

LASERS

LOUISIANA STATE EMPLOYEES'
RETIREMENT SYSTEM

**Employer Pension Report
For Fiscal Year Ended
June 30, 2015**

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Duplantier
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INDEPENDENT AUDITOR'S REPORT

January 8, 2016

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

We have audited the accompanying schedules of employer allocations of the Louisiana State Employees' Retirement System as of and for the year ended June 30, 2015, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense included in the accompanying schedule of pension amounts by employer of Louisiana State Employees' Retirement System as of and for the year ended June 30, 2015, and the related notes to the schedules.

Management's Responsibility for the Schedules

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and the net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for Louisiana State Employees' Retirement System, as of and for the year ended June 30, 2015 in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As disclosed in Note F to the employer schedules, the total pension liability for the Louisiana State Employees Retirement System was \$18,216,660,456 as of June 30, 2015. The actuarial valuations were based on various assumptions made by the System's actuary. Because actual experience may differ from the assumptions used in the actuarial valuation, there is a risk that the total pension liability at June 30, 2015 could be under or overstated.

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

Other Matters

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Louisiana State Employees' Retirement System as of and for the year ended June 30, 2015, and our report thereon, dated September 18, 2015 expressed an unmodified opinion on those financial statements.

Other Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 8, 2016 on our consideration of the Louisiana State Employees' Retirement System's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Louisiana State Employees' Retirement System's internal control over financial reporting and compliance.

Restriction on Use

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

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

January 8, 2016

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the employer pension schedules of the Louisiana State Employees' Retirement System, as of June 30, 2015, and the related notes to the schedules and have issued our report thereon dated January 8, 2016.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Duplantier, Hrapmann, Hogan & Maher, LLP

Louisiana State Employees' Retirement Systems

Schedule of Employer Allocations

June 30, 2015

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
11TH JUDICIAL DISTRICT COURT DIVISION C	\$ -	0.00000%
17TH JUDICIAL DIST COURT	288,348	0.04084%
18TH JUDICIAL DISTRICT	155,142	0.02197%
19TH JUDICIAL DIST COURT	919,295	0.13021%
20TH JUDICIAL DISTRICT COURT	72,227	0.01023%
24TH JUDICIAL DIST CT JEFFERSON PARISH	198,679	0.02814%
2ND JUDICIAL DISTRICT COURT DIVISION A	38,212	0.00541%
2ND JUDICIAL DISTRICT COURT DIVISION B	31,918	0.00452%
2ND JUDICIAL DISTRICT COURT DIVISION C	15,066	0.00213%
3RD CIRCUIT COURT OF APPEAL	1,198,509	0.16975%
3RD JUD DIST COURT CHILDREN ASSIST FUND	5,839	0.00083%
3RD JUDICIAL DISTRICT COURT	60,828	0.00862%
4TH DISTRICT COURT JUDGES OFFICE	226,826	0.03213%
5TH CIRCUIT COURT OF APPEAL	794,918	0.11259%
ACADIA PARISH POLICE JURY	14,622	0.00207%
ACADIA PARISH SCHOOL BOARD	14,542	0.00206%
ACADIANA AREA HUMAN SERVICES DISTRICT	2,231,553	0.31607%
ALGIERS CHARTER SCHOOLS ASSOCIATION	40,709	0.00577%
ALLEN PARISH POLICE JURY	4,572	0.00065%
ALLEN PARISH SCHOOL BOARD	6,437	0.00091%
AMITE RIVER BASIN WATER DIST	53,808	0.00762%
ASCENSION PARISH COURT JUDICIAL EXPENSE	13,596	0.00193%
ASCENSION PARISH POLICE JURY	2,709	0.00038%
ASCENSION PARISH SCHOOL BOARD	139,884	0.01981%
ASSUMPTION PARISH SCHOOL BOARD	21,490	0.00304%
ATCHAFALAYA LEVEE DISTRICT	739,420	0.10473%
AVOYELLES PARISH POLICE JURY	3,715	0.00053%
AVOYELLES PARISH SCHOOL BOARD	22,317	0.00316%
BD EX SPEECH PATHOLOGY & AUDIOLOGY	30,311	0.00429%
BD OF COMMISSIONERS PORT OF NEW ORLEANS	4,730,796	0.67005%
BD OF EXAMINERS - NURSING FACILITY ADMIN	90,382	0.01280%
BD OF EXAMINERS OF CERTIFIED SHORTHAND	33,527	0.00475%
BOARD OF MEDICAL EXAMINERS	874,478	0.12386%
BOGALUSA CITY SCHOOLS	18,676	0.00265%
BOSSIER CITY COURT	24,816	0.00352%

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Employer Allocations

June 30, 2015

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
BOSSIER PARISH SCHOOL BOARD	\$ 75,482	0.01069%
BUNKIE CITY COURT	-	0.00000%
CADDO LEVEE DISTRICT	239,364	0.03390%
CADDO PARISH SCHOOL BOARD	254,633	0.03607%
CALCASIEU PARISH POLICE JURY	18,021	0.00255%
CALCASIEU PARISH SCHOOL BOARD	92,659	0.01312%
CAPITAL AREA HUMAN SERVICES DISTRICT	4,430,776	0.62756%
CAPITOL AREA GROUNDWATER COMMISSION	23,066	0.00327%
CATAHOULA PARISH SCHOOL BOARD	19,796	0.00280%
CENTRAL COMMUNITY SCHOOL SYSTEM	40,123	0.00568%
CENTRAL LA HUMAN SERVICES DISTRICT	1,424,268	0.20173%
CHENNAULT INTERNAT AIRPORT AUTHORITY	109,576	0.01552%
CITY COURT OF ABBEVILLE	14,334	0.00203%
CITY COURT OF BAKER	22,202	0.00315%
CITY COURT OF BASTROP	27,945	0.00396%
CITY COURT OF CROWLEY	15,545	0.00220%
CITY COURT OF DENHAM SPRINGS	24,584	0.00348%
CITY COURT OF HAMMOND	-	0.00000%
CITY COURT OF HOUMA	24,681	0.00350%
CITY COURT OF JENNINGS	15,298	0.00217%
CITY COURT OF LAKE CHARLES	57,687	0.00817%
CITY COURT OF MORGAN CITY	17,662	0.00250%
CITY COURT OF OAKDALE	5,546	0.00079%
CITY COURT OF PLAQUEMINE	13,889	0.00197%
CITY COURT OF PORT ALLEN CIVIL FEES	14,676	0.00208%
CITY COURT OF SLIDELL	24,865	0.00352%
CITY COURT OF SULPHUR	18,059	0.00256%
CITY COURT OF THIBODAU	14,749	0.00209%
CITY COURT OF VILLE PLATTE CIVIL DIV	14,529	0.00206%
CITY COURT OF WEST MONROE	9,986	0.00141%
CITY OF ABBEVILLE	3,002	0.00043%
CITY OF ALEXANDRIA	18,845	0.00267%
CITY OF BAKER	9,525	0.00135%
CITY OF BASTROP	8,845	0.00125%
CITY OF BATON ROUGE	38,070	0.00539%

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Employer Allocations

June 30, 2015

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
CITY OF BOSSIER	\$ 13,254	0.00188%
CITY OF CROWLEY	8,793	0.00125%
CITY OF DENHAM SPRINGS	9,830	0.00139%
CITY OF DONALDSONVILLE	2,709	0.00038%
CITY OF EUNICE	6,764	0.00096%
CITY OF FRANKLIN	8,627	0.00122%
CITY OF GONZALES	2,709	0.00038%
CITY OF JEANERETTE	7,698	0.00109%
CITY OF JENNINGS	4,511	0.00064%
CITY OF KAPLAN	-	0.00000%
CITY OF LAKE CHARLES	13,265	0.00188%
CITY OF MARKSVILLE	-	0.00000%
CITY OF MINDEN	2,177	0.00031%
CITY OF MONROE	83,688	0.01185%
CITY OF MORGAN CITY	13,716	0.00194%
CITY OF NATCHITOCHE	4,572	0.00065%
CITY OF NEW IBERIA	15,662	0.00222%
CITY OF OAKDALE	7,420	0.00105%
CITY OF OPELOUSAS	11,895	0.00169%
CITY OF PINEVILLE	40,674	0.00576%
CITY OF PLAQUEMINE	11,316	0.00160%
CITY OF PORT ALLEN	10,862	0.00154%
CITY OF RAYNE	8,441	0.00120%
CITY OF RUSTON	11,603	0.00164%
CITY OF SHREVEPORT	133,013	0.01884%
CITY OF SLIDELL	13,147	0.00186%
CITY OF SULPHUR	8,196	0.00116%
CITY OF THIBODAUX	14,061	0.00199%
CITY OF WEST MONROE	15,764	0.00223%
CITY OF WINNFIELD	914	0.00013%
CITY OF WINNSBORO	-	0.00000%
CITY OF ZACHARY	3,384	0.00048%
CLAIBORNE PARISH SCHOOL BOARD	28,353	0.00402%
COMMISSION OF LAW ENFORCEMENT LCLE	801,495	0.11352%
COURT OF APPEAL FIRST CIRCUIT	1,577,065	0.22337%

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Employer Allocations

June 30, 2015

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
COURT OF APPEALS FOURTH CIRCUIT	\$ 1,368,710	0.19386%
COURT OF APPEALS SECOND CIRCUIT	843,734	0.11950%
CRIMINAL DISTRICT COURT	974,376	0.13801%
CRT - OFFICE OF CULTURAL DEVELOPMENT	620,199	0.08784%
CRT - OFFICE OF STATE LIBRARY OF LOUISIANA	712,246	0.10088%
CRT - OFFICE OF STATE MUSEUM	1,156,278	0.16377%
CRT - OFFICE OF STATE PARKS	3,737,926	0.52942%
CRT - OFFICE OF THE SECRETARY	994,751	0.14089%
CRT - OFFICE OF TOURISM	815,988	0.11557%
CUSTODIAN OF NOTARIAL ARCHIVES	117,953	0.01671%
DEPARTMENT OF INSURANCE	5,039,460	0.71377%
DEPT OF AGRICULTURE AND FORESTRY	9,026,289	1.27844%
DEPT OF CHILDREN AND FAMILY SERVICES	52,751,758	7.47153%
DEPT OF FINANCE CITY OF NEW ORLEANS	237,799	0.03368%
DEPT OF REVENUE & TAXATION	12,611,110	1.78618%
DEQ - OFFICE OF ENVIRONMENTAL COMPLIANCE	6,597,914	0.93450%
DEQ - OFFICE OF ENVIRONMENTAL SERVICES	3,541,469	0.50160%
DEQ - OFFICE OF MGT AND FINANCE	809,666	0.11468%
DEQ - OFFICE OF THE SECRETARY - ADMIN	1,857,244	0.26305%
DEVELOPMENTAL DISABILITIES COUNCIL	109,866	0.01556%
DHH - MEDICAL VENDOR ADMINISTRATION	14,357,599	2.03355%
DHH - OFF OF PUBLIC HEALTH	21,918,560	3.10445%
DHH - OFF OF THE SEC MGT AND FINANCE	9,566,818	1.35500%
DHH - OFFICE OF AGING AND ADULT SERVICES	6,091,726	0.86281%
DNR - OFFICE OF COASTAL RESTOR AND MGT	1,009,456	0.14298%
DNR - OFFICE OF CONSERVATION	2,880,032	0.40792%
DNR - OFFICE OF MINERAL RESOURCES	1,237,881	0.17533%
DNR - OFFICE OF THE SECRETARY	1,307,908	0.18525%
DOA - ADMINISTRATIVE SERVICES	-	0.00000%
DOA - BD OF ELEM AND SECONDARY ED	74,474	0.01055%
DOA - BD OF REGENTS FOR HIGHER ED	622,565	0.08818%
DOA - BOARD OF TAX APPEALS	71,379	0.01011%
DOA - DIVISION OF ADMINISTRATION	12,697,156	1.79837%
DOA - EXECUTIVE OFFICE	1,515,768	0.21469%
DOA - FEDERAL PROPERTY ASSISTANCE	127,361	0.01804%

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Employer Allocations

June 30, 2015

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
DOA - LA PROPERTY ASSISTANCE AGENCY	\$ 487,464	0.06904%
DOA - LOUISIANA TAX COMMISSION	734,946	0.10410%
DOA - MENTAL HEALTH ADVOCACY SERVICE	604,423	0.08561%
DOA - OFC OF TELECOMMUNICATION	-	0.00000%
DOA - OFFICE OF AIRCRAFT SERVICES	81,276	0.01151%
DOA - OFFICE OF RISK MANAGEMENT	712,530	0.10092%
DOA - OFFICE OF TECHNOLOGY SERVICES	17,761,532	2.51567%
DOA - OFFICE OF THE INSPECTOR GENERAL	281,194	0.03983%
DOA - STATE POLICE COMMISSION	84,146	0.01192%
DOC - ADULT PROBATION AND PAROLE	12,046,239	1.70618%
DOC - AVOYELLES CORRECTIONAL CENTER	4,710,640	0.66719%
DOC - CORRECTIONS - ADMINISTRATION	3,969,477	0.56222%
DOC - DAVID WADE CORRECTIONAL CENTER	4,503,473	0.63785%
DOC - DIXON CORRECTIONAL INSTITUTE	6,632,877	0.93945%
DOC - ELAYN HUNT CORRECTIONAL CENTER	8,776,174	1.24302%
DOC - LA CORRECTIONAL INST FOR WOMEN	3,669,901	0.51979%
DOC - LOUISIANA STATE PENITENTIARY	20,315,644	2.87742%
DOC - PRISON ENTERPRISES	1,092,400	0.15472%
DOC - RAYBURN CORRECTIONAL INST	3,918,713	0.55503%
DOE - SPECIAL SCHOOL DISTRICTS	34,282	0.00486%
DOE - STATE ACTIVITIES, MGT AND FINANCE	6,183,110	0.87575%
DOTD - ADMINISTRATION	3,740,589	0.52980%
DOTD - ENGINEERING AND OPERATIONS	63,486,539	8.99172%
DPS - DONALD J THIBODAUX TRAINING ACADEMY	-	0.00000%
DPS - LA HIGHWAY SAFETY COMMISSION	215,801	0.03057%
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	178,762	0.02532%
DPS - LOUISIANA GAMING CONTROL BOARD	77,399	0.01096%
DPS - OFFICE OF LEGAL AFFAIRS	-	0.00000%
DPS - OFFICE OF MGT AND FINANCE	2,143,794	0.30364%
DPS - OFFICE OF MOTOR VEHICLES	6,474,668	0.91704%
DPS - OFFICE OF STATE FIRE MARSHALL	3,023,552	0.42824%
DPS - OFFICE OF STATE POLICE	10,316,309	1.46116%
DSCS - DIV OF ADMINISTRATIVE LAW	1,319,578	0.18690%
DSCS - ETHICS ADMINISTRATION	798,636	0.11312%
DSCS - STATE CIVIL SERVICE	2,095,086	0.29674%

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Employer Allocations

June 30, 2015

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
DVA - DEPARTMENT OF VETERANS AFFAIRS	\$ 1,247,499	0.17669%
DVA - LOUISIANA WAR VETERANS HOME	1,541,794	0.21837%
DVA - NORTHEAST LA WAR VETERANS HOME	1,662,081	0.23541%
DVA - NORTHWEST LA WAR VETERANS HOME	1,512,871	0.21428%
DVA - SOUTHEAST LA WAR VETERANS HOME	1,291,542	0.18293%
DVA - SOUTHWEST LA WAR VETERANS HOME	1,404,955	0.19899%
EAST BATON ROUGE PARISH SCHOOL BOARD	138,625	0.01963%
EAST FELICIANA PARISH SCHOOL BOARD	-	0.00000%
EUNICE CITY COURT	19,477	0.00276%
EXCELTH INCORPORATED	1,632,823	0.23127%
FIFTH JUDICAL DISTRICT COURT	23,600	0.00334%
FIFTH LA LEVEE BOARD	170,986	0.02422%
FLORIDA PARISHES HUMAN SERV AUTHORITY	2,850,481	0.40373%
FLORIDA PARISHES JUV DETENTION CENTER	1,189,725	0.16851%
FOURTH JUDICIAL DISTRICT COURT	-	0.00000%
FRANKLIN PARISH POLICE JURY	-	0.00000%
GREATER BATON ROUGE PORT COM	546,237	0.07737%
GREATER KROTZ SPRINGS PORT COMM	39,810	0.00564%
GREATER LAFOURCHE PORT COMMISSION	852,017	0.12068%
HUEY P LONG HOSPITAL	84,482	0.01197%
IBERIA PARISH GOVERNMENT	7,205	0.00102%
IBERIA PARISH SCHOOL BOARD	31,075	0.00440%
IMPERIAL CALCASIEU HUMAN SERVICES AUTHORITY	1,059,272	0.15003%
JEANERETTE CITY COURT	5,632	0.00080%
JEFFERSON DAVIS PARISH	1,588	0.00023%
JEFFERSON PARISH	225,639	0.03196%
JEFFERSON PARISH HUMAN SERV AUTHORITY	3,114,160	0.44108%
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	167,179	0.02368%
JUDICIAL BRANCH OF LOUISIANA	20,679,323	2.92893%
JUDICIAL EXP REG PARISH OF ORLEANS	1,045,023	0.14801%
LA BOARD OF JURY COMM ORLEANS PARISH	60,803	0.00861%
LA BOARD OF PHARMACY	471,866	0.06683%
LA BOARD REGISTRATION PROF ENGINEERS	188,283	0.02667%
LA CEMETERY BOARD	44,440	0.00629%
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	8,272,139	1.17163%

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Employer Allocations

June 30, 2015

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
LA ECON DEV - OFFICE OF BUSINESS DEV	\$ 1,882,210	0.26659%
LA ECON DEV - OFFICE OF THE SECRETARY	897,873	0.12717%
LA ED TELEVISION AUTHORITY	1,395,759	0.19769%
LA EMERGENCY RESPONSE NETWORK	216,961	0.03073%
LA HOUSE OF REPRESENTATIVES	3,560,560	0.50430%
LA HOUSING CORPORATION	2,657,815	0.37644%
LA LICENSED PROFESSIONAL COUNSELORS	40,864	0.00579%
LA MILITARY DEPT	9,169,957	1.29879%
LA PATIENT'S COMP FUND OVERSIGHT BOARD	833,754	0.11809%
LA PUBLIC DEFENDER BOARD	366,195	0.05187%
LA RACING COMMISSION	1,090,656	0.15448%
LA REAL ESTATE COMM	361,516	0.05120%
LA SCHOOL FOR MATH SCI & ARTS	169,442	0.02400%
LA SCHOOL FOR THE DEAF	1,599,767	0.22658%
LA SENATE	3,442,433	0.48757%
LA SPECIAL EDUCATION CENTER	1,859,665	0.26340%
LA ST BD BARBER EXAMINERS	69,584	0.00986%
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	57,284	0.00811%
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	26,040	0.00369%
LA ST BD OF PRIVATE INVESTIGATOR EXM	30,076	0.00426%
LA ST BOARD OF ARCHITECTURAL EXAMINERS	63,003	0.00892%
LA ST BOARD OF CHIROPRACTIC EXAMINERS	29,573	0.00419%
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	255,705	0.03622%
LA ST LICENSING BD OF CONTRACTORS	824,256	0.11674%
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	42,033	0.00595%
LA STATE BD OF COSMETOLOGY	319,431	0.04524%
LA STATE BD OF EMBALMERS & FUNERAL DIRS	55,774	0.00790%
LA STATE BD OF EXAM OF INTERIOR DESIGNER	-	0.00000%
LA STATE BD OF WHOLESALE DRUG DISTRIB	49,476	0.00701%
LA STATE BD PRIVATE SECURITY EXAM	141,248	0.02001%
LA STATE BOARD OF DENTISTRY	142,016	0.02011%
LA STATE BOARD OF HOME INSPECTORS	20,460	0.00290%
LA STATE BOARD OF NURSING	1,072,856	0.15196%
LA STATE LAW INSTITUTE	176,052	0.02494%
LA STATE UNIVERSITY MEDICAL CENTER	7,896,156	1.11838%

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Employer Allocations

June 30, 2015

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
LA USED MOTOR VEHICLE & PARTS	\$ 311,253	0.04408%
LA VETERINARY BOARD	43,594	0.00617%
LAFAYETTE CONSOL GOVT ADM OPERAT	75,507	0.01070%
LAFAYETTE PARISH SCHOOL BOARD	94,919	0.01344%
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	37,944	0.00537%
LAFOURCHE PARISH SCHOOL BOARD	52,280	0.00741%
LAKE FOREST ELEMENTARY CHARTER SCHOOL	-	0.00000%
LAKE PROVIDENCE PORT COMMISSION	58,547	0.00829%
LALLIE KEMP CHARITY HOSPITAL	4,258,430	0.60315%
LEESVILLE CITY COURT	5,885	0.00083%
LEGISLATIVE AUDITORS OFFICE	6,610,262	0.93625%
LEGISLATIVE BUDGETARY CONTROL COUN	98,932	0.01401%
LEGISLATIVE FISCAL OFFICE	570,530	0.08081%
LINCOLN PARISH SCHOOL BOARD	23,818	0.00337%
LIVINGSTON PARISH COUNCIL	2,929	0.00042%
LIVINGSTON PARISH SCHOOL BOARD	101,796	0.01442%
LOUISIANA BOARD OF CPAS	122,202	0.01731%
LOUISIANA BOARD OF MASSAGE THERAPY	62,484	0.00885%
LOUISIANA DEPARTMENT OF JUSTICE	9,948,847	1.40911%
LOUISIANA MOTOR VEHICLE COMMISSION	305,650	0.04329%
LOUISIANA PHYSICAL THERAPY BOARD	44,548	0.00631%
LOUISIANA STATE UNIVERSITY	24,413,746	3.45786%
LOUISIANA STATE UNIVERSITY OF SHREVEPORT	835,604	0.11835%
LOUISIANA STATE UNIVERSITY SYSTEM	-	0.00000%
LOUISIANA TAX FREE SHOPPING	136,386	0.01932%
LSU MEDICAL CENTER HEALTH CARE SRV DIV	1,543,301	0.21859%
LSU MEDICAL CENTER IN SHREVEPORT	6,274,157	0.88864%
LT GOVERNORS OFFICE	270,967	0.03838%
LUMCON	141,298	0.02001%
MADISON PARISH PORT HARBOR & TERMINAL	32,141	0.00455%
MADISON PARISH SCHOOL BOARD	14,133	0.00200%
MARKSVILLE CITY COURT	14,249	0.00202%
METROPOLITAN HUMAN SERVICES DISTRICT	2,294,046	0.32492%
MINDEN CITY COURT	32,432	0.00459%
MONROE CITY SCHOOL BOARD	129,807	0.01839%

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Employer Allocations

June 30, 2015

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
MUNICIPAL FIRE & POLICE CIVIL SERVICE	\$ 428,091	0.06063%
NATCHITOCHE CANE RIVER LEVEE DISTRICT	31,848	0.00451%
NATCHITOCHE CITY COURT	22,526	0.00319%
NEW BEGINNINGS SCHOOLS	14,880	0.00211%
NEW IBERIA CITY COURT	18,864	0.00267%
NEW ORLEANS CENTER FOR CREATIVE ARTS	120,874	0.01712%
NORTH LAFOURCHE LEVEE DISTRICT	97,665	0.01383%
NORTHEAST DELTA HUMAN SERVICES AUTHORITY	1,800,043	0.25495%
NORTHWEST LA HUMAN SERVICES DISTRICT	1,837,860	0.26031%
OFFICE FOR CITIZEN WITH DISABILITIES	17,104,606	2.42262%
OFFICE OF BEHAVIORAL HEALTH	20,168,764	2.85661%
OFFICE OF COASTAL PROTECTION & RESTORATION	4,186,003	0.59289%
OFFICE OF ELDERLY AFFAIRS	407,854	0.05777%
OFFICE OF FINANCIAL INSTITUTIONS	2,150,149	0.30454%
OFFICE OF HOME LAND SEC & EMERG. PREP.	6,263,212	0.88709%
OFFICE OF JUVENILE JUSTICE	11,616,075	1.64525%
OFFICE OF STUDENT FINANCIAL ASSISTANCE	1,258,495	0.17825%
OPELOUSAS CITY COURT	20,193	0.00286%
ORLEANS PARISH SCHOOL BOARD	95,686	0.01355%
OUACHITA PARISH POLICE JURY	37,416	0.00530%
OUACHITA PARISH SCHOOL BOARD	117,062	0.01658%
PARISH OF ORLEANS JUDICIAL EXP JUDGES	153,410	0.02173%
PARISH OF TANGIPAHOA	-	0.00000%
PARISH OF TERREBONNE	14,266	0.00202%
PONTCHARTRAIN LEVEE DISTRICT	737,681	0.10448%
PORT OF LAKE CHARLES	2,210,812	0.31313%
PUBLIC SERVICE COMMISSION	1,465,968	0.20763%
RAPIDES PARISH HOUSING AUTHORITY	97,576	0.01382%
RAPIDES PARISH POLICE JURY	18,845	0.00267%
RAPIDES PARISH SCHOOL BOARD	190,674	0.02701%
RAYNE CITY COURT	9,144	0.00130%
RECOVERY SCHOOL DISTRICT	1,281,632	0.18153%
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	322,488	0.04568%
REGIONAL PLANNING COMMISSION	462,869	0.06556%
REGIONAL TRANSIT AUTHORITY	39,104	0.00554%

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Employer Allocations

June 30, 2015

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
RENEW CHARTER MGMT ORGANIZATION	\$ 27,358	0.00388%
RICHLAND PARISH SCHOOL BOARD	-	0.00000%
RUSTON CITY COURT	25,183	0.00357%
SABINE RIVER AUTHORITY	902,932	0.12789%
SCHOOL EMPLOYEES RETIREMENT SYSTEM	28,196	0.00399%
SECRETARY OF STATE'S OFFICE	5,361,733	0.75941%
SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	2,770,587	0.39241%
SOUTH LAFOURCHE LEVEE DISTRICT	337,058	0.04774%
SOUTH TANGIPAHOA PARISH PORT COMMISSION	44,595	0.00632%
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	3,593,443	0.50896%
SOUTHERN UNIVERSITY	6,516,118	0.92291%
SPRINGHILL CITY COURT	13,174	0.00187%
ST BERNARD PORT HARBOR & TERM DIST	372,449	0.05275%
ST CHARLES PARISH PUBLIC SCHOOLS	46,846	0.00664%
ST JAMES PARISH SCHOOL BOARD	-	0.00000%
ST LANDRY PARISH GOVERNMENT	8,999	0.00128%
ST LANDRY PARISH SCHOOL BOARD	125,619	0.01779%
ST MARTIN PARISH SCHOOL BOARD	22,785	0.00323%
ST TAMMANY PARISH GOVERNMENT	1,372	0.00019%
ST TAMMANY PARISH SCHOOL BOARD	175,684	0.02488%
ST. HELENA PARISH SCHOOL BOARD	14,173	0.00201%
ST. MARY PARISH SCHOOL BOARD	50,517	0.00716%
STATE EMPLOYEES GROUP BENEFIT	1,004,992	0.14234%
STATE PLUMBING BOARD	79,550	0.01127%
STATE POLICE RETIREMENT SYSTEM	110,527	0.01566%
TANGIPAHOA PARISH SCHOOL SYSTEM	192,536	0.02727%
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	1,651,057	0.23385%
TENSAS BASIN LEVEE DISTRICT	503,182	0.07127%
TERREBONNE LEVEE & CONSERVATION DISTRICT	303,898	0.04304%
TERREBONNE PARISH SCHOOL BOARD	94,186	0.01334%
THE CITY OF VILLE PLATTE	23,160	0.00328%
THE PORT OF SOUTH LOUISIANA	997,954	0.14135%
TOWN OF BUNKIE	4,698	0.00067%
TOWN OF SORRENTO	1,115	0.00016%
TOWN OF VIDALIA	13,608	0.00193%

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Employer Allocations

June 30, 2015

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
TREASURY DEPARTMENT	\$ 1,106,061	0.15666%
UNIVERSITY OF LOUISIANA	29,142,784	4.12766%
VERMILION PARISH POLICE JURY	5,681	0.00081%
VERMILION PARISH SCHOOL BOARD	42,880	0.00607%
WARE YOUTH CENTER	1,070,043	0.15156%
WEBSTER PARISH POLICE JURY	4,187	0.00059%
WEBSTER PARISH SCHOOL BOARD	21,663	0.00307%
WEST BATON ROUGE PARISH COUNCIL	4,381	0.00062%
WEST BATON ROUGE SCHOOL BOARD	20,193	0.00286%
WEST FELICIANA PARISH SCHOOL BOARD	17,762	0.00252%
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	671,461	0.09510%
WINN PARISH POLICE JURY	914	0.00013%
WINN PARISH SCHOOL BOARD	14,515	0.00206%
WINNFIELD CITY COURT	5,738	0.00081%
WINNSBORO CITY COURT	-	0.00000%
WLF - OFFICE OF FISHERIES	4,987,852	0.70646%
WLF - OFFICE OF MGT AND FINANCE	697,363	0.09877%
WLF - OFFICE OF THE SECRETARY	6,352,705	0.89977%
WLF - OFFICE OF WILDLIFE	4,641,282	0.65737%
WORKFORCE SUPPORT AND TRAINING	14,562,250	2.06253%
ZACHARY CITY COURT	28,464	0.00403%
ZACHARY SCHOOL BOARD	24,957	0.00354%
Total	\$ 706,037,367	100.00000%

The accompanying notes are an integral part of these statements.

