

LASERS

LOUISIANA STATE EMPLOYEES'
RETIREMENT SYSTEM

Employer Pension Report
For Fiscal Year Ended
June 30, 2017

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Duplantier Hrapmann Hogan & Maher, LLP

INDEPENDENT AUDITOR'S REPORT

December 5, 2017

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Lindsay J. Calub, CPA, LLC
Guy L. Duplantier, CPA
Michelle H. Cunningham, CPA
Dennis W. Dillon, CPA
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To the Board of Trustees
Louisiana State Employees' Retirement System
Baton Rouge, Louisiana

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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, 2017, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense included in the accompanying schedule of pension amounts by employer of the Louisiana State Employees' Retirement System as of and for the year ended June 30, 2017, 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 the Louisiana State Employees' Retirement System, as of and for the year ended June 30, 2017 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 \$18,792,105,561 as of June 30, 2017. 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, 2017 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, 2017, and our report thereon, dated September 14, 2017 expressed an unmodified opinion on those financial statements.

Other Information

Our audit was conducted for the purpose of forming an opinion on the employer allocations and employer pension schedules of the 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, 2017 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 the Louisiana State Employees' Retirement System's management, the Board of Trustees, the 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

New Orleans, Louisiana



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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, 2017

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, 2017, and the related notes to the schedules and have issued our report thereon dated December 5, 2017.

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, 2017

<u>Employer Name</u>	<u>Projected Required Employer Contributions</u>	<u>Employer Allocation Percentage</u>
17TH JUDICIAL DIST COURT	\$ 329,505	0.04663%
18TH JUDICIAL DISTRICT	155,298	0.02198%
19TH JUDICIAL DIST COURT	1,059,436	0.14993%
20TH JUDICIAL DISTRICT COURT	79,798	0.01129%
24TH JUDICIAL DIST CT JEFFERSON PARISH	245,481	0.03474%
2ND JUDICIAL DISTRICT COURT DIVISION A	15,691	0.00222%
2ND JUDICIAL DISTRICT COURT DIVISION B	34,792	0.00492%
2ND JUDICIAL DISTRICT COURT DIVISION C	39,416	0.00558%
3RD CIRCUIT COURT OF APPEAL	1,207,085	0.17083%
3RD JUD DIST COURT CHILDREN ASSIST FUND	6,318	0.00089%
3RD JUDICIAL DISTRICT COURT	65,243	0.00923%
4TH DISTRICT COURT JUDGES OFFICE	203,390	0.02878%
5TH CIRCUIT COURT OF APPEAL	738,662	0.10453%
ACADIA PARISH POLICE JURY	15,390	0.00218%
ACADIA PARISH SCHOOL BOARD	13,221	0.00187%
ALGIERS CHARTER SCHOOLS ASSOCIATION	21,792	0.00308%
ALLEN PARISH POLICE JURY	4,812	0.00068%
ALLEN PARISH SCHOOL BOARD	6,467	0.00092%
AMITE RIVER BASIN WATER DIST	57,284	0.00811%
ASCENSION PARISH POLICE JURY	17,975	0.00254%
ASCENSION PARISH SCHOOL BOARD	169,399	0.02397%
ASSUMPTION PARISH SCHOOL BOARD	22,153	0.00314%
ATCHAFALAYA LEVEE DISTRICT	731,461	0.10352%
AVOUELLES PARISH POLICE JURY	3,826	0.00054%
AVOUELLES PARISH SCHOOL BOARD	22,362	0.00317%
BATON ROUGE COMMUNITY COLLEGE	1,128,713	0.15973%
BD EX SPEECH PATHOLOGY & AUDIOLOGY	36,535	0.00517%
BD OF COMMISSIONERS PORT OF NEW ORLEANS	5,047,528	0.71432%
BD OF EXAMINERS OF CERTIFIED SHORTHAND	17,317	0.00245%
BIENVILLE PARISH SCHOOL DISTRICT	21,517	0.00305%
BOARD OF EXAMINERS OF NURSING FACILITIES ADMINI	68,554	0.00970%
BOARD OF MEDICAL EXAMINERS	819,442	0.11597%
BOARD OF REGENTS	2,031,526	0.28750%
BOGALUSA CITY SCHOOLS	17,643	0.00250%
BOSSIER CITY COURT	26,624	0.00377%

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Employer Allocations

June 30, 2017

<u>Employer Name</u>	<u>Projected Required Employer Contributions</u>	<u>Employer Allocation Percentage</u>
BOSSIER PARISH COMMUNITY COLLEGE	\$ 929,737	0.13158%
BOSSIER PARISH SCHOOL BOARD	80,294	0.01136%
CADDO LEVEE DISTRICT	232,397	0.03289%
CADDO PARISH SCHOOL BOARD	225,282	0.03188%
CALCASIEU PARISH POLICE JURY	18,967	0.00268%
CALCASIEU PARISH SCHOOL BOARD	111,670	0.01580%
CAPITOL AREA GROUNDWATER COMMISSION	25,865	0.00366%
CATAHOULA PARISH SCHOOL BOARD	30,648	0.00434%
CENTRAL COMMUNITY SCHOOL SYSTEM	22,251	0.00315%
CENTRAL LA TECH COMMUNITY COLLEGE	182,625	0.02585%
CHENNAULT INTERNAT AIRPORT AUTHORITY	57,014	0.00807%
CITY COURT OF ABBEVILLE	19,051	0.00270%
CITY COURT OF BAKER	29,883	0.00423%
CITY COURT OF BASTROP	30,203	0.00427%
CITY COURT OF BOGALUSA	10,965	0.00155%
CITY COURT OF CROWLEY	16,361	0.00232%
CITY COURT OF DENHAM SPRINGS	26,987	0.00382%
CITY COURT OF FRANKLIN	6,974	0.00099%
CITY COURT OF HOUMA	25,865	0.00366%
CITY COURT OF JENNINGS	16,101	0.00228%
CITY COURT OF LAKE CHARLES	61,537	0.00871%
CITY COURT OF MORGAN CITY	20,061	0.00284%
CITY COURT OF OAKDALE	6,369	0.00090%
CITY COURT OF PLAQUEMINE	11,081	0.00157%
CITY COURT OF SLIDELL	25,534	0.00361%
CITY COURT OF SULPHUR	18,170	0.00257%
CITY COURT OF THIBODAUX	20,886	0.00296%
CITY COURT OF VILLE PLATTE CIVIL DIV	17,832	0.00252%
CITY COURT OF WEST MONROE	10,511	0.00149%
CITY OF ABBEVILLE	3,160	0.00045%
CITY OF ALEXANDRIA	20,513	0.00290%
CITY OF BAKER	10,025	0.00142%
CITY OF BAKER SCHOOL BOARD	45,138	0.00639%
CITY OF BASTROP	9,310	0.00132%
CITY OF BATON ROUGE	164,273	0.02325%

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Employer Allocations

June 30, 2017

<u>Employer Name</u>	<u>Projected Required Employer Contributions</u>	<u>Employer Allocation Percentage</u>
CITY OF BOSSIER	\$ 13,950	0.00197%
CITY OF BREAUX BRIDGE	27,783	0.00393%
CITY OF CROWLEY	16,824	0.00238%
CITY OF DENHAM SPRINGS	10,346	0.00146%
CITY OF DONALDSONVILLE	2,851	0.00040%
CITY OF EUNICE	6,816	0.00097%
CITY OF FRANKLIN	7,623	0.00108%
CITY OF GONZALES	2,851	0.00040%
CITY OF JEANERETTE	8,102	0.00115%
CITY OF JENNINGS	3,602	0.00051%
CITY OF LAKE CHARLES	13,697	0.00194%
CITY OF MARKSVILLE	4,957	0.00070%
CITY OF MINDEN	2,193	0.00031%
CITY OF MONROE	86,803	0.01228%
CITY OF MORGAN CITY	14,436	0.00204%
CITY OF NATCHITOCHE	4,812	0.00068%
CITY OF NEW IBERIA	15,782	0.00223%
CITY OF OAKDALE	6,693	0.00095%
CITY OF OPELOUSAS	18,778	0.00266%
CITY OF PINEVILLE	7,652	0.00108%
CITY OF PLAQUEMINE	11,910	0.00169%
CITY OF RAYNE	8,884	0.00126%
CITY OF RUSTON	12,212	0.00173%
CITY OF SHREVEPORT	142,951	0.02023%
CITY OF SLIDELL	15,020	0.00213%
CITY OF SULPHUR	12,939	0.00183%
CITY OF THIBODAUX	15,545	0.00220%
CITY OF WEST MONROE	17,262	0.00244%
CITY OF WINNFIELD	962	0.00014%
CITY OF ZACHARY	3,288	0.00047%
CLAIBORNE PARISH SCHOOL BOARD	37,411	0.00529%
COMMISSION OF LAW ENFORCEMENT LCLE	816,281	0.11552%
COURT OF APPEAL FIRST CIRCUIT	1,644,941	0.23279%
COURT OF APPEALS FOURTH CIRCUIT	1,172,853	0.16598%
COURT OF APPEALS SECOND CIRCUIT	855,378	0.12105%

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Employer Allocations

June 30, 2017

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
CRIMINAL DISTRICT COURT	\$ 1,192,851	0.16881%
CRT - OFFICE OF CULTURAL DEVELOPMENT	581,457	0.08229%
CRT - OFFICE OF STATE LIBRARY	746,990	0.10571%
CRT - OFFICE OF STATE MUSEUM	1,159,187	0.16405%
CRT - OFFICE OF STATE PARKS	3,719,696	0.52641%
CRT - OFFICE OF THE SECRETARY	770,246	0.10900%
CRT - OFFICE OF TOURISM	812,517	0.11499%
CUSTODIAN OF NOTARIAL ARCHIVES	126,093	0.01784%
DELGADO COLLEGE	2,234,572	0.31623%
DEPARTMENT OF CHILDREN AND FAMILY SERVICES	51,895,131	7.34411%
DEPARTMENT OF INSURANCE	4,995,701	0.70698%
DEPT ENVIRONMENTAL QUALITY	13,346,981	1.88884%
DEPT OF AGRICULTURE AND FORESTRY	9,978,870	1.41219%
DEPT OF FINANCE CITY OF NEW ORLEANS	283,962	0.04019%
DEPT OF REVENUE & TAXATION	12,474,554	1.76538%
DEQ - OFFICE OF ENVIRONMENTAL COMPLIANCE	-	0.00000%
DEQ - OFFICE OF ENVIRONMENTAL SERVICES	-	0.00000%
DEQ - OFFICE OF MGT AND FINANCE	-	0.00000%
DEQ - OFFICE OF THE SECRETARY - ADMIN	-	0.00000%
DESOTO PARISH SCHOOL BOARD	19,784	0.00280%
DNR - OFFICE OF COASTAL RESTOR AND MGT	973,001	0.13770%
DNR - OFFICE OF CONSERVATION	3,093,572	0.43780%
DNR - OFFICE OF MINERAL RESOURCES	1,080,960	0.15298%
DNR - OFFICE OF THE SECRETARY	876,857	0.12409%
DOA - BD OF ELEM AND SECONDARY ED	75,269	0.01065%
DOA - DIVISION OF ADMINISTRATION	10,826,526	1.53215%
DOA - EXECUTIVE OFFICE	1,628,093	0.23041%
DOA - FEDERAL PROPERTY ASSISTANCE	99,927	0.01414%
DOA - LA PROPERTY ASSISTANCE AGENCY	502,276	0.07108%
DOA - LOUISIANA TAX COMMISSION	712,232	0.10079%
DOA - MENTAL HEALTH ADVOCACY SERVICE	637,859	0.09027%
DOA - OFFICE OF AIRCRAFT SERVICES	33,251	0.00471%
DOA - OFFICE OF RISK MANAGEMENT	758,527	0.10735%
DOA - OFFICE OF ST HUMAN CAP MGT	-	0.00000%
DOA - OFFICE OF ST PROCUREMENT	1,719,462	0.24334%

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Employer Allocations

June 30, 2017

<u>Employer Name</u>	<u>Projected Required Employer Contributions</u>	<u>Employer Allocation Percentage</u>
DOA - OFFICE OF TECHNOLOGY SERVICES	\$ 16,861,409	2.38620%
DOA - OFFICE OF THE INSPECTOR GENERAL	272,196	0.03852%
DOC - ADMINISTRATION	4,207,298	0.59541%
DOC - ADULT PROBATION AND PAROLE	12,470,115	1.76475%
DOC - DAVID WADE CORRECTIONAL CENTER	4,455,388	0.63052%
DOC - DIXON CORRECTIONAL INSTITUTE	6,775,188	0.95881%
DOC - ELAYN HUNT CORRECTIONAL CENTER	8,381,744	1.18617%
DOC - LA CORRECTIONAL INST FOR WOMEN	4,106,522	0.58115%
DOC - LOUISIANA STATE PENITENTIARY	19,851,563	2.80936%
DOC - PRISON ENTERPRISES	1,095,242	0.15500%
DOC - RAYBURN CORRECTIONAL INST	3,865,584	0.54705%
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	4,766,329	0.67452%
DOE - SPECIAL SCHOOL DISTRICTS	34,928	0.00494%
DOE - STATE ACTIVITIES	7,525,130	1.06494%
DOTD - ADMINISTRATION	4,251,455	0.60166%
DOTD - ENGINEERING AND OPERATIONS	66,254,402	9.37611%
DPS - LA HIGHWAY SAFETY COMMISSION	276,271	0.03910%
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	170,853	0.02418%
DPS - LOUISIANA GAMING CONTROL BOARD	78,856	0.01116%
DPS - OFFICE OF MGT AND FINANCE	2,013,736	0.28498%
DPS - OFFICE OF MOTOR VEHICLES	6,748,997	0.95511%
DPS - OFFICE OF STATE FIRE MARSHALL	3,272,980	0.46319%
DPS - OFFICE OF STATE POLICE	10,447,206	1.47847%
DSCS - BOARD OF TAX APPEALS	67,259	0.00952%
DSCS - DIV OF ADMINISTRATIVE LAW	1,274,761	0.18040%
DSCS - ETHICS ADMINISTRATION	797,764	0.11290%
DSCS - STATE CIVIL SERVICE	2,176,307	0.30799%
DVA - DEPARTMENT OF VETERANS AFFAIRS	1,389,192	0.19660%
DVA - LOUISIANA WAR VETERANS HOME	1,501,983	0.21256%
DVA - NORTHEAST LA WAR VETERANS HOME	1,743,886	0.24679%
DVA - NORTHWEST LA WAR VETERANS HOME	1,491,301	0.21105%
DVA - SOUTHEAST LA WAR VETERANS HOME	1,409,411	0.19946%
DVA - SOUTHWEST LA WAR VETERANS HOME	1,564,409	0.22139%
EAST BATON ROUGE PARISH SCHOOL BOARD	145,565	0.02060%
EUNICE CITY COURT	22,594	0.00320%

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Employer Allocations

June 30, 2017

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
EXCELTH INCORPORATED	\$ -	0.00000%
FIFTH JUDICAL DISTRICT COURT	24,765	0.00351%
FIFTH LA LEVEE BOARD	175,156	0.02479%
FLORIDA PARISHES JUV DETENTION CENTER	1,063,898	0.15056%
GREATER BATON ROUGE PORT COM	582,167	0.08239%
GREATER KROTZ SPRINGS PORT COMM	38,558	0.00546%
GREATER LAFOURCHE PORT COMMISSION	781,455	0.11059%
Health Education Authority of LA	63,202	0.00894%
IBERIA PARISH GOVERNMENT	7,583	0.00107%
IBERIA PARISH SCHOOL BOARD	20,983	0.00297%
IBERVILLE PARISH SCHOOL BOARD	-	0.00000%
JEANERETTE CITY COURT	5,927	0.00084%
JEFFERSON DAVIS PARISH	1,671	0.00024%
JEFFERSON PARISH	236,419	0.03346%
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	356,569	0.05046%
JUDICIAL BRANCH OF LOUISIANA	22,964,122	3.24984%
JUDICIAL EXP REG PARISH OF ORLEANS	1,113,470	0.15758%
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	211,734	0.02996%
LA BD OF DRUG & DEVICE DISTR	59,973	0.00849%
LA BEHAVIOR ANALYST BOARD	17,396	0.00246%
LA BOARD OF JURY COMM ORLEANS PARISH	27,699	0.00392%
LA BOARD OF PHARMACY	547,728	0.07751%
LA BOARD REGISTRATION PROF ENGINEERS	192,374	0.02722%
LA CEMETERY BOARD	75,906	0.01074%
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	603,167	0.08536%
LA ECON DEV - OFFICE OF BUSINESS DEV	1,925,907	0.27255%
LA ECON DEV - OFFICE OF THE SECRETARY	941,506	0.13324%
LA ED TELEVISION AUTHORITY	1,226,005	0.17350%
LA HOUSE OF REPRESENTATIVES	3,759,309	0.53201%
LA HOUSING CORPORATION	2,423,215	0.34293%
LA LICENSED PROFESSIONAL COUNSELORS	46,807	0.00662%
LA MILITARY DEPT	9,352,725	1.32358%
LA PATIENT'S COMP FUND OVERSIGHT BOARD	938,361	0.13280%
LA PUBLIC DEFENDER BOARD	442,123	0.06257%
LA RACING COMMISSION	983,458	0.13918%

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Employer Allocations

June 30, 2017

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
LA REAL ESTATE COMM	\$ 365,158	0.05168%
LA SCHOOL FOR MATH SCI & ARTS	189,973	0.02689%
LA SENATE	3,488,018	0.49362%
LA SPECIAL EDUCATION CENTER	1,886,731	0.26701%
LA ST BD BARBER EXAMINERS	61,671	0.00873%
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	65,985	0.00934%
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	34,110	0.00483%
LA ST BOARD OF ARCHITECTURAL EXAMINERS	50,797	0.00719%
LA ST BOARD OF CHIROPRACTIC EXAMINERS	30,130	0.00426%
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	256,086	0.03624%
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	31,872	0.00451%
LA ST LICENSING BD OF CONTRACTORS	882,432	0.12488%
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	44,447	0.00629%
LA STATE BD OF COSMETOLOGY	322,210	0.04560%
LA STATE BD OF EMBALMERS & FUNERAL DIRS	82,626	0.01169%
LA STATE BD PRIVATE SECURITY EXAM	180,557	0.02555%
LA STATE BOARD OF DENTISTRY	155,480	0.02200%
LA STATE BOARD OF HOME INSPECTORS	22,544	0.00319%
LA STATE BOARD OF NURSING	1,263,369	0.17879%
LA STATE LAW INSTITUTE	160,374	0.02270%
LA STATE UNIVERSITY MEDICAL CENTER	7,353,383	1.04064%
LA USED MOTOR VEHICLE & PARTS	218,357	0.03090%
LA VETERINARY BOARD	46,968	0.00665%
LAFAYETTE CONSOL GOVT ADM OPERAT	81,423	0.01152%
LAFAYETTE PARISH SCHOOL BOARD	103,468	0.01464%
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	62,914	0.00890%
LAFOURCHE PARISH SCHOOL BOARD	9,285	0.00131%
LAKE PROVIDENCE PORT COMMISSION	66,060	0.00935%
LALLIE KEMP CHARITY HOSPITAL	4,165,443	0.58949%
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	2,270,898	0.32137%
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	4,598,070	0.65071%
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	1,479,981	0.20944%
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	163,141	0.02309%
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	2,932,193	0.41496%
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTHORITY	1,094,263	0.15486%

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Employer Allocations

June 30, 2017

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	\$ 3,112,979	0.44054%
LDH-LA EMERGENCY RESPONSE NETWORK	222,793	0.03153%
LDH-MEDICAL VENDOR ADMINISTRATION	14,450,237	2.04497%
LDH-NORTHEAST DELTA HUMAN SERVICES AUTHORITY	1,672,101	0.23663%
LDH-NORTHWEST LOUISIANA HUMAN SERVICES DISTRICT	1,561,835	0.22103%
LDH-OFF OF THE SECRETARY MGT AND FINANCE	8,771,500	1.24133%
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	17,034,649	2.41071%
LDH-OFFICE OF AGING AND ADULT SERVICES	5,964,362	0.84407%
LDH-OFFICE OF BEHAVIORAL HEALTH	19,931,563	2.82068%
LDH-OFFICE OF PUBLIC HEALTH	21,980,004	3.11057%
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	2,833,638	0.40101%
LEESVILLE CITY COURT	7,720	0.00109%
LEGISLATIVE AUDITORS OFFICE	6,379,944	0.90288%
LEGISLATIVE BUDGETARY CONTROL COUNCIL	104,826	0.01484%
LEGISLATIVE FISCAL OFFICE	511,119	0.07233%
LINCOLN PARISH SCHOOL BOARD	21,667	0.00307%
LIVINGSTON PARISH COUNCIL	3,340	0.00047%
LIVINGSTON PARISH SCHOOL BOARD	147,086	0.02082%
LOUISIANA BOARD OF CPAS	150,666	0.02132%
LOUISIANA BOARD OF MASSAGE THERAPY	64,742	0.00916%
LOUISIANA DELTA COMMUNITY COLLEGE	419,423	0.05936%
LOUISIANA DEPARTMENT OF JUSTICE	10,436,300	1.47693%
LOUISIANA LOTTERY CORPORATION	29,391	0.00416%
LOUISIANA MOTOR VEHICLE COMMISSION	375,469	0.05314%
LOUISIANA PHYSICAL THERAPY BOARD	69,357	0.00982%
LOUISIANA STATE UNIVERSITY	22,097,515	3.12720%
LOUISIANA STATE UNIVERSITY OF SHREVEPORT	-	0.00000%
LOUISIANA TAX FREE SHOPPING	129,483	0.01832%
LSU MEDICAL CENTER HEALTH CARE SRV DIV	829,557	0.11740%
LSU MEDICAL CENTER IN SHREVEPORT	5,030,769	0.71195%
LT GOVERNORS OFFICE	337,385	0.04775%
MADISON PARISH PORT HARBOR & TERMINAL	41,423	0.00586%
MADISON PARISH SCHOOL BOARD	-	0.00000%
MARKSVILLE CITY COURT	13,924	0.00197%
METROPOLITAN HUMAN SERVICES DISTRICT	2,354,943	0.33327%

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Employer Allocations

June 30, 2017

<u>Employer Name</u>	<u>Projected Required Employer Contributions</u>	<u>Employer Allocation Percentage</u>
MINDEN CITY COURT	\$ 34,865	0.00493%
MONROE CITY SCHOOL BOARD	88,705	0.01255%
MUNICIPAL FIRE & POLICE CIVIL SERVICE	435,563	0.06164%
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	55,975	0.00792%
NATCHITOCHEs CANE RIVER LEVEE DISTRICT	45,571	0.00645%
NATCHITOCHEs CITY COURT	27,306	0.00386%
NEW BEGINNINGS SCHOOLS	49,270	0.00697%
NEW IBERIA CITY COURT	29,641	0.00420%
NEW ORLEANS CENTER FOR CREATIVE ARTS	109,572	0.01551%
NORTH LAFOURCHE LEVEE DISTRICT	131,253	0.01858%
NORTHSHORE TECH COMMUNITY COLLEGE	302,359	0.04279%
NORTHWEST LOUISIANA TECHNICAL COLLEGE	178,015	0.02519%
NUNEZ COMMUNITY COLLEGE	202,534	0.02866%
OFFICE OF COASTAL PROTECTION & RESTORATION	4,616,517	0.65332%
OFFICE OF ELDERLY AFFAIRS	976,957	0.13826%
OFFICE OF FINANCIAL INSTITUTIONS	2,022,979	0.28629%
OFFICE OF HOME LAND SEC & EMERG. PREP.	5,691,598	0.80547%
OFFICE OF JUVENILE JUSTICE	11,647,015	1.64827%
OPELOUSAS CITY COURT	22,135	0.00313%
ORLEANS PARISH SCHOOL BOARD	124,123	0.01757%
OUACHITA PARISH POLICE JURY	39,592	0.00560%
OUACHITA PARISH SCHOOL BOARD	202,855	0.02871%
PARISH OF ORLEANS JUDICIAL EXP JUDGES	164,043	0.02322%
PARISH OF TERREBONNE	14,375	0.00203%
PINEVILLE CITY COURT	28,825	0.00408%
PONTCHARTRAIN LEVEE DISTRICT	690,632	0.09774%
PORT OF LAKE CHARLES	2,408,634	0.34087%
PUBLIC SERVICE COMMISSION	1,450,094	0.20522%
RAPIDES PARISH HOUSING AUTHORITY	167,349	0.02368%
RAPIDES PARISH POLICE JURY	20,184	0.00286%
RAPIDES PARISH SCHOOL BOARD	286,748	0.04058%
RAYNE CITY COURT	16,842	0.00238%
RECOVERY SCHOOL DISTRICT	1,250,609	0.17698%
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	377,147	0.05337%
REGIONAL PLANNING COMMISSION	470,207	0.06654%

