARD OF ARCHITECTURAL EXAMINERS	931,571	610,967
LA ST BOARD OF CHIROPRACTIC EXAMINERS	407,900	267,520
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	3,463,001	2,271,197
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	431,537	283,022
LA ST LICENSING BD OF CONTRACTORS	12,052,151	7,904,360
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	601,720	394,636
LA STATE BD OF COSMETOLOGY	4,522,210	2,965,875

(Continued)

**Louisiana State Employees' Retirement Systems**  
**Schedule of Net Pension Liability Sensitivity to Change in Discount Rate**  
**June 30, 2016**

Employer Name	Changes in Discount Rate	
	1% Decrease (6.75%)	1% Increase (8.75%)
LA STATE BD OF EMBALMERS & FUNERAL DIRS	\$ 1,015,505	\$ 666,015
LA STATE BD PRIVATE SECURITY EXAM	3,093,788	2,029,050
LA STATE BOARD OF DENTISTRY	2,188,073	1,435,040
LA STATE BOARD OF HOME INSPECTORS	296,374	194,376
LA STATE BOARD OF NURSING	16,825,584	11,034,999
LA STATE LAW INSTITUTE	2,394,338	1,570,318
LA STATE UNIVERSITY MEDICAL CENTER	100,922,150	66,189,428
LA USED MOTOR VEHICLE & PARTS	2,518,503	1,651,751
LA VETERINARY BOARD	612,718	401,849
LAFAYETTE CONSOL GOVT ADM OPERAT	1,102,044	722,771
LAFAYETTE PARISH SCHOOL BOARD	1,387,419	909,934
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	539,107	353,571
LAFOURCHE PARISH SCHOOL BOARD	733,024	480,751
LAKE PROVIDENCE PORT COMMISSION	894,428	586,607
LALLIE KEMP CHARITY HOSPITAL	55,576,467	36,449,625
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	30,164,145	19,783,045
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	62,308,746	40,864,966
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	20,343,191	13,342,008
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	2,486,569	1,630,807
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	36,773,127	24,117,523
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTHORITY	15,999,172	10,492,999
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	42,617,635	27,950,622
LDH-LA EMERGENCY RESPONSE NETWORK	3,005,320	1,971,028
LDH-MEDICAL VENDOR ADMINISTRATION	204,266,134	133,967,207
LDH-NORTHEAST DELTA HUMAN SERVICES AUTHORITY	21,369,887	14,015,363
LDH-NORTHWEST LOUISIANA HUMAN SERVICES DISTRICT	23,707,980	15,548,793
LDH-OFF OF THE SECRETARY MGT AND FINANCE	108,451,320	71,127,407
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	229,171,572	150,301,349
LDH-OFFICE OF AGING AND ADULT SERVICES	81,443,287	53,414,286
LDH-OFFICE OF BEHAVIORAL HEALTH	264,174,753	173,258,059
LDH-OFFICE OF PUBLIC HEALTH	298,701,922	195,902,578
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	38,187,849	25,045,363
LEESVILLE CITY COURT	65,121	42,710
LEGISLATIVE AUDITORS OFFICE	92,514,471	60,675,282
LEGISLATIVE BUDGETARY CONTROL COUNCIL	1,419,256	930,814
LEGISLATIVE FISCAL OFFICE	6,418,443	4,209,513

(Continued)

**Louisiana State Employees' Retirement Systems**  
**Schedule of Net Pension Liability Sensitivity to Change in Discount Rate**  
**June 30, 2016**

Employer Name	Changes in Discount Rate	
	1% Decrease (6.75%)	1% Increase (8.75%)
LINCOLN PARISH SCHOOL BOARD	\$ 313,932	\$ 205,891
LIVINGSTON PARISH COUNCIL	45,344	29,738
LIVINGSTON PARISH SCHOOL BOARD	1,749,011	1,147,083
LOUISIANA BOARD OF CPAS	1,623,689	1,064,890
LOUISIANA BOARD OF MASSAGE THERAPY	876,580	574,902
LOUISIANA DEPARTMENT OF JUSTICE	132,030,697	86,591,856
LOUISIANA LOTTERY CORPORATION	382,623	250,942
LOUISIANA MOTOR VEHICLE COMMISSION	4,945,835	3,243,708
LOUISIANA PHYSICAL THERAPY BOARD	939,000	615,840
LOUISIANA STATE UNIVERSITY	306,276,435	200,870,296
LOUISIANA STATE UNIVERSITY OF SHREVEPORT	10,320,892	6,768,920
LOUISIANA TAX FREE SHOPPING	1,846,355	1,210,925
LSU MEDICAL CENTER HEALTH CARE SRV DIV	19,730,665	12,940,286
LSU MEDICAL CENTER IN SHREVEPORT	75,315,525	49,395,416
LT GOVERNORS OFFICE	3,469,948	2,275,753
LUMCON	-	-
MADISON PARISH PORT HARBOR & TERMINAL	501,192	328,705
MADISON PARISH SCHOOL BOARD	194,978	127,875
MARKSVILLE CITY COURT	278,043	182,354
METROPOLITAN HUMAN SERVICES DISTRICT	31,377,521	20,578,834
MINDEN CITY COURT	463,084	303,712
MONROE CITY SCHOOL BOARD	1,562,330	1,024,649
MUNICIPAL FIRE & POLICE CIVIL SERVICE	6,108,177	4,006,026
NATCHITOCHES CANE RIVER LEVEE DISTRICT	766,404	502,643
NATCHITOCHES CITY COURT	383,106	251,258
NEW BEGINNINGS SCHOOLS	-	-
NEW IBERIA CITY COURT	448,130	293,905
NEW ORLEANS CENTER FOR CREATIVE ARTS	1,580,661	1,036,671
NORTH LAFOURCHE LEVEE DISTRICT	1,387,902	910,250
OFFICE OF COASTAL PROTECTION & RESTORATION	60,559,059	39,717,441
OFFICE OF ELDERLY AFFAIRS	5,793,376	3,799,565
OFFICE OF FINANCIAL INSTITUTIONS	27,753,020	18,201,718
OFFICE OF HOME LAND SEC & EMERG. PREP.	83,109,135	54,506,827
OFFICE OF JUVENILE JUSTICE	156,938,836	102,927,770
OFFICE OF STUDENT FINANCIAL ASSISTANCE	-	-
OPELOUSAS CITY COURT	288,656	189,314

(Continued)

**Louisiana State Employees' Retirement Systems**  
**Schedule of Net Pension Liability Sensitivity to Change in Discount Rate**  
**June 30, 2016**

Employer Name	Changes in Discount Rate	
	1% Decrease (6.75%)	1% Increase (8.75%)
ORLEANS PARISH SCHOOL BOARD	\$ 1,709,938	\$ 1,121,457
OUACHITA PARISH POLICE JURY	529,363	347,181
OUACHITA PARISH SCHOOL BOARD	1,916,204	1,256,735
PARISH OF ORLEANS JUDICIAL EXP JUDGES	2,166,751	1,421,056
PARISH OF TERREBONNE	190,926	125,218
PINEVILLE CITY COURT	339,499	222,659
PONTCHARTRAIN LEVEE DISTRICT	9,648,262	6,327,778
PORT OF LAKE CHARLES	31,689,524	20,783,460
PUBLIC SERVICE COMMISSION	18,981,048	12,448,652
RAPIDES PARISH HOUSING AUTHORITY	1,104,359	724,290
RAPIDES PARISH POLICE JURY	272,834	178,937
RAPIDES PARISH SCHOOL BOARD	3,282,881	2,153,066
RAYNE CITY COURT	196,039	128,571
RECOVERY SCHOOL DISTRICT	21,638,186	14,191,326
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	6,057,141	3,972,554
REGIONAL PLANNING COMMISSION	6,839,464	4,485,638
REGIONAL TRANSIT AUTHORITY	589,371	386,537
RENEW CHARTER MGMT ORGANIZATION	-	-
RUSTON CITY COURT	371,336	243,539
SABINE RIVER AUTHORITY	10,642,832	6,980,063
SCHOOL EMPLOYEES RETIREMENT SYSTEM	358,987	235,440
SCHOOL FOR THE DEAF & VISUALLY IMPAIRED	20,235,041	13,271,079
SECRETARY OF STATE'S OFFICE	78,571,875	51,531,081
SOUTH LAFOURCHE LEVEE DISTRICT	4,620,229	3,030,161
SOUTH TANGIPAHOA PARISH PORT COMMISSION	615,130	403,431
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	49,703,788	32,598,050
SOUTHERN UNIVERSITY	85,221,378	55,892,133
SPRINGHILL CITY COURT	-	-
ST BERNARD PORT HARBOR & TERM DIST	5,415,962	3,552,039
ST CHARLES PARISH PUBLIC SCHOOLS	290,296	190,390
ST LANDRY PARISH GOVERNMENT	124,454	81,623
ST LANDRY PARISH SCHOOL BOARD	1,335,130	875,640
ST MARTIN PARISH POLICE JURY	35,986	23,601
ST MARTIN PARISH SCHOOL BOARD	314,801	206,461
ST TAMMANY PARISH GOVERNMENT	19,585	12,844
ST TAMMANY PARISH SCHOOL BOARD	2,083,396	1,366,388

(Continued)

**Louisiana State Employees' Retirement Systems**  
**Schedule of Net Pension Liability Sensitivity to Change in Discount Rate**  
**June 30, 2016**