Louisiana State Employees' Retirement Systems

Schedules of Pension Amounts by Employer
As of and for the Year Ended June 30, 2015

Employer Name	Deferred Outflows of Resources			Deferred Inflows of Resources			Proportionate Share of Plan Pension Expense	
	Net Pension Liability	Difference Between Expected and Actual Experience		Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments			Total Deferred Inflows of Resources
		Expected	Actual		Assumptions	Changes of Assumptions		
11TH JUDICIAL DISTRICT COURT DIVISION C	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
17TH JUDICIAL DIST COURT	2,777,736	3,713	3,713	(22,752)	(2,512)	(25,264)	173,813	
18TH JUDICIAL DISTRICT	1,494,564	1,998	1,998	(12,242)	(1,352)	(13,594)	93,520	
19TH JUDICIAL DIST COURT	8,855,905	11,839	11,839	(72,536)	(8,009)	(80,545)	554,145	
20TH JUDICIAL DISTRICT COURT	695,794	930	930	(5,699)	(629)	(6,328)	43,538	
24TH JUDICIAL DIST CT JEFFERSON PARISH	1,913,945	2,559	2,559	(15,677)	(1,731)	(17,408)	119,762	
2ND JUDICIAL DISTRICT COURT DIVISION A	368,098	492	492	(3,015)	(333)	(3,348)	23,033	
2ND JUDICIAL DISTRICT COURT DIVISION B	307,496	411	411	(2,519)	(278)	(2,797)	19,241	
2ND JUDICIAL DISTRICT COURT DIVISION C	145,144	194	194	(1,189)	(131)	(1,320)	9,082	
3RD CIRCUIT COURT OF APPEAL	11,545,698	15,435	15,435	(94,568)	(10,441)	(105,009)	722,455	
3RD JUD DIST COURT CHILDREN ASSIST FUND	56,248	75	75	(461)	(51)	(512)	3,520	
3RD JUDICIAL DISTRICT COURT	585,950	783	783	(4,799)	(530)	(5,329)	36,665	
4TH DISTRICT COURT JUDGES OFFICE	2,185,121	2,921	2,921	(17,898)	(1,976)	(19,874)	136,731	
5TH CIRCUIT COURT OF APPEAL	7,657,752	10,237	10,237	(62,723)	(6,925)	(69,648)	479,173	
ACADIA PARISH POLICE JURY	140,859	188	188	(1,154)	(127)	(1,281)	8,814	
ACADIA PARISH SCHOOL BOARD	140,111	187	187	(1,148)	(127)	(1,275)	8,767	
ACADIANA AREA HUMAN SERVICES DISTRICT	21,497,327	28,738	28,738	(176,079)	(19,441)	(195,520)	1,345,164	
ALGIERS CHARTER SCHOOLS ASSOCIATION	392,175	524	524	(3,212)	(355)	(3,567)	24,540	
ALLEN PARISH POLICE JURY	44,074	59	59	(361)	(40)	(401)	2,758	
ALLEN PARISH SCHOOL BOARD	62,030	83	83	(508)	(56)	(564)	3,881	
AMITE RIVER BASIN WATER DIST	518,343	693	693	(4,246)	(469)	(4,715)	32,435	
ASCENSION PARISH COURT JUDICIAL EXPENSE	130,997	175	175	(1,073)	(118)	(1,191)	8,197	
ASCENSION PARISH POLICE JURY	26,118	35	35	(214)	(24)	(238)	1,634	
ASCENSION PARISH SCHOOL BOARD	1,347,515	1,801	1,801	(11,037)	(1,219)	(12,256)	84,319	
ASSUMPTION PARISH SCHOOL BOARD	207,038	277	277	(1,696)	(187)	(1,883)	12,955	
ATCHAFALAYA LEVEE DISTRICT	7,123,085	9,522	9,522	(58,343)	(6,442)	(64,785)	445,717	
AVOUELLES PARISH POLICE JURY	35,776	48	48	(293)	(32)	(325)	2,239	
AVOUELLES PARISH SCHOOL BOARD	214,996	287	287	(1,761)	(194)	(1,955)	13,453	
BD EX SPEECH PATHOLOGY & AUDIOLOGY	291,989	390	390	(2,392)	(264)	(2,656)	18,271	
BD OF COMMISSIONERS PORT OF NEW ORLEANS	45,573,447	60,924	60,924	(373,281)	(41,214)	(414,495)	2,851,693	
BD OF EXAMINERS - NURSING FACILITY ADMIN	870,661	1,164	1,164	(7,131)	(787)	(7,918)	54,480	
BD OF EXAMINERS OF CERTIFIED SHORTHAND	323,004	432	432	(2,646)	(292)	(2,938)	20,211	
BOARD OF MEDICAL EXAMINERS	8,424,146	11,262	11,262	(69,000)	(7,618)	(76,618)	527,129	
BOGALUSA CITY SCHOOLS	179,900	240	240	(1,474)	(163)	(1,637)	11,257	
BOSSIER CITY COURT	239,073	320	320	(1,958)	(216)	(2,174)	14,960	
BOSSIER PARISH SCHOOL BOARD	727,149	972	972	(5,956)	(658)	(6,614)	45,500	
BUNKIE CITY COURT	-	-	-	-	-	-	-	
CADDO LEVEE DISTRICT	2,305,848	3,083	3,083	(18,887)	(2,085)	(20,972)	144,285	
CADDO PARISH SCHOOL BOARD	2,452,964	3,279	3,279	(20,092)	(2,218)	(22,310)	153,491	
CALCASIEU PARISH POLICE JURY	173,575	232	232	(1,422)	(157)	(1,579)	10,861	
CALCASIEU PARISH SCHOOL BOARD	892,630	1,193	1,193	(7,311)	(807)	(8,118)	55,855	
CAPITAL AREA HUMAN SERVICES DISTRICT	42,683,213	57,060	57,060	(349,607)	(38,600)	(388,207)	2,670,840	

(Continued)

Louisiana State Employees' Retirement Systems

Schedules of Pension Amounts by Employer
As of and for the Year Ended June 30, 2015

Employer Name	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense		
	Net Pension Liability	Difference Between Expected and Actual Experience		Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments			Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
		2015	2014		2013	2012			
CAPITOL AREA GROUNDWATER COMMISSION	\$ 222,205	\$ 297	\$ (1,820)	\$ 297	\$ (201)	\$ (2,021)	\$ 13,904		
CATAHOULA PARISH SCHOOL BOARD	190,714	255	(1,562)	255	(172)	(1,734)	11,934		
CENTRAL COMMUNITY SCHOOL SYSTEM	386,530	517	(3,166)	517	(350)	(3,516)	24,187		
CENTRAL LA HUMAN SERVICES DISTRICT	13,720,481	18,342	(112,381)	18,342	(12,408)	(124,789)	858,539		
CHENNAULT INTERNAT AIRPORT AUTHORITY	1,055,594	1,411	(8,646)	1,411	(955)	(9,601)	66,052		
CITY COURT OF ABBEVILLE	138,071	185	(1,131)	185	(125)	(1,256)	8,640		
CITY COURT OF BAKER	213,907	286	(1,752)	286	(193)	(1,945)	13,385		
CITY COURT OF BASTROP	269,204	360	(2,205)	360	(243)	(2,448)	16,845		
CITY COURT OF CROWLEY	149,769	200	(1,227)	200	(135)	(1,362)	9,372		
CITY COURT OF DENHAM SPRINGS	236,829	317	(1,940)	317	(214)	(2,154)	14,819		
CITY COURT OF HAMMOND	-	-	-	-	-	-	-		
CITY COURT OF HOUMA	237,781	318	(1,948)	318	(215)	(2,163)	14,879		
CITY COURT OF JENNINGS	147,389	197	(1,207)	197	(133)	(1,340)	9,223		
CITY COURT OF LAKE CHARLES	555,751	743	(4,552)	743	(503)	(5,055)	34,775		
CITY COURT OF MORGAN CITY	170,174	227	(1,394)	227	(154)	(1,548)	10,648		
CITY COURT OF OAKDALE	53,460	71	(438)	71	(48)	(486)	3,345		
CITY COURT OF PLAQUEMINE	133,786	179	(1,096)	179	(121)	(1,217)	8,371		
CITY COURT OF PORT ALLEN CIVIL FEES	141,403	189	(1,158)	189	(128)	(1,286)	8,848		
CITY COURT OF SLIDELL	239,549	320	(1,962)	320	(217)	(2,179)	14,989		
CITY COURT OF SULPHUR	173,983	233	(1,425)	233	(157)	(1,582)	10,887		
CITY COURT OF THIBODAUX	142,084	190	(1,164)	190	(129)	(1,293)	8,891		
CITY COURT OF VILLE PLATTE CIVIL DIV	139,975	187	(1,147)	187	(127)	(1,274)	8,759		
CITY COURT OF WEST MONROE	96,173	129	(788)	129	(87)	(875)	6,018		
CITY OF ABBEVILLE	28,906	39	(237)	39	(26)	(263)	1,809		
CITY OF ALEXANDRIA	181,532	243	(1,487)	243	(164)	(1,651)	11,359		
CITY OF BAKER	91,752	123	(752)	123	(83)	(835)	5,741		
CITY OF BASTROP	85,223	114	(698)	114	(77)	(775)	5,333		
CITY OF BATON ROUGE	366,737	490	(3,004)	490	(332)	(3,336)	22,948		
CITY OF BOSSIER	127,664	171	(1,046)	171	(115)	(1,161)	7,988		
CITY OF CROWLEY	84,679	113	(694)	113	(77)	(771)	5,299		
CITY OF DENHAM SPRINGS	94,677	127	(775)	127	(86)	(861)	5,924		
CITY OF DONALDSONVILLE	26,118	35	(214)	35	(24)	(238)	1,634		
CITY OF EUNICE	65,158	87	(534)	87	(59)	(593)	4,077		
CITY OF FRANKLIN	83,114	111	(681)	111	(75)	(756)	5,201		
CITY OF GONZALES	26,118	35	(214)	35	(24)	(238)	1,634		
CITY OF JEANNERETTE	74,136	99	(607)	99	(67)	(674)	4,639		
CITY OF JENNINGS	43,462	58	(356)	58	(39)	(395)	2,720		
CITY OF KAPLAN	-	-	-	-	-	-	-		
CITY OF LAKE CHARLES	127,800	171	(1,047)	171	(116)	(1,163)	7,997		
CITY OF MARKSVILLE	-	-	-	-	-	-	-		
CITY OF MINDEN	20,949	28	(172)	28	(19)	(191)	1,311		

(Continued)

Louisiana State Employees' Retirement Systems

Schedules of Pension Amounts by Employer
As of and for the Year Ended June 30, 2015

Employer Name	Deferred Outflows of Resources			Deferred Inflows of Resources			Proportionate Share of Plan Pension Expense	
	Net Pension Liability	Difference Between Expected and Actual Experience		Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience			Total Deferred Inflows of Resources
		Assumptions	Actual		Assumptions	Actual		
CITY OF MONROE	\$ 806,183	\$ 1,078	\$ 1,078	\$ 1,078	\$ (6,603)	\$ (729)	\$ (7,332)	\$ 50,446
CITY OF MORGAN CITY	132,153	177	177	177	(1,082)	(120)	(1,202)	8,269
CITY OF NATCHITOCHES	44,074	59	59	59	(361)	(40)	(401)	2,758
CITY OF NEW IBERIA	150,857	202	202	202	(1,236)	(136)	(1,372)	9,440
CITY OF OAKDALE	71,484	96	96	96	(586)	(65)	(651)	4,473
CITY OF OPELOUSAS	114,605	153	153	153	(939)	(104)	(1,043)	7,171
CITY OF PINEVILLE	391,835	524	524	524	(3,209)	(354)	(3,563)	24,519
CITY OF PLAQUEMINE	109,028	146	146	146	(893)	(99)	(992)	6,822
CITY OF PORT ALLEN	104,607	140	140	140	(857)	(95)	(952)	6,546
CITY OF RAYNE	81,278	109	109	109	(666)	(74)	(740)	5,086
CITY OF RUSTON	111,749	149	149	149	(915)	(101)	(1,016)	6,993
CITY OF SHREVEPORT	1,281,336	1,713	1,713	1,713	(10,495)	(1,159)	(11,654)	80,178
CITY OF SLIDELL	126,644	169	169	169	(1,037)	(115)	(1,152)	7,925
CITY OF SULPHUR	78,966	106	106	106	(647)	(71)	(718)	4,941
CITY OF THIBODAUX	135,486	181	181	181	(1,110)	(123)	(1,233)	8,478
CITY OF WEST MONROE	151,878	203	203	203	(1,244)	(137)	(1,381)	9,504
CITY OF WINNFIELD	8,842	12	12	12	(72)	(8)	(80)	553
CITY OF WINNBORO	-	-	-	-	-	-	-	-
CITY OF ZACHARY	32,579	44	44	44	(267)	(29)	(296)	2,039
CLAIBORNE PARISH SCHOOL BOARD	273,149	365	365	365	(2,237)	(247)	(2,484)	17,092
COMMISSION OF LAW ENFORCEMENT LCLE	7,721,074	10,322	10,322	10,322	(63,241)	(6,983)	(70,224)	483,135
COURT OF APPEAL FIRST CIRCUIT	15,192,396	20,310	20,310	20,310	(124,437)	(13,739)	(138,176)	950,642
COURT OF APPEALS FOURTH CIRCUIT	13,185,270	17,626	17,626	17,626	(107,997)	(11,924)	(119,921)	825,049
COURT OF APPEALS SECOND CIRCUIT	8,128,008	10,866	10,866	10,866	(66,574)	(7,351)	(73,925)	508,598
CRIMINAL DISTRICT COURT	9,386,491	12,548	12,548	12,548	(76,882)	(8,489)	(85,371)	587,346
CRT - OFFICE OF CULTURAL DEVELOPMENT	5,974,582	7,987	7,987	7,987	(48,936)	(5,403)	(54,339)	373,851
CRT - OFFICE OF STATE LIBRARY OF LOUISIANA	6,861,295	9,172	9,172	9,172	(56,199)	(6,205)	(62,404)	429,336
CRT - OFFICE OF STATE MUSEUM	11,138,832	14,891	14,891	14,891	(91,235)	(10,073)	(101,308)	696,996
CRT - OFFICE OF STATE PARKS	36,008,756	48,137	48,137	48,137	(294,939)	(32,564)	(327,503)	2,253,196
CRT - OFFICE OF THE SECRETARY	9,582,783	12,810	12,810	12,810	(78,490)	(8,666)	(87,156)	599,629
CRT - OFFICE OF TOURISM	7,860,709	10,508	10,508	10,508	(64,385)	(7,109)	(71,494)	491,872
CUSTODIAN OF NOTARIAL ARCHIVES	1,136,260	1,519	1,519	1,519	(9,307)	(1,028)	(10,335)	71,100
DEPARTMENT OF INSURANCE	48,546,931	64,899	64,899	64,899	(397,636)	(43,903)	(441,539)	3,037,754
DEPT OF AGRICULTURE AND FORESTRY	86,953,422	116,241	116,241	116,241	(712,213)	(78,636)	(790,849)	5,440,985
DEPT OF CHILDREN AND FAMILY SERVICES	508,176,485	679,341	679,341	679,341	(4,162,344)	(459,567)	(4,621,911)	31,798,409
DEPT OF FINANCE CITY OF NEW ORLEANS	2,290,816	3,062	3,062	3,062	(18,764)	(2,072)	(20,836)	143,345
DEPT OF REVENUE & TAXATION	121,487,339	162,407	162,407	162,407	(995,072)	(109,866)	(1,104,938)	7,601,895
DEQ - OFFICE OF ENVIRONMENTAL COMPLIANCE	63,560,039	84,968	84,968	84,968	(520,604)	(57,480)	(578,084)	3,977,178
DEQ - OFFICE OF ENVIRONMENTAL SERVICES	34,116,236	45,607	45,607	45,607	(279,437)	(30,853)	(310,290)	2,134,774
DEQ - OFFICE OF MGT AND FINANCE	7,799,835	10,427	10,427	10,427	(63,886)	(7,054)	(70,940)	488,063
DEQ - OFFICE OF THE SECRETARY - ADMIN	17,891,507	23,918	23,918	23,918	(146,545)	(16,180)	(162,725)	1,119,535

(Continued)

Louisiana State Employees' Retirement Systems

Schedules of Pension Amounts by Employer
As of and for the Year Ended June 30, 2015

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
	Net Pension Liability	Difference Between Expected and Actual Experience		Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience		Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions		Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
		\$	\$		\$	\$					
DEVELOPMENTAL DISABILITIES COUNCIL	1,058,383	1,415	1,415	1,415	(8,669)	(957)	(9,626)	66,227			
DHH - MEDICAL VENDOR ADMINISTRATION	138,311,893	184,898	184,898	184,898	(1,132,878)	(125,082)	(1,257,960)	8,654,667			
DHH - OFF OF PUBLIC HEALTH	211,149,327	282,269	282,269	282,269	(1,729,470)	(190,952)	(1,920,422)	13,212,364			
DHH - OFF OF THE SEC MGT AND FINANCE	92,160,590	123,202	123,202	123,202	(754,864)	(83,345)	(838,209)	5,766,816			
DHH - OFFICE OF AGING AND ADULT SERVICES	58,683,764	78,450	78,450	78,450	(480,664)	(53,070)	(533,734)	3,672,052			
DNR - OFFICE OF COASTAL RESTOR AND MGT	9,724,458	13,000	13,000	13,000	(79,651)	(8,794)	(88,445)	608,494			
DNR - OFFICE OF CONSERVATION	27,744,378	37,089	37,089	37,089	(227,247)	(25,090)	(252,337)	1,736,064			
DNR - OFFICE OF MINERAL RESOURCES	11,924,951	15,942	15,942	15,942	(97,674)	(10,784)	(108,458)	746,187			
DNR - OFFICE OF THE SECRETARY	12,599,524	16,843	16,843	16,843	(103,200)	(11,394)	(114,594)	788,397			
DOA - ADMINISTRATIVE SERVICES	-	-	-	-	-	-	-	-			
DOA - BD OF ELEM AND SECONDARY ED	717,423	959	959	959	(5,876)	(649)	(6,525)	44,892			
DOA - BD OF REGENTS FOR HIGHER ED	5,997,367	8,017	8,017	8,017	(49,123)	(5,424)	(54,547)	375,277			
DOA - BOARD OF TAX APPEALS	687,633	919	919	919	(5,632)	(622)	(6,254)	43,028			
DOA - DIVISION OF ADMINISTRATION	122,316,239	163,515	163,515	163,515	(1,001,861)	(110,616)	(1,112,477)	7,653,762			
DOA - EXECUTIVE OFFICE	14,601,957	19,520	19,520	19,520	(119,601)	(13,205)	(132,806)	913,696			
DOA - FEDERAL PROPERTY ASSISTANCE	1,226,924	1,640	1,640	1,640	(10,049)	(1,110)	(11,159)	76,773			
DOA - LA PROPERTY ASSISTANCE AGENCY	4,695,898	6,278	6,278	6,278	(38,463)	(4,247)	(42,710)	293,839			
DOA - LOUISIANA TAX COMMISSION	7,080,031	9,465	9,465	9,465	(57,991)	(6,403)	(64,394)	443,023			
DOA - MENTAL HEALTH ADVOCACY SERVICE	5,822,636	7,784	7,784	7,784	(47,692)	(5,266)	(52,958)	364,343			
DOA - OFC OF TELECOMMUNICATION	-	-	-	-	-	-	-	-			
DOA - OFFICE OF AIRCRAFT SERVICES	782,990	1,047	1,047	1,047	(6,413)	(708)	(7,121)	48,994			
DOA - OFFICE OF RISK MANAGEMENT	6,864,083	9,176	9,176	9,176	(56,222)	(6,207)	(62,429)	429,510			
DOA - OFFICE OF TECHNOLOGY SERVICES	171,103,195	228,734	228,734	228,734	(1,401,463)	(154,736)	(1,556,199)	10,706,535			
DOA - OFFICE OF THE INSPECTOR GENERAL	2,708,837	3,621	3,621	3,621	(22,187)	(2,450)	(24,637)	169,502			
DOA - STATE POLICE COMMISSION	810,604	1,084	1,084	1,084	(6,639)	(733)	(7,372)	50,722			
DOC - ADULT PROBATION AND PAROLE	116,045,723	155,132	155,132	155,132	(950,501)	(104,945)	(1,055,446)	7,261,393			
DOC - AVOYELLES CORRECTIONAL CENTER	45,379,263	60,664	60,664	60,664	(371,690)	(41,038)	(412,728)	2,839,542			
DOC - CORRECTIONS - ADMINISTRATION	38,239,379	51,119	51,119	51,119	(313,209)	(34,582)	(347,791)	2,392,774			
DOC - DAVID WADE CORRECTIONAL CENTER	43,383,565	57,996	57,996	57,996	(355,344)	(39,234)	(394,578)	2,714,664			
DOC - DIXON CORRECTIONAL INSTITUTE	63,896,849	85,419	85,419	85,419	(523,363)	(57,785)	(581,148)	3,998,253			
DOC - ELAYN HUNT CORRECTIONAL CENTER	84,543,988	113,020	113,020	113,020	(692,478)	(76,457)	(768,935)	5,290,218			
DOC - LA CORRECTIONAL INST FOR WOMEN	35,353,498	47,261	47,261	47,261	(289,572)	(31,972)	(321,544)	2,212,194			
DOC - LOUISIANA STATE PENITENTIARY	195,707,859	261,626	261,626	261,626	(1,602,993)	(176,987)	(1,779,980)	12,246,136			
DOC - PRISON ENTERPRISES	10,523,500	14,068	14,068	14,068	(86,195)	(9,517)	(95,712)	658,493			
DOC - RAYBURN CORRECTIONAL INST	37,750,350	50,465	50,465	50,465	(309,204)	(34,139)	(343,343)	2,362,174			
DOE - SPECIAL SCHOOL DISTRICTS	330,281	442	442	442	(2,705)	(299)	(3,004)	20,667			
DOE - STATE ACTIVITIES, MGT AND FINANCE	59,564,084	79,627	79,627	79,627	(487,874)	(53,866)	(541,740)	3,727,136			
DOTD - ADMINISTRATION	36,034,397	48,172	48,172	48,172	(295,149)	(32,588)	(327,737)	2,254,800			
DOTD - ENGINEERING AND OPERATIONS	611,587,662	817,579	817,579	817,579	(5,009,358)	(553,078)	(5,562,436)	38,269,206			
DPS - DONALD J THIBODAUX TRAINING ACADEMY	-	-	-	-	-	-	-	-			
DPS - LA HIGHWAY SAFETY COMMISSION	2,078,881	2,779	2,779	2,779	(17,028)	(1,880)	(18,908)	130,083			
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	1,722,074	2,302	2,302	2,302	(14,105)	(1,557)	(15,662)	107,756			

