



**Employer Pension Report  
For Fiscal Year Ended  
June 30, 2019**



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

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

We have audited the accompanying schedule of employer allocations of the Louisiana State Employees' Retirement System as of and for the year ended June 30, 2019, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying schedule of pension amounts by employer of Louisiana State Employees' Retirement System as of and for the year ended June 30, 2019 and the related notes to the schedules.

**Management's Responsibility for the Schedules**

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

**Auditors' Responsibility**

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

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

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



## **Opinions**

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and the net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for Louisiana State Employees' Retirement System, as of and for the year ended June 30, 2019 in accordance with accounting principles generally accepted in the United States of America.

## **Emphasis of Matter**

As disclosed in Note F to the employer schedules, the total pension liability for the Louisiana State Employees' Retirement System was \$19,527,612,295 as of June 30, 2019. The actuarial valuations were based on various assumptions made by the System's actuary. Because actual experience may differ from the assumptions used in the actuarial valuations, there is a risk that the total pension liability at June 30, 2019 could be materially different from the estimate. Our opinions are not modified with respect to this matter.

As disclosed in Note I to the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer, the deferred inflow or deferred outflow of resources resulting from differences in contributions remitted to the System and the employer's proportionate share and its resulting amortization is not reported in the employer pension schedules. As a result, the employer pension schedules do not reflect all activity to be reported in the total deferred outflows of resources and total deferred inflows of resources. Our opinions are not modified with respect to this matter.

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

## **Other Matters**

### *Financial Statement Audit*

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Louisiana State Employees' Retirement System as of and for the year ended June 30, 2019, and our report thereon, dated September 24, 2019, expressed an unmodified opinion on those financial statements.



### *Supplementary Information*

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 6, 2019 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.

*Postlethwaite & Netterville*

Baton Rouge, Louisiana  
December 6, 2019

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer of the Louisiana State Employees' Retirement System, as of June 30, 2019, and the related notes to the schedules and have issued our report thereon dated December 6, 2019.

### **Internal Control Over Financial Reporting**

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

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

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



## **Compliance and Other Matters**

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

## **Purpose of this Report**

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

*Postlethwaite & Netterville*

Baton Rouge, Louisiana  
December 6, 2019

# Louisiana State Employees' Retirement System

## Schedule of Employer Allocations

June 30, 2019

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
15TH JUDICIAL DIST COURT	\$ 68,340	0.00844%
17TH JUDICIAL DIST COURT	364,783	0.04506%
18TH JUDICIAL DISTRICT	132,799	0.01640%
19TH JUDICIAL DIST COURT	1,104,013	0.13637%
20TH JUDICIAL DISTRICT COURT	88,435	0.01092%
24TH JUDICIAL DIST CT JEFFERSON PARISH	283,474	0.03502%
2ND JUDICIAL DISTRICT COURT DIVISION A	16,850	0.00208%
2ND JUDICIAL DISTRICT COURT DIVISION B	14,408	0.00178%
2ND JUDICIAL DISTRICT COURT DIVISION C	45,747	0.00565%
3RD CIRCUIT COURT OF APPEAL	1,399,206	0.17283%
3RD JUD DIST COURT CHILDREN ASSIST FUND	-	0.00000%
3RD JUDICIAL DISTRICT COURT	77,045	0.00952%
4TH DISTRICT COURT JUDGES OFFICE	185,670	0.02293%
5TH CIRCUIT COURT OF APPEAL	716,413	0.08849%
ACADIA PARISH POLICE JURY	16,273	0.00201%
ACADIA PARISH SCHOOL BOARD	17,186	0.00212%
ALGIERS CHARTER SCHOOLS ASSOCIATION	28,897	0.00357%
ALLEN PARISH POLICE JURY	5,088	0.00063%
ALLEN PARISH SCHOOL BOARD	-	0.00000%
AMITE RIVER BASIN WATER DIST	64,623	0.00798%
ASCENSION PARISH POLICE JURY	19,817	0.00245%
ASCENSION PARISH SCHOOL BOARD	229,427	0.02834%
ATCHAFALAYA LEVEE DISTRICT	871,493	0.10765%
AVOYELLES PARISH POLICE JURY	4,051	0.00050%
BATON ROUGE COMMUNITY COLLEGE	1,066,240	0.13170%
BD EX SPEECH PATHOLOGY & AUDIOLOGY	42,483	0.00525%
BD OF COMMISSIONERS PORT OF NEW ORLEANS	5,599,043	0.69161%
BD OF EXAMINERS OF CERTIFIED SHORTHAND	18,597	0.00230%
BIENVILLE PARISH SCHOOL DISTRICT	-	0.00000%
BOARD OF EXAMINERS OF NURSING FACILITIES ADMIN	79,350	0.00980%
BOARD OF MEDICAL EXAMINERS	1,101,604	0.13607%
BOARD OF REGENTS	2,210,897	0.27310%
BOGALUSA CITY SCHOOLS	17,368	0.00215%
BOSSIER CITY COURT	30,719	0.00379%
BOSSIER PARISH COMMUNITY COLLEGE	917,947	0.11339%

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Employer Allocations

June 30, 2019

<u>Employer Name</u>	<u>Projected Required Employer Contributions</u>	<u>Employer Allocation Percentage</u>
BOSSIER PARISH SCHOOL BOARD	\$ 96,528	0.01192%
CADDO LEVEE DISTRICT	231,607	0.02861%
CADDO PARISH SCHOOL BOARD	195,699	0.02417%
CALCASIEU PARISH POLICE JURY	20,074	0.00248%
CALCASIEU PARISH SCHOOL BOARD	85,610	0.01058%
CAPITOL AREA GROUNDWATER COMMISSION	29,917	0.00370%
CATAHOULA PARISH SCHOOL BOARD	35,591	0.00440%
CENTRAL LA TECH COMMUNITY COLLEGE	232,514	0.02872%
CHENNAULT INTERNAT AIRPORT AUTHORITY	-	0.00000%
CITY COURT OF ABBEVILLE	20,861	0.00258%
CITY COURT OF BAKER	33,962	0.00420%
CITY COURT OF BASTROP	33,724	0.00417%
CITY COURT OF BOGALUSA	9,855	0.00122%
CITY COURT OF CROWLEY	17,299	0.00214%
CITY COURT OF DENHAM SPRINGS	30,952	0.00382%
CITY COURT OF FRANKLIN	11,983	0.00148%
CITY COURT OF HAMMOND	19,970	0.00247%
CITY COURT OF HOUMA	29,333	0.00362%
CITY COURT OF JENNINGS	17,024	0.00210%
CITY COURT OF LAKE CHARLES	69,860	0.00863%
CITY COURT OF MORGAN CITY	16,337	0.00202%
CITY COURT OF OAKDALE	8,104	0.00100%
CITY COURT OF PLAQUEMINE	16,292	0.00201%
CITY COURT OF PORT ALLEN CIVIL FEES	22,151	0.00274%
CITY COURT OF SLIDELL	28,086	0.00347%
CITY COURT OF SULPHUR	21,242	0.00262%
CITY COURT OF THIBODAUX	18,073	0.00223%
CITY COURT OF VILLE PLATTE CIVIL DIV	15,325	0.00189%
CITY COURT OF WEST MONROE	11,113	0.00137%
CITY OF ABBEVILLE	3,341	0.00041%
CITY OF BAKER	10,600	0.00131%
CITY OF BAKER SCHOOL BOARD	21,095	0.00261%
CITY OF BASTROP	9,844	0.00122%
CITY OF BATON ROUGE	220,959	0.02729%
CITY OF BOGALUSA	9,393	0.00116%

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Employer Allocations

June 30, 2019

<u>Employer Name</u>	<u>Projected Required Employer Contributions</u>	<u>Employer Allocation Percentage</u>
CITY OF BOSSIER	\$ 14,750	0.00182%
CITY OF BREAUX BRIDGE	25,809	0.00319%
CITY OF CROWLEY	13,065	0.00161%
CITY OF DENHAM SPRINGS	10,939	0.00135%
CITY OF DONALDSONVILLE	2,986	0.00037%
CITY OF EUNICE	7,229	0.00089%
CITY OF FRANKLIN	8,085	0.00100%
CITY OF GONZALES	2,986	0.00037%
CITY OF JEANERETTE	8,567	0.00106%
CITY OF JENNINGS	3,751	0.00046%
CITY OF KAPLAN	854	0.00011%
CITY OF LAKE CHARLES	14,502	0.00179%
CITY OF MARKSVILLE	5,242	0.00065%
CITY OF MINDEN	2,326	0.00029%
CITY OF MONROE	107,953	0.01334%
CITY OF MORGAN CITY	15,264	0.00189%
CITY OF NATCHITOCHE	5,088	0.00063%
CITY OF NEW IBERIA	16,738	0.00207%
CITY OF OAKDALE	7,077	0.00087%
CITY OF OPELOUSAS	14,340	0.00177%
CITY OF PINEVILLE	8,115	0.00100%
CITY OF PLAQUEMINE	13,102	0.00162%
CITY OF PORT ALLEN	12,087	0.00149%
CITY OF RAYNE	9,393	0.00116%
CITY OF RUSTON	12,913	0.00160%
CITY OF SHREVEPORT	157,712	0.01948%
CITY OF SLIDELL	17,224	0.00213%
CITY OF SULPHUR	9,121	0.00113%
CITY OF THIBODAUX	15,791	0.00195%
CITY OF WEST MONROE	19,225	0.00238%
CITY OF WINNFIELD	1,018	0.00013%
CITY OF ZACHARY	3,476	0.00043%
CLAIBORNE PARISH SCHOOL BOARD	30,877	0.00381%
COMMISSION OF LAW ENFORCEMENT LCLE	986,878	0.12190%
COURT OF APPEAL FIRST CIRCUIT	1,638,473	0.20239%

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Employer Allocations

June 30, 2019

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
COURT OF APPEALS FOURTH CIRCUIT	\$ 1,368,300	0.16902%
COURT OF APPEALS SECOND CIRCUIT	876,435	0.10826%
CRIMINAL DISTRICT COURT	1,414,457	0.17472%
CRT - OFFICE OF CULTURAL DEVELOPMENT	709,183	0.08760%
CRT - OFFICE OF STATE LIBRARY	807,844	0.09979%
CRT - OFFICE OF STATE MUSEUM	1,213,581	0.14990%
CRT - OFFICE OF STATE PARKS	4,114,550	0.50824%
CRT - OFFICE OF THE SECRETARY	1,028,551	0.12705%
CRT - OFFICE OF TOURISM	992,987	0.12266%
CUSTODIAN OF NOTARIAL ARCHIVES	144,459	0.01784%
DELGADO COLLEGE	2,370,984	0.29287%
DEPARTMENT OF CHILDREN AND FAMILY SERVICES	60,103,947	7.42417%
DEPARTMENT OF INSURANCE	5,461,078	0.67456%
DEPT ENVIRONMENTAL QUALITY	15,567,910	1.92298%
DEPT OF AGRICULTURE AND FORESTRY	11,201,178	1.38359%
DEPT OF FINANCE CITY OF NEW ORLEANS	262,898	0.03247%
DEPT OF REVENUE & TAXATION	13,751,789	1.69865%
DESOTO PARISH SCHOOL BOARD	-	0.00000%
DNR - OFFICE OF COASTAL RESTOR AND MGT	1,102,231	0.13615%
DNR - OFFICE OF CONSERVATION	3,518,809	0.43465%
DNR - OFFICE OF MINERAL RESOURCES	1,318,192	0.16283%
DNR - OFFICE OF THE SECRETARY	865,934	0.10696%
DOA - BD OF ELEM AND SECONDARY ED	55,500	0.00686%
DOA - DIVISION OF ADMINISTRATION	12,049,167	1.48834%
DOA - EXECUTIVE OFFICE	1,714,414	0.21177%
DOA - FEDERAL PROPERTY ASSISTANCE	101,266	0.01251%
DOA - LA PROPERTY ASSISTANCE AGENCY	521,150	0.06437%
DOA - LOUISIANA TAX COMMISSION	781,045	0.09648%
DOA - MENTAL HEALTH ADVOCACY SERVICE	925,856	0.11436%
DOA - OFFICE OF AIRCRAFT SERVICES	39,746	0.00491%
DOA - OFFICE OF RISK MANAGEMENT	978,153	0.12082%
DOA - OFFICE OF ST PROCUREMENT	2,096,939	0.25902%
DOA - OFFICE OF TECHNOLOGY SERVICES	19,892,758	2.45720%
DOA - OFFICE OF THE INSPECTOR GENERAL	388,561	0.04800%
DOC - ADMINISTRATION	5,253,794	0.64896%

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# Louisiana State Employees' Retirement System

## Schedule of Employer Allocations

June 30, 2019

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
DOC - ADULT PROBATION AND PAROLE	\$ 15,743,203	1.94463%
DOC - ALLEN CORRECTIONAL CENTER	2,163,936	0.26729%
DOC - DAVID WADE CORRECTIONAL CENTER	5,194,381	0.64162%
DOC - DIXON CORRECTIONAL INSTITUTE	8,111,467	1.00195%
DOC - ELAYN HUNT CORRECTIONAL CENTER	9,101,613	1.12425%
DOC - LA CORRECTIONAL INST FOR WOMEN	4,664,443	0.57616%
DOC - LOUISIANA STATE PENITENTIARY	22,404,128	2.76741%
DOC - PRISON ENTERPRISES	1,262,248	0.15592%
DOC - RAYBURN CORRECTIONAL INST	4,742,613	0.58582%
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	5,677,813	0.70134%
DOE - SPECIAL SCHOOL DISTRICTS	180,484	0.02229%
DOE - STATE ACTIVITIES	8,673,264	1.07134%
DOTD - ADMINISTRATION	4,736,527	0.58507%
DOTD - ENGINEERING AND OPERATIONS	74,243,945	9.17058%
DPS - LA HIGHWAY SAFETY COMMISSION	296,601	0.03664%
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	234,034	0.02891%
DPS - LOUISIANA GAMING CONTROL BOARD	89,828	0.01110%
DPS - OFFICE OF MGT AND FINANCE	2,439,101	0.30128%
DPS - OFFICE OF MOTOR VEHICLES	7,616,139	0.94076%
DPS - OFFICE OF STATE FIRE MARSHALL	3,846,093	0.47508%
DPS - OFFICE OF STATE POLICE	12,486,899	1.54241%
DSCS - BOARD OF TAX APPEALS	175,213	0.02164%
DSCS - DIV OF ADMINISTRATIVE LAW	1,505,776	0.18600%
DSCS - ETHICS ADMINISTRATION	874,393	0.10801%
DSCS - STATE CIVIL SERVICE	2,553,826	0.31545%
DVA - DEPARTMENT OF VETERANS AFFAIRS	1,586,313	0.19595%
DVA - LOUISIANA WAR VETERANS HOME	1,475,480	0.18225%
DVA - NORTHEAST LA WAR VETERANS HOME	1,763,315	0.21781%
DVA - NORTHWEST LA WAR VETERANS HOME	1,719,857	0.21244%
DVA - SOUTHEAST LA WAR VETERANS HOME	1,626,635	0.20093%
DVA - SOUTHWEST LA WAR VETERANS HOME	1,827,932	0.22579%
EAST BATON ROUGE PARISH SCHOOL BOARD	149,628	0.01848%
EAST JEFFERSON POLICE DEPT	490,626	0.06060%
EUNICE CITY COURT	27,513	0.00340%
FIFTH LA LEVEE BOARD	187,672	0.02318%

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Employer Allocations

June 30, 2019

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
FLORIDA PARISHES JUV DETENTION CENTER	\$ 1,364,504	0.16855%
GREATER BATON ROUGE PORT COM	708,268	0.08749%
GREATER KROTZ SPRINGS PORT COMM	47,121	0.00582%
GREATER LAFOURCHE PORT COMMISSION	1,055,554	0.13038%
HEALTH EDUCATION AUTHORITY OF LA	-	0.00000%
IBERIA PARISH GOVERNMENT	8,018	0.00099%
IBERIA PARISH SCHOOL BOARD	39,159	0.00484%
IBERVILLE PARISH SCHOOL BOARD	22,551	0.00279%
JEANERETTE CITY COURT	2,712	0.00034%
JEFFERSON DAVIS PARISH	1,767	0.00022%
JEFFERSON DAVIS PARISH SCHOOL BOARD	8,861	0.00110%
JEFFERSON PARISH	257,662	0.03183%
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	348,519	0.04305%
JUDICIAL BRANCH OF LOUISIANA	25,471,649	3.14631%
JUDICIAL EXP REG PARISH OF ORLEANS	1,367,257	0.16889%
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	209,545	0.02588%
LA BD OF DRUG & DEVICE DISTR	85,737	0.01059%
LA BEHAVIOR ANALYST BOARD	26,455	0.00327%
LA BOARD OF JURY COMM ORLEANS PARISH	37,636	0.00465%
LA BOARD OF PHARMACY	703,849	0.08694%
LA BOARD REGISTRATION PROF ENGINEERS	215,382	0.02660%
LA CEMETERY BOARD	86,666	0.01071%
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	672,105	0.08302%
LA ECON DEV - OFFICE OF BUSINESS DEV	2,056,222	0.25399%
LA ECON DEV - OFFICE OF THE SECRETARY	1,001,513	0.12371%
LA ED TELEVISION AUTHORITY	1,326,940	0.16391%
LA HOUSE OF REPRESENTATIVES	4,574,862	0.56510%
LA HOUSING CORPORATION	3,167,745	0.39129%
LA LICENSED PROFESSIONAL COUNSELORS	50,061	0.00618%
LA MILITARY DEPT	11,495,925	1.42000%
LA PATIENT'S COMP FUND OVERSIGHT BOARD	1,120,208	0.13837%
LA PUBLIC DEFENDER BOARD	443,606	0.05480%
LA RACING COMMISSION	818,591	0.10111%
LA REAL ESTATE COMM	412,197	0.05092%
LA SCHOOL FOR MATH SCI & ARTS	239,193	0.02955%

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Employer Allocations

June 30, 2019

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
LA SENATE	\$ 3,798,806	0.46924%
LA SPECIAL EDUCATION CENTER	2,036,042	0.25150%
LA ST BD BARBER EXAMINERS	84,572	0.01045%
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	84,273	0.01041%
LA ST BD OF EXAMINERS OF DIET & NUTRITION	15,670	0.00194%
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	25,397	0.00314%
LA ST BOARD OF ARCHITECTURAL EXAMINERS	88,394	0.01092%
LA ST BOARD OF CHIROPRACTIC EXAMINERS	37,162	0.00459%
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	312,556	0.03861%
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	16,804	0.00208%
LA ST LICENSING BD OF CONTRACTORS	1,006,662	0.12435%
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	36,368	0.00449%
LA STATE BD OF COSMETOLOGY	340,279	0.04203%
LA STATE BD OF EMBALMERS & FUNERAL DIRS	62,671	0.00774%
LA STATE BD PRIVATE SECURITY EXAM	176,480	0.02180%
LA STATE BOARD OF DENTISTRY	172,765	0.02134%
LA STATE BOARD OF HOME INSPECTORS	26,068	0.00322%
LA STATE BOARD OF NURSING	1,570,783	0.19403%
LA STATE LAW INSTITUTE	143,982	0.01779%
LA STATE UNIVERSITY MEDICAL CENTER	7,215,226	0.89124%
LA USED MOTOR VEHICLE & PARTS	248,034	0.03064%
LA VETERINARY BOARD	59,175	0.00731%
LAFAYETTE CONSOL GOVT ADM OPERAT	87,901	0.01086%
LAFAYETTE PARISH SCHOOL BOARD	64,092	0.00792%
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	67,562	0.00835%
LAFOURCHE PARISH SCHOOL BOARD	9,923	0.00123%
LAKE PROVIDENCE PORT COMMISSION	70,940	0.00876%
LALLIE KEMP CHARITY HOSPITAL	4,779,451	0.59037%
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	2,384,832	0.29458%
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	5,249,024	0.64837%
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	1,564,957	0.19331%
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	207,887	0.02568%
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	3,519,111	0.43469%
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTHOF	1,408,167	0.17394%
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	3,428,645	0.42351%

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Employer Allocations

June 30, 2019

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
LDH-LA EMERGENCY RESPONSE NETWORK	\$ 248,878	0.03074%
LDH-MEDICAL VENDOR ADMINISTRATION	15,702,347	1.93959%
LDH-NORTHEAST DELTA HUMAN SERVICES AUTHORITY	1,974,127	0.24385%
LDH-NORTHWEST LOUISIANA HUMAN SERVICES DISTRICT	1,733,067	0.21407%
LDH-OFF OF THE SECRETARY MGT AND FINANCE	10,444,075	1.29007%
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	21,752,857	2.68696%
LDH-OFFICE OF AGING AND ADULT SERVICES	7,437,716	0.91872%
LDH-OFFICE OF BEHAVIORAL HEALTH	25,493,587	3.14902%
LDH-OFFICE OF PUBLIC HEALTH	26,428,098	3.26446%
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	3,246,220	0.40098%
LEESVILLE CITY COURT	6,496	0.00080%
LEGISLATIVE AUDITORS OFFICE	7,424,048	0.91703%
LEGISLATIVE BUDGETARY CONTROL COUNCIL	121,757	0.01504%
LEGISLATIVE FISCAL OFFICE	598,411	0.07392%
LINCOLN PARISH SCHOOL BOARD	21,389	0.00264%
LIVINGSTON PARISH COUNCIL	3,531	0.00044%
LIVINGSTON PARISH SCHOOL BOARD	150,168	0.01855%
LOUISIANA BOARD OF CPAS	145,158	0.01793%
LOUISIANA BOARD OF MASSAGE THERAPY	73,760	0.00911%
LOUISIANA DELTA COMMUNITY COLLEGE	404,789	0.05000%
LOUISIANA DEPARTMENT OF JUSTICE	11,890,913	1.46879%
LOUISIANA LOTTERY CORPORATION	33,806	0.00418%
LOUISIANA MOTOR VEHICLE COMMISSION	424,991	0.05250%
LOUISIANA PHYSICAL THERAPY BOARD	76,942	0.00950%
LOUISIANA STATE UNIVERSITY	24,058,492	2.97176%
LOUISIANA TAX FREE SHOPPING	104,862	0.01295%
LSU MEDICAL CENTER HEALTH CARE SRV DIV	651,013	0.08042%
LSU MEDICAL CENTER IN SHREVEPORT	5,229,369	0.64594%
LT GOVERNORS OFFICE	474,060	0.05856%
MADISON PARISH PORT HARBOR & TERMINAL	52,096	0.00644%
MARKSVILLE CITY COURT	23,026	0.00284%
METROPOLITAN HUMAN SERVICES DISTRICT	3,079,176	0.38035%
MINDEN CITY COURT	38,489	0.00475%
MONROE CITY SCHOOL BOARD	75,727	0.00935%
MUNICIPAL FIRE & POLICE CIVIL SERVICE	446,941	0.05521%

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Employer Allocations

June 30, 2019

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	\$ 67,725	0.00837%
NATCHITOCHE CANE RIVER LEVEE DISTRICT	78,582	0.00971%
NATCHITOCHE CITY COURT	27,607	0.00341%
NEW BEGINNINGS SCHOOLS	-	0.00000%
NEW IBERIA CITY COURT	25,488	0.00315%
NEW ORLEANS CENTER FOR CREATIVE ARTS	110,921	0.01370%
NORTH LAFOURCHE LEVEE DISTRICT	175,724	0.02171%
NORTHSHORE TECH COMMUNITY COLLEGE	385,361	0.04760%
NORTHWEST LOUISIANA TECHNICAL COLLEGE	165,553	0.02045%
NUNEZ COMMUNITY COLLEGE	238,811	0.02950%
OFFICE OF COASTAL PROTECTION & RESTORATION	5,207,612	0.64326%
OFFICE OF ELDERLY AFFAIRS	1,242,293	0.15345%
OFFICE OF FINANCIAL INSTITUTIONS	2,277,747	0.28135%
OFFICE OF HOME LAND SEC & EMERG. PREP.	5,361,062	0.66221%
OFFICE OF JUVENILE JUSTICE	13,757,240	1.69932%
OPELOUSAS CITY COURT	23,914	0.00295%
ORLEANS PARISH SCHOOL BOARD	216,630	0.02676%
OUACHITA PARISH POLICE JURY	43,845	0.00542%
OUACHITA PARISH SCHOOL BOARD	100,313	0.01239%
PARISH OF ORLEANS JUDICIAL EXP JUDGES	181,020	0.02236%
PARISH OF TANGIPAHOA	5,978	0.00074%
PARISH OF TERREBONNE	15,862	0.00196%
PINEVILLE CITY COURT	36,421	0.00450%
PONTCHARTRAIN LEVEE DISTRICT	833,853	0.10300%
PORT OF LAKE CHARLES	2,539,878	0.31373%
PUBLIC SERVICE COMMISSION	1,568,426	0.19374%
RAPIDES PARISH HOUSING AUTHORITY	164,952	0.02038%
RAPIDES PARISH SCHOOL BOARD	363,315	0.04488%
RAYNE CITY COURT	25,440	0.00314%
RECOVERY SCHOOL DISTRICT	361,473	0.04465%
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	395,474	0.04885%
REGIONAL PLANNING COMMISSION	502,595	0.06208%
REGIONAL TRANSIT AUTHORITY	124,542	0.01538%
RIVER PARISHES COMMUNITY COLLEGE	219,516	0.02712%
RUSTON CITY COURT	31,764	0.00392%

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Employer Allocations

June 30, 2019

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
SABINE RIVER AUTHORITY	\$ 738,423	0.09121%
SCHOOL EMPLOYEES RETIREMENT SYSTEM	45,617	0.00564%
SCHOOL FOR THE DEAF & VISUALLY IMPAIRED	1,669,643	0.20624%
SECRETARY OF STATE'S OFFICE	6,447,863	0.79645%
SOUTH LAFOURCHE LEVEE DISTRICT	420,274	0.05191%
SOUTH LOUISIANA COMMUNITY COLLEGE	1,043,160	0.12885%
SOUTH TANGIPAHOA PARISH PORT COMMISSION	14,196	0.00175%
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	4,797,585	0.59261%
SOUTHERN UNIVERSITY	7,027,000	0.86799%
SOWELA TECHNICAL COMMUNITY COLLEGE	353,574	0.04367%
SPRINGHILL CITY COURT	11,360	0.00140%
ST BERNARD PORT HARBOR & TERM DIST	526,607	0.06505%
ST CHARLES PARISH PUBLIC SCHOOLS	63,564	0.00785%
ST LANDRY PARISH GOVERNMENT	9,813	0.00121%
ST LANDRY PARISH SCHOOL BOARD	80,509	0.00995%
ST MARTIN PARISH POLICE JURY	2,798	0.00035%
ST MARTIN PARISH SCHOOL BOARD	34,368	0.00425%
ST TAMMANY PARISH GOVERNMENT	1,526	0.00019%
ST TAMMANY PARISH SCHOOL BOARD	241,400	0.02982%
ST. HELENA PARISH SCHOOL BOARD	16,048	0.00198%
ST. MARY PARISH SCHOOL BOARD	40,023	0.00494%
STATE EMPLOYEES GROUP BENEFIT	979,971	0.12105%
STATE PLUMBING BOARD	77,630	0.00959%
STATE POLICE COMMISSION	93,824	0.01159%
STATE POLICE RETIREMENT SYSTEM	124,425	0.01537%
TANGIPAHOA PARISH SCHOOL SYSTEM	243,108	0.03003%
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	1,769,827	0.21861%
TENSAS BASIN LEVEE DISTRICT	524,612	0.06480%
TERREBONNE LEVEE & CONSERVATION DISTRICT	409,371	0.05057%
TERREBONNE PARISH SCHOOL BOARD	118,417	0.01463%
THE CITY OF VILLE PLATTE	24,751	0.00306%
THE PORT OF SOUTH LOUISIANA	1,025,737	0.12670%
THRIVE ACADEMY	41,160	0.00508%
TOWN OF BUNKIE	5,021	0.00062%
TOWN OF SORRENTO	1,229	0.00015%

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Employer Allocations

June 30, 2019

<u>Employer Name</u>	<u>Projected Required Employer Contributions</u>	<u>Employer Allocation Percentage</u>
TOWN OF VIDALIA	\$ 52,460	0.00648%
TREASURY DEPARTMENT	1,468,337	0.18137%
UNIVERSITY OF LOUISIANA	30,810,329	3.80576%
VERMILION PARISH POLICE JURY	4,790	0.00059%
VERMILION PARISH SCHOOL BOARD	26,543	0.00328%
VERNON PARISH SCHOOL BOARD	24,808	0.00306%
WARE YOUTH CENTER	1,531,729	0.18920%
WARREN EASTON CHARTER HIGH SCHOOL	29,345	0.00363%
WASHINGTON PARISH POLICE JURY	10,176	0.00126%
WEBSTER PARISH POLICE JURY	4,555	0.00056%
WEST BATON ROUGE PARISH COUNCIL	5,433	0.00067%
WEST FELICIANA PARISH SCHOOL BOARD	17,859	0.00221%
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	1,029,711	0.12719%
WINN PARISH POLICE JURY	1,018	0.00013%
WINNFIELD CITY COURT	7,359	0.00091%
WINNSBORO CITY COURT	11,750	0.00145%
WLF - OFFICE OF FISHERIES	5,071,167	0.62640%
WLF - OFFICE OF MGT AND FINANCE	934,834	0.11547%
WLF - OFFICE OF THE SECRETARY	7,785,424	0.96167%
WLF - OFFICE OF WILDLIFE	5,311,899	0.65614%
WORKFORCE SUPPORT AND TRAINING	14,968,817	1.84898%
ZACHARY CITY COURT	34,356	0.00424%
ZACHARY SCHOOL BOARD	26,186	0.00324%
<b>Total</b>	<b>\$ 809,571,484</b>	<b>100.00000%</b>

The accompanying notes are an integral part of this schedule.

