



EMPLOYER PENSION REPORT

For Fiscal Year Ended June 30, 2023

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Independent Auditor's Report

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

Report on the Audit of the Employer Pension Schedules

Opinion

We have audited the accompanying schedule of employer allocations of the Teachers' Retirement System of Louisiana (the System) as of and for the year ended June 30, 2023. We have also audited the totals 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 the System as of and for the year ended June 30, 2023, and the related notes to the employer pension schedules.

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 all participating entities of the System as of and for the year ended June 30, 2023, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Employer Pension Schedules section of our report. We are required to be independent of the System and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Employer Pension Schedules

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

In preparing the employer pension schedules, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the System's ability to continue as a going concern for twelve months beyond the date of the schedules, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Employer Pension Schedules

Our objectives are to obtain reasonable assurance about whether the employer pension schedules as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the employer pension schedules.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the employer pension schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedules.
- Obtain an understanding of internal control relevant to the audit 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 System's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the employer pension schedules.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the System's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer of the System. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the employer pension schedules. Such 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 supplementary information is fairly stated, in all material respects, in relation to the employer pension schedules as a whole.

Emphasis of Matter

As disclosed in Note F to the employer pension schedules, the total pension liability for the Teachers' Retirement System of Louisiana was \$35,159,120,477 as of June 30, 2023. The actuarial valuations were based on various assumptions made by the System's actuary, as disclosed in Note F to the employer pension schedules. 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, 2023 could be under or overstated. Our opinion is not modified with respect to this matter.

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. The deferred inflows or deferred outflows of resources resulting from changes in the employer's proportionate share of the total deferred outflows, total deferred inflows, and net pension liability since the prior measurement date and its resulting amortization are also not reported in the employer pension schedules. As a result, the employer pension schedules do not reflect all activity to be reported in the total deferred outflows of resources and total deferred inflows of resources for the participating employers. Our opinion is not modified with respect to this matter.

Other Matter

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 the Teachers' Retirement System of Louisiana as of and for the year ended June 30, 2023, and our report thereon, dated September 28, 2023, expressed an unmodified opinion on those financial statements.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 22, 2024, on our consideration of the System's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, and contracts, and other matters. The purpose of that report is solely 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 the effectiveness of the System's 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 System's internal control over financial reporting and compliance.

Restriction on Use

Our report is intended solely for the information and use of the System's management, the Board of Trustees, the 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.

Hawthorn, Waymouth & Carroll, LLP.

February 22, 2024



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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***

To the Board of Trustees
Teachers' Retirement System of Louisiana
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 Teachers' Retirement System of Louisiana as of and for the year ended June 30, 2023, and the related notes to the schedules, and have issued our report thereon dated February 22, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the employer pension schedules, we considered Teachers' Retirement System of Louisiana's internal control over financial reporting (internal control) as a basis for designing 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 Teachers' Retirement System of Louisiana's internal control. Accordingly, we do not express an opinion on the effectiveness of Teachers' Retirement System of Louisiana'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 pension schedules will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Teachers' Retirement System of Louisiana's employer pension schedules are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, and contracts, noncompliance with which could have a direct and material effect on the employer pension schedules. 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 Teachers' Retirement System of Louisiana's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Teachers' Retirement System of Louisiana's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hawthorn, Waymouth & Carroll, LLP.

February 22, 2024

Schedule of Employer Allocations

June 30, 2023

Schedule of Employer Allocations - June 30, 2023

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
ACADIA PARISH SCHOOL BOARD	\$ 12,011,105	0.91681%
ALLEN PARISH SCHOOL BOARD	6,156,642	0.46994%
ASCENSION PARISH SCHOOL BOARD	33,364,243	2.54669%
ASSUMPTION PARISH SCHOOL BOARD	4,174,876	0.31867%
AVOYELLES PARISH SCHOOL BOARD	5,726,707	0.43712%
BEAUREGARD PARISH SCHOOL BOARD	8,772,570	0.66961%
BIENVILLE PARISH SCHOOL BOARD	4,322,439	0.32993%
BOSSIER PARISH SCHOOL BOARD	33,505,194	2.55745%
CADDO PARISH SCHOOL BOARD	51,268,196	3.91330%
CALCASIEU PARISH SCHOOL SYSTEM	49,663,164	3.79078%
CALDWELL PARISH SCHOOL BOARD	2,632,011	0.20090%
CAMERON PARISH SCHOOL BOARD	2,664,296	0.20337%
CATAHOULA PARISH SCHOOL BOARD	1,378,064	0.10519%
CLAIBORNE PARISH SCHOOL BOARD	2,816,185	0.21496%
CONCORDIA PARISH SCHOOL BOARD	4,899,253	0.37396%
DESOTO PARISH SCHOOL BOARD	8,728,295	0.66623%
EAST BATON ROUGE PARISH SCHOOL SYSTEM	63,353,828	4.83579%
EAST CARROLL PARISH SCHOOL BOARD	1,297,036	0.09900%
EAST FELICIANA PARISH SCHOOL BOARD	2,260,591	0.17255%
EVANGELINE PARISH SCHOOL BOARD	8,867,624	0.67687%
FRANKLIN PARISH SCHOOL BOARD	4,506,739	0.34400%
GRANT PARISH SCHOOL BOARD	3,291,596	0.25125%
IBERIA PARISH SCHOOL BOARD	15,714,254	1.19947%
IBERVILLE PARISH SCHOOL BOARD	10,398,766	0.79374%
JACKSON PARISH SCHOOL BOARD	3,605,042	0.27517%
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	61,162,081	4.66849%
JEFFERSON DAVIS PARISH SCHOOL BOARD	7,781,198	0.59394%
LAFAYETTE PARISH SCHOOL SYSTEM	43,211,405	3.29832%
LAFOURCHE PARISH SCHOOL BOARD	17,641,276	1.34656%
LASALLE PARISH SCHOOL BOARD	3,767,081	0.28754%
LINCOLN PARISH SCHOOL BOARD	9,888,978	0.75483%
LIVINGSTON PARISH PUBLIC SCHOOLS	35,168,969	2.68444%
MADISON PARISH SCHOOL BOARD	2,255,850	0.17219%
MOREHOUSE PARISH SCHOOL BOARD	3,715,384	0.28360%
NATCHITOCHE PARISH SCHOOL BOARD	9,131,357	0.69700%
ORLEANS PARISH SCHOOL BOARD	4,132,695	0.31545%
OUACHITA PARISH SCHOOL BOARD	25,754,651	1.96585%

(continued...)

Schedule of Employer Allocations - June 30, 2023

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
PLAQUEMINES PARISH SCHOOL BOARD	\$ 7,908,406	0.60365%
POINTE COUPEE PARISH SCHOOL BOARD	3,674,002	0.28044%
RAPIDES PARISH SCHOOL BOARD	33,189,864	2.53338%
RED RIVER PARISH SCHOOL BOARD	3,843,333	0.29336%
RICHLAND PARISH SCHOOL BOARD	4,082,037	0.31158%
SABINE PARISH SCHOOL BOARD	7,065,892	0.53934%
ST. BERNARD PARISH SCHOOL BOARD	10,365,824	0.79122%
ST. CHARLES PARISH PUBLIC SCHOOLS	21,577,659	1.64702%
ST. HELENA PARISH SCHOOL SYSTEM	1,559,792	0.11906%
ST. JAMES PARISH SCHOOL BOARD	6,474,532	0.49420%
ST. JOHN THE BAPTIST PARISH SCHOOL BOARD	8,749,893	0.66788%
ST. LANDRY PARISH SCHOOL BOARD	17,020,213	1.29915%
ST. MARTIN PARISH SCHOOL BOARD	10,990,369	0.83889%
ST. MARY PARISH SCHOOL BOARD	10,558,540	0.80593%
ST. TAMMANY PARISH SCHOOL BOARD	62,425,464	4.76493%
TANGIPAHOA PARISH SCHOOL SYSTEM	28,202,276	2.15268%
TENSAS PARISH SCHOOL BOARD	723,262	0.05521%
TERREBONNE PARISH SCHOOL SYSTEM	20,157,670	1.53863%
UNION PARISH SCHOOL BOARD	2,159,962	0.16487%
VERMILION PARISH SCHOOL BOARD	11,242,922	0.85817%
VERNON PARISH SCHOOL BOARD	11,264,084	0.85979%
WASHINGTON PARISH SCHOOL SYSTEM	6,200,641	0.47329%
WEBSTER PARISH SCHOOL BOARD	7,787,027	0.59438%
WEST BATON ROUGE PARISH SCHOOL BOARD	7,221,893	0.55125%
WEST CARROLL PARISH SCHOOL BOARD	2,641,624	0.20164%
WEST FELICIANA PARISH SCHOOL BOARD	4,685,594	0.35765%
WINN PARISH SCHOOL BOARD	2,608,330	0.19909%
BOGALUSA CITY SCHOOLS	3,047,762	0.23264%
MONROE CITY SCHOOLS	14,243,052	1.08717%
LOUISIANA TECH UNIVERSITY	12,797,808	0.97686%
NORTHWESTERN STATE UNIVERSITY	9,297,515	0.70968%
LOUISIANA STATE UNIVERSITY	104,461,489	7.97353%
UNIVERSITY OF NEW ORLEANS	14,124,406	1.07811%
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	33,592,974	2.56415%
NICHOLLS STATE UNIVERSITY	7,094,588	0.54153%
SOUTHEASTERN LOUISIANA UNIVERSITY	13,724,987	1.04763%
UNIVERSITY OF LOUISIANA AT LAFAYETTE	26,428,679	2.01730%

(continued...)

Schedule of Employer Allocations - June 30, 2023

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
GRAMBLING STATE UNIVERSITY	\$ 5,986,949	0.45698%
SOUTHERN UNIVERSITY AND A&M COLLEGE	16,315,475	1.24536%
SOUTHERN UNIVERSITY AT NEW ORLEANS	3,065,655	0.23400%
TANGIPAHOA FEDERATION OF TEACHERS	16,756	0.00128%
DELGADO COMMUNITY COLLEGE	8,829,915	0.67399%
SOWELA TECHNICAL COMMUNITY COLLEGE	2,693,265	0.20558%
LOUISIANA ASSOCIATION OF EDUCATORS	254,313	0.01941%
MCNEESE STATE UNIVERSITY	6,369,363	0.48617%
UNIVERSITY OF LOUISIANA AT MONROE	10,921,925	0.83367%
L. E. FLETCHER TECH COMMUNITY COLLEGE	1,723,691	0.13157%
LA SCHOOL EMPLOYEES RETIREMENT SYSTEM	20,809	0.00159%
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	17,037	0.00130%
ST. TAMMANY FEDERATION OF TEACHERS	47,422	0.00362%
LOUISIANA SCHOOL BOARD ASSOCIATION	69,422	0.00530%
SOUTHERN UNIVERSITY AT SHREVEPORT	2,135,049	0.16297%
UNITED TEACHERS OF NEW ORLEANS	14,710	0.00112%
LSU HEALTH SCIENCES CENTER - SHREVEPORT	21,237,603	1.62106%
NUNEZ COMMUNITY COLLEGE	1,531,967	0.11694%
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	2,827,843	0.21585%
NORTHWEST LOUISIANA TECHNICAL COLLEGE	971,407	0.07415%
LOUISIANA FEDERATION OF TEACHERS	63,114	0.00482%
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	206,225	0.01574%
LOUISIANA STATE SENATE	12,099	0.00092%
LA HOUSE OF REPRESENTATIVES	35,306	0.00270%
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	1,410,529	0.10767%
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	29,778	0.00227%
WARE YOUTH CENTER	15,597	0.00119%
LA STATE EMPLOYEES RETIREMENT SYSTEM	61,473	0.00469%
LOUISIANA LEGISLATIVE AUDITOR	68,187	0.00521%
BOSSIER PARISH COMMUNITY COLLEGE	3,804,577	0.29040%
LSU HS - HCSD/LALLIE KEMP MEDICAL CENTER	843,140	0.06436%
SOUTH LOUISIANA COMMUNITY COLLEGE	4,168,353	0.31817%
WEBSTER PARISH SALES TAX COMMISSION	41,053	0.00313%
NEW VISION LEARNING ACADEMY	248,709	0.01898%
BATON ROUGE COMMUNITY COLLEGE	4,245,076	0.32403%
RIVER PARISHES COMMUNITY COLLEGE	1,783,586	0.13614%
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	3,161,065	0.24128%

(continued...)

Schedule of Employer Allocations - June 30, 2023

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	\$ 545,456	0.04164%
AVOYELLES PUBLIC CHARTER SCHOOL INC.	793,947	0.06060%
LSU HEALTH CARE SERVICES DIVISION	735,417	0.05613%
DELHI CHARTER SCHOOL	959,215	0.07322%
LOUISIANA DELTA COMMUNITY COLLEGE	2,777,396	0.21200%
CITY OF BAKER SCHOOL SYSTEM	1,570,062	0.11984%
ZACHARY COMMUNITY SCHOOL BOARD	7,980,569	0.60916%
LA RESOURCE CENTER FOR EDUCATORS	20,563	0.00157%
LA STATE BD PRACTICAL NURSE EXAMINER	37,985	0.00290%
ALGIERS CHARTER SCHOOLS ASSOCIATION	2,654,704	0.20263%
ADVOCATES FOR ACADEMIC EXCELLENCE	1,400,496	0.10690%
FRENCH AND MONTESSORI EDUCATION, INC	1,318,468	0.10064%
ADVOCATES FOR ARTS - BASED EDUCATION CORP	2,915,978	0.22258%
LAKE FOREST ELEMENTARY CHARTER	1,006,361	0.07682%
HYNES CHARTER SCHOOL	2,467,119	0.18832%
WARREN EASTON SR. HIGH SCHOOL	1,660,096	0.12672%
EINSTEIN CHARTER SCHOOL	2,706,961	0.20662%
ADVOCATES FOR INNOVATIVE SCHOOLS	532,001	0.04061%
CENTRAL COMMUNITY SCHOOL SYSTEM	6,335,057	0.48355%
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	209,299	0.01598%
LOUISIANA STATE BOARD OF NURSING	51,112	0.00390%
GREATER LAFOURCHE PORT COMMISSION	15,753	0.00120%
MADISON PREPARATORY ACADEMY	918,357	0.07010%
DARBONNE WOODS CHARTER SCHOOL	1,140,909	0.08709%
MORRIS JEFF COMMUNITY SCHOOL	2,543,131	0.19412%
BAYOU COMMUNITY ACADEMY	570,684	0.04356%
SLAUGHTER COMMUNITY CHARTER SCHOOL	339,356	0.02590%
A. E. PHILLIPS LABORATORY SCHOOL	131,858	0.01007%
LSU UNIVERSITY HIGH SCHOOL	2,096,774	0.16005%
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	13,530	0.00103%
SOUTHEASTERN LABORATORY SCHOOL	85,977	0.00656%
SOUTHERN UNIVERSITY LABORATORY SCHOOL	598,192	0.04566%
BEEKMAN CHARTER SCHOOL	1,130,253	0.08627%
DELTA CHARTER GROUP	739,798	0.05647%
NORTHSHORE CHARTER SCHOOLS, INC	777,139	0.05932%
INSPIRE NOLA CHARTER SCHOOLS, INC.	10,376,993	0.79208%
LOUISIANA PHYSICAL THERAPY BOARD	10,968	0.00084%

(continued...)

Schedule of Employer Allocations - June 30, 2023

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
NORTHEAST CLAIBORNE CHARTER SCHOOL	\$ 165,821	0.01266%
DOWNSVILLE COMMUNITY CHARTER SCHOOL	556,347	0.04247%
LINCOLN PREPARATORY SCHOOL	1,240,368	0.09468%
NON-FLOOD PROTECTION ASSET MGT AUTHORITY	20,391	0.00156%
SIGNIFICANT EDUCATORS/BETHUNE ELEM CHART	1,065,392	0.08132%
LEGACY OF EXCELLENCE/BEN FRANKLIN ELEM	1,180,802	0.09013%
SSC - SPECIAL SCHOOL DISTRICT	45,139	0.00345%
LEGISLATIVE BUDGETARY CONTROL COUNCIL	42,773	0.00327%
DOA - EXECUTIVE OFFICE	127,662	0.00974%
DOA - LOUISIANA TAX COMMISSION	31,365	0.00239%
DIVISION OF ADMINISTRATION	101,515	0.00775%
OFC OF COASTAL PROTECTION & RESTORATION	27,384	0.00209%
GOVERNOR'S OFFICE OF HOMELAND SECURITY	90,583	0.00691%
STATE MILITARY DEPARTMENT	347,699	0.02654%
LOUISIANA PUBLIC DEFENDER BD	22,979	0.00175%
DEPARTMENT OF VETERANS AFFAIRS	19,648	0.00150%
DVA - NORTHEAST LOUISIANA VETERANS HOME	26,724	0.00204%
SECRETARY OF STATE	39,503	0.00302%
LOUISIANA DEPARTMENT OF JUSTICE	21,823	0.00167%
OFFICE OF LIEUTENANT GOVERNOR	24,165	0.00184%
TREASURY DEPARTMENT	27,069	0.00207%
LA DEPT OF AGRICULTURE & FORESTRY	80,041	0.00611%
DEPT. OF ECONOMIC DEVELOPMENT - OFFICE OF THE SECRETARY	17,902	0.00137%
CRT - OFFICE OF THE SECRETARY	34,009	0.00260%
OFF OF THE STATE LIBRARY OF LA	58,430	0.00446%
CRT - OFFICE OF STATE PARKS	22,442	0.00171%
OFFICE OF CULTURAL DEVELOPMENT	31,663	0.00242%
OFFICE OF TOURISM	15,793	0.00121%
DEPT OF TRANSPORTATION AND DEVELOPMENT	11,834	0.00090%
ENGINEERING AND OPERATIONS	174,832	0.01335%
FLORIDA PARISHES HUMAN SVCS AUTHORITY	27,521	0.00210%
CAPITAL AREA HUMAN SERVICE DISTRICT	46,576	0.00356%
LDH - DEVELOPMENT DISABILITIES CENTER	16,566	0.00126%
MEDICAL VENDOR ADMINISTRATION	144,790	0.01105%
DEPARTMENT OF HEALTH AND HOSPITALS	314,043	0.02397%
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	53,716	0.00410%
NE DELTA HUMAN SVCS AUTHORITY	63,875	0.00488%

(continued...)

Schedule of Employer Allocations - June 30, 2023

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
LDH - OFFICE OF AGING AND ADULT SERVICES	\$ 18,230	0.00139%
OFFICE OF PUBLIC HEALTH	406,438	0.03102%
OFFICE OF BEHAVIORAL HEALTH	301,804	0.02304%
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	274,382	0.02094%
DEPARTMENT OF CHILDREN & FAMILY SERVICES	206,955	0.01580%
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	137,671	0.01051%
LA STATE PENITENTIARY	182,866	0.01396%
OFFICE OF JUVENILE JUSTICE	898,158	0.06856%
AVOYELLES CORRECTIONAL CENTER	52,351	0.00400%
LA CORRECTIONAL INST WOMEN	110,755	0.00845%
DPS - ALLEN CORRECTION CENTER	21,226	0.00162%
DIXON CORRECTIONAL INSTITUTE	80,565	0.00615%
ELAYN HUNT CORRECTIONAL CENTER	86,787	0.00662%
DAVID WADE CORRECTIONAL CENTER	16,833	0.00129%
DOC - ADULT PROBATION & PAROLE	24,619	0.00188%
RAYBURN CORRECTIONAL CENTER	77,451	0.00591%
PUB SAFETY OFF OF MGT & FIN	59,401	0.00453%
OFFICE OF STATE POLICE	16,172	0.00123%
PUBLIC SAFETY OFFICE OF MOTOR VEHICLES	49,328	0.00377%
DPS - OFFICE OF STATE FIRE MARSHALL	161,461	0.01232%
DNR - OFFICE OF THE SECRETARY	19,991	0.00153%
OFFICE OF CONSERVATION	37,509	0.00286%
OFFICE OF COASTAL MANAGEMENT	21,147	0.00161%
LOUISIANA DEPARTMENT OF REVENUE	96,039	0.00733%
LOUISIANA WORKFORCE COMMISSION	186,543	0.01424%
DEPT OF WILDLIFE & FISHERIES - MGMNT & FINANCE	9,511	0.00073%
DEPT OF WILDLIFE & FISHERIES - OFFICE OF FISHERIES	22,762	0.00174%
DEPARTMENT OF STATE CIVIL SERVICE	39,434	0.00301%
DPT OF STATE CIVIL SVC - BRD OF TAX APPEALS	21,247	0.00162%
BOARD OF SUPERVISORS - UNIV. OF LA SYSTEM	374,223	0.02856%
SSC - SPECIAL SCHOOL DISTRICT	2,321,470	0.17720%
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	1,117,831	0.08532%
THRIVE ACADEMY	668,464	0.05102%
LA EDUCATIONAL TELEVISION AUTHORITY	24,324	0.00186%
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	146,805	0.01121%
BOARD OF REGENTS	2,691,613	0.20545%
NEW ORLEANS CENTER FOR CREATIVE ARTS	1,098,643	0.08386%

(continued...)

