

LASERS

LOUISIANA STATE EMPLOYEES'
RETIREMENT SYSTEM

Employer Pension Report
For Fiscal Years Ended
June 30, 2014 and 2013

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INDEPENDENT AUDITOR'S REPORT

April 29, 2015

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

We have audited the accompanying schedules of employer allocations of the Louisiana State Employees' Retirement System as of and for the year ended June 30, 2014 and 2013, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense included in the accompanying schedule of pension amounts by employer of Louisiana State Employees' Retirement System as of and for the year ended June 30, 2014 and 2013, and the related notes to the schedules.

Management's Responsibility for the Schedules

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and the net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for Louisiana State Employees' Retirement System, as of and for the years ended June 30, 2014 and 2013 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 \$17,877,744,945 and \$17,612,223,257, respectively, as of June 30, 2014 and 2013. The actuarial valuations were based on various assumptions made by the System's actuary. Because actual experience may differ from the assumptions used in the actuarial valuation, there is a risk that the total pension liability at June 30, 2014 and 2013 could be under or overstated.

As disclosed in Note I to the employer pension schedules, 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 disclosed in Note I to the employer pension schedules, 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.

Other Matters

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Louisiana State Employees' Retirement System as of and for the year ended June 30, 2014 and 2013, and our report thereon, dated September 19, 2014 and September 23, 2013 respectively, expressed an unmodified opinion on those financial statements.

Other Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 29, 2015 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.

Duplantier, Hrapmann, Hogan & Maher, LLP

New Orleans, Louisiana



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HOGAN & MAHER, L.L.P.

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

April 29, 2015

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the employer pension schedules of the Louisiana State Employees' Retirement System, as of June 30, 2014 and 2013, and the related notes to the schedules and have issued our report thereon dated April 29, 2015.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Duplantier, Hrapmann, Hogan & Maher, LLP

Louisiana State Employees' Retirement Systems

Schedule of Employer Allocations

June 30, 2014

<u>Employer Name</u>	<u>Projected Required Employer Contributions</u>	<u>Employer Allocation Percentage</u>
11TH JUDICIAL DISTRICT COURT DIVISION C	\$ 16,108	0.00235%
17TH JUDICIAL DIST COURT	319,223	0.04658%
18TH JUDICIAL DISTRICT	166,150	0.02424%
19TH JUDICIAL DIST COURT	949,698	0.13858%
20TH JUDICIAL DISTRICT COURT	72,227	0.01054%
24TH JUDICIAL DIST CT JEFFERSON PARISH	203,168	0.02965%
2ND JUDICIAL DISTRICT COURT DIVISION A	38,212	0.00558%
2ND JUDICIAL DISTRICT COURT DIVISION B	29,943	0.00437%
2ND JUDICIAL DISTRICT COURT DIVISION C	15,066	0.00220%
3RD CIRCUIT COURT OF APPEAL	1,143,350	0.16683%
3RD JUD DIST COURT CHILDREN ASSIST FUND	5,839	0.00085%
3RD JUDICIAL DISTRICT COURT	60,828	0.00888%
4TH DISTRICT COURT JUDGES OFFICE	234,635	0.03424%
5TH CIRCUIT COURT OF APPEAL	757,204	0.11049%
ACADIA PARISH POLICE JURY	14,622	0.00213%
ACADIA PARISH SCHOOL BOARD	14,459	0.00211%
ACADIANA AREA HUMAN SERVICES DISTRICT	2,180,148	0.31812%
ALGIERS CHARTER SCHOOLS ASSOCIATION	38,375	0.00560%
ALLEN PARISH POLICE JURY	4,572	0.00067%
ALLEN PARISH SCHOOL BOARD	5,885	0.00086%
AMITE RIVER BASIN WATER DIST	48,917	0.00714%
ASCENSION PARISH COURT JUDICIAL EXPENSE	13,126	0.00192%
ASCENSION PARISH POLICE JURY	2,709	0.00040%
ASCENSION PARISH SCHOOL BOARD	95,686	0.01396%
ASSUMPTION PARISH SCHOOL BOARD	22,391	0.00327%
ATCHAFALAYA LEVEE DISTRICT	693,784	0.10123%
AVOYELLES PARISH POLICE JURY	3,658	0.00053%
AVOYELLES PARISH SCHOOL BOARD	19,317	0.00282%
BD EX SPEECH PATHOLOGY & AUDIOLOGY	27,860	0.00407%
BD OF COMMISSIONERS PORT OF NEW ORLEANS	4,667,575	0.68107%
BD OF EXAMINERS - NURSING FACILITY ADMIN	72,559	0.01059%
BD OF EXAMINERS OF CERTIFIED SHORTHAND	15,113	0.00221%
BOARD OF MEDICAL EXAMINERS	871,345	0.12714%
BOSSIER CITY COURT	24,033	0.00351%

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Employer Allocations

June 30, 2014

<u>Employer Name</u>	<u>Projected Required Employer Contributions</u>	<u>Employer Allocation Percentage</u>
BOSSIER PARISH SCHOOL BOARD	\$ 43,698	0.00638%
BUNKIE CITY COURT	490	0.00007%
CADDO LEVEE DISTRICT	218,994	0.03195%
CADDO PARISH SCHOOL BOARD	295,049	0.04305%
CALCASIEU PARISH POLICE JURY	17,488	0.00255%
CALCASIEU PARISH SCHOOL BOARD	92,265	0.01346%
CAPITOL AREA GROUNDWATER COMMISSION	21,480	0.00313%
CAPITOL AREA HUMAN SERVICES DISTRICT	4,403,284	0.64250%
CATAHOULA PARISH SCHOOL BOARD	40,450	0.00590%
CENTRAL COMMUNITY SCHOOL SYSTEM	39,647	0.00579%
CENTRAL LA HUMAN SERVICES DISTRICT	1,349,052	0.19685%
CHENNAULT INTERNAT AIRPORT AUTHORITY	102,817	0.01500%
CITY COURT OF ABBEVILLE	14,672	0.00214%
CITY COURT OF BAKER	16,338	0.00238%
CITY COURT OF BASTROP	28,159	0.00411%
CITY COURT OF BOGALUSA	-	0.00000%
CITY COURT OF CROWLEY	17,831	0.00260%
CITY COURT OF DENHAM SPRINGS	24,106	0.00352%
CITY COURT OF FRANKLIN	-	0.00000%
CITY COURT OF HAMMOND	17,945	0.00262%
CITY COURT OF HOUMA	23,457	0.00342%
CITY COURT OF JENNINGS	16,274	0.00238%
CITY COURT OF KAPLAN	-	0.00000%
CITY COURT OF LAKE CHARLES	55,911	0.00816%
CITY COURT OF MORGAN CITY	18,900	0.00276%
CITY COURT OF OAKDALE	6,124	0.00089%
CITY COURT OF PLAQUEMINE	11,678	0.00170%
CITY COURT OF PORT ALLEN CIVIL FEES	12,803	0.00187%
CITY COURT OF SLIDELL	24,699	0.00360%
CITY COURT OF SULPHUR	15,254	0.00223%
CITY COURT OF THIBODAU	10,447	0.00152%
CITY COURT OF VILLE PLATTE CIVIL DIV	-	0.00000%
CITY COURT OF WEST MONROE	9,986	0.00146%
CITY OF ABBEVILLE	3,002	0.00044%
CITY OF ALEXANDRIA	18,453	0.00269%

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Employer Allocations

June 30, 2014

<u>Employer Name</u>	<u>Projected Required Employer Contributions</u>	<u>Employer Allocation Percentage</u>
CITY OF BAKER	\$ 9,525	0.00139%
CITY OF BASTROP	8,845	0.00129%
CITY OF BATON ROUGE	74,575	0.01088%
CITY OF BOGALUSA	-	0.00000%
CITY OF BOSSIER	13,254	0.00193%
CITY OF BREAUX BRIDGE	-	0.00000%
CITY OF CROWLEY	8,621	0.00126%
CITY OF DENHAM SPRINGS	9,830	0.00143%
CITY OF DONALDSONVILLE	2,709	0.00040%
CITY OF EUNICE	6,053	0.00088%
CITY OF FRANKLIN	-	0.00000%
CITY OF GONZALES	2,709	0.00040%
CITY OF JEANERETTE	7,698	0.00112%
CITY OF JENNINGS	3,474	0.00051%
CITY OF KAPLAN	5,750	0.00084%
CITY OF LAKE CHARLES	13,085	0.00191%
CITY OF MARKSVILLE	4,710	0.00069%
CITY OF MINDEN	2,110	0.00031%
CITY OF MONROE	82,818	0.01208%
CITY OF MORGAN CITY	13,716	0.00200%
CITY OF NATCHITOCHES	4,572	0.00067%
CITY OF NEW IBERIA	13,742	0.00201%
CITY OF OPELOUSAS	11,895	0.00174%
CITY OF PINEVILLE	-	0.00000%
CITY OF PLAQUEMINE	10,287	0.00150%
CITY OF PORT ALLEN	10,862	0.00159%
CITY OF RAYNE	9,144	0.00133%
CITY OF RUSTON	11,603	0.00169%
CITY OF SHREVEPORT	130,336	0.01902%
CITY OF SLIDELL	12,491	0.00182%
CITY OF SULPHUR	8,196	0.00120%
CITY OF THIBODAUX	13,871	0.00202%
CITY OF WEST MONROE	15,457	0.00226%
CITY OF WINNFIELD	914	0.00013%
CITY OF WINNSBORO	3,886	0.00057%

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Employer Allocations

June 30, 2014

<u>Employer Name</u>	<u>Projected Required Employer Contributions</u>	<u>Employer Allocation Percentage</u>
CITY OF ZACHARY	\$ 3,384	0.00049%
CLAIBORNE PARISH SCHOOL BOARD	26,187	0.00382%
COMMISSION OF LAW ENFORCEMENT LCLE	878,702	0.12822%
COURT OF APPEAL FIRST CIRCUIT	1,652,414	0.24111%
COURT OF APPEALS FOURTH CIRCUIT	1,296,932	0.18924%
COURT OF APPEALS SECOND CIRCUIT	815,581	0.11901%
CRIMINAL DISTRICT COURT	1,018,469	0.14861%
CRT - OFFICE OF CULTURAL DEVELOPMENT	508,885	0.07425%
CRT - OFFICE OF STATE LIBRARY OF LOUISIANA	743,779	0.10853%
CRT - OFFICE OF STATE MUSEUM	1,179,625	0.17212%
CRT - OFFICE OF STATE PARKS	4,864,113	0.70974%
CRT - OFFICE OF THE SECRETARY	934,673	0.13638%
CRT - OFFICE OF TOURISM	811,945	0.11847%
CUSTODIAN OF NOTARIAL ARCHIVES	179,646	0.02621%
DEPARTMENT OF INSURANCE	5,106,493	0.74511%
DEPT OF AGRICULTURE AND FORESTRY	8,945,802	1.30532%
DEPT OF CHILDREN AND FAMILY SERVICES	53,107,483	7.74914%
DEPT OF FINANCE CITY OF NEW ORLEANS	233,380	0.03405%
DEPT OF REVENUE & TAXATION	11,851,081	1.72924%
DEQ - OFFICE OF ENVIRONMENTAL COMPLIANCE	6,341,741	0.92535%
DEQ - OFFICE OF ENVIRONMENTAL SERVICES	3,394,718	0.49534%
DEQ - OFFICE OF MGT AND FINANCE	934,443	0.13635%
DEQ - OFFICE OF THE SECRETARY - ADMIN	1,829,658	0.26697%
DEVELOPMENTAL DISABILITIES COUNCIL	144,740	0.02112%
DHH - MEDICAL VENDOR ADMINISTRATION	13,936,865	2.03359%
DHH - OFF OF PUBLIC HEALTH	20,933,785	3.05454%
DHH - OFF OF THE SEC MGT AND FINANCE	9,841,155	1.43597%
DHH - OFFICE OF AGING AND ADULT SERVICES	5,688,695	0.83006%
DNR - OFFICE OF COASTAL RESTOR AND MGT	989,756	0.14442%
DNR - OFFICE OF CONSERVATION	2,705,451	0.39476%
DNR - OFFICE OF MINERAL RESOURCES	1,220,584	0.17810%
DNR - OFFICE OF THE SECRETARY	1,557,939	0.22733%
DOA - ADMINISTRATIVE SERVICES	205,230	0.02995%
DOA - BD OF ELEM AND SECONDARY ED	71,062	0.01037%
DOA - BD OF REGENTS FOR HIGHER ED	625,318	0.09124%

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Employer Allocations

June 30, 2014

<u>Employer Name</u>	<u>Projected Required Employer Contributions</u>	<u>Employer Allocation Percentage</u>
DOA - BOARD OF TAX APPEALS	\$ 59,533	0.00869%
DOA - DIVISION OF ADMINISTRATION	15,958,092	2.32851%
DOA - EXECUTIVE OFFICE	1,764,712	0.25750%
DOA - FEDERAL PROPERTY ASSISTANCE	117,124	0.01709%
DOA - LA PROPERTY ASSISTANCE AGENCY	448,092	0.06538%
DOA - LOUISIANA TAX COMMISSION	639,810	0.09336%
DOA - MENTAL HEALTH ADVOCACY SERVICE	626,761	0.09145%
DOA - OFC OF TELECOMMUNICATION	1,245,956	0.18173%
DOA - OFFICE OF AIRCRAFT SERVICES	78,150	0.01140%
DOA - OFFICE OF RISK MANAGEMENT	732,472	0.10688%
DOA - OFFICE OF TECHNOLOGY SERVICES	607,766	0.08868%
DOA - OFFICE OF THE INSPECTOR GENERAL	316,775	0.04622%
DOA - STATE POLICE COMMISSION	86,661	0.01265%
DOC - ADULT PROBATION AND PAROLE	11,706,516	1.70815%
DOC - AVOYELLES CORRECTIONAL CENTER	4,622,713	0.67452%
DOC - CORRECTIONS - ADMINISTRATION	3,269,408	0.47705%
DOC - DAVID WADE CORRECTIONAL CENTER	4,500,961	0.65676%
DOC - DIXON CORRECTIONAL INSTITUTE	6,366,643	0.92898%
DOC - ELAYN HUNT CORRECTIONAL CENTER	8,405,377	1.22647%
DOC - LA CORRECTIONAL INST FOR WOMEN	3,609,075	0.52662%
DOC - LOUISIANA STATE PENITENTIARY	19,831,752	2.89374%
DOC - PRISON ENTERPRISES	1,113,757	0.16251%
DOC - WASHINGTON CORRECTIONAL INST	3,972,474	0.57964%
DOE - SPECIAL SCHOOL DISTRICTS	51,025	0.00745%
DOE - STATE ACTIVITIES, MGT AND FINANCE	5,540,797	0.80848%
DOTD - ADMINISTRATION	3,597,402	0.52491%
DOTD - ENGINEERING AND OPERATIONS	61,683,251	9.00047%
DPS - DONALD J THIBODAUX TRAINING ACADEMY	281,831	0.04112%
DPS - LA HIGHWAY SAFETY COMMISSION	188,126	0.02745%
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	203,237	0.02966%
DPS - LOUISIANA GAMING CONTROL BOARD	114,968	0.01678%
DPS - OFFICE OF LEGAL AFFAIRS	285,787	0.04170%
DPS - OFFICE OF MGT AND FINANCE	1,913,601	0.27922%
DPS - OFFICE OF MOTOR VEHICLES	6,448,092	0.94087%
DPS - OFFICE OF STATE FIRE MARSHALL	2,913,654	0.42514%

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Employer Allocations

June 30, 2014

<u>Employer Name</u>	<u>Projected Required Employer Contributions</u>	<u>Employer Allocation Percentage</u>
DPS - OFFICE OF STATE POLICE	\$ 10,163,948	1.48307%
DSCS - DIV OF ADMINISTRATIVE LAW	1,291,839	0.18850%
DSCS - ETHICS ADMINISTRATION	711,991	0.10389%
DSCS - STATE CIVIL SERVICE	1,978,527	0.28870%
DVA - DEPARTMENT OF VETERANS AFFAIRS	1,261,110	0.18401%
DVA - LOUISIANA WAR VETERANS HOME	1,543,365	0.22520%
DVA - NORTHEAST LA WAR VETERANS HOME	1,661,131	0.24238%
DVA - NORTHWEST LA WAR VETERANS HOME	1,523,170	0.22225%
DVA - SOUTHEAST LA WAR VETERANS HOME	1,346,952	0.19654%
DVA - SOUTHWEST LA WAR VETERANS HOME	1,423,920	0.20777%
EAST BATON ROUGE PARISH SCHOOL BOARD	70,877	0.01034%
EAST FELICIANA PARISH SCHOOL BOARD	17,865	0.00261%
EUNICE CITY COURT	16,198	0.00236%
EXCELTH INCORPORATED	1,584,554	0.23121%
FIFTH JUDICAL DISTRICT COURT	22,692	0.00331%
FIFTH LA LEVEE BOARD	167,093	0.02438%
FLORIDA PARISHES HUMAN SERV AUTHORITY	2,671,821	0.38986%
FLORIDA PARISHES JUV DETENTION CENTER	1,214,455	0.17721%
FOURTH JUDICIAL DISTRICT COURT	28,575	0.00417%
FRANKLIN PARISH POLICE JURY	1,829	0.00027%
GREATER BATON ROUGE PORT COM	496,758	0.07248%
GREATER KROTZ SPRINGS PORT COMM	39,810	0.00581%
GREATER LAFOURCHE PORT COMMISSION	828,047	0.12082%
IBERIA PARISH GOVERNMENT	7,205	0.00105%
IBERIA PARISH SCHOOL BOARD	53,248	0.00777%
IMPERIAL CALCASIEU HUMAN SERVICES AUTHORITY	1,160,712	0.16936%
JEANERETTE CITY COURT	5,632	0.00082%
JEFFERSON DAVIS PARISH	1,588	0.00023%
JEFFERSON PARISH	219,269	0.03199%
JEFFERSON PARISH HUMAN SERV AUTHORITY	3,206,137	0.46782%
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	141,076	0.02059%
JUDICIAL BRANCH OF LOUISIANA	20,350,351	2.96941%
JUDICIAL EXP REG PARISH OF ORLEANS	1,060,003	0.15467%
LA BOARD OF JURY COMM ORLEANS PARISH	57,541	0.00840%
LA BOARD OF PHARMACY	451,247	0.06584%

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Employer Allocations

June 30, 2014

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
LA BOARD REGISTRATION PROF ENGINEERS	\$ 184,833	0.02697%
LA CEMETERY BOARD	43,146	0.00630%
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	8,183,310	1.19406%
LA ECON DEV - OFFICE OF BUSINESS DEV	1,928,983	0.28147%
LA ECON DEV - OFFICE OF THE SECRETARY	1,033,924	0.15086%
LA ED TELEVISION AUTHORITY	1,420,347	0.20725%
LA EMERGENCY RESPONSE NETWORK	210,812	0.03076%
LA HOUSE OF REPRESENTATIVES	3,510,704	0.51226%
LA HOUSING CORPORATION	2,679,650	0.39100%
LA LICENSED PROFESSIONAL COUNSELORS	40,362	0.00589%
LA MILITARY DEPT	8,776,380	1.28060%
LA PATIENT'S COMP FUND OVERSIGHT BOARD	827,002	0.12067%
LA PUBLIC DEFENDER BOARD	344,952	0.05033%
LA RACING COMMISSION	969,279	0.14143%
LA REAL ESTATE COMM	324,701	0.04738%
LA SCHOOL FOR MATH SCI & ARTS	148,565	0.02168%
LA SCHOOL FOR THE DEAF	1,549,771	0.22613%
LA SENATE	3,322,843	0.48485%
LA SPECIAL EDUCATION CENTER	1,823,058	0.26601%
LA ST BD BARBER EXAMINERS	69,584	0.01015%
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	67,533	0.00985%
LA ST BD OF EXAMINERS OF DIET & NUTRITION	-	0.00000%
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	29,760	0.00434%
LA ST BD OF PRIVATE INVESTIGATOR EXM	28,776	0.00420%
LA ST BOARD OF ARCHITECTURAL EXAMINERS	60,634	0.00885%
LA ST BOARD OF CHIROPRACTIC EXAMINERS	29,573	0.00432%
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	255,619	0.03730%
LA ST LICENSING BD OF CONTRACTORS	823,594	0.12017%
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	40,419	0.00590%
LA STATE BD OF COSMETOLOGY	305,386	0.04456%
LA STATE BD OF EMBALMERS & FUNERAL DIRS	50,808	0.00741%
LA STATE BD OF EXAM OF INTERIOR DESIGNER	12,090	0.00176%
LA STATE BD OF WHOLESALE DRUG DISTRIB	96,840	0.01413%
LA STATE BD PRIVATE SECURITY EXAM	140,451	0.02049%
LA STATE BOARD OF DENTISTRY	132,662	0.01936%

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Employer Allocations

June 30, 2014

<u>Employer Name</u>	<u>Projected Required Employer Contributions</u>	<u>Employer Allocation Percentage</u>
LA STATE BOARD OF HOME INSPECTORS	\$ 19,344	0.00282%
LA STATE BOARD OF NURSING	1,023,807	0.14939%
LA STATE LAW INSTITUTE	161,351	0.02354%
LA USED MOTOR VEHICLE & PARTS	175,256	0.02557%
LA VETERINARY BOARD	42,127	0.00615%
LAFAYETTE CONSOL GOVT ADM OPERAT	74,572	0.01088%
LAFAYETTE PARISH SCHOOL BOARD	78,623	0.01147%
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	36,672	0.00535%
LAFOURCHE PARISH SCHOOL BOARD	53,846	0.00786%
LAKE FOREST ELEMENTARY CHARTER SCHOOL	18,432	0.00269%
LAKE PROVIDENCE PORT COMMISSION	35,111	0.00512%
LEESVILLE CITY COURT	6,896	0.00101%
LEGISLATIVE AUDITORS OFFICE	6,363,004	0.92845%
LEGISLATIVE BUDGETARY CONTROL COUN	73,665	0.01075%
LEGISLATIVE FISCAL OFFICE	520,118	0.07589%
LINCOLN PARISH SCHOOL BOARD	22,958	0.00335%
LIVINGSTON PARISH COUNCIL	2,929	0.00043%
LIVINGSTON PARISH SCHOOL BOARD	80,344	0.01172%
LOUISIANA BOARD OF CPAS	123,202	0.01798%
LOUISIANA BOARD OF MASSAGE THERAPY	58,032	0.00847%
LOUISIANA DEPARTMENT OF JUSTICE	9,185,665	1.34032%
LOUISIANA MOTOR VEHICLE COMMISSION	261,510	0.03816%
LOUISIANA PHYSICAL THERAPY BOARD	40,639	0.00593%
LOUISIANA STATE UNIVERSITY SYSTEM	46,748,103	6.82122%
LOUISIANA TAX FREE SHOPPING	79,461	0.01160%
LT GOVERNORS OFFICE	262,431	0.03829%
LUMCON	158,848	0.02318%
MADISON PARISH PORT HARBOR & TERMINAL	32,701	0.00477%
MADISON PARISH SCHOOL BOARD	14,133	0.00206%
MARKSVILLE CITY COURT	21,877	0.00319%
METROPOLITAN HUMAN SERVICES DISTRICT	2,448,316	0.35724%
MINDEN CITY COURT	31,441	0.00459%
MONROE CITY SCHOOL BOARD	102,457	0.01495%
MOREHOUSE PARISH SCHOOL BOARD	-	0.00000%
MUNICIPAL FIRE & POLICE CIVIL SERVICE	409,605	0.05977%

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Employer Allocations

June 30, 2014

<u>Employer Name</u>	<u>Projected Required Employer Contributions</u>	<u>Employer Allocation Percentage</u>
NATCHITOCHE CANE RIVER LEVEE DISTRICT	\$ 25,697	0.00375%
NATCHITOCHE CITY COURT	20,431	0.00298%
NEW BEGINNINGS SCHOOLS	32,364	0.00472%
NEW IBERIA CITY COURT	-	0.00000%
NEW ORLEANS CENTER FOR CREATIVE ARTS	113,675	0.01659%
NORTH LAFOURCHE LEVEE DISTRICT	94,101	0.01373%
NORTHEAST DELTA HUMAN SERVICES AUTHORITY	1,950,544	0.28461%
NORTHWEST LA HUMAN SERVICES DISTRICT	1,879,350	0.27422%
OFFICE FOR CITIZEN WITH DISABILITIES	16,406,327	2.39392%
OFFICE OF BEHAVIORAL HEALTH	19,566,155	2.85498%
OFFICE OF COASTAL PROTECTION & RESTORATION	4,000,566	0.58374%
OFFICE OF ELDERLY AFFAIRS	460,460	0.06719%
OFFICE OF FINANCIAL INSTITUTIONS	2,122,208	0.30966%
OFFICE OF HOME LAND SEC & EMERG. PREP.	6,009,329	0.87685%
OFFICE OF JUVENILE JUSTICE	12,139,345	1.77130%
OFFICE OF STUDENT FINANCIAL ASSISTANCE	1,254,760	0.18309%
OPELOUSAS CITY COURT	19,431	0.00284%
ORLEANS PARISH SCHOOL BOARD	90,045	0.01314%
OUACHITA PARISH POLICE JURY	14,978	0.00219%
OUACHITA PARISH SCHOOL BOARD	89,165	0.01301%
PARISH OF ORLEANS JUDICIAL EXP JUDGES	151,498	0.02211%
PARISH OF TANGIPAHOA	5,372	0.00078%
PARISH OF TERREBONNE	13,831	0.00202%
PINEVILLE CITY COURT	-	0.00000%
PONTCHARTRAIN LEVEE DISTRICT	687,449	0.10031%
PORT OF LAKE CHARLES	2,176,465	0.31758%
PUBLIC SERVICE COMMISSION	1,334,259	0.19469%
RAPIDES PARISH HOUSING AUTHORITY	104,664	0.01527%
RAPIDES PARISH POLICE JURY	18,453	0.00269%
RAPIDES PARISH SCHOOL BOARD	155,186	0.02264%
RAYNE CITY COURT	9,144	0.00133%
RECOVERY SCHOOL DISTRICT	1,930,148	0.28164%
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	309,241	0.04512%
REGIONAL PLANNING COMMISSION	498,175	0.07269%
REGIONAL TRANSIT AUTHORITY	39,104	0.00571%

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Louisiana State Employees' Retirement Systems

Schedule of Employer Allocations

June 30, 2014

<u>Employer Name</u>	<u>Projected Required Employer Contributions</u>	<u>Employer Allocation Percentage</u>
RENEW CHARTER MGMT ORGANIZATION	\$ 26,821	0.00391%
RICHLAND PARISH SCHOOL BOARD	15,807	0.00231%
RUSTON CITY COURT	28,676	0.00418%
SABINE RIVER AUTHORITY	679,461	0.09914%
SCHOOL EMPLOYEES RETIREMENT SYSTEM	27,113	0.00396%
SECRETARY OF STATE'S OFFICE	5,570,980	0.81289%
SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	2,803,354	0.40905%
SOUTH LAFOURCHE LEVEE DISTRICT	281,247	0.04104%
SOUTH TANGIPAHOA PARISH PORT COMMISSION	44,595	0.00651%
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	3,470,447	0.50639%
SOUTHERN UNIVERSITY	6,795,638	0.99158%
SPRINGHILL CITY COURT	12,939	0.00189%
ST BERNARD PORT HARBOR & TERM DIST	361,214	0.05271%
ST CHARLES PARISH PUBLIC SCHOOLS	45,633	0.00666%
ST JAMES PARISH SCHOOL BOARD	22,128	0.00323%
ST LANDRY PARISH GOVERNMENT	8,860	0.00129%
ST LANDRY PARISH SCHOOL BOARD	101,213	0.01477%
ST MARTIN PARISH POLICE JURY	-	0.00000%
ST MARTIN PARISH SCHOOL BOARD	21,928	0.00320%
ST TAMMANY PARISH GOVERNMENT	1,372	0.00020%
ST TAMMANY PARISH SCHOOL BOARD	159,297	0.02324%
ST. MARY PARISH SCHOOL BOARD	65,364	0.00954%
STATE EMPLOYEES GROUP BENEFIT	1,404,541	0.20494%
STATE PLUMBING BOARD	68,631	0.01001%
STATE POLICE RETIREMENT SYSTEM	101,161	0.01476%
TANGIPAHOA PARISH SCHOOL SYSTEM	175,460	0.02560%
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	1,638,700	0.23911%
TENSAS BASIN LEVEE DISTRICT	487,850	0.07118%
TERREBONNE LEVEE & CONSERVATION DISTRICT	280,102	0.04087%
TERREBONNE PARISH SCHOOL BOARD	109,488	0.01598%
THE CITY OF VILLE PLATTE	-	0.00000%
THE PORT OF SOUTH LOUISIANA	969,136	0.14141%
TOWN OF BUNKIE	4,338	0.00063%
TOWN OF SORRENTO	1,115	0.00016%
TOWN OF VIDALIA	13,193	0.00193%

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Louisiana State Employees' Retirement Systems

Schedule of Employer Allocations

June 30, 2014

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
TREASURY DEPARTMENT	\$ 1,209,593	0.17650%
UNIVERSITY OF LOUISIANA	29,541,917	4.31059%
VERMILION PARISH POLICE JURY	5,681	0.00083%
VERMILION PARISH SCHOOL BOARD	16,293	0.00238%
WARE YOUTH CENTER	1,071,073	0.15629%
WASHINGTON PARISH POLICE JURY	-	0.00000%
WEBSTER PARISH POLICE JURY	4,115	0.00060%
WEBSTER PARISH SCHOOL BOARD	41,984	0.00613%
WEST BATON ROUGE PARISH COUNCIL	3,220	0.00047%
WEST BATON ROUGE SCHOOL BOARD	19,015	0.00278%
WEST FELICIANA PARISH SCHOOL BOARD	35,158	0.00513%
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	621,437	0.09068%
WINN PARISH POLICE JURY	914	0.00013%
WINN PARISH SCHOOL BOARD	17,067	0.00249%
WINNFIELD CITY COURT	5,084	0.00074%
WINNSBORO CITY COURT	12,849	0.00188%
WLF - OFFICE OF FISHERIES	5,130,514	0.74862%
WLF - OFFICE OF MGT AND FINANCE	575,161	0.08392%
WLF - OFFICE OF THE SECRETARY	5,510,671	0.80409%
WLF - OFFICE OF WILDLIFE	4,445,226	0.64862%
WORKFORCE SUPPORT AND TRAINING	14,253,772	2.07983%
ZACHARY CITY COURT	26,444	0.00386%
ZACHARY SCHOOL BOARD	25,167	0.00367%
Total	\$ 685,333,781	100.00000%

The accompanying notes are an integral part of these statements.