# Louisiana State Employees' Retirement System

## Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2019

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense	
	Net Pension Liability	Net Difference Between Projected and Actual			Total Deferred Outflows of Resources	Difference Between Expected and Actual		Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
		Difference Between Expected and Actual Experience	Investment Earnings on Pension Plan Investments	Changes of Assumptions		Expected and Actual Experience	Changes of Assumptions		
15TH JUDICIAL DIST COURT	\$ 611,543	\$ 3,755	\$ 21,128	\$ 5,240	\$ 30,123	\$ (1,271)	\$ -	\$ (1,271)	\$ 78,852
17TH JUDICIAL DIST COURT	3,264,485	20,045	112,784	27,973	160,802	(6,783)	-	(6,783)	420,920
18TH JUDICIAL DISTRICT	1,188,456	7,298	41,060	10,184	58,542	(2,470)	-	(2,470)	153,238
19TH JUDICIAL DIST COURT	9,879,888	60,666	341,337	84,661	486,664	(20,530)	-	(20,530)	1,273,903
20TH JUDICIAL DISTRICT COURT	791,434	4,860	27,343	6,782	38,985	(1,645)	-	(1,645)	102,047
24TH JUDICIAL DIST CT JEFFERSON PARISH	2,536,806	15,577	87,643	21,738	124,958	(5,271)	-	(5,271)	327,093
2ND JUDICIAL DISTRICT COURT DIVISION A	150,767	926	5,209	1,292	7,427	(313)	-	(313)	19,440
2ND JUDICIAL DISTRICT COURT DIVISION B	128,959	792	4,455	1,105	6,352	(268)	-	(268)	16,628
2ND JUDICIAL DISTRICT COURT DIVISION C	409,410	2,514	14,145	3,508	20,167	(851)	-	(851)	52,789
3RD CIRCUIT COURT OF APPEAL	12,521,601	76,887	432,604	107,298	616,789	(26,019)	-	(26,019)	1,614,523
3RD JUD DIST COURT CHILDREN ASSIST FUND	-	-	-	-	-	-	-	-	-
3RD JUDICIAL DISTRICT COURT	689,498	4,234	23,821	5,908	33,963	(1,433)	-	(1,433)	88,903
4TH DISTRICT COURT JUDGES OFFICE	1,661,548	10,202	57,404	14,238	81,844	(3,453)	-	(3,453)	214,238
5TH CIRCUIT COURT OF APPEAL	6,411,241	39,367	221,500	54,938	315,805	(13,322)	-	(13,322)	826,659
ACADIA PARISH POLICE JURY	145,623	894	5,031	1,248	7,173	(303)	-	(303)	18,776
ACADIA PARISH SCHOOL BOARD	153,810	944	5,314	1,318	7,576	(320)	-	(320)	19,832
ALGIERS CHARTER SCHOOLS ASSOCIATION	258,571	1,588	8,933	2,216	12,737	(537)	-	(537)	33,340
ALLEN PARISH POLICE JURY	45,498	279	1,572	390	2,241	(95)	-	(95)	5,866
ALLEN PARISH SCHOOL BOARD	-	-	-	-	-	-	-	-	-
AMITE RIVER BASIN WATER DIST	578,289	3,551	19,979	4,955	28,485	(1,202)	-	(1,202)	74,564
ASCENSION PARISH POLICE JURY	177,355	1,089	6,127	1,520	8,736	(369)	-	(369)	22,868
ASCENSION PARISH SCHOOL BOARD	2,053,136	12,607	70,933	17,593	101,133	(4,266)	-	(4,266)	264,729
ATCHAFALAYA LEVEE DISTRICT	7,799,077	47,889	269,448	66,830	384,167	(16,206)	-	(16,206)	1,005,605
AVOYELLES PARISH POLICE JURY	36,225	222	1,252	310	1,784	(75)	-	(75)	4,671
BATON ROUGE COMMUNITY COLLEGE	9,541,841	58,590	329,658	81,764	470,012	(19,827)	-	(19,827)	1,230,316
BD EX SPEECH PATHOLOGY & AUDIOLOGY	380,213	2,335	13,136	3,258	18,729	(790)	-	(790)	49,024
BD OF COMMISSIONERS PORT OF NEW ORLEANS	50,106,255	307,668	1,731,104	429,362	2,468,134	(104,117)	-	(104,117)	6,460,652
BD OF EXAMINERS OF CERTIFIED SHORTHAND	166,416	1,022	5,749	1,426	8,197	(346)	-	(346)	21,457
BIENVILLE PARISH SCHOOL DISTRICT	-	-	-	-	-	-	-	-	-
BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTR	710,074	4,360	24,532	6,085	34,977	(1,475)	-	(1,475)	91,556
BOARD OF MEDICAL EXAMINERS	9,858,298	60,533	340,591	84,476	485,600	(20,485)	-	(20,485)	1,271,119
BOARD OF REGENTS	19,785,496	121,489	683,562	169,542	974,593	(41,113)	-	(41,113)	2,551,123
BOGALUSA CITY SCHOOLS	155,403	954	5,369	1,332	7,655	(323)	-	(323)	20,038
BOSSIER CITY COURT	274,872	1,688	9,496	2,355	13,539	(571)	-	(571)	35,442
BOSSIER PARISH COMMUNITY COLLEGE	8,214,790	50,441	283,810	70,393	404,644	(17,070)	-	(17,070)	1,059,207
BOSSIER PARISH SCHOOL BOARD	863,811	5,304	29,844	7,402	42,550	(1,795)	-	(1,795)	111,379
CADDO LEVEE DISTRICT	2,072,697	12,727	71,609	17,761	102,097	(4,307)	-	(4,307)	267,252
CADDO PARISH SCHOOL BOARD	1,751,313	10,754	60,506	15,007	86,267	(3,639)	-	(3,639)	225,813
CALCASIEU PARISH POLICE JURY	179,674	1,103	6,207	1,540	8,850	(373)	-	(373)	23,167
CALCASIEU PARISH SCHOOL BOARD	766,150	4,704	26,469	6,565	37,738	(1,592)	-	(1,592)	98,787

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2019

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense	
	Net Pension Liability	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments			Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience		Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
		Expected and Actual Experience	Changes of Assumptions	Changes of Assumptions		Changes of Assumptions	Changes of Assumptions		
CAPITOL AREA GROUNDWATER COMMISSION	\$ 267,700	\$ 1,644	\$ 9,249	\$ 2,294	\$ 13,187	\$ (556)	\$ -	\$ (556)	\$ 34,517
CATAHOULA PARISH SCHOOL BOARD	318,486	1,956	11,003	2,729	15,688	(662)	-	(662)	41,065
CENTRAL LA TECH COMMUNITY COLLEGE	2,080,812	12,777	71,889	17,831	102,497	(4,324)	-	(4,324)	268,298
CHENNAULT INTERNAT AIRPORT AUTHORITY	-	-	-	-	-	-	-	-	-
CITY COURT OF ABBEVILLE	186,701	1,146	6,450	1,600	9,196	(388)	-	(388)	24,073
CITY COURT OF BAKER	303,924	1,866	10,500	2,604	14,970	(632)	-	(632)	39,188
CITY COURT OF BASTROP	301,823	1,853	10,428	2,586	14,867	(627)	-	(627)	38,917
CITY COURT OF BOGALUSA	88,171	541	3,046	756	4,343	(183)	-	(183)	11,369
CITY COURT OF CROWLEY	154,824	951	5,349	1,327	7,627	(322)	-	(322)	19,963
CITY COURT OF DENHAM SPRINGS	276,973	1,701	9,569	2,373	13,643	(576)	-	(576)	35,713
CITY COURT OF FRANKLIN	107,225	658	3,704	919	5,281	(223)	-	(223)	13,825
CITY COURT OF HAMMOND	178,732	1,097	6,175	1,532	8,804	(371)	-	(371)	23,046
CITY COURT OF HOUMA	262,483	1,612	9,068	2,249	12,929	(545)	-	(545)	33,844
CITY COURT OF JENNINGS	152,361	936	5,264	1,306	7,506	(317)	-	(317)	19,645
CITY COURT OF LAKE CHARLES	625,164	3,839	21,599	5,357	30,795	(1,299)	-	(1,299)	80,608
CITY COURT OF MORGAN CITY	146,202	898	5,051	1,253	7,202	(304)	-	(304)	18,851
CITY COURT OF OAKDALE	72,522	445	2,506	621	3,572	(151)	-	(151)	9,351
CITY COURT OF PLAQUEMINE	145,768	895	5,036	1,249	7,180	(303)	-	(303)	18,795
CITY COURT OF PORT ALLEN CIVIL FEES	198,221	1,217	6,848	1,699	9,764	(412)	-	(412)	25,558
CITY COURT OF SLIDELL	251,326	1,543	8,683	2,154	12,380	(522)	-	(522)	32,406
CITY COURT OF SULPHUR	190,107	1,167	6,568	1,629	9,364	(395)	-	(395)	24,512
CITY COURT OF THIBODAUX	161,706	993	5,587	1,386	7,966	(336)	-	(336)	20,850
CITY COURT OF VILLE PLATTE CIVIL DIV	137,146	842	4,738	1,175	6,755	(285)	-	(285)	17,684
CITY COURT OF WEST MONROE	99,473	611	3,437	852	4,900	(207)	-	(207)	12,826
CITY OF ABBEVILLE	29,921	184	1,034	256	1,474	(62)	-	(62)	3,858
CITY OF BAKER	94,836	582	3,276	813	4,671	(197)	-	(197)	12,228
CITY OF BAKER SCHOOL BOARD	188,802	1,159	6,523	1,618	9,300	(392)	-	(392)	24,344
CITY OF BASTROP	88,098	541	3,044	755	4,340	(183)	-	(183)	11,359
CITY OF BATON ROUGE	1,977,354	12,142	68,315	16,944	97,401	(4,109)	-	(4,109)	254,958
CITY OF BOGALUSA	84,041	516	2,904	720	4,140	(175)	-	(175)	10,836
CITY OF BOSSIER	132,002	811	4,561	1,131	6,503	(274)	-	(274)	17,020
CITY OF BREAUX BRIDGE	230,968	1,418	7,980	1,979	11,377	(480)	-	(480)	29,781
CITY OF CROWLEY	116,933	718	4,040	1,002	5,760	(243)	-	(243)	15,077
CITY OF DENHAM SPRINGS	97,879	601	3,382	839	4,822	(203)	-	(203)	12,620
CITY OF DONALDSONVILLE	26,734	164	924	229	1,317	(56)	-	(56)	3,447
CITY OF EUNICE	64,697	397	2,235	554	3,186	(134)	-	(134)	8,342
CITY OF FRANKLIN	72,377	444	2,501	620	3,565	(150)	-	(150)	9,332
CITY OF GONZALES	26,734	164	924	229	1,317	(56)	-	(56)	3,447
CITY OF JEANERETTE	76,651	471	2,648	657	3,776	(159)	-	(159)	9,883
CITY OF JENNINGS	33,544	206	1,159	287	1,652	(70)	-	(70)	4,325

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2019

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense	
	Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
CITY OF KAPLAN	\$ 7,680	\$ 47	\$ 265	\$ 66	\$ 378	\$ (16)	\$ -	\$ (16)	\$ 990
CITY OF LAKE CHARLES	129,756	797	4,483	1,112	6,392	(270)	-	(270)	16,731
CITY OF MARKSVILLE	46,875	288	1,619	402	2,309	(97)	-	(97)	6,044
CITY OF MINDEN	20,793	128	718	178	1,024	(43)	-	(43)	2,681
CITY OF MONROE	966,109	5,932	33,378	8,279	47,589	(2,008)	-	(2,008)	124,569
CITY OF MORGAN CITY	136,567	839	4,718	1,170	6,727	(284)	-	(284)	17,609
CITY OF NATCHITOCHE	45,498	279	1,572	390	2,241	(95)	-	(95)	5,866
CITY OF NEW IBERIA	149,825	920	5,176	1,284	7,380	(311)	-	(311)	19,318
CITY OF OAKDALE	63,321	389	2,188	543	3,120	(132)	-	(132)	8,164
CITY OF OPELOUSAS	128,307	788	4,433	1,099	6,320	(267)	-	(267)	16,544
CITY OF PINEVILLE	72,594	446	2,508	622	3,576	(151)	-	(151)	9,360
CITY OF PLAQUEMINE	117,223	720	4,050	1,004	5,774	(244)	-	(244)	15,115
CITY OF PORT ALLEN	108,167	664	3,737	927	5,328	(225)	-	(225)	13,947
CITY OF RAYNE	84,041	516	2,904	720	4,140	(175)	-	(175)	10,836
CITY OF RUSTON	115,556	710	3,992	990	5,692	(240)	-	(240)	14,900
CITY OF SHREVEPORT	1,411,382	8,666	48,761	12,094	69,521	(2,933)	-	(2,933)	181,982
CITY OF SLIDELL	154,172	947	5,326	1,321	7,594	(320)	-	(320)	19,879
CITY OF SULPHUR	81,650	501	2,821	700	4,022	(170)	-	(170)	10,528
CITY OF THIBODAUX	141,276	867	4,881	1,211	6,959	(294)	-	(294)	18,216
CITY OF WEST MONROE	172,067	1,057	5,945	1,474	8,476	(358)	-	(358)	22,186
CITY OF WINNFIELD	9,129	56	315	78	449	(19)	-	(19)	1,177
CITY OF ZACHARY	31,081	191	1,074	266	1,531	(65)	-	(65)	4,008
CLAIBORNE PARISH SCHOOL BOARD	276,321	1,697	9,547	2,368	13,612	(574)	-	(574)	35,629
COMMISSION OF LAW ENFORCEMENT LCLE	8,831,622	54,229	305,121	75,678	435,028	(18,351)	-	(18,351)	1,138,741
COURT OF APPEAL FIRST CIRCUIT	14,662,835	90,034	506,581	125,646	722,261	(30,468)	-	(30,468)	1,890,612
COURT OF APPEALS FOURTH CIRCUIT	12,244,990	75,188	423,048	104,928	603,164	(25,444)	-	(25,444)	1,578,857
COURT OF APPEALS SECOND CIRCUIT	7,843,271	48,160	270,974	67,209	386,343	(16,298)	-	(16,298)	1,011,304
CRIMINAL DISTRICT COURT	12,658,095	77,725	437,320	108,467	623,512	(26,303)	-	(26,303)	1,632,122
CRT - OFFICE OF CULTURAL DEVELOPMENT	6,346,544	38,970	219,265	54,384	312,619	(13,188)	-	(13,188)	818,317
CRT - OFFICE OF STATE LIBRARY	7,229,482	44,391	249,769	61,950	356,110	(15,022)	-	(15,022)	932,162
CRT - OFFICE OF STATE MUSEUM	10,860,415	66,686	375,213	93,063	534,962	(22,567)	-	(22,567)	1,400,331
CRT - OFFICE OF STATE PARKS	36,821,402	226,095	1,272,130	315,523	1,813,748	(76,512)	-	(76,512)	4,747,716
CRT - OFFICE OF THE SECRETARY	9,204,590	56,519	318,006	78,874	453,399	(19,126)	-	(19,126)	1,186,831
CRT - OFFICE OF TOURISM	8,886,321	54,565	307,010	76,147	437,722	(18,465)	-	(18,465)	1,145,794
CUSTODIAN OF NOTARIAL ARCHIVES	1,292,782	7,938	44,664	11,078	63,680	(2,686)	-	(2,686)	166,690
DELGADO COLLEGE	21,218,105	130,286	733,057	181,818	1,045,161	(44,090)	-	(44,090)	2,735,842
DEPARTMENT OF CHILDREN AND FAMILY SERVICES	537,874,535	3,302,722	18,582,841	4,609,059	26,494,622	(1,117,665)	-	(1,117,665)	69,353,020
DEPARTMENT OF INSURANCE	48,871,577	300,087	1,688,447	418,782	2,407,316	(101,552)	-	(101,552)	6,301,454
DEPT ENVIRONMENTAL QUALITY	139,318,379	855,459	4,813,262	1,193,822	6,862,543	(289,494)	-	(289,494)	17,963,576
DEPT OF AGRICULTURE AND FORESTRY	100,240,113	615,506	3,463,161	858,960	4,937,627	(208,292)	-	(208,292)	12,924,863

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2019

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense	
	Net Pension Liability	Net Difference Between Projected and Actual			Total Deferred Outflows of Resources	Difference Between Expected and Actual		Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
		Difference Between Expected and Actual Experience	Investment Earnings on Pension Plan	Changes of Assumptions		Expected and Actual Experience	Changes of Assumptions		
DEPT OF FINANCE CITY OF NEW ORLEANS	\$ 2,352,713	\$ 14,446	\$ 81,283	\$ 20,160	\$ 115,889	\$ (4,889)	\$ -	\$ (4,889)	\$ 303,357
DEPT OF REVENUE & TAXATION	123,065,720	755,663	4,251,755	1,054,553	6,061,971	(255,722)	-	(255,722)	15,867,974
DESOTO PARISH SCHOOL BOARD	-	-	-	-	-	-	-	-	-
DNR - OFFICE OF COASTAL RESTOR AND MGT	9,863,949	60,568	340,786	84,524	485,878	(20,497)	-	(20,497)	1,271,848
DNR - OFFICE OF CONSERVATION	31,490,088	193,359	1,087,940	269,839	1,551,138	(65,434)	-	(65,434)	4,060,301
DNR - OFFICE OF MINERAL RESOURCES	11,796,603	72,435	407,557	101,085	581,077	(24,512)	-	(24,512)	1,521,042
DNR - OFFICE OF THE SECRETARY	7,749,304	47,583	267,728	66,404	381,715	(16,103)	-	(16,103)	999,188
DOA - BD OF ELEM AND SECONDARY ED	496,711	3,050	17,161	4,256	24,467	(1,032)	-	(1,032)	64,045
DOA - DIVISION OF ADMINISTRATION	107,828,870	662,104	3,725,342	923,988	5,311,434	(224,061)	-	(224,061)	13,903,350
DOA - EXECUTIVE OFFICE	15,342,408	94,207	530,060	131,469	755,736	(31,880)	-	(31,880)	1,978,235
DOA - FEDERAL PROPERTY ASSISTANCE	906,266	5,565	31,310	7,766	44,641	(1,883)	-	(1,883)	116,853
DOA - LA PROPERTY ASSISTANCE AGENCY	4,663,840	28,637	161,129	39,965	229,731	(9,691)	-	(9,691)	601,351
DOA - LOUISIANA TAX COMMISSION	6,989,603	42,918	241,481	59,894	344,293	(14,524)	-	(14,524)	901,233
DOA - MENTAL HEALTH ADVOCACY SERVICE	8,285,573	50,876	286,255	70,999	408,130	(17,217)	-	(17,217)	1,068,334
DOA - OFFICE OF AIRCRAFT SERVICES	355,725	2,184	12,290	3,048	17,522	(739)	-	(739)	45,867
DOA - OFFICE OF RISK MANAGEMENT	8,753,594	53,750	302,425	75,010	431,185	(18,189)	-	(18,189)	1,128,680
DOA - OFFICE OF ST PROCUREMENT	18,765,630	115,227	648,327	160,803	924,357	(38,994)	-	(38,994)	2,419,622
DOA - OFFICE OF TECHNOLOGY SERVICES	178,021,720	1,093,110	6,150,411	1,525,472	8,768,993	(369,916)	-	(369,916)	22,953,948
DOA - OFFICE OF THE INSPECTOR GENERAL	3,477,269	21,352	120,135	29,797	171,284	(7,226)	-	(7,226)	448,356
DOC - ADMINISTRATION	47,016,589	288,697	1,624,360	402,886	2,315,943	(97,697)	-	(97,697)	6,062,273
DOC - ADULT PROBATION AND PAROLE	140,887,047	865,092	4,867,458	1,207,264	6,939,814	(292,753)	-	(292,753)	18,165,839
DOC - ALLEN CORRECTIONAL CENTER	19,365,219	118,909	669,042	165,941	953,892	(40,240)	-	(40,240)	2,496,932
DOC - DAVID WADE CORRECTIONAL CENTER	46,484,885	285,432	1,605,990	398,330	2,289,752	(96,592)	-	(96,592)	5,993,716
DOC - DIXON CORRECTIONAL INSTITUTE	72,590,119	445,727	2,507,891	622,026	3,575,644	(150,837)	-	(150,837)	9,359,699
DOC - ELAYN HUNT CORRECTIONAL CENTER	81,451,010	500,135	2,814,023	697,955	4,012,113	(169,249)	-	(169,249)	10,502,214
DOC - LA CORRECTIONAL INST FOR WOMEN	41,742,437	256,312	1,442,145	357,692	2,056,149	(86,738)	-	(86,738)	5,382,229
DOC - LOUISIANA STATE PENITENTIARY	200,496,165	1,231,111	6,926,873	1,718,056	9,876,040	(416,617)	-	(416,617)	25,851,781
DOC - PRISON ENTERPRISES	11,295,979	69,361	390,261	96,795	556,417	(23,472)	-	(23,472)	1,456,493
DOC - RAYBURN CORRECTIONAL INST	42,442,006	260,607	1,466,314	363,686	2,090,607	(88,191)	-	(88,191)	5,472,431
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	50,811,185	311,997	1,755,458	435,402	2,502,857	(105,582)	-	(105,582)	6,551,545
DOE - SPECIAL SCHOOL DISTRICTS	1,615,181	9,918	55,802	13,841	79,561	(3,356)	-	(3,356)	208,260
DOE - STATE ACTIVITIES	77,617,654	476,597	2,681,585	665,107	3,823,289	(161,284)	-	(161,284)	10,007,945
DOTD - ADMINISTRATION	42,387,524	260,273	1,464,432	363,220	2,087,925	(88,078)	-	(88,078)	5,465,406
DOTD - ENGINEERING AND OPERATIONS	664,414,183	4,079,718	22,954,610	5,693,381	32,727,709	(1,380,605)	-	(1,380,605)	85,668,925
DPS - LA HIGHWAY SAFETY COMMISSION	2,654,319	16,298	91,703	22,745	130,746	(5,515)	-	(5,515)	342,245
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	2,094,360	12,860	72,357	17,947	103,164	(4,352)	-	(4,352)	270,045
DPS - LOUISIANA GAMING CONTROL BOARD	803,896	4,936	27,774	6,889	39,599	(1,670)	-	(1,670)	103,654
DPS - OFFICE OF MGT AND FINANCE	21,827,692	134,029	754,117	187,042	1,075,188	(45,356)	-	(45,356)	2,814,441
DPS - OFFICE OF MOTOR VEHICLES	68,157,391	418,508	2,354,746	584,042	3,357,296	(141,626)	-	(141,626)	8,788,148
DPS - OFFICE OF STATE FIRE MARSHALL	34,418,989	211,344	1,189,130	294,937	1,695,411	(71,520)	-	(71,520)	4,437,951

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# Louisiana State Employees' Retirement System

## Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2019

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense	
	Net Pension Liability	Net Difference Between Projected and Actual		Total Deferred Outflows of Resources	Difference Between Expected and Actual		Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	
		Difference Between Expected and Actual Experience	Earnings on Pension Plan Investments		Changes of Assumptions	Changes of Assumptions			
DPS - OFFICE OF STATE POLICE	\$ 111,746,122	\$ 686,157	\$ 3,860,678	\$ 957,555	\$ 5,504,390	\$ (232,200)	\$ -	\$ (232,200)	\$ 14,408,436
DSCS - BOARD OF TAX APPEALS	1,568,017	9,628	54,173	13,436	77,237	(3,258)	-	(3,258)	202,179
DSCS - DIV OF ADMINISTRATIVE LAW	13,475,321	82,743	465,554	115,470	663,767	(28,001)	-	(28,001)	1,737,495
DSCS - ETHICS ADMINISTRATION	7,825,014	48,048	270,344	67,053	385,445	(16,260)	-	(16,260)	1,008,950
DSCS - STATE CIVIL SERVICE	22,854,369	140,333	789,588	195,840	1,125,761	(47,490)	-	(47,490)	2,946,820
DVA - DEPARTMENT OF VETERANS AFFAIRS	14,196,045	87,168	490,454	121,646	699,268	(29,498)	-	(29,498)	1,830,424
DVA - LOUISIANA WAR VETERANS HOME	13,204,144	81,078	456,185	113,147	650,410	(27,437)	-	(27,437)	1,702,530
DVA - NORTHEAST LA WAR VETERANS HOME	15,780,001	96,894	545,178	135,219	777,291	(32,790)	-	(32,790)	2,034,658
DVA - NORTHWEST LA WAR VETERANS HOME	15,391,094	94,506	531,742	131,887	758,135	(31,982)	-	(31,982)	1,984,513
DVA - SOUTHEAST LA WAR VETERANS HOME	14,556,842	89,384	502,919	124,738	717,041	(30,248)	-	(30,248)	1,876,945
DVA - SOUTHWEST LA WAR VETERANS HOME	16,358,290	100,445	565,157	140,175	805,777	(33,991)	-	(33,991)	2,109,222
EAST BATON ROUGE PARISH SCHOOL BOARD	1,339,005	8,222	46,261	11,474	65,957	(2,782)	-	(2,782)	172,650
EAST JEFFERSON POLICE DEPT	4,390,635	26,960	151,691	37,623	216,274	(9,123)	-	(9,123)	566,124
EUNICE CITY COURT	246,182	1,512	8,505	2,110	12,127	(512)	-	(512)	31,742
FIFTH LA LEVEE BOARD	1,679,516	10,313	58,025	14,392	82,730	(3,490)	-	(3,490)	216,555
FLORIDA PARISHES JUV DETENTION CENTER	12,211,012	74,980	421,874	104,636	601,490	(25,374)	-	(25,374)	1,574,476
GREATERT BATON ROUGE PORT COM	6,338,357	38,920	218,982	54,314	312,216	(13,171)	-	(13,171)	817,262
GREATERT KROTZ SPRINGS PORT COMM	421,726	2,590	14,570	3,614	20,774	(876)	-	(876)	54,377
GREATERT LAFOURCHE PORT COMMISSION	9,446,208	58,003	326,354	80,945	465,302	(19,629)	-	(19,629)	1,217,985
HEALTH EDUCATION AUTHORITY OF LA	-	-	-	-	-	-	-	-	-
IBERIA PARISH GOVERNMENT	71,725	440	2,478	615	3,533	(149)	-	(149)	9,248
IBERIA PARISH SCHOOL BOARD	350,436	2,152	12,107	3,003	17,262	(728)	-	(728)	45,185
IBERVILLE PARISH SCHOOL BOARD	201,843	1,239	6,973	1,730	9,942	(419)	-	(419)	26,025
JEANERETTE CITY COURT	24,270	149	839	208	1,196	(50)	-	(50)	3,129
JEFFERSON DAVIS PARISH	15,794	97	546	135	778	(33)	-	(33)	2,036
JEFFERSON DAVIS PARISH SCHOOL BOARD	79,332	487	2,741	680	3,908	(165)	-	(165)	10,229
JEFFERSON PARISH	2,305,839	14,159	79,664	19,759	113,582	(4,791)	-	(4,791)	297,313
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	3,118,935	19,151	107,755	26,726	153,632	(6,481)	-	(6,481)	402,152
JUDICIAL BRANCH OF LOUISIANA	227,947,577	1,399,671	7,875,282	1,953,288	11,228,241	(473,659)	-	(473,659)	29,391,339
JUDICIAL EXP REG PARISH OF ORLEANS	12,235,717	75,131	422,728	104,848	602,707	(25,425)	-	(25,425)	1,577,661
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	1,875,273	11,515	64,788	16,069	92,372	(3,897)	-	(3,897)	241,796
LA BD OF DRUG & DEVICE DISTR	767,236	4,711	26,507	6,574	37,792	(1,594)	-	(1,594)	98,927
LA BEHAVIOR ANALYST BOARD	236,764	1,454	8,180	2,029	11,663	(492)	-	(492)	30,528
LA BOARD OF JURY COMM ORLEANS PARISH	336,816	2,068	11,637	2,886	16,591	(700)	-	(700)	43,429
LA BOARD OF PHARMACY	6,298,800	38,677	217,615	53,975	310,267	(13,088)	-	(13,088)	812,161
LA BOARD REGISTRATION PROF ENGINEERS	1,927,437	11,835	66,590	16,516	94,941	(4,005)	-	(4,005)	248,522
LA CEMETERY BOARD	775,568	4,762	26,795	6,646	38,203	(1,612)	-	(1,612)	100,001
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	6,014,727	36,932	207,801	51,540	296,273	(12,498)	-	(12,498)	775,533
LA ECON DEV - OFFICE OF BUSINESS DEV	18,401,283	112,990	635,740	157,681	906,411	(38,237)	-	(38,237)	2,372,644
LA ECON DEV - OFFICE OF THE SECRETARY	8,962,610	55,033	309,646	76,801	441,480	(18,624)	-	(18,624)	1,155,630

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# Louisiana State Employees' Retirement System

## Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2019

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense	
	Net Pension Liability	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
LA ED TELEVISION AUTHORITY	\$ 11,874,848	\$ 72,915	\$ 410,260	\$ 101,756	\$ 584,931	\$ (24,675)	\$ -	\$ (24,675)	\$ 1,531,131
LA HOUSE OF REPRESENTATIVES	40,940,788	251,390	1,414,449	350,823	2,016,662	(85,072)	-	(85,072)	5,278,865
LA HOUSING CORPORATION	28,348,404	174,068	979,399	242,918	1,396,385	(58,906)	-	(58,906)	3,655,216
LA LICENSED PROFESSIONAL COUNSELORS	448,025	2,751	15,479	3,839	22,069	(931)	-	(931)	57,768
LA MILITARY DEPT	102,877,841	631,703	3,554,291	881,562	5,067,556	(213,773)	-	(213,773)	13,264,969
LA PATIENT'S COMP FUND OVERSIGHT BOARD	10,024,859	61,556	346,345	85,903	493,804	(20,831)	-	(20,831)	1,292,596
LA PUBLIC DEFENDER BOARD	3,969,850	24,376	137,153	34,018	195,547	(8,249)	-	(8,249)	511,869
LA RACING COMMISSION	7,325,622	44,982	253,090	62,773	360,845	(15,222)	-	(15,222)	944,559
LA REAL ESTATE COMM	3,688,820	22,651	127,444	31,610	181,705	(7,665)	-	(7,665)	475,633
LA SCHOOL FOR MATH SCI & ARTS	2,140,582	13,144	73,954	18,343	105,441	(4,448)	-	(4,448)	276,005
LA SENATE	33,995,814	208,745	1,174,510	291,311	1,674,566	(70,641)	-	(70,641)	4,383,387
LA SPECIAL EDUCATION CENTER	18,220,667	111,881	629,500	156,133	897,514	(37,861)	-	(37,861)	2,349,355
LA ST BD BARBER EXAMINERS	756,876	4,647	26,149	6,486	37,282	(1,573)	-	(1,573)	97,591
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	754,195	4,631	26,056	6,463	37,150	(1,567)	-	(1,567)	97,245
LA ST BD OF EXAMINERS OF DIET & NUTRITION	140,262	861	4,846	1,202	6,909	(291)	-	(291)	18,085
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	227,273	1,396	7,852	1,948	11,196	(472)	-	(472)	29,304
LA ST BOARD OF ARCHITECTURAL EXAMINERS	791,072	4,857	27,330	6,779	38,966	(1,644)	-	(1,644)	102,000
LA ST BOARD OF CHIROPRACTIC EXAMINERS	332,542	2,042	11,489	2,850	16,381	(691)	-	(691)	42,878
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	2,797,116	17,175	96,637	23,969	137,781	(5,812)	-	(5,812)	360,657
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	150,404	924	5,196	1,289	7,409	(313)	-	(313)	19,393
LA ST LICENSING BD OF CONTRACTORS	9,008,687	55,316	311,238	77,196	443,750	(18,719)	-	(18,719)	1,161,571
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	325,442	1,998	11,244	2,789	16,031	(676)	-	(676)	41,962
LA STATE BD OF COSMETOLOGY	3,045,182	18,698	105,207	26,094	149,999	(6,328)	-	(6,328)	392,643
LA STATE BD OF EMBALMERS & FUNERAL DIRS	560,829	3,444	19,376	4,806	27,626	(1,165)	-	(1,165)	72,313
LA STATE BD PRIVATE SECURITY EXAM	1,579,319	9,698	54,563	13,533	77,794	(3,282)	-	(3,282)	203,636
LA STATE BOARD OF DENTISTRY	1,546,065	9,493	53,414	13,248	76,155	(3,213)	-	(3,213)	199,348
LA STATE BOARD OF HOME INSPECTORS	233,286	1,432	8,060	1,999	11,491	(485)	-	(485)	30,080
LA STATE BOARD OF NURSING	14,057,015	86,315	485,651	120,455	692,421	(29,209)	-	(29,209)	1,812,498
LA STATE LAW INSTITUTE	1,288,508	7,912	44,516	11,041	63,469	(2,677)	-	(2,677)	166,139
LA STATE UNIVERSITY MEDICAL CENTER	64,569,565	396,478	2,230,792	553,298	3,180,568	(134,171)	-	(134,171)	8,325,537
LA USED MOTOR VEHICLE & PARTS	2,219,697	13,630	76,688	19,021	109,339	(4,612)	-	(4,612)	286,206
LA VETERINARY BOARD	529,531	3,251	18,295	4,538	26,084	(1,100)	-	(1,100)	68,277
LAFAYETTE CONSOL GOVT ADM OPERAT	786,653	4,830	27,178	6,741	38,749	(1,635)	-	(1,635)	101,430
LAFAYETTE PARISH SCHOOL BOARD	573,580	3,522	19,816	4,915	28,253	(1,192)	-	(1,192)	73,957
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	604,588	3,712	20,888	5,181	29,781	(1,256)	-	(1,256)	77,955
LAFOURCHE PARISH SCHOOL BOARD	88,823	545	3,069	761	4,375	(185)	-	(185)	11,453
LAKE PROVIDENCE PORT COMMISSION	634,872	3,898	21,934	5,440	31,272	(1,319)	-	(1,319)	81,860
LALLIE KEMP CHARITY HOSPITAL	42,771,650	262,632	1,477,703	366,511	2,106,846	(88,876)	-	(88,876)	5,514,935
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	21,342,066	131,047	737,340	182,881	1,051,268	(44,347)	-	(44,347)	2,751,825
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	46,973,917	288,435	1,622,886	402,521	2,313,842	(97,608)	-	(97,608)	6,056,771

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2019

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense	
	Net Pension Liability	Net Difference Between Projected and Actual Earnings on Pension Plan Investments			Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience		Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Changes of Assumptions		Changes of Assumptions			
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	\$ 14,004,925	\$ 85,995	\$ 483,851	\$ 120,009	\$ 689,855	\$ (29,101)	\$ -	\$ (29,101)	\$ 1,805,781
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	1,860,421	11,424	64,275	15,942	91,641	(3,866)	-	(3,866)	239,881
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	31,492,769	193,376	1,088,033	269,862	1,551,271	(65,440)	-	(65,440)	4,060,647
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTHORITY	12,601,802	77,379	435,375	107,985	620,739	(26,186)	-	(26,186)	1,624,864
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	30,683,222	188,405	1,060,064	262,925	1,511,394	(63,758)	-	(63,758)	3,956,265
LDH-LA EMERGENCY RESPONSE NETWORK	2,227,231	13,676	76,948	19,085	109,709	(4,628)	-	(4,628)	287,177
LDH-MEDICAL VENDOR ADMINISTRATION	140,521,397	862,846	4,854,825	1,204,131	6,921,802	(291,993)	-	(291,993)	18,118,692
LDH-NORTHEAST DELTA HUMAN SERVICES AUTHORITY	17,666,576	108,478	610,356	151,385	870,219	(36,710)	-	(36,710)	2,277,911
LDH-NORTHWEST LOUISIANA HUMAN SERVICES DISTRICT	15,509,331	95,232	535,826	132,900	763,958	(32,227)	-	(32,227)	1,999,758
LDH-OFF OF THE SECRETARY MGT AND FINANCE	93,464,743	573,903	3,229,081	800,901	4,603,885	(194,213)	-	(194,213)	12,051,253
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	194,667,850	1,195,323	6,725,512	1,668,113	9,588,948	(404,506)	-	(404,506)	25,100,283
LDH-OFFICE OF AGING AND ADULT SERVICES	66,560,685	408,704	2,299,582	570,360	3,278,646	(138,308)	-	(138,308)	8,582,270
LDH-OFFICE OF BEHAVIORAL HEALTH	228,143,914	1,400,877	7,882,065	1,954,970	11,237,912	(474,067)	-	(474,067)	29,416,655
LDH-OFFICE OF PUBLIC HEALTH	236,506,935	1,452,228	8,170,996	2,026,633	11,649,857	(491,444)	-	(491,444)	30,494,974
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	29,050,653	178,380	1,003,661	248,936	1,430,977	(60,365)	-	(60,365)	3,745,763
LEESVILLE CITY COURT	58,104	357	2,007	498	2,862	(121)	-	(121)	7,492
LEGISLATIVE AUDITORS OFFICE	66,438,318	407,953	2,295,354	569,311	3,272,618	(138,054)	-	(138,054)	8,566,492
LEGISLATIVE BUDGETARY CONTROL COUN	1,089,635	6,691	37,645	9,337	53,673	(2,264)	-	(2,264)	140,496
LEGISLATIVE FISCAL OFFICE	5,355,223	32,883	185,016	45,889	263,788	(11,128)	-	(11,128)	690,497
LINCOLN PARISH SCHOOL BOARD	191,411	1,175	6,613	1,640	9,428	(398)	-	(398)	24,680
LIVINGSTON PARISH COUNCIL	31,588	194	1,091	271	1,556	(66)	-	(66)	4,073
LIVINGSTON PARISH SCHOOL BOARD	1,343,859	8,252	46,429	11,516	66,197	(2,792)	-	(2,792)	173,276
LOUISIANA BOARD OF CPAS	1,299,013	7,976	44,879	11,131	63,986	(2,699)	-	(2,699)	167,493
LOUISIANA BOARD OF MASSAGE THERAPY	660,084	4,053	22,805	5,656	32,514	(1,372)	-	(1,372)	85,111
LOUISIANA DELTA COMMUNITY COLLEGE	3,622,457	22,243	125,151	31,041	178,435	(7,527)	-	(7,527)	467,076
LOUISIANA DEPARTMENT OF JUSTICE	106,412,635	653,408	3,676,413	911,852	5,241,673	(221,118)	-	(221,118)	13,720,742
LOUISIANA LOTTERY CORPORATION	302,548	1,858	10,453	2,593	14,904	(629)	-	(629)	39,010
LOUISIANA MOTOR VEHICLE COMMISSION	3,803,290	23,353	131,399	32,590	187,342	(7,903)	-	(7,903)	490,392
LOUISIANA PHYSICAL THERAPY BOARD	688,557	4,228	23,789	5,900	33,917	(1,431)	-	(1,431)	88,782
LOUISIANA STATE UNIVERSITY	215,301,146	1,322,018	7,438,365	1,844,920	10,605,303	(447,380)	-	(447,380)	27,760,721
LOUISIANA TAX FREE SHOPPING	938,434	5,762	32,422	8,041	46,225	(1,950)	-	(1,950)	121,001
LSU MEDICAL CENTER HEALTH CARE SRV DIV	5,825,997	35,773	201,280	49,923	286,976	(12,106)	-	(12,106)	751,198
LSU MEDICAL CENTER IN SHREVEPORT	46,798,010	287,355	1,616,808	401,013	2,305,176	(97,243)	-	(97,243)	6,034,090
LT GOVERNORS OFFICE	4,242,404	26,050	146,569	36,353	208,972	(8,815)	-	(8,815)	547,011
MADISON PARISH PORT HARBOR & TERMINAL	466,210	2,863	16,107	3,995	22,965	(969)	-	(969)	60,113
MARKSVILLE CITY COURT	206,045	1,265	7,119	1,766	10,150	(428)	-	(428)	26,567
METROPOLITAN HUMAN SERVICES DISTRICT	27,555,738	169,201	952,014	236,126	1,357,341	(57,259)	-	(57,259)	3,553,010
MINDEN CITY COURT	344,423	2,115	11,899	2,951	16,965	(716)	-	(716)	44,410
MONROE CITY SCHOOL BOARD	677,689	4,161	23,413	5,807	33,381	(1,408)	-	(1,408)	87,381
MUNICIPAL FIRE & POLICE CIVIL SERVICE	3,999,699	24,559	138,184	34,274	197,017	(8,311)	-	(8,311)	515,717

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2019

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense	
	Net Pension Liability	Net Difference Between Projected and Actual			Total Deferred Outflows of Resources	Difference Between Expected and Actual		Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
		Difference Between Expected and Actual Experience	Investment Earnings on Pension Plan	Changes of Assumptions		Expected and Actual Experience	Changes of Assumptions		
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	\$ 606,109	\$ 3,722	\$ 20,940	\$ 5,194	\$ 29,856	\$ (1,259)	\$ -	\$ (1,259)	\$ 78,151
NATCHITOCHE CANE RIVER LEVEE DISTRICT	703,264	4,318	24,297	6,026	34,641	(1,461)	-	(1,461)	90,678
NATCHITOCHE CITY COURT	247,052	1,517	8,535	2,117	12,169	(513)	-	(513)	31,855
NEW BEGINNINGS SCHOOLS	-	-	-	-	-	-	-	-	-
NEW IBERIA CITY COURT	228,070	1,400	7,880	1,954	11,234	(474)	-	(474)	29,407
NEW ORLEANS CENTER FOR CREATIVE ARTS	992,626	6,095	34,294	8,506	48,895	(2,063)	-	(2,063)	127,988
NORTH LAFOURCHE LEVEE DISTRICT	1,572,581	9,656	54,331	13,475	77,462	(3,268)	-	(3,268)	202,767
NORTHSHORE TECH COMMUNITY COLLEGE	3,448,651	21,176	119,146	29,552	169,874	(7,166)	-	(7,166)	444,666
NORTHWEST LOUISIANA TECHNICAL COLLEGE	1,481,585	9,097	51,187	12,696	72,980	(3,079)	-	(3,079)	191,034
NUNEZ COMMUNITY COLLEGE	2,137,105	13,123	73,834	18,313	105,270	(4,441)	-	(4,441)	275,556
OFFICE OF COASTAL PROTECTION & RESTORATION	46,603,267	286,159	1,610,080	399,344	2,295,583	(96,838)	-	(96,838)	6,008,980
OFFICE OF ELDERLY AFFAIRS	11,117,392	68,264	384,091	95,265	547,620	(23,101)	-	(23,101)	1,433,466
OFFICE OF FINANCIAL INSTITUTIONS	20,383,708	125,162	704,230	174,668	1,004,060	(42,356)	-	(42,356)	2,628,256
OFFICE OF HOME LAND SEC & EMERG. PREP.	47,976,540	294,591	1,657,525	411,112	2,363,228	(99,692)	-	(99,692)	6,186,049
OFFICE OF JUVENILE JUSTICE	123,114,551	755,963	4,253,442	1,054,971	6,064,376	(255,823)	-	(255,823)	15,874,271
OPELOUSAS CITY COURT	214,015	1,314	7,394	1,834	10,542	(445)	-	(445)	27,595
ORLEANS PARISH SCHOOL BOARD	1,938,666	11,904	66,978	16,612	95,494	(4,028)	-	(4,028)	249,970
OUACHITA PARISH POLICE JURY	392,385	2,409	13,556	3,362	19,327	(815)	-	(815)	50,594
OUACHITA PARISH SCHOOL BOARD	897,717	5,512	31,015	7,693	44,220	(1,865)	-	(1,865)	115,751
PARISH OF ORLEANS JUDICIAL EXP JUDGES	1,619,963	9,947	55,968	13,881	79,796	(3,366)	-	(3,366)	208,876
PARISH OF TANGIPAHOA	53,467	328	1,847	458	2,633	(111)	-	(111)	6,894
PARISH OF TERREBONNE	141,928	871	4,903	1,216	6,990	(295)	-	(295)	18,300
PINEVILLE CITY COURT	325,949	2,001	11,261	2,793	16,055	(677)	-	(677)	42,028
PONTCHARTRAIN LEVEE DISTRICT	7,462,188	45,820	257,809	63,944	367,573	(15,506)	-	(15,506)	962,167
PORT OF LAKE CHARLES	22,729,539	139,567	785,275	194,770	1,119,612	(47,230)	-	(47,230)	2,930,725
PUBLIC SERVICE COMMISSION	14,035,933	86,185	484,923	120,274	691,382	(29,166)	-	(29,166)	1,809,780
RAPIDES PARISH HOUSING AUTHORITY	1,476,151	9,064	50,999	12,649	72,712	(3,067)	-	(3,067)	190,333
RAPIDES PARISH SCHOOL BOARD	3,251,300	19,964	112,328	27,860	160,152	(6,756)	-	(6,756)	419,219
RAYNE CITY COURT	227,635	1,398	7,864	1,951	11,213	(473)	-	(473)	29,351
RECOVERY SCHOOL DISTRICT	3,234,854	19,863	111,760	27,720	159,343	(6,722)	-	(6,722)	417,099
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	3,539,140	21,731	122,273	30,327	174,331	(7,354)	-	(7,354)	456,333
REGIONAL PLANNING COMMISSION	4,497,787	27,618	155,392	38,542	221,552	(9,346)	-	(9,346)	579,940
REGIONAL TRANSIT AUTHORITY	1,114,557	6,844	38,506	9,551	54,901	(2,316)	-	(2,316)	143,710
RIVER PARISHES COMMUNITY COLLEGE	1,964,458	12,062	67,869	16,833	96,764	(4,082)	-	(4,082)	253,295
RUSTON CITY COURT	284,290	1,746	9,822	2,436	14,004	(591)	-	(591)	36,656
SABINE RIVER AUTHORITY	6,608,230	40,577	228,305	56,626	325,508	(13,731)	-	(13,731)	852,059
SCHOOL EMPLOYEES RETIREMENT SYSTEM	408,251	2,507	14,105	3,498	20,110	(848)	-	(848)	52,639
SCHOOL FOR THE DEAF & VISUALLY IMPAIRED	14,941,764	91,747	516,218	128,036	736,001	(31,048)	-	(31,048)	1,926,577
SECRETARY OF STATE'S OFFICE	57,702,402	354,311	1,993,540	494,453	2,842,304	(119,901)	-	(119,901)	7,440,092
SOUTH LAFOURCHE LEVEE DISTRICT	3,761,052	23,094	129,939	32,229	185,262	(7,815)	-	(7,815)	484,946

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2019

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense	
	Net Pension Liability	Net Difference Between Projected and Actual		Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual		Proportionate Share of Plan Pension Expense	
		Difference Between Expected and Actual Experience	Earnings on Pension Plan Investments			Expected and Actual Experience	Changes of Assumptions		Total Deferred Inflows of Resources
SOUTH LOUISIANA COMMUNITY COLLEGE	\$ 9,335,288	\$ 57,322	\$ 322,522	\$ 79,994	\$ 459,838	\$ (19,398)	\$ -	\$ (19,398)	\$ 1,203,683
SOUTH TANGIPAHOA PARISH PORT COMMISSION	127,076	780	4,390	1,089	6,259	(264)	-	(264)	16,385
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	42,933,936	263,628	1,483,310	367,902	2,114,840	(89,214)	-	(89,214)	5,535,860
SOUTHERN UNIVERSITY	62,885,123	386,135	2,172,596	538,864	3,097,595	(130,671)	-	(130,671)	8,108,347
SOWELA TECHNICAL COMMUNITY COLLEGE	3,164,143	19,429	109,317	27,114	155,860	(6,575)	-	(6,575)	407,982
SPRINGHILL CITY COURT	101,646	624	3,512	871	5,007	(211)	-	(211)	13,106
ST BERNARD PORT HARBOR & TERM DIST	4,712,671	28,937	162,816	40,383	232,136	(9,793)	-	(9,793)	607,647
ST CHARLES PARISH PUBLIC SCHOOLS	568,871	3,493	19,654	4,875	28,022	(1,182)	-	(1,182)	73,350
ST LANDRY PARISH GOVERNMENT	87,808	539	3,034	752	4,325	(182)	-	(182)	11,322
ST LANDRY PARISH SCHOOL BOARD	720,507	4,424	24,893	6,174	35,491	(1,497)	-	(1,497)	92,901
ST MARTIN PARISH POLICE JURY	25,067	154	866	215	1,235	(52)	-	(52)	3,232
ST MARTIN PARISH SCHOOL BOARD	307,547	1,888	10,625	2,635	15,148	(639)	-	(639)	39,655
ST TAMMANY PARISH GOVERNMENT	13,693	84	473	117	674	(28)	-	(28)	1,766
ST TAMMANY PARISH SCHOOL BOARD	2,160,288	13,265	74,635	18,512	106,412	(4,489)	-	(4,489)	278,545
ST. HELENA PARISH SCHOOL BOARD	143,594	882	4,961	1,230	7,073	(298)	-	(298)	18,515
ST. MARY PARISH SCHOOL BOARD	358,189	2,199	12,375	3,069	17,643	(744)	-	(744)	46,184
STATE EMPLOYEES GROUP BENEFIT	8,769,823	53,850	302,986	75,149	431,985	(18,223)	-	(18,223)	1,130,772
STATE PLUMBING BOARD	694,715	4,266	24,001	5,953	34,220	(1,444)	-	(1,444)	89,576
STATE POLICE COMMISSION	839,613	5,155	29,008	7,195	41,358	(1,745)	-	(1,745)	108,259
STATE POLICE RETIREMENT SYSTEM	1,113,471	6,837	38,469	9,541	54,847	(2,314)	-	(2,314)	143,570
TANGIPAHOA PARISH SCHOOL SYSTEM	2,175,575	13,359	75,163	18,643	107,165	(4,521)	-	(4,521)	280,517
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	15,838,322	97,252	547,193	135,719	780,164	(32,911)	-	(32,911)	2,042,178
TENSAS BASIN LEVEE DISTRICT	4,694,776	28,827	162,198	40,230	231,255	(9,755)	-	(9,755)	605,340
TERREBONNE LEVEE & CONSERVATION DISTRICT	3,663,463	22,495	126,568	31,392	180,455	(7,612)	-	(7,612)	472,363
TERREBONNE PARISH SCHOOL BOARD	1,059,713	6,507	36,612	9,081	52,200	(2,202)	-	(2,202)	136,638
THE CITY OF VILLE PLATTE	221,477	1,360	7,652	1,898	10,910	(460)	-	(460)	28,557
THE PORT OF SOUTH LOUISIANA	9,179,378	56,364	317,135	78,658	452,157	(19,074)	-	(19,074)	1,183,580
THRIVE ACADEMY	368,331	2,262	12,725	3,156	18,143	(765)	-	(765)	47,492
TOWN OF BUNKIE	44,918	276	1,552	385	2,213	(93)	-	(93)	5,792
TOWN OF SORRENTO	11,012	68	380	94	542	(23)	-	(23)	1,420
TOWN OF VIDALIA	469,470	2,883	16,220	4,023	23,126	(976)	-	(976)	60,533
TREASURY DEPARTMENT	13,140,244	80,685	453,978	112,599	647,262	(27,304)	-	(27,304)	1,694,290
UNIVERSITY OF LOUISIANA	275,723,868	1,693,033	9,525,888	2,362,684	13,581,605	(572,934)	-	(572,934)	35,551,568
VERMILION PARISH POLICE JURY	42,890	263	1,482	368	2,113	(89)	-	(89)	5,530
VERMILION PARISH SCHOOL BOARD	237,561	1,459	8,207	2,036	11,702	(494)	-	(494)	30,631
VERNON PARISH SCHOOL BOARD	221,984	1,363	7,669	1,902	10,934	(461)	-	(461)	28,622
WARE YOUTH CENTER	13,707,521	84,169	473,576	117,460	675,205	(28,483)	-	(28,483)	1,767,434
WARREN EASTON CHARTER HIGH SCHOOL	262,628	1,613	9,073	2,250	12,936	(546)	-	(546)	33,863

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# Louisiana State Employees' Retirement System

## Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2019

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense	
	Net Pension Liability	Net Difference Between Projected and Actual			Total Deferred Outflows of Resources	Difference Between Expected and Actual		Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
		Difference Between Expected and Actual Experience	Investment Earnings on Pension Plan Investments	Changes of Assumptions		Expected and Actual Experience	Changes of Assumptions		
WASHINGTON PARISH POLICE JURY	\$ 91,069	\$ 559	\$ 3,146	\$ 780	\$ 4,485	\$ (189)	\$ -	\$ (189)	\$ 11,742
WEBSTER PARISH POLICE JURY	40,789	250	1,409	350	2,009	(85)	-	(85)	5,259
WEST BATON ROUGE PARISH COUNCIL	48,613	299	1,680	417	2,396	(101)	-	(101)	6,268
WEST FELICIANA PARISH SCHOOL BOARD	159,823	981	5,522	1,370	7,873	(332)	-	(332)	20,607
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	9,214,950	56,583	318,364	78,963	453,910	(19,148)	-	(19,148)	1,188,167
WINN PARISH POLICE JURY	9,129	56	315	78	449	(19)	-	(19)	1,177
WINNFIELD CITY COURT	65,856	404	2,275	564	3,243	(137)	-	(137)	8,491
WINNSBORO CITY COURT	105,124	645	3,632	901	5,178	(218)	-	(218)	13,555
WLF - OFFICE OF FISHERIES	45,382,209	278,661	1,567,894	388,881	2,235,436	(94,301)	-	(94,301)	5,851,538
WLF - OFFICE OF MGT AND FINANCE	8,365,919	51,369	289,031	71,688	412,088	(17,384)	-	(17,384)	1,078,693
WLF - OFFICE OF THE SECRETARY	69,672,303	427,810	2,407,084	597,023	3,431,917	(144,774)	-	(144,774)	8,983,479
WLF - OFFICE OF WILDLIFE	47,536,557	291,890	1,642,324	407,342	2,341,556	(98,778)	-	(98,778)	6,129,317
WORKFORCE SUPPORT AND TRAINING	133,956,998	822,539	4,628,034	1,147,880	6,598,453	(278,353)	-	(278,353)	17,272,285
ZACHARY CITY COURT	307,474	1,888	10,623	2,635	15,146	(639)	-	(639)	39,645
ZACHARY SCHOOL BOARD	234,373	1,439	8,097	2,008	11,544	(487)	-	(487)	30,220
<b>Total</b>	<b>\$ 7,244,913,304</b>	<b>\$ 44,486,083</b>	<b>\$ 250,301,999</b>	<b>\$ 62,081,820</b>	<b>\$ 356,869,902</b>	<b>\$ (15,054,410)</b>	<b>\$ -</b>	<b>\$ (15,054,410)</b>	<b>\$ 934,152,083</b>

The accompanying notes are an integral part of this schedule.