Employer Name	Changes in Discount Rate	
	1% Decrease (6.75%)	1% Increase (8.75%)
ST. HELENA PARISH SCHOOL BOARD	\$ 197,004	\$ 129,204
ST. MARY PARISH SCHOOL BOARD	704,081	461,769
STATE EMPLOYEES GROUP BENEFIT	13,079,716	8,578,284
STATE PLUMBING BOARD	1,183,084	775,921
STATE POLICE COMMISSION	1,160,701	761,242
STATE POLICE RETIREMENT SYSTEM	1,607,481	1,054,261
TANGIPAHOA PARISH SCHOOL SYSTEM	3,677,757	2,412,043
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	23,055,610	15,120,938
TENSAS BASIN LEVEE DISTRICT	6,964,979	4,567,956
TERREBONNE LEVEE & CONSERVATION DISTRICT	4,547,101	2,982,200
TERREBONNE PARISH SCHOOL BOARD	1,088,537	713,913
THE CITY OF VILLE PLATTE	309,977	203,297
THE PORT OF SOUTH LOUISIANA	15,031,712	9,858,494
TOWN OF BUNKIE	62,902	41,254
TOWN OF SORRENTO	15,919	10,440
TOWN OF VIDALIA	196,907	129,141
TREASURY DEPARTMENT	16,941,355	11,110,927
UNIVERSITY OF LOUISIANA	391,007,137	256,440,621
VERMILION PARISH POLICE JURY	81,233	53,276
VERMILION PARISH SCHOOL BOARD	567,760	372,364
WARE YOUTH CENTER	14,094,642	9,243,920
WEBSTER PARISH POLICE JURY	31,548	20,690
WEBSTER PARISH SCHOOL BOARD	292,129	191,592
WEST BATON ROUGE PARISH COUNCIL	-	-
WEST BATON ROUGE SCHOOL BOARD	-	-
WEST FELICIANA PARISH SCHOOL BOARD	91,749	60,173
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	11,221,590	7,359,640
WINN PARISH POLICE JURY	13,024	8,542
WINN PARISH SCHOOL BOARD	203,661	133,570
WINNFIELD CITY COURT	72,453	47,518
WINNSBORO CITY COURT	166,903	109,463
WLF - OFFICE OF FISHERIES	65,346,288	42,857,128
WLF - OFFICE OF MGT AND FINANCE	10,154,085	6,659,520
WLF - OFFICE OF THE SECRETARY	91,230,184	59,832,988
WLF - OFFICE OF WILDLIFE	64,351,719	42,204,843
WORKFORCE SUPPORT AND TRAINING	185,592,458	121,720,144

(Continued)

**Louisiana State Employees' Retirement Systems**  
**Schedule of Net Pension Liability Sensitivity to Change in Discount Rate**  
**June 30, 2016**

<b>Employer Name</b>	<b>Changes in Discount Rate</b>	
	<b>1% Decrease (6.75%)</b>	<b>1% Increase (8.75%)</b>
ZACHARY CITY COURT	\$ 318,660	\$ 208,992
ZACHARY SCHOOL BOARD	303,899	199,311
<b>Total</b>	<b>\$ 9,647,586,676</b>	<b>\$ 6,327,334,933</b>

# Louisiana State Employees' Retirement Systems

## Schedule of Remaining Amortization

June 30, 2016

Employer Name	Deferral Period	Deferral Period	Deferral Period	Deferral Period
	1	2	3	4
17TH JUDICIAL DIST COURT	\$ 64,313	\$ 62,370	\$ 162,469	\$ 99,726
18TH JUDICIAL DISTRICT	32,380	31,402	81,799	50,210
19TH JUDICIAL DIST COURT	222,483	215,760	562,038	344,989
20TH JUDICIAL DISTRICT COURT	16,850	16,341	42,566	26,128
24TH JUDICIAL DIST CT JEFFERSON PARISH	51,273	49,724	129,527	79,506
2ND JUDICIAL DISTRICT COURT DIVISION A	8,220	7,971	20,764	12,745
2ND JUDICIAL DISTRICT COURT DIVISION B	7,347	7,125	18,560	11,392
2ND JUDICIAL DISTRICT COURT DIVISION C	7,562	7,334	19,103	11,726
3RD CIRCUIT COURT OF APPEAL	264,065	256,086	667,084	409,467
3RD JUD DIST COURT CHILDREN ASSIST FUND	1,256	1,218	3,174	1,948
3RD JUDICIAL DISTRICT COURT	13,469	13,062	34,026	20,885
4TH DISTRICT COURT JUDGES OFFICE	42,465	41,182	107,276	65,848
5TH CIRCUIT COURT OF APPEAL	168,891	163,788	426,654	261,888
ACADIA PARISH POLICE JURY	3,260	3,162	8,237	5,056
ACADIA PARISH SCHOOL BOARD	3,152	3,057	7,963	4,888
ALGIERS CHARTER SCHOOLS ASSOCIATION	4,601	4,462	11,623	7,134
ALLEN PARISH POLICE JURY	1,019	988	2,573	1,579
ALLEN PARISH SCHOOL BOARD	1,307	1,268	3,303	2,027
AMITE RIVER BASIN WATER DIST	11,743	11,388	29,666	18,209
ASCENSION PARISH COURT JUDICIAL EXPENSE	-	-	-	-
ASCENSION PARISH POLICE JURY	3,700	3,588	9,346	5,737
ASCENSION PARISH SCHOOL BOARD	30,751	29,822	77,683	47,683
ASSUMPTION PARISH SCHOOL BOARD	4,678	4,536	11,817	7,253
ATCHAFALAYA LEVEE DISTRICT	158,327	153,543	399,968	245,507
AVOYELLES PARISH POLICE JURY	802	778	2,026	1,244
AVOYELLES PARISH SCHOOL BOARD	4,753	4,609	12,007	7,370
BD EX SPEECH PATHOLOGY & AUDIOLOGY	7,418	7,193	18,738	11,502

(Continued)

# Louisiana State Employees' Retirement Systems

## Schedule of Remaining Amortization

June 30, 2016

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
BD OF COMMISSIONERS PORT OF NEW ORLEANS	\$ 1,112,923	\$ 1,079,295	\$ 2,811,477	\$ 1,725,732
BD OF EXAMINERS OF CERTIFIED SHORTHAND	3,656	3,546	9,236	5,669
BOARD OF EXAMINERS OF NURSING FACILITIES ADMINIS	14,476	14,038	36,568	22,446
BOARD OF MEDICAL EXAMINERS	159,346	154,531	402,541	247,087
BOGALUSA CITY SCHOOLS	3,691	3,579	9,324	5,723
BOSSIER CITY COURT	5,639	5,469	14,246	8,744
BOSSIER PARISH SCHOOL BOARD	12,562	12,182	31,734	19,479
CADDO LEVEE DISTRICT	55,095	53,430	139,181	85,432
CADDO PARISH SCHOOL BOARD	50,935	49,396	128,672	78,981
CALCASIEU PARISH POLICE JURY	3,990	3,870	10,080	6,187
CALCASIEU PARISH SCHOOL BOARD	21,859	21,198	55,219	33,895
CAPITOL AREA GROUNDWATER COMMISSION	5,201	5,044	13,140	8,065
CATAHOULA PARISH SCHOOL BOARD	7,050	6,837	17,811	10,933
CENTRAL COMMUNITY SCHOOL SYSTEM	4,648	4,507	11,741	7,207
CHENNAULT INTERNAT AIRPORT AUTHORITY	25,951	25,167	65,558	40,241
CITY COURT OF ABBEVILLE	3,996	3,875	10,095	6,197
CITY COURT OF BAKER	6,292	6,102	15,895	9,757
CITY COURT OF BASTROP	6,230	6,042	15,740	9,661
CITY COURT OF CROWLEY	3,465	3,360	8,753	5,373
CITY COURT OF DENHAM SPRINGS	5,657	5,486	14,291	8,772
CITY COURT OF HOUMA	5,323	5,162	13,448	8,254
CITY COURT OF JENNINGS	3,411	3,308	8,617	5,289
CITY COURT OF LAKE CHARLES	12,821	12,433	32,387	19,880
CITY COURT OF MORGAN CITY	4,275	4,145	10,798	6,628
CITY COURT OF OAKDALE	1,482	1,437	3,744	2,298
CITY COURT OF PLAQUEMINE	2,635	2,555	6,655	4,085

(Continued)



# Louisiana State Employees' Retirement Systems

## Schedule of Remaining Amortization

June 30, 2016

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
CITY COURT OF PORT ALLEN CIVIL FEES	\$ -	\$ -	\$ -	\$ -
CITY COURT OF SLIDELL	5,656	5,485	14,288	8,770
CITY COURT OF SULPHUR	3,825	3,709	9,662	5,931
CITY COURT OF THIBODAUX	4,255	4,126	10,749	6,598
CITY COURT OF VILLE PLATTE CIVIL DIV	2,152	2,087	5,435	3,336
CITY COURT OF WEST MONROE	2,227	2,160	5,625	3,453
CITY OF ABBEVILLE	670	649	1,691	1,038
CITY OF ALEXANDRIA	4,255	4,126	10,749	6,598
CITY OF BAKER	2,123	2,059	5,363	3,292
CITY OF BASTROP	1,973	1,913	4,983	3,059
CITY OF BATON ROUGE	34,235	33,201	86,486	53,086
CITY OF BOSSIER	2,955	2,866	7,465	4,582
CITY OF BREAUX BRIDGE	4,652	4,512	11,752	7,214
CITY OF CROWLEY	1,960	1,901	4,953	3,040
CITY OF DENHAM SPRINGS	2,192	2,126	5,538	3,399
CITY OF DONALDSONVILLE	603	585	1,524	936
CITY OF EUNICE	1,411	1,369	3,565	2,188
CITY OF FRANKLIN	1,580	1,532	3,991	2,450
CITY OF GONZALES	603	585	1,524	936
CITY OF JEANERETTE	1,717	1,665	4,337	2,662
CITY OF JENNINGS	775	751	1,957	1,202
CITY OF LAKE CHARLES	2,874	2,787	7,260	4,456
CITY OF MARKSVILLE	1,050	1,018	2,653	1,628
CITY OF MINDEN	512	496	1,292	793
CITY OF MONROE	18,254	17,702	46,112	28,305
CITY OF MORGAN CITY	3,057	2,965	7,723	4,741

(Continued)