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2013

<u>Employer Name</u>	<u>Projected Required Employer Contributions</u>	<u>Employer Allocation Percentage</u>
11TH JUDICIAL DISTRICT COURT DIVISION C	\$ 15,392	0.00208%
17TH JUDICIAL DIST COURT	330,017	0.04468%
18TH JUDICIAL DISTRICT	143,441	0.01942%
19TH JUDICIAL DIST COURT	886,381	0.11999%
20TH JUDICIAL DISTRICT COURT	71,838	0.00973%
24TH JUDICIAL DIST CT JEFFERSON PARISH	179,090	0.02424%
2ND JUDICIAL DISTRICT COURT DIVISION A	15,318	0.00207%
2ND JUDICIAL DISTRICT COURT DIVISION B	31,746	0.00430%
2ND JUDICIAL DISTRICT COURT DIVISION C	14,985	0.00203%
3RD CIRCUIT COURT OF APPEAL	1,164,870	0.15769%
3RD JUD DIST COURT CHILDREN ASSIST FUND	5,808	0.00079%
3RD JUDICIAL DISTRICT COURT	54,359	0.00736%
4TH DISTRICT COURT JUDGES OFFICE	262,444	0.03553%
5TH CIRCUIT COURT OF APPEAL	833,715	0.11286%
ACADIA PARISH POLICE JURY	15,927	0.00216%
ACADIA PARISH SCHOOL BOARD	7,385	0.00100%
ACADIANA AREA HUMAN SERVICES DISTRICT	2,187,036	0.29607%
ALGIERS CHARTER SCHOOLS ASSOCIATION	37,420	0.00507%
ALLEN PARISH POLICE JURY	4,980	0.00067%
ALLEN PARISH SCHOOL BOARD	-	0.00000%
AMITE RIVER BASIN WATER DIST	48,654	0.00659%
ASCENSION PARISH COURT JUDICIAL EXPENSE	13,360	0.00181%
ASCENSION PARISH POLICE JURY	2,951	0.00040%
ASCENSION PARISH SCHOOL BOARD	80,075	0.01084%
ASSUMPTION PARISH SCHOOL BOARD	20,292	0.00275%
ATCHAFALAYA LEVEE DISTRICT	670,252	0.09074%
AVOYELLES PARISH POLICE JURY	3,984	0.00054%
AVOYELLES PARISH SCHOOL BOARD	-	0.00000%
BD EX SPEECH PATHOLOGY & AUDIOLOGY	49,015	0.00664%
BD OF COMMISSIONERS PORT OF NEW ORLEANS	4,258,469	0.57649%
BD OF EXAMINERS - NURSING FACILITY ADMIN	68,311	0.00925%
BD OF EXAMINERS OF CERTIFIED SHORTHAND	14,594	0.00198%
BOARD OF MEDICAL EXAMINERS	812,754	0.11003%
BOSSIER CITY COURT	25,636	0.00347%

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2013

<u>Employer Name</u>	<u>Projected Required Employer Contributions</u>	<u>Employer Allocation Percentage</u>
BOSSIER PARISH SCHOOL BOARD	\$ 39,618	0.00536%
BUNKIE CITY COURT	600	0.00008%
CADDO LEVEE DISTRICT	198,230	0.02684%
CADDO PARISH SCHOOL BOARD	243,946	0.03302%
CALCASIEU PARISH POLICE JURY	18,794	0.00254%
CALCASIEU PARISH SCHOOL BOARD	90,272	0.01222%
CAPITOL AREA GROUNDWATER COMMISSION	20,348	0.00276%
CAPITOL AREA HUMAN SERVICES DISTRICT	4,308,313	0.58324%
CATAHOULA PARISH SCHOOL BOARD	38,575	0.00522%
CENTRAL COMMUNITY SCHOOL SYSTEM	39,011	0.00528%
CENTRAL LA HUMAN SERVICES DISTRICT	1,281,066	0.17342%
CHENNAULT INTERNAT AIRPORT AUTHORITY	98,643	0.01335%
CITY COURT OF ABBEVILLE	14,549	0.00197%
CITY COURT OF BAKER	19,463	0.00264%
CITY COURT OF BASTROP	28,274	0.00383%
CITY COURT OF BOGALUSA	6,447	0.00087%
CITY COURT OF CROWLEY	19,422	0.00263%
CITY COURT OF DENHAM SPRINGS	24,693	0.00334%
CITY COURT OF FRANKLIN	12,364	0.00167%
CITY COURT OF HAMMOND	19,547	0.00265%
CITY COURT OF HOUMA	23,648	0.00320%
CITY COURT OF JENNINGS	15,067	0.00204%
CITY COURT OF KAPLAN	4,980	0.00067%
CITY COURT OF LAKE CHARLES	57,778	0.00782%
CITY COURT OF MORGAN CITY	23,471	0.00318%
CITY COURT OF OAKDALE	8,072	0.00109%
CITY COURT OF PLAQUEMINE	15,226	0.00206%
CITY COURT OF PORT ALLEN CIVIL FEES	12,035	0.00163%
CITY COURT OF SLIDELL	24,052	0.00326%
CITY COURT OF SULPHUR	16,075	0.00218%
CITY COURT OF THIBODAUX	11,957	0.00162%
CITY COURT OF VILLE PLATTE CIVIL DIV	11,367	0.00154%
CITY COURT OF WEST MONROE	10,877	0.00147%
CITY OF ABBEVILLE	3,270	0.00044%
CITY OF ALEXANDRIA	17,833	0.00241%

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Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2013

<u>Employer Name</u>	<u>Projected Required Employer Contributions</u>	<u>Employer Allocation Percentage</u>
CITY OF BAKER	\$ 10,375	0.00141%
CITY OF BASTROP	9,635	0.00130%
CITY OF BATON ROUGE	156,210	0.02115%
CITY OF BOGALUSA	7,470	0.00101%
CITY OF BOSSIER	14,437	0.00195%
CITY OF BREAUX BRIDGE	12,375	0.00168%
CITY OF CROWLEY	9,207	0.00125%
CITY OF DENHAM SPRINGS	10,707	0.00145%
CITY OF DONALDSONVILLE	2,951	0.00040%
CITY OF EUNICE	6,594	0.00089%
CITY OF FRANKLIN	8,409	0.00114%
CITY OF GONZALES	2,951	0.00040%
CITY OF JEANERETTE	8,385	0.00114%
CITY OF JENNINGS	3,389	0.00046%
CITY OF KAPLAN	5,018	0.00068%
CITY OF LAKE CHARLES	14,253	0.00193%
CITY OF MARKSVILLE	5,130	0.00070%
CITY OF MINDEN	2,298	0.00031%
CITY OF MONROE	90,209	0.01221%
CITY OF MORGAN CITY	14,940	0.00202%
CITY OF NATCHITOCHE	4,980	0.00067%
CITY OF NEW IBERIA	16,215	0.00220%
CITY OF OPELOUSAS	12,956	0.00175%
CITY OF PINEVILLE	8,019	0.00109%
CITY OF PLAQUEMINE	10,707	0.00145%
CITY OF PORT ALLEN	11,831	0.00160%
CITY OF RAYNE	9,194	0.00125%
CITY OF RUSTON	12,639	0.00171%
CITY OF SHREVEPORT	131,115	0.01775%
CITY OF SLIDELL	13,606	0.00184%
CITY OF SULPHUR	8,928	0.00121%
CITY OF THIBODAUX	15,109	0.00205%
CITY OF WEST MONROE	17,886	0.00242%
CITY OF WINNFIELD	996	0.00014%
CITY OF WINNSBORO	4,233	0.00057%

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Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2013

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
CITY OF ZACHARY	\$ 3,686	0.00050%
CLAIBORNE PARISH SCHOOL BOARD	26,458	0.00358%
COMMISSION OF LAW ENFORCEMENT LCLE	849,614	0.11502%
COURT OF APPEAL FIRST CIRCUIT	1,552,169	0.21013%
COURT OF APPEALS FOURTH CIRCUIT	1,256,060	0.17004%
COURT OF APPEALS SECOND CIRCUIT	758,391	0.10267%
CRIMINAL DISTRICT COURT	908,197	0.12295%
CRT - OFFICE OF CULTURAL DEVELOPMENT	507,694	0.06873%
CRT - OFFICE OF STATE LIBRARY OF LOUISIANA	748,948	0.10139%
CRT - OFFICE OF STATE MUSEUM	1,119,938	0.15161%
CRT - OFFICE OF STATE PARKS	4,070,138	0.55099%
CRT - OFFICE OF THE SECRETARY	930,040	0.12590%
CRT - OFFICE OF TOURISM	819,095	0.11089%
CUSTODIAN OF NOTARIAL ARCHIVES	198,539	0.02688%
DEPARTMENT OF INSURANCE	4,952,680	0.67047%
DEPT OF AGRICULTURE AND FORESTRY	9,124,999	1.23530%
DEPT OF CHILDREN AND FAMILY SERVICES	53,366,288	7.22445%
DEPT OF FINANCE CITY OF NEW ORLEANS	243,240	0.03293%
DEPT OF REVENUE & TAXATION	10,400,364	1.40795%
DEQ - OFFICE OF ENVIRONMENTAL COMPLIANCE	6,163,417	0.83437%
DEQ - OFFICE OF ENVIRONMENTAL SERVICES	3,203,333	0.43365%
DEQ - OFFICE OF MGT AND FINANCE	894,933	0.12115%
DEQ - OFFICE OF THE SECRETARY - ADMIN	1,951,779	0.26422%
DEVELOPMENTAL DISABILITIES COUNCIL	132,837	0.01798%
DHH - MEDICAL VENDOR ADMINISTRATION	13,821,923	1.87114%
DHH - OFF OF PUBLIC HEALTH	20,856,037	2.82338%
DHH - OFF OF THE SEC MGT AND FINANCE	10,080,335	1.36462%
DHH - OFFICE OF AGING AND ADULT SERVICES	5,624,448	0.76141%
DNR - OFFICE OF COASTAL RESTOR AND MGT	997,287	0.13501%
DNR - OFFICE OF CONSERVATION	2,704,614	0.36614%
DNR - OFFICE OF MINERAL RESOURCES	1,259,459	0.17050%
DNR - OFFICE OF THE SECRETARY	2,225,001	0.30121%
DOA - ADMINISTRATIVE SERVICES	397,606	0.05383%
DOA - BD OF ELEM AND SECONDARY ED	67,966	0.00920%
DOA - BD OF REGENTS FOR HIGHER ED	578,085	0.07826%

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Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2013

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
DOA - BOARD OF TAX APPEALS	\$ 56,935	0.00771%
DOA - DIVISION OF ADMINISTRATION	16,993,548	2.30050%
DOA - EXECUTIVE OFFICE	1,713,354	0.23195%
DOA - FEDERAL PROPERTY ASSISTANCE	90,139	0.01220%
DOA - LA PROPERTY ASSISTANCE AGENCY	463,878	0.06280%
DOA - LOUISIANA TAX COMMISSION	635,388	0.08602%
DOA - MENTAL HEALTH ADVOCACY SERVICE	614,505	0.08319%
DOA - OFC OF TELECOMMUNICATION	1,102,240	0.14922%
DOA - OFFICE OF AIRCRAFT SERVICES	62,145	0.00841%
DOA - OFFICE OF RISK MANAGEMENT	1,141,117	0.15448%
DOA - OFFICE OF TECHNOLOGY SERVICES	-	0.00000%
DOA - OFFICE OF THE INSPECTOR GENERAL	300,652	0.04070%
DOA - STATE POLICE COMMISSION	79,686	0.01079%
DOC - ADULT PROBATION AND PAROLE	12,778,221	1.72985%
DOC - AVOYELLES CORRECTIONAL CENTER	5,224,521	0.70727%
DOC - CORRECTIONS - ADMINISTRATION	3,297,467	0.44639%
DOC - DAVID WADE CORRECTIONAL CENTER	5,161,785	0.69878%
DOC - DIXON CORRECTIONAL INSTITUTE	7,107,943	0.96224%
DOC - ELAYN HUNT CORRECTIONAL CENTER	9,078,865	1.22905%
DOC - LA CORRECTIONAL INST FOR WOMEN	3,913,263	0.52976%
DOC - LOUISIANA STATE PENITENTIARY	21,628,028	2.92789%
DOC - PRISON ENTERPRISES	1,243,142	0.16829%
DOC - WASHINGTON CORRECTIONAL INST	4,411,960	0.59727%
DOE - SPECIAL SCHOOL DISTRICTS	88,666	0.01200%
DOE - STATE ACTIVITIES, MGT AND FINANCE	6,169,473	0.83519%
DOTD - ADMINISTRATION	4,581,811	0.62026%
DOTD - ENGINEERING AND OPERATIONS	59,892,513	8.10794%
DPS - DONALD J THIBODAUX TRAINING ACADEMY	269,425	0.03647%
DPS - LA HIGHWAY SAFETY COMMISSION	226,237	0.03063%
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	156,832	0.02123%
DPS - LOUISIANA GAMING CONTROL BOARD	71,173	0.00964%
DPS - OFFICE OF LEGAL AFFAIRS	240,267	0.03253%
DPS - OFFICE OF MGT AND FINANCE	3,700,671	0.50098%
DPS - OFFICE OF MOTOR VEHICLES	6,635,253	0.89825%
DPS - OFFICE OF STATE FIRE MARSHALL	3,021,786	0.40907%

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2013

<u>Employer Name</u>	<u>Projected Required Employer Contributions</u>	<u>Employer Allocation Percentage</u>
DPS - OFFICE OF STATE POLICE	\$ 10,672,823	1.44483%
DSCS - DIV OF ADMINISTRATIVE LAW	1,260,174	0.17060%
DSCS - ETHICS ADMINISTRATION	722,323	0.09778%
DSCS - STATE CIVIL SERVICE	1,939,644	0.26258%
DVA - DEPARTMENT OF VETERANS AFFAIRS	1,272,664	0.17229%
DVA - LOUISIANA WAR VETERANS HOME	1,418,991	0.19210%
DVA - NORTHEAST LA WAR VETERANS HOME	1,569,165	0.21243%
DVA - NORTHWEST LA WAR VETERANS HOME	1,472,307	0.19931%
DVA - SOUTHEAST LA WAR VETERANS HOME	1,371,982	0.18573%
DVA - SOUTHWEST LA WAR VETERANS HOME	1,410,014	0.19088%
EAST BATON ROUGE PARISH SCHOOL BOARD	47,966	0.00649%
EAST FELICIANA PARISH SCHOOL BOARD	17,721	0.00240%
EUNICE CITY COURT	14,944	0.00202%
EXCELTH INCORPORATED	1,200,855	0.16257%
FIFTH JUDICAL DISTRICT COURT	30,122	0.00408%
FIFTH LA LEVEE BOARD	172,106	0.02330%
FLORIDA PARISHES HUMAN SERV AUTHORITY	2,680,144	0.36282%
FLORIDA PARISHES JUV DETENTION CENTER	1,022,563	0.13843%
FOURTH JUDICIAL DISTRICT COURT	62,945	0.00852%
FRANKLIN PARISH POLICE JURY	1,992	0.00027%
GREATER BATON ROUGE PORT COM	429,743	0.05818%
GREATER KROTZ SPRINGS PORT COMM	36,348	0.00492%
GREATER LAFOURCHE PORT COMMISSION	730,617	0.09891%
IBERIA PARISH GOVERNMENT	7,848	0.00106%
IBERIA PARISH SCHOOL BOARD	-	0.00000%
IMPERIAL CALCASIEU HUMAN SERVICES AUTHORITY	1,318,273	0.17846%
JEANERETTE CITY COURT	6,134	0.00083%
JEFFERSON DAVIS PARISH	1,730	0.00023%
JEFFERSON PARISH	170,868	0.02313%
JEFFERSON PARISH HUMAN SERV AUTHORITY	3,175,660	0.42990%
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	136,637	0.01850%
JUDICIAL BRANCH OF LOUISIANA	21,765,736	2.94653%
JUDICIAL EXP REG PARISH OF ORLEANS	1,018,183	0.13784%
LA BOARD OF JURY COMM ORLEANS PARISH	52,919	0.00716%
LA BOARD OF PHARMACY	458,958	0.06213%

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2013

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
LA BOARD REGISTRATION PROF ENGINEERS	\$ 196,792	0.02664%
LA CEMETERY BOARD	13,612	0.00184%
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	7,549,909	1.02207%
LA ECON DEV - OFFICE OF BUSINESS DEV	1,834,209	0.24831%
LA ECON DEV - OFFICE OF THE SECRETARY	1,072,139	0.14514%
LA ED TELEVISION AUTHORITY	1,474,262	0.19958%
LA EMERGENCY RESPONSE NETWORK	206,904	0.02801%
LA HOUSE OF REPRESENTATIVES	3,480,330	0.47115%
LA HOUSING CORPORATION	2,456,189	0.33251%
LA LICENSED PROFESSIONAL COUNSELORS	37,370	0.00506%
LA MILITARY DEPT	8,656,432	1.17186%
LA PATIENT'S COMP FUND OVERSIGHT BOARD	808,873	0.10950%
LA PUBLIC DEFENDER BOARD	325,936	0.04412%
LA RACING COMMISSION	992,217	0.13432%
LA REAL ESTATE COMM	338,105	0.04577%
LA SCHOOL FOR MATH SCI & ARTS	138,064	0.01869%
LA SCHOOL FOR THE DEAF	1,571,996	0.21281%
LA SENATE	3,197,525	0.43286%
LA SPECIAL EDUCATION CENTER	1,752,960	0.23731%
LA ST BD BARBER EXAMINERS	69,210	0.00937%
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	45,274	0.00613%
LA ST BD OF EXAMINERS OF DIET & NUTRITION	12,407	0.00168%
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	29,600	0.00401%
LA ST BD OF PRIVATE INVESTIGATOR EXM	26,677	0.00361%
LA ST BOARD OF ARCHITECTURAL EXAMINERS	57,982	0.00785%
LA ST BOARD OF CHIROPRACTIC EXAMINERS	26,936	0.00365%
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	242,422	0.03282%
LA ST LICENSING BD OF CONTRACTORS	782,091	0.10588%
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	38,660	0.00523%
LA STATE BD OF COSMETOLOGY	290,664	0.03935%
LA STATE BD OF EMBALMERS & FUNERAL DIRS	48,952	0.00663%
LA STATE BD OF EXAM OF INTERIOR DESIGNER	12,025	0.00163%
LA STATE BD OF WHOLESALE DRUG DISTRIB	89,343	0.01210%
LA STATE BD PRIVATE SECURITY EXAM	131,068	0.01774%
LA STATE BOARD OF DENTISTRY	129,725	0.01756%

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2013

<u>Employer Name</u>	<u>Projected Required Employer Contributions</u>	<u>Employer Allocation Percentage</u>
LA STATE BOARD OF HOME INSPECTORS	\$ 18,111	0.00245%
LA STATE BOARD OF NURSING	890,812	0.12059%
LA STATE LAW INSTITUTE	76,998	0.01042%
LA USED MOTOR VEHICLE & PARTS	159,596	0.02161%
LA VETERINARY BOARD	31,628	0.00428%
LAFAYETTE CONSOL GOVT ADM OPERAT	78,102	0.01057%
LAFAYETTE PARISH SCHOOL BOARD	80,993	0.01096%
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	35,002	0.00474%
LAFORCHE PARISH SCHOOL BOARD	52,024	0.00704%
LAKE FOREST ELEMENTARY CHARTER SCHOOL	21,407	0.00290%
LAKE PROVIDENCE PORT COMMISSION	34,922	0.00473%
LEESVILLE CITY COURT	4,709	0.00064%
LEGISLATIVE AUDITORS OFFICE	6,567,645	0.88909%
LEGISLATIVE BUDGETARY CONTROL COUN	70,450	0.00954%
LEGISLATIVE FISCAL OFFICE	498,636	0.06750%
LINCOLN PARISH SCHOOL BOARD	16,852	0.00228%
LIVINGSTON PARISH COUNCIL	3,190	0.00043%
LIVINGSTON PARISH SCHOOL BOARD	73,361	0.00993%
LOUISIANA BOARD OF CPAS	110,436	0.01495%
LOUISIANA BOARD OF MASSAGE THERAPY	57,720	0.00781%
LOUISIANA DEPARTMENT OF JUSTICE	8,932,121	1.20918%
LOUISIANA MOTOR VEHICLE COMMISSION	208,618	0.02824%
LOUISIANA PHYSICAL THERAPY BOARD	41,743	0.00565%
LOUISIANA STATE UNIVERSITY SYSTEM	90,533,770	12.25580%
LOUISIANA TAX FREE SHOPPING	75,377	0.01020%
LT GOVERNORS OFFICE	292,734	0.03963%
LUMCON	170,254	0.02305%
MADISON PARISH PORT HARBOR & TERMINAL	38,154	0.00517%
MADISON PARISH SCHOOL BOARD	14,057	0.00190%
MARKSVILLE CITY COURT	28,476	0.00386%
METROPOLITAN HUMAN SERVICES DISTRICT	2,557,535	0.34623%
MINDEN CITY COURT	34,247	0.00464%
MONROE CITY SCHOOL BOARD	109,591	0.01484%
MOREHOUSE PARISH SCHOOL BOARD	32,504	0.00440%
MUNICIPAL FIRE & POLICE CIVIL SERVICE	381,075	0.05159%

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2013

<u>Employer Name</u>	<u>Projected Required Employer Contributions</u>	<u>Employer Allocation Percentage</u>
NATCHITOCHEs CANE RIVER LEVEE DISTRICT	\$ 24,576	0.00333%
NATCHITOCHEs CITY COURT	23,605	0.00320%
NEW BEGINNINGS SCHOOLS	17,390	0.00235%
NEW IBERIA CITY COURT	36,522	0.00494%
NEW ORLEANS CENTER FOR CREATIVE ARTS	98,109	0.01328%
NORTH LAFOURCHE LEVEE DISTRICT	84,419	0.01143%
NORTHEAST DELTA HUMAN SERVICES AUTHORITY	1,925,037	0.26060%
NORTHWEST LA HUMAN SERVICES DISTRICT	1,806,278	0.24452%
OFFICE FOR CITIZEN WITH DISABILITIES	16,480,642	2.23106%
OFFICE OF BEHAVIORAL HEALTH	19,740,087	2.67231%
OFFICE OF COASTAL PROTECTION & RESTORATION	3,744,088	0.50686%
OFFICE OF ELDERLY AFFAIRS	480,266	0.06502%
OFFICE OF FINANCIAL INSTITUTIONS	2,361,481	0.31969%
OFFICE OF HOME LAND SEC & EMERG. PREP.	5,956,635	0.80638%
OFFICE OF JUVENILE JUSTICE	13,812,686	1.86989%
OFFICE OF STUDENT FINANCIAL ASSISTANCE	1,177,487	0.15940%
OPELOUSAS CITY COURT	19,850	0.00269%
ORLEANS PARISH SCHOOL BOARD	89,343	0.01210%
OUACHITA PARISH POLICE JURY	16,314	0.00221%
OUACHITA PARISH SCHOOL BOARD	82,306	0.01114%
PARISH OF ORLEANS JUDICIAL EXP JUDGES	146,236	0.01980%
PARISH OF TANGIPAHOA	5,852	0.00079%
PARISH OF TERREBONNE	15,065	0.00204%
PINEVILLE CITY COURT	36,734	0.00497%
PONTCHARTRAIN LEVEE DISTRICT	557,386	0.07546%
PORT OF LAKE CHARLES	1,953,946	0.26452%
PUBLIC SERVICE COMMISSION	1,512,693	0.20478%
RAPIDES PARISH HOUSING AUTHORITY	156,481	0.02118%
RAPIDES PARISH POLICE JURY	19,319	0.00262%
RAPIDES PARISH SCHOOL BOARD	97,378	0.01318%
RAYNE CITY COURT	4,980	0.00067%
RECOVERY SCHOOL DISTRICT	2,543,309	0.34430%
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	305,574	0.04137%
REGIONAL PLANNING COMMISSION	449,383	0.06084%
REGIONAL TRANSIT AUTHORITY	38,894	0.00527%

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2013

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
RENEW CHARTER MGMT ORGANIZATION	\$ 25,900	0.00351%
RICHLAND PARISH SCHOOL BOARD	-	0.00000%
RUSTON CITY COURT	31,235	0.00423%
SABINE RIVER AUTHORITY	673,761	0.09121%
SCHOOL EMPLOYEES RETIREMENT SYSTEM	25,928	0.00351%
SECRETARY OF STATE'S OFFICE	5,206,120	0.70478%
SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	2,959,314	0.40062%
SOUTH LAFOURCHE LEVEE DISTRICT	269,320	0.03646%
SOUTH TANGIPAHOA PARISH PORT COMMISSION	43,859	0.00594%
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	3,405,724	0.46105%
SOUTHERN UNIVERSITY	6,979,696	0.94488%
SPRINGHILL CITY COURT	14,362	0.00194%
ST BERNARD PORT HARBOR & TERM DIST	326,519	0.04420%
ST CHARLES PARISH PUBLIC SCHOOLS	44,740	0.00606%
ST JAMES PARISH SCHOOL BOARD	-	0.00000%
ST LANDRY PARISH GOVERNMENT	9,650	0.00131%
ST LANDRY PARISH SCHOOL BOARD	87,690	0.01187%
ST MARTIN PARISH POLICE JURY	2,739	0.00037%
ST MARTIN PARISH SCHOOL BOARD	40,510	0.00548%
ST TAMMANY PARISH GOVERNMENT	1,494	0.00020%
ST TAMMANY PARISH SCHOOL BOARD	118,573	0.01605%
ST. MARY PARISH SCHOOL BOARD	62,663	0.00848%
STATE EMPLOYEES GROUP BENEFIT	1,484,919	0.20102%
STATE PLUMBING BOARD	68,710	0.00930%
STATE POLICE RETIREMENT SYSTEM	87,286	0.01182%
TANGIPAHOA PARISH SCHOOL SYSTEM	153,588	0.02079%
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	1,474,253	0.19958%
TENSAS BASIN LEVEE DISTRICT	498,090	0.06743%
TERREBONNE LEVEE & CONSERVATION DISTRICT	284,790	0.03855%
TERREBONNE PARISH SCHOOL BOARD	40,147	0.00544%
THE CITY OF VILLE PLATTE	11,395	0.00154%
THE PORT OF SOUTH LOUISIANA	900,070	0.12185%
TOWN OF BUNKIE	4,725	0.00064%
TOWN OF SORRENTO	1,215	0.00016%
TOWN OF VIDALIA	12,440	0.00168%

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2013

<u>Employer Name</u>	<u>Projected Required Employer Contributions</u>	<u>Employer Allocation Percentage</u>
TREASURY DEPARTMENT	\$ 1,104,866	0.14957%
UNIVERSITY OF LOUISIANA	31,526,759	4.26793%
VERMILION PARISH POLICE JURY	6,188	0.00084%
VERMILION PARISH SCHOOL BOARD	15,864	0.00215%
WARE YOUTH CENTER	1,233,730	0.16702%
WASHINGTON PARISH POLICE JURY	7,619	0.00103%
WEBSTER PARISH POLICE JURY	4,482	0.00061%
WEBSTER PARISH SCHOOL BOARD	41,754	0.00565%
WEST BATON ROUGE PARISH COUNCIL	2,398	0.00033%
WEST BATON ROUGE SCHOOL BOARD	18,913	0.00256%
WEST FELICIANA PARISH SCHOOL BOARD	23,296	0.00315%
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	554,697	0.07509%
WINN PARISH POLICE JURY	996	0.00014%
WINN PARISH SCHOOL BOARD	13,960	0.00189%
WINNFIELD CITY COURT	5,239	0.00071%
WINNSBORO CITY COURT	12,260	0.00166%
WLF - OFFICE OF FISHERIES	4,913,292	0.66514%
WLF - OFFICE OF MGT AND FINANCE	955,310	0.12933%
WLF - OFFICE OF THE SECRETARY	5,435,134	0.73578%
WLF - OFFICE OF WILDLIFE	4,245,661	0.57476%
WORKFORCE SUPPORT AND TRAINING	14,480,191	1.96025%
ZACHARY CITY COURT	22,808	0.00309%
ZACHARY SCHOOL BOARD	21,784	0.00295%
Total	\$ 738,690,012	100.00000%

The accompanying notes are an integral part of these statements.

Louisiana State Employees' Retirement System

Schedules of Pension Amounts by Employer

As of and for the Year Ended June 30, 2014

Louisiana State Employees' Retirement System

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	Net Difference Between Projected and Actual		Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
		Difference Between Expected and Actual Experience	Investment Earnings on Pension Plan Investments			Difference Between Expected and Actual Experience	Investment Earnings on Pension Plan Investments			
11TH JUDICIAL DISTRICT COURT DIVISION C	\$ 146,943	\$ -	\$ -	\$ -	\$ -	\$ (2,618)	\$ (18,590)	\$ -	\$ (21,208)	\$ 11,419
17TH JUDICIAL DIST COURT	2,912,534	-	-	-	-	(51,898)	(368,463)	-	(420,361)	226,327
18TH JUDICIAL DISTRICT	1,515,951	-	-	-	-	(27,012)	(191,782)	-	(218,794)	117,802
19TH JUDICIAL DIST COURT	8,664,944	-	-	-	-	(154,399)	(1,096,198)	-	(1,250,597)	673,336
20TH JUDICIAL DISTRICT COURT	658,992	-	-	-	-	(11,742)	(83,369)	-	(95,111)	51,209
24TH JUDICIAL DIST CT JEFFERSON PARISH	1,853,670	-	-	-	-	(33,030)	(234,507)	-	(267,537)	144,045
2ND JUDICIAL DISTRICT COURT DIVISION A	348,661	-	-	-	-	(6,213)	(44,109)	-	(50,322)	27,094
2ND JUDICIAL DISTRICT COURT DIVISION B	273,189	-	-	-	-	(4,868)	(34,561)	-	(39,429)	21,229
2ND JUDICIAL DISTRICT COURT DIVISION C	137,439	-	-	-	-	(2,449)	(17,387)	-	(19,836)	10,680
3RD CIRCUIT COURT OF APPEAL	10,431,761	-	-	-	-	(185,881)	(1,319,718)	-	(1,505,599)	810,632
3RD JUD DIST COURT CHILDREN ASSIST FUND	53,275	-	-	-	-	(949)	(6,740)	-	(7,689)	4,140
3RD JUDICIAL DISTRICT COURT	555,007	-	-	-	-	(9,890)	(70,214)	-	(80,104)	43,128
4TH DISTRICT COURT JUDGES OFFICE	2,140,802	-	-	-	-	(38,146)	(270,832)	-	(308,978)	166,358
5TH CIRCUIT COURT OF APPEAL	6,908,632	-	-	-	-	(123,103)	(874,008)	-	(997,111)	536,856
ACADIA PARISH POLICE JURY	133,437	-	-	-	-	(2,378)	(16,881)	-	(19,259)	10,369
ACADIA PARISH SCHOOL BOARD	131,936	-	-	-	-	(2,351)	(16,691)	-	(19,042)	10,252
ACADIANA AREA HUMAN SERVICES DISTRICT	19,891,386	-	-	-	-	(354,440)	(2,516,451)	-	(2,870,891)	1,545,721
ALGIERS CHARTER SCHOOLS ASSOCIATION	350,099	-	-	-	-	(6,238)	(44,291)	-	(50,529)	27,206
ALLEN PARISH POLICE JURY	41,707	-	-	-	-	(743)	(5,276)	-	(6,019)	3,241
ALLEN PARISH SCHOOL BOARD	53,712	-	-	-	-	(957)	(6,795)	-	(7,752)	4,174
AMITE RIVER BASIN WATER DIST	446,331	-	-	-	-	(7,953)	(56,465)	-	(64,418)	34,684
ASCENSION PARISH COURT JUDICIAL EXPENSE	119,743	-	-	-	-	(2,134)	(15,149)	-	(17,283)	9,305
ASCENSION PARISH POLICE JURY	24,699	-	-	-	-	(440)	(3,125)	-	(3,565)	1,919
ASCENSION PARISH SCHOOL BOARD	873,029	-	-	-	-	(15,556)	(110,446)	-	(126,002)	67,841
ASSUMPTION PARISH SCHOOL BOARD	204,282	-	-	-	-	(3,640)	(25,844)	-	(29,484)	15,874
ATCHAFALAYA LEVEE DISTRICT	6,329,990	-	-	-	-	(112,793)	(800,804)	-	(913,597)	491,891
AVOYELLES PARISH POLICE JURY	33,390	-	-	-	-	(595)	(4,224)	-	(4,819)	2,595
AVOYELLES PARISH SCHOOL BOARD	176,269	-	-	-	-	(3,141)	(22,300)	-	(25,441)	13,698
BD EX SPEECH PATHOLOGY & AUDIOLOGY	254,180	-	-	-	-	(4,529)	(32,156)	-	(36,685)	19,752
BD OF COMMISSIONERS PORT OF NEW ORLEANS	42,586,318	-	-	-	-	(758,836)	(5,387,577)	-	(6,146,413)	3,309,300
BD OF EXAMINERS - NURSING FACILITY ADMIN	661,994	-	-	-	-	(11,796)	(83,749)	-	(95,545)	51,442
BD OF EXAMINERS OF CERTIFIED SHORTHAND	137,876	-	-	-	-	(2,457)	(17,443)	-	(19,900)	10,714
BOARD OF MEDICAL EXAMINERS	7,950,051	-	-	-	-	(141,660)	(1,005,758)	-	(1,147,418)	617,783
BOSSIER CITY COURT	219,289	-	-	-	-	(3,907)	(27,742)	-	(31,649)	17,041
BOSSIER PARISH SCHOOL BOARD	398,684	-	-	-	-	(7,104)	(50,437)	-	(57,541)	30,981
BUNKIE CITY COURT	4,502	-	-	-	-	(80)	(570)	-	(650)	350
CADDO LEVEE DISTRICT	1,998,049	-	-	-	-	(35,603)	(252,772)	-	(288,375)	155,265
CADDO PARISH SCHOOL BOARD	2,691,995	-	-	-	-	(47,968)	(340,563)	-	(388,531)	209,190
CALCASIEU PARISH POLICE JURY	159,574	-	-	-	-	(2,843)	(20,188)	-	(23,031)	12,400
CALCASIEU PARISH SCHOOL BOARD	841,827	-	-	-	-	(15,000)	(106,499)	-	(121,499)	65,417
CAPITOL AREA GROUNDWATER COMMISSION	195,966	-	-	-	-	(3,492)	(24,792)	-	(28,284)	15,228
CAPITOL AREA HUMAN SERVICES DISTRICT	40,174,953	-	-	-	-	(715,868)	(5,082,516)	-	(5,798,384)	3,121,918
CATAHOULA PARISH SCHOOL BOARD	369,046	-	-	-	-	(6,576)	(46,688)	-	(53,264)	28,678
CENTRAL COMMUNITY SCHOOL SYSTEM	361,730	-	-	-	-	(6,446)	(45,762)	-	(52,208)	28,109
CENTRAL LA HUMAN SERVICES DISTRICT	12,308,567	-	-	-	-	(219,324)	(1,557,151)	-	(1,776,475)	956,475

