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A Professional Accounting Corporation

July 27, 2022

Louisiana Legislative Auditor
Mr. Michael Waguespack, CPA
P.O. Box 94397
Baton Rouge, LA 70804

Dear Mr. Waguespack:

We audited the schedule of employer allocations of the Louisiana State Employees' Retirement System – GASB 68 Schedules as of and for the year ended June 30, 2021, which was submitted to your office on December 21, 2021.

After issuing the audit and submitting it to your office, we noted a mathematical error in the Total Deferred Inflows in the Schedule of Pension Amounts by Employer on page 26. This number was stated at \$0 but should have been (\$1,283,547,891). Attached is a corrected report with the amount corrected on page 26. This change did not affect our opinion.

Sincerely,

Postlethwaite & Netterville



**Employer Pension Report
For Fiscal Year Ended
June 30, 2021**

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

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

We have audited the accompanying schedule of employer allocations of the Louisiana State Employees' Retirement System (the System) as of and for the year ended June 30, 2021, 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, 2021 and the related notes to the schedules.

Management's Responsibility for the Schedules

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and the net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities of the System, as of and for the year ended June 30, 2021 in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matters

As disclosed in Note F to the employer schedules, the total pension liability for the System was \$20,220,320,534 as of June 30, 2021. 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, 2021 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.

This report is being issued subsequent to and in replacement of a previous report on the System dated November 29, 2021. After issuance of our original report, we noted a mathematical error in the Total Deferred Inflows in the Schedule of Pension Amounts by Employer on page 26. This number was stated at \$0 but should have been (\$1,283,547,891). Our opinion is not modified with respect to this matter.

Other Matters

Financial Statement Audit

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the System as of and for the year ended June 30, 2021, and our report thereon, dated September 20, 2021, 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 29, 2021 and July 27, 2022 with respect to the Schedule of Pension Amounts by Employer, 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.



Baton Rouge, Louisiana

November 29, 2021, except for the Schedule of Pension Amounts by Employer as to which the date is July 27, 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, 2021, and the related notes to the schedules and have issued our report thereon dated November 29, 2021 and July 27, 2022 with respect to the Schedule of Pension Amounts by Employer.

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 29, 2021, except for the Schedule of Pension Amounts by Employer as to which the date is July 27, 2022

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2021

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
15TH JUDICIAL DISTRICT COURT	\$ 70,637	0.00846%
17TH JUDICIAL DIST COURT	349,208	0.04183%
18TH JUDICIAL DISTRICT	93,743	0.01123%
19TH JUDICIAL DIST COURT	1,217,965	0.14589%
20TH JUDICIAL DISTRICT COURT	85,712	0.01027%
24TH JUDICIAL DIST CT JEFFERSON PARISH	300,059	0.03594%
2ND JUDICIAL DISTRICT COURT DIVISION A	28,440	0.00341%
2ND JUDICIAL DISTRICT COURT DIVISION B	35,432	0.00424%
2ND JUDICIAL DISTRICT COURT DIVISION C	45,346	0.00543%
3RD CIRCUIT COURT OF APPEAL	1,328,615	0.15914%
3RD JUDICIAL DISTRICT COURT	80,837	0.00968%
4TH DISTRICT COURT JUDGES OFFICE	178,777	0.02141%
5TH CIRCUIT COURT OF APPEAL	763,341	0.09143%
ACADIA PARISH POLICE JURY	16,669	0.00200%
ACADIA PARISH SCHOOL BOARD	20,634	0.00247%
ALGIERS CHARTER SCHOOLS ASSOCIATION	28,045	0.00336%
ALLEN PARISH POLICE JURY	5,160	0.00062%
AMITE RIVER BASIN WATER DIST	64,754	0.00776%
ASCENSION PARISH POLICE JURY	21,467	0.00257%
ASCENSION PARISH SCHOOL BOARD	244,161	0.02925%
ATCHAFALAYA LEVEE DISTRICT	844,085	0.10110%
AVOYELLES PARISH POLICE JURY	4,162	0.00050%
AVOYELLES PARISH SCHOOL BOARD	21,816	0.00261%
BATON ROUGE COMMUNITY COLLEGE	1,152,448	0.13804%
BD EX SPEECH PATHOLOGY & AUDIOLOGY	47,089	0.00564%
BD OF COMMISSIONERS PORT OF NEW ORLEANS	5,029,204	0.60239%
BD OF ELEM AND SECONDARY ED	35,025	0.00420%
BD OF EXAMINERS OF CERTIFIED SHORTHAND	18,048	0.00216%
BOARD OF EXAMINERS OF NURSING FACILITIES ADMIN	64,503	0.00773%
BOARD OF MEDICAL EXAMINERS	1,279,263	0.15323%
BOARD OF REGENTS	2,027,359	0.24283%
BOGALUSA CITY SCHOOLS	-	0.00000%
BOSSIER CITY COURT	68,656	0.00822%
BOSSIER PARISH COMMUNITY COLLEGE	792,629	0.09494%
BOSSIER PARISH SCHOOL BOARD	76,169	0.00912%

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2021

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
CADDO LEVEE DISTRICT	\$ 181,307	0.02172%
CADDO PARISH SCHOOL BOARD	106,475	0.01275%
CALCASIEU PARISH POLICE JURY	20,647	0.00247%
CALCASIEU PARISH SCHOOL BOARD	65,231	0.00781%
CAPITOL AREA GROUNDWATER COMMISSION	54,905	0.00658%
CATAHOULA PARISH SCHOOL BOARD	42,887	0.00514%
CENTRAL LA TECH COMMUNITY COLLEGE	253,228	0.03033%
CITY COURT OF ABBEVILLE	22,025	0.00264%
CITY COURT OF BAKER	37,007	0.00443%
CITY COURT OF BASTROP	36,633	0.00439%
CITY COURT OF BOGALUSA	8,264	0.00099%
CITY COURT OF CROWLEY	17,830	0.00214%
CITY COURT OF DENHAM SPRINGS	33,863	0.00406%
CITY COURT OF FRANKLIN	14,695	0.00176%
CITY COURT OF HAMMOND	-	0.00000%
CITY COURT OF HOUMA	30,315	0.00363%
CITY COURT OF JENNINGS	11,437	0.00137%
CITY COURT OF LAKE CHARLES	72,747	0.00871%
CITY COURT OF MORGAN CITY	11,492	0.00138%
CITY COURT OF OAKDALE	6,290	0.00075%
CITY COURT OF PLAQUEMINE	8,227	0.00099%
CITY COURT OF PORT ALLEN CIVIL FEES	11,443	0.00137%
CITY COURT OF SLIDELL	28,067	0.00336%
CITY COURT OF SULPHUR	20,661	0.00248%
CITY COURT OF THIBODAU	12,953	0.00155%
CITY COURT OF VILLE PLATTE CIVIL DIV	8,775	0.00105%
CITY COURT OF WEST MONROE	11,454	0.00137%
CITY OF ABBEVILLE	4,103	0.00049%
CITY OF ALEXANDRIA	24,161	0.00289%
CITY OF BAKER	10,925	0.00131%
CITY OF BAKER SCHOOL BOARD	21,254	0.00255%
CITY OF BASTROP	10,146	0.00122%
CITY OF BATON ROUGE	186,703	0.02236%
CITY OF BOGALUSA	9,526	0.00114%
CITY OF BOSSIER	14,959	0.00179%