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Employer Allocations

June 30, 2017

<u>Employer Name</u>	<u>Projected Required Employer Contributions</u>	<u>Employer Allocation Percentage</u>
REGIONAL TRANSIT AUTHORITY	\$ 43,530	0.00616%
RIVER PARISHES COMMUNITY COLLEGE	164,884	0.02333%
RUSTON CITY COURT	27,342	0.00387%
SABINE RIVER AUTHORITY	775,234	0.10971%
SCHOOL EMPLOYEES RETIREMENT SYSTEM	47,568	0.00673%
SCHOOL FOR THE DEAF & VISUALLY IMPAIRED	1,486,560	0.21038%
SECRETARY OF STATE'S OFFICE	5,687,415	0.80487%
SOUTH CENTRAL TECH COMMUNITY COLLEGE	312,513	0.04423%
SOUTH LAFOURCHE LEVEE DISTRICT	356,687	0.05048%
SOUTH LOUISIANA COMMUNITY COLLEGE	809,181	0.11451%
SOUTH TANGIPAHOA PARISH PORT COMMISSION	45,435	0.00643%
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	3,711,394	0.52523%
SOUTHERN UNIVERSITY	6,013,547	0.85103%
SOWELA TECHNICAL COMMUNITY COLLEGE	248,010	0.03510%
ST BERNARD PORT HARBOR & TERM DIST	413,887	0.05857%
ST CHARLES PARISH PUBLIC SCHOOLS	21,722	0.00307%
ST LANDRY PARISH GOVERNMENT	9,267	0.00131%
ST LANDRY PARISH SCHOOL BOARD	93,893	0.01329%
ST MARTIN PARISH POLICE JURY	2,647	0.00038%
ST MARTIN PARISH SCHOOL BOARD	38,790	0.00549%
ST TAMMANY PARISH GOVERNMENT	1,444	0.00020%
ST TAMMANY PARISH SCHOOL BOARD	162,716	0.02303%
ST. HELENA PARISH SCHOOL BOARD	14,682	0.00208%
ST. MARY PARISH SCHOOL BOARD	52,546	0.00744%
STATE EMPLOYEES GROUP BENEFIT	820,300	0.11609%
STATE PLUMBING BOARD	82,159	0.01163%
STATE POLICE COMMISSION	85,654	0.01212%
STATE POLICE RETIREMENT SYSTEM	118,730	0.01680%
TANGIPAHOA PARISH SCHOOL SYSTEM	284,918	0.04032%
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	1,664,506	0.23556%
TENSAS BASIN LEVEE DISTRICT	541,780	0.07667%
TERREBONNE LEVEE & CONSERVATION DISTRICT	335,855	0.04753%
TERREBONNE PARISH SCHOOL BOARD	86,848	0.01229%
THE CITY OF VILLE PLATTE	23,337	0.00330%
THE PORT OF SOUTH LOUISIANA	1,083,277	0.15330%

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Employer Allocations

June 30, 2017

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
TOWN OF BUNKIE	\$ 4,734	0.00067%
TOWN OF SORRENTO	1,174	0.00017%
TOWN OF VIDALIA	48,431	0.00685%
TREASURY DEPARTMENT	1,291,790	0.18281%
UNIVERSITY OF LOUISIANA	28,612,926	4.04925%
VERMILION PARISH POLICE JURY	5,979	0.00085%
VERMILION PARISH SCHOOL BOARD	41,204	0.00583%
VERNON PARISH SCHOOL BOARD	17,127	0.00242%
WARE YOUTH CENTER	1,148,824	0.16258%
WASHINGTON PARISH POLICE JURY	9,096	0.00129%
WEBSTER PARISH POLICE JURY	2,376	0.00034%
WEBSTER PARISH SCHOOL BOARD	21,067	0.00298%
WEST FELICIANA PARISH SCHOOL BOARD	14,162	0.00200%
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	836,368	0.11836%
WINN PARISH POLICE JURY	962	0.00014%
WINN PARISH SCHOOL BOARD	-	0.00000%
WINNFIELD CITY COURT	3,210	0.00045%
WINNSBORO CITY COURT	6,503	0.00092%
WLF - OFFICE OF FISHERIES	4,493,990	0.63598%
WLF - OFFICE OF MGT AND FINANCE	918,583	0.13000%
WLF - OFFICE OF THE SECRETARY	7,418,076	1.04979%
WLF - OFFICE OF WILDLIFE	4,810,687	0.68080%
WORKFORCE SUPPORT AND TRAINING	13,122,359	1.85705%
ZACHARY CITY COURT	27,277	0.00386%
ZACHARY SCHOOL BOARD	-	0.00000%
Total	\$ 706,622,529	100.00000%

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, 2017

Employer Name	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense	
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	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
17TH JUDICIAL DIST COURT	\$ 3,282,277	\$ -	\$ 106,733	\$ 12,967	\$ 119,700	\$ (60,226)	\$ -	\$ (60,226)	\$ 300,343
18TH JUDICIAL DISTRICT	1,546,994	-	50,305	6,112	56,417	(28,385)	-	(28,385)	141,557
19TH JUDICIAL DIST COURT	10,553,317	-	343,174	41,692	384,866	(193,641)	-	(193,641)	965,675
20TH JUDICIAL DISTRICT COURT	794,895	-	25,848	3,140	28,988	(14,585)	-	(14,585)	72,736
24TH JUDICIAL DIST CT JEFFERSON PARISH	2,445,289	-	79,516	9,660	89,176	(44,868)	-	(44,868)	223,755
2ND JUDICIAL DISTRICT COURT DIVISION A	156,332	-	5,084	618	5,702	(2,869)	-	(2,869)	14,305
2ND JUDICIAL DISTRICT COURT DIVISION B	346,592	-	11,271	1,369	12,640	(6,360)	-	(6,360)	31,715
2ND JUDICIAL DISTRICT COURT DIVISION C	392,626	-	12,767	1,551	14,318	(7,204)	-	(7,204)	35,927
3RD CIRCUIT COURT OF APPEAL	12,024,081	-	391,000	47,503	438,503	(220,627)	-	(220,627)	1,100,257
3RD JUD DIST COURT CHILDREN ASSIST FUND	62,927	-	2,046	249	2,295	(1,155)	-	(1,155)	5,758
3RD JUDICIAL DISTRICT COURT	649,895	-	21,133	2,568	23,701	(11,925)	-	(11,925)	59,468
4TH DISTRICT COURT JUDGES OFFICE	2,025,986	-	65,881	8,004	73,885	(37,174)	-	(37,174)	185,387
5TH CIRCUIT COURT OF APPEAL	7,357,970	-	239,267	29,069	268,336	(135,010)	-	(135,010)	673,287
ACADIA PARISH POLICE JURY	153,306	-	4,985	606	5,591	(2,813)	-	(2,813)	14,028
ACADIA PARISH SCHOOL BOARD	131,697	-	4,283	520	4,803	(2,416)	-	(2,416)	12,051
ALGIERS CHARTER SCHOOLS ASSOCIATION	217,078	-	7,059	858	7,917	(3,983)	-	(3,983)	19,864
ALLEN PARISH POLICE JURY	47,934	-	1,559	189	1,748	(880)	-	(880)	4,386
ALLEN PARISH SCHOOL BOARD	64,405	-	2,094	254	2,348	(1,182)	-	(1,182)	5,893
AMITE RIVER BASIN WATER DIST	570,638	-	18,556	2,254	20,810	(10,471)	-	(10,471)	52,216
ASCENSION PARISH POLICE JURY	179,068	-	5,823	707	6,530	(3,286)	-	(3,286)	16,386
ASCENSION PARISH SCHOOL BOARD	1,687,419	-	54,872	6,666	61,538	(30,962)	-	(30,962)	154,406
ASSUMPTION PARISH SCHOOL BOARD	220,667	-	7,176	872	8,048	(4,049)	-	(4,049)	20,192
ATCHAFALAYA LEVEE DISTRICT	7,286,245	-	236,935	28,785	265,720	(133,694)	-	(133,694)	666,724
AVOYELLES PARISH POLICE JURY	38,080	-	1,238	150	1,388	(699)	-	(699)	3,484
AVOYELLES PARISH SCHOOL BOARD	222,779	-	7,244	880	8,124	(4,088)	-	(4,088)	20,385
BATON ROUGE COMMUNITY COLLEGE	11,243,404	-	365,614	44,419	410,033	(206,303)	-	(206,303)	1,028,821
BD EX SPEECH PATHOLOGY & AUDIOLOGY	363,908	-	11,834	1,438	13,272	(6,677)	-	(6,677)	33,299
BD OF COMMISSIONERS PORT OF NEW ORLEANS	50,279,557	-	1,634,996	198,636	1,833,632	(922,569)	-	(922,569)	4,600,802
BD OF EXAMINERS OF CERTIFIED SHORTHAND	172,522	-	5,610	682	6,292	(3,166)	-	(3,166)	15,787
BIENVILLE PARISH SCHOOL DISTRICT	214,332	-	6,970	847	7,817	(3,933)	-	(3,933)	19,612
BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTRATION	682,907	-	22,207	2,698	24,905	(12,531)	-	(12,531)	62,489
BOARD OF MEDICAL EXAMINERS	8,162,649	-	265,434	32,248	297,682	(149,775)	-	(149,775)	746,918
BOARD OF REGENTS	20,236,495	-	658,052	79,947	737,999	(371,315)	-	(371,315)	1,851,729
BOGALUSA CITY SCHOOLS	175,760	-	5,715	694	6,409	(3,225)	-	(3,225)	16,083
BOSSIER CITY COURT	265,223	-	8,625	1,048	9,673	(4,867)	-	(4,867)	24,269
BOSSIER PARISH COMMUNITY COLLEGE	9,261,340	-	301,161	36,588	337,749	(169,934)	-	(169,934)	847,454
BOSSIER PARISH SCHOOL BOARD	799,822	-	26,009	3,160	29,169	(14,676)	-	(14,676)	73,187
CADDO LEVEE DISTRICT	2,314,930	-	75,277	9,145	84,422	(42,476)	-	(42,476)	211,826
CADDO PARISH SCHOOL BOARD	2,244,120	-	72,975	8,866	81,841	(41,177)	-	(41,177)	205,347
CALCASIEU PARISH POLICE JURY	188,922	-	6,143	746	6,889	(3,466)	-	(3,466)	17,287

(Continued)

Louisiana State Employees' Retirement Systems

Schedules of Pension Amounts by Employer

As of and for the Year Ended June 30, 2017

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 Investments	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
CALCASIEU PARISH SCHOOL BOARD	\$ 1,112,346	\$ -	\$ 36,171	\$ 4,394	\$ 40,565	\$ (20,410)	\$ -	\$ (20,410)	\$ 101,785
CAPITOL AREA GROUNDWATER COMMISSION	257,621	-	8,377	1,018	9,395	(4,727)	-	(4,727)	23,573
CATAHOULA PARISH SCHOOL BOARD	305,274	-	9,927	1,206	11,133	(5,601)	-	(5,601)	27,934
CENTRAL COMMUNITY SCHOOL SYSTEM	221,653	-	7,208	876	8,084	(4,067)	-	(4,067)	20,282
CENTRAL LA TECH COMMUNITY COLLEGE	1,819,186	-	59,156	7,187	66,343	(33,380)	-	(33,380)	166,464
CHENNAULT INTERNAT AIRPORT AUTHORITY	567,893	-	18,467	2,244	20,711	(10,420)	-	(10,420)	51,965
CITY COURT OF ABBEVILLE	189,767	-	6,171	750	6,921	(3,482)	-	(3,482)	17,365
CITY COURT OF BAKER	297,672	-	9,680	1,176	10,856	(5,462)	-	(5,462)	27,238
CITY COURT OF BASTROP	300,840	-	9,783	1,189	10,972	(5,520)	-	(5,520)	27,528
CITY COURT OF BOGALUSA	109,243	-	3,552	432	3,984	(2,004)	-	(2,004)	9,996
CITY COURT OF CROWLEY	162,949	-	5,299	644	5,943	(2,990)	-	(2,990)	14,911
CITY COURT OF DENHAM SPRINGS	268,813	-	8,741	1,062	9,803	(4,932)	-	(4,932)	24,598
CITY COURT OF FRANKLIN	69,473	-	2,259	274	2,533	(1,275)	-	(1,275)	6,357
CITY COURT OF HOUMA	257,621	-	8,377	1,018	9,395	(4,727)	-	(4,727)	23,573
CITY COURT OF JENNINGS	160,415	-	5,216	634	5,850	(2,943)	-	(2,943)	14,679
CITY COURT OF LAKE CHARLES	613,012	-	19,934	2,422	22,356	(11,248)	-	(11,248)	56,093
CITY COURT OF MORGAN CITY	199,832	-	6,498	789	7,287	(3,667)	-	(3,667)	18,286
CITY COURT OF OAKDALE	63,420	-	2,062	251	2,313	(1,164)	-	(1,164)	5,803
CITY COURT OF PLAQUEMINE	110,369	-	3,589	436	4,025	(2,025)	-	(2,025)	10,099
CITY COURT OF SLIDELL	254,383	-	8,272	1,005	9,277	(4,668)	-	(4,668)	23,277
CITY COURT OF SULPHUR	180,968	-	5,885	715	6,600	(3,321)	-	(3,321)	16,559
CITY COURT OF THIBODAUX	208,068	-	6,766	822	7,588	(3,818)	-	(3,818)	19,039
CITY COURT OF VILLE PLATTE CIVIL DIV	177,660	-	5,777	702	6,479	(3,260)	-	(3,260)	16,257
CITY COURT OF WEST MONROE	104,667	-	3,404	414	3,818	(1,921)	-	(1,921)	9,578
CITY OF ABBEVILLE	31,464	-	1,023	124	1,147	(577)	-	(577)	2,879
CITY OF ALEXANDRIA	204,337	-	6,645	807	7,452	(3,749)	-	(3,749)	18,698
CITY OF BAKER	99,881	-	3,248	395	3,643	(1,833)	-	(1,833)	9,140
CITY OF BAKER SCHOOL BOARD	449,640	-	14,621	1,776	16,397	(8,250)	-	(8,250)	41,144
CITY OF BASTROP	92,772	-	3,017	367	3,384	(1,702)	-	(1,702)	8,489
CITY OF BATON ROUGE	1,636,387	-	53,212	6,465	59,677	(30,026)	-	(30,026)	149,737
CITY OF BOSSIER	138,947	-	4,518	549	5,067	(2,550)	-	(2,550)	12,714
CITY OF BREAUX BRIDGE	276,767	-	9,000	1,093	10,093	(5,078)	-	(5,078)	25,325
CITY OF CROWLEY	167,595	-	5,450	662	6,112	(3,075)	-	(3,075)	15,336
CITY OF DENHAM SPRINGS	103,048	-	3,351	407	3,758	(1,891)	-	(1,891)	9,429
CITY OF DONALDSONVILLE	28,366	-	922	112	1,034	(520)	-	(520)	2,596
CITY OF EUNICE	67,925	-	2,209	268	2,477	(1,246)	-	(1,246)	6,215
CITY OF FRANKLIN	75,949	-	2,470	300	2,770	(1,394)	-	(1,394)	6,950
CITY OF GONZALES	28,366	-	922	112	1,034	(520)	-	(520)	2,596
CITY OF JEANERETTE	80,735	-	2,625	319	2,944	(1,481)	-	(1,481)	7,388
CITY OF JENNINGS	35,898	-	1,167	142	1,309	(659)	-	(659)	3,285

(Continued)

Louisiana State Employees' Retirement Systems

Schedules of Pension Amounts by Employer

As of and for the Year Ended June 30, 2017

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense
	Net Pension Liability	Net Difference Between Projected and Actual		Changes of Assumptions	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			Expected Actual Experience	Changes of Assumptions		
CITY OF LAKE CHARLES	\$ 136,413	\$ -	\$ 4,436	\$ 539	\$ 4,975	\$ (2,503)	\$ -	\$ (2,503)	\$ 12,482
CITY OF MARKSVILLE	49,413	-	1,607	195	1,802	(907)	-	(907)	4,521
CITY OF MINDEN	21,820	-	710	86	796	(400)	-	(400)	1,997
CITY OF MONROE	864,650	-	28,117	3,416	31,533	(15,865)	-	(15,865)	79,119
CITY OF MORGAN CITY	143,803	-	4,676	568	5,244	(2,639)	-	(2,639)	13,159
CITY OF NATCHITOCHE	47,934	-	1,559	189	1,748	(880)	-	(880)	4,386
CITY OF NEW IBERIA	157,177	-	5,111	621	5,732	(2,884)	-	(2,884)	14,382
CITY OF OAKDALE	66,658	-	2,168	263	2,431	(1,223)	-	(1,223)	6,099
CITY OF OPELOUSAS	187,022	-	6,082	739	6,821	(3,432)	-	(3,432)	17,113
CITY OF PINEVILLE	76,231	-	2,479	301	2,780	(1,399)	-	(1,399)	6,975
CITY OF PLAQUEMINE	118,604	-	3,857	469	4,326	(2,176)	-	(2,176)	10,853
CITY OF RAYNE	88,478	-	2,877	350	3,227	(1,623)	-	(1,623)	8,096
CITY OF RUSTON	121,631	-	3,955	481	4,436	(2,232)	-	(2,232)	11,130
CITY OF SHREVEPORT	1,423,955	-	46,304	5,626	51,930	(26,128)	-	(26,128)	130,298
CITY OF SLIDELL	149,646	-	4,866	591	5,457	(2,746)	-	(2,746)	13,693
CITY OF SULPHUR	128,881	-	4,191	509	4,700	(2,365)	-	(2,365)	11,793
CITY OF THIBODAUX	154,854	-	5,036	612	5,648	(2,841)	-	(2,841)	14,170
CITY OF WEST MONROE	171,959	-	5,592	679	6,271	(3,155)	-	(3,155)	15,735
CITY OF WINNFIELD	9,573	-	311	38	349	(176)	-	(176)	876
CITY OF ZACHARY	32,731	-	1,064	129	1,193	(601)	-	(601)	2,995
CLAIBORNE PARISH SCHOOL BOARD	372,636	-	12,117	1,472	13,589	(6,837)	-	(6,837)	34,098
COMMISSION OF LAW ENFORCEMENT LCLE	8,131,186	-	264,411	32,123	296,534	(149,197)	-	(149,197)	744,039
COURT OF APPEAL FIRST CIRCUIT	16,385,621	-	532,829	64,734	597,563	(300,656)	-	(300,656)	1,499,357
COURT OF APPEALS FOURTH CIRCUIT	11,683,050	-	379,911	46,155	426,066	(214,370)	-	(214,370)	1,069,051
COURT OF APPEALS SECOND CIRCUIT	8,520,644	-	277,075	33,662	310,737	(156,343)	-	(156,343)	779,677
CRIMINAL DISTRICT COURT	11,882,248	-	386,388	46,942	433,330	(218,025)	-	(218,025)	1,087,278
CRT - OFFICE OF CULTURAL DEVELOPMENT	5,792,042	-	188,346	22,882	211,228	(106,277)	-	(106,277)	529,997
CRT - OFFICE OF STATE LIBRARY	7,440,958	-	241,966	29,397	271,363	(136,533)	-	(136,533)	680,881
CRT - OFFICE OF STATE MUSEUM	11,546,919	-	375,484	45,618	421,102	(211,872)	-	(211,872)	1,056,594
CRT - OFFICE OF STATE PARKS	37,052,752	-	1,204,885	146,382	1,351,267	(679,873)	-	(679,873)	3,390,491
CRT - OFFICE OF THE SECRETARY	7,672,606	-	249,499	30,312	279,811	(140,783)	-	(140,783)	702,077
CRT - OFFICE OF TOURISM	8,093,669	-	263,191	31,975	295,166	(148,509)	-	(148,509)	740,606
CUSTODIAN OF NOTARIAL ARCHIVES	1,256,009	-	40,843	4,962	45,805	(23,046)	-	(23,046)	114,930
DELGADO COLLEGE	22,259,102	-	723,824	87,938	811,762	(408,428)	-	(408,428)	2,036,806
DEPARTMENT OF CHILDREN AND FAMILY SERVICES	516,939,326	-	16,809,888	2,042,238	18,852,126	(9,485,210)	-	(9,485,210)	47,302,233
DEPARTMENT OF INSURANCE	49,763,329	-	1,618,209	196,597	1,814,806	(913,097)	-	(913,097)	4,553,565
DEPT ENVIRONMENTAL QUALITY	132,952,372	-	4,323,359	525,246	4,848,605	(2,439,515)	-	(2,439,515)	12,165,730
DEPT OF AGRICULTURE AND FORESTRY	99,401,790	-	3,232,358	392,700	3,625,058	(1,823,902)	-	(1,823,902)	9,095,703
DEPT OF FINANCE CITY OF NEW ORLEANS	2,828,624	-	91,982	11,175	103,157	(51,902)	-	(51,902)	258,832
DEPT OF REVENUE & TAXATION	124,261,881	-	4,040,761	490,913	4,531,674	(2,280,055)	-	(2,280,055)	11,370,511

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Louisiana State Employees' Retirement Systems

Schedules of Pension Amounts by Employer

As of and for the Year Ended June 30, 2017

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 Investments		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
			Changes of Assumptions	Changes of Assumptions					
DEQ - OFFICE OF ENVIRONMENTAL COMPLIANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEQ - OFFICE OF ENVIRONMENTAL SERVICES	-	-	-	-	-	-	-	-	-
DEQ - OFFICE OF MGT AND FINANCE	-	-	-	-	-	-	-	-	-
DEQ - OFFICE OF THE SECRETARY - ADMIN	-	-	-	-	-	-	-	-	-
DESOTO PARISH SCHOOL BOARD	197,087	-	6,409	779	7,188	(3,616)	-	(3,616)	18,034
DNR - OFFICE OF COASTAL RESTOR AND MGT	9,692,257	-	315,174	38,291	353,465	(177,841)	-	(177,841)	886,884
DNR - OFFICE OF CONSERVATION	30,815,785	-	1,002,071	121,742	1,123,813	(565,432)	-	(565,432)	2,819,781
DNR - OFFICE OF MINERAL RESOURCES	10,767,720	-	350,146	42,539	392,685	(197,575)	-	(197,575)	985,294
DNR - OFFICE OF THE SECRETARY	8,734,554	-	284,031	34,507	318,538	(160,268)	-	(160,268)	799,250
DOA - BD OF ELEM AND SECONDARY ED	749,776	-	24,381	2,962	27,343	(13,757)	-	(13,757)	68,608
DOA - DIVISION OF ADMINISTRATION	107,845,500	-	3,506,931	426,058	3,932,989	(1,978,834)	-	(1,978,834)	9,868,340
DOA - EXECUTIVE OFFICE	16,217,816	-	527,373	64,071	591,444	(297,577)	-	(297,577)	1,484,002
DOA - FEDERAL PROPERTY ASSISTANCE	995,431	-	32,370	3,933	36,303	(18,265)	-	(18,265)	91,086
DOA - LA PROPERTY ASSISTANCE AGENCY	5,003,271	-	162,697	19,766	182,463	(91,804)	-	(91,804)	457,821
DOA - LOUISIANA TAX COMMISSION	7,094,718	-	230,707	28,029	258,736	(130,179)	-	(130,179)	649,198
DOA - MENTAL HEALTH ADVOCACY SERVICE	6,353,881	-	206,616	25,102	231,718	(116,586)	-	(116,586)	581,408
DOA - OFFICE OF AIRCRAFT SERVICES	331,247	-	10,772	1,309	12,081	(6,078)	-	(6,078)	30,311
DOA - OFFICE OF RISK MANAGEMENT	7,555,832	-	245,701	29,850	275,551	(138,640)	-	(138,640)	691,392
DOA - OFFICE OF ST HUMAN CAP MGT	-	-	-	-	-	-	-	-	-
DOA - OFFICE OF ST PROCUREMENT	17,127,936	-	556,968	67,666	624,634	(314,277)	-	(314,277)	1,567,282
DOA - OFFICE OF TECHNOLOGY SERVICES	167,960,343	-	5,461,752	663,550	6,125,302	(3,081,869)	-	(3,081,869)	15,369,114
DOA - OFFICE OF THE INSPECTOR GENERAL	2,711,428	-	88,170	10,712	98,882	(49,751)	-	(49,751)	248,108
DOC - ADMINISTRATION	41,909,896	-	1,362,830	165,571	1,528,401	(768,996)	-	(768,996)	3,834,941
DOC - ADULT PROBATION AND PAROLE	124,217,677	-	4,039,324	490,739	4,530,063	(2,279,244)	-	(2,279,244)	11,366,467
DOC - DAVID WADE CORRECTIONAL CENTER	44,381,159	-	1,443,191	175,334	1,618,525	(814,340)	-	(814,340)	4,061,072
DOC - DIXON CORRECTIONAL INSTITUTE	67,489,214	-	2,194,621	266,625	2,461,246	(1,238,345)	-	(1,238,345)	6,175,561
DOC - ELAYN HUNT CORRECTIONAL CENTER	83,492,486	-	2,715,017	329,848	3,044,865	(1,531,986)	-	(1,531,986)	7,639,932
DOC - LA CORRECTIONAL INST FOR WOMEN	40,906,018	-	1,330,186	161,605	1,491,791	(750,576)	-	(750,576)	3,743,081
DOC - LOUISIANA STATE PENITENTIARY	197,745,996	-	6,430,325	781,222	7,211,547	(3,628,399)	-	(3,628,399)	18,094,633
DOC - PRISON ENTERPRISES	10,909,975	-	354,771	43,101	397,872	(200,185)	-	(200,185)	998,311
DOC - RAYBURN CORRECTIONAL INST	38,505,988	-	1,252,142	152,123	1,404,265	(706,538)	-	(706,538)	3,523,468
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	47,478,525	-	1,543,912	187,570	1,731,482	(871,173)	-	(871,173)	4,344,495
DOE - SPECIAL SCHOOL DISTRICTS	347,929	-	11,314	1,375	12,689	(6,384)	-	(6,384)	31,837
DOE - STATE ACTIVITIES	74,959,524	-	2,437,542	296,138	2,733,680	(1,375,416)	-	(1,375,416)	6,859,128
DOTD - ADMINISTRATION	42,349,752	-	1,377,134	167,308	1,544,442	(777,067)	-	(777,067)	3,875,190
DOTD - ENGINEERING AND OPERATIONS	659,975,803	-	21,461,160	2,607,314	24,068,474	(12,109,754)	-	(12,109,754)	60,390,701
DPS - LA HIGHWAY SAFETY COMMISSION	2,751,971	-	89,489	10,872	100,361	(50,495)	-	(50,495)	251,818
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	1,701,919	-	55,343	6,724	62,067	(31,228)	-	(31,228)	155,733
DPS - LOUISIANA GAMING CONTROL BOARD	785,533	-	25,544	3,103	28,647	(14,414)	-	(14,414)	71,880
DPS - OFFICE OF MGT AND FINANCE	20,059,257	-	652,289	79,247	731,536	(368,063)	-	(368,063)	1,835,511

