

**Louisiana State Employees' Retirement System**  
**Schedule of Collective Employer Pension Amounts<sup>1</sup>**  
**For the Year Ended June 30, 2017**

	Net Pension Liability <sup>2</sup>	Deferred Inflows	Deferred Outflows	Pension Expense
<b>Beginning Balance</b>	\$ (7,852,551,797)	\$ (468,354,698)	\$ 1,378,120,321	\$ -
<b>Total Pension Liability Factors</b>				
Service Cost	(219,475,741)			219,475,741
Interest	(1,405,827,435)			1,405,827,435
Changes in Benefit Terms				-
Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions <sup>3</sup>	139,108,937	(139,108,937)	-	
Current Year Amortization		46,369,646	-	(46,369,646)
Amortization of Prior Years		36,414,701	(4,546,200)	(31,868,501)
Changes in Assumptions about Future Economic or Demographic Factors or Other Inputs <sup>3</sup>	(41,711,761)	-	41,711,761	
Current Year Amortization		-	(13,903,920)	13,903,920
Amortization of Prior Years		-	-	-
Benefit Payments	1,274,461,022			(1,274,461,022)
Refunds and Transfers of Member Contributions	37,606,040			(37,606,040)
<b>Net Change in Total Pension Liability</b>	<b>(215,838,938)</b>	<b>(56,324,590)</b>	<b>23,261,641</b>	<b>248,901,887</b>
<b>Plan Fiduciary Net Position</b>				
Employer Contributions	675,583,750			
Employee Contributions	149,931,242			(149,931,242)
Expected Earnings on Investments	812,060,112			(812,060,112)
Difference Between Projected and Actual Earnings on Investments <sup>3</sup>	708,540,587	(708,540,587)		
Current Year Amortization		141,708,117	-	(141,708,117)
Amortization of Prior Years		197,762,647	(380,089,595)	182,326,948
Retirement Benefits	(1,274,461,022)			1,274,461,022
Administrative Expense	(17,074,984)			17,074,984
Refunds and Transfers of Member Contributions	(37,606,040)			37,606,040
Other	12,587,379			(12,587,379)
<b>Net Change in Plan Fiduciary Net Position</b>	<b>1,029,561,024</b>	<b>(369,069,823)</b>	<b>(380,089,595)</b>	<b>395,182,144</b>
<b>Ending Balance</b>	<b>\$ (7,038,829,711)</b>	<b>\$ (893,749,111)</b>	<b>\$ 1,021,292,367</b>	<b>\$ 644,084,031</b>

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

<sup>2</sup>The amounts disclosed under the collective "Net Pension Liability" column are presented on page 17 of LASERS Actuarial Valuation as of June 30, 2017, and used by LASERS in compiling the note disclosure and required supplementary information (RSI) in accordance to GASB 67 in its 2017 Comprehensive Annual Financial Report, pages 27-29 and 60-61, respectively.

<sup>3</sup>Refer to Exhibit 1a.

**Louisiana State Employees' Retirement System  
Average Remaining Service Life Calculation  
For the Year Ended June 30, 2017**

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

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

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

The calculation of the average remaining service life (amortization period) for changes in expected and actual experience and changes in assumptions is presented below:

<b>2017 Average Remaining Service Life</b>	
Active	8.06
Active After DROP	3.08
Supplemental	4.08
Inactive/Retired	0
 Average	 2.17
Amort. Period (Rounded Up)	3.0

<sup>1</sup>Refer to GASB 68 Employer Calculation Worksheets

Louisiana State Employees' Retirement System  
 Schedule of Employer Pension Amounts  
 For the Plan Year Ended June 30, 2017