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2021

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
CITY OF BREAUX BRIDGE	\$ 21,014	0.00252%
CITY OF CROWLEY	12,467	0.00149%
CITY OF DENHAM SPRINGS	11,275	0.00135%
CITY OF DONALDSONVILLE	3,057	0.00037%
CITY OF EUNICE	7,401	0.00089%
CITY OF FRANKLIN	8,277	0.00099%
CITY OF GONZALES	3,057	0.00037%
CITY OF JEANERETTE	8,282	0.00099%
CITY OF JENNINGS	3,791	0.00045%
CITY OF KAPLAN	10,866	0.00130%
CITY OF LAKE CHARLES	14,768	0.00177%
CITY OF MARKSVILLE	5,402	0.00065%
CITY OF MINDEN	2,382	0.00029%
CITY OF MONROE	111,018	0.01330%
CITY OF MORGAN CITY	15,732	0.00188%
CITY OF NATCHITOCHES	-	0.00000%
CITY OF NEW IBERIA	17,137	0.00205%
CITY OF OAKDALE	7,772	0.00093%
CITY OF OPELOUSAS	14,780	0.00177%
CITY OF PINEVILLE	8,309	0.00100%
CITY OF PLAQUEMINE	15,581	0.00187%
CITY OF PORT ALLEN	12,458	0.00149%
CITY OF RAYNE	9,526	0.00114%
CITY OF RUSTON	13,309	0.00159%
CITY OF SHREVEPORT	125,313	0.01501%
CITY OF SLIDELL	18,352	0.00220%
CITY OF SULPHUR	9,400	0.00113%
CITY OF THIBODAUX	17,265	0.00207%
CITY OF WEST MONROE	21,633	0.00259%
CITY OF WINNFIELD	1,032	0.00012%
CITY OF ZACHARY	3,881	0.00047%
CLAIBORNE PARISH SCHOOL BOARD	35,693	0.00428%
COASTAL PROTECTION & RESTORATION AUTHORITY	5,444,909	0.65218%
COMMISSION OF LAW ENFORCEMENT LCLE	1,005,064	0.12039%
COURT OF APPEAL FIRST CIRCUIT	1,733,691	0.20766%

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2021

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
COURT OF APPEALS FOURTH CIRCUIT	\$ 1,466,425	0.17565%
COURT OF APPEALS SECOND CIRCUIT	922,138	0.11045%
CRIMINAL DISTRICT COURT	1,578,983	0.18913%
CRT - OFFICE OF CULTURAL DEVELOPMENT	823,082	0.09859%
CRT - OFFICE OF STATE LIBRARY	904,029	0.10828%
CRT - OFFICE OF STATE MUSEUM	1,251,360	0.14989%
CRT - OFFICE OF STATE PARKS	4,305,630	0.51572%
CRT - OFFICE OF THE SECRETARY	1,087,580	0.13027%
CRT - OFFICE OF TOURISM	1,013,928	0.12145%
CUSTODIAN OF NOTARIAL ARCHIVES	128,774	0.01542%
DELGADO COLLEGE	2,272,870	0.27224%
DEPARTMENT OF CHILDREN AND FAMILY SERVICES	62,845,981	7.52759%
DEPARTMENT OF INSURANCE	5,556,585	0.66556%
DEPT ENVIRONMENTAL QUALITY	16,251,096	1.94653%
DEPT OF AGRICULTURE AND FORESTRY	11,538,401	1.38205%
DEPT OF FINANCE CITY OF NEW ORLEANS	291,447	0.03491%
DEPT OF REVENUE & TAXATION	14,322,651	1.71554%
DESOTO PARISH SCHOOL BOARD	35,597	0.00426%
DNR - OFFICE OF COASTAL RESTOR AND MGT	1,091,396	0.13073%
DNR - OFFICE OF CONSERVATION	3,609,938	0.43239%
DNR - OFFICE OF MINERAL RESOURCES	1,254,635	0.15028%
DNR - OFFICE OF THE SECRETARY	914,231	0.10951%
DOA - DIVISION OF ADMINISTRATION	13,026,767	1.56033%
DOA - EXECUTIVE OFFICE	1,908,861	0.22864%
DOA - FEDERAL PROPERTY ASSISTANCE	120,192	0.01440%
DOA - LA PROPERTY ASSISTANCE AGENCY	498,588	0.05972%
DOA - LOUISIANA TAX COMMISSION	803,841	0.09628%
DOA - MENTAL HEALTH ADVOCACY SERVICE	934,569	0.11194%
DOA - OFFICE OF AIRCRAFT SERVICES	53,116	0.00636%
DOA - OFFICE OF GROUP BENEFITS	918,763	0.11005%
DOA - OFFICE OF RISK MANAGEMENT	1,076,313	0.12892%
DOA - OFFICE OF ST PROCUREMENT	2,235,660	0.26778%
DOA - OFFICE OF TECHNOLOGY SERVICES	21,114,273	2.52903%
DOA - OFFICE OF THE INSPECTOR GENERAL	433,508	0.05193%
DOC - ADMINISTRATION	5,866,823	0.70272%

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2021

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
DOC - ADULT PROBATION AND PAROLE	\$ 17,530,926	2.09983%
DOC - ALLEN CORRECTIONAL CENTER	2,436,938	0.29189%
DOC - DAVID WADE CORRECTIONAL CENTER	5,488,450	0.65740%
DOC - DIXON CORRECTIONAL INSTITUTE	8,689,660	1.04083%
DOC - ELAYN HUNT CORRECTIONAL CENTER	9,073,681	1.08683%
DOC - LA CORRECTIONAL INST FOR WOMEN	4,707,795	0.56389%
DOC - LOUISIANA STATE PENITENTIARY	22,312,168	2.67252%
DOC - PRISON ENTERPRISES	1,258,670	0.15076%
DOC - RAYBURN CORRECTIONAL INST	5,067,346	0.60696%
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	6,313,860	0.75626%
DOE - SPECIAL SCHOOL DISTRICTS	-	0.00000%
DOE - STATE ACTIVITIES	8,129,667	0.97376%
DOTD - ADMINISTRATION	5,106,512	0.61165%
DOTD - ENGINEERING AND OPERATIONS	77,861,972	9.32595%
DPS - LA HIGHWAY SAFETY COMMISSION	379,296	0.04543%
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	278,268	0.03333%
DPS - LOUISIANA GAMING CONTROL BOARD	65,321	0.00782%
DPS - OFFICE OF MGT AND FINANCE	2,410,850	0.28877%
DPS - OFFICE OF MOTOR VEHICLES	8,084,606	0.96836%
DPS - OFFICE OF STATE FIRE MARSHALL	4,043,543	0.48433%
DPS - OFFICE OF STATE POLICE	13,770,755	1.64944%
DSCS - BOARD OF TAX APPEALS	144,339	0.01729%
DSCS - DIV OF ADMINISTRATIVE LAW	1,601,734	0.19185%
DSCS - ETHICS ADMINISTRATION	948,931	0.11366%
DSCS - STATE CIVIL SERVICE	2,650,283	0.31745%
DVA - DEPARTMENT OF VETERANS AFFAIRS	1,781,304	0.21336%
DVA - LOUISIANA VETERANS HOME	1,575,980	0.18877%
DVA - NORTHEAST LA VETERANS HOME	1,732,093	0.20747%
DVA - NORTHWEST LA VETERANS HOME	1,609,680	0.19281%
DVA - SOUTHEAST LA VETERANS HOME	1,775,275	0.21264%
DVA - SOUTHWEST LA VETERANS HOME	2,024,851	0.24253%
EAST BATON ROUGE PARISH SCHOOL BOARD	152,124	0.01822%
EAST JEFFERSON POLICE DEPT	584,469	0.07001%
EINSTEIN CHARTER SCHOOLS	-	0.00000%
EUNICE CITY COURT	18,059	0.00216%

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2021

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
FIFTH LA LEVEE BOARD	\$ 200,355	0.02400%
FLORIDA PARISHES JUV DETENTION CENTER	1,595,902	0.19116%
GREATER BATON ROUGE PORT COM	762,609	0.09134%
GREATER KROTZ SPRINGS PORT COMM	46,344	0.00555%
GREATER LAFOURCHE PORT COMMISSION	1,147,954	0.13750%
IBERIA PARISH GOVERNMENT	7,708	0.00092%
IBERIA PARISH SCHOOL BOARD	50,770	0.00608%
IBERVILLE PARISH SCHOOL BOARD	23,582	0.00283%
INSPIRENOLA SCHOOLS	24,391	0.00292%
JEANERETTE CITY COURT	1,621	0.00019%
JEFFERSON DAVIS PARISH	1,821	0.00022%
JEFFERSON DAVIS PARISH SCHOOL BOARD	14,631	0.00175%
JEFFERSON PARISH	198,705	0.02380%
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	359,477	0.04306%
JUDICIAL BRANCH OF LOUISIANA	27,178,657	3.25542%
JUDICIAL EXP REG PARISH OF ORLEANS	1,298,645	0.15555%
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	234,670	0.02811%
LA BD OF DRUG & DEVICE DISTR	66,623	0.00798%
LA BEHAVIOR ANALYST BOARD	27,650	0.00331%
LA BOARD OF PHARMACY	723,305	0.08664%
LA BOARD REGISTRATION PROF ENGINEERS	243,489	0.02917%
LA CEMETERY BOARD	92,741	0.01111%
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	615,427	0.07372%
LA ECON DEV - OFFICE OF BUSINESS DEV	2,106,144	0.25227%
LA ECON DEV - OFFICE OF THE SECRETARY	1,097,242	0.13143%
LA ED TELEVISION AUTHORITY	1,206,695	0.14454%
LA HOUSE OF REPRESENTATIVES	4,214,950	0.50486%
LA HOUSING CORPORATION	3,365,793	0.40315%
LA LICENSED PROFESSIONAL COUNSELORS	65,309	0.00782%
LA MILITARY DEPT	12,377,660	1.48258%
LA PATIENT'S COMP FUND OVERSIGHT BOARD	1,170,924	0.14025%
LA PUBLIC DEFENDER BOARD	511,099	0.06122%
LA RACING COMMISSION	813,812	0.09748%
LA REAL ESTATE COMM	481,015	0.05762%
LA SCHOOL FOR MATH SCI & ARTS	258,764	0.03099%