(Continued)

Louisiana State Employees' Retirement System

Schedules of Pension Amounts by Employer

As of and for the Year Ended June 30, 2014

Louisiana State Employees' Retirement System

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	Net Difference Between Projected and Actual		Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
		Difference Between Expected and Actual Experience	Investment Earnings on Pension Plan Investments			Difference Between Expected and Actual Experience	Investment Earnings on Pension Plan Investments			
CHENNAULT INTERNAT AIRPORT AUTHORITY	\$ 938,121	\$ -	\$ -	\$ -	\$ -	\$ (16,716)	\$ (118,681)	\$ -	\$ (135,397)	\$ 72,900
CITY COURT OF ABBEVILLE	133,874	-	-	-	-	(2,385)	(16,936)	-	(19,321)	10,403
CITY COURT OF BAKER	149,069	-	-	-	-	(2,656)	(18,859)	-	(21,515)	11,584
CITY COURT OF BASTROP	256,931	-	-	-	-	(4,578)	(32,504)	-	(37,082)	19,966
CITY COURT OF BOGALUSA	-	-	-	-	-	-	-	-	-	-
CITY COURT OF CROWLEY	162,700	-	-	-	-	(2,899)	(20,583)	-	(23,482)	12,643
CITY COURT OF DENHAM SPRINGS	219,914	-	-	-	-	(3,919)	(27,821)	-	(31,740)	17,089
CITY COURT OF FRANKLIN	-	-	-	-	-	-	-	-	-	-
CITY COURT OF HAMMOND	163,701	-	-	-	-	(2,917)	(20,710)	-	(23,627)	12,721
CITY COURT OF HOUMA	214,036	-	-	-	-	(3,814)	(27,078)	-	(30,892)	16,632
CITY COURT OF JENNINGS	148,506	-	-	-	-	(2,646)	(18,787)	-	(21,433)	11,540
CITY COURT OF KAPLAN	-	-	-	-	-	-	-	-	-	-
CITY COURT OF LAKE CHARLES	510,111	-	-	-	-	(9,090)	(64,534)	-	(73,624)	39,640
CITY COURT OF MORGAN CITY	172,455	-	-	-	-	(3,073)	(21,817)	-	(24,890)	13,401
CITY COURT OF OAKDALE	55,901	-	-	-	-	(996)	(7,072)	-	(8,068)	4,344
CITY COURT OF PLAQUEMINE	106,549	-	-	-	-	(1,899)	(13,480)	-	(15,379)	8,280
CITY COURT OF PORT ALLEN CIVIL FEES	116,804	-	-	-	-	(2,081)	(14,777)	-	(16,858)	9,077
CITY COURT OF SLIDELL	225,354	-	-	-	-	(4,016)	(28,509)	-	(32,525)	17,512
CITY COURT OF SULPHUR	139,189	-	-	-	-	(2,480)	(17,609)	-	(20,089)	10,816
CITY COURT OF THIBODAUX	95,294	-	-	-	-	(1,698)	(12,056)	-	(13,754)	7,405
CITY COURT OF VILLE PLATTE CIVIL DIV	-	-	-	-	-	-	-	-	-	-
CITY COURT OF WEST MONROE	91,105	-	-	-	-	(1,623)	(11,526)	-	(13,149)	7,080
CITY OF ABBEVILLE	27,388	-	-	-	-	(488)	(3,465)	-	(3,953)	2,128
CITY OF ALEXANDRIA	168,390	-	-	-	-	(3,001)	(21,303)	-	(24,304)	13,085
CITY OF BAKER	86,915	-	-	-	-	(1,549)	(10,996)	-	(12,545)	6,754
CITY OF BASTROP	80,725	-	-	-	-	(1,438)	(10,212)	-	(11,650)	6,273
CITY OF BATON ROUGE	680,377	-	-	-	-	(12,123)	(86,074)	-	(98,197)	52,871
CITY OF BOGALUSA	-	-	-	-	-	-	-	-	-	-
CITY OF BOSSIER	120,931	-	-	-	-	(2,155)	(15,299)	-	(17,454)	9,397
CITY OF BREAUX BRIDGE	-	-	-	-	-	-	-	-	-	-
CITY OF CROWLEY	78,661	-	-	-	-	(1,402)	(9,951)	-	(11,353)	6,113
CITY OF DENHAM SPRINGS	89,666	-	-	-	-	(1,598)	(11,344)	-	(12,942)	6,968
CITY OF DONALDSONVILLE	24,699	-	-	-	-	(440)	(3,125)	-	(3,565)	1,919
CITY OF EUNICE	55,213	-	-	-	-	(984)	(6,985)	-	(7,969)	4,290
CITY OF FRANKLIN	-	-	-	-	-	-	-	-	-	-
CITY OF GONZALES	24,699	-	-	-	-	(440)	(3,125)	-	(3,565)	1,919
CITY OF JEANERETTE	70,220	-	-	-	-	(1,251)	(8,883)	-	(10,134)	5,457
CITY OF JENNINGS	31,702	-	-	-	-	(565)	(4,011)	-	(4,576)	2,464
CITY OF KAPLAN	52,462	-	-	-	-	(935)	(6,637)	-	(7,572)	4,077
CITY OF LAKE CHARLES	119,368	-	-	-	-	(2,127)	(15,101)	-	(17,228)	9,276
CITY OF MARKSVILLE	42,957	-	-	-	-	(765)	(5,435)	-	(6,200)	3,338
CITY OF MINDEN	19,259	-	-	-	-	(343)	(2,436)	-	(2,779)	1,497
CITY OF MONROE	755,599	-	-	-	-	(13,464)	(95,591)	-	(109,055)	58,716
CITY OF MORGAN CITY	125,120	-	-	-	-	(2,229)	(15,829)	-	(18,058)	9,723

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Louisiana State Employees' Retirement System

Schedules of Pension Amounts by Employer

As of and for the Year Ended June 30, 2014

Louisiana State Employees' Retirement System

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	Net Difference Between Projected and Actual		Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
		Difference Between Expected and Actual Experience	Investment Earnings on Pension Plan Investments			Difference Between Expected and Actual Experience	Investment Earnings on Pension Plan Investments			
CITY OF NATCHITOCHE\$	41,707	-	-	-	(743)	(5,276)	-	(6,019)	3,241	
CITY OF NEW IBERIA	125,370	-	-	-	(2,234)	(15,861)	-	(18,095)	9,742	
CITY OF OPELOUSAS	108,550	-	-	-	(1,934)	(13,733)	-	(15,667)	8,435	
CITY OF PINEVILLE	-	-	-	-	-	-	-	-	-	
CITY OF PLAQUEMINE	93,856	-	-	-	(1,672)	(11,874)	-	(13,546)	7,293	
CITY OF PORT ALLEN	99,108	-	-	-	(1,766)	(12,538)	-	(14,304)	7,702	
CITY OF RAYNE	83,414	-	-	-	(1,486)	(10,553)	-	(12,039)	6,482	
CITY OF RUSTON	105,861	-	-	-	(1,886)	(13,392)	-	(15,278)	8,226	
CITY OF SHREVEPORT	1,189,175	-	-	-	(21,190)	(150,442)	-	(171,632)	92,408	
CITY OF SLIDELL	113,990	-	-	-	(2,031)	(14,421)	-	(16,452)	8,858	
CITY OF SULPHUR	74,785	-	-	-	(1,333)	(9,461)	-	(10,794)	5,811	
CITY OF THIBODAUX	126,559	-	-	-	(2,255)	(16,011)	-	(18,266)	9,835	
CITY OF WEST MONROE	141,003	-	-	-	(2,512)	(17,838)	-	(20,350)	10,957	
CITY OF WINNFELD	8,316	-	-	-	(148)	(1,052)	-	(1,200)	646	
CITY OF WINNSBORO	35,454	-	-	-	(632)	(4,485)	-	(5,117)	2,755	
CITY OF ZACHARY	30,889	-	-	-	(550)	(3,908)	-	(4,458)	2,400	
CLAIBORNE PARISH SCHOOL BOARD	238,923	-	-	-	(4,257)	(30,226)	-	(34,483)	18,566	
COMMISSION OF LAW ENFORCEMENT LCLE	8,017,145	-	-	-	(142,856)	(1,014,246)	-	(1,157,102)	622,997	
COURT OF APPEAL FIRST CIRCUIT	15,076,409	-	-	-	(268,643)	(1,907,310)	-	(2,175,953)	1,171,559	
COURT OF APPEALS FOURTH CIRCUIT	11,833,034	-	-	-	(210,850)	(1,496,992)	-	(1,707,842)	919,522	
COURT OF APPEALS SECOND CIRCUIT	7,441,254	-	-	-	(132,594)	(941,390)	-	(1,073,984)	578,245	
CRIMINAL DISTRICT COURT	9,292,360	-	-	-	(165,578)	(1,175,572)	-	(1,341,150)	722,091	
CRT - OFFICE OF CULTURAL DEVELOPMENT	4,643,022	-	-	-	(82,733)	(587,387)	-	(670,120)	360,800	
CRT - OFFICE OF STATE LIBRARY OF LOUISIANA	6,786,138	-	-	-	(120,921)	(858,511)	-	(979,432)	527,338	
CRT - OFFICE OF STATE MUSEUM	10,762,727	-	-	-	(191,779)	(1,361,588)	-	(1,553,367)	836,351	
CRT - OFFICE OF STATE PARKS	44,379,522	-	-	-	(790,789)	(5,614,434)	-	(6,405,223)	3,448,647	
CRT - OFFICE OF THE SECRETARY	8,527,819	-	-	-	(151,955)	(1,078,851)	-	(1,230,806)	662,680	
CRT - OFFICE OF TOURISM	7,408,051	-	-	-	(132,002)	(937,189)	-	(1,069,191)	575,665	
CUSTODIAN OF NOTARIAL ARCHIVES	1,639,070	-	-	-	(29,206)	(207,358)	-	(236,564)	127,369	
DEPARTMENT OF INSURANCE	46,590,920	-	-	-	(830,193)	(5,894,197)	-	(6,724,390)	3,620,490	
DEPT OF AGRICULTURE AND FORESTRY	81,620,244	-	-	-	(1,454,373)	(10,325,742)	-	(11,780,115)	6,342,551	
DEPT OF CHILDREN AND FAMILY SERVICES	484,545,380	-	-	-	(8,634,005)	(61,299,626)	-	(69,933,631)	37,653,084	
DEPT OF FINANCE CITY OF NEW ORLEANS	2,129,297	-	-	-	(37,941)	(269,376)	-	(307,317)	165,464	
DEPT OF REVENUE & TAXATION	108,127,626	-	-	-	(1,926,702)	(13,679,179)	-	(15,605,881)	8,402,389	
DEQ - OFFICE OF ENVIRONMENTAL COMPLIANCE	57,861,194	-	-	-	(1,031,016)	(7,319,995)	-	(8,351,011)	4,496,281	
DEQ - OFFICE OF ENVIRONMENTAL SERVICES	30,972,948	-	-	-	(551,900)	(3,918,374)	-	(4,470,274)	2,406,848	
DEQ - OFFICE OF MGT AND FINANCE	8,525,755	-	-	-	(151,919)	(1,078,590)	-	(1,230,509)	662,520	
DEQ - OFFICE OF THE SECRETARY - ADMIN	16,693,532	-	-	-	(297,458)	(2,111,891)	-	(2,409,349)	1,297,222	
DEVELOPMENTAL DISABILITIES COUNCIL	1,320,611	-	-	-	(23,532)	(167,070)	-	(190,602)	102,622	
DHH - MEDICAL VENDOR ADMINISTRATION	127,158,052	-	-	-	(2,265,801)	(16,086,710)	-	(18,352,511)	9,881,206	
DHH - OFF OF PUBLIC HEALTH	190,997,010	-	-	-	(3,403,333)	(24,162,949)	-	(27,566,282)	14,842,008	
DHH - OFF OF THE SEC MGT AND FINANCE	89,789,334	-	-	-	(1,599,936)	(11,359,210)	-	(12,959,146)	6,977,355	
DHH - OFFICE OF AGING AND ADULT SERVICES	51,902,876	-	-	-	(924,846)	(6,566,210)	-	(7,491,056)	4,033,272	

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Louisiana State Employees' Retirement System

Schedules of Pension Amounts by Employer
As of and for the Year Ended June 30, 2014

Louisiana State Employees' Retirement System

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	Net Difference Between Projected and Actual		Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
		Difference Between Expected and Actual Experience	Investment Earnings on Pension Plan Investments			Difference Between Expected and Actual Experience	Investment Earnings on Pension Plan Investments			
DNR - OFFICE OF COASTAL RESTOR AND MGT	\$ 9,030,426	\$ -	\$ -	\$ -	\$ -	\$ (160,911)	\$ (1,142,435)	\$ -	\$ (1,303,346)	\$ 701,737
DNR - OFFICE OF CONSERVATION	24,684,165	-	-	-	-	(439,842)	(3,122,783)	-	(3,562,625)	1,918,159
DNR - OFFICE OF MINERAL RESOURCES	11,136,462	-	-	-	-	(198,438)	(1,408,869)	-	(1,607,307)	865,393
DNR - OFFICE OF THE SECRETARY	14,214,448	-	-	-	-	(253,284)	(1,798,264)	-	(2,051,548)	1,104,577
DOA - ADMINISTRATIVE SERVICES	1,872,491	-	-	-	-	(33,365)	(236,888)	-	(270,253)	145,508
DOA - BD OF ELEM AND SECONDARY ED	648,362	-	-	-	-	(11,553)	(82,024)	-	(93,577)	50,383
DOA - BD OF REGENTS FOR HIGHER ED	5,705,326	-	-	-	-	(101,662)	(721,778)	-	(823,440)	443,350
DOA - BOARD OF TAX APPEALS	543,189	-	-	-	-	(9,679)	(68,719)	-	(78,398)	42,210
DOA - DIVISION OF ADMINISTRATION	145,599,454	-	-	-	-	(2,594,404)	(18,419,724)	-	(21,014,128)	11,314,252
DOA - EXECUTIVE OFFICE	16,101,008	-	-	-	-	(286,900)	(2,036,932)	-	(2,323,832)	1,251,178
DOA - FEDERAL PROPERTY ASSISTANCE	1,068,619	-	-	-	-	(19,041)	(135,191)	-	(154,232)	83,040
DOA - LA PROPERTY ASSISTANCE AGENCY	4,088,328	-	-	-	-	(72,849)	(517,213)	-	(590,062)	317,696
DOA - LOUISIANA TAX COMMISSION	5,837,512	-	-	-	-	(104,017)	(738,501)	-	(842,518)	453,622
DOA - MENTAL HEALTH ADVOCACY SERVICE	5,718,457	-	-	-	-	(101,896)	(723,439)	-	(825,335)	444,370
DOA - OFC OF TELECOMMUNICATION	11,367,944	-	-	-	-	(202,563)	(1,438,154)	-	(1,640,717)	883,381
DOA - OFFICE OF AIRCRAFT SERVICES	713,017	-	-	-	-	(12,705)	(90,203)	-	(102,908)	55,407
DOA - OFFICE OF RISK MANAGEMENT	6,682,965	-	-	-	-	(119,082)	(845,459)	-	(964,541)	519,320
DOA - OFFICE OF TECHNOLOGY SERVICES	5,545,189	-	-	-	-	(98,808)	(701,519)	-	(800,327)	430,906
DOA - OFFICE OF THE INSPECTOR GENERAL	2,890,212	-	-	-	-	(51,500)	(365,639)	-	(417,139)	224,593
DOA - STATE POLICE COMMISSION	790,678	-	-	-	-	(14,089)	(100,028)	-	(114,117)	61,442
DOC - ADULT PROBATION AND PAROLE	106,808,641	-	-	-	-	(1,903,199)	(13,512,315)	-	(15,415,514)	8,299,893
DOC - AVOYELLES CORRECTIONAL CENTER	42,177,004	-	-	-	-	(751,543)	(5,335,794)	-	(6,087,337)	3,277,493
DOC - CORRECTIONS - ADMINISTRATION	29,829,607	-	-	-	-	(531,527)	(3,773,731)	-	(4,305,258)	2,318,001
DOC - DAVID WADE CORRECTIONAL CENTER	41,066,178	-	-	-	-	(731,749)	(5,195,264)	-	(5,927,013)	3,191,173
DOC - DIXON CORRECTIONAL INSTITUTE	58,088,362	-	-	-	-	(1,035,063)	(7,348,733)	-	(8,383,796)	4,513,934
DOC - ELAYN HUNT CORRECTIONAL CENTER	76,689,526	-	-	-	-	(1,366,513)	(9,701,959)	-	(11,068,472)	5,959,395
DOC - LA CORRECTIONAL INST FOR WOMEN	32,928,727	-	-	-	-	(586,750)	(4,165,799)	-	(4,752,549)	2,558,828
DOC - LOUISIANA STATE PENITENTIARY	180,942,173	-	-	-	-	(3,224,168)	(22,890,916)	-	(26,115,084)	14,060,666
DOC - PRISON ENTERPRISES	10,161,762	-	-	-	-	(181,070)	(1,285,560)	-	(1,466,630)	789,651
DOC - WASHINGTON CORRECTIONAL INST	36,244,323	-	-	-	-	(645,829)	(4,585,254)	-	(5,231,083)	2,816,476
DOE - SPECIAL SCHOOL DISTRICTS	465,528	-	-	-	-	(8,295)	(58,894)	-	(67,189)	36,175
DOE - STATE ACTIVITIES, MGT AND FINANCE	50,553,502	-	-	-	-	(900,802)	(6,395,502)	-	(7,296,304)	3,928,415
DOTD - ADMINISTRATION	32,822,178	-	-	-	-	(584,851)	(4,152,319)	-	(4,737,170)	2,550,548
DOTD - ENGINEERING AND OPERATIONS	562,789,692	-	-	-	-	(10,028,237)	(71,198,280)	-	(81,226,517)	43,733,291
DPS - DONALD J THIBODAUX TRAINING ACADEMY	2,571,377	-	-	-	-	(45,819)	(325,304)	-	(371,123)	199,817
DPS - LA HIGHWAY SAFETY COMMISSION	1,716,419	-	-	-	-	(30,584)	(217,143)	-	(247,727)	133,380
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	1,854,295	-	-	-	-	(33,041)	(234,586)	-	(267,627)	144,094
DPS - LOUISIANA GAMING CONTROL BOARD	1,048,985	-	-	-	-	(18,692)	(132,707)	-	(151,399)	81,515
DPS - OFFICE OF LEGAL AFFAIRS	2,607,456	-	-	-	-	(46,462)	(329,868)	-	(376,330)	202,620
DPS - OFFICE OF MGT AND FINANCE	17,459,449	-	-	-	-	(311,106)	(2,208,787)	-	(2,519,893)	1,356,740
DPS - OFFICE OF MOTOR VEHICLES	58,831,518	-	-	-	-	(1,048,306)	(7,442,750)	-	(8,491,056)	4,571,683
DPS - OFFICE OF STATE FIRE MARSHALL	26,583,793	-	-	-	-	(473,691)	(3,363,104)	-	(3,836,795)	2,065,775
DPS - OFFICE OF STATE POLICE	92,734,446	-	-	-	-	(1,652,414)	(11,731,794)	-	(13,384,208)	7,206,214

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Louisiana State Employees' Retirement System

Schedules of Pension Amounts by Employer

As of and for the Year Ended June 30, 2014

Louisiana State Employees' Retirement System

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	Net Difference Between Projected and Actual		Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
		Difference Between Expected and Actual Experience	Investment Earnings on Pension Plan Investments			Difference Between Expected and Actual Experience	Investment Earnings on Pension Plan Investments			
DSCS - DIV OF ADMINISTRATIVE LAW	\$ 11,786,575	\$ -	\$ -	\$ -	\$ -	\$ (210,022)	\$ (1,491,115)	\$ -	\$ (1,701,137)	\$ 915,912
DSCS - ETHICS ADMINISTRATION	6,496,129	-	-	-	-	(115,753)	(821,822)	-	(937,575)	504,802
DSCS - STATE CIVIL SERVICE	18,051,785	-	-	-	-	(321,661)	(2,283,723)	-	(2,605,384)	1,402,769
DVA - DEPARTMENT OF VETERANS AFFAIRS	11,506,196	-	-	-	-	(205,026)	(1,455,644)	-	(1,660,670)	894,124
DVA - LOUISIANA WAR VETERANS HOME	14,081,449	-	-	-	-	(250,914)	(1,781,438)	-	(2,032,352)	1,094,242
DVA - NORTHEAST LA WAR VETERANS HOME	15,155,946	-	-	-	-	(270,060)	(1,917,372)	-	(2,187,432)	1,177,739
DVA - NORTHWEST LA WAR VETERANS HOME	13,897,176	-	-	-	-	(247,631)	(1,758,126)	-	(2,005,757)	1,079,923
DVA - SOUTHEAST LA WAR VETERANS HOME	12,289,433	-	-	-	-	(218,983)	(1,554,731)	-	(1,773,714)	954,988
DVA - SOUTHWEST LA WAR VETERANS HOME	12,991,633	-	-	-	-	(231,495)	(1,643,566)	-	(1,875,061)	1,009,555
EAST BATON ROUGE PARISH SCHOOL BOARD	646,674	-	-	-	-	(11,523)	(81,810)	-	(93,333)	50,252
EAST FELICIANA PARISH SCHOOL BOARD	163,013	-	-	-	-	(2,905)	(20,623)	-	(23,528)	12,667
EUNICE CITY COURT	147,756	-	-	-	-	(2,633)	(18,693)	-	(21,326)	11,482
EXCELTH INCORPORATED	14,457,248	-	-	-	-	(257,610)	(1,828,980)	-	(2,086,590)	1,123,445
FIFTH JUDICIAL DISTRICT COURT	207,033	-	-	-	-	(3,689)	(26,192)	-	(29,881)	16,088
FIFTH LA LEVEE BOARD	1,524,517	-	-	-	-	(27,165)	(192,866)	-	(220,031)	118,467
FLORIDA PARISHES HUMAN SERV AUTHORITY	24,377,335	-	-	-	-	(434,374)	(3,083,966)	-	(3,518,340)	1,894,316
FLORIDA PARISHES JUV DETENTION CENTER	11,080,499	-	-	-	-	(197,441)	(1,401,789)	-	(1,599,230)	861,044
FOURTH JUDICIAL DISTRICT COURT	260,746	-	-	-	-	(4,646)	(32,987)	-	(37,633)	20,262
FRANKLIN PARISH POLICE JURY	16,695	-	-	-	-	(297)	(2,112)	-	(2,409)	1,297
GREATER BATON ROUGE PORT COM	4,532,346	-	-	-	-	(80,761)	(573,385)	-	(654,146)	352,200
GREATER KROTZ SPRINGS PORT COMM	363,230	-	-	-	-	(6,472)	(45,952)	-	(52,424)	28,226
GREATER LAFOURCHE PORT COMMISSION	7,554,994	-	-	-	-	(134,621)	(955,779)	-	(1,090,400)	587,084
IBERIA PARISH GOVERNMENT	65,718	-	-	-	-	(1,171)	(8,314)	-	(9,485)	5,107
IBERIA PARISH SCHOOL BOARD	485,850	-	-	-	-	(8,657)	(61,465)	-	(70,122)	37,754
IMPERIAL CALCASIEU HUMAN SERVICES AUTHORITY	10,590,147	-	-	-	-	(188,703)	(1,339,755)	-	(1,528,458)	822,940
JEANERETTE CITY COURT	51,399	-	-	-	-	(916)	(6,502)	-	(7,418)	3,994
JEFFERSON DAVIS PARISH	14,507	-	-	-	-	(258)	(1,835)	-	(2,093)	1,127
JEFFERSON PARISH	2,000,550	-	-	-	-	(35,647)	(253,089)	-	(288,736)	155,459
JEFFERSON PARISH HUMAN SERV AUTHORITY	29,252,340	-	-	-	-	(521,241)	(3,700,701)	-	(4,221,942)	2,273,143
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	1,287,158	-	-	-	-	(22,936)	(162,838)	-	(185,774)	100,023
JUDICIAL BRANCH OF LOUISIANA	185,673,798	-	-	-	-	(3,308,480)	(23,489,512)	-	(26,797,992)	14,428,351
JUDICIAL EXP REG PARISH OF ORLEANS	9,671,347	-	-	-	-	(172,332)	(1,223,518)	-	(1,395,850)	751,542
LA BOARD OF JURY COMM ORLEANS PARISH	524,993	-	-	-	-	(9,355)	(66,417)	-	(75,772)	40,796
LA BOARD OF PHARMACY	4,117,091	-	-	-	-	(73,362)	(520,851)	-	(594,213)	319,931
LA BOARD REGISTRATION PROF ENGINEERS	1,686,405	-	-	-	-	(30,050)	(213,346)	-	(243,396)	131,047
LA CEMETERY BOARD	393,682	-	-	-	-	(7,015)	(49,805)	-	(56,820)	30,592
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	74,663,402	-	-	-	-	(1,330,410)	(9,445,634)	-	(10,776,044)	5,801,948
LA ECON DEV - OFFICE OF BUSINESS DEV	17,599,764	-	-	-	-	(313,606)	(2,226,538)	-	(2,540,144)	1,367,644
LA ECON DEV - OFFICE OF THE SECRETARY	9,433,362	-	-	-	-	(168,091)	(1,193,411)	-	(1,361,502)	733,048
LA ED TELEVISION AUTHORITY	12,959,055	-	-	-	-	(230,914)	(1,639,444)	-	(1,870,358)	1,007,023
LA EMERGENCY RESPONSE NETWORK	1,923,389	-	-	-	-	(34,272)	(243,327)	-	(277,599)	149,463
LA HOUSE OF REPRESENTATIVES	32,031,187	-	-	-	-	(570,757)	(4,052,252)	-	(4,623,009)	2,489,082
LA HOUSING CORPORATION	24,448,743	-	-	-	-	(435,647)	(3,093,000)	-	(3,528,647)	1,899,865
LA LICENSED PROFESSIONAL COUNSELORS	368,233	-	-	-	-	(6,561)	(46,585)	-	(53,146)	28,615

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Louisiana State Employees' Retirement System

Schedules of Pension Amounts by Employer

As of and for the Year Ended June 30, 2014

Louisiana State Employees' Retirement System

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	Net Difference Between Projected and Actual		Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
		Difference Between Expected and Actual Experience	Investment Earnings on Pension Plan Investments			Difference Between Expected and Actual Experience	Investment Earnings on Pension Plan Investments			
LA MILITARY DEPT	\$ 80,074,466	\$ -	\$ -	\$ -	\$ -	\$ (1,426,829)	\$ (10,130,186)	\$ -	\$ (11,557,015)	\$ 6,222,432
LA PATIENT'S COMP FUND OVERSIGHT BOARD	7,545,427	-	-	-	-	(134,450)	(954,569)	-	(1,089,019)	586,341
LA PUBLIC DEFENDER BOARD	3,147,268	-	-	-	-	(56,080)	(398,159)	-	(454,239)	244,568
LA RACING COMMISSION	8,843,590	-	-	-	-	(157,582)	(1,118,799)	-	(1,276,381)	687,218
LA REAL ESTATE COMM	2,962,495	-	-	-	-	(52,788)	(374,784)	-	(427,572)	230,210
LA SCHOOL FOR MATH SCI & ARTS	1,355,502	-	-	-	-	(24,153)	(171,484)	-	(195,637)	105,333
LA SCHOOL FOR THE DEAF	14,139,914	-	-	-	-	(251,956)	(1,788,834)	-	(2,040,790)	1,098,785
LA SENATE	30,317,145	-	-	-	-	(540,214)	(3,835,409)	-	(4,375,623)	2,355,887
LA SPECIAL EDUCATION CENTER	16,633,317	-	-	-	-	(296,385)	(2,104,274)	-	(2,400,659)	1,292,543
LA ST BD BARBER EXAMINERS	634,856	-	-	-	-	(11,312)	(80,315)	-	(91,627)	49,333
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	616,160	-	-	-	-	(10,979)	(77,950)	-	(88,929)	47,881
LA ST BD OF EXAMINERS OF DIET & NUTRITION	-	-	-	-	-	-	-	-	-	-
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	271,501	-	-	-	-	(4,838)	(34,347)	-	(39,185)	21,098
LA ST BD OF PRIVATE INVESTIGATOR EXM	262,559	-	-	-	-	(4,678)	(33,216)	-	(37,894)	20,403
LA ST BOARD OF ARCHITECTURAL EXAMINERS	553,193	-	-	-	-	(9,857)	(69,984)	-	(79,841)	42,988
LA ST BOARD OF CHIROPRACTIC EXAMINERS	269,812	-	-	-	-	(4,808)	(34,134)	-	(38,942)	20,967
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	2,332,203	-	-	-	-	(41,557)	(295,046)	-	(336,603)	181,231
LA ST LICENSING BD OF CONTRACTORS	7,514,350	-	-	-	-	(133,897)	(950,637)	-	(1,084,534)	583,926
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	368,796	-	-	-	-	(6,571)	(46,656)	-	(53,227)	28,658
LA STATE BD OF COSMETOLOGY	2,786,288	-	-	-	-	(49,648)	(352,492)	-	(402,140)	216,517
LA STATE BD OF EMBALMERS & FUNERAL DIRS	463,589	-	-	-	-	(8,261)	(58,648)	-	(66,909)	36,025
LA STATE BD OF EXAM OF INTERIOR DESIGNER	110,301	-	-	-	-	(1,965)	(13,954)	-	(15,919)	8,571
LA STATE BD OF WHOLESALE DRUG DISTRIB	883,534	-	-	-	-	(15,743)	(111,775)	-	(127,518)	68,658
LA STATE BD PRIVATE SECURITY EXAM	1,281,468	-	-	-	-	(22,834)	(162,118)	-	(184,952)	99,580
LA STATE BOARD OF DENTISTRY	1,210,372	-	-	-	-	(21,567)	(153,124)	-	(174,691)	94,056
LA STATE BOARD OF HOME INSPECTORS	176,519	-	-	-	-	(3,145)	(22,331)	-	(25,476)	13,717
LA STATE BOARD OF NURSING	9,341,070	-	-	-	-	(166,446)	(1,181,735)	-	(1,348,181)	725,876
LA STATE LAW INSTITUTE	1,472,118	-	-	-	-	(26,231)	(186,237)	-	(212,468)	114,395
LA USED MOTOR VEHICLE & PARTS	1,598,989	-	-	-	-	(28,492)	(202,287)	-	(230,779)	124,254
LA VETERINARY BOARD	384,365	-	-	-	-	(6,849)	(48,626)	-	(55,475)	29,868
LAFAYETTE CONSOL GOVT ADM OPERAT	680,377	-	-	-	-	(12,123)	(86,074)	-	(98,197)	52,871
LAFAYETTE PARISH SCHOOL BOARD	717,332	-	-	-	-	(12,782)	(90,749)	-	(103,531)	55,742
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	334,592	-	-	-	-	(5,962)	(42,329)	-	(48,291)	26,001
LAFOURCHE PARISH SCHOOL BOARD	491,290	-	-	-	-	(8,754)	(62,153)	-	(70,907)	38,177
LAKE FOREST ELEMENTARY CHARTER SCHOOL	168,203	-	-	-	-	(2,997)	(21,279)	-	(24,276)	13,071
LAKE PROVIDENCE PORT COMMISSION	320,336	-	-	-	-	(5,708)	(40,526)	-	(46,234)	24,893
LEESVILLE CITY COURT	62,904	-	-	-	-	(1,121)	(7,958)	-	(9,079)	4,888
LEGISLATIVE AUDITORS OFFICE	58,055,159	-	-	-	-	(1,034,472)	(7,344,533)	-	(8,379,005)	4,511,354
LEGISLATIVE BUDGETARY CONTROL COUN	672,123	-	-	-	-	(11,976)	(85,030)	-	(97,006)	52,229
LEGISLATIVE FISCAL OFFICE	4,745,507	-	-	-	-	(84,559)	(600,352)	-	(684,911)	368,764
LINCOLN PARISH SCHOOL BOARD	209,472	-	-	-	-	(3,733)	(26,500)	-	(30,233)	16,278
LIVINGSTON PARISH COUNCIL	26,700	-	-	-	-	(476)	(3,378)	-	(3,854)	2,075
LIVINGSTON PARISH SCHOOL BOARD	733,026	-	-	-	-	(13,062)	(92,735)	-	(105,797)	56,962
LOUISIANA BOARD OF CPAS	1,124,082	-	-	-	-	(20,030)	(142,207)	-	(162,237)	87,350

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Louisiana State Employees' Retirement System

Schedules of Pension Amounts by Employer
As of and for the Year Ended June 30, 2014