Exhibit 2

OSRAP Employer No.	Employer Name	(1) Annualized Payroll 6/30/2017	(2) Projected Required Employer Contributions	(2)/(1) Average FYE 2018 Rate	A Net Pension Liability	B Current Year Proportionate Share	C Prior Year Proportionate Share	D Change in Proportion from Prior Year	E Proportionate Share of Collective Pension Expense	Collective Deferred Outflow		Collective Deferred Inflow		Collective Deferred OI to be recognized as follows:					P Net Pension Liability Assuming -1% Change in Discount Rate	Q Net Pension Liability Assuming +1% Change in Discount Rate	R Change in Net Pension Liability due to Change in Proportion	S Change in Deferred Inflow due to Change in Proportion	S Change in Deferred Outflow due to Change in Proportion	Employer's Proportionate Share of Total Contributions	
										F Experience Gain/Loss	H Change of Assumptions	K Actual Investment Gain/Loss	G Experience Gain/Loss	I Change of Assumptions	L 2019	M 2020	N 2021	O 2022							
										Net Difference Between Projected and Actual															
LstAgy00351	17TH JUDICIAL DIST COURT	\$ 868,362	\$ 329,505	37.95%	\$ 3,282,277	0.04663%	0.04275%	0.00389%	\$ 300,343	-	\$ 12,967	\$ 106,733	\$ (60,226)	-	\$ (13,179)	\$ 96,021	\$ 42,713	\$ (66,080)	\$ 4,120,526	\$ 2,569,566	\$ 3,356,573	\$ 305,150	\$ 2,830	\$ 38,184	\$ 315,031
LstAgy00250	18TH JUDICIAL DISTRICT	409,758	155,298	37.90%	1,546,994	0.02198%	0.02152%	0.00046%	141,557	-	6,112	50,305	(28,385)	-	(6,211)	45,256	20,131	(31,145)	1,942,076	1,211,081	1,689,948	35,886	333	4,490	148,480
LstAgy00321	19TH JUDICIAL DIST COURT	2,795,346	1,059,436	37.90%	10,553,317	0.14993%	0.14787%	0.00206%	965,675	-	41,692	343,174	(193,641)	-	(42,373)	308,729	137,332	(212,463)	13,248,493	8,261,779	11,611,568	161,763	1,500	20,241	1,012,903
LstAgy00245	20TH JUDICIAL DISTRICT COURT	210,550	79,798	37.90%	794,895	0.01129%	0.01120%	0.00009%	72,736	-	3,140	25,848	(14,585)	-	(3,192)	23,254	10,344	(16,003)	997,901	622,292	879,407	7,381	68	924	76,294
LstAgy00243	24TH JUDICIAL DIST CT JEFFERSON PARISH	647,707	245,481	37.90%	2,445,289	0.03474%	0.03408%	0.00066%	223,755	-	9,660	79,516	(44,868)	-	(9,818)	71,535	31,821	(49,229)	3,069,784	1,914,321	2,675,993	51,984	482	6,505	234,698
LstAgy00359	2ND JUDICIAL DISTRICT COURT DIVISION A	41,400	15,691	37.90%	156,332	0.00222%	0.00546%	-0.00324%	14,305	-	618	5,084	(2,869)	-	(628)	4,573	2,034	(3,147)	196,258	122,387	428,985	(254,580)	(2,361)	(31,856)	15,005
LstAgy00368	2ND JUDICIAL DISTRICT COURT DIVISION B	91,800	34,792	37.90%	346,592	0.00492%	0.00488%	0.00004%	31,715	-	1,369	11,271	(6,360)	-	(1,392)	10,139	4,510	(6,978)	435,107	271,333	383,440	3,220	30	403	33,266
LstAgy00361	2ND JUDICIAL DISTRICT COURT DIVISION C	104,000	39,416	37.90%	392,626	0.00558%	0.00503%	0.00055%	35,927	-	1,551	12,767	(7,204)	-	(1,576)	5,109	7,904	(492,897)	492,897	394,669	43,346	402	5,424	37,684	
LstAgy00325	23-CA-3 3RD CIRCUIT COURT OF APPEAL	3,184,920	1,207,085	37.90%	12,024,081	0.17083%	0.17551%	-0.00468%	1,100,257	-	47,503	391,000	(220,627)	-	(48,278)	351,756	156,471	(242,073)	15,094,870	9,413,182	13,781,778	(367,656)	(3,410)	(46,005)	1,154,066
LstAgy00325	3RD JUD DIST COURT CHILDREN ASSIST FUND	16,669	6,318	37.90%	62,927	0.00089%	0.00084%	0.00006%	5,758	-	249	2,046	(1,155)	-	(253)	1,841	819	(78,998)	49,263	65,569	4,633	43	580	6,040	
LstAgy00194	3RD JUDICIAL DISTRICT COURT	172,145	65,243	37.90%	649,895	0.00923%	0.00895%	0.00028%	59,468	-	2,568	21,133	(11,925)	-	(2,609)	19,012	8,457	(13,084)	815,870	508,777	702,960	22,066	205	2,761	62,377
LstAgy00195	4TH DISTRICT COURT JUDGES OFFICE	536,650	203,390	37.90%	2,025,986	0.02878%	0.02822%	0.00056%	185,387	-	8,004	65,881	(37,174)	-	(8,135)	59,269	26,364	(40,788)	2,543,396	1,586,065	2,216,304	43,896	407	5,493	194,453
LstAgy00085	23-CA-5 5TH CIRCUIT COURT OF APPEAL	1,948,977	738,662	37.90%	7,357,970	0.10453%	0.11225%	-0.00772%	673,287	-	29,609	239,267	(135,010)	-	(29,543)	213,154	94,817	(148,133)	9,237,097	5,760,267	8,814,568	(605,981)	(5,620)	(75,827)	706,215
LstAgy00739	ACADIA PARISH POLICE JURY	38,379	15,390	40.10%	153,306	0.00218%	0.00217%	0.00001%	14,028	-	606	4,985	(2,813)	-	(616)	4,485	1,995	(3,086)	192,458	120,017	170,165	864	8	108	14,714
LstAgy00608	ACADIA PARISH SCHOOL BOARD	34,885	13,221	37.90%	131,697	0.00187%	0.00210%	-0.00023%	12,051	-	520	4,283	(2,416)	-	(529)	3,853	1,714	(17,590)	164,511	103,100	164,511	(17,590)	(163)	(2,201)	12,640
LstAgy00907	ALGIERS CHARTER SCHOOLS ASSOCIATION	57,500	21,792	37.90%	217,078	0.00308%	0.00306%	0.00003%	19,864	-	858	7,059	(3,983)	-	(872)	6,350	2,825	(4,370)	272,516	169,941	240,131	2,042	19	255	20,835
