



**Employer Pension Report
For Fiscal Year Ended
June 30, 2022**

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

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

Report on the Audit of the Schedules

Opinions

We have audited the accompanying schedule of employer allocations of the Louisiana State Employees' Retirement System (the System) as of and for the year ended June 30, 2022, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying schedule of pension amounts by employer of the System as of and for the year ended June 30, 2022, and the related notes to the 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 the total of all participating entities of the System, as of and for the year ended June 30, 2022, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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 Financial Statements 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 opinions.

Emphasis of Matters

As disclosed in Note F to the employer schedules, the total pension liability for the System was \$20,798,321,945 as of June 30, 2022. The actuarial valuations were based on various assumptions made by the System's actuary. Because actual experience may differ from the assumptions used in the actuarial valuations, there is a risk that the total pension liability at June 30, 2022 could be materially different from the estimate. Our opinions are not modified with respect to this matter.

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

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

Responsibilities of Management for the Schedules

Management is responsible for the preparation and fair presentation of the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer in 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 the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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 schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer.

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



Other Matters

Financial Statement Audit

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the System as of and for the year ended June 30, 2022, and our report thereon, dated September 26, 2022, expressed an unmodified opinion on those financial statements.

Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 28, 2022 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, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the 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.

Postlethwaite & Netterville

Baton Rouge, Louisiana
November 28, 2022

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer of the Louisiana State Employees' Retirement System (the System), as of June 30, 2022, and the related notes to the schedules and have issued our report thereon dated November 28, 2022.

Internal Control Over Financial Reporting

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

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

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



Compliance and Other Matters

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

Purpose of this Report

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

Postlethwaite & Netterville

Baton Rouge, Louisiana
November 28, 2022

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2022

<u>Employer Name</u>	<u>Projected Required Employer Contributions</u>	<u>Employer Allocation Percentage</u>
15TH JUDICIAL DISTRICT COURT	\$ 75,102	0.00874%
17TH JUDICIAL DIST COURT	375,197	0.04366%
18TH JUDICIAL DISTRICT	80,019	0.00931%
19TH JUDICIAL DIST COURT	1,162,840	0.13531%
20TH JUDICIAL DISTRICT COURT	90,574	0.01054%
24TH JUDICIAL DIST CT JEFFERSON PARISH	306,896	0.03571%
2ND JUDICIAL DISTRICT COURT DIVISION A	33,936	0.00395%
2ND JUDICIAL DISTRICT COURT DIVISION B	38,784	0.00451%
2ND JUDICIAL DISTRICT COURT DIVISION C	46,379	0.00540%
3RD CIRCUIT COURT OF APPEAL	1,389,959	0.16174%
3RD JUDICIAL DISTRICT COURT	35,476	0.00413%
4TH DISTRICT COURT JUDGES OFFICE	223,010	0.02595%
5TH CIRCUIT COURT OF APPEAL	890,409	0.10361%
ACADIA PARISH POLICE JURY	17,047	0.00198%
ACADIA PARISH SCHOOL BOARD	9,422	0.00110%
ALGIERS CHARTER SCHOOLS ASSOCIATION	28,684	0.00334%
ALLEN PARISH POLICE JURY	5,256	0.00061%
AMITE RIVER BASIN WATER DIST	67,219	0.00782%
ASCENSION PARISH POLICE JURY	22,601	0.00263%
ASCENSION PARISH SCHOOL BOARD	197,631	0.02300%
ATCHAFALAYA LEVEE DISTRICT	835,720	0.09725%
AVOUELLES PARISH POLICE JURY	4,253	0.00050%
AVOUELLES PARISH SCHOOL BOARD	17,835	0.00208%
BATON ROUGE COMMUNITY COLLEGE	1,236,185	0.14385%
BD EX SPEECH PATHOLOGY & AUDIOLOGY	49,928	0.00581%
BD OF COMMISSIONERS PORT OF NEW ORLEANS	5,406,231	0.62909%
BD OF ELEM AND SECONDARY ED	78,666	0.00915%
BD OF EXAMINERS OF CERTIFIED SHORTHAND	19,998	0.00233%
BIENVILLE PARISH SCHOOL DISTRICT	12,421	0.00145%
BD OF EXAMINERS OF NURSING FACILITIES ADMIN.	73,494	0.00855%
BOARD OF MEDICAL EXAMINERS	1,474,552	0.17159%
BOARD OF REGENTS	2,030,972	0.23633%
BOSSIER CITY COURT	34,958	0.00407%
BOSSIER PARISH COMMUNITY COLLEGE	722,811	0.08411%
BOSSIER PARISH SCHOOL BOARD	86,678	0.01009%

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2022

<u>Employer Name</u>	<u>Projected Required Employer Contributions</u>	<u>Employer Allocation Percentage</u>
CADDO LEVEE DISTRICT	\$ 193,381	0.02250%
CADDO PARISH SCHOOL BOARD	95,133	0.01107%
CALCASIEU PARISH POLICE JURY	21,126	0.00246%
CALCASIEU PARISH SCHOOL BOARD	70,883	0.00825%
CAPITOL AREA GROUNDWATER COMMISSION	49,456	0.00576%
CATAHOULA PARISH SCHOOL BOARD	15,528	0.00181%
CENTRAL LA TECH COMMUNITY COLLEGE	209,217	0.02435%
CITY COURT OF ABBEVILLE	22,042	0.00257%
CITY COURT OF BAKER	38,976	0.00454%
CITY COURT OF BASTROP	38,777	0.00451%
CITY COURT OF BOGALUSA	8,224	0.00096%
CITY COURT OF CROWLEY	18,278	0.00213%
CITY COURT OF DENHAM SPRINGS	17,358	0.00202%
CITY COURT OF FRANKLIN	10,341	0.00120%
CITY COURT OF HAMMOND	20,630	0.00240%
CITY COURT OF HOUMA	32,613	0.00380%
CITY COURT OF JENNINGS	12,375	0.00144%
CITY COURT OF LAKE CHARLES	78,938	0.00919%
CITY COURT OF MORGAN CITY	9,725	0.00113%
CITY COURT OF OAKDALE	6,220	0.00072%
CITY COURT OF PLAQUEMINE	7,693	0.00090%
CITY COURT OF PORT ALLEN CIVIL FEES	13,529	0.00157%
CITY COURT OF SLIDELL	29,408	0.00342%
CITY COURT OF SULPHUR	21,181	0.00247%
CITY COURT OF THIBODAUX	13,791	0.00161%
CITY COURT OF VILLE PLATTE CIVIL DIV	9,232	0.00107%
CITY COURT OF WEST MONROE	11,742	0.00137%
CITY OF ABBEVILLE	4,207	0.00049%
CITY OF ALEXANDRIA	25,389	0.00295%
CITY OF BAKER	11,200	0.00130%
CITY OF BAKER SCHOOL BOARD	45,169	0.00526%
CITY OF BASTROP	10,401	0.00121%
CITY OF BATON ROUGE	248,212	0.02888%
CITY OF BOGALUSA	9,703	0.00113%
CITY OF BOSSIER	15,237	0.00177%

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2022

<u>Employer Name</u>	<u>Projected Required Employer Contributions</u>	<u>Employer Allocation Percentage</u>
CITY OF BREAUX BRIDGE	\$ 2,957	0.00034%
CITY OF CROWLEY	12,781	0.00149%
CITY OF DENHAM SPRINGS	-	0.00000%
CITY OF DONALDSONVILLE	3,114	0.00036%
CITY OF EUNICE	7,539	0.00088%
CITY OF FRANKLIN	8,431	0.00098%
CITY OF GONZALES	3,114	0.00036%
CITY OF JEANERETTE	8,689	0.00101%
CITY OF JENNINGS	2,561	0.00030%
CITY OF KAPLAN	9,375	0.00109%
CITY OF LAKE CHARLES	15,043	0.00175%
CITY OF MARKSVILLE	5,538	0.00064%
CITY OF MINDEN	2,426	0.00028%
CITY OF MONROE	119,251	0.01388%
CITY OF MORGAN CITY	16,128	0.00188%
CITY OF NEW IBERIA	17,983	0.00209%
CITY OF OAKDALE	7,917	0.00092%
CITY OF OPELOUSAS	15,152	0.00176%
CITY OF PINEVILLE	8,463	0.00099%
CITY OF PLAQUEMINE	16,993	0.00198%
CITY OF PORT ALLEN	11,789	0.00137%
CITY OF RAYNE	9,703	0.00113%
CITY OF RUSTON	13,644	0.00159%
CITY OF SHREVEPORT	130,683	0.01521%
CITY OF SLIDELL	18,974	0.00221%
CITY OF SULPHUR	9,637	0.00112%
CITY OF THIBODAUX	18,231	0.00212%
CITY OF WEST MONROE	21,083	0.00245%
CITY OF WINNFIELD	1,051	0.00012%
CITY OF ZACHARY	3,979	0.00046%
CLAIBORNE PARISH SCHOOL BOARD	32,255	0.00375%
COASTAL PROTECTION & RESTORATION AUTHORITY	5,533,029	0.64384%
COMMISSION OF LAW ENFORCEMENT LCLE	989,428	0.11513%
CONCORDIA PARISH SCHOOL BOARD	19,297	0.00225%
COURT OF APPEAL FIRST CIRCUIT	1,872,111	0.21785%

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2022

<u>Employer Name</u>	<u>Projected Required Employer Contributions</u>	<u>Employer Allocation Percentage</u>
COURT OF APPEALS FOURTH CIRCUIT	\$ 1,390,041	0.16175%
COURT OF APPEALS SECOND CIRCUIT	984,180	0.11452%
CRIMINAL DISTRICT COURT	1,589,131	0.18492%
CRT - OFFICE OF CULTURAL DEVELOPMENT	908,802	0.10575%
CRT - OFFICE OF STATE LIBRARY	904,859	0.10529%
CRT - OFFICE OF STATE MUSEUM	1,284,037	0.14942%
CRT - OFFICE OF STATE PARKS	4,335,384	0.50448%
CRT - OFFICE OF THE SECRETARY	1,126,452	0.13108%
CRT - OFFICE OF TOURISM	1,028,113	0.11964%
CUSTODIAN OF NOTARIAL ARCHIVES	113,705	0.01323%
DELGADO COLLEGE	2,296,544	0.26724%
DEPARTMENT OF CHILDREN AND FAMILY SERVICES	66,048,926	7.68571%
DEPARTMENT OF INSURANCE	5,312,417	0.61817%
DEPT ENVIRONMENTAL QUALITY	17,015,700	1.98001%
DEPT OF AGRICULTURE AND FORESTRY	12,210,467	1.42086%
DEPT OF FINANCE CITY OF NEW ORLEANS	305,735	0.03558%
DEPT OF REVENUE & TAXATION	14,702,987	1.71090%
DESOTO PARISH SCHOOL BOARD	36,623	0.00426%
DNR - OFFICE OF COASTAL RESTOR AND MGT	1,153,312	0.13420%
DNR - OFFICE OF CONSERVATION	3,832,274	0.44594%
DNR - OFFICE OF MINERAL RESOURCES	1,371,929	0.15964%
DNR - OFFICE OF THE SECRETARY	1,005,053	0.11695%
DOA - DIVISION OF ADMINISTRATION	12,933,123	1.50495%
DOA - EXECUTIVE OFFICE	2,026,453	0.23581%
DOA - FEDERAL PROPERTY ASSISTANCE	114,931	0.01337%
DOA - LA PROPERTY ASSISTANCE AGENCY	444,027	0.05167%
DOA - LOUISIANA TAX COMMISSION	869,293	0.10115%
DOA - MENTAL HEALTH ADVOCACY SERVICE	1,025,776	0.11936%
DOA - OFFICE OF AIRCRAFT SERVICES	55,587	0.00647%
DOA - OFFICE OF GROUP BENEFITS	1,136,584	0.13226%
DOA - OFFICE OF RISK MANAGEMENT	988,831	0.11506%
DOA - OFFICE OF ST PROCUREMENT	2,286,171	0.26603%
DOA - OFFICE OF TECHNOLOGY SERVICES	21,036,335	2.44787%
DOA - OFFICE OF THE INSPECTOR GENERAL	457,393	0.05322%
DOC - ADMINISTRATION	6,301,822	0.73330%

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2022

<u>Employer Name</u>	<u>Projected Required Employer Contributions</u>	<u>Employer Allocation Percentage</u>
DOC - ADULT PROBATION AND PAROLE	\$ 17,711,989	2.06104%
DOC - ALLEN CORRECTIONAL CENTER	3,399,125	0.39554%
DOC - DAVID WADE CORRECTIONAL CENTER	5,946,950	0.69201%
DOC - DIXON CORRECTIONAL INSTITUTE	8,756,059	1.01889%
DOC - ELAYN HUNT CORRECTIONAL CENTER	9,417,256	1.09583%
DOC - LA CORRECTIONAL INST FOR WOMEN	4,983,065	0.57985%
DOC - LOUISIANA STATE PENITENTIARY	22,121,230	2.57411%
DOC - PRISON ENTERPRISES	1,441,253	0.16771%
DOC - RAYBURN CORRECTIONAL INST	5,386,742	0.62682%
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	6,393,146	0.74393%
DOE - STATE ACTIVITIES	8,144,364	0.94771%
DOTD - ADMINISTRATION	5,160,117	0.60045%
DOTD - ENGINEERING AND OPERATIONS	79,125,797	9.20731%
DPS - LA HIGHWAY SAFETY COMMISSION	401,997	0.04678%
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	230,399	0.02681%
DPS - LOUISIANA GAMING CONTROL BOARD	88,671	0.01032%
DPS - OFFICE OF MGT AND FINANCE	2,402,632	0.27958%
DPS - OFFICE OF MOTOR VEHICLES	8,242,634	0.95914%
DPS - OFFICE OF STATE FIRE MARSHALL	4,316,598	0.50230%
DPS - OFFICE OF STATE POLICE	14,356,453	1.67057%
DSCS - BOARD OF TAX APPEALS	177,322	0.02063%
DSCS - DIV OF ADMINISTRATIVE LAW	1,577,711	0.18359%
DSCS - ETHICS ADMINISTRATION	964,662	0.11225%
DSCS - STATE CIVIL SERVICE	2,766,962	0.32197%
DVA - DEPARTMENT OF VETERANS AFFAIRS	1,954,423	0.22742%
DVA - LOUISIANA VETERANS HOME	1,483,312	0.17260%
DVA - NORTHEAST LA VETERANS HOME	1,976,344	0.22998%
DVA - NORTHWEST LA VETERANS HOME	1,552,446	0.18065%
DVA - SOUTHEAST LA VETERANS HOME	1,900,946	0.22120%
DVA - SOUTHWEST LA VETERANS HOME	1,850,113	0.21529%
EAST BATON ROUGE PARISH SCHOOL BOARD	142,562	0.01659%
EAST JEFFERSON POLICE DEPT	598,614	0.06966%
EUNICE CITY COURT	19,250	0.00224%
FIFTH LA LEVEE BOARD	226,650	0.02637%
FLORIDA PARISHES JUV DETENTION CENTER	1,705,232	0.19843%

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2022

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
GREATER BATON ROUGE PORT COM	\$ 797,683	0.09282%
GREATER KROTZ SPRINGS PORT COMM	31,680	0.00369%
GREATER LAFOURCHE PORT COMMISSION	1,150,226	0.13385%
IBERIA PARISH GOVERNMENT	8,602	0.00100%
IBERIA PARISH SCHOOL BOARD	52,961	0.00616%
IBERVILLE PARISH SCHOOL BOARD	25,232	0.00294%
INSPIRENOLA SCHOOLS	30,361	0.00353%
JEANERETTE CITY COURT	1,409	0.00016%
JEFFERSON DAVIS PARISH	1,867	0.00022%
JEFFERSON DAVIS PARISH SCHOOL BOARD	15,409	0.00179%
JEFFERSON PARISH	203,277	0.02365%
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	387,151	0.04505%
JUDICIAL BRANCH OF LOUISIANA	28,313,899	3.29471%
JUDICIAL EXP REG PARISH OF ORLEANS	1,419,120	0.16513%
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	254,853	0.02966%
LA BD OF DRUG & DEVICE DISTR	70,997	0.00826%
LA BEHAVIOR ANALYST BOARD	54,540	0.00635%
LA BOARD OF PHARMACY	763,397	0.08883%
LA BOARD REGISTRATION PROF ENGINEERS	259,049	0.03014%
LA CEMETERY BOARD	70,886	0.00825%
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	485,859	0.05654%
LA ECON DEV - OFFICE OF BUSINESS DEV	2,292,777	0.26680%
LA ECON DEV - OFFICE OF THE SECRETARY	1,172,840	0.13648%
LA ED TELEVISION AUTHORITY	1,295,256	0.15072%
LA HOUSE OF REPRESENTATIVES	4,264,856	0.49628%
LA HOUSING CORPORATION	3,770,124	0.43871%
LA LICENSED PROFESSIONAL COUNSELORS	55,184	0.00642%
LA MILITARY DEPT	12,959,459	1.50801%
LA PATIENT'S COMP FUND OVERSIGHT BOARD	1,247,962	0.14522%
LA PUBLIC DEFENDER BOARD	441,441	0.05137%
LA RACING COMMISSION	958,212	0.11150%
LA REAL ESTATE COMM	461,391	0.05369%
LA SCHOOL FOR MATH SCI & ARTS	233,219	0.02714%
LA SENATE	3,452,895	0.40179%
LA ST BD BARBER EXAMINERS	69,420	0.00808%

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2022

<u>Employer Name</u>	<u>Projected Required Employer Contributions</u>	<u>Employer Allocation Percentage</u>
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	\$ 93,834	0.01092%
LA ST BD OF EXAMINERS OF DIET & NUTRITION	19,663	0.00229%
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	64,600	0.00752%
LA ST BOARD OF ARCHITECTURAL EXAMINERS	95,869	0.01116%
LA ST BOARD OF CHIROPRACTIC EXAMINERS	55,711	0.00648%
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	331,207	0.03854%
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	30,546	0.00355%
LA ST LICENSING BD OF CONTRACTORS	1,062,534	0.12364%
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	44,925	0.00523%
LA STATE BD OF COSMETOLOGY	309,955	0.03607%
LA STATE BD OF EMBALMERS & FUNERAL DIRS	70,151	0.00816%
LA STATE BD PRIVATE SECURITY EXAM	156,570	0.01822%
LA STATE BOARD OF DENTISTRY	179,792	0.02092%
LA STATE BOARD OF HOME INSPECTORS	29,952	0.00349%
LA STATE BOARD OF NURSING	1,481,224	0.17236%
LA STATE LAW INSTITUTE	169,676	0.01974%
LA STATE UNIVERSITY MEDICAL CENTER	6,361,452	0.74024%
LA USED MOTOR VEHICLE & PARTS	294,591	0.03428%
LA VETERINARY BOARD	49,494	0.00576%
LAFAYETTE CONSOL GOVT ADM OPERAT	-	0.00000%
LAFAYETTE PARISH SCHOOL BOARD	44,514	0.00518%
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	38,784	0.00451%
LAFOURCHE PARISH SCHOOL BOARD	24,128	0.00281%
LAKE PROVIDENCE PORT COMMISSION	96,972	0.01128%
LALLIE KEMP CHARITY HOSPITAL	4,530,136	0.52714%
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	2,579,825	0.30020%
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	5,235,489	0.60922%
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	1,848,523	0.21510%
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	167,820	0.01953%
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	4,224,310	0.49156%
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTH.	1,717,532	0.19986%
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	3,473,694	0.40421%
LDH-LA EMERGENCY RESPONSE NETWORK	303,274	0.03529%
LDH-MEDICAL VENDOR ADMINISTRATION	18,958,957	2.20614%
LDH-NORTHEAST DELTA HUMAN SERVICES AUTH.	2,193,660	0.25526%

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2022

<u>Employer Name</u>	<u>Projected Required Employer Contributions</u>	<u>Employer Allocation Percentage</u>
LDH-NORTHWEST LA HUMAN SERVICES DISTRICT	\$ 2,054,964	0.23912%
LDH-OFF OF THE SECRETARY MGT AND FINANCE	11,592,358	1.34893%
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	24,640,513	2.86726%
LDH-OFFICE OF AGING AND ADULT SERVICES	8,023,877	0.93369%
LDH-OFFICE OF BEHAVIORAL HEALTH	25,011,501	2.91043%
LDH-OFFICE OF PUBLIC HEALTH	31,093,010	3.61810%
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTH.	3,406,264	0.39637%
LEESVILLE CITY COURT	4,459	0.00052%
LEGISLATIVE BUDGETARY CONTROL COUN	386,599	0.04499%
LEGISLATIVE FISCAL OFFICE	547,223	0.06368%
LINCOLN PARISH SCHOOL BOARD	20,284	0.00236%
LIVINGSTON PARISH COUNCIL	-	0.00000%
LIVINGSTON PARISH SCHOOL BOARD	221,558	0.02578%
LOUISIANA BOARD OF CPAS	176,190	0.02050%
LOUISIANA BOARD OF MASSAGE THERAPY	45,586	0.00531%
LOUISIANA DELTA COMMUNITY COLLEGE	397,570	0.04626%
LOUISIANA DEPARTMENT OF JUSTICE	14,291,455	1.66301%
LOUISIANA LEGISLATIVE AUDITOR	7,329,162	0.85285%
LOUISIANA LOTTERY CORPORATION	39,655	0.00461%
LOUISIANA MOTOR VEHICLE COMMISSION	449,550	0.05231%
LOUISIANA PHYSICAL THERAPY BOARD	85,545	0.00995%
LOUISIANA STATE UNIVERSITY	24,242,767	2.82098%
LSU MEDICAL CENTER HEALTH CARE SRV DIV	619,195	0.07205%
LSU MEDICAL CENTER IN SHREVEPORT	5,089,986	0.59229%
LT GOVERNORS OFFICE	575,663	0.06699%
MADISON PARISH PORT HARBOR & TERMINAL	62,571	0.00728%
MARKSVILLE CITY COURT	14,806	0.00172%
METROPOLITAN HUMAN SERVICES DISTRICT	2,940,094	0.34212%
MINDEN CITY COURT	40,139	0.00467%
MONROE CITY SCHOOL BOARD	88,895	0.01034%
MUNICIPAL FIRE & POLICE CIVIL SERVICE	551,178	0.06414%
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	75,620	0.00880%
NATCHITOCHEs CANE RIVER LEVEE DISTRICT	82,767	0.00963%
NATCHITOCHEs CITY COURT	22,069	0.00257%
NEW IBERIA CITY COURT	31,322	0.00365%

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2022

<u>Employer Name</u>	<u>Projected Required Employer Contributions</u>	<u>Employer Allocation Percentage</u>
NEW ORLEANS CENTER FOR CREATIVE ARTS	\$ 114,729	0.01335%
NORTH LAFOURCHE LEVEE DISTRICT	197,682	0.02300%
NORTHSHORE CHARTER SCHOOL	21,257	0.00247%
NORTHSHORE TECH COMMUNITY COLLEGE	479,861	0.05584%
NORTHWEST LA TECHNICAL COMMUNITY COLLEGE	209,218	0.02435%
NUNEZ COMMUNITY COLLEGE	142,019	0.01653%
OFFICE OF ELDERLY AFFAIRS	1,527,457	0.17774%
OFFICE OF FINANCIAL INSTITUTIONS	2,097,954	0.24413%
OFFICE OF HOME LAND SEC & EMERG. PREP.	5,498,856	0.63987%
OFFICE OF JUVENILE JUSTICE	13,240,738	1.54074%
OPELOUSAS CITY COURT	25,267	0.00294%
ORLEANS PARISH SCHOOL BOARD	116,574	0.01357%
OUACHITA PARISH POLICE JURY	46,775	0.00544%
OUACHITA PARISH SCHOOL BOARD	79,165	0.00921%
PARISH OF ORLEANS JUDICIAL EXP JUDGES	201,930	0.02350%
PARISH OF TANGIPAHOA	6,262	0.00073%
PARISH OF TERREBONNE	17,548	0.00204%
PINEVILLE CITY COURT	41,628	0.00484%
POINT COUPEE PARISH SCHOOL BOARD	23,176	0.00270%
PONTCHARTRAIN LEVEE DISTRICT	854,372	0.09942%
PORT OF LAKE CHARLES	2,209,246	0.25708%
PUBLIC SERVICE COMMISSION	1,642,430	0.19112%
RAPIDES PARISH HOUSING AUTHORITY	174,450	0.02030%
RAPIDES PARISH POLICE JURY	25,084	0.00292%
RAPIDES PARISH SCHOOL BOARD	392,138	0.04563%
RAYNE CITY COURT	11,826	0.00138%
RECOVERY SCHOOL DISTRICT	288,373	0.03356%
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	334,713	0.03895%
REGIONAL PLANNING COMMISSION	575,143	0.06693%
REGIONAL TRANSIT AUTHORITY	67,824	0.00789%
RIVER PARISHES COMMUNITY COLLEGE	280,778	0.03267%
RUSTON CITY COURT	37,094	0.00432%
SABINE PARISH SCHOOL BOARD	-	0.00000%
SABINE RIVER AUTHORITY	780,665	0.09084%
SCHOOL EMPLOYEES RETIREMENT SYSTEM	47,169	0.00549%