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Louisiana State Employees' Retirement Systems

Schedules of Pension Amounts by Employer

As of and for the Year Ended June 30, 2017

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 Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
DPS - OFFICE OF MOTOR VEHICLES	\$ 67,228,285	\$ -	\$ 2,186,136	\$ 265,594	\$ 2,451,730	\$ (1,233,558)	\$ -	\$ 6,151,685
DPS - OFFICE OF STATE FIRE MARSHALL	32,602,874	-	1,060,184	128,802	1,188,986	(598,223)	-	2,983,307
DPS - OFFICE OF STATE POLICE	104,067,056	-	3,384,065	411,131	3,795,196	(1,909,504)	-	9,522,596
DSCS - BOARD OF TAX APPEALS	669,956	-	21,786	2,647	24,433	(12,293)	-	61,304
DSCS - DIV OF ADMINISTRATIVE LAW	12,698,190	-	412,921	50,166	463,087	(232,996)	-	1,161,940
DSCS - ETHICS ADMINISTRATION	7,946,698	-	258,412	31,395	289,807	(145,812)	-	727,158
DSCS - STATE CIVIL SERVICE	21,678,680	-	704,950	85,645	790,595	(397,778)	-	1,983,695
DVA - DEPARTMENT OF VETERANS AFFAIRS	13,838,058	-	449,987	54,669	504,656	(253,912)	-	1,266,243
DVA - LOUISIANA WAR VETERANS HOME	14,961,596	-	486,523	59,108	545,631	(274,527)	-	1,369,052
DVA - NORTHEAST LA WAR VETERANS HOME	17,371,269	-	564,881	68,628	633,509	(318,742)	-	1,589,548
DVA - NORTHWEST LA WAR VETERANS HOME	14,855,169	-	483,062	58,687	541,749	(272,574)	-	1,359,314
DVA - SOUTHEAST LA WAR VETERANS HOME	14,039,439	-	456,536	55,465	512,001	(257,607)	-	1,284,671
DVA - SOUTHWEST LA WAR VETERANS HOME	15,583,476	-	506,745	61,565	568,310	(285,938)	-	1,425,957
EAST BATON ROUGE PARISH SCHOOL BOARD	1,449,999	-	47,151	5,728	52,879	(26,606)	-	132,681
EUNICE CITY COURT	225,031	-	7,318	889	8,207	(4,129)	-	20,591
EXCELTH INCORPORATED	-	-	-	-	-	-	-	-
FIFTH JUDICIAL DISTRICT COURT	246,711	-	8,023	975	8,998	(4,527)	-	22,575
FIFTH LA LEVEE BOARD	1,744,785	-	56,737	6,893	63,630	(32,015)	-	159,656
FLORIDA PARISHES JUV DETENTION CENTER	10,597,732	-	344,618	41,868	386,486	(194,456)	-	969,739
GREATER BATON ROUGE PORT COM	5,799,081	-	188,575	22,910	211,485	(106,406)	-	530,642
GREATER KROTZ SPRINGS PORT COMM	384,109	-	12,490	1,517	14,007	(7,048)	-	35,148
GREATER LAFOURCHE PORT COMMISSION	7,784,242	-	253,129	30,753	283,882	(142,831)	-	712,293
Health Education Authority of LA	629,553	-	20,472	2,487	22,959	(11,552)	-	57,607
IBERIA PARISH GOVERNMENT	75,527	-	2,456	298	2,754	(1,386)	-	6,911
IBERIA PARISH SCHOOL BOARD	209,053	-	6,798	826	7,624	(3,836)	-	19,129
IBERVILLE PARISH SCHOOL BOARD	-	-	-	-	-	-	-	-
JEANERETTE CITY COURT	59,056	-	1,920	233	2,153	(1,084)	-	5,404
JEFFERSON DAVIS PARISH	16,612	-	540	66	606	(305)	-	1,520
JEFFERSON PARISH	2,355,052	-	76,582	9,304	85,886	(43,212)	-	215,498
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	3,551,864	-	115,500	14,032	129,532	(65,172)	-	325,011
JUDICIAL BRANCH OF LOUISIANA	228,750,915	-	7,438,546	903,711	8,342,257	(4,197,302)	-	20,931,720
JUDICIAL EXP REG PARISH OF ORLEANS	11,091,506	-	360,675	43,818	404,493	(203,516)	-	1,014,922
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	2,109,115	-	68,584	8,332	76,916	(38,700)	-	192,993
LA BD OF DRUG & DEVICE DISTR	597,385	-	19,426	2,360	21,786	(10,961)	-	54,663
LA BEHAVIOR ANALYST BOARD	173,296	-	5,635	685	6,320	(3,180)	-	15,857
LA BOARD OF JURY COMM ORLEANS PARISH	275,922	-	8,972	1,090	10,062	(5,063)	-	25,248
LA BOARD OF PHARMACY	5,456,078	-	177,421	21,555	198,976	(100,112)	-	499,255
LA BOARD REGISTRATION PROF ENGINEERS	1,916,251	-	62,313	7,570	69,883	(35,161)	-	175,345
LA CEMETERY BOARD	756,111	-	24,587	2,987	27,574	(13,874)	-	69,188
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	6,008,275	-	195,378	23,736	219,114	(110,245)	-	549,784

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Louisiana State Employees' Retirement Systems

Schedules of Pension Amounts by Employer

As of and for the Year Ended June 30, 2017

Employer Name	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense	
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions		Total Deferred Inflows of Resources
LA ECON DEV - OFFICE OF BUSINESS DEV	\$ 19,184,401	\$ -	\$ 623,840	\$ 75,791	\$ 699,631	\$ (352,011)	\$ -	\$ (352,011)	\$ 1,755,457
LA ECON DEV - OFFICE OF THE SECRETARY	9,378,537	-	304,972	37,051	342,023	(172,085)	-	(172,085)	858,178
LA ED TELEVISION AUTHORITY	12,212,510	-	397,128	48,247	445,375	(224,085)	-	(224,085)	1,117,499
LA HOUSE OF REPRESENTATIVES	37,447,348	-	1,217,717	147,941	1,365,658	(687,113)	-	(687,113)	3,426,598
LA HOUSING CORPORATION	24,138,188	-	784,928	95,361	880,289	(442,907)	-	(442,907)	2,208,751
LA LICENSED PROFESSIONAL COUNSELORS	466,252	-	15,162	1,842	17,004	(8,555)	-	(8,555)	42,664
LA MILITARY DEPT	93,164,613	-	3,029,537	368,059	3,397,596	(1,709,458)	-	(1,709,458)	8,524,974
LA PATIENT'S COMP FUND OVERSIGHT BOARD	9,347,214	-	303,954	36,927	340,881	(171,510)	-	(171,510)	855,311
LA PUBLIC DEFENDER BOARD	4,404,125	-	143,214	17,399	160,613	(80,810)	-	(80,810)	402,997
LA RACING COMMISSION	9,796,432	-	318,561	38,702	357,263	(179,753)	-	(179,753)	896,417
LA REAL ESTATE COMM	3,637,386	-	118,281	14,370	132,651	(66,742)	-	(66,742)	332,837
LA SCHOOL FOR MATH SCI & ARTS	1,892,389	-	61,537	7,476	69,013	(34,723)	-	(34,723)	173,162
LA SENATE	34,744,930	-	1,129,839	137,265	1,267,104	(637,527)	-	(637,527)	3,179,315
LA SPECIAL EDUCATION CENTER	18,794,168	-	611,151	74,249	685,400	(344,850)	-	(344,850)	1,719,749
LA ST BD BARBER EXAMINERS	614,349	-	19,977	2,427	22,404	(11,273)	-	(11,273)	56,216
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	657,286	-	21,374	2,597	23,971	(12,060)	-	(12,060)	60,145
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	339,764	-	11,048	1,342	12,390	(6,234)	-	(6,234)	31,090
LA ST BOARD OF ARCHITECTURAL EXAMINERS	506,021	-	16,455	1,999	18,454	(9,285)	-	(9,285)	46,303
LA ST BOARD OF CHIROPRACTIC EXAMINERS	300,136	-	9,760	1,186	10,946	(5,507)	-	(5,507)	27,464
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	2,550,942	-	82,952	10,078	93,030	(46,807)	-	(46,807)	233,422
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	317,451	-	10,323	1,254	11,577	(5,825)	-	(5,825)	29,048
LA ST LICENSING BD OF CONTRACTORS	8,790,091	-	285,837	34,726	320,563	(161,288)	-	(161,288)	804,332
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	442,742	-	14,397	1,749	16,146	(8,124)	-	(8,124)	40,513
LA STATE BD OF COSMETOLOGY	3,209,636	-	104,371	12,680	117,051	(58,893)	-	(58,893)	293,696
LA STATE BD OF EMBALMERS & FUNERAL DIRS	823,050	-	26,764	3,252	30,016	(15,102)	-	(15,102)	75,313
LA STATE BD PRIVATE SECURITY EXAM	1,798,562	-	58,486	7,105	65,591	(33,001)	-	(33,001)	164,576
LA STATE BOARD OF DENTISTRY	1,548,754	-	50,363	6,119	56,482	(28,418)	-	(28,418)	141,718
LA STATE BOARD OF HOME INSPECTORS	224,539	-	7,302	887	8,189	(4,120)	-	(4,120)	20,546
LA STATE BOARD OF NURSING	12,584,724	-	409,231	49,718	458,949	(230,914)	-	(230,914)	1,151,558
LA STATE LAW INSTITUTE	1,597,533	-	51,949	6,311	58,260	(29,313)	-	(29,313)	146,181
LA STATE UNIVERSITY MEDICAL CENTER	73,248,737	-	2,381,910	289,379	2,671,289	(1,344,026)	-	(1,344,026)	6,702,583
LA USED MOTOR VEHICLE & PARTS	2,175,069	-	70,729	8,593	79,322	(39,910)	-	(39,910)	199,028
LA VETERINARY BOARD	467,871	-	15,214	1,848	17,062	(8,585)	-	(8,585)	42,812
LAFAYETTE CONSOL GOVT ADM OPERAT	811,084	-	26,375	3,204	29,579	(14,882)	-	(14,882)	74,218
LAFAYETTE PARISH SCHOOL BOARD	1,030,696	-	33,516	4,072	37,588	(18,912)	-	(18,912)	94,313
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	626,667	-	20,378	2,476	22,854	(11,499)	-	(11,499)	57,343
LAFOURCHE PARISH SCHOOL BOARD	92,490	-	3,008	365	3,373	(1,697)	-	(1,697)	8,463
LAKE PROVIDENCE PORT COMMISSION	658,060	-	21,399	2,600	23,999	(12,075)	-	(12,075)	60,215
LALLIE KEMP CHARITY HOSPITAL	41,492,916	-	1,349,271	163,923	1,513,194	(761,345)	-	(761,345)	3,796,785
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	22,620,969	-	735,591	89,367	824,958	(415,067)	-	(415,067)	2,069,919

(Continued)

Louisiana State Employees' Retirement Systems

Schedules of Pension Amounts by Employer

As of and for the Year Ended June 30, 2017

Employer Name	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense	
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions		Total Deferred Inflows of Resources
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	\$ 45,802,439	\$ -	\$ 1,489,409	\$ 180,949	\$ 1,670,358	\$ (840,419)	\$ -	\$ (840,419)	\$ 4,191,126
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	14,742,407	-	479,395	58,242	537,637	(270,505)	-	(270,505)	1,348,995
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	1,625,055	-	52,844	6,420	59,264	(29,818)	-	(29,818)	148,700
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	29,208,257	-	949,797	115,391	1,065,188	(535,936)	-	(535,936)	2,672,685
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTHORITY	10,900,191	-	354,454	43,063	397,517	(200,005)	-	(200,005)	997,416
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	31,009,072	-	1,008,356	122,506	1,130,862	(568,979)	-	(568,979)	2,837,467
LDH-LA EMERGENCY RESPONSE NETWORK	2,219,273	-	72,167	8,768	80,935	(40,721)	-	(40,721)	203,073
LDH-MEDICAL VENDOR ADMINISTRATION	143,942,167	-	4,680,727	568,663	5,249,390	(2,641,164)	-	(2,641,164)	13,171,345
LDH-NORTHEAST DELTA HUMAN SERVICES AUTHORITY	16,656,194	-	541,628	65,803	607,431	(305,621)	-	(305,621)	1,524,115
LDH-NORTHWEST LOUISIANA HUMAN SERVICES DISTRICT	15,557,785	-	505,910	61,463	567,373	(285,466)	-	(285,466)	1,423,606
LDH-OFF OF THE SECRETARY MGT AND FINANCE	87,374,964	-	2,841,268	345,187	3,186,455	(1,603,225)	-	(1,603,225)	7,995,195
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	169,686,053	-	5,517,869	670,368	6,188,237	(3,113,533)	-	(3,113,533)	15,527,024
LDH-OFFICE OF AGING AND ADULT SERVICES	59,412,368	-	1,931,978	234,717	2,166,695	(1,090,145)	-	(1,090,145)	5,436,494
LDH-OFFICE OF BEHAVIORAL HEALTH	198,542,862	-	6,456,238	784,370	7,240,608	(3,643,021)	-	(3,643,021)	18,167,549
LDH-OFFICE OF PUBLIC HEALTH	218,947,866	-	7,119,770	864,983	7,984,753	(4,017,428)	-	(4,017,428)	20,034,698
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	28,226,552	-	917,874	111,513	1,029,387	(517,923)	-	(517,923)	2,582,854
LEESVILLE CITY COURT	76,934	-	2,502	304	2,806	(1,412)	-	(1,412)	7,040
LEGISLATIVE AUDITORS OFFICE	63,552,115	-	2,066,594	251,071	2,317,665	(1,166,104)	-	(1,166,104)	5,815,299
LEGISLATIVE BUDGETARY CONTROL COUN	1,044,210	-	33,956	4,125	38,081	(19,160)	-	(19,160)	95,550
LEGISLATIVE FISCAL OFFICE	5,091,397	-	165,563	20,114	185,677	(93,421)	-	(93,421)	465,885
LINCOLN PARISH SCHOOL BOARD	215,811	-	7,018	853	7,871	(3,960)	-	(3,960)	19,748
LIVINGSTON PARISH COUNCIL	33,294	-	1,083	132	1,215	(611)	-	(611)	3,047
LIVINGSTON PARISH SCHOOL BOARD	1,465,132	-	47,643	5,788	53,431	(26,883)	-	(26,883)	134,066
LOUISIANA BOARD OF CPAS	1,500,819	-	48,804	5,929	54,733	(27,538)	-	(27,538)	137,332
LOUISIANA BOARD OF MASSAGE THERAPY	644,898	-	20,971	2,548	23,519	(11,833)	-	(11,833)	59,011
LOUISIANA DELTA COMMUNITY COLLEGE	4,177,968	-	135,860	16,506	152,366	(76,661)	-	(76,661)	382,303
LOUISIANA DEPARTMENT OF JUSTICE	103,958,376	-	3,380,529	410,702	3,791,231	(1,907,510)	-	(1,907,510)	9,512,651
LOUISIANA LOTTERY CORPORATION	292,745	-	9,520	1,157	10,677	(5,372)	-	(5,372)	26,787
LOUISIANA MOTOR VEHICLE COMMISSION	3,740,153	-	121,623	14,776	136,399	(68,627)	-	(68,627)	342,240
LOUISIANA PHYSICAL THERAPY BOARD	690,861	-	22,466	2,729	25,195	(12,676)	-	(12,676)	63,217
LOUISIANA STATE UNIVERSITY	220,118,424	-	7,157,834	869,607	8,027,441	(4,038,906)	-	(4,038,906)	20,141,809
LOUISIANA STATE UNIVERSITY OF SHREVEPORT	-	-	-	-	-	-	-	-	-
LOUISIANA TAX FREE SHOPPING	1,289,795	-	41,942	5,096	47,038	(23,666)	-	(23,666)	118,022
LSU MEDICAL CENTER HEALTH CARE SRV DIV	8,263,445	-	268,712	32,646	301,358	(151,624)	-	(151,624)	756,142
LSU MEDICAL CENTER IN SHREVEPORT	50,112,667	-	1,629,569	197,977	1,827,546	(919,507)	-	(919,507)	4,585,531
LT GOVERNORS OFFICE	3,360,760	-	109,286	13,277	122,563	(61,666)	-	(61,666)	307,524
MADISON PARISH PORT HARBOR & TERMINAL	412,616	-	13,417	1,630	15,047	(7,571)	-	(7,571)	37,756
MADISON PARISH SCHOOL BOARD	-	-	-	-	-	-	-	-	-
MARKSVILLE CITY COURT	138,665	-	4,509	548	5,057	(2,544)	-	(2,544)	12,688
METROPOLITAN HUMAN SERVICES DISTRICT	23,458,097	-	762,813	92,674	855,487	(430,428)	-	(430,428)	2,146,520

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Louisiana State Employees' Retirement Systems

Schedules of Pension Amounts by Employer

As of and for the Year Ended June 30, 2017

Employer Name	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense	
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions		Total Deferred Inflows of Resources
MINDEN CITY COURT	\$ 347,296	\$ -	\$ 11,293	\$ 1,372	\$ 12,665	\$ (6,372)	\$ -	\$ (6,372)	\$ 31,779
MONROE CITY SCHOOL BOARD	883,584	-	28,732	3,491	32,223	(16,213)	-	(16,213)	80,852
MUNICIPAL FIRE & POLICE CIVIL SERVICE	4,338,735	-	141,087	17,141	158,228	(79,611)	-	(79,611)	397,013
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	557,616	-	18,133	2,203	20,336	(10,232)	-	(10,232)	51,024
NATCHITOCHE CANE RIVER LEVEE DISTRICT	453,934	-	14,761	1,793	16,554	(8,329)	-	(8,329)	41,537
NATCHITOCHE CITY COURT	271,980	-	8,844	1,074	9,918	(4,991)	-	(4,991)	24,887
NEW BEGINNINGS SCHOOLS	490,818	-	15,960	1,939	17,899	(9,006)	-	(9,006)	44,912
NEW IBERIA CITY COURT	295,279	-	9,602	1,167	10,769	(5,418)	-	(5,418)	27,019
NEW ORLEANS CENTER FOR CREATIVE ARTS	1,091,441	-	35,492	4,312	39,804	(20,027)	-	(20,027)	99,872
NORTH LAFOURCHE LEVEE DISTRICT	1,307,463	-	42,516	5,165	47,681	(23,990)	-	(23,990)	119,639
NORTHSHORE TECH COMMUNITY COLLEGE	3,011,845	-	97,939	11,899	109,838	(55,264)	-	(55,264)	275,597
NORTHWEST LOUISIANA TECHNICAL COLLEGE	1,773,222	-	57,662	7,005	64,667	(32,536)	-	(32,536)	162,258
NUNEZ COMMUNITY COLLEGE	2,017,469	-	65,604	7,970	73,574	(37,018)	-	(37,018)	184,607
OFFICE OF COASTAL PROTECTION & RESTORATION	45,986,223	-	1,495,385	181,675	1,677,060	(843,791)	-	(843,791)	4,207,943
OFFICE OF ELDERLY AFFAIRS	9,731,675	-	316,456	38,446	354,902	(178,564)	-	(178,564)	890,491
OFFICE OF FINANCIAL INSTITUTIONS	20,151,325	-	655,283	79,611	734,894	(369,752)	-	(369,752)	1,843,935
OFFICE OF HOME LAND SEC & EMERG. PREP.	56,695,310	-	1,843,624	223,982	2,067,606	(1,040,290)	-	(1,040,290)	5,187,871
OFFICE OF JUVENILE JUSTICE	116,018,567	-	3,772,704	458,347	4,231,051	(2,128,800)	-	(2,128,800)	10,616,212
OPELOUSAS CITY COURT	220,527	-	7,171	871	8,042	(4,046)	-	(4,046)	20,179
ORLEANS PARISH SCHOOL BOARD	1,236,441	-	40,207	4,885	45,092	(22,687)	-	(22,687)	113,140
OUACHITA PARISH POLICE JURY	394,386	-	12,825	1,558	14,383	(7,237)	-	(7,237)	36,088
OUACHITA PARISH SCHOOL BOARD	2,020,707	-	65,710	7,983	73,693	(37,078)	-	(37,078)	184,904
PARISH OF ORLEANS JUDICIAL EXP JUDGES	1,634,064	-	53,137	6,456	59,593	(29,983)	-	(29,983)	149,524
PARISH OF TERREBONNE	143,170	-	4,656	566	5,222	(2,627)	-	(2,627)	13,101
PINEVILLE CITY COURT	287,114	-	9,336	1,134	10,470	(5,268)	-	(5,268)	26,272
PONTCHARTRAIN LEVEE DISTRICT	6,879,541	-	223,710	27,179	250,889	(126,231)	-	(126,231)	629,508
PORT OF LAKE CHARLES	23,992,977	-	780,206	94,787	874,993	(440,242)	-	(440,242)	2,195,463
PUBLIC SERVICE COMMISSION	14,444,734	-	469,715	57,066	526,781	(265,043)	-	(265,043)	1,321,757
RAPIDES PARISH HOUSING AUTHORITY	1,667,006	-	54,208	6,586	60,794	(30,588)	-	(30,588)	152,538
RAPIDES PARISH POLICE JURY	201,029	-	6,537	794	7,331	(3,689)	-	(3,689)	18,395
RAPIDES PARISH SCHOOL BOARD	2,856,357	-	92,883	11,284	104,167	(52,411)	-	(52,411)	261,369
RAYNE CITY COURT	167,735	-	5,454	663	6,117	(3,078)	-	(3,078)	15,349
RECOVERY SCHOOL DISTRICT	12,457,602	-	405,098	49,215	454,313	(228,582)	-	(228,582)	1,139,926
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	3,756,835	-	122,165	14,842	137,007	(68,933)	-	(68,933)	343,767
REGIONAL PLANNING COMMISSION	4,683,848	-	152,310	18,504	170,814	(85,943)	-	(85,943)	428,593
REGIONAL TRANSIT AUTHORITY	433,592	-	14,100	1,713	15,813	(7,956)	-	(7,956)	39,676
RIVER PARISHES COMMUNITY COLLEGE	1,642,441	-	53,409	6,489	59,898	(30,137)	-	(30,137)	150,291
RUSTON CITY COURT	272,332	-	8,856	1,076	9,932	(4,997)	-	(4,997)	24,920
SABINE RIVER AUTHORITY	7,722,300	-	251,115	30,508	281,623	(141,695)	-	(141,695)	706,625
SCHOOL EMPLOYEES RETIREMENT SYSTEM	473,854	-	15,409	1,872	17,281	(8,695)	-	(8,695)	43,360

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Louisiana State Employees' Retirement Systems

Schedules of Pension Amounts by Employer

As of and for the Year Ended June 30, 2017

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 Investments		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
			Changes of Assumptions	Changes of Assumptions					
SCHOOL FOR THE DEAF & VISUALLY IMPAIRED	\$ 14,807,938	\$ -	\$ 481,526	\$ 58,501	\$ 540,027	\$ (271,708)	\$ -	\$ (271,708)	\$ 1,354,992
SECRETARY OF STATE'S OFFICE	56,653,640	-	1,842,269	223,818	2,066,087	(1,039,526)	-	(1,039,526)	5,184,058
SOUTH CENTRAL TECH COMMUNITY COLLEGE	3,112,993	-	101,229	12,298	113,527	(57,120)	-	(57,120)	284,853
SOUTH LAFOURCHE LEVEE DISTRICT	3,553,060	-	115,539	14,037	129,576	(65,194)	-	(65,194)	325,121
SOUTH LOUISIANA COMMUNITY COLLEGE	8,060,445	-	262,110	31,844	293,954	(147,899)	-	(147,899)	737,566
SOUTH TANGIPAHOA PARISH PORT COMMISSION	452,597	-	14,718	1,788	16,506	(8,305)	-	(8,305)	41,415
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	36,970,045	-	1,202,196	146,055	1,348,251	(678,356)	-	(678,356)	3,382,923
SOUTHERN UNIVERSITY	59,902,341	-	1,947,911	236,652	2,184,563	(1,099,135)	-	(1,099,135)	5,481,329
SOWELA TECHNICAL COMMUNITY COLLEGE	2,470,488	-	80,336	9,760	90,096	(45,330)	-	(45,330)	226,061
ST BERNARD PORT HARBOR & TERM DIST	4,122,854	-	134,067	16,288	150,355	(75,649)	-	(75,649)	377,259
ST CHARLES PARISH PUBLIC SCHOOLS	216,374	-	7,036	855	7,891	(3,970)	-	(3,970)	19,799
ST LANDRY PARISH GOVERNMENT	92,279	-	3,001	365	3,366	(1,693)	-	(1,693)	8,444
ST LANDRY PARISH SCHOOL BOARD	935,320	-	30,415	3,695	34,110	(17,162)	-	(17,162)	85,586
ST MARTIN PARISH POLICE JURY	26,396	-	858	104	962	(484)	-	(484)	2,415
ST MARTIN PARISH SCHOOL BOARD	386,432	-	12,566	1,527	14,093	(7,091)	-	(7,091)	35,360
ST TAMMANY PARISH GOVERNMENT	14,359	-	467	57	524	(263)	-	(263)	1,314
ST TAMMANY PARISH SCHOOL BOARD	1,620,831	-	52,706	6,403	59,109	(29,740)	-	(29,740)	148,313
ST. HELENA PARISH SCHOOL BOARD	146,267	-	4,756	578	5,334	(2,684)	-	(2,684)	13,384
ST. MARY PARISH SCHOOL BOARD	523,407	-	17,020	2,068	19,088	(9,604)	-	(9,604)	47,894
STATE EMPLOYEES GROUP BENEFIT	8,171,166	-	265,711	32,281	297,992	(149,931)	-	(149,931)	747,698
STATE PLUMBING BOARD	818,405	-	26,613	3,233	29,846	(15,017)	-	(15,017)	74,888
STATE POLICE COMMISSION	853,247	-	27,746	3,371	31,117	(15,656)	-	(15,656)	78,076
STATE POLICE RETIREMENT SYSTEM	1,182,664	-	38,458	4,672	43,130	(21,700)	-	(21,700)	108,219
TANGIPAHOA PARISH SCHOOL SYSTEM	2,838,127	-	92,291	11,212	103,503	(52,076)	-	(52,076)	259,701
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	16,580,526	-	539,167	65,504	604,671	(304,233)	-	(304,233)	1,517,191
TENSAS BASIN LEVEE DISTRICT	5,396,812	-	175,494	21,321	196,815	(99,025)	-	(99,025)	493,832
TERREBONNE LEVEE & CONSERVATION DISTRICT	3,345,556	-	108,791	13,217	122,008	(61,387)	-	(61,387)	306,133
TERREBONNE PARISH SCHOOL BOARD	865,143	-	28,133	3,418	31,551	(15,874)	-	(15,874)	79,164
THE CITY OF VILLE PLATTE	232,493	-	7,560	918	8,478	(4,266)	-	(4,266)	21,274
THE PORT OF SOUTH LOUISIANA	10,790,808	-	350,897	42,631	393,528	(197,998)	-	(197,998)	987,407
TOWN OF BUNKIE	47,160	-	1,534	186	1,720	(865)	-	(865)	4,315
TOWN OF SORRENTO	11,684	-	380	46	426	(214)	-	(214)	1,069
TOWN OF VIDALIA	482,441	-	15,688	1,906	17,594	(8,852)	-	(8,852)	44,146
TREASURY DEPARTMENT	12,867,825	-	418,437	50,836	469,273	(236,109)	-	(236,109)	1,177,463
UNIVERSITY OF LOUISIANA	285,019,953	-	9,268,309	1,126,010	10,394,319	(5,229,771)	-	(5,229,771)	26,080,586
VERMILION PARISH POLICE JURY	59,549	-	1,936	235	2,171	(1,093)	-	(1,093)	5,449
VERMILION PARISH SCHOOL BOARD	410,434	-	13,347	1,621	14,968	(7,531)	-	(7,531)	37,557
VERNON PARISH SCHOOL BOARD	170,621	-	5,548	674	6,222	(3,131)	-	(3,131)	15,613