# Louisiana State Employees' Retirement Systems

## Schedule of Remaining Amortization

June 30, 2016

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
CITY OF NATCHITOCHE\$	1,019	\$ 988	\$ 2,573	\$ 1,579
CITY OF NEW IBERIA	3,269	3,171	8,259	5,070
CITY OF OAKDALE	1,417	1,374	3,580	2,198
CITY OF OPELOUSAS	2,653	2,572	6,701	4,113
CITY OF PINEVILLE	8,490	8,234	21,448	13,165
CITY OF PLAQUEMINE	2,523	2,447	6,374	3,913
CITY OF PORT ALLEN	-	-	-	-
CITY OF RAYNE	1,882	1,825	4,755	2,919
CITY OF RUSTON	2,586	2,508	6,534	4,011
CITY OF SHREVEPORT	29,299	28,413	74,015	45,432
CITY OF SLIDELL	3,095	3,001	7,818	4,799
CITY OF SULPHUR	1,827	1,771	4,614	2,832
CITY OF THIBODAUX	3,229	3,131	8,157	5,007
CITY OF WEST MONROE	3,585	3,477	9,058	5,560
CITY OF WINNFIELD	203	197	513	315
CITY OF ZACHARY	754	731	1,904	1,169
CLAIBORNE PARISH SCHOOL BOARD	6,166	5,979	15,576	9,561
COMMISSION OF LAW ENFORCEMENT LCLE	152,834	148,216	386,091	236,989
COURT OF APPEAL FIRST CIRCUIT	348,727	338,190	880,956	540,746
COURT OF APPEALS FOURTH CIRCUIT	285,969	277,328	722,417	443,432
COURT OF APPEALS SECOND CIRCUIT	157,661	152,897	398,284	244,474
CRIMINAL DISTRICT COURT	213,394	206,946	539,077	330,895
CRT - OFFICE OF CULTURAL DEVELOPMENT	124,071	120,322	313,429	192,388
CRT - OFFICE OF STATE LIBRARY	145,207	140,820	366,824	225,163
CRT - OFFICE OF STATE MUSEUM	243,514	236,156	615,167	377,600
CRT - OFFICE OF STATE PARKS	812,626	788,072	2,052,864	1,260,082

(Continued)

# Louisiana State Employees' Retirement Systems

## Schedule of Remaining Amortization

June 30, 2016

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
CRT - OFFICE OF THE SECRETARY	\$ 186,660	\$ 181,020	\$ 471,543	\$ 289,441
CRT - OFFICE OF TOURISM	164,314	159,349	415,092	254,790
CUSTODIAN OF NOTARIAL ARCHIVES	21,334	20,689	53,893	33,080
DEPARTMENT OF CHILDREN AND FAMILY SERVICES	10,577,745	10,258,131	26,721,602	16,402,165
DEPARTMENT OF INSURANCE	1,052,367	1,020,569	2,658,499	1,631,831
DEPT OF AGRICULTURE AND FORESTRY	2,068,339	2,005,843	5,225,057	3,207,227
DEPT OF FINANCE CITY OF NEW ORLEANS	53,687	52,064	135,624	83,248
DEPT OF REVENUE & TAXATION	2,692,935	2,611,567	6,802,920	4,175,746
DEQ - OFFICE OF ENVIRONMENTAL COMPLIANCE	1,408,190	1,365,641	3,557,384	2,183,582
DEQ - OFFICE OF ENVIRONMENTAL SERVICES	750,576	727,896	1,896,111	1,163,865
DEQ - OFFICE OF MGT AND FINANCE	184,060	178,499	464,975	285,409
DEQ - OFFICE OF THE SECRETARY - ADMIN	387,834	376,115	979,749	601,387
DESOTO PARISH SCHOOL BOARD	4,252	4,123	10,741	6,593
DNR - OFFICE OF COASTAL RESTOR AND MGT	208,815	202,506	527,511	323,795
DNR - OFFICE OF CONSERVATION	635,282	616,087	1,604,856	985,087
DNR - OFFICE OF MINERAL RESOURCES	262,524	254,592	663,192	407,078
DNR - OFFICE OF THE SECRETARY	198,361	192,368	501,103	307,585
DOA - BD OF ELEM AND SECONDARY ED	16,705	16,201	42,201	25,904
DOA - BD OF REGENTS FOR HIGHER ED	446,278	432,793	1,127,391	692,012
DOA - DIVISION OF ADMINISTRATION	2,200,076	2,133,599	5,557,853	3,411,503
DOA - EXECUTIVE OFFICE	351,393	340,775	887,692	544,880
DOA - FEDERAL PROPERTY ASSISTANCE	27,433	26,604	69,302	42,539
DOA - LA PROPERTY ASSISTANCE AGENCY	99,921	96,902	252,421	154,940
DOA - LOUISIANA TAX COMMISSION	140,960	136,701	356,095	218,577
DOA - MENTAL HEALTH ADVOCACY SERVICE	132,689	128,680	335,201	205,752
DOA - OFFICE OF AIRCRAFT SERVICES	17,485	16,956	44,170	27,112

(Continued)

# Louisiana State Employees' Retirement Systems

## Schedule of Remaining Amortization

June 30, 2016

Employer Name	Deferral Period	Deferral Period	Deferral Period	Deferral Period
	1	2	3	4
DOA - OFFICE OF RISK MANAGEMENT	\$ 163,533	\$ 158,592	\$ 413,119	\$ 253,580
DOA - OFFICE OF ST HUMAN CAP MGT	1,201,657	1,165,349	3,035,639	1,863,326
DOA - OFFICE OF ST PROCUREMENT	336,976	326,794	851,271	522,525
DOA - OFFICE OF TECHNOLOGY SERVICES	3,588,783	3,480,346	9,066,019	5,564,874
DOA - OFFICE OF THE INSPECTOR GENERAL	61,882	60,012	156,327	95,956
DOC - ADMINISTRATION	838,037	812,715	2,117,057	1,299,485
DOC - ADULT PROBATION AND PAROLE	2,661,635	2,581,212	6,723,850	4,127,211
DOC - DAVID WADE CORRECTIONAL CENTER	1,002,717	972,419	2,533,073	1,554,842
DOC - DIXON CORRECTIONAL INSTITUTE	1,447,099	1,403,374	3,655,675	2,243,914
DOC - ELAYN HUNT CORRECTIONAL CENTER	1,797,902	1,743,577	4,541,877	2,787,880
DOC - LA CORRECTIONAL INST FOR WOMEN	832,643	807,484	2,103,431	1,291,121
DOC - LOUISIANA STATE PENITENTIARY	4,410,611	4,277,342	11,142,129	6,839,225
DOC - PRISON ENTERPRISES	238,314	231,113	602,032	369,537
DOC - RAYBURN CORRECTIONAL INST	852,000	826,256	2,152,330	1,321,136
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	955,339	926,473	2,413,386	1,481,377
DOE - SPECIAL SCHOOL DISTRICTS	7,375	7,153	18,632	11,437
DOE - STATE ACTIVITIES	1,371,856	1,330,405	3,465,596	2,127,241
DOTD - ADMINISTRATION	788,044	764,233	1,990,765	1,221,965
DOTD - ENGINEERING AND OPERATIONS	13,962,199	13,540,331	35,271,472	21,650,207
DPS - LA HIGHWAY SAFETY COMMISSION	39,231	38,045	99,105	60,832
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	38,456	37,294	97,147	59,631
DPS - LOUISIANA GAMING CONTROL BOARD	16,650	16,147	42,061	25,818
DPS - OFFICE OF MGT AND FINANCE	354,978	344,252	896,749	550,440
DPS - OFFICE OF MOTOR VEHICLES	1,381,072	1,339,342	3,488,877	2,141,531
DPS - OFFICE OF STATE FIRE MARSHALL	660,645	640,683	1,668,928	1,024,416
DPS - OFFICE OF STATE POLICE	2,223,577	2,156,390	5,617,222	3,447,945

(Continued)

# Louisiana State Employees' Retirement Systems

## Schedule of Remaining Amortization

June 30, 2016

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
DSCS - BOARD OF TAX APPEALS	\$ 13,337	\$ 12,934	\$ 33,691	\$ 20,680
DSCS - DIV OF ADMINISTRATIVE LAW	271,438	263,236	685,708	420,899
DSCS - ETHICS ADMINISTRATION	149,899	145,369	378,676	232,437
DSCS - STATE CIVIL SERVICE	456,322	442,534	1,152,766	707,587
DVA - DEPARTMENT OF VETERANS AFFAIRS	276,376	268,025	698,183	428,556
DVA - LOUISIANA WAR VETERANS HOME	324,077	314,285	818,686	502,523
DVA - NORTHEAST LA WAR VETERANS HOME	378,089	366,664	955,131	586,275
DVA - NORTHWEST LA WAR VETERANS HOME	327,885	317,978	828,306	508,428
DVA - SOUTHEAST LA WAR VETERANS HOME	282,785	274,241	714,375	438,495
DVA - SOUTHWEST LA WAR VETERANS HOME	307,042	297,765	775,653	476,109
EAST BATON ROUGE PARISH SCHOOL BOARD	29,476	28,586	74,463	45,707
EUNICE CITY COURT	7,610	7,380	19,225	11,801
EXCELTH INCORPORATED	336,908	326,728	851,100	522,420
FIFTH JUDICAL DISTRICT COURT	5,228	5,070	13,208	8,107
FIFTH LA LEVEE BOARD	39,133	37,950	98,858	60,680
FLORIDA PARISHES JUV DETENTION CENTER	239,100	231,875	604,016	370,755
GREATER BATON ROUGE PORT COMMISSION	125,020	121,243	315,828	193,860
GREATER KROTZ SPRINGS PORT COMMISSION	2,120	2,056	5,355	3,287
GREATER LAFOURCHE PORT COMMISSION	176,760	171,419	446,533	274,089
HUEY P LONG HOSPITAL	-	-	-	-
IBERIA PARISH GOVERNMENT	1,607	1,558	4,059	2,492
IBERIA PARISH SCHOOL BOARD	9,374	9,090	23,680	14,535
IBERVILLE PARISH SCHOOL BOARD	7,443	7,218	18,803	11,542
JEANERETTE CITY COURT	1,255	1,217	3,170	1,946
JEFFERSON DAVIS PARISH	354	343	893	548
JEFFERSON PARISH	49,295	47,805	124,529	76,438