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2022

<u>Employer Name</u>	<u>Projected Required Employer Contributions</u>	<u>Employer Allocation Percentage</u>
SECRETARY OF STATE'S OFFICE	\$ 7,030,935	0.81815%
SOUTH LAFOURCHE LEVEE DISTRICT	369,828	0.04304%
SOUTH LOUISIANA COMMUNITY COLLEGE	1,003,691	0.11679%
SOUTH TANGIPAHOA PARISH PORT COMMISSION	48,429	0.00564%
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	4,971,380	0.57849%
SOUTHERN UNIVERSITY	7,111,866	0.82756%
SOWELA TECHNICAL COMMUNITY COLLEGE	340,319	0.03960%
SPRINGHILL CITY COURT	7,942	0.00092%
SSC - SPECIAL SCHOOL DISTRICT	1,847,378	0.21497%
ST BERNARD PORT HARBOR & TERM DIST	488,971	0.05690%
ST CHARLES PARISH PUBLIC SCHOOLS	20,950	0.00244%
ST JAMES PARISH SCHOOL BOARD	10,309	0.00120%
ST LANDRY PARISH GOVERNMENT	10,302	0.00120%
ST LANDRY PARISH SCHOOL BOARD	95,457	0.01111%
ST MARTIN PARISH POLICE JURY	2,957	0.00034%
ST MARTIN PARISH SCHOOL BOARD	64,998	0.00756%
ST TAMMANY PARISH GOVERNMENT	1,577	0.00018%
ST TAMMANY PARISH SCHOOL BOARD	255,347	0.02971%
ST. HELENA PARISH SCHOOL BOARD	32,758	0.00381%
ST. MARY PARISH SCHOOL BOARD	63,507	0.00739%
STATE PLUMBING BOARD	105,255	0.01225%
STATE POLICE COMMISSION	70,244	0.00817%
STATE POLICE RETIREMENT SYSTEM	180,690	0.02103%
TANGIPAHOA PARISH SCHOOL SYSTEM	267,607	0.03114%
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	2,052,473	0.23883%
TENSAS BASIN LEVEE DISTRICT	575,114	0.06692%
TERREBONNE LEVEE & CONSERVATION DISTRICT	472,853	0.05502%
TERREBONNE PARISH SCHOOL BOARD	101,890	0.01186%
THE CITY OF VILLE PLATTE	25,812	0.00300%
THE PORT OF SOUTH LOUISIANA	1,074,527	0.12504%
THRIVE ACADEMY	50,075	0.00583%
TOWN OF BUNKIE	5,236	0.00061%
TOWN OF SORRENTO	1,282	0.00015%
TOWN OF VIDALIA	54,348	0.00632%
TREASURY DEPARTMENT	1,687,176	0.19633%

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2022

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
UNIVERSITY OF LOUISIANA	\$ 28,443,184	3.30976%
VERMILION PARISH POLICE JURY	6,680	0.00078%
VERMILION PARISH SCHOOL BOARD	28,550	0.00332%
VERNON PARISH SCHOOL BOARD	7,261	0.00085%
WARE YOUTH CENTER	1,660,329	0.19320%
WARREN EASTON CHARTER HIGH SCHOOL	34,663	0.00403%
WASHINGTON PARISH POLICE JURY	10,043	0.00117%
WASHINGTON PARISH SCHOOL SYSTEM	15,417	0.00179%
WEBSTER PARISH POLICE JURY	4,730	0.00055%
WEBSTER PARISH SCHOOL BOARD	25,292	0.00294%
WEST BATON ROUGE PARISH COUNCIL	6,395	0.00074%
WEST FELICIANA PARISH SCHOOL BOARD	27,452	0.00319%
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	997,037	0.11602%
WINN PARISH POLICE JURY	1,051	0.00012%
WINNFIELD CITY COURT	3,479	0.00041%
WINNSBORO CITY COURT	7,676	0.00089%
WLF - OFFICE OF FISHERIES	5,070,408	0.59001%
WLF - OFFICE OF MGT AND FINANCE	1,040,614	0.12109%
WLF - OFFICE OF THE SECRETARY	8,169,509	0.95064%
WLF - OFFICE OF WILDLIFE	5,124,238	0.59628%
WORKFORCE SUPPORT AND TRAINING	15,515,544	1.80545%
ZACHARY CITY COURT	28,995	0.00337%
ZACHARY SCHOOL BOARD	14,067	0.00164%
Total	\$ 859,373,581	100.00000%

The accompanying notes are an integral part of this schedule.

Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2022

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense
	Net Pension Liability	Difference Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	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
15TH JUDICIAL DISTRICT COURT	\$ 660,646	\$ 1,802	\$ 12,011	\$ 53,213	\$ 67,026	\$ -	\$ -	\$ -	\$ 87,505
17TH JUDICIAL DIST COURT	3,300,508	9,001	60,008	265,844	334,853	-	-	-	437,163
18TH JUDICIAL DISTRICT	703,888	1,920	12,798	56,696	71,414	-	-	-	93,232
19TH JUDICIAL DIST COURT	10,229,313	27,897	185,983	823,935	1,037,815	-	-	-	1,354,906
20TH JUDICIAL DISTRICT COURT	796,797	2,173	14,487	64,179	80,839	-	-	-	105,538
24TH JUDICIAL DIST CT JEFFERSON PARISH	2,699,735	7,363	49,085	217,454	273,902	-	-	-	357,589
2ND JUDICIAL DISTRICT COURT DIVISION A	298,534	814	5,428	24,046	30,288	-	-	-	39,542
2ND JUDICIAL DISTRICT COURT DIVISION B	341,171	930	6,203	27,480	34,613	-	-	-	45,189
2ND JUDICIAL DISTRICT COURT DIVISION C	407,999	1,113	7,418	32,863	41,394	-	-	-	54,041
3RD CIRCUIT COURT OF APPEAL	12,227,202	33,345	222,308	984,857	1,240,510	-	-	-	1,619,533
3RD JUDICIAL DISTRICT COURT	312,066	851	5,674	25,136	31,661	-	-	-	41,334
4TH DISTRICT COURT JUDGES OFFICE	1,961,753	5,350	35,667	158,012	199,029	-	-	-	259,841
5TH CIRCUIT COURT OF APPEAL	7,832,724	21,361	142,410	630,898	794,669	-	-	-	1,037,470
ACADIA PARISH POLICE JURY	149,985	409	2,727	12,081	15,217	-	-	-	19,866
ACADIA PARISH SCHOOL BOARD	82,855	226	1,506	6,674	8,406	-	-	-	10,974
ALGIERS CHARTER SCHOOLS ASSOCIATION	252,344	688	4,588	20,325	25,601	-	-	-	33,424
ALLEN PARISH POLICE JURY	46,266	126	841	3,727	4,694	-	-	-	6,128
AMITE RIVER BASIN WATER DIST	591,323	1,613	10,751	47,629	59,993	-	-	-	78,323
ASCENSION PARISH POLICE JURY	198,821	542	3,615	16,014	20,171	-	-	-	26,335
ASCENSION PARISH SCHOOL BOARD	1,738,514	4,741	31,609	140,031	176,381	-	-	-	230,272
ATCHAFALAYA LEVEE DISTRICT	7,351,698	20,049	133,664	592,153	745,866	-	-	-	973,756
AVOYELLES PARISH POLICE JURY	37,421	102	680	3,014	3,796	-	-	-	4,957
AVOYELLES PARISH SCHOOL BOARD	156,865	428	2,852	12,635	15,915	-	-	-	20,777
BATON ROUGE COMMUNITY COLLEGE	10,874,462	29,656	197,713	875,899	1,103,268	-	-	-	1,440,358
BD EX SPEECH PATHOLOGY & AUDIOLOGY	439,221	1,198	7,986	35,378	44,562	-	-	-	58,176
BD OF COMMISSIONERS PORT OF NEW ORLEANS	47,557,580	129,696	864,664	3,830,593	4,824,953	-	-	-	6,299,157
BD OF ELEM AND SECONDARY ED	692,019	1,887	12,582	55,740	70,209	-	-	-	91,660
BD OF EXAMINERS OF CERTIFIED SHORTHAND	175,915	480	3,198	14,169	17,847	-	-	-	23,301
BIENVILLE PARISH SCHOOL DISTRICT	109,238	298	1,986	8,799	11,083	-	-	-	14,469
BD OF EXAMINERS OF NURSING FACILITIES ADMIN.	646,509	1,763	11,754	52,074	65,591	-	-	-	85,632
BOARD OF MEDICAL EXAMINERS	12,971,383	35,375	235,838	1,044,799	1,316,012	-	-	-	1,718,102
BOARD OF REGENTS	17,866,089	48,723	324,831	1,439,050	1,812,604	-	-	-	2,366,422
BOSSIER CITY COURT	307,530	839	5,591	24,770	31,200	-	-	-	40,733
BOSSIER PARISH COMMUNITY COLLEGE	6,358,423	17,340	115,605	512,148	645,093	-	-	-	842,194
BOSSIER PARISH SCHOOL BOARD	762,476	2,079	13,863	61,415	77,357	-	-	-	100,992
CADDO LEVEE DISTRICT	1,701,169	4,639	30,930	137,023	172,592	-	-	-	225,325
CADDO PARISH SCHOOL BOARD	836,863	2,282	15,215	67,406	84,903	-	-	-	110,845
CALCASIEU PARISH POLICE JURY	185,818	507	3,378	14,967	18,852	-	-	-	24,612
CALCASIEU PARISH SCHOOL BOARD	623,528	1,700	11,337	50,223	63,260	-	-	-	82,588
CAPITOL AREA GROUNDWATER COMMISSION	435,063	1,186	7,910	35,043	44,139	-	-	-	57,626

(Continued)

Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2022

Employer Name	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense	
	Net Pension Liability	Difference Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
CATAHOULA PARISH SCHOOL BOARD	\$ 136,605	\$ 373	\$ 2,484	\$ 11,003	\$ 13,860	\$ -	\$ -	\$ 18,094
CENTRAL LA TECH COMMUNITY COLLEGE	1,840,419	5,019	33,461	148,239	186,719	-	-	243,770
CITY COURT OF ABBEVILLE	193,907	529	3,526	15,619	19,674	-	-	25,684
CITY COURT OF BAKER	342,834	935	6,233	27,614	34,782	-	-	45,410
CITY COURT OF BASTROP	341,096	930	6,202	27,474	34,606	-	-	45,179
CITY COURT OF BOGALUSA	72,347	197	1,315	5,827	7,339	-	-	9,583
CITY COURT OF CROWLEY	160,796	439	2,923	12,952	16,314	-	-	21,298
CITY COURT OF DENHAM SPRINGS	152,707	416	2,776	12,300	15,492	-	-	20,227
CITY COURT OF FRANKLIN	90,944	248	1,653	7,325	9,226	-	-	12,046
CITY COURT OF HAMMOND	181,509	495	3,300	14,620	18,415	-	-	24,042
CITY COURT OF HOUMA	286,892	782	5,216	23,108	29,106	-	-	38,000
CITY COURT OF JENNINGS	108,860	297	1,979	8,768	11,044	-	-	14,419
CITY COURT OF LAKE CHARLES	694,362	1,894	12,624	55,928	70,446	-	-	91,971
CITY COURT OF MORGAN CITY	85,576	233	1,556	6,893	8,682	-	-	11,335
CITY COURT OF OAKDALE	54,733	149	995	4,409	5,553	-	-	7,250
CITY COURT OF PLAQUEMINE	67,660	185	1,230	5,450	6,865	-	-	8,962
CITY COURT OF PORT ALLEN CIVIL FEES	118,990	325	2,163	9,584	12,072	-	-	15,761
CITY COURT OF SLIDELL	258,694	706	4,703	20,837	26,246	-	-	34,265
CITY COURT OF SULPHUR	186,348	508	3,388	15,010	18,906	-	-	24,682
CITY COURT OF THIBODAUX	121,334	331	2,206	9,773	12,310	-	-	16,071
CITY COURT OF VILLE PLATTE CIVIL DIV	81,192	221	1,476	6,540	8,237	-	-	10,754
CITY COURT OF WEST MONROE	103,266	282	1,878	8,318	10,478	-	-	13,678
CITY OF ABBEVILLE	36,967	101	672	2,978	3,751	-	-	4,896
CITY OF ALEXANDRIA	223,315	609	4,060	17,987	22,656	-	-	29,579
CITY OF BAKER	98,503	269	1,791	7,934	9,994	-	-	13,047
CITY OF BAKER SCHOOL BOARD	397,340	1,084	7,224	32,004	40,312	-	-	52,629
CITY OF BASTROP	91,473	249	1,663	7,368	9,280	-	-	12,116
CITY OF BATON ROUGE	2,183,480	5,955	39,699	175,872	221,526	-	-	289,209
CITY OF BOGALUSA	85,349	233	1,552	6,875	8,660	-	-	11,305
CITY OF BOSSIER	134,034	366	2,437	10,796	13,599	-	-	17,753
CITY OF BREAUX BRIDGE	26,006	71	473	2,095	2,639	-	-	3,445
CITY OF CROWLEY	112,413	307	2,044	9,054	11,405	-	-	14,890
CITY OF DENHAM SPRINGS	-	-	-	-	-	-	-	-
CITY OF DONALDSONVILLE	27,366	75	498	2,204	2,777	-	-	3,625
CITY OF EUNICE	66,299	181	1,205	5,340	6,726	-	-	8,782
CITY OF FRANKLIN	74,161	202	1,348	5,973	7,523	-	-	9,823
CITY OF GONZALES	27,366	75	498	2,204	2,777	-	-	3,625
CITY OF JEANERETTE	76,429	208	1,390	6,156	7,754	-	-	10,123
CITY OF JENNINGS	22,528	61	410	1,815	2,286	-	-	2,984
CITY OF KAPLAN	82,477	225	1,500	6,643	8,368	-	-	10,924

(Continued)

Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2022

Employer Name	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense		
	Net Pension Liability	Difference Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
CITY OF LAKE CHARLES	\$ 132,295	\$ 361	\$ 2,405	\$ 10,656	\$ 13,422	\$ -	\$ -	\$ -	\$ 17,523
CITY OF MARKSVILLE	48,685	133	885	3,921	4,939	-	-	-	6,448
CITY OF MINDEN	21,318	58	388	1,717	2,163	-	-	-	2,824
CITY OF MONROE	1,049,065	2,861	19,073	84,498	106,432	-	-	-	138,952
CITY OF MORGAN CITY	141,896	387	2,580	11,429	14,396	-	-	-	18,795
CITY OF NEW IBERIA	158,225	432	2,877	12,744	16,053	-	-	-	20,957
CITY OF OAKDALE	69,625	190	1,266	5,608	7,064	-	-	-	9,222
CITY OF OPELOUSAS	133,278	363	2,423	10,735	13,521	-	-	-	17,653
CITY OF PINEVILLE	74,463	203	1,354	5,998	7,555	-	-	-	9,863
CITY OF PLAQUEMINE	149,456	408	2,717	12,038	15,163	-	-	-	19,796
CITY OF PORT ALLEN	103,720	283	1,886	8,354	10,523	-	-	-	13,738
CITY OF RAYNE	85,349	233	1,552	6,875	8,660	-	-	-	11,305
CITY OF RUSTON	120,049	327	2,183	9,669	12,179	-	-	-	15,901
CITY OF SHREVEPORT	1,149,610	3,135	20,902	92,597	116,634	-	-	-	152,270
CITY OF SLIDELL	166,919	455	3,035	13,445	16,935	-	-	-	22,109
CITY OF SULPHUR	84,745	231	1,541	6,826	8,598	-	-	-	11,225
CITY OF THIBODAUX	160,342	437	2,915	12,915	16,267	-	-	-	21,238
CITY OF WEST MONROE	185,440	506	3,372	14,937	18,815	-	-	-	24,562
CITY OF WINNFIELD	9,223	25	168	743	936	-	-	-	1,222
CITY OF ZACHARY	35,002	95	636	2,819	3,550	-	-	-	4,636
CLAIBORNE PARISH SCHOOL BOARD	283,717	774	5,158	22,852	28,784	-	-	-	37,579
COASTAL PROTECTION & RESTORATION AUTHORITY	48,672,944	132,738	884,943	3,920,432	4,938,113	-	-	-	6,446,891
COMMISSION OF LAW ENFORCEMENT LCLE	8,703,833	23,737	158,248	701,063	883,048	-	-	-	1,152,851
CONCORDIA PARISH SCHOOL BOARD	169,792	463	3,087	13,676	17,226	-	-	-	22,489
COURT OF APPEAL FIRST CIRCUIT	16,468,595	44,912	299,422	1,326,486	1,670,820	-	-	-	2,181,319
COURT OF APPEALS FOURTH CIRCUIT	12,227,882	33,347	222,320	984,912	1,240,579	-	-	-	1,619,623
COURT OF APPEALS SECOND CIRCUIT	8,657,643	23,611	157,408	697,342	878,361	-	-	-	1,146,733
CRIMINAL DISTRICT COURT	13,979,248	38,123	254,162	1,125,978	1,418,263	-	-	-	1,851,597
CRT - OFFICE OF CULTURAL DEVELOPMENT	7,994,578	21,802	145,353	643,935	811,090	-	-	-	1,058,908
CRT - OFFICE OF STATE LIBRARY	7,959,879	21,708	144,722	641,140	807,570	-	-	-	1,054,312
CRT - OFFICE OF STATE MUSEUM	11,295,388	30,804	205,366	909,803	1,145,973	-	-	-	1,496,111
CRT - OFFICE OF STATE PARKS	38,137,537	104,006	693,394	3,071,842	3,869,242	-	-	-	5,051,442
CRT - OFFICE OF THE SECRETARY	9,909,158	27,024	180,162	798,147	1,005,333	-	-	-	1,312,500
CRT - OFFICE OF TOURISM	9,044,097	24,665	164,434	728,470	917,569	-	-	-	1,197,920
CUSTODIAN OF NOTARIAL ARCHIVES	1,000,229	2,728	18,186	80,565	101,479	-	-	-	132,484
DELGADO COLLEGE	20,202,276	55,094	367,306	1,627,221	2,049,621	-	-	-	2,675,858
DEPARTMENT OF CHILDREN AND FAMILY SERVICES	581,019,529	1,584,521	10,563,752	46,799,047	58,947,320	-	-	-	76,957,940
DEPARTMENT OF INSURANCE	46,732,283	127,445	849,659	3,764,118	4,741,222	-	-	-	6,189,844
DEPT ENVIRONMENTAL QUALITY	149,683,795	408,208	2,721,462	12,056,495	15,186,165	-	-	-	19,826,109
DEPT OF AGRICULTURE AND FORESTRY	107,413,121	292,930	1,952,922	8,651,743	10,897,595	-	-	-	14,227,220

(Continued)

Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2022

Employer Name	Deferred Outflows of Resources			Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments			Deferred Inflows of Resources			Pension Expense
	Net Pension Liability	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Total Deferred Inflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Proportionate Share of Plan Pension Expense		
DEPT OF FINANCE CITY OF NEW ORLEANS	\$ 2,689,529	\$ 7,335	\$ 48,899	\$ 216,632	\$ 272,866	\$ -	\$ -	\$ -	\$ 356,237	
DEPT OF REVENUE & TAXATION	129,339,320	352,726	2,351,571	10,417,820	13,122,117	-	-	-	17,131,417	
DESOTO PARISH SCHOOL BOARD	322,196	879	5,858	25,952	32,689	-	-	-	42,676	
DNR - OFFICE OF COASTAL RESTOR AND MGT	10,145,476	27,668	184,459	817,182	1,029,309	-	-	-	1,343,802	
DNR - OFFICE OF CONSERVATION	33,711,761	91,937	612,927	2,715,362	3,420,226	-	-	-	4,465,233	
DNR - OFFICE OF MINERAL RESOURCES	12,068,599	32,913	219,424	972,082	1,224,419	-	-	-	1,598,525	
DNR - OFFICE OF THE SECRETARY	8,841,269	24,111	160,747	712,133	896,991	-	-	-	1,171,055	
DOA - DIVISION OF ADMINISTRATION	113,770,183	310,267	2,068,502	9,163,782	11,542,551	-	-	-	15,069,233	
DOA - EXECUTIVE OFFICE	17,826,325	48,615	324,108	1,435,847	1,808,570	-	-	-	2,361,155	
DOA - FEDERAL PROPERTY ASSISTANCE	1,011,040	2,757	18,382	81,436	102,575	-	-	-	133,916	
DOA - LA PROPERTY ASSISTANCE AGENCY	3,906,043	10,652	71,017	314,618	396,287	-	-	-	517,368	
DOA - LOUISIANA TAX COMMISSION	7,646,981	20,854	139,033	615,937	775,824	-	-	-	1,012,868	
DOA - MENTAL HEALTH ADVOCACY SERVICE	9,023,535	24,608	164,061	726,813	915,482	-	-	-	1,195,197	
DOA - OFFICE OF AIRCRAFT SERVICES	488,964	1,333	8,890	39,384	49,607	-	-	-	64,765	
DOA - OFFICE OF GROUP BENEFITS	9,998,288	27,267	181,783	805,326	1,014,376	-	-	-	1,324,306	
DOA - OFFICE OF RISK MANAGEMENT	8,698,541	23,722	158,152	700,636	882,510	-	-	-	1,152,150	
DOA - OFFICE OF ST PROCUREMENT	20,111,030	54,846	365,647	1,619,872	2,040,365	-	-	-	2,663,772	
DOA - OFFICE OF TECHNOLOGY SERVICES	185,052,501	504,664	3,364,515	14,905,318	18,774,497	-	-	-	24,510,810	
DOA - OFFICE OF THE INSPECTOR GENERAL	4,023,597	10,973	73,155	324,086	408,214	-	-	-	532,939	
DOC - ADMINISTRATION	55,435,889	151,181	1,007,902	4,465,163	5,624,246	-	-	-	7,342,665	
DOC - ADULT PROBATION AND PAROLE	155,808,925	424,912	2,832,825	12,549,852	15,807,589	-	-	-	20,637,402	
DOC - ALLEN CORRECTIONAL CENTER	29,901,425	81,545	543,650	2,408,453	3,033,648	-	-	-	3,960,542	
DOC - DAVID WADE CORRECTIONAL CENTER	52,314,169	142,668	951,145	4,213,719	5,307,532	-	-	-	6,929,183	
DOC - DIXON CORRECTIONAL INSTITUTE	77,025,378	210,059	1,400,430	6,204,119	7,814,608	-	-	-	10,202,264	
DOC - ELAYN HUNT CORRECTIONAL CENTER	82,841,767	225,921	1,506,180	6,672,608	8,404,709	-	-	-	10,972,663	
DOC - LA CORRECTIONAL INST FOR WOMEN	43,835,087	119,544	796,984	3,530,760	4,447,288	-	-	-	5,806,101	
DOC - LOUISIANA STATE PENITENTIARY	194,596,145	530,691	3,538,032	15,674,024	19,742,747	-	-	-	25,774,897	
DOC - PRISON ENTERPRISES	12,678,443	34,576	230,512	1,021,203	1,286,291	-	-	-	1,679,301	
DOC - RAYBURN CORRECTIONAL INST	47,386,125	129,229	861,546	3,816,783	4,807,558	-	-	-	6,276,447	
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	56,239,263	153,372	1,022,509	4,529,872	5,705,753	-	-	-	7,449,075	
DOE - STATE ACTIVITIES	71,644,353	195,384	1,302,595	5,770,697	7,268,676	-	-	-	9,489,529	
DOTD - ADMINISTRATION	45,392,545	123,792	825,300	3,656,207	4,605,299	-	-	-	6,012,391	
DOTD - ENGINEERING AND OPERATIONS	696,054,608	1,898,234	12,655,252	56,064,709	70,618,195	-	-	-	92,194,713	
DPS - LA HIGHWAY SAFETY COMMISSION	3,536,296	9,644	64,295	284,836	358,775	-	-	-	468,394	
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	2,026,767	5,527	36,849	163,249	205,625	-	-	-	268,452	
DPS - LOUISIANA GAMING CONTROL BOARD	780,014	2,127	14,182	62,827	79,136	-	-	-	103,315	
DPS - OFFICE OF MGT AND FINANCE	21,135,451	57,639	384,272	1,702,385	2,144,296	-	-	-	2,799,460	
DPS - OFFICE OF MOTOR VEHICLES	72,508,810	197,742	1,318,312	5,840,326	7,356,380	-	-	-	9,604,029	
DPS - OFFICE OF STATE FIRE MARSHALL	37,972,281	103,556	690,389	3,058,532	3,852,477	-	-	-	5,029,553	
DPS - OFFICE OF STATE POLICE	126,290,930	344,413	2,296,147	10,172,283	12,812,843	-	-	-	16,727,647	

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Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2022