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2021

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
LA SENATE	\$ 3,431,402	0.41101%
LA ST BD BARBER EXAMINERS	67,873	0.00813%
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	83,518	0.01000%
LA ST BD OF EXAMINERS OF DIET & NUTRITION	18,486	0.00221%
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	43,079	0.00516%
LA ST BOARD OF ARCHITECTURAL EXAMINERS	90,277	0.01081%
LA ST BOARD OF CHIROPRACTIC EXAMINERS	54,470	0.00652%
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	284,852	0.03412%
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	29,865	0.00358%
LA ST LICENSING BD OF CONTRACTORS	1,043,150	0.12495%
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	39,708	0.00476%
LA STATE BD OF COSMETOLOGY	357,163	0.04278%
LA STATE BD OF EMBALMERS & FUNERAL DIRS	66,854	0.00801%
LA STATE BD PRIVATE SECURITY EXAM	206,073	0.02468%
LA STATE BOARD OF DENTISTRY	168,891	0.02023%
LA STATE BOARD OF HOME INSPECTORS	27,627	0.00331%
LA STATE BOARD OF NURSING	1,607,442	0.19254%
LA STATE LAW INSTITUTE	132,162	0.01583%
LA STATE UNIVERSITY MEDICAL CENTER	6,461,030	0.77389%
LA USED MOTOR VEHICLE & PARTS	306,455	0.03671%
LA VETERINARY BOARD	45,527	0.00545%
LAFAYETTE CONSOL GOVT ADM OPERAT	46,053	0.00552%
LAFAYETTE PARISH SCHOOL BOARD	63,777	0.00764%
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	37,920	0.00454%
LAFOURCHE PARISH SCHOOL BOARD	24,800	0.00297%
LAKE PROVIDENCE PORT COMMISSION	83,870	0.01005%
LALLIE KEMP CHARITY HOSPITAL	4,664,345	0.55869%
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	2,510,496	0.30070%
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	4,802,747	0.57527%
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	1,618,175	0.19382%
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	164,951	0.01976%
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	4,048,151	0.48488%
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTH	1,489,147	0.17837%
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	3,381,205	0.40500%
LDH-LA EMERGENCY RESPONSE NETWORK	289,357	0.03466%

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2021

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
LDH-MEDICAL VENDOR ADMINISTRATION	\$ 17,944,492	2.14936%
LDH-NORTHEAST DELTA HUMAN SERVICES AUTHORITY	2,103,877	0.25200%
LDH-NORTHWEST LOUISIANA HUMAN SERVICES DIST	2,039,621	0.24430%
LDH-OFF OF THE SECRETARY MGT AND FINANCE	10,813,941	1.29528%
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	24,197,050	2.89828%
LDH-OFFICE OF AGING AND ADULT SERVICES	7,706,301	0.92305%
LDH-OFFICE OF BEHAVIORAL HEALTH	25,893,980	3.10154%
LDH-OFFICE OF PUBLIC HEALTH	29,824,069	3.57228%
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	3,426,471	0.41042%
LEESVILLE CITY COURT	4,464	0.00054%
LEGISLATIVE BUDGETARY CONTROL COUN	341,009	0.04085%
LEGISLATIVE FISCAL OFFICE	685,559	0.08212%
LINCOLN PARISH SCHOOL BOARD	40,864	0.00490%
LIVINGSTON PARISH COUNCIL	3,639	0.00044%
LIVINGSTON PARISH SCHOOL BOARD	174,510	0.02090%
LOUISIANA BOARD OF CPAS	132,872	0.01592%
LOUISIANA BOARD OF MASSAGE THERAPY	75,973	0.00910%
LOUISIANA DELTA COMMUNITY COLLEGE	438,694	0.05255%
LOUISIANA DEPARTMENT OF JUSTICE	13,179,715	1.57865%
LOUISIANA LEGISLATIVE AUDITOR	7,108,259	0.85142%
LOUISIANA LOTTERY CORPORATION	37,286	0.00447%
LOUISIANA MOTOR VEHICLE COMMISSION	450,060	0.05391%
LOUISIANA PHYSICAL THERAPY BOARD	80,877	0.00969%
LOUISIANA STATE UNIVERSITY	23,955,656	2.86937%
LOUISIANA TAX FREE SHOPPING	-	0.00000%
LSU MEDICAL CENTER HEALTH CARE SRV DIV	611,463	0.07324%
LSU MEDICAL CENTER IN SHREVEPORT	4,841,065	0.57986%
LT GOVERNORS OFFICE	491,112	0.05883%
MADISON PARISH PORT HARBOR & TERMINAL	55,616	0.00666%
MARKSVILLE CITY COURT	15,176	0.00182%
METROPOLITAN HUMAN SERVICES DISTRICT	2,824,068	0.33826%
MINDEN CITY COURT	26,426	0.00317%
MONROE CITY SCHOOL BOARD	58,511	0.00701%
MUNICIPAL FIRE & POLICE CIVIL SERVICE	550,694	0.06596%
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	107,510	0.01288%

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2021

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
NATCHITOCHES CANE RIVER LEVEE DISTRICT	\$ 78,586	0.00941%
NATCHITOCHES CITY COURT	20,306	0.00243%
NEW IBERIA CITY COURT	28,812	0.00345%
NEW ORLEANS CENTER FOR CREATIVE ARTS	83,962	0.01006%
NORTH LAFOURCHE LEVEE DISTRICT	184,608	0.02211%
NORTHSHORE CHARTER SCHOOL	20,418	0.00245%
NORTHSHORE TECH COMMUNITY COLLEGE	455,969	0.05462%
NORTHWEST LA TECHNICAL COMMUNITY COLLEGE	169,851	0.02034%
NUNEZ COMMUNITY COLLEGE	144,674	0.01733%
OFFICE OF ELDERLY AFFAIRS	1,457,583	0.17459%
OFFICE OF FINANCIAL INSTITUTIONS	1,975,369	0.23661%
OFFICE OF HOME LAND SEC & EMERG. PREP.	5,312,635	0.63634%
OFFICE OF JUVENILE JUSTICE	13,114,830	1.57087%
OPELOUSAS CITY COURT	24,647	0.00295%
ORLEANS PARISH SCHOOL BOARD	218,995	0.02623%
OUACHITA PARISH POLICE JURY	44,886	0.00538%
OUACHITA PARISH SCHOOL BOARD	104,159	0.01248%
PARISH OF ORLEANS JUDICIAL EXP JUDGES	193,091	0.02313%
PARISH OF TANGIPAHOA	-	0.00000%
PARISH OF TERREBONNE	16,565	0.00198%
PINEVILLE CITY COURT	38,467	0.00461%
POINT COUPEE PARISH SCHOOL BOARD	24,873	0.00298%
PONTCHARTRAIN LEVEE DISTRICT	792,264	0.09490%
PORT OF LAKE CHARLES	2,147,561	0.25723%
PUBLIC SERVICE COMMISSION	1,649,071	0.19752%
RAPIDES PARISH HOUSING AUTHORITY	185,896	0.02227%
RAPIDES PARISH POLICE JURY	22,367	0.00268%
RAPIDES PARISH SCHOOL BOARD	387,015	0.04636%
RAYNE CITY COURT	-	0.00000%
RECOVERY SCHOOL DISTRICT	277,586	0.03325%
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	321,450	0.03850%
REGIONAL PLANNING COMMISSION	556,059	0.06660%
REGIONAL TRANSIT AUTHORITY	61,905	0.00742%
RIVER PARISHES COMMUNITY COLLEGE	279,844	0.03352%
RUSTON CITY COURT	35,135	0.00421%

