



**Employer Pension Report
For Fiscal Year Ended
June 30, 2018**

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**INDEPENDENT AUDITORS' REPORT ON THE SCHEDULE OF EMPLOYER
ALLOCATIONS AND THE SPECIFIED COLUMN TOTALS INCLUDED IN
THE SCHEDULE OF PENSION AMOUNTS BY EMPLOYER**

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

We have audited the accompanying schedule of employer allocations of the Louisiana State Employees' Retirement System as of and for the year ended June 30, 2018, 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 (specified column totals) included in the accompanying schedule of pension amounts by employer of Louisiana State Employees' Retirement System as of and for the year ended June 30, 2018 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.

Auditors' Responsibility

Our responsibility is to express opinions 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.

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 auditors' 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 opinions.



Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and the net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for Louisiana State Employees' Retirement System, as of and for the year ended June 30, 2018 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 \$19,103,640,164 as of June 30, 2018. 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 valuations, there is a risk that the total pension liability at June 30, 2018 could be materially different from the estimate. Our opinions are not modified with respect to this matter.

As disclosed in Note I to the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer, the deferred inflow or deferred outflow 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. 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. Our opinions are not modified with respect to this matter.

As disclosed in Note I to the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer, the deferred inflow or deferred outflow of resources resulting from changes in the employer's proportionate share of the net pension liability since the prior measurement date and its resulting amortization is 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. Our opinions are not modified with respect to this matter.

Other Matters

Financial Statement Audit

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, 2018, and our report thereon, dated September 20, 2018, expressed an unmodified opinion on those financial statements.



Supplementary Information

Our audit was conducted for the purpose of forming opinions on the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer of Louisiana State Employees' Retirement System. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not part of the employer schedules. The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer. The information has been subjected to the auditing procedures applied in the audit of the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer or to the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer 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 10, 2018 on our consideration of the Louisiana State Employees' Retirement System's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Louisiana State Employees' Retirement System's internal control over financial reporting and compliance.

Restriction on Use

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

A handwritten signature in black ink that reads "Postlethwaite & Netterville". The signature is fluid and cursive, with the two words joined together.

Baton Rouge, Louisiana
December 10, 2018

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF THE SCHEDULE OF EMPLOYER ALLOCATIONS
AND THE SPECIFIED COLUMN TOTALS INCLUDED IN THE SCHEDULE OF
PENSION AMOUNTS BY EMPLOYER PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

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 schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer of the Louisiana State Employees' Retirement System, as of June 30, 2018, and the related notes to the schedules and have issued our report thereon dated December 10, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer, 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 schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer, 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.

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 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 schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer 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 the amounts of the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer. 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.

Postlethwaite & Netterville

Baton Rouge, Louisiana
December 10, 2018

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2018

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
17TH JUDICIAL DIST COURT	\$ 360,586	0.04916%
18TH JUDICIAL DISTRICT	127,442	0.01738%
19TH JUDICIAL DIST COURT	1,098,709	0.14980%
20TH JUDICIAL DISTRICT COURT	82,351	0.01123%
24TH JUDICIAL DIST CT JEFFERSON PARISH	248,657	0.03390%
2ND JUDICIAL DISTRICT COURT DIVISION A	15,691	0.00214%
2ND JUDICIAL DISTRICT COURT DIVISION B	13,417	0.00183%
2ND JUDICIAL DISTRICT COURT DIVISION C	42,600	0.00581%
3RD CIRCUIT COURT OF APPEAL	1,271,347	0.17334%
3RD JUD DIST COURT CHILDREN ASSIST FUND	6,318	0.00086%
3RD JUDICIAL DISTRICT COURT	51,211	0.00698%
4TH DISTRICT COURT JUDGES OFFICE	169,438	0.02310%
5TH CIRCUIT COURT OF APPEAL	761,065	0.10376%
ACADIA PARISH POLICE JURY	15,390	0.00210%
ACADIA PARISH SCHOOL BOARD	15,564	0.00212%
ALGIERS CHARTER SCHOOLS ASSOCIATION	33,238	0.00453%
ALLEN PARISH POLICE JURY	4,812	0.00066%
ALLEN PARISH SCHOOL BOARD	6,194	0.00085%
AMITE RIVER BASIN WATER DIST	58,201	0.00794%
ASCENSION PARISH POLICE JURY	18,094	0.00247%
ASCENSION PARISH SCHOOL BOARD	207,444	0.02828%
ASSUMPTION PARISH SCHOOL BOARD	-	0.00000%
ATCHAFALAYA LEVEE DISTRICT	754,477	0.10287%
AVOYELLES PARISH POLICE JURY	3,797	0.00052%
AVOYELLES PARISH SCHOOL BOARD	-	0.00000%
BATON ROUGE COMMUNITY COLLEGE	987,168	0.13459%
BD EX SPEECH PATHOLOGY & AUDIOLOGY	37,437	0.00510%
BD OF COMMISSIONERS PORT OF NEW ORLEANS	5,247,336	0.71542%
BD OF EXAMINERS OF CERTIFIED SHORTHAND	17,317	0.00236%
BIENVILLE PARISH SCHOOL DISTRICT	23,428	0.00319%
BOARD OF EXAMINERS OF NURSING FACILITIES ADMIN	72,965	0.00995%
BOARD OF MEDICAL EXAMINERS	887,820	0.12105%
BOARD OF REGENTS	2,138,651	0.29158%
BOGALUSA CITY SCHOOLS	16,173	0.00221%
BOSSIER CITY COURT	26,624	0.00363%

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2018

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
BOSSIER PARISH COMMUNITY COLLEGE	\$ 831,938	0.11343%
BOSSIER PARISH SCHOOL BOARD	58,527	0.00798%
CADDO LEVEE DISTRICT	240,973	0.03285%
CADDO PARISH SCHOOL BOARD	183,258	0.02499%
CALCASIEU PARISH POLICE JURY	18,880	0.00257%
CALCASIEU PARISH SCHOOL BOARD	104,856	0.01430%
CAPITOL AREA GROUNDWATER COMMISSION	26,527	0.00362%
CATAHOULA PARISH SCHOOL BOARD	33,328	0.00454%
CENTRAL COMMUNITY SCHOOL SYSTEM	-	0.00000%
CENTRAL LA TECH COMMUNITY COLLEGE	242,852	0.03311%
CHENNAULT INTERNAT AIRPORT AUTHORITY	58,077	0.00792%
CITY COURT OF ABBEVILLE	20,210	0.00276%
CITY COURT OF BAKER	30,749	0.00419%
CITY COURT OF BASTROP	31,500	0.00430%
CITY COURT OF BOGALUSA	5,515	0.00075%
CITY COURT OF CROWLEY	16,361	0.00223%
CITY COURT OF DENHAM SPRINGS	27,910	0.00381%
CITY COURT OF FRANKLIN	12,889	0.00176%
CITY COURT OF HAMMOND	18,887	0.00258%
CITY COURT OF HOUMA	26,325	0.00359%
CITY COURT OF JENNINGS	16,101	0.00220%
CITY COURT OF LAKE CHARLES	62,793	0.00856%
CITY COURT OF MORGAN CITY	15,798	0.00215%
CITY COURT OF OAKDALE	9,058	0.00124%
CITY COURT OF PLAQUEMINE	15,722	0.00214%
CITY COURT OF SLIDELL	26,398	0.00360%
CITY COURT OF SULPHUR	19,031	0.00260%
CITY COURT OF THIBODAUX	18,902	0.00258%
CITY COURT OF VILLE PLATTE CIVIL DIV	16,534	0.00225%
CITY COURT OF WEST MONROE	10,511	0.00143%
CITY OF ABBEVILLE	3,160	0.00043%
CITY OF ALEXANDRIA	-	0.00000%
CITY OF BAKER	10,025	0.00137%
CITY OF BAKER SCHOOL BOARD	37,790	0.00515%
CITY OF BASTROP	10,086	0.00138%

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2018

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
CITY OF BATON ROUGE	\$ 205,854	0.02807%
CITY OF BOGALUSA	9,624	0.00131%
CITY OF BOSSIER	13,950	0.00190%
CITY OF BREAUX BRIDGE	27,531	0.00375%
CITY OF CROWLEY	16,824	0.00229%
CITY OF DENHAM SPRINGS	10,346	0.00141%
CITY OF DONALDSONVILLE	2,851	0.00039%
CITY OF EUNICE	6,713	0.00092%
CITY OF FRANKLIN	7,507	0.00102%
CITY OF GONZALES	2,851	0.00039%
CITY OF JEANERETTE	8,102	0.00111%
CITY OF JENNINGS	3,602	0.00049%
CITY OF LAKE CHARLES	13,607	0.00186%
CITY OF MARKSVILLE	4,957	0.00068%
CITY OF MINDEN	2,160	0.00029%
CITY OF MONROE	101,483	0.01384%
CITY OF MORGAN CITY	14,436	0.00197%
CITY OF NATCHITOCHES	4,812	0.00066%
CITY OF NEW IBERIA	15,543	0.00212%
CITY OF OAKDALE	6,693	0.00091%
CITY OF OPELOUSAS	18,778	0.00256%
CITY OF PINEVILLE	7,536	0.00103%
CITY OF PLAQUEMINE	11,910	0.00162%
CITY OF RAYNE	8,884	0.00121%
CITY OF RUSTON	12,212	0.00167%
CITY OF SHREVEPORT	142,384	0.01941%
CITY OF SLIDELL	15,816	0.00216%
CITY OF SULPHUR	8,626	0.00118%
CITY OF THIBODAUX	15,545	0.00212%
CITY OF WEST MONROE	17,608	0.00240%
CITY OF WINNFIELD	962	0.00013%
CITY OF ZACHARY	3,288	0.00045%
CLAIBORNE PARISH SCHOOL BOARD	27,438	0.00374%
COMMISSION OF LAW ENFORCEMENT LCLE	772,767	0.10536%
COURT OF APPEAL FIRST CIRCUIT	1,480,852	0.20190%

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2018

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
COURT OF APPEALS FOURTH CIRCUIT	\$ 1,234,159	0.16827%
COURT OF APPEALS SECOND CIRCUIT	870,505	0.11869%
CRIMINAL DISTRICT COURT	1,130,004	0.15407%
CRT - OFFICE OF CULTURAL DEVELOPMENT	606,006	0.08262%
CRT - OFFICE OF STATE LIBRARY	749,196	0.10215%
CRT - OFFICE OF STATE MUSEUM	1,025,163	0.13977%
CRT - OFFICE OF STATE PARKS	3,664,706	0.49965%
CRT - OFFICE OF THE SECRETARY	858,022	0.11698%
CRT - OFFICE OF TOURISM	834,192	0.11373%
CUSTODIAN OF NOTARIAL ARCHIVES	128,746	0.01755%
DELGADO COLLEGE	2,247,763	0.30646%
DEPARTMENT OF CHILDREN AND FAMILY SERVICES	54,493,305	7.42962%
DEPARTMENT OF INSURANCE	4,981,766	0.67921%
DEPT ENVIRONMENTAL QUALITY	14,222,036	1.93903%
DEPT OF AGRICULTURE AND FORESTRY	10,439,445	1.42331%
DEPT OF FINANCE CITY OF NEW ORLEANS	242,086	0.03301%
DEPT OF REVENUE & TAXATION	12,615,156	1.71995%
DESOTO PARISH SCHOOL BOARD	25,028	0.00341%
DNR - OFFICE OF COASTAL RESTOR AND MGT	987,088	0.13458%
DNR - OFFICE OF CONSERVATION	3,171,427	0.43239%
DNR - OFFICE OF MINERAL RESOURCES	1,103,007	0.15038%
DNR - OFFICE OF THE SECRETARY	821,666	0.11203%
DOA - BD OF ELEM AND SECONDARY ED	69,456	0.00947%
DOA - DIVISION OF ADMINISTRATION	11,211,546	1.52858%
DOA - EXECUTIVE OFFICE	1,653,265	0.22541%
DOA - FEDERAL PROPERTY ASSISTANCE	100,030	0.01364%
DOA - LA PROPERTY ASSISTANCE AGENCY	428,259	0.05839%
DOA - LOUISIANA TAX COMMISSION	711,078	0.09695%
DOA - MENTAL HEALTH ADVOCACY SERVICE	853,665	0.11639%
DOA - OFFICE OF AIRCRAFT SERVICES	36,286	0.00495%
DOA - OFFICE OF RISK MANAGEMENT	833,607	0.11365%
DOA - OFFICE OF ST PROCUREMENT	1,839,757	0.25083%
DOA - OFFICE OF TECHNOLOGY SERVICES	17,812,658	2.42858%
DOA - OFFICE OF THE INSPECTOR GENERAL	317,703	0.04332%
DOC - ADMINISTRATION	4,539,947	0.61898%

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2018

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
DOC - ADULT PROBATION AND PAROLE	\$ 13,899,601	1.89507%
DOC - ALLEN CORRECTIONAL CENTER	1,894,587	0.25831%
DOC - DAVID WADE CORRECTIONAL CENTER	4,639,817	0.63259%
DOC - DIXON CORRECTIONAL INSTITUTE	7,143,535	0.97395%
DOC - ELAYN HUNT CORRECTIONAL CENTER	8,314,098	1.13354%
DOC - LA CORRECTIONAL INST FOR WOMEN	4,278,633	0.58335%
DOC - LOUISIANA STATE PENITENTIARY	19,252,450	2.62488%
DOC - PRISON ENTERPRISES	1,090,084	0.14862%
DOC - RAYBURN CORRECTIONAL INST	3,894,808	0.53102%
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	4,811,695	0.65603%
DOE - SPECIAL SCHOOL DISTRICTS	46,977	0.00641%
DOE - STATE ACTIVITIES	7,652,366	1.04332%
DOTD - ADMINISTRATION	4,317,656	0.58867%
DOTD - ENGINEERING AND OPERATIONS	67,592,297	9.21536%
DPS - LA HIGHWAY SAFETY COMMISSION	307,106	0.04187%
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	192,145	0.02620%
DPS - LOUISIANA GAMING CONTROL BOARD	80,432	0.01097%
DPS - OFFICE OF MGT AND FINANCE	2,072,121	0.28251%
DPS - OFFICE OF MOTOR VEHICLES	6,979,241	0.95155%
DPS - OFFICE OF STATE FIRE MARSHALL	3,401,445	0.46375%
DPS - OFFICE OF STATE POLICE	11,064,244	1.50850%
DSCS - BOARD OF TAX APPEALS	133,857	0.01825%
DSCS - DIV OF ADMINISTRATIVE LAW	1,423,793	0.19412%
DSCS - ETHICS ADMINISTRATION	829,360	0.11308%
DSCS - STATE CIVIL SERVICE	2,283,748	0.31137%
DVA - DEPARTMENT OF VETERANS AFFAIRS	1,493,948	0.20369%
DVA - LOUISIANA WAR VETERANS HOME	1,357,666	0.18510%
DVA - NORTHEAST LA WAR VETERANS HOME	1,739,390	0.23715%
DVA - NORTHWEST LA WAR VETERANS HOME	1,567,425	0.21370%
DVA - SOUTHEAST LA WAR VETERANS HOME	1,376,422	0.18766%
DVA - SOUTHWEST LA WAR VETERANS HOME	1,546,645	0.21087%
EAST BATON ROUGE PARISH SCHOOL BOARD	123,953	0.01690%
EUNICE CITY COURT	24,245	0.00331%
FIFTH JUDICAL DISTRICT COURT	-	0.00000%
FIFTH LA LEVEE BOARD	169,662	0.02313%

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2018

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
FLORIDA PARISHES JUV DETENTION CENTER	\$ 1,260,968	0.17192%
GREATER BATON ROUGE PORT COM	637,707	0.08695%
GREATER KROTZ SPRINGS PORT COMM	39,909	0.00544%
GREATER LAFOURCHE PORT COMMISSION	811,188	0.11060%
Health Education Authority of LA	25,076	0.00342%
IBERIA PARISH GOVERNMENT	10,500	0.00143%
IBERIA PARISH SCHOOL BOARD	39,521	0.00539%
JEANERETTE CITY COURT	5,927	0.00081%
JEFFERSON DAVIS PARISH	1,671	0.00023%
JEFFERSON PARISH	239,583	0.03267%
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	303,173	0.04134%
JUDICIAL BRANCH OF LOUISIANA	23,506,354	3.20486%
JUDICIAL EXP REG PARISH OF ORLEANS	1,222,158	0.16663%
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	223,076	0.03041%
LA BD OF DRUG & DEVICE DISTR	59,973	0.00818%
LA BEHAVIOR ANALYST BOARD	20,845	0.00284%
LA BOARD OF JURY COMM ORLEANS PARISH	31,631	0.00431%
LA BOARD OF PHARMACY	569,736	0.07768%
LA BOARD REGISTRATION PROF ENGINEERS	174,329	0.02377%
LA CEMETERY BOARD	77,918	0.01062%
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	665,637	0.09075%
LA ECON DEV - OFFICE OF BUSINESS DEV	2,106,444	0.28719%
LA ECON DEV - OFFICE OF THE SECRETARY	858,743	0.11708%
LA ED TELEVISION AUTHORITY	1,195,507	0.16300%
LA HOUSE OF REPRESENTATIVES	4,009,818	0.54670%
LA HOUSING CORPORATION	2,875,305	0.39202%
LA LICENSED PROFESSIONAL COUNSELORS	42,448	0.00579%
LA MILITARY DEPT	10,248,866	1.39733%
LA PATIENT'S COMP FUND OVERSIGHT BOARD	1,003,224	0.13678%
LA PUBLIC DEFENDER BOARD	406,994	0.05549%
LA RACING COMMISSION	1,060,284	0.14456%
LA REAL ESTATE COMM	375,240	0.05116%
LA SCHOOL FOR MATH SCI & ARTS	202,669	0.02763%
LA SENATE	3,508,101	0.47829%
LA SPECIAL EDUCATION CENTER	1,934,700	0.26378%

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2018

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
LA ST BD BARBER EXAMINERS	\$ 78,178	0.01066%
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	66,347	0.00905%
LA ST BD OF EXAMINERS OF DIET & NUTRITION	13,265	0.00181%
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	22,740	0.00310%
LA ST BOARD OF ARCHITECTURAL EXAMINERS	75,554	0.01030%
LA ST BOARD OF CHIROPRACTIC EXAMINERS	30,695	0.00419%
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	276,070	0.03764%
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	32,502	0.00443%
LA ST LICENSING BD OF CONTRACTORS	890,729	0.12144%
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	45,604	0.00622%
LA STATE BD OF COSMETOLOGY	320,511	0.04370%
LA STATE BD OF EMBALMERS & FUNERAL DIRS	84,271	0.01149%
LA STATE BD PRIVATE SECURITY EXAM	171,333	0.02336%
LA STATE BOARD OF DENTISTRY	154,554	0.02107%
LA STATE BOARD OF HOME INSPECTORS	23,119	0.00315%
LA STATE BOARD OF NURSING	1,404,550	0.19150%
LA STATE LAW INSTITUTE	108,613	0.01481%
LA STATE UNIVERSITY MEDICAL CENTER	7,224,459	0.98498%
LA USED MOTOR VEHICLE & PARTS	236,023	0.03218%
LA VETERINARY BOARD	49,538	0.00675%
LAFAYETTE CONSOL GOVT ADM OPERAT	83,133	0.01133%
LAFAYETTE PARISH SCHOOL BOARD	179,074	0.02442%
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	62,914	0.00858%
LAFOURCHE PARISH SCHOOL BOARD	9,285	0.00127%
LAKE PROVIDENCE PORT COMMISSION	66,060	0.00901%
LALLIE KEMP CHARITY HOSPITAL	4,300,829	0.58638%
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	2,249,002	0.30663%
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	4,550,754	0.62045%
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRIC]	1,564,247	0.21327%
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	176,014	0.02400%
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	3,095,102	0.42199%
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTHOI	1,103,175	0.15041%
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	3,192,901	0.43532%
LDH-LA EMERGENCY RESPONSE NETWORK	227,641	0.03104%
LDH-MEDICAL VENDOR ADMINISTRATION	14,406,191	1.96414%

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2018

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
LDH-NORTHEAST DELTA HUMAN SERVICES AUTHORITY	\$ 1,677,750	0.22874%
LDH-NORTHWEST LOUISIANA HUMAN SERVICES DISTRICT	1,548,733	0.21115%
LDH-OFFICE OF THE SECRETARY MGT AND FINANCE	9,154,558	1.24813%
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	20,067,178	2.73596%
LDH-OFFICE OF AGING AND ADULT SERVICES	6,435,867	0.87747%
LDH-OFFICE OF BEHAVIORAL HEALTH	21,490,754	2.93005%
LDH-OFFICE OF PUBLIC HEALTH	23,042,345	3.14159%
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	2,986,605	0.40719%
LEESVILLE CITY COURT	7,101	0.00097%
LEGISLATIVE AUDITORS OFFICE	6,821,370	0.93003%
LEGISLATIVE BUDGETARY CONTROL COUNCIL	109,020	0.01486%
LEGISLATIVE FISCAL OFFICE	533,422	0.07273%
LINCOLN PARISH SCHOOL BOARD	23,766	0.00324%
LIVINGSTON PARISH COUNCIL	3,340	0.00046%
LIVINGSTON PARISH SCHOOL BOARD	151,960	0.02072%
LOUISIANA BOARD OF CPAS	138,755	0.01892%
LOUISIANA BOARD OF MASSAGE THERAPY	64,742	0.00883%
LOUISIANA DELTA COMMUNITY COLLEGE	425,055	0.05795%
LOUISIANA DEPARTMENT OF JUSTICE	11,124,252	1.51668%
LOUISIANA LOTTERY CORPORATION	29,388	0.00401%
LOUISIANA MOTOR VEHICLE COMMISSION	353,300	0.04817%
LOUISIANA PHYSICAL THERAPY BOARD	69,697	0.00950%
LOUISIANA STATE UNIVERSITY	22,990,832	3.13457%
LOUISIANA TAX FREE SHOPPING	125,958	0.01717%
LSU MEDICAL CENTER HEALTH CARE SRV DIV	605,902	0.08261%
LSU MEDICAL CENTER IN SHREVEPORT	4,822,722	0.65753%
LT GOVERNORS OFFICE	364,209	0.04966%
MADISON PARISH PORT HARBOR & TERMINAL	45,566	0.00621%
MARKSVILLE CITY COURT	10,112	0.00138%
METROPOLITAN HUMAN SERVICES DISTRICT	2,998,059	0.40876%
MINDEN CITY COURT	35,039	0.00478%
MONROE CITY SCHOOL BOARD	115,832	0.01579%
MUNICIPAL FIRE & POLICE CIVIL SERVICE	402,682	0.05490%
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	55,975	0.00763%
NATCHITOCHES CANE RIVER LEVEE DISTRICT	58,464	0.00797%

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2018

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
NATCHITOCHES CITY COURT	\$ 26,982	0.00368%
NEW BEGINNINGS SCHOOLS	49,270	0.00672%
NEW IBERIA CITY COURT	26,832	0.00366%
NEW ORLEANS CENTER FOR CREATIVE ARTS	103,462	0.01411%
NORTH LAFOURCHE LEVEE DISTRICT	134,967	0.01840%
NORTHSORE TECH COMMUNITY COLLEGE	337,863	0.04606%
NORTHWEST LOUISIANA TECHNICAL COLLEGE	150,522	0.02052%
NUNEZ COMMUNITY COLLEGE	182,773	0.02492%
OFFICE OF COASTAL PROTECTION & RESTORATION	4,699,854	0.64078%
OFFICE OF ELDERLY AFFAIRS	1,082,340	0.14757%
OFFICE OF FINANCIAL INSTITUTIONS	2,093,683	0.28545%
OFFICE OF HOME LAND SEC & EMERG. PREP.	5,552,881	0.75708%
OFFICE OF JUVENILE JUSTICE	11,833,613	1.61340%
OPELOUSAS CITY COURT	22,616	0.00308%
ORLEANS PARISH SCHOOL BOARD	58,078	0.00792%
OUACHITA PARISH POLICE JURY	40,215	0.00548%
OUACHITA PARISH SCHOOL BOARD	170,006	0.02318%
PARISH OF ORLEANS JUDICIAL EXP JUDGES	164,218	0.02239%
PARISH OF TANGIPAHOA	5,654	0.00077%
PARISH OF TERREBONNE	14,157	0.00193%
PINEVILLE CITY COURT	32,948	0.00449%
PONTCHARTRAIN LEVEE DISTRICT	717,756	0.09786%
PORT OF LAKE CHARLES	2,466,581	0.33629%
PUBLIC SERVICE COMMISSION	1,401,993	0.19115%
RAPIDES PARISH HOUSING AUTHORITY	176,718	0.02409%
RAPIDES PARISH POLICE JURY	-	0.00000%
RAPIDES PARISH SCHOOL BOARD	349,975	0.04772%
RAYNE CITY COURT	19,248	0.00262%
RECOVERY SCHOOL DISTRICT	542,509	0.07397%
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	361,428	0.04928%
REGIONAL PLANNING COMMISSION	439,067	0.05986%
REGIONAL TRANSIT AUTHORITY	109,910	0.01499%
RIVER PARISHES COMMUNITY COLLEGE	152,954	0.02085%
RUSTON CITY COURT	28,583	0.00390%
SABINE RIVER AUTHORITY	954,489	0.13014%

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2018

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
SCHOOL EMPLOYEES RETIREMENT SYSTEM	\$ 22,806	0.00311%
SCHOOL FOR THE DEAF & VISUALLY IMPAIRED	1,564,068	0.21325%
SECRETARY OF STATE'S OFFICE	5,764,053	0.78587%
SOUTH CENTRAL TECH COMMUNITY COLLEGE	-	0.00000%
SOUTH LAFOURCHE LEVEE DISTRICT	477,458	0.06510%
SOUTH LOUISIANA COMMUNITY COLLEGE	1,095,820	0.14940%
SOUTH TANGIPAHOA PARISH PORT COMMISSION	45,435	0.00620%
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	4,365,326	0.59517%
SOUTHERN UNIVERSITY	6,542,914	0.89206%
SOWELA TECHNICAL COMMUNITY COLLEGE	273,794	0.03733%
ST BERNARD PORT HARBOR & TERM DIST	448,952	0.06121%
ST CHARLES PARISH PUBLIC SCHOOLS	33,312	0.00454%
ST LANDRY PARISH GOVERNMENT	9,197	0.00125%
ST LANDRY PARISH SCHOOL BOARD	92,518	0.01261%
ST MARTIN PARISH POLICE JURY	2,647	0.00036%
ST MARTIN PARISH SCHOOL BOARD	34,527	0.00471%
ST TAMMANY PARISH GOVERNMENT	1,444	0.00020%
ST TAMMANY PARISH SCHOOL BOARD	181,352	0.02473%
ST. HELENA PARISH SCHOOL BOARD	14,812	0.00202%
ST. MARY PARISH SCHOOL BOARD	53,085	0.00724%
STATE EMPLOYEES GROUP BENEFIT	855,966	0.11670%
STATE PLUMBING BOARD	82,253	0.01121%
STATE POLICE COMMISSION	87,370	0.01191%
STATE POLICE RETIREMENT SYSTEM	119,312	0.01627%
TANGIPAHOA PARISH SCHOOL SYSTEM	288,682	0.03936%
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	1,607,392	0.21915%
TENSAS BASIN LEVEE DISTRICT	556,705	0.07590%
TERREBONNE LEVEE & CONSERVATION DISTRICT	333,844	0.04552%
TERREBONNE PARISH SCHOOL BOARD	87,943	0.01199%
THE CITY OF VILLE PLATTE	22,983	0.00313%
THE PORT OF SOUTH LOUISIANA	1,096,120	0.14945%
TOWN OF BUNKIE	4,662	0.00064%
TOWN OF SORRENTO	1,174	0.00016%
TOWN OF VIDALIA	48,291	0.00658%
TREASURY DEPARTMENT	1,342,436	0.18303%

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2018

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
UNIVERSITY OF LOUISIANA	\$ 28,846,413	3.93292%
VERMILION PARISH POLICE JURY	5,979	0.00082%
VERMILION PARISH SCHOOL BOARD	41,461	0.00565%
VERNON PARISH SCHOOL BOARD	22,683	0.00309%
WARE YOUTH CENTER	1,270,238	0.17318%
WASHINGTON PARISH POLICE JURY	9,624	0.00131%
WEBSTER PARISH POLICE JURY	2,340	0.00032%
WEBSTER PARISH SCHOOL BOARD	-	0.00000%
WEST FELICIANA PARISH SCHOOL BOARD	15,434	0.00210%
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	889,706	0.12130%
WINN PARISH POLICE JURY	962	0.00013%
WINNFIELD CITY COURT	5,233	0.00071%
WINNSBORO CITY COURT	11,089	0.00151%
WLF - OFFICE OF FISHERIES	4,680,954	0.63820%
WLF - OFFICE OF MGT AND FINANCE	784,140	0.10691%
WLF - OFFICE OF THE SECRETARY	7,238,809	0.98694%
WLF - OFFICE OF WILDLIFE	4,766,088	0.64981%
WORKFORCE SUPPORT AND TRAINING	13,567,196	1.84975%
ZACHARY CITY COURT	33,679	0.00459%
ZACHARY SCHOOL BOARD	25,477	0.00347%
Total	\$ 733,460,479	100.00000%

The accompanying notes are an integral part of this schedule.

Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2018

Employer Name	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense		
	Net Difference Between Projected and Actual			Difference Between Expected and Actual Experience			Difference Between Expected and Actual Experience		
	Net Pension Liability	Investment	Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Changes of Assumptions	Total Deferred Inflows of Resources	Changes of Assumptions	Proportionate Share of Plan Pension Expense
17TH JUDICIAL DIST COURT	\$ 3,352,813	\$ -	\$ 43,475	\$ 34,118	\$ 77,593	\$ (37,598)	\$ -	\$ (37,598)	\$ 273,719
18TH JUDICIAL DIST COURT	1,184,962	-	15,365	12,058	27,423	(13,288)	-	(13,288)	96,739
19TH JUDICIAL DIST COURT	10,216,114	-	132,469	103,957	236,426	(114,563)	-	(114,563)	834,028
20TH JUDICIAL DIST COURT	765,741	-	9,929	7,792	17,721	(8,587)	-	(8,587)	62,514
24TH JUDICIAL DIST CT JEFFERSON PARISH	2,312,092	-	29,980	23,527	53,507	(25,928)	-	(25,928)	188,756
2ND JUDICIAL DIST COURT DIVISION A	145,878	-	1,892	1,484	3,376	(1,636)	-	(1,636)	11,909
2ND JUDICIAL DIST COURT DIVISION B	124,736	-	1,617	1,269	2,886	(1,399)	-	(1,399)	10,183
396,101	-	-	5,136	4,031	9,167	(4,442)	-	(4,442)	32,337
2ND JUDICIAL DIST COURT DIVISION C	118,821,321	-	153,383	120,291	273,574	(132,564)	-	(132,564)	965,075
3RD CIRCUIT COURT OF APPEAL	58,720	-	761	598	1,359	(658)	-	(658)	4,794
3RD JUD DIST COURT CHILDREN ASSIST FUND	476,167	-	6,174	4,845	11,019	(5,340)	-	(5,340)	38,874
3RD JUDICIAL DISTRICT COURT	1,575,471	-	20,429	16,032	36,461	(17,667)	-	(17,667)	128,619
4TH DISTRICT COURT JUDGES OFFICE	7,076,629	-	91,760	72,010	163,770	(79,357)	-	(79,357)	577,726
5TH CIRCUIT COURT OF APPEAL	143,082	-	1,855	1,456	3,311	(1,605)	-	(1,605)	11,681
ACADIA PARISH POLICE JURY	144,719	-	1,877	1,473	3,350	(1,623)	-	(1,623)	11,815
ACADIA PARISH SCHOOL BOARD	309,079	-	4,008	3,145	7,153	(3,466)	-	(3,466)	25,233
ALGIERS CHARTER SCHOOLS ASSOCIATION	44,739	-	580	455	1,035	(502)	-	(502)	3,652
ALLEN PARISH POLICE JURY	57,628	-	747	586	1,333	(646)	-	(646)	4,705
ALLEN PARISH SCHOOL BOARD	541,161	-	7,017	5,507	12,524	(6,069)	-	(6,069)	44,180
AMITE RIVER BASIN WATER DIST	168,248	-	2,182	1,712	3,894	(1,887)	-	(1,887)	13,735
ASCENSION PARISH POLICE JURY	1,928,880	-	25,011	19,628	44,639	(21,630)	-	(21,630)	157,471
ASSUMPTION PARISH SCHOOL BOARD	-	-	-	-	-	-	-	-	-
ATCHAFALAYA LEVEE DISTRICT	7,015,318	-	90,965	71,386	162,351	(78,670)	-	(78,670)	572,720
AVOYELLES PARISH POLICE JURY	35,327	-	458	359	817	(396)	-	(396)	2,884
AVOYELLES PARISH SCHOOL BOARD	-	-	-	-	-	-	-	-	-
BATON ROUGE COMMUNITY COLLEGE	9,179,008	-	119,021	93,404	212,425	(102,933)	-	(102,933)	749,361
BD EX SPEECH PATHOLOGY & AUDIOLOGY	348,089	-	4,514	3,542	8,056	(3,903)	-	(3,903)	28,417
BD OF COMMISSIONERS PORT OF NEW ORLEANS	48,791,258	-	632,661	496,490	1,129,151	(547,144)	-	(547,144)	3,983,246
BD OF EXAMINERS OF CERTIFIED SHORTHAND	161,018	-	2,088	1,638	3,726	(1,806)	-	(1,806)	13,145
BIEUVILLE PARISH SCHOOL DISTRICT	217,828	-	2,825	2,217	5,042	(2,443)	-	(2,443)	17,783
BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTR	678,446	-	8,797	6,904	15,701	(7,608)	-	(7,608)	55,387
BOARD OF MEDICAL EXAMINERS	8,255,181	-	107,042	84,003	191,045	(92,573)	-	(92,573)	673,941
BOARD OF REGENTS	19,885,816	-	257,853	202,354	460,207	(222,999)	-	(222,999)	1,623,449
BOGALUSA CITY SCHOOLS	150,379	-	1,950	1,530	3,480	(1,686)	-	(1,686)	12,277
BOSSIER CITY COURT	247,563	-	3,210	2,519	5,729	(2,776)	-	(2,776)	20,211
BOSSIER PARISH COMMUNITY COLLEGE	7,735,570	-	100,305	78,716	179,021	(86,746)	-	(86,746)	631,521
BOSSIER PARISH SCHOOL BOARD	544,230	-	7,057	5,538	12,595	(6,103)	-	(6,103)	44,430
CADDOWAUX DISTRICT	2,240,619	-	29,053	22,800	51,853	(25,126)	-	(25,126)	182,921
CADDOWAUX PARISH SCHOOL BOARD	1,703,959	-	22,095	17,339	39,434	(19,108)	-	(19,108)	139,109
CALCASIEU PARISH POLICE JURY	175,545	-	2,276	1,786	4,062	(1,969)	-	(1,969)	14,331

(Continued)

Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2018

Employer Name	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense	
		Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment	Total Deferred Outflows of Resources	Changes of Assumptions	Expected and Actual Experience	Total Deferred Inflows of Resources	Changes of Assumptions	Proportionate Share of Plan Pension Expense
CALCASIEU PARISH SCHOOL BOARD	\$ 974,977	\$ -	\$ 12,642	\$ 9,921	\$ 22,563	\$ (10,933)	\$ -	\$ (10,933)	\$ 79,596
CAPITOL AREA GROUNDWATER COMMISSION	246,677	-	3,199	2,510	5,709	(2,766)	-	(2,766)	20,138
CATAHOULA PARISH SCHOOL BOARD	309,897	-	4,018	3,153	7,171	(3,475)	-	(3,475)	25,300
CENTRAL COMMUNITY SCHOOL SYSTEM	-	-	-	-	-	-	-	-	-
CENTRAL LA TECH COMMUNITY COLLEGE	2,258,078	-	29,280	22,978	52,258	(25,222)	-	(25,222)	184,346
CHENNAULT INTERNATL AIRPORT AUTHORITY	540,002	-	7,002	5,495	12,497	(6,056)	-	(6,056)	44,085
CITY COURT OF ABBEVILLE	187,889	-	2,436	1,912	4,348	(2,107)	-	(2,107)	15,339
CITY COURT OF BAKER	285,891	-	3,707	2,909	6,616	(3,206)	-	(3,206)	23,340
CITY COURT OF BASTROP	292,916	-	3,798	2,981	6,779	(3,285)	-	(3,285)	23,913
CITY COURT OF BOGALUSA	51,286	-	665	522	1,187	(575)	-	(575)	4,187
CITY COURT OF CROWLEY	152,153	-	1,973	1,548	3,521	(1,706)	-	(1,706)	12,422
CITY COURT OF DENHAM SPRINGS	259,498	-	3,365	2,641	6,006	(2,910)	-	(2,910)	21,185
CITY COURT OF FRANKLIN	119,826	-	1,554	1,219	2,773	(1,344)	-	(1,344)	9,782
CITY COURT OF HAMMOND	175,613	-	2,277	1,787	4,064	(1,969)	-	(1,969)	14,337
CITY COURT OF HOUMA	244,767	-	3,174	2,491	5,665	(2,745)	-	(2,745)	19,982
CITY COURT OF JENNINGS	149,697	-	1,941	1,523	3,464	(1,679)	-	(1,679)	12,221
CITY COURT OF LAKE CHARLES	583,854	-	7,571	5,941	13,512	(6,547)	-	(6,547)	47,665
CITY COURT OF MORGAN CITY	146,901	-	1,905	1,495	3,400	(1,647)	-	(1,647)	11,993
CITY COURT OF OAKDALE	84,226	-	1,092	857	1,949	(945)	-	(945)	6,876
CITY COURT OF PLAQUEMINE	146,151	-	1,895	1,487	3,382	(1,639)	-	(1,639)	11,932
CITY COURT OF SLIDELL	245,449	-	3,183	2,498	5,681	(2,752)	-	(2,752)	20,038
CITY COURT OF SULPHUR	176,977	-	2,295	1,801	4,096	(1,985)	-	(1,985)	14,448
CITY COURT OF THIBODAUX	175,750	-	2,279	1,788	4,067	(1,971)	-	(1,971)	14,348
CITY COURT OF VILLE PLATTE CIVIL DIV	153,721	-	1,993	1,564	3,557	(1,724)	-	(1,724)	12,550
CITY COURT OF WEST MONROE	97,730	-	1,267	994	2,261	(1,096)	-	(1,096)	7,979
CITY OF ABBEVILLE	29,394	-	381	299	680	(330)	-	(330)	2,400
CITY OF ALEXANDRIA	-	-	-	-	-	-	-	-	-
CITY OF BAKER	93,228	-	1,209	949	2,158	(1,045)	-	(1,045)	7,611
CITY OF BAKER SCHOOL BOARD	351,363	-	4,556	3,575	8,131	(3,940)	-	(3,940)	28,685
CITY OF BASTROP	93,774	-	1,216	954	2,170	(1,052)	-	(1,052)	7,656
CITY OF BATON ROUGE	1,914,081	-	24,819	19,477	44,296	(21,464)	-	(21,464)	156,263
CITY OF BOGALUSA	89,477	-	1,160	911	2,071	(1,003)	-	(1,003)	7,305
CITY OF BOSSIER	129,715	-	1,682	1,320	3,002	(1,455)	-	(1,455)	10,590
CITY OF BREAUD BRIDGE	256,020	-	3,320	2,605	5,925	(2,871)	-	(2,871)	20,901
CITY OF CROWLEY	156,449	-	2,029	1,592	3,621	(1,754)	-	(1,754)	12,772
CITY OF DENHAM SPRINGS	96,229	-	1,248	979	2,227	(1,079)	-	(1,079)	7,856
CITY OF DONALDSONVILLE	26,530	-	344	270	614	(298)	-	(298)	2,166
CITY OF EUNICE	62,402	-	809	635	1,444	(700)	-	(700)	5,094
CITY OF FRANKLIN	69,836	-	906	711	1,617	(783)	-	(783)	5,701
CITY OF GONZALES	26,530	-	344	270	614	(298)	-	(298)	2,166

(Continued)

Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2018

Employer Name	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense		
	Net Difference Between Projected and Actual			Total Deferred Outflows of Resources			Total Deferred Inflows of Resources		
	Difference Between Expected and Actual Experience	Investment Earnings on Pension Plan Investments	Changes of Assumptions	Expected and Actual Experience	Changes of Assumptions	Pension Expense	Proportionate Share of Plan Pension Expense		
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
CITY OF JEANERETTE	75,360	\$ 33,486	-	977	\$ 434	767	1,744	\$ (845)	6,152
CITY OF JENNINGS	126,510	-	1,640	1,287	341	775	(376)	(376)	2,734
CITY OF LAKE CHARLES	46,103	-	598	469	1,067	2,927	(1,419)	(1,419)	10,328
CITY OF MARKSVILLE	20,051	-	260	204	464	(225)	(225)	(517)	3,764
CITY OF MINDEN	943,605	-	12,235	9,602	21,837	(10,582)	(10,582)	(10,582)	1,637
CITY OF MONROE	134,216	-	1,740	1,366	3,106	(1,505)	(1,505)	(1,505)	77,035
CITY OF MORGAN CITY	44,739	-	580	455	1,035	(502)	(502)	(502)	10,957
CITY OF NATCHITOCHES	144,514	-	1,874	1,471	3,345	(1,621)	(1,621)	(1,621)	3,652
CITY OF NEW IBERIA	62,266	-	807	634	1,441	(698)	(698)	(698)	11,798
CITY OF OAKDALE	174,590	-	2,264	1,777	4,041	(1,958)	(1,958)	(1,958)	5,083
CITY OF OPELOUSAS	70,041	-	908	713	1,621	(785)	(785)	(785)	14,253
CITY OF PINEVILLE	110,756	-	1,436	1,127	2,563	(1,242)	(1,242)	(1,242)	5,718
CITY OF PLAQUEMINES	82,589	-	1,071	840	1,911	(926)	(926)	(926)	9,042
CITY OF RAYNE	113,552	-	1,472	1,155	2,627	(1,273)	(1,273)	(1,273)	6,742
CITY OF RUSTON	1,323,952	-	17,167	13,472	30,639	(14,847)	(14,847)	(14,847)	9,270
CITY OF SHREVEPORT	147,038	-	1,907	1,496	3,403	(1,649)	(1,649)	(1,649)	108,086
CITY OF SLIDELL	80,202	-	1,040	816	1,856	(899)	(899)	(899)	12,004
CITY OF SULPHUR	144,514	-	1,874	1,471	3,345	(1,621)	(1,621)	(1,621)	6,548
CITY OF THIBODAUX	163,746	-	2,123	1,666	3,789	(1,836)	(1,836)	(1,836)	11,798
CITY OF WEST MONROE	8,934	-	116	91	207	(100)	(100)	(100)	13,368
CITY OF WINNFIELD	30,553	-	396	311	707	(343)	(343)	(343)	729
CITY OF ZACHARY	255,133	-	3,208	2,596	5,904	(2,861)	(2,861)	(2,861)	2,494
CLAIBORNE PARISH SCHOOL BOARD	7,185,407	-	93,171	73,117	166,288	(80,577)	(80,577)	(80,577)	20,829
COMMISSION OF LAW ENFORCEMENT LCLE	13,769,365	-	178,543	140,114	318,657	(154,409)	(154,409)	(154,409)	586,606
COURT OF APPEAL FIRST CIRCUIT	11,475,550	-	148,800	116,773	265,573	(128,686)	(128,686)	(128,686)	1,124,111
COURT OF APPEALS FOURTH CIRCUIT	8,094,230	-	104,955	82,265	187,320	(90,766)	(90,766)	(90,766)	936,847
COURT OF APPEALS SECOND CIRCUIT	10,507,121	-	136,243	106,918	243,161	(117,827)	(117,827)	(117,827)	660,801
CRIMINAL DISTRICT COURT	5,634,828	-	73,065	57,339	130,404	(63,189)	(63,189)	(63,189)	857,786
CRT - OFFICE OF CULTURAL DEVELOPMENT	6,966-214	-	90,329	70,887	161,216	(78,119)	(78,119)	(78,119)	460,019
CRT - OFFICE OF STATE LIBRARY	9,532,280	-	123,602	96,999	220,601	(106,895)	(106,895)	(106,895)	568,711
CRT - OFFICE OF STATE MUSEUM	34,075,493	-	411,846	346,745	788,591	(382,122)	(382,122)	(382,122)	778,201
CRT - OFFICE OF STATE PARKS	7,978,155	-	103,450	81,184	184,634	(89,467)	(89,467)	(89,467)	2,246,417
CRT - OFFICE OF THE SECRETARY	7,756,576	-	100,577	78,929	179,506	(86,982)	(86,982)	(86,982)	651,325
CRT - OFFICE OF TOURISM	1,197,102	-	15,522	12,181	27,703	(13,424)	(13,424)	(13,424)	633,235
CUSTODIAN OF NOTARIAL ARCHIVES	20,900,348	-	271,008	212,678	483,686	(234,376)	(234,376)	(234,376)	97,730
DELGADO COLLEGE	506,694,459	-	6,570,147	5,156,019	11,726,166	(5,682,057)	(5,682,057)	(5,682,057)	1,706,274
DEPARTMENT OF CHILDREN AND FAMILY SERVICES	46,321,899	-	600,641	471,362	1,072,003	(519,452)	(519,452)	(519,452)	41,365,785
DEPARTMENT OF INSURANCE	132,240,568	-	1,714,722	1,345,653	3,060,375	(1,482,942)	(1,482,942)	(1,482,942)	3,781,651
DEPT ENVIRONMENTAL QUALITY	97,068,976	-	1,258,663	987,754	2,246,417	(1,088,529)	(1,088,529)	(1,088,529)	10,795,924
DEPT OF AGRICULTURE AND FORESTRY									7,924,568

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Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2018

Employer Name	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense	
	Net Difference Between Projected and Actual		Total Deferred Outflows of Resources		Total Deferred Inflows of Resources		Proportionate Share of Plan Pension Expense	
	Difference Between Expected and Actual Experience	Earnings on Pension Plan Investments	Changes of Assumptions	Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources		
DEPT OF FINANCE CITY OF NEW ORLEANS	\$ 2,250,985	\$ -	\$ 22,906	\$ 2,714,597	\$ (25,242)	\$ -	\$ 183,767	\$ -
DEPT OF REVENUE & TAXATION	117,299,335	-	1,520,983	1,193,614	(1,315,391)	-	(1,315,391)	9,576,144
DESOITO PARISH SCHOOL BOARD	232,696	-	3,017	2,368	(2,609)	-	(2,609)	18,997
DNR - OFFICE OF COASTAL RESTOR AND MGT	9,178,258	-	119,012	93,396	(102,925)	-	(102,925)	749,299
DNR - OFFICE OF CONSERVATION	29,488,819	-	382,372	300,072	682,444	(330,687)	(330,687)	2,407,424
DNR - OFFICE OF MINERAL RESOURCES	10,256,079	-	132,987	104,364	237,351	(115,011)	(115,011)	837,291
DNR - OFFICE OF THE SECRETARY	7,640,091	-	99,067	77,744	176,811	(85,676)	(85,676)	623,726
DOA - BD OF ELEM AND SECONDARY ED	645,847	-	8,374	6,572	14,946	(7,243)	(7,243)	52,726
DOA - DIVISION OF ADMINISTRATION	104,248,177	-	1,351,753	1,060,808	2,412,561	(1,169,036)	(1,169,036)	8,510,667
DOA - EXECUTIVE OFFICE	15,372,525	-	199,331	156,428	355,759	(172,387)	(172,387)	1,254,90
DOA - FEDERAL PROPERTY ASSISTANCE	930,102	-	12,060	9,465	21,525	(10,430)	(10,430)	75,932
DOA - LA PROPERTY ASSISTANCE AGENCY	3,982,087	-	51,634	40,521	92,155	(44,655)	(44,655)	325,092
DOA - LOUISIANA TAX COMMISSION	6,611,783	-	85,733	67,280	153,013	(74,144)	(74,144)	539,776
DOA - MENTAL HEALTH ADVOCACY SERVICE	7,937,645	-	102,925	80,772	183,697	(89,015)	(89,015)	648,018
DOA - OFFICE OF AIRCRAFT SERVICES	337,382	-	4,375	3,433	7,808	(3,783)	(3,783)	27,543
DOA - OFFICE OF RISK MANAGEMENT	7,751,120	-	100,506	78,874	179,380	(86,921)	(86,921)	632,790
DOA - OFFICE OF ST PROCUREMENT	17,106,628	-	221,816	174,074	395,890	(191,833)	(191,833)	1,396,560
DOA - OFFICE OF TECHNOLOGY SERVICES	165,627,248	-	2,147,636	1,685,389	3,853,025	(1,857,339)	(1,857,339)	13,521,563
DOA - OFFICE OF THE INSPECTOR GENERAL	2,954,120	-	38,305	30,061	68,366	(33,127)	(33,127)	241,170
DOC - ADMINISTRATION	42,213,712	-	547,372	429,558	976,930	(473,383)	(473,383)	3,446,265
DOC - ADULT PROBATION AND PAROLE	129,242,528	-	1,675,847	1,315,145	2,990,992	(1,449,322)	(1,449,322)	10,551,169
DOC - ALLEN CORRECTIONAL CENTER	17,616,417	-	228,427	179,261	407,688	(197,540)	(197,540)	1,438,178
DOC - DAVID WADE CORRECTIONAL CENTER	43,142,281	-	559,414	439,008	998,422	(483,797)	(483,797)	3,522,080
DOC - DIXON CORRECTIONAL INSTITUTE	66,422,679	-	861,282	675,904	1,537,186	(744,862)	(744,862)	5,422,649
DOC - ELAYN HUNT CORRECTIONAL CENTER	77,306,874	-	1,002,414	786,659	1,789,073	(866,917)	(866,917)	6,311,219
DOC - LA CORRECTIONAL INST FOR WOMEN	39,783,976	-	515,866	404,834	920,700	(446,136)	(446,136)	3,247,905
DOC - LOUISIANA STATE PENITENTIARY	179,014,833	-	2,321,229	1,821,618	4,142,847	(2,007,467)	(2,007,467)	14,614,506
DOC - PRISON ENTERPRISES	10,135,912	-	131,429	103,141	234,570	(113,664)	(113,664)	827,481
DOC - RAYBURN CORRECTIONAL INST	36,215,040	-	469,589	368,517	838,106	(406,114)	(406,114)	2,956,542
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	44,740,563	-	580,136	455,271	1,035,407	(501,719)	(501,719)	3,652,553
DOE - SPECIAL SCHOOL DISTRICTS	436,816	-	5,664	4,445	10,109	(4,898)	(4,898)	35,661
DOE - STATE ACTIVITIES	71,153,936	-	922,631	724,048	1,646,679	(797,918)	(797,918)	5,808,902
DOTD - ADMINISTRATION	40,146,796	-	520,571	408,526	929,097	(450,205)	(450,205)	3,277,525
DOTD - ENGINEERING AND OPERATIONS	628,492,697	-	8,149,469	6,395,414	14,544,883	(7,047,900)	(7,047,900)	51,309,203
DPS - LA HIGHWAY SAFETY COMMISSION	2,855,572	-	37,027	29,058	66,085	(32,022)	(32,022)	233,125
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	1,786,616	-	23,166	18,180	41,346	(20,035)	(20,035)	145,857
DPS - LOUISIANA GAMING CONTROL BOARD	747,873	-	9,697	7,617	17,307	(8,387)	(8,387)	61,055
DPS - OFFICE OF MGT AND FINANCE	19,267,181	-	249,831	196,059	445,890	(216,062)	(216,062)	1,572,944
DPS - OFFICE OF MOTOR VEHICLES	64,895,016	-	841,473	660,358	1,501,831	(727,731)	(727,731)	5,297,933
DPS - OFFICE OF STATE FIRE MARSHALL	31,627,616	-	410,105	321,836	731,941	(354,671)	(354,671)	2,582,032

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Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2018