# Notes to Schedules

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

## A. Summary of Significant Accounting Policies

The Louisiana State Employees' Retirement System prepares its employer pension schedules in accordance with the Governmental Accounting Statement No. 68 – *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*. GASB Statement No. 68 established standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources and expenses/expenditures. It also provides methods to calculate participating employers' proportionate share of net pension liability, deferred inflows, deferred outflows, pension expense and amortization periods for deferred inflows and deferred outflows. GASB Statement No. 67 – *Financial Reporting for Pension Plans – an amendment of GASB Statement No. 25* 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.

### 1. Basis of Accounting

The Louisiana State Employees' Retirement System's employer pension schedules were prepared using the accrual basis of accounting. Members' earnable compensation, for which the employer allocations are based, is calculated using the methodology described at Note D. The member's earnable compensation is attributed to the employer for which the member is employed as of June 30, 2019.

### 2. System Employees

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

### 3. Plan Fiduciary Net Position

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

## B. Plan Description

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

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

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

## **1. Retirement Benefits**

The age and years of creditable service required in order for a member to retire with full benefits are established by statute, and vary depending on the member's hire date, employer, and job classification. Our rank and file members hired prior to July 1, 2006, may either retire with full benefits at any age upon completing 30 years of creditable service, at age 55 upon completing 25 years of creditable service, and at age 60 upon completing ten years of creditable service depending on their plan. Those members hired between July 1, 2006 and June 30, 2015, may retire at age 60 upon completing five years of creditable service and those hired on or after July 1, 2015, may retire at age 62 upon completing five years of creditable service. The basic annual retirement benefit for members is equal to 2.5% to 3.5% of average compensation multiplied by the number of years of creditable service. Additionally, members may choose to retire with 20 years of service at any age, with an actuarially reduced benefit.

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

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

Act 226 of the 2014 Louisiana Regular Legislative Session established new retirement eligibility for members of LASERS hired on or after July 1, 2015, excluding hazardous duty plan members.

Regular members and judges under the new plan are eligible to retire at age 62 after five years of creditable service and may also retire at any age, with a reduced benefit, after 20 years of creditable service. Average compensation will be based on the member's average annual earned compensation for the highest 60 consecutive months of employment. Members in the regular plan will receive a 2.5% accrual rate and judges a 3.5% accrual rate, with the extra 1.0% accrual rate based on all years of service as a judge.

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

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

## **2. Deferred Benefits**

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

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

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

### **3. Disability Benefits**

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

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

For injuries sustained in the line of duty, hazardous duty personnel in the Hazardous Duty Services Plan will receive a disability benefit equal to 75% of final average compensation or 100% of final average compensation if the injury was the result of an intentional act of violence.

Members of the Harbor Police Retirement System who become disabled may receive a non-line of duty disability benefit after five years or more of credited service. Members age 55 or older may receive a disability benefit equivalent to the regular retirement benefit. Under age 55, the disability benefit is equal to 40% of final average compensation. Line of duty disability benefits are equal to 60% of final average compensation, regardless of years of credited service or 100% of final average compensation if the injury was the result of an intentional act of violence. If the disability benefit retiree is permanently confined to a wheelchair, or is an amputee incapable of serving as a law enforcement officer, or is permanently and legally blind, there is no reduction to the benefit if the retiree becomes gainfully employed.

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

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

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

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

Non-line of duty survivor benefits of the Harbor Police Retirement System may be received after a minimum of five years of credited service. Survivor benefits paid to a surviving spouse without children are equal to 40% of final average compensation and cease upon remarriage. Surviving spouse with children under 18 benefits are equal to 60% of final average compensation and cease

upon remarriage, or children turning 18. No minimum service credit is required for line of duty survivor benefits which are equal to 60% of final average compensation to surviving spouse, or 100% of final average compensation if the injury was the result of an intentional act of violence regardless of children. Line of duty survivor benefits cease upon remarriage, and then benefit is paid to children under 18.

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

As fully described in Title 11 of the Louisiana Revised Statutes, the System allows for the payment of permanent benefit increases, also known as cost-of-living adjustments (COLAs), that are funded through investment earnings when recommended by the Board of Trustees and approved by the State Legislature.

### C. Employer Contributions

The employer contribution rate is established annually under La. R.S. 11:101-11:104 by the Public Retirement Systems' Actuarial Committee (PRSAC), taking into consideration the recommendation of the System's Actuary. Each plan pays a separate actuarially-determined employer contribution rate. However, all assets of LASERS are used for the payment of benefits for all classes of members, regardless of their plan membership. Rates for the year ended June 30, 2019 are as follows:

Plan	Plan Status	2019 Employer Rate
Appellate Law Clerks	Closed	37.90%
Appellate Law Clerks hired on or after 7/1/06	Closed	37.90%
Alcohol Tobacco Control	Closed	31.40%
Bridge Police	Closed	36.70%
Bridge Police hired on or after 7/1/06	Closed	36.70%
Corrections Primary	Closed	33.50%
Corrections Secondary	Closed	37.70%
Harbor Police	Closed	7.10%
Hazardous Duty	Open	38.50%
Judges hired before 1/1/11	Closed	40.10%
Judges hired after 12/31/10	Closed	39.00%
Judges hired on or after 7/1/15	Open	39.00%
Legislators	Closed	41.60%
Optional Retirement Plan (ORP) before 7/1/06	Closed	37.90%
Optional Retirement Plan (ORP) on or after 7/1/06	Closed	37.90%
Peace Officers	Closed	36.70%
Regular Employees hired before 7/1/06	Closed	37.90%
Regular Employees hired on or after 7/1/06	Closed	37.90%
Regular Employees hired on or after 1/1/11	Closed	37.90%
Regular Employees hired on or after 7/1/15	Open	37.90%
Special Legislative Employees	Closed	43.60%
Wildlife Agents	Closed	46.30%
<b>Aggregate Rate</b>		<b>37.90%</b>

## **D. Schedule of Employer Allocations**

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

The allocation method used in determining each employer's proportion was based on the employer's projected contribution effort to the plan for 2020 as compared to the total of all employers' projected contribution effort to the plan for 2020.

The employers' projected contribution effort was calculated by multiplying the eligible base compensation of active members in the System on June 30, 2019 by 2020 employers' actuarially required contribution rates. Generally, eligible base compensation was based on the reported base salary from each employer's July contribution report multiplied by twelve. For active members who did not have a July 2019 contribution report or where the July base salary was greater than 115% of the prior fiscal year's annualized earnings, the annualized earnings for the prior fiscal year were used. Annualized earnings are derived using the total earnings for the prior fiscal year and dividing by the portion of the year for which the member was employed by the employer. The portion of the year employed is determined by dividing the actual days employed in the fiscal year by the days in the fiscal year. The projected employer rates for the year ended June 30, 2020 for the various plans follow:

<b>Plan</b>	<b>2020 Employer Rate</b>
Appellate Law Clerks	40.70%
Appellate Law Clerks hired on or after 7/01/06	40.70%
Alcohol Tobacco Control	33.90%
Bridge Police	39.80%
Bridge Police hired on or after 7/01/06	39.80%
Corrections Primary	36.90%
Corrections Secondary	40.70%
Harbor Police	7.70%
Hazardous Duty	41.70%
Judges hired before 1/01/11	42.40%
Judges hired after 12/31/10	42.00%
Judges hired on or after 7/01/15	42.00%
Legislators	40.40%
Optional Retirement Plan (ORP) before 7/01/06*	36.01%
Optional Retirement Plan (ORP) on or after 7/01/06*	36.01%
Peace Officers	39.40%
Regular Employees hired before 7/01/06	40.70%
Regular Employees hired on or after 7/01/06	40.70%
Regular Employees hired on or after 1/01/11	40.70%
Regular Employees hired on or after 7/01/15	40.70%
Special Legislative Employees	42.40%
Wildlife Agents	49.70%
<b>Aggregate Rate</b>	<b>40.80%</b>

\*For ORP the projected employer contribution effort was calculated using the shared UAL portion of the contribution rate of 36.01% for 2020.

## **E. Schedule of Pension Amounts by Employer**

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

## **F. Actuarial Methods and Assumptions**

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

The components of the net pension liability of the System’s employers as of June 30, 2019 are as follows:

	<b>2019</b>
Total Pension Liability	\$ 19,527,612,295
Plan Fiduciary Net Position	12,282,698,991
Employers' Net Pension Liability	\$ 7,244,913,304
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	62.9%

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2019 are as follows:

<b>Valuation Date</b>	June 30, 2019
<b>Actuarial Cost Method</b>	Entry Age Normal
<b>Actuarial Assumptions:</b>	
<b>Expected Remaining Service Lives</b>	2 years
<b>Investment Rate of Return</b>	7.60% per annum, net of investment expenses*
<b>Inflation Rate</b>	2.5% per annum
<b>Mortality</b>	<b>Non-disabled members</b> - Mortality rates for 2019 were based on the RP-2014 Healthy Mortality Table with mortality improvement projected using the MP-2018 Mortality Improvement Scale, applied on a fully generational basis.  <b>Disabled members</b> – Mortality rates based on the RP-2000 Disabled Retiree Mortality Table, with no projection for mortality improvement.
<b>Termination, Disability, and Retirement</b>	Termination, disability, and retirement assumptions were projected based on a five-year (2014-2018) experience study of the System's members for 2019.
<b>Salary Increases</b>	Salary increases were projected based on a 2014-2018 experience study of the System's members. The salary increase ranges for specific types of members are:

<u>Member Type</u>	<u>Lower Range</u>	<u>Upper Range</u>
Regular	3.2%	13.0%
Judges	2.8%	5.3%
Corrections	3.8%	14.0%
Hazardous Duty	3.8%	14.0%
Wildlife	3.8%	14.0%

### Cost of Living Adjustments

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

\* The investment rate of return used in the actuarial valuation for funding purposes was 8.00%, recognizing an additional 40 basis points for gain-sharing. The net return available to fund regular plan benefits is 7.60%, which is the same as the discount rate. Therefore we conclude that the 7.60% discount is reasonable.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.75% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 9.00% for 2019. 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, 2019 are summarized in the following table:

<b>Expected Long Term Real Rates of Return</b>	
<b>Asset Class</b>	<b>2019</b>
Cash	0.24%
Domestic Equity	4.83%
International Equity	5.83%
Domestic Fixed Income	2.79%
International Fixed Income	4.49%
Alternative Investments	8.32%
Risk Parity	5.06%
<b>Total Fund</b>	<b>6.09%</b>

The discount rate used to measure the total pension liability was 7.60%. 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 7.60%, 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

	<b>1% Decrease (6.60%)</b>	<b>Current Discount Rate (7.60%)</b>	<b>1% Increase (8.60%)</b>
<b>2019 Employer Net Pension Liability</b>	\$ 9,144,004,495	\$ 7,244,913,304	\$ 5,640,818,554

## H. Change in Net Pension Liability

The changes in the net pension liability for the year ended June 30, 2019 were recognized as pension expense or benefit in the current reporting period except as follows:

### 1. Differences between Expected and Actual Experience

Differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The difference between expected and actual experience resulted in a deferred inflow of resources as of June 30, 2019 as follows:

	<b>Deferred Outflows</b>	<b>Deferred Inflows</b>	<b>Pension Expense (Benefit)</b>	<b>June 30, 2019</b>	
	<b>Deferred Outflows</b>	<b>Deferred Inflows</b>	<b>Pension Expense (Benefit)</b>	<b>Deferred Outflows</b>	<b>Deferred Inflows</b>
<b>2019</b>	\$ 88,972,166	\$ -	\$ 44,486,083	\$ 44,486,083	\$ -
<b>2018</b>	-	30,108,821	(15,054,411)	-	15,054,410
<b>2017</b>	-	46,369,645	(46,369,645)	-	-
<b>Totals</b>	<b>\$ 88,972,166</b>	<b>\$ 76,478,466</b>	<b>\$ (11,747,973)</b>	<b>\$ 44,486,083</b>	<b>\$ 15,054,410</b>

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

Differences between projected and actual investment earnings on pension plan investments were recognized in pension expense using the straight-line amortization method over a closed five-year period. The difference between projected and actual investment earnings resulted in a net deferred outflow of resources as of June 30, 2019 as follows:

June 30, 2019

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows	Net Deferred Outflows Balance
2019	\$ 469,114,945	\$ -	\$ 93,822,989	\$ 375,291,956	\$ -	\$ 375,291,956
2018	-	99,838,742	(24,959,685)	-	(74,879,057)	(74,879,057)
2017	-	425,124,353	(141,708,118)	-	(283,416,235)	(283,416,235)
2016	466,610,671	-	233,305,336	233,305,335	-	233,305,335
2015	146,784,259	-	146,784,259	-	-	-
			Totals	<u>\$ 608,597,291</u>	<u>\$ (358,295,292)</u>	<u>\$ 250,301,999</u>

### 3. Changes in Actuarial Assumptions

Changes in actuarial assumptions related to inflation and salary factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. Changes in actuarial assumptions resulted in a deferred outflow of resources as of June 30, 2019 as follows:

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2019	\$ 68,669,381	\$ -	\$ 34,334,691	\$ 34,334,690	\$ -
2018	55,494,259	-	27,747,129	27,747,130	-
2017	13,903,921	-	13,903,921	-	-
			Totals	<u>\$ 62,081,820</u>	<u>\$ -</u>

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

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

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

## **J. Estimates**

The process of preparing the schedule of employer allocations and schedule of pension amounts by employer in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, expenses, and employer allocations. 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, 2019 and 2018. Access to the reports can be found on the Louisiana Legislative Auditor's website, [www.la.gov](http://www.la.gov) and the System's website, <http://www.lasersonline.org/site.php>.

**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2019**

<u>Employer Name</u>	<u>Proportionate Share of Employer Contributions</u>
15TH JUDICIAL DIST COURT	\$ 64,964
17TH JUDICIAL DIST COURT	346,787
18TH JUDICIAL DISTRICT	126,250
19TH JUDICIAL DIST COURT	1,049,544
20TH JUDICIAL DISTRICT COURT	84,074
24TH JUDICIAL DIST CT JEFFERSON PARISH	269,486
2ND JUDICIAL DISTRICT COURT DIVISION A	16,016
2ND JUDICIAL DISTRICT COURT DIVISION B	13,699
2ND JUDICIAL DISTRICT COURT DIVISION C	43,492
3RD CIRCUIT COURT OF APPEAL	1,330,174
3RD JUD DIST COURT CHILDREN ASSIST FUND	-
3RD JUDICIAL DISTRICT COURT	73,246
4TH DISTRICT COURT JUDGES OFFICE	176,507
5TH CIRCUIT COURT OF APPEAL	681,068
ACADIA PARISH POLICE JURY	15,470
ACADIA PARISH SCHOOL BOARD	16,339
ALGIERS CHARTER SCHOOLS ASSOCIATION	27,468
ALLEN PARISH POLICE JURY	4,833
ALLEN PARISH SCHOOL BOARD	-
AMITE RIVER BASIN WATER DIST	61,432
ASCENSION PARISH POLICE JURY	18,841
ASCENSION PARISH SCHOOL BOARD	218,105
ATCHAFALAYA LEVEE DISTRICT	828,499
AVOYELLES PARISH POLICE JURY	3,848
BATON ROUGE COMMUNITY COLLEGE	1,013,633
BD EX SPEECH PATHOLOGY & AUDIOLOGY	40,390
BD OF COMMISSIONERS PORT OF NEW ORLEANS	5,322,806
BD OF EXAMINERS OF CERTIFIED SHORTHAND	17,678
BIENVILLE PARISH SCHOOL DISTRICT	-
BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTRATORS	75,431
BOARD OF MEDICAL EXAMINERS	1,047,251
BOARD OF REGENTS	2,101,820
BOGALUSA CITY SCHOOLS	16,509
BOSSIER CITY COURT	29,200
BOSSIER PARISH COMMUNITY COLLEGE	872,660

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2019**

<b>Employer Name</b>	<b>Proportionate Share of Employer Contributions</b>
BOSSIER PARISH SCHOOL BOARD	\$ 91,763
CADDO LEVEE DISTRICT	220,183
CADDO PARISH SCHOOL BOARD	186,043
CALCASIEU PARISH POLICE JURY	19,087
CALCASIEU PARISH SCHOOL BOARD	81,388
CAPITOL AREA GROUNDWATER COMMISSION	28,438
CATAHOULA PARISH SCHOOL BOARD	33,833
CENTRAL LA TECH COMMUNITY COLLEGE	221,045
CHENNAULT INTERNAT AIRPORT AUTHORITY	-
CITY COURT OF ABBEVILLE	19,833
CITY COURT OF BAKER	32,286
CITY COURT OF BASTROP	32,063
CITY COURT OF BOGALUSA	9,366
CITY COURT OF CROWLEY	16,447
CITY COURT OF DENHAM SPRINGS	29,423
CITY COURT OF FRANKLIN	11,391
CITY COURT OF HAMMOND	18,987
CITY COURT OF HOUMA	27,884
CITY COURT OF JENNINGS	16,185
CITY COURT OF LAKE CHARLES	66,411
CITY COURT OF MORGAN CITY	15,531
CITY COURT OF OAKDALE	7,704
CITY COURT OF PLAQUEMINE	15,485
CITY COURT OF PORT ALLEN CIVIL FEES	21,057
CITY COURT OF SLIDELL	26,698
CITY COURT OF SULPHUR	20,195
CITY COURT OF THIBODAUX	17,178
CITY COURT OF VILLE PLATTE CIVIL DIV	14,569
CITY COURT OF WEST MONROE	10,567
CITY OF ABBEVILLE	3,179
CITY OF BAKER	10,074
CITY OF BAKER SCHOOL BOARD	20,057
CITY OF BASTROP	9,359
CITY OF BATON ROUGE	210,055
CITY OF BOGALUSA	8,928

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2019**

<u>Employer Name</u>	<u>Proportionate Share of Employer Contributions</u>
CITY OF BOSSIER	\$ 14,023
CITY OF BREAUX BRIDGE	24,536
CITY OF CROWLEY	12,422
CITY OF DENHAM SPRINGS	10,398
CITY OF DONALDSONVILLE	2,840
CITY OF EUNICE	6,873
CITY OF FRANKLIN	7,689
CITY OF GONZALES	2,840
CITY OF JEANERETTE	8,143
CITY OF JENNINGS	3,563
CITY OF KAPLAN	816
CITY OF LAKE CHARLES	13,784
CITY OF MARKSVILLE	4,980
CITY OF MINDEN	2,209
CITY OF MONROE	102,630
CITY OF MORGAN CITY	14,508
CITY OF NATCHITOCHES	4,833
CITY OF NEW IBERIA	15,916
CITY OF OAKDALE	6,727
CITY OF OPELOUSAS	13,630
CITY OF PINEVILLE	7,712
CITY OF PLAQUEMINE	12,453
CITY OF PORT ALLEN	11,491
CITY OF RAYNE	8,928
CITY OF RUSTON	12,276
CITY OF SHREVEPORT	149,932
CITY OF SLIDELL	16,378
CITY OF SULPHUR	8,674
CITY OF THIBODAUX	15,008
CITY OF WEST MONROE	18,279
CITY OF WINNFIELD	970
CITY OF ZACHARY	3,302
CLAIBORNE PARISH SCHOOL BOARD	29,354
COMMISSION OF LAW ENFORCEMENT LCLE	938,186
COURT OF APPEAL FIRST CIRCUIT	1,557,638

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2019**

<u>Employer Name</u>	<u>Proportionate Share of Employer Contributions</u>
COURT OF APPEALS FOURTH CIRCUIT	\$ 1,300,790
COURT OF APPEALS SECOND CIRCUIT	833,193
CRIMINAL DISTRICT COURT	1,344,674
CRT - OFFICE OF CULTURAL DEVELOPMENT	674,196
CRT - OFFICE OF STATE LIBRARY	767,990
CRT - OFFICE OF STATE MUSEUM	1,153,706
CRT - OFFICE OF STATE PARKS	3,911,551
CRT - OFFICE OF THE SECRETARY	977,807
CRT - OFFICE OF TOURISM	943,997
CUSTODIAN OF NOTARIAL ARCHIVES	137,333
DELGADO COLLEGE	2,254,007
DEPARTMENT OF CHILDREN AND FAMILY SERVICES	57,138,607
DEPARTMENT OF INSURANCE	5,191,645
DEPT ENVIRONMENTAL QUALITY	14,799,842
DEPT OF AGRICULTURE AND FORESTRY	10,648,544
DEPT OF FINANCE CITY OF NEW ORLEANS	249,930
DEPT OF REVENUE & TAXATION	13,073,316
DESOTO PARISH SCHOOL BOARD	-
DNR - OFFICE OF COASTAL RESTOR AND MGT	1,047,851
DNR - OFFICE OF CONSERVATION	3,345,203
DNR - OFFICE OF MINERAL RESOURCES	1,253,157
DNR - OFFICE OF THE SECRETARY	823,211
DOA - BD OF ELEM AND SECONDARY ED	52,766
DOA - DIVISION OF ADMINISTRATION	11,454,700
DOA - EXECUTIVE OFFICE	1,629,830
DOA - FEDERAL PROPERTY ASSISTANCE	96,273
DOA - LA PROPERTY ASSISTANCE AGENCY	495,441
DOA - LOUISIANA TAX COMMISSION	742,508
DOA - MENTAL HEALTH ADVOCACY SERVICE	880,179
DOA - OFFICE OF AIRCRAFT SERVICES	37,789
DOA - OFFICE OF RISK MANAGEMENT	929,897
DOA - OFFICE OF ST PROCUREMENT	1,993,480
DOA - OFFICE OF TECHNOLOGY SERVICES	18,911,312
DOA - OFFICE OF THE INSPECTOR GENERAL	369,392
DOC - ADMINISTRATION	4,994,589

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2019**

<u>Employer Name</u>	<u>Proportionate Share of Employer Contributions</u>
DOC - ADULT PROBATION AND PAROLE	\$ 14,966,482
DOC - ALLEN CORRECTIONAL CENTER	2,057,174
DOC - DAVID WADE CORRECTIONAL CENTER	4,938,106
DOC - DIXON CORRECTIONAL INSTITUTE	7,711,275
DOC - ELAYN HUNT CORRECTIONAL CENTER	8,652,570
DOC - LA CORRECTIONAL INST FOR WOMEN	4,434,314
DOC - LOUISIANA STATE PENITENTIARY	21,298,780
DOC - PRISON ENTERPRISES	1,199,976
DOC - RAYBURN CORRECTIONAL INST	4,508,630
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	5,397,691
DOE - SPECIAL SCHOOL DISTRICTS	171,581
DOE - STATE ACTIVITIES	8,245,352
DOTD - ADMINISTRATION	4,502,842
DOTD - ENGINEERING AND OPERATIONS	70,580,952
DPS - LA HIGHWAY SAFETY COMMISSION	281,969
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	222,485
DPS - LOUISIANA GAMING CONTROL BOARD	85,398
DPS - OFFICE OF MGT AND FINANCE	2,318,764
DPS - OFFICE OF MOTOR VEHICLES	7,240,384
DPS - OFFICE OF STATE FIRE MARSHALL	3,656,342
DPS - OFFICE OF STATE POLICE	11,870,831
DSCS - BOARD OF TAX APPEALS	166,571
DSCS - DIV OF ADMINISTRATIVE LAW	1,431,488
DSCS - ETHICS ADMINISTRATION	831,254
DSCS - STATE CIVIL SERVICE	2,427,828
DVA - DEPARTMENT OF VETERANS AFFAIRS	1,508,051
DVA - LOUISIANA WAR VETERANS HOME	1,402,681
DVA - NORTHEAST LA WAR VETERANS HOME	1,676,315
DVA - NORTHWEST LA WAR VETERANS HOME	1,635,001
DVA - SOUTHEAST LA WAR VETERANS HOME	1,546,379
DVA - SOUTHWEST LA WAR VETERANS HOME	1,737,747
EAST BATON ROUGE PARISH SCHOOL BOARD	142,243
EAST JEFFERSON POLICE DEPT	466,419
EUNICE CITY COURT	26,152
FIFTH LA LEVEE BOARD	178,416