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2021

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
SABINE PARISH SCHOOL BOARD	\$ 10,213	0.00122%
SABINE RIVER AUTHORITY	847,417	0.10150%
SCHOOL EMPLOYEES RETIREMENT SYSTEM	48,662	0.00583%
SCHOOL FOR THE DEAF & VISUALLY IMPAIRED	-	0.00000%
SECRETARY OF STATE'S OFFICE	6,693,111	0.80169%
SOUTH LAFOURCHE LEVEE DISTRICT	388,782	0.04657%
SOUTH LOUISIANA COMMUNITY COLLEGE	1,035,813	0.12407%
SOUTH TANGIPAHOA PARISH PORT COMMISSION	13,778	0.00165%
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	5,010,168	0.60011%
SOUTHERN UNIVERSITY	6,755,849	0.80921%
SOWELA TECHNICAL COMMUNITY COLLEGE	338,918	0.04060%
SPRINGHILL CITY COURT	7,623	0.00091%
SSC - SPECIAL SCHOOL DISTRICT	1,704,536	0.20417%
ST BERNARD PORT HARBOR & TERM DIST	565,916	0.06779%
ST CHARLES PARISH PUBLIC SCHOOLS	58,000	0.00695%
ST LANDRY PARISH GOVERNMENT	10,081	0.00121%
ST LANDRY PARISH SCHOOL BOARD	88,537	0.01061%
ST MARTIN PARISH POLICE JURY	2,884	0.00035%
ST MARTIN PARISH SCHOOL BOARD	47,533	0.00569%
ST TAMMANY PARISH GOVERNMENT	1,548	0.00019%
ST TAMMANY PARISH SCHOOL BOARD	244,913	0.02934%
ST. HELENA PARISH SCHOOL BOARD	32,782	0.00393%
ST. MARY PARISH SCHOOL BOARD	58,585	0.00702%
STATE PLUMBING BOARD	89,626	0.01074%
STATE POLICE COMMISSION	66,189	0.00793%
STATE POLICE RETIREMENT SYSTEM	183,029	0.02192%
TANGIPAHOA PARISH SCHOOL SYSTEM	205,610	0.02463%
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	1,821,857	0.21822%
TENSAS BASIN LEVEE DISTRICT	553,266	0.06627%
TERREBONNE LEVEE & CONSERVATION DISTRICT	439,054	0.05259%
TERREBONNE PARISH SCHOOL BOARD	93,124	0.01115%
THE CITY OF VILLE PLATTE	25,340	0.00304%
THE PORT OF SOUTH LOUISIANA	927,654	0.11111%
THRIVE ACADEMY	41,559	0.00498%
TOWN OF BUNKIE	5,140	0.00062%

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2021

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
TOWN OF SORRENTO	\$ 1,259	0.00015%
TOWN OF VIDALIA	54,250	0.00650%
TREASURY DEPARTMENT	1,547,154	0.18532%
UNIVERSITY OF LOUISIANA	28,434,538	3.40584%
VERMILION PARISH POLICE JURY	6,516	0.00078%
VERMILION PARISH SCHOOL BOARD	26,454	0.00317%
VERNON PARISH SCHOOL BOARD	25,431	0.00305%
WARE YOUTH CENTER	1,364,979	0.16350%
WARREN EASTON CHARTER HIGH SCHOOL	33,891	0.00406%
WASHINGTON PARISH POLICE JURY	9,526	0.00114%
WEBSTER PARISH POLICE JURY	4,644	0.00056%
WEBSTER PARISH SCHOOL BOARD	19,627	0.00235%
WEST BATON ROUGE PARISH COUNCIL	5,941	0.00071%
WEST FELICIANA PARISH SCHOOL BOARD	26,232	0.00314%
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	1,026,248	0.12292%
WINN PARISH POLICE JURY	1,032	0.00012%
WINNFIELD CITY COURT	2,513	0.00030%
WINNSBORO CITY COURT	9,309	0.00112%
WLF - OFFICE OF FISHERIES	4,984,872	0.59708%
WLF - OFFICE OF MGT AND FINANCE	940,834	0.11269%
WLF - OFFICE OF THE SECRETARY	8,187,220	0.98065%
WLF - OFFICE OF WILDLIFE	4,791,754	0.57395%
WORKFORCE SUPPORT AND TRAINING	15,174,949	1.81763%
ZACHARY CITY COURT	33,197	0.00398%
ZACHARY SCHOOL BOARD	26,401	0.00316%
Total	\$ 834,874,993	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, 2021

Louisiana State Employees' Retirement System

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense
	Net Pension Liability	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
15TH JUDICIAL DISTRICT COURT	\$ 465,691	\$ 460	\$ 11,407	\$ 11,867	\$ -	\$ -	\$ (108,601)	\$ (108,601)	\$ 32,648
17TH JUDICIAL DIST COURT	2,302,203	2,274	56,390	58,664	-	-	(536,882)	(536,882)	161,401
18TH JUDICIAL DISTRICT	617,986	610	15,137	15,747	-	-	(144,117)	(144,117)	43,325
19TH JUDICIAL DIST COURT	8,029,530	7,930	196,676	204,606	-	-	(1,872,517)	(1,872,517)	562,927
20TH JUDICIAL DISTRICT COURT	565,038	558	13,840	14,398	-	-	(131,769)	(131,769)	39,613
24TH JUDICIAL DIST CT JEFFERSON PARISH	1,978,184	1,954	48,454	50,408	-	-	(461,320)	(461,320)	138,685
2ND JUDICIAL DISTRICT COURT DIVISION A	187,465	185	4,592	4,777	-	-	(43,718)	(43,718)	13,143
2ND JUDICIAL DISTRICT COURT DIVISION B	233,589	231	5,722	5,953	-	-	(54,474)	(54,474)	16,376
2ND JUDICIAL DISTRICT COURT DIVISION C	298,921	295	7,322	7,617	-	-	(69,709)	(69,709)	20,956
3RD CIRCUIT COURT OF APPEAL	8,758,972	8,650	214,543	223,193	-	-	(2,042,625)	(2,042,625)	614,066
3RD JUDICIAL DISTRICT COURT	532,950	526	13,054	13,580	-	-	(124,286)	(124,286)	37,364
4TH DISTRICT COURT JUDGES OFFICE	1,178,621	1,164	28,869	30,033	-	-	(274,859)	(274,859)	82,630
5TH CIRCUIT COURT OF APPEAL	5,032,395	4,970	123,264	128,234	-	-	(1,173,574)	(1,173,574)	352,807
ACADIA PARISH POLICE JURY	109,914	109	2,692	2,801	-	-	(25,632)	(25,632)	7,706
ACADIA PARISH SCHOOL BOARD	136,058	134	3,333	3,467	-	-	(31,729)	(31,729)	9,539
ALGIERS CHARTER SCHOOLS ASSOCIATION	184,879	183	4,528	4,711	-	-	(43,114)	(43,114)	12,961
ALLEN PARISH POLICE JURY	34,015	34	833	867	-	-	(7,932)	(7,932)	2,385
AMITE RIVER BASIN WATER DIST	426,888	422	10,456	10,878	-	-	(99,552)	(99,552)	29,928
ASCENSION PARISH POLICE JURY	141,507	140	3,466	3,606	-	-	(33,000)	(33,000)	9,921
ASCENSION PARISH SCHOOL BOARD	1,609,638	1,590	39,427	41,017	-	-	(375,374)	(375,374)	112,847
ATCHAFALAYA LEVEE DISTRICT	5,564,685	5,496	136,302	141,798	-	-	(1,297,705)	(1,297,705)	390,124
AVOYELLES PARISH POLICE JURY	27,410	27	671	698	-	-	(6,392)	(6,392)	1,922
AVOYELLES PARISH SCHOOL BOARD	143,819	142	3,523	3,665	-	-	(33,539)	(33,539)	10,083
BATON ROUGE COMMUNITY COLLEGE	7,597,578	7,503	186,095	193,598	-	-	(1,771,784)	(1,771,784)	532,644
BD EX SPEECH PATHOLOGY & AUDIOLOGY	310,424	307	7,604	7,911	-	-	(72,392)	(72,392)	21,763
BD OF COMMISSIONERS PORT OF NEW ORLEANS	33,155,400	32,744	812,110	844,854	-	-	(7,731,964)	(7,731,964)	2,324,430
BD OF ELEM AND SECONDARY ED	230,892	228	5,655	5,883	-	-	(53,845)	(53,845)	16,187
BD OF EXAMINERS OF CERTIFIED SHORTHAND	118,996	118	2,915	3,033	-	-	(27,750)	(27,750)	8,342
BOARD OF EXAMINERS OF NURSING FACILITIES ADMIN	425,237	420	10,416	10,836	-	-	(99,167)	(99,167)	29,812
BOARD OF MEDICAL EXAMINERS	8,433,632	8,329	206,574	214,903	-	-	(1,966,755)	(1,966,755)	591,258
BOARD OF REGENTS	13,365,525	13,200	327,376	340,576	-	-	(3,116,891)	(3,116,891)	937,019
BOGALUSA CITY SCHOOLS	-	-	-	-	-	-	-	-	-
BOSSIER CITY COURT	452,647	447	11,087	11,534	-	-	(105,559)	(105,559)	31,734
BOSSIER PARISH COMMUNITY COLLEGE	5,225,475	5,161	127,993	133,154	-	-	(1,218,600)	(1,218,600)	366,343
BOSSIER PARISH SCHOOL BOARD	502,128	496	12,299	12,795	-	-	(117,098)	(117,098)	35,203
CADDO LEVEE DISTRICT	1,195,298	1,180	29,278	30,458	-	-	(278,748)	(278,748)	83,799
CADDO PARISH SCHOOL BOARD	701,922	693	17,193	17,886	-	-	(163,691)	(163,691)	49,210
CALCASIEU PARISH POLICE JURY	136,113	134	3,334	3,468	-	-	(31,742)	(31,742)	9,543
CALCASIEU PARISH SCHOOL BOARD	430,026	425	10,533	10,958	-	-	(100,284)	(100,284)	30,148
CAPITOL AREA GROUNDWATER COMMISSION	361,941	357	8,865	9,222	-	-	(84,406)	(84,406)	25,375