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense
	Net Pension Liability	Difference Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	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
DSCS - BOARD OF TAX APPEALS	\$ 1,559,877	\$ 4,254	\$ 28,361	\$ 125,643	\$ 158,258	\$ -	\$ -	\$ -	\$ 206,611
DSCS - DIV OF ADMINISTRATIVE LAW	13,878,854	37,850	252,337	1,117,892	1,408,079	-	-	-	1,838,300
DSCS - ETHICS ADMINISTRATION	8,485,961	23,142	154,287	683,514	860,943	-	-	-	1,123,993
DSCS - STATE CIVIL SERVICE	24,340,403	66,380	442,543	1,960,532	2,469,455	-	-	-	3,223,966
DVA - DEPARTMENT OF VETERANS AFFAIRS	17,192,667	46,887	312,587	1,384,808	1,744,282	-	-	-	2,277,225
DVA - LOUISIANA VETERANS HOME	13,048,417	35,585	237,239	1,051,003	1,323,827	-	-	-	1,728,306
DVA - NORTHEAST LA VETERANS HOME	17,385,516	47,413	316,093	1,400,341	1,763,847	-	-	-	2,302,769
DVA - NORTHWEST LA VETERANS HOME	13,656,598	37,243	248,296	1,099,990	1,385,529	-	-	-	1,808,861
DVA - SOUTHEAST LA VETERANS HOME	16,722,224	45,604	304,034	1,346,915	1,696,553	-	-	-	2,214,913
DVA - SOUTHWEST LA VETERANS HOME	16,275,066	44,384	295,904	1,310,898	1,651,186	-	-	-	2,155,686
EAST BATON ROUGE PARISH SCHOOL BOARD	1,254,086	3,420	22,801	101,012	127,233	-	-	-	166,108
EAST JEFFERSON POLICE DEPT	5,265,889	14,361	95,741	424,149	534,251	-	-	-	697,484
EUNICE CITY COURT	169,338	462	3,079	13,640	17,181	-	-	-	22,429
FIFTH LA LEVEE BOARD	1,993,806	5,437	36,250	160,594	202,281	-	-	-	264,086
FLORIDA PARISHES JUV DETENTION CENTER	15,000,569	40,909	272,731	1,208,242	1,521,882	-	-	-	1,986,874
GREATER BATON ROUGE PORT COM	7,017,028	19,136	127,579	565,197	711,912	-	-	-	929,428
GREATER KROTZ SPRINGS PORT COMM	278,652	760	5,066	22,444	28,270	-	-	-	36,908
GREATER LAFOURCHE PORT COMMISSION	10,118,336	27,594	183,966	814,996	1,026,556	-	-	-	1,340,207
IBERIA PARISH GOVERNMENT	75,673	206	1,376	6,095	7,677	-	-	-	10,023
IBERIA PARISH SCHOOL BOARD	465,907	1,271	8,471	37,527	47,269	-	-	-	61,711
IBERVILLE PARISH SCHOOL BOARD	221,954	605	4,035	17,878	22,518	-	-	-	29,399
INSPIRENOLA SCHOOLS	267,086	728	4,856	21,513	27,097	-	-	-	35,376
JEANERETTE CITY COURT	12,398	34	225	999	1,258	-	-	-	1,642
JEFFERSON DAVIS PARISH	16,405	45	298	1,321	1,664	-	-	-	2,173
JEFFERSON DAVIS PARISH SCHOOL BOARD	135,546	370	2,464	10,918	13,752	-	-	-	17,954
JEFFERSON PARISH	1,788,181	4,877	32,512	144,032	181,421	-	-	-	236,850
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	3,405,664	9,288	61,920	274,314	345,522	-	-	-	451,091
JUDICIAL BRANCH OF LOUISIANA	249,071,872	679,253	4,528,477	20,061,849	25,269,579	-	-	-	32,990,385
JUDICIAL EXP REG PARISH OF ORLEANS	12,483,704	34,045	226,971	1,005,518	1,266,534	-	-	-	1,653,507
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	2,241,917	6,114	40,761	180,578	227,453	-	-	-	296,949
LA BD OF DRUG & DEVICE DISTR	624,510	1,703	11,354	50,302	63,359	-	-	-	82,718
LA BEHAVIOR ANALYST BOARD	479,741	1,308	8,722	38,641	48,671	-	-	-	63,543
LA BOARD OF PHARMACY	6,715,470	18,314	122,097	540,907	681,318	-	-	-	889,486
LA BOARD REGISTRATION PROF ENGINEERS	2,278,809	6,215	41,432	183,550	231,197	-	-	-	301,836
LA CEMETERY BOARD	623,603	1,701	11,338	50,229	63,268	-	-	-	82,598
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	4,273,976	11,656	77,707	344,253	433,616	-	-	-	566,102
LA ECON DEV - OFFICE OF BUSINESS DEV	20,169,089	55,004	366,702	1,624,548	2,046,254	-	-	-	2,671,462
LA ECON DEV - OFFICE OF THE SECRETARY	10,317,233	28,137	187,582	831,016	1,046,735	-	-	-	1,366,551
LA ED TELEVISION AUTHORITY	11,394,118	31,073	207,161	917,756	1,155,990	-	-	-	1,509,188
LA HOUSE OF REPRESENTATIVES	37,517,109	102,314	682,114	3,021,869	3,806,297	-	-	-	4,969,264

(Continued)

Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2022

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense
	Net Pension Liability	Difference Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	
LA HOUSING CORPORATION	\$ 33,165,041	\$ 90,446	\$ 602,987	\$ 2,671,326	\$ 3,364,759	\$ -	\$ -	\$ -	\$ 4,392,818	
LA LICENSED PROFESSIONAL COUNSELORS	485,411	1,324	8,825	39,098	49,247	-	-	-	64,294	
LA MILITARY DEPT	114,001,814	310,899	2,072,713	9,182,439	11,566,051	-	-	-	15,099,914	
LA PATIENT'S COMP FUND OVERSIGHT BOARD	10,978,106	29,939	199,597	884,247	1,113,783	-	-	-	1,454,086	
LA PUBLIC DEFENDER BOARD	3,883,288	10,590	70,604	312,785	393,979	-	-	-	514,354	
LA RACING COMMISSION	8,429,188	22,988	153,254	678,941	855,183	-	-	-	1,116,474	
LA REAL ESTATE COMM	4,058,750	11,069	73,794	326,918	411,781	-	-	-	537,595	
LA SCHOOL FOR MATH SCI & ARTS	2,051,563	5,595	37,300	165,246	208,141	-	-	-	271,736	
LA SENATE	30,374,438	82,835	552,250	2,446,552	3,081,637	-	-	-	4,023,194	
LA ST BD BARBER EXAMINERS	610,676	1,665	11,103	49,188	61,956	-	-	-	80,886	
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	825,448	2,251	15,008	66,487	83,746	-	-	-	109,333	
LA ST BD OF EXAMINERS OF DIET & NUTRITION	172,967	472	3,145	13,932	17,549	-	-	-	22,910	
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	568,266	1,550	10,332	45,772	57,654	-	-	-	75,269	
LA ST BOARD OF ARCHITECTURAL EXAMINERS	843,365	2,300	15,334	67,930	85,564	-	-	-	111,706	
LA ST BOARD OF CHIROPRACTIC EXAMINERS	490,098	1,337	8,911	39,476	49,724	-	-	-	64,915	
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	2,913,600	7,946	52,973	234,680	295,599	-	-	-	385,916	
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	268,673	733	4,885	21,641	27,259	-	-	-	35,587	
LA ST LICENSING BD OF CONTRACTORS	9,346,940	25,490	169,941	752,863	948,294	-	-	-	1,238,033	
LA ST RADIOLOGIC TECHNOLOGIC BD OF EXAM	395,223	1,078	7,186	31,834	40,098	-	-	-	52,349	
LA STATE BD OF COSMETOLOGY	2,726,648	7,436	49,574	219,622	276,632	-	-	-	361,153	
LA STATE BD OF EMBALMERS & FUNERAL DIRS	617,102	1,683	11,220	49,705	62,608	-	-	-	81,737	
LA STATE BD PRIVATE SECURITY EXAM	1,377,309	3,756	25,041	110,937	139,734	-	-	-	182,429	
LA STATE BOARD OF DENTISTRY	1,581,574	4,313	28,755	127,390	160,458	-	-	-	209,485	
LA STATE BOARD OF HOME INSPECTORS	263,457	718	4,790	21,221	26,729	-	-	-	34,896	
LA STATE BOARD OF NURSING	13,030,047	35,535	236,905	1,049,524	1,321,964	-	-	-	1,725,872	
LA STATE LAW INSTITUTE	1,492,595	4,071	27,137	120,223	151,431	-	-	-	197,699	
LA STATE UNIVERSITY MEDICAL CENTER	55,960,460	152,612	1,017,440	4,507,415	5,677,467	-	-	-	7,412,146	
LA USED MOTOR VEHICLE & PARTS	2,591,479	7,067	47,117	208,734	262,918	-	-	-	343,250	
LA VETERINARY BOARD	435,366	1,187	7,916	35,067	44,170	-	-	-	57,666	
LAFAYETTE CONSOL GOVT ADM OPERAT	-	-	-	-	-	-	-	-	-	
LAFAYETTE PARISH SCHOOL BOARD	391,595	1,068	7,120	31,542	39,730	-	-	-	51,868	
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	341,171	930	6,203	27,480	34,613	-	-	-	45,189	
LAFOURCHE PARISH SCHOOL BOARD	212,278	579	3,860	17,098	21,537	-	-	-	28,117	
LAKE PROVIDENCE PORT COMMISSION	853,041	2,326	15,509	68,709	86,544	-	-	-	112,988	
LALLIE KEMP CHARITY HOSPITAL	39,850,725	108,678	724,542	3,209,834	4,043,054	-	-	-	5,278,359	
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	22,694,194	61,890	412,612	1,827,936	2,302,438	-	-	-	3,005,920	
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	46,055,610	125,600	837,356	3,709,615	4,672,571	-	-	-	6,100,216	
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	16,261,080	44,346	295,649	1,309,772	1,649,767	-	-	-	2,153,833	
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	1,476,266	4,026	26,841	118,908	149,775	-	-	-	195,536	
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	37,160,440	101,342	675,629	2,993,141	3,770,112	-	-	-	4,922,022	

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Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2022

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense
	Net Pension Liability	Difference Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	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
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTH.	\$ 15,108,824	\$ 41,204	\$ 274,700	\$ 1,216,962	\$ 1,532,866	\$ -	\$ -	\$ -	\$ 2,001,213
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	30,557,384	83,334	555,576	2,461,288	3,100,198	-	-	-	4,047,426
LDH-LA EMERGENCY RESPONSE NETWORK	2,667,833	7,276	48,505	214,884	270,665	-	-	-	353,363
LDH-MEDICAL VENDOR ADMINISTRATION	166,778,261	454,827	3,032,263	13,433,393	16,920,483	-	-	-	22,090,327
LDH-NORTHEAST DELTA HUMAN SERVICES AUTH.	19,297,224	52,626	350,851	1,554,322	1,957,799	-	-	-	2,555,981
LDH-NORTHWEST LA HUMAN SERVICES DISTRICT	18,077,157	49,299	328,668	1,456,050	1,834,017	-	-	-	2,394,379
LDH-OFF OF THE SECRETARY MGT AND FINANCE	101,975,701	278,102	1,854,062	8,213,778	10,345,942	-	-	-	13,507,016
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	216,757,755	591,128	3,940,961	17,459,063	21,991,152	-	-	-	28,710,275
LDH-OFFICE OF AGING AND ADULT SERVICES	70,584,478	192,494	1,283,325	5,685,327	7,161,146	-	-	-	9,349,145
LDH-OFFICE OF BEHAVIORAL HEALTH	220,021,296	600,028	4,000,297	17,721,929	22,322,254	-	-	-	29,142,541
LDH-OFFICE OF PUBLIC HEALTH	273,519,169	745,925	4,972,963	22,030,992	27,749,880	-	-	-	36,228,510
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTH.	29,964,246	81,717	544,792	2,413,513	3,040,022	-	-	-	3,968,863
LEESVILLE CITY COURT	39,235	107	713	3,160	3,980	-	-	-	5,197
LEGISLATIVE BUDGETARY CONTROL COUN	3,400,825	9,275	61,832	273,924	345,031	-	-	-	450,450
LEGISLATIVE FISCAL OFFICE	4,813,817	13,128	87,522	387,736	488,386	-	-	-	637,606
LINCOLN PARISH SCHOOL BOARD	178,410	487	3,244	14,370	18,101	-	-	-	23,631
LIVINGSTON PARISH COUNCIL	-	-	-	-	-	-	-	-	-
LIVINGSTON PARISH SCHOOL BOARD	1,948,977	5,315	35,435	156,983	197,733	-	-	-	258,148
LOUISIANA BOARD OF CPAS	1,549,898	4,227	28,179	124,839	157,245	-	-	-	205,289
LOUISIANA BOARD OF MASSAGE THERAPY	401,044	1,094	7,292	32,303	40,689	-	-	-	53,120
LOUISIANA DELTA COMMUNITY COLLEGE	3,497,363	9,538	63,587	281,700	354,825	-	-	-	463,237
LOUISIANA DEPARTMENT OF JUSTICE	125,719,111	342,853	2,285,750	10,126,225	12,754,828	-	-	-	16,651,908
LOUISIANA LEGISLATIVE AUDITOR	64,473,182	175,827	1,172,213	5,193,084	6,541,124	-	-	-	8,539,684
LOUISIANA LOTTERY CORPORATION	348,806	951	6,342	28,095	35,388	-	-	-	46,201
LOUISIANA MOTOR VEHICLE COMMISSION	3,954,577	10,785	71,900	318,527	401,212	-	-	-	523,797
LOUISIANA PHYSICAL THERAPY BOARD	752,497	2,052	13,681	60,611	76,344	-	-	-	99,671
LOUISIANA STATE UNIVERSITY	213,258,880	581,586	3,877,346	17,177,241	21,636,173	-	-	-	28,246,837
LSU MEDICAL CENTER HEALTH CARE SRV DIV	5,446,945	14,855	99,033	438,732	552,620	-	-	-	721,466
LSU MEDICAL CENTER IN SHREVEPORT	44,775,595	122,109	814,083	3,606,514	4,542,706	-	-	-	5,930,674
LT GOVERNORS OFFICE	5,063,969	13,810	92,070	407,885	513,765	-	-	-	670,739
MADISON PARISH PORT HARBOR & TERMINAL	550,425	1,501	10,008	44,335	55,844	-	-	-	72,906
MARKSVILLE CITY COURT	130,254	355	2,368	10,492	13,215	-	-	-	17,253
METROPOLITAN HUMAN SERVICES DISTRICT	25,863,464	70,533	470,234	2,083,210	2,623,977	-	-	-	3,425,701
MINDEN CITY COURT	353,116	963	6,420	28,442	35,825	-	-	-	46,771
MONROE CITY SCHOOL BOARD	781,980	2,133	14,217	62,986	79,336	-	-	-	103,576
MUNICIPAL FIRE & POLICE CIVIL SERVICE	4,848,592	13,223	88,154	390,537	491,914	-	-	-	642,212
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	665,182	1,814	12,094	53,578	67,486	-	-	-	88,105
NATCHITOCHES CANE RIVER LEVEE DISTRICT	728,079	1,986	13,238	58,644	73,868	-	-	-	96,436
NATCHITOCHES CITY COURT	194,134	529	3,530	15,637	19,696	-	-	-	25,714
NEW IBERIA CITY COURT	275,553	751	5,010	22,195	27,956	-	-	-	36,498

(Continued)

Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2022

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense
	Net Pension Liability	Difference Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	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
NEW ORLEANS CENTER FOR CREATIVE ARTS	\$ 1,009,226	\$ 2,752	\$ 18,349	\$ 81,290	\$ 102,391	\$ -	\$ -	\$ -	\$ 133,675
NORTH LAFOURCHE LEVEE DISTRICT	1,738,967	4,742	31,617	140,068	176,427	-	-	-	230,332
NORTHSHORE CHARTER SCHOOL	187,028	510	3,400	15,064	18,974	-	-	-	24,772
NORTHSHORE TECH COMMUNITY COLLEGE	4,221,209	11,512	76,748	340,003	428,263	-	-	-	559,113
NORTHWEST LA TECHNICAL COMMUNITY COLLEGE	1,840,419	5,019	33,461	148,239	186,719	-	-	-	243,770
NUNEZ COMMUNITY COLLEGE	1,249,323	3,407	22,714	100,628	126,749	-	-	-	165,477
OFFICE OF ELDERLY AFFAIRS	13,436,761	36,644	244,299	1,082,283	1,363,226	-	-	-	1,779,743
OFFICE OF FINANCIAL INSTITUTIONS	18,455,295	50,330	335,543	1,486,508	1,872,381	-	-	-	2,444,464
OFFICE OF HOME LAND SEC & EMERG. PREP.	48,372,369	131,918	879,478	3,896,221	4,907,617	-	-	-	6,407,079
OFFICE OF JUVENILE JUSTICE	116,476,193	317,647	2,117,701	9,381,741	11,817,089	-	-	-	15,427,653
OPELOUSAS CITY COURT	222,256	606	4,041	17,902	22,549	-	-	-	29,439
ORLEANS PARISH SCHOOL BOARD	1,025,479	2,797	18,645	82,599	104,041	-	-	-	135,828
OUACHITA PARISH POLICE JURY	411,477	1,122	7,481	33,143	41,746	-	-	-	54,501
OUACHITA PARISH SCHOOL BOARD	696,403	1,899	12,662	56,093	70,654	-	-	-	92,241
PARISH OF ORLEANS JUDICIAL EXP JUDGES	1,776,313	4,844	32,296	143,076	180,216	-	-	-	235,278
PARISH OF TANGIPAHOA	55,111	150	1,002	4,439	5,591	-	-	-	7,300
PARISH OF TERREBONNE	154,370	421	2,807	12,434	15,662	-	-	-	20,447
PINEVILLE CITY COURT	366,194	999	6,658	29,496	37,153	-	-	-	48,504
POINT COUPEE PARISH SCHOOL BOARD	203,886	556	3,707	16,422	20,685	-	-	-	27,005
PONTCHARTRAIN LEVEE DISTRICT	7,515,744	20,496	136,647	605,366	762,509	-	-	-	995,485
PORT OF LAKE CHARLES	19,434,282	53,000	353,343	1,565,362	1,971,705	-	-	-	2,574,134
PUBLIC SERVICE COMMISSION	14,448,103	39,402	262,687	1,163,743	1,465,832	-	-	-	1,913,699
RAPIDES PARISH HOUSING AUTHORITY	1,534,628	4,185	27,902	123,609	155,696	-	-	-	203,266
RAPIDES PARISH POLICE JURY	220,669	602	4,012	17,774	22,388	-	-	-	29,228
RAPIDES PARISH SCHOOL BOARD	3,449,586	9,408	62,718	277,852	349,978	-	-	-	456,909
RAYNE CITY COURT	104,022	284	1,891	8,379	10,554	-	-	-	13,778
RECOVERY SCHOOL DISTRICT	2,536,747	6,918	46,122	204,326	257,366	-	-	-	336,000
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	2,944,444	8,030	53,534	237,164	298,728	-	-	-	390,001
REGIONAL PLANNING COMMISSION	5,059,433	13,798	91,988	407,519	513,305	-	-	-	670,138
REGIONAL TRANSIT AUTHORITY	596,615	1,627	10,847	48,055	60,529	-	-	-	79,024
RIVER PARISHES COMMUNITY COLLEGE	2,469,919	6,736	44,907	198,943	250,586	-	-	-	327,149
RUSTON CITY COURT	326,278	890	5,932	26,281	33,103	-	-	-	43,217
SABINE PARISH SCHOOL BOARD	-	-	-	-	-	-	-	-	-
SABINE RIVER AUTHORITY	6,867,345	18,728	124,858	553,140	696,726	-	-	-	909,602
SCHOOL EMPLOYEES RETIREMENT SYSTEM	414,954	1,132	7,544	33,423	42,099	-	-	-	54,962
SECRETARY OF STATE'S OFFICE	61,849,801	168,673	1,124,516	4,981,780	6,274,969	-	-	-	8,192,209
SOUTH LAFOURCHE LEVEE DISTRICT	3,253,335	8,872	59,150	262,044	330,066	-	-	-	430,915
SOUTH LOUISIANA COMMUNITY COLLEGE	8,829,249	24,079	160,528	711,164	895,771	-	-	-	1,169,463
SOUTH TANGIPAHOA PARISH PORT COMMISSION	425,991	1,162	7,745	34,312	43,219	-	-	-	56,424
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	43,732,275	119,264	795,114	3,522,478	4,436,856	-	-	-	5,792,483

(Continued)

Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2022

Employer Name	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense		
	Net Pension Liability	Difference Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	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
SOUTHERN UNIVERSITY	\$ 62,561,702	\$ 170,614	\$ 1,137,460	\$ 5,039,121	\$ 6,347,195	\$ -	\$ -	\$ -	\$ 8,286,502
SOWELA TECHNICAL COMMUNITY COLLEGE	2,993,733	8,164	54,430	241,135	303,729	-	-	-	396,530
SPRINGHILL CITY COURT	69,852	191	1,270	5,626	7,087	-	-	-	9,252
SSC - SPECIAL SCHOOL DISTRICT	16,251,026	44,319	295,467	1,308,962	1,648,748	-	-	-	2,152,502
ST BERNARD PORT HARBOR & TERM DIST	4,301,417	11,731	78,206	346,464	436,401	-	-	-	569,737
ST CHARLES PARISH PUBLIC SCHOOLS	184,307	503	3,351	14,845	18,699	-	-	-	24,412
ST JAMES PARISH SCHOOL BOARD	90,717	247	1,649	7,307	9,203	-	-	-	12,016
ST LANDRY PARISH GOVERNMENT	90,641	247	1,648	7,301	9,196	-	-	-	12,006
ST LANDRY PARISH SCHOOL BOARD	839,736	2,290	15,268	67,638	85,196	-	-	-	111,226
ST MARTIN PARISH POLICE JURY	26,006	71	473	2,095	2,639	-	-	-	3,445
ST MARTIN PARISH SCHOOL BOARD	571,743	1,559	10,395	46,052	58,006	-	-	-	75,729
ST TAMMANY PARISH GOVERNMENT	13,834	38	252	1,114	1,404	-	-	-	1,832
ST TAMMANY PARISH SCHOOL BOARD	2,246,226	6,126	40,840	180,925	227,891	-	-	-	297,520
ST. HELENA PARISH SCHOOL BOARD	288,177	786	5,239	23,212	29,237	-	-	-	38,170
ST. MARY PARISH SCHOOL BOARD	558,665	1,524	10,157	44,998	56,679	-	-	-	73,997
STATE PLUMBING BOARD	925,917	2,525	16,834	74,579	93,938	-	-	-	122,641
STATE POLICE COMMISSION	617,933	1,685	11,235	49,772	62,692	-	-	-	81,847
STATE POLICE RETIREMENT SYSTEM	1,589,511	4,335	28,900	128,029	161,264	-	-	-	210,536
TANGIPAHOA PARISH SCHOOL SYSTEM	2,354,104	6,420	42,801	189,615	238,836	-	-	-	311,809
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	18,055,234	49,239	328,270	1,454,285	1,831,794	-	-	-	2,391,475
TENSAS BASIN LEVEE DISTRICT	5,059,206	13,797	91,983	407,501	513,281	-	-	-	670,108
TERREBONNE LEVEE & CONSERVATION DISTRICT	4,159,597	11,344	75,627	335,041	422,012	-	-	-	550,952
TERREBONNE PARISH SCHOOL BOARD	896,283	2,444	16,296	72,192	90,932	-	-	-	118,716
THE CITY OF VILLE PLATTE	227,095	619	4,129	18,292	23,040	-	-	-	30,079
THE PORT OF SOUTH LOUISIANA	9,452,399	25,778	171,858	761,357	958,993	-	-	-	1,252,001
THRIVE ACADEMY	440,506	1,201	8,009	35,481	44,691	-	-	-	58,346
TOWN OF BUNKIE	46,039	126	837	3,708	4,671	-	-	-	6,098
TOWN OF SORRENTO	11,264	31	205	907	1,143	-	-	-	1,492
TOWN OF VIDALIA	478,078	1,304	8,692	38,507	48,503	-	-	-	63,323
TREASURY DEPARTMENT	14,841,739	40,475	269,844	1,195,449	1,505,768	-	-	-	1,965,837
UNIVERSITY OF LOUISIANA	250,209,159	682,355	4,549,154	20,153,454	25,384,963	-	-	-	33,141,023
VERMILION PARISH POLICE JURY	58,739	160	1,068	4,731	5,959	-	-	-	7,780
VERMILION PARISH SCHOOL BOARD	251,135	685	4,566	20,228	25,479	-	-	-	33,264
VERNON PARISH SCHOOL BOARD	63,880	174	1,161	5,145	6,480	-	-	-	8,461
WARE YOUTH CENTER	14,605,572	39,831	265,550	1,176,427	1,481,808	-	-	-	1,934,556
WARREN EASTON CHARTER HIGH SCHOOL	304,960	832	5,545	24,563	30,940	-	-	-	40,393
WASHINGTON PARISH POLICE JURY	88,373	241	1,607	7,118	8,966	-	-	-	11,705
WASHINGTON PARISH SCHOOL SYSTEM	135,622	370	2,466	10,924	13,760	-	-	-	17,964

(Continued)

Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2022

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense	
	Net Pension Liability	Difference Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	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
WEBSTER PARISH POLICE JURY	\$ 41,579	\$ 113	\$ 756	\$ 3,349	\$ 4,218	\$ -	\$ -	\$ -	\$ 5,507
WEBSTER PARISH SCHOOL BOARD	222,483	607	4,045	17,920	22,572	-	-	-	29,469
WEST BATON ROUGE PARISH COUNCIL	56,244	153	1,023	4,530	5,706	-	-	-	7,450
WEST FELICIANA PARISH SCHOOL BOARD	241,458	658	4,390	19,449	24,497	-	-	-	31,982
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	8,770,737	23,919	159,464	706,452	889,835	-	-	-	1,161,713
WINN PARISH POLICE JURY	9,223	25	168	743	936	-	-	-	1,222
WINNFIELD CITY COURT	30,617	84	557	2,466	3,107	-	-	-	4,055
WINNSBORO CITY COURT	67,508	184	1,227	5,438	6,849	-	-	-	8,942
WLF - OFFICE OF FISHERIES	44,603,384	121,640	810,952	3,592,643	4,525,235	-	-	-	5,907,864
WLF - OFFICE OF MGT AND FINANCE	9,154,091	24,964	166,434	737,329	928,727	-	-	-	1,212,489
WLF - OFFICE OF THE SECRETARY	71,865,552	195,987	1,306,617	5,788,513	7,291,117	-	-	-	9,518,828
WLF - OFFICE OF WILDLIFE	45,076,926	122,931	819,562	3,630,785	4,573,278	-	-	-	5,970,587
WORKFORCE SUPPORT AND TRAINING	136,487,207	372,219	2,481,529	10,993,557	13,847,305	-	-	-	18,078,178
ZACHARY CITY COURT	255,066	696	4,637	20,545	25,878	-	-	-	33,784
ZACHARY SCHOOL BOARD	123,753	337	2,250	9,968	12,555	-	-	-	16,391
Total	\$ 7,559,741,805	\$ 20,616,461	\$ 137,446,739	\$ 608,910,184	\$ 766,973,384	\$ -	\$ -	\$ -	\$ 1,001,312,567

The accompanying notes are an integral part of this schedule.