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Louisiana State Employees' Retirement Systems

Schedules of Pension Amounts by Employer

As of and for the Year Ended June 30, 2017

Louisiana State Employees' Retirement System

Employer Name	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense	
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	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
WARE YOUTH CENTER	\$ 11,443,729	\$ -	\$ 372,128	\$ 45,210	\$ 417,338	\$ (209,979)	\$ -	\$ (209,979)	\$ 1,047,152
WASHINGTON PARISH POLICE JURY	90,590	-	2,946	358	3,304	(1,662)	-	(1,662)	8,289
WEBSTER PARISH POLICE JURY	23,650	-	769	93	862	(434)	-	(434)	2,164
WEBSTER PARISH SCHOOL BOARD	209,828	-	6,823	829	7,652	(3,850)	-	(3,850)	19,200
WEST FELICIANA PARISH SCHOOL BOARD	141,058	-	4,587	557	5,144	(2,588)	-	(2,588)	12,907
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	8,331,229	-	270,916	32,914	303,830	(152,868)	-	(152,868)	762,344
WINN PARISH POLICE JURY	9,573	-	311	38	349	(176)	-	(176)	876
WINN PARISH SCHOOL BOARD	-	-	-	-	-	-	-	-	-
WINNFIELD CITY COURT	31,956	-	1,039	126	1,165	(586)	-	(586)	2,924
WINNSBORO CITY COURT	64,757	-	2,106	256	2,362	(1,188)	-	(1,188)	5,926
WLF - OFFICE OF FISHERIES	44,765,690	-	1,455,695	176,853	1,632,548	(821,396)	-	(821,396)	4,096,259
WLF - OFFICE OF MGT AND FINANCE	9,150,197	-	297,547	36,149	333,696	(167,895)	-	(167,895)	837,283
WLF - OFFICE OF THE SECRETARY	73,893,142	-	2,402,865	291,925	2,694,790	(1,355,850)	-	(1,355,850)	6,761,549
WLF - OFFICE OF WILDLIFE	47,920,353	-	1,558,279	189,316	1,747,595	(879,280)	-	(879,280)	4,384,924
WORKFORCE SUPPORT AND TRAINING	130,714,869	-	4,250,600	516,407	4,767,007	(2,398,459)	-	(2,398,459)	11,960,988
ZACHARY CITY COURT	271,699	-	8,835	1,073	9,908	(4,985)	-	(4,985)	24,862
ZACHARY SCHOOL BOARD	-	-	-	-	-	-	-	-	-
Total	\$ 7,038,829,711	\$ -	\$ 228,889,408	\$ 27,807,841	\$ 256,697,249	\$ (129,153,993)	\$ -	\$ (129,153,993)	\$ 644,084,031

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, 2017.

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, 2017 are as follows:

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

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 2018 as compared to the total of all employers' projected contribution effort to the plan for the 2018. 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, 2017 by 2018 employers' actuarially required contribution rates. Eligible base compensation was based on the last month's payroll of the fiscal year ended June 30, 2017 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, 2018 for the various plans follow:

Plan	2018 Employer Rate
Appellate Law Clerks	37.90%
Appellate Law Clerks hired on or after 7/01/06	37.90%
Alcohol Tobacco Control	32.70%
Bridge Police	36.50%
Bridge Police hired on or after 7/01/06	36.50%
Corrections Primary	33.20%
Corrections Secondary	37.60%
Harbor Police	6.10%
Hazardous Duty	38.30%
Judges hired before 1/01/11	40.10%
Judges hired after 12/31/10	39.60%
Judges hired on or after 7/01/15	39.60%
Legislators	41.70%
Optional Retirement Plan (ORP) before 7/01/06*	33.80%
Optional Retirement Plan (ORP) on or after 7/01/06*	33.80%
Peace Officers	36.70%
Regular Employees hired before 7/01/06	37.90%
Regular Employees hired on or after 7/01/06	37.90%
Regular Employees hired on or after 1/01/11	37.90%
Regular Employees hired on or after 7/01/15	37.90%
Special Legislative Employees	43.70%
Wildlife Agents	46.60%
Aggregate Rate	37.80%

*For ORP the projected employer contribution effort was calculated using the shared UAL portion of the contribution rate of 33.8% for 2018.

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, 2017 are as follows:

	2017
Total Pension Liability	\$ 18,792,105,561
Plan Fiduciary Net Position	11,753,275,850
Employers' Net Pension Liability	\$ 7,038,829,711
 Plan Fiduciary Net Position as a Percentage of Total Pension Liability	 62.5%

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2017 are as follows:

Valuation Date	June 30, 2017
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Expected Remaining Service Lives	3 years
Investment Rate of Return	7.70% per annum, net of investment expenses*
Inflation Rate	2.75% per annum
Mortality	Non-disabled members - Mortality rates based on the RP-2000 Combined Healthy Mortality Table with mortality improvement projected to 2015. Disabled members – Mortality rates based on the RP-2000 Disabled Retiree Mortality Table, with no projection for mortality improvement.
Termination, Disability, and Retirement	Termination, disability, and retirement assumptions were projected based on a five-year (2009-2013) experience study of the System's members.

Salary Increases

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

<u>Member Type</u>	<u>Lower Range</u>	<u>Upper Range</u>
Regular	3.8%	12.8%
Judges	2.8%	5.3%
Corrections	3.4%	14.3%
Hazardous Duty	3.4%	14.3%
Wildlife	3.4%	14.3%

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 8.16%, recognizing an additional 40 basis points for gain-sharing and 15 basis points to offset administrative expenses. The net return available to fund regular plan benefits is 7.61%, which is reasonably close to the 7.70% discount rate. Therefore we conclude that the 7.70% discount is reasonable.

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 8.69% for 2017. 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, 2017 are summarized in the following table:

Expected Long Term Real Rates of Return	
<u>Asset Class</u>	<u>2017</u>
Cash	-0.24%
Domestic Equity	4.31%
International Equity	5.35%
Domestic Fixed Income	1.73%
International Fixed Income	2.49%
Alternative Investments	7.41%
Global Tactical Asset Allocation	2.84%
Total Fund	5.26%

The discount rate used to measure the total pension liability was 7.70%. 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 7.70%, 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 (6.70%)	Current Discount Rate (7.70%)	1% Increase (8.70%)
2017 Employer Net Pension Liability	\$ 8,836,452,507	\$ 7,038,829,711	\$ 5,510,424,373

H. Change in Net Pension Liability

The changes in the net pension liability for the year ended June 30, 2017 were recognized as pension expense or benefit in the current reporting period except as follows:

1. Differences between Expected and Actual Experience

Differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The difference between expected and actual experience resulted in a deferred inflow of resources as of June 30, 2017 as follows:

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	June 30, 2017	
				Deferred Outflows	Deferred Inflows
2017	\$ -	\$ 139,108,937	\$ (46,369,646)	\$ -	\$ 92,739,291
2016	-	72,829,403	(36,414,701)	-	36,414,702
2015	4,546,201	-	4,546,201	-	-
			Totals	\$ -	\$ 129,153,993

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, 2017 as follows:

	June 30, 2017					
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows	Net Deferred Outflows Balance
2017	\$ -	\$ 708,540,587	\$ (141,708,117)	\$ -	\$ (566,832,470)	\$ (566,832,470)
2016	933,221,343	-	233,305,336	699,916,007	-	699,916,007
2015	440,352,777	-	146,784,259	293,568,518	-	293,568,518
2014	-	395,525,296	(197,762,649)	-	(197,762,647)	(197,762,647)
			Totals	\$ 993,484,525	\$ (764,595,117)	\$ 228,889,408

3. Changes in Actuarial Assumptions

Changes in actuarial assumptions related to inflation and salary factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. Changes in actuarial assumptions resulted in a deferred outflow of resources as of June 30, 2017 as follows:

	June 30, 2017				
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2017	\$ 41,711,761	\$ -	\$ 13,903,920	\$ 27,807,841	\$ -
			Totals	\$ 27,807,841	\$ -

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, 2017 and 2016. Access to the reports can be found on the Louisiana Legislative Auditor's website, 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, 2017

Employer Name	Proportionate Share of Employer Contributions
17TH JUDICIAL DIST COURT	\$ 315,031
18TH JUDICIAL DISTRICT	148,480
19TH JUDICIAL DIST COURT	1,012,903
20TH JUDICIAL DISTRICT COURT	76,294
24TH JUDICIAL DIST CT JEFFERSON PARISH	234,698
2ND JUDICIAL DISTRICT COURT DIVISION A	15,005
2ND JUDICIAL DISTRICT COURT DIVISION B	33,266
2ND JUDICIAL DISTRICT COURT DIVISION C	37,684
3RD CIRCUIT COURT OF APPEAL	1,154,066
3RD JUD DIST COURT CHILDREN ASSIST FUND	6,040
3RD JUDICIAL DISTRICT COURT	62,377
4TH DISTRICT COURT JUDGES OFFICE	194,453
5TH CIRCUIT COURT OF APPEAL	706,215
ACADIA PARISH POLICE JURY	14,714
ACADIA PARISH SCHOOL BOARD	12,640
ALGIERS CHARTER SCHOOLS ASSOCIATION	20,835
ALLEN PARISH POLICE JURY	4,601
ALLEN PARISH SCHOOL BOARD	6,182
AMITE RIVER BASIN WATER DIST	54,770
ASCENSION PARISH POLICE JURY	17,187
ASCENSION PARISH SCHOOL BOARD	161,958
ASSUMPTION PARISH SCHOOL BOARD	21,180
ATCHAFALAYA LEVEE DISTRICT	699,331
AVOUELLES PARISH POLICE JURY	3,655
AVOUELLES PARISH SCHOOL BOARD	21,382
BATON ROUGE COMMUNITY COLLEGE	1,079,137
BD EX SPEECH PATHOLOGY & AUDIOLOGY	34,928
BD OF COMMISSIONERS PORT OF NEW ORLEANS	4,825,810
BD OF EXAMINERS OF CERTIFIED SHORTHAND	16,559
BIENVILLE PARISH SCHOOL DISTRICT	20,572
BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTRATORS	65,545
BOARD OF MEDICAL EXAMINERS	783,447
BOARD OF REGENTS	1,942,290
BOGALUSA CITY SCHOOLS	16,869
BOSSIER CITY COURT	25,456

(Continued)

Louisiana State Employees' Retirement Systems
Schedule of Employers' Proportionate Share of Contributions
June 30, 2017

Employer Name	Proportionate Share of Employer Contributions
BOSSIER PARISH COMMUNITY COLLEGE	\$ 888,899
BOSSIER PARISH SCHOOL BOARD	76,767
CADDO LEVEE DISTRICT	222,186
CADDO PARISH SCHOOL BOARD	215,390
CALCASIEU PARISH POLICE JURY	18,133
CALCASIEU PARISH SCHOOL BOARD	106,763
CAPITOL AREA GROUNDWATER COMMISSION	24,726
CATAHOULA PARISH SCHOOL BOARD	29,300
CENTRAL COMMUNITY SCHOOL SYSTEM	21,274
CENTRAL LA TECH COMMUNITY COLLEGE	174,605
CHENNAULT INTERNAT AIRPORT AUTHORITY	54,506
CITY COURT OF ABBEVILLE	18,214
CITY COURT OF BAKER	28,570
CITY COURT OF BASTROP	28,874
CITY COURT OF BOGALUSA	10,485
CITY COURT OF CROWLEY	15,640
CITY COURT OF DENHAM SPRINGS	25,801
CITY COURT OF FRANKLIN	6,668
CITY COURT OF HOUMA	24,726
CITY COURT OF JENNINGS	15,397
CITY COURT OF LAKE CHARLES	58,837
CITY COURT OF MORGAN CITY	19,180
CITY COURT OF OAKDALE	6,087
CITY COURT OF PLAQUEMINE	10,593
CITY COURT OF SLIDELL	24,416
CITY COURT OF SULPHUR	17,369
CITY COURT OF THIBODAUX	19,970
CITY COURT OF VILLE PLATTE CIVIL DIV	17,052
CITY COURT OF WEST MONROE	10,046
CITY OF ABBEVILLE	3,020
CITY OF ALEXANDRIA	19,612
CITY OF BAKER	9,587
CITY OF BAKER SCHOOL BOARD	43,156
CITY OF BASTROP	8,904
CITY OF BATON ROUGE	157,060

(Continued)

Louisiana State Employees' Retirement Systems
Schedule of Employers' Proportionate Share of Contributions
June 30, 2017

Employer Name	Proportionate Share of Employer Contributions
CITY OF BOSSIER	\$ 13,336
CITY OF BREAUX BRIDGE	26,564
CITY OF CROWLEY	16,086
CITY OF DENHAM SPRINGS	9,891
CITY OF DONALDSONVILLE	2,723
CITY OF EUNICE	6,519
CITY OF FRANKLIN	7,290
CITY OF GONZALES	2,723
CITY OF JEANERETTE	7,749
CITY OF JENNINGS	3,445
CITY OF LAKE CHARLES	13,093
CITY OF MARKSVILLE	4,743
CITY OF MINDEN	2,094
CITY OF MONROE	82,989
CITY OF MORGAN CITY	13,802
CITY OF NATCHITOCHEs	4,601
CITY OF NEW IBERIA	15,086
CITY OF OAKDALE	6,398
CITY OF OPELOUSAS	17,950
CITY OF PINEVILLE	7,317
CITY OF PLAQUEMINE	11,384
CITY OF RAYNE	8,492
CITY OF RUSTON	11,674
CITY OF SHREVEPORT	136,671
CITY OF SLIDELL	14,363
CITY OF SULPHUR	12,370
CITY OF THIBODAUx	14,863
CITY OF WEST MONROE	16,505
CITY OF WINNFIELD	919
CITY OF ZACHARY	3,141
CLAIBORNE PARISH SCHOOL BOARD	35,765
COMMISSION OF LAW ENFORCEMENT LCLE	780,428
COURT OF APPEAL FIRST CIRCUIT	1,572,685
COURT OF APPEALS FOURTH CIRCUIT	1,121,334
COURT OF APPEALS SECOND CIRCUIT	817,808

(Continued)

Louisiana State Employees' Retirement Systems
Schedule of Employers' Proportionate Share of Contributions
June 30, 2017

Employer Name	Proportionate Share of Employer Contributions
CRIMINAL DISTRICT COURT	\$ 1,140,453
CRT - OFFICE OF CULTURAL DEVELOPMENT	555,918
CRT - OFFICE OF STATE LIBRARY	714,180
CRT - OFFICE OF STATE MUSEUM	1,108,268
CRT - OFFICE OF STATE PARKS	3,556,307
CRT - OFFICE OF THE SECRETARY	736,413
CRT - OFFICE OF TOURISM	776,827
CUSTODIAN OF NOTARIAL ARCHIVES	120,551
DELGADO COLLEGE	2,136,419
DEPARTMENT OF CHILDREN AND FAMILY SERVICES	49,615,607
DEPARTMENT OF INSURANCE	4,776,262
DEPT ENVIRONMENTAL QUALITY	12,760,710
DEPT OF AGRICULTURE AND FORESTRY	9,540,540
DEPT OF FINANCE CITY OF NEW ORLEANS	271,490
DEPT OF REVENUE & TAXATION	11,926,600
DEQ - OFFICE OF ENVIRONMENTAL COMPLIANCE	-
DEQ - OFFICE OF ENVIRONMENTAL SERVICES	-
DEQ - OFFICE OF MGT AND FINANCE	-
DEQ - OFFICE OF THE SECRETARY - ADMIN	-
DESOTO PARISH SCHOOL BOARD	18,916
DNR - OFFICE OF COASTAL RESTOR AND MGT	930,259
DNR - OFFICE OF CONSERVATION	2,957,685
DNR - OFFICE OF MINERAL RESOURCES	1,033,481
DNR - OFFICE OF THE SECRETARY	838,339
DOA - BD OF ELEM AND SECONDARY ED	71,963
DOA - DIVISION OF ADMINISTRATION	10,350,963
DOA - EXECUTIVE OFFICE	1,556,579
DOA - FEDERAL PROPERTY ASSISTANCE	95,541
DOA - LA PROPERTY ASSISTANCE AGENCY	480,212
DOA - LOUISIANA TAX COMMISSION	680,948
DOA - MENTAL HEALTH ADVOCACY SERVICE	609,843
DOA - OFFICE OF AIRCRAFT SERVICES	31,793
DOA - OFFICE OF RISK MANAGEMENT	725,205
DOA - OFFICE OF ST HUMAN CAP MGT	-
DOA - OFFICE OF ST PROCUREMENT	1,643,932

(Continued)

Louisiana State Employees' Retirement Systems
Schedule of Employers' Proportionate Share of Contributions
June 30, 2017

Employer Name	Proportionate Share of Employer Contributions
DOA - OFFICE OF TECHNOLOGY SERVICES	\$ 16,120,759
DOA - OFFICE OF THE INSPECTOR GENERAL	260,242
DOC - ADMINISTRATION	4,022,493
DOC - ADULT PROBATION AND PAROLE	11,922,357
DOC - DAVID WADE CORRECTIONAL CENTER	4,259,684
DOC - DIXON CORRECTIONAL INSTITUTE	6,477,585
DOC - ELAYN HUNT CORRECTIONAL CENTER	8,013,572
DOC - LA CORRECTIONAL INST FOR WOMEN	3,926,141
DOC - LOUISIANA STATE PENITENTIARY	18,979,573
DOC - PRISON ENTERPRISES	1,047,135
DOC - RAYBURN CORRECTIONAL INST	3,695,788
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	4,556,968
DOE - SPECIAL SCHOOL DISTRICTS	33,394
DOE - STATE ACTIVITIES	7,194,582
DOTD - ADMINISTRATION	4,064,710
DOTD - ENGINEERING AND OPERATIONS	63,344,167
DPS - LA HIGHWAY SAFETY COMMISSION	264,133
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	163,349
DPS - LOUISIANA GAMING CONTROL BOARD	75,395
DPS - OFFICE OF MGT AND FINANCE	1,925,279
DPS - OFFICE OF MOTOR VEHICLES	6,452,541
DPS - OFFICE OF STATE FIRE MARSHALL	3,129,209
DPS - OFFICE OF STATE POLICE	9,988,310
DSCS - BOARD OF TAX APPEALS	64,302
DSCS - DIV OF ADMINISTRATIVE LAW	1,218,767
DSCS - ETHICS ADMINISTRATION	762,721
DSCS - STATE CIVIL SERVICE	2,080,710
DVA - DEPARTMENT OF VETERANS AFFAIRS	1,328,171
DVA - LOUISIANA WAR VETERANS HOME	1,436,007
DVA - NORTHEAST LA WAR VETERANS HOME	1,667,287
DVA - NORTHWEST LA WAR VETERANS HOME	1,425,792
DVA - SOUTHEAST LA WAR VETERANS HOME	1,347,499
DVA - SOUTHWEST LA WAR VETERANS HOME	1,495,695
EAST BATON ROUGE PARISH SCHOOL BOARD	139,170
EUNICE CITY COURT	21,598

(Continued)

Louisiana State Employees' Retirement Systems
Schedule of Employers' Proportionate Share of Contributions
June 30, 2017

Employer Name	Proportionate Share of Employer Contributions
EXCELTH INCORPORATED	\$ -
FIFTH JUDICAL DISTRICT COURT	23,679
FIFTH LA LEVEE BOARD	167,464
FLORIDA PARISHES JUV DETENTION CENTER	1,017,166
GREATER BATON ROUGE PORT COM	556,593
GREATER KROTZ SPRINGS PORT COMM	36,867
GREATER LAFOURCHE PORT COMMISSION	747,128
Health Education Authority of LA	60,424
IBERIA PARISH GOVERNMENT	7,249
IBERIA PARISH SCHOOL BOARD	20,065
IBERVILLE PARISH SCHOOL BOARD	-
JEANERETTE CITY COURT	5,668
JEFFERSON DAVIS PARISH	1,594
JEFFERSON PARISH	226,037
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	340,906
JUDICIAL BRANCH OF LOUISIANA	21,955,411
JUDICIAL EXP REG PARISH OF ORLEANS	1,064,558
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	202,432
LA BD OF DRUG & DEVICE DISTR	57,337
LA BEHAVIOR ANALYST BOARD	16,633
LA BOARD OF JURY COMM ORLEANS PARISH	26,483
LA BOARD OF PHARMACY	523,672
LA BOARD REGISTRATION PROF ENGINEERS	183,921
LA CEMETERY BOARD	72,571
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	576,672
LA ECON DEV - OFFICE OF BUSINESS DEV	1,841,310
LA ECON DEV - OFFICE OF THE SECRETARY	900,148
LA ED TELEVISION AUTHORITY	1,172,151
LA HOUSE OF REPRESENTATIVES	3,594,180
LA HOUSING CORPORATION	2,316,773
LA LICENSED PROFESSIONAL COUNSELORS	44,751
LA MILITARY DEPT	8,941,898
LA PATIENT'S COMP FUND OVERSIGHT BOARD	897,141
LA PUBLIC DEFENDER BOARD	422,706
LA RACING COMMISSION	940,257

(Continued)

Louisiana State Employees' Retirement Systems
Schedule of Employers' Proportionate Share of Contributions
June 30, 2017

Employer Name	Proportionate Share of Employer Contributions
LA REAL ESTATE COMM	\$ 349,115
LA SCHOOL FOR MATH SCI & ARTS	181,631
LA SENATE	3,334,803
LA SPECIAL EDUCATION CENTER	1,803,856
LA ST BD BARBER EXAMINERS	58,965
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	63,086
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	32,610
LA ST BOARD OF ARCHITECTURAL EXAMINERS	48,568
LA ST BOARD OF CHIROPRACTIC EXAMINERS	28,807
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	244,838
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	30,469
LA ST LICENSING BD OF CONTRACTORS	843,669
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	42,494
LA STATE BD OF COSMETOLOGY	308,059
LA STATE BD OF EMBALMERS & FUNERAL DIRS	78,996
LA STATE BD PRIVATE SECURITY EXAM	172,625
LA STATE BOARD OF DENTISTRY	148,649
LA STATE BOARD OF HOME INSPECTORS	21,551
LA STATE BOARD OF NURSING	1,207,876
LA STATE LAW INSTITUTE	153,330
LA STATE UNIVERSITY MEDICAL CENTER	7,030,381
LA USED MOTOR VEHICLE & PARTS	208,762
LA VETERINARY BOARD	44,906
LAFAYETTE CONSOL GOVT ADM OPERAT	77,848
LAFAYETTE PARISH SCHOOL BOARD	98,926
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	60,147
LAFOURCHE PARISH SCHOOL BOARD	8,877
LAKE PROVIDENCE PORT COMMISSION	63,160
LALLIE KEMP CHARITY HOSPITAL	3,982,472
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	2,171,151
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	4,396,098
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	1,414,970
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	155,972
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	2,803,396
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTHORITY	1,046,195

(Continued)

Louisiana State Employees' Retirement Systems
Schedule of Employers' Proportionate Share of Contributions
June 30, 2017