LstAgy00783	ALLEN PARISH POLICE JURY	12,000	4,812	40.10%	47,934	0.00068%	0.00068%	0.00000%	4,386	-	189	1,559	(880)	-	(192)	1,402	624	(965)	60,176	37,526	53,162	314	3	39	4,601
LstAgy00244	ALLEN PARISH SCHOOL BOARD	17,064	6,467	37.90%	64,405	0.00092%	0.00087%	0.00005%	5,893	-	254	2,094	(1,182)	-	(259)	1,884	838	(1,297)	80,854	50,420	68,239	3,612	34	452	6,182
LstAgy00173	AMITE RIVER BASIN WATER DIST	151,144	57,284	37.90%	570,638	0.00811%	0.00781%	0.00030%	52,216	-	2,254	18,556	(10,471)	-	(2,291)	16,694	7,426	(11,488)	716,371	446,730	612,892	23,715	220	2,967	54,770
LstAgy00718	ASCENSION PARISH POLICE JURY	44,826	17,975	40.10%	179,068	0.00254%	0.00246%	0.00009%	16,386	-	707	5,823	(3,286)	-	(719)	5,239	2,330	(6,605)	224,799	140,185	193,094	6,675	62	835	17,187
LstAgy00506	ASCENSION PARISH SCHOOL BOARD	446,962	169,399	37.90%	1,687,419	0.02397%	0.02044%	0.00354%	154,406	-	6,666	54,872	(30,962)	-	(6,775)	49,364	21,959	(33,972)	2,118,363	1,321,014	1,604,905	277,588	2,575	34,735	161,958
LstAgy00016	ASSUMPTION PARISH SCHOOL BOARD	58,451	22,153	37.90%	220,667	0.00314%	0.00311%	0.00003%	20,192	-	872	7,176	(4,049)	-	(886)	6,455	2,872	(4,443)	277,023	172,752	244,136	2,042	19	255	21,180
LstAgy00142	ATCHAFALAYA LEVEE DISTRICT	1,929,976	731,461	37.90%	7,286,245	0.10352%	0.10523%	-0.00172%	666,724	-	28,785	236,935	(133,694)	-	(29,525)	213,154	94,817	(134,671)	9,147,054	5,704,116	8,263,240	(134,671)	(1,249)	(16,852)	699,331
LstAgy00711	AVOYELLES PARISH POLICE JURY	9,600	3,826	39.85%	38,080	0.00054%	0.00053%	0.00001%	3,484	-	150	1,238	(699)	-	(153)	1,114	496	(767)	47,805	29,811	41,854	628	6	79	3,655
LstAgy00935	AVOYELLES PARISH SCHOOL BOARD	59,003	22,362	37.90%	222,779	0.00317%	0.00316%	0.00001%	20,385	-	880	7,244	(4,088)	-	(894)	6,517	2,899	(4,485)	279,674	174,405	248,062	471	4	59	21,382
LstAgy00612	BATON ROUGE COMMUNITY COLLEGE	2,974,538	1,128,713	37.95%	11,243,404	0.15973%	0.15907%	0.00067%	1,028,821	-	44,419	365,414	(206,303)	-	(45,143)	328,917	146,312	(226,356)	14,114,819	8,802,021	12,490,662	52,534	487	6,574	1,079,137
LstAgy00753	BD EX SPEECH PATHOLOGY & AUDIOLOGY	103,675	36,535	35.24%	363,908	0.00517%	0.00493%	0.00024%	33,299	-	1,438	11,834	(6,677)	-	(1,461)	10,646	4,736	(7,326)	456,845	284,889	387,131	18,846	175	2,358	34,928
LstAgy00530	BD OF COMMISSIONERS PORT OF NEW ORLEANS	14,517,142	5,047,528	34.77%	50,279,557	0.71432%	0.73969%	-0.02537%	4,600,802	-	198,636	1,634,996	(922,569)	-	(201,877)	1,470,891	654,295	(1,012,245)	63,120,282	39,361,898	58,084,383	(1,992,271)	(18,478)	(249,294)	4,825,810
LstAgy00713	BD OF EXAMINERS OF CERTIFIED SHORTHAND	45,692	17,317	37.90%	172,522	0.00245%	0.00243%	0.00002%	15,787	-	682	5,610	(3,166)	-	(693)	5,047	2,245	(3,473)	216,581	135,061	190,817	1,649	15	206	16,559
LstAgy00920	BIENVILLE PARISH SCHOOL DISTRICT	56,773	21,517	37.90%	214,332	0.00305%	0.00000%	0.00305%	19,612	-	847	6,970	(3,933)	-	(861)	6,270	2,789	(4,315)	269,070	167,792	239,110	2,218	29,920	20,572	
LstAgy00715	BD OF EXAMINERS OF NURSING FACILITIES ADMIN.	180,880	68,554	37.90%	682,907	0.00970%	0.00962%	0.00008%	62,489	-	2,698	22,207	(12,531)	-	(2,742)	19,978	8,887	(13,749)	857,313	534,621	755,494	6,361	59	796	65,545
LstAgy00205	BOARD OF MEDICAL EXAMINERS	2,162,116	819,442	37.90%	8,162,649	0.11597%	0.10591%	0.01006%	746,918	-	32,248	265,434	(149,775)	-	(32,774)	238,972	106,222	(164,333)	10,247,281	6,390,219	8,316,402	789,888	7,326	98,839	783,447
LstAgy00205	BOARD OF REGENTS	5,360,226	2,031,526	37.90%	20,236,495	0.28750%	0.29661%	-0.00911%	1,851,729	-	79,947	658,052	(371,315)	-	(81,252)	592,004	263,340	(715,682)	25,404,624	15,842,360	23,291,611	(715,682)	(6,638)	(89,554)	1,942,290
LstAgy00177	BOGALUSA CITY SCHOOLS	46,551	17,643	37.90%	175,760	0.00250%	0.00245%	0.00004%	16,083	-	694	5,715	(3,225)	-	(706)	5,142	2,287	(3,538)	220,646	137,955	192,623	3,455	32	432	16,869
LstAgy00742	BOSSIER CITY COURT	66,395	26,244	40.10%	265,223	0.00377%	0.00375%	0.00002%	24,269	-	1,048	8,625	(4,867)	-	(1,065)	7,759	3,451	(5,340)	332,958	207,633	294,314	1,571	15	197	25,456
LstAgy00644	BOSSIER PARISH COMMUNITY COLLEGE	2,453,131	929,737	37.90%	9,261,340	0.13158%	0.14900%	-0.01743%	847,454	-	36,588	301,161	(169,934)	-	(37,185)	270,934	120,519	(186,452)	11,626,562	7,250,341	11,700,538	(1,368,543)	(12,693)	(171,247)	888,899
LstAgy00077	BOSSIER PARISH SCHOOL BOARD	211,858	80,294	37.90%	799,822	0.01136%	0.00835%	0.00301%	73,187	-	3,160	26,009	(14,676)	-	(3,211)	23,398	10,408	(16,102)	1,004,086	626,150	655,610	236,676			

Louisiana State Employees' Retirement System  
 Schedule of Employer Pension Amounts  
 For the Plan Year Ended June 30, 2017