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2019**

<u>Employer Name</u>	<u>Proportionate Share of Employer Contributions</u>
FLORIDA PARISHES JUV DETENTION CENTER	\$ 1,297,180
GREATER BATON ROUGE PORT COM	673,326
GREATER KROTZ SPRINGS PORT COMM	44,800
GREATER LAFOURCHE PORT COMMISSION	1,003,474
HEALTH EDUCATION AUTHORITY OF LA	-
IBERIA PARISH GOVERNMENT	7,619
IBERIA PARISH SCHOOL BOARD	37,227
IBERVILLE PARISH SCHOOL BOARD	21,442
JEANERETTE CITY COURT	2,578
JEFFERSON DAVIS PARISH	1,678
JEFFERSON DAVIS PARISH SCHOOL BOARD	8,427
JEFFERSON PARISH	244,950
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	331,326
JUDICIAL BRANCH OF LOUISIANA	24,214,954
JUDICIAL EXP REG PARISH OF ORLEANS	1,299,805
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	199,211
LA BD OF DRUG & DEVICE DISTR	81,504
LA BEHAVIOR ANALYST BOARD	25,152
LA BOARD OF JURY COMM ORLEANS PARISH	35,780
LA BOARD OF PHARMACY	669,124
LA BOARD REGISTRATION PROF ENGINEERS	204,752
LA CEMETERY BOARD	82,389
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	638,947
LA ECON DEV - OFFICE OF BUSINESS DEV	1,954,775
LA ECON DEV - OFFICE OF THE SECRETARY	952,101
LA ED TELEVISION AUTHORITY	1,261,469
LA HOUSE OF REPRESENTATIVES	4,349,155
LA HOUSING CORPORATION	3,011,461
LA LICENSED PROFESSIONAL COUNSELORS	47,594
LA MILITARY DEPT	10,928,750
LA PATIENT'S COMP FUND OVERSIGHT BOARD	1,064,944
LA PUBLIC DEFENDER BOARD	421,719
LA RACING COMMISSION	778,203
LA REAL ESTATE COMM	391,865
LA SCHOOL FOR MATH SCI & ARTS	227,395

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2019**

<b>Employer Name</b>	<b>Proportionate Share of Employer Contributions</b>
LA SENATE	\$ 3,611,388
LA SPECIAL EDUCATION CENTER	1,935,588
LA ST BD BARBER EXAMINERS	80,403
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	80,118
LA ST BD OF EXAMINERS OF DIET & NUTRITION	14,900
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	24,143
LA ST BOARD OF ARCHITECTURAL EXAMINERS	84,036
LA ST BOARD OF CHIROPRACTIC EXAMINERS	35,326
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	297,139
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	15,978
LA ST LICENSING BD OF CONTRACTORS	956,996
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	34,572
LA STATE BD OF COSMETOLOGY	323,491
LA STATE BD OF EMBALMERS & FUNERAL DIRS	59,577
LA STATE BD PRIVATE SECURITY EXAM	167,772
LA STATE BOARD OF DENTISTRY	164,239
LA STATE BOARD OF HOME INSPECTORS	24,782
LA STATE BOARD OF NURSING	1,493,282
LA STATE LAW INSTITUTE	136,879
LA STATE UNIVERSITY MEDICAL CENTER	6,859,248
LA USED MOTOR VEHICLE & PARTS	235,799
LA VETERINARY BOARD	56,252
LAFAYETTE CONSOL GOVT ADM OPERAT	83,566
LAFAYETTE PARISH SCHOOL BOARD	60,932
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	64,226
LAFOURCHE PARISH SCHOOL BOARD	9,436
LAKE PROVIDENCE PORT COMMISSION	67,443
LALLIE KEMP CHARITY HOSPITAL	4,543,648
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	2,267,175
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	4,990,056
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	1,487,748
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	197,633
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	3,345,488
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTHORITY	1,338,694
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	3,259,490

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2019**

<u>Employer Name</u>	<u>Proportionate Share of Employer Contributions</u>
LDH-LA EMERGENCY RESPONSE NETWORK	\$ 236,600
LDH-MEDICAL VENDOR ADMINISTRATION	14,927,639
LDH-NORTHEAST DELTA HUMAN SERVICES AUTHORITY	1,876,727
LDH-NORTHWEST LOUISIANA HUMAN SERVICES DISTRICT	1,647,562
LDH-OFF OF THE SECRETARY MGT AND FINANCE	9,928,794
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	20,679,636
LDH-OFFICE OF AGING AND ADULT SERVICES	7,070,766
LDH-OFFICE OF BEHAVIORAL HEALTH	24,235,811
LDH-OFFICE OF PUBLIC HEALTH	25,124,217
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	3,086,061
LEESVILLE CITY COURT	6,172
LEGISLATIVE AUDITORS OFFICE	7,057,767
LEGISLATIVE BUDGETARY CONTROL COUN	115,752
LEGISLATIVE FISCAL OFFICE	568,887
LINCOLN PARISH SCHOOL BOARD	20,334
LIVINGSTON PARISH COUNCIL	3,356
LIVINGSTON PARISH SCHOOL BOARD	142,759
LOUISIANA BOARD OF CPAS	137,995
LOUISIANA BOARD OF MASSAGE THERAPY	70,121
LOUISIANA DELTA COMMUNITY COLLEGE	384,815
LOUISIANA DEPARTMENT OF JUSTICE	11,304,253
LOUISIANA LOTTERY CORPORATION	32,140
LOUISIANA MOTOR VEHICLE COMMISSION	404,025
LOUISIANA PHYSICAL THERAPY BOARD	73,146
LOUISIANA STATE UNIVERSITY	22,871,519
LOUISIANA TAX FREE SHOPPING	99,690
LSU MEDICAL CENTER HEALTH CARE SRV DIV	618,898
LSU MEDICAL CENTER IN SHREVEPORT	4,971,370
LT GOVERNORS OFFICE	450,672
MADISON PARISH PORT HARBOR & TERMINAL	49,526
MARKSVILLE CITY COURT	21,888
METROPOLITAN HUMAN SERVICES DISTRICT	2,927,256
MINDEN CITY COURT	36,588
MONROE CITY SCHOOL BOARD	71,991
MUNICIPAL FIRE & POLICE CIVIL SERVICE	424,890

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2019**

<b>Employer Name</b>	<b>Proportionate Share of Employer Contributions</b>
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	\$ 64,387
NATCHITOCHEs CANE RIVER LEVEE DISTRICT	74,708
NATCHITOCHEs CITY COURT	26,244
NEW BEGINNINGS SCHOOLS	-
NEW IBERIA CITY COURT	24,228
NEW ORLEANS CENTER FOR CREATIVE ARTS	105,447
NORTH LAFOURCHE LEVEE DISTRICT	167,056
NORTHSHORE TECH COMMUNITY COLLEGE	366,351
NORTHWEST LOUISIANA TECHNICAL COLLEGE	157,389
NUNEZ COMMUNITY COLLEGE	227,025
OFFICE OF COASTAL PROTECTION & RESTORATION	4,950,682
OFFICE OF ELDERLY AFFAIRS	1,181,005
OFFICE OF FINANCIAL INSTITUTIONS	2,165,369
OFFICE OF HOME LAND SEC & EMERG. PREP.	5,096,565
OFFICE OF JUVENILE JUSTICE	13,078,503
OPELOUSAS CITY COURT	22,735
ORLEANS PARISH SCHOOL BOARD	205,945
OUACHITA PARISH POLICE JURY	41,683
OUACHITA PARISH SCHOOL BOARD	95,365
PARISH OF ORLEANS JUDICIAL EXP JUDGES	172,089
PARISH OF TANGIPAHOA	5,680
PARISH OF TERREBONNE	15,077
PINEVILLE CITY COURT	34,626
PONTCHARTRAIN LEVEE DISTRICT	792,711
PORT OF LAKE CHARLES	2,414,567
PUBLIC SERVICE COMMISSION	1,491,042
RAPIDES PARISH HOUSING AUTHORITY	156,812
RAPIDES PARISH SCHOOL BOARD	345,387
RAYNE CITY COURT	24,182
RECOVERY SCHOOL DISTRICT	343,640
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	375,964
REGIONAL PLANNING COMMISSION	477,802
REGIONAL TRANSIT AUTHORITY	118,400
RIVER PARISHES COMMUNITY COLLEGE	208,685
RUSTON CITY COURT	30,200

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2019**

<b>Employer Name</b>	<b>Proportionate Share of Employer Contributions</b>
SABINE RIVER AUTHORITY	\$ 701,995
SCHOOL EMPLOYEES RETIREMENT SYSTEM	43,369
SCHOOL FOR THE DEAF & VISUALLY IMPAIRED	1,587,269
SECRETARY OF STATE'S OFFICE	6,129,747
SOUTH LAFOURCHE LEVEE DISTRICT	399,538
SOUTH LOUISIANA COMMUNITY COLLEGE	991,691
SOUTH TANGIPAHOA PARISH PORT COMMISSION	13,499
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	4,560,888
SOUTHERN UNIVERSITY	6,680,309
SOWELA TECHNICAL COMMUNITY COLLEGE	336,128
SPRINGHILL CITY COURT	10,798
ST BERNARD PORT HARBOR & TERM DIST	500,629
ST CHARLES PARISH PUBLIC SCHOOLS	60,431
ST LANDRY PARISH GOVERNMENT	9,328
ST LANDRY PARISH SCHOOL BOARD	76,540
ST MARTIN PARISH POLICE JURY	2,663
ST MARTIN PARISH SCHOOL BOARD	32,671
ST TAMMANY PARISH GOVERNMENT	1,455
ST TAMMANY PARISH SCHOOL BOARD	229,488
ST. HELENA PARISH SCHOOL BOARD	15,254
ST. MARY PARISH SCHOOL BOARD	38,051
STATE EMPLOYEES GROUP BENEFIT	931,621
STATE PLUMBING BOARD	73,800
STATE POLICE COMMISSION	89,192
STATE POLICE RETIREMENT SYSTEM	118,284
TANGIPAHOA PARISH SCHOOL SYSTEM	231,112
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	1,682,511
TENSAS BASIN LEVEE DISTRICT	498,728
TERREBONNE LEVEE & CONSERVATION DISTRICT	389,171
TERREBONNE PARISH SCHOOL BOARD	112,574
THE CITY OF VILLE PLATTE	23,528
THE PORT OF SOUTH LOUISIANA	975,129
THRIVE ACADEMY	39,128
TOWN OF BUNKIE	4,772
TOWN OF SORRENTO	1,170

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2019**

<u>Employer Name</u>	<u>Proportionate Share of Employer Contributions</u>
TOWN OF VIDALIA	\$ 49,872
TREASURY DEPARTMENT	1,395,893
UNIVERSITY OF LOUISIANA	29,290,246
VERMILION PARISH POLICE JURY	4,556
VERMILION PARISH SCHOOL BOARD	25,236
VERNON PARISH SCHOOL BOARD	23,581
WARE YOUTH CENTER	1,456,155
WARREN EASTON CHARTER HIGH SCHOOL	27,899
WASHINGTON PARISH POLICE JURY	9,674
WEBSTER PARISH POLICE JURY	4,333
WEST BATON ROUGE PARISH COUNCIL	5,164
WEST FELICIANA PARISH SCHOOL BOARD	16,978
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	978,907
WINN PARISH POLICE JURY	970
WINNFIELD CITY COURT	6,996
WINNSBORO CITY COURT	11,167
WLF - OFFICE OF FISHERIES	4,820,969
WLF - OFFICE OF MGT AND FINANCE	888,715
WLF - OFFICE OF THE SECRETARY	7,401,314
WLF - OFFICE OF WILDLIFE	5,049,826
WORKFORCE SUPPORT AND TRAINING	14,230,300
ZACHARY CITY COURT	32,663
ZACHARY SCHOOL BOARD	24,898
<b>Total</b>	<b><u><u>\$ 769,629,768</u></u></b>

**Louisiana State Employees' Retirement System**  
**Schedule of Net Pension Liability Sensitivity to Change in Discount Rate**  
**June 30, 2019**

Employer Name	Changes in Discount Rate	
	1% Decrease (6.60%)	1% Increase (8.60%)
15TH JUDICIAL DIST COURT	\$ 771,845	\$ 476,141
17TH JUDICIAL DIST COURT	4,120,197	2,541,696
18TH JUDICIAL DISTRICT	1,499,983	925,320
19TH JUDICIAL DIST COURT	12,469,679	7,692,384
20TH JUDICIAL DISTRICT COURT	998,891	616,203
24TH JUDICIAL DIST CT JEFFERSON PARISH	3,201,773	1,975,133
2ND JUDICIAL DISTRICT COURT DIVISION A	190,287	117,385
2ND JUDICIAL DISTRICT COURT DIVISION B	162,763	100,407
2ND JUDICIAL DISTRICT COURT DIVISION C	516,728	318,763
3RD CIRCUIT COURT OF APPEAL	15,803,857	9,749,196
3RD JUD DIST COURT CHILDREN ASSIST FUND	-	-
3RD JUDICIAL DISTRICT COURT	870,235	536,837
4TH DISTRICT COURT JUDGES OFFICE	2,097,086	1,293,665
5TH CIRCUIT COURT OF APPEAL	8,091,804	4,991,730
ACADIA PARISH POLICE JURY	183,794	113,380
ACADIA PARISH SCHOOL BOARD	194,127	119,755
ALGIERS CHARTER SCHOOLS ASSOCIATION	326,350	201,321
ALLEN PARISH POLICE JURY	57,424	35,424
ALLEN PARISH SCHOOL BOARD	-	-
AMITE RIVER BASIN WATER DIST	729,874	450,250
ASCENSION PARISH POLICE JURY	223,845	138,087
ASCENSION PARISH SCHOOL BOARD	2,591,319	1,598,552
ATCHAFALAYA LEVEE DISTRICT	9,843,429	6,072,285
AVOUELLES PARISH POLICE JURY	45,720	28,204
BATON ROUGE COMMUNITY COLLEGE	12,043,020	7,429,184
BD EX SPEECH PATHOLOGY & AUDIOLOGY	479,877	296,030
BD OF COMMISSIONERS PORT OF NEW ORLEANS	63,240,484	39,012,240
BD OF EXAMINERS OF CERTIFIED SHORTHAND	210,038	129,570
BIENVILLE PARISH SCHOOL DISTRICT	-	-
BOARD OF EXAMINERS OF NURSING FACILITIES ADMINIS	896,204	552,857
BOARD OF MEDICAL EXAMINERS	12,442,430	7,675,575
BOARD OF REGENTS	24,971,819	15,404,793
BOGALUSA CITY SCHOOLS	196,139	120,996
BOSSIER CITY COURT	346,924	214,013
BOSSIER PARISH COMMUNITY COLLEGE	10,368,112	6,395,955
BOSSIER PARISH SCHOOL BOARD	1,090,240	672,555

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Net Pension Liability Sensitivity to Change in Discount Rate**  
**June 30, 2019**

Employer Name	Changes in Discount Rate	
	1% Decrease (6.60%)	1% Increase (8.60%)
CADDO LEVEE DISTRICT	\$ 2,616,008	\$ 1,613,782
CADDO PARISH SCHOOL BOARD	2,210,380	1,363,555
CALCASIEU PARISH POLICE JURY	226,771	139,892
CALCASIEU PARISH SCHOOL BOARD	966,978	596,517
CAPITOL AREA GROUNDWATER COMMISSION	337,871	208,428
CATAHOULA PARISH SCHOOL BOARD	401,970	247,970
CENTRAL LA TECH COMMUNITY COLLEGE	2,626,250	1,620,100
CHENNAULT INTERNAT AIRPORT AUTHORITY	-	-
CITY COURT OF ABBEVILLE	235,641	145,364
CITY COURT OF BAKER	383,591	236,632
CITY COURT OF BASTROP	380,939	234,997
CITY COURT OF BOGALUSA	111,283	68,649
CITY COURT OF CROWLEY	195,407	120,544
CITY COURT OF DENHAM SPRINGS	349,575	215,648
CITY COURT OF FRANKLIN	135,331	83,484
CITY COURT OF HAMMOND	225,583	139,159
CITY COURT OF HOUMA	331,287	204,367
CITY COURT OF JENNINGS	192,298	118,626
CITY COURT OF LAKE CHARLES	789,036	486,746
CITY COURT OF MORGAN CITY	184,526	113,832
CITY COURT OF OAKDALE	91,531	56,465
CITY COURT OF PLAQUEMINE	183,977	113,493
CITY COURT OF PORT ALLEN CIVIL FEES	250,180	154,333
CITY COURT OF SLIDELL	317,206	195,680
CITY COURT OF SULPHUR	239,939	148,015
CITY COURT OF THIBODAUX	204,094	125,903
CITY COURT OF VILLE PLATTE CIVIL DIV	173,096	106,781
CITY COURT OF WEST MONROE	125,547	77,448
CITY OF ABBEVILLE	37,765	23,297
CITY OF BAKER	119,695	73,838
CITY OF BAKER SCHOOL BOARD	238,293	147,000
CITY OF BASTROP	111,191	68,592
CITY OF BATON ROUGE	2,495,673	1,539,549
CITY OF BOGALUSA	106,070	65,434
CITY OF BOSSIER	166,604	102,776
CITY OF BREAUX BRIDGE	291,511	179,829

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Net Pension Liability Sensitivity to Change in Discount Rate**  
**June 30, 2019**

Employer Name	Changes in Discount Rate	
	1% Decrease (6.60%)	1% Increase (8.60%)
CITY OF CROWLEY	\$ 147,584	\$ 91,043
CITY OF DENHAM SPRINGS	123,536	76,207
CITY OF DONALDSONVILLE	33,741	20,815
CITY OF EUNICE	81,656	50,373
CITY OF FRANKLIN	91,349	56,352
CITY OF GONZALES	33,741	20,815
CITY OF JEANERETTE	96,744	59,680
CITY OF JENNINGS	42,337	26,117
CITY OF KAPLAN	9,693	5,979
CITY OF LAKE CHARLES	163,769	101,027
CITY OF MARKSVILLE	59,162	36,496
CITY OF MINDEN	26,243	16,189
CITY OF MONROE	1,219,353	752,203
CITY OF MORGAN CITY	172,364	106,329
CITY OF NATCHITOCHEs	57,424	35,424
CITY OF NEW IBERIA	189,098	116,652
CITY OF OAKDALE	79,919	49,301
CITY OF OPELOUSAS	161,940	99,899
CITY OF PINEVILLE	91,623	56,521
CITY OF PLAQUEMINE	147,950	91,268
CITY OF PORT ALLEN	136,520	84,217
CITY OF RAYNE	106,070	65,434
CITY OF RUSTON	145,847	89,971
CITY OF SHREVEPORT	1,781,344	1,098,888
CITY OF SLIDELL	194,584	120,037
CITY OF SULPHUR	103,053	63,572
CITY OF THIBODAUX	178,308	109,996
CITY OF WEST MONROE	217,170	133,969
CITY OF WINNFIELD	11,521	7,107
CITY OF ZACHARY	39,228	24,199
CLAIBORNE PARISH SCHOOL BOARD	348,752	215,141
COMMISSION OF LAW ENFORCEMENT LCLE	11,146,633	6,876,214
COURT OF APPEAL FIRST CIRCUIT	18,506,368	11,416,340
COURT OF APPEALS FOURTH CIRCUIT	15,454,739	9,533,829
COURT OF APPEALS SECOND CIRCUIT	9,899,208	6,106,694
CRIMINAL DISTRICT COURT	15,976,130	9,855,469

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Net Pension Liability Sensitivity to Change in Discount Rate**  
**June 30, 2019**

Employer Name	Changes in Discount Rate	
	1% Decrease (6.60%)	1% Increase (8.60%)
CRT - OFFICE OF CULTURAL DEVELOPMENT	\$ 8,010,148	\$ 4,941,357
CRT - OFFICE OF STATE LIBRARY	9,124,528	5,628,804
CRT - OFFICE OF STATE MUSEUM	13,707,229	8,455,813
CRT - OFFICE OF STATE PARKS	46,473,306	28,668,783
CRT - OFFICE OF THE SECRETARY	11,617,366	7,166,604
CRT - OFFICE OF TOURISM	11,215,670	6,918,802
CUSTODIAN OF NOTARIAL ARCHIVES	1,631,656	1,006,548
DELGADO COLLEGE	26,779,955	16,520,209
DEPARTMENT OF CHILDREN AND FAMILY SERVICES	678,866,256	418,783,846
DEPARTMENT OF INSURANCE	61,682,162	38,050,931
DEPT ENVIRONMENTAL QUALITY	175,837,561	108,471,925
DEPT OF AGRICULTURE AND FORESTRY	126,515,806	78,045,971
DEPT OF FINANCE CITY OF NEW ORLEANS	2,969,424	1,831,799
DEPT OF REVENUE & TAXATION	155,324,632	95,817,764
DESOTO PARISH SCHOOL BOARD	-	-
DNR - OFFICE OF COASTAL RESTOR AND MGT	12,449,562	7,679,974
DNR - OFFICE OF CONSERVATION	39,744,507	24,517,874
DNR - OFFICE OF MINERAL RESOURCES	14,888,817	9,184,719
DNR - OFFICE OF THE SECRETARY	9,780,610	6,033,532
DOA - BD OF ELEM AND SECONDARY ED	626,913	386,735
DOA - DIVISION OF ADMINISTRATION	136,093,785	83,954,502
DOA - EXECUTIVE OFFICE	19,364,075	11,945,449
DOA - FEDERAL PROPERTY ASSISTANCE	1,143,824	705,610
DOA - LA PROPERTY ASSISTANCE AGENCY	5,886,361	3,631,221
DOA - LOUISIANA TAX COMMISSION	8,821,770	5,442,036
DOA - MENTAL HEALTH ADVOCACY SERVICE	10,457,449	6,451,066
DOA - OFFICE OF AIRCRAFT SERVICES	448,971	276,964
DOA - OFFICE OF RISK MANAGEMENT	11,048,152	6,815,463
DOA - OFFICE OF ST PROCUREMENT	23,684,618	14,610,735
DOA - OFFICE OF TECHNOLOGY SERVICES	224,686,113	138,605,968
DOA - OFFICE OF THE INSPECTOR GENERAL	4,388,756	2,707,367
DOC - ADMINISTRATION	59,340,932	36,606,656
DOC - ADULT PROBATION AND PAROLE	177,817,420	109,693,275
DOC - ALLEN CORRECTIONAL CENTER	24,441,375	15,077,570
DOC - DAVID WADE CORRECTIONAL CENTER	58,669,853	36,192,676
DOC - DIXON CORRECTIONAL INSTITUTE	91,617,987	56,517,956

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Net Pension Liability Sensitivity to Change in Discount Rate**  
**June 30, 2019**

Employer Name	Changes in Discount Rate	
	1% Decrease (6.60%)	1% Increase (8.60%)
DOC - ELAYN HUNT CORRECTIONAL CENTER	\$ 102,801,562	\$ 63,416,959
DOC - LA CORRECTIONAL INST FOR WOMEN	52,684,279	32,500,253
DOC - LOUISIANA STATE PENITENTIARY	253,051,729	156,104,351
DOC - PRISON ENTERPRISES	14,256,966	8,794,939
DOC - RAYBURN CORRECTIONAL INST	53,567,224	33,044,930
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	64,130,195	39,561,091
DOE - SPECIAL SCHOOL DISTRICTS	2,038,564	1,257,564
DOE - STATE ACTIVITIES	97,963,378	60,432,346
DOTD - ADMINISTRATION	53,498,461	33,002,511
DOTD - ENGINEERING AND OPERATIONS	838,575,438	517,306,388
DPS - LA HIGHWAY SAFETY COMMISSION	3,350,089	2,066,627
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	2,643,349	1,630,648
DPS - LOUISIANA GAMING CONTROL BOARD	1,014,619	625,905
DPS - OFFICE OF MGT AND FINANCE	27,549,331	16,994,827
DPS - OFFICE OF MOTOR VEHICLES	86,023,320	53,066,677
DPS - OFFICE OF STATE FIRE MARSHALL	43,441,154	26,798,288
DPS - OFFICE OF STATE POLICE	141,037,857	87,004,437
DSCS - BOARD OF TAX APPEALS	1,979,037	1,220,842
DSCS - DIV OF ADMINISTRATIVE LAW	17,007,574	10,491,753
DSCS - ETHICS ADMINISTRATION	9,876,165	6,092,479
DSCS - STATE CIVIL SERVICE	28,845,128	17,794,188
DVA - DEPARTMENT OF VETERANS AFFAIRS	17,917,220	11,052,902
DVA - LOUISIANA WAR VETERANS HOME	16,665,314	10,280,617
DVA - NORTHEAST LA WAR VETERANS HOME	19,916,373	12,286,154
DVA - NORTHWEST LA WAR VETERANS HOME	19,425,523	11,983,355
DVA - SOUTHEAST LA WAR VETERANS HOME	18,372,591	11,333,815
DVA - SOUTHWEST LA WAR VETERANS HOME	20,646,248	12,736,404
EAST BATON ROUGE PARISH SCHOOL BOARD	1,689,995	1,042,536
EAST JEFFERSON POLICE DEPT	5,541,541	3,418,505
EUNICE CITY COURT	310,713	191,675
FIFTH LA LEVEE BOARD	2,119,763	1,307,655
FLORIDA PARISHES JUV DETENTION CENTER	15,411,854	9,507,374
GREATER BATON ROUGE PORT COM	7,999,815	4,934,983
GREATER KROTZ SPRINGS PORT COMM	532,273	328,352
GREATER LAFOURCHE PORT COMMISSION	11,922,319	7,354,725
HEALTH EDUCATION AUTHORITY OF LA	-	-

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Net Pension Liability Sensitivity to Change in Discount Rate**  
**June 30, 2019**