Employer Name	Proportionate Share of Employer Contributions
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	\$ 2,976,237
LDH-LA EMERGENCY RESPONSE NETWORK	213,005
LDH-MEDICAL VENDOR ADMINISTRATION	13,815,505
LDH-NORTHEAST DELTA HUMAN SERVICES AUTHORITY	1,598,654
LDH-NORTHWEST LOUISIANA HUMAN SERVICES DISTRICT	1,493,229
LDH-OFF OF THE SECRETARY MGT AND FINANCE	8,386,210
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	16,286,392
LDH-OFFICE OF AGING AND ADULT SERVICES	5,702,373
LDH-OFFICE OF BEHAVIORAL HEALTH	19,056,056
LDH-OFFICE OF PUBLIC HEALTH	21,014,519
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	2,709,172
LEESVILLE CITY COURT	7,384
LEGISLATIVE AUDITORS OFFICE	6,099,704
LEGISLATIVE BUDGETARY CONTROL COUN	100,223
LEGISLATIVE FISCAL OFFICE	488,670
LINCOLN PARISH SCHOOL BOARD	20,713
LIVINGSTON PARISH COUNCIL	3,196
LIVINGSTON PARISH SCHOOL BOARD	140,623
LOUISIANA BOARD OF CPAS	144,048
LOUISIANA BOARD OF MASSAGE THERAPY	61,897
LOUISIANA DELTA COMMUNITY COLLEGE	400,999
LOUISIANA DEPARTMENT OF JUSTICE	9,977,879
LOUISIANA LOTTERY CORPORATION	28,098
LOUISIANA MOTOR VEHICLE COMMISSION	358,978
LOUISIANA PHYSICAL THERAPY BOARD	66,309
LOUISIANA STATE UNIVERSITY	21,126,869
LOUISIANA STATE UNIVERSITY OF SHREVEPORT	-
LOUISIANA TAX FREE SHOPPING	123,794
LSU MEDICAL CENTER HEALTH CARE SRV DIV	793,122
LSU MEDICAL CENTER IN SHREVEPORT	4,809,791
LT GOVERNORS OFFICE	322,564
MADISON PARISH PORT HARBOR & TERMINAL	39,603
MADISON PARISH SCHOOL BOARD	-
MARKSVILLE CITY COURT	13,309
METROPOLITAN HUMAN SERVICES DISTRICT	2,251,498

(Continued)

Louisiana State Employees' Retirement Systems
Schedule of Employers' Proportionate Share of Contributions
June 30, 2017

Employer Name	Proportionate Share of Employer Contributions
MINDEN CITY COURT	\$ 33,333
MONROE CITY SCHOOL BOARD	84,806
MUNICIPAL FIRE & POLICE CIVIL SERVICE	416,430
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	53,520
NATCHITOCHEs CANE RIVER LEVEE DISTRICT	43,568
NATCHITOCHEs CITY COURT	26,105
NEW BEGINNINGS SCHOOLS	47,108
NEW IBERIA CITY COURT	28,341
NEW ORLEANS CENTER FOR CREATIVE ARTS	104,756
NORTH LAFOURCHE LEVEE DISTRICT	125,490
NORTHSHORE TECH COMMUNITY COLLEGE	289,076
NORTHWEST LOUISIANA TECHNICAL COLLEGE	170,193
NUNEZ COMMUNITY COLLEGE	193,636
OFFICE OF COASTAL PROTECTION & RESTORATION	4,413,737
OFFICE OF ELDERLY AFFAIRS	934,042
OFFICE OF FINANCIAL INSTITUTIONS	1,934,115
OFFICE OF HOME LAND SEC & EMERG. PREP.	5,441,591
OFFICE OF JUVENILE JUSTICE	11,135,411
OPELOUSAS CITY COURT	21,166
ORLEANS PARISH SCHOOL BOARD	118,673
OUACHITA PARISH POLICE JURY	37,853
OUACHITA PARISH SCHOOL BOARD	193,947
PARISH OF ORLEANS JUDICIAL EXP JUDGES	156,837
PARISH OF TERREBONNE	13,741
PINEVILLE CITY COURT	27,557
PONTCHARTRAIN LEVEE DISTRICT	660,295
PORT OF LAKE CHARLES	2,302,835
PUBLIC SERVICE COMMISSION	1,386,399
RAPIDES PARISH HOUSING AUTHORITY	159,999
RAPIDES PARISH POLICE JURY	19,295
RAPIDES PARISH SCHOOL BOARD	274,152
RAYNE CITY COURT	16,099
RECOVERY SCHOOL DISTRICT	1,195,675
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	360,579
REGIONAL PLANNING COMMISSION	449,554

(Continued)

Louisiana State Employees' Retirement Systems
Schedule of Employers' Proportionate Share of Contributions
June 30, 2017

Employer Name	Proportionate Share of Employer Contributions
REGIONAL TRANSIT AUTHORITY	\$ 41,616
RIVER PARISHES COMMUNITY COLLEGE	157,641
RUSTON CITY COURT	26,138
SABINE RIVER AUTHORITY	741,183
SCHOOL EMPLOYEES RETIREMENT SYSTEM	45,480
SCHOOL FOR THE DEAF & VISUALLY IMPAIRED	1,421,259
SECRETARY OF STATE'S OFFICE	5,437,591
SOUTH CENTRAL TECH COMMUNITY COLLEGE	298,784
SOUTH LAFOURCHE LEVEE DISTRICT	341,021
SOUTH LOUISIANA COMMUNITY COLLEGE	773,638
SOUTH TANGIPAHOA PARISH PORT COMMISSION	43,440
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	3,548,369
SOUTHERN UNIVERSITY	5,749,400
SOWELA TECHNICAL COMMUNITY COLLEGE	237,116
ST BERNARD PORT HARBOR & TERM DIST	395,710
ST CHARLES PARISH PUBLIC SCHOOLS	20,767
ST LANDRY PARISH GOVERNMENT	8,857
ST LANDRY PARISH SCHOOL BOARD	89,772
ST MARTIN PARISH POLICE JURY	2,533
ST MARTIN PARISH SCHOOL BOARD	37,090
ST TAMMANY PARISH GOVERNMENT	1,378
ST TAMMANY PARISH SCHOOL BOARD	155,567
ST. HELENA PARISH SCHOOL BOARD	14,039
ST. MARY PARISH SCHOOL BOARD	50,236
STATE EMPLOYEES GROUP BENEFIT	784,265
STATE PLUMBING BOARD	78,550
STATE POLICE COMMISSION	81,894
STATE POLICE RETIREMENT SYSTEM	113,512
TANGIPAHOA PARISH SCHOOL SYSTEM	272,402
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	1,591,392
TENSAS BASIN LEVEE DISTRICT	517,984
TERREBONNE LEVEE & CONSERVATION DISTRICT	321,105
TERREBONNE PARISH SCHOOL BOARD	83,036
THE CITY OF VILLE PLATTE	22,315
THE PORT OF SOUTH LOUISIANA	1,035,697

(Continued)

Louisiana State Employees' Retirement Systems
Schedule of Employers' Proportionate Share of Contributions
June 30, 2017

Employer Name	Proportionate Share of Employer Contributions
TOWN OF BUNKIE	\$ 4,526
TOWN OF SORRENTO	1,121
TOWN OF VIDALIA	46,305
TREASURY DEPARTMENT	1,235,048
UNIVERSITY OF LOUISIANA	27,356,089
VERMILION PARISH POLICE JURY	5,715
VERMILION PARISH SCHOOL BOARD	39,393
VERNON PARISH SCHOOL BOARD	16,376
WARE YOUTH CENTER	1,098,364
WASHINGTON PARISH POLICE JURY	8,695
WEBSTER PARISH POLICE JURY	2,270
WEBSTER PARISH SCHOOL BOARD	20,139
WEST FELICIANA PARISH SCHOOL BOARD	13,539
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	799,628
WINN PARISH POLICE JURY	919
WINN PARISH SCHOOL BOARD	-
WINNFIELD CITY COURT	3,067
WINNSBORO CITY COURT	6,215
WLF - OFFICE OF FISHERIES	4,296,591
WLF - OFFICE OF MGT AND FINANCE	878,232
WLF - OFFICE OF THE SECRETARY	7,092,231
WLF - OFFICE OF WILDLIFE	4,599,374
WORKFORCE SUPPORT AND TRAINING	12,545,955
ZACHARY CITY COURT	26,078
ZACHARY SCHOOL BOARD	-
Total	\$ 675,583,750

Louisiana State Employees' Retirement Systems
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2017

Employer Name	Changes in Discount Rate	
	1% Decrease (6.70%)	1% Increase (8.70%)
17TH JUDICIAL DIST COURT	\$ 4,120,526	\$ 2,569,566
18TH JUDICIAL DISTRICT	1,942,076	1,211,081
19TH JUDICIAL DIST COURT	13,248,493	8,261,779
20TH JUDICIAL DISTRICT COURT	997,901	622,292
24TH JUDICIAL DIST CT JEFFERSON PARISH	3,069,784	1,914,321
2ND JUDICIAL DISTRICT COURT DIVISION A	196,258	122,387
2ND JUDICIAL DISTRICT COURT DIVISION B	435,107	271,333
2ND JUDICIAL DISTRICT COURT DIVISION C	492,897	307,371
3RD CIRCUIT COURT OF APPEAL	15,094,870	9,413,182
3RD JUD DIST COURT CHILDREN ASSIST FUND	78,998	49,263
3RD JUDICIAL DISTRICT COURT	815,870	508,777
4TH DISTRICT COURT JUDGES OFFICE	2,543,396	1,586,065
5TH CIRCUIT COURT OF APPEAL	9,237,097	5,760,267
ACADIA PARISH POLICE JURY	192,458	120,017
ACADIA PARISH SCHOOL BOARD	165,330	103,100
ALGIERS CHARTER SCHOOLS ASSOCIATION	272,516	169,941
ALLEN PARISH POLICE JURY	60,176	37,526
ALLEN PARISH SCHOOL BOARD	80,854	50,420
AMITE RIVER BASIN WATER DIST	716,371	446,730
ASCENSION PARISH POLICE JURY	224,799	140,185
ASCENSION PARISH SCHOOL BOARD	2,118,363	1,321,014
ASSUMPTION PARISH SCHOOL BOARD	277,023	172,752
ATCHAFALAYA LEVEE DISTRICT	9,147,054	5,704,116
AVOYELLES PARISH POLICE JURY	47,805	29,811
AVOYELLES PARISH SCHOOL BOARD	279,674	174,405
BATON ROUGE COMMUNITY COLLEGE	14,114,819	8,802,021
BD EX SPEECH PATHOLOGY & AUDIOLOGY	456,845	284,889
BD OF COMMISSIONERS PORT OF NEW ORLEANS	63,120,282	39,361,898
BD OF EXAMINERS OF CERTIFIED SHORTHAND	216,581	135,061
BIENVILLE PARISH SCHOOL DISTRICT	269,070	167,792
BOARD OF EXAMINERS OF NURSING FACILITIES ADMINIS'	857,313	534,621
BOARD OF MEDICAL EXAMINERS	10,247,281	6,390,219
BOARD OF REGENTS	25,404,624	15,842,360
BOGALUSA CITY SCHOOLS	220,646	137,595
BOSSIER CITY COURT	332,958	207,633
BOSSIER PARISH COMMUNITY COLLEGE	11,626,562	7,250,341

(Continued)

Louisiana State Employees' Retirement Systems
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2017

Employer Name	Changes in Discount Rate	
	1% Decrease (6.70%)	1% Increase (8.70%)
BOSSIER PARISH SCHOOL BOARD	\$ 1,004,086	\$ 626,150
CADDO LEVEE DISTRICT	2,906,133	1,812,268
CADDO PARISH SCHOOL BOARD	2,817,238	1,756,834
CALCASIEU PARISH POLICE JURY	237,170	147,900
CALCASIEU PARISH SCHOOL BOARD	1,396,425	870,812
CAPITOL AREA GROUNDWATER COMMISSION	323,414	201,682
CATAHOULA PARISH SCHOOL BOARD	383,237	238,987
CENTRAL COMMUNITY SCHOOL SYSTEM	278,260	173,523
CENTRAL LA TECH COMMUNITY COLLEGE	2,283,781	1,424,169
CHENNAULT INTERNAT AIRPORT AUTHORITY	712,925	444,581
CITY COURT OF ABBEVILLE	238,231	148,561
CITY COURT OF BAKER	373,694	233,036
CITY COURT OF BASTROP	377,670	235,516
CITY COURT OF BOGALUSA	137,142	85,522
CITY COURT OF CROWLEY	204,564	127,566
CITY COURT OF DENHAM SPRINGS	337,464	210,443
CITY COURT OF FRANKLIN	87,216	54,388
CITY COURT OF HOUMA	323,414	201,682
CITY COURT OF JENNINGS	201,383	125,583
CITY COURT OF LAKE CHARLES	769,567	479,903
CITY COURT OF MORGAN CITY	250,867	156,441
CITY COURT OF OAKDALE	79,616	49,649
CITY COURT OF PLAQUEMINE	138,556	86,403
CITY COURT OF SLIDELL	319,349	199,147
CITY COURT OF SULPHUR	227,185	141,673
CITY COURT OF THIBODAUX	261,206	162,888
CITY COURT OF VILLE PLATTE CIVIL DIV	223,032	139,083
CITY COURT OF WEST MONROE	131,398	81,940
CITY OF ABBEVILLE	39,499	24,632
CITY OF ALEXANDRIA	256,522	159,968
CITY OF BAKER	125,389	78,193
CITY OF BAKER SCHOOL BOARD	564,473	352,006
CITY OF BASTROP	116,464	72,627
CITY OF BATON ROUGE	2,054,298	1,281,063
CITY OF BOSSIER	174,432	108,776
CITY OF BREAUX BRIDGE	347,449	216,670

(Continued)

Louisiana State Employees' Retirement Systems
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2017

Employer Name	Changes in Discount Rate	
	1% Decrease (6.70%)	1% Increase (8.70%)
CITY OF CROWLEY	\$ 210,396	\$ 131,203
CITY OF DENHAM SPRINGS	129,366	80,673
CITY OF DONALDSONVILLE	35,611	22,207
CITY OF EUNICE	85,272	53,176
CITY OF FRANKLIN	95,345	59,457
CITY OF GONZALES	35,611	22,207
CITY OF JEANERETTE	101,354	63,205
CITY OF JENNINGS	45,066	28,103
CITY OF LAKE CHARLES	171,250	106,792
CITY OF MARKSVILLE	62,032	38,683
CITY OF MINDEN	27,393	17,082
CITY OF MONROE	1,085,470	676,901
CITY OF MORGAN CITY	180,529	112,578
CITY OF NATCHITOCHE	60,176	37,526
CITY OF NEW IBERIA	197,318	123,048
CITY OF OAKDALE	83,681	52,184
CITY OF OPELOUSAS	234,785	146,412
CITY OF PINEVILLE	95,699	59,678
CITY OF PLAQUEMINE	148,894	92,851
CITY OF RAYNE	111,074	69,266
CITY OF RUSTON	152,694	95,220
CITY OF SHREVEPORT	1,787,614	1,114,759
CITY OF SLIDELL	187,863	117,152
CITY OF SULPHUR	161,795	100,896
CITY OF THIBODAUX	194,402	121,229
CITY OF WEST MONROE	215,875	134,620
CITY OF WINNFIELD	12,018	7,494
CITY OF ZACHARY	41,090	25,623
CLAIBORNE PARISH SCHOOL BOARD	467,802	291,722
COMMISSION OF LAW ENFORCEMENT LCLE	10,207,782	6,365,587
COURT OF APPEAL FIRST CIRCUIT	20,570,289	12,827,662
COURT OF APPEALS FOURTH CIRCUIT	14,666,744	9,146,202
COURT OF APPEALS SECOND CIRCUIT	10,696,702	6,670,479
CRIMINAL DISTRICT COURT	14,916,815	9,302,147
CRT - OFFICE OF CULTURAL DEVELOPMENT	7,271,252	4,534,363
CRT - OFFICE OF STATE LIBRARY	9,341,279	5,825,235

(Continued)

Louisiana State Employees' Retirement Systems
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2017

Employer Name	Changes in Discount Rate	
	1% Decrease (6.70%)	1% Increase (8.70%)
CRT - OFFICE OF STATE MUSEUM	\$ 14,495,847	\$ 9,039,631
CRT - OFFICE OF STATE PARKS	46,515,528	29,007,149
CRT - OFFICE OF THE SECRETARY	9,632,087	6,006,583
CRT - OFFICE OF TOURISM	10,160,683	6,336,217
CUSTODIAN OF NOTARIAL ARCHIVES	1,576,777	983,280
DELGADO COLLEGE	27,943,779	17,425,780
DEPARTMENT OF CHILDREN AND FAMILY SERVICES	648,958,704	404,691,572
DEPARTMENT OF INSURANCE	62,472,217	38,957,764
DEPT ENVIRONMENTAL QUALITY	166,906,626	104,083,210
DEPT OF AGRICULTURE AND FORESTRY	124,787,675	77,817,772
DEPT OF FINANCE CITY OF NEW ORLEANS	3,551,017	2,214,419
DEPT OF REVENUE & TAXATION	155,996,700	97,279,764
DEQ - OFFICE OF ENVIRONMENTAL COMPLIANCE	-	-
DEQ - OFFICE OF ENVIRONMENTAL SERVICES	-	-
DEQ - OFFICE OF MGT AND FINANCE	-	-
DEQ - OFFICE OF THE SECRETARY - ADMIN	-	-
DESOTO PARISH SCHOOL BOARD	247,421	154,292
DNR - OFFICE OF COASTAL RESTOR AND MGT	12,167,530	7,587,689
DNR - OFFICE OF CONSERVATION	38,685,724	24,124,473
DNR - OFFICE OF MINERAL RESOURCES	13,517,652	8,429,627
DNR - OFFICE OF THE SECRETARY	10,965,242	6,837,941
DOA - BD OF ELEM AND SECONDARY ED	941,259	586,970
DOA - DIVISION OF ADMINISTRATION	135,387,795	84,428,022
DOA - EXECUTIVE OFFICE	20,359,628	12,696,293
DOA - FEDERAL PROPERTY ASSISTANCE	1,249,651	779,284
DOA - LA PROPERTY ASSISTANCE AGENCY	6,281,039	3,916,865
DOA - LOUISIANA TAX COMMISSION	8,906,614	5,554,177
DOA - MENTAL HEALTH ADVOCACY SERVICE	7,976,577	4,974,205
DOA - OFFICE OF AIRCRAFT SERVICES	415,843	259,321
DOA - OFFICE OF RISK MANAGEMENT	9,485,490	5,915,165
DOA - OFFICE OF ST HUMAN CAP MGT	-	-
DOA - OFFICE OF ST PROCUREMENT	21,502,182	13,408,791
DOA - OFFICE OF TECHNOLOGY SERVICES	210,855,165	131,489,581
DOA - OFFICE OF THE INSPECTOR GENERAL	3,403,890	2,122,671
DOC - ADMINISTRATION	52,613,122	32,809,618
DOC - ADULT PROBATION AND PAROLE	155,941,207	97,245,159

(Continued)

Louisiana State Employees' Retirement Systems
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2017

Employer Name	Changes in Discount Rate	
	1% Decrease (6.70%)	1% Increase (8.70%)
DOC - DAVID WADE CORRECTIONAL CENTER	\$ 55,715,512	\$ 34,744,273
DOC - DIXON CORRECTIONAL INSTITUTE	84,725,055	52,834,665
DOC - ELAYN HUNT CORRECTIONAL CENTER	104,815,349	65,363,001
DOC - LA CORRECTIONAL INST FOR WOMEN	51,352,867	32,023,721
DOC - LOUISIANA STATE PENITENTIARY	248,247,674	154,807,603
DOC - PRISON ENTERPRISES	13,696,236	8,540,992
DOC - RAYBURN CORRECTIONAL INST	48,339,902	30,144,832
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	59,603,905	37,169,080
DOE - SPECIAL SCHOOL DISTRICTS	436,786	272,380
DOE - STATE ACTIVITIES	94,103,182	58,682,879
DOTD - ADMINISTRATION	53,165,312	33,153,964
DOTD - ENGINEERING AND OPERATIONS	828,524,779	516,669,241
DPS - LA HIGHWAY SAFETY COMMISSION	3,454,788	2,154,411
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	2,136,566	1,332,366
DPS - LOUISIANA GAMING CONTROL BOARD	986,148	614,963
DPS - OFFICE OF MGT AND FINANCE	25,182,122	15,703,607
DPS - OFFICE OF MOTOR VEHICLES	84,397,488	52,630,394
DPS - OFFICE OF STATE FIRE MARSHALL	40,929,211	25,523,514
DPS - OFFICE OF STATE POLICE	130,644,388	81,470,026
DSCS - BOARD OF TAX APPEALS	841,054	524,482
DSCS - DIV OF ADMINISTRATIVE LAW	15,941,137	9,940,916
DSCS - ETHICS ADMINISTRATION	9,976,178	6,221,159
DSCS - STATE CIVIL SERVICE	27,215,125	16,971,391
DVA - DEPARTMENT OF VETERANS AFFAIRS	17,372,112	10,833,274
DVA - LOUISIANA WAR VETERANS HOME	18,782,587	11,712,848
DVA - NORTHEAST LA WAR VETERANS HOME	21,807,658	13,599,287
DVA - NORTHWEST LA WAR VETERANS HOME	18,648,980	11,629,530
DVA - SOUTHEAST LA WAR VETERANS HOME	17,624,923	10,990,927
DVA - SOUTHWEST LA WAR VETERANS HOME	19,563,287	12,199,694
EAST BATON ROUGE PARISH SCHOOL BOARD	1,820,309	1,135,147
EUNICE CITY COURT	282,501	176,168
EXCELTH INCORPORATED	-	-
FIFTH JUDICAL DISTRICT COURT	309,718	193,140
FIFTH LA LEVEE BOARD	2,190,380	1,365,924
FLORIDA PARISHES JUV DETENTION CENTER	13,304,251	8,296,550
GREATER BATON ROUGE PORT COM	7,280,088	4,539,873

(Continued)

Louisiana State Employees' Retirement Systems
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2017

Employer Name	Changes in Discount Rate	
	1% Decrease (6.70%)	1% Increase (8.70%)
GREATER KROTZ SPRINGS PORT COMM	\$ 482,205	\$ 300,704
GREATER LAFOURCHE PORT COMMISSION	9,772,233	6,093,978
Health Education Authority of LA	790,332	492,852
IBERIA PARISH GOVERNMENT	94,815	59,127
IBERIA PARISH SCHOOL BOARD	262,443	163,660
IBERVILLE PARISH SCHOOL BOARD	-	-
JEANERETTE CITY COURT	74,138	46,232
JEFFERSON DAVIS PARISH	20,854	13,005
JEFFERSON PARISH	2,956,500	1,843,678
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	4,458,962	2,780,615
JUDICIAL BRANCH OF LOUISIANA	287,170,833	179,080,141
JUDICIAL EXP REG PARISH OF ORLEANS	13,924,128	8,683,106
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	2,647,755	1,651,144
LA BD OF DRUG & DEVICE DISTR	749,950	467,670
LA BEHAVIOR ANALYST BOARD	217,553	135,667
LA BOARD OF JURY COMM ORLEANS PARISH	346,389	216,009
LA BOARD OF PHARMACY	6,849,488	4,271,350
LA BOARD REGISTRATION PROF ENGINEERS	2,405,636	1,500,158
LA CEMETERY BOARD	949,212	591,930
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	7,542,708	4,703,643
LA ECON DEV - OFFICE OF BUSINESS DEV	24,083,840	15,018,717
LA ECON DEV - OFFICE OF THE SECRETARY	11,773,689	7,342,089
LA ED TELEVISION AUTHORITY	15,331,422	9,560,697
LA HOUSE OF REPRESENTATIVES	47,010,899	29,316,064
LA HOUSING CORPORATION	30,302,758	18,896,843
LA LICENSED PROFESSIONAL COUNSELORS	585,327	365,011
LA MILITARY DEPT	116,957,606	72,934,930
LA PATIENT'S COMP FUND OVERSIGHT BOARD	11,734,367	7,317,568
LA PUBLIC DEFENDER BOARD	5,528,880	3,447,817
LA RACING COMMISSION	12,298,310	7,669,243
LA REAL ESTATE COMM	4,566,325	2,847,567
LA SCHOOL FOR MATH SCI & ARTS	2,375,680	1,481,478
LA SENATE	43,618,320	27,200,447
LA SPECIAL EDUCATION CENTER	23,593,947	14,713,219
LA ST BD BARBER EXAMINERS	771,246	480,950
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	825,148	514,563

(Continued)

Louisiana State Employees' Retirement Systems
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2017

Employer Name	Changes in Discount Rate	
	1% Decrease (6.70%)	1% Increase (8.70%)
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	\$ 426,536	\$ 265,988
LA ST BOARD OF ARCHITECTURAL EXAMINERS	635,253	396,144
LA ST BOARD OF CHIROPRACTIC EXAMINERS	376,786	234,965
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	3,202,419	1,997,033
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	398,524	248,520
LA ST LICENSING BD OF CONTRACTORS	11,034,962	6,881,418
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	555,813	346,606
LA STATE BD OF COSMETOLOGY	4,029,334	2,512,698
LA STATE BD OF EMBALMERS & FUNERAL DIRS	1,033,246	644,334
LA STATE BD PRIVATE SECURITY EXAM	2,257,890	1,408,024
LA STATE BOARD OF DENTISTRY	1,944,285	1,212,459
LA STATE BOARD OF HOME INSPECTORS	281,883	175,783
LA STATE BOARD OF NURSING	15,798,693	9,852,088
LA STATE LAW INSTITUTE	2,005,521	1,250,646
LA STATE UNIVERSITY MEDICAL CENTER	91,955,483	57,343,570
LA USED MOTOR VEHICLE & PARTS	2,730,552	1,702,776
LA VETERINARY BOARD	587,359	366,278
LAFAYETTE CONSOL GOVT ADM OPERAT	1,018,224	634,966
LAFAYETTE PARISH SCHOOL BOARD	1,293,922	806,891
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	786,709	490,593
LAFOURCHE PARISH SCHOOL BOARD	116,111	72,407
LAKE PROVIDENCE PORT COMMISSION	826,120	515,170
LALLIE KEMP CHARITY HOSPITAL	52,089,650	32,483,180
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	28,398,061	17,709,071
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	57,499,768	35,856,938
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	18,507,420	11,541,253
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	2,040,072	1,272,192
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	36,667,655	22,866,002
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTHORITY	13,683,954	8,533,333
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	38,928,373	24,275,789
LDH-LA EMERGENCY RESPONSE NETWORK	2,786,045	1,737,382
LDH-MEDICAL VENDOR ADMINISTRATION	180,703,068	112,686,691
LDH-NORTHEAST DELTA HUMAN SERVICES AUTHORITY	20,909,963	13,039,483
LDH-NORTHWEST LOUISIANA HUMAN SERVICES DISTRICT	19,531,034	12,179,581
LDH-OFF OF THE SECRETARY MGT AND FINANCE	109,689,359	68,402,441
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	213,021,598	132,840,572