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense	
	Net Difference Between Projected and Actual		Difference Between Expected and Actual Experience		Total Deferred Outflows of Resources		Total Deferred Inflows of Resources		Proportionate Share of Plan Pension Expense	
	Difference Between Expected and Actual Experience	Earnings on Pension Plan Investments	Changes of Assumptions	Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Total Deferred Inflows of Resources	\$ (1,153,677)	\$ 8,398,851	
DPS - OFFICE OF STATE POLICE	\$ 102,879,531	\$ 1,244,637	\$ 1,333,993	\$ 1,046,871	\$ 2,380,864	\$ (1,153,677)	\$ (1,153,677)	\$ (13,957)	101,610	
DSCS - BOARD OF TAX APPEALS	13,238,842	-	16,139	12,665	28,804	(13,957)	(13,957)	(148,460)	1,080,799	
DSCS - DIV OF ADMINISTRATIVE LAW	7,711,633	-	171,665	134,716	306,381	(148,460)	(148,460)	(86,478)	629,566	
DSCS - ETHICS ADMINISTRATION	21,234,934	-	99,994	78,472	178,466	(86,478)	(86,478)	(238,128)	1,733,589	
DSCS - STATE CIVIL SERVICE	13,891,168	-	216,347	216,082	491,429	(238,128)	(238,128)	(155,775)	1,134,054	
DVA - DEPARTMENT OF VETERANS AFFAIRS	12,623,958	-	180,122	141,354	321,476	(155,775)	(155,775)	(141,565)	1,030,601	
DVA - LOUISIANA WAR VETERANS HOME	16,173,321	-	163,691	128,459	292,150	(141,565)	(141,565)	(181,367)	1,320,366	
DVA - NORTHEAST LA WAR VETERANS HOME	14,574,389	-	209,714	164,576	374,290	(181,367)	(181,367)	(163,437)	1,189,832	
DVA - NORTHWEST LA WAR VETERANS HOME	12,798,343	-	188,981	148,306	337,287	(163,437)	(163,437)	(143,520)	1,044,838	
DVA - SOUTHEAST LA WAR VETERANS HOME	14,381,180	-	165,952	130,233	296,185	(143,520)	(143,520)	(161,270)	1,174,058	
DVA - SOUTHWEST LA WAR VETERANS HOME	1,152,568	-	186,476	146,340	332,816	(161,270)	(161,270)	(12,925)	94,094	
EAST BATON ROUGE PARISH SCHOOL BOARD	225,467	-	14,945	11,728	26,673	(12,925)	(12,925)	(2,528)	18,407	
EUNICE CITY COURT	-	-	2,924	2,294	5,218	(2,528)	(2,528)	-	-	
FIFTH JUDICIAL DISTRICT COURT	-	-	-	-	-	-	-	-	-	
FIFTH LA LEVEE BOARD	1,577,586	-	20,456	16,053	36,509	(17,691)	(17,691)	(131,482)	128,792	
FLORIDA PARISHES JUV DETENTION CENTER	11,724,819	-	152,032	119,309	271,341	(131,482)	(131,482)	(66,494)	957,197	
GREATER BATON ROUGE PORT COM	5,929,586	-	76,887	60,338	137,225	(66,494)	(66,494)	(4,161)	484,083	
GREATER KROITZ SPRINGS PORT COMM	371,072	-	4,812	3,776	8,588	(4,161)	(4,161)	(84,583)	30,294	
GREATER LAFOURCHE PORT COMMISSION	7,542,635	-	97,803	76,752	174,555	(84,583)	(84,583)	(2,615)	615,770	
Health Education Authority of LA	233,173	-	3,023	2,373	5,396	(2,615)	(2,615)	(1,095)	19,036	
IBERIA PARISH GOVERNMENT	97,661	-	1,266	994	2,260	(1,095)	(1,095)	(4,121)	7,973	
IBERIA PARISH SCHOOL BOARD	367,458	-	4,765	3,739	8,504	(4,121)	(4,121)	(618)	29,999	
JEANERETTE CITY COURT	55,105	-	715	561	1,276	(618)	(618)	(174)	4,499	
JEFFERSON DAVIS PARISH	15,549	-	202	158	360	(174)	(174)	(24,982)	1,269	
JEFFERSON PARISH	2,227,729	-	28,886	22,669	51,555	(24,982)	(24,982)	(31,612)	181,869	
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	2,819,017	-	36,553	28,686	65,239	(31,612)	(31,612)	(2,451,025)	230,140	
JUDICIAL BRANCH OF LOUISIANA	218,568,841	-	2,834,113	2,224,112	5,058,225	(2,451,025)	(2,451,025)	(17,843,637)	17,843,637	
JUDICIAL EXP REG PARISH OF ORLEANS	11,363,976	-	147,353	115,637	262,990	(127,435)	(127,435)	(17,435)	927,738	
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	2,074,213	-	26,896	21,107	48,003	(23,260)	(23,260)	(23,260)	169,336	
LA BD OF DRUG & DEVICE DISTR	557,665	-	7,231	5,675	12,906	(6,254)	(6,254)	(2,174)	45,527	
LA BEHAVIOR ANALYST BOARD	193,822	-	2,513	1,972	4,485	(2,174)	(2,174)	(1,744)	15,823	
LA BOARD OF JURY COMM ORLEANS PARISH	294,143	-	3,814	2,993	6,807	(3,299)	(3,299)	(2,19,641)	24,013	
LA BOARD OF PHARMACY	5,297,583	-	68,692	53,907	122,599	(59,407)	(59,407)	(432,487)	1,599,001	
LA BOARD REGISTRATION PROF ENGINEERS	1,620,960	-	21,018	16,495	37,513	(18,177)	(18,177)	(124,656)	651,870	
LA CEMETERY BOARD	724,481	-	9,394	7,372	16,766	(8,124)	(8,124)	(418,107)	907,505	
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	6,189,288	-	80,255	62,981	143,236	(69,407)	(69,407)	(3,299)	505,284	
LA ECON DEV - OFFICE OF BUSINESS DEV	19,586,353	-	253,970	199,307	453,277	(219,641)	(219,641)	(89,542)	1,043,849	
LA ECON DEV - OFFICE OF THE SECRETARY	7,984,839	-	103,537	81,252	184,789	(89,542)	(89,542)	(124,656)	3,043,849	
LA ED TELEVISION AUTHORITY	11,116,140	-	144,139	113,116	257,255	(124,656)	(124,656)	(86,2,855)	(418,107)	
LA HOUSE OF REPRESENTATIVES	37,284,473	-	483,456	379,399	862,855	(418,107)	(418,107)	(418,107)	(418,107)	

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Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2018

Employer Name	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense		
	Net Difference Between Projected and Actual			Difference Between Expected and Actual Experience			Total Deferred Outflows of Resources		
	Difference Between Expected and Actual Experience	Earnings on Pension Plan Investments	Changes of Assumptions	Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense		
LA HOUSING CORPORATION	\$ 26,735,410	\$ -	\$ 346,670	\$ 272,054	\$ 618,724	\$ (299,810)	\$ (2,182,639)		
LA LICENSED PROFESSIONAL COUNSELORS	394,669	-	5,118	4,016	9,134	(4,426)	(4,426)	32,220	
LA MILITARY DEPT	95,296,887	-	1,235,685	969,722	2,205,407	(1,068,657)	(1,068,657)	7,779,897	
LA PATIENTS COMP FUND OVERSIGHT BOARD	9,328,296	-	120,957	94,923	215,880	(104,607)	(104,607)	761,548	
LA PUBLIC DEFENDER BOARD	3,784,378	-	49,071	38,509	87,580	(42,438)	(42,438)	308,951	
LA RACING COMMISSION	9,858,818	-	127,836	100,321	228,157	(110,557)	(110,557)	804,859	
LA REAL ESTATE COMM	3,489,075	-	45,242	35,504	80,746	(39,126)	(39,126)	284,843	
LA SCHOOL FOR MATH SCI & ARTS	1,884,482	-	24,435	19,176	43,611	(21,133)	(21,133)	153,846	
LA SENATE	32,619,302	-	422,964	331,927	754,891	(365,792)	(365,792)	2,662,992	
LA SPECIAL EDUCATION CENTER	17,989,399	-	233,263	183,056	416,319	(201,733)	(201,733)	1,468,628	
LA ST BD BARBER EXAMINERS	726,936	-	9,426	7,397	16,823	(8,152)	(8,152)	59,346	
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	616,931	-	8,000	6,278	14,278	(6,918)	(6,918)	50,365	
LA ST BD OF EXAMINERS OF DIET & NUTRITION	123,372	-	1,600	1,255	2,855	(1,384)	(1,384)	10,072	
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	211,418	-	2,741	2,151	4,892	(2,371)	(2,371)	17,760	
LA ST BOARD OF ARCHITECTURAL EXAMINERS	702,321	-	9,109	7,149	16,258	(7,878)	(7,878)	57,353	
LA ST BOARD OF CHIROPRACTIC EXAMINERS	285,414	-	3,701	2,904	6,605	(3,201)	(3,201)	23,301	
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	2,566,952	-	33,285	26,121	59,406	(28,786)	(28,786)	209,562	
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	302,191	-	3,918	3,075	6,993	(3,389)	(3,389)	24,670	
LA ST LICENSING BD OF CONTRACTORS	8,282,256	-	107,393	84,279	191,672	(92,877)	(92,877)	676,151	
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	424,063	-	5,499	4,315	9,814	(4,755)	(4,755)	34,620	
LA STATE BD OF EMBALMERS & FUNERAL DIRS	2,980,0172	-	38,643	30,326	68,969	(33,420)	(33,420)	243,297	
LA STATE BD OF PRIVATE SECURITY EXAM	783,610	-	10,161	7,974	18,135	(8,787)	(8,787)	63,973	
LA STATE BD OF DENTISTRY	1,593,135	-	20,658	16,211	36,869	(17,865)	(17,865)	130,061	
LA STATE BOARD OF HOME INSPECTORS	1,437,095	-	18,634	14,624	33,258	(16,116)	(16,116)	117,322	
LA STATE BOARD OF NURSING	214,964	-	2,787	2,187	4,974	(2,411)	(2,411)	17,549	
LA STATE BOARD OF NURSING	13,059,888	-	169,343	132,895	302,238	(146,453)	(146,453)	1,066,190	
LA STATE LAW INSTITUTE	1,009,895	-	13,095	10,276	23,371	(11,325)	(11,325)	82,446	
LA STATE UNIVERSITY MEDICAL CENTER	67,175,122	-	871,039	683,560	1,554,599	(753,300)	(753,300)	5,484,078	
LA USED MOTOR VEHICLE & PARTS	2,194,584	-	28,456	22,332	50,788	(24,610)	(24,610)	179,163	
LA VETERINARY BOARD	460,618	-	5,973	4,687	10,660	(5,165)	(5,165)	37,604	
LAFAYETTE CONSOL GOVT ADM OPERAT	772,971	-	10,023	7,866	17,889	(8,668)	(8,668)	63,104	
LAFAYETTE PARISH SCHOOL BOARD	1,665,085	-	21,591	16,944	38,505	(18,672)	(18,672)	135,936	
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	585,013	-	7,586	5,953	13,539	(6,560)	(6,560)	47,760	
LAFOURCHE PARISH SCHOOL BOARD	86,340	-	1,120	879	1,999	(968)	(968)	7,049	
LAKE PROVIDENCE PORT COMMISSION	614,271	-	7,965	6,251	14,216	(6,888)	(6,888)	50,148	
LALLIE KEMP CHARITY HOSPITAL	39,990,347	-	518,542	406,934	925,476	(48,451)	(48,451)	3,264,753	
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	20,911,874	-	271,158	212,795	483,953	(234,505)	(234,505)	1,707,214	
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	42,314,237	-	548,675	430,581	979,256	(474,511)	(474,511)	3,454,472	
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	14,544,790	-	188,598	148,005	336,603	(163,105)	(163,105)	1,187,415	
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	1,636,646	-	21,222	16,654	37,876	(18,353)	(18,353)	133,613	

(Continued)

Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2018

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense	
	Net Difference Between Projected and Actual		Difference Between Expected and Actual Experience		Difference Between Expected and Actual Experience		Changes of Assumptions		Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
	Pension	Liability	Investment	Earnings on Pension Plan Investments	Outflows of Resources	Outflows of Resources	Assumptions	Assumptions		
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	\$ 28,779,137	\$ -	\$ 373,170	\$ 292,851	\$ 666,021	\$ (322,728)	\$ -	\$ -	\$ (322,728)	\$ 2,349,486
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTHORITY	10,257,648	-	133,008	104,380	237,388	(115,029)	-	-	(115,029)	837,419
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	29,688,506	-	384,961	302,104	687,065	(332,926)	-	-	(332,926)	2,423,726
LDH-LA EMERGENCY RESPONSE NETWORK	2,116,701	-	27,447	21,539	48,986	(23,737)	-	-	(23,737)	172,804
LDH-MEDICAL VENDOR ADMINISTRATION	133,952,915	-	1,736,077	1,363,025	3,100,002	(1,502,144)	-	-	(1,502,144)	10,935,718
LDH-NORTHEAST DELTA HUMAN SERVICES AUTHORITY	15,600,174	-	202,283	158,744	361,027	(174,940)	-	-	(174,940)	1,273,575
LDH-NORTHWEST LOUISIANA HUMAN SERVICES DISTRICT	14,400,549	-	186,727	146,537	333,264	(161,487)	-	-	(161,487)	1,175,639
LDH-OFFICE OF THE SECRETARY MGT AND FINANCE	85,121,692	-	1,103,746	866,181	1,969,927	(954,552)	-	-	(954,552)	6,949,209
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	186,590,408	-	2,419,459	1,898,706	4,318,165	(2,092,419)	-	-	(2,092,419)	15,232,965
LDH-OFFICE OF AGING AND ADULT SERVICES	59,842,541	-	775,959	608,945	1,384,904	(671,073)	-	-	(671,073)	4,885,456
LDH-OFFICE OF BEHAVIORAL HEALTH	199,827,204	-	2,591,096	2,033,401	4,624,497	(2,240,857)	-	-	(2,240,857)	16,313,597
LDH-OFFICE OF PUBLIC HEALTH	214,254,351	-	2,778,168	2,180,208	4,958,376	(2,402,642)	-	-	(2,402,642)	17,491,408
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	27,770,334	-	360,089	282,585	642,674	(311,416)	-	-	(311,416)	2,267,129
LEESVILLE CITY COURT	66,017	-	856	672	1,528	(740)	-	-	(740)	5,390
LEGISLATIVE AUDITORS OFFICE	63,427,095	-	822,439	645,421	1,467,860	(711,270)	-	-	(711,270)	5,178,094
LEGISLATIVE BUDGETARY CONTROL COUN	1,013,714	-	13,145	10,315	23,460	(11,368)	-	-	(11,368)	82,758
LEGISLATIVE FISCAL OFFICE	4,959,928	-	64,314	50,471	114,785	(55,620)	-	-	(55,620)	404,921
LINCOLN PARISH SCHOOL BOARD	220,966	-	2,865	2,249	5,114	(2,478)	-	-	(2,478)	18,039
LIVINGSTON PARISH COUNCIL	31,031	-	402	316	718	(348)	-	-	(348)	2,533
LIVINGSTON PARISH SCHOOL BOARD	1,412,952	-	18,321	14,378	32,699	(15,845)	-	-	(15,845)	115,351
LOUISIANA BOARD OF CPAS	1,290,194	-	16,730	13,129	29,859	(14,468)	-	-	(14,468)	105,330
LOUISIANA BOARD OF MASSAGE THERAPY	601,995	-	7,806	6,126	13,932	(6,751)	-	-	(6,751)	49,146
LOUISIANA DELTA COMMUNITY COLLEGE	3,952,284	-	51,248	40,218	91,466	(44,321)	-	-	(44,321)	322,659
LOUISIANA DEPARTMENT OF JUSTICE	103,436,470	-	1,341,228	1,052,348	2,393,776	(1,159,934)	-	-	(1,159,934)	8,444,400
LOUISIANA LOTTERY CORPORATION	273,274	-	3,543	2,781	6,324	(3,064)	-	-	(3,064)	22,310
LOUISIANA MOTOR VEHICLE COMMISSION	3,285,091	-	42,597	33,428	76,025	(36,839)	-	-	(36,839)	268,190
LOUISIANA PHYSICAL THERAPY BOARD	648,029	-	8,403	6,594	14,997	(7,267)	-	-	(7,267)	52,904
LOUISIANA STATE UNIVERSITY	213,775,387	-	2,771,958	2,175,335	4,947,293	(2,397,271)	-	-	(2,397,271)	17,452,306
LOUISIANA TAX FREE SHOPPING	1,171,186	-	15,186	11,918	27,104	(13,134)	-	-	(13,134)	95,614
LSU MEDICAL CENTER HEALTH CARE SRV DIV	5,633,874	-	73,053	57,329	130,382	(63,178)	-	-	(63,178)	459,941
LSU MEDICAL CENTER IN SHREVEPORT	44,843,066	-	581,466	456,314	1,037,780	(502,869)	-	-	(502,869)	3,660,922
LT GOVERNORS OFFICE	3,386,503	-	43,912	34,460	78,372	(37,976)	-	-	(37,976)	276,469
MADISON PARISH PORT HARBOR & TERMINAL	423,054	-	5,493	4,311	9,804	(4,751)	-	-	(4,751)	34,586
MARSHVILLE CITY COURT	94,047	-	1,219	957	2,176	(1,055)	-	-	(1,055)	7,678
METROPOLITAN HUMAN SERVICES DISTRICT	27,876,793	-	361,470	283,669	645,139	(312,610)	-	-	(312,610)	2,275,820
MINDEN CITY COURT	325,788	-	4,224	3,315	7,539	(3,653)	-	-	(3,653)	26,597
MONROE CITY SCHOOL BOARD	1,077,071	-	13,966	10,960	24,926	(12,078)	-	-	(12,078)	87,930
MUNICIPAL FIRE & POLICE CIVIL SERVICE	3,744,276	-	48,551	38,101	86,652	(41,988)	-	-	(41,988)	305,677
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	520,497	-	6,749	5,296	12,045	(5,837)	-	-	(5,837)	42,493
NATCHITOCHES CANE RIVER LEVEE DISTRICT	543,616	-	7,049	5,532	12,581	(6,096)	-	-	(6,096)	44,380

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Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2018

Employer Name	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense		
	Net Pension Liability	Difference Between Projected and Actual Investment	Difference Between Expected and Actual Experience	Total Deferred Outflows of Resources	Changes of Assumptions	Total Deferred Inflows of Resources	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
NATCHITOCHES CITY COURT	\$ 250,905	\$ 3,253	\$ 2,553	\$ 5,806	\$ (2,814)	\$ 5,806	\$ (2,814)	\$ 20,484	\$ 20,484
NEW BEGINNINGS SCHOOLS	458,095	-	5,940	4,661	10,601	(5,137)	-	(5,137)	37,398
NEW IBERIA CITY COURT	249,473	-	3,235	2,539	5,774	(2,798)	-	(2,798)	20,367
NEW ORLEANS CENTER FOR CREATIVE ARTS	962,019	-	12,474	9,789	22,263	(10,788)	-	(10,788)	78,538
NORTH LAFOURCHE LEVEE DISTRICT	1,254,935	-	16,272	12,770	29,042	(14,073)	-	(14,073)	102,451
NORTHSHORE TECH COMMUNITY COLLEGE	3,141,531	-	40,735	31,968	72,703	(35,229)	-	(35,229)	256,470
NORTHWEST LOUISIANA TECHNICAL COLLEGE	1,399,585	-	18,148	14,242	32,390	(15,695)	-	(15,695)	114,260
NUNEZ COMMUNITY COLLEGE	1,699,458	-	22,036	17,293	39,329	(19,058)	-	(19,058)	138,741
OFFICE OF COASTAL PROTECTION & RESTORATION	43,700,592	-	566,652	444,688	1,011,340	(490,057)	-	(490,057)	3,567,652
OFFICE OF ELDERLY AFFAIRS	10,063,894	-	130,495	102,408	232,903	(112,856)	-	(112,856)	821,601
OFFICE OF FINANCIAL INSTITUTIONS	19,467,686	-	252,431	198,099	450,530	(218,310)	-	(218,310)	1,589,313
OFFICE OF HOME LAND SEC & EMERG. PREP.	51,632,304	-	669,500	525,400	1,194,900	(579,003)	-	(579,003)	4,215,185
OFFICE OF JUVENILE JUSTICE	110,032,562	-	1,426,755	1,119,667	2,546,422	(1,233,900)	-	(1,233,900)	8,982,879
OPELOUSAS CITY COURT	210,327	-	2,727	2,140	4,867	(2,359)	-	(2,359)	17,171
ORLEANS PARISH SCHOOL BOARD	540,002	-	7,002	5,495	12,497	(6,056)	-	(6,056)	44,085
OUACHITA PARISH POLICE JURY	373,937	-	4,849	3,805	8,654	(4,193)	-	(4,193)	30,528
OUACHITA PARISH SCHOOL BOARD	1,580,791	-	20,498	16,086	36,584	(17,727)	-	(17,727)	129,053
PARISH OF ORLEANS JUDICIAL EXP JUDGES	1,526,982	-	19,800	15,538	35,338	(17,124)	-	(17,124)	124,661
PARISH OF TANGIPAHOA	52,582	-	682	535	1,217	(590)	-	(590)	4,293
PARISH OF TERREBONNE	131,625	-	1,707	1,339	3,046	(1,476)	-	(1,476)	10,746
PINEVILLE CITY COURT	306,351	-	3,972	3,117	7,089	(3,435)	-	(3,435)	25,010
PONTCHARTRAIN LEVEE DISTRICT	6,673,912	-	86,339	67,912	154,451	(74,841)	-	(74,841)	544,848
PORT OF LAKE CHARLES	22,935,005	-	297,391	233,282	530,773	(257,192)	-	(257,192)	1,872,380
PUBLIC SERVICE COMMISSION	13,036,154	-	169,036	132,653	301,689	(146,187)	-	(146,187)	1,064,452
RAPIDES PARISH HOUSING AUTHORITY	1,643,193	-	21,307	16,721	38,028	(18,427)	-	(18,427)	134,148
RAPIDES PARISH POLICE JURY	-	-	-	-	-	-	-	-	-
RAPIDES PARISH SCHOOL BOARD	3,254,196	-	42,196	33,114	75,310	(36,492)	-	(36,492)	265,668
RAYNE CITY COURT	178,955	-	2,320	1,821	4,141	(2,007)	-	(2,007)	14,610
RECOVERY SCHOOL DISTRICT	5,044,427	-	65,409	51,331	116,740	(56,568)	-	(56,568)	411,820
RED RIVER & BAYOU ROUEF LEVEE DISTRICT	3,360,655	-	43,377	34,197	77,774	(37,686)	-	(37,686)	274,359
REGIONAL PLANNING COMMISSION	4,082,545	-	52,937	41,543	94,480	(45,782)	-	(45,782)	333,293
REGIONAL TRANSIT AUTHORITY	1,021,966	-	13,252	10,399	23,651	(11,460)	-	(11,460)	83,432
RIVER PARISHES COMMUNITY COLLEGE	1,422,228	-	18,442	14,472	32,914	(15,949)	-	(15,949)	116,109
RUSTON CITY COURT	265,773	-	3,446	2,704	6,150	(2,980)	-	(2,980)	21,697
SABINE RIVER AUTHORITY	8,875,112	-	115,081	90,311	205,392	(99,525)	-	(99,525)	724,551
SCHOOL EMPLOYEES RETIREMENT SYSTEM	212,032	-	2,749	2,158	4,907	(2,378)	-	(2,378)	17,310
SCHOOL FOR THE DEAF & VISUALLY IMPAIRED	14,543,153	-	188,576	147,988	336,564	(163,087)	-	(163,087)	1,187,282
SECRETARY OF STATE'S OFFICE	53,595,829	-	694,960	545,380	1,240,340	(601,022)	-	(601,022)	4,375,484
SOUTH CENTRAL TECH COMMUNITY COLLEGE	-	-	-	-	-	-	-	-	-
SOUTH LAFOURCHE LEVEE DISTRICT	4,439,568	-	57,566	45,176	102,742	(49,785)	-	(49,785)	362,440

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Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2018

Employer Name	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense		
	Net Pension Liability	Net Difference Between Projected and Actual Investment	Difference Between Expected and Actual Experience	Total Deferred Outflows of Resources	Changes of Assumptions	Total Deferred Inflows of Resources	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
SOUTH LOUISIANA COMMUNITY COLLEGE	\$ 10,189,244	\$ -	\$ 132,121	\$ 103,684	\$ 235,805	\$ (114,262)	\$ -	\$ (114,262)	\$ 831,835
SOUTH TANGIPAHOA PARISH PORT COMMISSION	422,494	-	5,478	4,299	9,777	(4,738)	-	(4,738)	34,492
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	40,590,092	-	526,319	413,036	939,355	(455,176)	-	(455,176)	3,313,715
SOUTHERN UNIVERSITY	60,837,909	-	788,866	619,074	1,407,940	(682,235)	-	(682,235)	4,966,717
SOWELA TECHNICAL COMMUNITY COLLEGE	2,545,811	-	33,011	25,906	58,917	(28,549)	-	(28,549)	207,836
ST. BERNARD PORT HARBOR & TERM DIST	4,174,477	-	54,129	42,479	96,608	(46,812)	-	(46,812)	340,798
ST. CHARLES PARISH PUBLIC SCHOOLS	309,761	-	4,017	3,152	7,169	(3,474)	-	(3,474)	25,288
ST. LANDRY PARISH GOVERNMENT	85,522	-	1,109	870	1,979	(959)	-	(959)	6,982
ST. LANDRY PARISH SCHOOL BOARD	860,266	-	11,155	8,754	19,909	(9,647)	-	(9,647)	70,231
ST. MARTIN PARISH POLICE JURY	24,620	-	319	251	570	(276)	-	(276)	2,010
ST. MARTIN PARISH SCHOOL BOARD	321,014	-	4,162	3,267	7,429	(3,600)	-	(3,600)	26,207
ST. TAMMANY PARISH GOVERNMENT	13,435	-	174	137	311	(151)	-	(151)	1,097
ST. TAMMANY PARISH SCHOOL BOARD	1,686,227	-	21,865	17,159	39,024	(18,909)	-	(18,909)	137,661
ST. HELENA PARISH SCHOOL BOARD	137,763	-	1,786	1,402	3,188	(1,545)	-	(1,545)	11,247
ST. MARY PARISH SCHOOL BOARD	493,326	-	6,401	5,023	11,424	(5,536)	-	(5,536)	40,299
STATE EMPLOYEES GROUP BENEFIT	7,958,991	-	103,202	80,989	184,191	(89,252)	-	(89,252)	649,760
STATE PLUMBING BOARD	764,787	-	9,917	7,782	17,699	(8,576)	-	(8,576)	62,436
STATE POLICE COMMISSION	812,390	-	10,534	8,267	18,801	(9,110)	-	(9,110)	66,322
STATE POLICE RETIREMENT SYSTEM	1,109,398	-	14,385	11,289	25,674	(12,441)	-	(12,441)	90,570
TANGIPAHOA PARISH SCHOOL SYSTEM	2,684,255	-	34,806	27,314	62,120	(30,101)	-	(30,101)	219,139
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	14,946,007	-	193,800	152,088	345,888	(167,604)	-	(167,604)	1,220,170
TENSAS BASIN LEVEE & CONSERVATION DISTRICT	5,176,393	-	67,121	52,674	119,795	(58,048)	-	(58,048)	422,593
TERREBONNE LEVEE & CONSERVATION DISTRICT	3,104,158	-	40,251	31,587	71,838	(34,810)	-	(34,810)	253,419
TERREBONNE PARISH SCHOOL BOARD	817,709	-	10,603	8,321	18,924	(9,170)	-	(9,170)	66,577
THE CITY OF VILLE PLATTE	213,668	-	2,771	2,174	4,945	(2,396)	-	(2,396)	17,444
THE PORT OF SOUTH LOUISIANA	10,192,040	-	132,157	103,712	235,869	(114,293)	-	(114,293)	832,063
TOWN OF BUNKIE	43,375	-	562	441	1,003	(486)	-	(486)	3,541
TOWN OF SORRENTO	10,912	-	141	111	252	(122)	-	(122)	891
TOWN OF VIDALIA	449,024	-	5,822	4,569	10,391	(5,035)	-	(5,035)	36,658
TREASURY DEPARTMENT	12,482,376	-	161,855	127,018	288,873	(139,977)	-	(139,977)	1,019,043
UNIVERSITY OF LOUISIANA	268,222,275	-	3,477,953	2,729,375	6,207,328	(3,007,837)	-	(3,007,837)	21,897,269
VERMILION PARISH POLICE JURY	55,582	-	721	566	1,287	(623)	-	(623)	4,538
VERMILION PARISH SCHOOL BOARD	385,530	-	4,999	3,923	8,922	(4,323)	-	(4,323)	31,474
VERNON PARISH SCHOOL BOARD	210,940	-	2,735	2,146	4,881	(2,365)	-	(2,365)	17,221
WARE YOUTH CENTER	11,811,022	-	153,150	120,187	273,337	(132,448)	-	(132,448)	964,234
WASHINGTON PARISH POLICE JURY	89,477	-	1,160	911	2,071	(1,003)	-	(1,003)	7,305
WEBSTER PARISH POLICE JURY	21,756	-	282	221	503	(244)	-	(244)	1,776
WEBSTER PARISH SCHOOL BOARD	-	-	-	-	-	-	-	-	-