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Louisiana State Employees' Retirement Systems

Schedules of Pension Amounts by Employer
As of and for the Year Ended June 30, 2015

Employer Name	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense		
	Net Pension Liability	Difference Between Expected and Actual Experience		Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments			Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
		997	\$		(674)	\$			
DPS - LOUISIANA GAMING CONTROL BOARD	\$ 745,581	\$ 997	\$ -	\$ 997	\$ (6,107)	\$ (674)	\$ -	\$ (6,781)	\$ 46,654
DPS - OFFICE OF LEGAL AFFAIRS	-	-	-	-	-	-	-	-	-
DPS - OFFICE OF MGT AND FINANCE	20,651,899	27,608	-	27,608	(169,154)	(18,676)	(18,830)	(187,830)	1,292,263
DPS - OFFICE OF MOTOR VEHICLES	62,372,767	83,381	-	83,381	(510,879)	(56,406)	(567,285)	(567,285)	3,902,886
DPS - OFFICE OF STATE FIRE MARSHALL	29,126,920	38,937	-	38,937	(238,571)	(26,341)	(264,912)	(264,912)	1,822,575
DPS - OFFICE OF STATE POLICE	99,380,665	132,854	-	132,854	(814,002)	(89,874)	(903,876)	(903,876)	6,218,601
DSCS - DIV OF ADMINISTRATIVE LAW	12,711,953	16,994	-	16,994	(104,120)	(11,496)	(115,616)	(115,616)	795,432
DSCS - ETHICS ADMINISTRATION	7,693,528	10,285	-	10,285	(63,016)	(6,958)	(69,974)	(69,974)	481,411
DSCS - STATE CIVIL SERVICE	20,182,731	26,981	-	26,981	(165,312)	(18,252)	(183,564)	(183,564)	1,262,905
DVA - DEPARTMENT OF VETERANS AFFAIRS	12,017,587	16,065	-	16,065	(98,433)	(10,868)	(109,301)	(109,301)	751,983
DVA - LOUISIANA WAR VETERANS HOME	14,852,660	19,855	-	19,855	(121,654)	(13,432)	(135,086)	(135,086)	929,384
DVA - NORTHEAST LA WAR VETERANS HOME	16,011,434	21,404	-	21,404	(131,146)	(14,480)	(145,626)	(145,626)	1,001,892
DVA - NORTHWEST LA WAR VETERANS HOME	14,574,003	19,483	-	19,483	(119,372)	(13,180)	(132,552)	(132,552)	911,947
DVA - SOUTHEAST LA WAR VETERANS HOME	12,441,865	16,633	-	16,633	(101,908)	(11,252)	(113,160)	(113,160)	778,532
DVA - SOUTHWEST LA WAR VETERANS HOME	13,534,460	18,093	-	18,093	(110,857)	(12,240)	(123,097)	(123,097)	846,899
EAST BATON ROUGE PARISH SCHOOL BOARD	1,335,408	1,785	-	1,785	(10,938)	(1,208)	(12,146)	(12,146)	83,561
EAST FELICIANA PARISH SCHOOL BOARD	-	-	-	-	-	-	-	-	-
EUNICE CITY COURT	187,654	251	-	251	(1,537)	(170)	(1,707)	(1,707)	11,742
EXCELTH INCORPORATED	15,729,579	21,028	-	21,028	(128,837)	(14,225)	(143,062)	(143,062)	984,256
FIFTH JUDICIAL DISTRICT COURT	227,374	304	-	304	(1,862)	(206)	(2,068)	(2,068)	14,228
FIFTH LA LEVEE BOARD	1,647,190	2,202	-	2,202	(13,492)	(1,490)	(14,982)	(14,982)	103,071
FLORIDA PARISHES HUMAN SERV AUTHORITY	27,459,734	36,709	-	36,709	(224,916)	(24,833)	(249,749)	(249,749)	1,718,253
FLORIDA PARISHES JUV DETENTION CENTER	11,461,020	15,321	-	15,321	(93,874)	(10,365)	(104,239)	(104,239)	717,157
FOURTH JUDICIAL DISTRICT COURT	-	-	-	-	-	-	-	-	-
FRANKLIN PARISH POLICE JURY	-	-	-	-	-	-	-	-	-
GREATER BATON ROUGE PORT COM	5,262,124	7,035	-	7,035	(43,101)	(4,759)	(47,860)	(47,860)	329,270
GREATER KROTZ SPRINGS PORT COMM	383,469	513	-	513	(3,141)	(347)	(3,488)	(3,488)	23,995
GREATER LAFOURCHE PORT COMMISSION	8,207,790	10,972	-	10,972	(67,228)	(7,423)	(74,651)	(74,651)	513,591
HUEY P LONG HOSPITAL	813,869	1,088	-	1,088	(6,666)	(736)	(7,402)	(7,402)	50,927
IBERIA PARISH GOVERNMENT	69,443	93	-	93	(569)	(63)	(632)	(632)	4,345
IBERIA PARISH SCHOOL BOARD	299,334	400	-	400	(2,452)	(271)	(2,723)	(2,723)	18,730
IMPERIAL CALCAIEU HUMAN SERVICES AUTHORITY	10,204,373	13,641	-	13,641	(83,581)	(9,228)	(92,809)	(92,809)	638,524
JEANERETTE CITY COURT	54,276	73	-	73	(445)	(49)	(494)	(494)	3,396
JEFFERSON DAVIS PARISH	15,303	20	-	20	(125)	(14)	(139)	(139)	958
JEFFERSON PARISH	2,173,694	2,906	-	2,906	(17,804)	(1,966)	(19,770)	(19,770)	136,016
JEFFERSON PARISH HUMAN SERV AUTHORITY	29,999,826	40,104	-	40,104	(245,721)	(27,130)	(272,851)	(272,851)	1,877,196
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	1,610,529	2,153	-	2,153	(13,191)	(1,456)	(14,647)	(14,647)	100,777
JUDICIAL BRANCH OF LOUISIANA	199,211,317	266,310	-	266,310	(1,631,689)	(180,156)	(1,811,845)	(1,811,845)	12,465,360
JUDICIAL EXP REG PARISH OF ORLEANS	10,067,050	13,458	-	13,458	(82,457)	(9,104)	(91,561)	(91,561)	629,931
LA BOARD OF JURY COMM ORLEANS PARISH	585,746	783	-	783	(4,798)	(530)	(5,328)	(5,328)	36,652
LA BOARD OF PHARMACY	4,545,653	6,077	-	6,077	(37,232)	(4,111)	(41,343)	(41,343)	284,438

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Louisiana State Employees' Retirement Systems

Schedules of Pension Amounts by Employer
As of and for the Year Ended June 30, 2015

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense		
	Net Pension Liability	Difference Between Expected and Actual Experience		Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience		Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions		Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
		\$	\$		\$	\$					
LA BOARD REGISTRATION PROF ENGINEERS	1,813,827	2,425	2,425	2,425	(14,857)	(1,640)	(1,640)	(16,497)	113,498		
LA CEMETERY BOARD	428,087	572	572	572	(3,506)	(387)	(387)	(3,893)	26,787		
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	79,688,458	106,529	106,529	106,529	(652,708)	(72,066)	(72,066)	(724,774)	4,986,390		
LA ECON DEV - OFFICE OF BUSINESS DEV	18,132,008	24,239	24,239	24,239	(148,515)	(16,398)	(16,398)	(164,913)	1,134,584		
LA ECON DEV - OFFICE OF THE SECRETARY	8,649,548	11,563	11,563	11,563	(70,846)	(7,822)	(7,822)	(78,668)	541,233		
LA ED-TELEVISION AUTHORITY	13,445,836	17,975	17,975	17,975	(110,131)	(12,160)	(12,160)	(122,291)	841,354		
LA EMERGENCY RESPONSE NETWORK	2,090,036	2,794	2,794	2,794	(17,119)	(1,890)	(1,890)	(19,009)	130,781		
LA HOUSE OF REPRESENTATIVES	34,300,149	45,853	45,853	45,853	(280,944)	(31,019)	(31,019)	(311,963)	2,146,282		
LA HOUSING CORPORATION	25,603,670	34,228	34,228	34,228	(209,713)	(23,155)	(23,155)	(232,868)	1,602,113		
LA LICENSED PROFESSIONAL COUNSELORS	393,671	526	526	526	(3,224)	(356)	(356)	(3,580)	24,633		
LA MILITARY DEPT	88,337,462	118,091	118,091	118,091	(723,550)	(79,887)	(79,887)	(803,437)	5,527,589		
LA PATIENT'S COMP FUND OVERSIGHT BOARD	8,031,835	10,737	10,737	10,737	(65,787)	(7,264)	(7,264)	(73,051)	502,580		
LA PUBLIC DEFENDER BOARD	3,527,671	4,716	4,716	4,716	(28,894)	(3,190)	(3,190)	(32,084)	220,739		
LA RACING COMMISSION	10,506,700	14,046	14,046	14,046	(86,058)	(9,502)	(9,502)	(95,560)	657,442		
LA REAL ESTATE COMM	3,482,645	4,656	4,656	4,656	(28,525)	(3,150)	(3,150)	(31,675)	217,921		
LA SCHOOL FOR MATH SCI & ARTS	1,632,294	2,182	2,182	2,182	(13,370)	(1,476)	(1,476)	(14,846)	102,138		
LA SCHOOL FOR THE DEAF	15,411,132	20,602	20,602	20,602	(126,229)	(13,937)	(13,937)	(140,166)	964,329		
LA SENATE	33,162,188	44,332	44,332	44,332	(271,623)	(29,990)	(29,990)	(301,613)	2,075,076		
LA SPECIAL EDUCATION CENTER	17,914,836	23,949	23,949	23,949	(146,736)	(16,201)	(16,201)	(162,937)	1,120,995		
LA ST BD BARBER EXAMINERS	670,357	896	896	896	(5,491)	(606)	(606)	(6,097)	41,947		
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	551,874	738	738	738	(4,520)	(499)	(499)	(5,019)	34,533		
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	250,840	335	335	335	(2,055)	(227)	(227)	(2,282)	15,696		
LA ST BD OF PRIVATE INVESTIGATOR EXM	289,744	387	387	387	(2,373)	(262)	(262)	(2,635)	18,130		
LA ST BOARD OF ARCHITECTURAL EXAMINERS	606,967	811	811	811	(4,972)	(549)	(549)	(5,521)	37,980		
LA ST BOARD OF CHIROPRACTIC EXAMINERS	284,915	381	381	381	(2,334)	(258)	(258)	(2,592)	17,828		
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	2,463,303	3,293	3,293	3,293	(20,176)	(2,228)	(2,228)	(22,404)	154,138		
LA ST LICENSING BD OF CONTRACTORS	7,940,354	10,615	10,615	10,615	(65,037)	(7,181)	(7,181)	(72,218)	496,856		
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	404,894	541	541	541	(3,316)	(366)	(366)	(3,682)	25,336		
LA STATE BD OF COSMETOLOGY	3,077,207	4,114	4,114	4,114	(25,205)	(2,783)	(2,783)	(27,988)	192,552		
LA STATE BD OF EMBALMERS & FUNERAL DIRS	537,319	718	718	718	(4,401)	(486)	(486)	(4,887)	33,622		
LA STATE BD OF EXAM OF INTERIOR DESIGNER	-	-	-	-	-	-	-	-	-		
LA STATE BD OF WHOLESALE DRUG DISTRIB	476,650	637	637	637	(3,904)	(431)	(431)	(4,335)	29,826		
LA STATE BD PRIVATE SECURITY EXAM	1,360,710	1,819	1,819	1,819	(11,145)	(1,231)	(1,231)	(12,376)	85,144		
LA STATE BOARD OF DENTISTRY	1,368,056	1,829	1,829	1,829	(11,205)	(1,237)	(1,237)	(12,442)	85,604		
LA STATE BOARD OF HOME INSPECTORS	197,108	264	264	264	(1,614)	(178)	(178)	(1,792)	12,334		
LA STATE BOARD OF NURSING	10,335,234	13,816	13,816	13,816	(84,653)	(9,347)	(9,347)	(94,000)	646,712		
LA STATE LAW INSTITUTE	1,695,956	2,267	2,267	2,267	(13,891)	(1,534)	(1,534)	(15,425)	106,122		
LA STATE UNIVERSITY MEDICAL CENTER	76,066,518	101,687	101,687	101,687	(623,042)	(68,790)	(68,790)	(691,832)	4,759,752		
LA USED MOTOR VEHICLE & PARTS	2,998,377	4,008	4,008	4,008	(24,559)	(2,712)	(2,712)	(27,271)	187,619		
LA VETERINARY BOARD	419,925	561	561	561	(3,440)	(380)	(380)	(3,820)	26,276		
LAFAYETTE CONSOL GOVT ADM OPERAT	727,421	972	972	972	(5,958)	(658)	(658)	(6,616)	45,517		

(Continued)

Louisiana State Employees' Retirement Systems

Schedules of Pension Amounts by Employer
As of and for the Year Ended June 30, 2015

Employer Name	Deferred Outflows of Resources			Deferred Inflows of Resources			Proportionate Share of Plan Pension Expense	
	Net Pension Liability	Difference Between Expected and Actual Experience		Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments			Total Deferred Inflows of Resources
		1,222 \$	489		673	(827) \$		
LAFAYETTE PARISH SCHOOL BOARD	\$ 914,395	\$ 1,222	\$ -	\$ 1,222	\$ (7,490)	\$ (827)	\$ (8,317)	\$ 57,217
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	365,513	489	-	489	(2,994)	(331)	(3,325)	22,871
LAFOURCHE PARISH SCHOOL BOARD	503,652	673	-	673	(4,125)	(455)	(4,580)	31,515
LAKE FOREST ELEMENTARY CHARTER SCHOOL	-	-	-	-	-	-	-	-
LAKE PROVIDENCE PORT COMMISSION	563,981	754	-	754	(4,619)	(510)	(5,129)	35,290
LALLIE KEMP CHARITY HOSPITAL	41,022,965	54,840	-	54,840	(336,009)	(37,099)	(373,108)	2,566,953
LEESVILLE CITY COURT	56,657	76	-	76	(464)	(51)	(515)	3,545
LEGISLATIVE AUDITORS OFFICE	63,678,997	85,127	-	85,127	(521,578)	(57,588)	(579,166)	3,984,621
LEGISLATIVE BUDGETARY CONTROL COUN	953,028	1,274	-	1,274	(7,806)	(862)	(8,668)	59,634
LEGISLATIVE FISCAL OFFICE	5,496,096	7,347	-	7,347	(45,017)	(4,970)	(49,987)	343,910
LINCOLN PARISH SCHOOL BOARD	229,483	307	-	307	(1,880)	(208)	(2,088)	14,360
LIVINGSTON PARISH COUNCIL	28,226	38	-	38	(231)	(26)	(257)	1,766
LIVINGSTON PARISH SCHOOL BOARD	980,642	1,311	-	1,311	(8,032)	(887)	(8,919)	61,362
LOUISIANA BOARD OF CPAS	1,177,205	1,574	-	1,574	(9,642)	(1,065)	(10,707)	73,662
LOUISIANA BOARD OF MESSAGE THERAPY	601,934	805	-	805	(4,930)	(544)	(5,474)	37,665
LOUISIANA DEPARTMENT OF JUSTICE	95,840,819	128,122	-	128,122	(785,008)	(86,673)	(871,681)	5,997,101
LOUISIANA MOTOR VEHICLE COMMISSION	2,944,441	3,936	-	3,936	(24,117)	(2,663)	(26,780)	184,244
LOUISIANA PHYSICAL THERAPY BOARD	429,175	574	-	574	(3,515)	(388)	(3,903)	26,855
LOUISIANA STATE UNIVERSITY	235,186,337	314,402	-	314,402	(1,926,352)	(212,689)	(2,139,041)	14,716,445
LOUISIANA STATE UNIVERSITY OF SHREVEPORT	8,049,655	10,761	-	10,761	(65,933)	(7,280)	(73,213)	503,696
LOUISIANA STATE UNIVERSITY SYSTEM	-	-	-	-	-	-	-	-
LOUISIANA TAX FREE SHOPPING	1,313,848	1,756	-	1,756	(10,761)	(1,188)	(11,949)	82,212
LSU MEDICAL CENTER HEALTH CARE SRV DIV	14,867,148	19,875	-	19,875	(121,773)	(13,445)	(135,218)	930,290
LSU MEDICAL CENTER IN SHREVEPORT	60,441,206	80,799	-	80,799	(495,059)	(54,660)	(549,719)	3,782,021
LT GOVERNORS OFFICE	2,610,351	3,490	-	3,490	(21,381)	(2,361)	(23,742)	163,339
LUMCON	1,361,186	1,820	-	1,820	(11,149)	(1,231)	(12,380)	85,174
MADISON PARISH PORT HARBOR & TERMINAL	309,605	414	-	414	(2,536)	(280)	(2,816)	19,373
MADISON PARISH SCHOOL BOARD	136,166	182	-	182	(1,115)	(123)	(1,238)	8,520
MARKSVILLE CITY COURT	137,254	183	-	183	(1,124)	(124)	(1,248)	8,589
METROPOLITAN HUMAN SERVICES DISTRICT	22,099,397	29,543	-	29,543	(181,011)	(19,985)	(200,996)	1,382,838
MINDEN CITY COURT	312,393	418	-	418	(2,559)	(283)	(2,842)	19,548
MONROE CITY SCHOOL BOARD	1,250,458	1,672	-	1,672	(10,242)	(1,131)	(11,373)	78,246
MUNICIPAL FIRE & POLICE CIVIL SERVICE	4,123,959	5,513	-	5,513	(33,778)	(3,729)	(37,507)	258,051
NATCHITOCHEES CANE RIVER LEVEE DISTRICT	306,816	410	-	410	(2,513)	(277)	(2,790)	19,199
NATCHITOCHEES CITY COURT	216,968	290	-	290	(1,777)	(196)	(1,973)	13,576
NEW BEGINNINGS SCHOOLS	143,376	192	-	192	(1,174)	(130)	(1,304)	8,972
NEW IBERIA CITY COURT	181,736	243	-	243	(1,489)	(164)	(1,653)	11,372
NEW ORLEANS CENTER FOR CREATIVE ARTS	1,164,418	1,557	-	1,557	(9,537)	(1,053)	(10,590)	72,862
NORTH LAFOURCHE LEVEE DISTRICT	940,853	1,258	-	1,258	(7,706)	(851)	(8,557)	58,873
NORTHEAST DELTA HUMAN SERVICES AUTHORITY	17,340,449	23,181	-	23,181	(142,031)	(15,682)	(157,713)	1,085,054
NORTHWEST LA HUMAN SERVICES DISTRICT	17,704,737	23,668	-	23,668	(145,015)	(16,011)	(161,026)	1,107,848

(Continued)

Louisiana State Employees' Retirement Systems

Schedules of Pension Amounts by Employer
As of and for the Year Ended June 30, 2015

Employer Name	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense		
	Net Pension Liability	Difference Between Expected and Actual Experience		Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments			Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
		2015	2014		2013	2012			
OFFICE FOR CITIZEN WITH DISABILITIES	\$ 164,774,798	\$ 220,274	\$ 220,274	\$ 220,274	\$ (1,349,629)	\$ (149,013)	\$ (1,498,642)	\$ 10,310,545	
OFFICE OF BEHAVIORAL HEALTH	194,292,873	259,735	259,735	259,735	(1,591,404)	(175,708)	(1,767,112)	12,157,596	
OFFICE OF COASTAL PROTECTION & RESTORATION	40,325,266	53,908	53,908	53,908	(330,294)	(36,468)	(366,762)	2,523,295	
OFFICE OF ELDERLY AFFAIRS	3,929,028	5,252	5,252	5,252	(32,182)	(3,553)	(35,735)	245,853	
OFFICE OF FINANCIAL INSTITUTIONS	20,713,181	27,690	27,690	27,690	(169,656)	(18,732)	(188,388)	1,296,097	
OFFICE OF HOME LAND SEC & EMERG. PREP.	60,335,783	80,658	80,658	80,658	(494,195)	(54,564)	(548,759)	3,775,424	
OFFICE OF JUVENILE JUSTICE	111,901,768	149,593	149,593	149,593	(916,559)	(101,198)	(1,017,757)	7,002,091	
OFFICE OF STUDENT FINANCIAL ASSISTANCE	12,123,555	16,207	16,207	16,207	(99,301)	(10,964)	(110,265)	758,614	
OPELOUSAS CITY COURT	194,523	260	260	260	(1,593)	(176)	(1,769)	12,172	
ORLEANS PARISH SCHOOL BOARD	921,741	1,232	1,232	1,232	(7,550)	(834)	(8,384)	57,677	
OUAUCHITA PARISH POLICE JURY	360,412	482	482	482	(2,952)	(326)	(3,278)	22,552	
OUAUCHITA PARISH SCHOOL BOARD	1,127,690	1,508	1,508	1,508	(9,237)	(1,020)	(10,257)	70,564	
PARISH OF ORLEANS JUDICIAL EXP JUDGES	1,477,832	1,976	1,976	1,976	(12,105)	(1,336)	(13,441)	92,473	
PARISH OF TANGIPAHOA	-	-	-	-	-	-	-	-	
PARISH OF TERREBONNE	137,459	184	184	184	(1,126)	(124)	(1,250)	8,601	
PONCHARTRAIN LEVEE DISTRICT	7,106,353	9,500	9,500	9,500	(58,206)	(6,427)	(64,633)	444,670	
PORT OF LAKE CHARLES	21,297,567	28,471	28,471	28,471	(174,443)	(19,260)	(193,703)	1,332,664	
PUBLIC SERVICE COMMISSION	14,122,178	18,879	18,879	18,879	(115,671)	(12,771)	(128,442)	883,675	
RAPIDES PARISH HOUSING AUTHORITY	939,969	1,257	1,257	1,257	(7,699)	(850)	(8,549)	58,817	
RAPIDES PARISH POLICE JURY	181,532	243	243	243	(1,487)	(164)	(1,651)	11,359	
RAPIDES PARISH SCHOOL BOARD	1,836,816	2,455	2,455	2,455	(15,045)	(1,661)	(16,706)	114,936	
RAYNE CITY COURT	88,080	118	118	118	(721)	(80)	(801)	5,511	
RECOVERY SCHOOL DISTRICT	12,346,440	16,505	16,505	16,505	(101,127)	(11,165)	(112,292)	772,561	
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	3,106,657	4,153	4,153	4,153	(25,446)	(2,809)	(28,255)	194,395	
REGIONAL PLANNING COMMISSION	4,459,002	5,961	5,961	5,961	(36,523)	(4,032)	(40,555)	279,016	
REGIONAL TRANSIT AUTHORITY	376,736	504	504	504	(3,086)	(341)	(3,427)	23,574	
RENEW CHARTER MGMT ORGANIZATION	263,558	352	352	352	(2,159)	(238)	(2,397)	16,492	
RICHLAND PARISH SCHOOL BOARD	-	-	-	-	-	-	-	-	
RUSTON CITY COURT	242,610	324	324	324	(1,987)	(219)	(2,206)	15,181	
SABINE RIVER AUTHORITY	8,698,246	11,628	11,628	11,628	(71,245)	(7,866)	(79,111)	544,280	
SCHOOL EMPLOYEES RETIREMENT SYSTEM	271,652	363	363	363	(2,225)	(246)	(2,471)	16,998	
SECRETARY OF STATES OFFICE	51,651,480	69,049	69,049	69,049	(423,064)	(46,711)	(469,775)	3,232,017	
SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	26,690,076	35,680	35,680	35,680	(218,612)	(24,137)	(242,749)	1,670,093	
SOUTH LAFOURCHE LEVEE DISTRICT	3,246,973	4,341	4,341	4,341	(26,595)	(2,936)	(29,531)	203,175	
SOUTH TANGIPAHOA PARISH PORT COMMISSION	429,583	574	574	574	(3,519)	(388)	(3,907)	26,881	
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	34,616,895	46,277	46,277	46,277	(283,538)	(31,306)	(314,844)	2,166,102	
SOUTHERN UNIVERSITY	62,772,084	83,915	83,915	83,915	(514,150)	(56,768)	(570,918)	3,927,872	
SPRINGHILL CITY COURT	126,916	170	170	170	(1,040)	(115)	(1,155)	7,942	
ST BERNARD PORT HARBOR & TERM DIST	3,587,932	4,796	4,796	4,796	(29,388)	(3,245)	(32,633)	224,510	
ST CHARLES PARISH PUBLIC SCHOOLS	451,280	603	603	603	(3,696)	(408)	(4,104)	28,238	
ST JAMES PARISH SCHOOL BOARD	-	-	-	-	-	-	-	-	

(Continued)

Louisiana State Employees' Retirement Systems

Schedules of Pension Amounts by Employer
As of and for the Year Ended June 30, 2015