Schedule of Employer Allocations - June 30, 2023

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
LOUISIANA DEPARTMENT OF EDUCATION	\$ 3,538,101	0.27006%
RECOVERY SCHOOL DISTRICT OF LOUISIANA	27,962	0.00213%
STATE EMPLOYEES GROUP BENEFITS	21,260	0.00162%
DOA - OFFICE OF RISK MANAGEMENT	30,301	0.00231%
DOA - FEDERAL PROPERTY ASSISTANCE	8,191	0.00063%
PRISON ENTERPRISES	15,628	0.00119%
DOA - OFFICE OF TECHNOLOGY SVCS	345,796	0.02640%
OFFICE OF STATE PROCUREMENT	23,412	0.00179%
DEPARTMENT OF ENVIRONMENTAL QUALITY	71,693	0.00547%
Total	<u>\$ 1,310,102,922</u>	<u>100.0000%</u>

The accompanying notes are an integral part of these schedules.

Schedule of Pension Amounts by Employer

June 30, 2023

Schedule of Pension Amounts by Employer - *As of and for the Year Ended June 30, 2023*

Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense (Benefit)
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense (Benefit)
ACADIA PARISH SCHOOL BOARD	\$ (82,873,643)	\$ 3,891,977	\$ 5,672,996	\$ 3,737,730	\$ 13,302,703	\$ (4,705)	\$ (2,702,319)	\$ (2,707,024)	\$ 9,381,159
ALLEN PARISH SCHOOL BOARD	(42,479,334)	1,994,948	2,907,862	1,915,884	6,818,694	(2,412)	(1,385,154)	(1,387,565)	4,808,590
ASCENSION PARISH SCHOOL BOARD	(230,205,077)	10,811,071	15,758,359	10,382,606	36,952,036	(13,070)	(7,506,459)	(7,519,529)	26,058,833
ASSUMPTION PARISH SCHOOL BOARD	(28,805,634)	1,352,793	1,971,848	1,299,179	4,623,820	(1,635)	(939,286)	(940,921)	3,260,750
AVOYELLES PARISH SCHOOL BOARD	(39,512,879)	1,855,635	2,704,797	1,782,092	6,342,524	(2,243)	(1,288,424)	(1,290,668)	4,472,792
BEAUREGARD PARISH SCHOOL BOARD	(60,528,550)	2,842,589	4,143,395	2,729,931	9,715,916	(3,436)	(1,973,697)	(1,977,133)	6,851,732
BIENVILLE PARISH SCHOOL BOARD	(29,823,740)	1,400,606	2,041,541	1,345,097	4,787,244	(1,693)	(972,484)	(974,177)	3,375,998
BOSSIER PARISH SCHOOL BOARD	(231,177,535)	10,856,740	15,824,927	10,426,465	37,108,133	(13,125)	(7,538,169)	(7,551,294)	26,168,914
CADDO PARISH SCHOOL BOARD	(353,737,884)	16,612,515	24,214,620	15,954,127	56,781,263	(20,083)	(11,534,580)	(11,554,663)	40,042,542
CALCASIEU PARISH SCHOOL SYSTEM	(342,663,550)	16,092,434	23,456,542	15,454,658	55,003,634	(19,454)	(11,173,472)	(11,192,926)	38,788,946
CALDWELL PARISH SCHOOL BOARD	(18,160,219)	852,854	1,243,132	819,054	2,915,040	(1,031)	(592,163)	(593,194)	2,055,707
CAMERON PARISH SCHOOL BOARD	(18,382,950)	863,314	1,258,378	829,100	2,950,792	(1,044)	(599,426)	(600,469)	2,080,919
CATAHOULA PARISH SCHOOL BOARD	(9,508,260)	446,534	650,874	428,837	1,526,246	(540)	(310,043)	(310,582)	1,076,319
CLAIBORNE PARISH SCHOOL BOARD	(19,430,976)	912,533	1,330,120	876,367	3,119,019	(1,103)	(633,600)	(634,703)	2,199,554
CONCORDIA PARISH SCHOOL BOARD	(33,803,602)	1,587,511	2,313,977	1,524,595	5,426,083	(1,919)	(1,102,258)	(1,104,177)	3,826,512
DESOTO PARISH SCHOOL BOARD	(60,223,109)	2,828,245	4,122,487	2,716,156	9,666,887	(3,419)	(1,963,737)	(1,967,156)	6,817,156
EAST BATON ROUGE PARISH SCHOOL SYSTEM	(437,125,778)	20,528,643	29,922,819	19,715,051	70,166,512	(24,817)	(14,253,668)	(14,278,485)	49,481,914
EAST CARROLL PARISH SCHOOL BOARD	(8,949,264)	420,282	612,609	403,626	1,436,517	(508)	(291,815)	(292,323)	1,013,042
EAST FELICIANA PARISH SCHOOL BOARD	(15,597,553)	732,504	1,067,708	703,474	2,503,686	(886)	(508,600)	(509,486)	1,765,617
EVANGELINE PARISH SCHOOL BOARD	(61,184,448)	2,873,392	4,188,294	2,759,514	9,821,199	(3,474)	(1,995,084)	(1,998,558)	6,925,978
FRANKLIN PARISH SCHOOL BOARD	(31,095,401)	1,460,327	2,128,591	1,402,451	4,991,369	(1,765)	(1,013,950)	(1,015,715)	3,519,948
GRANT PARISH SCHOOL BOARD	(22,711,189)	1,066,581	1,554,662	1,024,310	3,645,552	(1,289)	(740,560)	(741,849)	2,570,869
IBERIA PARISH SCHOOL BOARD	(108,424,465)	5,091,915	7,422,041	4,890,112	17,404,068	(6,156)	(3,535,473)	(3,541,629)	12,273,470
IBERVILLE PARISH SCHOOL BOARD	(71,748,960)	3,369,531	4,911,472	3,235,989	11,516,992	(4,073)	(2,339,569)	(2,343,642)	8,121,863
JACKSON PARISH SCHOOL BOARD	(24,873,862)	1,168,146	1,702,705	1,121,850	3,992,700	(1,412)	(811,080)	(812,492)	2,815,680

NOTE: The amounts in the above columns are rounded to display whole numbers. This rounding may affect the addition when adding some of the columns, but the overall difference is de minimis.

(continued...)

Schedule of Pension Amounts by Employer - *As of and for the Year Ended June 30, 2023*

Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense (Benefit)
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense (Benefit)
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	\$ (422,003,245)	\$ 19,818,447	\$ 28,887,627	\$ 19,033,001	\$ 67,739,075	\$ (23,959)	\$ (13,760,557)	\$ (13,784,516)	\$ 47,770,068
JEFFERSON DAVIS PARISH SCHOOL BOARD	(53,688,355)	2,521,355	3,675,159	2,421,428	8,617,942	(3,048)	(1,750,654)	(1,753,702)	6,077,433
LAFAYETTE PARISH SCHOOL SYSTEM	(298,148,003)	14,001,860	20,409,294	13,446,938	47,858,092	(16,927)	(9,721,922)	(9,738,849)	33,749,860
LAFOURCHE PARISH SCHOOL BOARD	(121,720,500)	5,716,333	8,332,202	5,489,783	19,538,319	(6,911)	(3,969,026)	(3,975,937)	13,778,559
LASALLE PARISH SCHOOL BOARD	(25,991,944)	1,220,654	1,779,241	1,172,277	4,172,172	(1,476)	(847,538)	(849,013)	2,942,245
LINCOLN PARISH SCHOOL BOARD	(68,231,554)	3,204,344	4,670,693	3,077,349	10,952,386	(3,874)	(2,224,874)	(2,228,748)	7,723,699
LIVINGSTON PARISH PUBLIC SCHOOLS	(242,657,195)	11,395,857	16,610,750	10,944,216	38,950,823	(13,777)	(7,912,494)	(7,926,271)	27,468,392
MADISON PARISH SCHOOL BOARD	(15,564,830)	730,968	1,065,468	701,998	2,498,434	(884)	(507,533)	(508,417)	1,761,913
MOREHOUSE PARISH SCHOOL BOARD	(25,635,250)	1,203,903	1,754,824	1,156,190	4,114,916	(1,455)	(835,907)	(837,362)	2,901,868
NATCHITOCHES PARISH SCHOOL BOARD	(63,004,076)	2,958,847	4,312,854	2,841,582	10,113,282	(3,577)	(2,054,418)	(2,057,995)	7,131,957
ORLEANS PARISH SCHOOL BOARD	(28,514,566)	1,339,123	1,951,924	1,286,051	4,577,098	(1,619)	(929,795)	(931,413)	3,227,802
OUACHITA PARISH SCHOOL BOARD	(177,700,701)	8,345,319	12,164,247	8,014,577	28,524,143	(10,089)	(5,794,412)	(5,804,501)	20,115,425
PLAQUEMINES PARISH SCHOOL BOARD	(54,566,080)	2,562,575	3,735,243	2,461,015	8,758,833	(3,098)	(1,779,275)	(1,782,373)	6,176,790
POINTE COUPEE PARISH SCHOOL BOARD	(25,349,696)	1,190,492	1,735,277	1,143,311	4,069,080	(1,439)	(826,595)	(828,035)	2,869,544
RAPIDES PARISH SCHOOL BOARD	(229,001,844)	10,754,564	15,675,993	10,328,338	36,758,895	(13,001)	(7,467,224)	(7,480,226)	25,922,629
RED RIVER PARISH SCHOOL BOARD	(26,518,036)	1,245,361	1,815,254	1,196,005	4,256,620	(1,506)	(864,692)	(866,198)	3,001,798
RICHLAND PARISH SCHOOL BOARD	(28,165,013)	1,322,707	1,927,996	1,270,286	4,520,989	(1,599)	(918,396)	(919,995)	3,188,233
SABINE PARISH SCHOOL BOARD	(48,752,940)	2,289,574	3,337,313	2,198,833	7,825,720	(2,768)	(1,589,721)	(1,592,489)	5,518,752
ST. BERNARD PARISH SCHOOL BOARD	(71,521,619)	3,358,854	4,895,910	3,225,736	11,480,500	(4,061)	(2,332,156)	(2,336,216)	8,096,129
ST. CHARLES PARISH PUBLIC SCHOOLS	(148,880,514)	6,991,843	10,191,402	6,714,742	23,897,987	(8,452)	(4,854,652)	(4,863,104)	16,853,027
ST. HELENA PARISH SCHOOL SYSTEM	(10,762,204)	505,423	736,711	485,392	1,727,526	(611)	(350,931)	(351,542)	1,218,264
ST. JAMES PARISH SCHOOL BOARD	(44,672,651)	2,097,952	3,058,002	2,014,806	7,170,760	(2,536)	(1,456,673)	(1,459,209)	5,056,870
ST. JOHN THE BAPTIST PARISH SCHOOL BOARD	(60,372,078)	2,835,241	4,132,684	2,722,874	9,690,799	(3,428)	(1,968,595)	(1,972,022)	6,834,019
ST. LANDRY PARISH SCHOOL BOARD	(117,435,288)	5,515,088	8,038,864	5,296,514	18,850,466	(6,667)	(3,829,295)	(3,835,962)	13,293,480

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(continued...)

Schedule of Pension Amounts by Employer - *As of and for the Year Ended June 30, 2023*

Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense (Benefit)
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense (Benefit)
ST. MARTIN PARISH SCHOOL BOARD	\$ (75,830,876)	\$ 3,561,229	\$ 5,190,894	\$ 3,420,090	\$ 12,172,213	\$ (4,305)	\$ (2,472,671)	\$ (2,476,976)	\$ 8,583,930
ST. MARY PARISH SCHOOL BOARD	(72,851,313)	3,421,300	4,986,932	3,285,707	11,693,940	(4,136)	(2,375,514)	(2,379,650)	8,246,648
ST. TAMMANY PARISH SCHOOL BOARD	(430,720,288)	20,227,823	29,484,340	19,426,153	69,138,316	(24,454)	(14,044,800)	(14,069,253)	48,756,823
TANGIPAHOA PARISH SCHOOL SYSTEM	(194,588,717)	9,138,428	13,320,292	8,776,253	31,234,972	(11,047)	(6,345,091)	(6,356,139)	22,027,120
TENSAS PARISH SCHOOL BOARD	(4,990,374)	234,362	341,609	225,074	801,044	(283)	(162,725)	(163,008)	564,902
TERREBONNE PARISH SCHOOL SYSTEM	(139,082,993)	6,531,724	9,520,727	6,272,859	22,325,310	(7,896)	(4,535,177)	(4,543,073)	15,743,964
UNION PARISH SCHOOL BOARD	(14,903,238)	699,898	1,020,180	672,159	2,392,236	(846)	(485,960)	(486,806)	1,687,022
VERMILION PARISH SCHOOL BOARD	(77,573,399)	3,643,063	5,310,176	3,498,681	12,451,919	(4,404)	(2,529,490)	(2,533,895)	8,781,180
VERNON PARISH SCHOOL BOARD	(77,719,385)	3,649,919	5,320,169	3,505,265	12,475,353	(4,412)	(2,534,251)	(2,538,663)	8,797,706
WASHINGTON PARISH SCHOOL SYSTEM	(42,782,877)	2,009,203	2,928,641	1,929,574	6,867,418	(2,429)	(1,395,051)	(1,397,480)	4,842,951
WEBSTER PARISH SCHOOL BOARD	(53,728,580)	2,523,244	3,677,913	2,423,242	8,624,399	(3,050)	(1,751,966)	(1,755,016)	6,081,986
WEST BATON ROUGE PARISH SCHOOL BOARD	(49,829,260)	2,340,121	3,410,991	2,247,377	7,998,488	(2,829)	(1,624,818)	(1,627,647)	5,640,590
WEST CARROLL PARISH SCHOOL BOARD	(18,226,568)	855,970	1,247,674	822,047	2,925,690	(1,035)	(594,327)	(595,361)	2,063,217
WEST FELICIANA PARISH SCHOOL BOARD	(32,329,458)	1,518,281	2,213,067	1,458,109	5,189,457	(1,835)	(1,054,189)	(1,056,025)	3,659,641
WINN PARISH SCHOOL BOARD	(17,996,877)	845,183	1,231,950	811,687	2,888,821	(1,022)	(586,837)	(587,859)	2,037,217
BOGALUSA CITY SCHOOLS	(21,028,778)	987,570	1,439,495	948,431	3,375,495	(1,194)	(685,700)	(686,894)	2,380,423
MONROE CITY SCHOOLS	(98,273,505)	4,615,197	6,727,172	4,432,288	15,774,657	(5,579)	(3,204,473)	(3,210,053)	11,124,398
LOUISIANA TECH UNIVERSITY	(88,301,705)	4,146,894	6,044,567	3,982,544	14,174,004	(5,013)	(2,879,316)	(2,884,329)	9,995,607
NORTHWESTERN STATE UNIVERSITY	(64,150,542)	3,012,688	4,391,333	2,893,289	10,297,310	(3,642)	(2,091,802)	(2,095,444)	7,261,735
LOUISIANA STATE UNIVERSITY	(720,758,695)	33,848,834	49,338,501	32,507,332	115,694,668	(40,920)	(23,502,287)	(23,543,207)	81,588,670
UNIVERSITY OF NEW ORLEANS	(97,454,898)	4,576,753	6,671,135	4,395,367	15,643,256	(5,533)	(3,177,781)	(3,183,313)	11,031,733
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	(231,783,264)	10,885,187	15,866,391	10,453,785	37,205,363	(13,159)	(7,557,920)	(7,571,079)	26,237,481
NICHOLLS STATE UNIVERSITY	(48,950,903)	2,298,871	3,350,864	2,207,762	7,857,496	(2,779)	(1,596,177)	(1,598,956)	5,541,161
SOUTHEASTERN LOUISIANA UNIVERSITY	(94,699,060)	4,447,331	6,482,488	4,271,075	15,200,894	(5,376)	(3,087,919)	(3,093,295)	10,719,777

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(continued...)

Schedule of Pension Amounts by Employer - *As of and for the Year Ended June 30, 2023*

Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense (Benefit)
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense (Benefit)
UNIVERSITY OF LOUISIANA AT LAFAYETTE	\$ (182,351,375)	\$ 8,563,728	\$ 12,482,602	\$ 8,224,330	\$ 29,270,660	\$ (10,353)	\$ (5,946,060)	\$ (5,956,413)	\$ 20,641,874
GRAMBLING STATE UNIVERSITY	(41,308,462)	1,939,960	2,827,712	1,863,076	6,630,748	(2,345)	(1,346,974)	(1,349,319)	4,676,050
SOUTHERN UNIVERSITY AND A&M COLLEGE	(112,572,731)	5,286,729	7,706,005	5,077,205	18,069,938	(6,391)	(3,670,738)	(3,677,129)	12,743,047
SOUTHERN UNIVERSITY AT NEW ORLEANS	(21,152,256)	993,369	1,447,947	954,000	3,395,316	(1,201)	(689,727)	(690,927)	2,394,400
TANGIPAHOA FEDERATION OF TEACHERS	(115,614)	5,430	7,914	5,214	18,558	(7)	(3,770)	(3,776)	13,087
DELGADO COMMUNITY COLLEGE	(60,924,204)	2,861,170	4,170,479	2,747,776	9,779,425	(3,459)	(1,986,598)	(1,990,057)	6,896,519
SOWELA TECHNICAL COMMUNITY COLLEGE	(18,582,901)	872,705	1,272,066	838,118	2,982,888	(1,055)	(605,946)	(607,001)	2,103,554
LOUISIANA ASSOCIATION OF EDUCATORS	(1,754,726)	82,407	120,117	79,141	281,665	(100)	(57,218)	(57,317)	198,632
MCNEESE STATE UNIVERSITY	(43,947,060)	2,063,876	3,008,333	1,982,081	7,054,290	(2,495)	(1,433,013)	(1,435,508)	4,974,734
UNIVERSITY OF LOUISIANA AT MONROE	(75,358,568)	3,539,048	5,158,563	3,398,788	12,096,399	(4,278)	(2,457,270)	(2,461,548)	8,530,465
L. E. FLETCHER TECH COMMUNITY COLLEGE	(11,893,031)	558,530	814,120	536,394	1,909,044	(675)	(387,804)	(388,480)	1,346,271
LA SCHOOL EMPLOYEES RETIREMENT SYSTEM	(143,545)	6,741	9,826	6,474	23,042	(8)	(4,681)	(4,689)	16,249
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	(117,512)	5,519	8,044	5,300	18,863	(7)	(3,832)	(3,838)	13,302
ST. TAMMANY FEDERATION OF TEACHERS	(327,226)	15,367	22,400	14,758	52,526	(19)	(10,670)	(10,689)	37,041
LOUISIANA SCHOOL BOARD ASSOCIATION	(478,997)	22,495	32,789	21,604	76,888	(27)	(15,619)	(15,646)	54,222
SOUTHERN UNIVERSITY AT SHREVEPORT	(14,731,308)	691,823	1,008,411	664,405	2,364,639	(836)	(480,354)	(481,190)	1,667,560
UNITED TEACHERS OF NEW ORLEANS	(101,512)	4,767	6,949	4,578	16,295	(6)	(3,310)	(3,316)	11,491
LSU HEALTH SCIENCES CENTER - SHREVEPORT	(146,534,250)	6,881,656	10,030,792	6,608,922	23,521,370	(8,319)	(4,778,146)	(4,786,465)	16,587,434
NUNEZ COMMUNITY COLLEGE	(10,570,207)	496,406	723,568	476,733	1,696,707	(600)	(344,670)	(345,270)	1,196,530
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	(19,511,427)	916,311	1,335,627	879,996	3,131,933	(1,108)	(636,223)	(637,331)	2,208,661
NORTHWEST LOUISIANA TECHNICAL COLLEGE	(6,702,434)	314,765	458,806	302,290	1,075,861	(381)	(218,551)	(218,932)	758,704
LOUISIANA FEDERATION OF TEACHERS	(435,518)	20,453	29,813	19,643	69,908	(25)	(14,201)	(14,226)	49,300
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	(1,422,890)	66,823	97,402	64,175	228,399	(81)	(46,397)	(46,478)	161,069

NOTE: The amounts in the above columns are rounded to display whole numbers. This rounding may affect the addition when adding some of the columns, but the overall difference is de minimis.