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Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer
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Employer Name	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense		
	Net Pension Liability	Net Difference Between Projected and Actual Investment	Difference Between Expected and Actual Experience	Total Deferred Outflows of Resources	Changes of Assumptions	Total Deferred Inflows of Resources	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
WEST FELICIANA PARISH SCHOOL BOARD	\$ 143,491	\$ -	\$ 1,861	\$ 1,460	\$ 3,321	\$ (1,609)	\$ -	\$ (1,609)	\$ 11,714
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	8,272,776	-	107,270	84,182	191,452	(92,771)	-	(92,771)	675,377
WINN PARISH POLICE JURY	8,934	-	116	91	207	(100)	-	(100)	729
WINFIELD CITY COURT	48,626	-	631	495	1,126	(545)	-	(545)	3,970
WINNSBORO CITY COURT	103,117	-	1,337	1,049	2,386	(1,156)	-	(1,156)	8,418
WLF - OFFICE OF FISHERIES	43,524,843	564,373	442,900	1,007,273	(488,086)	-	(488,086)	(488,086)	3,553,304
WLF - OFFICE OF MGT AND FINANCE	7,291,184	94,542	74,194	168,736	(81,763)	-	(81,763)	(81,763)	595,241
WLF - OFFICE OF THE SECRETARY	67,308,520	-	872,768	684,918	1,557,686	(754,796)	-	(754,796)	5,494,968
WLF - OFFICE OF WILDLIFE	44,316,432	-	574,637	450,955	1,025,592	(496,963)	-	(496,963)	3,617,928
WORKFORCE SUPPORT AND TRAINING	126,151,669	-	1,635,769	1,283,694	2,919,463	(1,414,661)	-	(1,414,661)	10,298,835
ZACHARY CITY COURT	313,171	-	4,061	3,187	7,248	(3,512)	-	(3,512)	25,567
ZACHARY SCHOOL BOARD	236,324	-	3,072	2,411	5,483	(2,657)	-	(2,657)	19,342
Total	\$ 6,819,927,046	\$ -	\$ 88,431,835	\$ 69,398,180	\$ 157,830,015	\$ (76,478,466)	\$ -	\$ (76,478,466)	\$ 556,768,746

The accompanying notes are an integral part of this schedule.

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 employers' 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 calculated using the methodology described at Note D. The member's earnable compensation is attributed to the employer for which the member is employed as of June 30, 2018.

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, at age 55 upon completing 25 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 retirement age, 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 or 100% of final average compensation if the injury was the result of an intentional act of violence.

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 or 100% of final average compensation if the injury was the result of an intentional act of violence. 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.

A Hazardous Duty Services Plan member's surviving spouse and minor or handicapped or mentally incapacitated child or children are entitled to survivor benefits of 80% of the member's final average compensation if the member was killed in the line of duty. If the member dies in the line of duty as a result of an intentional act of violence, survivor benefits may be increased to 100% of the member's final average compensation.

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, or 100% of final average compensation if the injury was the result of an intentional act of violence 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, 2018 are as follows:

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

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 2019 as compared to the total of all employers' projected contribution effort to the plan for the 2019.

The employers' projected contribution effort was calculated by multiplying the eligible base compensation of active members in the System on June 30, 2018 by 2019 employers' actuarially required contribution rates. Generally, eligible base compensation was based on the last month's payroll of the fiscal year ended June 30, 2018 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, 2019 for the various plans follow:

Plan	2019 Employer Rate
Appellate Law Clerks	37.90%
Appellate Law Clerks hired on or after 7/01/06	37.90%
Alcohol Tobacco Control	31.40%
Bridge Police	36.70%
Bridge Police hired on or after 7/01/06	36.70%
Corrections Primary	33.50%
Corrections Secondary	37.70%
Harbor Police	7.10%
Hazardous Duty	38.50%
Judges hired before 1/01/11	40.10%
Judges hired after 12/31/10	39.00%
Judges hired on or after 7/01/15	39.00%
Legislators	41.60%
Optional Retirement Plan (ORP) before 7/01/06*	33.10%
Optional Retirement Plan (ORP) on or afer 7/01/06*	33.10%
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	43.60%
Wildlife Agents	46.30%
Aggregate Rate	37.90%

*For ORP the projected employer contribution effort was calculated using the shared UAL portion of the contribution rate of 33.1% for 2019.

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 allocations.

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, 2018 are as follows:

	2018
Total Pension Liability	\$ 19,103,640,164
Plan Fiduciary Net Position	<u>12,283,713,118</u>
Employers' Net Pension Liability	\$ 6,819,927,046
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	64.3%

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2018 are as follows:

Valuation Date	June 30, 2018
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Expected Remaining Service Lives	3 years
Investment Rate of Return	7.65% 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:

Member Type	Lower Range	Upper Range
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 8.05%, recognizing an additional 40 basis points for gain-sharing. The net return available to fund regular plan benefits is 7.83%, which is reasonably close to the 7.65% discount rate. Therefore we conclude that the 7.65% 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 8.83% for 2018. 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, 2018 are summarized in the following table:

Expected Long Term Real Rates of Return

Asset Class	2018
Cash	-0.48%
Domestic Equity	4.31%
International Equity	5.26%
Domestic Fixed Income	1.49%
International Fixed Income	2.23%
Alternative Investments	7.67%
Risk Parity	4.96%
Total Fund	5.40%

The discount rate used to measure the total pension liability was 7.65%. 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 7.65%, 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

	Current Discount Rate	1% Decrease (6.65%)	1% Increase (8.65%)
2018 Employer Net Pension Liability	\$ 6,819,927,046	\$ 8,607,201,053	\$ 5,280,643,888

H. Change in Net Pension Liability

The changes in the net pension liability for the year ended June 30, 2018 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, 2018 as follows:

June 30, 2018					
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2018	\$ -	\$ 45,163,231	\$ (15,054,410)	\$ -	\$ 30,108,821
2017	-	92,739,291	(46,369,646)	-	46,369,645
2016		36,414,702	(36,414,702)	-	-
			Totals	<u>\$ -</u>	<u>\$ 76,478,466</u>

2. Differences between Projected and Actual Investment Earnings

Differences between projected and actual investment earnings on pension plan investments were recognized in pension expense using the straight-line amortization method over a closed five-year period. The difference between projected and actual investment earnings resulted in a net deferred outflow of resources as of June 30, 2018 as follows:

		Pension			June 30, 2018
Deferred	Deferred	Expense	Deferred	Deferred	Net Deferred
Outflows	Inflows	(Benefit)	Outflows	Inflows	Balance
2018	\$ -	\$ 124,798,427	\$ (24,959,685)	\$ -	\$ (99,838,742) \$ (99,838,742)
2017	-	566,832,470	(141,708,117)	-	(425,124,353) (425,124,353)
2016	699,916,007	-	233,305,336	466,610,671	- 466,610,671
2015	293,568,518	-	146,784,259	146,784,259	- 146,784,259
2014	-	197,762,647	(197,762,647)	-	- -
			Totals	\$ 613,394,930	\$ (524,963,095) \$ 88,431,835

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, 2018 as follows:

						June 30, 2018
		Pension			Deferred	Deferred
Deferred	Deferred	Expense	Deferred	Deferred	Outflows	Inflows
Outflows	Inflows	(Benefit)	Outflows	Inflows	Outflows	Inflows
2018	\$ 83,241,388	\$ -	\$ 27,747,129	\$ 55,494,259	\$ -	-
2017	27,807,841	-	13,903,920	13,903,921	-	-
			Totals	\$ 69,398,180	\$ -	-

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 employers' 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 schedule of employer allocations and schedule of pension amounts by employer 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, 2018 and 2017. Access to the reports can be found on the Louisiana Legislative Auditor's website, www.lla.la.gov and the System's website, <http://www.lasersonline.org/site.php>.

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2018

<u>Employer Name</u>	<u>Proportionate Share of Employer Contributions</u>
17TH JUDICIAL DIST COURT	\$ 358,627
18TH JUDICIAL DISTRICT	126,747
19TH JUDICIAL DIST COURT	1,092,746
20TH JUDICIAL DISTRICT COURT	81,906
24TH JUDICIAL DIST CT JEFFERSON PARISH	247,308
2ND JUDICIAL DISTRICT COURT DIVISION A	15,604
2ND JUDICIAL DISTRICT COURT DIVISION B	13,342
2ND JUDICIAL DISTRICT COURT DIVISION C	42,368
3RD CIRCUIT COURT OF APPEAL	1,264,444
3RD JUD DIST COURT CHILDREN ASSIST FUND	6,281
3RD JUDICIAL DISTRICT COURT	50,932
4TH DISTRICT COURT JUDGES OFFICE	168,517
5TH CIRCUIT COURT OF APPEAL	756,937
ACADIA PARISH POLICE JURY	15,304
ACADIA PARISH SCHOOL BOARD	15,480
ALGIERS CHARTER SCHOOLS ASSOCIATION	33,060
ALLEN PARISH POLICE JURY	4,785
ALLEN PARISH SCHOOL BOARD	6,164
AMITE RIVER BASIN WATER DIST	57,884
ASCENSION PARISH POLICE JURY	17,996
ASCENSION PARISH SCHOOL BOARD	206,319
ASSUMPTION PARISH SCHOOL BOARD	-
ATCHAFALAYA LEVEE DISTRICT	750,379
AVOYELLES PARISH POLICE JURY	3,779
AVOYELLES PARISH SCHOOL BOARD	-
BATON ROUGE COMMUNITY COLLEGE	981,814
BD EX SPEECH PATHOLOGY & AUDIOLOGY	37,233
BD OF COMMISSIONERS PORT OF NEW ORLEANS	5,218,858
BD OF EXAMINERS OF CERTIFIED SHORTHAND	17,223
BIENVILLE PARISH SCHOOL DISTRICT	23,300
BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTRATORS	72,569
BOARD OF MEDICAL EXAMINERS	882,999
BOARD OF REGENTS	2,127,046
BOGALUSA CITY SCHOOLS	16,085
BOSSIER CITY COURT	26,480

(Continued)

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2018

<u>Employer Name</u>	<u>Proportionate Share of Employer Contributions</u>
BOSSIER PARISH COMMUNITY COLLEGE	\$ 827,420
BOSSIER PARISH SCHOOL BOARD	58,212
CADDO LEVEE DISTRICT	239,663
CADDO PARISH SCHOOL BOARD	182,261
CALCASIEU PARISH POLICE JURY	18,777
CALCASIEU PARISH SCHOOL BOARD	104,286
CAPITOL AREA GROUNDWATER COMMISSION	26,385
CATAHOULA PARISH SCHOOL BOARD	33,148
CENTRAL COMMUNITY SCHOOL SYSTEM	-
CENTRAL LA TECH COMMUNITY COLLEGE	241,531
CHENNAULT INTERNAT AIRPORT AUTHORITY	57,760
CITY COURT OF ABBEVILLE	20,097
CITY COURT OF BAKER	30,580
CITY COURT OF BASTROP	31,331
CITY COURT OF BOGALUSA	5,486
CITY COURT OF CROWLEY	16,275
CITY COURT OF DENHAM SPRINGS	27,757
CITY COURT OF FRANKLIN	12,817
CITY COURT OF HAMMOND	18,784
CITY COURT OF HOUMA	26,181
CITY COURT OF JENNINGS	16,012
CITY COURT OF LAKE CHARLES	62,451
CITY COURT OF MORGAN CITY	15,713
CITY COURT OF OAKDALE	9,009
CITY COURT OF PLAQUEMINE	15,633
CITY COURT OF SLIDELL	26,254
CITY COURT OF SULPHUR	18,930
CITY COURT OF THIBODAUX	18,799
CITY COURT OF VILLE PLATTE CIVIL DIV	16,442
CITY COURT OF WEST MONROE	10,453
CITY OF ABBEVILLE	3,144
CITY OF ALEXANDRIA	-
CITY OF BAKER	9,972
CITY OF BAKER SCHOOL BOARD	37,583
CITY OF BASTROP	10,030

(Continued)

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2018

<u>Employer Name</u>	<u>Proportionate Share of Employer Contributions</u>
CITY OF BATON ROUGE	\$ 204,736
CITY OF BOGALUSA	9,571
CITY OF BOSSIER	13,875
CITY OF BREAUX BRIDGE	27,385
CITY OF CROWLEY	16,734
CITY OF DENHAM SPRINGS	10,293
CITY OF DONALDSONVILLE	2,838
CITY OF EUNICE	6,675
CITY OF FRANKLIN	7,470
CITY OF GONZALES	2,838
CITY OF JEANERETTE	8,061
CITY OF JENNINGS	3,582
CITY OF LAKE CHARLES	13,532
CITY OF MARKSVILLE	4,931
CITY OF MINDEN	2,145
CITY OF MONROE	100,931
CITY OF MORGAN CITY	14,356
CITY OF NATCHITOCHES	4,785
CITY OF NEW IBERIA	15,458
CITY OF OAKDALE	6,660
CITY OF OPELOUSAS	18,675
CITY OF PINEVILLE	7,492
CITY OF PLAQUEMINE	11,847
CITY OF RAYNE	8,834
CITY OF RUSTON	12,146
CITY OF SHREVEPORT	141,614
CITY OF SLIDELL	15,728
CITY OF SULPHUR	8,579
CITY OF THIBODAUX	15,458
CITY OF WEST MONROE	17,515
CITY OF WINNFIELD	956
CITY OF ZACHARY	3,268
CLAIBORNE PARISH SCHOOL BOARD	27,290
COMMISSION OF LAW ENFORCEMENT LCLE	768,573
COURT OF APPEAL FIRST CIRCUIT	1,472,812

(Continued)

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2018

<u>Employer Name</u>	<u>Proportionate Share of Employer Contributions</u>
COURT OF APPEALS FOURTH CIRCUIT	\$ 1,227,459
COURT OF APPEALS SECOND CIRCUIT	865,783
CRIMINAL DISTRICT COURT	1,123,873
CRT - OFFICE OF CULTURAL DEVELOPMENT	602,718
CRT - OFFICE OF STATE LIBRARY	745,127
CRT - OFFICE OF STATE MUSEUM	1,019,601
CRT - OFFICE OF STATE PARKS	3,644,816
CRT - OFFICE OF THE SECRETARY	853,367
CRT - OFFICE OF TOURISM	829,666
CUSTODIAN OF NOTARIAL ARCHIVES	128,046
DELGADO COLLEGE	2,235,564
DEPARTMENT OF CHILDREN AND FAMILY SERVICES	54,197,548
DEPARTMENT OF INSURANCE	4,954,728
DEPT ENVIRONMENTAL QUALITY	14,144,845
DEPT OF AGRICULTURE AND FORESTRY	10,382,787
DEPT OF FINANCE CITY OF NEW ORLEANS	240,772
DEPT OF REVENUE & TAXATION	12,546,686
DESOTO PARISH SCHOOL BOARD	24,890
DNR - OFFICE OF COASTAL RESTOR AND MGT	981,734
DNR - OFFICE OF CONSERVATION	3,154,212
DNR - OFFICE OF MINERAL RESOURCES	1,097,021
DNR - OFFICE OF THE SECRETARY	817,207
DOA - BD OF ELEM AND SECONDARY ED	69,082
DOA - DIVISION OF ADMINISTRATION	11,150,695
DOA - EXECUTIVE OFFICE	1,644,291
DOA - FEDERAL PROPERTY ASSISTANCE	99,486
DOA - LA PROPERTY ASSISTANCE AGENCY	425,936
DOA - LOUISIANA TAX COMMISSION	707,216
DOA - MENTAL HEALTH ADVOCACY SERVICE	849,034
DOA - OFFICE OF AIRCRAFT SERVICES	36,087
DOA - OFFICE OF RISK MANAGEMENT	829,083
DOA - OFFICE OF ST PROCUREMENT	1,829,776
DOA - OFFICE OF TECHNOLOGY SERVICES	17,715,984
DOA - OFFICE OF THE INSPECTOR GENERAL	315,981
DOC - ADMINISTRATION	4,515,304

(Continued)

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2018

<u>Employer Name</u>	<u>Proportionate Share of Employer Contributions</u>
DOC - ADULT PROBATION AND PAROLE	\$ 13,824,166
DOC - ALLEN CORRECTIONAL CENTER	1,884,304
DOC - DAVID WADE CORRECTIONAL CENTER	4,614,638
DOC - DIXON CORRECTIONAL INSTITUTE	7,104,768
DOC - ELAYN HUNT CORRECTIONAL CENTER	8,268,973
DOC - LA CORRECTIONAL INST FOR WOMEN	4,255,413
DOC - LOUISIANA STATE PENITENTIARY	19,147,960
DOC - PRISON ENTERPRISES	1,084,167
DOC - RAYBURN CORRECTIONAL INST	3,873,669
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	4,785,584
DOE - SPECIAL SCHOOL DISTRICTS	46,723
DOE - STATE ACTIVITIES	7,610,837
DOTD - ADMINISTRATION	4,294,221
DOTD - ENGINEERING AND OPERATIONS	67,225,439
DPS - LA HIGHWAY SAFETY COMMISSION	305,440
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	191,102
DPS - LOUISIANA GAMING CONTROL BOARD	79,995
DPS - OFFICE OF MGT AND FINANCE	2,060,875
DPS - OFFICE OF MOTOR VEHICLES	6,941,364
DPS - OFFICE OF STATE FIRE MARSHALL	3,382,984
DPS - OFFICE OF STATE POLICE	11,004,194
DSCS - BOARD OF TAX APPEALS	133,130
DSCS - DIV OF ADMINISTRATIVE LAW	1,416,066
DSCS - ETHICS ADMINISTRATION	824,859
DSCS - STATE CIVIL SERVICE	2,271,352
DVA - DEPARTMENT OF VETERANS AFFAIRS	1,485,841
DVA - LOUISIANA WAR VETERANS HOME	1,350,296
DVA - NORTHEAST LA WAR VETERANS HOME	1,729,947
DVA - NORTHWEST LA WAR VETERANS HOME	1,558,920
DVA - SOUTHEAST LA WAR VETERANS HOME	1,368,949
DVA - SOUTHWEST LA WAR VETERANS HOME	1,538,254
EAST BATON ROUGE PARISH SCHOOL BOARD	123,282
EUNICE CITY COURT	24,117
FIFTH JUDICAL DISTRICT COURT	-
FIFTH LA LEVEE BOARD	168,743

(Continued)

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2018

<u>Employer Name</u>	<u>Proportionate Share of Employer Contributions</u>
FLORIDA PARISHES JUV DETENTION CENTER	\$ 1,254,122
GREATER BATON ROUGE PORT COM	634,246
GREATER KROTZ SPRINGS PORT COMM	39,691
GREATER LAFOURCHE PORT COMMISSION	806,783
Health Education Authority of LA	24,941
IBERIA PARISH GOVERNMENT	10,446
IBERIA PARISH SCHOOL BOARD	39,304
JEANERETTE CITY COURT	5,894
JEFFERSON DAVIS PARISH	1,663
JEFFERSON PARISH	238,285
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	301,530
JUDICIAL BRANCH OF LOUISIANA	23,378,774
JUDICIAL EXP REG PARISH OF ORLEANS	1,215,525
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	221,864
LA BD OF DRUG & DEVICE DISTR	59,650
LA BEHAVIOR ANALYST BOARD	20,732
LA BOARD OF JURY COMM ORLEANS PARISH	31,462
LA BOARD OF PHARMACY	566,645
LA BOARD REGISTRATION PROF ENGINEERS	173,383
LA CEMETERY BOARD	77,493
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	662,025
LA ECON DEV - OFFICE OF BUSINESS DEV	2,095,015
LA ECON DEV - OFFICE OF THE SECRETARY	854,082
LA ED TELEVISION AUTHORITY	1,189,015
LA HOUSE OF REPRESENTATIVES	3,988,058
LA HOUSING CORPORATION	2,859,699
LA LICENSED PROFESSIONAL COUNSELORS	42,215
LA MILITARY DEPT	10,193,239
LA PATIENT'S COMP FUND OVERSIGHT BOARD	997,782
LA PUBLIC DEFENDER BOARD	404,788
LA RACING COMMISSION	1,054,529
LA REAL ESTATE COMM	373,202
LA SCHOOL FOR MATH SCI & ARTS	201,570
LA SENATE	3,489,058
LA SPECIAL EDUCATION CENTER	1,924,200

(Continued)

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2018

Employer Name	Proportionate Share of Employer Contributions
LA ST BD BARBER EXAMINERS	\$ 77,755
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	65,989
LA ST BD OF EXAMINERS OF DIET & NUTRITION	13,196
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	22,614
LA ST BOARD OF ARCHITECTURAL EXAMINERS	75,144
LA ST BOARD OF CHIROPRACTIC EXAMINERS	30,529
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	274,569
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	32,323
LA ST LICENSING BD OF CONTRACTORS	885,895
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	45,359
LA STATE BD OF COSMETOLOGY	318,768
LA STATE BD OF EMBALMERS & FUNERAL DIRS	83,817
LA STATE BD PRIVATE SECURITY EXAM	170,406
LA STATE BOARD OF DENTISTRY	153,716
LA STATE BOARD OF HOME INSPECTORS	22,993
LA STATE BOARD OF NURSING	1,396,924
LA STATE LAW INSTITUTE	108,021
LA STATE UNIVERSITY MEDICAL CENTER	7,185,251
LA USED MOTOR VEHICLE & PARTS	234,739
LA VETERINARY BOARD	49,269
LAFAYETTE CONSOL GOVT ADM OPERAT	82,679
LAFAYETTE PARISH SCHOOL BOARD	178,102
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	62,575
LAFOURCHE PARISH SCHOOL BOARD	9,235
LAKE PROVIDENCE PORT COMMISSION	65,704
LALLIE KEMP CHARITY HOSPITAL	4,277,487
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	2,236,796
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	4,526,057
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	1,555,754
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	175,061
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	3,078,302
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTHORITY	1,097,189
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	3,175,571
LDH-LA EMERGENCY RESPONSE NETWORK	226,409
LDH-MEDICAL VENDOR ADMINISTRATION	14,328,003

(Continued)

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2018

<u>Employer Name</u>	<u>Proportionate Share of Employer Contributions</u>
LDH-NORTHEAST DELTA HUMAN SERVICES AUTHORITY	\$ 1,668,641
LDH-NORTHWEST LOUISIANA HUMAN SERVICES DISTRICT	1,540,326
LDH-OFF OF THE SECRETARY MGT AND FINANCE	9,104,870
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	19,958,266
LDH-OFFICE OF AGING AND ADULT SERVICES	6,400,936
LDH-OFFICE OF BEHAVIORAL HEALTH	21,374,113
LDH-OFFICE OF PUBLIC HEALTH	22,917,283
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	2,970,398
LEESVILLE CITY COURT	7,061
LEGISLATIVE AUDITORS OFFICE	6,784,351
LEGISLATIVE BUDGETARY CONTROL COUN	108,430
LEGISLATIVE FISCAL OFFICE	530,529
LINCOLN PARISH SCHOOL BOARD	23,635
LIVINGSTON PARISH COUNCIL	3,319
LIVINGSTON PARISH SCHOOL BOARD	151,134
LOUISIANA BOARD OF CPAS	138,003
LOUISIANA BOARD OF MASSAGE THERAPY	64,391
LOUISIANA DELTA COMMUNITY COLLEGE	422,748
LOUISIANA DEPARTMENT OF JUSTICE	11,063,873
LOUISIANA LOTTERY CORPORATION	29,230
LOUISIANA MOTOR VEHICLE COMMISSION	351,383
LOUISIANA PHYSICAL THERAPY BOARD	69,315
LOUISIANA STATE UNIVERSITY	22,866,052
LOUISIANA TAX FREE SHOPPING	125,274
LSU MEDICAL CENTER HEALTH CARE SRV DIV	602,616
LSU MEDICAL CENTER IN SHREVEPORT	4,796,548
LT GOVERNORS OFFICE	362,230
MADISON PARISH PORT HARBOR & TERMINAL	45,315
MARKSVILLE CITY COURT	10,060
METROPOLITAN HUMAN SERVICES DISTRICT	2,981,785
MINDEN CITY COURT	34,847
MONROE CITY SCHOOL BOARD	115,207
MUNICIPAL FIRE & POLICE CIVIL SERVICE	400,499
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	55,674
NATCHITOCHES CANE RIVER LEVEE DISTRICT	58,147