Notes to Schedules

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

A. Summary of Significant Accounting Policies

The System prepares its employer pension schedules in accordance with the Governmental Accounting Statement No. 68 – *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*. GASB Statement No. 68 established standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources and expenses/expenditures. It also provides methods to calculate participating employers' proportionate share of net pension liability, deferred inflows, deferred outflows, pension expense and amortization periods for deferred inflows and deferred outflows. GASB Statement No. 67 – *Financial Reporting for Pension Plans – an amendment of GASB Statement No. 25* provides methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value and attribute that present value to periods of employee service.

1. Basis of Accounting

The System's employer pension schedules were prepared using the accrual basis of accounting. Members' earnable compensation, for which the employer allocations are based, is calculated using the methodology described at Note D. The member's earnable compensation is attributed to the employer for which the member is employed as of June 30, 2022.

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

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

B. Plan Description

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

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

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

1. Retirement Benefits

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

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

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

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

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

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

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

2. Deferred Benefits

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

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

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

3. Disability Benefits

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

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

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

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

4. Survivor's Benefits

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

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

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

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

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

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

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

C. Employer Contributions

The employer contribution rate is established annually under La. R.S. 11:101-11:104 by the Public Retirement Systems’ Actuarial Committee (PRSAC), taking into consideration the recommendation of the System’s Actuary. Each plan pays a separate actuarially-determined employer contribution rate. However, all assets of LASERS are used for the payment of benefits for all classes of members, regardless of their plan membership. Rates for the year ended June 30, 2022 are as follows:

Plan	Plan Status	2022
		Employer Rate
Appellate Law Clerks	Closed	39.50%
Appellate Law Clerks hired on or after 7/1/06	Closed	39.50%
Alcohol Tobacco Control	Closed	42.60%
Bridge Police	Closed	38.60%
Bridge Police hired on or after 7/1/06	Closed	38.60%
Corrections Primary	Closed	39.00%
Corrections Secondary	Closed	43.30%
Harbor Police	Closed	14.30%
Hazardous Duty	Open	45.30%
Judges hired before 1/1/11	Closed	43.70%
Judges hired after 12/31/10	Closed	43.00%
Judges hired on or after 7/1/15	Open	43.00%
Legislators	Closed	35.80%
Optional Retirement Plan (ORP) before 7/1/06	Closed	37.60%
Optional Retirement Plan (ORP) on or after 7/1/06	Closed	37.60%
Peace Officers	Closed	41.40%
Regular Employees hired before 7/1/06	Closed	39.50%
Regular Employees hired on or after 7/1/06	Closed	39.50%
Regular Employees hired on or after 1/1/11	Closed	39.50%
Regular Employees hired on or after 7/1/15	Open	39.50%
Special Legislative Employees	Closed	37.80%
Wildlife Agents	Closed	51.20%
Aggregate Rate		40.20%

D. Schedule of Employer Allocations

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

The allocation method used in determining each employer's proportion was based on the employer's projected contribution effort to the plan for 2023 as compared to the total of all employers' projected contribution effort to the plan for 2023.

The employers' projected contribution effort was calculated by multiplying the eligible base compensation of active members in the System on June 30, 2022, by 2023 employers' actuarially required contribution rates. Generally, eligible base compensation was based on the reported base salary from each employer's July contribution report multiplied by twelve. For active members who did not have a July 2022 contribution report or where the July base salary was greater than 115% of the prior fiscal year's annualized earnings, the annualized earnings for the prior fiscal year were used. Annualized earnings are derived using the total earnings for the prior fiscal year and dividing by the portion of the year for which the member was employed by the employer. The portion of the year employed is determined by dividing the actual days employed in the fiscal year by the days in the fiscal year. The projected employer rates for the year ended June 30, 2023 for the various plans follow:

Plan	2023 Employer Rate
Appellate Law Clerks	40.40%
Appellate Law Clerks hired on or after 7/01/06	40.40%
Alcohol Tobacco Control	43.90%
Bridge Police	39.30%
Bridge Police hired on or after 7/01/06	39.30%
Corrections Primary	39.20%
Corrections Secondary	43.40%
Harbor Police	46.70%
Hazardous Duty	46.10%
Judges hired before 1/01/11	44.80%
Judges hired after 12/31/10	43.80%
Judges hired on or after 7/01/15	43.80%
Legislators	36.60%
Optional Retirement Plan (ORP) before 7/01/06*	37.06%
Optional Retirement Plan (ORP) on or after 7/01/06*	37.06%
Peace Officers	41.80%
Regular Employees hired before 7/01/06	40.40%
Regular Employees hired on or after 7/01/06	40.40%
Regular Employees hired on or after 1/01/11	40.40%
Regular Employees hired on or after 7/01/15	40.40%
Special Legislative Employees	38.60%
Wildlife Agents	52.20%
Aggregate Rate	41.00%

*For ORP the projected employer contribution effort was calculated using the shared UAL portion of the contribution rate of 37.06% for 2023.

E. Schedule of Pension Amounts by Employer

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

F. Actuarial Methods and Assumptions

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

The components of the net pension liability of the System’s employers as of June 30, 2022 are as follows:

	2022
Total Pension Liability	\$ 20,798,321,945
Plan Fiduciary Net Position	13,238,580,140
Employers' Net Pension Liability	\$ 7,559,741,805
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	63.7%

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2022 are as follows:

Valuation Date	June 30, 2022
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Expected Remaining Service Lives	2 years
Investment Rate of Return	7.25% per annum, net of investment expenses*
Inflation Rate	2.3% per annum
Mortality	Non-disabled members - The RP-2014 Blue Collar (males/females) and White Collar (females) Healthy Annuitant Tables projected on a fully generational basis by Mortality Improvement Scale MP-2018. Disabled members – Mortality rates based on the RP-2000 Disabled Retiree Mortality Table, with no projection for mortality improvement.
Termination, Disability, and Retirement	Termination, disability, and retirement assumptions were projected based on a five-year (2014-2018) experience study of the System's members.
Salary Increases	Salary increases were projected based on a 2014-2018 experience study of the System's members. The salary increase ranges for specific types of members are:

Member Type	Lower Range	Upper Range
Regular	3.0%	12.8%
Judges	2.6%	5.1%
Corrections	3.6%	13.8%
Hazardous Duty	3.6%	13.8%
Wildlife	3.6%	13.8%

Cost of Living Adjustments

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

* The investment rate of return used in the actuarial valuation for funding purposes was 7.60%, recognizing an additional 35 basis points for gain-sharing. The net return available to fund regular plan benefits is 7.25%, which is the same as the discount rate. Therefore, the System's management concludes that the 7.25% discount is reasonable.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.3% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term nominal rate of return is 8.34% for 2022. Best estimates of geometric real rates of return for each major asset class included in the System's target asset allocation as of June 30, 2022 are summarized in the following table:

Expected Long Term Real Rates of Return	
Asset Class	2022
Cash	0.39%
Domestic Equity	4.57%
International Equity	5.76%
Domestic Fixed Income	1.48%
International Fixed Income	5.04%
Alternative Investments	8.30%
Total Fund	5.91%

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.

Changes in Discount Rate

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
2022 Employer Net Pension Liability	\$ 9,512,361,423	\$ 7,559,741,805	\$ 5,779,236,411

H. Change in Net Pension Liability

The changes in the net pension liability for the year ended June 30, 2022 were recognized as pension expense or benefit in the current reporting period except as follows:

1. Differences between Expected and Actual Experience

Differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The difference between expected and actual experience resulted in a deferred outflow of resources as of June 30, 2022, as follows:

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	June 30, 2022	
				Deferred Outflows	Deferred Inflows
2022	\$ 41,232,922	\$ -	\$ 20,616,461	\$ 20,616,461	\$ -
2021	5,435,717	-	5,435,717	-	-
			Totals	\$ 20,616,461	\$ -

2. Differences between Projected and Actual Investment Earnings

Differences between projected and actual investment earnings on pension plan investments were recognized in pension expense using the straight-line amortization method over a closed five-year period. The difference between projected and actual investment earnings resulted in a net deferred outflow of resources as of June 30, 2022 as follows:

June 30, 2022						
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows	Net Deferred Outflows Balance
2022	\$ 2,087,138,826	\$ -	\$ 417,427,765	\$ 1,669,711,061	\$ -	\$ 1,669,711,061
2021	-	2,285,612,938	(571,403,234)	-	(1,714,209,704)	(1,714,209,704)
2020	839,378,756	-	279,792,918	559,585,838	-	559,585,838
2019	187,645,978	-	93,822,989	93,822,989	-	93,822,989
2018	-	24,959,687	(24,959,685)	-	-	-
			Totals	\$ 2,323,119,888	\$ (1,714,209,704)	\$ 608,910,184

3. Changes in Actuarial Assumptions

Changes in actuarial assumptions related to inflation and salary factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. Changes in actuarial assumptions resulted in a deferred outflow of resources as of June 30, 2022, as follows:

June 30, 2022					
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2022	\$ 274,893,478	\$ -	\$ 137,446,739	\$ 137,446,739	\$ -
2021	134,814,685	-	134,814,685	-	-
			Totals	\$ 137,446,739	\$ -

I. Contributions – Proportionate Share/Change in Proportionate Share

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

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

J. Estimates

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

K. Retirement System Audit Reports

The Louisiana State Employees' Retirement System has issued stand-alone audit reports on their financial statements for the years ended June 30, 2022 and 2021. Access to the reports can be found on the Louisiana Legislative Auditor's website, www.la.la.gov and the System's website, www.lasersonline.org.

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2022

Employer Name	Proportionate Share of Employer Contributions
15TH JUDICIAL DISTRICT COURT	\$ 74,790
17TH JUDICIAL DIST COURT	373,641
18TH JUDICIAL DISTRICT	79,685
19TH JUDICIAL DIST COURT	1,158,032
20TH JUDICIAL DISTRICT COURT	90,203
24TH JUDICIAL DIST CT JEFFERSON PARISH	305,630
2ND JUDICIAL DISTRICT COURT DIVISION A	33,796
2ND JUDICIAL DISTRICT COURT DIVISION B	38,623
2ND JUDICIAL DISTRICT COURT DIVISION C	46,188
3RD CIRCUIT COURT OF APPEAL	1,384,208
3RD JUDICIAL DISTRICT COURT	35,328
4TH DISTRICT COURT JUDGES OFFICE	222,085
5TH CIRCUIT COURT OF APPEAL	886,721
ACADIA PARISH POLICE JURY	16,979
ACADIA PARISH SCHOOL BOARD	9,380
ALGIERS CHARTER SCHOOLS ASSOCIATION	28,567
ALLEN PARISH POLICE JURY	5,238
AMITE RIVER BASIN WATER DIST	66,942
ASCENSION PARISH POLICE JURY	22,508
ASCENSION PARISH SCHOOL BOARD	196,812
ATCHAFALAYA LEVEE DISTRICT	832,265
AVOYELLES PARISH POLICE JURY	4,236
AVOYELLES PARISH SCHOOL BOARD	17,758
BATON ROUGE COMMUNITY COLLEGE	1,231,068
BD EX SPEECH PATHOLOGY & AUDIOLOGY	49,723
BD OF COMMISSIONERS PORT OF NEW ORLEANS	5,383,862
BD OF ELEM AND SECONDARY ED	78,342
BD OF EXAMINERS OF CERTIFIED SHORTHAND	19,915
BIENVILLE PARISH SCHOOL DISTRICT	12,367
BD OF EXAMINERS OF NURSING FACILITIES ADMIN.	73,190
BOARD OF MEDICAL EXAMINERS	1,468,454
BOARD OF REGENTS	2,022,570
BOSSIER CITY COURT	34,815
BOSSIER PARISH COMMUNITY COLLEGE	719,819
BOSSIER PARISH SCHOOL BOARD	86,318

(Continued)

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2022

Employer Name	Proportionate Share of Employer Contributions
CADDO LEVEE DISTRICT	\$ 192,585
CADDO PARISH SCHOOL BOARD	94,739
CALCASIEU PARISH POLICE JURY	21,036
CALCASIEU PARISH SCHOOL BOARD	70,588
CAPITOL AREA GROUNDWATER COMMISSION	49,252
CATAHOULA PARISH SCHOOL BOARD	15,465
CENTRAL LA TECH COMMUNITY COLLEGE	208,349
CITY COURT OF ABBEVILLE	21,952
CITY COURT OF BAKER	38,811
CITY COURT OF BASTROP	38,614
CITY COURT OF BOGALUSA	8,190
CITY COURT OF CROWLEY	18,203
CITY COURT OF DENHAM SPRINGS	17,288
CITY COURT OF FRANKLIN	10,295
CITY COURT OF HAMMOND	20,548
CITY COURT OF HOUMA	32,478
CITY COURT OF JENNINGS	12,324
CITY COURT OF LAKE CHARLES	78,607
CITY COURT OF MORGAN CITY	9,688
CITY COURT OF OAKDALE	6,196
CITY COURT OF PLAQUEMINE	7,660
CITY COURT OF PORT ALLEN CIVIL FEES	13,471
CITY COURT OF SLIDELL	29,286
CITY COURT OF SULPHUR	21,096
CITY COURT OF THIBODAUX	13,736
CITY COURT OF VILLE PLATTE CIVIL DIV	9,191
CITY COURT OF WEST MONROE	11,690
CITY OF ABBEVILLE	4,185
CITY OF ALEXANDRIA	25,281
CITY OF BAKER	11,151
CITY OF BAKER SCHOOL BOARD	44,982
CITY OF BASTROP	10,355
CITY OF BATON ROUGE	247,186
CITY OF BOGALUSA	9,662
CITY OF BOSSIER	15,174

(Continued)

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2022

Employer Name	Proportionate Share of Employer Contributions
CITY OF BREAUX BRIDGE	\$ 2,944
CITY OF CROWLEY	12,726
CITY OF DENHAM SPRINGS	-
CITY OF DONALDSONVILLE	3,098
CITY OF EUNICE	7,506
CITY OF FRANKLIN	8,396
CITY OF GONZALES	3,098
CITY OF JEANERETTE	8,652
CITY OF JENNINGS	2,550
CITY OF KAPLAN	9,337
CITY OF LAKE CHARLES	14,977
CITY OF MARKSVILLE	5,511
CITY OF MINDEN	2,413
CITY OF MONROE	118,762
CITY OF MORGAN CITY	16,064
CITY OF NEW IBERIA	17,912
CITY OF OAKDALE	7,882
CITY OF OPELOUSAS	15,088
CITY OF PINEVILLE	8,430
CITY OF PLAQUEMINE	16,920
CITY OF PORT ALLEN	11,742
CITY OF RAYNE	9,662
CITY OF RUSTON	13,590
CITY OF SHREVEPORT	130,144
CITY OF SLIDELL	18,896
CITY OF SULPHUR	9,594
CITY OF THIBODAUX	18,152
CITY OF WEST MONROE	20,993
CITY OF WINNFIELD	1,044
CITY OF ZACHARY	3,962
CLAIBORNE PARISH SCHOOL BOARD	32,119
COASTAL PROTECTION & RESTORATION AUTHORITY	5,510,129
COMMISSION OF LAW ENFORCEMENT LCLE	985,337
CONCORDIA PARISH SCHOOL BOARD	19,222
COURT OF APPEAL FIRST CIRCUIT	1,864,364

(Continued)

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2022

Employer Name	Proportionate Share of Employer Contributions
COURT OF APPEALS FOURTH CIRCUIT	\$ 1,384,285
COURT OF APPEALS SECOND CIRCUIT	980,108
CRIMINAL DISTRICT COURT	1,582,552
CRT - OFFICE OF CULTURAL DEVELOPMENT	905,044
CRT - OFFICE OF STATE LIBRARY	901,116
CRT - OFFICE OF STATE MUSEUM	1,278,720
CRT - OFFICE OF STATE PARKS	4,317,445
CRT - OFFICE OF THE SECRETARY	1,121,788
CRT - OFFICE OF TOURISM	1,023,857
CUSTODIAN OF NOTARIAL ARCHIVES	113,233
DELGADO COLLEGE	2,287,044
DEPARTMENT OF CHILDREN AND FAMILY SERVICES	65,775,609
DEPARTMENT OF INSURANCE	5,290,432
DEPT ENVIRONMENTAL QUALITY	16,945,287
DEPT OF AGRICULTURE AND FORESTRY	12,159,941
DEPT OF FINANCE CITY OF NEW ORLEANS	304,474
DEPT OF REVENUE & TAXATION	14,642,146
DESOTO PARISH SCHOOL BOARD	36,475
DNR - OFFICE OF COASTAL RESTOR AND MGT	1,148,541
DNR - OFFICE OF CONSERVATION	3,816,415
DNR - OFFICE OF MINERAL RESOURCES	1,366,253
DNR - OFFICE OF THE SECRETARY	1,000,896
DOA - DIVISION OF ADMINISTRATION	12,879,607
DOA - EXECUTIVE OFFICE	2,018,069
DOA - FEDERAL PROPERTY ASSISTANCE	114,457
DOA - LA PROPERTY ASSISTANCE AGENCY	442,192
DOA - LOUISIANA TAX COMMISSION	865,694
DOA - MENTAL HEALTH ADVOCACY SERVICE	1,021,529
DOA - OFFICE OF AIRCRAFT SERVICES	55,354
DOA - OFFICE OF GROUP BENEFITS	1,131,878
DOA - OFFICE OF RISK MANAGEMENT	984,738
DOA - OFFICE OF ST PROCUREMENT	2,276,714
DOA - OFFICE OF TECHNOLOGY SERVICES	20,949,280
DOA - OFFICE OF THE INSPECTOR GENERAL	455,500
DOC - ADMINISTRATION	6,275,743

(Continued)

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2022

Employer Name	Proportionate Share of Employer Contributions
DOC - ADULT PROBATION AND PAROLE	\$ 17,638,696
DOC - ALLEN CORRECTIONAL CENTER	3,385,057
DOC - DAVID WADE CORRECTIONAL CENTER	5,922,342
DOC - DIXON CORRECTIONAL INSTITUTE	8,719,829
DOC - ELAYN HUNT CORRECTIONAL CENTER	9,378,287
DOC - LA CORRECTIONAL INST FOR WOMEN	4,962,449
DOC - LOUISIANA STATE PENITENTIARY	22,029,690
DOC - PRISON ENTERPRISES	1,435,291
DOC - RAYBURN CORRECTIONAL INST	5,364,452
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	6,366,691
DOE - STATE ACTIVITIES	8,110,659
DOTD - ADMINISTRATION	5,138,764
DOTD - ENGINEERING AND OPERATIONS	78,798,405
DPS - LA HIGHWAY SAFETY COMMISSION	400,334
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	229,445
DPS - LOUISIANA GAMING CONTROL BOARD	88,303
DPS - OFFICE OF MGT AND FINANCE	2,392,686
DPS - OFFICE OF MOTOR VEHICLES	8,208,521
DPS - OFFICE OF STATE FIRE MARSHALL	4,298,737
DPS - OFFICE OF STATE POLICE	14,297,046
DSCS - BOARD OF TAX APPEALS	176,589
DSCS - DIV OF ADMINISTRATIVE LAW	1,571,187
DSCS - ETHICS ADMINISTRATION	960,672
DSCS - STATE CIVIL SERVICE	2,755,510
DVA - DEPARTMENT OF VETERANS AFFAIRS	1,946,334
DVA - LOUISIANA VETERANS HOME	1,477,175
DVA - NORTHEAST LA VETERANS HOME	1,968,166
DVA - NORTHWEST LA VETERANS HOME	1,546,026
DVA - SOUTHEAST LA VETERANS HOME	1,893,077
DVA - SOUTHWEST LA VETERANS HOME	1,842,455
EAST BATON ROUGE PARISH SCHOOL BOARD	141,972
EAST JEFFERSON POLICE DEPT	596,137
EUNICE CITY COURT	19,170
FIFTH LA LEVEE BOARD	225,713
FLORIDA PARISHES JUV DETENTION CENTER	1,698,173

(Continued)

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2022

Employer Name	Proportionate Share of Employer Contributions
GREATER BATON ROUGE PORT COM	\$ 794,378
GREATER KROTZ SPRINGS PORT COMM	31,545
GREATER LAFOURCHE PORT COMMISSION	1,145,469
IBERIA PARISH GOVERNMENT	8,567
IBERIA PARISH SCHOOL BOARD	52,744
IBERVILLE PARISH SCHOOL BOARD	25,127
INSPIRENOLA SCHOOLS	30,236
JEANERETTE CITY COURT	1,404
JEFFERSON DAVIS PARISH	1,857
JEFFERSON DAVIS PARISH SCHOOL BOARD	15,345
JEFFERSON PARISH	202,435
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	385,546
JUDICIAL BRANCH OF LOUISIANA	28,196,736
JUDICIAL EXP REG PARISH OF ORLEANS	1,413,246
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	253,801
LA BD OF DRUG & DEVICE DISTR	70,699
LA BEHAVIOR ANALYST BOARD	54,310
LA BOARD OF PHARMACY	760,240
LA BOARD REGISTRATION PROF ENGINEERS	257,978
LA CEMETERY BOARD	70,596
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	483,845
LA ECON DEV - OFFICE OF BUSINESS DEV	2,283,287
LA ECON DEV - OFFICE OF THE SECRETARY	1,167,985
LA ED TELEVISION AUTHORITY	1,289,897
LA HOUSE OF REPRESENTATIVES	4,247,208
LA HOUSING CORPORATION	3,754,522
LA LICENSED PROFESSIONAL COUNSELORS	54,952
LA MILITARY DEPT	12,905,829
LA PATIENT'S COMP FUND OVERSIGHT BOARD	1,242,801
LA PUBLIC DEFENDER BOARD	439,616
LA RACING COMMISSION	954,245
LA REAL ESTATE COMM	459,480
LA SCHOOL FOR MATH SCI & ARTS	232,252
LA SENATE	3,438,606
LA ST BD BARBER EXAMINERS	69,133

(Continued)

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2022

Employer Name	Proportionate Share of Employer Contributions
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	\$ 93,447
LA ST BD OF EXAMINERS OF DIET & NUTRITION	19,581
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	64,332
LA ST BOARD OF ARCHITECTURAL EXAMINERS	95,475
LA ST BOARD OF CHIROPRACTIC EXAMINERS	55,483
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	329,841
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	30,416
LA ST LICENSING BD OF CONTRACTORS	1,058,141
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	44,742
LA STATE BD OF COSMETOLOGY	308,676
LA STATE BD OF EMBALMERS & FUNERAL DIRS	69,860
LA STATE BD PRIVATE SECURITY EXAM	155,921
LA STATE BOARD OF DENTISTRY	179,046
LA STATE BOARD OF HOME INSPECTORS	29,825
LA STATE BOARD OF NURSING	1,475,095
LA STATE LAW INSTITUTE	168,973
LA STATE UNIVERSITY MEDICAL CENTER	6,335,128
LA USED MOTOR VEHICLE & PARTS	293,374
LA VETERINARY BOARD	49,287
LAFAYETTE CONSOL GOVT ADM OPERAT	-
LAFAYETTE PARISH SCHOOL BOARD	44,331
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	38,623
LAFOURCHE PARISH SCHOOL BOARD	24,031
LAKE PROVIDENCE PORT COMMISSION	96,570
LALLIE KEMP CHARITY HOSPITAL	4,511,390
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	2,569,147
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	5,213,828
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	1,840,872
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	167,124
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	4,206,830
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTH.	1,710,428
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	3,459,317
LDH-LA EMERGENCY RESPONSE NETWORK	302,018
LDH-MEDICAL VENDOR ADMINISTRATION	18,880,504
LDH-NORTHEAST DELTA HUMAN SERVICES AUTH.	2,184,585

(Continued)