Louisiana State Employees' Retirement System

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	Net Difference Between Projected and Actual		Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
		Difference Between Expected and Actual Experience	Investment Earnings on Pension Plan Investments			Difference Between Expected and Actual Experience	Investment Earnings on Pension Plan Investments			
LOUISIANA BOARD OF MASSAGE THERAPY	\$ 529,495	\$ -	\$ -	\$ -	\$ -	\$ (9,435)	\$ (66,986)	\$ -	\$ (76,421)	\$ 41,146
LOUISIANA DEPARTMENT OF JUSTICE	83,808,756	-	-	-	-	(1,493,369)	(10,602,609)	-	(12,095,978)	6,512,616
LOUISIANA MOTOR VEHICLE COMMISSION	2,385,978	-	-	-	-	(42,515)	(301,849)	-	(344,364)	185,410
LOUISIANA PHYSICAL THERAPY BOARD	370,796	-	-	-	-	(6,607)	(46,909)	-	(53,516)	28,814
LOUISIANA STATE UNIVERSITY SYSTEM	426,523,299	-	-	-	-	(7,600,123)	(53,959,277)	-	(61,559,400)	33,144,300
LOUISIANA TAX FREE SHOPPING	725,023	-	-	-	-	(12,919)	(91,722)	-	(104,641)	56,340
LT GOVERNORS OFFICE	2,394,357	-	-	-	-	(42,665)	(302,909)	-	(345,574)	186,061
LUMCON	1,449,295	-	-	-	-	(25,825)	(183,350)	-	(209,175)	112,622
MADISON PARISH PORT HARBOR & TERMINAL	298,388	-	-	-	-	(5,317)	(37,749)	-	(43,066)	23,187
MADISON PARISH SCHOOL BOARD	128,935	-	-	-	-	(2,297)	(16,311)	-	(18,608)	10,019
MARKSVILLE CITY COURT	199,592	-	-	-	-	(3,556)	(25,250)	-	(28,806)	15,510
METROPOLITAN HUMAN SERVICES DISTRICT	22,338,080	-	-	-	-	(398,037)	(2,825,981)	-	(3,224,018)	1,735,849
MINDEN CITY COURT	286,883	-	-	-	-	(5,112)	(36,293)	-	(41,405)	22,293
MONROE CITY SCHOOL BOARD	934,807	-	-	-	-	(16,657)	(118,262)	-	(134,919)	72,642
MOREHOUSE PARISH SCHOOL BOARD	-	-	-	-	-	-	-	-	-	-
MUNICIPAL FIRE & POLICE CIVIL SERVICE	3,737,166	-	-	-	-	(66,592)	(472,787)	-	(539,379)	290,408
NATCHITOCHE CANE RIVER LEVEE DISTRICT	234,483	-	-	-	-	(4,178)	(29,664)	-	(33,842)	18,221
NATCHITOCHE CITY COURT	186,399	-	-	-	-	(3,321)	(23,581)	-	(26,902)	14,485
NEW BEGINNINGS SCHOOLS	295,262	-	-	-	-	(5,261)	(37,353)	-	(42,614)	22,944
NEW IBERIA CITY COURT	-	-	-	-	-	-	-	-	-	-
NEW ORLEANS CENTER FOR CREATIVE ARTS	1,037,167	-	-	-	-	(18,481)	(131,212)	-	(149,693)	80,596
NORTH LAFOURCHE LEVEE DISTRICT	858,585	-	-	-	-	(15,299)	(108,619)	-	(123,918)	66,719
NORTHEAST DELTA HUMAN SERVICES AUTHORITY	17,796,480	-	-	-	-	(317,111)	(2,251,425)	-	(2,568,536)	1,382,930
NORTHWEST LA HUMAN SERVICES DISTRICT	17,146,929	-	-	-	-	(305,537)	(2,169,251)	-	(2,474,788)	1,332,455
OFFICE FOR CITIZEN WITH DISABILITIES	149,689,096	-	-	-	-	(2,667,276)	(18,937,102)	-	(21,604,378)	11,632,050
OFFICE OF BEHAVIORAL HEALTH	178,518,927	-	-	-	-	(3,180,989)	(22,584,352)	-	(25,765,341)	13,872,360
OFFICE OF COASTAL PROTECTION & RESTORATION	36,500,629	-	-	-	-	(650,397)	(4,617,679)	-	(5,268,076)	2,836,393
OFFICE OF ELDERLY AFFAIRS	4,201,193	-	-	-	-	(74,860)	(531,491)	-	(606,351)	326,467
OFFICE OF FINANCIAL INSTITUTIONS	19,362,766	-	-	-	-	(345,021)	(2,449,575)	-	(2,794,596)	1,504,643
OFFICE OF HOME LAND SEC & EMERG. PREP.	54,828,292	-	-	-	-	(976,973)	(6,936,303)	-	(7,913,276)	4,260,600
OFFICE OF JUVENILE JUSTICE	110,757,718	-	-	-	-	(1,973,567)	(14,011,911)	-	(15,985,478)	8,606,768
OFFICE OF STUDENT FINANCIAL ASSISTANCE	11,448,231	-	-	-	-	(203,993)	(1,448,311)	-	(1,652,304)	889,620
OPELOUSAS CITY COURT	177,269	-	-	-	-	(3,159)	(22,426)	-	(25,585)	13,775
ORLEANS PARISH SCHOOL BOARD	821,567	-	-	-	-	(14,639)	(103,936)	-	(118,575)	63,842
OUACHITA PARISH POLICE JURY	136,626	-	-	-	-	(2,435)	(17,284)	-	(19,719)	10,617
OUACHITA PARISH SCHOOL BOARD	813,501	-	-	-	-	(14,496)	(102,916)	-	(117,412)	63,216
PARISH OF ORLEANS JUDICIAL EXP JUDGES	1,382,264	-	-	-	-	(24,630)	(174,870)	-	(199,500)	107,413
PARISH OF TANGIPAHOA	49,023	-	-	-	-	(874)	(6,202)	-	(7,076)	3,809
PARISH OF TERREBONNE	126,183	-	-	-	-	(2,248)	(15,963)	-	(18,211)	9,805
PINEVILLE CITY COURT	-	-	-	-	-	-	-	-	-	-
PONTCHARTRAIN LEVEE DISTRICT	6,272,213	-	-	-	-	(111,763)	(793,495)	-	(905,258)	487,402
PORT OF LAKE CHARLES	19,857,745	-	-	-	-	(353,841)	(2,512,195)	-	(2,866,036)	1,543,107
PUBLIC SERVICE COMMISSION	12,173,567	-	-	-	-	(216,918)	(1,540,073)	-	(1,756,991)	945,984
RAPIDES PARISH HOUSING AUTHORITY	954,942	-	-	-	-	(17,016)	(120,809)	-	(137,825)	74,207

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Louisiana State Employees' Retirement System

Schedules of Pension Amounts by Employer

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Louisiana State Employees' Retirement System

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	Net Difference Between Projected and Actual		Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
		Difference Between Expected and Actual Experience	Investment Earnings on Pension Plan Investments			Difference Between Expected and Actual Experience	Investment Earnings on Pension Plan Investments			
RAPIDES PARISH POLICE JURY	\$ 168,390	\$ -	\$ -	\$ -	\$ -	\$ (3,001)	\$ (21,303)	\$ -	\$ (24,304)	\$ 13,085
RAPIDES PARISH SCHOOL BOARD	1,415,905	-	-	-	-	(25,230)	(179,125)	-	(204,355)	110,027
RAYNE CITY COURT	83,414	-	-	-	-	(1,486)	(10,553)	-	(12,039)	6,482
RECOVERY SCHOOL DISTRICT	17,610,394	-	-	-	-	(313,796)	(2,227,883)	-	(2,541,679)	1,368,470
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	2,821,492	-	-	-	-	(50,276)	(356,946)	-	(407,222)	219,253
REGIONAL PLANNING COMMISSION	4,545,289	-	-	-	-	(80,991)	(575,023)	-	(656,014)	353,206
REGIONAL TRANSIT AUTHORITY	356,790	-	-	-	-	(6,358)	(45,137)	-	(51,495)	27,725
RENEW CHARTER MGMT ORGANIZATION	244,738	-	-	-	-	(4,361)	(30,962)	-	(35,323)	19,018
RICHLAND PARISH SCHOOL BOARD	144,192	-	-	-	-	(2,569)	(18,242)	-	(20,811)	11,205
RUSTON CITY COURT	261,621	-	-	-	-	(4,662)	(33,098)	-	(37,760)	20,330
SABINE RIVER AUTHORITY	6,199,304	-	-	-	-	(110,464)	(784,271)	-	(894,735)	481,736
SCHOOL EMPLOYEES RETIREMENT SYSTEM	247,364	-	-	-	-	(4,408)	(31,294)	-	(35,702)	19,222
SECRETARY OF STATE'S OFFICE	50,828,880	-	-	-	-	(905,708)	(6,430,339)	-	(7,336,047)	3,949,814
SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	25,577,390	-	-	-	-	(455,758)	(3,235,785)	-	(3,691,543)	1,987,569
SOUTH LAFOURCHE LEVEE DISTRICT	2,566,062	-	-	-	-	(45,724)	(324,631)	-	(370,355)	199,404
SOUTH TANGIPAHOA PARISH PORT COMMISSION	406,876	-	-	-	-	(7,250)	(51,474)	-	(58,724)	31,618
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	31,663,892	-	-	-	-	(564,212)	(4,005,785)	-	(4,569,997)	2,460,540
SOUTHERN UNIVERSITY	62,002,484	-	-	-	-	(1,104,808)	(7,843,907)	-	(8,948,715)	4,818,093
SPRINGHILL CITY COURT	118,055	-	-	-	-	(2,104)	(14,935)	-	(17,039)	9,174
ST BERNARD PORT HARBOR & TERM DIST	3,295,649	-	-	-	-	(58,724)	(416,931)	-	(475,655)	256,099
ST CHARLES PARISH PUBLIC SCHOOLS	416,380	-	-	-	-	(7,419)	(52,676)	-	(60,095)	32,356
ST JAMES PARISH SCHOOL BOARD	201,906	-	-	-	-	(3,598)	(25,543)	-	(29,141)	15,690
ST LANDRY PARISH GOVERNMENT	80,850	-	-	-	-	(1,441)	(10,228)	-	(11,669)	6,283
ST LANDRY PARISH SCHOOL BOARD	923,427	-	-	-	-	(16,454)	(116,822)	-	(133,276)	71,758
ST MARTIN PARISH POLICE JURY	-	-	-	-	-	-	-	-	-	-
ST MARTIN PARISH SCHOOL BOARD	200,093	-	-	-	-	(3,565)	(25,314)	-	(28,879)	15,549
ST TAMMANY PARISH GOVERNMENT	12,506	-	-	-	-	(223)	(1,582)	-	(1,805)	972
ST TAMMANY PARISH SCHOOL BOARD	1,453,422	-	-	-	-	(25,898)	(183,872)	-	(209,770)	112,943
ST. MARY PARISH SCHOOL BOARD	596,401	-	-	-	-	(10,627)	(75,450)	-	(86,077)	46,345
STATE EMPLOYEES GROUP BENEFIT	12,814,863	-	-	-	-	(228,345)	(1,621,203)	-	(1,849,548)	995,818
STATE PLUMBING BOARD	626,165	-	-	-	-	(11,157)	(79,216)	-	(90,373)	48,658
STATE POLICE RETIREMENT SYSTEM	922,989	-	-	-	-	(16,447)	(116,767)	-	(133,214)	71,724
TANGIPAHOA PARISH SCHOOL SYSTEM	1,600,865	-	-	-	-	(28,525)	(202,525)	-	(231,050)	124,400
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	14,951,289	-	-	-	-	(266,414)	(1,891,481)	-	(2,157,895)	1,161,836
TENSAS BASIN LEVEE DISTRICT	4,451,058	-	-	-	-	(79,312)	(563,101)	-	(642,413)	345,883
TERREBONNE LEVEE & CONSERVATION DISTRICT	2,555,619	-	-	-	-	(45,538)	(323,310)	-	(368,848)	198,592
TERREBONNE PARISH SCHOOL BOARD	998,962	-	-	-	-	(17,800)	(126,378)	-	(144,178)	77,627
THE CITY OF VILLE PLATTE	-	-	-	-	-	-	-	-	-	-
THE PORT OF SOUTH LOUISIANA	8,842,276	-	-	-	-	(157,559)	(1,118,633)	-	(1,276,192)	687,116
TOWN OF BUNKIE	39,581	-	-	-	-	(705)	(5,007)	-	(5,712)	3,076
TOWN OF SORRENTO	10,192	-	-	-	-	(182)	(1,289)	-	(1,471)	792
TOWN OF VIDALIA	120,368	-	-	-	-	(2,145)	(15,228)	-	(17,373)	9,354
TREASURY DEPARTMENT	11,036,166	-	-	-	-	(196,651)	(1,396,181)	-	(1,592,832)	857,599
UNIVERSITY OF LOUISIANA	269,536,391	-	-	-	-	(4,802,808)	(34,098,932)	-	(38,901,740)	20,945,151

(Continued)

Louisiana State Employees' Retirement System

Schedules of Pension Amounts by Employer

As of and for the Year Ended June 30, 2014

Louisiana State Employees' Retirement System

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	Net Difference Between Projected 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	Total Deferred Outflows of Resources		Difference Between Expected and Actual Experience	Investment Earnings on Pension Plan Investments	Changes of Assumptions		
VERMILION PARISH POLICE JURY	\$ 51,836	\$ -	\$ -	\$ -	\$ -	\$ (924)	\$ (6,558)	\$ -	\$ (7,482)	\$ 4,028	
VERMILION PARISH SCHOOL BOARD	148,631	-	-	-	-	(2,648)	(18,803)	-	(21,451)	11,550	
WARE YOUTH CENTER	9,772,332	-	-	-	-	(174,131)	(1,236,293)	-	(1,410,424)	759,389	
WASHINGTON PARISH POLICE JURY	-	-	-	-	-	-	-	-	-	-	
WEBSTER PARISH POLICE JURY	37,517	-	-	-	-	(669)	(4,746)	-	(5,415)	2,915	
WEBSTER PARISH SCHOOL BOARD	383,052	-	-	-	-	(6,826)	(48,460)	-	(55,286)	29,766	
WEST BATON ROUGE PARISH COUNCIL	29,389	-	-	-	-	(524)	(3,718)	-	(4,242)	2,284	
WEST BATON ROUGE SCHOOL BOARD	173,518	-	-	-	-	(3,092)	(21,952)	-	(25,044)	13,484	
WEST FELICIANA PARISH SCHOOL BOARD	320,773	-	-	-	-	(5,716)	(40,581)	-	(46,297)	24,927	
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	5,669,934	-	-	-	-	(101,031)	(717,301)	-	(818,332)	440,600	
WINN PARISH POLICE JURY	8,316	-	-	-	-	(148)	(1,052)	-	(1,200)	646	
WINN PARISH SCHOOL BOARD	155,697	-	-	-	-	(2,774)	(19,697)	-	(22,471)	12,099	
WINNFIELD CITY COURT	46,396	-	-	-	-	(827)	(5,870)	-	(6,697)	3,605	
WINNSBORO CITY COURT	117,242	-	-	-	-	(2,089)	(14,832)	-	(16,921)	9,111	
WLF - OFFICE OF FISHERIES	46,810,084	-	-	-	-	(834,098)	(5,921,923)	-	(6,756,021)	3,637,521	
WLF - OFFICE OF MGT AND FINANCE	5,247,677	-	-	-	-	(93,507)	(663,881)	-	(757,388)	407,787	
WLF - OFFICE OF THE SECRETARY	50,278,625	-	-	-	-	(895,904)	(6,360,727)	-	(7,256,631)	3,907,055	
WLF - OFFICE OF WILDLIFE	40,557,630	-	-	-	-	(722,687)	(5,130,928)	-	(5,853,615)	3,151,655	
WORKFORCE SUPPORT AND TRAINING	130,049,451	-	-	-	-	(2,317,322)	(16,452,500)	-	(18,769,822)	10,105,891	
ZACHARY CITY COURT	241,299	-	-	-	-	(4,300)	(30,527)	-	(34,827)	18,751	
ZACHARY SCHOOL BOARD	229,606	-	-	-	-	(4,091)	(29,047)	-	(33,138)	17,842	
Total	\$ 6,252,891,519	\$ -	\$ -	\$ -	\$ -	\$ (111,418,871)	\$ (791,050,590)	\$ -	\$ (902,469,461)	\$ 485,900,095	

The accompanying notes are an integral part of these statements.

Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer

As of the Year Ended June 30, 2013

Employer Name	Net Pension Liability
11TH JUDICIAL DISTRICT COURT DIVISION C	\$ 151,812
17TH JUDICIAL DIST COURT	3,254,479
18TH JUDICIAL DISTRICT	1,414,528
19TH JUDICIAL DIST COURT	8,741,113
20TH JUDICIAL DISTRICT COURT	708,430
24TH JUDICIAL DIST CT JEFFERSON PARISH	1,766,084
2ND JUDICIAL DISTRICT COURT DIVISION A	151,083
2ND JUDICIAL DISTRICT COURT DIVISION B	313,093
2ND JUDICIAL DISTRICT COURT DIVISION C	147,805
3RD CIRCUIT COURT OF APPEAL	11,487,416
3RD JUD DIST COURT CHILDREN ASSIST FUND	57,257
3RD JUDICIAL DISTRICT COURT	536,076
4TH DISTRICT COURT JUDGES OFFICE	2,588,082
5TH CIRCUIT COURT OF APPEAL	8,221,719
ACADIA PARISH POLICE JURY	157,057
ACADIA PARISH SCHOOL BOARD	72,846
ACADIANA AREA HUMAN SERVICES DISTRICT	21,567,516
ALGIERS CHARTER SCHOOLS ASSOCIATION	369,039
ALLEN PARISH POLICE JURY	49,098
ALLEN PARISH SCHOOL BOARD	-
AMITE RIVER BASIN WATER DIST	479,838
ASCENSION PARISH COURT JUDICIAL EXPENSE	131,779
ASCENSION PARISH POLICE JURY	29,066
ASCENSION PARISH SCHOOL BOARD	789,653
ASSUMPTION PARISH SCHOOL BOARD	200,109
ATCHAFALAYA LEVEE DISTRICT	6,609,704
AVOYELLES PARISH POLICE JURY	39,264
AVOYELLES PARISH SCHOOL BOARD	-
BD EX SPEECH PATHOLOGY & AUDIOLOGY	483,335
BD OF COMMISSIONERS PORT OF NEW ORLEANS	41,995,061
BD OF EXAMINERS - NURSING FACILITY ADMIN	673,682
BD OF EXAMINERS OF CERTIFIED SHORTHAND	143,944
BOARD OF MEDICAL EXAMINERS	8,014,981
BOSSIER CITY COURT	252,776
BOSSIER PARISH SCHOOL BOARD	390,674
BUNKIE CITY COURT	5,901

(Continued)

Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer

As of the Year Ended June 30, 2013

Employer Name	Net Pension Liability
CADDO LEVEE DISTRICT	\$ 1,954,829
CADDO PARISH SCHOOL BOARD	2,405,675
CALCASIEU PARISH POLICE JURY	185,321
CALCASIEU PARISH SCHOOL BOARD	890,181
CAPITOL AREA GROUNDWATER COMMISSION	200,691
CAPITOL AREA HUMAN SERVICES DISTRICT	42,486,628
CATAHOULA PARISH SCHOOL BOARD	380,403
CENTRAL COMMUNITY SCHOOL SYSTEM	384,701
CENTRAL LA HUMAN SERVICES DISTRICT	12,633,288
CHENNAULT INTERNAT AIRPORT AUTHORITY	972,789
CITY COURT OF ABBEVILLE	143,507
CITY COURT OF BAKER	191,950
CITY COURT OF BASTROP	278,855
CITY COURT OF BOGALUSA	63,595
CITY COURT OF CROWLEY	191,513
CITY COURT OF DENHAM SPRINGS	243,525
CITY COURT OF FRANKLIN	121,945
CITY COURT OF HAMMOND	192,751
CITY COURT OF HOUMA	233,181
CITY COURT OF JENNINGS	148,606
CITY COURT OF KAPLAN	49,098
CITY COURT OF LAKE CHARLES	569,803
CITY COURT OF MORGAN CITY	231,433
CITY COURT OF OAKDALE	79,621
CITY COURT OF PLAQUEMINE	150,136
CITY COURT OF PORT ALLEN CIVIL FEES	118,667
CITY COURT OF SLIDELL	237,187
CITY COURT OF SULPHUR	158,513
CITY COURT OF THIBODAUX	117,938
CITY COURT OF VILLE PLATTE CIVIL DIV	112,110
CITY COURT OF WEST MONROE	107,303
CITY OF ABBEVILLE	32,271
CITY OF ALEXANDRIA	175,851
CITY OF BAKER	102,349
CITY OF BASTROP	94,992
CITY OF BATON ROUGE	1,540,480

(Continued)

Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer

As of the Year Ended June 30, 2013

Employer Name	Net Pension Liability
CITY OF BOGALUSA	\$ 73,648
CITY OF BOSSIER	142,342
CITY OF BREAUX BRIDGE	122,017
CITY OF CROWLEY	90,766
CITY OF DENHAM SPRINGS	105,554
CITY OF DONALDSONVILLE	29,066
CITY OF EUNICE	65,052
CITY OF FRANKLIN	82,899
CITY OF GONZALES	29,066
CITY OF JEANERETTE	82,680
CITY OF JENNINGS	33,436
CITY OF KAPLAN	49,463
CITY OF LAKE CHARLES	140,520
CITY OF MARKSVILLE	50,628
CITY OF MINDEN	22,655
CITY OF MONROE	889,598
CITY OF MORGAN CITY	147,295
CITY OF NATCHITOCHES	49,098
CITY OF NEW IBERIA	159,898
CITY OF OPELOUSAS	127,772
CITY OF PINEVILLE	79,111
CITY OF PLAQUEMINE	105,554
CITY OF PORT ALLEN	116,700
CITY OF RAYNE	90,694
CITY OF RUSTON	124,640
CITY OF SHREVEPORT	1,293,021
CITY OF SLIDELL	134,183
CITY OF SULPHUR	88,071
CITY OF THIBODAUX	148,971
CITY OF WEST MONROE	176,361
CITY OF WINNFIELD	9,834
CITY OF WINNSBORO	41,741
CITY OF ZACHARY	36,350
CLAIBORNE PARISH SCHOOL BOARD	260,935
COMMISSION OF LAW ENFORCEMENT LCLE	8,378,484
COURT OF APPEAL FIRST CIRCUIT	15,306,818

(Continued)

Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer

As of the Year Ended June 30, 2013

Employer Name	Net Pension Liability
COURT OF APPEALS FOURTH CIRCUIT	\$ 12,386,703
COURT OF APPEALS SECOND CIRCUIT	7,478,906
CRIMINAL DISTRICT COURT	8,956,228
CRT - OFFICE OF CULTURAL DEVELOPMENT	5,006,650
CRT - OFFICE OF STATE LIBRARY OF LOUISIANA	7,385,808
CRT - OFFICE OF STATE MUSEUM	11,044,293
CRT - OFFICE OF STATE PARKS	40,137,846
CRT - OFFICE OF THE SECRETARY	9,171,634
CRT - OFFICE OF TOURISM	8,077,556
CUSTODIAN OF NOTARIAL ARCHIVES	1,957,889
DEPARTMENT OF INSURANCE	48,841,079
DEPT OF AGRICULTURE AND FORESTRY	89,986,607
DEPT OF CHILDREN AND FAMILY SERVICES	526,274,084
DEPT OF FINANCE CITY OF NEW ORLEANS	2,398,754
DEPT OF REVENUE & TAXATION	102,563,658
DEQ - OFFICE OF ENVIRONMENTAL COMPLIANCE	60,780,798
DEQ - OFFICE OF ENVIRONMENTAL SERVICES	31,589,776
DEQ - OFFICE OF MGT AND FINANCE	8,825,396
DEQ - OFFICE OF THE SECRETARY - ADMIN	19,247,582
DEVELOPMENTAL DISABILITIES COUNCIL	1,309,994
DHH - MEDICAL VENDOR ADMINISTRATION	136,305,530
DHH - OFF OF PUBLIC HEALTH	205,672,716
DHH - OFF OF THE SEC MGT AND FINANCE	99,407,667
DHH - OFFICE OF AGING AND ADULT SERVICES	55,465,717
DNR - OFFICE OF COASTAL RESTOR AND MGT	9,834,826
DNR - OFFICE OF CONSERVATION	26,671,634
DNR - OFFICE OF MINERAL RESOURCES	12,420,213
DNR - OFFICE OF THE SECRETARY	21,941,946
DOA - ADMINISTRATIVE SERVICES	3,921,022
DOA - BD OF ELEM AND SECONDARY ED	670,258
DOA - BD OF REGENTS FOR HIGHER ED	5,700,802
DOA - BOARD OF TAX APPEALS	561,499
DOA - DIVISION OF ADMINISTRATION	167,582,650
DOA - EXECUTIVE OFFICE	16,896,323
DOA - FEDERAL PROPERTY ASSISTANCE	888,943
DOA - LA PROPERTY ASSISTANCE AGENCY	4,574,526

(Continued)

Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer

As of the Year Ended June 30, 2013

Employer Name	Net Pension Liability
DOA - LOUISIANA TAX COMMISSION	\$ 6,265,870
DOA - MENTAL HEALTH ADVOCACY SERVICE	6,059,934
DOA - OFC OF TELECOMMUNICATION	10,869,826
DOA - OFFICE OF AIRCRAFT SERVICES	612,855
DOA - OFFICE OF RISK MANAGEMENT	11,253,143
DOA - OFFICE OF TECHNOLOGY SERVICES	-
DOA - OFFICE OF THE INSPECTOR GENERAL	2,964,915
DOA - STATE POLICE COMMISSION	785,792
DOC - ADULT PROBATION AND PAROLE	126,013,011
DOC - AVOYELLES CORRECTIONAL CENTER	51,521,821
DOC - CORRECTIONS - ADMINISTRATION	32,518,129
DOC - DAVID WADE CORRECTIONAL CENTER	50,903,138
DOC - DIXON CORRECTIONAL INSTITUTE	70,095,283
DOC - ELAYN HUNT CORRECTIONAL CENTER	89,531,610
DOC - LA CORRECTIONAL INST FOR WOMEN	38,590,810
DOC - LOUISIANA STATE PENITENTIARY	213,285,804
DOC - PRISON ENTERPRISES	12,259,295
DOC - WASHINGTON CORRECTIONAL INST	43,508,733
DOE - SPECIAL SCHOOL DISTRICTS	874,374
DOE - STATE ACTIVITIES, MGT AND FINANCE	60,840,532
DOTD - ADMINISTRATION	45,183,760
DOTD - ENGINEERING AND OPERATIONS	590,632,725
DPS - DONALD J THIBODAUX TRAINING ACADEMY	2,656,921
DPS - LA HIGHWAY SAFETY COMMISSION	2,231,062
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	1,546,599
DPS - LOUISIANA GAMING CONTROL BOARD	701,874
DPS - OFFICE OF LEGAL AFFAIRS	2,369,397
DPS - OFFICE OF MGT AND FINANCE	36,494,368
DPS - OFFICE OF MOTOR VEHICLES	65,433,852
DPS - OFFICE OF STATE FIRE MARSHALL	29,799,506
DPS - OFFICE OF STATE POLICE	105,250,519
DSCS - DIV OF ADMINISTRATIVE LAW	12,427,279
DSCS - ETHICS ADMINISTRATION	7,123,198
DSCS - STATE CIVIL SERVICE	19,127,895
DVA - DEPARTMENT OF VETERANS AFFAIRS	12,550,462
DVA - LOUISIANA WAR VETERANS HOME	13,993,473
DVA - NORTHEAST LA WAR VETERANS HOME	15,474,364

(Continued)

Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer

As of the Year Ended June 30, 2013

Employer Name	Net Pension Liability
DVA - NORTHWEST LA WAR VETERANS HOME	\$ 14,519,204
DVA - SOUTHEAST LA WAR VETERANS HOME	13,529,880
DVA - SOUTHWEST LA WAR VETERANS HOME	13,904,892
EAST BATON ROUGE PARISH SCHOOL BOARD	472,991
EAST FELICIANA PARISH SCHOOL BOARD	174,758
EUNICE CITY COURT	147,368
EXCELTH INCORPORATED	11,842,323
FIFTH JUDICAL DISTRICT COURT	297,067
FIFTH LA LEVEE BOARD	1,697,245
FLORIDA PARISHES HUMAN SERV AUTHORITY	26,430,367
FLORIDA PARISHES JUV DETENTION CENTER	10,084,033
FOURTH JUDICIAL DISTRICT COURT	620,723
FRANKLIN PARISH POLICE JURY	19,668
GREATER BATON ROUGE PORT COM	4,237,903
GREATER KROTZ SPRINGS PORT COMM	358,476
GREATER LAFOURCHE PORT COMMISSION	7,205,004
IBERIA PARISH GOVERNMENT	77,363
IBERIA PARISH SCHOOL BOARD	-
IMPERIAL CALCASIEU HUMAN SERVICES AUTHORITY	13,000,214
JEANERETTE CITY COURT	60,462
JEFFERSON DAVIS PARISH	17,046
JEFFERSON PARISH	1,685,007
JEFFERSON PARISH HUMAN SERV AUTHORITY	31,316,894
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	1,347,437
JUDICIAL BRANCH OF LOUISIANA	214,643,804
JUDICIAL EXP REG PARISH OF ORLEANS	10,040,836
LA BOARD OF JURY COMM ORLEANS PARISH	521,871
LA BOARD OF PHARMACY	4,526,010
LA BOARD REGISTRATION PROF ENGINEERS	1,940,697
LA CEMETERY BOARD	134,256
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	74,453,747
LA ECON DEV - OFFICE OF BUSINESS DEV	18,088,161
LA ECON DEV - OFFICE OF THE SECRETARY	10,572,977
LA ED TELEVISION AUTHORITY	14,538,509
LA EMERGENCY RESPONSE NETWORK	2,040,423
LA HOUSE OF REPRESENTATIVES	34,321,437
LA HOUSING CORPORATION	24,221,815

(Continued)

Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer

As of the Year Ended June 30, 2013

Employer Name	Net Pension Liability
LA LICENSED PROFESSIONAL COUNSELORS	\$ 368,529
LA MILITARY DEPT	85,365,824
LA PATIENT'S COMP FUND OVERSIGHT BOARD	7,976,737
LA PUBLIC DEFENDER BOARD	3,214,268
LA RACING COMMISSION	9,784,781
LA REAL ESTATE COMM	3,334,246
LA SCHOOL FOR MATH SCI & ARTS	1,361,496
LA SCHOOL FOR THE DEAF	15,502,337
LA SENATE	31,532,519
LA SPECIAL EDUCATION CENTER	17,286,925
LA ST BD BARBER EXAMINERS	682,497
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	446,475
LA ST BD OF EXAMINERS OF DIET & NUTRITION	122,382
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	291,895
LA ST BD OF PRIVATE INVESTIGATOR EXM	263,048
LA ST BOARD OF ARCHITECTURAL EXAMINERS	571,770
LA ST BOARD OF CHIROPRACTIC EXAMINERS	265,597
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	2,390,668
LA ST LICENSING BD OF CONTRACTORS	7,712,597
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	381,277
LA STATE BD OF COSMETOLOGY	2,866,427
LA STATE BD OF EMBALMERS & FUNERAL DIRS	482,752
LA STATE BD OF EXAM OF INTERIOR DESIGNER	118,594
LA STATE BD OF WHOLESALE DRUG DISTRIB	881,075
LA STATE BD PRIVATE SECURITY EXAM	1,292,511
LA STATE BOARD OF DENTISTRY	1,279,326
LA STATE BOARD OF HOME INSPECTORS	178,619
LA STATE BOARD OF NURSING	8,784,748
LA STATE LAW INSTITUTE	759,349
LA USED MOTOR VEHICLE & PARTS	1,573,843
LA VETERINARY BOARD	311,928
LAFAYETTE CONSOL GOVT ADM OPERAT	770,203
LAFAYETTE PARISH SCHOOL BOARD	798,686
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	345,146
LAFORCHE PARISH SCHOOL BOARD	513,056
LAKE FOREST ELEMENTARY CHARTER SCHOOL	211,108
LAKE PROVIDENCE PORT COMMISSION	344,417

(Continued)

Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer

As of the Year Ended June 30, 2013

Employer Name	Net Pension Liability
LEESVILLE CITY COURT	\$ 46,403
LEGISLATIVE AUDITORS OFFICE	64,767,090
LEGISLATIVE BUDGETARY CONTROL COUN	694,735
LEGISLATIVE FISCAL OFFICE	4,917,340
LINCOLN PARISH SCHOOL BOARD	166,162
LIVINGSTON PARISH COUNCIL	31,470
LIVINGSTON PARISH SCHOOL BOARD	723,436
LOUISIANA BOARD OF CPAS	1,089,051
LOUISIANA BOARD OF MASSAGE THERAPY	569,221
LOUISIANA DEPARTMENT OF JUSTICE	88,084,519
LOUISIANA MOTOR VEHICLE COMMISSION	2,057,324
LOUISIANA PHYSICAL THERAPY BOARD	411,654
LOUISIANA STATE UNIVERSITY SYSTEM	892,803,196
LOUISIANA TAX FREE SHOPPING	743,323
LT GOVERNORS OFFICE	2,886,824
LUMCON	1,678,960
MADISON PARISH PORT HARBOR & TERMINAL	376,251
MADISON PARISH SCHOOL BOARD	138,626
MARKSVILLE CITY COURT	280,822
METROPOLITAN HUMAN SERVICES DISTRICT	25,221,265
MINDEN CITY COURT	337,715
MONROE CITY SCHOOL BOARD	1,080,747
MOREHOUSE PARISH SCHOOL BOARD	320,523
MUNICIPAL FIRE & POLICE CIVIL SERVICE	3,757,992
NATCHITOCHE CANE RIVER LEVEE DISTRICT	242,359
NATCHITOCHE CITY COURT	232,817
NEW BEGINNINGS SCHOOLS	171,480
NEW IBERIA CITY COURT	360,152
NEW ORLEANS CENTER FOR CREATIVE ARTS	967,471
NORTH LAFOURCHE LEVEE DISTRICT	832,487
NORTHEAST DELTA HUMAN SERVICES AUTHORITY	18,983,805
NORTHWEST LA HUMAN SERVICES DISTRICT	17,812,656
OFFICE FOR CITIZEN WITH DISABILITIES	162,524,571
OFFICE OF BEHAVIORAL HEALTH	194,667,760
OFFICE OF COASTAL PROTECTION & RESTORATION	36,922,486
OFFICE OF ELDERLY AFFAIRS	4,736,172
OFFICE OF FINANCIAL INSTITUTIONS	23,287,853

(Continued)

Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer

As of the Year Ended June 30, 2013

Employer Name	Net Pension Liability
OFFICE OF HOME LAND SEC & EMERG. PREP.	\$ 58,741,613
OFFICE OF JUVENILE JUSTICE	136,214,400
OFFICE OF STUDENT FINANCIAL ASSISTANCE	11,611,838
OPELOUSAS CITY COURT	195,738
ORLEANS PARISH SCHOOL BOARD	881,075
OUACHITA PARISH POLICE JURY	160,917
OUACHITA PARISH SCHOOL BOARD	811,653
PARISH OF ORLEANS JUDICIAL EXP JUDGES	1,442,137
PARISH OF TANGIPAHOA	57,694
PARISH OF TERREBONNE	148,534
PINEVILLE CITY COURT	362,264
PONTCHARTRAIN LEVEE DISTRICT	5,496,687
PORT OF LAKE CHARLES	19,268,926
PUBLIC SERVICE COMMISSION	14,917,455
RAPIDES PARISH HOUSING AUTHORITY	1,543,175
RAPIDES PARISH POLICE JURY	190,493
RAPIDES PARISH SCHOOL BOARD	960,259
RAYNE CITY COURT	49,098
RECOVERY SCHOOL DISTRICT	25,080,964
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	3,013,431
REGIONAL PLANNING COMMISSION	4,431,602
REGIONAL TRANSIT AUTHORITY	383,536
RENEW CHARTER MGMT ORGANIZATION	255,399
RICHLAND PARISH SCHOOL BOARD	-
RUSTON CITY COURT	307,994
SABINE RIVER AUTHORITY	6,644,306
SCHOOL EMPLOYEES RETIREMENT SYSTEM	255,690
SECRETARY OF STATE'S OFFICE	51,340,361
SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	29,183,446
SOUTH LAFOURCHE LEVEE DISTRICT	2,655,901
SOUTH TANGIPAHOA PARISH PORT COMMISSION	432,488
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	33,585,690
SOUTHERN UNIVERSITY	68,830,600
SPRINGHILL CITY COURT	141,613
ST BERNARD PORT HARBOR & TERM DIST	3,219,950
ST CHARLES PARISH PUBLIC SCHOOLS	441,230
ST JAMES PARISH SCHOOL BOARD	-

(Continued)

Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer

As of the Year Ended June 30, 2013

Employer Name	Net Pension Liability
ST LANDRY PARISH GOVERNMENT	\$ 95,137
ST LANDRY PARISH SCHOOL BOARD	864,758
ST MARTIN PARISH POLICE JURY	27,026
ST MARTIN PARISH SCHOOL BOARD	399,489
ST TAMMANY PARISH GOVERNMENT	14,715
ST TAMMANY PARISH SCHOOL BOARD	1,169,328
ST. MARY PARISH SCHOOL BOARD	617,955
STATE EMPLOYEES GROUP BENEFIT	14,643,626
STATE PLUMBING BOARD	677,616
STATE POLICE RETIREMENT SYSTEM	860,751
TANGIPAHOA PARISH SCHOOL SYSTEM	1,514,619
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	14,538,436
TENSAS BASIN LEVEE DISTRICT	4,911,950
TERREBONNE LEVEE & CONSERVATION DISTRICT	2,808,441
TERREBONNE PARISH SCHOOL BOARD	395,919
THE CITY OF VILLE PLATTE	112,402
THE PORT OF SOUTH LOUISIANA	8,876,097
TOWN OF BUNKIE	46,622
TOWN OF SORRENTO	11,947
TOWN OF VIDALIA	122,673
TREASURY DEPARTMENT	10,895,686
UNIVERSITY OF LOUISIANA	310,902,619
VERMILION PARISH POLICE JURY	61,045
VERMILION PARISH SCHOOL BOARD	156,474
WARE YOUTH CENTER	12,166,489
WASHINGTON PARISH POLICE JURY	75,104
WEBSTER PARISH POLICE JURY	44,218
WEBSTER PARISH SCHOOL BOARD	411,727
WEST BATON ROUGE PARISH COUNCIL	23,675
WEST BATON ROUGE SCHOOL BOARD	186,486
WEST FELICIANA PARISH SCHOOL BOARD	229,757
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	5,470,171
WINN PARISH POLICE JURY	9,834
WINN PARISH SCHOOL BOARD	137,679
WINNFIELD CITY COURT	51,648
WINNSBORO CITY COURT	120,925
WLF - OFFICE OF FISHERIES	48,452,663

(Continued)

Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer

As of the Year Ended June 30, 2013

<u>Employer Name</u>	<u>Net Pension Liability</u>
WLF - OFFICE OF MGT AND FINANCE	\$ 9,420,841
WLF - OFFICE OF THE SECRETARY	53,598,813
WLF - OFFICE OF WILDLIFE	41,868,746
WORKFORCE SUPPORT AND TRAINING	142,797,078
ZACHARY CITY COURT	224,949
ZACHARY SCHOOL BOARD	214,824
	<hr/>
Total	\$ 7,284,624,906

The accompanying notes are an integral part of these statements.

Notes to Schedules

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

A. Summary of Significant Accounting Policies

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

1. Basis of Accounting

The Louisiana State Employees' Retirement System's employer pension schedules were prepared using the accrual basis of accounting. Members' earnable compensation, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed. The member's earnable compensation is attributed to the employer for which the member is employed as of June 30, 2014, and 2013.

During the year ended June 30, 2014, the System adopted the provisions of GASB Statement No. 67, *Financial Reporting for Pension Plans*. GASB Statement No. 67 established new standards of financial reporting for defined benefit pension plans. Significant changes included specifying the approach of contributing entities to measure pension liabilities for benefits provided through the pension plan. The provisions of this statement were retroactively applied to the fiscal year ended June 30, 2013.

2. System Employees

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

3. Plan Fiduciary Net Position

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

B. Plan Description

The System was established for the purpose of providing retirement allowances and other benefits as stated under the provisions of La. R.S. 11:401, as amended, for eligible state officers, employees and their beneficiaries. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the System in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

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

1. Retirement Benefits

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

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

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

to January 1, 2011, who are hazardous duty employees have the option to transition to the new hazardous duty plan.

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

2. Deferred Benefits

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

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

3. Disability Benefits

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

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

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

4. Survivor's Benefits

Certain eligible surviving dependents receive benefits based on the deceased member's compensation and their relationship to the deceased. The deceased member who was in state service at the time of death must have a minimum of five years of service credit, at least two of which were earned immediately prior to death, or who had a minimum of twenty years of service credit regardless of when earned in order for a benefit to be paid to a minor or handicapped child.

Benefits are payable to an unmarried child until age 18, or age 23 if the child remains a full-time student. The aforementioned minimum service credit requirement is ten years for a surviving spouse with no minor children, and benefits are to be paid for life to the spouse or qualified handicapped child.

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

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

C. Employer Contributions

The employer contribution rate is established annually under La. R.S. 11:101-11:104 by the Public Retirement Systems' Actuarial Committee (PRSAC), taking into consideration the recommendation of the System's Actuary. Each plan pays a separate actuarially-determined employer contribution rate. However, all assets of LASERS are used for the payment of benefits for all classes of members, regardless of their plan membership. Rates for the years ended June 30, 2014, and 2013 are as follows:

Plan	Plan Status	2014	2013
Regular Employees and Appellate Law Clerks			
Pre Act 75 (hired before 7/1/2006)	Closed	31.30%	29.10%
Post Act 75 (hired after 6/30/2006)	Open	31.30%	29.10%
Legislators	Closed	35.00%	37.80%
Special Legislative Employees	Closed	35.00%	37.80%
Judges hired before 1/1/2011	Closed	36.30%	34.80%
Judges hired after 12/31/2010	Open	31.30%	28.20%
Corrections Primary	Closed	34.60%	34.00%
Corrections Secondary	Closed	34.30%	30.80%
Wildlife Agents	Closed	40.70%	36.90%
Peace Officers	Closed	34.80%	32.80%
Alcohol Tobacco Control	Closed	34.20%	30.10%
Bridge Police	Closed	31.20%	28.10%
Hazardous Duty	Open	30.70%	28.00%
Optional Retirement Plan (ORP)	Closed	31.30%	29.10%
Aggregate Rate		31.70%	29.40%

D. Schedules of Employer Allocations

The schedules of employer allocations report the required projected employer contributions in addition to the employer allocation percentage. The required projected employer contributions are the basis used to determine the proportionate relationship of each employer to all employers of Louisiana State Employees' Retirement System. The employer's proportion was determined on a

basis that is consistent with the manner in which contributions to the pension plan are determined. The allocation percentages were used in calculating each employer's proportionate share of the pension amounts.

The allocation method used in determining each employer's proportion was based on the employer's projected contribution effort to the plan for 2016 and 2015 as compared to the total of all employers' projected contribution effort to the plan for the 2016 and 2015, respectively. The employers' projected contribution effort was actuarially determined by the System's actuary, Foster and Foster.

The employers' projected contribution effort was calculated by multiplying the eligible base compensation of active members in the System on June 30, 2014, and 2013 by 2016 and 2015 employers' actuarially required contribution rates, respectively. Eligible base compensation was based on the last month's payroll of the fiscal year ended June 30, 2014 and 2013 multiplied by twelve. For active members not on the last month's payroll of the fiscal year the first month of the next fiscal year's payroll was used. The projected employer rates for the years ended June 30, 2016, and 2015 for the various plans follow:

<u>Plan</u>	<u>2016</u>	<u>2015</u>
Regular Employees and Appellate		
Law Clerks		
Pre Act 75 (hired before 7/1/2006)	37.20%	37.00%
Post Act 75 (hired after 6/30/2006)	37.20%	37.00%
Legislators	39.70%	41.20%
Special Legislative Employees	39.70%	41.20%
Judges hired before 1/1/2011	38.10%	41.50%
Judges hired after 12/31/2010	39.30%	36.20%
Corrections Primary	32.60%	39.90%
Corrections Secondary	33.50%	40.80%
Wildlife Agents	37.60%	46.90%
Peace Officers	35.30%	41.50%
Alcohol Tobacco Control	33.30%	44.80%
Bridge Police	35.80%	35.30%
Hazardous Duty	37.60%	35.60%
ORP*	37.20%	37.00%

*For ORP the projected employers contribution effort was calculated using the shared UAL portion of the contribution rate of 33.4% and 30.8% for 2016 and 2015, respectively.

E. Schedules of Pension Amounts by Employer

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

F. Actuarial Methods and Assumptions

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

The components of the net pension liability of the System's employers as of June 30, 2014, and 2013 are as follows:

	<u>2014</u>	<u>2013</u>
Total Pension Liability	\$ 17,877,744,945	\$ 17,612,223,257
Plan Fiduciary Net Position	<u>11,624,853,426</u>	<u>10,327,598,351</u>
Employers' Net Pension Liability	\$ 6,252,891,519	\$ 7,284,624,906
 Plan Fiduciary Net Position as a Percentage of Total Pension Liability	 65.0%	 58.6%

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2014, and 2013 are as follows:

Valuation Date	June 30, 2014 and 2013
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Expected Remaining Service Lives	3 years.
Investment Rate of Return	7.75% per annum.
Inflation Rate	3.0% per annum.
Mortality	<p>Non-disabled members - Mortality rates based on the RP-2000 Combined Healthy Mortality Table with mortality improvement projected to 2015.</p> <p>Disabled members – Mortality rates based on the RP-2000 Disabled Retiree Mortality Table, with no projection for mortality improvement.</p>
Termination, Disability, and Retirement	Termination, disability, and retirement assumptions were projected based on a five-year (2009-2013) experience study of the System's members.

Salary Increases

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

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

Cost of Living Adjustments

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

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

G. Sensitivity to Changes in Discount Rate

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

Changes in Discount Rate

	<u>1% Decrease (6.75%)</u>	<u>Current Discount Rate (7.75%)</u>	<u>1% Increase (8.75%)</u>
2013 Employer Net Pension Liability	\$ 9,060,540,966	\$ 7,284,624,906	\$ 5,779,347,023
2014 Employer Net Pension Liability	\$ 8,019,840,047	\$ 6,252,891,519	\$ 4,755,150,938

H. Change in Net Pension Liability

The changes in the net pension liability for the year ended June 30, 2014 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 in the amount of \$167,128,306 for the year ended June 30, 2014. Pension benefit and remaining deferred inflow resulting from this difference for the year ended June 30, 2014 was \$55,709,435 and \$111,418,871, respectively.

2. Differences between Projected and Actual Investment Earnings

Differences between projected and actual investment earnings on pension plan investments were recognized in pension expense using the straight-line amortization method over a closed five-year period. The difference between projected and actual investment earnings resulted in a deferred inflow of resources in the amount of \$988,813,237 for the year ended June 30, 2014. Pension benefit and remaining deferred inflow resulting from this difference for the year ended June 30, 2014 was \$197,762,647 and \$791,050,590, respectively.

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

J. Estimates

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

K. Retirement System Audit Reports

The Louisiana State Employees' Retirement System has issued stand-alone audit reports on their financial statements for the years ended June 30, 2014, and 2013. Access to the reports can be found on the Louisiana Legislative Auditor's website, www.la.la.gov and the System's website, <http://www.lasersonline.org/site.php>.

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2014

<u>Employer Name</u>	<u>Proportionate Share of Employer Contributions</u>
11TH JUDICIAL DISTRICT COURT DIVISION C	\$ 14,456
17TH JUDICIAL DIST COURT	286,537
18TH JUDICIAL DISTRICT	149,140
19TH JUDICIAL DIST COURT	852,464
20TH JUDICIAL DISTRICT COURT	64,832
24TH JUDICIAL DIST CT JEFFERSON PARISH	182,365
2ND JUDICIAL DISTRICT COURT DIVISION A	34,302
2ND JUDICIAL DISTRICT COURT DIVISION B	26,877
2ND JUDICIAL DISTRICT COURT DIVISION C	13,521
3RD CIRCUIT COURT OF APPEAL	1,026,284
3RD JUD DIST COURT CHILDREN ASSIST FUND	5,241
3RD JUDICIAL DISTRICT COURT	54,602
4TH DISTRICT COURT JUDGES OFFICE	210,614
5TH CIRCUIT COURT OF APPEAL	679,676
ACADIA PARISH POLICE JURY	13,128
ACADIA PARISH SCHOOL BOARD	12,980
ACADIANA AREA HUMAN SERVICES DISTRICT	1,956,929
ALGIERS CHARTER SCHOOLS ASSOCIATION	34,443
ALLEN PARISH POLICE JURY	4,103
ALLEN PARISH SCHOOL BOARD	5,284
AMITE RIVER BASIN WATER DIST	43,910
ASCENSION PARISH COURT JUDICIAL EXPENSE	11,780
ASCENSION PARISH POLICE JURY	2,430
ASCENSION PARISH SCHOOL BOARD	85,889
ASSUMPTION PARISH SCHOOL BOARD	20,097
ATCHAFALAYA LEVEE DISTRICT	622,749
AVOYELLES PARISH POLICE JURY	3,285
AVOYELLES PARISH SCHOOL BOARD	17,341
BD EX SPEECH PATHOLOGY & AUDIOLOGY	25,006
BD OF COMMISSIONERS PORT OF NEW ORLEANS	4,189,673
BD OF EXAMINERS - NURSING FACILITY ADMIN	65,127
BD OF EXAMINERS OF CERTIFIED SHORTHAND	13,564
BOARD OF MEDICAL EXAMINERS	782,132
BOSSIER CITY COURT	21,574

(Continued)

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2014

<u>Employer Name</u>	<u>Proportionate Share of Employer Contributions</u>
BOSSIER PARISH SCHOOL BOARD	\$ 39,223
BUNKIE CITY COURT	443
CADDO LEVEE DISTRICT	196,570
CADDO PARISH SCHOOL BOARD	264,840
CALCASIEU PARISH POLICE JURY	15,699
CALCASIEU PARISH SCHOOL BOARD	82,820
CAPITOL AREA GROUNDWATER COMMISSION	19,279
CAPITOL AREA HUMAN SERVICES DISTRICT	3,952,441
CATAHOULA PARISH SCHOOL BOARD	36,307
CENTRAL COMMUNITY SCHOOL SYSTEM	35,587
CENTRAL LA HUMAN SERVICES DISTRICT	1,210,926
CHENNAULT INTERNAT AIRPORT AUTHORITY	92,293
CITY COURT OF ABBEVILLE	13,171
CITY COURT OF BAKER	14,666
CITY COURT OF BASTROP	25,277
CITY COURT OF BOGALUSA	-
CITY COURT OF CROWLEY	16,007
CITY COURT OF DENHAM SPRINGS	21,635
CITY COURT OF FRANKLIN	-
CITY COURT OF HAMMOND	16,105
CITY COURT OF HOUMA	21,057
CITY COURT OF JENNINGS	14,610
CITY COURT OF KAPLAN	-
CITY COURT OF LAKE CHARLES	50,185
CITY COURT OF MORGAN CITY	16,966
CITY COURT OF OAKDALE	5,500
CITY COURT OF PLAQUEMINE	10,482
CITY COURT OF PORT ALLEN CIVIL FEES	11,491
CITY COURT OF SLIDELL	22,171
CITY COURT OF SULPHUR	13,694
CITY COURT OF THIBODAUX	9,375
CITY COURT OF VILLE PLATTE CIVIL DIV	-
CITY COURT OF WEST MONROE	8,963
CITY OF ABBEVILLE	2,694
CITY OF ALEXANDRIA	16,566

(Continued)

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2014

<u>Employer Name</u>	<u>Proportionate Share of Employer Contributions</u>
CITY OF BAKER	\$ 8,551
CITY OF BASTROP	7,942
CITY OF BATON ROUGE	66,936
CITY OF BOGALUSA	-
CITY OF BOSSIER	11,897
CITY OF BREAUX BRIDGE	-
CITY OF CROWLEY	7,739
CITY OF DENHAM SPRINGS	8,821
CITY OF DONALDSONVILLE	2,430
CITY OF EUNICE	5,432
CITY OF FRANKLIN	-
CITY OF GONZALES	2,430
CITY OF JEANERETTE	6,908
CITY OF JENNINGS	3,119
CITY OF KAPLAN	5,161
CITY OF LAKE CHARLES	11,743
CITY OF MARKSVILLE	4,226
CITY OF MINDEN	1,895
CITY OF MONROE	74,336
CITY OF MORGAN CITY	12,309
CITY OF NATCHITOCHEs	4,103
CITY OF NEW IBERIA	12,334
CITY OF OPELOUSAS	10,679
CITY OF PINEVILLE	-
CITY OF PLAQUEMINE	9,234
CITY OF PORT ALLEN	9,750
CITY OF RAYNE	8,206
CITY OF RUSTON	10,415
CITY OF SHREVEPORT	116,992
CITY OF SLIDELL	11,214
CITY OF SULPHUR	7,357
CITY OF THIBODAUx	12,451
CITY OF WEST MONROE	13,872
CITY OF WINNFIELD	818
CITY OF WINNSBORO	3,488

(Continued)

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2014

Employer Name	Proportionate Share of Employer Contributions
CITY OF ZACHARY	\$ 3,039
CLAIBORNE PARISH SCHOOL BOARD	23,505
COMMISSION OF LAW ENFORCEMENT LCLE	788,733
COURT OF APPEAL FIRST CIRCUIT	1,483,228
COURT OF APPEALS FOURTH CIRCUIT	1,164,143
COURT OF APPEALS SECOND CIRCUIT	732,076
CRIMINAL DISTRICT COURT	914,189
CRT - OFFICE OF CULTURAL DEVELOPMENT	456,784
CRT - OFFICE OF STATE LIBRARY OF LOUISIANA	667,625
CRT - OFFICE OF STATE MUSEUM	1,058,845
CRT - OFFICE OF STATE PARKS	4,366,090
CRT - OFFICE OF THE SECRETARY	838,973
CRT - OFFICE OF TOURISM	728,809
CUSTODIAN OF NOTARIAL ARCHIVES	161,253
DEPARTMENT OF INSURANCE	4,583,649
DEPT OF AGRICULTURE AND FORESTRY	8,029,859
DEPT OF CHILDREN AND FAMILY SERVICES	47,669,927
DEPT OF FINANCE CITY OF NEW ORLEANS	209,482
DEPT OF REVENUE & TAXATION	10,637,675
DEQ - OFFICE OF ENVIRONMENTAL COMPLIANCE	5,692,426
DEQ - OFFICE OF ENVIRONMENTAL SERVICES	3,047,141
DEQ - OFFICE OF MGT AND FINANCE	838,770
DEQ - OFFICE OF THE SECRETARY - ADMIN	1,642,322
DEVELOPMENTAL DISABILITIES COUNCIL	129,923
DHH - MEDICAL VENDOR ADMINISTRATION	12,509,902
DHH - OFF OF PUBLIC HEALTH	18,790,425
DHH - OFF OF THE SEC MGT AND FINANCE	8,833,540
DHH - OFFICE OF AGING AND ADULT SERVICES	5,106,243
DNR - OFFICE OF COASTAL RESTOR AND MGT	888,420
DNR - OFFICE OF CONSERVATION	2,428,446
DNR - OFFICE OF MINERAL RESOURCES	1,095,613
DNR - OFFICE OF THE SECRETARY	1,398,428
DOA - ADMINISTRATIVE SERVICES	184,217
DOA - BD OF ELEM AND SECONDARY ED	63,786
DOA - BD OF REGENTS FOR HIGHER ED	561,294

(Continued)

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2014

Employer Name	Proportionate Share of Employer Contributions
DOA - BOARD OF TAX APPEALS	\$ 53,439
DOA - DIVISION OF ADMINISTRATION	14,324,180
DOA - EXECUTIVE OFFICE	1,584,029
DOA - FEDERAL PROPERTY ASSISTANCE	105,132
DOA - LA PROPERTY ASSISTANCE AGENCY	402,213
DOA - LOUISIANA TAX COMMISSION	574,299
DOA - MENTAL HEALTH ADVOCACY SERVICE	562,586
DOA - OFC OF TELECOMMUNICATION	1,118,387
DOA - OFFICE OF AIRCRAFT SERVICES	70,147
DOA - OFFICE OF RISK MANAGEMENT	657,475
DOA - OFFICE OF TECHNOLOGY SERVICES	545,540
DOA - OFFICE OF THE INSPECTOR GENERAL	284,341
DOA - STATE POLICE COMMISSION	77,787
DOC - ADULT PROBATION AND PAROLE	10,507,912
DOC - AVOYELLES CORRECTIONAL CENTER	4,149,404
DOC - CORRECTIONS - ADMINISTRATION	2,934,658
DOC - DAVID WADE CORRECTIONAL CENTER	4,040,120
DOC - DIXON CORRECTIONAL INSTITUTE	5,714,775
DOC - ELAYN HUNT CORRECTIONAL CENTER	7,544,771
DOC - LA CORRECTIONAL INST FOR WOMEN	3,239,552
DOC - LOUISIANA STATE PENITENTIARY	17,801,223
DOC - PRISON ENTERPRISES	999,722
DOC - WASHINGTON CORRECTIONAL INST	3,565,743
DOE - SPECIAL SCHOOL DISTRICTS	45,799
DOE - STATE ACTIVITIES, MGT AND FINANCE	4,973,490
DOTD - ADMINISTRATION	3,229,070
DOTD - ENGINEERING AND OPERATIONS	55,367,669
DPS - DONALD J THIBODAUX TRAINING ACADEMY	252,974
DPS - LA HIGHWAY SAFETY COMMISSION	168,863
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	182,427
DPS - LOUISIANA GAMING CONTROL BOARD	103,200
DPS - OFFICE OF LEGAL AFFAIRS	256,523
DPS - OFFICE OF MGT AND FINANCE	1,717,673
DPS - OFFICE OF MOTOR VEHICLES	5,787,888
DPS - OFFICE OF STATE FIRE MARSHALL	2,615,333

(Continued)

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2014

<u>Employer Name</u>	<u>Proportionate Share of Employer Contributions</u>
DPS - OFFICE OF STATE POLICE	\$ 9,123,282
DSCS - DIV OF ADMINISTRATIVE LAW	1,159,572
DSCS - ETHICS ADMINISTRATION	639,094
DSCS - STATE CIVIL SERVICE	1,775,948
DVA - DEPARTMENT OF VETERANS AFFAIRS	1,131,988
DVA - LOUISIANA WAR VETERANS HOME	1,385,343
DVA - NORTHEAST LA WAR VETERANS HOME	1,491,053
DVA - NORTHWEST LA WAR VETERANS HOME	1,367,214
DVA - SOUTHEAST LA WAR VETERANS HOME	1,209,043
DVA - SOUTHWEST LA WAR VETERANS HOME	1,278,126
EAST BATON ROUGE PARISH SCHOOL BOARD	63,620
EAST FELICIANA PARISH SCHOOL BOARD	16,037
EUNICE CITY COURT	14,536
EXCELTH INCORPORATED	1,422,315
FIFTH JUDICAL DISTRICT COURT	20,368
FIFTH LA LEVEE BOARD	149,983
FLORIDA PARISHES HUMAN SERV AUTHORITY	2,398,260
FLORIDA PARISHES JUV DETENTION CENTER	1,090,108
FOURTH JUDICIAL DISTRICT COURT	25,652
FRANKLIN PARISH POLICE JURY	1,642
GREATER BATON ROUGE PORT COM	445,895
GREATER KROTZ SPRINGS PORT COMM	35,735
GREATER LAFOURCHE PORT COMMISSION	743,266
IBERIA PARISH GOVERNMENT	6,465
IBERIA PARISH SCHOOL BOARD	47,798
IMPERIAL CALCASIEU HUMAN SERVICES AUTHORITY	1,041,866
JEANERETTE CITY COURT	5,057
JEFFERSON DAVIS PARISH	1,427
JEFFERSON PARISH	196,816
JEFFERSON PARISH HUMAN SERV AUTHORITY	2,877,866
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	126,632
JUDICIAL BRANCH OF LOUISIANA	18,266,724
JUDICIAL EXP REG PARISH OF ORLEANS	951,474
LA BOARD OF JURY COMM ORLEANS PARISH	51,649
LA BOARD OF PHARMACY	405,042

(Continued)

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2014

Employer Name	Proportionate Share of Employer Contributions
LA BOARD REGISTRATION PROF ENGINEERS	\$ 165,910
LA CEMETERY BOARD	38,731
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	7,345,440
LA ECON DEV - OFFICE OF BUSINESS DEV	1,731,478
LA ECON DEV - OFFICE OF THE SECRETARY	928,061
LA ED TELEVISION AUTHORITY	1,274,921
LA EMERGENCY RESPONSE NETWORK	189,224
LA HOUSE OF REPRESENTATIVES	3,151,252
LA HOUSING CORPORATION	2,405,285
LA LICENSED PROFESSIONAL COUNSELORS	36,227
LA MILITARY DEPT	7,877,784
LA PATIENT'S COMP FUND OVERSIGHT BOARD	742,325
LA PUBLIC DEFENDER BOARD	309,631
LA RACING COMMISSION	870,039
LA REAL ESTATE COMM	291,452
LA SCHOOL FOR MATH SCI & ARTS	133,355
LA SCHOOL FOR THE DEAF	1,391,095
LA SENATE	2,982,623
LA SPECIAL EDUCATION CENTER	1,636,398
LA ST BD BARBER EXAMINERS	62,458
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	60,618
LA ST BD OF EXAMINERS OF DIET & NUTRITION	-
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	26,710
LA ST BD OF PRIVATE INVESTIGATOR EXM	25,831
LA ST BOARD OF ARCHITECTURAL EXAMINERS	54,424
LA ST BOARD OF CHIROPRACTIC EXAMINERS	26,544
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	229,444
LA ST LICENSING BD OF CONTRACTORS	739,267
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	36,282
LA STATE BD OF COSMETOLOGY	274,117
LA STATE BD OF EMBALMERS & FUNERAL DIRS	45,608
LA STATE BD OF EXAM OF INTERIOR DESIGNER	10,851
LA STATE BD OF WHOLESALE DRUG DISTRIB	86,923
LA STATE BD PRIVATE SECURITY EXAM	126,072
LA STATE BOARD OF DENTISTRY	119,077

(Continued)

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2014

Employer Name	Proportionate Share of Employer Contributions
LA STATE BOARD OF HOME INSPECTORS	\$ 17,366
LA STATE BOARD OF NURSING	918,981
LA STATE LAW INSTITUTE	144,828
LA USED MOTOR VEHICLE & PARTS	157,310
LA VETERINARY BOARD	37,814
LAFAYETTE CONSOL GOVT ADM OPERAT	66,936
LAFAYETTE PARISH SCHOOL BOARD	70,572
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	32,917
LAFOURCHE PARISH SCHOOL BOARD	48,333
LAKE FOREST ELEMENTARY CHARTER SCHOOL	16,548
LAKE PROVIDENCE PORT COMMISSION	31,515
LEESVILLE CITY COURT	6,189
LEGISLATIVE AUDITORS OFFICE	5,711,509
LEGISLATIVE BUDGETARY CONTROL COUN	66,124
LEGISLATIVE FISCAL OFFICE	466,866
LINCOLN PARISH SCHOOL BOARD	20,608
LIVINGSTON PARISH COUNCIL	2,627
LIVINGSTON PARISH SCHOOL BOARD	72,116
LOUISIANA BOARD OF CPAS	110,588
LOUISIANA BOARD OF MASSAGE THERAPY	52,092
LOUISIANA DEPARTMENT OF JUSTICE	8,245,166
LOUISIANA MOTOR VEHICLE COMMISSION	234,734
LOUISIANA PHYSICAL THERAPY BOARD	36,479
LOUISIANA STATE UNIVERSITY SYSTEM	41,961,673
LOUISIANA TAX FREE SHOPPING	71,328
LT GOVERNORS OFFICE	235,559
LUMCON	142,583
MADISON PARISH PORT HARBOR & TERMINAL	29,356
MADISON PARISH SCHOOL BOARD	12,685
MARKSVILLE CITY COURT	19,636
METROPOLITAN HUMAN SERVICES DISTRICT	2,197,637
MINDEN CITY COURT	28,224
MONROE CITY SCHOOL BOARD	91,967
MOREHOUSE PARISH SCHOOL BOARD	-
MUNICIPAL FIRE & POLICE CIVIL SERVICE	367,665

(Continued)