(Continued)

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2018

<u>Employer Name</u>	<u>Proportionate Share of Employer Contributions</u>
NATCHITOCHES CITY COURT	\$ 26,838
NEW BEGINNINGS SCHOOLS	48,999
NEW IBERIA CITY COURT	26,684
NEW ORLEANS CENTER FOR CREATIVE ARTS	102,900
NORTH LAFOURCHE LEVEE DISTRICT	134,232
NORTHSORE TECH COMMUNITY COLLEGE	336,028
NORTHWEST LOUISIANA TECHNICAL COLLEGE	149,704
NUNEZ COMMUNITY COLLEGE	181,779
OFFICE OF COASTAL PROTECTION & RESTORATION	4,674,345
OFFICE OF ELDERLY AFFAIRS	1,076,464
OFFICE OF FINANCIAL INSTITUTIONS	2,082,322
OFFICE OF HOME LAND SEC & EMERG. PREP.	5,522,745
OFFICE OF JUVENILE JUSTICE	11,769,389
OPELOUSAS CITY COURT	22,497
ORLEANS PARISH SCHOOL BOARD	57,760
OUACHITA PARISH POLICE JURY	39,997
OUACHITA PARISH SCHOOL BOARD	169,086
PARISH OF ORLEANS JUDICIAL EXP JUDGES	163,331
PARISH OF TANGIPAHOA	5,624
PARISH OF TERREBONNE	14,079
PINEVILLE CITY COURT	32,768
PONTCHARTRAIN LEVEE DISTRICT	713,862
PORT OF LAKE CHARLES	2,453,196
PUBLIC SERVICE COMMISSION	1,394,386
RAPIDES PARISH HOUSING AUTHORITY	175,761
RAPIDES PARISH POLICE JURY	-
RAPIDES PARISH SCHOOL BOARD	348,079
RAYNE CITY COURT	19,142
RECOVERY SCHOOL DISTRICT	539,567
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	359,466
REGIONAL PLANNING COMMISSION	436,681
REGIONAL TRANSIT AUTHORITY	109,313
RIVER PARISHES COMMUNITY COLLEGE	152,126
RUSTON CITY COURT	28,428
SABINE RIVER AUTHORITY	949,308

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Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2018

<u>Employer Name</u>	<u>Proportionate Share of Employer Contributions</u>
SCHOOL EMPLOYEES RETIREMENT SYSTEM	\$ 22,680
SCHOOL FOR THE DEAF & VISUALLY IMPAIRED	1,555,579
SECRETARY OF STATE'S OFFICE	5,732,769
SOUTH CENTRAL TECH COMMUNITY COLLEGE	-
SOUTH LAFOURCHE LEVEE DISTRICT	474,869
SOUTH LOUISIANA COMMUNITY COLLEGE	1,089,872
SOUTH TANGIPAHOA PARISH PORT COMMISSION	45,191
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	4,341,637
SOUTHERN UNIVERSITY	6,507,404
SOWELA TECHNICAL COMMUNITY COLLEGE	272,307
ST BERNARD PORT HARBOR & TERM DIST	446,515
ST CHARLES PARISH PUBLIC SCHOOLS	33,133
ST LANDRY PARISH GOVERNMENT	9,148
ST LANDRY PARISH SCHOOL BOARD	92,017
ST MARTIN PARISH POLICE JURY	2,633
ST MARTIN PARISH SCHOOL BOARD	34,337
ST TAMMANY PARISH GOVERNMENT	1,437
ST TAMMANY PARISH SCHOOL BOARD	180,364
ST. HELENA PARISH SCHOOL BOARD	14,735
ST. MARY PARISH SCHOOL BOARD	52,800
STATE EMPLOYEES GROUP BENEFIT	851,317
STATE PLUMBING BOARD	81,804
STATE POLICE COMMISSION	86,896
STATE POLICE RETIREMENT SYSTEM	118,664
TANGIPAHOA PARISH SCHOOL SYSTEM	287,116
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	1,598,669
TENSAS BASIN LEVEE DISTRICT	553,682
TERREBONNE LEVEE & CONSERVATION DISTRICT	332,030
TERREBONNE PARISH SCHOOL BOARD	87,465
THE CITY OF VILLE PLATTE	22,855
THE PORT OF SOUTH LOUISIANA	1,090,171
TOWN OF BUNKIE	4,639
TOWN OF SORRENTO	1,167
TOWN OF VIDALIA	48,029
TREASURY DEPARTMENT	1,335,152

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Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2018

<u>Employer Name</u>	<u>Proportionate Share of Employer Contributions</u>
UNIVERSITY OF LOUISIANA	\$ 28,689,853
VERMILION PARISH POLICE JURY	5,945
VERMILION PARISH SCHOOL BOARD	41,237
VERNON PARISH SCHOOL BOARD	22,563
WARE YOUTH CENTER	1,263,342
WASHINGTON PARISH POLICE JURY	9,571
WEBSTER PARISH POLICE JURY	2,327
WEBSTER PARISH SCHOOL BOARD	-
WEST FELICIANA PARISH SCHOOL BOARD	15,348
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	884,881
WINN PARISH POLICE JURY	956
WINNFIELD CITY COURT	5,201
WINNSBORO CITY COURT	11,030
WLF - OFFICE OF FISHERIES	4,655,547
WLF - OFFICE OF MGT AND FINANCE	779,887
WLF - OFFICE OF THE SECRETARY	7,199,520
WLF - OFFICE OF WILDLIFE	4,740,217
WORKFORCE SUPPORT AND TRAINING	13,493,558
ZACHARY CITY COURT	33,498
ZACHARY SCHOOL BOARD	25,342
Total	\$ 729,479,704

Louisiana State Employees' Retirement System
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2018

Employer Name	Changes in Discount Rate		
	1% Decrease		1% Increase
	(6.65%)	(8.65%)	
17TH JUDICIAL DIST COURT	\$ 4,231,472	\$ 2,596,070	
18TH JUDICIAL DISTRICT	1,495,501	917,512	
19TH JUDICIAL DIST COURT	12,893,415	7,910,299	
20TH JUDICIAL DISTRICT COURT	966,417	592,911	
24TH JUDICIAL DIST CT JEFFERSON PARISH	2,918,013	1,790,244	
2ND JUDICIAL DISTRICT COURT DIVISION A	184,108	112,953	
2ND JUDICIAL DISTRICT COURT DIVISION B	157,426	96,583	
2ND JUDICIAL DISTRICT COURT DIVISION C	499,906	306,700	
3RD CIRCUIT COURT OF APPEAL	14,919,292	9,153,204	
3RD JUD DIST COURT CHILDREN ASSIST FUND	74,108	45,466	
3RD JUDICIAL DISTRICT COURT	600,955	368,695	
4TH DISTRICT COURT JUDGES OFFICE	1,988,350	1,219,882	
5TH CIRCUIT COURT OF APPEAL	8,931,176	5,479,407	
ACADIA PARISH POLICE JURY	180,579	110,788	
ACADIA PARISH SCHOOL BOARD	182,645	112,055	
ALGIERS CHARTER SCHOOLS ASSOCIATION	390,078	239,319	
ALLEN PARISH POLICE JURY	56,463	34,641	
ALLEN PARISH SCHOOL BOARD	72,731	44,621	
AMITE RIVER BASIN WATER DIST	682,981	419,019	
ASCENSION PARISH POLICE JURY	212,340	130,273	
ASCENSION PARISH SCHOOL BOARD	2,434,375	1,493,525	
ASSUMPTION PARISH SCHOOL BOARD	-	-	
ATCHAFALAYA LEVEE DISTRICT	8,853,797	5,431,934	
AVOYELLES PARISH POLICE JURY	44,585	27,354	
AVOYELLES PARISH SCHOOL BOARD	-	-	
BATON ROUGE COMMUNITY COLLEGE	11,584,518	7,107,271	
BD EX SPEECH PATHOLOGY & AUDIOLOGY	439,312	269,524	
BD OF COMMISSIONERS PORT OF NEW ORLEANS	61,577,810	37,778,888	
BD OF EXAMINERS OF CERTIFIED SHORTHAND	203,216	124,676	
BIENVILLE PARISH SCHOOL DISTRICT	274,914	168,664	
BOARD OF EXAMINERS OF NURSING FACILITIES ADMINIS	856,244	525,318	
BOARD OF MEDICAL EXAMINERS	10,418,587	6,391,955	
BOARD OF REGENTS	25,097,221	15,397,513	
BOGALUSA CITY SCHOOLS	189,789	116,438	
BOSSIER CITY COURT	312,441	191,687	
BOSSIER PARISH COMMUNITY COLLEGE	9,762,804	5,989,623	

(Continued)

Louisiana State Employees' Retirement System
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2018

Employer Name	Changes in Discount Rate		
	1% Decrease		1% Increase
	(6.65%)	(8.65%)	
BOSSIER PARISH SCHOOL BOARD	\$ 686,855	\$ 421,395	
CADDO LEVEE DISTRICT	2,827,810	1,734,903	
CADDO PARISH SCHOOL BOARD	2,150,509	1,319,369	
CALCASIEU PARISH POLICE JURY	221,549	135,924	
CALCASIEU PARISH SCHOOL BOARD	1,230,485	754,921	
CAPITOL AREA GROUNDWATER COMMISSION	311,322	191,001	
CATAHOULA PARISH SCHOOL BOARD	391,111	239,952	
CENTRAL COMMUNITY SCHOOL SYSTEM	-	-	
CENTRAL LA TECH COMMUNITY COLLEGE	2,849,844	1,748,421	
CHENNAULT INTERNAT AIRPORT AUTHORITY	681,518	418,121	
CITY COURT OF ABBEVILLE	237,128	145,482	
CITY COURT OF BAKER	360,814	221,365	
CITY COURT OF BASTROP	369,679	226,804	
CITY COURT OF BOGALUSA	64,726	39,710	
CITY COURT OF CROWLEY	192,027	117,811	
CITY COURT OF DENHAM SPRINGS	327,504	200,929	
CITY COURT OF FRANKLIN	151,229	92,781	
CITY COURT OF HAMMOND	221,635	135,977	
CITY COURT OF HOUma	308,912	189,522	
CITY COURT OF JENNINGS	188,928	115,910	
CITY COURT OF LAKE CHARLES	736,862	452,076	
CITY COURT OF MORGAN CITY	185,399	113,745	
CITY COURT OF OAKDALE	106,299	65,216	
CITY COURT OF PLAQUEMINE	184,452	113,164	
CITY COURT OF SLIDELL	309,773	190,050	
CITY COURT OF SULPHUR	223,357	137,033	
CITY COURT OF THIBODAUX	221,808	136,082	
CITY COURT OF VILLE PLATTE CIVIL DIV	194,006	119,026	
CITY COURT OF WEST MONROE	123,341	75,672	
CITY OF ABBEVILLE	37,097	22,760	
CITY OF ALEXANDRIA	-	-	
CITY OF BAKER	117,660	72,186	
CITY OF BAKER SCHOOL BOARD	443,443	272,059	
CITY OF BASTROP	118,349	72,609	
CITY OF BATON ROUGE	2,415,697	1,482,066	
CITY OF BOGALUSA	112,926	69,282	

(Continued)

Louisiana State Employees' Retirement System
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2018

Employer Name	Changes in Discount Rate		
	1% Decrease		1% Increase
	(6.65%)	(8.65%)	
CITY OF BOSSIER	\$ 163,709	\$ 100,438	
CITY OF BREAUX BRIDGE	323,114	198,235	
CITY OF CROWLEY	197,449	121,138	
CITY OF DENHAM SPRINGS	121,448	74,510	
CITY OF DONALDSONVILLE	33,482	20,542	
CITY OF EUNICE	78,756	48,318	
CITY OF FRANKLIN	88,138	54,074	
CITY OF GONZALES	33,482	20,542	
CITY OF JEANERETTE	95,110	58,351	
CITY OF JENNINGS	42,261	25,928	
CITY OF LAKE CHARLES	159,664	97,956	
CITY OF MARKSVILLE	58,185	35,697	
CITY OF MINDEN	25,305	15,525	
CITY OF MONROE	1,190,892	730,630	
CITY OF MORGAN CITY	169,390	103,923	
CITY OF NATCHITOCHES	56,463	34,641	
CITY OF NEW IBERIA	182,387	111,897	
CITY OF OAKDALE	78,584	48,212	
CITY OF OPELOUSAS	220,344	135,184	
CITY OF PINEVILLE	88,396	54,232	
CITY OF PLAQUEMINE	139,781	85,758	
CITY OF RAYNE	104,233	63,949	
CITY OF RUSTON	143,310	87,923	
CITY OF SHREVEPORT	1,670,916	1,025,131	
CITY OF SLIDELL	185,571	113,851	
CITY OF SULPHUR	101,221	62,100	
CITY OF THIBODAUX	182,387	111,897	
CITY OF WEST MONROE	206,659	126,788	
CITY OF WINNFIELD	11,275	6,918	
CITY OF ZACHARY	38,560	23,657	
CLAIBORNE PARISH SCHOOL BOARD	321,995	197,549	
COMMISSION OF LAW ENFORCEMENT LCLE	9,068,461	5,563,634	
COURT OF APPEAL FIRST CIRCUIT	17,377,853	10,661,567	
COURT OF APPEALS FOURTH CIRCUIT	14,482,907	8,885,475	
COURT OF APPEALS SECOND CIRCUIT	10,215,457	6,267,332	
CRIMINAL DISTRICT COURT	13,260,684	8,135,624	

(Continued)

Louisiana State Employees' Retirement System
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2018

Employer Name	Changes in Discount Rate		
	1% Decrease		1% Increase
	(6.65%)	(8.65%)	
CRT - OFFICE OF CULTURAL DEVELOPMENT	\$ 7,111,528	\$ 4,363,026	
CRT - OFFICE OF STATE LIBRARY	8,791,826	5,393,914	
CRT - OFFICE OF STATE MUSEUM	12,030,371	7,380,809	
CRT - OFFICE OF STATE PARKS	43,005,536	26,384,526	
CRT - OFFICE OF THE SECRETARY	10,068,962	6,177,456	
CRT - OFFICE OF TOURISM	9,789,314	6,005,888	
CUSTODIAN OF NOTARIAL ARCHIVES	1,510,822	926,911	
DELGADO COLLEGE	26,377,628	16,183,061	
DEPARTMENT OF CHILDREN AND FAMILY SERVICES	639,482,073	392,331,616	
DEPARTMENT OF INSURANCE	58,461,315	35,866,873	
DEPT ENVIRONMENTAL QUALITY	166,896,383	102,393,375	
DEPT OF AGRICULTURE AND FORESTRY	122,507,498	75,160,144	
DEPT OF FINANCE CITY OF NEW ORLEANS	2,840,893	1,742,929	
DEPT OF REVENUE & TAXATION	148,039,555	90,824,435	
DESOTO PARISH SCHOOL BOARD	293,678	180,176	
DNR - OFFICE OF COASTAL RESTOR AND MGT	11,583,571	7,106,691	
DNR - OFFICE OF CONSERVATION	37,216,849	22,833,082	
DNR - OFFICE OF MINERAL RESOURCES	12,943,853	7,941,244	
DNR - OFFICE OF THE SECRETARY	9,642,303	5,915,694	
DOA - BD OF ELEM AND SECONDARY ED	815,102	500,077	
DOA - DIVISION OF ADMINISTRATION	131,568,126	80,718,972	
DOA - EXECUTIVE OFFICE	19,401,148	11,902,888	
DOA - FEDERAL PROPERTY ASSISTANCE	1,173,850	720,174	
DOA - LA PROPERTY ASSISTANCE AGENCY	5,025,659	3,083,315	
DOA - LOUISIANA TAX COMMISSION	8,344,509	5,119,479	
DOA - MENTAL HEALTH ADVOCACY SERVICE	10,017,835	6,146,089	
DOA - OFFICE OF AIRCRAFT SERVICES	425,798	261,233	
DOA - OFFICE OF RISK MANAGEMENT	9,782,428	6,001,663	
DOA - OFFICE OF ST PROCUREMENT	21,589,701	13,245,597	
DOA - OFFICE OF TECHNOLOGY SERVICES	209,032,591	128,244,556	
DOA - OFFICE OF THE INSPECTOR GENERAL	3,728,295	2,287,364	
DOC - ADMINISTRATION	53,276,509	32,685,918	
DOC - ADULT PROBATION AND PAROLE	163,112,657	100,072,004	
DOC - ALLEN CORRECTIONAL CENTER	22,233,089	13,640,326	
DOC - DAVID WADE CORRECTIONAL CENTER	54,448,551	33,404,984	
DOC - DIXON CORRECTIONAL INSTITUTE	83,829,835	51,430,831	

(Continued)

Louisiana State Employees' Retirement System
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2018

Employer Name	Changes in Discount Rate	
	1% Decrease (6.65%)	1% Increase (8.65%)
DOC - ELAYN HUNT CORRECTIONAL CENTER	\$ 97,566,411	\$ 59,858,422
DOC - LA CORRECTIONAL INST FOR WOMEN	50,210,021	30,804,583
DOC - LOUISIANA STATE PENITENTIARY	225,928,613	138,610,512
DOC - PRISON ENTERPRISES	12,792,194	7,848,199
DOC - RAYBURN CORRECTIONAL INST	45,705,787	28,041,170
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	56,465,563	34,642,450
DOE - SPECIAL SCHOOL DISTRICTS	551,291	338,225
DOE - STATE ACTIVITIES	89,800,994	55,094,225
DOTD - ADMINISTRATION	50,667,924	31,085,514
DOTD - ENGINEERING AND OPERATIONS	793,199,537	486,639,529
DPS - LA HIGHWAY SAFETY COMMISSION	3,603,921	2,211,058
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	2,254,828	1,383,370
DPS - LOUISIANA GAMING CONTROL BOARD	943,866	579,075
DPS - OFFICE OF MGT AND FINANCE	24,316,462	14,918,505
DPS - OFFICE OF MOTOR VEHICLES	81,901,822	50,247,967
DPS - OFFICE OF STATE FIRE MARSHALL	39,916,153	24,489,144
DPS - OFFICE OF STATE POLICE	129,839,542	79,658,460
DSCS - BOARD OF TAX APPEALS	1,570,814	963,718
DSCS - DIV OF ADMINISTRATIVE LAW	16,708,299	10,250,786
DSCS - ETHICS ADMINISTRATION	9,732,593	5,971,088
DSCS - STATE CIVIL SERVICE	26,799,898	16,442,130
DVA - DEPARTMENT OF VETERANS AFFAIRS	17,531,577	10,755,880
DVA - LOUISIANA WAR VETERANS HOME	15,932,273	9,774,683
DVA - NORTHEAST LA WAR VETERANS HOME	20,411,805	12,522,941
DVA - NORTHWEST LA WAR VETERANS HOME	18,393,847	11,284,894
DVA - SOUTHEAST LA WAR VETERANS HOME	16,152,360	9,909,709
DVA - SOUTHWEST LA WAR VETERANS HOME	18,150,005	11,135,294
EAST BATON ROUGE PARISH SCHOOL BOARD	1,454,617	892,429
EUNICE CITY COURT	284,554	174,578
FIFTH JUDICAL DISTRICT COURT	-	-
FIFTH LA LEVEE BOARD	1,991,018	1,221,519
FLORIDA PARISHES JUV DETENTION CENTER	14,797,500	9,078,483
GREATER BATON ROUGE PORT COM	7,483,531	4,591,256
GREATER KROTZ SPRINGS PORT COMM	468,318	287,320
GREATER LAFOURCHE PORT COMMISSION	9,519,306	5,840,234
Health Education Authority of LA	294,280	180,545

(Continued)

Louisiana State Employees' Retirement System
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2018

Employer Name	Changes in Discount Rate		
	1% Decrease (6.65%)	\$	1% Increase (8.65%)
IBERIA PARISH GOVERNMENT	\$ 123,255	\$ 75,619	
IBERIA PARISH SCHOOL BOARD	463,756	284,521	
JEANERETTE CITY COURT	69,546	42,668	
JEFFERSON DAVIS PARISH	19,624	12,040	
JEFFERSON PARISH	2,811,542	1,724,922	
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	3,557,787	2,182,754	
JUDICIAL BRANCH OF LOUISIANA	275,848,399	169,237,032	
JUDICIAL EXP REG PARISH OF ORLEANS	14,342,093	8,799,084	
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	2,617,794	1,606,055	
LA BD OF DRUG & DEVICE DISTR	703,811	431,798	
LA BEHAVIOR ANALYST BOARD	244,617	150,076	
LA BOARD OF JURY COMM ORLEANS PARISH	371,229	227,754	
LA BOARD OF PHARMACY	6,685,902	4,101,899	
LA BOARD REGISTRATION PROF ENGINEERS	2,045,760	1,255,103	
LA CEMETERY BOARD	914,343	560,963	
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	7,811,293	4,792,343	
LA ECON DEV - OFFICE OF BUSINESS DEV	24,719,279	15,165,640	
LA ECON DEV - OFFICE OF THE SECRETARY	10,077,397	6,182,631	
LA ED TELEVISION AUTHORITY	14,029,307	8,607,186	
LA HOUSE OF REPRESENTATIVES	47,055,482	28,869,227	
LA HOUSING CORPORATION	33,741,864	20,701,127	
LA LICENSED PROFESSIONAL COUNSELORS	498,099	305,591	
LA MILITARY DEPT	120,271,002	73,788,021	
LA PATIENT'S COMP FUND OVERSIGHT BOARD	11,772,930	7,222,865	
LA PUBLIC DEFENDER BOARD	4,776,136	2,930,229	
LA RACING COMMISSION	12,442,484	7,633,646	
LA REAL ESTATE COMM	4,403,444	2,701,577	
LA SCHOOL FOR MATH SCI & ARTS	2,378,342	1,459,148	
LA SENATE	41,167,726	25,257,003	
LA SPECIAL EDUCATION CENTER	22,703,817	13,929,124	
LA ST BD BARBER EXAMINERS	917,442	562,864	
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	778,607	477,687	
LA ST BD OF EXAMINERS OF DIET & NUTRITION	155,704	95,527	
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	266,823	163,700	
LA ST BOARD OF ARCHITECTURAL EXAMINERS	886,628	543,959	
LA ST BOARD OF CHIROPRACTIC EXAMINERS	360,211	220,995	

(Continued)

Louisiana State Employees' Retirement System
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2018

Employer Name	Changes in Discount Rate	
	1% Decrease (6.65%)	1% Increase (8.65%)
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	\$ 3,239,664	\$ 1,987,582
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	381,385	233,985
LA ST LICENSING BD OF CONTRACTORS	10,452,757	6,412,920
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	535,196	328,350
LA STATE BD OF COSMETOLOGY	3,761,175	2,307,536
LA STATE BD OF EMBALMERS & FUNERAL DIRS	988,967	606,746
LA STATE BD PRIVATE SECURITY EXAM	2,010,642	1,233,558
LA STATE BOARD OF DENTISTRY	1,813,709	1,112,737
LA STATE BOARD OF HOME INSPECTORS	271,299	166,446
LA STATE BOARD OF NURSING	16,482,446	10,112,222
LA STATE LAW INSTITUTE	1,274,554	781,958
LA STATE UNIVERSITY MEDICAL CENTER	84,779,467	52,013,445
LA USED MOTOR VEHICLE & PARTS	2,769,711	1,699,258
LA VETERINARY BOARD	581,330	356,655
LAFAYETTE CONSOL GOVT ADM OPERAT	975,540	598,508
LAFAYETTE PARISH SCHOOL BOARD	2,101,448	1,289,269
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	738,326	452,974
LAFOURCHE PARISH SCHOOL BOARD	108,967	66,853
LAKE PROVIDENCE PORT COMMISSION	775,251	475,628
LALLIE KEMP CHARITY HOSPITAL	50,470,475	30,964,376
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	26,392,175	16,191,986
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	53,403,379	32,763,755
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	18,356,492	11,261,976
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	2,065,556	1,267,249
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	36,321,183	22,283,578
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTHORIT	12,945,833	7,942,458
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	37,468,868	22,987,699
LDH-LA EMERGENCY RESPONSE NETWORK	2,671,417	1,638,953
LDH-MEDICAL VENDOR ADMINISTRATION	169,057,479	103,719,239
LDH-NORTHEAST DELTA HUMAN SERVICES AUTHORITY	19,688,456	12,079,156
LDH-NORTHWEST LOUISIANA HUMAN SERVICES DISTRIC	18,174,449	11,150,291
LDH-OFF OF THE SECRETARY MGT AND FINANCE	107,429,231	65,909,406
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	235,489,492	144,476,252
LDH-OFFICE OF AGING AND ADULT SERVICES	75,525,263	46,335,855
LDH-OFFICE OF BEHAVIORAL HEALTH	252,195,208	154,725,453
LDH-OFFICE OF PUBLIC HEALTH	270,403,226	165,896,339

(Continued)

Louisiana State Employees' Retirement System
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2018