(Continued)

# Louisiana State Employees' Retirement Systems

## Schedule of Remaining Amortization

June 30, 2016

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	\$ 51,207	\$ 49,660	\$ 129,360	\$ 79,403
JUDICIAL BRANCH OF LOUISIANA	4,858,682	4,711,874	12,274,051	7,534,017
JUDICIAL EXP REG PARISH OF ORLEANS	229,402	222,471	579,519	355,718
LA BD OF DRUG & DEVICE DISTR	12,046	11,682	30,430	18,678
LA BEHAVIOR ANALYST BOARD	3,400	3,298	8,590	5,273
LA BOARD OF JURY COMM ORLEANS PARISH	9,646	9,354	24,368	14,957
LA BOARD OF PHARMACY	102,252	99,162	258,309	158,554
LA BOARD REGISTRATION PROF ENGINEERS	43,914	42,587	110,937	68,095
LA CEMETERY BOARD	9,848	9,550	24,877	15,270
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	1,770,673	1,717,171	4,473,092	2,745,659
LA ECON DEV - OFFICE OF BUSINESS DEV	399,344	387,277	1,008,826	619,234
LA ECON DEV - OFFICE OF THE SECRETARY	165,452	160,452	417,966	256,554
LA ED TELEVISION AUTHORITY	264,191	256,209	667,403	409,663
LA HOUSE OF REPRESENTATIVES	792,373	768,431	2,001,700	1,228,677
LA HOUSING CORPORATION	484,810	470,161	1,224,732	751,761
LA LICENSED PROFESSIONAL COUNSELORS	9,443	9,157	23,854	14,642
LA MILITARY DEPT	1,956,250	1,897,141	4,941,898	3,033,420
LA PATIENT'S COMP FUND OVERSIGHT BOARD	191,519	185,732	483,816	296,974
LA PUBLIC DEFENDER BOARD	90,352	87,622	228,248	140,102
LA RACING COMMISSION	208,262	201,969	526,112	322,937
LA REAL ESTATE COMMISSION	81,530	79,067	205,963	126,424
LA SCHOOL FOR MATH SCI & ARTS	37,816	36,674	95,532	58,639
LA SENATE	741,267	718,869	1,872,595	1,149,430
LA SPECIAL EDUCATION CENTER	391,726	379,890	989,582	607,422
LA ST BD BARBER EXAMINERS	12,196	11,828	30,810	18,912
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	40,923	39,687	103,381	63,457

(Continued)

# Louisiana State Employees' Retirement Systems

## Schedule of Remaining Amortization

June 30, 2016

Employer Name	Deferral Period	Deferral Period	Deferral Period	Deferral Period
	1	2	3	4
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	\$ 7,041	\$ 6,829	\$ 17,788	\$ 10,919
LA ST BOARD OF ARCHITECTURAL EXAMINERS	14,528	14,089	36,701	22,528
LA ST BOARD OF CHIROPRACTIC EXAMINERS	6,361	6,169	16,070	9,864
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	54,007	52,375	136,433	83,745
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	6,730	6,527	17,001	10,436
LA ST LICENSING BD OF CONTRACTORS	187,959	182,279	474,823	291,454
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	9,384	9,101	23,706	14,551
LA STATE BD OF COSMETOLOGY	70,526	68,395	178,163	109,360
LA STATE BD OF EMBALMERS & FUNERAL DIRS	15,837	15,359	40,008	24,558
LA STATE BD PRIVATE SECURITY EXAM	48,249	46,791	121,887	74,816
LA STATE BOARD OF DENTISTRY	34,124	33,093	86,204	52,914
LA STATE BOARD OF HOME INSPECTORS	4,622	4,482	11,676	7,167
LA STATE BOARD OF NURSING	262,403	254,474	662,884	406,889
LA STATE LAW INSTITUTE	37,341	36,213	94,331	57,902
LA STATE UNIVERSITY MEDICAL CENTER	1,573,926	1,526,369	3,976,068	2,440,577
LA USED MOTOR VEHICLE & PARTS	39,277	38,090	99,222	60,904
LA VETERINARY BOARD	9,556	9,267	24,139	14,817
LAFAYETTE CONSOL GOVT ADM OPERAT	17,187	16,668	43,418	26,650
LAFAYETTE PARISH SCHOOL BOARD	21,637	20,984	54,661	33,552
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	8,408	8,154	21,239	13,037
LAFOURCHE PARISH SCHOOL BOARD	11,432	11,086	28,879	17,727
LAKE PROVIDENCE PORT COMMISSION	13,949	13,528	35,238	21,630
LALLIE KEMP CHARITY HOSPITAL	866,740	840,551	2,189,567	1,343,993
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	470,423	456,209	1,188,388	729,452
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	971,733	942,371	2,454,801	1,506,798
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	317,261	307,675	801,468	491,955

(Continued)

# Louisiana State Employees' Retirement Systems

## Schedule of Remaining Amortization

June 30, 2016

Employer Name	Deferral Period	Deferral Period	Deferral Period	Deferral Period
	1	2	3	4
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	\$ 38,779	\$ 37,607	\$ 97,964	\$ 60,132
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	573,493	556,165	1,448,765	889,276
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTHORITY	249,514	241,975	630,325	386,904
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	664,641	644,559	1,679,023	1,030,612
LDH-LA EMERGENCY RESPONSE NETWORK	46,869	45,453	118,402	72,677
LDH-MEDICAL VENDOR ADMINISTRATION	3,185,622	3,089,366	8,047,550	4,939,720
LDH-NORTHEAST DELTA HUMAN SERVICES AUTHORITY	333,273	323,203	841,917	516,783
LDH-NORTHWEST LOUISIANA HUMAN SERVICES DISTRICT	369,737	358,565	934,032	573,325
LDH-OFF OF THE SECRETARY MGT AND FINANCE	1,691,347	1,640,242	4,272,697	2,622,653
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	3,574,034	3,466,042	9,028,758	5,542,003
LDH-OFFICE OF AGING AND ADULT SERVICES	1,270,145	1,231,766	3,208,652	1,969,524
LDH-OFFICE OF BEHAVIORAL HEALTH	4,119,924	3,995,438	10,407,792	6,388,476
LDH-OFFICE OF PUBLIC HEALTH	4,658,391	4,517,634	11,768,072	7,223,439
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	595,557	577,562	1,504,501	923,488
LEESVILLE CITY COURT	1,016	985	2,566	1,575
LEGISLATIVE AUDITORS OFFICE	1,442,805	1,399,209	3,644,827	2,237,256
LEGISLATIVE BUDGETARY CONTROL COUNCIL	22,134	21,465	55,915	34,322
LEGISLATIVE FISCAL OFFICE	100,099	97,074	252,870	155,216
LINCOLN PARISH SCHOOL BOARD	4,896	4,748	12,368	7,592
LIVINGSTON PARISH COUNCIL	707	686	1,786	1,097
LIVINGSTON PARISH SCHOOL BOARD	27,277	26,452	68,906	42,296
LOUISIANA BOARD OF CPAS	25,322	24,557	63,969	39,265
LOUISIANA BOARD OF MASSAGE THERAPY	13,671	13,258	34,535	21,198
LOUISIANA DEPARTMENT OF JUSTICE	2,059,078	1,996,862	5,201,663	3,192,868
LOUISIANA LOTTERY CORPORATION	5,967	5,787	15,074	9,253
LOUISIANA MOTOR VEHICLE COMMISSION	77,133	74,802	194,853	119,604

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# Louisiana State Employees' Retirement Systems

## Schedule of Remaining Amortization

June 30, 2016

Employer Name	Deferral Period	Deferral Period	Deferral Period	Deferral Period
	1	2	3	4
LOUISIANA PHYSICAL THERAPY BOARD	\$ 14,644	\$ 14,202	\$ 36,994	\$ 22,708
LOUISIANA STATE UNIVERSITY	4,776,519	4,632,193	12,066,488	7,406,612
LOUISIANA STATE UNIVERSITY OF SHREVEPORT	160,959	156,095	406,616	249,588
LOUISIANA TAX FREE SHOPPING	28,795	27,925	72,742	44,650
LSU MEDICAL CENTER HEALTH CARE SRV DIV	307,709	298,411	777,336	477,142
LSU MEDICAL CENTER IN SHREVEPORT	1,174,579	1,139,089	2,967,234	1,821,338
LT GOVERNORS OFFICE	54,115	52,480	136,707	83,913
LUMCON	-	-	-	-
MADISON PARISH PORT HARBOR & TERMINAL	7,816	7,580	19,746	12,120
MADISON PARISH SCHOOL BOARD	3,041	2,949	7,682	4,715
MARKSVILLE CITY COURT	4,336	4,205	10,954	6,724
METROPOLITAN HUMAN SERVICES DISTRICT	489,347	474,561	1,236,192	758,795
MINDEN CITY COURT	7,222	7,004	18,244	11,199
MONROE CITY SCHOOL BOARD	24,365	23,629	61,552	37,781
MUNICIPAL FIRE & POLICE CIVIL SERVICE	95,260	92,381	240,646	147,713
NATCHITOCHEs CANE RIVER LEVEE DISTRICT	11,952	11,591	30,194	18,534
NATCHITOCHEs CITY COURT	5,975	5,794	15,093	9,265
NEW BEGINNINGS SCHOOLS	-	-	-	-
NEW IBERIA CITY COURT	6,989	6,778	17,655	10,837
NEW ORLEANS CENTER FOR CREATIVE ARTS	24,651	23,906	62,274	38,225
NORTH LAFOURCHE LEVEE DISTRICT	21,645	20,991	54,680	33,563
OFFICE OF COASTAL PROTECTION & RESTORATION	944,446	915,909	2,385,868	1,464,486
OFFICE OF ELDERLY AFFAIRS	90,350	87,620	228,244	140,100
OFFICE OF FINANCIAL INSTITUTIONS	432,821	419,743	1,093,396	671,145
OFFICE OF HOME LAND SEC & EMERG. PREP.	1,296,124	1,256,961	3,274,282	2,009,809
OFFICE OF JUVENILE JUSTICE	2,447,532	2,373,578	6,182,978	3,795,215