(Continued)

Louisiana State Employees' Retirement Systems
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2017

Employer Name	Changes in Discount Rate	
	1% Decrease (6.70%)	1% Increase (8.70%)
LDH-OFFICE OF AGING AND ADULT SERVICES	\$ 74,585,491	\$ 46,511,619
LDH-OFFICE OF BEHAVIORAL HEALTH	249,248,049	155,431,438
LDH-OFFICE OF PUBLIC HEALTH	274,864,217	171,405,718
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	35,435,235	22,097,463
LEESVILLE CITY COURT	96,582	60,229
LEGISLATIVE AUDITORS OFFICE	79,782,474	49,752,464
LEGISLATIVE BUDGETARY CONTROL COUN	1,310,888	817,471
LEGISLATIVE FISCAL OFFICE	6,391,671	3,985,855
LINCOLN PARISH SCHOOL BOARD	270,926	168,950
LIVINGSTON PARISH COUNCIL	41,796	26,064
LIVINGSTON PARISH SCHOOL BOARD	1,839,308	1,146,995
LOUISIANA BOARD OF CPAS	1,884,108	1,174,933
LOUISIANA BOARD OF MASSAGE THERAPY	809,596	504,865
LOUISIANA DELTA COMMUNITY COLLEGE	5,244,965	3,270,767
LOUISIANA DEPARTMENT OF JUSTICE	130,507,953	81,384,945
LOUISIANA LOTTERY CORPORATION	367,508	229,179
LOUISIANA MOTOR VEHICLE COMMISSION	4,695,337	2,928,019
LOUISIANA PHYSICAL THERAPY BOARD	867,298	540,848
LOUISIANA STATE UNIVERSITY	276,333,720	172,322,101
LOUISIANA STATE UNIVERSITY OF SHREVEPORT	-	-
LOUISIANA TAX FREE SHOPPING	1,619,192	1,009,730
LSU MEDICAL CENTER HEALTH CARE SRV DIV	10,373,819	6,469,128
LSU MEDICAL CENTER IN SHREVEPORT	62,910,770	39,231,246
LT GOVERNORS OFFICE	4,219,053	2,631,007
MADISON PARISH PORT HARBOR & TERMINAL	517,993	323,021
MADISON PARISH SCHOOL BOARD	-	-
MARKSVILLE CITY COURT	174,078	108,555
METROPOLITAN HUMAN SERVICES DISTRICT	29,448,980	18,364,426
MINDEN CITY COURT	435,991	271,884
MONROE CITY SCHOOL BOARD	1,109,240	691,724
MUNICIPAL FIRE & POLICE CIVIL SERVICE	5,446,789	3,396,626
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	700,024	436,536
NATCHITOCHE CANE RIVER LEVEE DISTRICT	569,863	355,367
NATCHITOCHE CITY COURT	341,441	212,923
NEW BEGINNINGS SCHOOLS	616,166	384,242
NEW IBERIA CITY COURT	370,689	231,162

(Continued)

Louisiana State Employees' Retirement Systems
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2017

Employer Name	Changes in Discount Rate	
	1% Decrease (6.70%)	1% Increase (8.70%)
NEW ORLEANS CENTER FOR CREATIVE ARTS	\$ 1,370,180	\$ 854,446
NORTH LAFOURCHE LEVEE DISTRICT	1,641,371	1,023,561
NORTHSHORE TECH COMMUNITY COLLEGE	3,781,030	2,357,855
NORTHWEST LOUISIANA TECHNICAL COLLEGE	2,226,079	1,388,186
NUNEZ COMMUNITY COLLEGE	2,532,704	1,579,398
OFFICE OF COASTAL PROTECTION & RESTORATION	57,730,488	36,000,815
OFFICE OF ELDERLY AFFAIRS	12,217,014	7,618,547
OFFICE OF FINANCIAL INSTITUTIONS	25,297,703	15,775,684
OFFICE OF HOME LAND SEC & EMERG. PREP.	71,174,532	44,384,540
OFFICE OF JUVENILE JUSTICE	145,648,154	90,826,396
OPELOUSAS CITY COURT	276,846	172,642
ORLEANS PARISH SCHOOL BOARD	1,552,211	967,961
OUACHITA PARISH POLICE JURY	495,106	308,749
OUACHITA PARISH SCHOOL BOARD	2,536,769	1,581,933
PARISH OF ORLEANS JUDICIAL EXP JUDGES	2,051,382	1,279,245
PARISH OF TERREBONNE	179,733	112,082
PINEVILLE CITY COURT	360,439	224,770
PONTCHARTRAIN LEVEE DISTRICT	8,636,484	5,385,723
PORT OF LAKE CHARLES	30,120,462	18,783,163
PUBLIC SERVICE COMMISSION	18,133,726	11,308,217
RAPIDES PARISH HOUSING AUTHORITY	2,092,737	1,305,034
RAPIDES PARISH POLICE JURY	252,369	157,378
RAPIDES PARISH SCHOOL BOARD	3,585,832	2,236,130
RAYNE CITY COURT	210,573	131,313
RECOVERY SCHOOL DISTRICT	15,639,107	9,752,569
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	4,716,280	2,941,079
REGIONAL PLANNING COMMISSION	5,880,041	3,666,802
REGIONAL TRANSIT AUTHORITY	544,325	339,442
RIVER PARISHES COMMUNITY COLLEGE	2,061,898	1,285,802
RUSTON CITY COURT	341,882	213,198
SABINE RIVER AUTHORITY	9,694,472	6,045,487
SCHOOL EMPLOYEES RETIREMENT SYSTEM	594,870	370,962
SCHOOL FOR THE DEAF & VISUALLY IMPAIRED	18,589,687	11,592,555
SECRETARY OF STATE'S OFFICE	71,122,220	44,351,918
SOUTH CENTRAL TECH COMMUNITY COLLEGE	3,908,009	2,437,040
SOUTH LAFOURCHE LEVEE DISTRICT	4,460,465	2,781,552

(Continued)

Louisiana State Employees' Retirement Systems
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2017

Employer Name	Changes in Discount Rate	
	1% Decrease (6.70%)	1% Increase (8.70%)
SOUTH LOUISIANA COMMUNITY COLLEGE	\$ 10,118,975	\$ 6,310,207
SOUTH TANGIPAHOA PARISH PORT COMMISSION	568,184	354,320
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	46,411,700	28,942,402
SOUTHERN UNIVERSITY	75,200,597	46,895,199
SOWELA TECHNICAL COMMUNITY COLLEGE	3,101,418	1,934,049
ST BERNARD PORT HARBOR & TERM DIST	5,175,775	3,227,621
ST CHARLES PARISH PUBLIC SCHOOLS	271,633	169,390
ST LANDRY PARISH GOVERNMENT	115,846	72,242
ST LANDRY PARISH SCHOOL BOARD	1,174,188	732,225
ST MARTIN PARISH POLICE JURY	33,137	20,664
ST MARTIN PARISH SCHOOL BOARD	485,121	302,522
ST TAMMANY PARISH GOVERNMENT	18,026	11,241
ST TAMMANY PARISH SCHOOL BOARD	2,034,770	1,268,885
ST. HELENA PARISH SCHOOL BOARD	183,621	114,507
ST. MARY PARISH SCHOOL BOARD	657,079	409,755
STATE EMPLOYEES GROUP BENEFIT	10,257,973	6,396,886
STATE PLUMBING BOARD	1,027,414	640,697
STATE POLICE COMMISSION	1,071,155	667,974
STATE POLICE RETIREMENT SYSTEM	1,484,701	925,862
TANGIPAHOA PARISH SCHOOL SYSTEM	3,562,946	2,221,858
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	20,814,971	12,980,245
TENSAS BASIN LEVEE DISTRICT	6,775,085	4,224,953
TERREBONNE LEVEE & CONSERVATION DISTRICT	4,199,966	2,619,105
TERREBONNE PARISH SCHOOL BOARD	1,086,088	677,286
THE CITY OF VILLE PLATTE	291,868	182,009
THE PORT OF SOUTH LOUISIANA	13,546,635	8,447,701
TOWN OF BUNKIE	59,204	36,920
TOWN OF SORRENTO	14,669	9,147
TOWN OF VIDALIA	605,650	377,684
TREASURY DEPARTMENT	16,154,096	10,073,717
UNIVERSITY OF LOUISIANA	357,810,230	223,130,969
VERMILION PARISH POLICE JURY	74,756	46,618
VERMILION PARISH SCHOOL BOARD	515,254	321,313
VERNON PARISH SCHOOL BOARD	214,196	133,573
WARE YOUTH CENTER	14,366,304	8,958,848
WASHINGTON PARISH POLICE JURY	113,725	70,919

(Continued)

Louisiana State Employees' Retirement Systems
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2017

Employer Name	Changes in Discount Rate	
	1% Decrease (6.70%)	1% Increase (8.70%)
WEBSTER PARISH POLICE JURY	\$ 29,690	\$ 18,515
WEBSTER PARISH SCHOOL BOARD	263,415	164,266
WEST FELICIANA PARISH SCHOOL BOARD	177,083	110,429
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	10,458,914	6,522,193
WINN PARISH POLICE JURY	12,018	7,494
WINN PARISH SCHOOL BOARD	-	-
WINNFIELD CITY COURT	40,117	25,017
WINNSBORO CITY COURT	81,295	50,696
WLF - OFFICE OF FISHERIES	56,198,247	35,045,307
WLF - OFFICE OF MGT AND FINANCE	11,487,035	7,163,331
WLF - OFFICE OF THE SECRETARY	92,764,460	57,848,049
WLF - OFFICE OF WILDLIFE	60,158,569	37,514,969
WORKFORCE SUPPORT AND TRAINING	164,097,695	102,331,556
ZACHARY CITY COURT	341,087	212,702
ZACHARY SCHOOL BOARD	-	-
Total	\$ 8,836,452,507	\$ 5,510,424,373

Louisiana State Employees' Retirement Systems

Schedule of Remaining Amortization

June 30, 2017

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
17TH JUDICIAL DIST COURT	\$ (13,179)	\$ 96,021	\$ 42,713	\$ (66,080)
18TH JUDICIAL DISTRICT	(6,211)	45,256	20,131	(31,145)
19TH JUDICIAL DIST COURT	(42,373)	308,729	137,332	(212,463)
20TH JUDICIAL DISTRICT COURT	(3,192)	23,254	10,344	(16,003)
24TH JUDICIAL DIST CT JEFFERSON PARISH	(9,818)	71,535	31,821	(49,229)
2ND JUDICIAL DISTRICT COURT DIVISION A	(628)	4,573	2,034	(3,147)
2ND JUDICIAL DISTRICT COURT DIVISION B	(1,392)	10,139	4,510	(6,978)
2ND JUDICIAL DISTRICT COURT DIVISION C	(1,576)	11,486	5,109	(7,904)
3RD CIRCUIT COURT OF APPEAL	(48,278)	351,756	156,471	(242,073)
3RD JUD DIST COURT CHILDREN ASSIST FUND	(253)	1,841	819	(1,267)
3RD JUDICIAL DISTRICT COURT	(2,609)	19,012	8,457	(13,084)
4TH DISTRICT COURT JUDGES OFFICE	(8,135)	59,269	26,364	(40,788)
5TH CIRCUIT COURT OF APPEAL	(29,543)	215,252	95,750	(148,133)
ACADIA PARISH POLICE JURY	(616)	4,485	1,995	(3,086)
ACADIA PARISH SCHOOL BOARD	(529)	3,853	1,714	(2,651)
ALGIERS CHARTER SCHOOLS ASSOCIATION	(872)	6,350	2,825	(4,370)
ALLEN PARISH POLICE JURY	(192)	1,402	624	(965)
ALLEN PARISH SCHOOL BOARD	(259)	1,884	838	(1,297)
AMITE RIVER BASIN WATER DIST	(2,291)	16,694	7,426	(11,488)
ASCENSION PARISH POLICE JURY	(719)	5,239	2,330	(3,605)
ASCENSION PARISH SCHOOL BOARD	(6,775)	49,364	21,959	(33,972)
ASSUMPTION PARISH SCHOOL BOARD	(886)	6,455	2,872	(4,443)
ATCHAFALAYA LEVEE DISTRICT	(29,255)	213,154	94,817	(146,689)
AVOYELLES PARISH POLICE JURY	(153)	1,114	496	(767)
AVOYELLES PARISH SCHOOL BOARD	(894)	6,517	2,899	(4,485)
BATON ROUGE COMMUNITY COLLEGE	(45,143)	328,917	146,312	(226,356)
BD EX SPEECH PATHOLOGY & AUDIOLOGY	(1,461)	10,646	4,736	(7,326)

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Remaining Amortization

June 30, 2017

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
BD OF COMMISSIONERS PORT OF NEW ORLEANS	\$ (201,877)	\$ 1,470,891	\$ 654,295	\$ (1,012,245)
BD OF EXAMINERS OF CERTIFIED SHORTHAND	(693)	5,047	2,245	(3,473)
BIENVILLE PARISH SCHOOL DISTRICT	(861)	6,270	2,789	(4,315)
BOARD OF EXAMINERS OF NURSING FACILITIES ADMINIS	(2,742)	19,978	8,887	(13,749)
BOARD OF MEDICAL EXAMINERS	(32,774)	238,792	106,222	(164,333)
BOARD OF REGENTS	(81,252)	592,004	263,340	(407,408)
BOGALUSA CITY SCHOOLS	(706)	5,142	2,287	(3,538)
BOSSIER CITY COURT	(1,065)	7,759	3,451	(5,340)
BOSSIER PARISH COMMUNITY COLLEGE	(37,185)	270,934	120,519	(186,452)
BOSSIER PARISH SCHOOL BOARD	(3,211)	23,398	10,408	(16,102)
CADDO LEVEE DISTRICT	(9,295)	67,722	30,124	(46,605)
CADDO PARISH SCHOOL BOARD	(9,010)	65,650	29,203	(45,179)
CALCASIEU PARISH POLICE JURY	(759)	5,527	2,458	(3,803)
CALCASIEU PARISH SCHOOL BOARD	(4,466)	32,541	14,475	(22,394)
CAPITOL AREA GROUNDWATER COMMISSION	(1,034)	7,537	3,352	(5,187)
CATAHOULA PARISH SCHOOL BOARD	(1,226)	8,931	3,973	(6,146)
CENTRAL COMMUNITY SCHOOL SYSTEM	(890)	6,484	2,884	(4,462)
CENTRAL LA TECH COMMUNITY COLLEGE	(7,304)	53,219	23,673	(36,624)
CHENNAULT INTERNAT AIRPORT AUTHORITY	(2,280)	16,613	7,390	(11,433)
CITY COURT OF ABBEVILLE	(762)	5,551	2,469	(3,820)
CITY COURT OF BAKER	(1,195)	8,708	3,874	(5,993)
CITY COURT OF BASTROP	(1,208)	8,801	3,915	(6,057)
CITY COURT OF BOGALUSA	(439)	3,196	1,422	(2,199)
CITY COURT OF CROWLEY	(654)	4,767	2,120	(3,281)
CITY COURT OF DENHAM SPRINGS	(1,079)	7,864	3,498	(5,412)
CITY COURT OF FRANKLIN	(279)	2,032	904	(1,399)

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Remaining Amortization

June 30, 2017

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
CITY COURT OF HOUMA	\$ (1,034)	\$ 7,537	\$ 3,352	\$ (5,187)
CITY COURT OF JENNINGS	(644)	4,693	2,088	(3,230)
CITY COURT OF LAKE CHARLES	(2,461)	17,933	7,977	(12,341)
CITY COURT OF MORGAN CITY	(802)	5,846	2,600	(4,023)
CITY COURT OF OAKDALE	(255)	1,855	825	(1,277)
CITY COURT OF PLAQUEMINE	(443)	3,229	1,436	(2,222)
CITY COURT OF SLIDELL	(1,021)	7,442	3,310	(5,121)
CITY COURT OF SULPHUR	(727)	5,294	2,355	(3,643)
CITY COURT OF THIBODAU	(835)	6,087	2,708	(4,189)
CITY COURT OF VILLE PLATTE CIVIL DIV	(713)	5,197	2,312	(3,577)
CITY COURT OF WEST MONROE	(420)	3,062	1,362	(2,107)
CITY OF ABBEVILLE	(126)	920	409	(633)
CITY OF ALEXANDRIA	(820)	5,978	2,659	(4,114)
CITY OF BAKER	(401)	2,922	1,300	(2,011)
CITY OF BAKER SCHOOL BOARD	(1,805)	13,154	5,851	(9,052)
CITY OF BASTROP	(372)	2,714	1,207	(1,868)
CITY OF BATON ROUGE	(6,570)	47,871	21,295	(32,944)
CITY OF BOSSIER	(558)	4,065	1,808	(2,797)
CITY OF BREAUX BRIDGE	(1,111)	8,097	3,602	(5,572)
CITY OF CROWLEY	(673)	4,903	2,181	(3,374)
CITY OF DENHAM SPRINGS	(414)	3,015	1,341	(2,075)
CITY OF DONALDSONVILLE	(114)	830	369	(571)
CITY OF EUNICE	(273)	1,987	884	(1,367)
CITY OF FRANKLIN	(305)	2,222	988	(1,529)
CITY OF GONZALES	(114)	830	369	(571)
CITY OF JEANERETTE	(324)	2,362	1,051	(1,625)

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June 30, 2017

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
CITY OF JENNINGS	\$ (144)	\$ 1,050	\$ 467	\$ (723)
CITY OF LAKE CHARLES	(548)	3,991	1,775	(2,746)
CITY OF MARKSVILLE	(198)	1,446	643	(995)
CITY OF MINDEN	(88)	638	284	(439)
CITY OF MONROE	(3,472)	25,295	11,252	(17,407)
CITY OF MORGAN CITY	(577)	4,207	1,871	(2,895)
CITY OF NATCHITOCHE	(192)	1,402	624	(965)
CITY OF NEW IBERIA	(631)	4,598	2,045	(3,164)
CITY OF OAKDALE	(268)	1,950	867	(1,342)
CITY OF OPELOUSAS	(751)	5,471	2,434	(3,765)
CITY OF PINEVILLE	(306)	2,230	992	(1,535)
CITY OF PLAQUEMINE	(476)	3,470	1,543	(2,388)
CITY OF RAYNE	(355)	2,588	1,151	(1,781)
CITY OF RUSTON	(488)	3,558	1,583	(2,449)
CITY OF SHREVEPORT	(5,717)	41,657	18,530	(28,668)
CITY OF SLIDELL	(601)	4,378	1,947	(3,013)
CITY OF SULPHUR	(517)	3,770	1,677	(2,595)
CITY OF THIBODAUX	(622)	4,530	2,015	(3,118)
CITY OF WEST MONROE	(690)	5,031	2,238	(3,462)
CITY OF WINNFIELD	(38)	280	125	(193)
CITY OF ZACHARY	(131)	958	426	(659)
CLAIBORNE PARISH SCHOOL BOARD	(1,496)	10,901	4,849	(7,502)
COMMISSION OF LAW ENFORCEMENT LCLE	(32,648)	237,872	105,812	(163,700)
COURT OF APPEAL FIRST CIRCUIT	(65,790)	479,349	213,228	(329,881)
COURT OF APPEALS FOURTH CIRCUIT	(46,909)	341,779	152,033	(235,207)
COURT OF APPEALS SECOND CIRCUIT	(34,211)	249,265	110,880	(171,541)

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Louisiana State Employees' Retirement Systems

Schedule of Remaining Amortization

June 30, 2017

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
CRIMINAL DISTRICT COURT	\$ (47,708)	\$ 347,606	\$ 154,625	\$ (239,217)
CRT - OFFICE OF CULTURAL DEVELOPMENT	(23,256)	169,442	75,373	(116,607)
CRT - OFFICE OF STATE LIBRARY	(29,876)	217,680	96,830	(149,804)
CRT - OFFICE OF STATE MUSEUM	(46,362)	337,797	150,262	(232,467)
CRT - OFFICE OF STATE PARKS	(148,770)	1,083,951	482,172	(745,959)
CRT - OFFICE OF THE SECRETARY	(30,806)	224,456	99,845	(154,468)
CRT - OFFICE OF TOURISM	(32,497)	236,774	105,324	(162,945)
CUSTODIAN OF NOTARIAL ARCHIVES	(5,043)	36,744	16,345	(25,286)
DELGADO COLLEGE	(89,372)	651,174	289,661	(448,128)
DEPARTMENT OF CHILDREN AND FAMILY SERVICES	(2,075,562)	15,122,677	6,727,000	(10,407,199)
DEPARTMENT OF INSURANCE	(199,805)	1,455,789	647,577	(1,001,852)
DEPT ENVIRONMENTAL QUALITY	(533,817)	3,889,423	1,730,127	(2,676,642)
DEPT OF AGRICULTURE AND FORESTRY	(399,108)	2,907,926	1,293,529	(2,001,191)
DEPT OF FINANCE CITY OF NEW ORLEANS	(11,357)	82,749	36,809	(56,947)
DEPT OF REVENUE & TAXATION	(498,924)	3,635,189	1,617,036	(2,501,683)
DEQ - OFFICE OF ENVIRONMENTAL COMPLIANCE	-	-	-	-
DEQ - OFFICE OF ENVIRONMENTAL SERVICES	-	-	-	-
DEQ - OFFICE OF MGT AND FINANCE	-	-	-	-
DEQ - OFFICE OF THE SECRETARY - ADMIN	-	-	-	-
DESOTO PARISH SCHOOL BOARD	(791)	5,766	2,565	(3,968)
DNR - OFFICE OF COASTAL RESTOR AND MGT	(38,915)	283,540	126,127	(195,128)
DNR - OFFICE OF CONSERVATION	(123,728)	901,493	401,010	(620,394)
DNR - OFFICE OF MINERAL RESOURCES	(43,233)	315,002	140,122	(216,779)
DNR - OFFICE OF THE SECRETARY	(35,070)	255,523	113,664	(175,847)
DOA - BD OF ELEM AND SECONDARY ED	(3,010)	21,934	9,757	(15,095)
DOA - DIVISION OF ADMINISTRATION	(433,010)	3,154,940	1,403,408	(2,171,182)

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Louisiana State Employees' Retirement Systems

Schedule of Remaining Amortization

June 30, 2017

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
DOA - EXECUTIVE OFFICE	\$ (65,116)	\$ 474,440	\$ 211,045	\$ (326,503)
DOA - FEDERAL PROPERTY ASSISTANCE	(3,997)	29,121	12,954	(20,040)
DOA - LA PROPERTY ASSISTANCE AGENCY	(20,089)	146,367	65,108	(100,728)
DOA - LOUISIANA TAX COMMISSION	(28,486)	207,551	92,325	(142,833)
DOA - MENTAL HEALTH ADVOCACY SERVICE	(25,511)	185,878	82,684	(127,919)
DOA - OFFICE OF AIRCRAFT SERVICES	(1,330)	9,690	4,311	(6,669)
DOA - OFFICE OF RISK MANAGEMENT	(30,337)	221,040	98,325	(152,117)
DOA - OFFICE OF ST HUMAN CAP MGT	-	-	-	-
DOA - OFFICE OF ST PROCUREMENT	(68,770)	501,065	222,888	(344,825)
DOA - OFFICE OF TECHNOLOGY SERVICES	(674,377)	4,913,556	2,185,690	(3,381,435)
DOA - OFFICE OF THE INSPECTOR GENERAL	(10,887)	79,321	35,284	(54,587)
DOC - ADMINISTRATION	(168,272)	1,226,043	545,379	(843,744)
DOC - ADULT PROBATION AND PAROLE	(498,746)	3,633,896	1,616,461	(2,500,793)
DOC - DAVID WADE CORRECTIONAL CENTER	(178,195)	1,298,338	577,538	(893,497)
DOC - DIXON CORRECTIONAL INSTITUTE	(270,976)	1,974,347	878,246	(1,358,716)
DOC - ELAYN HUNT CORRECTIONAL CENTER	(335,231)	2,442,511	1,086,499	(1,680,899)
DOC - LA CORRECTIONAL INST FOR WOMEN	(164,242)	1,196,675	532,315	(823,534)
DOC - LOUISIANA STATE PENITENTIARY	(793,970)	5,784,913	2,573,295	(3,981,090)
DOC - PRISON ENTERPRISES	(43,805)	319,163	141,973	(219,643)
DOC - RAYBURN CORRECTIONAL INST	(154,605)	1,126,464	501,084	(775,216)
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	(190,631)	1,388,949	617,844	(955,854)
DOE - SPECIAL SCHOOL DISTRICTS	(1,397)	10,178	4,528	(7,005)
DOE - STATE ACTIVITIES	(300,970)	2,192,885	975,458	(1,509,111)
DOTD - ADMINISTRATION	(170,038)	1,238,911	551,103	(852,600)
DOTD - ENGINEERING AND OPERATIONS	(2,649,875)	19,307,103	8,588,360	(13,286,859)
DPS - LA HIGHWAY SAFETY COMMISSION	(11,049)	80,507	35,812	(55,404)