(Continued)

Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2021

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense
	Net Pension Liability	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan		
							Investments	Total Deferred Inflows of Resources	
CATAHOULA PARISH SCHOOL BOARD	\$ 282,739	\$ 279	\$ 6,925	\$ 7,204	\$ -	\$ -	\$ (65,936)	\$ (65,936)	\$ 19,822
CENTRAL LA TECH COMMUNITY COLLEGE	1,669,411	1,649	40,891	42,540	-	-	(389,313)	(389,313)	117,038
CITY COURT OF ABBEVILLE	145,195	143	3,556	3,699	-	-	(33,860)	(33,860)	10,179
CITY COURT OF BAKER	243,991	241	5,976	6,217	-	-	(56,900)	(56,900)	17,106
CITY COURT OF BASTROP	241,514	239	5,916	6,155	-	-	(56,322)	(56,322)	16,932
CITY COURT OF BOGALUSA	54,489	54	1,335	1,389	-	-	(12,707)	(12,707)	3,820
CITY COURT OF CROWLEY	117,565	116	2,880	2,996	-	-	(27,417)	(27,417)	8,242
CITY COURT OF DENHAM SPRINGS	223,241	220	5,468	5,688	-	-	(52,061)	(52,061)	15,651
CITY COURT OF FRANKLIN	96,870	96	2,373	2,469	-	-	(22,590)	(22,590)	6,791
CITY COURT OF HAMMOND	-	-	-	-	-	-	-	-	-
CITY COURT OF HOUMA	199,849	197	4,895	5,092	-	-	(46,606)	(46,606)	14,011
CITY COURT OF JENNINGS	75,404	74	1,847	1,921	-	-	(17,585)	(17,585)	5,286
CITY COURT OF LAKE CHARLES	479,561	474	11,746	12,220	-	-	(111,836)	(111,836)	33,621
CITY COURT OF MORGAN CITY	75,790	75	1,856	1,931	-	-	(17,674)	(17,674)	5,313
CITY COURT OF OAKDALE	41,445	41	1,015	1,056	-	-	(9,665)	(9,665)	2,906
CITY COURT OF PLAQUEMINE	54,214	54	1,328	1,382	-	-	(12,643)	(12,643)	3,801
CITY COURT OF PORT ALLEN CIVIL FEES	75,460	75	1,848	1,923	-	-	(17,597)	(17,597)	5,290
CITY COURT OF SLIDELL	185,044	183	4,532	4,715	-	-	(43,153)	(43,153)	12,973
CITY COURT OF SULPHUR	136,223	135	3,337	3,472	-	-	(31,768)	(31,768)	9,550
CITY COURT OF THIBODAU	85,367	84	2,091	2,175	-	-	(19,908)	(19,908)	5,985
CITY COURT OF VILLE PLATTE CIVIL DIV	57,847	57	1,417	1,474	-	-	(13,490)	(13,490)	4,055
CITY COURT OF WEST MONROE	75,515	75	1,850	1,925	-	-	(17,610)	(17,610)	5,294
CITY OF ABBEVILLE	27,025	27	662	689	-	-	(6,302)	(6,302)	1,895
CITY OF ALEXANDRIA	159,285	157	3,902	4,059	-	-	(37,146)	(37,146)	11,167
CITY OF BAKER	72,047	71	1,765	1,836	-	-	(16,802)	(16,802)	5,051
CITY OF BAKER SCHOOL BOARD	140,131	138	3,432	3,570	-	-	(32,679)	(32,679)	9,824
CITY OF BASTROP	66,873	66	1,638	1,704	-	-	(15,595)	(15,595)	4,688
CITY OF BATON ROUGE	1,230,854	1,216	30,149	31,365	-	-	(287,040)	(287,040)	86,292
CITY OF BOGALUSA	62,800	62	1,538	1,600	-	-	(14,645)	(14,645)	4,403
CITY OF BOSSIER	98,631	97	2,416	2,513	-	-	(23,001)	(23,001)	6,915
CITY OF BREAUX BRIDGE	138,535	137	3,393	3,530	-	-	(32,307)	(32,307)	9,712
CITY OF CROWLEY	82,174	81	2,013	2,094	-	-	(19,163)	(19,163)	5,761
CITY OF DENHAM SPRINGS	74,304	73	1,820	1,893	-	-	(17,328)	(17,328)	5,209
CITY OF DONALDSONVILLE	20,145	20	493	513	-	-	(4,698)	(4,698)	1,412
CITY OF EUNICE	48,820	48	1,196	1,244	-	-	(11,385)	(11,385)	3,423
CITY OF FRANKLIN	54,544	54	1,336	1,390	-	-	(12,720)	(12,720)	3,824
CITY OF GONZALES	20,145	20	493	513	-	-	(4,698)	(4,698)	1,412
CITY OF JEANERETTE	54,599	54	1,337	1,391	-	-	(12,733)	(12,733)	3,828
CITY OF JENNINGS	24,988	25	612	637	-	-	(5,827)	(5,827)	1,752
CITY OF KAPLAN	71,662	71	1,755	1,826	-	-	(16,712)	(16,712)	5,024

(Continued)

Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2021

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense
	Net Pension Liability	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan		Proportionate Share of Plan Pension Expense
							Investments	Total Deferred Inflows of Resources	
CITY OF LAKE CHARLES	\$ 97,365	\$ 96	\$ 2,385	\$ 2,481	\$ -	\$ -	\$ (22,706)	\$ (22,706)	\$ 6,826
CITY OF MARKSVILLE	35,611	35	872	907	-	-	(8,305)	(8,305)	2,497
CITY OF MINDEN	15,686	15	384	399	-	-	(3,658)	(3,658)	1,100
CITY OF MONROE	731,919	723	17,928	18,651	-	-	(170,686)	(170,686)	51,313
CITY OF MORGAN CITY	103,695	102	2,540	2,642	-	-	(24,182)	(24,182)	7,270
CITY OF NATCHITOCHES	-	-	-	-	-	-	-	-	-
CITY OF NEW IBERIA	112,997	112	2,768	2,880	-	-	(26,351)	(26,351)	7,922
CITY OF OAKDALE	51,242	51	1,255	1,306	-	-	(11,950)	(11,950)	3,592
CITY OF OPELOUSAS	97,420	96	2,386	2,482	-	-	(22,719)	(22,719)	6,830
CITY OF PINEVILLE	54,765	54	1,341	1,395	-	-	(12,771)	(12,771)	3,839
CITY OF PLAQUEMINE	102,704	101	2,516	2,617	-	-	(23,951)	(23,951)	7,200
CITY OF PORT ALLEN	82,119	81	2,011	2,092	-	-	(19,151)	(19,151)	5,757
CITY OF RAYNE	62,800	62	1,538	1,600	-	-	(14,645)	(14,645)	4,403
CITY OF RUSTON	87,733	87	2,149	2,236	-	-	(20,460)	(20,460)	6,151
CITY OF SHREVEPORT	826,147	816	20,236	21,052	-	-	(192,661)	(192,661)	57,919
CITY OF SLIDELL	120,977	119	2,963	3,082	-	-	(28,212)	(28,212)	8,481
CITY OF SULPHUR	61,975	61	1,518	1,579	-	-	(14,453)	(14,453)	4,345
CITY OF THIBODAUX	113,822	112	2,788	2,900	-	-	(26,544)	(26,544)	7,980
CITY OF WEST MONROE	142,608	141	3,493	3,634	-	-	(33,257)	(33,257)	9,998
CITY OF WINNFIELD	6,825	7	167	174	-	-	(1,592)	(1,592)	478
CITY OF ZACHARY	25,593	25	627	652	-	-	(5,968)	(5,968)	1,794
CLAIBORNE PARISH SCHOOL BOARD	235,295	232	5,763	5,995	-	-	(54,872)	(54,872)	16,496
COASTAL PROTECTION & RESTORATION AUTHORITY	35,895,939	35,451	879,237	914,688	-	-	(8,371,068)	(8,371,068)	2,516,562
COMMISSION OF LAW ENFORCEMENT LCLE	6,625,961	6,544	162,297	168,841	-	-	(1,545,199)	(1,545,199)	464,527
COURT OF APPEAL FIRST CIRCUIT	11,429,501	11,288	279,955	291,243	-	-	(2,665,403)	(2,665,403)	801,290
COURT OF APPEALS FOURTH CIRCUIT	9,667,513	9,548	236,797	246,345	-	-	(2,254,501)	(2,254,501)	677,762
COURT OF APPEALS SECOND CIRCUIT	6,079,251	6,004	148,906	154,910	-	-	(1,417,704)	(1,417,704)	426,199
CRIMINAL DISTRICT COURT	10,409,559	10,280	254,972	265,252	-	-	(2,427,548)	(2,427,548)	729,784
CRT - OFFICE OF CULTURAL DEVELOPMENT	5,426,205	5,359	132,910	138,269	-	-	(1,265,411)	(1,265,411)	380,416
CRT - OFFICE OF STATE LIBRARY	5,959,870	5,886	145,981	151,867	-	-	(1,389,864)	(1,389,864)	417,829
CRT - OFFICE OF STATE MUSEUM	8,249,689	8,147	202,068	210,215	-	-	(1,923,859)	(1,923,859)	578,362
CRT - OFFICE OF STATE PARKS	28,385,214	28,033	695,269	723,302	-	-	(6,619,539)	(6,619,539)	1,990,006
CRT - OFFICE OF THE SECRETARY	7,169,974	7,081	175,622	182,703	-	-	(1,672,065)	(1,672,065)	502,666
CRT - OFFICE OF TOURISM	6,684,413	6,602	163,728	170,330	-	-	(1,558,830)	(1,558,830)	468,625
CUSTODIAN OF NOTARIAL ARCHIVES	848,933	838	20,794	21,632	-	-	(197,974)	(197,974)	59,516
DELGADO COLLEGE	14,984,079	14,798	367,021	381,819	-	-	(3,494,344)	(3,494,344)	1,050,491
DEPARTMENT OF CHILDREN AND FAMILY SERVICES	414,316,840	409,179	10,148,299	10,557,478	-	-	(96,620,248)	(96,620,248)	29,046,568
DEPARTMENT OF INSURANCE	36,632,206	36,178	897,271	933,449	-	-	(8,542,769)	(8,542,769)	2,568,179
DEPT ENVIRONMENTAL QUALITY	107,136,540	105,808	2,624,208	2,730,016	-	-	(24,984,645)	(24,984,645)	7,511,036
DEPT OF AGRICULTURE AND FORESTRY	76,067,752	75,124	1,863,208	1,938,332	-	-	(17,739,286)	(17,739,286)	5,332,892

(Continued)

Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2021

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense
	Net Pension Liability	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan		
							Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	
DEPT OF FINANCE CITY OF NEW ORLEANS	\$ 1,921,383	\$ 1,898	\$ 47,062	\$ 48,960	\$ -	\$ -	\$ (448,074)	\$ (448,074)	\$ 134,703
DEPT OF REVENUE & TAXATION	94,423,126	93,252	2,312,805	2,406,057	-	-	(22,019,829)	(22,019,829)	6,619,735
DESOTO PARISH SCHOOL BOARD	234,690	232	5,749	5,981	-	-	(54,730)	(54,730)	16,453
DNR - OFFICE OF COASTAL RESTOR AND MGT	7,195,127	7,106	176,238	183,344	-	-	(1,677,931)	(1,677,931)	504,430
DNR - OFFICE OF CONSERVATION	23,798,806	23,504	582,929	606,433	-	-	(5,549,971)	(5,549,971)	1,668,466
DNR - OFFICE OF MINERAL RESOURCES	8,271,265	8,169	202,597	210,766	-	-	(1,928,890)	(1,928,890)	579,875
DNR - OFFICE OF THE SECRETARY	6,027,129	5,952	147,629	153,581	-	-	(1,405,549)	(1,405,549)	422,545
DOA - DIVISION OF ADMINISTRATION	85,879,910	84,815	2,103,547	2,188,362	-	-	(20,027,519)	(20,027,519)	6,020,795
DOA - EXECUTIVE OFFICE	12,584,290	12,428	308,240	320,668	-	-	(2,934,704)	(2,934,704)	882,249
DOA - FEDERAL PROPERTY ASSISTANCE	792,352	783	19,408	20,191	-	-	(184,780)	(184,780)	55,550
DOA - LA PROPERTY ASSISTANCE AGENCY	3,286,974	3,246	80,511	83,757	-	-	(766,535)	(766,535)	230,440
DOA - LOUISIANA TAX COMMISSION	5,299,393	5,234	129,804	135,038	-	-	(1,235,838)	(1,235,838)	371,525
DOA - MENTAL HEALTH ADVOCACY SERVICE	6,161,206	6,085	150,913	156,998	-	-	(1,436,816)	(1,436,816)	431,944
DOA - OFFICE OF AIRCRAFT SERVICES	350,163	346	8,577	8,923	-	-	(81,659)	(81,659)	24,549
DOA - OFFICE OF GROUP BENEFITS	6,057,015	5,982	148,361	154,343	-	-	(1,412,519)	(1,412,519)	424,640
DOA - OFFICE OF RISK MANAGEMENT	7,095,671	7,008	173,802	180,810	-	-	(1,654,737)	(1,654,737)	497,457
DOA - OFFICE OF ST PROCUREMENT	14,738,766	14,556	361,012	375,568	-	-	(3,437,136)	(3,437,136)	1,033,293
DOA - OFFICE OF TECHNOLOGY SERVICES	139,197,419	137,471	3,409,509	3,546,980	-	-	(32,461,363)	(32,461,363)	9,758,733
DOA - OFFICE OF THE INSPECTOR GENERAL	2,857,939	2,823	70,003	72,826	-	-	(666,482)	(666,482)	200,362
DOC - ADMINISTRATION	38,677,483	38,198	947,368	985,566	-	-	(9,019,735)	(9,019,735)	2,711,568
DOC - ADULT PROBATION AND PAROLE	115,573,914	114,141	2,830,874	2,945,015	-	-	(26,952,272)	(26,952,272)	8,102,556
DOC - ALLEN CORRECTIONAL CENTER	16,065,720	15,866	393,515	409,381	-	-	(3,746,586)	(3,746,586)	1,126,322
DOC - DAVID WADE CORRECTIONAL CENTER	36,183,027	35,734	886,269	922,003	-	-	(8,438,018)	(8,438,018)	2,536,688
DOC - DIXON CORRECTIONAL INSTITUTE	57,287,251	56,577	1,403,197	1,459,774	-	-	(13,359,603)	(13,359,603)	4,016,245
DOC - ELAYN HUNT CORRECTIONAL CENTER	59,818,915	59,077	1,465,208	1,524,285	-	-	(13,949,996)	(13,949,996)	4,193,733
DOC - LA CORRECTIONAL INST FOR WOMEN	31,036,479	30,652	760,209	790,861	-	-	(7,237,824)	(7,237,824)	2,175,879
DOC - LOUISIANA STATE PENITENTIARY	147,094,633	145,270	3,602,944	3,748,214	-	-	(34,303,023)	(34,303,023)	10,312,384
DOC - PRISON ENTERPRISES	8,297,849	8,195	203,248	211,443	-	-	(1,935,090)	(1,935,090)	581,738
DOC - RAYBURN CORRECTIONAL INST	33,406,876	32,993	818,270	851,263	-	-	(7,790,609)	(7,790,609)	2,342,060
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	41,624,587	41,108	1,019,555	1,060,663	-	-	(9,707,011)	(9,707,011)	2,918,181
DOE - SPECIAL SCHOOL DISTRICTS	-	-	-	-	-	-	-	-	-
DOE - STATE ACTIVITIES	53,595,459	52,931	1,312,770	1,365,701	-	-	(12,498,663)	(12,498,663)	3,757,424
DOTD - ADMINISTRATION	33,665,068	33,248	824,594	857,842	-	-	(7,850,821)	(7,850,821)	2,360,162
DOTD - ENGINEERING AND OPERATIONS	513,311,353	506,932	12,573,080	13,080,012	-	-	(119,706,134)	(119,706,134)	35,986,788
DPS - LA HIGHWAY SAFETY COMMISSION	2,500,566	2,470	61,249	63,719	-	-	(583,141)	(583,141)	175,308
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	1,834,475	1,812	44,934	46,746	-	-	(427,807)	(427,807)	128,610
DPS - LOUISIANA GAMING CONTROL BOARD	430,631	425	10,548	10,973	-	-	(100,425)	(100,425)	30,190
DPS - OFFICE OF MGT AND FINANCE	15,893,721	15,697	389,302	404,999	-	-	(3,706,476)	(3,706,476)	1,114,263
DPS - OFFICE OF MOTOR VEHICLES	53,298,355	52,637	1,305,493	1,358,130	-	-	(12,429,377)	(12,429,377)	3,736,595
DPS - OFFICE OF STATE FIRE MARSHALL	26,657,351	26,327	652,947	679,274	-	-	(6,216,595)	(6,216,595)	1,868,871