Employer Name	Changes in Discount Rate	
	1% Decrease (6.60%)	1% Increase (8.60%)
IBERIA PARISH GOVERNMENT	\$ 90,526	\$ 55,844
IBERIA PARISH SCHOOL BOARD	442,296	272,846
IBERVILLE PARISH SCHOOL BOARD	254,752	157,153
JEANERETTE CITY COURT	30,632	18,897
JEFFERSON DAVIS PARISH	19,934	12,297
JEFFERSON DAVIS PARISH SCHOOL BOARD	100,127	61,767
JEFFERSON PARISH	2,910,262	1,795,303
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	3,936,494	2,428,372
JUDICIAL BRANCH OF LOUISIANA	287,698,911	177,477,751
JUDICIAL EXP REG PARISH OF ORLEANS	15,443,035	9,526,609
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	2,366,834	1,460,069
LA BD OF DRUG & DEVICE DISTR	968,350	597,363
LA BEHAVIOR ANALYST BOARD	298,826	184,342
LA BOARD OF JURY COMM ORLEANS PARISH	425,105	262,242
LA BOARD OF PHARMACY	7,949,889	4,904,184
LA BOARD REGISTRATION PROF ENGINEERS	2,432,671	1,500,683
LA CEMETERY BOARD	978,866	603,850
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	7,591,353	4,683,008
LA ECON DEV - OFFICE OF BUSINESS DEV	23,224,766	14,327,059
LA ECON DEV - OFFICE OF THE SECRETARY	11,311,957	6,978,200
LA ED TELEVISION AUTHORITY	14,987,572	9,245,640
LA HOUSE OF REPRESENTATIVES	51,672,495	31,876,096
LA HOUSING CORPORATION	35,779,301	22,071,790
LA LICENSED PROFESSIONAL COUNSELORS	565,465	348,828
LA MILITARY DEPT	129,844,955	80,099,680
LA PATIENT'S COMP FUND OVERSIGHT BOARD	12,652,650	7,805,257
LA PUBLIC DEFENDER BOARD	5,010,457	3,090,887
LA RACING COMMISSION	9,245,869	5,703,657
LA REAL ESTATE COMM	4,655,761	2,872,079
LA SCHOOL FOR MATH SCI & ARTS	2,701,688	1,666,636
LA SENATE	42,907,052	26,468,808
LA SPECIAL EDUCATION CENTER	22,996,806	14,186,433
LA ST BD BARBER EXAMINERS	955,274	589,296
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	951,891	587,209
LA ST BD OF EXAMINERS OF DIET & NUTRITION	177,028	109,206
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	286,847	176,952

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Net Pension Liability Sensitivity to Change in Discount Rate**  
**June 30, 2019**

Employer Name	Changes in Discount Rate	
	1% Decrease (6.60%)	1% Increase (8.60%)
LA ST BOARD OF ARCHITECTURAL EXAMINERS	\$ 998,434	\$ 615,921
LA ST BOARD OF CHIROPRACTIC EXAMINERS	419,710	258,914
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	3,530,317	2,177,807
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	189,830	117,103
LA ST LICENSING BD OF CONTRACTORS	11,370,112	7,014,076
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	410,749	253,386
LA STATE BD OF COSMETOLOGY	3,843,408	2,370,949
LA STATE BD OF EMBALMERS & FUNERAL DIRS	707,837	436,656
LA STATE BD PRIVATE SECURITY EXAM	1,993,302	1,229,642
LA STATE BOARD OF DENTISTRY	1,951,331	1,203,751
LA STATE BOARD OF HOME INSPECTORS	294,437	181,634
LA STATE BOARD OF NURSING	17,741,746	10,944,655
LA STATE LAW INSTITUTE	1,626,261	1,003,220
LA STATE UNIVERSITY MEDICAL CENTER	81,495,026	50,273,231
LA USED MOTOR VEHICLE & PARTS	2,801,540	1,728,234
LA VETERINARY BOARD	668,335	412,287
LAFAYETTE CONSOL GOVT ADM OPERAT	992,856	612,480
LAFAYETTE PARISH SCHOOL BOARD	723,931	446,584
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	763,067	470,726
LAFOURCHE PARISH SCHOOL BOARD	112,106	69,156
LAKE PROVIDENCE PORT COMMISSION	801,289	494,305
LALLIE KEMP CHARITY HOSPITAL	53,983,276	33,301,588
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	26,936,408	16,616,723
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	59,287,073	36,573,432
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	17,676,001	10,904,097
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	2,348,089	1,448,506
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	39,747,890	24,519,961
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTHORITY	15,905,081	9,811,640
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	38,726,139	23,889,656
LDH-LA EMERGENCY RESPONSE NETWORK	2,811,050	1,734,100
LDH-MEDICAL VENDOR ADMINISTRATION	177,355,922	109,408,583
LDH-NORTHEAST DELTA HUMAN SERVICES AUTHORITY	22,297,472	13,755,023
LDH-NORTHWEST LOUISIANA HUMAN SERVICES DISTRICT	19,574,753	12,075,413
LDH-OFF OF THE SECRETARY MGT AND FINANCE	117,964,425	72,770,734
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	245,695,652	151,566,482
LDH-OFFICE OF AGING AND ADULT SERVICES	84,008,072	51,823,497

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Net Pension Liability Sensitivity to Change in Discount Rate**  
**June 30, 2019**

Employer Name	Changes in Discount Rate	
	1% Decrease (6.60%)	1% Increase (8.60%)
LDH-OFFICE OF BEHAVIORAL HEALTH	\$ 287,946,713	\$ 177,630,617
LDH-OFFICE OF PUBLIC HEALTH	298,501,912	184,141,983
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	36,665,629	22,618,554
LEESVILLE CITY COURT	73,335	45,239
LEGISLATIVE AUDITORS OFFICE	83,853,630	51,728,224
LEGISLATIVE BUDGETARY CONTROL COUN	1,375,258	848,379
LEGISLATIVE FISCAL OFFICE	6,758,974	4,169,524
LINCOLN PARISH SCHOOL BOARD	241,585	149,030
LIVINGSTON PARISH COUNCIL	39,868	24,594
LIVINGSTON PARISH SCHOOL BOARD	1,696,121	1,046,315
LOUISIANA BOARD OF CPAS	1,639,520	1,011,399
LOUISIANA BOARD OF MASSAGE THERAPY	833,110	513,935
LOUISIANA DELTA COMMUNITY COLLEGE	4,572,002	2,820,409
LOUISIANA DEPARTMENT OF JUSTICE	134,306,315	82,851,835
LOUISIANA LOTTERY CORPORATION	381,854	235,561
LOUISIANA MOTOR VEHICLE COMMISSION	4,800,237	2,961,204
LOUISIANA PHYSICAL THERAPY BOARD	869,046	536,103
LOUISIANA STATE UNIVERSITY	271,737,502	167,631,364
LOUISIANA TAX FREE SHOPPING	1,184,423	730,655
LSU MEDICAL CENTER HEALTH CARE SRV DIV	7,353,151	4,536,064
LSU MEDICAL CENTER IN SHREVEPORT	59,065,057	36,436,473
LT GOVERNORS OFFICE	5,354,455	3,303,094
MADISON PARISH PORT HARBOR & TERMINAL	588,417	362,987
MARKSVILLE CITY COURT	260,055	160,425
METROPOLITAN HUMAN SERVICES DISTRICT	34,778,855	21,454,628
MINDEN CITY COURT	434,706	268,165
MONROE CITY SCHOOL BOARD	855,330	527,642
MUNICIPAL FIRE & POLICE CIVIL SERVICE	5,048,131	3,114,127
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	764,987	471,911
NATCHITOCHEs CANE RIVER LEVEE DISTRICT	887,609	547,554
NATCHITOCHEs CITY COURT	311,811	192,352
NEW BEGINNINGS SCHOOLS	-	-
NEW IBERIA CITY COURT	287,853	177,573
NEW ORLEANS CENTER FOR CREATIVE ARTS	1,252,820	772,849
NORTH LAFOURCHE LEVEE DISTRICT	1,984,798	1,224,396
NORTHSHORE TECH COMMUNITY COLLEGE	4,352,638	2,685,086

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Net Pension Liability Sensitivity to Change in Discount Rate**  
**June 30, 2019**

Employer Name	Changes in Discount Rate	
	1% Decrease (6.60%)	1% Increase (8.60%)
NORTHWEST LOUISIANA TECHNICAL COLLEGE	\$ 1,869,949	\$ 1,153,547
NUNEZ COMMUNITY COLLEGE	2,697,298	1,663,929
OFFICE OF COASTAL PROTECTION & RESTORATION	58,819,266	36,284,847
OFFICE OF ELDERLY AFFAIRS	14,031,566	8,655,892
OFFICE OF FINANCIAL INSTITUTIONS	25,726,840	15,870,556
OFFICE OF HOME LAND SEC & EMERG. PREP.	60,552,512	37,354,065
OFFICE OF JUVENILE JUSTICE	155,386,263	95,855,783
OPELOUSAS CITY COURT	270,114	166,630
ORLEANS PARISH SCHOOL BOARD	2,446,844	1,509,427
OUACHITA PARISH POLICE JURY	495,239	305,507
OUACHITA PARISH SCHOOL BOARD	1,133,034	698,954
PARISH OF ORLEANS JUDICIAL EXP JUDGES	2,044,599	1,261,287
PARISH OF TANGIPAHOA	67,483	41,629
PARISH OF TERREBONNE	179,131	110,504
PINEVILLE CITY COURT	411,389	253,780
PONTCHARTRAIN LEVEE DISTRICT	9,418,233	5,809,987
PORT OF LAKE CHARLES	28,687,577	17,696,996
PUBLIC SERVICE COMMISSION	17,715,137	10,928,240
RAPIDES PARISH HOUSING AUTHORITY	1,863,091	1,149,317
RAPIDES PARISH SCHOOL BOARD	4,103,555	2,531,430
RAYNE CITY COURT	287,305	177,235
RECOVERY SCHOOL DISTRICT	4,082,798	2,518,625
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	4,466,846	2,755,540
REGIONAL PLANNING COMMISSION	5,676,781	3,501,933
REGIONAL TRANSIT AUTHORITY	1,406,714	867,784
RIVER PARISHES COMMUNITY COLLEGE	2,479,397	1,529,508
RUSTON CITY COURT	358,811	221,346
SABINE RIVER AUTHORITY	8,340,429	5,145,103
SCHOOL EMPLOYEES RETIREMENT SYSTEM	515,265	317,860
SCHOOL FOR THE DEAF & VISUALLY IMPAIRED	18,858,412	11,633,511
SECRETARY OF STATE'S OFFICE	72,827,790	44,926,525
SOUTH LAFOURCHE LEVEE DISTRICT	4,746,927	2,928,318
SOUTH LOUISIANA COMMUNITY COLLEGE	11,782,324	7,268,364
SOUTH TANGIPAHOA PARISH PORT COMMISSION	160,386	98,940
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	54,188,102	33,427,942
SOUTHERN UNIVERSITY	79,369,045	48,961,741

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Net Pension Liability Sensitivity to Change in Discount Rate**  
**June 30, 2019**

Employer Name	Changes in Discount Rate	
	1% Decrease (6.60%)	1% Increase (8.60%)
SOWELA TECHNICAL COMMUNITY COLLEGE	\$ 3,993,553	\$ 2,463,571
SPRINGHILL CITY COURT	128,290	79,141
ST BERNARD PORT HARBOR & TERM DIST	5,947,992	3,669,240
ST CHARLES PARISH PUBLIC SCHOOLS	717,987	442,917
ST LANDRY PARISH GOVERNMENT	110,825	68,367
ST LANDRY PARISH SCHOOL BOARD	909,371	560,979
ST MARTIN PARISH POLICE JURY	31,638	19,517
ST MARTIN PARISH SCHOOL BOARD	388,163	239,453
ST TAMMANY PARISH GOVERNMENT	17,282	10,661
ST TAMMANY PARISH SCHOOL BOARD	2,726,559	1,681,979
ST. HELENA PARISH SCHOOL BOARD	181,234	111,801
ST. MARY PARISH SCHOOL BOARD	452,080	278,882
STATE EMPLOYEES GROUP BENEFIT	11,068,635	6,828,098
STATE PLUMBING BOARD	876,819	540,898
STATE POLICE COMMISSION	1,059,699	653,714
STATE POLICE RETIREMENT SYSTEM	1,405,342	866,937
TANGIPAHOA PARISH SCHOOL SYSTEM	2,745,853	1,693,881
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	19,989,983	12,331,563
TENSAS BASIN LEVEE DISTRICT	5,925,406	3,655,307
TERREBONNE LEVEE & CONSERVATION DISTRICT	4,623,757	2,852,336
TERREBONNE PARISH SCHOOL BOARD	1,337,494	825,083
THE CITY OF VILLE PLATTE	279,532	172,440
THE PORT OF SOUTH LOUISIANA	11,585,545	7,146,974
THRIVE ACADEMY	464,881	286,779
TOWN OF BUNKIE	56,693	34,973
TOWN OF SORRENTO	13,899	8,574
TOWN OF VIDALIA	592,531	365,525
TREASURY DEPARTMENT	16,584,664	10,230,865
UNIVERSITY OF LOUISIANA	347,998,683	214,675,903
VERMILION PARISH POLICE JURY	54,133	33,394
VERMILION PARISH SCHOOL BOARD	299,832	184,962
VERNON PARISH SCHOOL BOARD	280,172	172,835
WARE YOUTH CENTER	17,300,639	10,672,542
WARREN EASTON CHARTER HIGH SCHOOL	331,470	204,480
WASHINGTON PARISH POLICE JURY	114,940	70,905
WEBSTER PARISH POLICE JURY	51,481	31,758

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Net Pension Liability Sensitivity to Change in Discount Rate

June 30, 2019

Employer Name	Changes in Discount Rate	
	1% Decrease (6.60%)	1% Increase (8.60%)
WEST BATON ROUGE PARISH COUNCIL	\$ 61,356	\$ 37,850
WEST FELICIANA PARISH SCHOOL BOARD	201,717	124,436
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	11,630,442	7,174,670
WINN PARISH POLICE JURY	11,521	7,107
WINNFIELD CITY COURT	83,119	51,275
WINNSBORO CITY COURT	132,680	81,848
WLF - OFFICE OF FISHERIES	57,278,136	35,334,144
WLF - OFFICE OF MGT AND FINANCE	10,558,856	6,513,622
WLF - OFFICE OF THE SECRETARY	87,935,331	54,246,173
WLF - OFFICE OF WILDLIFE	59,997,197	37,011,498
WORKFORCE SUPPORT AND TRAINING	169,070,814	104,297,607
ZACHARY CITY COURT	388,072	239,396
ZACHARY SCHOOL BOARD	295,809	182,480
<b>Total</b>	<b>\$ 9,144,004,495</b>	<b>\$ 5,640,818,554</b>

# Louisiana State Employees' Retirement System

## Schedule of Remaining Amortization

June 30, 2019

Employer Name	Deferral Period	Deferral Period	Deferral Period	Deferral Period
	1	2	3	4
15TH JUDICIAL DISTRICT COURT	\$ 21,269	\$ (6,149)	\$ 5,813	\$ 7,920
17TH JUDICIAL DIST COURT	113,537	(32,823)	31,029	42,276
18TH JUDICIAL DISTRICT	41,334	(11,949)	11,296	15,391
19TH JUDICIAL DIST COURT	343,617	(99,338)	93,909	127,946
20TH JUDICIAL DISTRICT COURT	27,526	(7,958)	7,523	10,249
24TH JUDICIAL DIST CT JEFFERSON PARISH	88,229	(25,507)	24,112	32,852
2ND JUDICIAL DISTRICT COURT DIVISION A	5,244	(1,516)	1,433	1,952
2ND JUDICIAL DISTRICT COURT DIVISION B	4,485	(1,297)	1,226	1,670
2ND JUDICIAL DISTRICT COURT DIVISION C	14,239	(4,116)	3,891	5,302
3RD CIRCUIT COURT OF APPEAL	435,494	(125,900)	119,019	162,157
3RD JUD DIST COURT CHILDREN ASSIST FUND	-	-	-	-
3RD JUDICIAL DISTRICT COURT	23,980	(6,933)	6,554	8,929
4TH DISTRICT COURT JUDGES OFFICE	57,788	(16,706)	15,793	21,517
5TH CIRCUIT COURT OF APPEAL	222,979	(64,463)	60,939	83,027
ACADIA PARISH POLICE JURY	5,065	(1,464)	1,384	1,886
ACADIA PARISH SCHOOL BOARD	5,349	(1,547)	1,462	1,992
ALGIERS CHARTER SCHOOLS ASSOCIATION	8,993	(2,600)	2,458	3,349
ALLEN PARISH POLICE JURY	1,582	(457)	432	589
ALLEN PARISH SCHOOL BOARD	-	-	-	-
AMITE RIVER BASIN WATER DIST	20,113	(5,814)	5,497	7,489
ASCENSION PARISH POLICE JURY	6,168	(1,783)	1,686	2,297
ASCENSION PARISH SCHOOL BOARD	71,407	(20,643)	19,515	26,589
ATCHAFALAYA LEVEE DISTRICT	271,248	(78,417)	74,131	101,000
AVOYELLES PARISH POLICE JURY	1,260	(364)	344	469
BATON ROUGE COMMUNITY COLLEGE	331,860	(95,940)	90,696	123,569
BD EX SPEECH PATHOLOGY & AUDIOLOGY	13,224	(3,823)	3,614	4,924
BD OF COMMISSIONERS PORT OF NEW ORLEANS	1,742,667	(503,799)	476,263	648,885

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Remaining Amortization**  
**June 30, 2019**

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
BD OF EXAMINERS OF CERTIFIED SHORTHAND	\$ 5,788	\$ (1,673)	\$ 1,582	\$ 2,155
BIENVILLE PARISH SCHOOL DISTRICT	-	-	-	-
BOARD OF EXAMINERS OF NURSING FACILITIES ADMINIS	24,696	(7,140)	6,749	9,196
BOARD OF MEDICAL EXAMINERS	342,866	(99,121)	93,704	127,667
BOARD OF REGENTS	688,128	(198,936)	188,062	256,226
BOGALUSA CITY SCHOOLS	5,405	(1,563)	1,477	2,013
BOSSIER CITY COURT	9,560	(2,764)	2,613	3,560
BOSSIER PARISH COMMUNITY COLLEGE	285,706	(82,597)	78,082	106,383
BOSSIER PARISH SCHOOL BOARD	30,043	(8,685)	8,211	11,187
CADDO LEVEE DISTRICT	72,087	(20,840)	19,701	26,842
CADDO PARISH SCHOOL BOARD	60,910	(17,609)	16,646	22,680
CALCASIEU PARISH POLICE JURY	6,249	(1,807)	1,708	2,327
CALCASIEU PARISH SCHOOL BOARD	26,646	(7,703)	7,282	9,922
CAPITOL AREA GROUNDWATER COMMISSION	9,310	(2,692)	2,545	3,467
CATAHOULA PARISH SCHOOL BOARD	11,077	(3,202)	3,027	4,124
CENTRAL LA TECH COMMUNITY COLLEGE	72,369	(20,922)	19,778	26,947
CHENNAULT INTERNAT AIRPORT AUTHORITY	-	-	-	-
CITY COURT OF ABBEVILLE	6,493	(1,877)	1,775	2,418
CITY COURT OF BAKER	10,570	(3,056)	2,889	3,936
CITY COURT OF BASTROP	10,497	(3,035)	2,869	3,909
CITY COURT OF BOGALUSA	3,067	(887)	838	1,142
CITY COURT OF CROWLEY	5,385	(1,557)	1,472	2,005
CITY COURT OF DENHAM SPRINGS	9,633	(2,785)	2,633	3,587
CITY COURT OF FRANKLIN	3,729	(1,078)	1,019	1,389
CITY COURT OF HAMMOND	6,216	(1,797)	1,699	2,315
CITY COURT OF HOUMA	9,129	(2,639)	2,495	3,399

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Remaining Amortization**  
**June 30, 2019**

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
CITY COURT OF JENNINGS	\$ 5,299	\$ (1,532)	\$ 1,448	\$ 1,973
CITY COURT OF LAKE CHARLES	21,743	(6,286)	5,942	8,096
CITY COURT OF MORGAN CITY	5,085	(1,470)	1,390	1,893
CITY COURT OF OAKDALE	2,522	(729)	689	939
CITY COURT OF PLAQUEMINE	5,070	(1,466)	1,386	1,888
CITY COURT OF PORT ALLEN CIVIL FEES	6,894	(1,993)	1,884	2,567
CITY COURT OF SLIDELL	8,741	(2,527)	2,389	3,255
CITY COURT OF SULPHUR	6,612	(1,911)	1,807	2,462
CITY COURT OF THIBODAU	5,624	(1,626)	1,537	2,094
CITY COURT OF VILLE PLATTE CIVIL DIV	4,770	(1,379)	1,304	1,776
CITY COURT OF WEST MONROE	3,460	(1,000)	945	1,288
CITY OF ABBEVILLE	1,041	(301)	284	387
CITY OF BAKER	3,298	(954)	901	1,228
CITY OF BAKER SCHOOL BOARD	6,566	(1,898)	1,795	2,445
CITY OF BASTROP	3,064	(886)	837	1,141
CITY OF BATON ROUGE	68,771	(19,882)	18,795	25,607
CITY OF BOGALUSA	2,923	(845)	799	1,088
CITY OF BOSSIER	4,591	(1,327)	1,255	1,709
CITY OF BREAUX BRIDGE	8,033	(2,322)	2,195	2,991
CITY OF CROWLEY	4,067	(1,176)	1,111	1,514
CITY OF DENHAM SPRINGS	3,404	(984)	930	1,268
CITY OF DONALDSONVILLE	930	(269)	254	346
CITY OF EUNICE	2,250	(651)	615	838
CITY OF FRANKLIN	2,517	(728)	688	937
CITY OF GONZALES	930	(269)	254	346
CITY OF JEANERETTE	2,666	(771)	729	993

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Remaining Amortization**  
**June 30, 2019**

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
CITY OF JENNINGS	\$ 1,167	\$ (337)	\$ 319	\$ 434
CITY OF KAPLAN	267	(77)	73	99
CITY OF LAKE CHARLES	4,513	(1,305)	1,233	1,680
CITY OF MARKSVILLE	1,630	(471)	446	607
CITY OF MINDEN	723	(209)	198	269
CITY OF MONROE	33,601	(9,714)	9,183	12,511
CITY OF MORGAN CITY	4,750	(1,373)	1,298	1,769
CITY OF NATCHITOCHE	1,582	(457)	432	589
CITY OF NEW IBERIA	5,211	(1,506)	1,424	1,940
CITY OF OAKDALE	2,202	(637)	602	820
CITY OF OPELOUSAS	4,462	(1,290)	1,220	1,662
CITY OF PINEVILLE	2,525	(730)	690	940
CITY OF PLAQUEMINE	4,077	(1,179)	1,114	1,518
CITY OF PORT ALLEN	3,762	(1,088)	1,028	1,401
CITY OF RAYNE	2,923	(845)	799	1,088
CITY OF RUSTON	4,019	(1,162)	1,098	1,496
CITY OF SHREVEPORT	49,087	(14,191)	13,415	18,278
CITY OF SLIDELL	5,362	(1,550)	1,465	1,997
CITY OF SULPHUR	2,840	(821)	776	1,057
CITY OF THIBODAUX	4,913	(1,420)	1,343	1,830
CITY OF WEST MONROE	5,984	(1,730)	1,636	2,228
CITY OF WINNFIELD	317	(92)	87	118
CITY OF ZACHARY	1,081	(313)	295	403
CLAIBORNE PARISH SCHOOL BOARD	9,610	(2,778)	2,626	3,578
COMMISSION OF LAW ENFORCEMENT LCLE	307,159	(88,799)	83,945	114,371
COURT OF APPEAL FIRST CIRCUIT	509,965	(147,429)	139,371	189,886

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Remaining Amortization**  
**June 30, 2019**

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
COURT OF APPEALS FOURTH CIRCUIT	\$ 425,874	\$ (123,119)	\$ 116,389	\$ 158,575
COURT OF APPEALS SECOND CIRCUIT	272,785	(78,861)	74,551	101,572
CRIMINAL DISTRICT COURT	440,241	(127,272)	120,316	163,925
CRT - OFFICE OF CULTURAL DEVELOPMENT	220,729	(63,812)	60,324	82,189
CRT - OFFICE OF STATE LIBRARY	251,437	(72,690)	68,717	93,623
CRT - OFFICE OF STATE MUSEUM	377,719	(109,197)	103,229	140,644
CRT - OFFICE OF STATE PARKS	1,280,628	(370,225)	349,989	476,844
CRT - OFFICE OF THE SECRETARY	320,130	(92,549)	87,490	119,201
CRT - OFFICE OF TOURISM	309,061	(89,349)	84,465	115,080
CUSTODIAN OF NOTARIAL ARCHIVES	44,962	(12,998)	12,288	16,742
DELGADO COLLEGE	737,954	(213,340)	201,679	274,778
DEPARTMENT OF CHILDREN AND FAMILY SERVICES	18,706,974	(5,408,121)	5,112,527	6,965,576
DEPARTMENT OF INSURANCE	1,699,726	(491,385)	464,527	632,896
DEPT ENVIRONMENTAL QUALITY	4,845,415	(1,400,793)	1,324,229	1,804,199
DEPT OF AGRICULTURE AND FORESTRY	3,486,295	(1,007,876)	952,788	1,298,128
DEPT OF FINANCE CITY OF NEW ORLEANS	81,826	(23,656)	22,363	30,468
DEPT OF REVENUE & TAXATION	4,280,157	(1,237,378)	1,169,747	1,593,724
DESOTO PARISH SCHOOL BOARD	-	-	-	-
DNR - OFFICE OF COASTAL RESTOR AND MGT	343,063	(99,178)	93,757	127,740
DNR - OFFICE OF CONSERVATION	1,095,208	(316,621)	299,315	407,803
DNR - OFFICE OF MINERAL RESOURCES	410,279	(118,610)	112,127	152,768
DNR - OFFICE OF THE SECRETARY	269,516	(77,916)	73,658	100,355
DOA - BD OF ELEM AND SECONDARY ED	17,275	(4,994)	4,721	6,433
DOA - DIVISION OF ADMINISTRATION	3,750,228	(1,084,178)	1,024,919	1,396,404
DOA - EXECUTIVE OFFICE	533,600	(154,262)	145,830	198,687
DOA - FEDERAL PROPERTY ASSISTANCE	31,519	(9,112)	8,614	11,736