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# Louisiana State Employees' Retirement Systems

## Schedule of Remaining Amortization

June 30, 2016

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
OFFICE OF STUDENT FINANCIAL ASSISTANCE	\$ -	\$ -	\$ -	\$ -
OPELOUSAS CITY COURT	4,502	4,366	11,372	6,981
ORLEANS PARISH SCHOOL BOARD	26,667	25,861	67,367	41,351
OUACHITA PARISH POLICE JURY	8,256	8,006	20,856	12,801
OUACHITA PARISH SCHOOL BOARD	29,884	28,981	75,493	46,339
PARISH OF ORLEANS JUDICIAL EXP JUDGES	33,791	32,770	85,364	52,398
PARISH OF TERREBONNE	2,978	2,888	7,522	4,617
PINEVILLE CITY COURT	5,295	5,135	13,375	8,210
PONTCHARTRAIN LEVEE DISTRICT	150,469	145,922	380,116	233,322
PORT OF LAKE CHARLES	494,212	479,279	1,248,484	766,340
PUBLIC SERVICE COMMISSION	296,018	287,074	747,803	459,014
RAPIDES PARISH HOUSING AUTHORITY	17,223	16,703	43,509	26,706
RAPIDES PARISH POLICE JURY	4,255	4,126	10,749	6,598
RAPIDES PARISH SCHOOL BOARD	51,198	49,651	129,337	79,389
RAYNE CITY COURT	3,057	2,965	7,723	4,741
RECOVERY SCHOOL DISTRICT	337,457	327,261	852,488	523,271
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	94,464	91,610	238,635	146,478
REGIONAL PLANNING COMMISSION	106,665	103,442	269,457	165,397
REGIONAL TRANSIT AUTHORITY	9,192	8,914	23,220	14,253
RENEW CHARTER MGMT ORGANIZATION	-	-	-	-
RUSTON CITY COURT	5,791	5,616	14,630	8,980
SABINE RIVER AUTHORITY	165,980	160,965	419,300	257,373
SCHOOL EMPLOYEES RETIREMENT SYSTEM	5,599	5,429	14,143	8,681
SCHOOL FOR THE DEAF & VISUALLY IMPAIRED	315,575	306,039	797,208	489,339
SECRETARY OF STATE'S OFFICE	1,225,364	1,188,339	3,095,526	1,900,085
SOUTH LAFOURCHE LEVEE DISTRICT	72,055	69,877	182,025	111,730

(Continued)

# Louisiana State Employees' Retirement Systems

## Schedule of Remaining Amortization

June 30, 2016

Employer Name	Deferral Period	Deferral Period	Deferral Period	Deferral Period
	1	2	3	4
SOUTH TANGIPAHOA PARISH PORT COMMISSION	\$ 9,593	\$ 9,303	\$ 24,235	\$ 14,876
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	775,153	751,731	1,958,199	1,201,975
SOUTHERN UNIVERSITY	1,329,066	1,288,907	3,357,499	2,060,889
SPRINGHILL CITY COURT	-	-	-	-
ST BERNARD PORT HARBOR & TERM DIST	84,464	81,912	213,375	130,973
ST CHARLES PARISH PUBLIC SCHOOLS	4,527	4,391	11,437	7,020
ST LANDRY PARISH GOVERNMENT	1,941	1,882	4,903	3,010
ST LANDRY PARISH SCHOOL BOARD	20,822	20,193	52,601	32,287
ST MARTIN PARISH POLICE JURY	561	544	1,418	870
ST MARTIN PARISH SCHOOL BOARD	4,909	4,761	12,402	7,613
ST TAMMANY PARISH GOVERNMENT	305	296	772	474
ST TAMMANY PARISH SCHOOL BOARD	32,492	31,510	82,080	50,382
ST. HELENA PARISH SCHOOL BOARD	3,072	2,980	7,761	4,764
ST. MARY PARISH SCHOOL BOARD	10,980	10,649	27,739	17,027
STATE EMPLOYEES GROUP BENEFIT	203,984	197,821	515,306	316,304
STATE PLUMBING BOARD	18,451	17,893	46,610	28,610
STATE POLICE COMMISSION	18,102	17,555	45,729	28,069
STATE POLICE RETIREMENT SYSTEM	25,069	24,312	63,331	38,873
TANGIPAHOA PARISH SCHOOL SYSTEM	57,356	55,623	144,894	88,938
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	359,563	348,698	908,331	557,548
TENSAS BASIN LEVEE DISTRICT	108,622	105,340	274,402	168,432
TERREBONNE LEVEE & CONSERVATION DISTRICT	70,914	68,771	179,144	109,961
TERREBONNE PARISH SCHOOL BOARD	16,976	16,463	42,886	26,324
THE CITY OF VILLE PLATTE	4,834	4,688	12,212	7,496
THE PORT OF SOUTH LOUISIANA	234,426	227,343	592,210	363,508
TOWN OF BUNKIE	981	951	2,478	1,521

(Continued)

# Louisiana State Employees' Retirement Systems

## Schedule of Remaining Amortization

June 30, 2016

Employer Name	Deferral Period	Deferral Period	Deferral Period	Deferral Period
	1	2	3	4
TOWN OF SORRENTO	\$ 248	\$ 241	\$ 627	\$ 385
TOWN OF VIDALIA	3,071	2,978	7,758	4,762
TREASURY DEPARTMENT	264,208	256,225	667,445	409,689
UNIVERSITY OF LOUISIANA	6,097,932	5,913,679	15,404,655	9,455,634
VERMILION PARISH POLICE JURY	1,267	1,229	3,200	1,964
VERMILION PARISH SCHOOL BOARD	8,854	8,587	22,368	13,730
WARE YOUTH CENTER	219,812	213,171	555,292	340,847
WEBSTER PARISH POLICE JURY	492	477	1,243	763
WEBSTER PARISH SCHOOL BOARD	4,556	4,418	11,509	7,064
WEST BATON ROUGE PARISH COUNCIL	-	-	-	-
WEST BATON ROUGE SCHOOL BOARD	-	-	-	-
WEST FELICIANA PARISH SCHOOL BOARD	1,431	1,388	3,615	2,219
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	175,006	169,718	442,101	271,369
WINN PARISH POLICE JURY	203	197	513	315
WINN PARISH SCHOOL BOARD	3,176	3,080	8,024	4,925
WINNFIELD CITY COURT	1,130	1,096	2,854	1,752
WINNSBORO CITY COURT	2,603	2,524	6,576	4,036
WLF - OFFICE OF FISHERIES	1,019,105	988,312	2,574,472	1,580,254
WLF - OFFICE OF MGT AND FINANCE	158,358	153,573	400,044	245,554
WLF - OFFICE OF THE SECRETARY	1,422,776	1,379,786	3,594,230	2,206,198
WLF - OFFICE OF WILDLIFE	1,003,594	973,270	2,535,289	1,556,203
WORKFORCE SUPPORT AND TRAINING	2,894,398	2,806,942	7,311,856	4,488,139
ZACHARY CITY COURT	4,970	4,819	12,554	7,706
ZACHARY SCHOOL BOARD	4,739	4,596	11,973	7,349
<b>Total</b>	<b>\$ 150,458,446</b>	<b>\$ 145,912,246</b>	<b>\$ 380,089,595</b>	<b>\$ 233,305,336</b>

# Louisiana State Employees' Retirement Systems

## Schedule of Change in Net Pension Liability, Deferred Outflows, and Deferred Inflows Due to Change in Proportion

June 30, 2016

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
17TH JUDICIAL DIST COURT	\$ 129,569	\$ 173	\$ 1,178
18TH JUDICIAL DISTRICT	(30,811)	(41)	(280)
19TH JUDICIAL DIST COURT	1,201,487	1,606	10,928
20TH JUDICIAL DISTRICT COURT	65,907	88	599
24TH JUDICIAL DIST CT JEFFERSON PARISH	403,874	540	3,673
2ND JUDICIAL DISTRICT COURT DIVISION A	3,469	5	32
2ND JUDICIAL DISTRICT COURT DIVISION B	24,621	33	224
2ND JUDICIAL DISTRICT COURT DIVISION C	196,700	263	1,789
3RD CIRCUIT COURT OF APPEAL	391,427	523	3,560
3RD JUD DIST COURT CHILDREN ASSIST FUND	544	1	5
3RD JUDICIAL DISTRICT COURT	22,921	31	208
4TH DISTRICT COURT JUDGES OFFICE	(265,463)	(355)	(2,414)
5TH CIRCUIT COURT OF APPEAL	(22,989)	(31)	(209)
ACADIA PARISH POLICE JURY	6,529	9	59
ACADIA PARISH SCHOOL BOARD	2,381	3	22
ALGIERS CHARTER SCHOOLS ASSOCIATION	(184,185)	(246)	(1,675)
ALLEN PARISH POLICE JURY	1,972	3	18
ALLEN PARISH SCHOOL BOARD	(2,925)	(4)	(27)
AMITE RIVER BASIN WATER DIST	12,515	17	114
ASCENSION PARISH COURT JUDICIAL EXPENSE	(130,997)	(175)	(1,191)
ASCENSION PARISH POLICE JURY	141,131	189	1,284
ASCENSION PARISH SCHOOL BOARD	42,577	57	387
ASSUMPTION PARISH SCHOOL BOARD	4,421	6	40

(Continued)