Exhibit 2

OSRAP Employer No.	Employer Name	(1) Annualized Payroll 6/30/2017	(2) Projected Required Employer Contributions	(2)/(1) Average FYE 2018 Rate	A Net Pension Liability	B Current Year Proportionate Share	C Prior Year Proportionate Share	D Change in Proportion from Prior Year	E Proportionate Share of Collective Pension Expense	Collective Deferred Outflow		Collective Deferred Inflow		Collective Deferred OI to be recognized as follows:				P Net Pension Liability Assuming -1% Change in Discount Rate	Q Net Pension Liability Assuming +1% Change in Discount Rate	R Change in Net Pension Liability due to Change in Proportion	S Change in Deferred Inflow due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Employer's Proportionate Share of Total Contributions		
										F Experience Gain/Loss	H Change of Assumptions	G Experience Gain/Loss	I Change of Assumptions	L 2019	M 2020	N 2021	O 2022								
										Net Difference Between Projected and Actual Investment Gain/Loss															
LsrAgy00611	CITY OF FRANKLIN	19,250	7,623	39.60%	75,949	0.00108%	0.00105%	0.00003%	6,950	-	300	2,470	(1,394)	-	(305)	2,222	988	(1,529)	95,345	59,457	82,452	2,277	21	285	7,290
LsrAgy00719	CITY OF GONZALES	7,110	2,851	40.10%	28,366	0.00040%	0.00040%	0.00000%	2,596	-	112	922	(520)	-	(114)	830	369	(571)	35,611	22,207	31,489	157	1	20	2,723
LsrAgy00708	CITY OF JEANERETTE	20,205	8,102	40.10%	80,735	0.00115%	0.00114%	0.00001%	7,388	-	319	2,625	(1,481)	-	(324)	2,362	1,051	(1,625)	101,354	63,205	89,598	471	4	59	7,749
LsrAgy00744	CITY OF JENNINGS	8,982	3,602	40.10%	35,898	0.00051%	0.00052%	-0.00001%	3,285	-	142	1,167	(659)	-	(144)	1,050	467	(723)	45,066	28,103	40,441	(393)	(4)	(49)	3,445
LsrAgy00769	CITY OF LAKE CHARLES	34,344	13,697	39.88%	136,413	0.00194%	0.00191%	0.00003%	12,482	-	539	4,436	(2,503)	-	(548)	3,991	1,775	(2,746)	171,250	106,792	149,984	2,199	20	275	13,093
LsrAgy00712	CITY OF MARKSVILLE	12,362	4,957	40.10%	49,413	0.00070%	0.00070%	0.00000%	4,521	-	195	1,607	(907)	-	(198)	1,446	643	(995)	62,032	38,683	54,811	314	3	39	4,743
LsrAgy00770	CITY OF MINDEN	5,538	2,193	39.60%	21,820	0.00031%	0.00034%	-0.00003%	1,997	-	86	710	(400)	-	(88)	638	284	(439)	27,393	17,082	26,699	(2,356)	(22)	(295)	2,094
LsrAgy00736	CITY OF MONROE	217,371	86,803	39.93%	864,650	0.01228%	0.01213%	0.00015%	79,119	-	3,416	28,117	(15,865)	-	(3,472)	25,295	11,252	(17,407)	1,085,470	676,901	952,672	11,936	111	1,494	82,989
LsrAgy00705	CITY OF MORGAN CITY	36,000	14,436	40.10%	143,803	0.00204%	0.00203%	0.00001%	13,159	-	568	4,676	(2,639)	-	(577)	4,207	1,871	(2,895)	180,529	112,578	159,564	864	8	108	13,802
LsrAgy00773	CITY OF NATCHITOCHE	12,000	4,812	40.10%	47,934	0.00068%	0.00068%	0.00000%	4,386	-	189	1,559	(880)	-	(192)	1,402	624	(965)	60,176	37,526	53,162	314	3	39	4,601
LsrAgy00792	CITY OF NEW IBERIA	39,853	15,782	39.60%	157,177	0.00223%	0.00217%	0.00006%	14,382	-	621	5,111	(2,884)	-	(631)	4,598	2,045	(3,164)	197,318	123,048	170,636	4,712	44	590	15,086
LsrAgy00782	CITY OF OAKDALE	16,692	6,693	40.10%	66,658	0.00095%	0.00094%	0.00001%	6,099	-	263	2,168	(1,223)	-	(268)	1,950	867	(1,342)	83,681	52,184	73,971	393	4	49	6,398
LsrAgy00762	CITY OF OPELOUSAS	46,829	18,778	40.10%	187,022	0.00266%	0.00176%	0.00089%	17,113	-	739	6,082	(3,432)	-	(751)	5,471	2,434	(3,765)	234,785	146,412	138,440	70,202	651	8,784	17,950
LsrAgy00759	CITY OF PINEVILLE	19,322	7,652	39.60%	76,231	0.00108%	0.00056%	-0.00052%	6,975	-	301	2,479	(1,399)	-	(306)	2,230	992	(1,535)	95,699	59,678	443,120	(358,076)	(3,321)	(44,806)	7,317
LsrAgy00609	CITY OF PLAQUEMINE	29,700	11,910	40.10%	118,604	0.00169%	0.00168%	0.00001%	10,853	-	469	3,857	(2,176)	-	(476)	3,470	1,543	(2,388)	148,994	92,851	131,687	628	6	79	11,384
LsrAgy00795	CITY OF RAYNE	22,154	8,884	40.10%	88,478	0.00126%	0.00125%	0.00001%	8,096	-	350	2,877	(1,623)	-	(355)	2,588	1,151	(1,781)	111,074	69,266	98,235	471	4	59	8,492
LsrAgy00786	CITY OF RUSTON	30,455	12,212	40.10%	121,631	0.00173%	0.00172%	0.00001%	11,130	-	481	3,955	(2,232)	-	(488)	3,558	1,583	(2,449)	152,694	95,220	134,985	707	7	88	11,674
LsrAgy00779	CITY OF SHREVEPORT	358,720	142,951	39.85%	1,423,955	0.02023%	0.01947%	0.00076%	130,298	-	5,626	46,304	(26,128)	-	(5,717)	41,657	18,530	(28,668)	1,787,614	1,114,759	1,529,127	59,444	551	7,438	136,671
LsrAgy00617	CITY OF SLIDELL	37,455	15,020	40.10%	149,646	0.00213%	0.00206%	0.00007%	13,693	-	591	4,866	(2,746)	-	(601)	4,378	1,947	(3,013)	187,863	117,152	161,527	5,418	50	678	14,363
LsrAgy00791	CITY OF SULPHUR	32,267	12,939	40.10%	128,881	0.00183%	0.00121%	0.00062%	11,793	-	509	4,191	(2,365)	-	(517)	3,770	1,677	(2,595)	161,795	100,896	95,330	48,450	449	6,063	12,370
LsrAgy00728	CITY OF THIBODAUX	38,766	15,545	40.10%	154,854	0.00220%	0.00215%	0.00005%	14,170	-	612	5,036	(2,841)	-	(622)	4,530	2,015	(3,118)	194,402	121,229	168,516	4,240	39	531	14,863
LsrAgy00547	CITY OF WEST MONROE	43,046	17,262	40.10%	171,959	0.00244%	0.00238%	0.00006%	15,735	-	679	5,592	(3,155)	-	(690)	5,031	2,238	(3,462)	215,875	134,620	187,126	4,712	44	590	16,505
LsrAgy00733	CITY OF WINFIELD	2,400	962	40.10%	9,573	0.00014%	0.00014%	0.00000%	876	-	38	311	(176)	-	(38)	280	125	(193)	12,018	7,494	10,601	79	1	10	919
LsrAgy00794	CITY OF ZACHARY	8,198	3,288	40.10%	32,731	0.00047%	0.00050%	-0.00004%	2,995	-	129	1,064	(601)	-	(131)	958	426	(659)	41,090	25,623	39,341	(2,827)	(26)	(354)	3,141
LsrAgy00026	CLAIBORNE PARISH SCHOOL BOARD	98,711	37,411	37.90%	372,636	0.00529%	0.00410%	0.00120%	34,098	-	1,472	12,117	(6,837)	-	(1,496)	10,901	4,849	(7,502)	467,802	291,722	321,798	93,917	871	11,752	35,765
01-129	COMMISSION OF LAW ENFORCEMENT LCLE	2,153,776	816,281	37.90%	8,131,186	0.11552%	0.10158%	0.01394%	744,039	-	32,123	264,411	(149,197)	-	(32,648)	237,872	105,812	(163,700)	10,207,782	6,365,587	7,976,544	1,094,646	10,152	136,974	780,428
23-CA-1	COURT OF APPEAL FIRST CIRCUIT	4,340,214	1,644,941	37.90%	16,385,621	0.23279%	0.23178%	0.00101%	1,499,357	-	64,734	532,829	(300,656)	-	(65,790)	479,349	213,228	(329,881)	20,570,289	12,827,662	18,200,330	79,546	738	9,954	1,572,685
23-CA-4	COURT OF APPEALS FOURTH CIRCUIT	3,094,600	1,172,853	37.90%	11,683,050	0.16598%	0.19007%	-0.02409%	1,069,051	-	46,155	379,911	(214,370)	-	(46,909)	341,779	152,033	(235,207)	14,666,744	9,146,202	14,924,953	(1,891,287)	(17,541)	(236,658)	1,121,334
23-CA-2	COURT OF APPEALS SECOND CIRCUIT	2,256,935	855,378	37.90%	8,520,644	0.12105%	0.10479%	0.01627%	779,677	-	33,662	277,075	(156,343)	-	(34,211)	249,265	110,880	(171,541)	10,696,702	6,670,479	8,228,453	1,277,218	11,846	159,819	817,808
LsrAgy00248	CRIMINAL DISTRICT COURT	3,147,162	1,192,851	37.90%	11,882,248	0.16881%	0.14183%	0.02698%	1,087,278	-	46,942	386,388	(218,025)	-	(47,708)	347,606	154,625	(239,217)	14,916,815	9,302,147	11,137,196	19,650	19,650	265,114	1,140,453
06-265	CRT - OFFICE OF CULTURAL DEVELOPMENT	1,534,187	581,457	37.90%	5,792,042	0.08229%	0.08246%	-0.00018%	529,997	-	22,882	188,346	(106,277)	-	(23,256)	169,442	75,373	(116,607)	7,271,252	4,534,363	6,475,371	(13,742)	(127)	(1,720)	555,918
06-262	CRT - OFFICE OF STATE LIBRARY	1,970,951	746,990	37.90%	7,440,958	0.10571%	0.09651%	0.00920%	680,881	-	29,397	241,966	(136,533)	-	(29,876)	217,680	96,830	(149,804)	9,341,279	5,825,235	7,578,498	722,670	6,702	90,428	714,180
06-263	CRT - OFFICE OF STATE MUSEUM	3,057,346	1,159,187	37.91%	11,546,919	0.16405%	0.16185%	0.00220%	1,056,594	-	45,618	375,484	(211,872)	-	(46,362)	337,797	150,262	(232,467)	14,495,847	9,039,631	12,709,198	172,599	1,601	21,597	1,108,268
06-264	CRT - OFFICE OF STATE PARKS	9,806,357	3,719,696	37.93%	37,052,752	0.52641%	0.54010%	-0.01370%	3,390,491	-	146,382	1,204,885	(679,873)	-	(148,770)	1,083,951	482,172	(745,959)	46,515,528	29,007,149	42,411,632	(1,075,407)	(9,974)	(134,566)	3,556,307
06-261	CRT - OFFICE OF THE SECRETARY	2,031,791	770,246	37.91%	7,672,606	0.10900%	0.12406%	-0.01506%	702,077	-	30,312	249,489	(140,783)	-	(30,806)	234,456	99,845	(154,468)	9,632,087	6,006,583	9,741,954	(1,182,359)	(10,966)	(147,949)	736,413
06-267	CRT - OFFICE OF TOURISM	2,143,845	812,517	37.90%	8,093,669	0.11499%	0.10921%	0.00578%	740,606	-	31,975	263,191	(148,509)	-	(32,497)	236,774	105,324	(162,945)	10,160,683	6,336,217	8,575,693	453,642	4,207	56,765	776,827
LsrAgy00212	CUSTODIAN OF NOTARIAL ARCHIVES	332,700	126,093	37.90%	1,256,009	0.01784%	0.01418%	0.00367%	114,930	-	4,962	40,843	(23,046)	-	(5,043)	36,744	16,345	(25,286)	1,576,777	983,280	1,113,413	287,796	2,669	36,012	120,551
641	DELGADO COLLEGE	5,889,581	2,234,572	37.94%	22,259,102	0.31623%	0.30655%	0.00968%	2,036,806	-	87,938	723,824	(408,428)	-	(89,372)	651,174	289,661	(448,128)	27,943,779	17,425,780	24,071,919	760,441			