Employer Name	Deferred Outflows of Resources			Deferred Inflows of Resources			Proportionate Share of Plan Pension Expense	
	Net Pension Liability	Difference Between Expected and Actual Experience		Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments			Total Deferred Inflows of Resources
		Net Pension Liability	Expected Experience		Actual Experience	Changes of Assumptions		
ST LANDRY PARISH GOVERNMENT	\$ 86,719	\$ 116	\$ 116	\$ 116	\$ (710)	\$ (78)	\$ (788)	\$ 5,426
ST LANDRY PARISH SCHOOL BOARD	1,210,125	1,618	1,618	1,618	(9,912)	(1,094)	(11,006)	75,722
ST MARTIN PARISH SCHOOL BOARD	219,485	293	293	293	(1,798)	(198)	(1,996)	13,734
ST TAMMANY PARISH GOVERNMENT	13,195	18	18	18	(108)	(12)	(120)	826
ST TAMMANY PARISH SCHOOL BOARD	1,692,420	2,262	2,262	2,262	(13,862)	(1,531)	(15,393)	105,901
ST. HELENA PARISH SCHOOL BOARD	136,506	182	182	182	(1,118)	(123)	(1,241)	8,542
ST. MARY PARISH SCHOOL BOARD	486,648	651	651	651	(3,986)	(440)	(4,426)	30,451
STATE EMPLOYEES GROUP BENEFIT	9,681,473	12,942	12,942	12,942	(79,298)	(8,755)	(88,053)	605,804
STATE PLUMBING BOARD	766,326	1,024	1,024	1,024	(6,277)	(693)	(6,970)	47,952
STATE POLICE RETIREMENT SYSTEM	1,064,776	1,423	1,423	1,423	(8,721)	(963)	(9,684)	66,627
TANGIPAHOA PARISH SCHOOL SYSTEM	1,854,772	2,480	2,480	2,480	(15,192)	(1,677)	(16,869)	116,060
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	15,905,194	21,262	21,262	21,262	(130,275)	(14,384)	(144,659)	995,245
TENSAS BASIN LEVEE DISTRICT	4,847,300	6,480	6,480	6,480	(39,703)	(4,384)	(44,087)	303,313
TERRERONNE LEVEE & CONSERVATION DISTRICT	2,927,574	3,914	3,914	3,914	(23,979)	(2,648)	(26,627)	183,189
TERRERONNE PARISH SCHOOL BOARD	907,321	1,213	1,213	1,213	(7,432)	(821)	(8,253)	56,774
THE CITY OF VILLE PLATTE	223,090	298	298	298	(1,827)	(202)	(2,029)	13,960
THE PORT OF SOUTH LOUISIANA	9,613,662	12,852	12,852	12,852	(78,743)	(8,694)	(87,437)	601,561
TOWN OF BUNKIE	45,230	60	60	60	(370)	(41)	(411)	2,830
TOWN OF SORRENTO	10,746	14	14	14	(88)	(10)	(98)	672
TOWN OF VIDALIA	131,065	175	175	175	(1,074)	(119)	(1,193)	8,201
TREASURY DEPARTMENT	10,655,109	14,244	14,244	14,244	(87,273)	(9,636)	(96,909)	666,728
UNIVERSITY OF LOUISIANA	280,742,848	375,303	375,303	375,303	(2,299,493)	(253,888)	(2,553,381)	17,567,078
VERMILION PARISH POLICE JURY	54,752	73	73	73	(448)	(50)	(498)	3,426
VERMILION PARISH SCHOOL BOARD	413,056	552	552	552	(3,383)	(374)	(3,757)	25,846
WARE YOUTH CENTER	10,308,096	13,780	13,780	13,780	(84,431)	(9,322)	(93,753)	645,014
WEBSTER PARISH POLICE JURY	40,333	54	54	54	(330)	(36)	(366)	2,524
WEBSTER PARISH SCHOOL BOARD	208,670	279	279	279	(1,709)	(189)	(1,898)	13,057
WEST BATON ROUGE PARISH COUNCIL	42,169	56	56	56	(345)	(38)	(383)	2,639
WEST BATON ROUGE SCHOOL BOARD	194,523	260	260	260	(1,593)	(176)	(1,769)	12,172
WEST FELICIANA PARISH SCHOOL BOARD	171,126	229	229	229	(1,402)	(155)	(1,557)	10,708
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	6,468,440	8,647	8,647	8,647	(52,981)	(5,850)	(58,831)	404,753
WINN PARISH POLICE JURY	8,842	12	12	12	(72)	(8)	(80)	553
WINN PARISH SCHOOL BOARD	139,839	187	187	187	(1,145)	(126)	(1,271)	8,750
WINNFIELD CITY COURT	55,296	74	74	74	(453)	(50)	(503)	3,460
WINNSBORO CITY COURT	-	-	-	-	-	-	-	-
WLF - OFFICE OF FISHERIES	48,049,740	64,234	64,234	64,234	(393,563)	(43,454)	(437,017)	3,006,643
WLF - OFFICE OF MGT AND FINANCE	6,717,919	8,981	8,981	8,981	(55,025)	(6,075)	(61,100)	420,364
WLF - OFFICE OF THE SECRETARY	61,197,874	81,811	81,811	81,811	(501,256)	(55,344)	(556,600)	3,829,369
WLF - OFFICE OF WILDLIFE	44,711,151	59,771	59,771	59,771	(366,218)	(40,434)	(406,652)	2,797,736
WORKFORCE SUPPORT AND TRAINING	140,283,311	187,534	187,534	187,534	(1,149,025)	(126,864)	(1,275,889)	8,778,025

(Continued)

Louisiana State Employees' Retirement Systems

Schedules of Pension Amounts by Employer
As of and for the Year Ended June 30, 2015

Employer Name	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense		
	Net Pension Liability	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
ZACHARY CITY COURT	274,169	367	-	367	(2,246)	(248)	(2,494)	17,156	
ZACHARY SCHOOL BOARD	240,433	321	-	321	(1,969)	(217)	(2,186)	15,045	
Total	\$ 6,801,509,530	\$ 9,092,401	\$ -	\$ 9,092,401	\$ (55,709,436)	\$ (6,150,907)	\$ (61,860,343)	\$ 425,594,626	

The accompanying notes are an integral part of these statements.

Notes to Schedules

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

A. Summary of Significant Accounting Policies

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

1. Basis of Accounting

The Louisiana State Employees' Retirement System's employer pension schedules were prepared using the accrual basis of accounting. Members' earnable compensation, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed. The member's earnable compensation is attributed to the employer for which the member is employed as of June 30, 2015.

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. The majority of our rank and file members may either retire with full benefits at any age upon completing 30 years of creditable service or at age 60 upon completing five to ten years of creditable service depending on their plan. Additionally, members may choose to retire with 20 years of service at any age, with an actuarially reduced benefit. 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.

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.

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 but generally is ten years of service.

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.

3. Disability Benefits

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

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

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

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 member 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.

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, 2015 are as follows:

Plan	Plan Status	2015 Employer Rate
Appellate Law Clerks	Closed	37.00%
Appellate Law Clerks hired on or after 7/01/06	Open	37.00%
Alcohol Tobacco Control	Closed	44.80%
Bridge Police	Closed	35.30%
Bridge Police hired on or after 7/01/06	Closed	35.30%
Corrections Primary	Closed	39.90%
Corrections Secondary	Closed	40.80%
Hazardous Duty	Open	35.60%
Judges hired before 1/1/2011	Closed	41.50%
Judges hired after 12/31/2010	Open	36.20%
Legislators	Closed	41.20%
Optional Retirement Plan (ORP) before 7/01/06	Closed	37.00%
Optional Retirement Plan (ORP) on or after 7/01/06	Closed	37.00%
Peace Officers	Closed	41.50%
Regular Employees hired before 7/01/06	Closed	37.00%
Regular Employees hired on or after 7/01/06	Closed	37.00%
Regular Employees hired on or after 1/1/11	Open	37.00%
Special Legislative Employees	Closed	41.20%
Wildlife Agents	Closed	46.90%
Aggregate Rate		37.40%

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 2016 as compared to the total of all employers' projected contribution effort to the plan for the 2016. The employers' projected contribution effort was actuarially determined by the System's actuary, Foster and Foster.

The employers' projected contribution effort was calculated by multiplying the eligible base compensation of active members in the System on June 30, 2015 by 2016 employers' actuarially required contribution rates. Eligible base compensation was based on the last month's payroll of the fiscal year ended June 30, 2015 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, 2016 for the various plans follow:

Plan	2016 Employer Rate
Appellate Law Clerks	37.20%
Appellate Law Clerks hired on or after 7/01/06	37.20%
Alcohol Tobacco Control	33.30%
Bridge Police	35.80%
Bridge Police hired on or after 7/01/06	35.80%
Corrections Primary	32.60%
Corrections Secondary	33.50%
Hazardous Duty	37.60%
Judges hired before 1/1/2011	38.10%
Judges hired after 12/31/2010	39.30%
Legislators	39.70%
Optional Retirement Plan (ORP) before 7/01/06*	37.20%
Optional Retirement Plan (ORP) on or after 7/01/06*	37.20%
Peace Officers	35.30%
Regular Employees hired before 7/01/06	37.20%
Regular Employees hired on or after 7/01/06	37.20%
Regular Employees hired on or after 1/1/11	37.20%
Special Legislative Employees	39.70%
Wildlife Agents	46.60%
Aggregate Rate	37.00%

*For ORP the projected employer contribution effort was calculated using the shared UAL portion of the contribution rate of 33.4% for 2016.

E. Schedule of Pension Amounts by Employer

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

F. Actuarial Methods and Assumptions

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

The components of the net pension liability of the System's employers as of June 30, 2015 are as follows:

	2015
Total Pension Liability	\$ 18,216,660,456
Plan Fiduciary Net Position	11,415,150,926
Employers' Net Pension Liability	\$ 6,801,509,530
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	62.7%

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2015 are as follows:

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

Salary Increases

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

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

Cost of Living Adjustments

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

The 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 3.0% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 8.66% for 2015. 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, 2015 are summarized in the following table:

Expected Long Term Real Rates of Return	
<u>Asset Class</u>	<u>2015</u>
Cash	0.24%
Domestic Equity	4.56%
International Equity	5.67%
Domestic Fixed Income	2.24%
International Fixed Income	3.64%
Alternative Investments	7.82%
Global Tactical Asset Allocation	3.70%
Total Fund	5.66%

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

long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

G. Sensitivity to Changes in Discount Rate

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

	Changes in Discount Rate		
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
2015 Employer Net Pension Liability	\$ 8,584,973,100	\$ 6,801,509,530	\$ 5,286,912,963

H. Change in Net Pension Liability

The changes in the net pension liability for the year ended June 30, 2015 were recognized as pension expense or benefit in the current reporting period except as follows:

1. Differences between Expected and Actual Experience

Differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The difference between expected and actual experience resulted in a deferred outflow of resources in the amount of \$13,638,601 for the year ended June 30, 2015. Pension expense and remaining deferred outflow resulting from this difference for the year ended June 30, 2015 was \$4,546,200 and \$9,092,401, respectively. Remaining deferred inflows resulting from this difference recorded in prior years was \$55,709,436 as of June 30, 2015 with a pension benefit being recorded in the amount of \$55,709,435 for the year ended June 30, 2015.

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 deferred outflow of resources in the amount of \$733,921,295 for the year ended June 30, 2015. Pension expense and remaining deferred outflow resulting from this difference for the year ended June 30, 2015 was \$146,784,259 and \$587,137,036, respectively. Remaining deferred inflows resulting from this difference recorded in prior years was \$593,287,943 with a pension benefit being recorded in the amount of \$197,762,647 for the year ended June 30, 2015. The deferred outflow recorded in the current year was netted with the remaining deferred inflow recorded in the prior years to result in a deferred inflow being recorded in the amount of \$6,150,907 as of June 30, 2015.

I. Contributions – Proportionate Share/Change in Proportionate Share

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

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

J. Estimates

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

K. Retirement System Audit Reports

The Louisiana State Employees' Retirement System has issued stand-alone audit reports on their financial statements for the years ended June 30, 2015 and 2014. Access to the reports can be found on the Louisiana Legislative Auditor's website, www.la.la.gov and the System's website, <http://www.lasersonline.org/site.php>.

Louisiana State Employees' Retirement Systems
Schedule of Employers' Proportionate Share of Contributions
June 30, 2015

Employer Name	Proportionate Share of Employer Contributions
11TH JUDICIAL DISTRICT COURT DIVISION C	\$ -
17TH JUDICIAL DIST COURT	296,775
18TH JUDICIAL DISTRICT	159,680
19TH JUDICIAL DIST COURT	946,171
20TH JUDICIAL DISTRICT COURT	74,339
24TH JUDICIAL DIST CT JEFFERSON PARISH	204,487
2ND JUDICIAL DISTRICT COURT DIVISION A	39,328
2ND JUDICIAL DISTRICT COURT DIVISION B	32,853
2ND JUDICIAL DISTRICT COURT DIVISION C	15,507
3RD CIRCUIT COURT OF APPEAL	1,233,551
3RD JUD DIST COURT CHILDREN ASSIST FUND	6,010
3RD JUDICIAL DISTRICT COURT	62,603
4TH DISTRICT COURT JUDGES OFFICE	233,460
5TH CIRCUIT COURT OF APPEAL	818,160
ACADIA PARISH POLICE JURY	15,050
ACADIA PARISH SCHOOL BOARD	14,970
ACADIANA AREA HUMAN SERVICES DISTRICT	2,296,790
ALGIERS CHARTER SCHOOLS ASSOCIATION	41,900
ALLEN PARISH POLICE JURY	4,709
ALLEN PARISH SCHOOL BOARD	6,627
AMITE RIVER BASIN WATER DIST	55,380
ASCENSION PARISH COURT JUDICIAL EXPENSE	13,996
ASCENSION PARISH POLICE JURY	2,790
ASCENSION PARISH SCHOOL BOARD	143,969
ASSUMPTION PARISH SCHOOL BOARD	22,120
ATCHAFALAYA LEVEE DISTRICT	761,035
AVOYELLES PARISH POLICE JURY	3,822
AVOYELLES PARISH SCHOOL BOARD	22,970
BD EX SPEECH PATHOLOGY & AUDIOLOGY	31,196
BD OF COMMISSIONERS PORT OF NEW ORLEANS	4,869,100
BD OF EXAMINERS - NURSING FACILITY ADMIN	93,022
BD OF EXAMINERS OF CERTIFIED SHORTHAND	34,510
BOARD OF MEDICAL EXAMINERS	900,042
BOGALUSA CITY SCHOOLS	19,221
BOSSIER CITY COURT	25,543

(Continued)

Louisiana State Employees' Retirement Systems
Schedule of Employers' Proportionate Share of Contributions
June 30, 2015

<u>Employer Name</u>	<u>Proportionate Share of Employer Contributions</u>
BOSSIER PARISH SCHOOL BOARD	\$ 77,689
BUNKIE CITY COURT	-
CADDO LEVEE DISTRICT	246,358
CADDO PARISH SCHOOL BOARD	262,076
CALCASIEU PARISH POLICE JURY	18,545
CALCASIEU PARISH SCHOOL BOARD	95,369
CAPITAL AREA HUMAN SERVICES DISTRICT	4,560,305
CAPITOL AREA GROUNDWATER COMMISSION	23,741
CATAHOULA PARISH SCHOOL BOARD	20,376
CENTRAL COMMUNITY SCHOOL SYSTEM	41,297
CENTRAL LA HUMAN SERVICES DISTRICT	1,465,906
CHENNAULT INTERNAT AIRPORT AUTHORITY	112,780
CITY COURT OF ABBEVILLE	14,752
CITY COURT OF BAKER	22,854
CITY COURT OF BASTROP	28,762
CITY COURT OF CROWLEY	16,001
CITY COURT OF DENHAM SPRINGS	25,303
CITY COURT OF HAMMOND	-
CITY COURT OF HOUMA	25,405
CITY COURT OF JENNINGS	15,747
CITY COURT OF LAKE CHARLES	59,377
CITY COURT OF MORGAN CITY	18,181
CITY COURT OF OAKDALE	5,712
CITY COURT OF PLAQUEMINE	14,294
CITY COURT OF PORT ALLEN CIVIL FEES	15,108
CITY COURT OF SLIDELL	25,594
CITY COURT OF SULPHUR	18,588
CITY COURT OF THIBODAUX	15,180
CITY COURT OF VILLE PLATTE CIVIL DIV	14,955
CITY COURT OF WEST MONROE	10,275
CITY OF ABBEVILLE	3,088
CITY OF ALEXANDRIA	19,395
CITY OF BAKER	9,803
CITY OF BASTROP	9,105
CITY OF BATON ROUGE	39,182

(Continued)

Louisiana State Employees' Retirement Systems
Schedule of Employers' Proportionate Share of Contributions
June 30, 2015

<u>Employer Name</u>	<u>Proportionate Share of Employer Contributions</u>
CITY OF BOSSIER	\$ 13,640
CITY OF CROWLEY	9,047
CITY OF DENHAM SPRINGS	10,115
CITY OF DONALDSONVILLE	2,790
CITY OF EUNICE	6,962
CITY OF FRANKLIN	8,880
CITY OF GONZALES	2,790
CITY OF JEANERETTE	7,921
CITY OF JENNINGS	4,643
CITY OF KAPLAN	-
CITY OF LAKE CHARLES	13,654
CITY OF MARKSVILLE	-
CITY OF MINDEN	2,238
CITY OF MONROE	86,133
CITY OF MORGAN CITY	14,119
CITY OF NATCHITOCHES	4,709
CITY OF NEW IBERIA	16,118
CITY OF OAKDALE	7,637
CITY OF OPELOUSAS	12,245
CITY OF PINEVILLE	41,864
CITY OF PLAQUEMINE	11,649
CITY OF PORT ALLEN	11,176
CITY OF RAYNE	8,684
CITY OF RUSTON	11,939
CITY OF SHREVEPORT	136,899
CITY OF SLIDELL	13,531
CITY OF SULPHUR	8,437
CITY OF THIBODAUX	14,475
CITY OF WEST MONROE	16,227
CITY OF WINNFIELD	945
CITY OF WINNSBORO	-
CITY OF ZACHARY	3,481
CLAIBORNE PARISH SCHOOL BOARD	29,183
COMMISSION OF LAW ENFORCEMENT LCLE	824,925
COURT OF APPEAL FIRST CIRCUIT	1,623,166

(Continued)

Louisiana State Employees' Retirement Systems
Schedule of Employers' Proportionate Share of Contributions
June 30, 2015

Employer Name	Proportionate Share of Employer Contributions
COURT OF APPEALS FOURTH CIRCUIT	\$ 1,408,724
COURT OF APPEALS SECOND CIRCUIT	868,402
CRIMINAL DISTRICT COURT	1,002,859
CRT - OFFICE OF CULTURAL DEVELOPMENT	638,329
CRT - OFFICE OF STATE LIBRARY OF LOUISIANA	733,066
CRT - OFFICE OF STATE MUSEUM	1,190,081
CRT - OFFICE OF STATE PARKS	3,847,201
CRT - OFFICE OF THE SECRETARY	1,023,831
CRT - OFFICE OF TOURISM	839,844
CUSTODIAN OF NOTARIAL ARCHIVES	121,399
DEPARTMENT OF INSURANCE	5,186,789
DEPT OF AGRICULTURE AND FORESTRY	9,290,166
DEPT OF CHILDREN AND FAMILY SERVICES	54,293,938
DEPT OF FINANCE CITY OF NEW ORLEANS	244,752
DEPT OF REVENUE & TAXATION	12,979,794
DEQ - OFFICE OF ENVIRONMENTAL COMPLIANCE	6,790,800
DEQ - OFFICE OF ENVIRONMENTAL SERVICES	3,645,003
DEQ - OFFICE OF MGT AND FINANCE	833,340
DEQ - OFFICE OF THE SECRETARY - ADMIN	1,911,541
DEVELOPMENTAL DISABILITIES COUNCIL	113,078
DHH - MEDICAL VENDOR ADMINISTRATION	14,777,341
DHH - OFF OF PUBLIC HEALTH	22,559,345
DHH - OFF OF THE SEC MGT AND FINANCE	9,846,503
DHH - OFFICE OF AGING AND ADULT SERVICES	6,269,815
DNR - OFFICE OF COASTAL RESTOR AND MGT	1,038,968
DNR - OFFICE OF CONSERVATION	2,964,229
DNR - OFFICE OF MINERAL RESOURCES	1,274,070
DNR - OFFICE OF THE SECRETARY	1,346,142
DOA - ADMINISTRATIVE SERVICES	-
DOA - BD OF ELEM AND SECONDARY ED	76,650
DOA - BD OF REGENTS FOR HIGHER ED	640,763
DOA - BOARD OF TAX APPEALS	73,467
DOA - DIVISION OF ADMINISTRATION	13,068,354
DOA - EXECUTIVE OFFICE	1,560,083
DOA - FEDERAL PROPERTY ASSISTANCE	131,085

(Continued)

Louisiana State Employees' Retirement Systems
Schedule of Employers' Proportionate Share of Contributions
June 30, 2015

Employer Name	Proportionate Share of Employer Contributions
DOA - LA PROPERTY ASSISTANCE AGENCY	\$ 501,713
DOA - LOUISIANA TAX COMMISSION	756,436
DOA - MENTAL HEALTH ADVOCACY SERVICE	622,095
DOA - OFC OF TELECOMMUNICATION	-
DOA - OFFICE OF AIRCRAFT SERVICES	83,655
DOA - OFFICE OF RISK MANAGEMENT	733,364
DOA - OFFICE OF TECHNOLOGY SERVICES	18,280,787
DOA - OFFICE OF THE INSPECTOR GENERAL	289,414
DOA - STATE POLICE COMMISSION	86,606
DOC - ADULT PROBATION AND PAROLE	12,398,408
DOC - AVOYELLES CORRECTIONAL CENTER	4,848,353
DOC - CORRECTIONS - ADMINISTRATION	4,085,523
DOC - DAVID WADE CORRECTIONAL CENTER	4,635,131
DOC - DIXON CORRECTIONAL INSTITUTE	6,826,785
DOC - ELAYN HUNT CORRECTIONAL CENTER	9,032,740
DOC - LA CORRECTIONAL INST FOR WOMEN	3,777,193
DOC - LOUISIANA STATE PENITENTIARY	20,909,567
DOC - PRISON ENTERPRISES	1,124,338
DOC - RAYBURN CORRECTIONAL INST	4,033,274
DOE - SPECIAL SCHOOL DISTRICTS	35,287
DOE - STATE ACTIVITIES, MGT AND FINANCE	6,363,869
DOTD - ADMINISTRATION	3,849,941
DOTD - ENGINEERING AND OPERATIONS	65,342,474
DPS - DONALD J THIBODAUX TRAINING ACADEMY	-
DPS - LA HIGHWAY SAFETY COMMISSION	222,109
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	183,988
DPS - LOUISIANA GAMING CONTROL BOARD	79,658
DPS - OFFICE OF LEGAL AFFAIRS	-
DPS - OFFICE OF MGT AND FINANCE	2,206,464
DPS - OFFICE OF MOTOR VEHICLES	6,663,951
DPS - OFFICE OF STATE FIRE MARSHALL	3,111,941
DPS - OFFICE OF STATE POLICE	10,617,901
DSCS - DIV OF ADMINISTRATIVE LAW	1,358,154
DSCS - ETHICS ADMINISTRATION	821,982
DSCS - STATE CIVIL SERVICE	2,156,337
DVA - DEPARTMENT OF VETERANS AFFAIRS	1,283,968

(Continued)

Louisiana State Employees' Retirement Systems
Schedule of Employers' Proportionate Share of Contributions
June 30, 2015

Employer Name	Proportionate Share of Employer Contributions
DVA - LOUISIANA WAR VETERANS HOME	\$ 1,586,869
DVA - NORTHEAST LA WAR VETERANS HOME	1,710,673
DVA - NORTHWEST LA WAR VETERANS HOME	1,557,097
DVA - SOUTHEAST LA WAR VETERANS HOME	1,329,298
DVA - SOUTHWEST LA WAR VETERANS HOME	1,446,031
EAST BATON ROUGE PARISH SCHOOL BOARD	142,676
EAST FELICIANA PARISH SCHOOL BOARD	-
EUNICE CITY COURT	20,049
EXCELTH INCORPORATED	1,680,559
FIFTH JUDICIAL DISTRICT COURT	24,293
FIFTH LA LEVEE BOARD	175,987
FLORIDA PARISHES HUMAN SERV AUTHORITY	2,933,818
FLORIDA PARISHES JUV DETENTION CENTER	1,224,504
FOURTH JUDICIAL DISTRICT COURT	-
FRANKLIN PARISH POLICE JURY	-
GREATER BATON ROUGE PORT COM	562,209
GREATER KROTZ SPRINGS PORT COMM	40,970
GREATER LAFOURCHE PORT COMMISSION	876,926
HUEY P LONG HOSPITAL	86,954
IBERIA PARISH GOVERNMENT	7,419
IBERIA PARISH SCHOOL BOARD	31,981
IMPERIAL CALCASIEU HUMAN SERVICES AUTHORITY	1,090,242
JEANERETTE CITY COURT	5,799
JEFFERSON DAVIS PARISH	1,635
JEFFERSON PARISH	232,239
JEFFERSON PARISH HUMAN SERV AUTHORITY	3,205,203
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	172,070
JUDICIAL BRANCH OF LOUISIANA	21,283,879
JUDICIAL EXP REG PARISH OF ORLEANS	1,075,571
LA BOARD OF JURY COMM ORLEANS PARISH	62,582
LA BOARD OF PHARMACY	485,661
LA BOARD REGISTRATION PROF ENGINEERS	193,791
LA CEMETERY BOARD	45,737
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	8,513,972
LA ECON DEV - OFFICE OF BUSINESS DEV	1,937,237

(Continued)

Louisiana State Employees' Retirement Systems
Schedule of Employers' Proportionate Share of Contributions
June 30, 2015

Employer Name	Proportionate Share of Employer Contributions
LA ECON DEV - OFFICE OF THE SECRETARY	\$ 924,124
LA ED TELEVISION AUTHORITY	1,436,563
LA EMERGENCY RESPONSE NETWORK	223,301
LA HOUSE OF REPRESENTATIVES	3,664,652
LA HOUSING CORPORATION	2,735,514
LA LICENSED PROFESSIONAL COUNSELORS	42,060
LA MILITARY DEPT	9,438,037
LA PATIENT'S COMP FUND OVERSIGHT BOARD	858,127
LA PUBLIC DEFENDER BOARD	376,899
LA RACING COMMISSION	1,122,543
LA REAL ESTATE COMM	372,088
LA SCHOOL FOR MATH SCI & ARTS	174,395
LA SCHOOL FOR THE DEAF	1,646,536
LA SENATE	3,543,072
LA SPECIAL EDUCATION CENTER	1,914,034
LA ST BD BARBER EXAMINERS	71,621
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	58,963
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	26,800
LA ST BD OF PRIVATE INVESTIGATOR EXM	30,956
LA ST BOARD OF ARCHITECTURAL EXAMINERS	64,849
LA ST BOARD OF CHIROPRACTIC EXAMINERS	30,441
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	263,181
LA ST LICENSING BD OF CONTRACTORS	848,353
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	43,259
LA STATE BD OF COSMETOLOGY	328,771
LA STATE BD OF EMBALMERS & FUNERAL DIRS	57,408
LA STATE BD OF EXAM OF INTERIOR DESIGNER	-
LA STATE BD OF WHOLESALE DRUG DISTRIB	50,926
LA STATE BD PRIVATE SECURITY EXAM	145,379
LA STATE BOARD OF DENTISTRY	146,164
LA STATE BOARD OF HOME INSPECTORS	21,059
LA STATE BOARD OF NURSING	1,104,224
LA STATE LAW INSTITUTE	181,197
LA STATE UNIVERSITY MEDICAL CENTER	8,127,001
LA USED MOTOR VEHICLE & PARTS	320,349