Employer Name	Changes in Discount Rate		
	1% Decrease	1% Increase	
	(6.65%)	(8.65%)	
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	\$ 35,048,006	\$ 21,502,465	
LEESVILLE CITY COURT	83,318	51,117	
LEGISLATIVE AUDITORS OFFICE	80,049,208	49,111,361	
LEGISLATIVE BUDGETARY CONTROL COUN	1,279,374	784,915	
LEGISLATIVE FISCAL OFFICE	6,259,759	3,840,454	
LINCOLN PARISH SCHOOL BOARD	278,873	171,093	
LIVINGSTON PARISH COUNCIL	39,163	24,027	
LIVINGSTON PARISH SCHOOL BOARD	1,783,240	1,094,044	
LOUISIANA BOARD OF CPAS	1,628,310	998,992	
LOUISIANA BOARD OF MASSAGE THERAPY	759,758	466,122	
LOUISIANA DELTA COMMUNITY COLLEGE	4,988,045	3,060,239	
LOUISIANA DEPARTMENT OF JUSTICE	130,543,697	80,090,470	
LOUISIANA LOTTERY CORPORATION	344,891	211,595	
LOUISIANA MOTOR VEHICLE COMMISSION	4,146,003	2,543,633	
LOUISIANA PHYSICAL THERAPY BOARD	817,856	501,767	
LOUISIANA STATE UNIVERSITY	269,798,742	165,525,479	
LOUISIANA TAX FREE SHOPPING	1,478,115	906,845	
LSU MEDICAL CENTER HEALTH CARE SRV DIV	7,110,323	4,362,287	
LSU MEDICAL CENTER IN SHREVEPORT	56,594,929	34,721,818	
LT GOVERNORS OFFICE	4,273,992	2,622,157	
MADISON PARISH PORT HARBOR & TERMINAL	534,679	328,034	
MARKSVILLE CITY COURT	118,693	72,820	
METROPOLITAN HUMAN SERVICES DISTRICT	35,182,365	21,584,896	
MINDEN CITY COURT	411,166	252,256	
MONROE CITY SCHOOL BOARD	1,359,335	833,972	
MUNICIPAL FIRE & POLICE CIVIL SERVICE	4,725,526	2,899,179	
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	656,902	403,019	
NATCHITOCHES CANE RIVER LEVEE DISTRICT	686,080	420,920	
NATCHITOCHES CITY COURT	316,659	194,275	
NEW BEGINNINGS SCHOOLS	578,146	354,701	
NEW IBERIA CITY COURT	314,851	193,166	
NEW ORLEANS CENTER FOR CREATIVE ARTS	1,214,132	744,888	
NORTH LAFOURCHE LEVEE DISTRICT	1,583,811	971,691	
NORTHSORE TECH COMMUNITY COLLEGE	3,964,821	2,432,476	
NORTHWEST LOUISIANA TECHNICAL COLLEGE	1,766,370	1,083,694	
NUNEZ COMMUNITY COLLEGE	2,144,828	1,315,884	

(Continued)

Louisiana State Employees' Retirement System
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2018

Employer Name	Changes in Discount Rate	
	1% Decrease (6.65%)	1% Increase (8.65%)
OFFICE OF COASTAL PROTECTION & RESTORATION	\$ 55,153,051	\$ 33,837,204
OFFICE OF ELDERLY AFFAIRS	12,701,302	7,792,435
OFFICE OF FINANCIAL INSTITUTIONS	24,569,514	15,073,756
OFFICE OF HOME LAND SEC & EMERG. PREP.	65,163,398	39,978,699
OFFICE OF JUVENILE JUSTICE	138,868,151	85,197,644
OPELOUSAS CITY COURT	265,446	162,855
ORLEANS PARISH SCHOOL BOARD	681,518	418,121
OUACHITA PARISH POLICE JURY	471,933	289,538
OUACHITA PARISH SCHOOL BOARD	1,995,063	1,224,000
PARISH OF ORLEANS JUDICIAL EXP JUDGES	1,927,152	1,182,336
PARISH OF TANGIPAHOA	66,362	40,714
PARISH OF TERREBONNE	166,119	101,916
PINEVILLE CITY COURT	386,635	237,207
PONTCHARTRAIN LEVEE DISTRICT	8,422,921	5,167,585
PORT OF LAKE CHARLES	28,945,501	17,758,489
PUBLIC SERVICE COMMISSION	16,452,493	10,093,845
RAPIDES PARISH HOUSING AUTHORITY	2,073,819	1,272,318
RAPIDES PARISH POLICE JURY	-	-
RAPIDES PARISH SCHOOL BOARD	4,107,012	2,519,712
RAYNE CITY COURT	225,853	138,564
RECOVERY SCHOOL DISTRICT	6,366,402	3,905,881
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	4,241,370	2,602,143
REGIONAL PLANNING COMMISSION	5,152,443	3,161,099
REGIONAL TRANSIT AUTHORITY	1,289,789	791,304
RIVER PARISHES COMMUNITY COLLEGE	1,794,946	1,101,225
RUSTON CITY COURT	335,423	205,787
SABINE RIVER AUTHORITY	11,200,981	6,871,966
SCHOOL EMPLOYEES RETIREMENT SYSTEM	267,598	164,175
SCHOOL FOR THE DEAF & VISUALLY IMPAIRED	18,354,426	11,260,709
SECRETARY OF STATE'S OFFICE	67,641,497	41,499,049
SOUTH CENTRAL TECH COMMUNITY COLLEGE	-	-
SOUTH LAFOURCHE LEVEE DISTRICT	5,603,030	3,437,541
SOUTH LOUISIANA COMMUNITY COLLEGE	12,859,503	7,889,493
SOUTH TANGIPAHOA PARISH PORT COMMISSION	533,216	327,136
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	51,227,392	31,428,755
SOUTHERN UNIVERSITY	76,781,484	47,106,565

(Continued)

Louisiana State Employees' Retirement System
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2018

Employer Name	Changes in Discount Rate		
	1% Decrease		1% Increase
	(6.65%)	(8.65%)	
SOWELA TECHNICAL COMMUNITY COLLEGE	\$ 3,212,982	\$ 1,971,212	
ST BERNARD PORT HARBOR & TERM DIST	5,268,468	3,232,282	
ST CHARLES PARISH PUBLIC SCHOOLS	390,939	239,847	
ST LANDRY PARISH GOVERNMENT	107,934	66,219	
ST LANDRY PARISH SCHOOL BOARD	1,085,712	666,100	
ST MARTIN PARISH POLICE JURY	31,072	19,063	
ST MARTIN PARISH SCHOOL BOARD	405,141	248,560	
ST TAMMANY PARISH GOVERNMENT	16,956	10,403	
ST TAMMANY PARISH SCHOOL BOARD	2,128,130	1,305,639	
ST. HELENA PARISH SCHOOL BOARD	173,865	106,669	
ST. MARY PARISH SCHOOL BOARD	622,989	382,213	
STATE EMPLOYEES GROUP BENEFIT	10,044,776	6,162,617	
STATE PLUMBING BOARD	965,212	592,171	
STATE POLICE COMMISSION	1,025,290	629,030	
STATE POLICE RETIREMENT SYSTEM	1,400,133	859,002	
TANGIPAHOA PARISH SCHOOL SYSTEM	3,387,708	2,078,409	
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	18,862,853	11,572,637	
TENSAS BASIN LEVEE DISTRICT	6,532,952	4,008,062	
TERREBONNE LEVEE & CONSERVATION DISTRICT	3,917,654	2,403,538	
TERREBONNE PARISH SCHOOL BOARD	1,032,003	633,149	
THE CITY OF VILLE PLATTE	269,664	165,443	
THE PORT OF SOUTH LOUISIANA	12,863,032	7,891,658	
TOWN OF BUNKIE	54,742	33,585	
TOWN OF SORRENTO	13,772	8,449	
TOWN OF VIDALIA	566,698	347,678	
TREASURY DEPARTMENT	15,753,588	9,665,057	
UNIVERSITY OF LOUISIANA	338,514,332	207,683,500	
VERMILION PARISH POLICE JURY	70,149	43,037	
VERMILION PARISH SCHOOL BOARD	486,565	298,515	
VERNON PARISH SCHOOL BOARD	266,221	163,330	
WARE YOUTH CENTER	14,906,295	9,145,230	
WASHINGTON PARISH POLICE JURY	112,926	69,282	
WEBSTER PARISH POLICE JURY	27,457	16,845	
WEBSTER PARISH SCHOOL BOARD	-	-	
WEST FELICIANA PARISH SCHOOL BOARD	181,096	111,105	
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	10,440,793	6,405,579	

(Continued)

Louisiana State Employees' Retirement System
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2018

Employer Name	Changes in Discount Rate	
	1% Decrease (6.65%)	1% Increase (8.65%)
WINN PARISH POLICE JURY	\$ 11,275	\$ 6,918
WINNFIELD CITY COURT	61,369	37,651
WINNSBORO CITY COURT	130,141	79,843
WLF - OFFICE OF FISHERIES	54,931,243	33,701,122
WLF - OFFICE OF MGT AND FINANCE	9,201,959	5,645,536
WLF - OFFICE OF THE SECRETARY	84,947,824	52,116,734
WLF - OFFICE OF WILDLIFE	55,930,281	34,314,046
WORKFORCE SUPPORT AND TRAINING	159,211,788	97,678,763
ZACHARY CITY COURT	395,243	242,487
ZACHARY SCHOOL BOARD	299,014	183,450
Total	<u>\$ 8,607,201,053</u>	<u>\$ 5,280,643,888</u>

Louisiana State Employees' Retirement System
Schedule of Remaining Amortization
June 30, 2018

Employer Name	Deferral Period			Deferral Period	Deferral Period
	1	2	3		
17TH JUDICIAL DIST COURT	\$ 95,202	\$ 39,000	\$ (81,937)	\$ (12,271)	
18TH JUDICIAL DISTRICT	33,646	13,784	(28,959)	(4,337)	
19TH JUDICIAL DIST COURT	290,082	118,835	(249,665)	(37,389)	
20TH JUDICIAL DISTRICT COURT	21,743	8,907	(18,713)	(2,802)	
24TH JUDICIAL DIST CT JEFFERSON PARISH	65,651	26,895	(56,504)	(8,462)	
2ND JUDICIAL DISTRICT COURT DIVISION A	4,142	1,697	(3,565)	(534)	
2ND JUDICIAL DISTRICT COURT DIVISION B	3,542	1,451	(3,048)	(457)	
2ND JUDICIAL DISTRICT COURT DIVISION C	11,247	4,608	(9,680)	(1,450)	
3RD CIRCUIT COURT OF APPEAL	335,661	137,507	(288,894)	(43,264)	
3RD JUD DIST COURT CHILDREN ASSIST FUND	1,667	683	(1,435)	(215)	
3RD JUDICIAL DISTRICT COURT	13,521	5,539	(11,637)	(1,743)	
4TH DISTRICT COURT JUDGES OFFICE	44,735	18,326	(38,502)	(5,766)	
5TH CIRCUIT COURT OF APPEAL	200,938	82,316	(172,941)	(25,899)	
ACADIA PARISH POLICE JURY	4,063	1,664	(3,497)	(524)	
ACADIA PARISH SCHOOL BOARD	4,109	1,683	(3,537)	(530)	
ALGIERS CHARTER SCHOOLS ASSOCIATION	8,776	3,595	(7,553)	(1,131)	
ALLEN PARISH POLICE JURY	1,270	520	(1,093)	(164)	
ALLEN PARISH SCHOOL BOARD	1,636	670	(1,408)	(211)	
AMITE RIVER BASIN WATER DIST	15,366	6,295	(13,225)	(1,981)	
ASCENSION PARISH POLICE JURY	4,777	1,957	(4,112)	(616)	
ASCENSION PARISH SCHOOL BOARD	54,770	22,437	(47,139)	(7,059)	
ASSUMPTION PARISH SCHOOL BOARD	-	-	-	-	
ATCHAFALAYA LEVEE DISTRICT	199,197	81,603	(171,443)	(25,675)	
AVOYELLES PARISH POLICE JURY	1,003	411	(863)	(129)	
AVOYELLES PARISH SCHOOL BOARD	-	-	-	-	
BATON ROUGE COMMUNITY COLLEGE	260,634	106,771	(224,320)	(33,593)	
BD EX SPEECH PATHOLOGY & AUDIOLOGY	9,884	4,049	(8,507)	(1,274)	

(Continued)

Louisiana State Employees' Retirement System
Schedule of Remaining Amortization
June 30, 2018

Employer Name	Deferral Period		Deferral Period		Deferral Period	
	1	2	3	4	3	4
BD OF COMMISSIONERS PORT OF NEW ORLEANS	\$ 1,385,406	\$ 567,546	\$ (1,192,378)	\$ (178,567)		
BD OF EXAMINERS OF CERTIFIED SHORTHAND	4,572	1,873	(3,935)	(589)		
BIENVILLE PARISH SCHOOL DISTRICT	6,185	2,534	(5,323)	(797)		
BOARD OF EXAMINERS OF NURSING FACILITIES ADMINIS	19,264	7,892	(16,580)	(2,483)		
BOARD OF MEDICAL EXAMINERS	234,402	96,025	(201,743)	(30,212)		
BOARD OF REGENTS	564,649	231,314	(485,977)	(72,778)		
BOGALUSA CITY SCHOOLS	4,270	1,749	(3,675)	(550)		
BOSSIER CITY COURT	7,029	2,880	(6,050)	(906)		
BOSSIER PARISH COMMUNITY COLLEGE	219,648	89,981	(189,045)	(28,311)		
BOSSIER PARISH SCHOOL BOARD	15,453	6,331	(13,300)	(1,992)		
CADDY LEVEE DISTRICT	63,621	26,063	(54,757)	(8,200)		
CADDY PARISH SCHOOL BOARD	48,383	19,821	(41,642)	(6,236)		
CALCASIEU PARISH POLICE JURY	4,985	2,042	(4,290)	(642)		
CALCASIEU PARISH SCHOOL BOARD	27,684	11,341	(23,827)	(3,568)		
CAPITOL AREA GROUNDWATER COMMISSION	7,004	2,869	(6,028)	(903)		
CATAHOULA PARISH SCHOOL BOARD	8,799	3,605	(7,573)	(1,134)		
CENTRAL COMMUNITY SCHOOL SYSTEM	-	-	-	-		
CENTRAL LA TECH COMMUNITY COLLEGE	64,117	26,266	(55,184)	(8,264)		
CHENNAULT INTERNAT AIRPORT AUTHORITY	15,333	6,281	(13,197)	(1,976)		
CITY COURT OF ABBEVILLE	5,335	2,186	(4,592)	(688)		
CITY COURT OF BAKER	8,118	3,326	(6,987)	(1,046)		
CITY COURT OF BASTROP	8,317	3,407	(7,158)	(1,072)		
CITY COURT OF BOGALUSA	1,456	597	(1,253)	(188)		
CITY COURT OF CROWLEY	4,320	1,770	(3,718)	(557)		
CITY COURT OF DENHAM SPRINGS	7,368	3,019	(6,342)	(950)		
CITY COURT OF FRANKLIN	3,402	1,394	(2,928)	(439)		

(Continued)

Louisiana State Employees' Retirement System
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Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
CITY COURT OF HAMMOND	\$ 4,986	\$ 2,043	\$ (4,292)	\$ (643)
CITY COURT OF HOUMA	6,950	2,847	(5,982)	(896)
CITY COURT OF JENNINGS	4,251	1,741	(3,658)	(548)
CITY COURT OF LAKE CHARLES	16,578	6,791	(14,268)	(2,137)
CITY COURT OF MORGAN CITY	4,171	1,709	(3,590)	(538)
CITY COURT OF OAKDALE	2,392	980	(2,058)	(308)
CITY COURT OF PLAQUEMINE	4,150	1,700	(3,572)	(535)
CITY COURT OF SLIDELL	6,969	2,855	(5,998)	(898)
CITY COURT OF SULPHUR	5,025	2,059	(4,325)	(648)
CITY COURT OF THIBODAUX	4,990	2,044	(4,295)	(643)
CITY COURT OF VILLE PLATTE CIVIL DIV	4,365	1,788	(3,757)	(563)
CITY COURT OF WEST MONROE	2,775	1,137	(2,388)	(358)
CITY OF ABBEVILLE	835	342	(718)	(108)
CITY OF ALEXANDRIA	-	-	-	-
CITY OF BAKER	2,647	1,084	(2,278)	(341)
CITY OF BAKER SCHOOL BOARD	9,977	4,087	(8,587)	(1,286)
CITY OF BASTROP	2,663	1,091	(2,292)	(343)
CITY OF BATON ROUGE	54,349	22,265	(46,777)	(7,005)
CITY OF BOGALUSA	2,541	1,041	(2,187)	(327)
CITY OF BOSSIER	3,683	1,509	(3,170)	(475)
CITY OF BREAUX BRIDGE	7,270	2,978	(6,257)	(937)
CITY OF CROWLEY	4,442	1,820	(3,823)	(573)
CITY OF DENHAM SPRINGS	2,732	1,119	(2,352)	(352)
CITY OF DONALDSONVILLE	753	309	(648)	(97)
CITY OF EUNICE	1,772	726	(1,525)	(228)
CITY OF FRANKLIN	1,983	812	(1,707)	(256)

(Continued)

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Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
	\$ 753	\$ 309	\$ (648)	\$ (97)
CITY OF GONZALES	\$ 2,140	\$ 877	\$ (1,842)	(276)
CITY OF JEANERETTE	951	390	(818)	(123)
CITY OF JENNINGS	3,592	1,472	(3,092)	(463)
CITY OF LAKE CHARLES	1,309	536	(1,127)	(169)
CITY OF MARKSVILLE	569	233	(490)	(73)
CITY OF MINDEN	26,793	10,976	(23,060)	(3,453)
CITY OF MONROE	3,811	1,561	(3,280)	(491)
CITY OF MORGAN CITY	1,270	520	(1,093)	(164)
CITY OF NATCHITOCHES	4,103	1,681	(3,532)	(529)
CITY OF NEW IBERIA	1,768	724	(1,522)	(228)
CITY OF OAKDALE	4,957	2,031	(4,267)	(639)
CITY OF OPELOUSAS	1,989	815	(1,712)	(256)
CITY OF PINEVILLE	3,145	1,288	(2,707)	(405)
CITY OF PLAQUEMINES PARISH	2,345	961	(2,018)	(302)
CITY OF RAYNE	3,224	1,321	(2,775)	(416)
CITY OF RUSTON	37,593	15,400	(32,355)	(4,845)
CITY OF SHREVEPORT	4,175	1,710	(3,593)	(538)
CITY OF SLIDELL	2,277	933	(1,960)	(294)
CITY OF SULPHUR	4,103	1,681	(3,532)	(529)
CITY OF THIBODAUX	4,650	1,905	(4,002)	(599)
CITY OF WEST MONROE	254	104	(218)	(33)
CITY OF WINNFIELD	868	355	(747)	(112)
CITY OF ZACHARY	7,244	2,968	(6,235)	(934)
CLAIBORNE PARISH SCHOOL BOARD	204,026	83,582	(175,600)	(26,297)
COMMISSION OF LAW ENFORCEMENT LCLE	390,975	160,167	(336,501)	(50,393)

(Continued)

Louisiana State Employees' Retirement System
Schedule of Remaining Amortization
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Employer Name	Deferral Period		Deferral Period		Deferral Period	
	1	2	3	4	3	4
COURT OF APPEALS FOURTH CIRCUIT	\$ 325,843	\$ 133,485	\$ (280,444)	\$ (41,998)		
COURT OF APPEALS SECOND CIRCUIT	229,832	94,153	(197,810)	(29,623)		
CRIMINAL DISTRICT COURT	298,345	122,220	(256,777)	(38,454)		
CRT - OFFICE OF CULTURAL DEVELOPMENT	159,998	65,545	(137,706)	(20,622)		
CRT - OFFICE OF STATE LIBRARY	197,803	81,032	(170,243)	(25,495)		
CRT - OFFICE OF STATE MUSEUM	270,665	110,881	(232,953)	(34,886)		
CRT - OFFICE OF STATE PARKS	967,558	396,370	(832,749)	(124,710)		
CRT - OFFICE OF THE SECRETARY	226,536	92,803	(194,973)	(29,199)		
CRT - OFFICE OF TOURISM	220,245	90,225	(189,558)	(28,388)		
CUSTODIAN OF NOTARIAL ARCHIVES	33,991	13,925	(29,255)	(4,381)		
DELGADO COLLEGE	593,456	243,115	(510,770)	(76,491)		
DEPARTMENT OF CHILDREN AND FAMILY SERVICES	14,387,363	5,893,934	(12,382,779)	(1,854,409)		
DEPARTMENT OF INSURANCE	1,315,290	538,822	(1,132,031)	(169,530)		
DEPT ENVIRONMENTAL QUALITY	3,754,912	1,538,239	(3,231,742)	(483,976)		
DEPT OF AGRICULTURE AND FORESTRY	2,756,230	1,129,119	(2,372,206)	(355,255)		
DEPT OF FINANCE CITY OF NEW ORLEANS	63,916	26,184	(55,010)	(8,238)		
DEPT OF REVENUE & TAXATION	3,330,662	1,364,441	(2,866,603)	(429,294)		
DESOTO PARISH SCHOOL BOARD	6,607	2,707	(5,687)	(852)		
DNR - OFFICE OF COASTAL RESTOR AND MGT	260,613	106,763	(224,302)	(33,591)		
DNR - OFFICE OF CONSERVATION	837,322	343,018	(720,658)	(107,924)		
DNR - OFFICE OF MINERAL RESOURCES	291,217	119,300	(250,642)	(37,535)		
DNR - OFFICE OF THE SECRETARY	216,937	88,871	(186,711)	(27,961)		
DOA - BD OF ELEM AND SECONDARY ED	18,339	7,513	(15,783)	(2,364)		
DOA - DIVISION OF ADMINISTRATION	2,960,080	1,212,628	(2,547,654)	(381,529)		
DOA - EXECUTIVE OFFICE	436,496	178,815	(375,679)	(56,261)		
DOA - FEDERAL PROPERTY ASSISTANCE	26,410	10,819	(22,730)	(3,404)		

(Continued)

Louisiana State Employees' Retirement System
Schedule of Remaining Amortization
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Employer Name	Deferral Period			
	1	2	3	4
DOA - LA PROPERTY ASSISTANCE AGENCY	\$ 113,070	\$ 46,320	\$ (97,316)	\$ (14,574)
DOA - LOUISIANA TAX COMMISSION	187,739	76,909	(161,581)	(24,198)
DOA - MENTAL HEALTH ADVOCACY SERVICE	225,386	92,332	(193,983)	(29,050)
DOA - OFFICE OF AIRCRAFT SERVICES	9,580	3,924	(8,245)	(1,235)
DOA - OFFICE OF RISK MANAGEMENT	220,090	90,162	(189,425)	(28,368)
DOA - OFFICE OF ST PROCUREMENT	485,735	198,986	(418,058)	(62,607)
DOA - OFFICE OF TECHNOLOGY SERVICES	4,702,912	1,926,597	(4,047,658)	(606,165)
DOA - OFFICE OF THE INSPECTOR GENERAL	83,881	34,363	(72,194)	(10,812)
DOC - ADMINISTRATION	1,198,640	491,035	(1,031,634)	(154,494)
DOC - ADULT PROBATION AND PAROLE	3,669,784	1,503,365	(3,158,475)	(473,004)
DOC - ALLEN CORRECTIONAL CENTER	500,210	204,916	(430,516)	(64,473)
DOC - DAVID WADE CORRECTIONAL CENTER	1,225,009	501,838	(1,054,329)	(157,893)
DOC - DIXON CORRECTIONAL INSTITUTE	1,886,042	772,637	(1,623,261)	(243,095)
DOC - ELAYN HUNT CORRECTIONAL CENTER	2,195,094	899,243	(1,889,253)	(282,929)
DOC - LA CORRECTIONAL INST FOR WOMEN	1,129,648	462,772	(972,255)	(145,602)
DOC - LOUISIANA STATE PENITENTIARY	5,083,046	2,082,323	(4,374,828)	(655,162)
DOC - PRISON ENTERPRISES	287,805	117,902	(247,705)	(37,096)
DOC - RAYBURN CORRECTIONAL INST	1,028,310	421,258	(885,036)	(132,540)
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	1,270,388	520,428	(1,093,386)	(163,742)
DOE - SPECIAL SCHOOL DISTRICTS	12,403	5,081	(10,675)	(1,599)
DOE - STATE ACTIVITIES	2,020,384	827,672	(1,738,885)	(260,410)
DOTD - ADMINISTRATION	1,139,950	466,993	(981,122)	(146,930)
DOTD - ENGINEERING AND OPERATIONS	17,845,777	7,310,703	(15,359,328)	(2,300,167)
DPS - LA HIGHWAY SAFETY COMMISSION	81,083	33,216	(69,785)	(10,451)
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	50,730	20,782	(43,662)	(6,539)
DPS - LOUISIANA GAMING CONTROL BOARD	21,236	8,699	(18,277)	(2,737)

(Continued)

Louisiana State Employees' Retirement System
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June 30, 2018

Employer Name	Deferral Period		Deferral Period		Deferral Period	
	1	2	3	4	3	4
DPS - OFFICE OF MGT AND FINANCE	\$ 547,083	\$ 224,118	\$ (470,858)	\$ (70,514)		
DPS - OFFICE OF MOTOR VEHICLES	1,842,665	754,867	(1,585,927)	(237,504)		
DPS - OFFICE OF STATE FIRE MARSHALL	898,052	367,896	(772,927)	(115,751)		
DPS - OFFICE OF STATE POLICE	2,921,190	1,196,696	(2,514,182)	(376,517)		
DSCS - BOARD OF TAX APPEALS	35,341	14,478	(30,417)	(4,555)		
DSCS - DIV OF ADMINISTRATIVE LAW	375,911	153,996	(323,536)	(48,452)		
DSCS - ETHICS ADMINISTRATION	218,968	89,703	(188,460)	(28,223)		
DSCS - STATE CIVIL SERVICE	602,956	247,007	(518,947)	(77,716)		
DVA - DEPARTMENT OF VETERANS AFFAIRS	394,434	161,584	(339,477)	(50,839)		
DVA - LOUISIANA WAR VETERANS HOME	358,452	146,843	(308,509)	(46,201)		
DVA - NORTHEAST LA WAR VETERANS HOME	459,234	188,130	(395,249)	(59,191)		
DVA - NORTHWEST LA WAR VETERANS HOME	413,833	169,531	(356,174)	(53,340)		
DVA - SOUTHEAST LA WAR VETERANS HOME	363,403	148,872	(312,770)	(46,840)		
DVA - SOUTHWEST LA WAR VETERANS HOME	408,347	167,284	(351,452)	(52,632)		
EAST BATON ROUGE PARISH SCHOOL BOARD	32,727	13,407	(28,167)	(4,218)		
EUNICE CITY COURT	6,402	2,623	(5,510)	(825)		
FIFTH JUDICIAL DISTRICT COURT	-	-	-	-		
FIFTH LA LEVEE BOARD	44,795	18,351	(38,554)	(5,774)		
FLORIDA PARISHES JUV DETENTION CENTER	332,921	136,385	(286,535)	(42,911)		
GREATER BATON ROUGE PORT COM	168,368	68,974	(144,909)	(21,701)		
GREATER KROTZ SPRINGS PORT COMM	10,536	4,316	(9,068)	(1,358)		
GREATER LAFOURCHE PORT COMMISSION	214,170	87,737	(184,330)	(27,605)		
Health Education Authority of LA	6,621	2,712	(5,698)	(853)		
IBERIA PARISH GOVERNMENT	2,773	1,136	(2,387)	(357)		
IBERIA PARISH SCHOOL BOARD	10,434	4,274	(8,980)	(1,345)		
JEANERETTE CITY COURT	1,565	641	(1,347)	(202)		