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Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2021

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense
	Net Pension Liability	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan		Proportionate Share of Plan Pension Expense
							Investments	Total Deferred Inflows of Resources	
DPS - OFFICE OF STATE POLICE	\$ 90,784,723	\$ 89,659	\$ 2,223,686	\$ 2,313,345	\$ -	\$ -	\$ (21,171,340)	\$ (21,171,340)	\$ 6,364,657
DSCS - BOARD OF TAX APPEALS	951,582	940	23,308	24,248	-	-	(221,913)	(221,913)	66,713
DSCS - DIV OF ADMINISTRATIVE LAW	10,559,543	10,429	258,646	269,075	-	-	(2,462,525)	(2,462,525)	740,299
DSCS - ETHICS ADMINISTRATION	6,255,929	6,178	153,233	159,411	-	-	(1,458,906)	(1,458,906)	438,585
DSCS - STATE CIVIL SERVICE	17,472,206	17,256	427,965	445,221	-	-	(4,074,584)	(4,074,584)	1,224,926
DVA - DEPARTMENT OF VETERANS AFFAIRS	11,743,393	11,598	287,643	299,241	-	-	(2,738,603)	(2,738,603)	823,296
DVA - LOUISIANA VETERANS HOME	10,389,745	10,261	254,487	264,748	-	-	(2,422,928)	(2,422,928)	728,395
DVA - NORTHEAST LA VETERANS HOME	11,418,933	11,277	279,696	290,973	-	-	(2,662,938)	(2,662,938)	800,549
DVA - NORTHWEST LA VETERANS HOME	10,611,940	10,480	259,929	270,409	-	-	(2,474,745)	(2,474,745)	743,973
DVA - SOUTHEAST LA VETERANS HOME	11,703,654	11,559	286,670	298,229	-	-	(2,729,336)	(2,729,336)	820,510
DVA - SOUTHWEST LA VETERANS HOME	13,348,958	13,183	326,970	340,153	-	-	(3,113,027)	(3,113,027)	935,857
EAST BATON ROUGE PARISH SCHOOL BOARD	1,002,879	990	24,565	25,555	-	-	(233,875)	(233,875)	70,309
EAST JEFFERSON POLICE DEPT	3,853,168	3,805	94,380	98,185	-	-	(898,573)	(898,573)	270,135
EINSTEIN CHARTER SCHOOLS	-	-	-	-	-	-	-	-	-
EUNICE CITY COURT	119,051	118	2,916	3,034	-	-	(27,763)	(27,763)	8,346
FIFTH LA LEVEE BOARD	1,320,844	1,304	32,353	33,657	-	-	(308,026)	(308,026)	92,601
FLORIDA PARISHES JUV DETENTION CENTER	10,521,125	10,391	257,705	268,096	-	-	(2,453,566)	(2,453,566)	737,606
GREATER BATON ROUGE PORT COM	5,027,552	4,965	123,145	128,110	-	-	(1,172,444)	(1,172,444)	352,467
GREATER KROTZ SPRINGS PORT COMM	305,526	302	7,484	7,786	-	-	(71,250)	(71,250)	21,420
GREATER LAFOURCHE PORT COMMISSION	7,567,967	7,474	185,370	192,844	-	-	(1,764,878)	(1,764,878)	530,568
IBERIA PARISH GOVERNMENT	50,802	50	1,244	1,294	-	-	(11,847)	(11,847)	3,562
IBERIA PARISH SCHOOL BOARD	334,697	331	8,198	8,529	-	-	(78,053)	(78,053)	23,465
IBERVILLE PARISH SCHOOL BOARD	155,487	154	3,809	3,963	-	-	(36,260)	(36,260)	10,901
INSPIRENOLA SCHOOLS	160,826	159	3,939	4,098	-	-	(37,505)	(37,505)	11,275
JEANERETTE CITY COURT	10,678	11	262	273	-	-	(2,490)	(2,490)	749
JEFFERSON DAVIS PARISH	11,999	12	294	306	-	-	(2,798)	(2,798)	841
JEFFERSON DAVIS PARISH SCHOOL BOARD	96,430	95	2,362	2,457	-	-	(22,488)	(22,488)	6,760
JEFFERSON PARISH	1,310,001	1,294	32,087	33,381	-	-	(305,497)	(305,497)	91,840
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	2,369,902	2,341	58,049	60,390	-	-	(552,670)	(552,670)	166,147
JUDICIAL BRANCH OF LOUISIANA	179,177,308	176,955	4,388,779	4,565,734	-	-	(41,784,823)	(41,784,823)	12,561,608
JUDICIAL EXP REG PARISH OF ORLEANS	8,561,434	8,455	209,704	218,159	-	-	(1,996,559)	(1,996,559)	600,218
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	1,547,058	1,528	37,894	39,422	-	-	(360,780)	(360,780)	108,460
LA BD OF DRUG & DEVICE DISTR	439,217	434	10,758	11,192	-	-	(102,427)	(102,427)	30,792
LA BEHAVIOR ANALYST BOARD	182,292	180	4,465	4,645	-	-	(42,511)	(42,511)	12,780
LA BOARD OF PHARMACY	4,768,424	4,709	116,798	121,507	-	-	(1,112,015)	(1,112,015)	334,301
LA BOARD REGISTRATION PROF ENGINEERS	1,605,235	1,585	39,319	40,904	-	-	(374,347)	(374,347)	112,538
LA CEMETERY BOARD	611,382	604	14,975	15,579	-	-	(142,577)	(142,577)	42,862
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	4,057,256	4,007	99,379	103,386	-	-	(946,167)	(946,167)	284,443
LA ECON DEV - OFFICE OF BUSINESS DEV	13,884,935	13,713	340,098	353,811	-	-	(3,238,019)	(3,238,019)	973,433
LA ECON DEV - OFFICE OF THE SECRETARY	7,233,655	7,144	177,182	184,326	-	-	(1,686,916)	(1,686,916)	507,131