(Continued)

Louisiana State Employees' Retirement Systems
Schedule of Employers' Proportionate Share of Contributions
June 30, 2015

Employer Name	Proportionate Share of Employer Contributions
LA VETERINARY BOARD	\$ 44,865
LAFAYETTE CONSOL GOVT ADM OPERAT	77,718
LAFAYETTE PARISH SCHOOL BOARD	97,695
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	39,052
LAFOURCHE PARISH SCHOOL BOARD	53,811
LAKE FOREST ELEMENTARY CHARTER SCHOOL	-
LAKE PROVIDENCE PORT COMMISSION	60,256
LALLIE KEMP CHARITY HOSPITAL	4,382,923
LEESVILLE CITY COURT	6,053
LEGISLATIVE AUDITORS OFFICE	6,803,510
LEGISLATIVE BUDGETARY CONTROL COUN	101,822
LEGISLATIVE FISCAL OFFICE	587,207
LINCOLN PARISH SCHOOL BOARD	24,518
LIVINGSTON PARISH COUNCIL	3,016
LIVINGSTON PARISH SCHOOL BOARD	104,772
LOUISIANA BOARD OF CPAS	125,773
LOUISIANA BOARD OF MASSAGE THERAPY	64,311
LOUISIANA DEPARTMENT OF JUSTICE	10,239,702
LOUISIANA MOTOR VEHICLE COMMISSION	314,586
LOUISIANA PHYSICAL THERAPY BOARD	45,853
LOUISIANA STATE UNIVERSITY	25,127,476
LOUISIANA STATE UNIVERSITY OF SHREVEPORT	860,031
LOUISIANA STATE UNIVERSITY SYSTEM	-
LOUISIANA TAX FREE SHOPPING	140,372
LSU MEDICAL CENTER HEALTH CARE SRV DIV	1,588,417
LSU MEDICAL CENTER IN SHREVEPORT	6,457,582
LT GOVERNORS OFFICE	278,892
LUMCON	145,430
MADISON PARISH PORT HARBOR & TERMINAL	33,078
MADISON PARISH SCHOOL BOARD	14,548
MARKSVILLE CITY COURT	14,664
METROPOLITAN HUMAN SERVICES DISTRICT	2,361,115
MINDEN CITY COURT	33,376
MONROE CITY SCHOOL BOARD	133,600
MUNICIPAL FIRE & POLICE CIVIL SERVICE	440,607

(Continued)

Louisiana State Employees' Retirement Systems
Schedule of Employers' Proportionate Share of Contributions
June 30, 2015

Employer Name	Proportionate Share of Employer Contributions
NATCHITOCHEs CANE RIVER LEVEE DISTRICT	\$ 32,780
NATCHITOCHEs CITY COURT	23,181
NEW BEGINNINGS SCHOOLS	15,318
NEW IBERIA CITY COURT	19,417
NEW ORLEANS CENTER FOR CREATIVE ARTS	124,407
NORTH LAFOURCHE LEVEE DISTRICT	100,521
NORTHEAST DELTA HUMAN SERVICES AUTHORITY	1,852,666
NORTHWEST LA HUMAN SERVICES DISTRICT	1,891,587
OFFICE FOR CITIZEN WITH DISABILITIES	17,604,657
OFFICE OF BEHAVIORAL HEALTH	20,758,389
OFFICE OF COASTAL PROTECTION & RESTORATION	4,308,380
OFFICE OF ELDERLY AFFAIRS	419,780
OFFICE OF FINANCIAL INSTITUTIONS	2,213,011
OFFICE OF HOME LAND SEC & EMERG. PREP.	6,446,318
OFFICE OF JUVENILE JUSTICE	11,955,665
OFFICE OF STUDENT FINANCIAL ASSISTANCE	1,295,289
OPELOUSAS CITY COURT	20,783
ORLEANS PARISH SCHOOL BOARD	98,479
OUACHITA PARISH POLICE JURY	38,507
OUACHITA PARISH SCHOOL BOARD	120,483
PARISH OF ORLEANS JUDICIAL EXP JUDGES	157,893
PARISH OF TANGIPAHOA	-
PARISH OF TERREBONNE	14,686
PONTCHARTRAIN LEVEE DISTRICT	759,248
PORT OF LAKE CHARLES	2,275,447
PUBLIC SERVICE COMMISSION	1,508,824
RAPIDES PARISH HOUSING AUTHORITY	100,427
RAPIDES PARISH POLICE JURY	19,395
RAPIDES PARISH SCHOOL BOARD	196,247
RAYNE CITY COURT	9,410
RECOVERY SCHOOL DISTRICT	1,319,102
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	331,918
REGIONAL PLANNING COMMISSION	476,403
REGIONAL TRANSIT AUTHORITY	40,251
RENEW CHARTER MGMT ORGANIZATION	28,159

(Continued)

Louisiana State Employees' Retirement Systems
Schedule of Employers' Proportionate Share of Contributions
June 30, 2015

<u>Employer Name</u>	<u>Proportionate Share of Employer Contributions</u>
RICHLAND PARISH SCHOOL BOARD	\$ -
RUSTON CITY COURT	25,921
SABINE RIVER AUTHORITY	929,327
SCHOOL EMPLOYEES RETIREMENT SYSTEM	29,024
SECRETARY OF STATE'S OFFICE	5,518,481
SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	2,851,587
SOUTH LAFOURCHE LEVEE DISTRICT	346,909
SOUTH TANGIPAHOA PARISH PORT COMMISSION	45,897
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	3,698,494
SOUTHERN UNIVERSITY	6,706,614
SPRINGHILL CITY COURT	13,560
ST BERNARD PORT HARBOR & TERM DIST	383,337
ST CHARLES PARISH PUBLIC SCHOOLS	48,215
ST JAMES PARISH SCHOOL BOARD	-
ST LANDRY PARISH GOVERNMENT	9,265
ST LANDRY PARISH SCHOOL BOARD	129,291
ST MARTIN PARISH SCHOOL BOARD	23,450
ST TAMMANY PARISH GOVERNMENT	1,410
ST TAMMANY PARISH SCHOOL BOARD	180,819
ST. HELENA PARISH SCHOOL BOARD	14,584
ST. MARY PARISH SCHOOL BOARD	51,994
STATE EMPLOYEES GROUP BENEFIT	1,034,375
STATE PLUMBING BOARD	81,875
STATE POLICE RETIREMENT SYSTEM	113,761
TANGIPAHOA PARISH SCHOOL SYSTEM	198,165
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	1,699,322
TENSAS BASIN LEVEE DISTRICT	517,889
TERREBONNE LEVEE & CONSERVATION DISTRICT	312,784
TERREBONNE PARISH SCHOOL BOARD	96,939
THE CITY OF VILLE PLATTE	23,835
THE PORT OF SOUTH LOUISIANA	1,027,130
TOWN OF BUNKIE	4,832
TOWN OF SORRENTO	1,148
TOWN OF VIDALIA	14,003
TREASURY DEPARTMENT	1,138,399

(Continued)

Louisiana State Employees' Retirement Systems
Schedule of Employers' Proportionate Share of Contributions
June 30, 2015

<u>Employer Name</u>	<u>Proportionate Share of Employer Contributions</u>
UNIVERSITY OF LOUISIANA	\$ 29,994,766
VERMILION PARISH POLICE JURY	5,850
VERMILION PARISH SCHOOL BOARD	44,131
WARE YOUTH CENTER	1,101,324
WEBSTER PARISH POLICE JURY	4,309
WEBSTER PARISH SCHOOL BOARD	22,294
WEST BATON ROUGE PARISH COUNCIL	4,505
WEST BATON ROUGE SCHOOL BOARD	20,783
WEST FELICIANA PARISH SCHOOL BOARD	18,283
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	691,093
WINN PARISH POLICE JURY	945
WINN PARISH SCHOOL BOARD	14,941
WINNFIELD CITY COURT	5,908
WINNSBORO CITY COURT	-
WLF - OFFICE OF FISHERIES	5,133,669
WLF - OFFICE OF MGT AND FINANCE	717,747
WLF - OFFICE OF THE SECRETARY	6,538,425
WLF - OFFICE OF WILDLIFE	4,776,971
WORKFORCE SUPPORT AND TRAINING	14,987,969
ZACHARY CITY COURT	29,292
ZACHARY SCHOOL BOARD	25,688
Total	<u>\$ 726,678,134</u>

Louisiana State Employees' Retirement Systems
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2015

Employer Name	Changes in Discount Rate	
	1% Decrease (6.75%)	1% Increase (8.75%)
11TH JUDICIAL DISTRICT COURT DIVISION C	\$ -	\$ -
17TH JUDICIAL DIST COURT	3,506,103	2,159,175
18TH JUDICIAL DISTRICT	1,886,462	1,161,746
19TH JUDICIAL DIST COURT	11,178,064	6,883,825
20TH JUDICIAL DISTRICT COURT	878,243	540,851
24TH JUDICIAL DIST CT JEFFERSON PARISH	2,415,811	1,487,737
2ND JUDICIAL DISTRICT COURT DIVISION A	464,619	286,128
2ND JUDICIAL DISTRICT COURT DIVISION B	388,127	239,021
2ND JUDICIAL DISTRICT COURT DIVISION C	183,203	112,823
3RD CIRCUIT COURT OF APPEAL	14,573,164	8,974,640
3RD JUD DIST COURT CHILDREN ASSIST FUND	70,998	43,723
3RD JUDICIAL DISTRICT COURT	739,595	455,468
4TH DISTRICT COURT JUDGES OFFICE	2,758,094	1,698,527
5TH CIRCUIT COURT OF APPEAL	9,665,735	5,952,482
ACADIA PARISH POLICE JURY	177,795	109,492
ACADIA PARISH SCHOOL BOARD	176,850	108,910
ACADIANA AREA HUMAN SERVICES DISTRICT	27,134,267	16,710,187
ALGIERS CHARTER SCHOOLS ASSOCIATION	495,010	304,843
ALLEN PARISH POLICE JURY	55,631	34,259
ALLEN PARISH SCHOOL BOARD	78,295	48,217
AMITE RIVER BASIN WATER DIST	654,261	402,916
ASCENSION PARISH COURT JUDICIAL EXPENSE	165,347	101,826
ASCENSION PARISH POLICE JURY	32,966	20,302
ASCENSION PARISH SCHOOL BOARD	1,700,855	1,047,443
ASSUMPTION PARISH SCHOOL BOARD	261,327	160,934
ATCHAFALAYA LEVEE DISTRICT	8,990,871	5,536,878
AVOYELLES PARISH POLICE JURY	45,157	27,809
AVOYELLES PARISH SCHOOL BOARD	271,371	167,119
BD EX SPEECH PATHOLOGY & AUDIOLOGY	368,553	226,967
BD OF COMMISSIONERS PORT OF NEW ORLEANS	57,523,526	35,424,907
BD OF EXAMINERS - NURSING FACILITY ADMIN	1,098,962	676,778
BD OF EXAMINERS OF CERTIFIED SHORTHAND	407,700	251,076
BOARD OF MEDICAL EXAMINERS	10,633,090	6,548,212
BOGALUSA CITY SCHOOLS	227,073	139,839
BOSSIER CITY COURT	301,762	185,835
BOSSIER PARISH SCHOOL BOARD	917,819	565,224

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate

June 30, 2015

Employer Name	Changes in Discount Rate	
	1% Decrease (6.75%)	1% Increase (8.75%)
BUNKIE CITY COURT	\$ -	\$ -
CADDO LEVEE DISTRICT	2,910,478	1,792,369
CADDO PARISH SCHOOL BOARD	3,096,171	1,906,725
CALCASIEU PARISH POLICE JURY	219,089	134,922
CALCASIEU PARISH SCHOOL BOARD	1,126,692	693,854
CAPITAL AREA HUMAN SERVICES DISTRICT	53,875,428	33,178,287
CAPITOL AREA GROUNDWATER COMMISSION	280,471	172,723
CATAHOULA PARISH SCHOOL BOARD	240,723	148,245
CENTRAL COMMUNITY SCHOOL SYSTEM	487,884	300,455
CENTRAL LA HUMAN SERVICES DISTRICT	17,318,209	10,665,131
CHENNAULT INTERNAT AIRPORT AUTHORITY	1,332,388	820,529
CITY COURT OF ABBEVILLE	174,275	107,324
CITY COURT OF BAKER	269,997	166,273
CITY COURT OF BASTROP	339,793	209,256
CITY COURT OF CROWLEY	189,041	116,418
CITY COURT OF DENHAM SPRINGS	298,929	184,090
CITY COURT OF HAMMOND	-	-
CITY COURT OF HOUMA	300,131	184,830
CITY COURT OF JENNINGS	186,036	114,567
CITY COURT OF LAKE CHARLES	701,478	431,994
CITY COURT OF MORGAN CITY	214,796	132,279
CITY COURT OF OAKDALE	67,478	41,555
CITY COURT OF PLAQUEMINE	168,866	103,994
CITY COURT OF PORT ALLEN CIVIL FEES	178,482	109,915
CITY COURT OF SLIDELL	302,363	186,205
CITY COURT OF SULPHUR	219,604	135,239
CITY COURT OF THIBODAUX	179,340	110,444
CITY COURT OF VILLE PLATTE CIVIL DIV	176,679	108,805
CITY COURT OF WEST MONROE	121,392	74,757
CITY OF ABBEVILLE	36,486	22,469
CITY OF ALEXANDRIA	229,133	141,108
CITY OF BAKER	115,811	71,320
CITY OF BASTROP	107,570	66,245
CITY OF BATON ROUGE	462,902	285,070
CITY OF BOSSIER	161,140	99,235
CITY OF CROWLEY	106,883	65,822

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate

June 30, 2015

Employer Name	Changes in Discount Rate	
	1% Decrease (6.75%)	1% Increase (8.75%)
CITY OF DENHAM SPRINGS	\$ 119,503	\$ 73,594
CITY OF DONALDSONVILLE	32,966	20,302
CITY OF EUNICE	82,244	50,649
CITY OF FRANKLIN	104,908	64,606
CITY OF GONZALES	32,966	20,302
CITY OF JEANERETTE	93,576	57,627
CITY OF JENNINGS	54,858	33,783
CITY OF KAPLAN	-	-
CITY OF LAKE CHARLES	161,312	99,341
CITY OF MARKSVILLE	-	-
CITY OF MINDEN	26,442	16,284
CITY OF MONROE	1,017,577	626,658
CITY OF MORGAN CITY	166,806	102,725
CITY OF NATCHITOCHE	55,631	34,259
CITY OF NEW IBERIA	190,415	117,264
CITY OF OAKDALE	90,228	55,565
CITY OF OPELOUSAS	144,657	89,084
CITY OF PINEVILLE	494,580	304,579
CITY OF PLAQUEMINE	137,617	84,749
CITY OF PORT ALLEN	132,037	81,313
CITY OF RAYNE	102,590	63,179
CITY OF RUSTON	141,051	86,864
CITY OF SHREVEPORT	1,617,323	996,002
CITY OF SLIDELL	159,852	98,442
CITY OF SULPHUR	99,672	61,381
CITY OF THIBODAUX	171,013	105,315
CITY OF WEST MONROE	191,702	118,057
CITY OF WINNFIELD	11,160	6,873
CITY OF WINNSBORO	-	-
CITY OF ZACHARY	41,122	25,324
CLAIBORNE PARISH SCHOOL BOARD	344,773	212,322
COMMISSION OF LAW ENFORCEMENT LCLE	9,745,661	6,001,704
COURT OF APPEAL FIRST CIRCUIT	19,176,083	11,809,272
COURT OF APPEALS FOURTH CIRCUIT	16,642,657	10,249,104
COURT OF APPEALS SECOND CIRCUIT	10,259,300	6,318,020
CRIMINAL DISTRICT COURT	11,847,778	7,296,257

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate

June 30, 2015

Employer Name	Changes in Discount Rate	
	1% Decrease (6.75%)	1% Increase (8.75%)
CRT - OFFICE OF CULTURAL DEVELOPMENT	\$ 7,541,212	\$ 4,644,130
CRT - OFFICE OF STATE LIBRARY OF LOUISIANA	8,660,435	5,333,385
CRT - OFFICE OF STATE MUSEUM	14,059,610	8,658,377
CRT - OFFICE OF STATE PARKS	45,450,822	27,990,133
CRT - OFFICE OF THE SECRETARY	12,095,540	7,448,837
CRT - OFFICE OF TOURISM	9,921,911	6,110,244
CUSTODIAN OF NOTARIAL ARCHIVES	1,434,206	883,232
DEPARTMENT OF INSURANCE	61,276,705	37,736,240
DEPT OF AGRICULTURE AND FORESTRY	109,753,988	67,590,169
DEPT OF CHILDREN AND FAMILY SERVICES	641,428,411	395,013,024
DEPT OF FINANCE CITY OF NEW ORLEANS	2,891,505	1,780,685
DEPT OF REVENUE & TAXATION	153,343,244	94,433,888
DEQ - OFFICE OF ENVIRONMENTAL COMPLIANCE	80,226,488	49,406,149
DEQ - OFFICE OF ENVIRONMENTAL SERVICES	43,062,053	26,519,050
DEQ - OFFICE OF MGT AND FINANCE	9,845,075	6,062,926
DEQ - OFFICE OF THE SECRETARY - ADMIN	22,582,943	13,907,330
DEVELOPMENTAL DISABILITIES COUNCIL	1,335,908	822,697
DHH - MEDICAL VENDOR ADMINISTRATION	174,579,463	107,511,860
DHH - OFF OF PUBLIC HEALTH	266,516,026	164,129,464
DHH - OFF OF THE SEC MGT AND FINANCE	116,326,557	71,637,776
DHH - OFFICE OF AGING AND ADULT SERVICES	74,071,577	45,615,749
DNR - OFFICE OF COASTAL RESTOR AND MGT	12,274,365	7,558,964
DNR - OFFICE OF CONSERVATION	35,019,393	21,566,111
DNR - OFFICE OF MINERAL RESOURCES	15,051,862	9,269,439
DNR - OFFICE OF THE SECRETARY	15,903,319	9,793,795
DOA - ADMINISTRATIVE SERVICES	-	-
DOA - BD OF ELEM AND SECONDARY ED	905,543	557,664
DOA - BD OF REGENTS FOR HIGHER ED	7,569,972	4,661,841
DOA - BOARD OF TAX APPEALS	867,941	534,507
DOA - DIVISION OF ADMINISTRATION	154,389,495	95,078,204
DOA - EXECUTIVE OFFICE	18,430,821	11,350,315
DOA - FEDERAL PROPERTY ASSISTANCE	1,548,643	953,706
DOA - LA PROPERTY ASSISTANCE AGENCY	5,927,237	3,650,190
DOA - LOUISIANA TAX COMMISSION	8,936,528	5,503,412
DOA - MENTAL HEALTH ADVOCACY SERVICE	7,349,424	4,526,020
DOA - OFC OF TELECOMMUNICATION	-	-

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate

June 30, 2015

Employer Name	Changes in Discount Rate	
	1% Decrease (6.75%)	1% Increase (8.75%)
DOA - OFFICE OF AIRCRAFT SERVICES	\$ 988,302	\$ 608,629
DOA - OFFICE OF RISK MANAGEMENT	8,663,955	5,335,553
DOA - OFFICE OF TECHNOLOGY SERVICES	215,969,164	133,001,019
DOA - OFFICE OF THE INSPECTOR GENERAL	3,419,137	2,105,619
DOA - STATE POLICE COMMISSION	1,023,157	630,094
DOC - ADULT PROBATION AND PAROLE	146,474,751	90,204,040
DOC - AVOYELLES CORRECTIONAL CENTER	57,278,425	35,273,966
DOC - CORRECTIONS - ADMINISTRATION	48,266,350	29,724,029
DOC - DAVID WADE CORRECTIONAL CENTER	54,759,423	33,722,680
DOC - DIXON CORRECTIONAL INSTITUTE	80,651,616	49,667,957
DOC - ELAYN HUNT CORRECTIONAL CENTER	106,712,761	65,717,280
DOC - LA CORRECTIONAL INST FOR WOMEN	44,623,746	27,480,792
DOC - LOUISIANA STATE PENITENTIARY	247,025,561	152,126,585
DOC - PRISON ENTERPRISES	13,282,928	8,180,070
DOC - RAYBURN CORRECTIONAL INST	47,649,090	29,343,900
DOE - SPECIAL SCHOOL DISTRICTS	416,886	256,732
DOE - STATE ACTIVITIES, MGT AND FINANCE	75,182,730	46,300,035
DOTD - ADMINISTRATION	45,483,187	28,010,065
DOTD - ENGINEERING AND OPERATIONS	771,955,629	475,396,038
DPS - DONALD J THIBODAUX TRAINING ACADEMY	-	-
DPS - LA HIGHWAY SAFETY COMMISSION	2,623,997	1,615,945
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	2,173,629	1,338,593
DPS - LOUISIANA GAMING CONTROL BOARD	941,085	579,551
DPS - OFFICE OF LEGAL AFFAIRS	-	-
DPS - OFFICE OF MGT AND FINANCE	26,067,155	16,053,024
DPS - OFFICE OF MOTOR VEHICLES	78,727,895	48,483,265
DPS - OFFICE OF STATE FIRE MARSHALL	36,764,461	22,640,782
DPS - OFFICE OF STATE POLICE	125,439,850	77,250,046
DSCS - DIV OF ADMINISTRATIVE LAW	16,045,229	9,881,187
DSCS - ETHICS ADMINISTRATION	9,710,892	5,980,292
DSCS - STATE CIVIL SERVICE	25,474,963	15,688,333
DVA - DEPARTMENT OF VETERANS AFFAIRS	15,168,789	9,341,447
DVA - LOUISIANA WAR VETERANS HOME	18,747,263	11,545,190
DVA - NORTHEAST LA WAR VETERANS HOME	20,209,885	12,445,922
DVA - NORTHWEST LA WAR VETERANS HOME	18,395,537	11,328,586
DVA - SOUTHEAST LA WAR VETERANS HOME	15,704,320	9,671,244
DVA - SOUTHWEST LA WAR VETERANS HOME	17,083,410	10,520,534

(Continued)

Louisiana State Employees' Retirement Systems
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2015

Employer Name	Changes in Discount Rate	
	1% Decrease (6.75%)	1% Increase (8.75%)
EAST BATON ROUGE PARISH SCHOOL BOARD	\$ 1,685,574	\$ 1,038,032
EAST FELICIANA PARISH SCHOOL BOARD	-	-
EUNICE CITY COURT	236,859	145,866
EXCELTH INCORPORATED	19,854,124	12,226,832
FIFTH JUDICAL DISTRICT COURT	286,996	176,742
FIFTH LA LEVEE BOARD	2,079,109	1,280,385
FLORIDA PARISHES HUMAN SERV AUTHORITY	34,660,112	21,344,854
FLORIDA PARISHES JUV DETENTION CENTER	14,466,281	8,908,818
FOURTH JUDICIAL DISTRICT COURT	-	-
FRANKLIN PARISH POLICE JURY	-	-
GREATER BATON ROUGE PORT COM	6,641,936	4,090,326
GREATER KROTZ SPRINGS PORT COMM	484,021	298,076
GREATER LAFOURCHE PORT COMMISSION	10,360,002	6,380,035
HUEY P LONG HOSPITAL	1,027,278	632,632
IBERIA PARISH GOVERNMENT	87,653	53,979
IBERIA PARISH SCHOOL BOARD	377,825	232,677
IMPERIAL CALCASIEU HUMAN SERVICES AUTHORITY	12,880,121	7,932,008
JEANERETTE CITY COURT	68,508	42,190
JEFFERSON DAVIS PARISH	19,316	11,896
JEFFERSON PARISH	2,743,672	1,689,645
JEFFERSON PARISH HUMAN SERV AUTHORITY	37,866,256	23,319,304
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	2,032,836	1,251,888
JUDICIAL BRANCH OF LOUISIANA	251,447,681	154,849,874
JUDICIAL EXP REG PARISH OF ORLEANS	12,706,790	7,825,266
LA BOARD OF JURY COMM ORLEANS PARISH	739,338	455,309
LA BOARD OF PHARMACY	5,737,595	3,533,403
LA BOARD REGISTRATION PROF ENGINEERS	2,289,441	1,409,914
LA CEMETERY BOARD	540,338	332,758
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	100,584,034	61,943,005
LA ECON DEV - OFFICE OF BUSINESS DEV	22,886,508	14,094,276
LA ECON DEV - OFFICE OF THE SECRETARY	10,917,596	6,723,420
LA ED TELEVISION AUTHORITY	16,971,547	10,451,645
LA EMERGENCY RESPONSE NETWORK	2,638,076	1,624,615
LA HOUSE OF REPRESENTATIVES	43,294,191	26,662,008
LA HOUSING CORPORATION	32,317,359	19,902,108
LA LICENSED PROFESSIONAL COUNSELORS	496,898	306,007