# Louisiana State Employees' Retirement Systems

## Schedule of Change in Net Pension Liability, Deferred Outflows, and Deferred Inflows Due to Change in Proportion

June 30, 2016

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
ATCHAFALAYA LEVEE DISTRICT	\$ 34,144	\$ 46	\$ 311
AVOYELLES PARISH POLICE JURY	476	1	4
AVOYELLES PARISH SCHOOL BOARD	(136)	-	(1)
BD EX SPEECH PATHOLOGY & AUDIOLOGY	43,326	58	394
BD OF COMMISSIONERS PORT OF NEW ORLEANS	4,736,503	6,332	43,079
BD OF EXAMINERS OF CERTIFIED SHORTHAND	(157,727)	(211)	(1,435)
BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTRATION	(216,288)	(289)	(1,967)
BOARD OF MEDICAL EXAMINERS	(1,220,871)	(1,632)	(11,104)
BOGALUSA CITY SCHOOLS	(13,059)	(17)	(119)
BOSSIER CITY COURT	15,848	21	144
BOSSIER PARISH SCHOOL BOARD	(159,291)	(213)	(1,449)
CADDO LEVEE DISTRICT	184,729	247	1,680
CADDO PARISH SCHOOL BOARD	(150,449)	(201)	(1,368)
CALCASIEU PARISH POLICE JURY	6,802	9	62
CALCASIEU PARISH SCHOOL BOARD	95,493	128	869
CAPITOL AREA GROUNDWATER COMMISSION	12,923	17	118
CATAHOULA PARISH SCHOOL BOARD	128,004	171	1,164
CENTRAL COMMUNITY SCHOOL SYSTEM	(176,431)	(236)	(1,605)
CHENNAULT INTERNAT AIRPORT AUTHORITY	117,530	157	1,069
CITY COURT OF ABBEVILLE	42,577	57	387
CITY COURT OF BAKER	70,532	94	641
CITY COURT OF BASTROP	12,447	17	113
CITY COURT OF CROWLEY	6,870	9	62

(Continued)

# Louisiana State Employees' Retirement Systems

## Schedule of Change in Net Pension Liability, Deferred Outflows, and Deferred Inflows Due to Change in Proportion

June 30, 2016

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
CITY COURT OF DENHAM SPRINGS	\$ 18,908	\$ 25	\$ 172
CITY COURT OF HOUMA	2,857	4	26
CITY COURT OF JENNINGS	6,802	9	62
CITY COURT OF LAKE CHARLES	23,805	32	217
CITY COURT OF MORGAN CITY	23,057	31	210
CITY COURT OF OAKDALE	13,535	18	123
CITY COURT OF PLAQUEMINE	(14,691)	(20)	(134)
CITY COURT OF PORT ALLEN CIVIL FEES	(141,403)	(189)	(1,286)
CITY COURT OF SLIDELL	16,120	22	147
CITY COURT OF SULPHUR	(1,088)	(1)	(10)
CITY COURT OF THIBODAUX	50,263	67	457
CITY COURT OF VILLE PLATTE CIVIL DIV	(42,713)	(57)	(388)
CITY COURT OF WEST MONROE	4,489	6	41
CITY OF ABBEVILLE	1,360	2	12
CITY OF ALEXANDRIA	10,814	14	98
CITY OF BAKER	4,217	6	38
CITY OF BASTROP	3,945	5	36
CITY OF BATON ROUGE	1,180,878	1,579	10,740
CITY OF BOSSIER	5,917	8	54
CITY OF BREAUX BRIDGE	210,303	281	1,913
CITY OF CROWLEY	3,945	5	36
CITY OF DENHAM SPRINGS	4,421	6	40
CITY OF DONALDSONVILLE	1,156	2	11

(Continued)

# Louisiana State Employees' Retirement Systems

## Schedule of Change in Net Pension Liability, Deferred Outflows, and Deferred Inflows Due to Change in Proportion

June 30, 2016

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
CITY OF EUNICE	\$ (1,360)	\$ (2)	\$ (12)
CITY OF FRANKLIN	(11,699)	(16)	(106)
CITY OF GONZALES	1,156	2	11
CITY OF JEANERETTE	3,469	5	32
CITY OF JENNINGS	(8,434)	(11)	(77)
CITY OF LAKE CHARLES	2,108	3	19
CITY OF MARKSVILLE	47,475	63	432
CITY OF MINDEN	2,176	3	20
CITY OF MONROE	18,976	25	173
CITY OF MORGAN CITY	6,053	8	55
CITY OF NATCHITOCHES	1,972	3	18
CITY OF NEW IBERIA	(3,061)	(4)	(28)
CITY OF OAKDALE	(7,414)	(10)	(67)
CITY OF OPELOUSAS	5,305	7	48
CITY OF PINEVILLE	(8,026)	(11)	(73)
CITY OF PLAQUEMINE	5,033	7	46
CITY OF PORT ALLEN	(104,607)	(140)	(951)
CITY OF RAYNE	3,809	5	35
CITY OF RUSTON	5,169	7	47
CITY OF SHREVEPORT	43,122	58	392
CITY OF SLIDELL	13,263	18	121
CITY OF SULPHUR	3,605	5	33
CITY OF THIBODAUX	10,474	14	95

(Continued)



# Louisiana State Employees' Retirement Systems

## Schedule of Change in Net Pension Liability, Deferred Outflows, and Deferred Inflows Due to Change in Proportion

June 30, 2016

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
CITY OF WEST MONROE	\$ 10,202	\$ 14	\$ 93
CITY OF WINNFIELD	340	-	3
CITY OF ZACHARY	1,496	2	14
CLAIBORNE PARISH SCHOOL BOARD	5,577	7	51
COMMISSION OF LAW ENFORCEMENT LCLE	(812,168)	(1,086)	(7,387)
COURT OF APPEAL FIRST CIRCUIT	571,871	764	5,201
COURT OF APPEALS FOURTH CIRCUIT	(257,981)	(345)	(2,346)
COURT OF APPEALS SECOND CIRCUIT	(1,000,910)	(1,338)	(9,103)
CRIMINAL DISTRICT COURT	260,022	348	2,365
CRT - OFFICE OF CULTURAL DEVELOPMENT	(365,921)	(489)	(3,328)
CRT - OFFICE OF STATE LIBRARY	(297,158)	(397)	(2,703)
CRT - OFFICE OF STATE MUSEUM	(130,725)	(175)	(1,189)
CRT - OFFICE OF STATE PARKS	726,197	971	6,605
CRT - OFFICE OF THE SECRETARY	(1,144,762)	(1,530)	(10,412)
CRT - OFFICE OF TOURISM	(432,848)	(579)	(3,937)
CUSTODIAN OF NOTARIAL ARCHIVES	(171,874)	(230)	(1,563)
DEPARTMENT OF CHILDREN AND FAMILY SERVICES	(30,007,036)	(40,114)	(272,917)
DEPARTMENT OF INSURANCE	(974,452)	(1,303)	(8,863)
DEPT OF AGRICULTURE AND FORESTRY	6,546,317	8,751	59,539
DEPT OF FINANCE CITY OF NEW ORLEANS	136,098	182	1,238
DEPT OF REVENUE & TAXATION	247,439	331	2,250
DEQ - OFFICE OF ENVIRONMENTAL COMPLIANCE	97,534	130	887
DEQ - OFFICE OF ENVIRONMENTAL SERVICES	(186,293)	(249)	(1,694)

(Continued)

# Louisiana State Employees' Retirement Systems

## Schedule of Change in Net Pension Liability, Deferred Outflows, and Deferred Inflows Due to Change in Proportion

June 30, 2016

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
DEQ - OFFICE OF MGT AND FINANCE	\$ 520,656	\$ 696	\$ 4,735
DEQ - OFFICE OF THE SECRETARY - ADMIN	(359,392)	(480)	(3,269)
DESOTO PARISH SCHOOL BOARD	192,211	257	1,748
DNR - OFFICE OF COASTAL RESTOR AND MGT	(284,915)	(381)	(2,591)
DNR - OFFICE OF CONSERVATION	973,704	1,302	8,856
DNR - OFFICE OF MINERAL RESOURCES	(57,473)	(77)	(523)
DNR - OFFICE OF THE SECRETARY	(3,632,550)	(4,856)	(33,038)
DOA - BD OF ELEM AND SECONDARY ED	37,748	50	343
DOA - BD OF REGENTS FOR HIGHER ED	14,176,726	18,952	128,939
DOA - DIVISION OF ADMINISTRATION	(22,861,302)	(30,561)	(207,926)
DOA - EXECUTIVE OFFICE	1,282,833	1,715	11,667
DOA - FEDERAL PROPERTY ASSISTANCE	13,195	18	120
DOA - LA PROPERTY ASSISTANCE AGENCY	(178,948)	(239)	(1,628)
DOA - LOUISIANA TAX COMMISSION	(707,901)	(946)	(6,438)
DOA - MENTAL HEALTH ADVOCACY SERVICE	175,615	235	1,597
DOA - OFFICE OF AIRCRAFT SERVICES	7,414	10	67
DOA - OFFICE OF RISK MANAGEMENT	528,477	706	4,807
DOA - OFFICE OF ST HUMAN CAP MGT	54,321,208	72,618	494,056
DOA - OFFICE OF ST PROCUREMENT	15,233,069	20,364	138,546
DOA - OFFICE OF TECHNOLOGY SERVICES	(8,871,413)	(11,859)	(80,686)
DOA - OFFICE OF THE INSPECTOR GENERAL	88,556	118	805
DOC - ADMINISTRATION	(355,719)	(476)	(3,235)
DOC - ADULT PROBATION AND PAROLE	4,274,137	5,714	38,874
DOC - DAVID WADE CORRECTIONAL CENTER	1,944,484	2,599	17,685

(Continued)