Louisiana State Employees' Retirement System  
 Schedule of Employer Pension Amounts  
 For the Plan Year Ended June 30, 2017

Exhibit 2

OSRAP Employer No.	Employer Name	(1) Annualized Payroll 6/30/2017	(2) Projected Required Employer Contributions	(2)/(1) Average FYE 2018 Rate	Collective Deferred Outflow										Collective Deferred Inflow				Collective Deferred OI to be recognized as follows:				Net Pension Liability	Net Pension Assuming -1% Change in Discount Rate	Net Pension Assuming +1% Change in Discount Rate	Change in Net Pension Liability due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Employer's Proportionate Share of Total Contributions
					Net Pension Liability	Current Year Proportionate Share	Prior Year Proportionate Share	Change in Proportion from Prior Year	Proportionate Share of Collective Pension Expense	Experience Gain/Loss	Change of Assumptions	Actual Investment Gain/Loss	Experience Gain/Loss	Change of Assumptions	2019	2020	2021	2022	2019	2020	2021	2022							
19-699	DOE - SPECIAL SCHOOL DISTRICTS	92,157	34,928	37.90%	347,929	0.00494%	0.00490%	0.00004%	31,837	-	1,375	11,314	(6,384)	-	(1,397)	10,178	4,528	(7,005)	436,786	272,380	384,932	3,220	30	403	33,394				
19-678	DOE - STATE ACTIVITIES	19,855,223	7,525,130	37.90%	74,959,524	1.06494%	0.91178%	0.15316%	6,859,128	-	296,138	2,437,542	(1,375,416)	-	(300,970)	2,192,885	975,458	(1,509,111)	94,103,182	58,682,879	71,598,311	12,026,890	111,545	1,504,933	7,194,582				
07-273	DOTD - ADMINISTRATION	11,217,560	4,251,455	37.90%	42,349,752	0.60166%	0.52376%	0.07790%	3,875,190	-	167,308	1,377,134	(777,067)	-	(170,038)	1,238,911	551,103	(852,600)	53,165,312	33,153,964	41,128,682	6,116,902	56,732	765,412	4,064,710				
07-276	DOTD - ENGINEERING AND OPERATIONS	174,813,733	66,254,405	37.90%	659,975,807	9.37621%	9.27977%	0.09644%	60,390,704	-	2,607,323	21,461,163	(12,109,756)	-	(2,649,868)	19,307,103	8,588,352	(13,286,858)	828,524,785	516,669,237	728,699,139	7,573,001	70,237	947,615	63,344,185				
08B-425	DPS - LA HIGHWAY SAFETY COMMISSION	728,946	276,271	37.90%	2,751,971	0.03910%	0.02607%	0.01302%	251,818	-	89,489	50,507	(39,745)	-	(11,049)	80,507	35,812	(55,404)	3,454,788	2,154,411	2,047,474	1,022,638	9,485	127,963	264,133				
08B-424	DPS - LIQUEFIED PETROLEUM GAS COMMISSION	450,798	170,853	37.90%	1,701,919	0.02418%	0.02556%	-0.00138%	155,733	-	6,724	55,343	(31,228)	-	(6,833)	49,788	22,147	(34,264)	2,136,566	1,332,366	2,007,034	(108,365)	(1,005)	(13,560)	163,349				
08B-423	DPS - LOUISIANA GAMING CONTROL BOARD	208,062	78,856	37.90%	785,533	0.01116%	0.01107%	0.00009%	71,880	-	3,103	25,544	(14,414)	-	(3,154)	22,980	10,222	(15,815)	986,148	614,963	868,963	7,381	68	924	75,395				
08B-418	DPS - OFFICE OF MGT AND FINANCE	5,313,288	2,013,736	37.90%	20,059,257	0.28498%	0.23593%	0.04905%	1,835,511	-	79,247	652,289	(368,063)	-	(80,540)	586,819	261,034	(403,840)	25,182,122	15,703,607	18,526,604	3,851,598	35,722	481,953	1,925,279				
08B-420	DPS - OFFICE OF MOTOR VEHICLES	17,806,734	6,748,997	37.90%	67,228,285	0.95511%	0.91791%	0.03720%	6,151,685	-	265,594	2,186,136	(1,233,558)	-	(269,928)	1,966,714	874,851	(1,353,463)	84,397,488	52,630,394	72,079,280	2,920,914	27,090	365,496	6,452,541				
08B-422	DPS - OFFICE OF STATE FIRE MARSHALL	8,636,865	3,272,980	37.90%	32,602,874	0.46319%	0.43909%	0.02410%	2,983,307	-	128,802	1,060,184	(598,223)	-	(130,904)	953,773	424,265	(409,221)	40,929,211	25,523,514	34,479,613	1,892,308	17,550	236,786	3,129,209				
08B-419	DPS - OFFICE OF STATE POLICE	27,646,617	10,447,206	37.79%	104,067,056	1.47847%	1.47787%	0.00060%	9,522,596	-	411,131	3,384,065	(1,909,504)	-	(417,840)	3,044,405	1,354,238	(2,095,113)	130,644,388	81,470,026	116,050,350	47,351	439	5,925	9,988,310				
17-565	DSCS - BOARD OF TAX APPEALS	177,465	67,259	37.90%	669,956	0.00952%	0.00886%	0.00065%	61,304	-	2,647	21,786	(12,293)	-	(2,690)	19,599	8,718	(13,488)	841,054	524,842	696,500	51,356	476	6,426	64,302				
604	DSCS - DIV OF ADMINISTRATIVE LAW	3,363,484	1,274,761	37.90%	12,698,190	0.18040%	0.18041%	-0.00001%	1,161,940	-	50,166	412,921	(232,966)	-	(50,984)	412,921	165,243	(255,644)	15,941,137	9,940,916	14,166,553	(393)	(4)	1,218,767					
17-562	DSCS - ETHICS ADMINISTRATION	2,104,918	797,764	37.90%	7,946,698	0.11290%	0.09963%	0.01327%	727,158	-	31,395	258,412	(145,812)	-	(31,907)	232,475	103,411	(159,986)	9,976,178	6,221,159	7,823,340	1,042,034	9,664	130,390	762,721				
17-560	DSCS - STATE CIVIL SERVICE	5,742,235	2,176,307	37.90%	21,678,680	0.30799%	0.30799%	0.00470%	1,983,695	-	85,645	704,950	(397,778)	-	(85,645)	634,194	282,108	(436,443)	27,215,125	16,971,391	23,815,847	368,991	4,612	2,080,710					