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2022

Employer Name	Proportionate Share of Employer Contributions
LDH-NORTHWEST LA HUMAN SERVICES DISTRICT	\$ 2,046,465
LDH-OFF OF THE SECRETARY MGT AND FINANCE	11,544,386
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	24,538,544
LDH-OFFICE OF AGING AND ADULT SERVICES	7,990,673
LDH-OFFICE OF BEHAVIORAL HEALTH	24,908,001
LDH-OFFICE OF PUBLIC HEALTH	30,964,347
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTH.	3,392,169
LEESVILLE CITY COURT	4,442
LEGISLATIVE BUDGETARY CONTROL COUN	384,998
LEGISLATIVE FISCAL OFFICE	544,959
LINCOLN PARISH SCHOOL BOARD	20,197
LIVINGSTON PARISH COUNCIL	-
LIVINGSTON PARISH SCHOOL BOARD	220,638
LOUISIANA BOARD OF CPAS	175,460
LOUISIANA BOARD OF MASSAGE THERAPY	45,401
LOUISIANA DELTA COMMUNITY COLLEGE	395,927
LOUISIANA DEPARTMENT OF JUSTICE	14,232,312
LOUISIANA LEGISLATIVE AUDITOR	7,298,830
LOUISIANA LOTTERY CORPORATION	39,487
LOUISIANA MOTOR VEHICLE COMMISSION	447,687
LOUISIANA PHYSICAL THERAPY BOARD	85,188
LOUISIANA STATE UNIVERSITY	24,142,446
LSU MEDICAL CENTER HEALTH CARE SRV DIV	616,634
LSU MEDICAL CENTER IN SHREVEPORT	5,068,921
LT GOVERNORS OFFICE	573,278
MADISON PARISH PORT HARBOR & TERMINAL	62,312
MARKSVILLE CITY COURT	14,746
METROPOLITAN HUMAN SERVICES DISTRICT	2,927,931
MINDEN CITY COURT	39,975
MONROE CITY SCHOOL BOARD	88,526
MUNICIPAL FIRE & POLICE CIVIL SERVICE	548,896
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	75,303
NATCHITOCHEs CANE RIVER LEVEE DISTRICT	82,424
NATCHITOCHEs CITY COURT	21,977
NEW IBERIA CITY COURT	31,195

(Continued)

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2022

Employer Name	Proportionate Share of Employer Contributions
NEW ORLEANS CENTER FOR CREATIVE ARTS	\$ 114,252
NORTH LAFOURCHE LEVEE DISTRICT	196,864
NORTHSHORE CHARTER SCHOOL	21,173
NORTHSHORE TECH COMMUNITY COLLEGE	477,871
NORTHWEST LA TECHNICAL COMMUNITY COLLEGE	208,349
NUNEZ COMMUNITY COLLEGE	141,432
OFFICE OF ELDERLY AFFAIRS	1,521,138
OFFICE OF FINANCIAL INSTITUTIONS	2,089,273
OFFICE OF HOME LAND SEC & EMERG. PREP.	5,476,102
OFFICE OF JUVENILE JUSTICE	13,185,947
OPELOUSAS CITY COURT	25,161
ORLEANS PARISH SCHOOL BOARD	116,092
OUACHITA PARISH POLICE JURY	46,582
OUACHITA PARISH SCHOOL BOARD	78,838
PARISH OF ORLEANS JUDICIAL EXP JUDGES	201,091
PARISH OF TANGIPAHOA	6,239
PARISH OF TERREBONNE	17,476
PINEVILLE CITY COURT	41,456
POINT COUPEE PARISH SCHOOL BOARD	23,081
PONTCHARTRAIN LEVEE DISTRICT	850,837
PORT OF LAKE CHARLES	2,200,101
PUBLIC SERVICE COMMISSION	1,635,630
RAPIDES PARISH HOUSING AUTHORITY	173,731
RAPIDES PARISH POLICE JURY	24,981
RAPIDES PARISH SCHOOL BOARD	390,518
RAYNE CITY COURT	11,776
RECOVERY SCHOOL DISTRICT	287,178
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	333,332
REGIONAL PLANNING COMMISSION	572,764
REGIONAL TRANSIT AUTHORITY	67,541
RIVER PARISHES COMMUNITY COLLEGE	279,613
RUSTON CITY COURT	36,937
SABINE PARISH SCHOOL BOARD	-
SABINE RIVER AUTHORITY	777,433
SCHOOL EMPLOYEES RETIREMENT SYSTEM	46,976

(Continued)

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2022

Employer Name	Proportionate Share of Employer Contributions
SECRETARY OF STATE'S OFFICE	\$ 7,001,844
SOUTH LAFOURCHE LEVEE DISTRICT	368,301
SOUTH LOUISIANA COMMUNITY COLLEGE	999,535
SOUTH TANGIPAHOA PARISH PORT COMMISSION	48,225
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	4,950,810
SOUTHERN UNIVERSITY	7,082,437
SOWELA TECHNICAL COMMUNITY COLLEGE	338,912
SPRINGHILL CITY COURT	7,908
SSC - SPECIAL SCHOOL DISTRICT	1,839,734
ST BERNARD PORT HARBOR & TERM DIST	486,952
ST CHARLES PARISH PUBLIC SCHOOLS	20,865
ST JAMES PARISH SCHOOL BOARD	10,270
ST LANDRY PARISH GOVERNMENT	10,261
ST LANDRY PARISH SCHOOL BOARD	95,064
ST MARTIN PARISH POLICE JURY	2,944
ST MARTIN PARISH SCHOOL BOARD	64,725
ST TAMMANY PARISH GOVERNMENT	1,566
ST TAMMANY PARISH SCHOOL BOARD	254,289
ST. HELENA PARISH SCHOOL BOARD	32,624
ST. MARY PARISH SCHOOL BOARD	63,245
STATE PLUMBING BOARD	104,821
STATE POLICE COMMISSION	69,955
STATE POLICE RETIREMENT SYSTEM	179,944
TANGIPAHOA PARISH SCHOOL SYSTEM	266,502
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	2,043,983
TENSAS BASIN LEVEE DISTRICT	572,739
TERREBONNE LEVEE & CONSERVATION DISTRICT	470,896
TERREBONNE PARISH SCHOOL BOARD	101,466
THE CITY OF VILLE PLATTE	25,709
THE PORT OF SOUTH LOUISIANA	1,070,080
THRIVE ACADEMY	49,868
TOWN OF BUNKIE	5,212
TOWN OF SORRENTO	1,275
TOWN OF VIDALIA	54,122
TREASURY DEPARTMENT	1,680,192

(Continued)

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2022

Employer Name	Proportionate Share of Employer Contributions
UNIVERSITY OF LOUISIANA	\$ 28,325,485
VERMILION PARISH POLICE JURY	6,650
VERMILION PARISH SCHOOL BOARD	28,430
VERNON PARISH SCHOOL BOARD	7,232
WARE YOUTH CENTER	1,653,456
WARREN EASTON CHARTER HIGH SCHOOL	34,524
WASHINGTON PARISH POLICE JURY	10,005
WASHINGTON PARISH SCHOOL SYSTEM	15,353
WEBSTER PARISH POLICE JURY	4,707
WEBSTER PARISH SCHOOL BOARD	25,187
WEST BATON ROUGE PARISH COUNCIL	6,367
WEST FELICIANA PARISH SCHOOL BOARD	27,335
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	992,911
WINN PARISH POLICE JURY	1,044
WINNFIELD CITY COURT	3,466
WINNSBORO CITY COURT	7,642
WLF - OFFICE OF FISHERIES	5,049,425
WLF - OFFICE OF MGT AND FINANCE	1,036,309
WLF - OFFICE OF THE SECRETARY	8,135,700
WLF - OFFICE OF WILDLIFE	5,103,034
WORKFORCE SUPPORT AND TRAINING	15,451,338
ZACHARY CITY COURT	28,875
ZACHARY SCHOOL BOARD	14,010
Total	\$ 855,817,402

Louisiana State Employees' Retirement System
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2022

Employer Name	Changes in Discount Rate	
	1% Decrease (6.25%)	1% Increase (8.25%)
15TH JUDICIAL DISTRICT COURT	\$ 831,285	\$ 505,047
17TH JUDICIAL DIST COURT	4,153,002	2,523,157
18TH JUDICIAL DISTRICT	885,696	538,105
19TH JUDICIAL DIST COURT	12,871,462	7,820,058
20TH JUDICIAL DISTRICT COURT	1,002,603	609,132
24TH JUDICIAL DIST CT JEFFERSON PARISH	3,397,055	2,063,881
2ND JUDICIAL DISTRICT COURT DIVISION A	375,643	228,222
2ND JUDICIAL DISTRICT COURT DIVISION B	429,293	260,817
2ND JUDICIAL DISTRICT COURT DIVISION C	513,382	311,905
3RD CIRCUIT COURT OF APPEAL	15,385,388	9,347,395
3RD JUDICIAL DISTRICT COURT	392,670	238,567
4TH DISTRICT COURT JUDGES OFFICE	2,468,458	1,499,712
5TH CIRCUIT COURT OF APPEAL	9,855,853	5,987,925
ACADIA PARISH POLICE JURY	188,725	114,660
ACADIA PARISH SCHOOL BOARD	104,255	63,340
ALGIERS CHARTER SCHOOLS ASSOCIATION	317,523	192,911
ALLEN PARISH POLICE JURY	58,216	35,369
AMITE RIVER BASIN WATER DIST	744,057	452,052
ASCENSION PARISH POLICE JURY	250,175	151,994
ASCENSION PARISH SCHOOL BOARD	2,187,558	1,329,051
ATCHAFALAYA LEVEE DISTRICT	9,250,581	5,620,192
AVOYELLES PARISH POLICE JURY	47,086	28,607
AVOYELLES PARISH SCHOOL BOARD	197,382	119,919
BATON ROUGE COMMUNITY COLLEGE	13,683,247	8,313,258
BD EX SPEECH PATHOLOGY & AUDIOLOGY	552,668	335,774
BD OF COMMISSIONERS PORT OF NEW ORLEANS	59,841,314	36,356,598
BD OF ELEM AND SECONDARY ED	870,762	529,031
BD OF EXAMINERS OF CERTIFIED SHORTHAND	221,353	134,483
BIENVILLE PARISH SCHOOL DISTRICT	137,454	83,510
BD OF EXAMINERS OF NURSING FACILITIES ADMIN.	813,497	494,240
BOARD OF MEDICAL EXAMINERS	16,321,785	9,916,303
BOARD OF REGENTS	22,480,754	13,658,185
BOSSIER CITY COURT	386,963	235,099
BOSSIER PARISH COMMUNITY COLLEGE	8,000,752	4,860,858
BOSSIER PARISH SCHOOL BOARD	959,417	582,894
CADDO LEVEE DISTRICT	2,140,567	1,300,502

(Continued)

Louisiana State Employees' Retirement System
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2022

Employer Name	Changes in Discount Rate	
	1% Decrease (6.25%)	1% Increase (8.25%)
CADDO PARISH SCHOOL BOARD	\$ 1,053,018	\$ 639,761
CALCASIEU PARISH POLICE JURY	233,814	142,054
CALCASIEU PARISH SCHOOL BOARD	784,580	476,671
CAPITOL AREA GROUNDWATER COMMISSION	547,436	332,595
CATAHOULA PARISH SCHOOL BOARD	171,888	104,431
CENTRAL LA TECH COMMUNITY COLLEGE	2,315,784	1,406,955
CITY COURT OF ABBEVILLE	243,992	148,237
CITY COURT OF BAKER	431,386	262,088
CITY COURT OF BASTROP	429,198	260,759
CITY COURT OF BOGALUSA	91,033	55,307
CITY COURT OF CROWLEY	202,328	122,924
CITY COURT OF DENHAM SPRINGS	192,150	116,741
CITY COURT OF FRANKLIN	114,434	69,524
CITY COURT OF HAMMOND	228,392	138,759
CITY COURT OF HOUMA	360,994	219,322
CITY COURT OF JENNINGS	136,978	83,221
CITY COURT OF LAKE CHARLES	873,710	530,823
CITY COURT OF MORGAN CITY	107,680	65,421
CITY COURT OF OAKDALE	68,870	41,842
CITY COURT OF PLAQUEMINE	85,136	51,724
CITY COURT OF PORT ALLEN CIVIL FEES	149,725	90,965
CITY COURT OF SLIDELL	325,513	197,765
CITY COURT OF SULPHUR	234,480	142,458
CITY COURT OF THIBODAUX	152,673	92,757
CITY COURT OF VILLE PLATTE CIVIL DIV	102,163	62,069
CITY COURT OF WEST MONROE	129,939	78,944
CITY OF ABBEVILLE	46,515	28,260
CITY OF ALEXANDRIA	280,995	170,719
CITY OF BAKER	123,946	75,303
CITY OF BAKER SCHOOL BOARD	499,970	303,757
CITY OF BASTROP	115,100	69,929
CITY OF BATON ROUGE	2,747,455	1,669,217
CITY OF BOGALUSA	107,395	65,248
CITY OF BOSSIER	168,654	102,466
CITY OF BREAUX BRIDGE	32,723	19,881
CITY OF CROWLEY	141,449	85,937

(Continued)

Louisiana State Employees' Retirement System
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2022

Employer Name	Changes in Discount Rate	
	1% Decrease (6.25%)	1% Increase (8.25%)
CITY OF DENHAM SPRINGS	\$ -	\$ -
CITY OF DONALDSONVILLE	34,435	20,921
CITY OF EUNICE	83,423	50,684
CITY OF FRANKLIN	93,316	56,694
CITY OF GONZALES	34,435	20,921
CITY OF JEANERETTE	96,170	58,428
CITY OF JENNINGS	28,347	17,222
CITY OF KAPLAN	103,780	63,051
CITY OF LAKE CHARLES	166,466	101,137
CITY OF MARKSVILLE	61,260	37,218
CITY OF MINDEN	26,825	16,297
CITY OF MONROE	1,320,030	801,985
CITY OF MORGAN CITY	178,547	108,476
CITY OF NEW IBERIA	199,094	120,959
CITY OF OAKDALE	87,609	53,227
CITY OF OPELOUSAS	167,703	101,888
CITY OF PINEVILLE	93,697	56,925
CITY OF PLAQUEMINE	188,059	114,256
CITY OF PORT ALLEN	130,510	79,291
CITY OF RAYNE	107,395	65,248
CITY OF RUSTON	151,056	91,774
CITY OF SHREVEPORT	1,446,545	878,848
CITY OF SLIDELL	210,033	127,606
CITY OF SULPHUR	106,634	64,785
CITY OF THIBODAUX	201,757	122,578
CITY OF WEST MONROE	233,338	141,765
CITY OF WINNFIELD	11,605	7,051
CITY OF ZACHARY	44,042	26,758
CLAIBORNE PARISH SCHOOL BOARD	356,999	216,895
COASTAL PROTECTION & RESTORATION AUTHORITY	61,244,768	37,209,267
COMMISSION OF LAW ENFORCEMENT LCLE	10,951,962	6,653,866
CONCORDIA PARISH SCHOOL BOARD	213,648	129,802
COURT OF APPEAL FIRST CIRCUIT	20,722,299	12,589,835
COURT OF APPEALS FOURTH CIRCUIT	15,386,245	9,347,915
COURT OF APPEALS SECOND CIRCUIT	10,893,842	6,618,555
CRIMINAL DISTRICT COURT	17,589,973	10,686,791

(Continued)

Louisiana State Employees' Retirement System
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2022

Employer Name	Changes in Discount Rate	
	1% Decrease (6.25%)	1% Increase (8.25%)
CRT - OFFICE OF CULTURAL DEVELOPMENT	\$ 10,059,512	\$ 6,111,658
CRT - OFFICE OF STATE LIBRARY	10,015,851	6,085,131
CRT - OFFICE OF STATE MUSEUM	14,212,895	8,635,046
CRT - OFFICE OF STATE PARKS	47,988,151	29,155,207
CRT - OFFICE OF THE SECRETARY	12,468,613	7,575,308
CRT - OFFICE OF TOURISM	11,380,114	6,913,989
CUSTODIAN OF NOTARIAL ARCHIVES	1,258,581	764,651
DELGADO COLLEGE	25,420,359	15,444,142
DEPARTMENT OF CHILDREN AND FAMILY SERVICES	731,092,133	444,175,120
DEPARTMENT OF INSURANCE	58,802,850	35,725,679
DEPT ENVIRONMENTAL QUALITY	188,345,898	114,429,574
DEPT OF AGRICULTURE AND FORESTRY	135,157,053	82,114,685
DEPT OF FINANCE CITY OF NEW ORLEANS	3,384,213	2,056,079
DEPT OF REVENUE & TAXATION	162,746,611	98,876,725
DESOTO PARISH SCHOOL BOARD	405,417	246,311
DNR - OFFICE OF COASTAL RESTOR AND MGT	12,765,970	7,755,966
DNR - OFFICE OF CONSERVATION	42,419,234	25,771,811
DNR - OFFICE OF MINERAL RESOURCES	15,185,819	9,226,146
DNR - OFFICE OF THE SECRETARY	11,124,897	6,758,933
DOA - DIVISION OF ADMINISTRATION	143,156,093	86,974,503
DOA - EXECUTIVE OFFICE	22,430,719	13,627,786
DOA - FEDERAL PROPERTY ASSISTANCE	1,272,183	772,915
DOA - LA PROPERTY ASSISTANCE AGENCY	4,914,942	2,986,074
DOA - LOUISIANA TAX COMMISSION	9,622,134	5,845,929
DOA - MENTAL HEALTH ADVOCACY SERVICE	11,354,240	6,898,270
DOA - OFFICE OF AIRCRAFT SERVICES	615,260	373,801
DOA - OFFICE OF GROUP BENEFITS	12,580,764	7,643,445
DOA - OFFICE OF RISK MANAGEMENT	10,945,304	6,649,821
DOA - OFFICE OF ST PROCUREMENT	25,305,545	15,374,387
DOA - OFFICE OF TECHNOLOGY SERVICES	232,850,051	141,468,079
DOA - OFFICE OF THE INSPECTOR GENERAL	5,062,859	3,075,941
DOC - ADMINISTRATION	69,754,527	42,379,372
DOC - ADULT PROBATION AND PAROLE	196,053,098	119,112,085
DOC - ALLEN CORRECTIONAL CENTER	37,624,719	22,858,903
DOC - DAVID WADE CORRECTIONAL CENTER	65,826,492	39,992,894
DOC - DIXON CORRECTIONAL INSTITUTE	96,920,404	58,884,004

(Continued)

Louisiana State Employees' Retirement System
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2022

Employer Name	Changes in Discount Rate	
	1% Decrease (6.25%)	1% Increase (8.25%)
DOC - ELAYN HUNT CORRECTIONAL CENTER	\$ 104,239,120	\$ 63,330,491
DOC - LA CORRECTIONAL INST FOR WOMEN	55,157,333	33,510,845
DOC - LOUISIANA STATE PENITENTIARY	244,858,742	148,763,960
DOC - PRISON ENTERPRISES	15,953,181	9,692,357
DOC - RAYBURN CORRECTIONAL INST	59,625,574	36,225,525
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	70,765,405	42,993,531
DOE - STATE ACTIVITIES	90,149,505	54,770,344
DOTD - ADMINISTRATION	57,117,069	34,701,483
DOTD - ENGINEERING AND OPERATIONS	875,839,827	532,116,609
DPS - LA HIGHWAY SAFETY COMMISSION	4,449,692	2,703,411
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	2,550,264	1,549,413
DPS - LOUISIANA GAMING CONTROL BOARD	981,485	596,302
DPS - OFFICE OF MGT AND FINANCE	26,594,565	16,157,531
DPS - OFFICE OF MOTOR VEHICLES	91,237,244	55,431,199
DPS - OFFICE OF STATE FIRE MARSHALL	47,780,211	29,028,873
DPS - OFFICE OF STATE POLICE	158,910,846	96,546,305
DSCS - BOARD OF TAX APPEALS	1,962,781	1,192,488
DSCS - DIV OF ADMINISTRATIVE LAW	17,463,649	10,610,042
DSCS - ETHICS ADMINISTRATION	10,677,816	6,487,308
DSCS - STATE CIVIL SERVICE	30,627,331	18,607,639
DVA - DEPARTMENT OF VETERANS AFFAIRS	21,633,393	13,143,371
DVA - LOUISIANA VETERANS HOME	16,418,716	9,975,193
DVA - NORTHEAST LA VETERANS HOME	21,876,053	13,290,799
DVA - NORTHWEST LA VETERANS HOME	17,183,986	10,440,133
DVA - SOUTHEAST LA VETERANS HOME	21,041,439	12,783,729
DVA - SOUTHWEST LA VETERANS HOME	20,478,782	12,441,887
EAST BATON ROUGE PARISH SCHOOL BOARD	1,578,006	958,718
EAST JEFFERSON POLICE DEPT	6,626,026	4,025,643
EUNICE CITY COURT	213,077	129,455
FIFTH LA LEVEE BOARD	2,508,790	1,524,216
FLORIDA PARISHES JUV DETENTION CENTER	18,875,093	11,467,565
GREATER BATON ROUGE PORT COM	8,829,469	5,364,345
GREATER KROTZ SPRINGS PORT COMM	350,626	213,023
GREATER LAFOURCHE PORT COMMISSION	12,731,820	7,735,219
IBERIA PARISH GOVERNMENT	95,219	57,850
IBERIA PARISH SCHOOL BOARD	586,247	356,174

(Continued)

Louisiana State Employees' Retirement System
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2022

Employer Name	Changes in Discount Rate	
	1% Decrease (6.25%)	1% Increase (8.25%)
IBERVILLE PARISH SCHOOL BOARD	\$ 279,283	\$ 169,678
INSPIRENOLA SCHOOLS	336,072	204,180
JEANERETTE CITY COURT	15,600	9,478
JEFFERSON DAVIS PARISH	20,642	12,541
JEFFERSON DAVIS PARISH SCHOOL BOARD	170,557	103,622
JEFFERSON PARISH	2,250,054	1,367,021
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	4,285,319	2,603,546
JUDICIAL BRANCH OF LOUISIANA	313,405,104	190,409,311
JUDICIAL EXP REG PARISH OF ORLEANS	15,708,143	9,543,484
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	2,820,986	1,713,890
LA BD OF DRUG & DEVICE DISTR	785,816	477,423
LA BEHAVIOR ANALYST BOARD	603,654	366,750
LA BOARD OF PHARMACY	8,450,021	5,133,811
LA BOARD REGISTRATION PROF ENGINEERS	2,867,406	1,742,093
LA CEMETERY BOARD	784,675	476,729
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	5,377,909	3,267,349
LA ECON DEV - OFFICE OF BUSINESS DEV	25,378,600	15,418,772
LA ECON DEV - OFFICE OF THE SECRETARY	12,982,090	7,887,271
LA ED TELEVISION AUTHORITY	14,337,126	8,710,523
LA HOUSE OF REPRESENTATIVES	47,207,472	28,680,906
LA HOUSING CORPORATION	41,731,300	25,353,857
LA LICENSED PROFESSIONAL COUNSELORS	610,789	371,085
LA MILITARY DEPT	143,447,552	87,151,579
LA PATIENT'S COMP FUND OVERSIGHT BOARD	13,813,661	8,392,492
LA PUBLIC DEFENDER BOARD	4,886,310	2,968,678
LA RACING COMMISSION	10,606,378	6,443,906
LA REAL ESTATE COMM	5,107,092	3,102,814
LA SCHOOL FOR MATH SCI & ARTS	2,581,465	1,568,369
LA SENATE	38,219,907	23,220,510
LA ST BD BARBER EXAMINERS	768,409	466,847
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	1,038,655	631,035
LA ST BD OF EXAMINERS OF DIET & NUTRITION	217,643	132,229
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	715,044	434,425
LA ST BOARD OF ARCHITECTURAL EXAMINERS	1,061,199	644,732
LA ST BOARD OF CHIROPRACTIC EXAMINERS	616,686	374,668
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	3,666,159	2,227,376

(Continued)

Louisiana State Employees' Retirement System
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2022

Employer Name	Changes in Discount Rate	
	1% Decrease (6.25%)	1% Increase (8.25%)
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	\$ 338,069	\$ 205,394
LA ST LICENSING BD OF CONTRACTORS	11,761,179	7,145,506
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	497,306	302,138
LA STATE BD OF COSMETOLOGY	3,430,919	2,084,455
LA STATE BD OF EMBALMERS & FUNERAL DIRS	776,494	471,759
LA STATE BD PRIVATE SECURITY EXAM	1,733,057	1,052,919
LA STATE BOARD OF DENTISTRY	1,990,081	1,209,074
LA STATE BOARD OF HOME INSPECTORS	331,506	201,406
LA STATE BOARD OF NURSING	16,395,601	9,961,150
LA STATE LAW INSTITUTE	1,878,121	1,141,052
LA STATE UNIVERSITY MEDICAL CENTER	70,414,590	42,780,393
LA USED MOTOR VEHICLE & PARTS	3,260,838	1,981,122
LA VETERINARY BOARD	547,817	332,826
LAFAYETTE CONSOL GOVT ADM OPERAT	-	-
LAFAYETTE PARISH SCHOOL BOARD	492,740	299,364
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	429,293	260,817
LAFOURCHE PARISH SCHOOL BOARD	267,107	162,281
LAKE PROVIDENCE PORT COMMISSION	1,073,375	652,129
LALLIE KEMP CHARITY HOSPITAL	50,143,843	30,464,898
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	28,555,919	17,349,152
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	57,951,399	35,208,380
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	20,461,185	12,431,195
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	1,857,574	1,128,569
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	46,758,678	28,408,241
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTH.	19,011,310	11,550,324
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	38,450,106	23,360,367
LDH-LA EMERGENCY RESPONSE NETWORK	3,356,912	2,039,493
LDH-MEDICAL VENDOR ADMINISTRATION	209,855,725	127,497,873
LDH-NORTHEAST DELTA HUMAN SERVICES AUTH.	24,281,539	14,752,252
LDH-NORTHWEST LA HUMAN SERVICES DISTRICT	22,746,339	13,819,541
LDH-OFF OF THE SECRETARY MGT AND FINANCE	128,315,192	77,957,912
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	272,744,515	165,705,965
LDH-OFFICE OF AGING AND ADULT SERVICES	88,815,872	53,960,095
LDH-OFFICE OF BEHAVIORAL HEALTH	276,851,001	168,200,861
LDH-OFFICE OF PUBLIC HEALTH	344,166,939	209,098,668
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTH.	37,703,766	22,906,928