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2014

Employer Name	Proportionate Share of Employer Contributions
NATCHITOCHEs CANE RIVER LEVEE DISTRICT	\$ 23,069
NATCHITOCHEs CITY COURT	18,338
NEW BEGINNINGS SCHOOLS	29,048
NEW IBERIA CITY COURT	-
NEW ORLEANS CENTER FOR CREATIVE ARTS	102,037
NORTH LAFOURCHE LEVEE DISTRICT	84,468
NORTHEAST DELTA HUMAN SERVICES AUTHORITY	1,750,831
NORTHWEST LA HUMAN SERVICES DISTRICT	1,686,927
OFFICE FOR CITIZEN WITH DISABILITIES	14,726,522
OFFICE OF BEHAVIORAL HEALTH	17,562,822
OFFICE OF COASTAL PROTECTION & RESTORATION	3,590,958
OFFICE OF ELDERLY AFFAIRS	413,316
OFFICE OF FINANCIAL INSTITUTIONS	1,904,923
OFFICE OF HOME LAND SEC & EMERG. PREP.	5,394,047
OFFICE OF JUVENILE JUSTICE	10,896,425
OFFICE OF STUDENT FINANCIAL ASSISTANCE	1,126,285
OPELOUSAS CITY COURT	17,440
ORLEANS PARISH SCHOOL BOARD	80,826
OUACHITA PARISH POLICE JURY	13,441
OUACHITA PARISH SCHOOL BOARD	80,033
PARISH OF ORLEANS JUDICIAL EXP JUDGES	135,988
PARISH OF TANGIPAHOA	4,823
PARISH OF TERREBONNE	12,414
PINEVILLE CITY COURT	-
PONTCHARTRAIN LEVEE DISTRICT	617,065
PORT OF LAKE CHARLES	1,953,619
PUBLIC SERVICE COMMISSION	1,197,644
RAPIDES PARISH HOUSING AUTHORITY	93,948
RAPIDES PARISH POLICE JURY	16,566
RAPIDES PARISH SCHOOL BOARD	139,298
RAYNE CITY COURT	8,206
RECOVERY SCHOOL DISTRICT	1,732,523
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	277,580
REGIONAL PLANNING COMMISSION	447,169
REGIONAL TRANSIT AUTHORITY	35,101

(Continued)

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2014

<u>Employer Name</u>	<u>Proportionate Share of Employer Contributions</u>
RENEW CHARTER MGMT ORGANIZATION	\$ 24,078
RICHLAND PARISH SCHOOL BOARD	14,186
RUSTON CITY COURT	25,738
SABINE RIVER AUTHORITY	609,892
SCHOOL EMPLOYEES RETIREMENT SYSTEM	24,336
SECRETARY OF STATE'S OFFICE	5,000,582
SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	2,516,322
SOUTH LAFOURCHE LEVEE DISTRICT	252,451
SOUTH TANGIPAHOA PARISH PORT COMMISSION	40,029
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	3,115,117
SOUTHERN UNIVERSITY	6,099,850
SPRINGHILL CITY COURT	11,614
ST BERNARD PORT HARBOR & TERM DIST	324,228
ST CHARLES PARISH PUBLIC SCHOOLS	40,964
ST JAMES PARISH SCHOOL BOARD	19,864
ST LANDRY PARISH GOVERNMENT	7,954
ST LANDRY PARISH SCHOOL BOARD	90,847
ST MARTIN PARISH POLICE JURY	-
ST MARTIN PARISH SCHOOL BOARD	19,685
ST TAMMANY PARISH GOVERNMENT	1,230
ST TAMMANY PARISH SCHOOL BOARD	142,989
ST. MARY PARISH SCHOOL BOARD	58,674
STATE EMPLOYEES GROUP BENEFIT	1,260,736
STATE PLUMBING BOARD	61,603
STATE POLICE RETIREMENT SYSTEM	90,804
TANGIPAHOA PARISH SCHOOL SYSTEM	157,494
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	1,470,919
TENSAS BASIN LEVEE DISTRICT	437,898
TERREBONNE LEVEE & CONSERVATION DISTRICT	251,424
TERREBONNE PARISH SCHOOL BOARD	98,279
THE CITY OF VILLE PLATTE	-
THE PORT OF SOUTH LOUISIANA	869,910
TOWN OF BUNKIE	3,894
TOWN OF SORRENTO	1,003
TOWN OF VIDALIA	11,842

(Continued)

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2014

<u>Employer Name</u>	<u>Proportionate Share of Employer Contributions</u>
TREASURY DEPARTMENT	\$ 1,085,746
UNIVERSITY OF LOUISIANA	26,517,187
VERMILION PARISH POLICE JURY	5,100
VERMILION PARISH SCHOOL BOARD	14,622
WARE YOUTH CENTER	961,409
WASHINGTON PARISH POLICE JURY	-
WEBSTER PARISH POLICE JURY	3,691
WEBSTER PARISH SCHOOL BOARD	37,685
WEST BATON ROUGE PARISH COUNCIL	2,891
WEST BATON ROUGE SCHOOL BOARD	17,071
WEST FELICIANA PARISH SCHOOL BOARD	31,558
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	557,812
WINN PARISH POLICE JURY	818
WINN PARISH SCHOOL BOARD	15,318
WINNFIELD CITY COURT	4,565
WINNSBORO CITY COURT	11,534
WLF - OFFICE OF FISHERIES	4,605,210
WLF - OFFICE OF MGT AND FINANCE	516,270
WLF - OFFICE OF THE SECRETARY	4,946,448
WLF - OFFICE OF WILDLIFE	3,990,089
WORKFORCE SUPPORT AND TRAINING	12,794,360
ZACHARY CITY COURT	23,739
ZACHARY SCHOOL BOARD	22,589
Total	\$ 615,164,022

Louisiana State Employees' Retirement System
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2014

Employer Name	Changes in Discount Rate	
	1% Decrease (6.75%)	1% Increase (8.75%)
11TH JUDICIAL DISTRICT COURT DIVISION C	\$ 188,466	\$ 111,746
17TH JUDICIAL DIST COURT	3,735,561	2,214,902
18TH JUDICIAL DISTRICT	1,944,330	1,152,839
19TH JUDICIAL DIST COURT	11,113,493	6,589,450
20TH JUDICIAL DISTRICT COURT	845,211	501,145
24TH JUDICIAL DIST CT JEFFERSON PARISH	2,377,482	1,409,664
2ND JUDICIAL DISTRICT COURT DIVISION A	447,186	265,147
2ND JUDICIAL DISTRICT COURT DIVISION B	350,387	207,753
2ND JUDICIAL DISTRICT COURT DIVISION C	176,276	104,518
3RD CIRCUIT COURT OF APPEAL	13,379,579	7,933,066
3RD JUD DIST COURT CHILDREN ASSIST FUND	68,329	40,514
3RD JUDICIAL DISTRICT COURT	711,841	422,067
4TH DISTRICT COURT JUDGES OFFICE	2,745,753	1,628,021
5TH CIRCUIT COURT OF APPEAL	8,860,881	5,253,824
ACADIA PARISH POLICE JURY	171,143	101,475
ACADIA PARISH SCHOOL BOARD	169,219	100,334
ACADIANA AREA HUMAN SERVICES DISTRICT	25,512,314	15,126,848
ALGIERS CHARTER SCHOOLS ASSOCIATION	449,031	266,241
ALLEN PARISH POLICE JURY	53,492	31,717
ALLEN PARISH SCHOOL BOARD	68,890	40,847
AMITE RIVER BASIN WATER DIST	572,456	339,423
ASCENSION PARISH COURT JUDICIAL EXPENSE	153,580	91,061
ASCENSION PARISH POLICE JURY	31,678	18,783
ASCENSION PARISH SCHOOL BOARD	1,119,730	663,914
ASSUMPTION PARISH SCHOOL BOARD	262,008	155,351
ATCHAFALAYA LEVEE DISTRICT	8,118,725	4,813,782
AVOYELLES PARISH POLICE JURY	42,826	25,393
AVOYELLES PARISH SCHOOL BOARD	226,079	134,048
BD EX SPEECH PATHOLOGY & AUDIOLOGY	326,006	193,297
BD OF COMMISSIONERS PORT OF NEW ORLEANS	54,620,404	32,385,716
BD OF EXAMINERS - NURSING FACILITY ADMIN	849,060	503,428
BD OF EXAMINERS OF CERTIFIED SHORTHAND	176,837	104,851
BOARD OF MEDICAL EXAMINERS	10,196,585	6,045,794
BOSSIER CITY COURT	281,256	166,763

(Continued)

Louisiana State Employees' Retirement System
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2014

Employer Name	Changes in Discount Rate	
	1% Decrease (6.75%)	1% Increase (8.75%)
BOSSIER PARISH SCHOOL BOARD	\$ 511,345	\$ 303,188
BUNKIE CITY COURT	5,774	3,424
CADDO LEVEE DISTRICT	2,562,660	1,519,461
CADDO PARISH SCHOOL BOARD	3,452,702	2,047,188
CALCASIEU PARISH POLICE JURY	204,666	121,351
CALCASIEU PARISH SCHOOL BOARD	1,079,711	640,186
CAPITOL AREA GROUNDWATER COMMISSION	251,342	149,026
CAPITOL AREA HUMAN SERVICES DISTRICT	51,527,633	30,551,940
CATAHOULA PARISH SCHOOL BOARD	473,331	280,649
CENTRAL COMMUNITY SCHOOL SYSTEM	463,948	275,085
CENTRAL LA HUMAN SERVICES DISTRICT	15,786,734	9,360,324
CHENNAULT INTERNAT AIRPORT AUTHORITY	1,203,217	713,415
CITY COURT OF ABBEVILLE	171,705	101,808
CITY COURT OF BAKER	191,193	113,363
CITY COURT OF BASTROP	329,535	195,389
CITY COURT OF BOGALUSA	-	-
CITY COURT OF CROWLEY	208,676	123,729
CITY COURT OF DENHAM SPRINGS	282,058	167,239
CITY COURT OF FRANKLIN	-	-
CITY COURT OF HAMMOND	209,959	124,490
CITY COURT OF HOUMA	274,519	162,769
CITY COURT OF JENNINGS	190,471	112,935
CITY COURT OF KAPLAN	-	-
CITY COURT OF LAKE CHARLES	654,259	387,925
CITY COURT OF MORGAN CITY	221,187	131,147
CITY COURT OF OAKDALE	71,697	42,511
CITY COURT OF PLAQUEMINE	136,658	81,028
CITY COURT OF PORT ALLEN CIVIL FEES	149,811	88,826
CITY COURT OF SLIDELL	289,035	171,376
CITY COURT OF SULPHUR	178,522	105,850
CITY COURT OF THIBODAUX	122,222	72,469
CITY COURT OF VILLE PLATTE CIVIL DIV	-	-
CITY COURT OF WEST MONROE	116,849	69,283
CITY OF ABBEVILLE	35,127	20,828

(Continued)

Louisiana State Employees' Retirement System
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2014

Employer Name	Changes in Discount Rate	
	1% Decrease (6.75%)	1% Increase (8.75%)
CITY OF ALEXANDRIA	\$ 215,974	\$ 128,056
CITY OF BAKER	111,476	66,097
CITY OF BASTROP	103,536	61,389
CITY OF BATON ROUGE	872,639	517,408
CITY OF BOGALUSA	-	-
CITY OF BOSSIER	155,104	91,965
CITY OF BREAUX BRIDGE	-	-
CITY OF CROWLEY	100,890	59,820
CITY OF DENHAM SPRINGS	115,005	68,189
CITY OF DONALDSONVILLE	31,678	18,783
CITY OF EUNICE	70,815	41,988
CITY OF FRANKLIN	-	-
CITY OF GONZALES	31,678	18,783
CITY OF JEANERETTE	90,063	53,400
CITY OF JENNINGS	40,661	24,109
CITY OF KAPLAN	67,286	39,896
CITY OF LAKE CHARLES	153,099	90,776
CITY OF MARKSVILLE	55,096	32,668
CITY OF MINDEN	24,701	14,646
CITY OF MONROE	969,117	574,612
CITY OF MORGAN CITY	160,477	95,151
CITY OF NATCHITOCHEs	53,492	31,717
CITY OF NEW IBERIA	160,798	95,341
CITY OF OPELOUSAS	139,224	82,549
CITY OF PINEVILLE	-	-
CITY OF PLAQUEMINE	120,378	71,375
CITY OF PORT ALLEN	127,114	75,369
CITY OF RAYNE	106,985	63,434
CITY OF RUSTON	135,776	80,505
CITY OF SHREVEPORT	1,525,213	904,335
CITY OF SLIDELL	146,202	86,686
CITY OF SULPHUR	95,917	56,872
CITY OF THIBODAUX	162,322	96,244
CITY OF WEST MONROE	180,847	107,229

(Continued)

Louisiana State Employees' Retirement System
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2014

Employer Name	Changes in Discount Rate	
	1% Decrease (6.75%)	1% Increase (8.75%)
CITY OF WINNFIELD	\$ 10,666	\$ 6,324
CITY OF WINNSBORO	45,472	26,962
CITY OF ZACHARY	39,618	23,490
CLAIBORNE PARISH SCHOOL BOARD	306,438	181,694
COMMISSION OF LAW ENFORCEMENT LCLE	10,282,638	6,096,817
COURT OF APPEAL FIRST CIRCUIT	19,336,717	11,465,192
COURT OF APPEALS FOURTH CIRCUIT	15,176,826	8,998,695
COURT OF APPEALS SECOND CIRCUIT	9,544,011	5,658,867
CRIMINAL DISTRICT COURT	11,918,204	7,066,582
CRT - OFFICE OF CULTURAL DEVELOPMENT	5,955,052	3,530,890
CRT - OFFICE OF STATE LIBRARY OF LOUISIANA	8,703,772	5,160,670
CRT - OFFICE OF STATE MUSEUM	13,804,069	8,184,756
CRT - OFFICE OF STATE PARKS	56,920,334	33,749,398
CRT - OFFICE OF THE SECRETARY	10,937,618	6,485,170
CRT - OFFICE OF TOURISM	9,501,425	5,633,618
CUSTODIAN OF NOTARIAL ARCHIVES	2,102,241	1,246,468
DEPARTMENT OF INSURANCE	59,756,630	35,431,105
DEPT OF AGRICULTURE AND FORESTRY	104,684,576	62,069,936
DEPT OF CHILDREN AND FAMILY SERVICES	621,468,713	368,483,351
DEPT OF FINANCE CITY OF NEW ORLEANS	2,730,996	1,619,272
DEPT OF REVENUE & TAXATION	138,682,442	82,228,067
DEQ - OFFICE OF ENVIRONMENTAL COMPLIANCE	74,211,670	44,001,837
DEQ - OFFICE OF ENVIRONMENTAL SERVICES	39,725,315	23,554,070
DEQ - OFFICE OF MGT AND FINANCE	10,934,972	6,483,601
DEQ - OFFICE OF THE SECRETARY - ADMIN	21,410,808	12,694,969
DEVELOPMENTAL DISABILITIES COUNCIL	1,693,790	1,004,288
DHH - MEDICAL VENDOR ADMINISTRATION	163,090,505	96,700,179
DHH - OFF OF PUBLIC HEALTH	244,969,142	145,247,940
DHH - OFF OF THE SEC MGT AND FINANCE	115,162,096	68,282,303
DHH - OFFICE OF AGING AND ADULT SERVICES	66,569,645	39,470,701
DNR - OFFICE OF COASTAL RESTOR AND MGT	11,582,253	6,867,389
DNR - OFFICE OF CONSERVATION	31,659,441	18,771,624
DNR - OFFICE OF MINERAL RESOURCES	14,283,415	8,468,971
DNR - OFFICE OF THE SECRETARY	18,231,182	10,809,694

(Continued)

Louisiana State Employees' Retirement System

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate

June 30, 2014

Employer Name	Changes in Discount Rate	
	1% Decrease (6.75%)	1% Increase (8.75%)
DOA - ADMINISTRATIVE SERVICES	\$ 2,401,621	\$ 1,423,977
DOA - BD OF ELEM AND SECONDARY ED	831,577	493,062
DOA - BD OF REGENTS FOR HIGHER ED	7,317,543	4,338,742
DOA - BOARD OF TAX APPEALS	696,684	413,080
DOA - DIVISION OF ADMINISTRATION	186,743,098	110,724,355
DOA - EXECUTIVE OFFICE	20,650,848	12,244,371
DOA - FEDERAL PROPERTY ASSISTANCE	1,370,591	812,655
DOA - LA PROPERTY ASSISTANCE AGENCY	5,243,612	3,109,060
DOA - LOUISIANA TAX COMMISSION	7,487,082	4,439,266
DOA - MENTAL HEALTH ADVOCACY SERVICE	7,334,384	4,348,728
DOA - OFC OF TELECOMMUNICATION	14,580,310	8,645,007
DOA - OFFICE OF AIRCRAFT SERVICES	914,502	542,230
DOA - OFFICE OF RISK MANAGEMENT	8,571,445	5,082,210
DOA - OFFICE OF TECHNOLOGY SERVICES	7,112,155	4,216,963
DOA - OFFICE OF THE INSPECTOR GENERAL	3,706,930	2,197,926
DOA - STATE POLICE COMMISSION	1,014,109	601,289
DOC - ADULT PROBATION AND PAROLE	136,990,737	81,225,016
DOC - AVOYELLES CORRECTIONAL CENTER	54,095,425	32,074,444
DOC - CORRECTIONS - ADMINISTRATION	38,258,888	22,684,590
DOC - DAVID WADE CORRECTIONAL CENTER	52,670,701	31,229,692
DOC - DIXON CORRECTIONAL INSTITUTE	74,503,031	44,174,591
DOC - ELAYN HUNT CORRECTIONAL CENTER	98,360,531	58,320,262
DOC - LA CORRECTIONAL INST FOR WOMEN	42,233,761	25,041,386
DOC - LOUISIANA STATE PENITENTIARY	232,072,999	137,601,515
DOC - PRISON ENTERPRISES	13,033,283	7,727,738
DOC - WASHINGTON CORRECTIONAL INST	46,486,281	27,562,804
DOE - SPECIAL SCHOOL DISTRICTS	597,077	354,021
DOE - STATE ACTIVITIES, MGT AND FINANCE	64,838,963	38,444,539
DOTD - ADMINISTRATION	42,097,103	24,960,358
DOTD - ENGINEERING AND OPERATIONS	721,823,370	427,985,982
DPS - DONALD J THIBODAUX TRAINING ACADEMY	3,297,999	1,955,461
DPS - LA HIGHWAY SAFETY COMMISSION	2,201,446	1,305,289
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	2,378,284	1,410,140
DPS - LOUISIANA GAMING CONTROL BOARD	1,345,408	797,724
DPS - OFFICE OF LEGAL AFFAIRS	3,344,273	1,982,898

(Continued)

Louisiana State Employees' Retirement System

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate

June 30, 2014

Employer Name	Changes in Discount Rate	
	1% Decrease (6.75%)	1% Increase (8.75%)
DPS - OFFICE OF MGT AND FINANCE	\$ 22,393,158	\$ 13,277,428
DPS - OFFICE OF MOTOR VEHICLES	75,456,189	44,739,741
DPS - OFFICE OF STATE FIRE MARSHALL	34,095,869	20,216,239
DPS - OFFICE OF STATE POLICE	118,939,441	70,521,979
DSCS - DIV OF ADMINISTRATIVE LAW	15,117,238	8,963,364
DSCS - ETHICS ADMINISTRATION	8,331,812	4,940,126
DSCS - STATE CIVIL SERVICE	23,152,877	13,727,883
DVA - DEPARTMENT OF VETERANS AFFAIRS	14,757,628	8,750,143
DVA - LOUISIANA WAR VETERANS HOME	18,060,600	10,708,552
DVA - NORTHEAST LA WAR VETERANS HOME	19,438,729	11,525,677
DVA - NORTHWEST LA WAR VETERANS HOME	17,824,255	10,568,418
DVA - SOUTHEAST LA WAR VETERANS HOME	15,762,194	9,345,774
DVA - SOUTHWEST LA WAR VETERANS HOME	16,662,822	9,879,777
EAST BATON ROUGE PARISH SCHOOL BOARD	829,412	491,778
EAST FELICIANA PARISH SCHOOL BOARD	209,077	123,967
EUNICE CITY COURT	189,509	112,364
EXCELTH INCORPORATED	18,542,592	10,994,337
FIFTH JUDICIAL DISTRICT COURT	265,537	157,443
FIFTH LA LEVEE BOARD	1,955,317	1,159,353
FLORIDA PARISHES HUMAN SERV AUTHORITY	31,265,908	18,538,289
FLORIDA PARISHES JUV DETENTION CENTER	14,211,638	8,426,413
FOURTH JUDICIAL DISTRICT COURT	334,427	198,290
FRANKLIN PARISH POLICE JURY	21,413	12,696
GREATER BATON ROUGE PORT COM	5,813,101	3,446,724
GREATER KROTZ SPRINGS PORT COMM	465,873	276,227
GREATER LAFOURCHE PORT COMMISSION	9,689,892	5,745,364
IBERIA PARISH GOVERNMENT	84,289	49,977
IBERIA PARISH SCHOOL BOARD	623,142	369,475
IMPERIAL CALCASIEU HUMAN SERVICES AUTHORITY	13,582,722	8,053,514
JEANERETTE CITY COURT	65,923	39,087
JEFFERSON DAVIS PARISH	18,606	11,032
JEFFERSON PARISH	2,565,868	1,521,363
JEFFERSON PARISH HUMAN SERV AUTHORITY	37,518,496	22,245,595
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	1,650,884	978,848

(Continued)

Louisiana State Employees' Retirement System

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate

June 30, 2014

Employer Name	Changes in Discount Rate	
	1% Decrease (6.75%)	1% Increase (8.75%)
JUDICIAL BRANCH OF LOUISIANA	\$ 238,141,692	\$ 141,199,785
JUDICIAL EXP REG PARISH OF ORLEANS	12,404,287	7,354,792
LA BOARD OF JURY COMM ORLEANS PARISH	673,346	399,242
LA BOARD OF PHARMACY	5,280,503	3,130,934
LA BOARD REGISTRATION PROF ENGINEERS	2,162,951	1,282,464
LA CEMETERY BOARD	504,929	299,384
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	95,761,862	56,779,450
LA ECON DEV - OFFICE OF BUSINESS DEV	22,573,123	13,384,133
LA ECON DEV - OFFICE OF THE SECRETARY	12,099,051	7,173,811
LA ED TELEVISION AUTHORITY	16,621,038	9,855,003
LA EMERGENCY RESPONSE NETWORK	2,466,903	1,462,684
LA HOUSE OF REPRESENTATIVES	41,082,593	24,358,831
LA HOUSING CORPORATION	31,357,494	18,592,593
LA LICENSED PROFESSIONAL COUNSELORS	472,288	280,031
LA MILITARY DEPT	102,701,991	60,894,415
LA PATIENT'S COMP FUND OVERSIGHT BOARD	9,677,621	5,738,088
LA PUBLIC DEFENDER BOARD	4,036,626	2,393,410
LA RACING COMMISSION	11,342,620	6,725,305
LA REAL ESTATE COMM	3,799,640	2,252,895
LA SCHOOL FOR MATH SCI & ARTS	1,738,541	1,030,822
LA SCHOOL FOR THE DEAF	18,135,585	10,753,013
LA SENATE	38,884,194	23,055,349
LA SPECIAL EDUCATION CENTER	21,333,577	12,649,177
LA ST BD BARBER EXAMINERS	814,254	482,790
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	790,275	468,573
LA ST BD OF EXAMINERS OF DIET & NUTRITION	-	-
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	348,221	206,469
LA ST BD OF PRIVATE INVESTIGATOR EXM	336,753	199,669
LA ST BOARD OF ARCHITECTURAL EXAMINERS	709,515	420,688
LA ST BOARD OF CHIROPRACTIC EXAMINERS	346,056	205,185
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	2,991,240	1,773,576
LA ST LICENSING BD OF CONTRACTORS	9,637,763	5,714,455
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	473,010	280,459
LA STATE BD OF COSMETOLOGY	3,573,641	2,118,895

(Continued)

Louisiana State Employees' Retirement System

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate

June 30, 2014

Employer Name	Changes in Discount Rate	
	1% Decrease (6.75%)	1% Increase (8.75%)
LA STATE BD OF EMBALMERS & FUNERAL DIRS	\$ 594,591	\$ 352,547
LA STATE BD OF EXAM OF INTERIOR DESIGNER	141,470	83,881
LA STATE BD OF WHOLESALE DRUG DISTRIB	1,133,203	671,903
LA STATE BD PRIVATE SECURITY EXAM	1,643,586	974,521
LA STATE BOARD OF DENTISTRY	1,552,400	920,455
LA STATE BOARD OF HOME INSPECTORS	226,400	134,238
LA STATE BOARD OF NURSING	11,980,679	7,103,625
LA STATE LAW INSTITUTE	1,888,111	1,119,505
LA USED MOTOR VEHICLE & PARTS	2,050,833	1,215,987
LA VETERINARY BOARD	492,980	292,299
LAFAYETTE CONSOL GOVT ADM OPERAT	872,639	517,408
LAFAYETTE PARISH SCHOOL BOARD	920,036	545,511
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	429,142	254,448
LAFOURCHE PARISH SCHOOL BOARD	630,119	373,612
LAKE FOREST ELEMENTARY CHARTER SCHOOL	215,734	127,914
LAKE PROVIDENCE PORT COMMISSION	410,856	243,606
LEESVILLE CITY COURT	80,680	47,837
LEGISLATIVE AUDITORS OFFICE	74,460,446	44,149,342
LEGISLATIVE BUDGETARY CONTROL COUN	862,053	511,131
LEGISLATIVE FISCAL OFFICE	6,086,497	3,608,827
LINCOLN PARISH SCHOOL BOARD	268,665	159,298
LIVINGSTON PARISH COUNCIL	34,245	20,304
LIVINGSTON PARISH SCHOOL BOARD	940,166	557,446
LOUISIANA BOARD OF CPAS	1,441,727	854,833
LOUISIANA BOARD OF MASSAGE THERAPY	679,120	402,666
LOUISIANA DEPARTMENT OF JUSTICE	107,491,520	63,734,239
LOUISIANA MOTOR VEHICLE COMMISSION	3,060,211	1,814,470
LOUISIANA PHYSICAL THERAPY BOARD	475,577	281,980
LOUISIANA STATE UNIVERSITY SYSTEM	547,050,693	324,359,164
LOUISIANA TAX FREE SHOPPING	929,900	551,360
LT GOVERNORS OFFICE	3,070,957	1,820,842
LUMCON	1,858,839	1,102,149
MADISON PARISH PORT HARBOR & TERMINAL	382,707	226,916
MADISON PARISH SCHOOL BOARD	165,369	98,051

(Continued)

Louisiana State Employees' Retirement System
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2014

Employer Name	Changes in Discount Rate	
	1% Decrease (6.75%)	1% Increase (8.75%)
MARKSVILLE CITY COURT	\$ 255,993	\$ 151,784
METROPOLITAN HUMAN SERVICES DISTRICT	28,650,397	16,987,491
MINDEN CITY COURT	367,950	218,166
MONROE CITY SCHOOL BOARD	1,198,966	710,895
MOREHOUSE PARISH SCHOOL BOARD	-	-
MUNICIPAL FIRE & POLICE CIVIL SERVICE	4,793,218	2,842,011
NATCHITOCHEs CANE RIVER LEVEE DISTRICT	300,744	178,318
NATCHITOCHEs CITY COURT	239,071	141,751
NEW BEGINNINGS SCHOOLS	378,697	224,538
NEW IBERIA CITY COURT	-	-
NEW ORLEANS CENTER FOR CREATIVE ARTS	1,330,251	788,737
NORTH LAFOURCHE LEVEE DISTRICT	1,101,204	652,930
NORTHEAST DELTA HUMAN SERVICES AUTHORITY	22,825,427	13,533,730
NORTHWEST LA HUMAN SERVICES DISTRICT	21,992,326	13,039,765
OFFICE FOR CITIZEN WITH DISABILITIES	191,988,394	113,834,414
OFFICE OF BEHAVIORAL HEALTH	228,964,990	135,758,703
OFFICE OF COASTAL PROTECTION & RESTORATION	46,815,014	27,757,718
OFFICE OF ELDERLY AFFAIRS	5,388,370	3,194,891
OFFICE OF FINANCIAL INSTITUTIONS	24,834,317	14,724,848
OFFICE OF HOME LAND SEC & EMERG. PREP.	70,321,727	41,695,398
OFFICE OF JUVENILE JUSTICE	142,055,748	84,228,179
OFFICE OF STUDENT FINANCIAL ASSISTANCE	14,683,285	8,706,063
OPELOUSAS CITY COURT	227,362	134,809
ORLEANS PARISH SCHOOL BOARD	1,053,727	624,779
OUACHITA PARISH POLICE JURY	175,234	103,900
OUACHITA PARISH SCHOOL BOARD	1,043,381	618,645
PARISH OF ORLEANS JUDICIAL EXP JUDGES	1,772,866	1,051,174
PARISH OF TANGIPAHOA	62,876	37,280
PARISH OF TERREBONNE	161,840	95,959
PINEVILLE CITY COURT	-	-
PONTCHARTRAIN LEVEE DISTRICT	8,044,621	4,769,844
PORT OF LAKE CHARLES	25,469,167	15,101,266
PUBLIC SERVICE COMMISSION	15,613,586	9,257,661
RAPIDES PARISH HOUSING AUTHORITY	1,224,790	726,207

(Continued)

Louisiana State Employees' Retirement System

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate

June 30, 2014

Employer Name	Changes in Discount Rate	
	1% Decrease (6.75%)	1% Increase (8.75%)
RAPIDES PARISH POLICE JURY	\$ 215,974	\$ 128,056
RAPIDES PARISH SCHOOL BOARD	1,816,013	1,076,756
RAYNE CITY COURT	106,985	63,434
RECOVERY SCHOOL DISTRICT	22,586,757	13,392,217
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	3,618,792	2,145,667
REGIONAL PLANNING COMMISSION	5,829,702	3,456,567
REGIONAL TRANSIT AUTHORITY	457,612	271,329
RENEW CHARTER MGMT ORGANIZATION	313,897	186,117
RICHLAND PARISH SCHOOL BOARD	184,938	109,654
RUSTON CITY COURT	335,550	198,956
SABINE RIVER AUTHORITY	7,951,110	4,714,399
SCHOOL EMPLOYEES RETIREMENT SYSTEM	317,265	188,114
SECRETARY OF STATE'S OFFICE	65,192,157	38,653,956
SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	32,805,076	19,450,897
SOUTH LAFOURCHE LEVEE DISTRICT	3,291,182	1,951,419
SOUTH TANGIPAHOA PARISH PORT COMMISSION	521,851	309,418
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	40,611,508	24,079,514
SOUTHERN UNIVERSITY	79,523,210	47,151,173
SPRINGHILL CITY COURT	151,415	89,777
ST BERNARD PORT HARBOR & TERM DIST	4,226,937	2,506,250
ST CHARLES PARISH PUBLIC SCHOOLS	534,041	316,646
ST JAMES PARISH SCHOOL BOARD	258,961	153,544
ST LANDRY PARISH GOVERNMENT	103,697	61,484
ST LANDRY PARISH SCHOOL BOARD	1,184,370	702,241
ST MARTIN PARISH POLICE JURY	-	-
ST MARTIN PARISH SCHOOL BOARD	256,635	152,165
ST TAMMANY PARISH GOVERNMENT	16,040	9,510
ST TAMMANY PARISH SCHOOL BOARD	1,864,132	1,105,287
ST. MARY PARISH SCHOOL BOARD	764,932	453,546
STATE EMPLOYEES GROUP BENEFIT	16,436,101	9,745,349
STATE PLUMBING BOARD	803,107	476,181
STATE POLICE RETIREMENT SYSTEM	1,183,809	701,908
TANGIPAHOA PARISH SCHOOL SYSTEM	2,053,239	1,217,414
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	19,176,240	11,370,041

(Continued)

Louisiana State Employees' Retirement System

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate

June 30, 2014

Employer Name	Changes in Discount Rate	
	1% Decrease (6.75%)	1% Increase (8.75%)
TENSAS BASIN LEVEE DISTRICT	\$ 5,708,843	\$ 3,384,907
TERREBONNE LEVEE & CONSERVATION DISTRICT	3,277,789	1,943,478
TERREBONNE PARISH SCHOOL BOARD	1,281,250	759,683
THE CITY OF VILLE PLATTE	-	-
THE PORT OF SOUTH LOUISIANA	11,340,936	6,724,306
TOWN OF BUNKIE	50,766	30,100
TOWN OF SORRENTO	13,072	7,751
TOWN OF VIDALIA	154,382	91,537
TREASURY DEPARTMENT	14,154,777	8,392,699
UNIVERSITY OF LOUISIANA	345,702,263	204,974,966
VERMILION PARISH POLICE JURY	66,484	39,420
VERMILION PARISH SCHOOL BOARD	190,632	113,030
WARE YOUTH CENTER	12,533,807	7,431,588
WASHINGTON PARISH POLICE JURY	-	-
WEBSTER PARISH POLICE JURY	48,119	28,531
WEBSTER PARISH SCHOOL BOARD	491,295	291,301
WEST BATON ROUGE PARISH COUNCIL	37,693	22,349
WEST BATON ROUGE SCHOOL BOARD	222,551	131,955
WEST FELICIANA PARISH SCHOOL BOARD	411,418	243,939
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	7,272,150	4,311,828
WINN PARISH POLICE JURY	10,666	6,324
WINN PARISH SCHOOL BOARD	199,694	118,403
WINNFIELD CITY COURT	59,507	35,283
WINNSBORO CITY COURT	150,372	89,159
WLF - OFFICE OF FISHERIES	60,037,726	35,597,773
WLF - OFFICE OF MGT AND FINANCE	6,730,571	3,990,713
WLF - OFFICE OF THE SECRETARY	64,486,411	38,235,503
WLF - OFFICE OF WILDLIFE	52,018,447	30,842,955
WORKFORCE SUPPORT AND TRAINING	166,798,959	98,899,008
ZACHARY CITY COURT	309,486	183,501
ZACHARY SCHOOL BOARD	294,489	174,609
Total	\$ 8,019,840,047	\$ 4,755,150,938