(continued...)

Schedule of Pension Amounts by Employer - *As of and for the Year Ended June 30, 2023*

Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense (Benefit)
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense (Benefit)
LOUISIANA STATE SENATE	\$ (83,524)	\$ 3,923	\$ 5,718	\$ 3,767	\$ 13,407	\$ (5)	\$ (2,724)	\$ (2,728)	\$ 9,455
LA HOUSE OF REPRESENTATIVES	(243,611)	11,441	16,676	10,987	39,104	(14)	(7,944)	(7,957)	27,576
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	(9,732,347)	457,058	666,214	438,944	1,562,216	(553)	(317,349)	(317,902)	1,101,686
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	(205,465)	9,649	14,065	9,267	32,981	(12)	(6,700)	(6,711)	23,258
WARE YOUTH CENTER	(107,659)	5,056	7,370	4,856	17,281	(6)	(3,511)	(3,517)	12,187
LA STATE EMPLOYEES RETIREMENT SYSTEM	(424,128)	19,918	29,033	19,129	68,080	(24)	(13,830)	(13,854)	48,011
LOUISIANA LEGISLATIVE AUDITOR	(470,500)	22,096	32,207	21,220	75,524	(27)	(15,342)	(15,369)	53,260
BOSSIER PARISH COMMUNITY COLLEGE	(26,250,651)	1,232,804	1,796,951	1,183,945	4,213,699	(1,490)	(855,973)	(857,464)	2,971,530
LSU HS - HCSD/LALLIE KEMP MEDICAL CENTER	(5,817,478)	273,205	398,227	262,377	933,809	(330)	(189,695)	(190,025)	658,529
SOUTH LOUISIANA COMMUNITY COLLEGE	(28,760,618)	1,350,679	1,968,767	1,297,148	4,616,594	(1,633)	(937,818)	(939,451)	3,255,654
WEBSTER PARISH SALES TAX COMMISSION	(283,294)	13,304	19,393	12,777	45,474	(16)	(9,238)	(9,254)	32,068
NEW VISION LEARNING ACADEMY	(1,716,037)	80,590	117,469	77,396	275,455	(97)	(55,956)	(56,053)	194,253
BATON ROUGE COMMUNITY COLLEGE	(29,289,964)	1,375,538	2,005,003	1,321,023	4,701,564	(1,663)	(955,079)	(956,741)	3,315,575
RIVER PARISHES COMMUNITY COLLEGE	(12,306,312)	577,939	842,411	555,034	1,975,383	(699)	(401,281)	(401,979)	1,393,054
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	(21,810,595)	1,024,286	1,493,013	983,692	3,500,991	(1,238)	(711,193)	(712,432)	2,468,923
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	(3,763,549)	176,747	257,628	169,742	604,117	(214)	(122,721)	(122,934)	426,027
AVOYELLES PUBLIC CHARTER SCHOOL INC.	(5,478,049)	257,264	374,992	247,069	879,325	(311)	(178,627)	(178,938)	620,106
LSU HEALTH CARE SERVICES DIVISION	(5,074,170)	238,297	347,345	228,853	814,495	(288)	(165,457)	(165,745)	574,388
DELHI CHARTER SCHOOL	(6,618,368)	310,817	453,051	298,499	1,062,367	(376)	(215,810)	(216,186)	749,188
LOUISIANA DELTA COMMUNITY COLLEGE	(19,163,320)	899,963	1,311,798	864,295	3,076,056	(1,088)	(624,872)	(625,960)	2,169,256
CITY OF BAKER SCHOOL SYSTEM	(10,833,073)	508,751	741,562	488,588	1,738,902	(615)	(353,242)	(353,857)	1,226,286
ZACHARY COMMUNITY SCHOOL BOARD	(55,063,969)	2,585,957	3,769,325	2,483,470	8,838,753	(3,126)	(1,795,510)	(1,798,636)	6,233,150

NOTE: The amounts in the above columns are rounded to display whole numbers. This rounding may affect the addition when adding some of the columns, but the overall difference is de minimis.

(continued...)

Schedule of Pension Amounts by Employer - *As of and for the Year Ended June 30, 2023*

Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense (Benefit)
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense (Benefit)
LA RESOURCE CENTER FOR EDUCATORS	\$ (141,918)	\$ 6,665	\$ 9,715	\$ 6,401	\$ 22,780	\$ (8)	\$ (4,628)	\$ (4,636)	\$ 16,065
LA STATE BD PRACTICAL NURSE EXAMINER	(262,052)	12,307	17,938	11,819	42,064	(15)	(8,545)	(8,560)	29,664
ALGIERS CHARTER SCHOOLS ASSOCIATION	(18,316,781)	860,207	1,253,849	826,115	2,940,171	(1,040)	(597,268)	(598,308)	2,073,429
ADVOCATES FOR ACADEMIC EXCELLENCE	(9,663,105)	453,806	661,474	435,821	1,551,101	(549)	(315,092)	(315,640)	1,093,847
FRENCH AND MONTESSORI EDUCATION, INC	(9,097,058)	427,223	622,726	410,291	1,460,241	(516)	(296,634)	(297,151)	1,029,772
ADVOCATES FOR ARTS - BASED EDUCATION CORP	(20,119,506)	944,868	1,377,252	907,421	3,229,541	(1,142)	(656,051)	(657,193)	2,277,495
LAKE FOREST ELEMENTARY CHARTER	(6,943,605)	326,091	475,315	313,167	1,114,573	(394)	(226,415)	(226,809)	786,005
HYNES CHARTER SCHOOL	(17,022,522)	799,425	1,165,252	767,742	2,732,419	(966)	(555,065)	(556,032)	1,926,921
WARREN EASTON SR. HIGH SCHOOL	(11,454,259)	537,924	784,085	516,605	1,838,614	(650)	(373,497)	(374,147)	1,296,603
EINSTEIN CHARTER SCHOOL	(18,677,362)	877,141	1,278,532	842,378	2,998,051	(1,060)	(609,026)	(610,086)	2,114,246
ADVOCATES FOR INNOVATIVE SCHOOLS	(3,670,714)	172,387	251,273	165,555	589,215	(208)	(119,694)	(119,902)	415,519
CENTRAL COMMUNITY SCHOOL SYSTEM	(43,710,318)	2,052,758	2,992,127	1,971,403	7,016,288	(2,482)	(1,425,293)	(1,427,775)	4,947,936
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	(1,444,132)	67,820	98,856	65,133	231,809	(82)	(47,090)	(47,172)	163,473
LOUISIANA STATE BOARD OF NURSING	(352,626)	16,560	24,139	15,904	56,603	(20)	(11,498)	(11,518)	39,917
GREATER LAFOURCHE PORT COMMISSION	(108,653)	5,103	7,438	4,900	17,441	(6)	(3,543)	(3,549)	12,299
MADISON PREPARATORY ACADEMY	(6,336,430)	297,576	433,751	285,783	1,017,110	(360)	(206,616)	(206,976)	717,273
DARBONNE WOODS CHARTER SCHOOL	(7,871,950)	369,689	538,863	355,037	1,263,589	(447)	(256,686)	(257,133)	891,092
MORRIS JEFF COMMUNITY SCHOOL	(17,546,987)	824,055	1,201,154	791,396	2,816,606	(996)	(572,167)	(573,163)	1,986,290
BAYOU COMMUNITY ACADEMY	(3,937,557)	184,919	269,540	177,590	632,048	(224)	(128,395)	(128,618)	445,725
SLAUGHTER COMMUNITY CHARTER SCHOOL	(2,341,472)	109,962	160,282	105,604	375,848	(133)	(76,350)	(76,483)	265,051
A. E. PHILLIPS LABORATORY SCHOOL	(909,814)	42,727	62,280	41,034	146,041	(52)	(29,667)	(29,719)	102,989
LSU UNIVERSITY HIGH SCHOOL	(14,467,268)	679,423	990,336	652,496	2,322,255	(821)	(471,744)	(472,566)	1,637,671
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	(93,377)	4,385	6,392	4,211	14,989	(5)	(3,045)	(3,050)	10,570

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(continued...)

Schedule of Pension Amounts by Employer - *As of and for the Year Ended June 30, 2023*

Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense (Benefit)
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense (Benefit)
SOUTHEASTERN LABORATORY SCHOOL	\$ (593,255)	\$ 27,861	\$ 40,610	\$ 26,757	\$ 95,228	\$ (34)	\$ (19,345)	\$ (19,378)	\$ 67,155
SOUTHERN UNIVERSITY LABORATORY SCHOOL	(4,127,384)	193,833	282,534	186,151	662,519	(234)	(134,585)	(134,819)	467,213
BEEKMAN CHARTER SCHOOL	(7,798,460)	366,237	533,832	351,723	1,251,792	(443)	(254,290)	(254,733)	882,773
DELTA CHARTER GROUP	(5,104,452)	239,719	349,418	230,219	819,356	(290)	(166,444)	(166,734)	577,815
NORTHSHORE CHARTER SCHOOLS, INC	(5,362,074)	251,818	367,053	241,838	860,709	(304)	(174,845)	(175,149)	606,978
INSPIRE NOLA CHARTER SCHOOLS, INC.	(71,598,725)	3,362,475	4,901,188	3,229,214	11,492,877	(4,065)	(2,334,670)	(2,338,735)	8,104,857
LOUISIANA PHYSICAL THERAPY BOARD	(75,660)	3,553	5,179	3,412	12,145	(4)	(2,467)	(2,471)	8,565
NORTHEAST CLAIBORNE CHARTER SCHOOL	(1,144,115)	53,731	78,319	51,601	183,651	(65)	(37,307)	(37,372)	129,512
DOWNSVILLE COMMUNITY CHARTER SCHOOL	(3,838,666)	180,274	262,770	173,130	616,175	(218)	(125,170)	(125,388)	434,531
LINCOLN PREPARATORY SCHOOL	(8,558,221)	401,918	585,841	385,989	1,373,748	(486)	(279,064)	(279,550)	968,776
NON-FLOOD PROTECTION ASSET MGT AUTHORITY	(140,653)	6,605	9,628	6,344	22,577	(8)	(4,586)	(4,594)	15,922
SIGNIFICANT EDUCATORS/BETHUNE ELEM CHART	(7,350,920)	345,220	503,197	331,538	1,179,954	(417)	(239,697)	(240,114)	832,112
LEGACY OF EXCELLENCE/BEN FRANKLIN ELEM	(8,147,200)	382,615	557,705	367,451	1,307,771	(463)	(265,661)	(266,124)	922,249
SSC - SPECIAL SCHOOL DISTRICT	(311,407)	14,625	21,317	14,045	49,986	(18)	(10,154)	(10,172)	35,251
LEGISLATIVE BUDGETARY CONTROL COUNCIL	(295,136)	13,860	20,203	13,311	47,375	(17)	(9,624)	(9,640)	33,409
DOA - EXECUTIVE OFFICE	(880,798)	41,365	60,294	39,725	141,384	(50)	(28,721)	(28,771)	99,705
DOA - LOUISIANA TAX COMMISSION	(216,403)	10,163	14,814	9,760	34,737	(12)	(7,056)	(7,069)	24,496
DIVISION OF ADMINISTRATION	(700,462)	32,896	47,949	31,592	112,437	(40)	(22,840)	(22,880)	79,291
OFC OF COASTAL PROTECTION & RESTORATION	(188,923)	8,872	12,932	8,521	30,326	(11)	(6,160)	(6,171)	21,386
GOVERNOR'S OFFICE OF HOMELAND SECURITY	(624,983)	29,351	42,782	28,188	100,321	(35)	(20,379)	(20,415)	70,747
STATE MILITARY DEPARTMENT	(2,399,053)	112,666	164,224	108,201	385,091	(136)	(78,228)	(78,364)	271,569

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(continued...)

Schedule of Pension Amounts by Employer - *As of and for the Year Ended June 30, 2023*

Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense (Benefit)
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense (Benefit)
LOUISIANA PUBLIC DEFENDER BD	\$ (158,551)	\$ 7,446	\$ 10,853	\$ 7,151	\$ 25,450	\$ (9)	\$ (5,170)	\$ (5,179)	\$ 17,948
DEPARTMENT OF VETERANS AFFAIRS	(135,591)	6,368	9,282	6,115	21,765	(8)	(4,421)	(4,429)	15,349
DVA - NORTHEAST LOUISIANA VETERANS HOME	(184,403)	8,660	12,623	8,317	29,600	(10)	(6,013)	(6,023)	20,874
SECRETARY OF STATE	(272,538)	12,799	18,656	12,292	43,747	(15)	(8,887)	(8,902)	30,851
LOUISIANA DEPARTMENT OF JUSTICE	(150,596)	7,072	10,309	6,792	24,173	(9)	(4,911)	(4,919)	17,047
OFFICE OF LIEUTENANT GOVERNOR	(166,686)	7,828	11,410	7,518	26,756	(9)	(5,435)	(5,445)	18,869
TREASURY DEPARTMENT	(186,754)	8,770	12,784	8,423	29,977	(11)	(6,090)	(6,100)	21,140
LA DEPT OF AGRICULTURE & FORESTRY	(552,307)	25,938	37,807	24,910	88,655	(31)	(18,009)	(18,041)	62,520
DEPT. OF ECONOMIC DEVELOPMENT - OFFICE OF THE SECRETARY	(123,478)	5,799	8,453	5,569	19,820	(7)	(4,026)	(4,033)	13,978
CRT - OFFICE OF THE SECRETARY	(234,662)	11,020	16,063	10,584	37,668	(13)	(7,652)	(7,665)	26,563
OFF OF THE STATE LIBRARY OF LA	(403,157)	18,933	27,598	18,183	64,714	(23)	(13,146)	(13,169)	45,637
CRT - OFFICE OF STATE PARKS	(154,845)	7,272	10,600	6,984	24,855	(9)	(5,049)	(5,058)	17,528
OFFICE OF CULTURAL DEVELOPMENT	(218,482)	10,261	14,956	9,854	35,070	(12)	(7,124)	(7,137)	24,732
OFFICE OF TOURISM	(108,925)	5,115	7,456	4,913	17,484	(6)	(3,552)	(3,558)	12,330
DEPT OF TRANSPORTATION AND DEVELOPMENT	(81,626)	3,833	5,588	3,681	13,102	(5)	(2,662)	(2,666)	9,240
ENGINEERING AND OPERATIONS	(1,206,306)	56,651	82,576	54,406	193,634	(68)	(39,335)	(39,403)	136,552
FLORIDA PARISHES HUMAN SVCS AUTHORITY	(189,918)	8,919	13,001	8,566	30,485	(11)	(6,193)	(6,204)	21,498
CAPITAL AREA HUMAN SERVICE DISTRICT	(321,350)	15,092	21,998	14,493	51,582	(18)	(10,478)	(10,497)	36,376
LDH - DEVELOPMENT DISABILITIES CENTER	(114,258)	5,366	7,821	5,153	18,340	(6)	(3,726)	(3,732)	12,934
MEDICAL VENDOR ADMINISTRATION	(999,033)	46,917	68,387	45,058	160,363	(57)	(32,576)	(32,633)	113,089
DEPARTMENT OF HEALTH AND HOSPITALS	(2,166,831)	101,760	148,327	97,727	347,815	(123)	(70,655)	(70,778)	245,282
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	(370,615)	17,405	25,370	16,715	59,490	(21)	(12,085)	(12,106)	41,953
NE DELTA HUMAN SVCS AUTHORITY	(440,761)	20,699	30,172	19,879	70,750	(25)	(14,372)	(14,397)	49,893

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(continued...)

Schedule of Pension Amounts by Employer - *As of and for the Year Ended June 30, 2023*

Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense (Benefit)
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense (Benefit)
LDH - OFFICE OF AGING AND ADULT SERVICES	\$ (125,738)	\$ 5,905	\$ 8,607	\$ 5,671	\$ 20,183	\$ (7)	\$ (4,100)	\$ (4,107)	\$ 14,233
OFFICE OF PUBLIC HEALTH	(2,804,289)	131,697	191,964	126,478	450,139	(159)	(91,441)	(91,601)	317,441
OFFICE OF BEHAVIORAL HEALTH	(2,082,404)	97,795	142,548	93,920	334,263	(118)	(67,902)	(68,021)	235,725
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	(1,893,209)	88,910	129,597	85,387	303,894	(107)	(61,733)	(61,841)	214,308
DEPARTMENT OF CHILDREN & FAMILY SERVICES	(1,427,952)	67,061	97,748	64,403	229,212	(81)	(46,562)	(46,643)	161,642
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	(949,859)	44,608	65,021	42,840	152,469	(54)	(30,973)	(31,027)	107,522
LA STATE PENITENTIARY	(1,261,718)	59,254	86,369	56,905	202,528	(72)	(41,142)	(41,213)	142,824
OFFICE OF JUVENILE JUSTICE	(6,197,042)	291,030	424,210	279,496	994,736	(352)	(202,071)	(202,423)	701,495
AVOYELLES CORRECTIONAL CENTER	(361,214)	16,964	24,726	16,291	57,981	(21)	(11,778)	(11,799)	40,889
LA CORRECTIONAL INST WOMEN	(764,190)	35,888	52,312	34,466	122,666	(43)	(24,918)	(24,962)	86,505
DPS - ALLEN CORRECTION CENTER	(146,438)	6,877	10,024	6,605	23,506	(8)	(4,775)	(4,783)	16,577
DIXON CORRECTIONAL INSTITUTE	(555,922)	26,108	38,055	25,073	89,235	(32)	(18,127)	(18,159)	62,929
ELAYN HUNT CORRECTIONAL CENTER	(598,769)	28,120	40,988	27,005	96,113	(34)	(19,524)	(19,558)	67,780
DAVID WADE CORRECTIONAL CENTER	(116,156)	5,455	7,951	5,239	18,645	(7)	(3,788)	(3,794)	13,149
DOC - ADULT PROBATION & PAROLE	(169,850)	7,977	11,627	7,661	27,264	(10)	(5,538)	(5,548)	19,227
RAYBURN CORRECTIONAL CENTER	(534,409)	25,097	36,582	24,103	85,782	(30)	(17,426)	(17,456)	60,494
PUB SAFETY OFF OF MGT & FIN	(409,846)	19,247	28,055	18,485	65,788	(23)	(13,364)	(13,387)	46,394
OFFICE OF STATE POLICE	(111,546)	5,239	7,636	5,031	17,905	(6)	(3,637)	(3,644)	12,627
PUBLIC SAFETY OFFICE OF MOTOR VEHICLES	(340,333)	15,983	23,297	15,350	54,630	(19)	(11,097)	(11,117)	38,525
DPS - OFFICE OF STATE FIRE MARSHALL	(1,114,014)	52,317	76,258	50,244	178,819	(63)	(36,325)	(36,389)	126,105
DNR - OFFICE OF THE SECRETARY	(137,941)	6,478	9,443	6,221	22,142	(8)	(4,498)	(4,506)	15,615
OFFICE OF CONSERVATION	(258,798)	12,154	17,716	11,672	41,542	(15)	(8,439)	(8,453)	29,295

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(continued...)