(Continued)

Louisiana State Employees' Retirement System
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2022

Employer Name	Changes in Discount Rate	
	1% Decrease (6.25%)	1% Increase (8.25%)
LEESVILLE CITY COURT	\$ 49,369	\$ 29,994
LEGISLATIVE BUDGETARY CONTROL COUN	4,279,231	2,599,847
LEGISLATIVE FISCAL OFFICE	6,057,186	3,680,044
LINCOLN PARISH SCHOOL BOARD	224,492	136,390
LIVINGSTON PARISH COUNCIL	-	-
LIVINGSTON PARISH SCHOOL BOARD	2,452,382	1,489,945
LOUISIANA BOARD OF CPAS	1,950,224	1,184,859
LOUISIANA BOARD OF MASSAGE THERAPY	504,631	306,588
LOUISIANA DELTA COMMUNITY COLLEGE	4,400,704	2,673,648
LOUISIANA DEPARTMENT OF JUSTICE	158,191,331	96,109,164
LOUISIANA LEGISLATIVE AUDITOR	81,126,079	49,288,160
LOUISIANA LOTTERY CORPORATION	438,900	266,654
LOUISIANA MOTOR VEHICLE COMMISSION	4,976,011	3,023,176
LOUISIANA PHYSICAL THERAPY BOARD	946,860	575,265
LOUISIANA STATE UNIVERSITY	268,341,908	163,031,161
LSU MEDICAL CENTER HEALTH CARE SRV DIV	6,853,847	4,164,055
LSU MEDICAL CENTER IN SHREVEPORT	56,340,765	34,229,839
LT GOVERNORS OFFICE	6,371,950	3,871,279
MADISON PARISH PORT HARBOR & TERMINAL	692,595	420,786
MARKSVILLE CITY COURT	163,898	99,576
METROPOLITAN HUMAN SERVICES DISTRICT	32,543,786	19,771,981
MINDEN CITY COURT	444,322	269,948
MONROE CITY SCHOOL BOARD	983,959	597,804
MUNICIPAL FIRE & POLICE CIVIL SERVICE	6,100,943	3,706,629
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	836,993	508,515
NATCHITOCHES CANE RIVER LEVEE DISTRICT	916,136	556,598
NATCHITOCHES CITY COURT	244,277	148,411
NEW IBERIA CITY COURT	346,726	210,653
NEW ORLEANS CENTER FOR CREATIVE ARTS	1,269,900	771,528
NORTH LAFOURCHE LEVEE DISTRICT	2,188,129	1,329,398
NORTHSHORE CHARTER SCHOOL	235,336	142,978
NORTHSHORE TECH COMMUNITY COLLEGE	5,311,512	3,227,010
NORTHWEST LA TECHNICAL COMMUNITY COLLEGE	2,315,784	1,406,955
NUNEZ COMMUNITY COLLEGE	1,572,013	955,077
OFFICE OF ELDERLY AFFAIRS	16,907,366	10,272,073
OFFICE OF FINANCIAL INSTITUTIONS	23,222,147	14,108,619

(Continued)

Louisiana State Employees' Retirement System
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2022

Employer Name	Changes in Discount Rate	
	1% Decrease (6.25%)	1% Increase (8.25%)
OFFICE OF HOME LAND SEC & EMERG. PREP.	\$ 60,866,557	\$ 36,979,484
OFFICE OF JUVENILE JUSTICE	146,561,043	89,043,180
OPELOUSAS CITY COURT	279,663	169,910
ORLEANS PARISH SCHOOL BOARD	1,290,352	783,953
OUACHITA PARISH POLICE JURY	517,758	314,564
OUACHITA PARISH SCHOOL BOARD	876,279	532,383
PARISH OF ORLEANS JUDICIAL EXP JUDGES	2,235,120	1,357,947
PARISH OF TANGIPAHOA	69,345	42,131
PARISH OF TERREBONNE	194,242	118,012
PINEVILLE CITY COURT	460,779	279,946
POINT COUPEE PARISH SCHOOL BOARD	256,548	155,866
PONTCHARTRAIN LEVEE DISTRICT	9,456,999	5,745,601
PORT OF LAKE CHARLES	24,453,998	14,857,030
PUBLIC SERVICE COMMISSION	18,179,930	11,045,219
RAPIDES PARISH HOUSING AUTHORITY	1,931,009	1,173,185
RAPIDES PARISH POLICE JURY	277,666	168,696
RAPIDES PARISH SCHOOL BOARD	4,340,586	2,637,123
RAYNE CITY COURT	130,890	79,522
RECOVERY SCHOOL DISTRICT	3,191,968	1,939,281
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	3,704,970	2,250,955
REGIONAL PLANNING COMMISSION	6,366,243	3,867,812
REGIONAL TRANSIT AUTHORITY	750,716	456,097
RIVER PARISHES COMMUNITY COLLEGE	3,107,879	1,888,192
RUSTON CITY COURT	410,554	249,432
SABINE PARISH SCHOOL BOARD	-	-
SABINE RIVER AUTHORITY	8,641,124	5,249,916
SCHOOL EMPLOYEES RETIREMENT SYSTEM	522,134	317,222
SECRETARY OF STATE'S OFFICE	77,825,100	47,282,649
SOUTH LAFOURCHE LEVEE DISTRICT	4,093,645	2,487,094
SOUTH LOUISIANA COMMUNITY COLLEGE	11,109,772	6,749,744
SOUTH TANGIPAHOA PARISH PORT COMMISSION	536,022	325,660
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	55,027,964	33,432,247
SOUTHERN UNIVERSITY	78,720,879	47,826,880
SOWELA TECHNICAL COMMUNITY COLLEGE	3,766,990	2,288,635
SPRINGHILL CITY COURT	87,894	53,400
SSC - SPECIAL SCHOOL DISTRICT	20,448,533	12,423,509

(Continued)

Louisiana State Employees' Retirement System
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2022

Employer Name	Changes in Discount Rate	
	1% Decrease (6.25%)	1% Increase (8.25%)
ST BERNARD PORT HARBOR & TERM DIST	\$ 5,412,439	\$ 3,288,328
ST CHARLES PARISH PUBLIC SCHOOLS	231,911	140,898
ST JAMES PARISH SCHOOL BOARD	114,148	69,351
ST LANDRY PARISH GOVERNMENT	114,053	69,293
ST LANDRY PARISH SCHOOL BOARD	1,056,633	641,958
ST MARTIN PARISH POLICE JURY	32,723	19,881
ST MARTIN PARISH SCHOOL BOARD	719,420	437,084
ST TAMMANY PARISH GOVERNMENT	17,408	10,576
ST TAMMANY PARISH SCHOOL BOARD	2,826,408	1,717,185
ST. HELENA PARISH SCHOOL BOARD	362,611	220,304
ST. MARY PARISH SCHOOL BOARD	702,964	427,086
STATE PLUMBING BOARD	1,165,074	707,841
STATE POLICE COMMISSION	777,540	472,395
STATE POLICE RETIREMENT SYSTEM	2,000,069	1,215,142
TANGIPAHOA PARISH SCHOOL SYSTEM	2,962,149	1,799,654
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	22,718,753	13,802,781
TENSAS BASIN LEVEE DISTRICT	6,365,958	3,867,638
TERREBONNE LEVEE & CONSERVATION DISTRICT	5,233,987	3,179,909
TERREBONNE PARISH SCHOOL BOARD	1,127,786	685,186
THE CITY OF VILLE PLATTE	285,751	173,608
THE PORT OF SOUTH LOUISIANA	11,893,876	7,226,126
THRIVE ACADEMY	554,285	336,756
TOWN OF BUNKIE	57,930	35,196
TOWN OF SORRENTO	14,173	8,611
TOWN OF VIDALIA	601,562	365,479
TREASURY DEPARTMENT	18,675,239	11,346,144
UNIVERSITY OF LOUISIANA	314,836,143	191,278,739
VERMILION PARISH POLICE JURY	73,911	44,905
VERMILION PARISH SCHOOL BOARD	316,001	191,986
VERNON PARISH SCHOOL BOARD	80,379	48,835
WARE YOUTH CENTER	18,378,073	11,165,600
WARREN EASTON CHARTER HIGH SCHOOL	383,729	233,134
WASHINGTON PARISH POLICE JURY	111,200	67,559
WASHINGTON PARISH SCHOOL SYSTEM	170,652	103,680
WEBSTER PARISH POLICE JURY	52,318	31,786
WEBSTER PARISH SCHOOL BOARD	279,949	170,083

(Continued)

Louisiana State Employees' Retirement System
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2022

Employer Name	Changes in Discount Rate	
	1% Decrease (6.25%)	1% Increase (8.25%)
WEST BATON ROUGE PARISH COUNCIL	\$ 70,772	\$ 42,998
WEST FELICIANA PARISH SCHOOL BOARD	303,825	184,589
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	11,036,147	6,705,012
WINN PARISH POLICE JURY	11,605	7,051
WINNFIELD CITY COURT	38,525	23,406
WINNSBORO CITY COURT	84,945	51,609
WLF - OFFICE OF FISHERIES	56,124,074	34,098,188
WLF - OFFICE OF MGT AND FINANCE	11,518,518	6,998,077
WLF - OFFICE OF THE SECRETARY	90,427,837	54,939,444
WLF - OFFICE OF WILDLIFE	56,719,928	34,460,200
WORKFORCE SUPPORT AND TRAINING	171,740,739	104,341,108
ZACHARY CITY COURT	320,947	194,991
ZACHARY SCHOOL BOARD	155,717	94,606
Total	\$ 9,512,361,423	\$ 5,779,236,411

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2022

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
15TH JUDICIAL DISTRICT COURT	\$ 33,008	\$ 10,995	\$ (13,456)	\$ 36,479
17TH JUDICIAL DIST COURT	164,902	54,931	(67,224)	182,245
18TH JUDICIAL DISTRICT	35,168	11,715	(14,337)	38,867
19TH JUDICIAL DIST COURT	511,082	170,247	(208,349)	564,834
20TH JUDICIAL DISTRICT COURT	39,810	13,261	(16,229)	43,997
24TH JUDICIAL DIST CT JEFFERSON PARISH	134,886	44,932	(54,988)	149,072
2ND JUDICIAL DISTRICT COURT DIVISION A	14,916	4,969	(6,080)	16,484
2ND JUDICIAL DISTRICT COURT DIVISION B	17,046	5,678	(6,949)	18,839
2ND JUDICIAL DISTRICT COURT DIVISION C	20,385	6,790	(8,310)	22,529
3RD CIRCUIT COURT OF APPEAL	610,902	203,498	(249,041)	675,152
3RD JUDICIAL DISTRICT COURT	15,592	5,194	(6,356)	17,231
4TH DISTRICT COURT JUDGES OFFICE	98,014	32,650	(39,957)	108,323
5TH CIRCUIT COURT OF APPEAL	391,343	130,361	(159,536)	432,501
ACADIA PARISH POLICE JURY	7,494	2,496	(3,055)	8,282
ACADIA PARISH SCHOOL BOARD	4,140	1,379	(1,688)	4,575
ALGIERS CHARTER SCHOOLS ASSOCIATION	12,608	4,200	(5,140)	13,934
ALLEN PARISH POLICE JURY	2,312	770	(942)	2,555
AMITE RIVER BASIN WATER DIST	29,544	9,841	(12,044)	32,651
ASCENSION PARISH POLICE JURY	9,934	3,309	(4,050)	10,978
ASCENSION PARISH SCHOOL BOARD	86,861	28,934	(35,410)	95,996
ATCHAFALAYA LEVEE DISTRICT	367,309	122,355	(149,738)	405,940
AVOYELLES PARISH POLICE JURY	1,870	623	(762)	2,066
AVOYELLES PARISH SCHOOL BOARD	7,837	2,611	(3,195)	8,662
BATON ROUGE COMMUNITY COLLEGE	543,315	180,985	(221,489)	600,457
BD EX SPEECH PATHOLOGY & AUDIOLOGY	21,945	7,310	(8,946)	24,253
BD OF COMMISSIONERS PORT OF NEW ORLEANS	2,376,096	791,505	(968,644)	2,625,996
BD OF ELEM AND SECONDARY ED	34,575	11,517	(14,095)	38,211

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2022

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
BD OF EXAMINERS OF CERTIFIED SHORTHAND	\$ 8,789	\$ 2,928	\$ (3,583)	\$ 9,714
BIENVILLE PARISH SCHOOL DISTRICT	5,458	1,818	(2,225)	6,032
BD OF EXAMINERS OF NURSING FACILITIES ADMIN.	32,301	10,760	(13,168)	35,698
BOARD OF MEDICAL EXAMINERS	648,083	215,884	(264,199)	716,243
BOARD OF REGENTS	892,635	297,347	(363,893)	986,515
BOSSIER CITY COURT	15,365	5,118	(6,264)	16,981
BOSSIER PARISH COMMUNITY COLLEGE	317,683	105,824	(129,507)	351,094
BOSSIER PARISH SCHOOL BOARD	38,095	12,690	(15,530)	42,102
CADDO LEVEE DISTRICT	84,995	28,313	(34,649)	93,934
CADDO PARISH SCHOOL BOARD	41,812	13,928	(17,045)	46,209
CALCASIEU PARISH POLICE JURY	9,284	3,093	(3,785)	10,260
CALCASIEU PARISH SCHOOL BOARD	31,153	10,377	(12,700)	34,429
CAPITOL AREA GROUNDWATER COMMISSION	21,737	7,241	(8,861)	24,023
CATAHOULA PARISH SCHOOL BOARD	6,825	2,274	(2,782)	7,543
CENTRAL LA TECH COMMUNITY COLLEGE	91,952	30,630	(37,485)	101,623
CITY COURT OF ABBEVILLE	9,688	3,227	(3,949)	10,707
CITY COURT OF BAKER	17,129	5,706	(6,983)	18,930
CITY COURT OF BASTROP	17,042	5,677	(6,947)	18,834
CITY COURT OF BOGALUSA	3,615	1,204	(1,474)	3,995
CITY COURT OF CROWLEY	8,034	2,676	(3,275)	8,879
CITY COURT OF DENHAM SPRINGS	7,630	2,542	(3,110)	8,432
CITY COURT OF FRANKLIN	4,544	1,514	(1,852)	5,022
CITY COURT OF HAMMOND	9,069	3,021	(3,697)	10,022
CITY COURT OF HOUMA	14,334	4,775	(5,843)	15,841
CITY COURT OF JENNINGS	5,439	1,812	(2,217)	6,011
CITY COURT OF LAKE CHARLES	34,692	11,556	(14,143)	38,341

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2022

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
CITY COURT OF MORGAN CITY	\$ 4,276	\$ 1,424	\$ (1,743)	\$ 4,725
CITY COURT OF OAKDALE	2,735	911	(1,115)	3,022
CITY COURT OF PLAQUEMINE	3,380	1,126	(1,378)	3,736
CITY COURT OF PORT ALLEN CIVIL FEES	5,945	1,980	(2,424)	6,570
CITY COURT OF SLIDELL	12,925	4,305	(5,269)	14,284
CITY COURT OF SULPHUR	9,310	3,101	(3,796)	10,290
CITY COURT OF THIBODAUX	6,062	2,019	(2,471)	6,700
CITY COURT OF VILLE PLATTE CIVIL DIV	4,057	1,351	(1,654)	4,483
CITY COURT OF WEST MONROE	5,159	1,719	(2,103)	5,702
CITY OF ABBEVILLE	1,847	615	(753)	2,041
CITY OF ALEXANDRIA	11,157	3,717	(4,548)	12,331
CITY OF BAKER	4,921	1,639	(2,006)	5,439
CITY OF BAKER SCHOOL BOARD	19,852	6,613	(8,093)	21,940
CITY OF BASTROP	4,570	1,522	(1,863)	5,051
CITY OF BATON ROUGE	109,092	36,340	(44,473)	120,566
CITY OF BOGALUSA	4,264	1,420	(1,738)	4,713
CITY OF BOSSIER	6,697	2,231	(2,730)	7,401
CITY OF BREAUX BRIDGE	1,299	433	(530)	1,436
CITY OF CROWLEY	5,616	1,871	(2,290)	6,207
CITY OF DENHAM SPRINGS	-	-	-	-
CITY OF DONALDSONVILLE	1,367	455	(557)	1,511
CITY OF EUNICE	3,312	1,103	(1,350)	3,661
CITY OF FRANKLIN	3,705	1,234	(1,511)	4,095
CITY OF GONZALES	1,367	455	(557)	1,511
CITY OF JEANERETTE	3,819	1,272	(1,557)	4,220
CITY OF JENNINGS	1,126	375	(459)	1,244

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2022

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
CITY OF KAPLAN	\$ 4,121	\$ 1,373	\$ (1,680)	\$ 4,554
CITY OF LAKE CHARLES	6,610	2,202	(2,695)	7,305
CITY OF MARKSVILLE	2,432	810	(992)	2,688
CITY OF MINDEN	1,065	355	(434)	1,177
CITY OF MONROE	52,414	17,460	(21,367)	57,926
CITY OF MORGAN CITY	7,090	2,362	(2,890)	7,835
CITY OF NEW IBERIA	7,905	2,633	(3,223)	8,737
CITY OF OAKDALE	3,479	1,159	(1,418)	3,845
CITY OF OPELOUSAS	6,659	2,218	(2,715)	7,359
CITY OF PINEVILLE	3,720	1,239	(1,517)	4,112
CITY OF PLAQUEMINE	7,467	2,487	(3,044)	8,253
CITY OF PORT ALLEN	5,182	1,726	(2,113)	5,727
CITY OF RAYNE	4,264	1,420	(1,738)	4,713
CITY OF RUSTON	5,998	1,998	(2,445)	6,629
CITY OF SHREVEPORT	57,437	19,133	(23,415)	63,478
CITY OF SLIDELL	8,340	2,778	(3,400)	9,217
CITY OF SULPHUR	4,234	1,410	(1,726)	4,679
CITY OF THIBODAUX	8,011	2,669	(3,266)	8,854
CITY OF WEST MONROE	9,265	3,086	(3,777)	10,240
CITY OF WINNFIELD	461	154	(188)	509
CITY OF ZACHARY	1,749	583	(713)	1,933
CLAIBORNE PARISH SCHOOL BOARD	14,175	4,722	(5,779)	15,666
COASTAL PROTECTION & RESTORATION AUTHORITY	2,431,822	810,068	(991,362)	2,687,584
COMMISSION OF LAW ENFORCEMENT LCLE	434,865	144,859	(177,278)	480,601
CONCORDIA PARISH SCHOOL BOARD	8,483	2,826	(3,458)	9,375
COURT OF APPEAL FIRST CIRCUIT	822,812	274,088	(335,429)	909,350

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Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2022

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
COURT OF APPEALS FOURTH CIRCUIT	\$ 610,936	\$ 203,510	\$ (249,055)	\$ 675,189
COURT OF APPEALS SECOND CIRCUIT	432,558	144,090	(176,337)	478,051
CRIMINAL DISTRICT COURT	698,438	232,658	(284,727)	771,895
CRT - OFFICE OF CULTURAL DEVELOPMENT	399,429	133,054	(162,832)	441,438
CRT - OFFICE OF STATE LIBRARY	397,695	132,477	(162,125)	439,522
CRT - OFFICE OF STATE MUSEUM	564,346	187,990	(230,062)	623,700
CRT - OFFICE OF STATE PARKS	1,905,447	634,726	(776,779)	2,105,848
CRT - OFFICE OF THE SECRETARY	495,086	164,919	(201,828)	547,156
CRT - OFFICE OF TOURISM	451,866	150,522	(184,209)	499,390
CUSTODIAN OF NOTARIAL ARCHIVES	49,974	16,647	(20,372)	55,230
DELGADO COLLEGE	1,009,356	336,228	(411,476)	1,115,513
DEPARTMENT OF CHILDREN AND FAMILY SERVICES	29,029,191	9,669,959	(11,834,102)	32,082,271
DEPARTMENT OF INSURANCE	2,334,862	777,770	(951,835)	2,580,426
DEPT ENVIRONMENTAL QUALITY	7,478,577	2,491,201	(3,048,733)	8,265,120
DEPT OF AGRICULTURE AND FORESTRY	5,366,629	1,787,686	(2,187,771)	5,931,052
DEPT OF FINANCE CITY OF NEW ORLEANS	134,376	44,762	(54,780)	148,508
DEPT OF REVENUE & TAXATION	6,462,116	2,152,606	(2,634,360)	7,141,755
DESOTO PARISH SCHOOL BOARD	16,098	5,362	(6,562)	17,791
DNR - OFFICE OF COASTAL RESTOR AND MGT	506,893	168,852	(206,641)	560,205
DNR - OFFICE OF CONSERVATION	1,684,324	561,068	(686,635)	1,861,469
DNR - OFFICE OF MINERAL RESOURCES	602,977	200,859	(245,811)	666,394
DNR - OFFICE OF THE SECRETARY	441,732	147,146	(180,077)	488,190
DOA - DIVISION OF ADMINISTRATION	5,684,243	1,893,487	(2,317,251)	6,282,071
DOA - EXECUTIVE OFFICE	890,648	296,685	(363,083)	984,320
DOA - FEDERAL PROPERTY ASSISTANCE	50,514	16,827	(20,593)	55,827
DOA - LA PROPERTY ASSISTANCE AGENCY	195,156	65,009	(79,558)	215,681

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2022

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
DOA - LOUISIANA TAX COMMISSION	\$ 382,062	\$ 127,269	\$ (155,752)	\$ 422,245
DOA - MENTAL HEALTH ADVOCACY SERVICE	450,838	150,179	(183,790)	498,254
DOA - OFFICE OF AIRCRAFT SERVICES	24,430	8,138	(9,959)	26,999
DOA - OFFICE OF GROUP BENEFITS	499,540	166,402	(203,643)	552,077
DOA - OFFICE OF RISK MANAGEMENT	434,601	144,771	(177,170)	480,309
DOA - OFFICE OF ST PROCUREMENT	1,004,797	334,710	(409,618)	1,110,475
DOA - OFFICE OF TECHNOLOGY SERVICES	9,245,687	3,079,845	(3,769,116)	10,218,081
DOA - OFFICE OF THE INSPECTOR GENERAL	201,029	66,965	(81,952)	222,172
DOC - ADMINISTRATION	2,769,716	922,624	(1,129,108)	3,061,015
DOC - ADULT PROBATION AND PAROLE	7,784,604	2,593,142	(3,173,488)	8,603,332
DOC - ALLEN CORRECTIONAL CENTER	1,493,950	497,652	(609,027)	1,651,073
DOC - DAVID WADE CORRECTIONAL CENTER	2,613,747	870,669	(1,065,526)	2,888,642
DOC - DIXON CORRECTIONAL INSTITUTE	3,848,381	1,281,940	(1,568,839)	4,253,126
DOC - ELAYN HUNT CORRECTIONAL CENTER	4,138,982	1,378,743	(1,687,306)	4,574,290
DOC - LA CORRECTIONAL INST FOR WOMEN	2,190,111	729,551	(892,825)	2,420,451
DOC - LOUISIANA STATE PENITENTIARY	9,722,511	3,238,681	(3,963,500)	10,745,054
DOC - PRISON ENTERPRISES	633,447	211,008	(258,232)	700,068
DOC - RAYBURN CORRECTIONAL INST	2,367,530	788,651	(965,152)	2,616,529
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	2,809,854	935,995	(1,145,471)	3,105,375
DOE - STATE ACTIVITIES	3,579,531	1,192,383	(1,459,239)	3,956,001
DOTD - ADMINISTRATION	2,267,925	755,472	(924,547)	2,506,449
DOTD - ENGINEERING AND OPERATIONS	34,776,626	11,584,497	(14,177,116)	38,434,183
DPS - LA HIGHWAY SAFETY COMMISSION	176,682	58,855	(72,027)	195,264
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	101,262	33,732	(41,281)	111,912
DPS - LOUISIANA GAMING CONTROL BOARD	38,971	12,982	(15,887)	43,070
DPS - OFFICE OF MGT AND FINANCE	1,055,980	351,759	(430,483)	1,167,040

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Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2022