# Louisiana State Employees' Retirement Systems

## Schedule of Change in Net Pension Liability, Deferred Outflows, and Deferred Inflows Due to Change in Proportion

June 30, 2016

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
DOC - DIXON CORRECTIONAL INSTITUTE	\$ 1,519,593	\$ 2,031	\$ 13,821
DOC - ELAYN HUNT CORRECTIONAL CENTER	(3,269,418)	(4,371)	(29,736)
DOC - LA CORRECTIONAL INST FOR WOMEN	2,286,327	3,056	20,794
DOC - LOUISIANA STATE PENITENTIARY	3,674,856	4,913	33,423
DOC - PRISON ENTERPRISES	249,547	334	2,270
DOC - RAYBURN CORRECTIONAL INST	764,490	1,022	6,953
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	(2,192,943)	(2,932)	(19,945)
DOE - SPECIAL SCHOOL DISTRICTS	3,129	4	28
DOE - STATE ACTIVITIES	2,450,992	3,277	22,292
DOTD - ADMINISTRATION	(410,675)	(549)	(3,735)
DOTD - ENGINEERING AND OPERATIONS	19,577,186	26,166	178,057
DPS - LA HIGHWAY SAFETY COMMISSION	(305,456)	(408)	(2,778)
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	16,324	22	148
DPS - LOUISIANA GAMING CONTROL BOARD	7,074	9	64
DPS - OFFICE OF MGT AND FINANCE	(4,605,030)	(6,156)	(41,883)
DPS - OFFICE OF MOTOR VEHICLES	58,901	79	536
DPS - OFFICE OF STATE FIRE MARSHALL	737,692	986	6,709
DPS - OFFICE OF STATE POLICE	1,136,668	1,520	10,338
DSCS - BOARD OF TAX APPEALS	(84,747)	(113)	(771)
DSCS - DIV OF ADMINISTRATIVE LAW	(441,554)	(590)	(4,016)
DSCS - ETHICS ADMINISTRATION	(917,320)	(1,226)	(8,343)
DSCS - STATE CIVIL SERVICE	445,431	595	4,051
DVA - DEPARTMENT OF VETERANS AFFAIRS	476,038	636	4,330
DVA - LOUISIANA WAR VETERANS HOME	(202,685)	(271)	(1,843)

(Continued)

# Louisiana State Employees' Retirement Systems

## Schedule of Change in Net Pension Liability, Deferred Outflows, and Deferred Inflows Due to Change in Proportion

June 30, 2016

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
DVA - NORTHEAST LA WAR VETERANS HOME	\$ 1,080,148	\$ 1,444	\$ 9,824
DVA - NORTHWEST LA WAR VETERANS HOME	248,119	332	2,257
DVA - SOUTHEAST LA WAR VETERANS HOME	341,504	457	3,106
DVA - SOUTHWEST LA WAR VETERANS HOME	345,449	462	3,142
EAST BATON ROUGE PARISH SCHOOL BOARD	(2,925)	(4)	(27)
EUNICE CITY COURT	156,367	209	1,422
EXCELTH INCORPORATED	(499,571)	(668)	(4,544)
FIFTH JUDICIAL DISTRICT COURT	8,978	12	82
FIFTH LA LEVEE BOARD	121,815	163	1,108
FLORIDA PARISHES JUV DETENTION CENTER	(652,469)	(872)	(5,934)
GREATER BATON ROUGE PORT COMMISSION	389,454	521	3,542
GREATER KROTZ SPRINGS PORT COMMISSION	(287,636)	(385)	(2,616)
GREATER LAFOURCHE PORT COMMISSION	(217,308)	(291)	(1,976)
HUEY P LONG HOSPITAL	(813,869)	(1,088)	(7,402)
IBERIA PARISH GOVERNMENT	3,197	4	29
IBERIA PARISH SCHOOL BOARD	124,400	166	1,131
IBERVILLE PARISH SCHOOL BOARD	336,471	450	3,060
JEANERETTE CITY COURT	2,449	3	22
JEFFERSON DAVIS PARISH	680	1	6
JEFFERSON PARISH	54,684	73	497
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	704,296	942	6,406
JUDICIAL BRANCH OF LOUISIANA	20,426,565	27,307	185,781
JUDICIAL EXP REG PARISH OF ORLEANS	303,143	405	2,757

(Continued)

# Louisiana State Employees' Retirement Systems

## Schedule of Change in Net Pension Liability, Deferred Outflows, and Deferred Inflows Due to Change in Proportion

June 30, 2016

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
LA BD OF DRUG & DEVICE DISTR	\$ 67,879	\$ 91	\$ 617
LA BEHAVIOR ANALYST BOARD	153,714	205	1,398
LA BOARD OF JURY COMM ORLEANS PARISH	(149,701)	(200)	(1,362)
LA BOARD OF PHARMACY	76,653	102	697
LA BOARD REGISTRATION PROF ENGINEERS	171,330	229	1,558
LA CEMETERY BOARD	17,072	23	155
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	355,243	475	3,231
LA ECON DEV - OFFICE OF BUSINESS DEV	(79,578)	(106)	(724)
LA ECON DEV - OFFICE OF THE SECRETARY	(1,170,268)	(1,564)	(10,644)
LA ED TELEVISION AUTHORITY	(1,502,998)	(2,009)	(13,670)
LA HOUSE OF REPRESENTATIVES	1,519,253	2,031	13,818
LA HOUSING CORPORATION	(3,687,710)	(4,930)	(33,540)
LA LICENSED PROFESSIONAL COUNSELORS	33,191	44	302
LA MILITARY DEPT	95,289	127	867
LA PATIENT'S COMP FUND OVERSIGHT BOARD	625,807	837	5,692
LA PUBLIC DEFENDER BOARD	556,704	744	5,063
LA RACING COMMISSION	(1,092,186)	(1,460)	(9,934)
LA REAL ESTATE COMMISSION	202,957	271	1,846
LA SCHOOL FOR MATH SCI & ARTS	77,197	103	702
LA SENATE	346,945	464	3,156
LA SPECIAL EDUCATION CENTER	(206,766)	(276)	(1,881)
LA ST BD BARBER EXAMINERS	(119,026)	(159)	(1,083)
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	1,298,068	1,735	11,806

(Continued)

# Louisiana State Employees' Retirement Systems

## Schedule of Change in Net Pension Liability, Deferred Outflows, and Deferred Inflows Due to Change in Proportion

June 30, 2016

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	\$ 67,471	\$ 90	\$ 614
LA ST BOARD OF ARCHITECTURAL EXAMINERS	49,787	67	453
LA ST BOARD OF CHIROPRACTIC EXAMINERS	2,653	4	24
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	(21,901)	(29)	(199)
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	14,487	19	132
LA ST LICENSING BD OF CONTRACTORS	556,363	744	5,060
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	19,316	26	176
LA STATE BD OF COSMETOLOGY	110,933	148	1,009
LA STATE BD OF EMBALMERS & FUNERAL DIRS	178,608	239	1,624
LA STATE BD PRIVATE SECURITY EXAM	820,398	1,097	7,462
LA STATE BOARD OF DENTISTRY	174,527	233	1,587
LA STATE BOARD OF HOME INSPECTORS	11,835	16	108
LA STATE BOARD OF NURSING	1,526,735	2,041	13,886
LA STATE LAW INSTITUTE	(7,958)	(11)	(72)
LA STATE UNIVERSITY MEDICAL CENTER	(4,916,811)	(6,573)	(44,719)
LA USED MOTOR VEHICLE & PARTS	(1,222,843)	(1,635)	(11,122)
LA VETERINARY BOARD	12,039	16	109
LAFAYETTE CONSOL GOVT ADM OPERAT	49,515	66	450
LAFAYETTE PARISH SCHOOL BOARD	63,730	85	580
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	14,555	19	132
LAFORCHE PARISH SCHOOL BOARD	13,127	18	119
LAKE PROVIDENCE PORT COMMISSION	66,587	89	606
LALLIE KEMP CHARITY HOSPITAL	(1,841,781)	(2,462)	(16,751)

(Continued)

# Louisiana State Employees' Retirement Systems

## Schedule of Change in Net Pension Liability, Deferred Outflows, and Deferred Inflows Due to Change in Proportion

June 30, 2016

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	\$ (231,727)	\$ (310)	\$ (2,108)
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	1,244,200	1,663	11,316
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	621,386	831	5,652
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	694,638	929	6,318
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	(1,534,829)	(2,052)	(13,959)
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTHORITY	1,074,979	1,437	9,777
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	45,434	61	413
LDH-LA EMERGENCY RESPONSE NETWORK	28,702	38	261
LDH-MEDICAL VENDOR ADMINISTRATION	5,694,904	7,613	51,796
LDH-NORTHEAST DELTA HUMAN SERVICES AUTHORITY	(2,274,765)	(3,041)	(20,689)
LDH-NORTHWEST LOUISIANA HUMAN SERVICES DISTRICT	(990,708)	(1,324)	(9,011)
LDH-OFF OF THE SECRETARY MGT AND FINANCE	(15,702,849)	(20,992)	(142,819)
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	(3,209,768)	(4,291)	(29,193)
LDH-OFFICE OF AGING AND ADULT SERVICES	(1,266,577)	(1,693)	(11,520)
LDH-OFFICE OF BEHAVIORAL HEALTH	(8,050,743)	(10,762)	(73,222)
LDH-OFFICE OF PUBLIC HEALTH	(565,682)	(756)	(5,145)
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	232,204	310	2,112
LEESVILLE CITY COURT	(10,746)	(14)	(98)
LEGISLATIVE AUDITORS OFFICE	1,543,331	2,063	14,037
LEGISLATIVE BUDGETARY CONTROL COUNCIL	47,543	64	432
LEGISLATIVE FISCAL OFFICE	(971,120)	(1,298)	(8,832)
LINCOLN PARISH SCHOOL BOARD	(8,162)	(11)	(74)
LIVINGSTON PARISH COUNCIL	3,741	5	34

(Continued)