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Employer Name	Deferral Period		Deferral Period		Deferral Period	
	1	2	3	4	3	4
JEFFERSON DAVIS PARISH	\$ 442	\$ 181	\$ (380)	\$ (57)		
JEFFERSON PARISH	63,255	25,913	(54,442)	(8,153)		
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	80,045	32,791	(68,892)	(10,317)		
JUDICIAL BRANCH OF LOUISIANA	6,206,165	2,542,420	(5,341,463)	(799,922)		
JUDICIAL EXP REG PARISH OF ORLEANS	322,675	132,187	(277,717)	(41,590)		
LE FLETCHER TECHNICAL COMMUNITY COLLEGE	58,896	24,128	(50,690)	(7,591)		
LA BD OF DRUG & DEVICE DISTR	15,835	6,487	(13,628)	(2,041)		
LA BEHAVIOR ANALYST BOARD	5,504	2,255	(4,737)	(709)		
LA BOARD OF JURY COMM ORLEANS PARISH	8,352	3,422	(7,188)	(1,077)		
LA BOARD OF PHARMACY	150,423	61,622	(129,464)	(19,388)		
LA BOARD REGISTRATION PROF ENGINEERS	46,026	18,855	(39,614)	(5,932)		
LA CEMETERY BOARD	20,571	8,427	(17,705)	(2,651)		
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	175,742	71,995	(151,256)	(22,652)		
LA ECON DEV - OFFICE OF BUSINESS DEV	556,146	227,831	(478,658)	(71,682)		
LA ECON DEV - OFFICE OF THE SECRETARY	226,726	92,881	(195,136)	(29,223)		
LA ED TELEVISION AUTHORITY	315,638	129,304	(271,660)	(40,683)		
LA HOUSE OF REPRESENTATIVES	1,058,676	433,698	(911,171)	(136,454)		
LA HOUSING CORPORATION	759,140	310,990	(653,369)	(97,847)		
LA LICENSED PROFESSIONAL COUNSELORS	11,206	4,591	(9,645)	(1,444)		
LA MILITARY DEPT	2,705,913	1,108,505	(2,328,899)	(348,769)		
LA PATIENT'S COMP FUND OVERSIGHT BOARD	264,873	108,508	(227,968)	(34,140)		
LA PUBLIC DEFENDER BOARD	107,456	44,020	(92,484)	(13,850)		
LA RACING COMMISSION	279,937	114,679	(240,933)	(36,081)		
LA REAL ESTATE COMM	99,071	40,585	(85,267)	(12,769)		
LA SCHOOL FOR MATH SCI & ARTS	53,509	21,921	(46,054)	(6,897)		
LA SENATE	926,211	379,432	(797,162)	(119,381)		

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Employer Name	Deferral Period		Deferral Period		Deferral Period	
	1	2	3	4	3	4
LA SPECIAL EDUCATION CENTER	\$ 510,801	\$ 209,255	\$ (439,631)	\$ (65,838)		
LA ST BD BARBER EXAMINERS	20,641	8,456	(17,765)	(2,660)		
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	17,517	7,176	(15,077)	(2,258)		
LA ST BD OF EXAMINERS OF DIET & NUTRITION	3,503	1,435	(3,015)	(452)		
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	6,003	2,459	(5,167)	(774)		
LA ST BOARD OF ARCHITECTURAL EXAMINERS	19,948	8,172	(17,168)	(2,571)		
LA ST BOARD OF CHIROPRACTIC EXAMINERS	8,104	3,320	(6,975)	(1,045)		
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	72,887	29,859	(62,732)	(9,395)		
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	8,581	3,515	(7,385)	(1,106)		
LA ST LICENSING BD OF CONTRACTORS	235,171	96,340	(202,405)	(30,312)		
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	12,041	4,933	(10,363)	(1,552)		
LA STATE BD OF COSMETOLOGY	84,621	34,666	(72,831)	(10,907)		
LA STATE BD OF EMBALMERS & FUNERAL DIRS	22,250	9,115	(19,150)	(2,868)		
LA STATE BD PRIVATE SECURITY EXAM	45,236	18,532	(38,934)	(5,831)		
LA STATE BOARD OF DENTISTRY	40,806	16,716	(35,120)	(5,260)		
LA STATE BOARD OF HOME INSPECTORS	6,104	2,500	(5,253)	(787)		
LA STATE BOARD OF NURSING	370,830	151,914	(319,162)	(47,797)		
LA STATE LAW INSTITUTE	28,676	11,747	(24,680)	(3,696)		
LA STATE UNIVERSITY MEDICAL CENTER	1,907,408	781,389	(1,641,650)	(245,849)		
LA USED MOTOR VEHICLE & PARTS	62,314	25,528	(53,632)	(8,032)		
LA VETERINARY BOARD	13,079	5,358	(11,257)	(1,686)		
LAFAYETTE CONSOL GOVT ADM OPERAT	21,948	8,991	(18,890)	(2,829)		
LAFAYETTE PARISH SCHOOL BOARD	47,279	19,368	(40,692)	(6,094)		
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	16,611	6,805	(14,297)	(2,141)		
LAFOURCHE PARISH SCHOOL BOARD	2,452	1,004	(2,110)	(316)		
LAKE PROVIDENCE PORT COMMISSION	17,442	7,145	(15,012)	(2,248)		

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Employer Name	Deferral Period			Deferral Period	Deferral Period
	1	2	3		
LALLIE KEMP CHARITY HOSPITAL	\$ 1,135,508	\$ 465,173	\$ (977,298)	\$ (146,357)	
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	593,783	243,250	(511,052)	(76,534)	
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	1,201,494	492,205	(1,034,090)	(154,862)	
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	412,993	169,187	(355,451)	(53,231)	
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	46,472	19,038	(39,997)	(5,990)	
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	817,171	334,763	(703,315)	(105,326)	
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTHORITY	291,261	119,318	(250,680)	(37,541)	
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	842,992	345,340	(725,538)	(108,655)	
LDH-LA EMERGENCY RESPONSE NETWORK	60,103	24,622	(51,729)	(7,747)	
LDH-MEDICAL VENDOR ADMINISTRATION	3,803,533	1,558,157	(3,273,589)	(490,243)	
LDH-NORTHEAST DELTA HUMAN SERVICES AUTHORITY	442,960	181,463	(381,243)	(57,094)	
LDH-NORTHWEST LOUISIANA HUMAN SERVICES DISTRICT	408,897	167,509	(351,926)	(52,703)	
LDH-OFFICE OF THE SECRETARY MGT AND FINANCE	2,416,992	990,146	(2,080,234)	(311,530)	
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	5,298,151	2,170,443	(4,559,963)	(682,887)	
LDH-OFFICE OF AGING AND ADULT SERVICES	1,699,202	696,096	(1,462,453)	(219,013)	
LDH-OFFICE OF BEHAVIORAL HEALTH	5,674,004	2,324,415	(4,883,448)	(731,331)	
LDH-OFFICE OF PUBLIC HEALTH	6,083,657	2,492,234	(5,236,024)	(784,132)	
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	788,526	323,028	(678,661)	(101,634)	
LEESVILLE CITY COURT	1,875	768	(1,613)	(242)	
LEGISLATIVE AUDITORS OFFICE	1,800,984	737,792	(1,550,054)	(232,132)	
LEGISLATIVE BUDGETARY CONTROL COUNCIL	28,784	11,792	(24,774)	(3,710)	
LEGISLATIVE FISCAL OFFICE	140,835	57,695	(121,212)	(18,152)	
LINCOLN PARISH SCHOOL BOARD	6,274	2,570	(5,400)	(809)	
LIVINGSTON PARISH COUNCIL	881	361	(758)	(114)	
LIVINGSTON PARISH SCHOOL BOARD	40,120	16,436	(34,530)	(5,171)	
LOUISIANA BOARD OF CPAS	36,634	15,008	(31,530)	(4,722)	

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June 30, 2018

Employer Name	Deferral Period		Deferral Period		Deferral Period	
	1	2	3	4	3	4
LOUISIANA BOARD OF MASSAGE THERAPY	\$ 17,093	\$ 7,002	\$ (14,712)	\$ (2,203)		
LOUISIANA DELTA COMMUNITY COLLEGE	112,223	45,973	(96,587)	(14,465)		
LOUISIANA DEPARTMENT OF JUSTICE	2,937,032	1,203,186	(2,527,817)	(378,559)		
LOUISIANA LOTTERY CORPORATION	7,760	3,179	(6,678)	(1,000)		
LOUISIANA MOTOR VEHICLE COMMISSION	93,279	38,213	(80,282)	(12,023)		
LOUISIANA PHYSICAL THERAPY BOARD	18,401	7,538	(15,837)	(2,372)		
LOUISIANA STATE UNIVERSITY	6,070,057	2,486,662	(5,224,319)	(782,379)		
LOUISIANA TAX FREE SHOPPING	33,255	13,623	(28,622)	(4,286)		
LSU MEDICAL CENTER HEALTH CARE SRV DIV	159,971	65,534	(137,683)	(20,619)		
LSU MEDICAL CENTER IN SHREVEPORT	1,273,299	521,620	(1,095,891)	(164,117)		
LT GOVERNORS OFFICE	96,158	39,392	(82,761)	(12,394)		
MADISON PARISH PORT HARBOR & TERMINAL	12,029	4,928	(10,353)	(1,551)		
MARKSVILLE CITY COURT	2,670	1,094	(2,298)	(344)		
METROPOLITAN HUMAN SERVICES DISTRICT	791,549	324,266	(681,263)	(102,024)		
MINDEN CITY COURT	9,251	3,790	(7,962)	(1,192)		
MONROE CITY SCHOOL BOARD	30,583	12,529	(26,322)	(3,942)		
MUNICIPAL FIRE & POLICE CIVIL SERVICE	106,317	43,554	(91,504)	(13,703)		
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	14,779	6,054	(12,720)	(1,905)		
NATCHITOCHES CANE RIVER LEVEE DISTRICT	15,436	6,323	(13,285)	(1,990)		
NATCHITOCHES CITY COURT	7,124	2,919	(6,132)	(918)		
NEW BEGINNINGS SCHOOLS	13,007	5,329	(11,195)	(1,677)		
NEW IBERIA CITY COURT	7,084	2,902	(6,097)	(913)		
NEW ORLEANS CENTER FOR CREATIVE ARTS	27,316	11,190	(23,510)	(3,521)		
NORTH LAFOURCHE LEVEE DISTRICT	35,633	14,598	(30,669)	(4,593)		
NORTHSORE TECH COMMUNITY COLLEGE	89,202	36,543	(76,774)	(11,497)		
NORTHWEST LOUISIANA TECHNICAL COLLEGE	39,741	16,280	(34,204)	(5,122)		

(Continued)

Louisiana State Employees' Retirement System
Schedule of Remaining Amortization
June 30, 2018

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
NUNEZ COMMUNITY COLLEGE	\$ 48,255	\$ 19,768	\$ (41,532)	\$ (6,220)
OFFICE OF COASTAL PROTECTION & RESTORATION	1,240,859	508,331	(1,067,971)	(159,936)
OFFICE OF ELDERLY AFFAIRS	285,760	117,064	(245,945)	(36,832)
OFFICE OF FINANCIAL INSTITUTIONS	552,776	226,451	(475,758)	(71,248)
OFFICE OF HOME LAND SEC & EMERG. PREP.	1,466,076	600,593	(1,261,809)	(188,965)
OFFICE OF JUVENILE JUSTICE	3,124,320	1,279,910	(2,689,010)	(402,698)
OPELOUSAS CITY COURT	5,972	2,447	(5,140)	(770)
ORLEANS PARISH SCHOOL BOARD	15,333	6,281	(13,197)	(1,976)
OUACHITA PARISH POLICE JURY	10,618	4,350	(9,138)	(1,369)
OUACHITA PARISH SCHOOL BOARD	44,886	18,388	(38,632)	(5,785)
PARISH OF ORLEANS JUDICIAL EXP JUDGES	43,358	17,762	(37,317)	(5,588)
PARISH OF TANGIPAHOA	1,493	612	(1,285)	(192)
PARISH OF TERREBONNE	3,737	1,531	(3,217)	(482)
PINEVILLE CITY COURT	8,699	3,564	(7,487)	(1,121)
PONTCHARTRAIN LEVEE DISTRICT	189,503	77,632	(163,099)	(24,425)
PORT OF LAKE CHARLES	651,229	266,783	(560,494)	(83,938)
PUBLIC SERVICE COMMISSION	370,156	151,638	(318,582)	(47,710)
RAPIDES PARISH HOUSING AUTHORITY	46,658	19,114	(40,157)	(6,014)
RAPIDES PARISH POLICE JURY	-	-	-	-
RAPIDES PARISH SCHOOL BOARD	92,401	37,853	(79,527)	(11,910)
RAYNE CITY COURT	5,081	2,082	(4,373)	(655)
RECOVERY SCHOOL DISTRICT	143,234	58,677	(123,278)	(18,462)
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	95,424	39,092	(82,129)	(12,299)
REGIONAL PLANNING COMMISSION	115,922	47,489	(99,771)	(14,941)
REGIONAL TRANSIT AUTHORITY	29,018	11,888	(24,975)	(3,740)
RIVER PARISHES COMMUNITY COLLEGE	40,384	16,544	(34,757)	(5,205)

(Continued)

Louisiana State Employees' Retirement System
Schedule of Remaining Amortization
June 30, 2018

Employer Name	Deferral Period		Deferral Period		Deferral Period	
	1	2	3	4		
RUSTON CITY COURT	\$ 7,546	\$ 3,092	\$ (6,495)	\$ (973)		
SABINE RIVER AUTHORITY	252,005	103,236	(216,893)	(32,481)		
SCHOOL EMPLOYEES RETIREMENT SYSTEM	6,021	2,466	(5,182)	(776)		
SCHOOL FOR THE DEAF & VISUALLY IMPAIRED	412,946	169,168	(355,411)	(53,225)		
SECRETARY OF STATE'S OFFICE	1,521,830	623,433	(1,309,794)	(196,151)		
SOUTH CENTRAL TECH COMMUNITY COLLEGE	-	-	-	-		
SOUTH LAFOURCHE LEVEE DISTRICT	126,060	51,642	(108,496)	(16,248)		
SOUTH LOUISIANA COMMUNITY COLLEGE	289,319	118,523	(249,008)	(37,291)		
SOUTH TANGIPAHOA PARISH PORT COMMISSION	11,997	4,915	(10,325)	(1,546)		
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	1,152,538	472,149	(991,955)	(148,552)		
SOUTHERN UNIVERSITY	1,727,465	707,674	(1,486,778)	(222,656)		
SOWELA TECHNICAL COMMUNITY COLLEGE	72,287	29,613	(62,215)	(9,317)		
ST BERNARD PORT HARBOR & TERM DIST	118,532	48,558	(102,017)	(15,278)		
ST CHARLES PARISH PUBLIC SCHOOLS	8,796	3,603	(7,570)	(1,134)		
ST LANDRY PARISH GOVERNMENT	2,428	995	(2,090)	(313)		
ST LANDRY PARISH SCHOOL BOARD	24,427	10,007	(21,023)	(3,148)		
ST MARTIN PARISH POLICE JURY	699	286	(602)	(90)		
ST MARTIN PARISH SCHOOL BOARD	9,115	3,734	(7,845)	(1,175)		
ST TAMMANY PARISH GOVERNMENT	381	156	(328)	(49)		
ST TAMMANY PARISH SCHOOL BOARD	47,880	19,614	(41,209)	(6,171)		
ST. HELENA PARISH SCHOOL BOARD	3,912	1,602	(3,367)	(504)		
ST. MARY PARISH SCHOOL BOARD	14,016	5,742	(12,063)	(1,807)		
STATE EMPLOYEES GROUP BENEFIT	225,992	92,580	(194,505)	(29,128)		
STATE PLUMBING BOARD	21,716	8,896	(18,690)	(2,799)		
STATE POLICE COMMISSION	23,067	9,450	(19,853)	(2,973)		
STATE POLICE RETIREMENT SYSTEM	31,501	12,905	(27,112)	(4,060)		

(Continued)

Louisiana State Employees' Retirement System
Schedule of Remaining Amortization
June 30, 2018

Employer Name	Deferral Period		Deferral Period		Deferral Period	
	1	2	3	4	3	4
TANGIPAHOA PARISH SCHOOL SYSTEM	\$ 76,218	\$ 31,224	\$ (65,599)	\$ (9,824)		
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	424,385	173,854	(365,256)	(54,700)		
TENSAS BASIN LEVEE DISTRICT	146,981	60,212	(126,503)	(18,945)		
TERREBONNE LEVEE & CONSERVATION DISTRICT	88,141	36,108	(75,861)	(11,361)		
TERREBONNE PARISH SCHOOL BOARD	23,218	9,512	(19,983)	(2,993)		
THE CITY OF VILLE PLATTE	6,067	2,485	(5,222)	(782)		
THE PORT OF SOUTH LOUISIANA	289,398	118,555	(249,077)	(37,301)		
TOWN OF BUNKIE	1,232	505	(1,060)	(159)		
TOWN OF SORRENTO	310	127	(267)	(40)		
TOWN OF VIDALIA	12,750	5,223	(10,973)	(1,643)		
TREASURY DEPARTMENT	354,432	145,197	(305,049)	(45,683)		
UNIVERSITY OF LOUISIANA	7,616,052	3,119,995	(6,554,911)	(981,644)		
VERMILION PARISH POLICE JURY	1,578	647	(1,358)	(203)		
VERMILION PARISH SCHOOL BOARD	10,947	4,485	(9,422)	(1,411)		
VERNON PARISH SCHOOL BOARD	5,990	2,454	(5,155)	(772)		
WARE YOUTH CENTER	335,369	137,387	(288,642)	(43,226)		
WASHINGTON PARISH POLICE JURY	2,541	1,041	(2,187)	(327)		
WEBSTER PARISH POLICE JURY	618	253	(532)	(80)		
WEBSTER PARISH SCHOOL BOARD	-	-	-	-		
WEST FELICIANA PARISH SCHOOL BOARD	4,074	1,669	(3,507)	(525)		
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	234,902	96,230	(202,173)	(30,277)		
WINN PARISH POLICE JURY	254	104	(218)	(33)		
WINNFIELD CITY COURT	1,381	566	(1,188)	(178)		
WINNSBORO CITY COURT	2,928	1,199	(2,520)	(377)		
WLF - OFFICE OF FISHERIES	1,235,868	506,286	(1,063,676)	(159,293)		
WLF - OFFICE OF MGT AND FINANCE	207,030	84,812	(178,185)	(26,684)		

(Continued)

Louisiana State Employees' Retirement System
Schedule of Remaining Amortization
June 30, 2018

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
WLF - OFFICE OF THE SECRETARY	\$ 1,911,195	\$ 782,941	\$ (1,644,910)	\$ (246,337)
WLF - OFFICE OF WILDLIFE	1,258,345	515,494	(1,083,021)	(162,190)
WORKFORCE SUPPORT AND TRAINING	3,582,020	1,467,412	(3,082,939)	(461,692)
ZACHARY CITY COURT	8,892	3,643	(7,653)	(1,146)
ZACHARY SCHOOL BOARD	6,727	2,756	(5,790)	(867)
Total	\$ 193,648,786	\$ 79,330,251	\$ (166,667,803)	\$ (24,959,685)

Louisiana State Employees' Retirement System

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

June 30, 2018

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	\$ 178,153	\$ 6,497	\$ 3,269
18TH JUDICIAL DISTRICT	(323,997)	(11,816)	(5,945)
19TH JUDICIAL DIST COURT	(9,291)	(339)	(170)
20TH JUDICIAL DISTRICT COURT	(4,575)	(167)	(84)
24TH JUDICIAL DIST CT JEFFERSON PARISH	(58,985)	(2,151)	(1,082)
2ND JUDICIAL DISTRICT COURT DIVISION A	(5,772)	(210)	(106)
2ND JUDICIAL DISTRICT COURT DIVISION B	(217,852)	(7,945)	(3,997)
2ND JUDICIAL DISTRICT COURT DIVISION C	16,189	590	297
3RD CIRCUIT COURT OF APPEAL	176,675	6,443	3,242
3RD JUD DIST COURT CHILDREN ASSIST FUND	(2,323)	(85)	(43)
3RD JUDICIAL DISTRICT COURT	(158,444)	(5,778)	(2,907)
4TH DISTRICT COURT JUDGES OFFICE	(399,946)	(14,586)	(7,339)
5TH CIRCUIT COURT OF APPEAL	(54,199)	(1,977)	(994)
ACADIA PARISH POLICE JURY	(5,631)	(205)	(103)
ACADIA PARISH SCHOOL BOARD	17,667	644	324
ALGIERS CHARTER SCHOOLS ASSOCIATION	101,922	3,717	1,870
ALLEN PARISH POLICE JURY	(1,760)	(64)	(32)
ALLEN PARISH SCHOOL BOARD	(4,927)	(180)	(90)
AMITE RIVER BASIN WATER DIST	(12,107)	(442)	(222)
ASCENSION PARISH POLICE JURY	(5,420)	(198)	(99)
ASCENSION PARISH SCHOOL BOARD	303,374	11,064	5,567
ASSUMPTION PARISH SCHOOL BOARD	(220,667)	(8,047)	(4,049)
ATCHAFALAYA LEVEE DISTRICT	(45,752)	(1,669)	(840)

(Continued)

Louisiana State Employees' Retirement System

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

June 30, 2018

Employer Name	Change in NPL due to Change in Proportion	Change in Outflow due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
AVOYELLES PARISH POLICE JURY	\$ (1,619)	\$ (59)	\$ (8,124)	\$ (30)
AVOYELLES PARISH SCHOOL BOARD	(222,779)	(64,541)	(4,088)	(32,473)
BATON ROUGE COMMUNITY COLLEGE	(1,769,773)	(169)		
BD EX SPEECH PATHOLOGY & AUDIOLOGY	(4,646)			(85)
BD OF COMMISSIONERS PORT OF NEW ORLEANS	77,779	2,837		1,427
BD OF EXAMINERS OF CERTIFIED SHORTHAND	(6,335)	(231)		(116)
BIENVILLE PARISH SCHOOL DISTRICT	10,488	382		192
BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTRATORS	17,316	631		318
BOARD OF MEDICAL EXAMINERS	357,502	13,038		6,560
BOARD OF REGENTS	287,607	10,489		5,277
BOGALUSA CITY SCHOOLS	(20,553)	(750)		(377)
BOSSIER CITY COURT	(9,714)	(354)		(178)
BOSSIER PARISH COMMUNITY COLLEGE	(1,277,477)	(46,588)		(23,440)
BOSSIER PARISH SCHOOL BOARD	(238,124)	(8,684)		(4,369)
CADDDO LEVEE DISTRICT	(2,393)	(87)		(44)
CADDDO PARISH SCHOOL BOARD	(485,468)	(17,704)		(8,908)
CALCASIEU PARISH POLICE JURY	(7,743)	(282)		(142)
CALCASIEU PARISH SCHOOL BOARD	(106,075)	(3,868)		(1,946)
CAPITOL AREA GROUNDWATER COMMISSION	(3,027)	(110)		(56)
CATAHOULA PARISH SCHOOL BOARD	14,570	531		267
CENTRAL COMMUNITY SCHOOL SYSTEM	(221,653)	(8,083)		(4,067)
CENTRAL LA TECH COMMUNITY COLLEGE	511,371	18,649		9,383
CHENNAULT INTERNAT AIRPORT AUTHORITY	(10,558)	(385)		(194)

(Continued)

Louisiana State Employees' Retirement System

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

June 30, 2018

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	\$ 4,153	\$ 151	\$ 76
CITY COURT OF BAKER	(2,604)	(95)	(48)
CITY COURT OF BASTROP	1,478	54	27
CITY COURT OF BOGALUSA	(56,311)	(2,054)	(1,033)
CITY COURT OF CROWLEY	(5,913)	(216)	(108)
CITY COURT OF DENHAM SPRINGS	(985)	(36)	(18)
CITY COURT OF FRANKLIN	54,199	1,977	994
CITY COURT OF HAMMOND	181,250	6,610	3,326
CITY COURT OF HOUMA	(4,998)	(182)	(92)
CITY COURT OF JENNINGS	(5,913)	(216)	(108)
CITY COURT OF LAKE CHARLES	(10,417)	(380)	(191)
CITY COURT OF MORGAN CITY	(48,216)	(1,758)	(885)
CITY COURT OF OAKDALE	23,510	857	431
CITY COURT OF PLAQUEMINE	40,473	1,476	743
CITY COURT OF SLIDELL	(1,056)	(39)	(19)
CITY COURT OF SULPHUR	1,689	62	31
CITY COURT OF THIBODAUX	(26,677)	(973)	(489)
CITY COURT OF VILLE PLATTE CIVIL DIV	(19,005)	(693)	(349)
CITY COURT OF WEST MONROE	(3,801)	(139)	(70)
CITY OF ABBEVILLE	(1,126)	(41)	(21)
CITY OF ALEXANDRIA	(204,337)	(7,452)	(3,749)
CITY OF BAKER	(3,660)	(133)	(67)
CITY OF BAKER SCHOOL BOARD	(87,000)	(3,173)	(1,596)

(Continued)

Louisiana State Employees' Retirement System

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

June 30, 2018

Employer Name	Change in NPL due to Change in Proportion	\$ 4,012 339,131 92,349 (5,068) (12,529) (6,124) (3,731) (985) (3,519) (3,871) (985) (2,956) (1,337) (5,842) (1,830) (1,126) 109,243 (5,279) (1,760) (8,024) (2,393) (6,828) (3,942)	Change in Deferred Outflow due to Change in Proportion	\$ 146 12,368 3,368 (185) (457) (223) (136) (36) (128) (141) (71) (36) (108) (49) (213) (67) (41) 3,984 (193) (64) (293) (87) (249) (144)
CITY OF BASTROP				
CITY OF BATON ROUGE				
CITY OF BOGALUSA				
CITY OF BOSSIER				
CITY OF BREAUX BRIDGE				
CITY OF CROWLEY				
CITY OF DENHAM SPRINGS				
CITY OF DONALDSONVILLE				
CITY OF EUNICE				
CITY OF FRANKLIN				
CITY OF GONZALES				
CITY OF JEANERETTE				
CITY OF JENNINGS				
CITY OF LAKE CHARLES				
CITY OF MARKSVILLE				
CITY OF MINDEN				
CITY OF MONROE				
CITY OF MORGAN CITY				
CITY OF NATCHITOCHES				
CITY OF NEW IBERIA				
CITY OF OAKDALE				
CITY OF OPELOUSAS				
CITY OF PINEVILLE				