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Louisiana State Employees' Retirement Systems

Schedule of Remaining Amortization

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Employer Name	Deferral Period	Deferral Period	Deferral Period	Deferral Period
	1	2	3	4
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	\$ (6,833)	\$ 49,788	\$ 22,147	\$ (34,264)
DPS - LOUISIANA GAMING CONTROL BOARD	(3,154)	22,980	10,222	(15,815)
DPS - OFFICE OF MGT AND FINANCE	(80,540)	586,819	261,034	(403,840)
DPS - OFFICE OF MOTOR VEHICLES	(269,928)	1,966,714	874,851	(1,353,463)
DPS - OFFICE OF STATE FIRE MARSHALL	(130,904)	953,773	424,265	(656,372)
DPS - OFFICE OF STATE POLICE	(417,840)	3,044,405	1,354,238	(2,095,113)
DSCS - BOARD OF TAX APPEALS	(2,690)	19,599	8,718	(13,488)
DSCS - DIV OF ADMINISTRATIVE LAW	(50,984)	371,476	165,243	(255,644)
DSCS - ETHICS ADMINISTRATION	(31,907)	232,475	103,411	(159,986)
DSCS - STATE CIVIL SERVICE	(87,042)	634,194	282,108	(436,443)
DVA - DEPARTMENT OF VETERANS AFFAIRS	(55,561)	404,822	180,076	(278,592)
DVA - LOUISIANA WAR VETERANS HOME	(60,072)	437,690	194,697	(301,212)
DVA - NORTHEAST LA WAR VETERANS HOME	(69,747)	508,184	226,055	(349,724)
DVA - NORTHWEST LA WAR VETERANS HOME	(59,645)	434,577	193,312	(299,069)
DVA - SOUTHEAST LA WAR VETERANS HOME	(56,370)	410,713	182,697	(282,647)
DVA - SOUTHWEST LA WAR VETERANS HOME	(62,569)	455,883	202,790	(313,732)
EAST BATON ROUGE PARISH SCHOOL BOARD	(5,822)	42,419	18,869	(29,192)
EUNICE CITY COURT	(904)	6,583	2,928	(4,530)
EXCELTH INCORPORATED	-	-	-	-
FIFTH JUDICAL DISTRICT COURT	(991)	7,217	3,210	(4,967)
FIFTH LA LEVEE BOARD	(7,005)	51,042	22,705	(35,127)
FLORIDA PARISHES JUV DETENTION CENTER	(42,551)	310,029	137,910	(213,357)
GREATER BATON ROUGE PORT COM	(23,284)	169,648	75,464	(116,749)
GREATER KROTZ SPRINGS PORT COMM	(1,542)	11,237	4,998	(7,733)
GREATER LAFOURCHE PORT COMMISSION	(31,255)	227,722	101,297	(156,715)
Health Education Authority of LA	(2,528)	18,417	8,192	(12,674)

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Employer Name	Deferral Period	Deferral Period	Deferral Period	Deferral Period
	1	2	3	4
IBERIA PARISH GOVERNMENT	\$ (303)	\$ 2,209	\$ 983	\$ (1,521)
IBERIA PARISH SCHOOL BOARD	(839)	6,116	2,720	(4,209)
IBERVILLE PARISH SCHOOL BOARD	-	-	-	-
JEANERETTE CITY COURT	(237)	1,728	769	(1,189)
JEFFERSON DAVIS PARISH	(67)	486	216	(334)
JEFFERSON PARISH	(9,456)	68,895	30,647	(47,413)
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	(14,261)	103,907	46,221	(71,507)
JUDICIAL BRANCH OF LOUISIANA	(918,457)	6,691,939	2,976,766	(4,605,291)
JUDICIAL EXP REG PARISH OF ORLEANS	(44,533)	324,474	144,335	(223,298)
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	(8,468)	61,701	27,446	(42,461)
LA BD OF DRUG & DEVICE DISTR	(2,399)	17,476	7,774	(12,027)
LA BEHAVIOR ANALYST BOARD	(696)	5,070	2,255	(3,489)
LA BOARD OF JURY COMM ORLEANS PARISH	(1,108)	8,072	3,591	(5,555)
LA BOARD OF PHARMACY	(21,907)	159,614	71,001	(109,844)
LA BOARD REGISTRATION PROF ENGINEERS	(7,694)	56,059	24,936	(38,579)
LA CEMETERY BOARD	(3,036)	22,119	9,839	(15,222)
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	(24,124)	175,768	78,186	(120,961)
LA ECON DEV - OFFICE OF BUSINESS DEV	(77,027)	561,225	249,649	(386,227)
LA ECON DEV - OFFICE OF THE SECRETARY	(37,656)	274,362	122,044	(188,812)
LA ED TELEVISION AUTHORITY	(49,034)	357,268	158,923	(245,866)
LA HOUSE OF REPRESENTATIVES	(150,355)	1,095,494	487,307	(753,903)
LA HOUSING CORPORATION	(96,917)	706,145	314,113	(485,958)
LA LICENSED PROFESSIONAL COUNSELORS	(1,872)	13,640	6,067	(9,387)
LA MILITARY DEPT	(374,065)	2,725,462	1,212,363	(1,875,622)
LA PATIENT'S COMP FUND OVERSIGHT BOARD	(37,530)	273,446	121,637	(188,181)
LA PUBLIC DEFENDER BOARD	(17,683)	128,839	57,311	(88,665)

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Employer Name	Deferral Period	Deferral Period	Deferral Period	Deferral Period
	1	2	3	4
LA RACING COMMISSION	\$ (39,334)	\$ 286,587	\$ 127,482	\$ (197,225)
LA REAL ESTATE COMM	(14,604)	106,409	47,334	(73,229)
LA SCHOOL FOR MATH SCI & ARTS	(7,598)	55,360	24,626	(38,098)
LA SENATE	(139,504)	1,016,437	452,140	(699,497)
LA SPECIAL EDUCATION CENTER	(75,460)	549,809	244,571	(378,371)
LA ST BD BARBER EXAMINERS	(2,467)	17,972	7,995	(12,368)
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	(2,639)	19,228	8,553	(13,233)
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	(1,364)	9,940	4,421	(6,840)
LA ST BOARD OF ARCHITECTURAL EXAMINERS	(2,032)	14,803	6,585	(10,187)
LA ST BOARD OF CHIROPRACTIC EXAMINERS	(1,205)	8,780	3,906	(6,042)
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	(10,242)	74,626	33,196	(51,356)
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	(1,275)	9,287	4,131	(6,391)
LA ST LICENSING BD OF CONTRACTORS	(35,293)	257,148	114,387	(176,965)
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	(1,778)	12,952	5,761	(8,913)
LA STATE BD OF COSMETOLOGY	(12,887)	93,896	41,767	(64,617)
LA STATE BD OF EMBALMERS & FUNERAL DIRS	(3,305)	24,078	10,710	(16,570)
LA STATE BD PRIVATE SECURITY EXAM	(7,221)	52,616	23,405	(36,209)
LA STATE BOARD OF DENTISTRY	(6,218)	45,308	20,154	(31,180)
LA STATE BOARD OF HOME INSPECTORS	(902)	6,569	2,922	(4,520)
LA STATE BOARD OF NURSING	(50,529)	368,157	163,767	(253,360)
LA STATE LAW INSTITUTE	(6,414)	46,735	20,789	(32,162)
LA STATE UNIVERSITY MEDICAL CENTER	(294,101)	2,142,838	953,195	(1,474,669)
LA USED MOTOR VEHICLE & PARTS	(8,733)	63,630	28,304	(43,789)
LA VETERINARY BOARD	(1,879)	13,687	6,088	(9,419)
LAFAYETTE CONSOL GOVT ADM OPERAT	(3,257)	23,728	10,555	(16,329)
LAFAYETTE PARISH SCHOOL BOARD	(4,138)	30,152	13,413	(20,750)

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Employer Name	Deferral Period	Deferral Period	Deferral Period	Deferral Period
	1	2	3	4
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	\$ (2,516)	\$ 18,333	\$ 8,155	\$ (12,616)
LAFORCHE PARISH SCHOOL BOARD	(371)	2,706	1,204	(1,862)
LAKE PROVIDENCE PORT COMMISSION	(2,642)	19,251	8,563	(13,248)
LALLIE KEMP CHARITY HOSPITAL	(166,598)	1,213,845	539,953	(835,350)
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	(90,825)	661,760	294,370	(455,413)
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	(183,901)	1,339,916	596,033	(922,110)
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	(59,192)	431,278	191,845	(296,799)
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	(6,525)	47,540	21,147	(32,716)
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	(117,274)	854,466	380,091	(588,031)
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTHORIT	(43,765)	318,877	141,846	(219,446)
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	(124,504)	907,147	403,525	(624,285)
LDH-LA EMERGENCY RESPONSE NETWORK	(8,911)	64,923	28,880	(44,679)
LDH-MEDICAL VENDOR ADMINISTRATION	(577,942)	4,210,922	1,873,138	(2,897,893)
LDH-NORTHEAST DELTA HUMAN SERVICES AUTHORITY	(66,876)	487,265	216,749	(335,328)
LDH-NORTHWEST LOUISIANA HUMAN SERVICES DISTRICT	(62,466)	455,131	202,456	(313,215)
LDH-OFF OF THE SECRETARY MGT AND FINANCE	(350,819)	2,556,090	1,137,022	(1,759,063)
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	(681,306)	4,964,040	2,208,147	(3,416,177)
LDH-OFFICE OF AGING AND ADULT SERVICES	(238,547)	1,738,065	773,141	(1,196,110)
LDH-OFFICE OF BEHAVIORAL HEALTH	(797,169)	5,808,224	2,583,664	(3,997,133)
LDH-OFFICE OF PUBLIC HEALTH	(879,097)	6,405,158	2,849,197	(4,407,933)
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	(113,332)	825,747	367,316	(568,267)
LEESVILLE CITY COURT	(309)	2,251	1,001	(1,549)
LEGISLATIVE AUDITORS OFFICE	(255,168)	1,859,170	827,012	(1,279,453)
LEGISLATIVE BUDGETARY CONTROL COUN	(4,193)	30,548	13,588	(21,022)
LEGISLATIVE FISCAL OFFICE	(20,442)	148,945	66,255	(102,502)
LINCOLN PARISH SCHOOL BOARD	(867)	6,313	2,808	(4,345)

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Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
LIVINGSTON PARISH COUNCIL	\$ (134)	\$ 974	\$ 433	\$ (670)
LIVINGSTON PARISH SCHOOL BOARD	(5,883)	42,861	19,066	(29,497)
LOUISIANA BOARD OF CPAS	(6,026)	43,905	19,530	(30,215)
LOUISIANA BOARD OF MASSAGE THERAPY	(2,589)	18,866	8,392	(12,983)
LOUISIANA DELTA COMMUNITY COLLEGE	(16,775)	122,223	54,368	(84,112)
LOUISIANA DEPARTMENT OF JUSTICE	(417,403)	3,041,225	1,352,824	(2,092,925)
LOUISIANA LOTTERY CORPORATION	(1,175)	8,564	3,810	(5,894)
LOUISIANA MOTOR VEHICLE COMMISSION	(15,017)	109,415	48,671	(75,298)
LOUISIANA PHYSICAL THERAPY BOARD	(2,774)	20,211	8,990	(13,909)
LOUISIANA STATE UNIVERSITY	(883,797)	6,439,402	2,864,430	(4,431,499)
LOUISIANA STATE UNIVERSITY OF SHREVEPORT	-	-	-	-
LOUISIANA TAX FREE SHOPPING	(5,179)	37,732	16,784	(25,967)
LSU MEDICAL CENTER HEALTH CARE SRV DIV	(33,179)	241,741	107,533	(166,363)
LSU MEDICAL CENTER IN SHREVEPORT	(201,207)	1,466,009	652,123	(1,008,885)
LT GOVERNORS OFFICE	(13,494)	98,317	43,734	(67,660)
MADISON PARISH PORT HARBOR & TERMINAL	(1,657)	12,071	5,369	(8,307)
MADISON PARISH SCHOOL BOARD	-	-	-	-
MARKSVILLE CITY COURT	(557)	4,057	1,804	(2,792)
METROPOLITAN HUMAN SERVICES DISTRICT	(94,187)	686,249	305,263	(472,266)
MINDEN CITY COURT	(1,394)	10,160	4,519	(6,992)
MONROE CITY SCHOOL BOARD	(3,548)	25,849	11,498	(17,789)
MUNICIPAL FIRE & POLICE CIVIL SERVICE	(17,420)	126,926	56,461	(87,349)
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	(2,239)	16,313	7,256	(11,226)
NATCHITOCHEs CANE RIVER LEVEE DISTRICT	(1,823)	13,280	5,907	(9,139)
NATCHITOCHEs CITY COURT	(1,092)	7,957	3,539	(5,476)
NEW BEGINNINGS SCHOOLS	(1,971)	14,359	6,387	(9,881)

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Remaining Amortization

June 30, 2017

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
NEW IBERIA CITY COURT	\$ (1,186)	\$ 8,638	\$ 3,843	\$ (5,945)
NEW ORLEANS CENTER FOR CREATIVE ARTS	(4,382)	31,929	14,203	(21,973)
NORTH LAFOURCHE LEVEE DISTRICT	(5,250)	38,249	17,014	(26,322)
NORTHSHORE TECH COMMUNITY COLLEGE	(12,093)	88,109	39,194	(60,635)
NORTHWEST LOUISIANA TECHNICAL COLLEGE	(7,120)	51,874	23,075	(35,699)
NUNEZ COMMUNITY COLLEGE	(8,100)	59,020	26,254	(40,616)
OFFICE OF COASTAL PROTECTION & RESTORATION	(184,639)	1,345,293	598,425	(925,810)
OFFICE OF ELDERLY AFFAIRS	(39,074)	284,693	126,640	(195,921)
OFFICE OF FINANCIAL INSTITUTIONS	(80,910)	589,512	262,232	(405,693)
OFFICE OF HOME LAND SEC & EMERG. PREP.	(227,637)	1,658,579	737,784	(1,141,409)
OFFICE OF JUVENILE JUSTICE	(465,826)	3,394,037	1,509,765	(2,335,725)
OPELOUSAS CITY COURT	(885)	6,451	2,870	(4,440)
ORLEANS PARISH SCHOOL BOARD	(4,964)	36,171	16,090	(24,892)
OUACHITA PARISH POLICE JURY	(1,584)	11,537	5,132	(7,940)
OUACHITA PARISH SCHOOL BOARD	(8,113)	59,114	26,296	(40,682)
PARISH OF ORLEANS JUDICIAL EXP JUDGES	(6,561)	47,803	21,264	(32,898)
PARISH OF TERREBONNE	(575)	4,188	1,863	(2,882)
PINEVILLE CITY COURT	(1,153)	8,399	3,736	(5,780)
PONTCHARTRAIN LEVEE DISTRICT	(27,622)	201,256	89,524	(138,501)
PORT OF LAKE CHARLES	(96,334)	701,897	312,224	(483,035)
PUBLIC SERVICE COMMISSION	(57,997)	422,570	187,971	(290,806)
RAPIDES PARISH HOUSING AUTHORITY	(6,693)	48,767	21,693	(33,561)
RAPIDES PARISH POLICE JURY	(807)	5,881	2,616	(4,047)
RAPIDES PARISH SCHOOL BOARD	(11,469)	83,561	37,170	(57,505)
RAYNE CITY COURT	(673)	4,907	2,183	(3,377)
RECOVERY SCHOOL DISTRICT	(50,019)	364,438	162,112	(250,801)

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Remaining Amortization

June 30, 2017

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	\$ (15,084)	\$ 109,903	\$ 48,888	\$ (75,634)
REGIONAL PLANNING COMMISSION	(18,806)	137,023	60,952	(94,297)
REGIONAL TRANSIT AUTHORITY	(1,741)	12,684	5,642	(8,729)
RIVER PARISHES COMMUNITY COLLEGE	(6,595)	48,048	21,373	(33,066)
RUSTON CITY COURT	(1,093)	7,967	3,544	(5,483)
SABINE RIVER AUTHORITY	(31,006)	225,910	100,491	(155,468)
SCHOOL EMPLOYEES RETIREMENT SYSTEM	(1,903)	13,862	6,166	(9,540)
SCHOOL FOR THE DEAF & VISUALLY IMPAIRED	(59,455)	433,195	192,698	(298,118)
SECRETARY OF STATE'S OFFICE	(227,470)	1,657,360	737,241	(1,140,570)
SOUTH CENTRAL TECH COMMUNITY COLLEGE	(12,499)	91,068	40,510	(62,672)
SOUTH LAFOURCHE LEVEE DISTRICT	(14,266)	103,942	46,236	(71,531)
SOUTH LOUISIANA COMMUNITY COLLEGE	(32,363)	235,802	104,892	(162,276)
SOUTH TANGIPAHOA PARISH PORT COMMISSION	(1,817)	13,240	5,890	(9,112)
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	(148,438)	1,081,531	481,096	(744,294)
SOUTHERN UNIVERSITY	(240,514)	1,752,399	779,517	(1,205,974)
SOWELA TECHNICAL COMMUNITY COLLEGE	(9,919)	72,272	32,149	(49,737)
ST BERNARD PORT HARBOR & TERM DIST	(16,554)	120,611	53,651	(83,003)
ST CHARLES PARISH PUBLIC SCHOOLS	(869)	6,330	2,816	(4,356)
ST LANDRY PARISH GOVERNMENT	(371)	2,700	1,201	(1,858)
ST LANDRY PARISH SCHOOL BOARD	(3,755)	27,362	12,171	(18,830)
ST MARTIN PARISH POLICE JURY	(106)	772	343	(531)
ST MARTIN PARISH SCHOOL BOARD	(1,552)	11,305	5,029	(7,780)
ST TAMMANY PARISH GOVERNMENT	(58)	420	187	(289)
ST TAMMANY PARISH SCHOOL BOARD	(6,508)	47,416	21,092	(32,631)
ST. HELENA PARISH SCHOOL BOARD	(587)	4,279	1,903	(2,945)
ST. MARY PARISH SCHOOL BOARD	(2,102)	15,312	6,811	(10,537)

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Remaining Amortization

June 30, 2017

Employer Name	Deferral Period	Deferral Period	Deferral Period	Deferral Period
	1	2	3	4
STATE EMPLOYEES GROUP BENEFIT	\$ (32,808)	\$ 239,041	\$ 106,332	\$ (164,505)
STATE PLUMBING BOARD	(3,286)	23,942	10,650	(16,476)
STATE POLICE COMMISSION	(3,426)	24,961	11,103	(17,178)
STATE POLICE RETIREMENT SYSTEM	(4,749)	34,598	15,390	(23,810)
TANGIPAHOA PARISH SCHOOL SYSTEM	(11,395)	83,027	36,933	(57,138)
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	(66,572)	485,051	215,765	(333,805)
TENSAS BASIN LEVEE DISTRICT	(21,669)	157,880	70,229	(108,650)
TERREBONNE LEVEE & CONSERVATION DISTRICT	(13,433)	97,872	43,536	(67,354)
TERREBONNE PARISH SCHOOL BOARD	(3,474)	25,309	11,258	(17,417)
THE CITY OF VILLE PLATTE	(933)	6,801	3,025	(4,681)
THE PORT OF SOUTH LOUISIANA	(43,326)	315,677	140,422	(217,244)
TOWN OF BUNKIE	(189)	1,380	614	(949)
TOWN OF SORRENTO	(47)	342	152	(235)
TOWN OF VIDALIA	(1,937)	14,113	6,278	(9,713)
TREASURY DEPARTMENT	(51,666)	376,439	167,451	(259,059)
UNIVERSITY OF LOUISIANA	(1,144,383)	8,338,048	3,709,002	(5,738,119)
VERMILION PARISH POLICE JURY	(239)	1,742	775	(1,199)
VERMILION PARISH SCHOOL BOARD	(1,648)	12,007	5,341	(8,263)
VERNON PARISH SCHOOL BOARD	(685)	4,991	2,220	(3,435)
WARE YOUTH CENTER	(45,948)	334,778	148,919	(230,389)
WASHINGTON PARISH POLICE JURY	(364)	2,650	1,179	(1,824)
WEBSTER PARISH POLICE JURY	(95)	692	308	(476)
WEBSTER PARISH SCHOOL BOARD	(842)	6,138	2,731	(4,224)
WEST FELICIANA PARISH SCHOOL BOARD	(566)	4,127	1,836	(2,840)
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	(33,451)	243,724	108,415	(167,727)
WINN PARISH POLICE JURY	(38)	280	125	(193)

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Remaining Amortization

June 30, 2017

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
WINN PARISH SCHOOL BOARD	\$ -	\$ -	\$ -	\$ -
WINNFIELD CITY COURT	(128)	935	416	(643)
WINNSBORO CITY COURT	(260)	1,894	843	(1,304)
WLF - OFFICE OF FISHERIES	(179,739)	1,309,587	582,542	(901,238)
WLF - OFFICE OF MGT AND FINANCE	(36,739)	267,682	119,073	(184,215)
WLF - OFFICE OF THE SECRETARY	(296,688)	2,161,689	961,581	(1,487,642)
WLF - OFFICE OF WILDLIFE	(192,405)	1,401,874	623,594	(964,749)
WORKFORCE SUPPORT AND TRAINING	(524,833)	3,823,967	1,701,010	(2,631,596)
ZACHARY CITY COURT	(1,091)	7,948	3,536	(5,470)
ZACHARY SCHOOL BOARD	-	-	-	-
Total	\$ (28,261,596)	\$ 205,915,752	\$ 91,597,218	\$ (141,708,118)

Louisiana State Employees' Retirement Systems

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

June 30, 2017

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	\$ 305,150	\$ 38,184	\$ 2,830
18TH JUDICIAL DISTRICT	35,886	4,490	333
19TH JUDICIAL DIST COURT	161,763	20,241	1,500
20TH JUDICIAL DISTRICT COURT	7,381	924	68
24TH JUDICIAL DIST CT JEFFERSON PARISH	51,984	6,505	482
2ND JUDICIAL DISTRICT COURT DIVISION A	(254,580)	(31,856)	(2,361)
2ND JUDICIAL DISTRICT COURT DIVISION B	3,220	403	30
2ND JUDICIAL DISTRICT COURT DIVISION C	43,346	5,424	402
3RD CIRCUIT COURT OF APPEAL	(367,656)	(46,005)	(3,410)
3RD JUD DIST COURT CHILDREN ASSIST FUND	4,633	580	43
3RD JUDICIAL DISTRICT COURT	22,066	2,761	205
4TH DISTRICT COURT JUDGES OFFICE	43,896	5,493	407
5TH CIRCUIT COURT OF APPEAL	(605,981)	(75,827)	(5,620)
ACADIA PARISH POLICE JURY	864	108	8
ACADIA PARISH SCHOOL BOARD	(17,590)	(2,201)	(163)
ALGIERS CHARTER SCHOOLS ASSOCIATION	2,042	255	19
ALLEN PARISH POLICE JURY	314	39	3
ALLEN PARISH SCHOOL BOARD	3,612	452	34
AMITE RIVER BASIN WATER DIST	23,715	2,967	220
ASCENSION PARISH POLICE JURY	6,675	835	62
ASCENSION PARISH SCHOOL BOARD	277,588	34,735	2,575
ASSUMPTION PARISH SCHOOL BOARD	2,042	255	19
ATCHAFALAYA LEVEE DISTRICT	(134,671)	(16,852)	(1,249)

(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, 2017

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
AVOUELLES PARISH POLICE JURY	\$ 628	\$ 79	\$ 6
AVOUELLES PARISH SCHOOL BOARD	471	59	4
BATON ROUGE COMMUNITY COLLEGE	52,534	6,574	487
BD EX SPEECH PATHOLOGY & AUDIOLOGY	18,846	2,358	175
BD OF COMMISSIONERS PORT OF NEW ORLEANS	(1,992,271)	(249,294)	(18,478)
BD OF EXAMINERS OF CERTIFIED SHORTHAND	1,649	206	15
BIENVILLE PARISH SCHOOL DISTRICT	239,110	29,920	2,218
BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTRAT	6,361	796	59
BOARD OF MEDICAL EXAMINERS	789,888	98,839	7,326
BOARD OF REGENTS	(715,682)	(89,554)	(6,638)
BOGALUSA CITY SCHOOLS	3,455	432	32
BOSSIER CITY COURT	1,571	197	15
BOSSIER PARISH COMMUNITY COLLEGE	(1,368,543)	(171,247)	(12,693)
BOSSIER PARISH SCHOOL BOARD	236,676	29,615	2,195
CADDO LEVEE DISTRICT	(292,900)	(36,651)	(2,717)
CADDO PARISH SCHOOL BOARD	(154,774)	(19,367)	(1,435)
CALCASIEU PARISH POLICE JURY	2,513	314	23
CALCASIEU PARISH SCHOOL BOARD	100,120	12,528	929
CAPITOL AREA GROUNDWATER COMMISSION	15,941	1,995	148
CATAHOULA PARISH SCHOOL BOARD	(27,405)	(3,429)	(254)
CENTRAL COMMUNITY SCHOOL SYSTEM	4,712	590	44
CENTRAL LA TECH COMMUNITY COLLEGE	164,825	20,625	1,529
CHENNAULT INTERNAT AIRPORT AUTHORITY	(720,864)	(90,202)	(6,686)