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate

June 30, 2015

Employer Name	Changes in Discount Rate	
	1% Decrease (6.75%)	1% Increase (8.75%)
LA MILITARY DEPT	\$ 111,500,944	\$ 68,666,003
LA PATIENT'S COMP FUND OVERSIGHT BOARD	10,137,909	6,243,263
LA PUBLIC DEFENDER BOARD	4,452,682	2,742,110
LA RACING COMMISSION	13,261,723	8,167,012
LA REAL ESTATE COMM	4,395,850	2,707,111
LA SCHOOL FOR MATH SCI & ARTS	2,060,308	1,268,806
LA SCHOOL FOR THE DEAF	19,452,175	11,979,299
LA SENATE	41,857,839	25,777,454
LA SPECIAL EDUCATION CENTER	22,612,390	13,925,464
LA ST BD BARBER EXAMINERS	846,135	521,078
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	696,585	428,980
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	316,614	194,981
LA ST BD OF PRIVATE INVESTIGATOR EXM	365,720	225,222
LA ST BOARD OF ARCHITECTURAL EXAMINERS	766,123	471,804
LA ST BOARD OF CHIROPRACTIC EXAMINERS	359,625	221,469
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	3,109,220	1,914,761
LA ST LICENSING BD OF CONTRACTORS	10,022,441	6,172,154
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	511,063	314,730
LA STATE BD OF COSMETOLOGY	3,884,099	2,391,958
LA STATE BD OF EMBALMERS & FUNERAL DIRS	678,213	417,666
LA STATE BD OF EXAM OF INTERIOR DESIGNER	-	-
LA STATE BD OF WHOLESALE DRUG DISTRIB	601,635	370,507
LA STATE BD PRIVATE SECURITY EXAM	1,717,510	1,057,700
LA STATE BOARD OF DENTISTRY	1,726,781	1,063,410
LA STATE BOARD OF HOME INSPECTORS	248,793	153,215
LA STATE BOARD OF NURSING	13,045,296	8,033,729
LA STATE LAW INSTITUTE	2,140,663	1,318,292
LA STATE UNIVERSITY MEDICAL CENTER	96,012,365	59,127,619
LA USED MOTOR VEHICLE & PARTS	3,784,600	2,330,683
LA VETERINARY BOARD	530,036	326,414
LAFAYETTE CONSOL GOVT ADM OPERAT	918,163	565,435
LAFAYETTE PARISH SCHOOL BOARD	1,154,164	710,773
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	461,356	284,119
LAFOURCHE PARISH SCHOOL BOARD	635,717	391,496
LAKE FOREST ELEMENTARY CHARTER SCHOOL	-	-
LAKE PROVIDENCE PORT COMMISSION	711,866	438,391

(Continued)

Louisiana State Employees' Retirement Systems
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2015

Employer Name	Changes in Discount Rate	
	1% Decrease (6.75%)	1% Increase (8.75%)
LALLIE KEMP CHARITY HOSPITAL	\$ 51,779,836	\$ 31,887,751
LEESVILLE CITY COURT	71,513	44,040
LEGISLATIVE AUDITORS OFFICE	80,376,639	49,498,617
LEGISLATIVE BUDGETARY CONTROL COUN	1,202,926	740,802
LEGISLATIVE FISCAL OFFICE	6,937,259	4,272,196
LINCOLN PARISH SCHOOL BOARD	289,657	178,380
LIVINGSTON PARISH COUNCIL	35,628	21,941
LIVINGSTON PARISH SCHOOL BOARD	1,237,781	762,267
LOUISIANA BOARD OF CPAS	1,485,887	915,059
LOUISIANA BOARD OF MASSAGE THERAPY	759,770	467,892
LOUISIANA DEPARTMENT OF JUSTICE	120,971,800	74,498,472
LOUISIANA MOTOR VEHICLE COMMISSION	3,716,521	2,288,757
LOUISIANA PHYSICAL THERAPY BOARD	541,712	333,604
LOUISIANA STATE UNIVERSITY	296,855,922	182,813,784
LOUISIANA STATE UNIVERSITY OF SHREVEPORT	10,160,402	6,257,114
LOUISIANA STATE UNIVERSITY SYSTEM	-	-
LOUISIANA TAX FREE SHOPPING	1,658,359	1,021,273
LSU MEDICAL CENTER HEALTH CARE SRV DIV	18,765,549	11,556,452
LSU MEDICAL CENTER IN SHREVEPORT	76,289,848	46,981,835
LT GOVERNORS OFFICE	3,294,827	2,029,064
LUMCON	1,718,111	1,058,070
MADISON PARISH PORT HARBOR & TERMINAL	390,788	240,660
MADISON PARISH SCHOOL BOARD	171,871	105,844
MARKSVILLE CITY COURT	173,245	106,690
METROPOLITAN HUMAN SERVICES DISTRICT	27,894,209	17,178,185
MINDEN CITY COURT	394,308	242,828
MONROE CITY SCHOOL BOARD	1,578,347	971,999
MUNICIPAL FIRE & POLICE CIVIL SERVICE	5,205,327	3,205,614
NATCHITOCHEs CANE RIVER LEVEE DISTRICT	387,268	238,493
NATCHITOCHEs CITY COURT	273,861	168,653
NEW BEGINNINGS SCHOOLS	180,971	111,448
NEW IBERIA CITY COURT	229,390	141,266
NEW ORLEANS CENTER FOR CREATIVE ARTS	1,469,747	905,120
NORTH LAFOURCHE LEVEE DISTRICT	1,187,559	731,339
NORTHEAST DELTA HUMAN SERVICES AUTHORITY	21,887,389	13,478,985
NORTHWEST LA HUMAN SERVICES DISTRICT	22,347,200	13,762,152

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate

June 30, 2015

Employer Name	Changes in Discount Rate	
	1% Decrease (6.75%)	1% Increase (8.75%)
OFFICE FOR CITIZEN WITH DISABILITIES	\$ 207,981,361	\$ 128,081,864
OFFICE OF BEHAVIORAL HEALTH	245,239,543	151,026,696
OFFICE OF COASTAL PROTECTION & RESTORATION	50,899,189	31,345,420
OFFICE OF ELDERLY AFFAIRS	4,959,281	3,054,091
OFFICE OF FINANCIAL INSTITUTIONS	26,144,505	16,100,659
OFFICE OF HOME LAND SEC & EMERG. PREP.	76,156,781	46,899,888
OFFICE OF JUVENILE JUSTICE	141,244,184	86,982,883
OFFICE OF STUDENT FINANCIAL ASSISTANCE	15,302,543	9,423,817
OPELOUSAS CITY COURT	245,530	151,206
ORLEANS PARISH SCHOOL BOARD	1,163,436	716,482
OUACHITA PARISH POLICE JURY	454,918	280,154
OUACHITA PARISH SCHOOL BOARD	1,423,389	876,570
PARISH OF ORLEANS JUDICIAL EXP JUDGES	1,865,343	1,148,740
PARISH OF TANGIPAHOA	-	-
PARISH OF TERREBONNE	173,502	106,849
PONTCHARTRAIN LEVEE DISTRICT	8,969,752	5,523,872
PORT OF LAKE CHARLES	26,882,126	16,554,911
PUBLIC SERVICE COMMISSION	17,825,237	10,977,376
RAPIDES PARISH HOUSING AUTHORITY	1,186,443	730,651
RAPIDES PARISH POLICE JURY	229,133	141,108
RAPIDES PARISH SCHOOL BOARD	2,318,458	1,427,784
RAYNE CITY COURT	111,175	68,466
RECOVERY SCHOOL DISTRICT	15,583,872	9,597,069
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	3,921,272	2,414,850
REGIONAL PLANNING COMMISSION	5,628,223	3,466,047
REGIONAL TRANSIT AUTHORITY	475,522	292,842
RENEW CHARTER MGMT ORGANIZATION	332,668	204,868
RICHLAND PARISH SCHOOL BOARD	-	-
RUSTON CITY COURT	306,226	188,584
SABINE RIVER AUTHORITY	10,979,065	6,761,274
SCHOOL EMPLOYEES RETIREMENT SYSTEM	342,884	211,159
SECRETARY OF STATE'S OFFICE	65,195,316	40,149,451
SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	33,688,636	20,746,587
SOUTH LAFOURCHE LEVEE DISTRICT	4,098,380	2,523,919
SOUTH TANGIPAHOA PARISH PORT COMMISSION	542,227	333,921
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	43,693,993	26,908,219

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate

June 30, 2015

Employer Name	Changes in Discount Rate	
	1% Decrease (6.75%)	1% Increase (8.75%)
SOUTHERN UNIVERSITY	\$ 79,231,919	\$ 48,793,660
SPRINGHILL CITY COURT	160,196	98,654
ST BERNARD PORT HARBOR & TERM DIST	4,528,745	2,788,952
ST CHARLES PARISH PUBLIC SCHOOLS	569,613	350,787
ST JAMES PARISH SCHOOL BOARD	-	-
ST LANDRY PARISH GOVERNMENT	109,458	67,408
ST LANDRY PARISH SCHOOL BOARD	1,527,438	940,648
ST MARTIN PARISH SCHOOL BOARD	277,037	170,609
ST TAMMANY PARISH GOVERNMENT	16,655	10,257
ST TAMMANY PARISH SCHOOL BOARD	2,136,199	1,315,543
ST. HELENA PARISH SCHOOL BOARD	172,300	106,108
ST. MARY PARISH SCHOOL BOARD	614,255	378,279
STATE EMPLOYEES GROUP BENEFIT	12,220,108	7,525,551
STATE PLUMBING BOARD	967,269	595,676
STATE POLICE RETIREMENT SYSTEM	1,343,978	827,666
TANGIPAHOA PARISH SCHOOL SYSTEM	2,341,122	1,441,741
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	20,075,788	12,363,340
TENSAS BASIN LEVEE DISTRICT	6,118,339	3,767,877
TERREBONNE LEVEE & CONSERVATION DISTRICT	3,695,230	2,275,646
TERREBONNE PARISH SCHOOL BOARD	1,145,235	705,274
THE CITY OF VILLE PLATTE	281,587	173,411
THE PORT OF SOUTH LOUISIANA	12,134,516	7,472,840
TOWN OF BUNKIE	57,090	35,158
TOWN OF SORRENTO	13,564	8,353
TOWN OF VIDALIA	165,432	101,879
TREASURY DEPARTMENT	13,449,047	8,282,372
UNIVERSITY OF LOUISIANA	354,358,071	218,225,527
VERMILION PARISH POLICE JURY	69,109	42,560
VERMILION PARISH SCHOOL BOARD	521,365	321,074
WARE YOUTH CENTER	13,011,042	8,012,634
WEBSTER PARISH POLICE JURY	50,909	31,351
WEBSTER PARISH SCHOOL BOARD	263,387	162,202
WEST BATON ROUGE PARISH COUNCIL	53,227	32,779
WEST BATON ROUGE SCHOOL BOARD	245,530	151,206
WEST FELICIANA PARISH SCHOOL BOARD	215,998	133,019
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	8,164,567	5,028,013

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate

June 30, 2015

Employer Name	Changes in Discount Rate	
	1% Decrease (6.75%)	1% Increase (8.75%)
WINN PARISH POLICE JURY	\$ 11,160	\$ 6,873
WINN PARISH SCHOOL BOARD	176,507	108,699
WINNFIELD CITY COURT	69,796	42,983
WINNSBORO CITY COURT	-	-
WLF - OFFICE OF FISHERIES	60,649,143	37,349,767
WLF - OFFICE OF MGT AND FINANCE	8,479,464	5,221,937
WLF - OFFICE OF THE SECRETARY	77,244,927	47,570,004
WLF - OFFICE OF WILDLIFE	56,435,124	34,754,633
WORKFORCE SUPPORT AND TRAINING	177,067,817	109,044,272
ZACHARY CITY COURT	346,060	213,115
ZACHARY SCHOOL BOARD	303,479	186,892
Total	\$ 8,584,973,100	\$ 5,286,912,963

Louisiana State Employees' Retirement Systems

Schedule of Remaining Amortization

June 30, 2015

Employer Name	Deferral Period			
	1	2	3	4
11TH JUDICIAL DISTRICT COURT DIVISION C	\$ -	\$ -	\$ -	\$ -
17TH JUDICIAL DIST COURT	(41,715)	(18,963)	(20,820)	59,947
18TH JUDICIAL DISTRICT	(22,445)	(10,203)	(11,202)	32,254
19TH JUDICIAL DIST COURT	(132,994)	(60,457)	(66,376)	191,120
20TH JUDICIAL DISTRICT COURT	(10,449)	(4,750)	(5,215)	15,016
24TH JUDICIAL DIST CT JEFFERSON PARISH	(28,743)	(13,066)	(14,345)	41,305
2ND JUDICIAL DISTRICT COURT DIVISION A	(5,528)	(2,513)	(2,759)	7,944
2ND JUDICIAL DISTRICT COURT DIVISION B	(4,618)	(2,099)	(2,305)	6,636
2ND JUDICIAL DISTRICT COURT DIVISION C	(2,180)	(991)	(1,088)	3,132
3RD CIRCUIT COURT OF APPEAL	(173,387)	(78,820)	(86,537)	249,169
3RD JUD DIST COURT CHILDREN ASSIST FUND	(845)	(384)	(422)	1,214
3RD JUDICIAL DISTRICT COURT	(8,800)	(4,000)	(4,392)	12,645
4TH DISTRICT COURT JUDGES OFFICE	(32,815)	(14,917)	(16,378)	47,157
5TH CIRCUIT COURT OF APPEAL	(115,000)	(52,278)	(57,396)	165,263
ACADIA PARISH POLICE JURY	(2,115)	(962)	(1,056)	3,040
ACADIA PARISH SCHOOL BOARD	(2,104)	(957)	(1,050)	3,024
ACADIANA AREA HUMAN SERVICES DISTRICT	(322,836)	(146,757)	(161,126)	463,937
ALGIERS CHARTER SCHOOLS ASSOCIATION	(5,889)	(2,677)	(2,939)	8,464
ALLEN PARISH POLICE JURY	(662)	(301)	(330)	951
ALLEN PARISH SCHOOL BOARD	(932)	(423)	(465)	1,339
AMITE RIVER BASIN WATER DIST	(7,784)	(3,539)	(3,885)	11,186
ASCENSION PARISH COURT JUDICIAL EXPENSE	(1,967)	(894)	(982)	2,827
ASCENSION PARISH POLICE JURY	(392)	(178)	(196)	564
ASCENSION PARISH SCHOOL BOARD	(20,236)	(9,199)	(10,100)	29,081
ASSUMPTION PARISH SCHOOL BOARD	(3,109)	(1,413)	(1,552)	4,468
ATCHAFALAYA LEVEE DISTRICT	(106,971)	(48,628)	(53,389)	153,724
AVOYELLES PARISH POLICE JURY	(537)	(244)	(268)	772

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Remaining Amortization

June 30, 2015

Employer Name	Deferral Period			
	1	2	3	4
AVOUELLES PARISH SCHOOL BOARD	\$ (3,229)	\$ (1,468)	\$ (1,611)	\$ 4,640
BD EX SPEECH PATHOLOGY & AUDIOLOGY	(4,385)	(1,993)	(2,189)	6,301
BD OF COMMISSIONERS PORT OF NEW ORLEANS	(684,399)	(311,118)	(341,580)	983,526
BD OF EXAMINERS - NURSING FACILITY ADMIN	(13,075)	(5,944)	(6,526)	18,790
BD OF EXAMINERS OF CERTIFIED SHORTHAND	(4,851)	(2,205)	(2,421)	6,971
BOARD OF MEDICAL EXAMINERS	(126,510)	(57,510)	(63,140)	181,803
BOGALUSA CITY SCHOOLS	(2,702)	(1,228)	(1,348)	3,882
BOSSIER CITY COURT	(3,590)	(1,632)	(1,792)	5,159
BOSSIER PARISH SCHOOL BOARD	(10,920)	(4,964)	(5,450)	15,693
BUNKIE CITY COURT	-	-	-	-
CADDO LEVEE DISTRICT	(34,628)	(15,741)	(17,283)	49,763
CADDO PARISH SCHOOL BOARD	(36,837)	(16,746)	(18,385)	52,938
CALCASIEU PARISH POLICE JURY	(2,607)	(1,185)	(1,301)	3,746
CALCASIEU PARISH SCHOOL BOARD	(13,405)	(6,094)	(6,690)	19,264
CAPITAL AREA HUMAN SERVICES DISTRICT	(640,995)	(291,388)	(319,917)	921,152
CAPITOL AREA GROUNDWATER COMMISSION	(3,337)	(1,517)	(1,665)	4,795
CATAHOULA PARISH SCHOOL BOARD	(2,864)	(1,302)	(1,429)	4,116
CENTRAL COMMUNITY SCHOOL SYSTEM	(5,805)	(2,639)	(2,897)	8,342
CENTRAL LA HUMAN SERVICES DISTRICT	(206,047)	(93,666)	(102,837)	296,103
CHENNAULT INTERNAT AIRPORT AUTHORITY	(15,852)	(7,206)	(7,912)	22,781
CITY COURT OF ABBEVILLE	(2,073)	(943)	(1,035)	2,980
CITY COURT OF BAKER	(3,212)	(1,460)	(1,603)	4,616
CITY COURT OF BASTROP	(4,043)	(1,838)	(2,018)	5,810
CITY COURT OF CROWLEY	(2,249)	(1,022)	(1,123)	3,232
CITY COURT OF DENHAM SPRINGS	(3,557)	(1,617)	(1,775)	5,111
CITY COURT OF HAMMOND	-	-	-	-

(Continued)

Louisiana State Employees' Retirement Systems
Schedule of Remaining Amortization
June 30, 2015

Employer Name	Deferral Period			
	1	2	3	4
CITY COURT OF HOUMA	\$ (3,571)	\$ (1,623)	\$ (1,782)	\$ 5,132
CITY COURT OF JENNINGS	(2,213)	(1,006)	(1,105)	3,181
CITY COURT OF LAKE CHARLES	(8,346)	(3,794)	(4,165)	11,994
CITY COURT OF MORGAN CITY	(2,556)	(1,162)	(1,275)	3,673
CITY COURT OF OAKDALE	(803)	(365)	(401)	1,154
CITY COURT OF PLAQUEMINE	(2,009)	(913)	(1,003)	2,887
CITY COURT OF PORT ALLEN CIVIL FEES	(2,124)	(965)	(1,060)	3,052
CITY COURT OF SLIDELL	(3,597)	(1,635)	(1,795)	5,170
CITY COURT OF SULPHUR	(2,613)	(1,188)	(1,304)	3,755
CITY COURT OF THIBODAUX	(2,134)	(970)	(1,065)	3,066
CITY COURT OF VILLE PLATTE CIVIL DIV	(2,102)	(956)	(1,049)	3,021
CITY COURT OF WEST MONROE	(1,444)	(657)	(721)	2,076
CITY OF ABBEVILLE	(434)	(197)	(217)	624
CITY OF ALEXANDRIA	(2,726)	(1,239)	(1,361)	3,918
CITY OF BAKER	(1,378)	(626)	(688)	1,980
CITY OF BASTROP	(1,280)	(582)	(639)	1,839
CITY OF BATON ROUGE	(5,507)	(2,504)	(2,749)	7,915
CITY OF BOSSIER	(1,917)	(872)	(957)	2,755
CITY OF CROWLEY	(1,272)	(578)	(635)	1,827
CITY OF DENHAM SPRINGS	(1,422)	(646)	(710)	2,043
CITY OF DONALDSONVILLE	(392)	(178)	(196)	564
CITY OF EUNICE	(979)	(445)	(488)	1,406
CITY OF FRANKLIN	(1,248)	(567)	(623)	1,794
CITY OF GONZALES	(392)	(178)	(196)	564
CITY OF JEANERETTE	(1,113)	(506)	(556)	1,600
CITY OF JENNINGS	(653)	(297)	(326)	938

(Continued)

Louisiana State Employees' Retirement Systems
Schedule of Remaining Amortization
June 30, 2015

Employer Name	Deferral Period			
	1	2	3	4
CITY OF KAPLAN	\$ -	\$ -	\$ -	\$ -
CITY OF LAKE CHARLES	(1,919)	(872)	(958)	2,758
CITY OF MARKSVILLE	-	-	-	-
CITY OF MINDEN	(315)	(143)	(157)	452
CITY OF MONROE	(12,107)	(5,504)	(6,042)	17,398
CITY OF MORGAN CITY	(1,985)	(902)	(991)	2,852
CITY OF NATCHITOCHEs	(662)	(301)	(330)	951
CITY OF NEW IBERIA	(2,266)	(1,030)	(1,131)	3,256
CITY OF OAKDALE	(1,074)	(488)	(536)	1,543
CITY OF OPELOUSAS	(1,721)	(782)	(859)	2,473
CITY OF PINEVILLE	(5,884)	(2,675)	(2,937)	8,456
CITY OF PLAQUEMINE	(1,637)	(744)	(817)	2,353
CITY OF PORT ALLEN	(1,571)	(714)	(784)	2,258
CITY OF RAYNE	(1,221)	(555)	(609)	1,754
CITY OF RUSTON	(1,678)	(763)	(838)	2,412
CITY OF SHREVEPORT	(19,242)	(8,747)	(9,604)	27,653
CITY OF SLIDELL	(1,902)	(865)	(949)	2,733
CITY OF SULPHUR	(1,186)	(539)	(592)	1,704
CITY OF THIBODAUX	(2,035)	(925)	(1,015)	2,924
CITY OF WEST MONROE	(2,281)	(1,037)	(1,138)	3,278
CITY OF WINNFIELD	(133)	(60)	(66)	191
CITY OF WINNSBORO	-	-	-	-
CITY OF ZACHARY	(489)	(222)	(244)	703
CLAIBORNE PARISH SCHOOL BOARD	(4,102)	(1,865)	(2,047)	5,895
COMMISSION OF LAW ENFORCEMENT LCLE	(115,951)	(52,710)	(57,871)	166,629
COURT OF APPEAL FIRST CIRCUIT	(228,152)	(103,715)	(113,869)	327,869

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Remaining Amortization

June 30, 2015

Employer Name	Deferral Period			
	1	2	3	4
COURT OF APPEALS FOURTH CIRCUIT	\$ (198,010)	\$ (90,013)	\$ (98,826)	\$ 284,553
COURT OF APPEALS SECOND CIRCUIT	(122,062)	(55,488)	(60,921)	175,412
CRIMINAL DISTRICT COURT	(140,962)	(64,079)	(70,353)	202,571
CRT - OFFICE OF CULTURAL DEVELOPMENT	(89,723)	(40,787)	(44,780)	128,938
CRT - OFFICE OF STATE LIBRARY OF LOUISIANA	(103,039)	(46,840)	(51,426)	148,074
CRT - OFFICE OF STATE MUSEUM	(167,277)	(76,042)	(83,487)	240,389
CRT - OFFICE OF STATE PARKS	(540,761)	(245,823)	(269,891)	777,110
CRT - OFFICE OF THE SECRETARY	(143,909)	(65,419)	(71,824)	206,807
CRT - OFFICE OF TOURISM	(118,048)	(53,663)	(58,917)	169,643
CUSTODIAN OF NOTARIAL ARCHIVES	(17,064)	(7,757)	(8,516)	24,522
DEPARTMENT OF INSURANCE	(729,053)	(331,418)	(363,867)	1,047,698
DEPT OF AGRICULTURE AND FORESTRY	(1,305,822)	(593,609)	(651,730)	1,876,553
DEPT OF CHILDREN AND FAMILY SERVICES	(7,631,537)	(3,469,193)	(3,808,863)	10,967,023
DEPT OF FINANCE CITY OF NEW ORLEANS	(34,402)	(15,639)	(17,170)	49,438
DEPT OF REVENUE & TAXATION	(1,824,435)	(829,363)	(910,567)	2,621,834
DEQ - OFFICE OF ENVIRONMENTAL COMPLIANCE	(954,512)	(433,908)	(476,393)	1,371,697
DEQ - OFFICE OF ENVIRONMENTAL SERVICES	(512,340)	(232,903)	(255,707)	736,267
DEQ - OFFICE OF MGT AND FINANCE	(117,134)	(53,248)	(58,461)	168,329
DEQ - OFFICE OF THE SECRETARY - ADMIN	(268,686)	(122,141)	(134,100)	386,119
DEVELOPMENTAL DISABILITIES COUNCIL	(15,894)	(7,225)	(7,933)	22,841
DHH - MEDICAL VENDOR ADMINISTRATION	(2,077,098)	(944,220)	(1,036,669)	2,984,927
DHH - OFF OF PUBLIC HEALTH	(3,170,934)	(1,441,463)	(1,582,598)	4,556,841
DHH - OFF OF THE SEC MGT AND FINANCE	(1,384,021)	(629,157)	(690,758)	1,988,930
DHH - OFFICE OF AGING AND ADULT SERVICES	(881,283)	(400,619)	(439,844)	1,266,462
DNR - OFFICE OF COASTAL RESTOR AND MGT	(146,037)	(66,386)	(72,886)	209,865
DNR - OFFICE OF CONSERVATION	(416,651)	(189,404)	(207,948)	598,755

(Continued)

Louisiana State Employees' Retirement Systems
Schedule of Remaining Amortization
June 30, 2015

Employer Name	Deferral Period			
	1	2	3	4
DNR - OFFICE OF MINERAL RESOURCES	\$ (179,083)	\$ (81,409)	\$ (89,379)	\$ 257,354
DNR - OFFICE OF THE SECRETARY	(189,213)	(86,014)	(94,435)	271,912
DOA - ADMINISTRATIVE SERVICES	-	-	-	-
DOA - BD OF ELEM AND SECONDARY ED	(10,774)	(4,898)	(5,377)	15,483
DOA - BD OF REGENTS FOR HIGHER ED	(90,065)	(40,943)	(44,951)	129,430
DOA - BOARD OF TAX APPEALS	(10,327)	(4,694)	(5,154)	14,840
DOA - DIVISION OF ADMINISTRATION	(1,836,883)	(835,022)	(916,780)	2,639,723
DOA - EXECUTIVE OFFICE	(219,285)	(99,684)	(109,444)	315,127
DOA - FEDERAL PROPERTY ASSISTANCE	(18,425)	(8,376)	(9,196)	26,478
DOA - LA PROPERTY ASSISTANCE AGENCY	(70,521)	(32,058)	(35,197)	101,343
DOA - LOUISIANA TAX COMMISSION	(106,324)	(48,334)	(53,066)	152,795
DOA - MENTAL HEALTH ADVOCACY SERVICE	(87,441)	(39,750)	(43,642)	125,659
DOA - OFC OF TELECOMMUNICATION	-	-	-	-
DOA - OFFICE OF AIRCRAFT SERVICES	(11,759)	(5,345)	(5,869)	16,898
DOA - OFFICE OF RISK MANAGEMENT	(103,081)	(46,859)	(51,447)	148,135
DOA - OFFICE OF TECHNOLOGY SERVICES	(2,569,541)	(1,168,078)	(1,282,445)	3,692,600
DOA - OFFICE OF THE INSPECTOR GENERAL	(40,680)	(18,493)	(20,303)	58,460
DOA - STATE POLICE COMMISSION	(12,173)	(5,534)	(6,076)	17,494
DOC - ADULT PROBATION AND PAROLE	(1,742,716)	(792,215)	(869,781)	2,504,398
DOC - AVOYELLES CORRECTIONAL CENTER	(681,483)	(309,793)	(340,125)	979,336
DOC - CORRECTIONS - ADMINISTRATION	(574,260)	(261,051)	(286,610)	825,249
DOC - DAVID WADE CORRECTIONAL CENTER	(651,512)	(296,169)	(325,167)	936,266
DOC - DIXON CORRECTIONAL INSTITUTE	(959,571)	(436,208)	(478,917)	1,378,966
DOC - ELAYN HUNT CORRECTIONAL CENTER	(1,269,639)	(577,160)	(633,671)	1,824,555
DOC - LA CORRECTIONAL INST FOR WOMEN	(530,921)	(241,349)	(264,980)	762,968
DOC - LOUISIANA STATE PENITENTIARY	(2,939,041)	(1,336,048)	(1,466,861)	4,223,597