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
DPS - OFFICE OF MOTOR VEHICLES	\$ 3,622,722	\$ 1,206,771	\$ (1,476,846)	\$ 4,003,733
DPS - OFFICE OF STATE FIRE MARSHALL	1,897,190	631,976	(773,413)	2,096,723
DPS - OFFICE OF STATE POLICE	6,309,811	2,101,871	(2,572,271)	6,973,431
DSCS - BOARD OF TAX APPEALS	77,935	25,961	(31,771)	86,132
DSCS - DIV OF ADMINISTRATIVE LAW	693,422	230,987	(282,682)	766,351
DSCS - ETHICS ADMINISTRATION	423,980	141,233	(172,841)	468,571
DSCS - STATE CIVIL SERVICE	1,216,108	405,099	(495,761)	1,344,009
DVA - DEPARTMENT OF VETERANS AFFAIRS	858,989	286,139	(350,177)	949,331
DVA - LOUISIANA VETERANS HOME	651,932	217,166	(265,768)	720,497
DVA - NORTHEAST LA VETERANS HOME	868,624	289,349	(354,105)	959,980
DVA - NORTHWEST LA VETERANS HOME	682,318	227,288	(278,155)	754,079
DVA - SOUTHEAST LA VETERANS HOME	835,484	278,309	(340,595)	923,354
DVA - SOUTHWEST LA VETERANS HOME	813,143	270,867	(331,488)	898,664
EAST BATON ROUGE PARISH SCHOOL BOARD	62,657	20,872	(25,543)	69,247
EAST JEFFERSON POLICE DEPT	263,097	87,641	(107,255)	290,768
EUNICE CITY COURT	8,461	2,818	(3,449)	9,350
FIFTH LA LEVEE BOARD	99,616	33,183	(40,609)	110,092
FLORIDA PARISHES JUV DETENTION CENTER	749,466	249,656	(305,529)	828,289
GREATER BATON ROUGE PORT COM	350,588	116,785	(142,922)	387,461
GREATER KROTZ SPRINGS PORT COMM	13,922	4,638	(5,676)	15,386
GREATER LAFOURCHE PORT COMMISSION	505,537	168,400	(206,088)	558,706
IBERIA PARISH GOVERNMENT	3,781	1,259	(1,541)	4,178
IBERIA PARISH SCHOOL BOARD	23,278	7,754	(9,490)	25,726
IBERVILLE PARISH SCHOOL BOARD	11,089	3,694	(4,521)	12,256
INSPIRENOLA SCHOOLS	13,344	4,445	(5,440)	14,748
JEANERETTE CITY COURT	619	206	(253)	685

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Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2022

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
JEFFERSON DAVIS PARISH	\$ 820	\$ 273	\$ (334)	\$ 906
JEFFERSON DAVIS PARISH SCHOOL BOARD	6,772	2,256	(2,761)	7,484
JEFFERSON PARISH	89,342	29,761	(36,421)	98,738
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	170,155	56,681	(69,366)	188,051
JUDICIAL BRANCH OF LOUISIANA	12,444,255	4,145,325	(5,073,051)	13,753,051
JUDICIAL EXP REG PARISH OF ORLEANS	623,717	207,767	(254,266)	689,315
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	112,012	37,312	(45,663)	123,792
LA BD OF DRUG & DEVICE DISTR	31,202	10,394	(12,720)	34,484
LA BEHAVIOR ANALYST BOARD	23,969	7,984	(9,771)	26,490
LA BOARD OF PHARMACY	335,522	111,766	(136,779)	370,809
LA BOARD REGISTRATION PROF ENGINEERS	113,855	37,926	(46,414)	125,829
LA CEMETERY BOARD	31,157	10,379	(12,701)	34,434
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	213,539	71,132	(87,052)	235,997
LA ECON DEV - OFFICE OF BUSINESS DEV	1,007,698	335,676	(410,800)	1,113,681
LA ECON DEV - OFFICE OF THE SECRETARY	515,475	171,711	(210,140)	569,689
LA ED TELEVISION AUTHORITY	569,279	189,633	(232,073)	629,151
LA HOUSE OF REPRESENTATIVES	1,874,449	624,401	(764,142)	2,071,590
LA HOUSING CORPORATION	1,657,009	551,969	(675,500)	1,831,281
LA LICENSED PROFESSIONAL COUNSELORS	24,252	8,079	(9,887)	26,803
LA MILITARY DEPT	5,695,816	1,897,342	(2,321,969)	6,294,861
LA PATIENT'S COMP FUND OVERSIGHT BOARD	548,494	182,710	(223,600)	606,180
LA PUBLIC DEFENDER BOARD	194,019	64,630	(79,094)	214,424
LA RACING COMMISSION	421,143	140,288	(171,684)	465,436
LA REAL ESTATE COMM	202,785	67,550	(82,668)	224,113
LA SCHOOL FOR MATH SCI & ARTS	102,501	34,144	(41,786)	113,282
LA SENATE	1,517,583	505,524	(618,661)	1,677,191

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Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2022

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
LA ST BD BARBER EXAMINERS	\$ 30,511	\$ 10,164	\$ (12,438)	\$ 33,720
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	41,241	13,738	(16,813)	45,579
LA ST BD OF EXAMINERS OF DIET & NUTRITION	8,642	2,879	(3,523)	9,551
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	28,392	9,458	(11,574)	31,378
LA ST BOARD OF ARCHITECTURAL EXAMINERS	42,137	14,036	(17,178)	46,568
LA ST BOARD OF CHIROPRACTIC EXAMINERS	24,487	8,157	(9,982)	27,062
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	145,571	48,491	(59,344)	160,881
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	13,424	4,472	(5,472)	14,835
LA ST LICENSING BD OF CONTRACTORS	466,997	155,562	(190,377)	516,112
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	19,746	6,578	(8,050)	21,823
LA STATE BD OF COSMETOLOGY	136,230	45,380	(55,536)	150,558
LA STATE BD OF EMBALMERS & FUNERAL DIRS	30,832	10,270	(12,569)	34,075
LA STATE BD PRIVATE SECURITY EXAM	68,814	22,923	(28,053)	76,051
LA STATE BOARD OF DENTISTRY	79,019	26,322	(32,213)	87,330
LA STATE BOARD OF HOME INSPECTORS	13,163	4,385	(5,366)	14,547
LA STATE BOARD OF NURSING	651,014	216,860	(265,394)	719,483
LA STATE LAW INSTITUTE	74,574	24,841	(30,401)	82,417
LA STATE UNIVERSITY MEDICAL CENTER	2,795,925	931,355	(1,139,793)	3,089,980
LA USED MOTOR VEHICLE & PARTS	129,477	43,130	(52,783)	143,094
LA VETERINARY BOARD	21,752	7,246	(8,867)	24,040
LAFAYETTE CONSOL GOVT ADM OPERAT	-	-	-	-
LAFAYETTE PARISH SCHOOL BOARD	19,565	6,517	(7,976)	21,623
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	17,046	5,678	(6,949)	18,839
LAFOURCHE PARISH SCHOOL BOARD	10,606	3,533	(4,324)	11,721
LAKE PROVIDENCE PORT COMMISSION	42,620	14,197	(17,375)	47,103
LALLIE KEMP CHARITY HOSPITAL	1,991,042	663,239	(811,672)	2,200,445

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Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2022

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	\$ 1,133,859	\$ 377,701	\$ (462,231)	\$ 1,253,110
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	2,301,054	766,508	(938,052)	2,543,062
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	812,444	270,635	(331,203)	897,891
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	73,758	24,570	(30,068)	81,515
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	1,856,629	618,464	(756,877)	2,051,895
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTH.	754,875	251,458	(307,734)	834,267
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	1,526,723	508,569	(622,387)	1,687,293
LDH-LA EMERGENCY RESPONSE NETWORK	133,292	44,401	(54,338)	147,310
LDH-MEDICAL VENDOR ADMINISTRATION	8,332,660	2,775,705	(3,396,910)	9,209,028
LDH-NORTHEAST DELTA HUMAN SERVICES AUTH.	964,138	321,165	(393,042)	1,065,539
LDH-NORTHWEST LA HUMAN SERVICES DISTRICT	903,180	300,860	(368,192)	998,170
LDH-OFF OF THE SECRETARY MGT AND FINANCE	5,094,961	1,697,191	(2,077,023)	5,630,813
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	10,829,760	3,607,518	(4,414,883)	11,968,756
LDH-OFFICE OF AGING AND ADULT SERVICES	3,526,577	1,174,744	(1,437,652)	3,897,477
LDH-OFFICE OF BEHAVIORAL HEALTH	10,992,815	3,661,834	(4,481,354)	12,148,960
LDH-OFFICE OF PUBLIC HEALTH	13,665,703	4,552,204	(5,570,990)	15,102,962
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTH.	1,497,089	498,698	(610,306)	1,654,542
LEESVILLE CITY COURT	1,960	653	(799)	2,166
LEGISLATIVE BUDGETARY CONTROL COUN	169,914	56,600	(69,267)	187,784
LEGISLATIVE FISCAL OFFICE	240,510	80,117	(98,047)	265,805
LINCOLN PARISH SCHOOL BOARD	8,914	2,969	(3,634)	9,851
LIVINGSTON PARISH COUNCIL	-	-	-	-
LIVINGSTON PARISH SCHOOL BOARD	97,376	32,437	(39,696)	107,617
LOUISIANA BOARD OF CPAS	77,437	25,795	(31,568)	85,581
LOUISIANA BOARD OF MASSAGE THERAPY	20,037	6,675	(8,168)	22,145
LOUISIANA DELTA COMMUNITY COLLEGE	174,737	58,207	(71,234)	193,115

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Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

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Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
LOUISIANA DEPARTMENT OF JUSTICE	\$ 6,281,242	\$ 2,092,354	\$ (2,560,624)	\$ 6,941,857
LOUISIANA LEGISLATIVE AUDITOR	3,221,242	1,073,033	(1,313,178)	3,560,029
LOUISIANA LOTTERY CORPORATION	17,427	5,805	(7,104)	19,260
LOUISIANA MOTOR VEHICLE COMMISSION	197,581	65,816	(80,546)	218,361
LOUISIANA PHYSICAL THERAPY BOARD	37,597	12,524	(15,327)	41,551
LOUISIANA STATE UNIVERSITY	10,654,948	3,549,286	(4,343,619)	11,775,558
LSU MEDICAL CENTER HEALTH CARE SRV DIV	272,143	90,654	(110,942)	300,765
LSU MEDICAL CENTER IN SHREVEPORT	2,237,101	745,204	(911,981)	2,472,383
LT GOVERNORS OFFICE	253,009	84,280	(103,142)	279,618
MADISON PARISH PORT HARBOR & TERMINAL	27,501	9,161	(11,211)	30,393
MARKSVILLE CITY COURT	6,508	2,168	(2,653)	7,192
METROPOLITAN HUMAN SERVICES DISTRICT	1,292,203	430,448	(526,782)	1,428,108
MINDEN CITY COURT	17,643	5,877	(7,192)	19,498
MONROE CITY SCHOOL BOARD	39,070	13,015	(15,927)	43,179
MUNICIPAL FIRE & POLICE CIVIL SERVICE	242,248	80,696	(98,755)	267,726
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	33,234	11,071	(13,548)	36,729
NATCHITOCHE CANE RIVER LEVEE DISTRICT	36,377	12,117	(14,829)	40,202
NATCHITOCHE CITY COURT	9,699	3,231	(3,954)	10,720
NEW IBERIA CITY COURT	13,767	4,586	(5,612)	15,215
NEW ORLEANS CENTER FOR CREATIVE ARTS	50,423	16,797	(20,556)	55,727
NORTH LAFOURCHE LEVEE DISTRICT	86,883	28,942	(35,419)	96,021
NORTHSHORE CHARTER SCHOOL	9,344	3,113	(3,809)	10,327
NORTHSHORE TECH COMMUNITY COLLEGE	210,902	70,254	(85,977)	233,083
NORTHWEST LA TECHNICAL COMMUNITY COLLEGE	91,952	30,630	(37,485)	101,623
NUNEZ COMMUNITY COLLEGE	62,419	20,793	(25,446)	68,984
OFFICE OF ELDERLY AFFAIRS	671,334	223,629	(273,678)	741,940

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Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
OFFICE OF FINANCIAL INSTITUTIONS	\$ 922,073	\$ 307,153	\$ (375,894)	\$ 1,019,050
OFFICE OF HOME LAND SEC & EMERG. PREP.	2,416,805	805,066	(985,240)	2,670,987
OFFICE OF JUVENILE JUSTICE	5,819,442	1,938,524	(2,372,366)	6,431,489
OPELOUSAS CITY COURT	11,104	3,699	(4,527)	12,272
ORLEANS PARISH SCHOOL BOARD	51,236	17,067	(20,887)	56,624
OUACHITA PARISH POLICE JURY	20,558	6,848	(8,381)	22,721
OUACHITA PARISH SCHOOL BOARD	34,794	11,590	(14,184)	38,453
PARISH OF ORLEANS JUDICIAL EXP JUDGES	88,749	29,563	(36,180)	98,083
PARISH OF TANGIPAHOA	2,753	917	(1,122)	3,043
PARISH OF TERREBONNE	7,713	2,569	(3,144)	8,524
PINEVILLE CITY COURT	18,296	6,095	(7,459)	20,220
POINT COUPEE PARISH SCHOOL BOARD	10,187	3,393	(4,153)	11,258
PONTCHARTRAIN LEVEE DISTRICT	375,505	125,085	(153,079)	414,998
PORT OF LAKE CHARLES	970,985	323,446	(395,834)	1,073,107
PUBLIC SERVICE COMMISSION	721,863	240,461	(294,276)	797,784
RAPIDES PARISH HOUSING AUTHORITY	76,674	25,541	(31,257)	84,738
RAPIDES PARISH POLICE JURY	11,025	3,673	(4,495)	12,185
RAPIDES PARISH SCHOOL BOARD	172,350	57,412	(70,261)	190,476
RAYNE CITY COURT	5,197	1,731	(2,119)	5,744
RECOVERY SCHOOL DISTRICT	126,742	42,219	(51,668)	140,072
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	147,112	49,005	(59,972)	162,584
REGIONAL PLANNING COMMISSION	252,782	84,205	(103,050)	279,368
REGIONAL TRANSIT AUTHORITY	29,808	9,930	(12,152)	32,943
RIVER PARISHES COMMUNITY COLLEGE	123,403	41,107	(50,307)	136,382
RUSTON CITY COURT	16,302	5,430	(6,646)	18,016
SABINE PARISH SCHOOL BOARD	-	-	-	-

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Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2022

Employer Name	Deferral Period	Deferral Period	Deferral Period	Deferral Period
	1	2	3	4
SABINE RIVER AUTHORITY	\$ 343,110	\$ 114,294	\$ (139,873)	\$ 379,196
SCHOOL EMPLOYEES RETIREMENT SYSTEM	20,732	6,906	(8,452)	22,913
SECRETARY OF STATE'S OFFICE	3,090,171	1,029,372	(1,259,746)	3,415,173
SOUTH LAFOURCHE LEVEE DISTRICT	162,545	54,146	(66,263)	179,640
SOUTH LOUISIANA COMMUNITY COLLEGE	441,131	146,946	(179,833)	487,526
SOUTH TANGIPAHOA PARISH PORT COMMISSION	21,284	7,090	(8,677)	23,522
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	2,184,974	727,840	(890,731)	2,414,774
SOUTHERN UNIVERSITY	3,125,739	1,041,220	(1,274,246)	3,454,482
SOWELA TECHNICAL COMMUNITY COLLEGE	149,574	49,825	(60,976)	165,306
SPRINGHILL CITY COURT	3,490	1,163	(1,423)	3,857
SSC - SPECIAL SCHOOL DISTRICT	811,942	270,467	(330,998)	897,336
ST BERNARD PORT HARBOR & TERM DIST	214,910	71,589	(87,611)	237,512
ST CHARLES PARISH PUBLIC SCHOOLS	9,208	3,067	(3,754)	10,177
ST JAMES PARISH SCHOOL BOARD	4,532	1,510	(1,848)	5,009
ST LANDRY PARISH GOVERNMENT	4,529	1,509	(1,846)	5,005
ST LANDRY PARISH SCHOOL BOARD	41,955	13,976	(17,104)	46,368
ST MARTIN PARISH POLICE JURY	1,299	433	(530)	1,436
ST MARTIN PARISH SCHOOL BOARD	28,566	9,516	(11,645)	31,570
ST TAMMANY PARISH GOVERNMENT	691	230	(282)	764
ST TAMMANY PARISH SCHOOL BOARD	112,227	37,384	(45,751)	124,030
ST. HELENA PARISH SCHOOL BOARD	14,398	4,796	(5,870)	15,912
ST. MARY PARISH SCHOOL BOARD	27,912	9,298	(11,379)	30,848
STATE PLUMBING BOARD	46,261	15,410	(18,859)	51,127
STATE POLICE COMMISSION	30,874	10,284	(12,586)	34,121
STATE POLICE RETIREMENT SYSTEM	79,416	26,454	(32,375)	87,768
TANGIPAHOA PARISH SCHOOL SYSTEM	117,617	39,180	(47,948)	129,987

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2022

Employer Name	Deferral Period	Deferral Period	Deferral Period	Deferral Period
	1	2	3	4
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	\$ 902,085	\$ 300,495	\$ (367,746)	\$ 996,959
TENSAS BASIN LEVEE DISTRICT	252,771	84,201	(103,045)	279,355
TERREBONNE LEVEE & CONSERVATION DISTRICT	207,824	69,229	(84,722)	229,681
TERREBONNE PARISH SCHOOL BOARD	44,781	14,917	(18,255)	49,490
THE CITY OF VILLE PLATTE	11,346	3,780	(4,625)	12,540
THE PORT OF SOUTH LOUISIANA	472,266	157,317	(192,525)	521,935
THRIVE ACADEMY	22,009	7,331	(8,972)	24,324
TOWN OF BUNKIE	2,300	766	(938)	2,542
TOWN OF SORRENTO	563	187	(229)	622
TOWN OF VIDALIA	23,886	7,957	(9,737)	26,398
TREASURY DEPARTMENT	741,530	247,012	(302,294)	819,519
UNIVERSITY OF LOUISIANA	12,501,076	4,164,253	(5,096,215)	13,815,849
VERMILION PARISH POLICE JURY	2,935	978	(1,196)	3,243
VERMILION PARISH SCHOOL BOARD	12,547	4,180	(5,115)	13,867
VERNON PARISH SCHOOL BOARD	3,192	1,063	(1,301)	3,527
WARE YOUTH CENTER	729,731	243,082	(297,484)	806,479
WARREN EASTON CHARTER HIGH SCHOOL	15,237	5,075	(6,211)	16,839
WASHINGTON PARISH POLICE JURY	4,415	1,471	(1,800)	4,880
WASHINGTON PARISH SCHOOL SYSTEM	6,776	2,257	(2,762)	7,489
WEBSTER PARISH POLICE JURY	2,077	692	(847)	2,296
WEBSTER PARISH SCHOOL BOARD	11,116	3,703	(4,532)	12,285
WEST BATON ROUGE PARISH COUNCIL	2,810	936	(1,146)	3,106
WEST FELICIANA PARISH SCHOOL BOARD	12,064	4,019	(4,918)	13,333
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	438,208	145,972	(178,641)	484,296
WINN PARISH POLICE JURY	461	154	(188)	509
WINNFIELD CITY COURT	1,530	510	(624)	1,691

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2022

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
WINNSBORO CITY COURT	\$ 3,373	\$ 1,124	\$ (1,375)	\$ 3,728
WLF - OFFICE OF FISHERIES	2,228,497	742,338	(908,474)	2,462,874
WLF - OFFICE OF MGT AND FINANCE	457,361	152,352	(186,449)	505,463
WLF - OFFICE OF THE SECRETARY	3,590,583	1,196,065	(1,463,745)	3,968,214
WLF - OFFICE OF WILDLIFE	2,252,156	750,219	(918,119)	2,489,022
WORKFORCE SUPPORT AND TRAINING	6,819,243	2,271,569	(2,779,947)	7,536,441
ZACHARY CITY COURT	12,744	4,245	(5,195)	14,084
ZACHARY SCHOOL BOARD	6,183	2,060	(2,521)	6,833
Total	\$ 377,703,638	\$ 125,817,451	\$ (153,975,471)	\$ 417,427,766

Louisiana State Employees' Retirement System

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

June 30, 2022

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
15TH JUDICIAL DISTRICT COURT	\$ 15,301	\$ 390	\$ 3,568
17TH JUDICIAL DISTRICT COURT	100,778	2,568	23,502
18TH JUDICIAL DISTRICT	(105,511)	(2,689)	(24,606)
19TH JUDICIAL DISTRICT COURT	(581,935)	(14,829)	(135,710)
20TH JUDICIAL DISTRICT COURT	15,081	384	3,517
24TH JUDICIAL DISTRICT COURT JEFFERSON PARISH	(12,604)	(321)	(2,939)
2ND JUDICIAL DISTRICT COURT DIVISION A	29,887	762	6,970
2ND JUDICIAL DISTRICT COURT DIVISION B	14,806	377	3,453
2ND JUDICIAL DISTRICT COURT DIVISION C	(1,871)	(48)	(436)
3RD CIRCUIT COURT OF APPEAL	143,213	3,649	33,398
3RD JUDICIAL DISTRICT COURT	(305,746)	(7,791)	(71,301)
4TH DISTRICT COURT JUDGES OFFICE	249,660	6,362	58,222
5TH CIRCUIT COURT OF APPEAL	670,329	17,081	156,323
ACADIA PARISH POLICE JURY	(716)	(18)	(167)
ACADIA PARISH SCHOOL BOARD	(75,735)	(1,930)	(17,662)
ALGIERS CHARTER SCHOOLS ASSOCIATION	(1,156)	(29)	(270)
ALLEN PARISH POLICE JURY	(330)	(8)	(77)
AMITE RIVER BASIN WATER DISTRICT	3,633	93	847
ASCENSION PARISH POLICE JURY	3,247	83	757
ASCENSION PARISH SCHOOL BOARD	(343,888)	(8,763)	(80,196)
ATCHAFALAYA LEVEE DISTRICT	(212,178)	(5,407)	(49,481)
AVOYELLES PARISH POLICE JURY	(165)	(4)	(39)
AVOYELLES PARISH SCHOOL BOARD	(29,611)	(755)	(6,905)

(Continued)

Louisiana State Employees' Retirement System

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

June 30, 2022

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
BATON ROUGE COMMUNITY COLLEGE	\$ 319,726	\$ 8,147	\$ 74,561
BD EX SPEECH PATHOLOGY & AUDIOLOGY	9,357	238	2,182
BD OF COMMISSIONERS PORT OF NEW ORLEANS	1,469,562	37,447	342,707
BD OF ELEM AND SECONDARY ED	272,942	6,955	63,651
BD OF EXAMINERS OF CERTIFIED SHORTHAND	9,082	231	2,118
BIENVILLE PARISH SCHOOL DISTRICT	79,532	2,027	18,547
BD OF EXAMINERS OF NURSING FACILITIES ADMIN.	45,463	1,158	10,602
BOARD OF MEDICAL EXAMINERS	1,010,365	25,746	235,621
BOARD OF REGENTS	(357,869)	(9,119)	(83,456)
BOSSIER CITY COURT	(228,745)	(5,829)	(53,344)
BOSSIER PARISH COMMUNITY COLLEGE	(596,136)	(15,191)	(139,021)
BOSSIER PARISH SCHOOL BOARD	53,003	1,351	12,361
CADDO LEVEE DISTRICT	43,261	1,102	10,089
CADDO PARISH SCHOOL BOARD	(92,632)	(2,360)	(21,602)
CALCASIEU PARISH POLICE JURY	(826)	(21)	(193)
CALCASIEU PARISH SCHOOL BOARD	23,942	610	5,583
CAPITOL AREA GROUNDWATER COMMISSION	(45,188)	(1,151)	(10,538)
CATAHOULA PARISH SCHOOL BOARD	(183,282)	(4,670)	(42,742)
CENTRAL LA TECH COMMUNITY COLLEGE	(329,468)	(8,395)	(76,833)
CITY COURT OF ABBEVILLE	(4,018)	(102)	(937)
CITY COURT OF BAKER	5,614	143	1,309
CITY COURT OF BASTROP	6,825	174	1,592
CITY COURT OF BOGALUSA	(1,816)	(46)	(424)

(Continued)

Louisiana State Employees' Retirement System

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

June 30, 2022

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
CITY COURT OF CROWLEY	\$ (495)	\$ (13)	\$ (116)
CITY COURT OF DENHAM SPRINGS	(112,061)	(2,856)	(26,133)
CITY COURT OF FRANKLIN	(30,657)	(781)	(7,149)
CITY COURT OF HAMMOND	132,150	3,367	30,818
CITY COURT OF HOUMA	9,027	230	2,105
CITY COURT OF JENNINGS	3,853	98	898
CITY COURT OF LAKE CHARLES	25,979	662	6,058
CITY COURT OF MORGAN CITY	(13,485)	(344)	(3,145)
CITY COURT OF OAKDALE	(1,596)	(41)	(372)
CITY COURT OF PLAQUEMINE	(4,954)	(126)	(1,155)
CITY COURT OF PORT ALLEN CIVIL FEES	11,173	285	2,606
CITY COURT OF SLIDELL	3,302	84	770
CITY COURT OF SULPHUR	(550)	(14)	(128)
CITY COURT OF THIBODAUX	2,972	76	693
CITY COURT OF VILLE PLATTE CIVIL DIV	1,266	32	295
CITY COURT OF WEST MONROE	(330)	(8)	(77)
CITY OF ABBEVILLE	(110)	(3)	(26)
CITY OF ALEXANDRIA	3,302	84	770
CITY OF BAKER	(330)	(8)	(77)
CITY OF BAKER SCHOOL BOARD	149,158	3,801	34,784
CITY OF BASTROP	(275)	(7)	(64)
CITY OF BATON ROUGE	358,859	9,144	83,687
CITY OF BOGALUSA	(660)	(17)	(154)

(Continued)