Schedule of Pension Amounts by Employer - *As of and for the Year Ended June 30, 2023*

Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense (Benefit)
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense (Benefit)
OFFICE OF COASTAL MANAGEMENT	\$ (145,896)	\$ 6,852	\$ 9,987	\$ 6,580	\$ 23,419	\$ (8)	\$ (4,757)	\$ (4,766)	\$ 16,515
LOUISIANA DEPARTMENT OF REVENUE	(662,677)	31,121	45,363	29,888	106,372	(38)	(21,608)	(21,646)	75,014
LOUISIANA WORKFORCE COMMISSION	(1,287,118)	60,447	88,108	58,051	206,606	(73)	(41,970)	(42,043)	145,700
DEPT OF WILDLIFE & FISHERIES - MGMNT & FINANCE	(65,626)	3,082	4,492	2,960	10,534	(4)	(2,140)	(2,144)	7,429
DEPT OF WILDLIFE & FISHERIES - OFFICE OF FISHERIES	(157,014)	7,374	10,748	7,082	25,204	(9)	(5,120)	(5,129)	17,774
DEPARTMENT OF STATE CIVIL SERVICE	(272,086)	12,778	18,625	12,271	43,675	(15)	(8,872)	(8,888)	30,800
DPT OF STATE CIVIL SVC - BRD OF TAX APPEALS	(146,619)	6,886	10,037	6,613	23,535	(8)	(4,781)	(4,789)	16,597
BOARD OF SUPERVISORS - UNIV. OF LA SYSTEM	(2,582,011)	121,258	176,748	116,453	414,459	(147)	(84,193)	(84,340)	292,279
SSC - SPECIAL SCHOOL DISTRICT	(16,017,523)	752,227	1,096,457	722,415	2,571,099	(909)	(522,295)	(523,204)	1,813,157
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	(7,712,767)	362,213	527,966	347,858	1,238,037	(438)	(251,496)	(251,933)	873,072
THRIVE ACADEMY	(4,612,257)	216,604	315,725	208,020	740,350	(262)	(150,395)	(150,657)	522,100
LA EDUCATIONAL TELEVISION AUTHORITY	(167,861)	7,883	11,491	7,571	26,945	(10)	(5,474)	(5,483)	19,002
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	(1,012,954)	47,571	69,340	45,686	162,597	(58)	(33,030)	(33,088)	114,665
BOARD OF REGENTS	(18,571,421)	872,166	1,271,280	837,600	2,981,045	(1,054)	(605,571)	(606,626)	2,102,254
NEW ORLEANS CENTER FOR CREATIVE ARTS	(7,580,340)	355,994	518,901	341,885	1,216,780	(430)	(247,177)	(247,608)	858,082
LOUISIANA DEPARTMENT OF EDUCATION	(24,412,040)	1,146,457	1,671,091	1,101,021	3,918,569	(1,386)	(796,021)	(797,407)	2,763,402
RECOVERY SCHOOL DISTRICT OF LOUISIANA	(192,901)	9,059	13,205	8,700	30,964	(11)	(6,290)	(6,301)	21,836
STATE EMPLOYEES GROUP BENEFITS	(146,709)	6,890	10,043	6,617	23,549	(8)	(4,784)	(4,792)	16,607
DOA - OFFICE OF RISK MANAGEMENT	(209,081)	9,819	14,312	9,430	33,561	(12)	(6,818)	(6,830)	23,668
DOA - FEDERAL PROPERTY ASSISTANCE	(56,496)	2,653	3,867	2,548	9,069	(3)	(1,842)	(1,845)	6,395

NOTE: The amounts in the above columns are rounded to display whole numbers. This rounding may affect the addition when adding some of the columns, but the overall difference is de minimis.

(continued...)

Schedule of Pension Amounts by Employer - *As of and for the Year Ended June 30, 2023*

Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense (Benefit)
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense (Benefit)
PRISON ENTERPRISES	\$ (107,840)	\$ 5,064	\$ 7,382	\$ 4,864	\$ 17,310	\$ (6)	\$ (3,516)	\$ (3,523)	\$ 12,207
DOA - OFFICE OF TECHNOLOGY SVCS	(2,385,946)	112,051	163,327	107,610	382,987	(135)	(77,800)	(77,936)	270,085
OFFICE OF STATE PROCUREMENT	(161,534)	7,586	11,058	7,285	25,929	(9)	(5,267)	(5,276)	18,285
DEPARTMENT OF ENVIRONMENTAL QUALITY	(494,635)	23,229	33,860	22,309	79,398	(28)	(16,129)	(16,157)	55,992
TOTALS	<u>\$ (9,039,387,112)</u>	<u>\$ 424,514,773</u>	<u>\$ 618,778,285</u>	<u>\$ 407,690,380</u>	<u>\$ 1,450,983,438</u>	<u>\$ (513,198)</u>	<u>\$(294,753,664)</u>	<u>\$ (295,266,862)</u>	<u>\$ 1,023,243,624</u>

NOTE: The amounts in the above columns are rounded to display whole numbers. This rounding may affect the addition when adding some of the columns, but the overall difference is de minimis.

The accompanying notes are an integral part of these schedules.

NOTES TO SCHEDULES

The Teachers' Retirement System of Louisiana (TRSL or the System) is the administrator of a cost-sharing, multiple-employer defined benefit pension plan established and provided for within Title 11, Chapter 2, of the Louisiana Revised Statutes to provide benefits to members and their dependents at retirement or in the event of death, disability, or termination of employment.

A. Summary of Significant Accounting Policies

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

1. Basis of Accounting

The System's employer pension schedules were prepared using the accrual basis of accounting. Member and employer contributions are recognized when due, pursuant to formal commitments as well as statutory or contractual requirements. The member's earnable compensation is attributed to the employer(s) for which the member is employed as of June 30, 2023.

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.

4. Pension Amount Netting

The deferred outflows and deferred inflows of resources attributable to differences between projected and actual earnings on pension plan investments recorded in different years are netted to report only a deferred outflow or a deferred inflow on the schedule of pension amounts. The remaining categories of deferred outflows and deferred inflows are not presented on a net basis.

B. Plan Description

TRSL was established for the purpose of providing retirement allowances and other benefits as stated under the provisions of La. R.S. 11:700-999, as amended, for eligible teachers, 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.

Retirement Benefits

Service retirement benefits are payable to members who have terminated covered employment and meet both age and service eligibility requirements.

1. NORMAL RETIREMENT

REGULAR PLAN

Eligibility for retirement is determined by the date the member joined TRSL.

Members hired prior to July 1, 1999

2.0% benefit factor	At least age 60 with at least 5 years of service credit, or
	Any age with at least 20 years of service credit
2.5% benefit factor	At least age 65 with at least 20 years of service credit, or
	At least age 55 with at least 25 years of service credit, or
	Any age with at least 30 years of service credit

Members joining System between July 1, 1999 and December 31, 2010

2.5% benefit factor	At least age 60 with at least 5 years of service credit, or
	At least age 55 with at least 25 years of service credit, or
	Any age with at least 20 years of service credit (actuarially reduced), or
	Any age with at least 30 years of service credit

Members first eligible to join and hired between January 1, 2011 and June 30, 2015

2.5% benefit factor	At least age 60 with at least 5 years of service credit, or
	Any age with at least 20 years of service credit (actuarially reduced)

Members first eligible to join and hired on or after July 1, 2015

2.5% benefit factor	At least age 62 with at least 5 years of service credit, or
	Any age with at least 20 years of service credit (actuarially reduced)

PLAN A

Plan A is closed to new entrants.

Plan A members

3.0% benefit factor	At least age 60 with at least 5 years of service credit, or
	At least age 55 with at least 25 years of service credit, or
	Any age with at least 30 years of service credit

PLAN B

Members hired before July 1, 2015

2.0% benefit factor	At least age 60 with at least 5 years of service credit, or
	At least age 55 with at least 30 years of service credit

Members first eligible to join and hired on or after July 1, 2015

2.0% benefit factor	At least age 62 with at least 5 years of service credit, or
	Any age with at least 20 years of service credit (actuarially reduced)

Benefit Formula

For all plans, retirement benefits are based on a formula which multiplies the final average compensation by the applicable benefit factor, and by the years of creditable service. For Regular Plan and Lunch Plan B members whose first employment makes them eligible for membership in a Louisiana state retirement system on or after January 1, 2011, final average compensation is defined as the highest average 60-month period. For all other members, final average compensation is defined as the highest average 36-month period.

Payment Options

A retiring member is entitled to receive the maximum monthly benefit payable until the member's death. In lieu of the maximum monthly benefit, the member can elect to receive a reduced monthly benefit payable in the form of a Joint and Survivor Option, or a monthly benefit (maximum or reduced Joint and Survivor Option) with a lump sum that can't exceed 36 months of the member's maximum monthly benefit amount.

Effective July 1, 2009, members can make an irrevocable election at retirement to receive an actuarially reduced monthly benefit which increases 2.5% annually, beginning on the first retirement anniversary date, but not before age 55 or before the retiree would have attained age 55 in the case of a surviving spouse. This option can be chosen in combination with the above options.

2. DEFERRED RETIREMENT OPTION PROGRAM (DROP)

In lieu of terminating employment and accepting a service retirement, an eligible member can begin participation in the Deferred Retirement Option Program (DROP) on the first retirement eligibility date for a period not to exceed 3 years. A member has a 60 day window from his first eligible date to participate in the program in order to participate for the maximum number of years. Delayed participation reduces the three year maximum participation period. During participation, benefits otherwise payable are fixed, and deposited in an individual DROP account.

Upon termination of DROP participation, the member can continue employment and earn additional benefit accruals to be added to the fixed pre-DROP benefit.

Upon termination of employment, the member is entitled to the fixed benefit, an additional benefit based on post-DROP service (if any), and the individual DROP account balance which can be paid in a lump sum or as an additional annuity based upon the account balance.

3. DISABILITY RETIREMENT BENEFITS

Active members whose first employment makes them eligible for membership in a Louisiana state retirement system before January 1, 2011, and who have five or more years of service credit are eligible for disability retirement benefits if certified by the State Medical Disability Board (SMDB) to be disabled from performing their job. All other members must have at least 10 years of service to be eligible for a disability benefit. Calculation of the disability benefit as well as the availability of a minor child benefit is determined by the plan to which the member belongs and the date on which the member's first employment made them eligible for membership in a Louisiana state retirement system.

4. SURVIVOR BENEFITS

A surviving spouse with minor children of an active member with five years of creditable service (2 years immediately prior to death) or 20 years of creditable service is entitled to a benefit equal to the greater of (a) \$600 per month, or (b) 50% of the member's benefit calculated at the 2.5% accrual rate for all creditable service. When a minor child(ren) is no longer eligible to receive survivor benefits and the deceased member had at least 10 years of creditable service, the spouse's benefit reverts to a survivor benefit in accordance with the provisions for a surviving spouse with no minor child(ren). Benefits for the minor child(ren) cease when he/she is no longer eligible.

Each minor child (maximum of 2) shall receive an amount equal to the greater of (a) 50% of the spouse's benefit, or (b) \$300 (up to 2 eligible children). Benefits to minors cease at attainment of age 21, marriage, or age 23 if enrolled in an approved institution of higher education.

A surviving spouse without minor children of an active member with 10 years of creditable service (2 years immediately prior to death) or 20 years of creditable service is entitled to a benefit equal to the greater of (a) \$600 per month, or (b) the option 2 equivalent of the benefit calculated at the 2.5% benefit factor for all creditable service.

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 ad hoc 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.

6. OPTIONAL RETIREMENT PLAN (ORP)

The Optional Retirement Plan (ORP) was established for academic employees of public institutions of higher education who are eligible for membership in TRSL. This plan was designed to provide certain academic and unclassified employees of public institutions of higher education an optional method of funding for their retirement.

The ORP is a defined contribution pension plan which provides for portability of assets and full and immediate vesting of all contributions submitted on behalf of the participating employees to the approved providers. These providers are selected by the TRSL Board of Trustees. Monthly employer and employee contributions are invested as directed by the employee to provide the employee with future retirement benefits. The amount of

these benefits is entirely dependent upon the total contributions and investment returns accumulated during the employee’s working lifetime. Employees in eligible positions of higher education can make an irrevocable election to participate in the ORP rather than TRSL and purchase annuity contracts—fixed, variable, or both—for benefits payable at retirement.

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 sub plan pays a separate actuarially determined employer contribution rate. However, all assets of TRSL are used for the payment of benefits for all classes of members, regardless of their plan.

The normal cost portion of each plan’s employer contribution rate varies based upon that plan’s benefits, member demographics, and the rate contributed by employees. The Unfunded Accrued Liability (UAL) contribution rate is determined in aggregate for all plans. The UAL resulting from legislation specific to a plan or group of plans will be allocated entirely to that plan or those plans.

For ORP, only the UAL portion of the employer contribution is retained by the plan. Therefore, only the UAL projected rates were used in the projection of future contributions in determining an employer’s proportionate share.

Rates for the year ended June 30, 2023, are as follows:

TRSL Sub-Plan	Total Employer Contribution
	2023
K-12 Regular Plan	24.8%
Higher Ed Regular Plan	24.1%
Plan A	24.8%
Plan B	24.8%

ORP	Employer UAL
2023	20.8%

NOTE: In accordance with state statute, the System receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations.

D. Schedule of Employer Allocations

The schedule of employer allocations reports the 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 the 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 2024 as compared to the total of all employers’ projected contribution effort to the plan for 2024. The employers’ projected contribution effort was actuarially determined by the System’s actuary, Foster and Foster Actuaries & Consultants.

The employers' projected contribution effort was calculated by multiplying the eligible annual compensation of active members in the System on June 30, 2023, by the 2024 employers' actuarially required contribution rates. Eligible compensation reported during the fiscal year was the basis for the computations. If reported compensation was less than a full year at June 30, the compensation was annualized to project a full year. Most employees of TRSL are 9-month employees and receive a full year credit for working 9 months. Compensation reported over the 9-month period represents a full year and does not need to be annualized. Also, some members may be employed full-time with one employer and part time with a second employer; these are referred to as primary and secondary employers, respectively. Salaries for secondary employers were added to the employers' total payroll without annualizing. For ORP members, their earnings for the fiscal year were included in the employers' totals with no adjustments.

Rates for the year ending June 30, 2024, are as follows:

TRSL Sub Plan	Total Employer Contribution
	2024
K-12 Regular Plan	24.1%
Higher Ed Regular Plan	23.3%
Plan A	24.1%
Plan B	24.1%

ORP	Employer UAL
2024	20.16%

E. Schedule of Pension Amounts by Employer

The schedules of pension amounts by employer display each employer's allocation of the net pension liability, the various categories of deferred outflows of resources, the various categories of deferred inflows of resources, and pension expense. The schedules of pension amounts by employer were prepared using the allocations included in the schedule of employer allocations.

F. Actuarial Methods and Assumptions

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

The components of the net pension liability of the System's employers as of June 30, 2023, are as follows:

Schedule of Employers' Net Pension Liability	
	June 30, 2023
Total pension liability	\$ 35,159,120,477
Plan fiduciary net position ¹	\$ 26,119,733,366
Employers' net pension liability ²	\$ 9,039,387,111
Plan fiduciary net position as a percentage of total pension liability	74.3%

¹Plan fiduciary net position excludes side-fund assets held for the LSU Agricultural and Extension Service.

²Based on fair value of assets

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2023, are as follows:

Valuation date	June 30, 2023
Actuarial cost method	Entry Age Normal
Amortization approach	Closed
Actuarial assumptions:	
Expected Remaining Service Lives	5 years
Investment rate of return	7.25% net of investment expenses*
Inflation rate	2.4% per annum
Projected salary increases	2.41 - 4.85% varies depending on duration of service
Cost-of-living adjustments	None
Mortality	<p>Active members – Pub2010T-Below Median Employee (amount weighted) tables for males and females, adjusted by 0.965 for males and by 0.942 for females.</p> <p>Non-Disabled retiree/inactive members – Pub2010T-Below Median Retiree (amount weighted) tables for males and females, adjusted by 1.173 for males and by 1.258 for females.</p> <p>Disability retiree mortality – Pub2010T-Disability (amount weighted) tables for males and females, adjusted by factors of 1.043 for males and by 1.092 for females.</p> <p>Contingent survivor mortality – Pub2010T-Below Median – Contingent Survivor (amount weighted) tables for males and females, adjusted by factors of 1.079 for males and by 0.919 for females.</p> <p>These base tables are adjusted from 2010 to 2019 (base year, representing the mid-point of the experience study) with continued future mortality improvement using the MP-2021 improvement table on a fully generational basis.</p>
Termination and disability	Termination, disability, and retirement assumptions were projected based on a 5-year (2018 - 2022) experience study of the System's members.

**The investment rate of return used in the actuarial valuation for funding purposes was 7.6%, recognizing an additional 35 basis points for gain sharing. Per Act 94 of 2016, noninvestment-related administrative expenses are directly funded with employer contributions as a percentage of projected payroll.*

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation and an adjustment for the effect of rebalancing/diversification. The resulting long-term geometric nominal expected rate of return was 8.72% for 2023. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2023 are summarized in the following table:

Asset Class	Target Allocation	Long Term Expected Real Rate of Return
Domestic Equity	22.5%	4.55%
International Equity	11.5%	5.01%
Domestic Fixed Income	8.0%	2.20%
International Fixed Income	6.0%	(0.29%)
Private Equity	37.0%	8.24%
Other Private Assets	15.0%	4.32%

The discount rate used to measure the total pension liability was 7.25%. 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 7.25%, 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.

	1% Decrease	Current Discount Rate	1% Increase
	6.25%	7.25%	8.25%
Employers' net pension liability for 2023	\$ 12,804,622,367	\$ 9,039,387,112	\$ 5,871,623,383

H. Change in Net Pension Liability

The changes in the net pension liability for the year ended June 30, 2023, were recognized as pension expense or benefit in the current reporting period except as follows:

1. Differences between Expected and Actual Experience

Differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that

are provided with pensions through the pension plan. The difference between expected and actual experience resulted in a deferred outflow and deferred inflow of resources as of June 30, 2023 as follows:

				June 30, 2023	
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2023	\$ 394,043,002	\$ -	\$ 78,808,600	\$ 315,234,402	\$ -
2022	127,528,898	-	31,882,225	95,646,673	-
2021	20,450,547	-	6,816,849	13,633,698	-
2020	-	1,026,397	(513,199)	-	513,198
2019	-	26,506,982	(26,506,982)	-	-
			Totals	\$ 424,514,773	\$ 513,198

2. Differences between Projected and Actual Investment Earnings

Differences between projected and actual investment earnings on pension plan investments were recognized in pension expense (benefit) using the straight-line amortization method over a closed five-year period. The difference between projected and actual investment earnings resulted in a net deferred outflow of resources as of June 30, 2023 as follows:

				June 30, 2023		
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows	Net Deferred Outflows Balance
2023	\$ 165,669,313	\$ -	\$ 33,133,863	\$ 132,535,450	\$ -	\$ 132,535,450
2022	3,255,476,334	-	813,869,085	2,441,607,249	-	2,441,607,249
2021	-	3,364,935,869	(1,121,645,290)	-	2,243,290,579	(2,243,290,579)
2020	575,852,331	-	287,926,166	287,926,165	-	287,926,165
2019	75,403,086	-	75,403,086	-	-	-
			Totals	\$ 2,862,068,864	\$ 2,243,290,579	\$ 618,778,285

3. Change in Actuarial Assumptions

Changes in actuarial assumptions related to inflation and salary factors in the measurement of the total pension liability were recognized in pension expense (benefit) using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. Changes in actuarial assumptions resulted in a deferred outflow of resources as of June 30, 2023 as follows:

				June 30, 2023	
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2023	\$ -	\$ 368,442,080	\$ (73,688,416)	\$ -	\$ 294,753,664
2022	398,511,420	-	99,627,857	298,883,563	-
2021	95,528,931	-	31,842,977	63,685,954	-
2020	90,241,728	-	45,120,864	45,120,864	-
2019	59,676,925	-	59,676,925	-	-
			Totals	\$ 407,690,380	\$ 294,753,664

NOTE: The amounts in the above columns are rounded to display whole numbers. This rounding may affect the addition when adding some of the columns, but the overall difference is de minimis.

I. Contributions – Proportionate Share/Change in Proportionate Share

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

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

J. Estimates

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

K. Retirement System Audit Reports

TRSL issues stand-alone audit reports on its financial statements. Access to these reports can be found on the Louisiana Legislative Auditor's website, www.lla.la.gov and the TRSL website, www.trsl.org.

**Schedule of Proportionate Share of Contributions:
Employer & Non-Employer Contributing Entities**

Supplementary Information

June 30, 2023

Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities (June 30, 2023)

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
ACADIA PARISH SCHOOL BOARD	\$ 12,222,129	\$ 435,739
ALLEN PARISH SCHOOL BOARD	6,264,813	223,351
ASCENSION PARISH SCHOOL BOARD	33,950,435	1,210,389
ASSUMPTION PARISH SCHOOL BOARD	4,248,229	151,456
AVOYELLES PARISH SCHOOL BOARD	5,827,323	207,754
BEAUREGARD PARISH SCHOOL BOARD	8,926,695	318,251
BIENVILLE PARISH SCHOOL BOARD	4,398,378	156,809
BOSSIER PARISH SCHOOL BOARD	34,093,852	1,215,502
CADDO PARISH SCHOOL BOARD	52,168,941	1,859,908
CALCASIEU PARISH SCHOOL SYSTEM	50,535,708	1,801,681
CALDWELL PARISH SCHOOL BOARD	2,678,253	95,484
CAMERON PARISH SCHOOL BOARD	2,711,101	96,655
CATAHOULA PARISH SCHOOL BOARD	1,402,270	49,993
CLAIBORNE PARISH SCHOOL BOARD	2,865,663	102,166
CONCORDIA PARISH SCHOOL BOARD	4,985,324	177,735
DESOTO PARISH SCHOOL BOARD	8,881,649	316,645
EAST BATON ROUGE PARISH SCHOOL SYSTEM	64,466,911	2,298,351
EAST CARROLL PARISH SCHOOL BOARD	1,319,829	47,054
EAST FELICIANA PARISH SCHOOL BOARD	2,300,313	82,010
EVANGELINE PARISH SCHOOL BOARD	9,023,427	321,700
FRANKLIN PARISH SCHOOL BOARD	4,585,921	163,496
GRANT PARISH SCHOOL BOARD	3,349,425	119,413
IBERIA PARISH SCHOOL BOARD	15,990,341	570,082
IBERVILLE PARISH SCHOOL BOARD	10,581,471	377,247
JACKSON PARISH SCHOOL BOARD	3,668,375	130,784
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	62,236,654	2,218,839
JEFFERSON DAVIS PARISH SCHOOL BOARD	7,917,910	282,286
LAFAYETTE PARISH SCHOOL SYSTEM	43,970,596	1,567,624
LAFOURCHE PARISH SCHOOL BOARD	17,951,228	639,991
LASALLE PARISH SCHOOL BOARD	3,833,268	136,662
LINCOLN PARISH SCHOOL BOARD	10,062,727	358,753
LIVINGSTON PARISH PUBLIC SCHOOLS	35,786,862	1,275,860
MADISON PARISH SCHOOL BOARD	2,295,487	81,838
MOREHOUSE PARISH SCHOOL BOARD	3,780,663	134,787
NATCHITOCHES PARISH SCHOOL BOARD	9,291,784	331,267

(continued...)