03-130	DVA - DEPARTMENT OF VETERANS AFFAIRS	3,665,415	1,389,192	37.90%	13,838,058	0.19660%	0.18369%	0.01291%	1,266,243	-	54,669	449,987	(253,912)	-	(55,561)	404,822	180,076	(278,592)	17,372,112	10,833,274	14,424,274	1,013,529	9,400	126,824	1,328,171				
03-131	DVA - LOUISIANA WAR VETERANS HOME	3,963,015	1,501,983	37.90%	14,961,596	0.21256%	0.21539%	-0.00284%	1,369,052	-	59,108	486,523	(274,527)	-	(60,072)	437,690	194,697	(301,212)	18,782,587	11,712,848	16,913,847	(222,620)	(2,065)	(27,857)	1,436,007				
03-132	DVA - NORTHWEST LA WAR VETERANS HOME	4,601,283	1,743,886	37.90%	17,371,269	0.24679%	0.25129%	-0.00450%	1,589,548	-	68,628	564,881	(318,742)	-	(69,747)	515,134	226,055	(349,724)	21,807,658	13,599,287	19,732,756	(353,286)	(3,277)	(44,207)	1,667,287				
03-135	DVA - NORTHWEST LA WAR VETERANS HOME	3,934,831	1,491,301	37.90%	14,855,169	0.21105%	0.21792%	-0.00688%	1,359,314	-	58,687	483,062	(272,574)	-	(59,645)	434,577	193,312	(299,069)	18,648,980	11,629,530	17,112,595	(540,099)	(5,009)	(67,583)	1,425,792				
03-136	DVA - NORTHWEST LA WAR VETERANS HOME	3,718,763	1,409,411	37.90%	14,039,439	0.19946%	0.18795%	0.01151%	1,284,671	-	55,465	456,536	(257,607)	-	(56,370)	410,713	182,697	(282,647)	17,624,923	10,990,927	14,758,793	903,672	8,381	113,077	1,347,499				
03-134	DVA - SOUTHWEST LA WAR VETERANS HOME	4,127,729	1,564,409	37.90%	15,583,476	0.22139%	0.20407%	0.01732%	1,425,957	-	61,565	506,745	(285,938)	-	(62,569)	455,883	202,790	(313,732)	19,563,287	12,199,694	16,024,781	1,360,219	12,616	170,205	1,495,695				
LsrAgy00117	EAST BATON ROUGE PARISH SCHOOL BOARD	384,077	145,565	37.90%	1,449,999	0.02060%	0.01959%	0.00101%	132,681	-	5,728	47,151	(26,606)	-	(5,822)	42,419	18,869	(29,192)	1,820,309	1,135,147	1,538,393	79,232	735	9,914	139,170				
LsrAgy00754	EUNICE CITY COURT	57,055	22,594	39.60%	225,031	0.00320%	0.00506%	-0.00186%	20,591	-	889	7,318	(4,129)	-	(904)	6,583	2,928	(4,530)	2,820,501	1,76,168	397,182	(146,136)	(1,355)	(18,286)	21,598				
LsrAgy00037	EXCELTH INCORPORATED	-	-	0.00%	-	0.00000%	0.02392%	-0.22392%	-	-	-	-	-	-	-	-	-	-	-	-	17,583,513	(17,583,513)	(163,080)	(2,200,237)	-				
LsrAgy00804	FIFTH JUDICIAL DISTRICT COURT	65,343	24,765	37.90%	246,711	0.00351%	0.00348%	0.00003%	22,575	-	975	8,023	(4,527)	-	(991)	7,217	3,210	(4,967)	309,718	193,140	272,876	2,366	22	295	23,679				
20147	FIFTH LA LEVEE JUV	462,154	175,156	37.90%	1,744,785	0.02479%	0.02601%	-0.00122%	159,656	-	6,893	56,737	(32,015)	-	(7,005)	51,042	22,705	(35,127)	2,190,380	1,365,924	2,042,370	(95,880)	(889)	(11,997)	167,464				
LsrAgy00278	FLORIDA PARISHES JUV DETENTION CENTER	2,807,119	1,063,898	37.90%	10,597,732	0.15056%	0.15891%	-0.00835%	969,739	-	41,868	344,618	(194,456)	-	(42,551)	310,029	137,910	(213,357)	13,304,251	8,296,550	12,478,804	(655,924)	(6,083)	(82,076)	1,017,166				
2002	GREATER BATON ROUGE PORT COMMISSION	1,536,060	582,167	37.90%	5,799,081	0.08239%	0.08309%	-0.00071%	530,642	-	22,910	188,575	(106,406)	-	(23,284)	169,648	7,280,088	4,539,873	6,524,921	15,464,921	6,524,921	(55,439)	(514)	(6,937)	556,593				
LsrAgy00078	GREATER KROTZ SPRINGS PORT COMMISSION	101,736	38,558	37.90%	384,109	0.00546%	0.00141%	0.00405%	35,148	-	1,517	12,490	(7,048)	-	(1,542)	11,237	4,998	(7,733)	482,205	300,704	110,642	317,871	2,948	39,775	36,867				
LsrAgy00227	GREATER LAFOURCHE PORT COMMISSION	2,054,173	781,455	38.04%	7,784,242	0.11059%	0.11748%	-0.00689%	712,293	-	30,753	253,129	(142,831)	-	(31,255)	227,722	101,297	(9,772,233)	6,093,978	9,225,256	(541,119)	(5,019)	(67,711)	747,128					
2007	HEALTH EDUCATION AUTHORITY OF LA	166,759	63,202	37.90%	629,553	0.00894%	0.00000%	0.00894%	57,607	-	2,487	20,472	(11,552)	-	(2,528)	18,417	8,192	(12,674)	790,332	492,852	-	702,332	6,514	87,883	60,424				
LsrAgy00780	IBERIA PARISH GOVERNMENT	18,911	7,583	40.10%	75,527	0.00107%	0.00107%	0.00001%	6,911	-	298	2,456	(1,386)	-	(303)	2,209	983	(1,521)	94,815	59,127	83,865	393	4	49	7,249				
LsrAgy00068	IBERIA PARISH SCHOOL BOARD	55,365	20,983	37.90%	209,053	0.00297%	0.00623%	-0.00326%	19,129	-	826	6,798	(3,836)	-	(839)	6,116	2,720	(4,209)	262,443	163,660	489,214	(255,993)	(2,374)	(32,033)	20,665				
LsrAgy00516	IBERVILLE PARISH SCHOOL BOARD	-	-	0.00%	-	0.00000%	0.00495%	-0.00495%	-	-	-	-	-	-	-	-	-	-	-	-	388,466	(388,466)	(3,603)	(48,609)	-				
LsrAgy00798	JEANERETTE CITY COURT	14,781	5,927	40.10%	59,056	0.00084%	0.00083%	0.00001%	5,404	-	233	1,920	(1,084)	-	(237)	1,728	769	(1,189)	74,138	46,232	393	393	4	49	5,668				
LsrAgy00535	JEFFERSON DAVIS PARISH	4,167	1,671	40.10%	16,612	0.00024%	0.00024%	0.00000%	1,520	-	66	540	(305)	-	(67)	486	216	(334)											

Louisiana State Employees' Retirement System  
 Schedule of Employer Pension Amounts  
 For the Plan Year Ended June 30, 2017