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Remaining Amortization

June 30, 2019

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
DOA - LA PROPERTY ASSISTANCE AGENCY	\$ 162,206	\$ (46,893)	\$ 44,330	\$ 60,398
DOA - LOUISIANA TAX COMMISSION	243,094	(70,278)	66,437	90,517
DOA - MENTAL HEALTH ADVOCACY SERVICE	288,168	(83,308)	78,755	107,300
DOA - OFFICE OF AIRCRAFT SERVICES	12,372	(3,577)	3,381	4,607
DOA - OFFICE OF RISK MANAGEMENT	304,445	(88,014)	83,203	113,361
DOA - OFFICE OF ST PROCUREMENT	652,658	(188,681)	178,368	243,018
DOA - OFFICE OF TECHNOLOGY SERVICES	6,191,495	(1,789,940)	1,692,106	2,305,415
DOA - OFFICE OF THE INSPECTOR GENERAL	120,937	(34,963)	33,052	45,031
DOC - ADMINISTRATION	1,635,211	(472,734)	446,895	608,874
DOC - ADULT PROBATION AND PAROLE	4,899,972	(1,416,565)	1,339,139	1,824,514
DOC - ALLEN CORRECTIONAL CENTER	673,511	(194,710)	184,067	250,783
DOC - DAVID WADE CORRECTIONAL CENTER	1,616,718	(467,388)	441,841	601,988
DOC - DIXON CORRECTIONAL INSTITUTE	2,524,644	(729,866)	689,973	940,056
DOC - ELAYN HUNT CORRECTIONAL CENTER	2,832,820	(818,959)	774,196	1,054,806
DOC - LA CORRECTIONAL INST FOR WOMEN	1,451,779	(419,704)	396,764	540,572
DOC - LOUISIANA STATE PENITENTIARY	6,973,144	(2,015,912)	1,905,727	2,596,463
DOC - PRISON ENTERPRISES	392,868	(113,577)	107,369	146,285
DOC - RAYBURN CORRECTIONAL INST	1,476,109	(426,738)	403,414	549,632
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	1,767,184	(510,887)	482,963	658,014
DOE - SPECIAL SCHOOL DISTRICTS	56,175	(16,240)	15,352	20,917
DOE - STATE ACTIVITIES	2,699,498	(780,416)	737,760	1,005,163
DOTD - ADMINISTRATION	1,474,214	(426,190)	402,896	548,926
DOTD - ENGINEERING AND OPERATIONS	23,107,951	(6,680,418)	6,315,297	8,604,288
DPS - LA HIGHWAY SAFETY COMMISSION	92,316	(26,688)	25,229	34,376
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	72,841	(21,058)	19,907	27,122
DPS - LOUISIANA GAMING CONTROL BOARD	27,959	(8,083)	7,641	10,411

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Remaining Amortization

June 30, 2019

Employer Name	Deferral Period	Deferral Period	Deferral Period	Deferral Period
	1	2	3	4
DPS - OFFICE OF MGT AND FINANCE	\$ 759,155	\$ (219,469)	\$ 207,473	\$ 282,673
DPS - OFFICE OF MOTOR VEHICLES	2,370,476	(685,296)	647,840	882,651
DPS - OFFICE OF STATE FIRE MARSHALL	1,197,073	(346,070)	327,154	445,732
DPS - OFFICE OF STATE POLICE	3,886,467	(1,123,564)	1,062,153	1,447,133
DSCS - BOARD OF TAX APPEALS	54,535	(15,766)	14,904	20,306
DSCS - DIV OF ADMINISTRATIVE LAW	468,664	(135,489)	128,084	174,508
DSCS - ETHICS ADMINISTRATION	272,150	(78,678)	74,377	101,335
DSCS - STATE CIVIL SERVICE	794,862	(229,792)	217,232	295,968
DVA - DEPARTMENT OF VETERANS AFFAIRS	493,730	(142,736)	134,934	183,841
DVA - LOUISIANA WAR VETERANS HOME	459,233	(132,763)	125,506	170,996
DVA - NORTHEAST LA WAR VETERANS HOME	548,820	(158,662)	149,990	204,354
DVA - NORTHWEST LA WAR VETERANS HOME	535,294	(154,752)	146,293	199,318
DVA - SOUTHEAST LA WAR VETERANS HOME	506,279	(146,363)	138,364	188,514
DVA - SOUTHWEST LA WAR VETERANS HOME	568,932	(164,476)	155,486	211,843
EAST BATON ROUGE PARISH SCHOOL BOARD	46,570	(13,463)	12,727	17,340
EAST JEFFERSON POLICE DEPT	152,704	(44,146)	41,733	56,860
EUNICE CITY COURT	8,562	(2,475)	2,340	3,188
FIFTH LA LEVEE BOARD	58,413	(16,887)	15,964	21,750
FLORIDA PARISHES JUV DETENTION CENTER	424,692	(122,777)	116,066	158,135
GREATER BATON ROUGE PORT COM	220,445	(63,730)	60,246	82,083
GREATER KROTZ SPRINGS PORT COMM	14,667	(4,240)	4,009	5,461
GREATER LAFOURCHE PORT COMMISSION	328,534	(94,978)	89,787	122,330
HEALTH EDUCATION AUTHORITY OF LA	-	-	-	-
IBERIA PARISH GOVERNMENT	2,495	(721)	682	929
IBERIA PARISH SCHOOL BOARD	12,188	(3,524)	3,331	4,538
IBERVILLE PARISH SCHOOL BOARD	7,020	(2,029)	1,919	2,614

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Remaining Amortization**  
**June 30, 2019**

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
JEANERETTE CITY COURT	\$ 844	\$ (244)	\$ 231	\$ 314
JEFFERSON DAVIS PARISH	549	(159)	150	205
JEFFERSON DAVIS PARISH SCHOOL BOARD	2,759	(798)	754	1,027
JEFFERSON PARISH	80,196	(23,184)	21,917	29,861
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	108,475	(31,360)	29,646	40,391
JUDICIAL BRANCH OF LOUISIANA	7,927,889	(2,291,925)	2,166,654	2,951,964
JUDICIAL EXP REG PARISH OF ORLEANS	425,551	(123,025)	116,301	158,455
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	65,221	(18,855)	17,825	24,285
LA BD OF DRUG & DEVICE DISTR	26,684	(7,714)	7,293	9,936
LA BEHAVIOR ANALYST BOARD	8,235	(2,381)	2,250	3,066
LA BOARD OF JURY COMM ORLEANS PARISH	11,714	(3,387)	3,201	4,362
LA BOARD OF PHARMACY	219,069	(63,332)	59,870	81,571
LA BOARD REGISTRATION PROF ENGINEERS	67,035	(19,380)	18,320	24,961
LA CEMETERY BOARD	26,974	(7,798)	7,372	10,044
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	209,189	(60,476)	57,170	77,892
LA ECON DEV - OFFICE OF BUSINESS DEV	639,986	(185,018)	174,905	238,300
LA ECON DEV - OFFICE OF THE SECRETARY	311,715	(90,116)	85,190	116,067
LA ED TELEVISION AUTHORITY	413,001	(119,397)	112,871	153,782
LA HOUSE OF REPRESENTATIVES	1,423,898	(411,644)	389,144	530,191
LA HOUSING CORPORATION	985,942	(285,032)	269,453	367,117
LA LICENSED PROFESSIONAL COUNSELORS	15,582	(4,505)	4,259	5,802
LA MILITARY DEPT	3,578,034	(1,034,397)	977,860	1,332,287
LA PATIENT'S COMP FUND OVERSIGHT BOARD	348,659	(100,796)	95,287	129,824
LA PUBLIC DEFENDER BOARD	138,069	(39,915)	37,734	51,410
LA RACING COMMISSION	254,781	(73,656)	69,630	94,868
LA REAL ESTATE COMM	128,295	(37,090)	35,062	47,771

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Remaining Amortization**  
**June 30, 2019**

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
LA SCHOOL FOR MATH SCI & ARTS	\$ 74,448	\$ (21,523)	\$ 20,346	\$ 27,721
LA SENATE	1,182,355	(341,815)	323,132	440,252
LA SPECIAL EDUCATION CENTER	633,705	(183,202)	173,188	235,961
LA ST BD BARBER EXAMINERS	26,324	(7,610)	7,194	9,802
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	26,230	(7,583)	7,169	9,767
LA ST BD OF EXAMINERS OF DIET & NUTRITION	4,878	(1,410)	1,333	1,816
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	7,904	(2,285)	2,160	2,943
LA ST BOARD OF ARCHITECTURAL EXAMINERS	27,513	(7,954)	7,519	10,245
LA ST BOARD OF CHIROPRACTIC EXAMINERS	11,566	(3,344)	3,161	4,306
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	97,282	(28,124)	26,587	36,223
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	5,231	(1,512)	1,430	1,948
LA ST LICENSING BD OF CONTRACTORS	313,317	(90,579)	85,628	116,664
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	11,319	(3,272)	3,093	4,215
LA STATE BD OF COSMETOLOGY	105,910	(30,618)	28,945	39,436
LA STATE BD OF EMBALMERS & FUNERAL DIRS	19,505	(5,639)	5,331	7,263
LA STATE BD PRIVATE SECURITY EXAM	54,928	(15,879)	15,012	20,452
LA STATE BOARD OF DENTISTRY	53,771	(15,545)	14,695	20,022
LA STATE BOARD OF HOME INSPECTORS	8,114	(2,346)	2,217	3,021
LA STATE BOARD OF NURSING	488,895	(141,338)	133,613	182,041
LA STATE LAW INSTITUTE	44,814	(12,955)	12,247	16,686
LA STATE UNIVERSITY MEDICAL CENTER	2,245,693	(649,222)	613,737	836,188
LA USED MOTOR VEHICLE & PARTS	77,200	(22,318)	21,098	28,745
LA VETERINARY BOARD	18,417	(5,324)	5,033	6,858
LAFAYETTE CONSOL GOVT ADM OPERAT	27,359	(7,909)	7,477	10,187
LAFAYETTE PARISH SCHOOL BOARD	19,949	(5,767)	5,452	7,428
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	21,027	(6,079)	5,747	7,830

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Remaining Amortization

June 30, 2019

Employer Name	Deferral Period	Deferral Period	Deferral Period	Deferral Period
	1	2	3	4
LAFOURCHE PARISH SCHOOL BOARD	\$ 3,089	\$ (893)	\$ 844	\$ 1,150
LAKE PROVIDENCE PORT COMMISSION	22,080	(6,383)	6,034	8,222
LALLIE KEMP CHARITY HOSPITAL	1,487,574	(430,052)	406,547	553,901
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	742,265	(214,586)	202,858	276,384
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	1,633,726	(472,305)	446,490	608,321
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	487,083	(140,814)	133,118	181,366
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	64,704	(18,706)	17,683	24,093
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	1,095,301	(316,648)	299,341	407,837
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTHORITY	438,284	(126,706)	119,781	163,196
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	1,067,145	(308,508)	291,646	397,353
LDH-LA EMERGENCY RESPONSE NETWORK	77,462	(22,394)	21,170	28,843
LDH-MEDICAL VENDOR ADMINISTRATION	4,887,255	(1,412,889)	1,335,664	1,819,779
LDH-NORTHEAST DELTA HUMAN SERVICES AUTHORITY	614,434	(177,631)	167,922	228,785
LDH-NORTHWEST LOUISIANA HUMAN SERVICES DISTRICT	539,406	(155,940)	147,417	200,849
LDH-OFF OF THE SECRETARY MGT AND FINANCE	3,250,651	(939,752)	888,388	1,210,386
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	6,770,438	(1,957,310)	1,850,329	2,520,985
LDH-OFFICE OF AGING AND ADULT SERVICES	2,314,943	(669,242)	632,663	861,973
LDH-OFFICE OF BEHAVIORAL HEALTH	7,934,717	(2,293,899)	2,168,521	2,954,507
LDH-OFFICE OF PUBLIC HEALTH	8,225,578	(2,377,986)	2,248,012	3,062,809
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	1,010,365	(292,093)	276,128	376,211
LEESVILLE CITY COURT	2,021	(584)	552	752
LEGISLATIVE AUDITORS OFFICE	2,310,687	(668,012)	631,500	860,389
LEGISLATIVE BUDGETARY CONTROL COUNCIL	37,897	(10,956)	10,357	14,111
LEGISLATIVE FISCAL OFFICE	186,252	(53,845)	50,902	69,351
LINCOLN PARISH SCHOOL BOARD	6,657	(1,925)	1,819	2,479
LIVINGSTON PARISH COUNCIL	1,099	(318)	300	409

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Remaining Amortization**  
**June 30, 2019**

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
LIVINGSTON PARISH SCHOOL BOARD	\$ 46,739	\$ (13,512)	\$ 12,773	\$ 17,403
LOUISIANA BOARD OF CPAS	45,179	(13,061)	12,347	16,822
LOUISIANA BOARD OF MASSAGE THERAPY	22,957	(6,637)	6,274	8,548
LOUISIANA DELTA COMMUNITY COLLEGE	125,987	(36,422)	34,432	46,911
LOUISIANA DEPARTMENT OF JUSTICE	3,700,972	(1,069,938)	1,011,458	1,378,064
LOUISIANA LOTTERY CORPORATION	10,522	(3,042)	2,876	3,918
LOUISIANA MOTOR VEHICLE COMMISSION	132,276	(38,241)	36,150	49,253
LOUISIANA PHYSICAL THERAPY BOARD	23,948	(6,923)	6,545	8,917
LOUISIANA STATE UNIVERSITY	7,488,053	(2,164,770)	2,046,449	2,788,190
LOUISIANA TAX FREE SHOPPING	32,638	(9,436)	8,920	12,153
LSU MEDICAL CENTER HEALTH CARE SRV DIV	202,625	(58,578)	55,376	75,448
LSU MEDICAL CENTER IN SHREVEPORT	1,627,609	(470,536)	444,818	606,043
LT GOVERNORS OFFICE	147,548	(42,656)	40,324	54,940
MADISON PARISH PORT HARBOR & TERMINAL	16,215	(4,688)	4,431	6,038
MARKSVILLE CITY COURT	7,166	(2,072)	1,958	2,668
METROPOLITAN HUMAN SERVICES DISTRICT	958,373	(277,062)	261,919	356,852
MINDEN CITY COURT	11,979	(3,463)	3,274	4,460
MONROE CITY SCHOOL BOARD	23,570	(6,814)	6,441	8,776
MUNICIPAL FIRE & POLICE CIVIL SERVICE	139,107	(40,215)	38,017	51,797
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	21,080	(6,094)	5,761	7,849
NATCHITOCHEs CANE RIVER LEVEE DISTRICT	24,459	(7,071)	6,685	9,107
NATCHITOCHEs CITY COURT	8,592	(2,484)	2,348	3,199
NEW BEGINNINGS SCHOOLS	-	-	-	-
NEW IBERIA CITY COURT	7,932	(2,293)	2,168	2,954
NEW ORLEANS CENTER FOR CREATIVE ARTS	34,523	(9,980)	9,435	12,855
NORTH LAFOURCHE LEVEE DISTRICT	54,693	(15,812)	14,947	20,365

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Remaining Amortization

June 30, 2019

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
NORTHSHORE TECH COMMUNITY COLLEGE	\$ 119,942	\$ (34,675)	\$ 32,780	\$ 44,661
NORTHWEST LOUISIANA TECHNICAL COLLEGE	51,529	(14,897)	14,083	19,187
NUNEZ COMMUNITY COLLEGE	74,327	(21,488)	20,313	27,676
OFFICE OF COASTAL PROTECTION & RESTORATION	1,620,835	(468,578)	442,967	603,521
OFFICE OF ELDERLY AFFAIRS	386,657	(111,781)	105,671	143,972
OFFICE OF FINANCIAL INSTITUTIONS	708,934	(204,950)	193,748	263,973
OFFICE OF HOME LAND SEC & EMERG. PREP.	1,668,597	(482,386)	456,020	621,305
OFFICE OF JUVENILE JUSTICE	4,281,855	(1,237,869)	1,170,211	1,594,357
OPELOUSAS CITY COURT	7,443	(2,152)	2,034	2,772
ORLEANS PARISH SCHOOL BOARD	67,426	(19,493)	18,427	25,106
OUACHITA PARISH POLICE JURY	13,647	(3,945)	3,730	5,081
OUACHITA PARISH SCHOOL BOARD	31,222	(9,026)	8,533	11,626
PARISH OF ORLEANS JUDICIAL EXP JUDGES	56,341	(16,288)	15,398	20,979
PARISH OF TANGIPAHOA	1,860	(538)	508	692
PARISH OF TERREBONNE	4,936	(1,427)	1,349	1,838
PINEVILLE CITY COURT	11,336	(3,277)	3,098	4,221
PONTCHARTRAIN LEVEE DISTRICT	259,531	(75,029)	70,929	96,637
PORT OF LAKE CHARLES	790,521	(228,537)	216,046	294,352
PUBLIC SERVICE COMMISSION	488,162	(141,126)	133,412	181,768
RAPIDES PARISH HOUSING AUTHORITY	51,340	(14,842)	14,031	19,116
RAPIDES PARISH SCHOOL BOARD	113,078	(32,691)	30,904	42,105
RAYNE CITY COURT	7,917	(2,289)	2,164	2,948
RECOVERY SCHOOL DISTRICT	112,506	(32,525)	30,747	41,892
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	123,089	(35,585)	33,640	45,833
REGIONAL PLANNING COMMISSION	156,431	(45,224)	42,752	58,247
REGIONAL TRANSIT AUTHORITY	38,764	(11,206)	10,594	14,434

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Remaining Amortization**  
**June 30, 2019**

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
RIVER PARISHES COMMUNITY COLLEGE	\$ 68,323	\$ (19,752)	\$ 18,672	\$ 25,440
RUSTON CITY COURT	9,887	(2,858)	2,702	3,682
SABINE RIVER AUTHORITY	229,831	(66,443)	62,812	85,578
SCHOOL EMPLOYEES RETIREMENT SYSTEM	14,199	(4,105)	3,880	5,287
SCHOOL FOR THE DEAF & VISUALLY IMPAIRED	519,666	(150,234)	142,022	193,499
SECRETARY OF STATE'S OFFICE	2,006,857	(580,175)	548,465	747,257
SOUTH LAFOURCHE LEVEE DISTRICT	130,807	(37,816)	35,749	48,706
SOUTH LOUISIANA COMMUNITY COLLEGE	324,676	(93,863)	88,732	120,894
SOUTH TANGIPAHOA PARISH PORT COMMISSION	4,420	(1,278)	1,208	1,646
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	1,493,218	(431,684)	408,089	556,003
SOUTHERN UNIVERSITY	2,187,109	(632,286)	597,727	814,374
SOWELA TECHNICAL COMMUNITY COLLEGE	110,047	(31,814)	30,075	40,976
SPRINGHILL CITY COURT	3,535	(1,022)	966	1,316
ST BERNARD PORT HARBOR & TERM DIST	163,904	(47,384)	44,794	61,030
ST CHARLES PARISH PUBLIC SCHOOLS	19,785	(5,720)	5,407	7,367
ST LANDRY PARISH GOVERNMENT	3,054	(883)	835	1,137
ST LANDRY PARISH SCHOOL BOARD	25,059	(7,244)	6,848	9,331
ST MARTIN PARISH POLICE JURY	872	(252)	238	325
ST MARTIN PARISH SCHOOL BOARD	10,696	(3,092)	2,923	3,983
ST TAMMANY PARISH GOVERNMENT	476	(138)	130	177
ST TAMMANY PARISH SCHOOL BOARD	75,134	(21,721)	20,534	27,976
ST. HELENA PARISH SCHOOL BOARD	4,994	(1,444)	1,365	1,860
ST. MARY PARISH SCHOOL BOARD	12,458	(3,601)	3,405	4,639
STATE EMPLOYEES GROUP BENEFIT	305,010	(88,177)	83,358	113,571
STATE PLUMBING BOARD	24,162	(6,985)	6,603	8,997
STATE POLICE COMMISSION	29,201	(8,442)	7,981	10,873

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Remaining Amortization**  
**June 30, 2019**

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
STATE POLICE RETIREMENT SYSTEM	\$ 38,726	\$ (11,196)	\$ 10,584	\$ 14,420
TANGIPAOHA PARISH SCHOOL SYSTEM	75,665	(21,875)	20,679	28,174
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	550,848	(159,248)	150,544	205,109
TENSAS BASIN LEVEE DISTRICT	163,282	(47,204)	44,624	60,798
TERREBONNE LEVEE & CONSERVATION DISTRICT	127,413	(36,835)	34,821	47,443
TERREBONNE PARISH SCHOOL BOARD	36,856	(10,655)	10,073	13,723
THE CITY OF VILLE PLATTE	7,703	(2,227)	2,105	2,868
THE PORT OF SOUTH LOUISIANA	319,254	(92,295)	87,250	118,875
THRIVE ACADEMY	12,810	(3,703)	3,501	4,770
TOWN OF BUNKIE	1,562	(452)	427	582
TOWN OF SORRENTO	383	(111)	105	143
TOWN OF VIDALIA	16,328	(4,720)	4,462	6,080
TREASURY DEPARTMENT	457,010	(132,120)	124,899	170,169
UNIVERSITY OF LOUISIANA	9,589,521	(2,772,297)	2,620,771	3,570,676
VERMILION PARISH POLICE JURY	1,492	(431)	408	555
VERMILION PARISH SCHOOL BOARD	8,262	(2,389)	2,258	3,076
VERNON PARISH SCHOOL BOARD	7,720	(2,232)	2,110	2,875
WARE YOUTH CENTER	476,740	(137,824)	130,291	177,515
WARREN EASTON CHARTER HIGH SCHOOL	9,134	(2,641)	2,496	3,401
WASHINGTON PARISH POLICE JURY	3,167	(916)	866	1,179
WEBSTER PARISH POLICE JURY	1,419	(410)	388	528
WEST BATON ROUGE PARISH COUNCIL	1,691	(489)	462	630
WEST FELICIANA PARISH SCHOOL BOARD	5,559	(1,607)	1,519	2,070
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	320,491	(92,653)	87,589	119,335
WINN PARISH POLICE JURY	317	(92)	87	118
WINNFIELD CITY COURT	2,290	(662)	626	853

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Remaining Amortization**  
**June 30, 2019**

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
WINNSBORO CITY COURT	\$ 3,656	\$ (1,057)	\$ 999	\$ 1,361
WLF - OFFICE OF FISHERIES	1,578,368	(456,301)	431,360	587,708
WLF - OFFICE OF MGT AND FINANCE	290,962	(84,116)	79,519	108,340
WLF - OFFICE OF THE SECRETARY	2,423,164	(700,528)	662,239	902,269
WLF - OFFICE OF WILDLIFE	1,653,295	(477,962)	451,838	615,607
WORKFORCE SUPPORT AND TRAINING	4,658,949	(1,346,886)	1,273,269	1,734,768
ZACHARY CITY COURT	10,694	(3,092)	2,923	3,982
ZACHARY SCHOOL BOARD	8,151	(2,357)	2,228	3,035
<b>Total</b>	\$ 251,974,012	\$ (72,844,814)	\$ 68,863,303	\$ 93,822,989

# Louisiana State Employees' Retirement System

## Schedule of Change in Net Pension Liability, Deferred Outflows, and Deferred Inflows Due to Changes in Proportion June 30, 2019

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
15TH JUDICIAL DIST COURT	\$ 575,670	\$ 13,322	\$ 6,456
17TH JUDICIAL DIST COURT	(279,822)	(6,476)	(3,138)
18TH JUDICIAL DISTRICT	(66,221)	(1,533)	(743)
19TH JUDICIAL DIST COURT	(915,780)	(21,193)	(10,270)
20TH JUDICIAL DISTRICT COURT	(20,733)	(480)	(232)
24TH JUDICIAL DIST CT JEFFERSON PARISH	75,906	1,757	851
2ND JUDICIAL DISTRICT COURT DIVISION A	(3,956)	(92)	(44)
2ND JUDICIAL DISTRICT COURT DIVISION B	(3,342)	(77)	(37)
2ND JUDICIAL DISTRICT COURT DIVISION C	(10,707)	(248)	(120)
3RD CIRCUIT COURT OF APPEAL	(34,236)	(792)	(384)
3RD JUD DIST COURT CHILDREN ASSIST FUND	(58,720)	(1,359)	(658)
3RD JUDICIAL DISTRICT COURT	172,885	4,001	1,939
4TH DISTRICT COURT JUDGES OFFICE	(11,389)	(264)	(128)
5TH CIRCUIT COURT OF APPEAL	(1,041,471)	(24,102)	(11,679)
ACADIA PARISH POLICE JURY	(6,002)	(139)	(67)
ACADIA PARISH SCHOOL BOARD	68	2	1
ALGIERS CHARTER SCHOOLS ASSOCIATION	(65,676)	(1,520)	(736)
ALLEN PARISH POLICE JURY	(1,910)	(44)	(21)
ALLEN PARISH SCHOOL BOARD	(57,628)	(1,334)	(646)
AMITE RIVER BASIN WATER DIST	3,205	74	36
ASCENSION PARISH POLICE JURY	(1,296)	(30)	(15)
ASCENSION PARISH SCHOOL BOARD	3,819	88	43
ATCHAFALAYA LEVEE DISTRICT	326,265	7,551	3,659

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Change in Net Pension Liability, Deferred Outflows, and Deferred Inflows Due to Changes in Proportion June 30, 2019

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
AVOYELLES PARISH POLICE JURY	\$ (1,228)	\$ (28)	\$ (14)
BATON ROUGE COMMUNITY COLLEGE	(196,891)	(4,557)	(2,208)
BD EX SPEECH PATHOLOGY & AUDIOLOGY	9,821	227	110
BD OF COMMISSIONERS PORT OF NEW ORLEANS	(1,624,234)	(37,589)	(18,214)
BD OF EXAMINERS OF CERTIFIED SHORTHAND	(4,365)	(101)	(49)
BIENVILLE PARISH SCHOOL DISTRICT	(217,828)	(5,041)	(2,443)
BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTRATION	(10,025)	(232)	(112)
BOARD OF MEDICAL EXAMINERS	1,024,830	23,717	11,492
BOARD OF REGENTS	(1,260,936)	(29,181)	(14,140)
BOGALUSA CITY SCHOOLS	(4,092)	(95)	(46)
BOSSIER CITY COURT	11,185	259	125
BOSSIER PARISH COMMUNITY COLLEGE	(2,660)	(62)	(30)
BOSSIER PARISH SCHOOL BOARD	268,910	6,223	3,016
CADDO LEVEE DISTRICT	(289,506)	(6,700)	(3,247)
CADDO PARISH SCHOOL BOARD	(55,378)	(1,282)	(621)
CALCASIEU PARISH POLICE JURY	(6,411)	(148)	(72)
CALCASIEU PARISH SCHOOL BOARD	(253,769)	(5,873)	(2,846)
CAPITOL AREA GROUNDWATER COMMISSION	5,320	123	60
CATAHOULA PARISH SCHOOL BOARD	(10,093)	(234)	(113)
CENTRAL LA TECH COMMUNITY COLLEGE	(299,327)	(6,927)	(3,357)
CHENNAULT INTERNAT AIRPORT AUTHORITY	(540,002)	(12,497)	(6,056)
CITY COURT OF ABBEVILLE	(12,139)	(281)	(136)
CITY COURT OF BAKER	205	5	2

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Change in Net Pension Liability, Deferred Outflows, and Deferred Inflows Due to Changes in Proportion June 30, 2019

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
CITY COURT OF BASTROP	\$ (8,798)	\$ (204)	\$ (99)
CITY COURT OF BOGALUSA	31,713	734	356
CITY COURT OF CROWLEY	(6,411)	(148)	(72)
CITY COURT OF DENHAM SPRINGS	1,228	28	14
CITY COURT OF FRANKLIN	(18,891)	(437)	(212)
CITY COURT OF HAMMOND	(7,366)	(170)	(83)
CITY COURT OF HOUMA	2,319	54	26
CITY COURT OF JENNINGS	(6,274)	(145)	(70)
CITY COURT OF LAKE CHARLES	4,638	107	52
CITY COURT OF MORGAN CITY	(9,275)	(215)	(104)
CITY COURT OF OAKDALE	(15,959)	(369)	(179)
CITY COURT OF PLAQUEMINE	(8,934)	(207)	(100)
CITY COURT OF PORT ALLEN CIVIL FEES	186,593	4,318	2,092
CITY COURT OF SLIDELL	(8,866)	(205)	(99)
CITY COURT OF SULPHUR	1,978	46	22
CITY COURT OF THIBODAUX	(23,529)	(545)	(264)
CITY COURT OF VILLE PLATTE CIVIL DIV	(24,620)	(570)	(276)
CITY COURT OF WEST MONROE	(4,092)	(95)	(46)
CITY OF ABBEVILLE	(1,228)	(28)	(14)
CITY OF BAKER	(3,956)	(92)	(44)
CITY OF BAKER SCHOOL BOARD	(173,635)	(4,018)	(1,947)
CITY OF BASTROP	(10,844)	(251)	(122)
CITY OF BATON ROUGE	(52,718)	(1,220)	(591)