(Continued)

Louisiana State Employees' Retirement System

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

June 30, 2018

Employer Name	Change in NPL due to Change in Proportion	Change in Outflow 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 PLAQUEMINES	\$ (4,294)	\$ (157)	\$ (79)	
CITY OF RAYNE	(3,238)	(118)	(59)	
CITY OF RUSTON	(4,434)	(162)	(81)	
CITY OF SHREVEPORT	(57,507)	(2,097)	(1,055)	
CITY OF SLIDELL	2,112	77	39	
CITY OF SULPHUR	(46,104)	(1,681)	(846)	
CITY OF THIBODAUX	(5,701)	(208)	(105)	
CITY OF WEST MONROE	(2,956)	(108)	(54)	
CITY OF WINNFIELD	(352)	(13)	(6)	
CITY OF ZACHARY	(1,197)	(44)	(22)	
CLAIBORNE PARISH SCHOOL BOARD	(109,313)	(3,987)	(2,006)	
COMMISSION OF LAW ENFORCEMENT LCLE	(715,145)	(26,080)	(13,122)	
COURT OF APPEAL FIRST CIRCUIT	(2,174,295)	(79,294)	(39,896)	
COURT OF APPEALS FOURTH CIRCUIT	160,837	5,866	2,951	
COURT OF APPEALS SECOND CIRCUIT	(166,609)	(6,076)	(3,057)	
CRIMINAL DISTRICT COURT	(1,037,875)	(37,850)	(19,044)	
CRT - OFFICE OF CULTURAL DEVELOPMENT	23,650	863	434	
CRT - OFFICE OF STATE LIBRARY	(251,145)	(9,159)	(4,608)	
CRT - OFFICE OF STATE MUSEUM	(1,708,676)	(62,313)	(31,352)	
CRT - OFFICE OF STATE PARKS	(1,883,520)	(68,690)	(34,560)	
CRT - OFFICE OF THE SECRETARY	561,628	20,482	10,305	
CRT - OFFICE OF TOURISM	(88,126)	(3,214)	(1,617)	
CUSTODIAN OF NOTARIAL ARCHIVES	(20,483)	(747)	(376)	

(Continued)

Louisiana State Employees' Retirement System

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

June 30, 2018

Employer Name	Change in NPL due to Change in Proportion	Change in Outflow due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
DELGADO COLLEGE	\$ (687,905)	\$ (25,087)	\$ (12,622)	
DEPARTMENT OF CHILDREN AND FAMILY SERVICES	6,018,763	219,497		110,437
DEPARTMENT OF INSURANCE	(1,954,613)	(71,282)		(35,865)
DEPT ENVIRONMENTAL QUALITY	3,532,789	128,836		64,822
DEPT OF AGRICULTURE AND FORESTRY	782,859	28,550		14,365
DEPT OF FINANCE CITY OF NEW ORLEANS	(505,388)	(18,431)		(9,273)
DEPT OF REVENUE & TAXATION	(3,197,529)	(116,610)		(58,671)
DESOTO PARISH SCHOOL BOARD	43,078	1,571	790	
DNR - OFFICE OF COASTAL RESTOR AND MGT	(219,400)	(8,001)		(4,026)
DNR - OFFICE OF CONSERVATION	(380,449)	(13,874)		(6,981)
DNR - OFFICE OF MINERAL RESOURCES	(182,446)	(6,654)		(3,348)
DNR - OFFICE OF THE SECRETARY	(849,235)	(30,971)		(15,582)
DOA - BD OF ELEM AND SECONDARY ED	(83,199)	(3,034)		(1,527)
DOA - DIVISION OF ADMINISTRATION	(251,216)	(9,162)		(4,610)
DOA - EXECUTIVE OFFICE	(351,871)	(12,832)		(6,456)
DOA - FEDERAL PROPERTY ASSISTANCE	(35,476)	(1,294)		(651)
DOA - LA PROPERTY ASSISTANCE AGENCY	(893,368)	(32,580)		(16,392)
DOA - LOUISIANA TAX COMMISSION	(270,713)	(9,873)		(4,967)
DOA - MENTAL HEALTH ADVOCACY SERVICE	1,838,542	67,049		33,735
DOA - OFFICE OF AIRCRAFT SERVICES	16,964	619		311
DOA - OFFICE OF RISK MANAGEMENT	444,080	16,195		8,148
DOA - OFFICE OF ST PROCUREMENT	527,771	19,247		9,684
DOA - OFFICE OF TECHNOLOGY SERVICES	2,983,126	108,791		54,737

(Continued)

Louisiana State Employees' Retirement System

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

June 30, 2018

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 THE INSPECTOR GENERAL	\$ 337,512	\$ 12,309	\$ 6,193
DOC - ADMINISTRATION	1,658,771	60,493	30,436
DOC - ADULT PROBATION AND PAROLE	9,173,214	334,536	168,317
DOC - ALLEN CORRECTIONAL CENTER	18,181,860	663,070	333,615
DOC - DAVID WADE CORRECTIONAL CENTER	145,985	5,324	2,679
DOC - DIXON CORRECTIONAL INSTITUTE	1,065,468	38,856	19,550
DOC - ELAYN HUNT CORRECTIONAL CENTER	(3,704,255)	(135,089)	(67,969)
DOC - LA CORRECTIONAL INST FOR WOMEN	154,925	5,650	2,843
DOC - LOUISIANA STATE PENITENTIARY	(12,985,233)	(473,555)	(238,263)
DOC - PRISON ENTERPRISES	(448,725)	(16,364)	(8,234)
DOC - RAYBURN CORRECTIONAL INST	(1,128,536)	(41,156)	(20,707)
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	(1,301,902)	(47,479)	(23,888)
DOE - SPECIAL SCHOOL DISTRICTS	102,908	3,753	1,888
DOE - STATE ACTIVITIES	(1,521,725)	(55,495)	(27,922)
DOTD - ADMINISTRATION	(914,344)	(33,345)	(16,777)
DOTD - ENGINEERING AND OPERATIONS	(11,310,075)	(412,468)	(207,532)
DPS - LA HIGHWAY SAFETY COMMISSION	195,257	7,121	3,583
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	142,044	5,180	2,606
DPS - LOUISIANA GAMING CONTROL BOARD	(13,655)	(498)	(251)
DPS - OFFICE OF MGT AND FINANCE	(173,648)	(6,333)	(3,186)
DPS - OFFICE OF MOTOR VEHICLES	(250,301)	(9,128)	(4,593)
DPS - OFFICE OF STATE FIRE MARSHALL	39,910	1,455	732
DPS - OFFICE OF STATE POLICE	2,113,620	77,081	38,782

(Continued)

Louisiana State Employees' Retirement System

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

June 30, 2018

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	Change in Deferred Inflow due to Change in Proportion
DSCS - BOARD OF TAX APPEALS	\$ 614,631	\$ 22,415	\$ 11,278	
DSCS - DIV OF ADMINISTRATIVE LAW	965,587	35,214	17,717	
DSCS - ETHICS ADMINISTRATION	12,459	454	229	
DSCS - STATE CIVIL SERVICE	237,842	8,674	4,364	
DVA - DEPARTMENT OF VETERANS AFFAIRS	498,983	18,197	9,156	
DVA - LOUISIANA WAR VETERANS HOME	(1,932,440)	(70,474)	(35,458)	
DVA - NORTHEAST LA WAR VETERANS HOME	(678,825)	(24,756)	(12,456)	
DVA - NORTHWEST LA WAR VETERANS HOME	187,022	6,820	3,432	
DVA - SOUTHEAST LA WAR VETERANS HOME	(830,300)	(30,280)	(15,235)	
DVA - SOUTHWEST LA WAR VETERANS HOME	(740,696)	(27,012)	(13,591)	
EAST BATON ROUGE PARISH SCHOOL BOARD	(260,437)	(9,498)	(4,779)	
EUNICE CITY COURT	7,672	280	141	
FIFTH JUDICIAL DISTRICT COURT	(246,711)	(8,997)	(4,527)	
FIFTH LA LEVEE BOARD	(116,563)	(4,251)	(2,139)	
FLORIDA PARISHES JUV DETENTION CENTER	1,503,424	54,828	27,586	
GREATER BATON ROUGE PORT COM	320,830	11,700	5,887	
GREATER KROTZ SPRINGS PORT COMM	(1,126)	(41)	(21)	
GREATER LAFOURCHE PORT COMMISSION	493	18	9	
Health Education Authority of LA	(388,895)	(14,183)	(7,136)	
IBERIA PARISH GOVERNMENT	25,269	922	464	
IBERIA PARISH SCHOOL BOARD	170,199	6,207	3,123	
JEANERETTE CITY COURT	(2,182)	(80)	(40)	
JEFFERSON DAVIS PARISH	(563)	(21)	(10)	
				(Continued)

Louisiana State Employees' Retirement System

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

June 30, 2018

Employer Name	Change in NPL due to Change in Proportion	Change in Outflow due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
JEFFERSON PARISH	\$ (55,818)	\$ (2,036)	\$ (23,426)	\$ (1,024)
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	(642,364)	(23,426)	(11,787)	
JUDICIAL BRANCH OF LOUISIANA	(3,166,558)	(115,480)	(58,103)	
JUDICIAL EXP REG PARISH OF ORLEANS	637,225	23,239	11,692	
LE FLETCHER TECHNICAL COMMUNITY COLLEGE	31,675	1,155	581	
LA BD OF DRUG & DEVICE DISTR	(21,820)	(796)	(400)	
LA BEHAVIOR ANALYST BOARD	26,748	975	491	
LA BOARD OF JURY COMM ORLEANS PARISH	27,663	1,009	508	
LA BOARD OF PHARMACY	11,544	421	212	
LA BOARD REGISTRATION PROF ENGINEERS	(243,262)	(8,871)	(4,464)	
LA CEMETERY BOARD	(8,376)	(305)	(154)	
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	379,674	13,846	6,967	
LA ECON DEV - OFFICE OF BUSINESS DEV	1,030,625	37,586	18,911	
LA ECON DEV - OFFICE OF THE SECRETARY	(1,137,404)	(41,480)	(20,870)	
LA ED TELEVISION AUTHORITY	(739,570)	(26,971)	(13,570)	
LA HOUSE OF REPRESENTATIVES	1,033,863	37,704	18,970	
LA HOUSING CORPORATION	3,455,362	126,013	63,402	
LA LICENSED PROFESSIONAL COUNSELORS	(58,915)	(2,149)	(1,081)	
LA MILITARY DEPT	5,191,067	189,312	95,250	
LA PATIENT'S COMP FUND OVERSIGHT BOARD	280,497	10,229	5,147	
LA PUBLIC DEFENDER BOARD	(498,279)	(18,172)	(9,143)	
LA RACING COMMISSION	378,830	13,815	6,951	
LA REAL ESTATE COMM	(36,320)	(1,325)	(666)	
				(Continued)

Louisiana State Employees' Retirement System

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

June 30, 2018

Employer Name	Change in NPL due to Change in Proportion	Change in Outflow due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
LA SCHOOL FOR MATH SCI & ARTS	\$ 52,580	\$ 1,918	\$ 965		
LA SENATE	(1,078,630)	(39,336)	(19,792)		
LA SPECIAL EDUCATION CENTER	(227,354)	(8,291)	(4,172)		
LA ST BD BARBER EXAMINERS	135,920	4,957	2,494		
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	(20,553)	(750)	(377)		
LA ST BD OF EXAMINERS OF DIET & NUTRITION	127,332	4,644	2,336		
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	(121,561)	(4,433)	(2,230)		
LA ST BOARD OF ARCHITECTURAL EXAMINERS	219,048	7,988	4,019		
LA ST BOARD OF CHIROPRACTIC EXAMINERS	(5,561)	(203)	(102)		
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	98,403	3,589	1,806		
LA ST BOARD OF PRIVATE INVESTIGATOR EXAM	(5,561)	(203)	(102)		
LA ST LICENSING BD OF CONTRACTORS	(241,995)	(8,825)	(4,440)		
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	(5,068)	(185)	(93)		
LA STATE BD OF COSMETOLOGY	(133,808)	(4,880)	(2,455)		
LA STATE BD OF EMBALMERS & FUNERAL DIRS	(14,289)	(521)	(262)		
LA STATE BD PRIVATE SECURITY EXAM	(154,291)	(5,627)	(2,831)		
LA STATE BOARD OF DENTISTRY	(65,532)	(2,390)	(1,202)		
LA STATE BOARD OF HOME INSPECTORS	(2,675)	(98)	(49)		
LA STATE BOARD OF NURSING	894,354	32,616	16,410		
LA STATE LAW INSTITUTE	(555,223)	(20,248)	(10,188)		
LA STATE UNIVERSITY MEDICAL CENTER	(3,917,461)	(142,865)	(71,881)		
LA USED MOTOR VEHICLE & PARTS	89,956	3,281	1,651		
LA VETERINARY BOARD	7,532	275	138		

(Continued)

Louisiana State Employees' Retirement System

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

June 30, 2018

Employer Name	Change in NPL due to Change in Proportion	Change in Outflow due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
LAFAYETTE CONSOL GOVT ADM OPERAT	\$ (13,303)	\$ (485)	\$ (244)	
LAFAYETTE PARISH SCHOOL BOARD	687,834	25,084		12,621
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	(22,876)	(834)		(420)
LAFOURCHE PARISH SCHOOL BOARD	(3,379)	(123)		(62)
LAKE PROVIDENCE PORT COMMISSION	(24,073)	(878)		(442)
LALLIE KEMP CHARITY HOSPITAL	(218,978)	(7,986)		(4,018)
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	(1,037,875)	(37,850)		(19,044)
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	(2,130,020)	(77,679)		(39,083)
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	269,235	9,819		4,940
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	64,124	2,339		1,177
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	494,619	18,038		9,076
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTHORITY	(313,298)	(11,426)		(5,749)
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	(367,638)	(13,407)		(6,746)
LDH-LA EMERGENCY RESPONSE NETWORK	(34,631)	(1,263)		(635)
LDH-MEDICAL VENDOR ADMINISTRATION	(5,689,697)	(207,496)		(104,399)
LDH-NORTHEAST DELTA HUMAN SERVICES AUTHORITY	(555,293)	(20,251)		(10,189)
LDH-NORTHWEST LOUISIANA HUMAN SERVICES DISTRICT	(695,014)	(25,346)		(12,753)
LDH-OFFICE OF THE SECRETARY MGT AND FINCE	478,922	17,466		8,788
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	22,893,442	834,895		420,067
LDH-OFFICE OF AGING AND ADULT SERVICES	2,350,969	85,737		43,137
LDH-OFFICE OF BEHAVIORAL HEALTH	7,698,298	280,747		141,254
LDH-OFFICE OF PUBLIC HEALTH	2,183,515	79,630		40,065
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	435,140	15,869		7,984

(Continued)

Louisiana State Employees' Retirement System

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

June 30, 2018

Employer Name	Change in NPL due to Change in Proportion	Change in Outflow due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
LEESVILLE CITY COURT	\$ (8,799)	\$ (321)	\$ (321)	\$ (161)
LEGISLATIVE AUDITORS OFFICE	1,910,831	69,686	74	35,061
LEGISLATIVE BUDGETARY CONTROL COUN	2,041		74	37
LEGISLATIVE FISCAL OFFICE	27,733	1,011		509
LINCOLN PARISH SCHOOL BOARD	12,248	447		225
LIVINGSTON PARISH COUNCIL	(1,267)	(46)	(46)	(23)
LIVINGSTON PARISH SCHOOL BOARD	(6,828)	(249)	(249)	(125)
LOUISIANA BOARD OF CPAS	(169,213)	(6,171)	(6,171)	(3,105)
LOUISIANA BOARD OF MESSAGE THERAPY	(23,580)	(860)	(860)	(433)
LOUISIANA DELTA COMMUNITY COLLEGE	(98,825)	(3,604)	(3,604)	(1,813)
LOUISIANA DEPARTMENT OF JUSTICE	2,798,146	102,045	102,045	51,343
LOUISIANA LOTTERY CORPORATION	(10,699)	(390)	(390)	(196)
LOUISIANA MOTOR VEHICLE COMMISSION	(349,619)	(12,750)	(12,750)	(6,415)
LOUISIANA PHYSICAL THERAPY BOARD	(22,032)	(803)	(803)	(404)
LOUISIANA STATE UNIVERSITY	518,621	18,913	18,913	9,516
LOUISIANA TAX FREE SHOPPING	(81,017)	(2,955)	(2,955)	(1,487)
LSU MEDICAL CENTER HEALTH CARE SRV DIV	(2,448,738)	(89,302)	(89,302)	(44,931)
LSU MEDICAL CENTER IN SHREVEPORT	(3,830,250)	(139,684)	(139,684)	(70,280)
LT GOVERNORS OFFICE	134,442	4,903	4,903	2,467
MADISON PARISH PORT HARBOR & TERMINAL	24,636	898	898	452
MARKSVILLE CITY COURT	(41,599)	(1,517)	(1,517)	(763)
METROPOLITAN HUMAN SERVICES DISTRICT	5,313,472	193,776	193,776	97,496
MINDEN CITY COURT	(11,051)	(403)	(403)	(203)

(Continued)

Louisiana State Employees' Retirement System

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

June 30, 2018

Employer Name	Change in NPL due to Change in Proportion	Change in Outflow due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
MONROE CITY SCHOOL BOARD	\$ 228,058	\$ 8,317	\$ 4,185		
MUNICIPAL FIRE & POLICE CIVIL SERVICE	(474,276)	(17,296)	(8,702)		
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	(20,413)	(744)	(375)		
NATCHITOCHES CANE RIVER LEVEE DISTRICT	107,131	3,907	1,966		
NATCHITOCHES CITY COURT	(13,022)	(475)	(239)		
NEW BEGINNINGS SCHOOLS	(18,019)	(657)	(331)		
NEW IBERIA CITY COURT	(37,799)	(1,378)	(694)		
NEW ORLEANS CENTER FOR CREATIVE ARTS	(98,544)	(3,594)	(1,808)		
NORTH LAFOURCHE LEVEE DISTRICT	(12,248)	(447)	(225)		
NORTHSORE TECH COMMUNITY COLLEGE	230,522	8,407	4,230		
NORTHWEST LOUISIANA TECHNICAL COLLEGE	(328,713)	(11,988)	(6,031)		
NUNEZ COMMUNITY COLLEGE	(263,463)	(9,608)	(4,834)		
OFFICE OF COASTAL PROTECTION & RESTORATION	(882,951)	(32,200)	(16,201)		
OFFICE OF ELDERLY AFFAIRS	655,245	23,896	12,023		
OFFICE OF FINANCIAL INSTITUTIONS	(58,774)	(2,143)	(1,078)		
OFFICE OF HOME LAND SEC & EMERG. PREP.	(3,405,738)	(124,203)	(62,491)		
OFFICE OF JUVENILE JUSTICE	(2,454,440)	(89,510)	(45,036)		
OPELOUSAS CITY COURT	(3,449)	(126)	(63)		
ORLEANS PARISH SCHOOL BOARD	(679,106)	(24,766)	(12,461)		
OUACHITA PARISH POLICE JURY	(8,447)	(308)	(155)		
OUACHITA PARISH SCHOOL BOARD	(389,177)	(14,193)	(7,141)		
PARISH OF ORLEANS JUDICIAL EXP JUDGES	(58,070)	(2,118)	(1,066)		
PARISH OF TANGIPAHOA	54,269	1,979	996		

(Continued)

Louisiana State Employees' Retirement System

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

June 30, 2018

Employer Name	Change in NPL due to Change in Proportion	Change in Outflow due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
PARISH OF TERREBONNE	\$ (7,320)	\$ (267)	\$ (134)	
PINEVILLE CITY COURT	29,070	1,060	533	
PONTCHARTRAIN LEVEE DISTRICT	8,587	313	158	
PORT OF LAKE CHARLES	(321,815)	(11,736)	(5,905)	
PUBLIC SERVICE COMMISSION	(990,152)	(36,110)	(18,168)	
RAPIDES PARISH HOUSING AUTHORITY	28,930	1,055	531	
RAPIDES PARISH POLICE JURY	(201,029)	(7,331)	(3,689)	
RAPIDES PARISH SCHOOL BOARD	502,291	18,318	9,216	
RAYNE CITY COURT	16,964	619	311	
RECOVERY SCHOOL DISTRICT	(7,251,262)	(264,444)	(133,052)	
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	(288,310)	(10,514)	(5,290)	
REGIONAL PLANNING COMMISSION	(470,264)	(17,150)	(8,629)	
REGIONAL TRANSIT AUTHORITY	621,177	22,654	11,398	
RIVER PARISHES COMMUNITY COLLEGE	(174,563)	(6,366)	(3,203)	
RUSTON CITY COURT	1,971	72	36	
SABINE RIVER AUTHORITY	1,437,681	52,430	26,380	
SCHOOL EMPLOYEES RETIREMENT SYSTEM	(255,017)	(9,300)	(4,679)	
SCHOOL FOR THE DEAF & VISUALLY IMPAIRED	202,014	7,367	3,707	
SECRETARY OF STATE'S OFFICE	(1,337,518)	(48,778)	(24,542)	
SOUTH CENTRAL TECH COMMUNITY COLLEGE	(3,112,993)	(113,527)	(57,120)	
SOUTH LAFOURCHE LEVEE DISTRICT	1,029,007	37,527	18,881	
SOUTH LOUISIANA COMMUNITY COLLEGE	2,455,848	89,562	45,062	
SOUTH TANGIPAHOA PARISH PORT COMMISSION	(16,541)	(603)	(304)	

(Continued)

Louisiana State Employees' Retirement System

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

June 30, 2018

Employer Name	Change in NPL due to Change in Proportion	Change in Outflow due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	\$ 4,922,887	\$ 179,531	\$ 105,333	\$ 90,329
SOUTHERN UNIVERSITY	2,888,313			52,997
SOWELA TECHNICAL COMMUNITY COLLEGE	157,036	5,727		2,881
ST BERNARD PORT HARBOR & TERM DIST	185,614	6,769		3,406
ST CHARLES PARISH PUBLIC SCHOOLS	103,330	3,768		1,896
ST LANDRY PARISH GOVERNMENT	(4,012)	(146)		(74)
ST LANDRY PARISH SCHOOL BOARD	(47,442)	(1,730)		(871)
ST MARTIN PARISH POLICE JURY	(985)	(36)		(18)
ST MARTIN PARISH SCHOOL BOARD	(55,114)	(2,010)		(1,011)
ST TAMMANY PARISH GOVERNMENT	(493)	(18)		(9)
ST TAMMANY PARISH SCHOOL BOARD	119,519	4,359		2,193
ST. HELENA PARISH SCHOOL BOARD	(4,083)	(149)		(75)
ST. MARY PARISH SCHOOL BOARD	(13,937)	(508)		(256)
STATE EMPLOYEES GROUP BENEFIT	43,289	1,579		794
STATE PLUMBING BOARD	(29,070)	(1,060)		(533)
STATE POLICE COMMISSION	(14,782)	(539)		(271)
STATE POLICE RETIREMENT SYSTEM	(37,658)	(1,373)		(691)
TANGIPAHOA PARISH SCHOOL SYSTEM	(67,714)	(2,469)		(1,242)
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	(1,154,790)	(42,114)		(21,189)
TENSAS BASIN LEVEE DISTRICT	(54,269)	(1,979)		(996)
TERREBONNE LEVEE & CONSERVATION DISTRICT	(141,762)	(5,170)		(2,601)
TERREBONNE PARISH SCHOOL BOARD	(21,187)	(773)		(389)
THE CITY OF VILLE PLATTE	(11,966)	(436)		(220)

(Continued)

Louisiana State Employees' Retirement System

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

June 30, 2018

Employer Name	Change in NPL due to Change in Proportion	Change in Outflow due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
THE PORT OF SOUTH LOUISIANA	\$ (271,628)	\$ (9,906)	\$ (4,984)	
TOWN OF BUNKIE	(2,393)	(87)	(44)	
TOWN OF SORRENTO	(422)	(15)	(8)	
TOWN OF VIDALIA	(19,005)	(693)	(349)	
TREASURY DEPARTMENT	15,204	554	279	
UNIVERSITY OF LOUISIANA	(8,188,411)	(298,621)	(150,247)	
VERMILION PARISH POLICE JURY	(2,182)	(80)	(40)	
VERMILION PARISH SCHOOL BOARD	(12,529)	(457)	(230)	
VERNON PARISH SCHOOL BOARD	47,090	1,717	864	
WARE YOUTH CENTER	746,398	27,220	13,695	
WASHINGTON PARISH POLICE JURY	1,760	64	32	
WEBSTER PARISH POLICE JURY	(1,197)	(44)	(22)	
WEBSTER PARISH SCHOOL BOARD	(209,828)	(7,652)	(3,850)	
WEST FELICIANA PARISH SCHOOL BOARD	7,039	257	129	
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	207,082	7,552	3,800	
WINN PARISH POLICE JURY	(352)	(13)	(6)	
WINNFIELD CITY COURT	18,231	665	335	
WINNSBORO CITY COURT	41,670	1,520	765	
WLF - OFFICE OF FISHERIES	156,192	5,696	2,866	
WLF - OFFICE OF MGT AND FINANCE	(1,624,984)	(59,261)	(29,816)	
WLF - OFFICE OF THE SECRETARY	(4,424,186)	(161,344)	(81,178)	
WLF - OFFICE OF WILDLIFE	(2,181,474)	(79,556)	(40,027)	
WORKFORCE SUPPORT AND TRAINING	(514,046)	(18,747)	(9,432)	
				(Continued)

Louisiana State Employees' Retirement System

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

June 30, 2018

Employer Name	Change in NPL due to Change in Proportion	Outflow due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
			Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
ZACHARY CITY COURT	\$ 51,524	\$ 1,879	\$ 945	
ZACHARY SCHOOL BOARD	244,529	8,918		4,487
Total	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>

Louisiana State Employees' Retirement System

Explanation of Acronyms

Notes to Schedules

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

LASERS Employer Schedules

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