**Schedule of Proportionate Share of Contributions: Employer & Non-Employer
Contributing Entities (June 30, 2023)**

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
ORLEANS PARISH SCHOOL BOARD	\$ 4,205,302	\$ 149,926
OUACHITA PARISH SCHOOL BOARD	26,207,137	934,327
PLAQUEMINES PARISH SCHOOL BOARD	8,047,356	286,901
POINTE COUPEE PARISH SCHOOL BOARD	3,738,550	133,285
RAPIDES PARISH SCHOOL BOARD	33,772,983	1,204,062
RED RIVER PARISH SCHOOL BOARD	3,910,856	139,428
RICHLAND PARISH SCHOOL BOARD	4,153,750	148,088
SABINE PARISH SCHOOL BOARD	7,190,039	256,337
ST. BERNARD PARISH SCHOOL BOARD	10,547,943	376,051
ST. CHARLES PARISH PUBLIC SCHOOLS	21,956,762	782,795
ST. HELENA PARISH SCHOOL SYSTEM	1,587,200	56,586
ST. JAMES PARISH SCHOOL BOARD	6,588,282	234,883
ST. JOHN THE BAPTIST PARISH SCHOOL BOARD	8,903,619	317,429
ST. LANDRY PARISH SCHOOL BOARD	17,319,249	617,460
ST. MARTIN PARISH SCHOOL BOARD	11,183,468	398,709
ST. MARY PARISH SCHOOL BOARD	10,744,045	383,043
ST. TAMMANY PARISH SCHOOL BOARD	63,522,235	2,264,672
TANGIPAHOA PARISH SCHOOL SYSTEM	28,697,767	1,023,122
TENSAS PARISH SCHOOL BOARD	735,976	26,239
TERREBONNE PARISH SCHOOL SYSTEM	20,511,833	731,280
UNION PARISH SCHOOL BOARD	2,197,916	78,359
VERMILION PARISH SCHOOL BOARD	11,440,454	407,871
VERNON PARISH SCHOOL BOARD	11,461,984	408,639
WASHINGTON PARISH SCHOOL SYSTEM	6,309,580	224,947
WEBSTER PARISH SCHOOL BOARD	7,923,842	282,498
WEST BATON ROUGE PARISH SCHOOL BOARD	7,348,774	261,996
WEST CARROLL PARISH SCHOOL BOARD	2,688,038	95,833
WEST FELICIANA PARISH SCHOOL BOARD	4,767,919	169,984
WINN PARISH SCHOOL BOARD	2,654,163	94,625
BOGALUSA CITY SCHOOLS	3,101,305	110,567
MONROE CITY SCHOOLS	14,493,287	516,709
LOUISIANA TECH UNIVERSITY	13,022,655	464,279
NORTHWESTERN STATE UNIVERSITY	9,460,863	337,295
LOUISIANA STATE UNIVERSITY	106,296,808	3,789,655
UNIVERSITY OF NEW ORLEANS	14,372,559	512,405

(continued...)

**Schedule of Proportionate Share of Contributions: Employer & Non-Employer
Contributing Entities (June 30, 2023)**

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	\$ 34,183,184	\$ 1,218,687
NICHOLLS STATE UNIVERSITY	7,219,234	257,378
SOUTHEASTERN LOUISIANA UNIVERSITY	13,966,131	497,915
UNIVERSITY OF LOUISIANA AT LAFAYETTE	26,893,015	958,780
GRAMBLING STATE UNIVERSITY	6,092,134	217,195
SOUTHERN UNIVERSITY AND A&M COLLEGE	16,602,124	591,893
SOUTHERN UNIVERSITY AT NEW ORLEANS	3,119,515	111,216
TANGIPAHOA FEDERATION OF TEACHERS	17,051	608
DELGADO COMMUNITY COLLEGE	8,985,046	320,332
SOWELA TECHNICAL COMMUNITY COLLEGE	2,740,589	97,706
LOUISIANA ASSOCIATION OF EDUCATORS	258,785	9,226
MCNEESE STATE UNIVERSITY	6,481,272	231,068
UNIVERSITY OF LOUISIANA AT MONROE	11,113,813	396,226
L. E. FLETCHER TECH COMMUNITY COLLEGE	1,753,973	62,532
LA SCHOOL EMPLOYEES RETIREMENT SYSTEM	21,170	755
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	17,331	618
ST. TAMMANY FEDERATION OF TEACHERS	48,259	1,721
LOUISIANA SCHOOL BOARD ASSOCIATION	70,642	2,519
SOUTHERN UNIVERSITY AT SHREVEPORT	2,172,560	77,455
UNITED TEACHERS OF NEW ORLEANS	14,971	534
LSU HEALTH SCIENCES CENTER - SHREVEPORT	21,610,738	770,458
NUNEZ COMMUNITY COLLEGE	1,558,885	55,577
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	2,877,527	102,589
NORTHWEST LOUISIANA TECHNICAL COLLEGE	988,469	35,241
LOUISIANA FEDERATION OF TEACHERS	64,230	2,290
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	209,847	7,481
LOUISIANA STATE SENATE	12,318	439
LA HOUSE OF REPRESENTATIVES	35,928	1,281
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	1,435,318	51,171
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	30,302	1,080
WARE YOUTH CENTER	15,877	566
LA STATE EMPLOYEES RETIREMENT SYSTEM	62,550	2,230
LOUISIANA LEGISLATIVE AUDITOR	69,389	2,474
BOSSIER PARISH COMMUNITY COLLEGE	3,871,422	138,023

(continued...)

Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities (June 30, 2023)

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
LSU HS - HCSD/LALLIE KEMP MEDICAL CENTER	\$ 857,956	\$ 30,588
SOUTH LOUISIANA COMMUNITY COLLEGE	4,241,590	151,220
WEBSTER PARISH SALES TAX COMMISSION	41,780	1,490
NEW VISION LEARNING ACADEMY	253,080	9,023
BATON ROUGE COMMUNITY COLLEGE	4,319,657	154,003
RIVER PARISHES COMMUNITY COLLEGE	1,814,924	64,705
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	3,216,607	114,677
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	555,045	19,788
AVOYELLES PUBLIC CHARTER SCHOOL INC.	807,898	28,803
LSU HEALTH CARE SERVICES DIVISION	748,334	26,679
DELHI CHARTER SCHOOL	976,071	34,799
LOUISIANA DELTA COMMUNITY COLLEGE	2,826,189	100,758
CITY OF BAKER SCHOOL SYSTEM	1,597,652	56,959
ZACHARY COMMUNITY SCHOOL BOARD	8,120,784	289,519
LA RESOURCE CENTER FOR EDUCATORS	20,930	746
LA STATE BD PRACTICAL NURSE EXAMINER	38,647	1,378
ALGIERS CHARTER SCHOOLS ASSOCIATION	2,701,342	96,307
ADVOCATES FOR ACADEMIC EXCELLENCE	1,425,106	50,807
FRENCH AND MONTESSORI EDUCATION, INC	1,341,626	47,831
ADVOCATES FOR ARTS - BASED EDUCATION CORP	2,967,206	105,786
LAKE FOREST ELEMENTARY CHARTER	1,024,037	36,509
HYNES CHARTER SCHOOL	2,510,466	89,502
WARREN EASTON SR. HIGH SCHOOL	1,689,264	60,225
EINSTEIN CHARTER SCHOOL	2,754,520	98,203
ADVOCATES FOR INNOVATIVE SCHOOLS	541,354	19,300
CENTRAL COMMUNITY SCHOOL SYSTEM	6,446,358	229,823
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	212,979	7,593
LOUISIANA STATE BOARD OF NURSING	52,005	1,854
GREATER LAFOURCHE PORT COMMISSION	16,024	571
MADISON PREPARATORY ACADEMY	934,491	33,316
DARBONNE WOODS CHARTER SCHOOL	1,160,948	41,390
MORRIS JEFF COMMUNITY SCHOOL	2,587,814	92,260
BAYOU COMMUNITY ACADEMY	580,707	20,703
SLAUGHTER COMMUNITY CHARTER SCHOOL	345,318	12,311

(continued...)

**Schedule of Proportionate Share of Contributions: Employer & Non-Employer
Contributing Entities (June 30, 2023)**

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
A. E. PHILLIPS LABORATORY SCHOOL	\$ 134,179	\$ 4,784
LSU UNIVERSITY HIGH SCHOOL	2,133,619	76,067
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	13,771	491
SOUTHEASTERN LABORATORY SCHOOL	87,493	3,119
SOUTHERN UNIVERSITY LABORATORY SCHOOL	608,703	21,701
BEEKMAN CHARTER SCHOOL	1,150,110	41,003
DELTA CHARTER GROUP	752,800	26,839
NORTHSHORE CHARTER SCHOOLS, INC	790,794	28,193
INSPIRE NOLA CHARTER SCHOOLS, INC.	10,559,315	376,457
LOUISIANA PHYSICAL THERAPY BOARD	11,158	398
NORTHEAST CLAIBORNE CHARTER SCHOOL	168,733	6,016
DOWNSVILLE COMMUNITY CHARTER SCHOOL	566,123	20,183
LINCOLN PREPARATORY SCHOOL	1,262,159	44,998
NON-FLOOD PROTECTION ASSET MGT AUTHORITY	20,743	740
SIGNIFICANT EDUCATORS/BETHUNE ELEM CHART	1,084,107	38,650
LEGACY OF EXCELLENCE/BEN FRANKLIN ELEM	1,201,542	42,837
SSC - SPECIAL SCHOOL DISTRICT	45,926	1,637
LEGISLATIVE BUDGETARY CONTROL COUNCIL	43,526	1,552
DOA - EXECUTIVE OFFICE	129,899	4,631
DOA - LOUISIANA TAX COMMISSION	31,915	1,138
DIVISION OF ADMINISTRATION	103,304	3,683
OFC OF COASTAL PROTECTION & RESTORATION	27,862	993
GOVERNOR'S OFFICE OF HOMELAND SECURITY	92,172	3,286
STATE MILITARY DEPARTMENT	353,810	12,614
LOUISIANA PUBLIC DEFENDER BD	23,383	834
DEPARTMENT OF VETERANS AFFAIRS	19,997	713
DVA - NORTHEAST LOUISIANA VETERANS HOME	27,196	970
SECRETARY OF STATE	40,194	1,433
LOUISIANA DEPARTMENT OF JUSTICE	22,210	792
OFFICE OF LIEUTENANT GOVERNOR	24,583	876
TREASURY DEPARTMENT	27,542	982
LA DEPT OF AGRICULTURE & FORESTRY	81,454	2,904
DEPT. OF ECONOMIC DEVELOPMENT - OFFICE OF THE SECRETARY	18,210	649
CRT - OFFICE OF THE SECRETARY	34,608	1,234

(continued...)

**Schedule of Proportionate Share of Contributions: Employer & Non-Employer
Contributing Entities (June 30, 2023)**

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
OFF OF THE STATE LIBRARY OF LA	\$ 59,457	\$ 2,120
CRT - OFFICE OF STATE PARKS	22,836	814
OFFICE OF CULTURAL DEVELOPMENT	32,222	1,149
OFFICE OF TOURISM	16,064	573
DEPT OF TRANSPORTATION AND DEVELOPMENT	12,038	429
ENGINEERING AND OPERATIONS	177,905	6,343
FLORIDA PARISHES HUMAN SVCS AUTHORITY	28,009	999
CAPITAL AREA HUMAN SERVICE DISTRICT	47,392	1,690
LDH - DEVELOPMENT DISABILITIES CENTER	16,851	601
MEDICAL VENDOR ADMINISTRATION	147,336	5,253
DEPARTMENT OF HEALTH AND HOSPITALS	319,562	11,393
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	54,658	1,949
NE DELTA HUMAN SVCS AUTHORITY	65,003	2,317
LDH - OFFICE OF AGING AND ADULT SERVICES	18,544	661
OFFICE OF PUBLIC HEALTH	413,574	14,745
OFFICE OF BEHAVIORAL HEALTH	307,111	10,949
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	279,209	9,954
DEPARTMENT OF CHILDREN & FAMILY SERVICES	210,593	7,508
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	140,084	4,994
LA STATE PENITENTIARY	186,077	6,634
OFFICE OF JUVENILE JUSTICE	913,934	32,583
AVOYELLES CORRECTIONAL CENTER	53,271	1,899
LA CORRECTIONAL INST WOMEN	112,702	4,018
DPS - ALLEN CORRECTION CENTER	21,597	770
DIXON CORRECTIONAL INSTITUTE	81,987	2,923
ELAYN HUNT CORRECTIONAL CENTER	88,306	3,148
DAVID WADE CORRECTIONAL CENTER	17,131	611
DOC - ADULT PROBATION & PAROLE	25,049	893
RAYBURN CORRECTIONAL CENTER	78,814	2,810
PUB SAFETY OFF OF MGT & FIN	60,444	2,155
OFFICE OF STATE POLICE	16,451	586
PUBLIC SAFETY OFFICE OF MOTOR VEHICLES	50,192	1,789
DPS - OFFICE OF STATE FIRE MARSHALL	164,294	5,857
DNR - OFFICE OF THE SECRETARY	20,343	725
OFFICE OF CONSERVATION	38,167	1,361

(continued...)

**Schedule of Proportionate Share of Contributions: Employer & Non-Employer
Contributing Entities (June 30, 2023)**

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
OFFICE OF COASTAL MANAGEMENT	\$ 21,517	\$ 767
LOUISIANA DEPARTMENT OF REVENUE	97,731	3,484
LOUISIANA WORKFORCE COMMISSION	189,823	6,768
DEPT OF WILDLIFE & FISHERIES - MGMNT & FINANCE	9,678	345
DEPT OF WILDLIFE & FISHERIES - OFFICE OF FISHERIES	23,156	826
DEPARTMENT OF STATE CIVIL SERVICE	40,127	1,431
DPT OF STATE CIVIL SVC - BRD OF TAX APPEALS	21,623	771
BOARD OF SUPERVISORS - UNIV. OF LA SYSTEM	380,793	13,576
SSC - SPECIAL SCHOOL DISTRICT	2,362,250	84,218
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	1,137,472	40,553
THRIVE ACADEMY	680,211	24,251
LA EDUCATIONAL TELEVISION AUTHORITY	24,756	883
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	149,389	5,326
BOARD OF REGENTS	2,738,896	97,646
NEW ORLEANS CENTER FOR CREATIVE ARTS	1,117,942	39,856
LOUISIANA DEPARTMENT OF EDUCATION	3,600,265	128,355
RECOVERY SCHOOL DISTRICT OF LOUISIANA	28,449	1,014
STATE EMPLOYEES GROUP BENEFITS	21,637	771
DOA - OFFICE OF RISK MANAGEMENT	30,835	1,099
DOA - FEDERAL PROPERTY ASSISTANCE	8,332	297
PRISON ENTERPRISES	15,904	567
DOA - OFFICE OF TECHNOLOGY SVCS	351,877	12,545
OFFICE OF STATE PROCUREMENT	23,823	849
DEPARTMENT OF ENVIRONMENTAL QUALITY	72,948	2,601
TOTALS	\$ 1,333,120,541	\$ 47,527,931

**Schedule of Net Pension Liability
Sensitivity to Change in Discount Rate
*Supplementary Information***

June 30, 2023

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2023)

Employer Name	Changes in Discount Rate	
	-1% Change 6.25%	+1% Change 8.25%
ACADIA PARISH SCHOOL BOARD	\$ 117,393,546	\$ 53,831,395
ALLEN PARISH SCHOOL BOARD	60,173,530	27,592,872
ASCENSION PARISH SCHOOL BOARD	326,093,909	149,531,987
ASSUMPTION PARISH SCHOOL BOARD	40,804,234	18,710,985
AVOYELLES PARISH SCHOOL BOARD	55,971,437	25,665,981
BEAUREGARD PARISH SCHOOL BOARD	85,740,904	39,316,919
BIENVILLE PARISH SCHOOL BOARD	42,246,419	19,372,306
BOSSIER PARISH SCHOOL BOARD	327,471,431	150,163,656
CADDO PARISH SCHOOL BOARD	501,082,647	229,773,944
CALCASIEU PARISH SCHOOL SYSTEM	485,395,448	222,580,501
CALDWELL PARISH SCHOOL BOARD	25,724,614	11,796,150
CAMERON PARISH SCHOOL BOARD	26,040,120	11,940,827
CATAHOULA PARISH SCHOOL BOARD	13,468,798	6,176,184
CLAIBORNE PARISH SCHOOL BOARD	27,524,688	12,621,583
CONCORDIA PARISH SCHOOL BOARD	47,884,038	21,957,464
DESOTO PARISH SCHOOL BOARD	85,308,236	39,118,516
EAST BATON ROUGE PARISH SCHOOL SYSTEM	619,204,648	283,939,376
EAST CARROLL PARISH SCHOOL BOARD	12,676,960	5,813,083
EAST FELICIANA PARISH SCHOOL BOARD	22,094,504	10,131,545
EVANGELINE PARISH SCHOOL BOARD	86,670,007	39,742,964
FRANKLIN PARISH SCHOOL BOARD	44,047,773	20,198,326
GRANT PARISH SCHOOL BOARD	32,171,230	14,752,278
IBERIA PARISH SCHOOL BOARD	153,587,220	70,428,185
IBERVILLE PARISH SCHOOL BOARD	101,635,025	46,605,247
JACKSON PARISH SCHOOL BOARD	35,234,735	16,157,063
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	597,783,027	274,116,385
JEFFERSON DAVIS PARISH SCHOOL BOARD	76,051,518	34,873,802
LAFAYETTE PARISH SCHOOL SYSTEM	422,337,548	193,664,987
LAFOURCHE PARISH SCHOOL BOARD	172,421,539	79,064,756
LASALLE PARISH SCHOOL BOARD	36,818,539	16,883,325
LINCOLN PARISH SCHOOL BOARD	96,652,491	44,320,481
LIVINGSTON PARISH PUBLIC SCHOOLS	343,732,789	157,620,383
MADISON PARISH SCHOOL BOARD	22,048,151	10,110,290
MOREHOUSE PARISH SCHOOL BOARD	36,313,269	16,651,630
NATCHITOCHES PARISH SCHOOL BOARD	89,247,578	40,924,921
ORLEANS PARISH SCHOOL BOARD	40,391,925	18,521,919

(continued...)