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Change in Net Pension Liability, Deferred Outflows, and Deferred Inflows Due to Changes in Proportion June 30, 2019

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
CITY OF BOGALUSA	\$ (10,366)	\$ (240)	\$ (116)
CITY OF BOSSIER	(5,456)	(126)	(61)
CITY OF BREAUX BRIDGE	(38,601)	(893)	(433)
CITY OF CROWLEY	(46,376)	(1,073)	(520)
CITY OF DENHAM SPRINGS	(4,092)	(95)	(46)
CITY OF DONALDSONVILLE	(1,364)	(32)	(15)
CITY OF EUNICE	(1,500)	(35)	(17)
CITY OF FRANKLIN	(1,705)	(39)	(19)
CITY OF GONZALES	(1,364)	(32)	(15)
CITY OF JEANERETTE	(3,205)	(74)	(36)
CITY OF JENNINGS	(1,910)	(44)	(21)
CITY OF KAPLAN	7,229	167	81
CITY OF LAKE CHARLES	(4,365)	(101)	(49)
CITY OF MARKSVILLE	(1,978)	(46)	(22)
CITY OF MINDEN	(477)	(11)	(5)
CITY OF MONROE	(34,168)	(791)	(383)
CITY OF MORGAN CITY	(5,661)	(131)	(63)
CITY OF NATCHITOCHE	(1,910)	(44)	(21)
CITY OF NEW IBERIA	(3,478)	(80)	(39)
CITY OF OAKDALE	(2,660)	(62)	(30)
CITY OF OPELOUSAS	(53,809)	(1,245)	(603)
CITY OF PINEVILLE	(1,705)	(39)	(19)
CITY OF PLAQUEMINE	(409)	(9)	(5)

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Change in Net Pension Liability, Deferred Outflows, and Deferred Inflows Due to Changes in Proportion June 30, 2019

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
CITY OF PORT ALLEN	\$ 101,822	\$ 2,356	\$ 1,142
CITY OF RAYNE	(3,478)	(80)	(39)
CITY OF RUSTON	(4,774)	(110)	(54)
CITY OF SHREVEPORT	4,638	107	52
CITY OF SLIDELL	(1,910)	(44)	(21)
CITY OF SULPHUR	(3,342)	(77)	(37)
CITY OF THIBODAUX	(11,526)	(267)	(129)
CITY OF WEST MONROE	(1,773)	(41)	(20)
CITY OF WINNFIELD	(341)	(8)	(4)
CITY OF ZACHARY	(1,296)	(30)	(15)
CLAIBORNE PARISH SCHOOL BOARD	4,979	115	56
COMMISSION OF LAW ENFORCEMENT LCLE	1,128,152	26,108	12,651
COURT OF APPEAL FIRST CIRCUIT	33,349	772	374
COURT OF APPEALS FOURTH CIRCUIT	51,149	1,184	574
COURT OF APPEALS SECOND CIRCUIT	(711,046)	(16,455)	(7,974)
CRIMINAL DISTRICT COURT	1,408,451	32,595	15,794
CRT - OFFICE OF CULTURAL DEVELOPMENT	339,428	7,855	3,806
CRT - OFFICE OF STATE LIBRARY	(160,814)	(3,722)	(1,803)
CRT - OFFICE OF STATE MUSEUM	691,063	15,993	7,750
CRT - OFFICE OF STATE PARKS	585,968	13,561	6,571
CRT - OFFICE OF THE SECRETARY	686,494	15,887	7,698
CRT - OFFICE OF TOURISM	608,474	14,082	6,823
CUSTODIAN OF NOTARIAL ARCHIVES	19,846	459	223

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Change in Net Pension Liability, Deferred Outflows, and Deferred Inflows Due to Changes in Proportion June 30, 2019

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
DELGADO COLLEGE	\$ (926,896)	\$ (21,451)	\$ (10,394)
DEPARTMENT OF CHILDREN AND FAMILY SERVICES	(371,618)	(8,600)	(4,167)
DEPARTMENT OF INSURANCE	(317,127)	(7,339)	(3,556)
DEPT ENVIRONMENTAL QUALITY	(1,094,598)	(25,332)	(12,275)
DEPT OF AGRICULTURE AND FORESTRY	(2,708,943)	(62,692)	(30,378)
DEPT OF FINANCE CITY OF NEW ORLEANS	(36,282)	(840)	(407)
DEPT OF REVENUE & TAXATION	(1,452,644)	(33,618)	(16,290)
DESOTO PARISH SCHOOL BOARD	(232,696)	(5,385)	(2,609)
DNR - OFFICE OF COASTAL RESTOR AND MGT	107,073	2,478	1,201
DNR - OFFICE OF CONSERVATION	154,062	3,565	1,728
DNR - OFFICE OF MINERAL RESOURCES	848,535	19,637	9,515
DNR - OFFICE OF THE SECRETARY	(345,361)	(7,993)	(3,873)
DOA - BD OF ELEM AND SECONDARY ED	(178,273)	(4,126)	(1,999)
DOA - DIVISION OF ADMINISTRATION	(2,744,543)	(63,516)	(30,777)
DOA - EXECUTIVE OFFICE	(930,102)	(21,525)	(10,430)
DOA - FEDERAL PROPERTY ASSISTANCE	(76,997)	(1,782)	(863)
DOA - LA PROPERTY ASSISTANCE AGENCY	408,173	9,446	4,577
DOA - LOUISIANA TAX COMMISSION	(32,190)	(745)	(361)
DOA - MENTAL HEALTH ADVOCACY SERVICE	(138,104)	(3,196)	(1,549)
DOA - OFFICE OF AIRCRAFT SERVICES	(2,523)	(58)	(28)
DOA - OFFICE OF RISK MANAGEMENT	488,989	11,316	5,484
DOA - OFFICE OF ST PROCUREMENT	558,211	12,918	6,260
DOA - OFFICE OF TECHNOLOGY SERVICES	1,951,727	45,168	21,887

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Change in Net Pension Liability, Deferred Outflows, and Deferred Inflows Due to Changes in Proportion June 30, 2019

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
DOA - OFFICE OF THE INSPECTOR GENERAL	\$ 319,173	\$ 7,386	\$ 3,579
DOC - ADMINISTRATION	2,044,887	47,324	22,931
DOC - ADULT PROBATION AND PAROLE	3,380,092	78,224	37,904
DOC - ALLEN CORRECTIONAL CENTER	612,839	14,183	6,872
DOC - DAVID WADE CORRECTIONAL CENTER	615,703	14,249	6,904
DOC - DIXON CORRECTIONAL INSTITUTE	1,909,307	44,186	21,411
DOC - ELAYN HUNT CORRECTIONAL CENTER	(633,776)	(14,667)	(7,107)
DOC - LA CORRECTIONAL INST FOR WOMEN	(490,148)	(11,343)	(5,497)
DOC - LOUISIANA STATE PENITENTIARY	9,720,237	224,950	109,002
DOC - PRISON ENTERPRISES	497,445	11,512	5,578
DOC - RAYBURN CORRECTIONAL INST	3,737,320	86,491	41,910
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	3,090,041	71,511	34,652
DOE - SPECIAL SCHOOL DISTRICTS	1,083,618	25,078	12,152
DOE - STATE ACTIVITIES	1,910,671	44,218	21,426
DOTD - ADMINISTRATION	(245,722)	(5,687)	(2,756)
DOTD - ENGINEERING AND OPERATIONS	(3,053,001)	(70,643)	(34,238)
DPS - LA HIGHWAY SAFETY COMMISSION	(356,955)	(8,261)	(4,003)
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	184,888	4,279	2,073
DPS - LOUISIANA GAMING CONTROL BOARD	8,866	205	99
DPS - OFFICE OF MGT AND FINANCE	1,280,100	29,625	14,355
DPS - OFFICE OF MOTOR VEHICLES	(735,734)	(17,027)	(8,251)
DPS - OFFICE OF STATE FIRE MARSHALL	772,357	17,874	8,661
DPS - OFFICE OF STATE POLICE	2,312,569	53,519	25,933

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Change in Net Pension Liability, Deferred Outflows, and Deferred Inflows Due to Changes in Proportion June 30, 2019

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
DSCS - BOARD OF TAX APPEALS	\$ 231,400	\$ 5,355	\$ 2,595
DSCS - DIV OF ADMINISTRATIVE LAW	(553,983)	(12,821)	(6,212)
DSCS - ETHICS ADMINISTRATION	(345,634)	(7,999)	(3,876)
DSCS - STATE CIVIL SERVICE	278,799	6,452	3,126
DVA - DEPARTMENT OF VETERANS AFFAIRS	(527,862)	(12,216)	(5,919)
DVA - LOUISIANA WAR VETERANS HOME	(194,368)	(4,498)	(2,180)
DVA - NORTHEAST LA WAR VETERANS HOME	(1,318,974)	(30,524)	(14,791)
DVA - NORTHWEST LA WAR VETERANS HOME	(86,136)	(1,993)	(966)
DVA - SOUTHEAST LA WAR VETERANS HOME	904,595	20,935	10,144
DVA - SOUTHWEST LA WAR VETERANS HOME	1,017,533	23,548	11,411
EAST BATON ROUGE PARISH SCHOOL BOARD	107,891	2,497	1,210
EAST JEFFERSON POLICE DEPT	4,133,080	95,650	46,348
EUNICE CITY COURT	6,274	145	70
FIFTH LA LEVEE BOARD	3,410	79	38
FLORIDA PARISHES JUV DETENTION CENTER	(230,104)	(5,325)	(2,580)
GREATER BATON ROUGE PORT COM	36,964	855	415
GREATER KROTZ SPRINGS PORT COMM	25,916	600	291
GREATER LAFOURCHE PORT COMMISSION	1,349,459	31,230	15,133
HEALTH EDUCATION AUTHORITY OF LA	(233,173)	(5,396)	(2,615)
IBERIA PARISH GOVERNMENT	(30,144)	(698)	(338)
IBERIA PARISH SCHOOL BOARD	(37,578)	(870)	(421)
IBERVILLE PARISH SCHOOL BOARD	190,003	4,397	2,131
JEANERETTE CITY COURT	(32,258)	(747)	(362)

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Change in Net Pension Liability, Deferred Outflows, and Deferred Inflows Due to Changes in Proportion June 30, 2019

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
JEFFERSON DAVIS PARISH	\$ (682)	\$ (16)	\$ (8)
JEFFERSON DAVIS PARISH SCHOOL BOARD	74,678	1,728	837
JEFFERSON PARISH	(57,151)	(1,323)	(641)
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	116,962	2,707	1,312
JUDICIAL BRANCH OF LOUISIANA	(3,992,658)	(92,400)	(44,774)
JUDICIAL EXP REG PARISH OF ORLEANS	153,994	3,564	1,727
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	(308,943)	(7,150)	(3,464)
LA BD OF DRUG & DEVICE DISTR	164,565	3,808	1,845
LA BEHAVIOR ANALYST BOARD	29,053	672	326
LA BOARD OF JURY COMM ORLEANS PARISH	22,915	530	257
LA BOARD OF PHARMACY	631,730	14,620	7,084
LA BOARD REGISTRATION PROF ENGINEERS	193,413	4,476	2,169
LA CEMETERY BOARD	5,592	129	63
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	(527,385)	(12,205)	(5,914)
LA ECON DEV - OFFICE OF BUSINESS DEV	(2,264,489)	(52,406)	(25,394)
LA ECON DEV - OFFICE OF THE SECRETARY	452,025	10,461	5,069
LA ED TELEVISION AUTHORITY	62,130	1,438	697
LA HOUSE OF REPRESENTATIVES	1,254,730	29,038	14,071
LA HOUSING CORPORATION	(49,922)	(1,155)	(560)
LA LICENSED PROFESSIONAL COUNSELORS	27,075	627	304
LA MILITARY DEPT	1,546,146	35,782	17,338
LA PATIENT'S COMP FUND OVERSIGHT BOARD	108,505	2,511	1,217
LA PUBLIC DEFENDER BOARD	(47,398)	(1,097)	(532)

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Change in Net Pension Liability, Deferred Outflows, and Deferred Inflows Due to Changes in Proportion June 30, 2019

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
LA RACING COMMISSION	\$ (2,962,917)	\$ (68,569)	\$ (33,226)
LA REAL ESTATE COMM	(16,641)	(385)	(187)
LA SCHOOL FOR MATH SCI & ARTS	130,533	3,021	1,464
LA SENATE	(617,681)	(14,295)	(6,927)
LA SPECIAL EDUCATION CENTER	(837,555)	(19,383)	(9,392)
LA ST BD BARBER EXAMINERS	(14,458)	(335)	(162)
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	93,024	2,153	1,043
LA ST BD OF EXAMINERS OF DIET & NUTRITION	8,661	200	97
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	2,523	58	28
LA ST BOARD OF ARCHITECTURAL EXAMINERS	42,147	975	473
LA ST BOARD OF CHIROPRACTIC EXAMINERS	27,621	639	310
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	66,085	1,529	741
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	(160,609)	(3,717)	(1,801)
LA ST LICENSING BD OF CONTRACTORS	197,982	4,582	2,220
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	(117,712)	(2,724)	(1,320)
LA STATE BD OF COSMETOLOGY	(113,620)	(2,629)	(1,274)
LA STATE BD OF EMBALMERS & FUNERAL DIRS	(255,679)	(5,917)	(2,867)
LA STATE BD PRIVATE SECURITY EXAM	(106,459)	(2,464)	(1,194)
LA STATE BOARD OF DENTISTRY	18,277	423	205
LA STATE BOARD OF HOME INSPECTORS	4,638	107	52
LA STATE BOARD OF NURSING	172,544	3,993	1,935
LA STATE LAW INSTITUTE	203,029	4,699	2,277
LA STATE UNIVERSITY MEDICAL CENTER	(6,393,204)	(147,955)	(71,693)

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Change in Net Pension Liability, Deferred Outflows, and Deferred Inflows Due to Changes in Proportion June 30, 2019

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
LA USED MOTOR VEHICLE & PARTS	\$ (105,095)	\$ (2,432)	\$ (1,179)
LA VETERINARY BOARD	37,851	876	424
LAFAYETTE CONSOL GOVT ADM OPERAT	(32,463)	(751)	(364)
LAFAYETTE PARISH SCHOOL BOARD	(1,125,152)	(26,039)	(12,617)
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	(15,890)	(368)	(178)
LAFORCHE PARISH SCHOOL BOARD	(2,728)	(63)	(31)
LAKE PROVIDENCE PORT COMMISSION	(16,641)	(385)	(187)
LALLIE KEMP CHARITY HOSPITAL	272,320	6,302	3,054
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	(821,733)	(19,017)	(9,215)
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	1,904,192	44,068	21,354
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	(1,361,394)	(31,506)	(15,267)
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	114,643	2,653	1,286
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	866,267	20,048	9,714
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTHORITY	1,604,933	37,142	17,998
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	(805,161)	(18,633)	(9,029)
LDH-LA EMERGENCY RESPONSE NETWORK	(20,119)	(466)	(226)
LDH-MEDICAL VENDOR ADMINISTRATION	(1,674,497)	(38,752)	(18,778)
LDH-NORTHEAST DELTA HUMAN SERVICES AUTHORITY	1,030,082	23,839	11,551
LDH-NORTHWEST LOUISIANA HUMAN SERVICES DISTRICT	199,005	4,605	2,232
LDH-OFF OF THE SECRETARY MGT AND FINANCE	2,860,414	66,197	32,077
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	(3,341,764)	(77,337)	(37,474)
LDH-OFFICE OF AGING AND ADULT SERVICES	2,813,697	65,116	31,553
LDH-OFFICE OF BEHAVIORAL HEALTH	14,933,799	345,605	167,467

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Change in Net Pension Liability, Deferred Outflows, and Deferred Inflows Due to Changes in Proportion June 30, 2019

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
LDH-OFFICE OF PUBLIC HEALTH	\$ 8,379,099	\$ 193,913	\$ 93,963
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	(423,790)	(9,808)	(4,752)
LEESVILLE CITY COURT	(11,321)	(262)	(127)
LEGISLATIVE AUDITORS OFFICE	(886,045)	(20,505)	(9,936)
LEGISLATIVE BUDGETARY CONTROL COUN	12,003	278	135
LEGISLATIVE FISCAL OFFICE	81,157	1,878	910
LINCOLN PARISH SCHOOL BOARD	(40,783)	(944)	(457)
LIVINGSTON PARISH COUNCIL	(1,296)	(30)	(15)
LIVINGSTON PARISH SCHOOL BOARD	(147,924)	(3,423)	(1,659)
LOUISIANA BOARD OF CPAS	(67,381)	(1,559)	(756)
LOUISIANA BOARD OF MASSAGE THERAPY	19,369	448	217
LOUISIANA DELTA COMMUNITY COLLEGE	(542,321)	(12,551)	(6,082)
LOUISIANA DEPARTMENT OF JUSTICE	(3,265,995)	(75,583)	(36,625)
LOUISIANA LOTTERY CORPORATION	11,526	267	129
LOUISIANA MOTOR VEHICLE COMMISSION	295,098	6,829	3,309
LOUISIANA PHYSICAL THERAPY BOARD	136	3	2
LOUISIANA STATE UNIVERSITY	(11,103,796)	(256,969)	(124,518)
LOUISIANA TAX FREE SHOPPING	(287,801)	(6,660)	(3,227)
LSU MEDICAL CENTER HEALTH CARE SRV DIV	(149,629)	(3,463)	(1,678)
LSU MEDICAL CENTER IN SHREVEPORT	(790,225)	(18,288)	(8,862)
LT GOVERNORS OFFICE	607,042	14,048	6,807
MADISON PARISH PORT HARBOR & TERMINAL	15,208	352	171
MARKSVILLE CITY COURT	99,912	2,312	1,120

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Change in Net Pension Liability, Deferred Outflows, and Deferred Inflows Due to Changes in Proportion June 30, 2019

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
METROPOLITAN HUMAN SERVICES DISTRICT	\$ (1,937,473)	\$ (44,838)	\$ (21,727)
MINDEN CITY COURT	(1,569)	(36)	(18)
MONROE CITY SCHOOL BOARD	(439,135)	(10,163)	(4,924)
MUNICIPAL FIRE & POLICE CIVIL SERVICE	20,801	481	233
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	50,058	1,158	561
NATCHITOCHEs CANE RIVER LEVEE DISTRICT	118,394	2,740	1,328
NATCHITOCHEs CITY COURT	(18,346)	(425)	(206)
NEW BEGINNINGS SCHOOLS	(458,095)	(10,601)	(5,137)
NEW IBERIA CITY COURT	(34,782)	(805)	(390)
NEW ORLEANS CENTER FOR CREATIVE ARTS	(27,621)	(639)	(310)
NORTH LAFOURCHE LEVEE DISTRICT	225,399	5,216	2,528
NORTHSHORE TECH COMMUNITY COLLEGE	104,822	2,426	1,175
NORTHWEST LOUISIANA TECHNICAL COLLEGE	(4,910)	(114)	(55)
NUNEZ COMMUNITY COLLEGE	312,284	7,227	3,502
OFFICE OF COASTAL PROTECTION & RESTORATION	168,930	3,909	1,894
OFFICE OF ELDERLY AFFAIRS	401,353	9,288	4,501
OFFICE OF FINANCIAL INSTITUTIONS	(279,685)	(6,473)	(3,136)
OFFICE OF HOME LAND SEC & EMERG. PREP.	(6,470,065)	(149,733)	(72,555)
OFFICE OF JUVENILE JUSTICE	5,860,295	135,622	65,717
OPELOUSAS CITY COURT	(8,866)	(205)	(99)
ORLEANS PARISH SCHOOL BOARD	1,284,942	29,737	14,409
OUACHITA PARISH POLICE JURY	(4,569)	(106)	(51)
OUACHITA PARISH SCHOOL BOARD	(735,734)	(17,027)	(8,251)

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Change in Net Pension Liability, Deferred Outflows, and Deferred Inflows Due to Changes in Proportion June 30, 2019

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
PARISH OF ORLEANS JUDICIAL EXP JUDGES	\$ (2,046)	\$ (47)	\$ (23)
PARISH OF TANGIPAHOA	(2,251)	(52)	(25)
PARISH OF TERREBONNE	1,978	46	22
PINEVILLE CITY COURT	477	11	5
PONTCHARTRAIN LEVEE DISTRICT	350,544	8,112	3,931
PORT OF LAKE CHARLES	(1,538,780)	(35,611)	(17,256)
PUBLIC SERVICE COMMISSION	176,432	4,083	1,979
RAPIDES PARISH HOUSING AUTHORITY	(253,633)	(5,870)	(2,844)
RAPIDES PARISH SCHOOL BOARD	(193,618)	(4,481)	(2,171)
RAYNE CITY COURT	35,327	818	396
RECOVERY SCHOOL DISTRICT	(1,999,330)	(46,269)	(22,420)
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	(29,121)	(674)	(327)
REGIONAL PLANNING COMMISSION	151,402	3,504	1,698
REGIONAL TRANSIT AUTHORITY	27,212	630	305
RIVER PARISHES COMMUNITY COLLEGE	426,996	9,882	4,788
RUSTON CITY COURT	1,841	43	21
SABINE RIVER AUTHORITY	(2,654,520)	(61,432)	(29,768)
SCHOOL EMPLOYEES RETIREMENT SYSTEM	172,271	3,987	1,932
SCHOOL FOR THE DEAF & VISUALLY IMPAIRED	(477,872)	(11,059)	(5,359)
SECRETARY OF STATE'S OFFICE	721,753	16,703	8,094
SOUTH LAFOURCHE LEVEE DISTRICT	(899,139)	(20,808)	(10,083)
SOUTH LOUISIANA COMMUNITY COLLEGE	(1,401,563)	(32,436)	(15,717)
SOUTH TANGIPAHOA PARISH PORT COMMISSION	(302,873)	(7,009)	(3,396)

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Change in Net Pension Liability, Deferred Outflows, and Deferred Inflows Due to Changes in Proportion June 30, 2019

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	\$ (174,658)	\$ (4,042)	\$ (1,959)
SOUTHERN UNIVERSITY	(1,641,625)	(37,991)	(18,409)
SOWELA TECHNICAL COMMUNITY COLLEGE	432,724	10,014	4,853
SPRINGHILL CITY COURT	95,684	2,214	1,073
ST BERNARD PORT HARBOR & TERM DIST	261,749	6,058	2,935
ST CHARLES PARISH PUBLIC SCHOOLS	225,740	5,224	2,531
ST LANDRY PARISH GOVERNMENT	(2,864)	(66)	(32)
ST LANDRY PARISH SCHOOL BOARD	(182,024)	(4,212)	(2,041)
ST MARTIN PARISH POLICE JURY	(1,023)	(24)	(11)
ST MARTIN PARISH SCHOOL BOARD	(31,508)	(729)	(353)
ST TAMMANY PARISH GOVERNMENT	(546)	(13)	(6)
ST TAMMANY PARISH SCHOOL BOARD	347,339	8,038	3,895
ST. HELENA PARISH SCHOOL BOARD	(2,592)	(60)	(29)
ST. MARY PARISH SCHOOL BOARD	(156,449)	(3,621)	(1,754)
STATE EMPLOYEES GROUP BENEFIT	296,394	6,859	3,324
STATE PLUMBING BOARD	(110,824)	(2,565)	(1,243)
STATE POLICE COMMISSION	(22,028)	(510)	(247)
STATE POLICE RETIREMENT SYSTEM	(61,243)	(1,417)	(687)
TANGIPAHOA PARISH SCHOOL SYSTEM	(636,299)	(14,726)	(7,135)
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	(36,759)	(851)	(412)
TENSAS BASIN LEVEE DISTRICT	(757,012)	(17,519)	(8,489)
TERREBONNE LEVEE & CONSERVATION DISTRICT	344,406	7,970	3,862
TERREBONNE PARISH SCHOOL BOARD	179,841	4,162	2,017

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Change in Net Pension Liability, Deferred Outflows, and Deferred Inflows Due to Changes in Proportion June 30, 2019

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
THE CITY OF VILLE PLATTE	\$ (5,183)	\$ (120)	\$ (58)
THE PORT OF SOUTH LOUISIANA	(1,551,124)	(35,897)	(17,394)
THRIVE ACADEMY	346,725	8,024	3,888
TOWN OF BUNKIE	(1,091)	(25)	(12)
TOWN OF SORRENTO	(546)	(13)	(6)
TOWN OF VIDALIA	(7,093)	(164)	(80)
TREASURY DEPARTMENT	(112,938)	(2,614)	(1,266)
UNIVERSITY OF LOUISIANA	(8,672,356)	(200,700)	(97,252)
VERMILION PARISH POLICE JURY	(15,208)	(352)	(171)
VERMILION PARISH SCHOOL BOARD	(161,905)	(3,747)	(1,816)
VERNON PARISH SCHOOL BOARD	(1,978)	(46)	(22)
WARE YOUTH CENTER	1,092,416	25,281	12,250
WARREN EASTON CHARTER HIGH SCHOOL	247,222	5,721	2,772
WASHINGTON PARISH POLICE JURY	(3,751)	(87)	(42)
WEBSTER PARISH POLICE JURY	16,641	385	187
WEST BATON ROUGE PARISH COUNCIL	45,762	1,059	513
WEST FELICIANA PARISH SCHOOL BOARD	6,956	161	78
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	401,626	9,295	4,504
WINN PARISH POLICE JURY	(341)	(8)	(4)
WINNFIELD CITY COURT	13,367	309	150
WINNSBORO CITY COURT	(4,160)	(96)	(47)
WLF - OFFICE OF FISHERIES	(804,751)	(18,624)	(9,024)
WLF - OFFICE OF MGT AND FINANCE	583,990	13,515	6,549

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Change in Net Pension Liability, Deferred Outflows, and Deferred Inflows Due to Changes in Proportion June 30, 2019

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
WLF - OFFICE OF THE SECRETARY	\$ (1,723,191)	\$ (39,879)	\$ (19,324)
WLF - OFFICE OF WILDLIFE	431,633	9,989	4,840
WORKFORCE SUPPORT AND TRAINING	(52,582)	(1,217)	(590)
ZACHARY CITY COURT	(23,733)	(549)	(266)
ZACHARY SCHOOL BOARD	(16,300)	(377)	(183)
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Louisiana State Employees' Retirement System

## Explanation of Acronyms

### Notes to Schedules

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

### LASERS Employer Schedules

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