(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, 2017

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 ABBEVILLE	\$ 3,141	\$ 393	\$ 29
CITY COURT OF BAKER	3,691	462	34
CITY COURT OF BASTROP	10,444	1,307	97
CITY COURT OF BOGALUSA	121,872	15,250	1,130
CITY COURT OF CROWLEY	942	118	9
CITY COURT OF DENHAM SPRINGS	4,633	580	43
CITY COURT OF FRANKLIN	77,505	9,698	719
CITY COURT OF HOUMA	9,580	1,199	89
CITY COURT OF JENNINGS	942	118	9
CITY COURT OF LAKE CHARLES	14,763	1,847	137
CITY COURT OF MORGAN CITY	(157)	(20)	(1)
CITY COURT OF OAKDALE	(6,596)	(825)	(61)
CITY COURT OF PLAQUEMINE	(14,370)	(1,798)	(133)
CITY COURT OF SLIDELL	(11,386)	(1,425)	(106)
CITY COURT OF SULPHUR	2,277	285	21
CITY COURT OF THIBODAUX	10,051	1,258	93
CITY COURT OF VILLE PLATTE CIVIL DIV	85,907	10,750	797
CITY COURT OF WEST MONROE	550	69	5
CITY OF ABBEVILLE	157	20	1
CITY OF ALEXANDRIA	5,889	737	55
CITY OF BAKER	628	79	6
CITY OF BAKER SCHOOL BOARD	501,621	62,768	4,652
CITY OF BASTROP	550	69	5

(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, 2017

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 BATON ROUGE	\$ 38,792	\$ 4,854	\$ 360
CITY OF BOSSIER	785	98	7
CITY OF BREAUX BRIDGE	65,961	8,254	612
CITY OF CROWLEY	84,651	10,592	785
CITY OF DENHAM SPRINGS	550	69	5
CITY OF DONALDSONVILLE	157	20	1
CITY OF EUNICE	2,120	265	20
CITY OF FRANKLIN	2,277	285	21
CITY OF GONZALES	157	20	1
CITY OF JEANERETTE	471	59	4
CITY OF JENNINGS	(393)	(49)	(4)
CITY OF LAKE CHARLES	2,199	275	20
CITY OF MARKSVILLE	314	39	3
CITY OF MINDEN	(2,356)	(295)	(22)
CITY OF MONROE	11,936	1,494	111
CITY OF MORGAN CITY	864	108	8
CITY OF NATCHITOCHES	314	39	3
CITY OF NEW IBERIA	4,712	590	44
CITY OF OAKDALE	393	49	4
CITY OF OPELOUSAS	70,202	8,784	651
CITY OF PINEVILLE	(358,076)	(44,806)	(3,321)
CITY OF PLAQUEMINE	628	79	6
CITY OF RAYNE	471	59	4

(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, 2017

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 RUSTON	\$ 707	\$ 88	\$ 7
CITY OF SHREVEPORT	59,444	7,438	551
CITY OF SLIDELL	5,418	678	50
CITY OF SULPHUR	48,450	6,063	449
CITY OF THIBODAUX	4,240	531	39
CITY OF WEST MONROE	4,712	590	44
CITY OF WINNFIELD	79	10	1
CITY OF ZACHARY	(2,827)	(354)	(26)
CLAIBORNE PARISH SCHOOL BOARD	93,917	11,752	871
COMMISSION OF LAW ENFORCEMENT LCLE	1,094,646	136,974	10,152
COURT OF APPEAL FIRST CIRCUIT	79,546	9,954	738
COURT OF APPEALS FOURTH CIRCUIT	(1,891,287)	(236,658)	(17,541)
COURT OF APPEALS SECOND CIRCUIT	1,277,218	159,819	11,846
CRIMINAL DISTRICT COURT	2,118,697	265,114	19,650
CRT - OFFICE OF CULTURAL DEVELOPMENT	(13,742)	(1,720)	(127)
CRT - OFFICE OF STATE LIBRARY	722,670	90,428	6,702
CRT - OFFICE OF STATE MUSEUM	172,599	21,597	1,601
CRT - OFFICE OF STATE PARKS	(1,075,407)	(134,566)	(9,974)
CRT - OFFICE OF THE SECRETARY	(1,182,359)	(147,949)	(10,966)
CRT - OFFICE OF TOURISM	453,642	56,765	4,207
CUSTODIAN OF NOTARIAL ARCHIVES	287,796	36,012	2,669
DELGADO COLLEGE	760,441	95,155	7,053
DEPARTMENT OF CHILDREN AND FAMILY SERVICES	24,638,638	3,083,049	228,514

(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, 2017

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
DEPARTMENT OF INSURANCE	\$ 592,318	\$ 74,117	\$ 5,494
DEPT ENVIRONMENTAL QUALITY	148,322,296	18,559,668	1,375,632
DEPT OF AGRICULTURE AND FORESTRY	2,944,785	368,483	27,312
DEPT OF FINANCE CITY OF NEW ORLEANS	353,679	44,256	3,280
DEPT OF REVENUE & TAXATION	(1,919,399)	(240,176)	(17,802)
DEQ - OFFICE OF ENVIRONMENTAL COMPLIANCE	(73,494,624)	(9,196,431)	(681,634)
DEQ - OFFICE OF ENVIRONMENTAL SERVICES	(39,173,161)	(4,901,764)	(363,316)
DEQ - OFFICE OF MGT AND FINANCE	(9,606,262)	(1,202,038)	(89,094)
DEQ - OFFICE OF THE SECRETARY - ADMIN	(20,241,366)	(2,532,816)	(187,731)
DESOTO PARISH SCHOOL BOARD	(2,042)	(255)	(19)
DNR - OFFICE OF COASTAL RESTOR AND MGT	(85,514)	(10,700)	(793)
DNR - OFFICE OF CONSERVATION	1,222,328	152,951	11,337
DNR - OFFICE OF MINERAL RESOURCES	(1,688,848)	(211,327)	(15,663)
DNR - OFFICE OF THE SECRETARY	(608,337)	(76,122)	(5,642)
DOA - BD OF ELEM AND SECONDARY ED	(35,415)	(4,432)	(328)
DOA - DIVISION OF ADMINISTRATION	5,489,169	686,863	50,910
DOA - EXECUTIVE OFFICE	(246,806)	(30,883)	(2,289)
DOA - FEDERAL PROPERTY ASSISTANCE	(321,248)	(40,198)	(2,979)
DOA - LA PROPERTY ASSISTANCE AGENCY	366,714	45,887	3,401
DOA - LOUISIANA TAX COMMISSION	558,081	69,833	5,176
DOA - MENTAL HEALTH ADVOCACY SERVICE	163,255	20,428	1,514
DOA - OFFICE OF AIRCRAFT SERVICES	(543,004)	(67,946)	(5,036)
DOA - OFFICE OF RISK MANAGEMENT	(105,617)	(13,216)	(980)

(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, 2017

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
DOA - OFFICE OF ST HUMAN CAP MGT	\$ (62,715,504)	\$ (7,847,633)	\$ (581,662)
DOA - OFFICE OF ST PROCUREMENT	1,520,961	190,319	14,106
DOA - OFFICE OF TECHNOLOGY SERVICES	75,777	9,482	703
DOA - OFFICE OF THE INSPECTOR GENERAL	(204,795)	(25,626)	(1,899)
DOC - ADMINISTRATION	3,017,029	377,523	27,982
DOC - ADULT PROBATION AND PAROLE	(335,147)	(41,937)	(3,108)
DOC - DAVID WADE CORRECTIONAL CENTER	(2,820,794)	(352,968)	(26,162)
DOC - DIXON CORRECTIONAL INSTITUTE	(234,006)	(29,281)	(2,170)
DOC - ELAYN HUNT CORRECTIONAL CENTER	(689,376)	(86,262)	(6,394)
DOC - LA CORRECTIONAL INST FOR WOMEN	2,178,612	272,611	20,206
DOC - LOUISIANA STATE PENITENTIARY	(9,587,102)	(1,199,640)	(88,917)
DOC - PRISON ENTERPRISES	(266,594)	(33,359)	(2,473)
DOC - RAYBURN CORRECTIONAL INST	(1,509,103)	(188,835)	(13,996)
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	3,107,333	388,823	28,819
DOE - SPECIAL SCHOOL DISTRICTS	3,220	403	30
DOE - STATE ACTIVITIES	12,026,890	1,504,933	111,545
DOTD - ADMINISTRATION	6,116,902	765,412	56,732
DOTD - ENGINEERING AND OPERATIONS	7,572,990	947,613	70,233
DPS - LA HIGHWAY SAFETY COMMISSION	1,022,638	127,963	9,485
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	(108,365)	(13,560)	(1,005)
DPS - LOUISIANA GAMING CONTROL BOARD	7,381	924	68
DPS - OFFICE OF MGT AND FINANCE	3,851,598	481,953	35,722
DPS - OFFICE OF MOTOR VEHICLES	2,920,914	365,496	27,090

(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, 2017

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
DPS - OFFICE OF STATE FIRE MARSHALL	\$ 1,892,308	\$ 236,786	\$ 17,550
DPS - OFFICE OF STATE POLICE	47,351	5,925	439
DSCS - BOARD OF TAX APPEALS	51,356	6,426	476
DSCS - DIV OF ADMINISTRATIVE LAW	(393)	(49)	(4)
DSCS - ETHICS ADMINISTRATION	1,042,034	130,390	9,664
DSCS - STATE CIVIL SERVICE	368,991	46,172	3,422
DVA - DEPARTMENT OF VETERANS AFFAIRS	1,013,529	126,824	9,400
DVA - LOUISIANA WAR VETERANS HOME	(222,620)	(27,857)	(2,065)
DVA - NORTHEAST LA WAR VETERANS HOME	(353,286)	(44,207)	(3,277)
DVA - NORTHWEST LA WAR VETERANS HOME	(540,099)	(67,583)	(5,009)
DVA - SOUTHEAST LA WAR VETERANS HOME	903,672	113,077	8,381
DVA - SOUTHWEST LA WAR VETERANS HOME	1,360,219	170,205	12,616
EAST BATON ROUGE PARISH SCHOOL BOARD	79,232	9,914	735
EUNICE CITY COURT	(146,136)	(18,286)	(1,355)
EXCELTH INCORPORATED	(17,583,513)	(2,200,237)	(163,080)
FIFTH JUDICAL DISTRICT COURT	2,356	295	22
FIFTH LA LEVEE BOARD	(95,880)	(11,997)	(889)
FLORIDA PARISHES JUV DETENTION CENTER	(655,924)	(82,076)	(6,083)
GREATER BATON ROUGE PORT COM	(55,439)	(6,937)	(514)
GREATER KROTZ SPRINGS PORT COMM	317,871	39,775	2,948
GREATER LAFOURCHE PORT COMMISSION	(541,119)	(67,711)	(5,019)
Health Education Authority of LA	702,332	87,883	6,514
IBERIA PARISH GOVERNMENT	393	49	4

(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, 2017

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
IBERIA PARISH SCHOOL BOARD	\$ (255,993)	\$ (32,033)	\$ (2,374)
IBERVILLE PARISH SCHOOL BOARD	(388,466)	(48,609)	(3,603)
JEANERETTE CITY COURT	393	49	4
JEFFERSON DAVIS PARISH	79	10	1
JEFFERSON PARISH	54,575	6,829	506
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	1,289,939	161,411	11,964
JUDICIAL BRANCH OF LOUISIANA	1,616,919	202,326	14,996
JUDICIAL EXP REG PARISH OF ORLEANS	401,030	50,181	3,719
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	(416,499)	(52,117)	(3,863)
LA BD OF DRUG & DEVICE DISTR	37,771	4,726	350
LA BEHAVIOR ANALYST BOARD	15,862	1,985	147
LA BOARD OF JURY COMM ORLEANS PARISH	(195,607)	(24,476)	(1,814)
LA BOARD OF PHARMACY	750,233	93,877	6,958
LA BOARD REGISTRATION PROF ENGINEERS	(154,146)	(19,288)	(1,430)
LA CEMETERY BOARD	329,572	41,240	3,057
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	(1,092,368)	(136,689)	(10,131)
LA ECON DEV - OFFICE OF BUSINESS DEV	560,123	70,089	5,195
LA ECON DEV - OFFICE OF THE SECRETARY	1,827,681	228,699	16,951
LA ED TELEVISION AUTHORITY	(164,040)	(20,526)	(1,521)
LA HOUSE OF REPRESENTATIVES	421,839	52,785	3,912
LA HOUSING CORPORATION	1,626,028	203,466	15,081
LA LICENSED PROFESSIONAL COUNSELORS	27,327	3,419	253
LA MILITARY DEPT	1,836,555	229,809	17,033

(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, 2017

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 PATIENT'S COMP FUND OVERSIGHT BOARD	\$ 432,283	\$ 54,092	\$ 4,009
LA PUBLIC DEFENDER BOARD	197,727	24,742	1,834
LA RACING COMMISSION	59,601	7,458	553
LA REAL ESTATE COMM	(197,256)	(24,683)	(1,829)
LA SCHOOL FOR MATH SCI & ARTS	137,498	17,205	1,275
LA SENATE	74,285	9,295	689
LA SPECIAL EDUCATION CENTER	522,352	65,362	4,845
LA ST BD BARBER EXAMINERS	48,843	6,112	453
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	(1,402,544)	(175,501)	(13,008)
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	11,543	1,444	107
LA ST BOARD OF ARCHITECTURAL EXAMINERS	(193,722)	(24,241)	(1,797)
LA ST BOARD OF CHIROPRACTIC EXAMINERS	2,827	354	26
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	27,170	3,400	252
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	2,905	364	27
LA ST LICENSING BD OF CONTRACTORS	(3,455)	(432)	(32)
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	4,162	521	39
LA STATE BD OF COSMETOLOGY	(100,120)	(12,528)	(929)
LA STATE BD OF EMBALMERS & FUNERAL DIRS	91,639	11,467	850
LA STATE BD PRIVATE SECURITY EXAM	(511,672)	(64,026)	(4,746)
LA STATE BOARD OF DENTISTRY	(53,162)	(6,652)	(493)
LA STATE BOARD OF HOME INSPECTORS	9,266	1,159	86
LA STATE BOARD OF NURSING	344,570	43,116	3,196
LA STATE LAW INSTITUTE	(166,631)	(20,851)	(1,545)

(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, 2017

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 STATE UNIVERSITY MEDICAL CENTER	\$ (427,886)	\$ (53,542)	\$ (3,968)
LA USED MOTOR VEHICLE & PARTS	376,608	47,125	3,493
LA VETERINARY BOARD	23,244	2,908	216
LAFAYETTE CONSOL GOVT ADM OPERAT	7,853	983	73
LAFAYETTE PARISH SCHOOL BOARD	20,574	2,574	191
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	260,312	32,573	2,414
LAFOURCHE PARISH SCHOOL BOARD	(493,454)	(61,746)	(4,577)
LAKE PROVIDENCE PORT COMMISSION	6,125	766	57
LALLIE KEMP CHARITY HOSPITAL	1,053,812	131,864	9,774
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	684,271	85,623	6,346
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	381,870	47,784	3,542
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	(111,428)	(13,943)	(1,033)
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	(210,998)	(26,402)	(1,957)
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	2,653,770	332,068	24,613
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTHORITY	(862,053)	(107,869)	(7,995)
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	(94,309)	(11,801)	(875)
LDH-LA EMERGENCY RESPONSE NETWORK	29,683	3,714	275
LDH-MEDICAL VENDOR ADMINISTRATION	(5,677,709)	(710,456)	(52,659)
LDH-NORTHEAST DELTA HUMAN SERVICES AUTHORITY	1,187,934	148,647	11,018
LDH-NORTHWEST LOUISIANA HUMAN SERVICES DISTRICT	(1,940,523)	(242,819)	(17,998)
LDH-OFF OF THE SECRETARY MGT AND FINANCE	9,203,112	1,151,592	85,355
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	2,770,773	346,709	25,698
LDH-OFFICE OF AGING AND ADULT SERVICES	(9,187)	(1,150)	(85)

(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, 2017

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-OFFICE OF BEHAVIORAL HEALTH	\$ 6,473,094	\$ 809,983	\$ 60,035
LDH-OFFICE OF PUBLIC HEALTH	1,133,987	141,897	10,517
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	407,076	50,938	3,775
LEESVILLE CITY COURT	32,824	4,107	304
LEGISLATIVE AUDITORS OFFICE	(4,402,141)	(550,843)	(40,828)
LEGISLATIVE BUDGETARY CONTROL COUNCIL	9,737	1,218	90
LEGISLATIVE FISCAL OFFICE	455,762	57,030	4,227
LINCOLN PARISH SCHOOL BOARD	(14,763)	(1,847)	(137)
LIVINGSTON PARISH COUNCIL	236	29	2
LIVINGSTON PARISH SCHOOL BOARD	210,920	26,393	1,956
LOUISIANA BOARD OF CPAS	352,737	44,138	3,272
LOUISIANA BOARD OF MASSAGE THERAPY	5,968	747	55
LOUISIANA DELTA COMMUNITY COLLEGE	(841,165)	(105,256)	(7,801)
LOUISIANA DEPARTMENT OF JUSTICE	8,511,459	1,065,045	78,941
LOUISIANA LOTTERY CORPORATION	15,155	1,896	141
LOUISIANA MOTOR VEHICLE COMMISSION	146,921	18,384	1,363
LOUISIANA PHYSICAL THERAPY BOARD	6,439	806	60
LOUISIANA STATE UNIVERSITY	(3,725,329)	(466,153)	(34,551)
LOUISIANA STATE UNIVERSITY OF SHREVEPORT	(8,400,581)	(1,051,170)	(77,912)
LOUISIANA TAX FREE SHOPPING	(63,920)	(7,998)	(593)
LSU MEDICAL CENTER HEALTH CARE SRV DIV	(6,840,829)	(855,997)	(63,446)
LSU MEDICAL CENTER IN SHREVEPORT	(5,396,352)	(675,249)	(50,049)
LT GOVERNORS OFFICE	924,952	115,740	8,579

(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, 2017

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
MADISON PARISH PORT HARBOR & TERMINAL	\$ 52,377	\$ 6,554	\$ 486
MADISON PARISH SCHOOL BOARD	(158,700)	(19,858)	(1,472)
MARKSVILLE CITY COURT	(71,615)	(8,961)	(664)
METROPOLITAN HUMAN SERVICES DISTRICT	630,560	78,902	5,848
MINDEN CITY COURT	10,522	1,317	98
MONROE CITY SCHOOL BOARD	(285,911)	(35,776)	(2,652)
MUNICIPAL FIRE & POLICE CIVIL SERVICE	(131,373)	(16,439)	(1,218)
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	622,079	77,841	5,770
NATCHITOCHE CANE RIVER LEVEE DISTRICT	(117,396)	(14,690)	(1,089)
NATCHITOCHE CITY COURT	(8,402)	(1,051)	(78)
NEW BEGINNINGS SCHOOLS	547,558	68,516	5,078
NEW IBERIA CITY COURT	(35,336)	(4,422)	(328)
NEW ORLEANS CENTER FOR CREATIVE ARTS	(68,945)	(8,627)	(639)
NORTH LAFOURCHE LEVEE DISTRICT	328,943	41,161	3,051
NORTHSHORE TECH COMMUNITY COLLEGE	184,771	23,120	1,714
NORTHWEST LOUISIANA TECHNICAL COLLEGE	(1,724,263)	(215,758)	(15,992)
NUNEZ COMMUNITY COLLEGE	155,009	19,396	1,438
OFFICE OF COASTAL PROTECTION & RESTORATION	2,011,039	251,643	18,652
OFFICE OF ELDERLY AFFAIRS	6,141,245	768,458	56,958
OFFICE OF FINANCIAL INSTITUTIONS	(108,365)	(13,560)	(1,005)
OFFICE OF HOME LAND SEC & EMERG. PREP.	(4,396,251)	(550,106)	(40,774)
OFFICE OF JUVENILE JUSTICE	1,692,146	211,739	15,694
OPELOUSAS CITY COURT	11,072	1,385	103

(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, 2017

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
ORLEANS PARISH SCHOOL BOARD	\$ (12,407)	\$ (1,553)	\$ (115)
OUACHITA PARISH POLICE JURY	9,109	1,140	84
OUACHITA PARISH SCHOOL BOARD	694,637	86,920	6,442
PARISH OF ORLEANS JUDICIAL EXP JUDGES	59,365	7,428	551
PARISH OF TERREBONNE	4,319	540	40
PINEVILLE CITY COURT	43,974	5,503	408
PONTCHARTRAIN LEVEE DISTRICT	(178,253)	(22,305)	(1,653)
PORT OF LAKE CHARLES	973,324	121,793	9,027
PUBLIC SERVICE COMMISSION	665,190	83,236	6,169
RAPIDES PARISH HOUSING AUTHORITY	960,838	120,230	8,911
RAPIDES PARISH POLICE JURY	2,199	275	20
RAPIDES PARISH SCHOOL BOARD	514,499	64,380	4,772
RAYNE CITY COURT	27,562	3,449	256
RECOVERY SCHOOL DISTRICT	(3,714,414)	(464,787)	(34,450)
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	(739,004)	(92,472)	(6,854)
REGIONAL PLANNING COMMISSION	(341,586)	(42,743)	(3,168)
REGIONAL TRANSIT AUTHORITY	4,005	501	37
RIVER PARISHES COMMUNITY COLLEGE	14,684	1,837	136
RUSTON CITY COURT	1,571	197	15
SABINE RIVER AUTHORITY	(47,586)	(5,955)	(441)
SCHOOL EMPLOYEES RETIREMENT SYSTEM	236,440	29,586	2,193
SCHOOL FOR THE DEAF & VISUALLY IMPAIRED	49,707	6,220	461
SECRETARY OF STATE'S OFFICE	(749,683)	(93,808)	(6,953)

(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, 2017

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
SOUTH CENTRAL TECH COMMUNITY COLLEGE	\$ (151,083)	\$ (18,905)	\$ (1,401)
SOUTH LAFOURCHE LEVEE DISTRICT	203,224	25,430	1,885
SOUTH LOUISIANA COMMUNITY COLLEGE	89,598	11,211	831
SOUTH TANGIPAHOA PARISH PORT COMMISSION	4,240	531	39
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	788,082	98,613	7,309
SOUTHERN UNIVERSITY	(2,537,709)	(317,545)	(23,536)
SOWELA TECHNICAL COMMUNITY COLLEGE	(144,644)	(18,099)	(1,342)
ST BERNARD PORT HARBOR & TERM DIST	191,210	23,926	1,773
ST CHARLES PARISH PUBLIC SCHOOLS	5,104	639	47
ST LANDRY PARISH GOVERNMENT	1,649	206	15
ST LANDRY PARISH SCHOOL BOARD	(43,268)	(5,414)	(401)
ST MARTIN PARISH POLICE JURY	157	20	1
ST MARTIN PARISH SCHOOL BOARD	174,876	21,882	1,622
ST TAMMANY PARISH GOVERNMENT	79	10	1
ST TAMMANY PARISH SCHOOL BOARD	112,449	14,071	1,043
ST. HELENA PARISH SCHOOL BOARD	2,827	354	26
ST. MARY PARISH SCHOOL BOARD	10,837	1,356	101
STATE EMPLOYEES GROUP BENEFIT	(1,530,305)	(191,488)	(14,193)
STATE PLUMBING BOARD	(49,942)	(6,249)	(463)
STATE POLICE COMMISSION	7,146	894	66
STATE POLICE RETIREMENT SYSTEM	10,994	1,376	102
TANGIPAHOA PARISH SCHOOL SYSTEM	172,756	21,617	1,602
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	(268,557)	(33,605)	(2,491)

(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, 2017

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
TENSAS BASIN LEVEE DISTRICT	\$ 351,637	\$ 44,001	\$ 3,261
TERREBONNE LEVEE & CONSERVATION DISTRICT	31,253	3,911	290
TERREBONNE PARISH SCHOOL BOARD	79,154	9,905	734
THE CITY OF VILLE PLATTE	7,067	884	66
THE PORT OF SOUTH LOUISIANA	(196,628)	(24,604)	(1,824)
TOWN OF BUNKIE	1,413	177	13
TOWN OF SORRENTO	79	10	1
TOWN OF VIDALIA	377,943	47,292	3,505
TREASURY DEPARTMENT	566,169	70,845	5,251
UNIVERSITY OF LOUISIANA	(286,540)	(35,855)	(2,658)
VERMILION PARISH POLICE JURY	314	39	3
VERMILION PARISH SCHOOL BOARD	(4,240)	(531)	(39)
VERNON PARISH SCHOOL BOARD	190,346	23,818	1,765
WARE YOUTH CENTER	1,294,493	161,981	12,006
WASHINGTON PARISH POLICE JURY	101,062	12,646	937
WEBSTER PARISH POLICE JURY	707	88	7
WEBSTER PARISH SCHOOL BOARD	(3,691)	(462)	(34)
WEST FELICIANA PARISH SCHOOL BOARD	82,687	10,347	767
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	160,663	20,104	1,490
WINN PARISH POLICE JURY	79	10	1
WINN PARISH SCHOOL BOARD	(165,767)	(20,743)	(1,537)
WINNFIELD CITY COURT	(23,322)	(2,918)	(216)
WINNSBORO CITY COURT	(63,606)	(7,959)	(590)

(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, 2017

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
WLF - OFFICE OF FISHERIES	\$ (3,247,109)	\$ (406,313)	\$ (30,116)
WLF - OFFICE OF MGT AND FINANCE	1,943,192	243,153	18,022
WLF - OFFICE OF THE SECRETARY	8,179,689	1,023,530	75,863
WLF - OFFICE OF WILDLIFE	1,081,768	135,362	10,033
WORKFORCE SUPPORT AND TRAINING	(5,234,904)	(655,047)	(48,552)
ZACHARY CITY COURT	43,739	5,473	406
ZACHARY SCHOOL BOARD	(247,355)	(30,952)	(2,294)
Total	\$ -	\$ -	\$ -

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
PR SAC	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