Exhibit 2

OSRAP Employer No.	Employer Name	(1) Annualized Payroll 6/30/2017	(2) Projected Required Employer Contributions	(2)/(1) Average FYE 2018 Rate	A Net Pension Liability	B Current Year Proportionate Share	C Prior Year Proportionate Share	D Change in Proportion from Prior Year	E Proportionate Share of Collective Pension Expense	Collective Deferred Outflow		Collective Deferred Inflow		Collective Deferred OI to be recognized as follows:					P Net Pension Liability Assuming -1% Change in Discount Rate	Q Net Pension Liability Assuming +1% Change in Discount Rate	R Change in Net Pension Liability due to Change in Proportion	S Change in Deferred Inflow due to Change in Proportion	T Change in Deferred Outflow due to Change in Proportion	U Change in Employer's Proportionate Share of Total Contributions	
										F Experience Gain/Loss	G Change of Assumptions	H Actual Investment Gain/Loss	I Experience Gain/Loss	J Change of Assumptions	K 2019	L 2020	M 2021	N 2022							O 2023
71527	LA STATE BOARD OF NURSING	3,333,428	1,263,369	37.90%	12,584,724	0.17879%	0.17440%	0.00439%	1,151,558	-	49,718	409,231	(230,914)	-	(50,529)	368,157	163,767	(253,360)	15,798,693	9,852,088	13,695,007	344,570	3,196	43,116	1,207,876
24-962	LA STATE LAW INSTITUTE	423,150	160,374	37.90%	1,597,533	0.02270%	0.02482%	-0.00212%	146,181	-	6,311	51,949	(29,313)	-	(6,414)	46,735	20,789	(32,162)	2,005,521	1,250,646	1,948,846	(166,631)	(1,545)	(20,851)	153,330
LsrAgy00521	LA STATE UNIVERSITY MEDICAL CENTER	19,392,751	7,353,383	37.92%	73,248,737	1.04064%	1.04609%	-0.00545%	6,702,583	-	289,379	2,381,910	(1,344,026)	-	(294,101)	2,142,838	953,195	(1,474,669)	91,955,483	57,343,570	82,144,524	(427,886)	(3,968)	(53,542)	7,030,381
LsrAgy00353	LA USED MOTOR VEHICLE & PARTS	576,139	218,357	37.90%	2,175,069	0.03090%	0.02611%	0.00480%	199,028	-	8,593	70,729	(39,910)	-	(8,733)	63,630	28,304	(43,789)	2,730,552	1,702,776	2,049,909	376,608	3,493	47,125	208,762
71539	LA VETERINARY BOARD	123,926	46,968	37.90%	467,871	0.00665%	0.00635%	-0.00030%	42,812	-	1,848	15,214	(8,585)	-	(1,879)	13,687	6,088	(9,219)	587,359	366,278	498,716	23,244	216	2,908	44,906
LsrAgy00785	LAFAYETTE CONSOL GOVT ADM OPERAT	203,050	81,423	40.10%	811,084	0.01152%	0.01142%	0.00010%	74,218	-	3,204	26,375	(14,882)	-	(3,257)	23,728	10,555	(16,329)	1,018,224	634,966	896,997	7,853	73	983	77,848
LsrAgy00800	LAFAYETTE PARISH SCHOOL BOARD	273,004	103,468	37.90%	1,030,696	0.01464%	0.01438%	0.00026%	94,313	-	4,072	33,516	(18,912)	-	(4,138)	30,152	13,413	(20,750)	1,293,922	806,891	1,129,275	20,574	191	2,574	98,926
20149	LAHITTE AREA INDEPENDENT LEVEE DISTRICT	166,000	62,667	37.90%	626,667	0.00890%	0.00559%	0.00332%	57,343	-	2,476	20,378	(11,499)	-	(2,516)	18,333	8,155	(12,610)	786,709	490,593	438,801	260,312	2,414	32,573	60,147
LsrAgy00192	LAFOURCHE PARISH SCHOOL BOARD	24,498	9,285	37.90%	92,490	0.00131%	0.00760%	-0.00628%	8,463	-	365	3,008	(1,697)	-	(371)	2,706	1,204	(1,862)	116,111	72,407	596,637	(493,454)	(4,577)	(61,746)	8,877
LsrAgy00258	LAKE PROVIDENCE PORT COMMISSION	174,300	66,060	37.90%	658,060	0.00935%	0.00927%	-0.00008%	60,215	-	2,600	21,399	(12,075)	-	(2,642)	19,251	8,563	(13,248)	826,120	515,170	728,010	6,125	57	766	63,160
LsrAgy00043	LALLIE KEMP CHARITY HOSPITAL	10,990,614	4,165,443	37.90%	41,492,916	0.58949%	0.57607%	0.01342%	3,796,785	-	163,923	1,349,271	(761,345)	-	(166,598)	1,213,845	539,953	(835,350)	52,089,650	32,483,180	45,235,881	1,053,812	9,774	131,864	3,982,472
2001B	LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	5,991,815	2,270,898	37.90%	22,620,969	0.32137%	0.31266%	0.00871%	2,069,919	-	89,367	735,591	(415,067)	-	(90,825)	661,760	294,370	(455,413)	28,398,061	17,709,071	24,551,788	684,271	6,346	85,623	2,171,151
2001	LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	12,132,110	4,598,070	37.90%	45,802,439	0.65071%	0.65855%	-0.00784%	4,191,126	-	180,949	1,489,409	(840,419)	-	(183,901)	1,339,508	596,033	(422,110)	37,599,768	35,775,549	50,715,549	381,870	3,542	47,784	4,396,098
2001C	LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	3,904,963	1,479,981	37.90%	14,742,407	0.20944%	0.21086%	-0.00142%	1,348,995	-	58,242	479,395	(270,505)	-	(59,192)	431,278	191,845	(296,799)	18,507,420	11,541,253	16,558,126	(111,428)	(1,033)	(13,943)	1,414,970
09-303	LDH-DEVELOPMENTAL DISABILITIES COUNCIL	430,451	163,141	37.90%	1,625,055	0.02309%	0.02257%	-0.00052%	148,700	-	6,525	20,407	(8,218)	-	(6,525)	14,782	4,740	(20,998)	2,023,917	1,272,192	2,023,917	(32,716)	(1,033)	(26,402)	155,972
2001A	LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	7,736,658	2,932,193	37.90%	29,208,257	0.41496%	0.38116%	0.03380%	2,672,685	-	115,391	949,797	(535,936)	-	(117,274)	854,466	380,091	(588,031)	36,667,655	22,866,002	29,931,101	2,653,770	24,613	332,068	2,803,396
2012	LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTHORITY	2,887,237	1,094,263	37.90%	10,900,191	0.15486%	0.16584%	-0.01098%	997,416	-	43,063	354,454	(200,005)	-	(43,765)	318,877	141,846	(219,446)	13,683,954	8,533,333	13,022,358	(862,053)	(7,995)	(107,869)	1,046,195
2009	LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	8,213,666	3,112,979	37.90%	31,009,072	0.44054%	0.44174%	-0.00120%	1,008,356	-	122,506	1,008,356	(568,979)	-	(124,504)	907,147	403,525	(624,504)	38,928,373	24,275,789	34,688,176	(94,309)	(875)	(11,801)	2,976,237
09-324	LDH-LA EMERGENCY RESPONSE NETWORK	587,845	222,793	37.90%	2,219,273	0.03153%	0.03115%	0.00038%	203,073	-	8,768	72,167	(40,721)	-	(8,911)	64,923	28,880	(44,679)	2,786,045	1,737,382	2,446,148	29,683	275	3,714	213,005
09-305	LDH-MEDICAL VENDOR ADMINISTRATION	38,127,276	14,450,237	37.90%	143,942,167	2.04497%	2.11728%	-0.07230%	13,171,345	-	568,663	4,680,727	(2,641,164)	-	(577,942)	4,210,922	1,873,138	(2,897,893)	180,703,068	112,686,691	166,260,273	(5,677,709)	(52,659)	(710,456)	13,815,505
2027	LDH-NORTHEAST DELTA HUMAN SERVICES AUTHORITY	4,411,876	1,672,101	37.90%	16,656,194	0.23663%	0.22151%	0.01513%	1,524,115	-	65,803	541,628	(305,621)	-	(66,876)	487,265	216,749	(335,328)	20,909,963	13,039,483	17,393,795	1,187,934	11,018	148,647	1,598,654
2026B	LDH-NORTHWEST LOUISIANA HUMAN SERVICES DISTRICT	4,120,937	1,561,835	37.90%	15,557,785	0.22103%	0.24574%	-0.02471%	1,423,606	-	61,463	505,910	(285,466)	-	(62,466)	455,131	202,456	(313,215)	19,531,034	12,179,581	19,296,861	(1,940,523)	(17,998)	(242,819)	1,493,229
09-307	LDH-OFF OF THE SECRETARY MGT AND FINANCE	23,143,801	8,771,500	37.90%	87,374,964	1.24133%	1.24133%	0.00000%	7,995,195	-	345,187	2,841,268	(1,172,000)	-	(350,519)	2,556,090	1,137,022	(1,759,062)	109,689,359	68,402,441	88,272,812	9,203,112	85,355	1,151,592	4,386,210
09-340	LDH-OFFICE FOR CITIZEN WITH DISABILITIES	44,946,304	17,034,649	37.90%	169,686,053	2.41071%	2.37543%	0.03529%	15,527,024	-	670,368	5,517,869	(3,113,533)	-	(681,306)	4,964,040	2,208,147	(3,416,177)	213,021,598	132,840,572	186,531,793	2,770,773	25,698	346,709	16,286,392
09-320	LDH-OFFICE OF AGING AND ADULT SERVICES	15,737,441	5,964,362	37.90%	59,412,368	0.84407%	0.84418%	-0.00012%	234,717	-	1,931,978	1,931,978	(1,090,145)	-	(238,547)	1,738,065	773,141	(1,196,110)	74,585,491	46,511,619	66,289,907	773,141	(85)	(1,150)	5,702,373
09-330	LDH-OFFICE OF BEHAVIORAL HEALTH	52,589,590	19,931,563	37.90%	198,542,862	2.82068%	2.73825%	0.08243%	18,167,549	-	784,370	6,456,238	(3,643,021)	-	(797,169)	5,808,224	2,583,664	(3,997,133)	249,248,049	155,431,438	215,022,264	6,473,094	60,035	809,983	19,056,056
09-326	LDH-OFFICE OF PUBLIC HEALTH	57,994,733	21,980,004	37.90%	218,947,866	3.11057%	3.09613%	0.01444%	20,034,698	-	864,983	7,119,770	(4,017,428)	-	(879,097)	6,405,158	2,849,197	(4,407,933)	274,864,217	171,405,718	243,125,290	1,133,987	10,517	141,897	21,014,519
2032	LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	7,476,617	2,833,638	37.90%	28,226,552	0.40101%	0.39583%	0.00518%	111,513	-	917,874	917,874	(517,923)	-	(113,332)	825,747	367,316	(568,267)	35,435,235	22,097,467	31,082,599	407,076	3,775	50,938	2,709,172
LsrAgy00714	LEESVILLE CITY COURT	19,253	7,720	40.10%	76,934	0.00109%	0.00068%	0.00042%	7,049	-	304	2,502	(1,412)	-	(309)	2,251	1,001	(1,549)	96,582	60,229	53,005	32,824	304	4,107	7,384
24-954	LEGISLATIVE AUDITORS OFFICE	16,833,624	6,379,944	37.90%	63,552,115	0.90288%	0.95894%	-0.05606%	5,815,299	-	251,071	2,066,594	(1,166,104)	-	(255,168)	1,859,170	827,012	(1,279,453)	79,782,474	49,752,464	75,301,182	(4,402,141)	(40,828)	(550,843)	6,099,704
24-960	LEGISLATIVE BUDGETARY CONTROL COUNCIL	276,586	104,826	37.90%	1,044,210	0.01484%	0.01471%	0.00012%	95,550	-	4,125	33,956	(19,160)	-	(4,193)	30,548	13,588	(21,022)	1,310,888	817,471	1,155,189	9,737	90	1,218	100,223
24-955	LEGISLATIVE FISCAL OFFICE	1,348,598	511,119	37.90%	5,091,397	0.07233%	0.06653%	0.00580%	465,885	-	20,114	165,563	(93,421)	-	(20,442)	148,945	66,255	(102,502)	6,391,671	3,985,855	5,224,224	455,762	4,227	57,300	488,670
LsrAgy00249	LINCOLN PARISH SCHOOL BOARD	57,168	21,667	37.90%	215,811	0.00307%	0.00325%	-0.00019%	19,748	-	853	7,018	(3,960)	-	(867)	6,313	2,808	(4,345)	270,926	168,950	255,522	(14,763)	(137)	(1,847)	20,713
LsrAgy00755	LIVINGSTON PARISH COUNCIL	8,328	3,340	40.10%	33,294	0.00047%	0.00047%	0.00000%	3,047	-	132	1,083	(611)	-	(134)	974	433	(670)	41,796	26,064	36,907	236	2	29	3,196
LsrAgy00050	LIVINGSTON PARISH SCHOOL BOARD	388,090	147,086	37.90%	1,465,132	0.02082%	0.01813%	0.00269%	1																