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2023)

Employer Name	Changes in Discount Rate	
	-1% Change 6.25%	+1% Change 8.25%
OUACHITA PARISH SCHOOL BOARD	\$ 251,719,541	\$ 115,427,250
PLAQUEMINES PARISH SCHOOL BOARD	77,294,847	35,443,937
POINTE COUPEE PARISH SCHOOL BOARD	35,908,771	16,466,146
RAPIDES PARISH SCHOOL BOARD	324,389,486	148,750,415
RED RIVER PARISH SCHOOL BOARD	37,563,768	17,225,053
RICHLAND PARISH SCHOOL BOARD	39,896,770	18,294,863
SABINE PARISH SCHOOL BOARD	69,060,322	31,667,955
ST. BERNARD PARISH SCHOOL BOARD	101,312,989	46,457,576
ST. CHARLES PARISH PUBLIC SCHOOLS	210,894,691	96,706,811
ST. HELENA PARISH SCHOOL SYSTEM	15,245,055	6,990,696
ST. JAMES PARISH SCHOOL BOARD	63,280,444	29,017,563
ST. JOHN THE BAPTIST PARISH SCHOOL BOARD	85,519,256	39,215,281
ST. LANDRY PARISH SCHOOL BOARD	166,351,380	76,281,254
ST. MARTIN PARISH SCHOOL BOARD	107,417,209	49,256,696
ST. MARY PARISH SCHOOL BOARD	103,196,549	47,321,292
ST. TAMMANY PARISH SCHOOL BOARD	610,131,036	279,778,627
TANGIPAHOA PARISH SCHOOL SYSTEM	275,642,033	126,397,027
TENSAS PARISH SCHOOL BOARD	7,069,048	3,241,547
TERREBONNE PARISH SCHOOL SYSTEM	197,016,145	90,342,735
UNION PARISH SCHOOL BOARD	21,110,981	9,680,545
VERMILION PARISH SCHOOL BOARD	109,885,556	50,388,569
VERNON PARISH SCHOOL BOARD	110,092,350	50,483,396
WASHINGTON PARISH SCHOOL SYSTEM	60,603,509	27,790,041
WEBSTER PARISH SCHOOL BOARD	76,108,499	34,899,931
WEST BATON ROUGE PARISH SCHOOL BOARD	70,584,969	32,367,089
WEST CARROLL PARISH SCHOOL BOARD	25,818,600	11,839,248
WEST FELICIANA PARISH SCHOOL BOARD	45,795,860	20,999,920
WINN PARISH SCHOOL BOARD	25,493,235	11,690,050
BOGALUSA CITY SCHOOLS	29,788,033	13,659,451
MONROE CITY SCHOOLS	139,208,013	63,834,528
LOUISIANA TECH UNIVERSITY	125,082,594	57,357,247
NORTHWESTERN STATE UNIVERSITY	90,871,588	41,669,619
LOUISIANA STATE UNIVERSITY	1,020,981,046	468,175,946
UNIVERSITY OF NEW ORLEANS	138,048,426	63,302,794
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	328,329,468	150,557,114
NICHOLLS STATE UNIVERSITY	69,340,743	31,796,543

(continued...)

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2023)

Employer Name	Changes in Discount Rate	
	-1% Change 6.25%	+1% Change 8.25%
SOUTHEASTERN LOUISIANA UNIVERSITY	\$ 134,144,681	\$ 61,512,712
UNIVERSITY OF LOUISIANA AT LAFAYETTE	258,307,391	118,448,141
GRAMBLING STATE UNIVERSITY	58,514,947	26,832,321
SOUTHERN UNIVERSITY AND A&M COLLEGE	159,463,389	73,122,732
SOUTHERN UNIVERSITY AT NEW ORLEANS	29,962,944	13,739,657
TANGIPAHOA FEDERATION OF TEACHERS	163,771	75,098
DELGADO COMMUNITY COLLEGE	86,301,362	39,573,920
SOWELA TECHNICAL COMMUNITY COLLEGE	26,323,359	12,070,707
LOUISIANA ASSOCIATION OF EDUCATORS	2,485,633	1,139,800
MCNEESE STATE UNIVERSITY	62,252,617	28,546,248
UNIVERSITY OF LOUISIANA AT MONROE	106,748,167	48,949,904
L. E. FLETCHER TECH COMMUNITY COLLEGE	16,846,914	7,725,236
LA SCHOOL EMPLOYEES RETIREMENT SYSTEM	203,337	93,241
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	166,460	76,331
ST. TAMMANY FEDERATION OF TEACHERS	463,527	212,553
LOUISIANA SCHOOL BOARD ASSOCIATION	678,517	311,137
SOUTHERN UNIVERSITY AT SHREVEPORT	20,867,437	9,568,867
UNITED TEACHERS OF NEW ORLEANS	143,796	65,938
LSU HEALTH SCIENCES CENTER - SHREVEPORT	207,571,124	95,182,773
NUNEZ COMMUNITY COLLEGE	14,973,085	6,865,983
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	27,638,649	12,673,840
NORTHWEST LOUISIANA TECHNICAL COLLEGE	9,494,243	4,353,633
LOUISIANA FEDERATION OF TEACHERS	616,927	282,895
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	2,015,576	924,252
LOUISIANA STATE SENATE	118,315	54,254
LA HOUSE OF REPRESENTATIVES	345,085	158,240
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	13,786,225	6,321,742
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	291,049	133,462
WARE YOUTH CENTER	152,503	69,931
LA STATE EMPLOYEES RETIREMENT SYSTEM	600,793	275,497
LOUISIANA LEGISLATIVE AUDITOR	666,481	305,618
BOSSIER PARISH COMMUNITY COLLEGE	37,185,007	17,051,370
LSU HS - HCSD/LALLIE KEMP MEDICAL CENTER	8,240,671	3,778,801
SOUTH LOUISIANA COMMUNITY COLLEGE	40,740,467	18,681,744
WEBSTER PARISH SALES TAX COMMISSION	401,297	184,017
NEW VISION LEARNING ACADEMY	2,430,830	1,114,669

(continued...)

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2023)

Employer Name	Changes in Discount Rate	
	-1% Change 6.25%	+1% Change 8.25%
BATON ROUGE COMMUNITY COLLEGE	\$ 41,490,306	\$ 19,025,586
RIVER PARISHES COMMUNITY COLLEGE	17,432,341	7,993,687
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	30,895,505	14,167,288
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	5,331,205	2,444,650
AVOYELLES PUBLIC CHARTER SCHOOL INC.	7,759,857	3,558,321
LSU HEALTH CARE SERVICES DIVISION	7,187,747	3,295,977
DELHI CHARTER SCHOOL	9,375,160	4,299,026
LOUISIANA DELTA COMMUNITY COLLEGE	27,145,543	12,447,724
CITY OF BAKER SCHOOL SYSTEM	15,345,444	7,036,730
ZACHARY COMMUNITY SCHOOL BOARD	78,000,125	35,767,346
LA RESOURCE CENTER FOR EDUCATORS	201,033	92,184
LA STATE BD PRACTICAL NURSE EXAMINER	371,206	170,218
ALGIERS CHARTER SCHOOLS ASSOCIATION	25,946,390	11,897,847
ADVOCATES FOR ACADEMIC EXCELLENCE	13,688,141	6,276,765
FRENCH AND MONTESSORI EDUCATION, INC	12,886,316	5,909,084
ADVOCATES FOR ARTS - BASED EDUCATION CORP	28,500,016	13,068,824
LAKE FOREST ELEMENTARY CHARTER	9,835,871	4,510,288
HYNES CHARTER SCHOOL	24,113,025	11,057,148
WARREN EASTON SR. HIGH SCHOOL	16,225,377	7,440,228
EINSTEIN CHARTER SCHOOL	26,457,167	12,132,066
ADVOCATES FOR INNOVATIVE SCHOOLS	5,199,701	2,384,349
CENTRAL COMMUNITY SCHOOL SYSTEM	61,917,264	28,392,470
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	2,045,666	938,051
LOUISIANA STATE BOARD OF NURSING	499,508	229,052
GREATER LAFOURCHE PORT COMMISSION	153,912	70,577
MADISON PREPARATORY ACADEMY	8,975,784	4,115,891
DARBONNE WOODS CHARTER SCHOOL	11,150,905	5,113,303
MORRIS JEFF COMMUNITY SCHOOL	24,855,949	11,397,819
BAYOU COMMUNITY ACADEMY	5,577,694	2,557,679
SLAUGHTER COMMUNITY CHARTER SCHOOL	3,316,781	1,520,927
A. E. PHILLIPS LABORATORY SCHOOL	1,288,785	590,979
LSU UNIVERSITY HIGH SCHOOL	20,493,414	9,397,357
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	132,272	60,654
SOUTHEASTERN LABORATORY SCHOOL	840,367	385,355
SOUTHERN UNIVERSITY LABORATORY SCHOOL	5,846,591	2,680,983
BEEKMAN CHARTER SCHOOL	11,046,804	5,065,567

(continued...)

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2023)

Employer Name	Changes in Discount Rate	
	-1% Change 6.25%	+1% Change 8.25%
DELTA CHARTER GROUP	\$ 7,230,642	\$ 3,315,647
NORTHSHORE CHARTER SCHOOLS, INC	7,595,574	3,482,988
INSPIRE NOLA CHARTER SCHOOLS, INC.	101,422,213	46,507,661
LOUISIANA PHYSICAL THERAPY BOARD	107,175	49,145
NORTHEAST CLAIBORNE CHARTER SCHOOL	1,620,681	743,171
DOWNSVILLE COMMUNITY CHARTER SCHOOL	5,437,611	2,493,444
LINCOLN PREPARATORY SCHOOL	12,123,032	5,559,077
NON-FLOOD PROTECTION ASSET MGT AUTHORITY	199,240	91,362
SIGNIFICANT EDUCATORS/BETHUNE ELEM CHART	10,412,847	4,774,863
LEGACY OF EXCELLENCE/BEN FRANKLIN ELEM	11,540,806	5,292,094
SSC - SPECIAL SCHOOL DISTRICT	441,119	202,277
LEGISLATIVE BUDGETARY CONTROL COUNCIL	418,071	191,709
DOA - EXECUTIVE OFFICE	1,247,682	572,131
DOA – LOUISIANA TAX COMMISSION	306,543	140,567
DIVISION OF ADMINISTRATION	992,230	454,992
OFC OF COASTAL PROTECTION & RESTORATION	267,617	122,717
GOVERNOR'S OFFICE OF HOMELAND SECURITY	885,312	405,964
STATE MILITARY DEPARTMENT	3,398,347	1,558,329
LOUISIANA PUBLIC DEFENDER BD	224,593	102,988
DEPARTMENT OF VETERANS AFFAIRS	192,069	88,074
DVA - NORTHEAST LOUISIANA VETERANS HOME	261,214	119,781
SECRETARY OF STATE	386,059	177,029
LOUISIANA DEPARTMENT OF JUSTICE	213,325	97,821
OFFICE OF LIEUTENANT GOVERNOR	236,117	108,273
TREASURY DEPARTMENT	264,543	121,308
LA DEPT OF AGRICULTURE & FORESTRY	782,362	358,756
DEPT. OF ECONOMIC DEVELOPMENT – OFFICE OF THE SECRETARY	174,911	80,206
CRT - OFFICE OF THE SECRETARY	332,408	152,427
OFF OF THE STATE LIBRARY OF LA	571,086	261,874
CRT - OFFICE OF STATE PARKS	219,343	100,581
OFFICE OF CULTURAL DEVELOPMENT	309,488	141,917
OFFICE OF TOURISM	154,296	70,753
DEPT OF TRANSPORTATION AND DEVELOPMENT	115,626	53,021
ENGINEERING AND OPERATIONS	1,708,777	783,568
FLORIDA PARISHES HUMAN SVCS AUTHORITY	269,025	123,363

(continued...)

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2023)

Employer Name	Changes in Discount Rate	
	-1% Change 6.25%	+1% Change 8.25%
CAPITAL AREA HUMAN SERVICE DISTRICT	\$ 455,204	\$ 208,736
LDH - DEVELOPMENT DISABILITIES CENTER	161,850	74,217
MEDICAL VENDOR ADMINISTRATION	1,415,167	648,932
DEPARTMENT OF HEALTH AND HOSPITALS	3,069,396	1,407,487
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	524,990	240,737
NE DELTA HUMAN SVCS AUTHORITY	624,353	286,300
LDH - OFFICE OF AGING AND ADULT SERVICES	178,112	81,674
OFFICE OF PUBLIC HEALTH	3,972,378	1,821,554
OFFICE OF BEHAVIORAL HEALTH	2,949,801	1,352,646
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	2,681,800	1,229,753
DEPARTMENT OF CHILDREN & FAMILY SERVICES	2,022,746	927,540
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	1,345,510	616,990
LA STATE PENITENTIARY	1,787,269	819,561
OFFICE OF JUVENILE JUSTICE	8,778,337	4,025,350
AVOYELLES CORRECTIONAL CENTER	511,673	234,630
LA CORRECTIONAL INST WOMEN	1,082,503	496,387
DPS - ALLEN CORRECTION CENTER	207,435	95,120
DIXON CORRECTIONAL INSTITUTE	787,484	361,105
ELAYN HUNT CORRECTIONAL CENTER	848,178	388,936
DAVID WADE CORRECTIONAL CENTER	164,539	75,450
DOC - ADULT PROBATION & PAROLE	240,599	110,328
RAYBURN CORRECTIONAL CENTER	757,009	347,130
PUB SAFETY OFF OF MGT & FIN	580,562	266,219
OFFICE OF STATE POLICE	158,009	72,456
PUBLIC SAFETY OFFICE OF MOTOR VEHICLES	482,094	221,067
DPS - OFFICE OF STATE FIRE MARSHALL	1,578,042	723,619
DNR - OFFICE OF THE SECRETARY	195,399	89,601
OFFICE OF CONSERVATION	366,596	168,105
OFFICE OF COASTAL MANAGEMENT	206,667	94,768
LOUISIANA DEPARTMENT OF REVENUE	938,707	430,449
LOUISIANA WORKFORCE COMMISSION	1,823,250	836,060
DEPT OF WILDLIFE & FISHERIES - MGMNT & FINANCE	92,962	42,628
DEPT OF WILDLIFE & FISHERIES - OFFICE OF FISHERIES	222,416	101,990
DEPARTMENT OF STATE CIVIL SERVICE	385,419	176,736
DPT OF STATE CIVIL SVC - BRD OF TAX APPEALS	207,691	95,238
BOARD OF SUPERVISORS - UNIV. OF LA SYSTEM	3,657,512	1,677,171

(continued...)

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2023)

Employer Name	Changes in Discount Rate	
	-1% Change 6.25%	+1% Change 8.25%
SSC - SPECIAL SCHOOL DISTRICT	\$ 22,689,407	\$ 10,404,340
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	10,925,416	5,009,904
THRIVE ACADEMY	6,533,431	2,995,937
LA EDUCATIONAL TELEVISION AUTHORITY	237,782	109,036
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	1,434,886	657,974
BOARD OF REGENTS	26,307,097	12,063,250
NEW ORLEANS CENTER FOR CREATIVE ARTS	10,737,828	4,923,885
LOUISIANA DEPARTMENT OF EDUCATION	34,580,547	15,857,082
RECOVERY SCHOOL DISTRICT OF LOUISIANA	273,251	125,300
STATE EMPLOYEES GROUP BENEFITS	207,819	95,296
DOA - OFFICE OF RISK MANAGEMENT	296,171	135,811
DOA - FEDERAL PROPERTY ASSISTANCE	80,029	36,698
PRISON ENTERPRISES	152,759	70,048
DOA - OFFICE OF TECHNOLOGY SVCS	3,379,780	1,549,815
OFFICE OF STATE PROCUREMENT	228,819	104,926
DEPARTMENT OF ENVIRONMENTAL QUALITY	700,669	321,295
TOTALS	<u>\$ 12,804,622,367</u>	<u>\$ 5,871,623,383</u>

Schedule of Remaining Amortization
Supplementary Information

June 30, 2023

Schedule of Remaining Amortization (June 30, 2023)

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
ACADIA PARISH SCHOOL BOARD	\$ 2,137,823	\$ (910,867)	\$ 9,018,008	\$ 350,715
ALLEN PARISH SCHOOL BOARD	1,095,804	(466,892)	4,622,447	179,770
ASCENSION PARISH SCHOOL BOARD	5,938,410	(2,530,193)	25,050,079	974,212
ASSUMPTION PARISH SCHOOL BOARD	743,075	(316,604)	3,134,524	121,903
AVOYELLES PARISH SCHOOL BOARD	1,019,281	(434,288)	4,299,648	167,216
BEAUREGARD PARISH SCHOOL BOARD	1,561,405	(665,272)	6,586,497	256,153
BIENVILLE PARISH SCHOOL BOARD	769,338	(327,794)	3,245,311	126,212
BOSSIER PARISH SCHOOL BOARD	5,963,495	(2,540,881)	25,155,898	978,327
CADDO PARISH SCHOOL BOARD	9,125,083	(3,887,947)	38,492,469	1,496,994
CALCASIEU PARISH SCHOOL SYSTEM	8,839,408	(3,766,228)	37,287,401	1,450,128
CALDWELL PARISH SCHOOL BOARD	468,464	(199,600)	1,976,129	76,853
CAMERON PARISH SCHOOL BOARD	474,210	(202,048)	2,000,366	77,795
CATAHOULA PARISH SCHOOL BOARD	245,277	(104,506)	1,034,654	40,238
CLAIBORNE PARISH SCHOOL BOARD	501,245	(213,567)	2,114,408	82,231
CONCORDIA PARISH SCHOOL BOARD	872,003	(371,537)	3,678,385	143,054
DESOTO PARISH SCHOOL BOARD	1,553,526	(661,915)	6,553,260	254,860
EAST BATON ROUGE PARISH SCHOOL SYSTEM	11,276,171	(4,804,466)	47,566,436	1,849,885
EAST CARROLL PARISH SCHOOL BOARD	230,857	(98,362)	973,826	37,873
EAST FELICIANA PARISH SCHOOL BOARD	402,357	(171,433)	1,697,269	66,008
EVANGELINE PARISH SCHOOL BOARD	1,578,324	(672,481)	6,657,869	258,928
FRANKLIN PARISH SCHOOL BOARD	802,142	(341,771)	3,383,688	131,594
GRANT PARISH SCHOOL BOARD	585,862	(249,620)	2,471,349	96,112
IBERIA PARISH SCHOOL BOARD	2,796,936	(1,191,697)	11,798,356	458,845
IBERVILLE PARISH SCHOOL BOARD	1,850,848	(788,596)	7,807,461	303,637
JACKSON PARISH SCHOOL BOARD	641,650	(273,390)	2,706,683	105,264
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	10,886,068	(4,638,254)	45,920,857	1,785,888
JEFFERSON DAVIS PARISH SCHOOL BOARD	1,384,954	(590,091)	5,842,171	227,205

(continued...)

Supplementary Information

Schedule of Remaining Amortization (June 30, 2023)				
Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
LAFAYETTE PARISH SCHOOL SYSTEM	\$ 7,691,077	\$ (3,276,956)	\$ 32,443,381	\$ 1,261,741
LAFOURCHE PARISH SCHOOL BOARD	3,139,923	(1,337,835)	13,245,182	515,113
LASALLE PARISH SCHOOL BOARD	670,493	(285,678)	2,828,349	109,996
LINCOLN PARISH SCHOOL BOARD	1,760,113	(749,936)	7,424,709	288,751
LIVINGSTON PARISH PUBLIC SCHOOLS	6,259,626	(2,667,055)	26,405,073	1,026,908
MADISON PARISH SCHOOL BOARD	401,513	(171,074)	1,693,708	65,869
MOREHOUSE PARISH SCHOOL BOARD	661,291	(281,758)	2,789,535	108,487
NATCHITOCHE PARISH SCHOOL BOARD	1,625,264	(692,480)	6,855,874	266,629
ORLEANS PARISH SCHOOL BOARD	735,567	(313,405)	3,102,851	120,672
OUACHITA PARISH SCHOOL BOARD	4,583,998	(1,953,115)	19,336,744	752,017
PLAQUEMINES PARISH SCHOOL BOARD	1,407,596	(599,738)	5,937,682	230,920
POINTE COUPEE PARISH SCHOOL BOARD	653,925	(278,619)	2,758,462	107,278
RAPIDES PARISH SCHOOL BOARD	5,907,371	(2,516,968)	24,919,147	969,120
RED RIVER PARISH SCHOOL BOARD	684,064	(291,461)	2,885,596	112,222
RICHLAND PARISH SCHOOL BOARD	726,549	(309,563)	3,064,814	119,192
SABINE PARISH SCHOOL BOARD	1,257,639	(535,845)	5,305,118	206,319
ST. BERNARD PARISH SCHOOL BOARD	1,844,984	(786,097)	7,782,722	302,674
ST. CHARLES PARISH PUBLIC SCHOOLS	3,840,547	(1,636,351)	16,200,636	630,052
ST. HELENA PARISH SCHOOL SYSTEM	277,624	(118,288)	1,171,104	45,545
ST. JAMES PARISH SCHOOL BOARD	1,152,383	(490,999)	4,861,115	189,052
ST. JOHN THE BAPTIST PARISH SCHOOL BOARD	1,557,368	(663,552)	6,569,470	255,490
ST. LANDRY PARISH SCHOOL BOARD	3,029,381	(1,290,736)	12,778,881	496,978
ST. MARTIN PARISH SCHOOL BOARD	1,956,146	(833,460)	8,251,640	320,911
ST. MARY PARISH SCHOOL BOARD	1,879,285	(800,712)	7,927,415	308,302
ST. TAMMANY PARISH SCHOOL BOARD	11,110,934	(4,734,063)	46,869,414	1,822,778
TANGIPAHOA PARISH SCHOOL SYSTEM	5,019,644	(2,138,732)	21,174,436	823,486
TENSAS PARISH SCHOOL BOARD	128,733	(54,849)	543,034	21,119

(continued...)