Louisiana State Employees' Retirement System

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

June 30, 2022

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
CITY OF BOSSIER	\$ (1,046)	\$ (27)	\$ (244)
CITY OF BREAUX BRIDGE	(119,601)	(3,048)	(27,892)
CITY OF CROWLEY	(330)	(8)	(77)
CITY OF DENHAM SPRINGS	(74,304)	(1,893)	(17,328)
CITY OF DONALDSONVILLE	(220)	(6)	(51)
CITY OF EUNICE	(550)	(14)	(128)
CITY OF FRANKLIN	(550)	(14)	(128)
CITY OF GONZALES	(220)	(6)	(51)
CITY OF JEANERETTE	1,046	27	244
CITY OF JENNINGS	(8,586)	(219)	(2,002)
CITY OF KAPLAN	(11,613)	(296)	(2,708)
CITY OF LAKE CHARLES	(1,046)	(27)	(244)
CITY OF MARKSVILLE	(165)	(4)	(39)
CITY OF MINDEN	(165)	(4)	(39)
CITY OF MONROE	31,868	812	7,432
CITY OF MORGAN CITY	(385)	(10)	(90)
CITY OF NEW IBERIA	2,202	56	513
CITY OF OAKDALE	(550)	(14)	(128)
CITY OF OPELOUSAS	(385)	(10)	(90)
CITY OF PINEVILLE	(550)	(14)	(128)
CITY OF PLAQUEMINE	6,109	156	1,425
CITY OF PORT ALLEN	(6,605)	(168)	(1,540)
CITY OF RAYNE	(660)	(17)	(154)

(Continued)

Louisiana State Employees' Retirement System

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

June 30, 2022

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
CITY OF RUSTON	\$ (330)	\$ (8)	\$ (77)
CITY OF SHREVEPORT	10,843	276	2,529
CITY OF SLIDELL	550	14	128
CITY OF SULPHUR	(275)	(7)	(64)
CITY OF THIBODAUX	2,917	74	680
CITY OF WEST MONROE	(7,595)	(194)	(1,771)
CITY OF WINNFIELD	(110)	(3)	(26)
CITY OF ZACHARY	(110)	(3)	(26)
CLAIBORNE PARISH SCHOOL BOARD	(28,731)	(732)	(6,700)
COASTAL PROTECTION & RESTORATION AUTHORITY	(458,922)	(11,694)	(107,022)
COMMISSION OF LAW ENFORCEMENT LCLE	(289,014)	(7,365)	(67,399)
CONCORDIA PARISH SCHOOL BOARD	123,619	3,150	28,828
COURT OF APPEAL FIRST CIRCUIT	560,690	14,287	130,755
COURT OF APPEALS FOURTH CIRCUIT	(764,832)	(19,489)	(178,362)
COURT OF APPEALS SECOND CIRCUIT	224,067	5,710	52,253
CRIMINAL DISTRICT COURT	(231,772)	(5,906)	(54,050)
CRT - OFFICE OF CULTURAL DEVELOPMENT	394,360	10,049	91,966
CRT - OFFICE OF STATE LIBRARY	(164,569)	(4,193)	(38,378)
CRT - OFFICE OF STATE MUSEUM	(25,924)	(661)	(6,046)
CRT - OFFICE OF STATE PARKS	(618,647)	(15,764)	(144,271)
CRT - OFFICE OF THE SECRETARY	44,527	1,135	10,384
CRT - OFFICE OF TOURISM	(99,732)	(2,541)	(23,258)
CUSTODIAN OF NOTARIAL ARCHIVES	(120,702)	(3,076)	(28,148)

(Continued)

Louisiana State Employees' Retirement System

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

June 30, 2022

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
DELGADO COLLEGE	\$ (275,529)	\$ (7,021)	\$ (64,254)
DEPARTMENT OF CHILDREN AND FAMILY SERVICES	8,702,556	221,756	2,029,469
DEPARTMENT OF INSURANCE	(2,608,114)	(66,459)	(608,222)
DEPT ENVIRONMENTAL QUALITY	1,842,841	46,959	429,758
DEPT OF AGRICULTURE AND FORESTRY	2,135,873	54,426	498,094
DEPT OF FINANCE CITY OF NEW ORLEANS	36,767	937	8,574
DEPT OF REVENUE & TAXATION	(255,825)	(6,519)	(59,659)
DESOTO PARISH SCHOOL BOARD	(110)	(3)	(26)
DNR - OFFICE OF COASTAL RESTOR AND MGT	191,428	4,878	44,642
DNR - OFFICE OF CONSERVATION	745,514	18,997	173,857
DNR - OFFICE OF MINERAL RESOURCES	515,447	13,134	120,204
DNR - OFFICE OF THE SECRETARY	409,881	10,444	95,586
DOA - DIVISION OF ADMINISTRATION	(3,047,937)	(77,666)	(710,790)
DOA - EXECUTIVE OFFICE	394,415	10,050	91,979
DOA - FEDERAL PROPERTY ASSISTANCE	(56,251)	(1,433)	(13,118)
DOA - LA PROPERTY ASSISTANCE AGENCY	(443,125)	(11,292)	(103,338)
DOA - LOUISIANA TAX COMMISSION	268,099	6,832	62,522
DOA - MENTAL HEALTH ADVOCACY SERVICE	408,505	10,409	95,265
DOA - OFFICE OF AIRCRAFT SERVICES	5,834	149	1,361
DOA - OFFICE OF GROUP BENEFITS	1,222,378	31,148	285,063
DOA - OFFICE OF RISK MANAGEMENT	(762,576)	(19,432)	(177,836)
DOA - OFFICE OF ST PROCUREMENT	(96,650)	(2,463)	(22,539)
DOA - OFFICE OF TECHNOLOGY SERVICES	(4,467,357)	(113,836)	(1,041,804)

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Louisiana State Employees' Retirement System

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

June 30, 2022

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
DOA - OFFICE OF THE INSPECTOR GENERAL	\$ 71,497	\$ 1,822	\$ 16,673
DOC - ADMINISTRATION	1,683,391	42,896	392,573
DOC - ADULT PROBATION AND PAROLE	(2,135,047)	(54,405)	(497,901)
DOC - ALLEN CORRECTIONAL CENTER	5,704,431	145,358	1,330,295
DOC - DAVID WADE CORRECTIONAL CENTER	1,905,036	48,543	444,262
DOC - DIXON CORRECTIONAL INSTITUTE	(1,207,847)	(30,778)	(281,675)
DOC - ELAYN HUNT CORRECTIONAL CENTER	495,193	12,618	115,481
DOC - LA CORRECTIONAL INST FOR WOMEN	878,269	22,380	204,816
DOC - LOUISIANA STATE PENITENTIARY	(5,416,187)	(138,013)	(1,263,075)
DOC - PRISON ENTERPRISES	932,869	23,771	217,549
DOC - RAYBURN CORRECTIONAL INST	1,093,255	27,858	254,951
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	(678,805)	(17,297)	(158,300)
DOE - STATE ACTIVITIES	(1,433,786)	(36,535)	(334,364)
DOTD - ADMINISTRATION	(616,390)	(15,707)	(143,745)
DOTD - ENGINEERING AND OPERATIONS	(6,539,059)	(166,624)	(1,524,928)
DPS - LA HIGHWAY SAFETY COMMISSION	74,084	1,888	17,277
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	(358,859)	(9,144)	(83,687)
DPS - LOUISIANA GAMING CONTROL BOARD	137,269	3,498	32,012
DPS - OFFICE OF MGT AND FINANCE	(505,760)	(12,888)	(117,945)
DPS - OFFICE OF MOTOR VEHICLES	(507,301)	(12,927)	(118,305)
DPS - OFFICE OF STATE FIRE MARSHALL	988,899	25,199	230,615
DPS - OFFICE OF STATE POLICE	1,163,155	29,639	271,252
DSCS - BOARD OF TAX APPEALS	184,108	4,691	42,935

(Continued)

Louisiana State Employees' Retirement System

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

June 30, 2022

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
DSCS - DIV OF ADMINISTRATIVE LAW	\$ (454,849)	\$ (11,590)	\$ (106,072)
DSCS - ETHICS ADMINISTRATION	(77,606)	(1,978)	(18,098)
DSCS - STATE CIVIL SERVICE	249,165	6,349	58,106
DVA - DEPARTMENT OF VETERANS AFFAIRS	773,969	19,722	180,493
DVA - LOUISIANA VETERANS HOME	(889,663)	(22,670)	(207,473)
DVA - NORTHEAST LA VETERANS HOME	1,238,835	31,568	288,901
DVA - NORTHWEST LA VETERANS HOME	(669,063)	(17,049)	(156,028)
DVA - SOUTHEAST LA VETERANS HOME	471,195	12,007	109,885
DVA - SOUTHWEST LA VETERANS HOME	(1,499,668)	(38,214)	(349,728)
EAST BATON ROUGE PARISH SCHOOL BOARD	(89,825)	(2,289)	(20,948)
EAST JEFFERSON POLICE DEPT	(19,264)	(491)	(4,492)
EUNICE CITY COURT	4,238	108	988
FIFTH LA LEVEE BOARD	130,774	3,332	30,497
FLORIDA PARISHES JUV DETENTION CENTER	400,249	10,199	93,340
GREATER BATON ROUGE PORT COM	81,294	2,072	18,958
GREATER KROTZ SPRINGS PORT COMM	(102,649)	(2,616)	(23,938)
GREATER LAFOURCHE PORT COMMISSION	(201,170)	(5,126)	(46,914)
IBERIA PARISH GOVERNMENT	4,293	109	1,001
IBERIA PARISH SCHOOL BOARD	4,513	115	1,053
IBERVILLE PARISH SCHOOL BOARD	6,109	156	1,425
INSPIRENOLA SCHOOLS	33,629	857	7,842
JEANERETTE CITY COURT	(1,651)	(42)	(385)
JEFFERSON DAVIS PARISH	(55)	(1)	(13)

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Louisiana State Employees' Retirement System

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

June 30, 2022

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
JEFFERSON DAVIS PARISH SCHOOL BOARD	\$ 2,257	\$ 58	\$ 526
JEFFERSON PARISH	(8,091)	(206)	(1,887)
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	109,639	2,794	25,568
JUDICIAL BRANCH OF LOUISIANA	2,162,952	55,116	504,409
JUDICIAL EXP REG PARISH OF ORLEANS	527,501	13,442	123,015
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	85,202	2,171	19,869
LA BD OF DRUG & DEVICE DISTR	15,466	394	3,607
LA BEHAVIOR ANALYST BOARD	166,991	4,255	38,943
LA BOARD OF PHARMACY	120,867	3,080	28,187
LA BOARD REGISTRATION PROF ENGINEERS	53,884	1,373	12,566
LA CEMETERY BOARD	(157,359)	(4,010)	(36,697)
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	(945,528)	(24,094)	(220,501)
LA ECON DEV - OFFICE OF BUSINESS DEV	799,452	20,371	186,435
LA ECON DEV - OFFICE OF THE SECRETARY	277,951	7,083	64,819
LA ED TELEVISION AUTHORITY	340,421	8,674	79,387
LA HOUSE OF REPRESENTATIVES	(472,516)	(12,041)	(110,193)
LA HOUSING CORPORATION	1,957,049	49,869	456,391
LA LICENSED PROFESSIONAL COUNSELORS	(77,166)	(1,966)	(17,995)
LA MILITARY DEPT	1,399,991	35,674	326,483
LA PATIENT'S COMP FUND OVERSIGHT BOARD	273,382	6,966	63,754
LA PUBLIC DEFENDER BOARD	(542,197)	(13,816)	(126,442)
LA RACING COMMISSION	771,878	19,669	180,005
LA REAL ESTATE COMM	(216,086)	(5,506)	(50,392)

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Louisiana State Employees' Retirement System

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

June 30, 2022

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
LA SCHOOL FOR MATH SCI & ARTS	\$ (212,233)	\$ (5,408)	\$ (49,494)
LA SENATE	(507,246)	(12,925)	(118,292)
LA ST BD BARBER EXAMINERS	(2,862)	(73)	(667)
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	50,361	1,283	11,744
LA ST BD OF EXAMINERS OF DIET & NUTRITION	4,073	104	950
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	129,729	3,306	30,253
LA ST BOARD OF ARCHITECTURAL EXAMINERS	18,879	481	4,403
LA ST BOARD OF CHIROPRACTIC EXAMINERS	(2,257)	(58)	(526)
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	243,386	6,202	56,758
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	(1,266)	(32)	(295)
LA ST LICENSING BD OF CONTRACTORS	(71,882)	(1,832)	(16,763)
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	25,979	662	6,058
LA STATE BD OF COSMETOLOGY	(369,427)	(9,414)	(86,152)
LA STATE BD OF EMBALMERS & FUNERAL DIRS	8,531	217	1,990
LA STATE BD PRIVATE SECURITY EXAM	(355,777)	(9,066)	(82,969)
LA STATE BOARD OF DENTISTRY	38,032	969	8,869
LA STATE BOARD OF HOME INSPECTORS	9,687	247	2,259
LA STATE BOARD OF NURSING	(1,110,482)	(28,297)	(258,969)
LA STATE LAW INSTITUTE	215,426	5,489	50,238
LA STATE UNIVERSITY MEDICAL CENTER	(1,852,033)	(47,193)	(431,901)
LA USED MOTOR VEHICLE & PARTS	(133,581)	(3,404)	(31,152)
LA VETERINARY BOARD	16,842	429	3,928
LAFAYETTE CONSOL GOVT ADM OPERAT	(303,599)	(7,736)	(70,801)

(Continued)

Louisiana State Employees' Retirement System

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

June 30, 2022

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
LAFAYETTE PARISH SCHOOL BOARD	\$ (135,343)	\$ (3,449)	\$ (31,562)
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	(1,596)	(41)	(372)
LAFOURCHE PARISH SCHOOL BOARD	(8,916)	(227)	(2,079)
LAKE PROVIDENCE PORT COMMISSION	68,139	1,736	15,890
LALLIE KEMP CHARITY HOSPITAL	(1,736,174)	(44,241)	(404,882)
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	(27,795)	(708)	(6,482)
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	1,868,985	47,625	435,854
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	1,171,191	29,844	273,126
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	(12,659)	(323)	(2,952)
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	367,445	9,363	85,690
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTH.	1,182,859	30,141	275,847
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	(43,096)	(1,098)	(10,050)
LDH-LA EMERGENCY RESPONSE NETWORK	34,730	885	8,099
LDH-MEDICAL VENDOR ADMINISTRATION	3,124,827	79,626	728,721
LDH-NORTHEAST DELTA HUMAN SERVICES AUTH.	179,650	4,578	41,895
LDH-NORTHWEST LA HUMAN SERVICES DISTRICT	(285,051)	(7,264)	(66,475)
LDH-OFF OF THE SECRETARY MGT AND FINANCE	2,953,103	75,250	688,675
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	(1,707,333)	(43,506)	(398,157)
LDH-OFFICE OF AGING AND ADULT SERVICES	585,678	14,924	136,582
LDH-OFFICE OF BEHAVIORAL HEALTH	(10,518,428)	(268,027)	(2,452,937)
LDH-OFFICE OF PUBLIC HEALTH	2,522,032	64,266	588,147
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTH.	(773,364)	(19,707)	(180,351)
LEESVILLE CITY COURT	(881)	(22)	(205)

(Continued)

Louisiana State Employees' Retirement System

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

June 30, 2022

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
LEGISLATIVE BUDGETARY CONTROL COUN	\$ 227,865	\$ 5,806	\$ 53,139
LEGISLATIVE FISCAL OFFICE	(1,014,823)	(25,859)	(236,661)
LINCOLN PARISH SCHOOL BOARD	(139,526)	(3,555)	(32,538)
LIVINGSTON PARISH COUNCIL	(23,997)	(611)	(5,596)
LIVINGSTON PARISH SCHOOL BOARD	268,484	6,841	62,611
LOUISIANA BOARD OF CPAS	252,467	6,433	58,876
LOUISIANA BOARD OF MASSAGE THERAPY	(208,876)	(5,323)	(48,711)
LOUISIANA DELTA COMMUNITY COLLEGE	(345,815)	(8,812)	(80,645)
LOUISIANA DEPARTMENT OF JUSTICE	4,643,319	118,319	1,082,840
LOUISIANA LEGISLATIVE AUDITOR	78,872	2,010	18,393
LOUISIANA LOTTERY CORPORATION	8,146	208	1,900
LOUISIANA MOTOR VEHICLE COMMISSION	(87,843)	(2,238)	(20,485)
LOUISIANA PHYSICAL THERAPY BOARD	14,696	374	3,427
LOUISIANA STATE UNIVERSITY	(2,663,319)	(67,866)	(621,096)
LSU MEDICAL CENTER HEALTH CARE SRV DIV	(65,387)	(1,666)	(15,249)
LSU MEDICAL CENTER IN SHREVEPORT	684,419	17,440	159,609
LT GOVERNORS OFFICE	449,179	11,446	104,750
MADISON PARISH PORT HARBOR & TERMINAL	34,070	868	7,945
MARKSVILLE CITY COURT	(5,229)	(133)	(1,219)
METROPOLITAN HUMAN SERVICES DISTRICT	212,398	5,412	49,532
MINDEN CITY COURT	82,890	2,112	19,330
MONROE CITY SCHOOL BOARD	183,613	4,679	42,819
MUNICIPAL FIRE & POLICE CIVIL SERVICE	(100,393)	(2,558)	(23,412)

(Continued)

Louisiana State Employees' Retirement System

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

June 30, 2022

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	\$ (224,452)	\$ (5,719)	\$ (52,343)
NATCHITOCHEs CANE RIVER LEVEE DISTRICT	11,999	306	2,798
NATCHITOCHEs CITY COURT	7,485	191	1,746
NEW IBERIA CITY COURT	10,678	272	2,490
NEW ORLEANS CENTER FOR CREATIVE ARTS	181,246	4,618	42,267
NORTH LAFOURCHE LEVEE DISTRICT	49,040	1,250	11,436
NORTHSHORE CHARTER SCHOOL	1,541	39	359
NORTHSHORE TECH COMMUNITY COLLEGE	67,314	1,715	15,698
NORTHWEST LA TECHNICAL COMMUNITY COLLEGE	220,214	5,611	51,355
NUNEZ COMMUNITY COLLEGE	(44,197)	(1,126)	(10,307)
OFFICE OF ELDERLY AFFAIRS	173,595	4,424	40,483
OFFICE OF FINANCIAL INSTITUTIONS	413,844	10,545	96,510
OFFICE OF HOME LAND SEC & EMERG. PREP.	194,235	4,949	45,296
OFFICE OF JUVENILE JUSTICE	(1,658,348)	(42,257)	(386,733)
OPELOUSAS CITY COURT	(660)	(17)	(154)
ORLEANS PARISH SCHOOL BOARD	(697,134)	(17,764)	(162,574)
OUACHITA PARISH POLICE JURY	3,688	94	860
OUACHITA PARISH SCHOOL BOARD	(179,650)	(4,578)	(41,895)
PARISH OF ORLEANS JUDICIAL EXP JUDGES	20,310	518	4,736
PARISH OF TANGIPAHOA	40,124	1,022	9,357
PARISH OF TERREBONNE	3,192	81	744
PINEVILLE CITY COURT	12,989	331	3,029
POINT COUPEE PARISH SCHOOL BOARD	(15,521)	(396)	(3,620)

(Continued)

Louisiana State Employees' Retirement System

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

June 30, 2022

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
PONTCHARTRAIN LEVEE DISTRICT	\$ 248,890	\$ 6,342	\$ 58,042
PORT OF LAKE CHARLES	(8,531)	(217)	(1,990)
PUBLIC SERVICE COMMISSION	(352,475)	(8,982)	(82,198)
RAPIDES PARISH HOUSING AUTHORITY	(108,208)	(2,757)	(25,235)
RAPIDES PARISH POLICE JURY	13,210	337	3,081
RAPIDES PARISH SCHOOL BOARD	(39,904)	(1,017)	(9,306)
RAYNE CITY COURT	75,735	1,930	17,662
RECOVERY SCHOOL DISTRICT	16,897	431	3,940
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	24,548	626	5,725
REGIONAL PLANNING COMMISSION	17,723	452	4,133
REGIONAL TRANSIT AUTHORITY	26,254	669	6,123
RIVER PARISHES COMMUNITY COLLEGE	(46,619)	(1,188)	(10,872)
RUSTON CITY COURT	5,944	151	1,386
SABINE PARISH SCHOOL BOARD	(67,314)	(1,715)	(15,698)
SABINE RIVER AUTHORITY	(586,779)	(14,952)	(136,839)
SCHOOL EMPLOYEES RETIREMENT SYSTEM	(18,714)	(477)	(4,364)
SECRETARY OF STATE'S OFFICE	905,789	23,081	211,233
SOUTH LAFOURCHE LEVEE DISTRICT	(194,455)	(4,955)	(45,348)
SOUTH LOUISIANA COMMUNITY COLLEGE	(400,414)	(10,203)	(93,378)
SOUTH TANGIPAHOA PARISH PORT COMMISSION	219,333	5,589	51,149
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	(1,190,015)	(30,324)	(277,516)
SOUTHERN UNIVERSITY	1,010,475	25,749	235,647
SOWELA TECHNICAL COMMUNITY COLLEGE	(54,710)	(1,394)	(12,758)

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Louisiana State Employees' Retirement System

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

June 30, 2022

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
SPRINGHILL CITY COURT	\$ 605	\$ 15	\$ 141
SSC - SPECIAL SCHOOL DISTRICT	594,484	15,148	138,636
ST BERNARD PORT HARBOR & TERM DIST	(599,163)	(15,268)	(139,727)
ST CHARLES PARISH PUBLIC SCHOOLS	(248,174)	(6,324)	(57,875)
ST JAMES PARISH SCHOOL BOARD	66,048	1,683	15,403
ST LANDRY PARISH GOVERNMENT	(440)	(11)	(103)
ST LANDRY PARISH SCHOOL BOARD	27,685	705	6,456
ST MARTIN PARISH POLICE JURY	(55)	(1)	(13)
ST MARTIN PARISH SCHOOL BOARD	102,924	2,623	24,002
ST TAMMANY PARISH GOVERNMENT	(110)	(3)	(26)
ST TAMMANY PARISH SCHOOL BOARD	20,805	530	4,852
ST. HELENA PARISH SCHOOL BOARD	(6,330)	(161)	(1,476)
ST. MARY PARISH SCHOOL BOARD	20,530	523	4,788
STATE PLUMBING BOARD	83,275	2,122	19,420
STATE POLICE COMMISSION	13,540	345	3,158
STATE POLICE RETIREMENT SYSTEM	(49,371)	(1,258)	(11,513)
TANGIPAHOA PARISH SCHOOL SYSTEM	358,419	9,133	83,585
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	1,134,645	28,913	264,603
TENSAS BASIN LEVEE DISTRICT	35,996	917	8,394
TERREBONNE LEVEE & CONSERVATION DISTRICT	133,967	3,414	31,242
TERREBONNE PARISH SCHOOL BOARD	38,638	985	9,011
THE CITY OF VILLE PLATTE	(1,706)	(43)	(398)
THE PORT OF SOUTH LOUISIANA	766,319	19,527	178,708

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Louisiana State Employees' Retirement System

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

June 30, 2022

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
THRIVE ACADEMY	\$ 46,729	\$ 1,191	\$ 10,897
TOWN OF BUNKIE	(385)	(10)	(90)
TOWN OF SORRENTO	(110)	(3)	(26)
TOWN OF VIDALIA	(9,577)	(244)	(2,233)
TREASURY DEPARTMENT	605,988	15,442	141,319
UNIVERSITY OF LOUISIANA	(5,288,550)	(134,761)	(1,233,310)
VERMILION PARISH POLICE JURY	(165)	(4)	(39)
VERMILION PARISH SCHOOL BOARD	8,421	215	1,964
VERNON PARISH SCHOOL BOARD	(121,143)	(3,087)	(28,251)
WARE YOUTH CENTER	1,635,066	41,664	381,304
WARREN EASTON CHARTER HIGH SCHOOL	(1,376)	(35)	(321)
WASHINGTON PARISH POLICE JURY	1,541	39	359
WASHINGTON PARISH SCHOOL SYSTEM	98,741	2,516	23,027
WEBSTER PARISH POLICE JURY	(330)	(8)	(77)
WEBSTER PARISH SCHOOL BOARD	32,584	830	7,599
WEST BATON ROUGE PARISH COUNCIL	1,761	45	411
WEST FELICIANA PARISH SCHOOL BOARD	2,862	73	667
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	(379,939)	(9,681)	(88,603)
WINN PARISH POLICE JURY	(110)	(3)	(26)
WINNFIELD CITY COURT	5,724	146	1,335
WINNSBORO CITY COURT	(12,219)	(311)	(2,849)
WLF - OFFICE OF FISHERIES	(389,021)	(9,913)	(90,721)
WLF - OFFICE OF MGT AND FINANCE	462,224	11,778	107,792

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Louisiana State Employees' Retirement System

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

June 30, 2022

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
WLF - OFFICE OF THE SECRETARY	\$ (1,652,128)	\$ (42,099)	\$ (385,283)
WLF - OFFICE OF WILDLIFE	1,228,873	31,314	286,578
WORKFORCE SUPPORT AND TRAINING	(670,549)	(17,087)	(156,375)
ZACHARY CITY COURT	(33,134)	(844)	(7,727)
ZACHARY SCHOOL BOARD	(83,936)	(2,139)	(19,574)
Total	\$ -	\$ -	\$ -

Louisiana State Employees' Retirement System

Explanation of Acronyms

Notes to Schedules

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

LASERS Employer Schedules

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