Louisiana State Employees' Retirement System  
Schedule of Employer Pension Amounts  
For the Plan Year Ended June 30, 2017

Exhibit 2

OSRAP Employer No.	Employer Name	(1) Annualized Payroll 6/30/2017	(2) Projected Required Employer Contributions	(2)/(1) Average FYE 2018 Rate	A Net Pension Liability	B Current Year Proportionate Share	C Prior Year Proportionate Share	D Change in Proportion from Prior Year	E Proportionate Share of Collective Pension Expense	Collective Deferred Outflow		Collective Deferred Inflow		Collective Deferred OI to be recognized as follows:				P Net Pension Liability Assuming -1% Change in Discount Rate	Q Net Pension Liability Assuming +1% Change in Discount Rate	R Change in Net Pension Liability due to Change in Proportion	S Change in Deferred Inflow due to Change in Proportion	T Change in Deferred Outflow due to Change in Proportion	U Employer's Proportionate Share of Total Contributions		
										F Experience Gain/Loss	G Change of Assumptions	H Experience Gain/Loss	I Change of Assumptions	L 2019	M 2020	N 2021	O 2022								
										Net Difference Between Projected and Actual Investment Gain/Loss															
LsrAgy00757	PINEVILLE CITY COURT	72,791	28,825	39.60%	287,114	0.00408%	0.00352%	0.00056%	26,272	-	1,134	9,336	(5,268)	-	(1,153)	8,399	3,736	(5,780)	360,439	224,770	276,331	43,974	408	5,503	27,557
201414	PONTCHARTRAIN LEVEE DISTRICT	1,821,239	690,632	37.92%	6,879,541	0.09774%	0.10001%	-0.00227%	629,508	-	27,179	223,710	(126,231)	-	(27,622)	201,256	89,524	(138,501)	8,636,484	5,385,723	7,853,101	(178,253)	(1,653)	(22,305)	660,295
LsrAgy00517	PORT OF LAKE CHARLES	6,351,499	2,408,634	37.92%	23,992,977	0.34087%	0.32847%	0.01240%	2,195,463	-	94,787	780,206	(440,242)	-	(96,334)	701,897	312,224	(483,035)	30,120,462	18,783,163	25,793,355	973,324	9,027	121,793	2,302,835
04-158	PUBLIC SERVICE COMMISSION	3,826,105	1,450,094	37.90%	14,444,734	0.20522%	0.19674%	0.00847%	1,321,757	-	57,066	469,715	(265,043)	-	(57,997)	422,570	187,971	(290,806)	18,133,726	11,308,217	15,449,425	665,190	6,169	83,236	1,386,399
LsrAgy00312	RAPIDES PARISH HOUSING AUTHORITY	441,555	167,349	37.90%	1,667,006	0.02368%	0.01145%	0.01224%	152,538	-	6,586	54,208	(30,588)	-	(6,693)	48,767	21,693	(33,561)	2,092,737	1,305,034	898,882	960,838	8,911	120,230	159,999
LsrAgy00758	RAPIDES PARISH POLICE JURY	50,335	20,184	40.10%	201,029	0.00286%	0.00283%	0.00003%	18,395	-	794	6,537	(3,689)	-	(807)	5,881	2,616	(4,047)	252,369	157,378	222,070	2,199	20	275	19,295
LsrAgy00078	RAPIDES PARISH SCHOOL BOARD	756,592	286,748	37.90%	2,856,357	0.04058%	0.03403%	0.00655%	261,369	-	11,284	92,883	(52,411)	-	(11,469)	83,561	37,170	(57,505)	3,585,832	2,236,130	2,672,066	514,499	4,772	64,380	274,152
LsrAgy00709	RAYNE CITY COURT	42,000	16,842	40.10%	167,735	0.00238%	0.00203%	0.00035%	15,349	-	663	5,454	(3,078)	-	(673)	4,907	2,183	(3,377)	131,313	131,313	159,564	2,672	256	3,449	16,099
19-682	RECOVERY SCHOOL DISTRICT	3,299,760	1,250,609	37.90%	12,457,602	0.17698%	0.22429%	-0.04730%	1,139,926	-	49,215	405,098	(228,582)	-	(50,019)	364,438	162,112	(250,801)	15,639,107	9,752,569	17,612,174	(3,714,414)	(34,450)	(464,787)	1,195,675
201416	RED RIVER & BAYOU BOUEF LEVEE DISTRICT	995,112	377,147	37.90%	3,756,835	0.05337%	0.06278%	-0.00941%	343,767	-	14,842	122,165	(68,933)	-	(15,084)	109,903	48,888	(75,634)	4,716,280	2,941,079	4,930,146	(739,004)	(6,854)	(92,472)	360,579
LsrAgy00193	REGIONAL PLANNING COMMISSION	1,240,652	470,207	37.90%	4,683,848	0.06654%	0.07089%	-0.00435%	428,593	-	18,504	152,310	(85,943)	-	(18,806)	137,023	60,952	(94,297)	5,880,041	3,666,802	5,566,910	(341,586)	(3,168)	(42,743)	449,554
LsrAgy00333	REGIONAL TRANSIT AUTHORITY	114,855	43,530	37.90%	433,592	0.00616%	0.00611%	0.00005%	39,676	-	1,713	14,100	(7,956)	-	(1,741)	12,684	5,642	(8,729)	544,325	339,442	479,712	4,005	37	501	41,616
646	RIVER PARISHES COMMUNITY COLLEGE	435,049	164,884	37.90%	1,642,441	0.02333%	0.02315%	0.00019%	150,291	-	6,489	53,409	(30,137)	-	(6,595)	48,048	21,373	(33,066)	2,061,898	1,285,802	1,817,630	14,684	136	1,837	157,641
LsrAgy00787	RUSTON CITY COURT	68,184	27,342	40.10%	272,332	0.00387%	0.00385%	0.00002%	24,920	-	1,076	8,856	(4,997)	-	(1,093)	7,967	3,544	(5,483)	341,882	213,198	302,245	1,571	15	197	26,138
2031	SABINE RIVER AUTHORITY	2,045,545	775,234	37.90%	7,722,300	0.10971%	0.10322%	-0.00061%	706,625	-	30,508	251,115	(141,695)	-	(31,062)	225,910	100,491	(155,468)	9,694,472	6,045,487	8,662,621	(47,586)	(441)	(5,955)	741,183
8C01	SCHOOL EMPLOYEES RETIREMENT SYSTEM	125,510	47,568	37.90%	473,854	0.00673%	0.00372%	0.00301%	43,360	-	1,872	15,409	(8,695)	-	(1,903)	13,862	6,166	(9,540)	594,870	370,962	292,193	236,440	2,193	29,586	45,480
19-653	SCHOOL FOR THE DEAF & VISUALLY IMPAIRED	3,922,323	1,486,560	37.90%	14,807,938	0.21038%	0.20974%	0.00063%	1,354,992	-	58,501	481,526	(271,708)	-	(59,455)	433,195	192,698	(298,118)	18,589,687	11,592,555	16,470,099	49,707	461	6,220	1,421,259
04-139	SECRETARY OF STATE'S OFFICE	15,013,950	5,687,415	37.88%	56,653,640	0.80487%	0.81442%	-0.00955%	5,184,058	-	223,818	1,842,669	(1,039,526)	-	(227,470)	1,657,360	737,241	(1,140,570)	71,122,220	44,351,918	63,952,752	(749,683)	(6,953)	(93,808)	5,437,591
730	SOUTH CENTRAL TECH COMMUNITY COLLEGE	824,572	312,513	37.90%	3,112,993	0.04423%	0.04615%	-0.00192%	284,853	-	12,298	101,229	(57,120)	-	(12,499)	91,068	40,510	(62,672)	3,908,009	2,437,040	3,623,953	(151,083)	(1,401)	(18,905)	298,784
201419	SOUTH LAFOURCHE LEVEE DISTRICT	941,126	356,687	37.90%	3,553,060	0.05048%	0.05479%	0.00259%	325,121	-	115,539	65,194	(65,194)	-	(14,266)	103,942	46,236	(71,531)	4,460,465	2,781,552	3,760,587	203,224	1,885	25,430	341,021
645	SOUTH LOUISIANA COMMUNITY COLLEGE	2,135,041	809,181	37.90%	8,060,445	0.11451%	0.11337%	0.00114%	737,566	-	31,844	262,110	(147,899)	-	(32,363)	235,802	104,892	(162,276)	10,118,975	6,310,207	8,902,674	89,598	831	11,211	773,638
LsrAgy00376	SOUTH TANGIPAHOA PARISH PORT COMMISSION	119,880	45,435	37.90%	452,597	0.00643%	0.00638%	0.00005%	41,415	-	1,788	14,718	(8,305)	-	(1,817)	13,240	5,890	(9,112)	568,184	354,320	500,679	4,240	39	531	43,440
2028E	SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	9,777,564	3,711,394	37.96%	36,970,045	0.52523%	0.51519%	0.01004%	3,382,923	-	146,055	1,202,196	(678,356)	-	(148,438)	1,081,531	481,096	(744,294)	46,411,700	28,942,402	40,455,876	788,082	7,309	98,613	3,548,369
20C03	SOUTHERN UNIVERSITY	15,860,671	5,843,547	37.91%	59,902,341	0.85103%	0.88334%	-0.03232%	5,481,329	-	236,652	1,947,911	(1,099,135)	-	(240,514)	1,752,399	779,517	(1,205,974)	75,200,597	46,895,199	69,365,045	(2,537,709)	(23,536)	(317,545)	5,749,400
751	SOWELA TECHNICAL COMMUNITY COLLEGE	654,379	248,010	37.90%	2,470,488	0.03510%	0.03694%	-0.00184%	226,061	-	9,760	80,336	(45,330)	-	(9,919)	72,272	32,149	(49,737)	3,101,418	1,934,049	2,900,733	(144,644)	(1,342)	(18,099)	237,116
LsrAgy00338	ST BERNARD PORT HARBOR & TERM DIST	1,092,049	413,887	37.90%	4,122,854	0.05857%	0.05614%	0.00244%	377,259	-	16,288	134,067	(75,649)	-	(16,554)	120,611	53,651	(83,003)	5,175,775	3,227,621	4,408,266	191,210	473	23,926	395,710
LsrAgy00182	ST CHARLES PARISH PUBLIC SCHOOLS	57,315	21,722	37.90%	216,374	0.00307%	0.00301%	0.00007%	19,799	-	855	7,036	(3,970)	-	(869)	6,330	2,816	(4,356)	271,633	169,390	236,283	5,104	67	639	20,767
LsrAgy00764	ST LANDRY PARISH GOVERNMENT	23,254	9,267	39.85%	92,279	0.00131%	0.00129%	0.00002%	8,444	-	365	3,001	(1,693)	-	(371)	2,700	1,201	(1,586)	115,846	72,242	101,298	1,649	15	206	8,857
LsrAgy00207	ST LANDRY PARISH SCHOOL BOARD	247,740	93,893	37.90%	935,320	0.01329%	0.01384%	-0.00055%	85,586	-	3,695	30,415	(17,162)	-	(3,755)	27,362	12,171	(18,830)	1,174,188	732,225	1,086,715	(43,268)	(401)	(5,414)	89,772
LsrAgy00723	ST MARTIN PARISH POLICE JURY	6,600	2,647	40.10%	26,396	0.00038%	0.00037%	0.00000%	2,415	-	104	858	(484)	-	(106)	772	29,290	343	157	33,137	20,664	153	1	20	2,533
LsrAgy00029	ST MARTIN PARISH SCHOOL BOARD	102,349	38,790	37.90%	386,432	0.00549%	0.00326%	0.00223%	35,360	-	1,527	12,566	(7,091)	-	(1,552)	11,305	5,029	(7,780)	485,121	302,522	256,229	174,876	1,622	21,882	37,090
LsrAgy00616	ST TAMMANY PARISH GOVERNMENT	3,600	1,444	40.10%	14,359	0.00020%	0.00020%	0.00000%	1,314	-	57	467	(263)	-	(58)	420	187	(289)	18,026	11,241	15,941	79	1	10	1,378
LsrAgy00020	ST TAMMANY PARISH SCHOOL BOARD	429,330	162,710	37.90%	1,620,831	0.02303%	0.02160%	0.00143%	148,313	-	6,403	52,706	(29,740)	-	(6,508)	47,416	21,092	(32,631)	2,034,770	1,268,885	1,695,759	112,449	1,043	14,071	155,567
LsrAgy00127	ST. HELENA PARISH SCHOOL BOARD	38,740	14,682	37.90%	146,267	0.00208%	0.00204%	0.00004%	13,384	-	578	4,756	(2,684)	-	(587)	4,279	1,903	(2,945)	183,621	114,507	160,349	2,827	26	354	14,039
LsrAgy00126	ST. MARY PARISH SCHOOL BOARD	138,643	52,546	37.90%	523,407	0.00744%	0.00730%	0.00014%	47,894	-	2,068	17,020	(9,604)	-	(2,102)	15,312	6,811	(10,537)	657,079	409,755	573,079	10,837	101	1,356	50,236
21-800	STATE EMPLOYEES GROUP BENEFIT	2,164,380	820,300	37.90%	8,171,166	0.11609%	0.13558%	-0.01949%	747,698	-	32,281	265,711	(149,931)	-	(32,808)	239,041	106,332	(164,505)	10,257,973	6,396,886	10,646,097	(1,530,305)	(14,193)	(191,488)	784,265
20114	STATE PLUMBING BOARD	216,777	82,159	37.90%	818,405																				