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2014

Employer Name	Deferral Period	Deferral Period	Deferral Period	Deferral Period
	1	2	3	4
11TH JUDICIAL DISTRICT COURT DIVISION C	\$ (5,957)	\$ (5,957)	\$ (4,647)	\$ (4,647)
17TH JUDICIAL DIST COURT	(118,065)	(118,065)	(92,116)	(92,116)
18TH JUDICIAL DISTRICT	(61,452)	(61,452)	(47,946)	(47,946)
19TH JUDICIAL DIST COURT	(351,249)	(351,249)	(274,050)	(274,050)
20TH JUDICIAL DISTRICT COURT	(26,713)	(26,713)	(20,842)	(20,842)
24TH JUDICIAL DIST CT JEFFERSON PARISH	(75,142)	(75,142)	(58,627)	(58,627)
2ND JUDICIAL DISTRICT COURT DIVISION A	(14,134)	(14,134)	(11,027)	(11,027)
2ND JUDICIAL DISTRICT COURT DIVISION B	(11,074)	(11,074)	(8,640)	(8,640)
2ND JUDICIAL DISTRICT COURT DIVISION C	(5,571)	(5,571)	(4,347)	(4,347)
3RD CIRCUIT COURT OF APPEAL	(422,870)	(422,870)	(329,929)	(329,929)
3RD JUD DIST COURT CHILDREN ASSIST FUND	(2,160)	(2,160)	(1,685)	(1,685)
3RD JUDICIAL DISTRICT COURT	(22,498)	(22,498)	(17,553)	(17,553)
4TH DISTRICT COURT JUDGES OFFICE	(86,781)	(86,781)	(67,708)	(67,708)
5TH CIRCUIT COURT OF APPEAL	(280,054)	(280,054)	(218,502)	(218,502)
ACADIA PARISH POLICE JURY	(5,409)	(5,409)	(4,220)	(4,220)
ACADIA PARISH SCHOOL BOARD	(5,348)	(5,348)	(4,173)	(4,173)
ACADIANA AREA HUMAN SERVICES DISTRICT	(806,333)	(806,333)	(629,113)	(629,113)
ALGIERS CHARTER SCHOOLS ASSOCIATION	(14,192)	(14,192)	(11,073)	(11,073)
ALLEN PARISH POLICE JURY	(1,691)	(1,691)	(1,319)	(1,319)
ALLEN PARISH SCHOOL BOARD	(2,177)	(2,177)	(1,699)	(1,699)
AMITE RIVER BASIN WATER DIST	(18,093)	(18,093)	(14,116)	(14,116)
ASCENSION PARISH COURT JUDICIAL EXPENSE	(4,854)	(4,854)	(3,787)	(3,787)
ASCENSION PARISH POLICE JURY	(1,001)	(1,001)	(781)	(781)
ASCENSION PARISH SCHOOL BOARD	(35,390)	(35,390)	(27,612)	(27,612)
ASSUMPTION PARISH SCHOOL BOARD	(8,281)	(8,281)	(6,461)	(6,461)
ATCHAFALAYA LEVEE DISTRICT	(256,597)	(256,597)	(200,201)	(200,201)

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2014

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
AVOUELLES PARISH POLICE JURY	\$ (1,354)	\$ (1,354)	\$ (1,056)	\$ (1,056)
AVOUELLES PARISH SCHOOL BOARD	(7,145)	(7,145)	(5,575)	(5,575)
BD EX SPEECH PATHOLOGY & AUDIOLOGY	(10,304)	(10,304)	(8,039)	(8,039)
BD OF COMMISSIONERS PORT OF NEW ORLEANS	(1,726,312)	(1,726,312)	(1,346,894)	(1,346,894)
BD OF EXAMINERS - NURSING FACILITY ADMIN	(26,835)	(26,835)	(20,937)	(20,937)
BD OF EXAMINERS OF CERTIFIED SHORTHAND	(5,589)	(5,589)	(4,361)	(4,361)
BOARD OF MEDICAL EXAMINERS	(322,269)	(322,269)	(251,439)	(251,439)
BOSSIER CITY COURT	(8,889)	(8,889)	(6,936)	(6,936)
BOSSIER PARISH SCHOOL BOARD	(16,161)	(16,161)	(12,609)	(12,609)
BUNKIE CITY COURT	(182)	(182)	(142)	(142)
CADDO LEVEE DISTRICT	(80,994)	(80,994)	(63,193)	(63,193)
CADDO PARISH SCHOOL BOARD	(109,125)	(109,125)	(85,141)	(85,141)
CALCASIEU PARISH POLICE JURY	(6,469)	(6,469)	(5,047)	(5,047)
CALCASIEU PARISH SCHOOL BOARD	(34,125)	(34,125)	(26,625)	(26,625)
CAPITOL AREA GROUNDWATER COMMISSION	(7,944)	(7,944)	(6,198)	(6,198)
CAPITOL AREA HUMAN SERVICES DISTRICT	(1,628,563)	(1,628,563)	(1,270,629)	(1,270,629)
CATAHOULA PARISH SCHOOL BOARD	(14,960)	(14,960)	(11,672)	(11,672)
CENTRAL COMMUNITY SCHOOL SYSTEM	(14,663)	(14,663)	(11,441)	(11,441)
CENTRAL LA HUMAN SERVICES DISTRICT	(498,950)	(498,950)	(389,288)	(389,288)
CHENNAULT INTERNAT AIRPORT AUTHORITY	(38,028)	(38,028)	(29,670)	(29,670)
CITY COURT OF ABBEVILLE	(5,427)	(5,427)	(4,234)	(4,234)
CITY COURT OF BAKER	(6,043)	(6,043)	(4,715)	(4,715)
CITY COURT OF BASTROP	(10,415)	(10,415)	(8,126)	(8,126)
CITY COURT OF BOGALUSA	-	-	-	-
CITY COURT OF CROWLEY	(6,595)	(6,595)	(5,146)	(5,146)

(Continued)

Louisiana State Employees' Retirement System
Schedule of Remaining Amortization
June 30, 2014

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
CITY COURT OF DENHAM SPRINGS	\$ (8,915)	\$ (8,915)	\$ (6,955)	\$ (6,955)
CITY COURT OF FRANKLIN	-	-	-	-
CITY COURT OF HAMMOND	(6,636)	(6,636)	(5,177)	(5,177)
CITY COURT OF HOUMA	(8,676)	(8,676)	(6,769)	(6,769)
CITY COURT OF JENNINGS	(6,020)	(6,020)	(4,697)	(4,697)
CITY COURT OF KAPLAN	-	-	-	-
CITY COURT OF LAKE CHARLES	(20,678)	(20,678)	(16,133)	(16,133)
CITY COURT OF MORGAN CITY	(6,991)	(6,991)	(5,454)	(5,454)
CITY COURT OF OAKDALE	(2,266)	(2,266)	(1,768)	(1,768)
CITY COURT OF PLAQUEMINE	(4,319)	(4,319)	(3,370)	(3,370)
CITY COURT OF PORT ALLEN CIVIL FEES	(4,735)	(4,735)	(3,694)	(3,694)
CITY COURT OF SLIDELL	(9,135)	(9,135)	(7,127)	(7,127)
CITY COURT OF SULPHUR	(5,642)	(5,642)	(4,402)	(4,402)
CITY COURT OF THIBODAUX	(3,863)	(3,863)	(3,014)	(3,014)
CITY COURT OF VILLE PLATTE CIVIL DIV	-	-	-	-
CITY COURT OF WEST MONROE	(3,693)	(3,693)	(2,881)	(2,881)
CITY OF ABBEVILLE	(1,110)	(1,110)	(866)	(866)
CITY OF ALEXANDRIA	(6,826)	(6,826)	(5,326)	(5,326)
CITY OF BAKER	(3,523)	(3,523)	(2,749)	(2,749)
CITY OF BASTROP	(3,272)	(3,272)	(2,553)	(2,553)
CITY OF BATON ROUGE	(27,580)	(27,580)	(21,519)	(21,519)
CITY OF BOGALUSA	-	-	-	-
CITY OF BOSSIER	(4,902)	(4,902)	(3,825)	(3,825)
CITY OF BREAUX BRIDGE	-	-	-	-
CITY OF CROWLEY	(3,189)	(3,189)	(2,488)	(2,488)

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2014

Employer Name	Deferral Period	Deferral Period	Deferral Period	Deferral Period
	1	2	3	4
CITY OF DENHAM SPRINGS	\$ (3,635)	\$ (3,635)	\$ (2,836)	\$ (2,836)
CITY OF DONALDSONVILLE	(1,001)	(1,001)	(781)	(781)
CITY OF EUNICE	(2,238)	(2,238)	(1,746)	(1,746)
CITY OF FRANKLIN	-	-	-	-
CITY OF GONZALES	(1,001)	(1,001)	(781)	(781)
CITY OF JEANERETTE	(2,846)	(2,846)	(2,221)	(2,221)
CITY OF JENNINGS	(1,285)	(1,285)	(1,003)	(1,003)
CITY OF KAPLAN	(2,127)	(2,127)	(1,659)	(1,659)
CITY OF LAKE CHARLES	(4,839)	(4,839)	(3,775)	(3,775)
CITY OF MARKSVILLE	(1,741)	(1,741)	(1,359)	(1,359)
CITY OF MINDEN	(781)	(781)	(609)	(609)
CITY OF MONROE	(30,630)	(30,630)	(23,898)	(23,898)
CITY OF MORGAN CITY	(5,072)	(5,072)	(3,957)	(3,957)
CITY OF NATCHITOCHE	(1,691)	(1,691)	(1,319)	(1,319)
CITY OF NEW IBERIA	(5,082)	(5,082)	(3,965)	(3,965)
CITY OF OPELOUSAS	(4,400)	(4,400)	(3,433)	(3,433)
CITY OF PINEVILLE	-	-	-	-
CITY OF PLAQUEMINE	(3,805)	(3,805)	(2,968)	(2,968)
CITY OF PORT ALLEN	(4,018)	(4,018)	(3,135)	(3,135)
CITY OF RAYNE	(3,381)	(3,381)	(2,638)	(2,638)
CITY OF RUSTON	(4,291)	(4,291)	(3,348)	(3,348)
CITY OF SHREVEPORT	(48,205)	(48,205)	(37,611)	(37,611)
CITY OF SLIDELL	(4,621)	(4,621)	(3,605)	(3,605)
CITY OF SULPHUR	(3,032)	(3,032)	(2,365)	(2,365)
CITY OF THIBODAU	(5,130)	(5,130)	(4,003)	(4,003)

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2014

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
CITY OF WEST MONROE	\$ (5,716)	\$ (5,716)	\$ (4,460)	\$ (4,460)
CITY OF WINNFIELD	(337)	(337)	(263)	(263)
CITY OF WINNSBORO	(1,437)	(1,437)	(1,121)	(1,121)
CITY OF ZACHARY	(1,252)	(1,252)	(977)	(977)
CLAIBORNE PARISH SCHOOL BOARD	(9,685)	(9,685)	(7,557)	(7,557)
COMMISSION OF LAW ENFORCEMENT LCLE	(324,989)	(324,989)	(253,561)	(253,561)
COURT OF APPEAL FIRST CIRCUIT	(611,149)	(611,149)	(476,827)	(476,827)
COURT OF APPEALS FOURTH CIRCUIT	(479,673)	(479,673)	(374,248)	(374,248)
COURT OF APPEALS SECOND CIRCUIT	(301,644)	(301,644)	(235,347)	(235,347)
CRIMINAL DISTRICT COURT	(376,682)	(376,682)	(293,893)	(293,893)
CRT - OFFICE OF CULTURAL DEVELOPMENT	(188,213)	(188,213)	(146,847)	(146,847)
CRT - OFFICE OF STATE LIBRARY OF LOUISIANA	(275,088)	(275,088)	(214,628)	(214,628)
CRT - OFFICE OF STATE MUSEUM	(436,286)	(436,286)	(340,397)	(340,397)
CRT - OFFICE OF STATE PARKS	(1,799,003)	(1,799,003)	(1,403,609)	(1,403,609)
CRT - OFFICE OF THE SECRETARY	(345,690)	(345,690)	(269,713)	(269,713)
CRT - OFFICE OF TOURISM	(300,299)	(300,299)	(234,297)	(234,297)
CUSTODIAN OF NOTARIAL ARCHIVES	(66,443)	(66,443)	(51,840)	(51,840)
DEPARTMENT OF INSURANCE	(1,888,646)	(1,888,646)	(1,473,549)	(1,473,549)
DEPT OF AGRICULTURE AND FORESTRY	(3,308,622)	(3,308,622)	(2,581,435)	(2,581,435)
DEPT OF CHILDREN AND FAMILY SERVICES	(19,641,909)	(19,641,909)	(15,324,906)	(15,324,906)
DEPT OF FINANCE CITY OF NEW ORLEANS	(86,315)	(86,315)	(67,344)	(67,344)
DEPT OF REVENUE & TAXATION	(4,383,146)	(4,383,146)	(3,419,795)	(3,419,795)
DEQ - OFFICE OF ENVIRONMENTAL COMPLIANCE	(2,345,506)	(2,345,506)	(1,829,999)	(1,829,999)
DEQ - OFFICE OF ENVIRONMENTAL SERVICES	(1,255,544)	(1,255,544)	(979,594)	(979,594)
DEQ - OFFICE OF MGT AND FINANCE	(345,607)	(345,607)	(269,647)	(269,647)

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2014

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
DEQ - OFFICE OF THE SECRETARY - ADMIN	\$ (676,702)	\$ (676,702)	\$ (527,973)	\$ (527,973)
DEVELOPMENTAL DISABILITIES COUNCIL	(53,533)	(53,533)	(41,767)	(41,767)
DHH - MEDICAL VENDOR ADMINISTRATION	(5,154,578)	(5,154,578)	(4,021,677)	(4,021,677)
DHH - OFF OF PUBLIC HEALTH	(7,742,404)	(7,742,404)	(6,040,737)	(6,040,737)
DHH - OFF OF THE SEC MGT AND FINANCE	(3,639,770)	(3,639,770)	(2,839,802)	(2,839,802)
DHH - OFFICE OF AGING AND ADULT SERVICES	(2,103,975)	(2,103,975)	(1,641,553)	(1,641,553)
DNR - OFFICE OF COASTAL RESTOR AND MGT	(366,064)	(366,064)	(285,609)	(285,609)
DNR - OFFICE OF CONSERVATION	(1,000,617)	(1,000,617)	(780,696)	(780,696)
DNR - OFFICE OF MINERAL RESOURCES	(451,436)	(451,436)	(352,217)	(352,217)
DNR - OFFICE OF THE SECRETARY	(576,208)	(576,208)	(449,566)	(449,566)
DOA - ADMINISTRATIVE SERVICES	(75,905)	(75,905)	(59,222)	(59,222)
DOA - BD OF ELEM AND SECONDARY ED	(26,283)	(26,283)	(20,506)	(20,506)
DOA - BD OF REGENTS FOR HIGHER ED	(231,276)	(231,276)	(180,445)	(180,445)
DOA - BOARD OF TAX APPEALS	(22,019)	(22,019)	(17,180)	(17,180)
DOA - DIVISION OF ADMINISTRATION	(5,902,133)	(5,902,133)	(4,604,931)	(4,604,931)
DOA - EXECUTIVE OFFICE	(652,683)	(652,683)	(509,233)	(509,233)
DOA - FEDERAL PROPERTY ASSISTANCE	(43,318)	(43,318)	(33,798)	(33,798)
DOA - LA PROPERTY ASSISTANCE AGENCY	(165,728)	(165,728)	(129,303)	(129,303)
DOA - LOUISIANA TAX COMMISSION	(236,634)	(236,634)	(184,625)	(184,625)
DOA - MENTAL HEALTH ADVOCACY SERVICE	(231,808)	(231,808)	(180,860)	(180,860)
DOA - OFC OF TELECOMMUNICATION	(460,820)	(460,820)	(359,538)	(359,538)
DOA - OFFICE OF AIRCRAFT SERVICES	(28,903)	(28,903)	(22,551)	(22,551)
DOA - OFFICE OF RISK MANAGEMENT	(270,906)	(270,906)	(211,365)	(211,365)
DOA - OFFICE OF TECHNOLOGY SERVICES	(224,784)	(224,784)	(175,380)	(175,380)
DOA - OFFICE OF THE INSPECTOR GENERAL	(117,160)	(117,160)	(91,410)	(91,410)
DOA - STATE POLICE COMMISSION	(32,052)	(32,052)	(25,007)	(25,007)

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2014

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
DOC - ADULT PROBATION AND PAROLE	\$ (4,329,678)	\$ (4,329,678)	\$ (3,378,079)	\$ (3,378,079)
DOC - AVOYELLES CORRECTIONAL CENTER	(1,709,720)	(1,709,720)	(1,333,949)	(1,333,949)
DOC - CORRECTIONS - ADMINISTRATION	(1,209,196)	(1,209,196)	(943,433)	(943,433)
DOC - DAVID WADE CORRECTIONAL CENTER	(1,664,691)	(1,664,691)	(1,298,816)	(1,298,816)
DOC - DIXON CORRECTIONAL INSTITUTE	(2,354,715)	(2,354,715)	(1,837,183)	(1,837,183)
DOC - ELAYN HUNT CORRECTIONAL CENTER	(3,108,746)	(3,108,746)	(2,425,490)	(2,425,490)
DOC - LA CORRECTIONAL INST FOR WOMEN	(1,334,825)	(1,334,825)	(1,041,450)	(1,041,450)
DOC - LOUISIANA STATE PENITENTIARY	(7,334,813)	(7,334,813)	(5,722,729)	(5,722,729)
DOC - PRISON ENTERPRISES	(411,925)	(411,925)	(321,390)	(321,390)
DOC - WASHINGTON CORRECTIONAL INST	(1,469,228)	(1,469,228)	(1,146,313)	(1,146,313)
DOE - SPECIAL SCHOOL DISTRICTS	(18,871)	(18,871)	(14,723)	(14,723)
DOE - STATE ACTIVITIES, MGT AND FINANCE	(2,049,276)	(2,049,276)	(1,598,875)	(1,598,875)
DOTD - ADMINISTRATION	(1,330,505)	(1,330,505)	(1,038,080)	(1,038,080)
DOTD - ENGINEERING AND OPERATIONS	(22,813,683)	(22,813,683)	(17,799,570)	(17,799,569)
DPS - DONALD J THIBODAUX TRAINING ACADEMY	(104,235)	(104,235)	(81,326)	(81,326)
DPS - LA HIGHWAY SAFETY COMMISSION	(69,578)	(69,578)	(54,286)	(54,286)
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	(75,167)	(75,167)	(58,647)	(58,647)
DPS - LOUISIANA GAMING CONTROL BOARD	(42,522)	(42,522)	(33,177)	(33,177)
DPS - OFFICE OF LEGAL AFFAIRS	(105,698)	(105,698)	(82,467)	(82,467)
DPS - OFFICE OF MGT AND FINANCE	(707,750)	(707,750)	(552,197)	(552,197)
DPS - OFFICE OF MOTOR VEHICLES	(2,384,840)	(2,384,840)	(1,860,687)	(1,860,687)
DPS - OFFICE OF STATE FIRE MARSHALL	(1,077,621)	(1,077,621)	(840,776)	(840,776)
DPS - OFFICE OF STATE POLICE	(3,759,156)	(3,759,156)	(2,932,949)	(2,932,949)
DSCS - DIV OF ADMINISTRATIVE LAW	(477,790)	(477,790)	(372,779)	(372,779)
DSCS - ETHICS ADMINISTRATION	(263,332)	(263,332)	(205,456)	(205,456)

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2014

Employer Name	Deferral Period	Deferral Period	Deferral Period	Deferral Period
	1	2	3	4
DSCS - STATE CIVIL SERVICE	\$ (731,761)	\$ (731,761)	\$ (570,931)	\$ (570,931)
DVA - DEPARTMENT OF VETERANS AFFAIRS	(466,424)	(466,424)	(363,911)	(363,911)
DVA - LOUISIANA WAR VETERANS HOME	(570,817)	(570,817)	(445,360)	(445,360)
DVA - NORTHEAST LA WAR VETERANS HOME	(614,373)	(614,373)	(479,343)	(479,343)
DVA - NORTHWEST LA WAR VETERANS HOME	(563,347)	(563,347)	(439,531)	(439,531)
DVA - SOUTHEAST LA WAR VETERANS HOME	(498,174)	(498,174)	(388,683)	(388,683)
DVA - SOUTHWEST LA WAR VETERANS HOME	(526,639)	(526,639)	(410,891)	(410,891)
EAST BATON ROUGE PARISH SCHOOL BOARD	(26,214)	(26,214)	(20,453)	(20,453)
EAST FELICIANA PARISH SCHOOL BOARD	(6,608)	(6,608)	(5,156)	(5,156)
EUNICE CITY COURT	(5,990)	(5,990)	(4,673)	(4,673)
EXCELTH INCORPORATED	(586,050)	(586,050)	(457,245)	(457,245)
FIFTH JUDICAL DISTRICT COURT	(8,392)	(8,392)	(6,548)	(6,548)
FIFTH LA LEVEE BOARD	(61,799)	(61,799)	(48,217)	(48,217)
FLORIDA PARISHES HUMAN SERV AUTHORITY	(988,179)	(988,179)	(770,992)	(770,992)
FLORIDA PARISHES JUV DETENTION CENTER	(449,168)	(449,168)	(350,447)	(350,447)
FOURTH JUDICIAL DISTRICT COURT	(10,570)	(10,570)	(8,247)	(8,247)
FRANKLIN PARISH POLICE JURY	(677)	(677)	(528)	(528)
GREATER BATON ROUGE PORT COM	(183,727)	(183,727)	(143,346)	(143,346)
GREATER KROTZ SPRINGS PORT COMM	(14,724)	(14,724)	(11,488)	(11,488)
GREATER LAFOURCHE PORT COMMISSION	(306,255)	(306,255)	(238,945)	(238,945)
IBERIA PARISH GOVERNMENT	(2,664)	(2,664)	(2,078)	(2,078)
IBERIA PARISH SCHOOL BOARD	(19,695)	(19,695)	(15,366)	(15,366)
IMPERIAL CALCASIEU HUMAN SERVICES AUTHORITY	(429,290)	(429,290)	(334,939)	(334,939)
JEANERETTE CITY COURT	(2,084)	(2,084)	(1,626)	(1,626)
JEFFERSON DAVIS PARISH	(588)	(588)	(459)	(459)

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2014

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
JEFFERSON PARISH	\$ (81,096)	\$ (81,096)	\$ (63,272)	\$ (63,272)
JEFFERSON PARISH HUMAN SERV AUTHORITY	(1,185,796)	(1,185,796)	(925,175)	(925,175)
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	(52,177)	(52,177)	(40,709)	(40,709)
JUDICIAL BRANCH OF LOUISIANA	(7,526,618)	(7,526,618)	(5,872,378)	(5,872,378)
JUDICIAL EXP REG PARISH OF ORLEANS	(392,045)	(392,045)	(305,879)	(305,879)
LA BOARD OF JURY COMM ORLEANS PARISH	(21,282)	(21,282)	(16,604)	(16,604)
LA BOARD OF PHARMACY	(166,894)	(166,894)	(130,213)	(130,213)
LA BOARD REGISTRATION PROF ENGINEERS	(68,361)	(68,361)	(53,337)	(53,337)
LA CEMETERY BOARD	(15,959)	(15,959)	(12,451)	(12,451)
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	(3,026,614)	(3,026,614)	(2,361,409)	(2,361,409)
LA ECON DEV - OFFICE OF BUSINESS DEV	(713,438)	(713,438)	(556,635)	(556,635)
LA ECON DEV - OFFICE OF THE SECRETARY	(382,398)	(382,398)	(298,353)	(298,353)
LA ED TELEVISION AUTHORITY	(525,318)	(525,318)	(409,861)	(409,861)
LA EMERGENCY RESPONSE NETWORK	(77,968)	(77,968)	(60,832)	(60,832)
LA HOUSE OF REPRESENTATIVES	(1,298,441)	(1,298,441)	(1,013,063)	(1,013,063)
LA HOUSING CORPORATION	(991,073)	(991,073)	(773,250)	(773,250)
LA LICENSED PROFESSIONAL COUNSELORS	(14,927)	(14,927)	(11,646)	(11,646)
LA MILITARY DEPT	(3,245,961)	(3,245,961)	(2,532,546)	(2,532,546)
LA PATIENT'S COMP FUND OVERSIGHT BOARD	(305,867)	(305,867)	(238,642)	(238,642)
LA PUBLIC DEFENDER BOARD	(127,580)	(127,580)	(99,540)	(99,540)
LA RACING COMMISSION	(358,491)	(358,491)	(279,700)	(279,700)
LA REAL ESTATE COMM	(120,090)	(120,090)	(93,696)	(93,696)
LA SCHOOL FOR MATH SCI & ARTS	(54,948)	(54,948)	(42,871)	(42,871)
LA SCHOOL FOR THE DEAF	(573,187)	(573,187)	(447,209)	(447,209)
LA SENATE	(1,228,959)	(1,228,959)	(958,852)	(958,852)

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2014

Employer Name	Deferral Period	Deferral Period	Deferral Period	Deferral Period
	1	2	3	4
LA SPECIAL EDUCATION CENTER	\$ (674,261)	\$ (674,261)	\$ (526,068)	\$ (526,068)
LA ST BD BARBER EXAMINERS	(25,735)	(25,735)	(20,079)	(20,079)
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	(24,977)	(24,977)	(19,488)	(19,488)
LA ST BD OF EXAMINERS OF DIET & NUTRITION	-	-	-	-
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	(11,006)	(11,006)	(8,587)	(8,587)
LA ST BD OF PRIVATE INVESTIGATOR EXM	(10,643)	(10,643)	(8,304)	(8,304)
LA ST BOARD OF ARCHITECTURAL EXAMINERS	(22,425)	(22,425)	(17,496)	(17,496)
LA ST BOARD OF CHIROPRACTIC EXAMINERS	(10,937)	(10,937)	(8,533)	(8,533)
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	(94,540)	(94,540)	(73,762)	(73,762)
LA ST LICENSING BD OF CONTRACTORS	(304,608)	(304,608)	(237,659)	(237,659)
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	(14,950)	(14,950)	(11,664)	(11,664)
LA STATE BD OF COSMETOLOGY	(112,947)	(112,947)	(88,123)	(88,123)
LA STATE BD OF EMBALMERS & FUNERAL DIRS	(18,792)	(18,792)	(14,662)	(14,662)
LA STATE BD OF EXAM OF INTERIOR DESIGNER	(4,471)	(4,471)	(3,489)	(3,489)
LA STATE BD OF WHOLESALE DRUG DISTRIB	(35,816)	(35,816)	(27,944)	(27,944)
LA STATE BD PRIVATE SECURITY EXAM	(51,947)	(51,947)	(40,529)	(40,529)
LA STATE BOARD OF DENTISTRY	(49,065)	(49,065)	(38,281)	(38,281)
LA STATE BOARD OF HOME INSPECTORS	(7,156)	(7,156)	(5,583)	(5,583)
LA STATE BOARD OF NURSING	(378,657)	(378,657)	(295,434)	(295,434)
LA STATE LAW INSTITUTE	(59,675)	(59,675)	(46,559)	(46,559)
LA USED MOTOR VEHICLE & PARTS	(64,818)	(64,818)	(50,572)	(50,572)
LA VETERINARY BOARD	(15,581)	(15,581)	(12,156)	(12,156)
LAFAYETTE CONSOL GOVT ADM OPERAT	(27,580)	(27,580)	(21,519)	(21,519)
LAFAYETTE PARISH SCHOOL BOARD	(29,078)	(29,078)	(22,687)	(22,687)
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	(13,563)	(13,563)	(10,582)	(10,582)

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Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2014

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
LAFORCHE PARISH SCHOOL BOARD	\$ (19,915)	\$ (19,915)	\$ (15,538)	\$ (15,538)
LAKE FOREST ELEMENTARY CHARTER SCHOOL	(6,818)	(6,818)	(5,320)	(5,320)
LAKE PROVIDENCE PORT COMMISSION	(12,985)	(12,985)	(10,131)	(10,131)
LEESVILLE CITY COURT	(2,550)	(2,550)	(1,989)	(1,989)
LEGISLATIVE AUDITORS OFFICE	(2,353,369)	(2,353,369)	(1,836,133)	(1,836,133)
LEGISLATIVE BUDGETARY CONTROL COUN	(27,246)	(27,246)	(21,258)	(21,258)
LEGISLATIVE FISCAL OFFICE	(192,368)	(192,368)	(150,088)	(150,088)
LINCOLN PARISH SCHOOL BOARD	(8,491)	(8,491)	(6,625)	(6,625)
LIVINGSTON PARISH COUNCIL	(1,082)	(1,082)	(844)	(844)
LIVINGSTON PARISH SCHOOL BOARD	(29,715)	(29,715)	(23,184)	(23,184)
LOUISIANA BOARD OF CPAS	(45,567)	(45,567)	(35,552)	(35,552)
LOUISIANA BOARD OF MASSAGE THERAPY	(21,464)	(21,464)	(16,747)	(16,747)
LOUISIANA DEPARTMENT OF JUSTICE	(3,397,337)	(3,397,337)	(2,650,652)	(2,650,652)
LOUISIANA MOTOR VEHICLE COMMISSION	(96,720)	(96,720)	(75,462)	(75,462)
LOUISIANA PHYSICAL THERAPY BOARD	(15,031)	(15,031)	(11,727)	(11,727)
LOUISIANA STATE UNIVERSITY SYSTEM	(17,289,881)	(17,289,881)	(13,489,819)	(13,489,819)
LOUISIANA TAX FREE SHOPPING	(29,390)	(29,390)	(22,931)	(22,931)
LT GOVERNORS OFFICE	(97,060)	(97,060)	(75,727)	(75,727)
LUMCON	(58,750)	(58,750)	(45,837)	(45,837)
MADISON PARISH PORT HARBOR & TERMINAL	(12,096)	(12,096)	(9,437)	(9,437)
MADISON PARISH SCHOOL BOARD	(5,227)	(5,227)	(4,078)	(4,078)
MARKSVILLE CITY COURT	(8,091)	(8,091)	(6,313)	(6,313)
METROPOLITAN HUMAN SERVICES DISTRICT	(905,514)	(905,514)	(706,495)	(706,495)
MINDEN CITY COURT	(11,629)	(11,629)	(9,073)	(9,073)
MONROE CITY SCHOOL BOARD	(37,894)	(37,894)	(29,566)	(29,566)