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Remaining Amortization

June 30, 2015

Employer Name	Deferral Period			
	1	2	3	4
DOC - PRISON ENTERPRISES	\$ (158,037)	\$ (71,841)	\$ (78,875)	\$ 227,109
DOC - RAYBURN CORRECTIONAL INST	(566,916)	(257,712)	(282,945)	814,695
DOE - SPECIAL SCHOOL DISTRICTS	(4,960)	(2,255)	(2,476)	7,128
DOE - STATE ACTIVITIES, MGT AND FINANCE	(894,503)	(406,629)	(446,442)	1,285,460
DOTD - ADMINISTRATION	(541,146)	(245,998)	(270,084)	777,663
DOTD - ENGINEERING AND OPERATIONS	(9,184,515)	(4,175,159)	(4,583,945)	13,198,753
DPS - DONALD J THIBODAUX TRAINING ACADEMY	-	-	-	-
DPS - LA HIGHWAY SAFETY COMMISSION	(31,220)	(14,192)	(15,582)	44,865
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	(25,861)	(11,756)	(12,907)	37,164
DPS - LOUISIANA GAMING CONTROL BOARD	(11,197)	(5,090)	(5,588)	16,090
DPS - OFFICE OF LEGAL AFFAIRS	-	-	-	-
DPS - OFFICE OF MGT AND FINANCE	(310,140)	(140,985)	(154,789)	445,691
DPS - OFFICE OF MOTOR VEHICLES	(936,683)	(425,803)	(467,494)	1,346,075
DPS - OFFICE OF STATE FIRE MARSHALL	(437,413)	(198,842)	(218,311)	628,592
DPS - OFFICE OF STATE POLICE	(1,492,448)	(678,447)	(744,874)	2,144,747
DSCS - DIV OF ADMINISTRATIVE LAW	(190,902)	(86,781)	(95,278)	274,338
DSCS - ETHICS ADMINISTRATION	(115,538)	(52,522)	(57,664)	166,035
DSCS - STATE CIVIL SERVICE	(303,094)	(137,782)	(151,273)	435,566
DVA - DEPARTMENT OF VETERANS AFFAIRS	(180,474)	(82,041)	(90,074)	259,353
DVA - LOUISIANA WAR VETERANS HOME	(223,050)	(101,395)	(111,323)	320,537
DVA - NORTHEAST LA WAR VETERANS HOME	(240,452)	(109,306)	(120,008)	345,545
DVA - NORTHWEST LA WAR VETERANS HOME	(218,865)	(99,493)	(109,234)	314,523
DVA - SOUTHEAST LA WAR VETERANS HOME	(186,846)	(84,937)	(93,254)	268,510
DVA - SOUTHWEST LA WAR VETERANS HOME	(203,254)	(92,396)	(101,443)	292,089
EAST BATON ROUGE PARISH SCHOOL BOARD	(20,054)	(9,117)	(10,009)	28,820
EAST FELICIANA PARISH SCHOOL BOARD	-	-	-	-

(Continued)

Louisiana State Employees' Retirement Systems
Schedule of Remaining Amortization
June 30, 2015

Employer Name	Deferral Period			
	1	2	3	4
EUNICE CITY COURT	\$ (2,818)	\$ (1,281)	\$ (1,406)	\$ 4,050
EXCELTH INCORPORATED	(236,219)	(107,382)	(117,896)	339,462
FIFTH JUDICIAL DISTRICT COURT	(3,415)	(1,552)	(1,704)	4,907
FIFTH LA LEVEE BOARD	(24,737)	(11,245)	(12,346)	35,548
FLORIDA PARISHES HUMAN SERV AUTHORITY	(412,376)	(187,461)	(205,815)	592,612
FLORIDA PARISHES JUV DETENTION CENTER	(172,116)	(78,241)	(85,902)	247,342
FOURTH JUDICIAL DISTRICT COURT	-	-	-	-
FRANKLIN PARISH POLICE JURY	-	-	-	-
GREATER BATON ROUGE PORT COM	(79,024)	(35,923)	(39,440)	113,563
GREATER KROTZ SPRINGS PORT COMM	(5,759)	(2,618)	(2,874)	8,276
GREATER LAFOURCHE PORT COMMISSION	(123,260)	(56,033)	(61,519)	177,133
HUEY P LONG HOSPITAL	(12,222)	(5,556)	(6,100)	17,564
IBERIA PARISH GOVERNMENT	(1,043)	(474)	(520)	1,499
IBERIA PARISH SCHOOL BOARD	(4,495)	(2,043)	(2,244)	6,460
IMPERIAL CALCASIEU HUMAN SERVICES AUTHORITY	(153,244)	(69,663)	(76,483)	220,222
JEANERETTE CITY COURT	(815)	(371)	(407)	1,171
JEFFERSON DAVIS PARISH	(230)	(104)	(115)	330
JEFFERSON PARISH	(32,643)	(14,839)	(16,292)	46,911
JEFFERSON PARISH HUMAN SERV AUTHORITY	(450,522)	(204,801)	(224,853)	647,430
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	(24,186)	(10,995)	(12,071)	34,757
JUDICIAL BRANCH OF LOUISIANA	(2,991,655)	(1,359,965)	(1,493,120)	4,299,205
JUDICIAL EXP REG PARISH OF ORLEANS	(151,182)	(68,725)	(75,454)	217,258
LA BOARD OF JURY COMM ORLEANS PARISH	(8,796)	(3,999)	(4,390)	12,641
LA BOARD OF PHARMACY	(68,264)	(31,032)	(34,070)	98,100
LA BOARD REGISTRATION PROF ENGINEERS	(27,239)	(12,383)	(13,595)	39,144
LA CEMETERY BOARD	(6,429)	(2,922)	(3,209)	9,239

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Remaining Amortization

June 30, 2015

Employer Name	Deferral Period			
	1	2	3	4
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	\$ (1,196,721)	\$ (544,013)	\$ (597,278)	\$ 1,719,767
LA ECON DEV - OFFICE OF BUSINESS DEV	(272,297)	(123,783)	(135,902)	391,309
LA ECON DEV - OFFICE OF THE SECRETARY	(129,895)	(59,048)	(64,830)	186,667
LA ED TELEVISION AUTHORITY	(201,923)	(91,791)	(100,779)	290,176
LA EMERGENCY RESPONSE NETWORK	(31,387)	(14,268)	(15,665)	45,105
LA HOUSE OF REPRESENTATIVES	(515,102)	(234,158)	(257,085)	740,236
LA HOUSING CORPORATION	(384,503)	(174,790)	(191,904)	552,556
LA LICENSED PROFESSIONAL COUNSELORS	(5,912)	(2,688)	(2,951)	8,496
LA MILITARY DEPT	(1,326,607)	(603,058)	(662,103)	1,906,422
LA PATIENT'S COMP FUND OVERSIGHT BOARD	(120,618)	(54,831)	(60,200)	173,336
LA PUBLIC DEFENDER BOARD	(52,977)	(24,083)	(26,440)	76,131
LA RACING COMMISSION	(157,784)	(71,727)	(78,749)	226,746
LA REAL ESTATE COMM	(52,301)	(23,775)	(26,103)	75,159
LA SCHOOL FOR MATH SCI & ARTS	(24,513)	(11,143)	(12,234)	35,227
LA SCHOOL FOR THE DEAF	(231,437)	(105,208)	(115,509)	332,590
LA SENATE	(498,013)	(226,390)	(248,556)	715,677
LA SPECIAL EDUCATION CENTER	(269,036)	(122,300)	(134,275)	386,622
LA ST BD BARBER EXAMINERS	(10,067)	(4,576)	(5,024)	14,467
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	(8,288)	(3,768)	(4,136)	11,910
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	(3,767)	(1,712)	(1,880)	5,413
LA ST BD OF PRIVATE INVESTIGATOR EXM	(4,351)	(1,978)	(2,172)	6,253
LA ST BOARD OF ARCHITECTURAL EXAMINERS	(9,115)	(4,144)	(4,549)	13,099
LA ST BOARD OF CHIROPRACTIC EXAMINERS	(4,279)	(1,945)	(2,135)	6,149
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	(36,993)	(16,816)	(18,463)	53,161
LA ST LICENSING BD OF CONTRACTORS	(119,244)	(54,207)	(59,514)	171,362
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	(6,080)	(2,764)	(3,035)	8,738

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Remaining Amortization

June 30, 2015

Employer Name	Deferral Period			
	1	2	3	4
LA STATE BD OF COSMETOLOGY	\$ (46,212)	\$ (21,007)	\$ (23,064)	\$ 66,410
LA STATE BD OF EMBALMERS & FUNERAL DIRS	(8,069)	(3,668)	(4,027)	11,596
LA STATE BD OF EXAM OF INTERIOR DESIGNER	-	-	-	-
LA STATE BD OF WHOLESALE DRUG DISTRIB	(7,158)	(3,254)	(3,573)	10,287
LA STATE BD PRIVATE SECURITY EXAM	(20,434)	(9,289)	(10,199)	29,366
LA STATE BOARD OF DENTISTRY	(20,545)	(9,339)	(10,254)	29,524
LA STATE BOARD OF HOME INSPECTORS	(2,960)	(1,346)	(1,477)	4,254
LA STATE BOARD OF NURSING	(155,209)	(70,556)	(77,464)	223,046
LA STATE LAW INSTITUTE	(25,469)	(11,578)	(12,711)	36,601
LA STATE UNIVERSITY MEDICAL CENTER	(1,142,328)	(519,287)	(570,131)	1,641,601
LA USED MOTOR VEHICLE & PARTS	(45,028)	(20,469)	(22,473)	64,708
LA VETERINARY BOARD	(6,306)	(2,867)	(3,147)	9,062
LAFAYETTE CONSOL GOVT ADM OPERAT	(10,924)	(4,966)	(5,452)	15,699
LAFAYETTE PARISH SCHOOL BOARD	(13,732)	(6,242)	(6,854)	19,734
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	(5,489)	(2,495)	(2,740)	7,888
LAFOURCHE PARISH SCHOOL BOARD	(7,564)	(3,438)	(3,775)	10,869
LAKE FOREST ELEMENTARY CHARTER SCHOOL	-	-	-	-
LAKE PROVIDENCE PORT COMMISSION	(8,470)	(3,850)	(4,227)	12,171
LALLIE KEMP CHARITY HOSPITAL	(616,062)	(280,053)	(307,474)	885,322
LEESVILLE CITY COURT	(851)	(387)	(425)	1,223
LEGISLATIVE AUDITORS OFFICE	(956,299)	(434,720)	(477,284)	1,374,265
LEGISLATIVE BUDGETARY CONTROL COUN	(14,312)	(6,506)	(7,143)	20,567
LEGISLATIVE FISCAL OFFICE	(82,538)	(37,520)	(41,194)	118,612
LINCOLN PARISH SCHOOL BOARD	(3,446)	(1,567)	(1,720)	4,953
LIVINGSTON PARISH COUNCIL	(424)	(193)	(212)	609
LIVINGSTON PARISH SCHOOL BOARD	(14,727)	(6,695)	(7,350)	21,163

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Remaining Amortization

June 30, 2015

Employer Name	Deferral Period			
	1	2	3	4
LOUISIANA BOARD OF CPAS	\$ (17,679)	\$ (8,036)	\$ (8,823)	\$ 25,405
LOUISIANA BOARD OF MASSAGE THERAPY	(9,040)	(4,109)	(4,512)	12,990
LOUISIANA DEPARTMENT OF JUSTICE	(1,439,289)	(654,281)	(718,342)	2,068,353
LOUISIANA MOTOR VEHICLE COMMISSION	(44,218)	(20,101)	(22,069)	63,544
LOUISIANA PHYSICAL THERAPY BOARD	(6,445)	(2,930)	(3,217)	9,262
LOUISIANA STATE UNIVERSITY	(3,531,909)	(1,605,558)	(1,762,759)	5,075,587
LOUISIANA STATE UNIVERSITY OF SHREVEPORT	(120,886)	(54,953)	(60,333)	173,721
LOUISIANA STATE UNIVERSITY SYSTEM	-	-	-	-
LOUISIANA TAX FREE SHOPPING	(19,731)	(8,969)	(9,848)	28,354
LSU MEDICAL CENTER HEALTH CARE SRV DIV	(223,267)	(101,494)	(111,432)	320,850
LSU MEDICAL CENTER IN SHREVEPORT	(907,675)	(412,617)	(453,016)	1,304,390
LT GOVERNORS OFFICE	(39,201)	(17,820)	(19,565)	56,334
LUMCON	(20,442)	(9,292)	(10,202)	29,376
MADISON PARISH PORT HARBOR & TERMINAL	(4,649)	(2,114)	(2,321)	6,682
MADISON PARISH SCHOOL BOARD	(2,045)	(930)	(1,021)	2,939
MARKSVILLE CITY COURT	(2,061)	(937)	(1,029)	2,962
METROPOLITAN HUMAN SERVICES DISTRICT	(331,878)	(150,867)	(165,638)	476,930
MIINDEN CITY COURT	(4,691)	(2,133)	(2,341)	6,742
MONROE CITY SCHOOL BOARD	(18,779)	(8,537)	(9,372)	26,986
MUNICIPAL FIRE & POLICE CIVIL SERVICE	(61,932)	(28,153)	(30,910)	89,000
NATCHITOCHE CANE RIVER LEVEE DISTRICT	(4,608)	(2,095)	(2,300)	6,621
NATCHITOCHE CITY COURT	(3,258)	(1,481)	(1,626)	4,682
NEW BEGINNINGS SCHOOLS	(2,153)	(979)	(1,075)	3,094
NEW IBERIA CITY COURT	(2,729)	(1,241)	(1,362)	3,922
NEW ORLEANS CENTER FOR CREATIVE ARTS	(17,487)	(7,949)	(8,728)	25,129
NORTH LAFOURCHE LEVEE DISTRICT	(14,129)	(6,423)	(7,052)	20,305

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Louisiana State Employees' Retirement Systems

Schedule of Remaining Amortization

June 30, 2015

Employer Name	Deferral Period			
	1	2	3	4
NORTHEAST DELTA HUMAN SERVICES AUTHORITY	\$ (260,410)	\$ (118,379)	\$ (129,969)	\$ 374,226
NORTHWEST LA HUMAN SERVICES DISTRICT	(265,881)	(120,866)	(132,700)	382,088
OFFICE FOR CITIZEN WITH DISABILITIES	(2,474,504)	(1,124,876)	(1,235,013)	3,556,026
OFFICE OF BEHAVIORAL HEALTH	(2,917,792)	(1,326,388)	(1,456,256)	4,193,060
OFFICE OF COASTAL PROTECTION & RESTORATION	(605,584)	(275,290)	(302,244)	870,265
OFFICE OF ELDERLY AFFAIRS	(59,004)	(26,822)	(29,449)	84,793
OFFICE OF FINANCIAL INSTITUTIONS	(311,060)	(141,404)	(155,249)	447,014
OFFICE OF HOME LAND SEC & EMERG. PREP.	(906,092)	(411,897)	(452,226)	1,302,114
OFFICE OF JUVENILE JUSTICE	(1,680,484)	(763,925)	(838,721)	2,414,967
OFFICE OF STUDENT FINANCIAL ASSISTANCE	(182,065)	(82,764)	(90,868)	261,640
OPELOUSAS CITY COURT	(2,921)	(1,328)	(1,458)	4,198
ORLEANS PARISH SCHOOL BOARD	(13,842)	(6,292)	(6,909)	19,892
OUACHITA PARISH POLICE JURY	(5,412)	(2,460)	(2,701)	7,778
OUACHITA PARISH SCHOOL BOARD	(16,935)	(7,698)	(8,452)	24,337
PARISH OF ORLEANS JUDICIAL EXP JUDGES	(22,193)	(10,089)	(11,077)	31,893
PARISH OF TANGIPAHOA	-	-	-	-
PARISH OF TERREBONNE	(2,064)	(938)	(1,030)	2,967
PONTCHARTRAIN LEVEE DISTRICT	(106,720)	(48,513)	(53,263)	153,363
PORT OF LAKE CHARLES	(319,836)	(145,393)	(159,629)	459,626
PUBLIC SERVICE COMMISSION	(212,080)	(96,409)	(105,848)	304,773
RAPIDES PARISH HOUSING AUTHORITY	(14,116)	(6,417)	(7,045)	20,286
RAPIDES PARISH POLICE JURY	(2,726)	(1,239)	(1,361)	3,918
RAPIDES PARISH SCHOOL BOARD	(27,584)	(12,539)	(13,767)	39,641
RAYNE CITY COURT	(1,323)	(601)	(660)	1,901
RECOVERY SCHOOL DISTRICT	(185,413)	(84,286)	(92,539)	266,450
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	(46,654)	(21,208)	(23,285)	67,045

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Louisiana State Employees' Retirement Systems
Schedule of Remaining Amortization
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Employer Name	Deferral Period			
	1	2	3	4
REGIONAL PLANNING COMMISSION	\$ (66,963)	\$ (30,440)	\$ (33,421)	\$ 96,230
REGIONAL TRANSIT AUTHORITY	(5,658)	(2,572)	(2,824)	8,130
RENEW CHARTER MGMT ORGANIZATION	(3,958)	(1,799)	(1,975)	5,688
RICHLAND PARISH SCHOOL BOARD	-	-	-	-
RUSTON CITY COURT	(3,643)	(1,656)	(1,818)	5,236
SABINE RIVER AUTHORITY	(130,626)	(59,381)	(65,195)	187,718
SCHOOL EMPLOYEES RETIREMENT SYSTEM	(4,080)	(1,855)	(2,036)	5,863
SECRETARY OF STATE'S OFFICE	(775,676)	(352,612)	(387,136)	1,114,697
SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	(400,818)	(182,206)	(200,046)	576,002
SOUTH LAFOURCHE LEVEE DISTRICT	(48,761)	(22,166)	(24,337)	70,073
SOUTH TANGIPAHOA PARISH PORT COMMISSION	(6,451)	(2,933)	(3,220)	9,271
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	(519,859)	(236,321)	(259,459)	747,072
SOUTHERN UNIVERSITY	(942,679)	(428,529)	(470,487)	1,354,692
SPRINGHILL CITY COURT	(1,906)	(866)	(951)	2,739
ST BERNARD PORT HARBOR & TERM DIST	(53,882)	(24,494)	(26,892)	77,432
ST CHARLES PARISH PUBLIC SCHOOLS	(6,777)	(3,081)	(3,382)	9,739
ST JAMES PARISH SCHOOL BOARD	-	-	-	-
ST LANDRY PARISH GOVERNMENT	(1,302)	(592)	(650)	1,872
ST LANDRY PARISH SCHOOL BOARD	(18,173)	(8,261)	(9,070)	26,116
ST MARTIN PARISH SCHOOL BOARD	(3,296)	(1,498)	(1,645)	4,737
ST TAMMANY PARISH GOVERNMENT	(198)	(90)	(99)	285
ST TAMMANY PARISH SCHOOL BOARD	(25,416)	(11,554)	(12,685)	36,524
ST. HELENA PARISH SCHOOL BOARD	(2,050)	(932)	(1,023)	2,946
ST. MARY PARISH SCHOOL BOARD	(7,308)	(3,322)	(3,648)	10,502
STATE EMPLOYEES GROUP BENEFIT	(145,391)	(66,093)	(72,564)	208,937
STATE PLUMBING BOARD	(11,508)	(5,232)	(5,744)	16,538

(Continued)

Louisiana State Employees' Retirement Systems
Schedule of Remaining Amortization
June 30, 2015

Employer Name	Deferral Period			
	1	2	3	4
STATE POLICE RETIREMENT SYSTEM	\$ (15,990)	\$ (7,269)	\$ (7,981)	\$ 22,979
TANGIPAHOA PARISH SCHOOL SYSTEM	(27,854)	(12,662)	(13,902)	40,028
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	(238,856)	(108,581)	(119,212)	343,252
TENSAS BASIN LEVEE DISTRICT	(72,794)	(33,091)	(36,331)	104,610
TERREBONNE LEVEE & CONSERVATION DISTRICT	(43,965)	(19,986)	(21,943)	63,180
TERREBONNE PARISH SCHOOL BOARD	(13,626)	(6,194)	(6,801)	19,581
THE CITY OF VILLE PLATTE	(3,350)	(1,523)	(1,672)	4,815
THE PORT OF SOUTH LOUISIANA	(144,373)	(65,630)	(72,056)	207,474
TOWN OF BUNKIE	(679)	(309)	(339)	976
TOWN OF SORRENTO	(161)	(73)	(81)	232
TOWN OF VIDALIA	(1,968)	(895)	(982)	2,829
TREASURY DEPARTMENT	(160,013)	(72,740)	(79,862)	229,949
UNIVERSITY OF LOUISIANA	(4,216,054)	(1,916,561)	(2,104,212)	6,058,748
VERMILION PARISH POLICE JURY	(822)	(374)	(410)	1,182
VERMILION PARISH SCHOOL BOARD	(6,203)	(2,820)	(3,096)	8,914
WARE YOUTH CENTER	(154,802)	(70,371)	(77,261)	222,460
WEBSTER PARISH POLICE JURY	(606)	(275)	(302)	870
WEBSTER PARISH SCHOOL BOARD	(3,134)	(1,425)	(1,564)	4,503
WEST BATON ROUGE PARISH COUNCIL	(633)	(288)	(316)	910
WEST BATON ROUGE SCHOOL BOARD	(2,921)	(1,328)	(1,458)	4,198
WEST FELICIANA PARISH SCHOOL BOARD	(2,570)	(1,168)	(1,283)	3,693
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	(97,140)	(44,158)	(48,482)	139,596
WINN PARISH POLICE JURY	(133)	(60)	(66)	191
WINN PARISH SCHOOL BOARD	(2,100)	(955)	(1,048)	3,018
WINFIELD CITY COURT	(830)	(377)	(414)	1,193
WINNSBORO CITY COURT	-	-	-	-

(Continued)

Louisiana State Employees' Retirement Systems
Schedule of Remaining Amortization
June 30, 2015

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
WLF - OFFICE OF FISHERIES	\$ (721,587)	\$ (328,023)	\$ (360,140)	\$ 1,036,968
WLF - OFFICE OF MGT AND FINANCE	(100,886)	(45,862)	(50,352)	144,980
WLF - OFFICE OF THE SECRETARY	(919,039)	(417,782)	(458,688)	1,320,719
WLF - OFFICE OF WILDLIFE	(671,449)	(305,232)	(335,117)	964,917
WORKFORCE SUPPORT AND TRAINING	(2,106,704)	(957,679)	(1,051,446)	3,027,472
ZACHARY CITY COURT	(4,117)	(1,872)	(2,055)	5,917
ZACHARY SCHOOL BOARD	(3,611)	(1,641)	(1,802)	5,189
Total	\$ (102,141,623)	\$ (46,432,189)	\$ (50,978,389)	\$ 146,784,259

Louisiana State Employees' Retirement Systems

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

June 30, 2015

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
11TH JUDICIAL DISTRICT COURT DIVISION C	\$ (146,943)	\$ (21,208)
17TH JUDICIAL DIST COURT	(358,853)	(51,793)
18TH JUDICIAL DISTRICT	(141,941)	(20,486)
19TH JUDICIAL DIST COURT	(523,367)	(75,537)
20TH JUDICIAL DISTRICT COURT	(19,321)	(2,789)
24TH JUDICIAL DIST CT JEFFERSON PARISH	(94,106)	(13,582)
2ND JUDICIAL DISTRICT COURT DIVISION A	(10,255)	(1,480)
2ND JUDICIAL DISTRICT COURT DIVISION B	9,504	1,372
2ND JUDICIAL DISTRICT COURT DIVISION C	(4,002)	(578)
3RD CIRCUIT COURT OF APPEAL	182,647	26,361
3RD JUD DIST COURT CHILDREN ASSIST FUND	(1,563)	(226)
3RD JUDICIAL DISTRICT COURT	(16,320)	(2,355)
4TH DISTRICT COURT JUDGES OFFICE	(131,936)	(19,042)
5TH CIRCUIT COURT OF APPEAL	131,436	18,970
ACADIA PARISH POLICE JURY	(3,939)	(569)
ACADIA PARISH SCHOOL BOARD	(3,126)	(451)
ACADIANA AREA HUMAN SERVICES DISTRICT	(128,059)	(18,483)
ALGIERS CHARTER SCHOOLS ASSOCIATION	10,442	1,507
ALLEN PARISH POLICE JURY	(1,188)	(171)
ALLEN PARISH SCHOOL BOARD	3,314	478
AMITE RIVER BASIN WATER DIST	30,201	4,359
ASCENSION PARISH COURT JUDICIAL EXPENSE	688	99
ASCENSION PARISH POLICE JURY	(688)	(99)
ASCENSION PARISH SCHOOL BOARD	365,794	52,794
ASSUMPTION PARISH SCHOOL BOARD	(13,944)	(2,013)
ATCHAFALAYA LEVEE DISTRICT	218,539	31,541
AVOYELLES PARISH POLICE JURY	(500)	(72)
AVOYELLES PARISH SCHOOL BOARD	21,385	3,086
BD EX SPEECH PATHOLOGY & AUDIOLOGY	14,257	2,058
BD OF COMMISSIONERS PORT OF NEW ORLEANS	(688,881)	(99,425)
BD OF EXAMINERS - NURSING FACILITY ADMIN	138,439	19,981
BD OF EXAMINERS OF CERTIFIED SHORTHAND	159,074	22,959
BOARD OF MEDICAL EXAMINERS	(205,407)	(29,646)
BOGALUSA CITY SCHOOLS	165,389	23,870
BOSSIER CITY COURT	500	72