Schedule of Remaining Amortization (June 30, 2023)

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
TERREBONNE PARISH SCHOOL SYSTEM	\$ 3,587,809	\$ (1,528,667)	\$ 15,134,505	\$ 588,589
UNION PARISH SCHOOL BOARD	384,446	(163,802)	1,621,716	63,069
VERMILION PARISH SCHOOL BOARD	2,001,097	(852,612)	8,441,255	328,285
VERNON PARISH SCHOOL BOARD	2,004,863	(854,217)	8,457,141	328,903
WASHINGTON PARISH SCHOOL SYSTEM	1,103,634	(470,228)	4,655,477	181,054
WEBSTER PARISH SCHOOL BOARD	1,385,992	(590,533)	5,846,549	227,376
WEST BATON ROUGE PARISH SCHOOL BOARD	1,285,404	(547,675)	5,422,239	210,874
WEST CARROLL PARISH SCHOOL BOARD	470,176	(200,329)	1,983,349	77,134
WEST FELICIANA PARISH SCHOOL BOARD	833,976	(355,334)	3,517,974	136,816
WINN PARISH SCHOOL BOARD	464,251	(197,804)	1,958,355	76,162
BOGALUSA CITY SCHOOLS	542,462	(231,128)	2,288,275	88,992
MONROE CITY SCHOOLS	2,535,080	(1,080,128)	10,693,765	415,887
LOUISIANA TECH UNIVERSITY	2,277,846	(970,527)	9,608,670	373,687
NORTHWESTERN STATE UNIVERSITY	1,654,838	(705,081)	6,980,628	271,481
LOUISIANA STATE UNIVERSITY	18,592,810	(7,921,885)	78,430,319	3,050,216
UNIVERSITY OF NEW ORLEANS	2,513,963	(1,071,131)	10,604,687	412,422
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	5,979,121	(2,547,539)	25,221,811	980,890
NICHOLLS STATE UNIVERSITY	1,262,746	(538,021)	5,326,659	207,157
SOUTHEASTERN LOUISIANA UNIVERSITY	2,442,873	(1,040,841)	10,304,807	400,760
UNIVERSITY OF LOUISIANA AT LAFAYETTE	4,703,967	(2,004,231)	19,842,813	771,698
GRAMBLING STATE UNIVERSITY	1,065,600	(454,023)	4,495,037	174,814
SOUTHERN UNIVERSITY AND A&M COLLEGE	2,903,945	(1,237,291)	12,249,755	476,400
SOUTHERN UNIVERSITY AT NEW ORLEANS	545,647	(232,485)	2,301,712	89,515
TANGIPAHOA FEDERATION OF TEACHERS	2,982	(1,271)	12,581	489
DELGADO COMMUNITY COLLEGE	1,571,611	(669,620)	6,629,550	257,827
SOWELA TECHNICAL COMMUNITY COLLEGE	479,368	(204,245)	2,022,124	78,642
LOUISIANA ASSOCIATION OF EDUCATORS	45,265	(19,286)	190,943	7,426

(continued...)

Supplementary Information

Schedule of Remaining Amortization (June 30, 2023)				
Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
MCNEESE STATE UNIVERSITY	\$ 1,133,666	\$ (483,024)	\$ 4,782,159	\$ 185,981
UNIVERSITY OF LOUISIANA AT MONROE	1,943,963	(828,269)	8,200,245	318,912
L. E. FLETCHER TECH COMMUNITY COLLEGE	306,795	(130,717)	1,294,156	50,330
LA SCHOOL EMPLOYEES RETIREMENT SYSTEM	3,703	(1,578)	15,620	607
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	3,031	(1,292)	12,787	497
ST. TAMMANY FEDERATION OF TEACHERS	8,441	(3,597)	35,608	1,385
LOUISIANA SCHOOL BOARD ASSOCIATION	12,356	(5,265)	52,123	2,027
SOUTHERN UNIVERSITY AT SHREVEPORT	380,011	(161,912)	1,603,007	62,342
UNITED TEACHERS OF NEW ORLEANS	2,619	(1,116)	11,046	430
LSU HEALTH SCIENCES CENTER - SHREVEPORT	3,780,023	(1,610,564)	15,945,324	620,123
NUNEZ COMMUNITY COLLEGE	272,671	(116,178)	1,150,211	44,732
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	503,320	(214,451)	2,123,162	82,571
NORTHWEST LOUISIANA TECHNICAL COLLEGE	172,897	(73,667)	729,335	28,364
LOUISIANA FEDERATION OF TEACHERS	11,235	(4,787)	47,391	1,843
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	36,705	(15,639)	154,834	6,022
LOUISIANA STATE SENATE	2,155	(918)	9,089	353
LA HOUSE OF REPRESENTATIVES	6,284	(2,678)	26,509	1,031
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	251,057	(106,969)	1,059,039	41,187
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	5,300	(2,258)	22,358	870
WARE YOUTH CENTER	2,777	(1,183)	11,715	456
LA STATE EMPLOYEES RETIREMENT SYSTEM	10,941	(4,662)	46,152	1,795
LOUISIANA LEGISLATIVE AUDITOR	12,137	(5,171)	51,198	1,991
BOSSIER PARISH COMMUNITY COLLEGE	677,166	(288,522)	2,856,500	111,091
LSU HS - HCSD/LALLIE KEMP MEDICAL CENTER	150,069	(63,940)	633,037	24,619
SOUTH LOUISIANA COMMUNITY COLLEGE	741,914	(316,109)	3,129,626	121,713
WEBSTER PARISH SALES TAX COMMISSION	7,308	(3,114)	30,827	1,199
NEW VISION LEARNING ACADEMY	44,267	(18,861)	186,733	7,262

(continued...)

Schedule of Remaining Amortization (June 30, 2023)

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
BATON ROUGE COMMUNITY COLLEGE	\$ 755,569	\$ (321,927)	\$ 3,187,227	\$ 123,953
RIVER PARISHES COMMUNITY COLLEGE	317,456	(135,259)	1,339,128	52,079
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	562,630	(239,721)	2,373,350	92,301
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	97,085	(41,365)	409,536	15,927
AVOYELLES PUBLIC CHARTER SCHOOL INC.	141,313	(60,209)	596,101	23,183
LSU HEALTH CARE SERVICES DIVISION	130,894	(55,770)	552,153	21,474
DELHI CHARTER SCHOOL	170,729	(72,743)	720,187	28,008
LOUISIANA DELTA COMMUNITY COLLEGE	494,340	(210,625)	2,085,283	81,098
CITY OF BAKER SCHOOL SYSTEM	279,452	(119,067)	1,178,816	45,845
ZACHARY COMMUNITY SCHOOL BOARD	1,420,440	(605,210)	5,991,861	233,027
LA RESOURCE CENTER FOR EDUCATORS	3,661	(1,560)	15,443	601
LA STATE BD PRACTICAL NURSE EXAMINER	6,760	(2,880)	28,516	1,109
ALGIERS CHARTER SCHOOLS ASSOCIATION	472,503	(201,320)	1,993,165	77,515
ADVOCATES FOR ACADEMIC EXCELLENCE	249,271	(106,208)	1,051,504	40,894
FRENCH AND MONTESSORI EDUCATION, INC	234,669	(99,986)	989,909	38,498
ADVOCATES FOR ARTS - BASED EDUCATION CORP	519,006	(221,134)	2,189,331	85,144
LAKE FOREST ELEMENTARY CHARTER	179,118	(76,317)	755,578	29,385
HYNES CHARTER SCHOOL	439,116	(187,095)	1,852,329	72,038
WARREN EASTON SR. HIGH SCHOOL	295,476	(125,894)	1,246,411	48,474
EINSTEIN CHARTER SCHOOL	481,804	(205,284)	2,032,403	79,041
ADVOCATES FOR INNOVATIVE SCHOOLS	94,690	(40,345)	399,434	15,534
CENTRAL COMMUNITY SCHOOL SYSTEM	1,127,559	(480,422)	4,756,398	184,979
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	37,253	(15,873)	157,145	6,111
LOUISIANA STATE BOARD OF NURSING	9,096	(3,876)	38,372	1,492
GREATER LAFOURCHE PORT COMMISSION	2,803	(1,194)	11,823	460
MADISON PREPARATORY ACADEMY	163,456	(69,644)	689,507	26,815
DARBONNE WOODS CHARTER SCHOOL	203,066	(86,521)	856,597	33,314

(continued...)

Supplementary Information

Schedule of Remaining Amortization (June 30, 2023)				
Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
MORRIS JEFF COMMUNITY SCHOOL	\$ 452,645	\$ (192,860)	\$ 1,909,399	\$ 74,258
BAYOU COMMUNITY ACADEMY	101,574	(43,278)	428,471	16,663
SLAUGHTER COMMUNITY CHARTER SCHOOL	60,401	(25,735)	254,791	9,909
A. E. PHILLIPS LABORATORY SCHOOL	23,470	(10,000)	99,003	3,850
LSU UNIVERSITY HIGH SCHOOL	373,200	(159,010)	1,574,275	61,224
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	2,409	(1,026)	10,161	395
SOUTHEASTERN LABORATORY SCHOOL	15,304	(6,520)	64,556	2,511
SOUTHERN UNIVERSITY LABORATORY SCHOOL	106,471	(45,364)	449,127	17,467
BEEKMAN CHARTER SCHOOL	201,170	(85,713)	848,600	33,003
DELTA CHARTER GROUP	131,675	(56,103)	555,448	21,602
NORTHSHORE CHARTER SCHOOLS, INC	138,321	(58,935)	583,481	22,692
INSPIRE NOLA CHARTER SCHOOLS, INC.	1,846,973	(786,944)	7,791,113	303,001
LOUISIANA PHYSICAL THERAPY BOARD	1,952	(832)	8,233	320
NORTHEAST CLAIBORNE CHARTER SCHOOL	29,514	(12,575)	124,498	4,842
DOWNSVILLE COMMUNITY CHARTER SCHOOL	99,023	(42,191)	417,710	16,245
LINCOLN PREPARATORY SCHOOL	220,769	(94,064)	931,274	36,218
NON-FLOOD PROTECTION ASSET MGT AUTHORITY	3,628	(1,546)	15,305	595
SIGNIFICANT EDUCATORS/BETHUNE ELEM CHART	189,626	(80,794)	799,900	31,109
LEGACY OF EXCELLENCE/BEN FRANKLIN ELEM	210,167	(89,546)	886,549	34,478
SSC - SPECIAL SCHOOL DISTRICT	8,033	(3,423)	33,886	1,318
LEGISLATIVE BUDGETARY CONTROL COUNCIL	7,613	(3,244)	32,116	1,249
DOA - EXECUTIVE OFFICE	22,721	(9,681)	95,845	3,727
DOA - LOUISIANA TAX COMMISSION	5,582	(2,378)	23,548	916
DIVISION OF ADMINISTRATION	18,069	(7,699)	76,222	2,964
OFC OF COASTAL PROTECTION & RESTORATION	4,873	(2,076)	20,558	800
GOVERNOR'S OFFICE OF HOMELAND SECURITY	16,122	(6,869)	68,008	2,645
STATE MILITARY DEPARTMENT	61,886	(26,368)	261,056	10,153

(continued...)

Schedule of Remaining Amortization (June 30, 2023)

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
LOUISIANA PUBLIC DEFENDER BD	\$ 4,090	\$ (1,743)	\$ 17,253	\$ 671
DEPARTMENT OF VETERANS AFFAIRS	3,498	(1,490)	14,754	574
DVA - NORTHEAST LOUISIANA VETERANS HOME	4,757	(2,027)	20,066	780
SECRETARY OF STATE	7,030	(2,995)	29,657	1,153
LOUISIANA DEPARTMENT OF JUSTICE	3,885	(1,655)	16,387	637
OFFICE OF LIEUTENANT GOVERNOR	4,300	(1,832)	18,138	705
TREASURY DEPARTMENT	4,818	(2,053)	20,322	790
LA DEPT OF AGRICULTURE & FORESTRY	14,247	(6,070)	60,100	2,337
DEPT. OF ECONOMIC DEVELOPMENT - OFFICE OF THE SECRETARY	3,185	(1,357)	13,436	523
CRT - OFFICE OF THE SECRETARY	6,053	(2,579)	25,535	993
OFF OF THE STATE LIBRARY OF LA	10,400	(4,431)	43,870	1,706
CRT - OFFICE OF STATE PARKS	3,994	(1,702)	16,850	655
OFFICE OF CULTURAL DEVELOPMENT	5,636	(2,401)	23,774	925
OFFICE OF TOURISM	2,810	(1,197)	11,853	461
DEPT OF TRANSPORTATION AND DEVELOPMENT	2,106	(897)	8,882	345
ENGINEERING AND OPERATIONS	31,118	(13,259)	131,266	5,105
FLORIDA PARISHES HUMAN SVCS AUTHORITY	4,899	(2,087)	20,666	804
CAPITAL AREA HUMAN SERVICE DISTRICT	8,290	(3,532)	34,968	1,360
LDH - DEVELOPMENT DISABILITIES CENTER	2,947	(1,256)	12,433	484
MEDICAL VENDOR ADMINISTRATION	25,771	(10,980)	108,711	4,228
DEPARTMENT OF HEALTH AND HOSPITALS	55,896	(23,816)	235,787	9,170
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	9,560	(4,073)	40,329	1,568
NE DELTA HUMAN SVCS AUTHORITY	11,370	(4,844)	47,962	1,865
LDH - OFFICE OF AGING AND ADULT SERVICES	3,244	(1,382)	13,682	532
OFFICE OF PUBLIC HEALTH	72,340	(30,822)	305,153	11,868
OFFICE OF BEHAVIORAL HEALTH	53,718	(22,888)	226,600	8,813

(continued...)

Supplementary Information

Schedule of Remaining Amortization (June 30, 2023)				
Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	\$ 48,838	\$ (20,808)	\$ 206,012	\$ 8,012
DEPARTMENT OF CHILDREN & FAMILY SERVICES	36,836	(15,695)	155,385	6,043
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	24,503	(10,440)	103,360	4,020
LA STATE PENITENTIARY	32,547	(13,868)	137,296	5,339
OFFICE OF JUVENILE JUSTICE	159,860	(68,112)	674,340	26,225
AVOYELLES CORRECTIONAL CENTER	9,318	(3,970)	39,306	1,529
LA CORRECTIONAL INST WOMEN	19,713	(8,399)	83,156	3,234
DPS - ALLEN CORRECTION CENTER	3,778	(1,610)	15,935	620
DIXON CORRECTIONAL INSTITUTE	14,341	(6,110)	60,493	2,353
ELAYN HUNT CORRECTIONAL CENTER	15,446	(6,581)	65,156	2,534
DAVID WADE CORRECTIONAL CENTER	2,996	(1,277)	12,640	492
DOC - ADULT PROBATION & PAROLE	4,381	(1,867)	18,482	719
RAYBURN CORRECTIONAL CENTER	13,786	(5,874)	58,152	2,262
PUB SAFETY OFF OF MGT & FIN	10,572	(4,505)	44,598	1,734
OFFICE OF STATE POLICE	2,877	(1,226)	12,138	472
PUBLIC SAFETY OFFICE OF MOTOR VEHICLES	8,779	(3,741)	37,034	1,440
DPS - OFFICE OF STATE FIRE MARSHALL	28,737	(12,244)	121,223	4,714
DNR - OFFICE OF THE SECRETARY	3,558	(1,516)	15,010	584
OFFICE OF CONSERVATION	6,676	(2,844)	28,161	1,095
OFFICE OF COASTAL MANAGEMENT	3,764	(1,604)	15,876	617
LOUISIANA DEPARTMENT OF REVENUE	17,095	(7,284)	72,110	2,804
LOUISIANA WORKFORCE COMMISSION	33,203	(14,147)	140,060	5,447
DEPT OF WILDLIFE & FISHERIES - MGMNT & FINANCE	1,693	(721)	7,141	278
DEPT OF WILDLIFE & FISHERIES - OFFICE OF FISHERIES	4,050	(1,726)	17,086	664
DEPARTMENT OF STATE CIVIL SERVICE	7,019	(2,991)	29,607	1,151
DPT OF STATE CIVIL SVC - BRD OF TAX APPEALS	3,782	(1,611)	15,955	620
BOARD OF SUPERVISORS - UNIV. OF LA SYSTEM	66,606	(28,379)	280,965	10,927

(continued...)

Schedule of Remaining Amortization (June 30, 2023)

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
SSC - SPECIAL SCHOOL DISTRICT	\$ 413,191	\$ (176,049)	\$ 1,742,969	\$ 67,785
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	198,960	(84,771)	839,275	32,640
THRIVE ACADEMY	118,979	(50,693)	501,889	19,519
LA EDUCATIONAL TELEVISION AUTHORITY	4,330	(1,845)	18,266	710
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	26,130	(11,133)	110,226	4,287
BOARD OF REGENTS	479,072	(204,119)	2,020,874	78,593
NEW ORLEANS CENTER FOR CREATIVE ARTS	195,544	(83,316)	824,865	32,079
LOUISIANA DEPARTMENT OF EDUCATION	629,737	(268,314)	2,656,429	103,310
RECOVERY SCHOOL DISTRICT OF LOUISIANA	4,976	(2,120)	20,991	816
STATE EMPLOYEES GROUP BENEFITS	3,785	(1,612)	15,964	621
DOA - OFFICE OF RISK MANAGEMENT	5,393	(2,298)	22,751	885
DOA - FEDERAL PROPERTY ASSISTANCE	1,457	(621)	6,148	239
PRISON ENTERPRISES	2,782	(1,185)	11,735	456
DOA - OFFICE OF TECHNOLOGY SVCS	61,548	(26,224)	259,630	10,097
OFFICE OF STATE PROCUREMENT	4,167	(1,775)	17,578	684
DEPARTMENT OF ENVIRONMENTAL QUALITY	12,760	(5,437)	53,824	2,093
TOTALS	<u>\$ 233,181,571</u>	<u>\$ (99,352,250)</u>	<u>\$ 983,633,190</u>	<u>\$ 38,254,063</u>

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

Supplementary Information

June 30, 2023

Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2023)

Employer Name	Change in NPL Due to Change in Proportion	Change in Deferred Inflows Due to Change in Proportion	Change in Deferred Outflows Due to Change in Proportion
ACADIA PARISH SCHOOL BOARD	\$ 2,786,277	\$ 8,035	\$ (389,237)
ALLEN PARISH SCHOOL BOARD	(1,122,664)	(3,238)	156,834
ASCENSION PARISH SCHOOL BOARD	(2,185,181)	(6,302)	305,265
ASSUMPTION PARISH SCHOOL BOARD	1,761,950	5,081	(246,141)
AVOYELLES PARISH SCHOOL BOARD	(1,884,060)	(5,433)	263,199
BEAUREGARD PARISH SCHOOL BOARD	(4,191,827)	(12,089)	585,589
BIENVILLE PARISH SCHOOL BOARD	1,470,376	4,240	(205,408)
BOSSIER PARISH SCHOOL BOARD	879,877	2,537	(122,917)
CADDO PARISH SCHOOL BOARD	21,569,302	62,204	(3,013,186)
CALCASIEU PARISH SCHOOL SYSTEM	(3,902,449)	(11,254)	545,164
CALDWELL PARISH SCHOOL BOARD	851,713	2,456	(118,982)
CAMERON PARISH SCHOOL BOARD	1,333,755	3,846	(186,323)
CATAHOULA PARISH SCHOOL BOARD	94,900	274	(13,257)
CLAIBORNE PARISH SCHOOL BOARD	(404,995)	(1,168)	56,577
CONCORDIA PARISH SCHOOL BOARD	1,848,162	5,330	(258,184)
DESOTO PARISH SCHOOL BOARD	2,750,379	7,932	(384,222)
EAST BATON ROUGE PARISH SCHOOL SYSTEM	12,701,601	36,630	(1,774,387)
EAST CARROLL PARISH SCHOOL BOARD	907,278	2,616	(126,745)
EAST FELICIANA PARISH SCHOOL BOARD	265,319	765	(37,064)
EVANGELINE PARISH SCHOOL BOARD	(4,275,557)	(12,330)	597,286
FRANKLIN PARISH SCHOOL BOARD	969,526	2,796	(135,441)
GRANT PARISH SCHOOL BOARD	1,846,634	5,326	(257,971)
IBERIA PARISH SCHOOL BOARD	2,375,362	6,850	(331,833)
IBERVILLE PARISH SCHOOL BOARD	(3,760,768)	(10,846)	525,371
JACKSON PARISH SCHOOL BOARD	1,499,973	4,326	(209,543)
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	3,542,612	10,217	(494,895)
JEFFERSON DAVIS PARISH SCHOOL BOARD	2,563,921	7,394	(358,174)
LAFAYETTE PARISH SCHOOL SYSTEM	(9,192,690)	(26,511)	1,284,199
LAFOURCHE PARISH SCHOOL BOARD	(441,466)	(1,273)	61,672
LASALLE PARISH SCHOOL BOARD	(88,694)	(256)	12,390
LINCOLN PARISH SCHOOL BOARD	(1,946,403)	(5,613)	271,908
LIVINGSTON PARISH PUBLIC SCHOOLS	(11,408,231)	(32,900)	1,593,706
MADISON PARISH SCHOOL BOARD	(1,891,506)	(5,455)	264,239
MOREHOUSE PARISH SCHOOL BOARD	1,233,985	3,559	(172,385)

(continued...)

Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2023)

Employer Name	Change in NPL Due to Change in Proportion	Change in Deferred Inflows Due to Change in Proportion	Change in Deferred Outflows Due to Change in Proportion
NATCHITOCHE PARISH SCHOOL BOARD	\$ (1,468,658)	\$ (4,235)	\$ 205,168
ORLEANS PARISH SCHOOL BOARD	(2,307,959)	(6,656)	322,417
OUACHITA PARISH SCHOOL BOARD	(88,694)	(256)	12,390
PLAQUEMINES PARISH SCHOOL BOARD	(1,509,233)	(4,352)	210,837
POINTE COUPEE PARISH SCHOOL BOARD	509,347	1,469	(71,155)
RAPIDES PARISH SCHOOL BOARD	12,701,410	36,630	(1,774,360)
RED RIVER PARISH SCHOOL BOARD	(4,162,231)	(12,003)	581,455
RICHLAND PARISH SCHOOL BOARD	(240,973)	(695)	33,663
SABINE PARISH SCHOOL BOARD	(4,500,300)	(12,978)	628,682
ST. BERNARD PARISH SCHOOL BOARD	2,371,066	6,838	(331,233)
ST. CHARLES PARISH PUBLIC SCHOOLS	(10,718,536)	(30,911)	1,497,357
ST. HELENA PARISH SCHOOL SYSTEM	308,950	891	(43,160)
ST. JAMES PARISH SCHOOL BOARD	2,316,742	6,681	(323,644)
ST. JOHN THE BAPTIST PARISH SCHOOL BOARD	(1,431,614)	(4,129)	199,993
ST. LANDRY PARISH SCHOOL BOARD	1,759,945	5,076	(245,861)
ST. MARTIN PARISH SCHOOL BOARD	(4,701,843)	(13,560)	656,837
ST. MARY PARISH SCHOOL BOARD	(1,095,359)	(3,159)	153,019
ST. TAMMANY PARISH SCHOOL BOARD	(7,349,589)	(21,195)	1,026,722
TANGIPAHOA PARISH SCHOOL SYSTEM	(1,552,196)	(4,476)	216,839
TENSAS PARISH SCHOOL BOARD	122,683	354	(17,138)
TERREBONNE PARISH SCHOOL SYSTEM	6,082,474	17,541	(849,709)
UNION PARISH SCHOOL BOARD	(327,376)	(944)	45,734
VERMILION PARISH SCHOOL BOARD	5,906,804	17,035	(825,168)
VERNON PARISH SCHOOL BOARD	4,332,745	12,495	(605,275)
WASHINGTON PARISH SCHOOL SYSTEM	7,599,632	21,917	(1,061,653)
WEBSTER PARISH SCHOOL BOARD	364,038	1,050	(50,855)
WEST BATON ROUGE PARISH SCHOOL BOARD	1,345,498	3,880	(187,963)
WEST CARROLL PARISH SCHOOL BOARD	(1,368,220)	(3,946)	191,137
WEST FELICIANA PARISH SCHOOL BOARD	(1,142,714)	(3,295)	159,635
WINN PARISH SCHOOL BOARD	2,000,441	5,769	(279,457)
BOGALUSA CITY SCHOOLS	1,335,378	3,851	(186,549)
MONROE CITY SCHOOLS	1,343,684	3,875	(187,710)
LOUISIANA TECH UNIVERSITY	(3,580,515)	(10,326)	500,190
NORTHWESTERN STATE UNIVERSITY	(1,062,039)	(3,063)	148,365

(continued...)

Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2023)

Employer Name	Change in NPL Due to Change in Proportion	Change in Deferred Inflows Due to Change in Proportion	Change in Deferred Outflows Due to Change in Proportion
LOUISIANA STATE UNIVERSITY	\$ (982,129)	\$ (2,833)	\$ 137,201
UNIVERSITY OF NEW ORLEANS	769,606	2,219	(107,512)
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	2,165,131	6,244	(302,464)
NICHOLLS STATE UNIVERSITY	3,089,308	8,909	(431,570)
SOUTHEASTERN LOUISIANA UNIVERSITY	117,813	340	(16,458)
UNIVERSITY OF LOUISIANA AT LAFAYETTE	1,321,534	3,811	(184,616)
GRAMBLING STATE UNIVERSITY	(1,191,500)	(3,436)	166,450
SOUTHERN UNIVERSITY AND A&M COLLEGE	(3,975,772)	(11,466)	555,407
SOUTHERN UNIVERSITY AT NEW ORLEANS	(1,546,372)	(4,460)	216,025
TANGIPAHOA FEDERATION OF TEACHERS	(122,110)	(352)	17,058
DELGADO COMMUNITY COLLEGE	(1,143,764)	(3,298)	159,781
SOWELA TECHNICAL COMMUNITY COLLEGE	(1,300,053)	(3,749)	181,615
LOUISIANA ASSOCIATION OF EDUCATORS	166,791	481	(23,300)
MCNEESE STATE UNIVERSITY	1,341,774	3,870	(187,443)
UNIVERSITY OF LOUISIANA AT MONROE	3,231,849	9,320	(451,482)
L. E. FLETCHER TECH COMMUNITY COLLEGE	(691,796)	(1,995)	96,642
LA SCHOOL EMPLOYEES RETIREMENT SYSTEM	(6,588)	(19)	920
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	(6,970)	(20)	974
ST. TAMMANY FEDERATION OF TEACHERS	(94,136)	(271)	13,151
LOUISIANA SCHOOL BOARD ASSOCIATION	(9,738)	(28)	1,360
SOUTHERN UNIVERSITY AT SHREVEPORT	2,217,355	6,395	(309,760)
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	145,978	421	(20,393)
UNITED TEACHERS OF NEW ORLEANS	(99,578)	(287)	13,911
LSU HEALTH SCIENCES CENTER - SHREVEPORT	6,276,666	18,101	(876,837)
NUNEZ COMMUNITY COLLEGE	(238,586)	(688)	33,330
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	(1,992,135)	(5,745)	278,297
NORTHWEST LOUISIANA TECHNICAL COLLEGE	(400,413)	(1,155)	55,937
LOUISIANA FEDERATION OF TEACHERS	(103,302)	(298)	14,431
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	84,493	244	(11,804)
LOUISIANA STATE SENATE	(31,506)	(91)	4,401
LA HOUSE OF REPRESENTATIVES	108,075	312	(15,098)
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	1,896,280	5,469	(264,906)
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	(18,331)	(53)	2,561
WARE YOUTH CENTER	8,879	26	(1,240)

(continued...)

Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2023)			
Employer Name	Change in NPL Due to Change in Proportion	Change in Deferred Inflows Due to Change in Proportion	Change in Deferred Outflows Due to Change in Proportion
LA STATE EMPLOYEES RETIREMENT SYSTEM	\$ 119,245	\$ 344	\$ (16,658)
LOUISIANA LEGISLATIVE AUDITOR	93,181	269	(13,017)
BOSSIER PARISH COMMUNITY COLLEGE	(1,671,155)	(4,819)	233,457
LSU HS - HCSD/LALLIE KEMP MEDICAL CENTER	128,984	372	(18,019)
SOUTH LOUISIANA COMMUNITY COLLEGE	(845,029)	(2,437)	118,049
WEBSTER PARISH SALES TAX COMMISSION	(112,467)	(324)	15,711
NEW VISION LEARNING ACADEMY	231,235	667	(32,303)
BATON ROUGE COMMUNITY COLLEGE	1,366,597	3,941	(190,911)
RIVER PARISHES COMMUNITY COLLEGE	(875,008)	(2,523)	122,237
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	34,657	100	(4,841)
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	390,865	1,127	(54,603)
AVOYELLES PUBLIC CHARTER SCHOOL INC.	(303,317)	(875)	42,373
LSU HEALTH CARE SERVICES DIVISION	412,442	1,189	(57,617)
DELHI CHARTER SCHOOL	695,424	2,006	(97,149)
LOUISIANA DELTA COMMUNITY COLLEGE	(1,680,130)	(4,845)	234,711
CITY OF BAKER SCHOOL SYSTEM	1,665,904	4,804	(232,723)
ZACHARY COMMUNITY SCHOOL BOARD	(2,165,036)	(6,244)	302,451
LA RESOURCE CENTER FOR EDUCATORS	(149,892)	(432)	20,940
LA STATE BD PRACTICAL NURSE EXAMINER	(4,296)	(12)	600
ALGIERS CHARTER SCHOOLS ASSOCIATION	(109,125)	(315)	15,245
ADVOCATES FOR ACADEMIC EXCELLENCE	(281,358)	(811)	39,305
FRENCH AND MONTESSORI EDUCATION, INC	874,149	2,521	(122,117)
ADVOCATES FOR ARTS - BASED EDUCATION CORP	(1,353,708)	(3,904)	189,110
LAKE FOREST ELEMENTARY CHARTER	282,122	814	(39,412)
HYNES CHARTER SCHOOL	(1,316,283)	(3,796)	183,882
WARREN EASTON SR. HIGH SCHOOL	(472,113)	(1,362)	65,953
EINSTEIN CHARTER SCHOOL	638,235	1,841	(89,160)
ADVOCATES FOR INNOVATIVE SCHOOLS	827,081	2,385	(115,541)
CENTRAL COMMUNITY SCHOOL SYSTEM	1,197,706	3,454	(167,317)
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	23,200	67	(3,241)
LOUISIANA STATE BOARD OF NURSING	121,919	352	(17,032)
GREATER LAFOURCHE PORT COMMISSION	17,662	51	(2,467)
MADISON PREPARATORY ACADEMY	78,956	228	(11,030)
DARBONNE WOODS CHARTER SCHOOL	1,213,650	3,500	(169,544)

(continued...)

Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2023)

Employer Name	Change in NPL Due to Change in Proportion	Change in Deferred Inflows Due to Change in Proportion	Change in Deferred Outflows Due to Change in Proportion
MORRIS JEFF COMMUNITY SCHOOL	\$ (697,810)	\$ (2,012)	\$ 97,483
BAYOU COMMUNITY ACADEMY	(6,110)	(18)	854
SLAUGHTER COMMUNITY CHARTER SCHOOL	1,528	4	(213)
A. E. PHILLIPS LABORATORY SCHOOL	31,888	92	(4,455)
LSU UNIVERSITY HIGH SCHOOL	(40,862)	(118)	5,708
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	113,708	328	(15,885)
SOUTHEASTERN LABORATORY SCHOOL	(56,902)	(164)	7,949
SOUTHERN UNIVERSITY LABORATORY SCHOOL	102,251	295	(14,284)
BEEKMAN CHARTER SCHOOL	276,298	797	(38,598)
DELTA CHARTER GROUP	(399,554)	(1,152)	55,817
NORTHSHORE CHARTER SCHOOLS, INC	(160,585)	(463)	22,433
INSPIRE NOLA CHARTER SCHOOLS, INC.	(14,028,290)	(40,456)	1,959,723
LOUISIANA PHYSICAL THERAPY BOARD	4,010	12	(560)
NORTHEAST CLAIBORNE CHARTER SCHOOL	9,452	27	(1,320)
DOWNSVILLE COMMUNITY CHARTER SCHOOL	200,302	578	(27,982)
LINCOLN PREPARATORY SCHOOL	(910,237)	(2,625)	127,158
NON-FLOOD PROTECTION ASSET MGT AUTHORITY	5,919	17	(827)
SIGNIFICANT EDUCATORS/BETHUNE ELEM CHART	(369,384)	(1,065)	51,602
LEGACY OF EXCELLENCE/BEN FRANKLIN ELEM	(450,822)	(1,300)	62,979
SSC - SPECIAL SCHOOL DISTRICT	(328,904)	(949)	45,947
LEGISLATIVE BUDGETARY CONTROL COUNCIL	(311,719)	(899)	43,546
DOA - EXECUTIVE OFFICE	(113,422)	(327)	15,845
DOA - LOUISIANA TAX COMMISSION	(14,894)	(43)	2,081
DIVISION OF ADMINISTRATION	64,635	186	(9,029)
OFC OF COASTAL PROTECTION & RESTORATION	4,583	13	(640)
GOVERNOR'S OFFICE OF HOMELAND SECURITY	(291,669)	(841)	40,746
STATE MILITARY DEPARTMENT	(119,818)	(346)	16,738
LOUISIANA PUBLIC DEFENDER BD	7,256	21	(1,014)
DEPARTMENT OF VETERANS AFFAIRS	49,359	142	(6,895)
DVA - NORTHEAST LOUISIANA VETERANS HOME	(194,764)	(562)	27,208
SECRETARY OF STATE	(21,481)	(62)	3,001
LOUISIANA DEPARTMENT OF JUSTICE	955	3	(133)
OFFICE OF LIEUTENANT GOVERNOR	(25,969)	(75)	3,628
TREASURY DEPARTMENT	146,551	423	(20,473)

(continued...)

Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2023)

Employer Name	Change in NPL Due to Change in Proportion	Change in Deferred Inflows Due to Change in Proportion	Change in Deferred Outflows Due to Change in Proportion
LOUISIANA PUBLIC SERVICE COMMISSION	\$ 122,205	\$ 352	\$ (17,072)
LA DEPT OF AGRICULTURE & FORESTRY	89,553	258	(12,510)
DEPARTMENT OF INSURANCE	71,414	206	(9,976)
DEPT. OF ECONOMIC DEVELOPMENT - OFFICE OF THE SECRETARY	286	1	(40)
CRT - OFFICE OF THE SECRETARY	(9,834)	(28)	1,374
OFF OF THE STATE LIBRARY OF LA	(250,043)	(721)	34,931
CRT - OFFICE OF STATE PARKS	41,531	120	(5,802)
OFFICE OF CULTURAL DEVELOPMENT	10,025	29	(1,400)
OFFICE OF TOURISM	56,902	164	(7,949)
DEPT OF TRANSPORTATION AND DEVELOPMENT	(86,212)	(249)	12,044
ENGINEERING AND OPERATIONS	393,061	1,134	(54,910)
FLORIDA PARISHES HUMAN SVCS AUTHORITY	(200,588)	(578)	28,022
CAPITAL AREA HUMAN SERVICE DISTRICT	28,451	82	(3,975)
LDH - DEVELOPMENT DISABILITIES CENTER	(120,678)	(348)	16,858
MEDICAL VENDOR ADMINISTRATION	(210,613)	(607)	29,422
DEPARTMENT OF HEALTH AND HOSPITALS	(1,354,090)	(3,905)	189,164
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	(115,236)	(332)	16,098
NE DELTA HUMAN SVCS AUTHORITY	(106,452)	(307)	14,871
LDH - OFFICE OF AGING AND ADULT SERVICES	(132,803)	(383)	18,552
OFFICE OF PUBLIC HEALTH	(689,886)	(1,990)	96,376
OFFICE OF BEHAVIORAL HEALTH	(168,414)	(486)	23,527
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	143,782	415	(20,086)
DEPARTMENT OF CHILDREN & FAMILY SERVICES	(472,495)	(1,363)	66,007
CENTRAL LOUISIANA HUMAN SERVICE DISTRICT	162,208	468	(22,660)
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	(130,989)	(378)	18,299
LA STATE PENITENTIARY	(303,794)	(876)	42,439
OFFICE OF JUVENILE JUSTICE	(702,775)	(2,027)	98,176
AVOYELLES CORRECTIONAL CENTER	(11,552)	(33)	1,614
LA CORRECTIONAL INST WOMEN	(121,346)	(350)	16,952
DPS - ALLEN CORRECTION CENTER	(14,607)	(42)	2,041
DIXON CORRECTIONAL INSTITUTE	141,777	409	(19,806)
ELAYN HUNT CORRECTIONAL CENTER	(9,261)	(27)	1,294
DAVID WADE CORRECTIONAL CENTER	764	2	(107)

(continued...)

Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2023)

Employer Name	Change in NPL Due to Change in Proportion	Change in Deferred Inflows Due to Change in Proportion	Change in Deferred Outflows Due to Change in Proportion
DOC - ADULT PROBATION & PAROLE	\$ 64,826	\$ 187	\$ (9,056)
RAYBURN CORRECTIONAL CENTER	(75,805)	(219)	10,590
PUB SAFETY OFF OF MGT & FIN	(66,067)	(191)	9,229
OFFICE OF STATE POLICE	(117,813)	(340)	16,458
PUBLIC SAFETY OFFICE OF MOTOR VEHICLES	(3,819)	(11)	533
DPS - OFFICE OF STATE FIRE MARSHALL	16,994	49	(2,374)
DNR - OFFICE OF THE SECRETARY	(145,691)	(420)	20,353
OFFICE OF CONSERVATION	1,146	3	(160)
OFFICE OF COASTAL MANAGEMENT	1,050	3	(147)
LOUISIANA DEPARTMENT OF REVENUE	(70,554)	(203)	9,856
LOUISIANA WORKFORCE COMMISSION	(297,398)	(858)	41,546
DEPT OF WILDLIFE & FISHERIES - MGMNT & FINANCE	(14,225)	(41)	1,987
OFFICE OF WILDLIFE	140,918	406	(19,686)
DEPT OF WILDLIFE & FISHERIES - OFFICE OF FISHERIES	(165,836)	(478)	23,167
DEPARTMENT OF STATE CIVIL SERVICE	186,936	539	(26,115)
DPT OF STATE CIVIL SVC - BRD OF TAX APPEALS	(1,719)	(5)	240
BOARD OF SUPERVISORS - UNIV. OF LA SYSTEM	(79,624)	(230)	11,123
SSC - SPECIAL SCHOOL DISTRICT	1,387,888	4,003	(193,885)
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	117,241	338	(16,378)
THRIVE ACADEMY	(396,976)	(1,145)	55,457
LA EDUCATIONAL TELEVISION AUTHORITY	(16,230)	(47)	2,267
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	(440,320)	(1,270)	61,512
BOARD OF REGENTS	(1,189,113)	(3,429)	166,117
NEW ORLEANS CENTER FOR CREATIVE ARTS	(984,897)	(2,840)	137,588
LOUISIANA DEPARTMENT OF EDUCATION	(3,198,147)	(9,223)	446,774
RECOVERY SCHOOL DISTRICT OF LOUISIANA	284,604	821	(39,759)
STATE EMPLOYEES GROUP BENEFITS	(154,952)	(447)	21,647
DOA - OFFICE OF RISK MANAGEMENT	7,351	21	(1,027)
DOA - FEDERAL PROPERTY ASSISTANCE	-	-	-
PRISON ENTERPRISES	177,388	512	(24,781)
DOA - OFFICE OF TECHNOLOGY SVCS	(33,320)	(96)	4,655
DIVISION OF ADMINISTRATIVE LAW	168,796	487	(23,580)
OFFICE OF STATE PROCUREMENT	140,536	405	(19,633)

(continued...)

Supplementary Information**Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2023)**

Employer Name	Change in NPL Due to Change in Proportion	Change in Deferred Inflows Due to Change in Proportion	Change in Deferred Outflows Due to Change in Proportion
DEPARTMENT OF ENVIRONMENTAL QUALITY	\$ (179,202)	\$ (517)	\$ 25,034
TOTALS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

EXPLANATION OF ACRONYMS

Notes to Schedules

COLA	Cost-of-Living Adjustments
DROP	Deferred Retirement Option Plan
GASB	Governmental Accounting Standards Board
Higher Ed	Post-Secondary Education
K12	Primary and Secondary Education
La. R.S.	Louisiana Revised Statutes
PRSAC	Public Retirement Systems' Actuarial Committee
SMDB	State Medical Disability Board
TRSL	Teachers' Retirement System of Louisiana
UAL	Unfunded Accrued Liability

TRSL Employer Schedules

CRT	Culture, Recreation & Tourism
DNR	Department of Natural Resources
DOA	Division of Administration
DOC	Department of Corrections
DPS	Department of Public Safety
LDH	Louisiana Department of Health
OCDD	Office for Citizens with Developmental Disabilities
SCH	Schools

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