# Louisiana State Employees' Retirement Systems

## Schedule of Change in Net Pension Liability, Deferred Outflows, and Deferred Inflows Due to Change in Proportion

June 30, 2016

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
LIVINGSTON PARISH SCHOOL BOARD	\$ 252,404	\$ 337	\$ 2,296
LOUISIANA BOARD OF CPAS	(32,511)	(43)	(296)
LOUISIANA BOARD OF MASSAGE THERAPY	16,052	21	146
LOUISIANA DEPARTMENT OF JUSTICE	(2,759,712)	(3,689)	(25,100)
LOUISIANA LOTTERY CORPORATION	269,748	361	2,453
LOUISIANA MOTOR VEHICLE COMMISSION	542,352	725	4,933
LOUISIANA PHYSICAL THERAPY BOARD	232,816	311	2,117
LOUISIANA STATE UNIVERSITY	(19,262,691)	(25,751)	(175,196)
LOUISIANA STATE UNIVERSITY OF SHREVEPORT	(773,468)	(1,034)	(7,035)
LOUISIANA TAX FREE SHOPPING	(12,175)	(16)	(111)
LSU MEDICAL CENTER HEALTH CARE SRV DIV	(957,108)	(1,279)	(8,705)
LSU MEDICAL CENTER IN SHREVEPORT	(7,344,066)	(9,818)	(66,795)
LT GOVERNORS OFFICE	(164,052)	(219)	(1,492)
LUMCON	(1,361,186)	(1,820)	(12,380)
MADISON PARISH PORT HARBOR & TERMINAL	43,734	58	398
MADISON PARISH SCHOOL BOARD	1,292	2	12
MARKSVILLE CITY COURT	58,765	79	534
METROPOLITAN HUMAN SERVICES DISTRICT	21,629	29	197
MINDEN CITY COURT	14,079	19	128
MONROE CITY SCHOOL BOARD	(149,021)	(199)	(1,355)
MUNICIPAL FIRE & POLICE CIVIL SERVICE	182,280	244	1,658
NATCHITOCHEs CANE RIVER LEVEE DISTRICT	233,496	312	2,124
NATCHITOCHEs CITY COURT	53,120	71	483

(Continued)



# Louisiana State Employees' Retirement Systems

## Schedule of Change in Net Pension Liability, Deferred Outflows, and Deferred Inflows Due to Change in Proportion

June 30, 2016

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
NEW BEGINNINGS SCHOOLS	\$ (143,376)	\$ (192)	\$ (1,304)
NEW IBERIA CITY COURT	134,194	179	1,221
NEW ORLEANS CENTER FOR CREATIVE ARTS	(50,059)	(67)	(455)
NORTH LAFOURCHE LEVEE DISTRICT	37,612	50	342
OFFICE OF COASTAL PROTECTION & RESTORATION	2,368,626	3,166	21,543
OFFICE OF ELDERLY AFFAIRS	155,278	208	1,412
OFFICE OF FINANCIAL INSTITUTIONS	(1,147,415)	(1,534)	(10,436)
OFFICE OF HOME LAND SEC & EMERG. PREP.	(1,744,179)	(2,332)	(15,863)
OFFICE OF JUVENILE JUSTICE	(1,260,524)	(1,685)	(11,465)
OFFICE OF STUDENT FINANCIAL ASSISTANCE	(12,123,555)	(16,207)	(110,265)
OPELOUSAS CITY COURT	8,978	12	82
ORLEANS PARISH SCHOOL BOARD	283,759	379	2,581
OUACHITA PARISH POLICE JURY	12,787	17	116
OUACHITA PARISH SCHOOL BOARD	223,226	298	2,030
PARISH OF ORLEANS JUDICIAL EXP JUDGES	49,719	66	452
PARISH OF TERREBONNE	(2,857)	(4)	(26)
PINEVILLE CITY COURT	239,345	320	2,177
PONTCHARTRAIN LEVEE DISTRICT	(304,368)	(407)	(2,768)
PORT OF LAKE CHARLES	1,043,420	1,395	9,490
PUBLIC SERVICE COMMISSION	(740,616)	(990)	(6,736)
RAPIDES PARISH HOUSING AUTHORITY	(161,400)	(216)	(1,468)
RAPIDES PARISH POLICE JURY	10,814	14	98
RAPIDES PARISH SCHOOL BOARD	477,602	638	4,344

(Continued)

# Louisiana State Employees' Retirement Systems

## Schedule of Change in Net Pension Liability, Deferred Outflows, and Deferred Inflows Due to Change in Proportion

June 30, 2016

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
RAYNE CITY COURT	\$ 50,127	\$ 67	\$ 456
RECOVERY SCHOOL DISTRICT	2,908,393	3,888	26,452
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	1,163,602	1,556	10,583
REGIONAL PLANNING COMMISSION	362,793	485	3,300
REGIONAL TRANSIT AUTHORITY	38,769	52	353
RENEW CHARTER MGMT ORGANIZATION	(263,558)	(352)	(2,397)
RUSTON CITY COURT	19,180	26	174
SABINE RIVER AUTHORITY	(1,195,093)	(1,598)	(10,869)
SCHOOL EMPLOYEES RETIREMENT SYSTEM	(18,568)	(25)	(169)
SCHOOL FOR THE DEAF & VISUALLY IMPAIRED	(1,145,510)	(1,531)	(10,419)
SECRETARY OF STATE'S OFFICE	3,741,374	5,002	34,028
SOUTH LAFOURCHE LEVEE DISTRICT	10,270	14	93
SOUTH TANGIPAHOA PARISH PORT COMMISSION	4,081	5	37
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	424,074	567	3,857
SOUTHERN UNIVERSITY	(2,691,357)	(3,598)	(24,478)
SPRINGHILL CITY COURT	(126,916)	(170)	(1,154)
ST BERNARD PORT HARBOR & TERM DIST	230,299	308	2,095
ST CHARLES PARISH PUBLIC SCHOOLS	(246,623)	(330)	(2,243)
ST LANDRY PARISH GOVERNMENT	1,020	1	9
ST LANDRY PARISH SCHOOL BOARD	(268,864)	(359)	(2,445)
ST MARTIN PARISH POLICE JURY	25,370	34	231
ST MARTIN PARISH SCHOOL BOARD	2,449	3	22
ST TAMMANY PARISH GOVERNMENT	612	1	6

(Continued)

# Louisiana State Employees' Retirement Systems

## Schedule of Change in Net Pension Liability, Deferred Outflows, and Deferred Inflows Due to Change in Proportion

June 30, 2016

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
ST TAMMANY PARISH SCHOOL BOARD	\$ (223,634)	\$ (299)	\$ (2,034)
ST. HELENA PARISH SCHOOL BOARD	2,381	3	22
ST. MARY PARISH SCHOOL BOARD	9,726	13	88
STATE EMPLOYEES GROUP BENEFIT	(460,326)	(615)	(4,187)
STATE PLUMBING BOARD	67,743	91	616
STATE POLICE COMMISSION	7,686	10	70
STATE POLICE RETIREMENT SYSTEM	68,491	92	623
TANGIPAHOA PARISH SCHOOL SYSTEM	738,032	987	6,712
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	348,917	466	3,173
TENSAS BASIN LEVEE DISTRICT	62,982	84	573
TERREBONNE LEVEE & CONSERVATION DISTRICT	278,114	372	2,529
TERREBONNE PARISH SCHOOL BOARD	(139,907)	(187)	(1,272)
THE CITY OF VILLE PLATTE	(4,557)	(6)	(41)
THE PORT OF SOUTH LOUISIANA	983,634	1,315	8,946
TOWN OF BUNKIE	(884)	(1)	(8)
TOWN OF SORRENTO	476	1	4
TOWN OF VIDALIA	7,754	10	71
TREASURY DEPARTMENT	1,288,478	1,722	11,719
UNIVERSITY OF LOUISIANA	(5,084,400)	(6,797)	(46,243)
VERMILION PARISH POLICE JURY	2,517	3	23
VERMILION PARISH SCHOOL BOARD	(12,787)	(17)	(116)
WARE YOUTH CENTER	(371,430)	(497)	(3,378)
WEBSTER PARISH POLICE JURY	(18,092)	(24)	(165)

(Continued)

# Louisiana State Employees' Retirement Systems

## Schedule of Change in Net Pension Liability, Deferred Outflows, and Deferred Inflows Due to Change in Proportion

June 30, 2016

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
WEBSTER PARISH SCHOOL BOARD	\$ (2,721)	\$ (4)	\$ (25)
WEST BATON ROUGE PARISH COUNCIL	(42,169)	(56)	(384)
WEST BATON ROUGE SCHOOL BOARD	(194,523)	(260)	(1,769)
WEST FELICIANA PARISH SCHOOL BOARD	(106,444)	(142)	(968)
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	1,442,736	1,929	13,122
WINN PARISH POLICE JURY	340	-	3
WINN PARISH SCHOOL BOARD	3,741	5	34
WINNFIELD CITY COURT	(4,217)	(6)	(38)
WINNSBORO CITY COURT	117,666	157	1,070
WLF - OFFICE OF FISHERIES	(1,980,872)	(2,648)	(18,016)
WLF - OFFICE OF MGT AND FINANCE	440,670	589	4,008
WLF - OFFICE OF THE SECRETARY	3,119,036	4,170	28,368
WLF - OFFICE OF WILDLIFE	656,550	878	5,971
WORKFORCE SUPPORT AND TRAINING	(9,441,379)	(12,621)	(85,870)
ZACHARY CITY COURT	(49,515)	(66)	(450)
ZACHARY SCHOOL BOARD	(26,186)	(35)	(238)
<b>Total</b>	\$ -	\$ -	\$ -

# Louisiana State Employees' Retirement Systems

## Explanation of Acronyms

### Notes to Schedules

LASERS	Louisiana State Employees' Retirement System
La. R.S.	Louisiana Revised Statutes
GASB	Government Accounting Standards Board
DROP	Deferred Retirement Option Plan
SDP	Self-Directed Plan
IBO	Initial Benefit Option
COLA	Cost-of-living Adjustments
PRSAC	Public Retirement Systems' Actuarial Committee

### LASERS Employer Schedules

CRT	Department of Culture, Recreation, and Tourism
DEQ	Department of Environmental Quality
DHH	Department of Health and Hospitals
DNR	Department of Natural Resources
DOA	Division of Administration
DOC	Department of Corrections
DOE	Department of Education
DOTD	Department of Transportation and Development
DPS	Department of Public Safety
DSCS	Department of Civil Service
DVA	Department of Veteran Affairs
WLF	Department of Wildlife & Fisheries