(Continued)

Louisiana State Employees' Retirement Systems

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

June 30, 2015

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
BOSSIER PARISH SCHOOL BOARD	\$ 269,812	\$ 38,942
BUNKIE CITY COURT	(4,502)	(650)
CADDO LEVEE DISTRICT	121,806	17,580
CADDO PARISH SCHOOL BOARD	(436,890)	(63,056)
CALCASIEU PARISH POLICE JURY	-	-
CALCASIEU PARISH SCHOOL BOARD	(21,197)	(3,059)
CAPITAL AREA HUMAN SERVICES DISTRICT	(934,620)	(134,892)
CAPITOL AREA GROUNDWATER COMMISSION	8,316	1,200
CATAHOULA PARISH SCHOOL BOARD	(193,715)	(27,959)
CENTRAL COMMUNITY SCHOOL SYSTEM	(6,378)	(921)
CENTRAL LA HUMAN SERVICES DISTRICT	305,204	44,050
CHENNAULT INTERNAT AIRPORT AUTHORITY	32,327	4,666
CITY COURT OF ABBEVILLE	(6,941)	(1,002)
CITY COURT OF BAKER	47,585	6,868
CITY COURT OF BASTROP	(9,442)	(1,363)
CITY COURT OF CROWLEY	(25,012)	(3,610)
CITY COURT OF DENHAM SPRINGS	(2,189)	(316)
CITY COURT OF HAMMOND	(163,701)	(23,627)
CITY COURT OF HOUMA	4,565	659
CITY COURT OF JENNINGS	(13,006)	(1,877)
CITY COURT OF LAKE CHARLES	813	117
CITY COURT OF MORGAN CITY	(16,007)	(2,310)
CITY COURT OF OAKDALE	(6,753)	(975)
CITY COURT OF PLAQUEMINE	16,445	2,373
CITY COURT OF PORT ALLEN CIVIL FEES	13,194	1,904
CITY COURT OF SLIDELL	(5,127)	(740)
CITY COURT OF SULPHUR	20,760	2,996
CITY COURT OF THIBODAUX	35,329	5,099
CITY COURT OF VILLE PLATTE CIVIL DIV	128,685	18,573
CITY COURT OF WEST MONROE	(2,689)	(388)
CITY OF ABBEVILLE	(813)	(117)
CITY OF ALEXANDRIA	(1,501)	(217)
CITY OF BAKER	(2,564)	(370)
CITY OF BASTROP	(2,376)	(343)
CITY OF BATON ROUGE	(343,221)	(49,537)

(Continued)

Louisiana State Employees' Retirement Systems

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

June 30, 2015

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
CITY OF BOSSIER	\$ (3,564)	\$ (514)
CITY OF CROWLEY	(813)	(117)
CITY OF DENHAM SPRINGS	(2,626)	(379)
CITY OF DONALDSONVILLE	(688)	(99)
CITY OF EUNICE	4,690	677
CITY OF FRANKLIN	76,410	11,028
CITY OF GONZALES	(688)	(99)
CITY OF JEANERETTE	(2,063)	(298)
CITY OF JENNINGS	8,254	1,191
CITY OF KAPLAN	(52,462)	(7,572)
CITY OF LAKE CHARLES	(1,876)	(271)
CITY OF MARKSVILLE	(42,957)	(6,200)
CITY OF MINDEN	-	-
CITY OF MONROE	(14,444)	(2,085)
CITY OF MORGAN CITY	(3,627)	(523)
CITY OF NATCHITOCHE	(1,188)	(171)
CITY OF NEW IBERIA	13,319	1,922
CITY OF OAKDALE	65,718	9,485
CITY OF OPELOUSAS	(3,189)	(460)
CITY OF PINEVILLE	360,229	51,991
CITY OF PLAQUEMINE	6,378	921
CITY OF PORT ALLEN	(2,939)	(424)
CITY OF RAYNE	(8,692)	(1,254)
CITY OF RUSTON	(3,126)	(451)
CITY OF SHREVEPORT	(11,193)	(1,615)
CITY OF SLIDELL	2,439	352
CITY OF SULPHUR	(2,189)	(316)
CITY OF THIBODAUX	(2,001)	(289)
CITY OF WEST MONROE	(1,376)	(199)
CITY OF WINNFIELD	(188)	(27)
CITY OF WINNSBORO	(35,454)	(5,117)
CITY OF ZACHARY	(938)	(135)
CLAIBORNE PARISH SCHOOL BOARD	12,193	1,760
COMMISSION OF LAW ENFORCEMENT LCLE	(918,862)	(132,618)
COURT OF APPEAL FIRST CIRCUIT	(1,109,451)	(160,125)

(Continued)

Louisiana State Employees' Retirement Systems

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

June 30, 2015

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
COURT OF APPEALS FOURTH CIRCUIT	\$ 288,696	\$ 41,667
COURT OF APPEALS SECOND CIRCUIT	31,139	4,494
CRIMINAL DISTRICT COURT	(662,994)	(95,689)
CRT - OFFICE OF CULTURAL DEVELOPMENT	849,643	122,628
CRT - OFFICE OF STATE LIBRARY OF LOUISIANA	(478,284)	(69,030)
CRT - OFFICE OF STATE MUSEUM	(522,367)	(75,392)
CRT - OFFICE OF STATE PARKS	(11,275,277)	(1,627,342)
CRT - OFFICE OF THE SECRETARY	282,005	40,701
CRT - OFFICE OF TOURISM	(181,396)	(26,181)
CUSTODIAN OF NOTARIAL ARCHIVES	(594,462)	(85,798)
DEPARTMENT OF INSURANCE	(1,959,844)	(282,861)
DEPT OF AGRICULTURE AND FORESTRY	(1,680,590)	(242,557)
DEPT OF CHILDREN AND FAMILY SERVICES	(17,359,027)	(2,505,400)
DEPT OF FINANCE CITY OF NEW ORLEANS	(23,261)	(3,357)
DEPT OF REVENUE & TAXATION	3,560,396	513,866
DEQ - OFFICE OF ENVIRONMENTAL COMPLIANCE	572,015	82,558
DEQ - OFFICE OF ENVIRONMENTAL SERVICES	391,431	56,495
DEQ - OFFICE OF MGT AND FINANCE	(1,355,064)	(195,574)
DEQ - OFFICE OF THE SECRETARY - ADMIN	(245,176)	(35,386)
DEVELOPMENTAL DISABILITIES COUNCIL	(347,598)	(50,168)
DHH - MEDICAL VENDOR ADMINISTRATION	(2,564)	(370)
DHH - OFF OF PUBLIC HEALTH	3,120,756	450,413
DHH - OFF OF THE SEC MGT AND FINANCE	(5,062,529)	(730,666)
DHH - OFFICE OF AGING AND ADULT SERVICES	2,047,384	295,496
DNR - OFFICE OF COASTAL RESTOR AND MGT	(90,354)	(13,041)
DNR - OFFICE OF CONSERVATION	822,318	118,684
DNR - OFFICE OF MINERAL RESOURCES	(173,393)	(25,025)
DNR - OFFICE OF THE SECRETARY	(2,631,217)	(379,759)
DOA - ADMINISTRATIVE SERVICES	(1,872,491)	(270,254)
DOA - BD OF ELEM AND SECONDARY ED	11,193	1,615
DOA - BD OF REGENTS FOR HIGHER ED	(191,714)	(27,670)
DOA - BOARD OF TAX APPEALS	88,979	12,842
DOA - DIVISION OF ADMINISTRATION	(33,149,392)	(4,784,397)
DOA - EXECUTIVE OFFICE	(2,676,863)	(386,347)
DOA - FEDERAL PROPERTY ASSISTANCE	59,340	8,564

(Continued)

Louisiana State Employees' Retirement Systems

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

June 30, 2015

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
DOA - LA PROPERTY ASSISTANCE AGENCY	\$ 228,793	\$ 33,021
DOA - LOUISIANA TAX COMMISSION	671,435	96,907
DOA - MENTAL HEALTH ADVOCACY SERVICE	(365,482)	(52,749)
DOA - OFC OF TELECOMMUNICATION	(11,367,944)	(1,640,717)
DOA - OFFICE OF AIRCRAFT SERVICES	6,816	984
DOA - OFFICE OF RISK MANAGEMENT	(372,547)	(53,769)
DOA - OFFICE OF TECHNOLOGY SERVICES	151,756,614	21,902,780
DOA - OFFICE OF THE INSPECTOR GENERAL	(399,872)	(57,713)
DOA - STATE POLICE COMMISSION	(45,459)	(6,561)
DOC - ADULT PROBATION AND PAROLE	(123,307)	(17,797)
DOC - AVOYELLES CORRECTIONAL CENTER	(458,087)	(66,115)
DOC - CORRECTIONS - ADMINISTRATION	5,325,338	768,597
DOC - DAVID WADE CORRECTIONAL CENTER	(1,181,984)	(170,594)
DOC - DIXON CORRECTIONAL INSTITUTE	654,490	94,461
DOC - ELAYN HUNT CORRECTIONAL CENTER	1,035,041	149,386
DOC - LA CORRECTIONAL INST FOR WOMEN	(426,885)	(61,612)
DOC - LOUISIANA STATE PENITENTIARY	(1,020,347)	(147,265)
DOC - PRISON ENTERPRISES	(487,100)	(70,302)
DOC - RAYBURN CORRECTIONAL INST	(1,538,962)	(222,116)
DOE - SPECIAL SCHOOL DISTRICTS	(161,887)	(23,365)
DOE - STATE ACTIVITIES, MGT AND FINANCE	4,206,070	607,055
DOTD - ADMINISTRATION	305,641	44,113
DOTD - ENGINEERING AND OPERATIONS	(533,427)	(76,982)
DPS - DONALD J THIBODAUX TRAINING ACADEMY	(2,571,377)	(371,123)
DPS - LA HIGHWAY SAFETY COMMISSION	194,778	28,112
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	(271,125)	(39,131)
DPS - LOUISIANA GAMING CONTROL BOARD	(363,543)	(52,470)
DPS - OFFICE OF LEGAL AFFAIRS	(2,607,456)	(376,330)
DPS - OFFICE OF MGT AND FINANCE	1,526,643	220,338
DPS - OFFICE OF MOTOR VEHICLES	(1,489,814)	(215,022)
DPS - OFFICE OF STATE FIRE MARSHALL	193,715	27,959
DPS - OFFICE OF STATE POLICE	(1,369,946)	(197,722)
DSCS - DIV OF ADMINISTRATIVE LAW	(99,984)	(14,430)
DSCS - ETHICS ADMINISTRATION	576,829	83,253
DSCS - STATE CIVIL SERVICE	502,983	72,595

(Continued)

Louisiana State Employees' Retirement Systems

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

June 30, 2015

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
DVA - DEPARTMENT OF VETERANS AFFAIRS	\$ (457,962)	\$ (66,097)
DVA - LOUISIANA WAR VETERANS HOME	(426,822)	(61,603)
DVA - NORTHEAST LA WAR VETERANS HOME	(436,014)	(62,929)
DVA - NORTHWEST LA WAR VETERANS HOME	(498,731)	(71,981)
DVA - SOUTHEAST LA WAR VETERANS HOME	(851,144)	(122,844)
DVA - SOUTHWEST LA WAR VETERANS HOME	(548,879)	(79,219)
EAST BATON ROUGE PARISH SCHOOL BOARD	581,019	83,857
EAST FELICIANA PARISH SCHOOL BOARD	(163,013)	(23,527)
EUNICE CITY COURT	24,761	3,574
EXCELTH INCORPORATED	3,564	514
FIFTH JUDICIAL DISTRICT COURT	2,001	289
FIFTH LA LEVEE BOARD	(10,192)	(1,471)
FLORIDA PARISHES HUMAN SERV AUTHORITY	867,464	125,200
FLORIDA PARISHES JUV DETENTION CENTER	(543,939)	(78,506)
FOURTH JUDICIAL DISTRICT COURT	(260,746)	(37,633)
FRANKLIN PARISH POLICE JURY	(16,695)	(2,410)
GREATER BATON ROUGE PORT COM	305,329	44,068
GREATER KROTZ SPRINGS PORT COMM	(10,692)	(1,543)
GREATER LAFOURCHE PORT COMMISSION	(9,254)	(1,336)
HUEY P LONG HOSPITAL	748,221	107,989
IBERIA PARISH GOVERNMENT	(1,876)	(271)
IBERIA PARISH SCHOOL BOARD	(210,660)	(30,404)
IMPERIAL CALCASIEU HUMAN SERVICES AUTHORITY	(1,208,872)	(174,474)
JEANERETTE CITY COURT	(1,501)	(217)
JEFFERSON DAVIS PARISH	(438)	(63)
JEFFERSON PARISH	(2,189)	(316)
JEFFERSON PARISH HUMAN SERV AUTHORITY	(1,672,336)	(241,365)
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	193,464	27,922
JUDICIAL BRANCH OF LOUISIANA	(2,531,108)	(365,311)
JUDICIAL EXP REG PARISH OF ORLEANS	(416,318)	(60,086)
LA BOARD OF JURY COMM ORLEANS PARISH	13,506	1,949
LA BOARD OF PHARMACY	61,904	8,934
LA BOARD REGISTRATION PROF ENGINEERS	(18,884)	(2,725)
LA CEMETERY BOARD	(125)	(18)
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	(1,402,711)	(202,451)

(Continued)

Louisiana State Employees' Retirement Systems

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

June 30, 2015

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
LA ECON DEV - OFFICE OF BUSINESS DEV	\$ (930,305)	\$ (134,269)
LA ECON DEV - OFFICE OF THE SECRETARY	(1,481,498)	(213,822)
LA ED TELEVISION AUTHORITY	(597,776)	(86,276)
LA EMERGENCY RESPONSE NETWORK	(1,938)	(280)
LA HOUSE OF REPRESENTATIVES	(497,730)	(71,837)
LA HOUSING CORPORATION	(910,296)	(131,382)
LA LICENSED PROFESSIONAL COUNSELORS	(6,315)	(911)
LA MILITARY DEPT	1,137,589	164,186
LA PATIENT'S COMP FUND OVERSIGHT BOARD	(161,450)	(23,302)
LA PUBLIC DEFENDER BOARD	95,857	13,835
LA RACING COMMISSION	815,627	117,718
LA REAL ESTATE COMM	239,236	34,528
LA SCHOOL FOR MATH SCI & ARTS	145,130	20,946
LA SCHOOL FOR THE DEAF	28,138	4,061
LA SENATE	170,141	24,556
LA SPECIAL EDUCATION CENTER	(163,513)	(23,600)
LA ST BD BARBER EXAMINERS	(18,571)	(2,680)
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	(108,800)	(15,703)
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	(40,894)	(5,902)
LA ST BD OF PRIVATE INVESTIGATOR EXM	3,814	551
LA ST BOARD OF ARCHITECTURAL EXAMINERS	4,815	695
LA ST BOARD OF CHIROPRACTIC EXAMINERS	(7,879)	(1,137)
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	(67,594)	(9,756)
LA ST LICENSING BD OF CONTRACTORS	(214,474)	(30,955)
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	3,439	496
LA STATE BD OF COSMETOLOGY	42,707	6,164
LA STATE BD OF EMBALMERS & FUNERAL DIRS	30,389	4,386
LA STATE BD OF EXAM OF INTERIOR DESIGNER	(110,301)	(15,920)
LA STATE BD OF WHOLESALE DRUG DISTRIB	(445,331)	(64,274)
LA STATE BD PRIVATE SECURITY EXAM	(30,514)	(4,404)
LA STATE BOARD OF DENTISTRY	47,334	6,832
LA STATE BOARD OF HOME INSPECTORS	4,690	677
LA STATE BOARD OF NURSING	160,512	23,166
LA STATE LAW INSTITUTE	87,040	12,562
LA STATE UNIVERSITY MEDICAL CENTER	69,930,901	10,093,011

(Continued)

Louisiana State Employees' Retirement Systems

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

June 30, 2015

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
LA USED MOTOR VEHICLE & PARTS	\$ 1,157,535	\$ 167,065
LA VETERINARY BOARD	1,688	244
LAFAYETTE CONSOL GOVT ADM OPERAT	(11,630)	(1,679)
LAFAYETTE PARISH SCHOOL BOARD	123,307	17,797
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	1,438	208
LAFOURCHE PARISH SCHOOL BOARD	(28,263)	(4,079)
LAKE FOREST ELEMENTARY CHARTER SCHOOL	(168,203)	(24,276)
LAKE PROVIDENCE PORT COMMISSION	198,154	28,599
LALLIE KEMP CHARITY HOSPITAL	37,714,003	5,443,199
LEESVILLE CITY COURT	(10,818)	(1,561)
LEGISLATIVE AUDITORS OFFICE	487,413	70,347
LEGISLATIVE BUDGETARY CONTROL COUN	204,032	29,448
LEGISLATIVE FISCAL OFFICE	307,267	44,347
LINCOLN PARISH SCHOOL BOARD	1,501	217
LIVINGSTON PARISH COUNCIL	(750)	(108)
LIVINGSTON PARISH SCHOOL BOARD	168,515	24,322
LOUISIANA BOARD OF CPAS	(41,832)	(6,038)
LOUISIANA BOARD OF MASSAGE THERAPY	23,886	3,447
LOUISIANA DEPARTMENT OF JUSTICE	4,301,427	620,818
LOUISIANA MOTOR VEHICLE COMMISSION	320,961	46,324
LOUISIANA PHYSICAL THERAPY BOARD	23,761	3,429
LOUISIANA STATE UNIVERSITY	216,215,922	31,206,085
LOUISIANA STATE UNIVERSITY OF SHREVEPORT	7,400,360	1,068,082
LOUISIANA STATE UNIVERSITY SYSTEM	(426,523,299)	(61,559,400)
LOUISIANA TAX FREE SHOPPING	482,848	69,689
LSU MEDICAL CENTER HEALTH CARE SRV DIV	13,667,945	1,972,672
LSU MEDICAL CENTER IN SHREVEPORT	55,565,945	8,019,741
LT GOVERNORS OFFICE	5,440	785
LUMCON	(197,904)	(28,563)
MADISON PARISH PORT HARBOR & TERMINAL	(13,756)	(1,985)
MADISON PARISH SCHOOL BOARD	(3,752)	(541)
MARKSVILLE CITY COURT	(73,409)	(10,595)
METROPOLITAN HUMAN SERVICES DISTRICT	(2,021,247)	(291,723)
MINDEN CITY COURT	313	45
MONROE CITY SCHOOL BOARD	214,787	31,000

(Continued)

Louisiana State Employees' Retirement Systems

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

June 30, 2015

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
MUNICIPAL FIRE & POLICE CIVIL SERVICE	\$ 54,150	\$ 7,815
NATCHITOCHEs CANE RIVER LEVEE DISTRICT	47,585	6,868
NATCHITOCHEs CITY COURT	13,069	1,886
NEW BEGINNINGS SCHOOLS	(163,451)	(23,591)
NEW IBERIA CITY COURT	167,077	24,114
NEW ORLEANS CENTER FOR CREATIVE ARTS	33,328	4,810
NORTH LAFOURCHE LEVEE DISTRICT	6,378	921
NORTHEAST DELTA HUMAN SERVICES AUTHORITY	(1,854,733)	(267,690)
NORTHWEST LA HUMAN SERVICES DISTRICT	(870,277)	(125,606)
OFFICE FOR CITIZEN WITH DISABILITIES	1,794,767	259,036
OFFICE OF BEHAVIORAL HEALTH	102,047	14,728
OFFICE OF COASTAL PROTECTION & RESTORATION	571,952	82,549
OFFICE OF ELDERLY AFFAIRS	(589,085)	(85,022)
OFFICE OF FINANCIAL INSTITUTIONS	(320,336)	(46,234)
OFFICE OF HOME LAND SEC & EMERG. PREP.	640,734	92,476
OFFICE OF JUVENILE JUSTICE	(7,882,082)	(1,137,608)
OFFICE OF STUDENT FINANCIAL ASSISTANCE	(302,577)	(43,670)
OPELOUSAS CITY COURT	1,563	226
ORLEANS PARISH SCHOOL BOARD	25,824	3,727
OUACHITA PARISH POLICE JURY	194,715	28,103
OUACHITA PARISH SCHOOL BOARD	223,228	32,218
PARISH OF ORLEANS JUDICIAL EXP JUDGES	(23,636)	(3,411)
PARISH OF TANGIPAHOA	(49,023)	(7,075)
PARISH OF TERREBONNE	188	27
PONTCHARTRAIN LEVEE DISTRICT	260,933	37,660
PORT OF LAKE CHARLES	(278,066)	(40,133)
PUBLIC SERVICE COMMISSION	809,499	116,834
RAPIDES PARISH HOUSING AUTHORITY	(90,792)	(13,104)
RAPIDES PARISH POLICE JURY	(1,501)	(217)
RAPIDES PARISH SCHOOL BOARD	272,751	39,366
RAYNE CITY COURT	(2,439)	(352)
RECOVERY SCHOOL DISTRICT	(6,259,832)	(903,471)
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	34,578	4,991
REGIONAL PLANNING COMMISSION	(445,956)	(64,364)
REGIONAL TRANSIT AUTHORITY	(10,442)	(1,507)

(Continued)

Louisiana State Employees' Retirement Systems

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

June 30, 2015

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
RENEW CHARTER MGMT ORGANIZATION	\$ (2,439)	\$ (352)
RICHLAND PARISH SCHOOL BOARD	(144,192)	(20,811)
RUSTON CITY COURT	(38,580)	(5,568)
SABINE RIVER AUTHORITY	1,797,331	259,406
SCHOOL EMPLOYEES RETIREMENT SYSTEM	2,376	343
SECRETARY OF STATE'S OFFICE	(3,343,671)	(482,587)
SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	(1,040,169)	(150,126)
SOUTH LAFOURCHE LEVEE DISTRICT	419,006	60,474
SOUTH TANGIPAHOA PARISH PORT COMMISSION	(11,943)	(1,724)
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	160,762	23,202
SOUTHERN UNIVERSITY	(4,293,673)	(619,699)
SPRINGHILL CITY COURT	(1,376)	(199)
ST BERNARD PORT HARBOR & TERM DIST	2,876	415
ST CHARLES PARISH PUBLIC SCHOOLS	(1,501)	(217)
ST JAMES PARISH SCHOOL BOARD	(201,906)	(29,141)
ST LANDRY PARISH GOVERNMENT	(1,126)	(162)
ST LANDRY PARISH SCHOOL BOARD	189,087	27,291
ST MARTIN PARISH SCHOOL BOARD	1,688	244
ST TAMMANY PARISH GOVERNMENT	(375)	(54)
ST TAMMANY PARISH SCHOOL BOARD	102,485	14,791
ST. HELENA PARISH SCHOOL BOARD	125,496	18,113
ST. MARY PARISH SCHOOL BOARD	(149,006)	(21,506)
STATE EMPLOYEES GROUP BENEFIT	(3,914,310)	(564,946)
STATE PLUMBING BOARD	78,349	11,308
STATE POLICE RETIREMENT SYSTEM	55,901	8,068
TANGIPAHOA PARISH SCHOOL SYSTEM	104,298	15,053
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	(329,027)	(47,488)
TENSAS BASIN LEVEE DISTRICT	5,252	758
TERREBONNE LEVEE & CONSERVATION DISTRICT	135,813	19,602
TERREBONNE PARISH SCHOOL BOARD	(164,826)	(23,789)
THE CITY OF VILLE PLATTE	205,095	29,601
THE PORT OF SOUTH LOUISIANA	(4,064)	(587)
TOWN OF BUNKIE	2,001	289
TOWN OF SORRENTO	(313)	(45)
TOWN OF VIDALIA	125	18

(Continued)

Louisiana State Employees' Retirement Systems

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

June 30, 2015

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
TREASURY DEPARTMENT	\$ (1,240,511)	\$ (179,041)
UNIVERSITY OF LOUISIANA	(11,438,602)	(1,650,914)
VERMILION PARISH POLICE JURY	(1,501)	(217)
VERMILION PARISH SCHOOL BOARD	231,107	33,355
WARE YOUTH CENTER	(295,699)	(42,678)
WEBSTER PARISH POLICE JURY	(438)	(63)
WEBSTER PARISH SCHOOL BOARD	(191,213)	(27,598)
WEST BATON ROUGE PARISH COUNCIL	9,379	1,354
WEST BATON ROUGE SCHOOL BOARD	5,315	767
WEST FELICIANA PARISH SCHOOL BOARD	(163,451)	(23,591)
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	276,753	39,943
WINN PARISH POLICE JURY	(188)	(27)
WINN PARISH SCHOOL BOARD	(27,138)	(3,917)
WINNFIELD CITY COURT	4,440	641
WINNSBORO CITY COURT	(117,242)	(16,921)
WLF - OFFICE OF FISHERIES	(2,636,094)	(380,463)
WLF - OFFICE OF MGT AND FINANCE	928,367	133,990
WLF - OFFICE OF THE SECRETARY	5,982,954	863,510
WLF - OFFICE OF WILDLIFE	547,065	78,957
WORKFORCE SUPPORT AND TRAINING	(1,081,563)	(156,100)
ZACHARY CITY COURT	10,755	1,552
ZACHARY SCHOOL BOARD	(8,566)	(1,236)
Total	\$ -	\$ -

Louisiana State Employees' Retirement Systems

Explanation of Acronyms

Notes to Schedules

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