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2014

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
MOREHOUSE PARISH SCHOOL BOARD	\$ -	\$ -	\$ -	\$ -
MUNICIPAL FIRE & POLICE CIVIL SERVICE	(151,493)	(151,493)	(118,197)	(118,197)
NATCHITOCHEs CANE RIVER LEVEE DISTRICT	(9,505)	(9,505)	(7,416)	(7,416)
NATCHITOCHEs CITY COURT	(7,556)	(7,556)	(5,895)	(5,895)
NEW BEGINNINGS SCHOOLS	(11,969)	(11,969)	(9,338)	(9,338)
NEW IBERIA CITY COURT	-	-	-	-
NEW ORLEANS CENTER FOR CREATIVE ARTS	(42,043)	(42,043)	(32,803)	(32,803)
NORTH LAFOURCHE LEVEE DISTRICT	(34,804)	(34,804)	(27,155)	(27,155)
NORTHEAST DELTA HUMAN SERVICES AUTHORITY	(721,412)	(721,412)	(562,856)	(562,856)
NORTHWEST LA HUMAN SERVICES DISTRICT	(695,081)	(695,081)	(542,313)	(542,313)
OFFICE FOR CITIZEN WITH DISABILITIES	(6,067,914)	(6,067,914)	(4,734,276)	(4,734,276)
OFFICE OF BEHAVIORAL HEALTH	(7,236,582)	(7,236,582)	(5,646,088)	(5,646,088)
OFFICE OF COASTAL PROTECTION & RESTORATION	(1,479,618)	(1,479,618)	(1,154,420)	(1,154,420)
OFFICE OF ELDERLY AFFAIRS	(170,303)	(170,303)	(132,873)	(132,873)
OFFICE OF FINANCIAL INSTITUTIONS	(784,904)	(784,904)	(612,394)	(612,394)
OFFICE OF HOME LAND SEC & EMERG. PREP.	(2,222,562)	(2,222,562)	(1,734,076)	(1,734,076)
OFFICE OF JUVENILE JUSTICE	(4,489,761)	(4,489,761)	(3,502,978)	(3,502,978)
OFFICE OF STUDENT FINANCIAL ASSISTANCE	(464,074)	(464,074)	(362,078)	(362,078)
OPELOUSAS CITY COURT	(7,186)	(7,186)	(5,607)	(5,607)
ORLEANS PARISH SCHOOL BOARD	(33,304)	(33,304)	(25,984)	(25,984)
OUACHITA PARISH POLICE JURY	(5,538)	(5,538)	(4,321)	(4,321)
OUACHITA PARISH SCHOOL BOARD	(32,977)	(32,977)	(25,729)	(25,729)
PARISH OF ORLEANS JUDICIAL EXP JUDGES	(56,033)	(56,033)	(43,717)	(43,717)
PARISH OF TANGIPAHOA	(1,987)	(1,987)	(1,550)	(1,550)
PARISH OF TERREBONNE	(5,115)	(5,115)	(3,991)	(3,991)

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2014

Employer Name	Deferral Period	Deferral Period	Deferral Period	Deferral Period
	1	2	3	4
PINEVILLE CITY COURT	\$ -	\$ -	\$ -	\$ -
PONTCHARTRAIN LEVEE DISTRICT	(254,255)	(254,255)	(198,374)	(198,374)
PORT OF LAKE CHARLES	(804,969)	(804,969)	(628,049)	(628,049)
PUBLIC SERVICE COMMISSION	(493,477)	(493,477)	(385,018)	(385,018)
RAPIDES PARISH HOUSING AUTHORITY	(38,710)	(38,710)	(30,202)	(30,202)
RAPIDES PARISH POLICE JURY	(6,826)	(6,826)	(5,326)	(5,326)
RAPIDES PARISH SCHOOL BOARD	(57,396)	(57,396)	(44,781)	(44,781)
RAYNE CITY COURT	(3,381)	(3,381)	(2,638)	(2,638)
RECOVERY SCHOOL DISTRICT	(713,869)	(713,869)	(556,971)	(556,971)
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	(114,374)	(114,374)	(89,236)	(89,236)
REGIONAL PLANNING COMMISSION	(184,251)	(184,251)	(143,756)	(143,756)
REGIONAL TRANSIT AUTHORITY	(14,463)	(14,463)	(11,284)	(11,284)
RENEW CHARTER MGMT ORGANIZATION	(9,921)	(9,921)	(7,740)	(7,740)
RICHLAND PARISH SCHOOL BOARD	(5,845)	(5,845)	(4,560)	(4,560)
RUSTON CITY COURT	(10,605)	(10,605)	(8,274)	(8,274)
SABINE RIVER AUTHORITY	(251,300)	(251,300)	(196,068)	(196,068)
SCHOOL EMPLOYEES RETIREMENT SYSTEM	(10,027)	(10,027)	(7,823)	(7,823)
SECRETARY OF STATE'S OFFICE	(2,060,439)	(2,060,439)	(1,607,585)	(1,607,585)
SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	(1,036,825)	(1,036,825)	(808,946)	(808,946)
SOUTH LAFOURCHE LEVEE DISTRICT	(104,020)	(104,020)	(81,158)	(81,158)
SOUTH TANGIPAHOA PARISH PORT COMMISSION	(16,493)	(16,493)	(12,868)	(12,868)
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	(1,283,552)	(1,283,552)	(1,001,446)	(1,001,446)
SOUTHERN UNIVERSITY	(2,513,381)	(2,513,381)	(1,960,977)	(1,960,977)
SPRINGHILL CITY COURT	(4,786)	(4,786)	(3,734)	(3,734)
ST BERNARD PORT HARBOR & TERM DIST	(133,595)	(133,595)	(104,233)	(104,233)

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2014

Employer Name	Deferral Period	Deferral Period	Deferral Period	Deferral Period
	1	2	3	4
ST CHARLES PARISH PUBLIC SCHOOLS	\$ (16,879)	\$ (16,879)	\$ (13,169)	\$ (13,169)
ST JAMES PARISH SCHOOL BOARD	(8,185)	(8,185)	(6,386)	(6,386)
ST LANDRY PARISH GOVERNMENT	(3,277)	(3,277)	(2,557)	(2,557)
ST LANDRY PARISH SCHOOL BOARD	(37,433)	(37,433)	(29,206)	(29,206)
ST MARTIN PARISH POLICE JURY	-	-	-	-
ST MARTIN PARISH SCHOOL BOARD	(8,111)	(8,111)	(6,328)	(6,328)
ST TAMMANY PARISH GOVERNMENT	(507)	(507)	(396)	(396)
ST TAMMANY PARISH SCHOOL BOARD	(58,917)	(58,917)	(45,968)	(45,968)
ST. MARY PARISH SCHOOL BOARD	(24,176)	(24,176)	(18,863)	(18,863)
STATE EMPLOYEES GROUP BENEFIT	(519,473)	(519,473)	(405,301)	(405,301)
STATE PLUMBING BOARD	(25,383)	(25,383)	(19,804)	(19,804)
STATE POLICE RETIREMENT SYSTEM	(37,415)	(37,415)	(29,192)	(29,192)
TANGIPAHOA PARISH SCHOOL SYSTEM	(64,894)	(64,894)	(50,631)	(50,631)
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	(606,077)	(606,077)	(472,870)	(472,870)
TENSAS BASIN LEVEE DISTRICT	(180,432)	(180,432)	(140,775)	(140,775)
TERREBONNE LEVEE & CONSERVATION DISTRICT	(103,597)	(103,597)	(80,828)	(80,828)
TERREBONNE PARISH SCHOOL BOARD	(40,495)	(40,495)	(31,595)	(31,595)
THE CITY OF VILLE PLATTE	-	-	-	-
THE PORT OF SOUTH LOUISIANA	(358,437)	(358,437)	(279,658)	(279,658)
TOWN OF BUNKIE	(1,604)	(1,604)	(1,252)	(1,252)
TOWN OF SORRENTO	(413)	(413)	(322)	(322)
TOWN OF VIDALIA	(4,879)	(4,879)	(3,807)	(3,807)
TREASURY DEPARTMENT	(447,371)	(447,371)	(349,045)	(349,045)
UNIVERSITY OF LOUISIANA	(10,926,137)	(10,926,137)	(8,524,733)	(8,524,733)
VERMILION PARISH POLICE JURY	(2,101)	(2,101)	(1,639)	(1,639)

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2014

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
VERMILION PARISH SCHOOL BOARD	\$ (6,025)	\$ (6,025)	\$ (4,701)	\$ (4,701)
WARE YOUTH CENTER	(396,139)	(396,139)	(309,073)	(309,073)
WASHINGTON PARISH POLICE JURY	-	-	-	-
WEBSTER PARISH POLICE JURY	(1,521)	(1,521)	(1,187)	(1,187)
WEBSTER PARISH SCHOOL BOARD	(15,528)	(15,528)	(12,115)	(12,115)
WEST BATON ROUGE PARISH COUNCIL	(1,191)	(1,191)	(929)	(929)
WEST BATON ROUGE SCHOOL BOARD	(7,034)	(7,034)	(5,488)	(5,488)
WEST FELICIANA PARISH SCHOOL BOARD	(13,003)	(13,003)	(10,145)	(10,145)
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	(229,841)	(229,841)	(179,325)	(179,325)
WINN PARISH POLICE JURY	(337)	(337)	(263)	(263)
WINN PARISH SCHOOL BOARD	(6,311)	(6,311)	(4,924)	(4,924)
WINNFIELD CITY COURT	(1,881)	(1,881)	(1,467)	(1,467)
WINNSBORO CITY COURT	(4,753)	(4,753)	(3,708)	(3,708)
WLF - OFFICE OF FISHERIES	(1,897,530)	(1,897,530)	(1,480,481)	(1,480,481)
WLF - OFFICE OF MGT AND FINANCE	(212,724)	(212,724)	(165,970)	(165,970)
WLF - OFFICE OF THE SECRETARY	(2,038,134)	(2,038,134)	(1,590,182)	(1,590,182)
WLF - OFFICE OF WILDLIFE	(1,644,076)	(1,644,076)	(1,282,732)	(1,282,732)
WORKFORCE SUPPORT AND TRAINING	(5,271,786)	(5,271,786)	(4,113,125)	(4,113,125)
ZACHARY CITY COURT	(9,781)	(9,781)	(7,632)	(7,632)
ZACHARY SCHOOL BOARD	(9,307)	(9,307)	(7,262)	(7,262)
Total	\$ (253,472,082)	\$ (253,472,082)	\$ (197,762,649)	\$ (197,762,648)

Louisiana State Employees' Retirement Systems

Schedule of Change in Net Pension Liability Due to Change in Proportion

June 30, 2014

Employer Name	Change in NPL due to Change in Proportion
11TH JUDICIAL DISTRICT COURT DIVISION C	\$ 19,377
17TH JUDICIAL DIST COURT	138,626
18TH JUDICIAL DISTRICT	351,556
19TH JUDICIAL DIST COURT	1,353,556
20TH JUDICIAL DISTRICT COURT	59,297
24TH JUDICIAL DIST CT JEFFERSON PARISH	393,443
2ND JUDICIAL DISTRICT COURT DIVISION A	255,108
2ND JUDICIAL DISTRICT COURT DIVISION B	5,172
2ND JUDICIAL DISTRICT COURT DIVISION C	12,311
3RD CIRCUIT COURT OF APPEAL	665,596
3RD JUD DIST COURT CHILDREN ASSIST FUND	4,808
3RD JUDICIAL DISTRICT COURT	110,508
4TH DISTRICT COURT JUDGES OFFICE	(94,045)
5TH CIRCUIT COURT OF APPEAL	(173,156)
ACADIA PARISH POLICE JURY	(1,603)
ACADIA PARISH SCHOOL BOARD	80,859
ACADIANA AREA HUMAN SERVICES DISTRICT	1,605,968
ALGIERS CHARTER SCHOOLS ASSOCIATION	38,827
ALLEN PARISH POLICE JURY	(510)
ALLEN PARISH SCHOOL BOARD	62,575
AMITE RIVER BASIN WATER DIST	40,138
ASCENSION PARISH COURT JUDICIAL EXPENSE	7,722
ASCENSION PARISH POLICE JURY	(291)
ASCENSION PARISH SCHOOL BOARD	227,426
ASSUMPTION PARISH SCHOOL BOARD	37,880
ATCHAFALAYA LEVEE DISTRICT	764,740
AVOYELLES PARISH POLICE JURY	(364)
AVOYELLES PARISH SCHOOL BOARD	205,354
BD EX SPEECH PATHOLOGY & AUDIOLOGY	(187,215)
BD OF COMMISSIONERS PORT OF NEW ORLEANS	7,618,042
BD OF EXAMINERS - NURSING FACILITY ADMIN	97,541
BD OF EXAMINERS OF CERTIFIED SHORTHAND	16,682
BOARD OF MEDICAL EXAMINERS	1,246,836
BOSSIER CITY COURT	2,695

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Change in Net Pension Liability Due to Change in Proportion

June 30, 2014

Employer Name	Change in NPL due to Change in Proportion
BOSSIER PARISH SCHOOL BOARD	\$ 73,793
BUNKIE CITY COURT	(656)
CADDO LEVEE DISTRICT	372,900
CADDO PARISH SCHOOL BOARD	730,502
CALCASIEU PARISH POLICE JURY	583
CALCASIEU PARISH SCHOOL BOARD	90,548
CAPITOL AREA GROUNDWATER COMMISSION	27,609
CAPITOL AREA HUMAN SERVICES DISTRICT	4,317,233
CATAHOULA PARISH SCHOOL BOARD	49,535
CENTRAL COMMUNITY SCHOOL SYSTEM	36,715
CENTRAL LA HUMAN SERVICES DISTRICT	1,706,205
CHENNAULT INTERNAT AIRPORT AUTHORITY	120,123
CITY COURT OF ABBEVILLE	12,457
CITY COURT OF BAKER	(18,284)
CITY COURT OF BASTROP	20,470
CITY COURT OF BOGALUSA	(63,595)
CITY COURT OF CROWLEY	(1,967)
CITY COURT OF DENHAM SPRINGS	12,675
CITY COURT OF FRANKLIN	(121,945)
CITY COURT OF HAMMOND	(2,040)
CITY COURT OF HOUMA	16,172
CITY COURT OF JENNINGS	24,403
CITY COURT OF KAPLAN	(49,098)
CITY COURT OF LAKE CHARLES	24,476
CITY COURT OF MORGAN CITY	(30,523)
CITY COURT OF OAKDALE	(14,496)
CITY COURT OF PLAQUEMINE	(26,006)
CITY COURT OF PORT ALLEN CIVIL FEES	17,410
CITY COURT OF SLIDELL	25,350
CITY COURT OF SULPHUR	3,642
CITY COURT OF THIBODAU	(6,920)
CITY COURT OF VILLE PLATTE CIVIL DIV	(112,110)
CITY COURT OF WEST MONROE	(1,166)
CITY OF ABBEVILLE	(364)
CITY OF ALEXANDRIA	20,324

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Change in Net Pension Liability Due to Change in Proportion

June 30, 2014

Employer Name	Change in NPL due to Change in Proportion
CITY OF BAKER	\$ (1,093)
CITY OF BASTROP	(947)
CITY OF BATON ROUGE	(747,840)
CITY OF BOGALUSA	(73,648)
CITY OF BOSSIER	(1,457)
CITY OF BREAUX BRIDGE	(122,017)
CITY OF CROWLEY	874
CITY OF DENHAM SPRINGS	(1,093)
CITY OF DONALDSONVILLE	(291)
CITY OF EUNICE	(728)
CITY OF FRANKLIN	(82,899)
CITY OF GONZALES	(291)
CITY OF JEANERETTE	(874)
CITY OF JENNINGS	3,497
CITY OF KAPLAN	11,655
CITY OF LAKE CHARLES	(1,457)
CITY OF MARKSVILLE	(583)
CITY OF MINDEN	(219)
CITY OF MONROE	(9,324)
CITY OF MORGAN CITY	(1,530)
CITY OF NATCHITOCHE	(510)
CITY OF NEW IBERIA	(13,841)
CITY OF OPELOUSAS	(1,311)
CITY OF PINEVILLE	(79,111)
CITY OF PLAQUEMINE	3,788
CITY OF PORT ALLEN	(1,238)
CITY OF RAYNE	6,483
CITY OF RUSTON	(1,311)
CITY OF SHREVEPORT	92,369
CITY OF SLIDELL	(1,384)
CITY OF SULPHUR	(947)
CITY OF THIBODAUX	(1,530)
CITY OF WEST MONROE	(12,092)
CITY OF WINNFIELD	(146)
CITY OF WINNSBORO	(437)

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Change in Net Pension Liability Due to Change in Proportion

June 30, 2014

Employer Name	Change in NPL due to Change in Proportion
CITY OF ZACHARY	\$ (364)
CLAIBORNE PARISH SCHOOL BOARD	17,410
COMMISSION OF LAW ENFORCEMENT LCLE	961,498
COURT OF APPEAL FIRST CIRCUIT	2,257,214
COURT OF APPEALS FOURTH CIRCUIT	1,398,794
COURT OF APPEALS SECOND CIRCUIT	1,190,162
CRIMINAL DISTRICT COURT	1,869,380
CRT - OFFICE OF CULTURAL DEVELOPMENT	402,476
CRT - OFFICE OF STATE LIBRARY OF LOUISIANA	520,049
CRT - OFFICE OF STATE MUSEUM	1,494,295
CRT - OFFICE OF STATE PARKS	11,564,342
CRT - OFFICE OF THE SECRETARY	763,283
CRT - OFFICE OF TOURISM	552,830
CUSTODIAN OF NOTARIAL ARCHIVES	(48,370)
DEPARTMENT OF INSURANCE	5,437,390
DEPT OF AGRICULTURE AND FORESTRY	5,101,059
DEPT OF CHILDREN AND FAMILY SERVICES	38,221,771
DEPT OF FINANCE CITY OF NEW ORLEANS	81,879
DEPT OF REVENUE & TAXATION	23,405,136
DEQ - OFFICE OF ENVIRONMENTAL COMPLIANCE	6,627,552
DEQ - OFFICE OF ENVIRONMENTAL SERVICES	4,493,739
DEQ - OFFICE OF MGT AND FINANCE	1,107,117
DEQ - OFFICE OF THE SECRETARY - ADMIN	200,400
DEVELOPMENTAL DISABILITIES COUNCIL	228,519
DHH - MEDICAL VENDOR ADMINISTRATION	11,833,727
DHH - OFF OF PUBLIC HEALTH	16,838,993
DHH - OFF OF THE SEC MGT AND FINANCE	5,196,997
DHH - OFFICE OF AGING AND ADULT SERVICES	5,001,186
DNR - OFFICE OF COASTAL RESTOR AND MGT	685,629
DNR - OFFICE OF CONSERVATION	2,085,442
DNR - OFFICE OF MINERAL RESOURCES	553,777
DNR - OFFICE OF THE SECRETARY	(5,382,099)
DOA - ADMINISTRATIVE SERVICES	(1,739,568)
DOA - BD OF ELEM AND SECONDARY ED	85,084
DOA - BD OF REGENTS FOR HIGHER ED	945,909

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Change in Net Pension Liability Due to Change in Proportion

June 30, 2014

Employer Name	Change in NPL due to Change in Proportion
DOA - BOARD OF TAX APPEALS	\$ 71,316
DOA - DIVISION OF ADMINISTRATION	2,040,861
DOA - EXECUTIVE OFFICE	1,861,367
DOA - FEDERAL PROPERTY ASSISTANCE	356,000
DOA - LA PROPERTY ASSISTANCE AGENCY	188,380
DOA - LOUISIANA TAX COMMISSION	534,837
DOA - MENTAL HEALTH ADVOCACY SERVICE	602,074
DOA - OFC OF TELECOMMUNICATION	2,373,841
DOA - OFFICE OF AIRCRAFT SERVICES	217,810
DOA - OFFICE OF RISK MANAGEMENT	(3,467,481)
DOA - OFFICE OF TECHNOLOGY SERVICES	6,460,151
DOA - OFFICE OF THE INSPECTOR GENERAL	402,184
DOA - STATE POLICE COMMISSION	135,348
DOC - ADULT PROBATION AND PAROLE	(1,580,836)
DOC - AVOYELLES CORRECTIONAL CENTER	(2,385,569)
DOC - CORRECTIONS - ADMINISTRATION	2,233,393
DOC - DAVID WADE CORRECTIONAL CENTER	(3,060,999)
DOC - DIXON CORRECTIONAL INSTITUTE	(2,422,283)
DOC - ELAYN HUNT CORRECTIONAL CENTER	(188,235)
DOC - LA CORRECTIONAL INST FOR WOMEN	(228,810)
DOC - LOUISIANA STATE PENITENTIARY	(2,487,991)
DOC - PRISON ENTERPRISES	(420,833)
DOC - WASHINGTON CORRECTIONAL INST	(1,284,061)
DOE - SPECIAL SCHOOL DISTRICTS	(332,033)
DOE - STATE ACTIVITIES, MGT AND FINANCE	(1,945,650)
DOTD - ADMINISTRATION	(6,945,890)
DOTD - ENGINEERING AND OPERATIONS	65,017,608
DPS - DONALD J THIBODAUX TRAINING ACADEMY	338,735
DPS - LA HIGHWAY SAFETY COMMISSION	(231,433)
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	613,657
DPS - LOUISIANA GAMING CONTROL BOARD	520,195
DPS - OFFICE OF LEGAL AFFAIRS	668,291
DPS - OFFICE OF MGT AND FINANCE	(16,154,093)
DPS - OFFICE OF MOTOR VEHICLES	3,104,926
DPS - OFFICE OF STATE FIRE MARSHALL	1,170,639

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Change in Net Pension Liability Due to Change in Proportion

June 30, 2014

Employer Name	Change in NPL due to Change in Proportion
DPS - OFFICE OF STATE POLICE	\$ 2,785,203
DSCS - DIV OF ADMINISTRATIVE LAW	1,304,094
DSCS - ETHICS ADMINISTRATION	444,799
DSCS - STATE CIVIL SERVICE	1,902,453
DVA - DEPARTMENT OF VETERANS AFFAIRS	854,268
DVA - LOUISIANA WAR VETERANS HOME	2,411,429
DVA - NORTHEAST LA WAR VETERANS HOME	2,182,328
DVA - NORTHWEST LA WAR VETERANS HOME	1,671,020
DVA - SOUTHEAST LA WAR VETERANS HOME	787,322
DVA - SOUTHWEST LA WAR VETERANS HOME	1,230,373
EAST BATON ROUGE PARISH SCHOOL BOARD	280,385
EAST FELICIANA PARISH SCHOOL BOARD	15,152
EUNICE CITY COURT	24,768
EXCELTH INCORPORATED	5,000,385
FIFTH JUDICIAL DISTRICT COURT	(55,873)
FIFTH LA LEVEE BOARD	78,820
FLORIDA PARISHES HUMAN SERV AUTHORITY	1,969,253
FLORIDA PARISHES JUV DETENTION CENTER	2,824,759
FOURTH JUDICIAL DISTRICT COURT	(316,954)
FRANKLIN PARISH POLICE JURY	(219)
GREATER BATON ROUGE PORT COM	1,042,284
GREATER KROTZ SPRINGS PORT COMM	64,687
GREATER LAFOURCHE PORT COMMISSION	1,596,571
IBERIA PARISH GOVERNMENT	(801)
IBERIA PARISH SCHOOL BOARD	566,015
IMPERIAL CALCASIEU HUMAN SERVICES AUTHORITY	(662,682)
JEANERETTE CITY COURT	(583)
JEFFERSON DAVIS PARISH	(146)
JEFFERSON PARISH	645,636
JEFFERSON PARISH HUMAN SERV AUTHORITY	2,762,111
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	152,103
JUDICIAL BRANCH OF LOUISIANA	1,666,358
JUDICIAL EXP REG PARISH OF ORLEANS	1,226,294
LA BOARD OF JURY COMM ORLEANS PARISH	89,747
LA BOARD OF PHARMACY	270,405

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Change in Net Pension Liability Due to Change in Proportion

June 30, 2014

Employer Name	Change in NPL due to Change in Proportion
LA BOARD REGISTRATION PROF ENGINEERS	\$ 23,966
LA CEMETERY BOARD	324,384
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	12,529,191
LA ECON DEV - OFFICE OF BUSINESS DEV	2,415,582
LA ECON DEV - OFFICE OF THE SECRETARY	416,899
LA ED TELEVISION AUTHORITY	558,804
LA EMERGENCY RESPONSE NETWORK	200,327
LA HOUSE OF REPRESENTATIVES	2,994,928
LA HOUSING CORPORATION	4,260,996
LA LICENSED PROFESSIONAL COUNSELORS	60,462
LA MILITARY DEPT	7,921,010
LA PATIENT'S COMP FUND OVERSIGHT BOARD	813,693
LA PUBLIC DEFENDER BOARD	452,302
LA RACING COMMISSION	518,010
LA REAL ESTATE COMM	117,064
LA SCHOOL FOR MATH SCI & ARTS	217,665
LA SCHOOL FOR THE DEAF	970,676
LA SENATE	3,786,985
LA SPECIAL EDUCATION CENTER	2,090,906
LA ST BD BARBER EXAMINERS	57,111
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	271,352
LA ST BD OF EXAMINERS OF DIET & NUTRITION	(122,382)
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	24,403
LA ST BD OF PRIVATE INVESTIGATOR EXM	42,834
LA ST BOARD OF ARCHITECTURAL EXAMINERS	72,701
LA ST BOARD OF CHIROPRACTIC EXAMINERS	48,734
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	326,351
LA ST LICENSING BD OF CONTRACTORS	1,041,629
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	48,370
LA STATE BD OF COSMETOLOGY	379,602
LA STATE BD OF EMBALMERS & FUNERAL DIRS	57,330
LA STATE BD OF EXAM OF INTERIOR DESIGNER	9,907
LA STATE BD OF WHOLESALE DRUG DISTRIB	148,242
LA STATE BD PRIVATE SECURITY EXAM	200,400
LA STATE BOARD OF DENTISTRY	130,759

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Change in Net Pension Liability Due to Change in Proportion

June 30, 2014

Employer Name	Change in NPL due to Change in Proportion
LA STATE BOARD OF HOME INSPECTORS	\$ 27,026
LA STATE BOARD OF NURSING	2,097,608
LA STATE LAW INSTITUTE	955,670
LA USED MOTOR VEHICLE & PARTS	288,981
LA VETERINARY BOARD	135,858
LAFAYETTE CONSOL GOVT ADM OPERAT	22,437
LAFAYETTE PARISH SCHOOL BOARD	37,006
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	44,655
LAFOURCHE PARISH SCHOOL BOARD	59,297
LAKE FOREST ELEMENTARY CHARTER SCHOOL	(15,152)
LAKE PROVIDENCE PORT COMMISSION	28,774
LEESVILLE CITY COURT	26,880
LEGISLATIVE AUDITORS OFFICE	2,867,228
LEGISLATIVE BUDGETARY CONTROL COUN	88,290
LEGISLATIVE FISCAL OFFICE	611,180
LINCOLN PARISH SCHOOL BOARD	77,873
LIVINGSTON PARISH COUNCIL	(364)
LIVINGSTON PARISH SCHOOL BOARD	130,540
LOUISIANA BOARD OF CPAS	220,506
LOUISIANA BOARD OF MASSAGE THERAPY	47,641
LOUISIANA DEPARTMENT OF JUSTICE	9,552,766
LOUISIANA MOTOR VEHICLE COMMISSION	722,343
LOUISIANA PHYSICAL THERAPY BOARD	20,324
LOUISIANA STATE UNIVERSITY SYSTEM	(395,902,895)
LOUISIANA TAX FREE SHOPPING	101,329
LT GOVERNORS OFFICE	(97,395)
LUMCON	9,470
MADISON PARISH PORT HARBOR & TERMINAL	(28,629)
MADISON PARISH SCHOOL BOARD	11,583
MARKSVILLE CITY COURT	(48,297)
METROPOLITAN HUMAN SERVICES DISTRICT	802,620
MINDEN CITY COURT	(3,497)
MONROE CITY SCHOOL BOARD	8,304
MOREHOUSE PARISH SCHOOL BOARD	(320,523)
MUNICIPAL FIRE & POLICE CIVIL SERVICE	595,809
	(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Change in Net Pension Liability Due to Change in Proportion

June 30, 2014

Employer Name	Change in NPL due to Change in Proportion
NATCHITOCHEs CANE RIVER LEVEE DISTRICT	\$ 30,814
NATCHITOCHEs CITY COURT	(15,662)
NEW BEGINNINGS SCHOOLS	172,500
NEW IBERIA CITY COURT	(360,152)
NEW ORLEANS CENTER FOR CREATIVE ARTS	240,830
NORTH LAFOURCHE LEVEE DISTRICT	167,765
NORTHEAST DELTA HUMAN SERVICES AUTHORITY	1,749,111
NORTHWEST LA HUMAN SERVICES DISTRICT	2,163,534
OFFICE FOR CITIZEN WITH DISABILITIES	11,863,376
OFFICE OF BEHAVIORAL HEALTH	13,306,970
OFFICE OF COASTAL PROTECTION & RESTORATION	5,600,784
OFFICE OF ELDERLY AFFAIRS	158,222
OFFICE OF FINANCIAL INSTITUTIONS	(730,211)
OFFICE OF HOME LAND SEC & EMERG. PREP.	5,133,402
OFFICE OF JUVENILE JUSTICE	(7,181,547)
OFFICE OF STUDENT FINANCIAL ASSISTANCE	1,725,363
OPELOUSAS CITY COURT	10,781
ORLEANS PARISH SCHOOL BOARD	76,051
OUACHITA PARISH POLICE JURY	(1,748)
OUACHITA PARISH SCHOOL BOARD	136,077
PARISH OF ORLEANS JUDICIAL EXP JUDGES	168,202
PARISH OF TANGIPAHOA	(583)
PARISH OF TERREBONNE	(1,530)
PINEVILLE CITY COURT	(362,264)
PONTCHARTRAIN LEVEE DISTRICT	1,810,448
PORT OF LAKE CHARLES	3,865,368
PUBLIC SERVICE COMMISSION	(735,237)
RAPIDES PARISH HOUSING AUTHORITY	(430,667)
RAPIDES PARISH POLICE JURY	5,682
RAPIDES PARISH SCHOOL BOARD	689,271
RAYNE CITY COURT	48,079
RECOVERY SCHOOL DISTRICT	(4,564,837)
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	273,611
REGIONAL PLANNING COMMISSION	863,665
REGIONAL TRANSIT AUTHORITY	32,125

(Continued)

Louisiana State Employees' Retirement Systems

Schedule of Change in Net Pension Liability Due to Change in Proportion

June 30, 2014

Employer Name	Change in NPL due to Change in Proportion
RENEW CHARTER MGMT ORGANIZATION	\$ 29,721
RICHLAND PARISH SCHOOL BOARD	167,983
RUSTON CITY COURT	(3,205)
SABINE RIVER AUTHORITY	577,889
SCHOOL EMPLOYEES RETIREMENT SYSTEM	32,489
SECRETARY OF STATE'S OFFICE	7,875,335
SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	614,240
SOUTH LAFOURCHE LEVEE DISTRICT	333,563
SOUTH TANGIPAHOA PARISH PORT COMMISSION	41,522
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	3,302,776
SOUTHERN UNIVERSITY	3,402,357
SPRINGHILL CITY COURT	(4,079)
ST BERNARD PORT HARBOR & TERM DIST	619,485
ST CHARLES PARISH PUBLIC SCHOOLS	43,853
ST JAMES PARISH SCHOOL BOARD	235,221
ST LANDRY PARISH GOVERNMENT	(947)
ST LANDRY PARISH SCHOOL BOARD	211,036
ST MARTIN PARISH POLICE JURY	(27,026)
ST MARTIN PARISH SCHOOL BOARD	(166,381)
ST TAMMANY PARISH GOVERNMENT	(146)
ST TAMMANY PARISH SCHOOL BOARD	523,910
ST. MARY PARISH SCHOOL BOARD	76,853
STATE EMPLOYEES GROUP BENEFIT	285,703
STATE PLUMBING BOARD	51,867
STATE POLICE RETIREMENT SYSTEM	214,532
TANGIPAHOA PARISH SCHOOL SYSTEM	350,390
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	2,879,831
TENSAS BASIN LEVEE DISTRICT	273,538
TERREBONNE LEVEE & CONSERVATION DISTRICT	168,858
TERREBONNE PARISH SCHOOL BOARD	767,872
THE CITY OF VILLE PLATTE	(112,402)
THE PORT OF SOUTH LOUISIANA	1,425,164
TOWN OF BUNKIE	(510)
TOWN OF SORRENTO	(73)
TOWN OF VIDALIA	17,556

(Continued)

Louisiana State Employees' Retirement Systems
Schedule of Change in Net Pension Liability Due to Change in Proportion
June 30, 2014

<u>Employer Name</u>	<u>Change in NPL due to Change in Proportion</u>
TREASURY DEPARTMENT	\$ 1,961,458
UNIVERSITY OF LOUISIANA	3,107,548
VERMILION PARISH POLICE JURY	(656)
VERMILION PARISH SCHOOL BOARD	16,682
WARE YOUTH CENTER	(781,713)
WASHINGTON PARISH POLICE JURY	(75,104)
WEBSTER PARISH POLICE JURY	(510)
WEBSTER PARISH SCHOOL BOARD	34,529
WEST BATON ROUGE PARISH COUNCIL	10,563
WEST BATON ROUGE SCHOOL BOARD	15,662
WEST FELICIANA PARISH SCHOOL BOARD	143,944
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	1,135,309
WINN PARISH POLICE JURY	(146)
WINN PARISH SCHOOL BOARD	43,708
WINNFIELD CITY COURT	2,404
WINNSBORO CITY COURT	15,662
WLF - OFFICE OF FISHERIES	6,081,132
WLF - OFFICE OF MGT AND FINANCE	(3,307,293)
WLF - OFFICE OF THE SECRETARY	4,975,836
WLF - OFFICE OF WILDLIFE	5,380,934
WORKFORCE SUPPORT AND TRAINING	8,710,663
ZACHARY CITY COURT	56,164
ZACHARY SCHOOL BOARD	52,668
Total	\$ -

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