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Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2021

Louisiana State Employees' Retirement System

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense
	Net Pension Liability	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan		Proportionate Share of Plan Pension Expense
							Investments	Total Deferred Inflows of Resources	
LA ED TELEVISION AUTHORITY	\$ 7,955,226	\$ 7,857	\$ 194,856	\$ 202,713	\$ -	\$ -	\$ (1,855,189)	\$ (1,855,189)	\$ 557,718
LA HOUSE OF REPRESENTATIVES	27,787,372	27,443	680,625	708,068	-	-	(6,480,120)	(6,480,120)	1,948,093
LA HOUSING CORPORATION	22,189,223	21,914	543,504	565,418	-	-	(5,174,610)	(5,174,610)	1,555,623
LA LICENSED PROFESSIONAL COUNSELORS	430,576	425	10,547	10,972	-	-	(100,412)	(100,412)	30,186
LA MILITARY DEPT	81,600,624	80,589	1,998,730	2,079,319	-	-	(19,029,573)	(19,029,573)	5,720,786
LA PATIENT'S COMP FUND OVERSIGHT BOARD	7,719,381	7,624	189,079	196,703	-	-	(1,800,189)	(1,800,189)	541,184
LA PUBLIC DEFENDER BOARD	3,369,479	3,328	82,532	85,860	-	-	(785,775)	(785,775)	236,225
LA RACING COMMISSION	5,365,110	5,299	131,413	136,712	-	-	(1,251,164)	(1,251,164)	376,133
LA REAL ESTATE COMM	3,171,116	3,132	77,673	80,805	-	-	(739,516)	(739,516)	222,318
LA SCHOOL FOR MATH SCI & ARTS	1,705,902	1,685	41,784	43,469	-	-	(397,823)	(397,823)	119,596
LA SENATE	22,621,781	22,341	554,099	576,440	-	-	(5,275,485)	(5,275,485)	1,585,948
LA ST BD BARBER EXAMINERS	447,473	442	10,960	11,402	-	-	(104,352)	(104,352)	31,371
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	550,618	544	13,487	14,031	-	-	(128,406)	(128,406)	38,602
LA ST BD OF EXAMINERS OF DIET & NUTRITION	121,858	120	2,985	3,105	-	-	(28,418)	(28,418)	8,543
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	284,005	280	6,956	7,236	-	-	(66,231)	(66,231)	19,911
LA ST BOARD OF ARCHITECTURAL EXAMINERS	595,145	588	14,578	15,166	-	-	(138,790)	(138,790)	41,724
LA ST BOARD OF CHIROPRACTIC EXAMINERS	359,079	355	8,795	9,150	-	-	(83,739)	(83,739)	25,174
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	1,877,901	1,855	45,997	47,852	-	-	(437,934)	(437,934)	131,654
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	196,877	194	4,822	5,016	-	-	(45,913)	(45,913)	13,803
LA ST LICENSING BD OF CONTRACTORS	6,877,053	6,792	168,447	175,239	-	-	(1,603,755)	(1,603,755)	482,130
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	261,769	259	6,412	6,671	-	-	(61,046)	(61,046)	18,352
LA STATE BD OF COSMETOLOGY	2,354,601	2,325	57,674	59,999	-	-	(549,102)	(549,102)	165,074
LA STATE BD OF EMBALMERS & FUNERAL DIRS	440,758	435	10,796	11,231	-	-	(102,787)	(102,787)	30,900
LA STATE BD PRIVATE SECURITY EXAM	1,358,546	1,342	33,276	34,618	-	-	(316,818)	(316,818)	95,244
LA STATE BOARD OF DENTISTRY	1,113,454	1,100	27,273	28,373	-	-	(259,662)	(259,662)	78,061
LA STATE BOARD OF HOME INSPECTORS	182,127	180	4,461	4,641	-	-	(42,473)	(42,473)	12,768
LA STATE BOARD OF NURSING	10,597,190	10,466	259,568	270,034	-	-	(2,471,305)	(2,471,305)	742,939
LA STATE LAW INSTITUTE	871,279	860	21,341	22,201	-	-	(203,186)	(203,186)	61,083
LA STATE UNIVERSITY MEDICAL CENTER	42,594,828	42,067	1,043,320	1,085,387	-	-	(9,933,274)	(9,933,274)	2,986,201
LA USED MOTOR VEHICLE & PARTS	2,020,344	1,995	49,486	51,481	-	-	(471,152)	(471,152)	141,641
LA VETERINARY BOARD	300,132	296	7,351	7,647	-	-	(69,992)	(69,992)	21,041
LAFAYETTE CONSOL GOVT ADM OPERAT	303,599	300	7,436	7,736	-	-	(70,801)	(70,801)	21,284
LAFAYETTE PARISH SCHOOL BOARD	420,449	415	10,298	10,713	-	-	(98,050)	(98,050)	29,476
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	249,991	247	6,123	6,370	-	-	(58,299)	(58,299)	17,526
LAFOURCHE PARISH SCHOOL BOARD	163,468	161	4,004	4,165	-	-	(38,121)	(38,121)	11,460
LAKE PROVIDENCE PORT COMMISSION	552,929	546	13,543	14,089	-	-	(128,945)	(128,945)	38,764
LALLIE KEMP CHARITY HOSPITAL	30,750,052	30,369	753,193	783,562	-	-	(7,171,028)	(7,171,028)	2,155,798
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	16,550,620	16,345	405,392	421,737	-	-	(3,859,667)	(3,859,667)	1,160,317
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	31,662,446	31,270	775,542	806,812	-	-	(7,383,802)	(7,383,802)	2,219,763
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	10,667,916	10,536	261,301	271,837	-	-	(2,487,798)	(2,487,798)	747,897

(Continued)

Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2021

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense
	Net Pension Liability	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	\$ 1,087,476	\$ 1,074	\$ 26,637	\$ 27,711	\$ -	\$ -	\$ (253,603)	\$ (253,603)	\$ 76,240
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	26,687,733	26,357	653,691	680,048	-	-	(6,223,680)	(6,223,680)	1,871,001
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTH	9,817,332	9,696	240,466	250,162	-	-	(2,289,439)	(2,289,439)	688,265
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	22,290,827	22,014	545,993	568,007	-	-	(5,198,305)	(5,198,305)	1,562,746
LDH-LA EMERGENCY RESPONSE NETWORK	1,907,623	1,884	46,725	48,609	-	-	(444,865)	(444,865)	133,738
LDH-MEDICAL VENDOR ADMINISTRATION	118,300,419	116,833	2,897,657	3,014,490	-	-	(27,588,103)	(27,588,103)	8,293,704
LDH-NORTHEAST DELTA HUMAN SERVICES AUTHORITY	13,869,964	13,698	339,732	353,430	-	-	(3,234,528)	(3,234,528)	972,383
LDH-NORTHWEST LOUISIANA HUMAN SERVICES DIST	13,446,378	13,280	329,356	342,636	-	-	(3,135,746)	(3,135,746)	942,687
LDH-OFF OF THE SECRETARY MGT AND FINANCE	71,291,732	70,408	1,746,224	1,816,632	-	-	(16,625,501)	(16,625,501)	4,998,059
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	159,520,849	157,543	3,907,312	4,064,855	-	-	(37,200,863)	(37,200,863)	11,183,550
LDH-OFFICE OF AGING AND ADULT SERVICES	50,804,338	50,174	1,244,404	1,294,578	-	-	(11,847,763)	(11,847,763)	3,561,747
LDH-OFFICE OF BEHAVIORAL HEALTH	170,708,010	168,591	4,181,331	4,349,922	-	-	(39,809,751)	(39,809,751)	11,967,850
LDH-OFFICE OF PUBLIC HEALTH	196,617,426	194,179	4,815,958	5,010,137	-	-	(45,851,925)	(45,851,925)	13,784,285
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	22,589,252	22,309	553,302	575,611	-	-	(5,267,899)	(5,267,899)	1,583,668
LEESVILLE CITY COURT	29,446	29	721	750	-	-	(6,867)	(6,867)	2,064
LEGISLATIVE BUDGETARY CONTROL COUN	2,248,154	2,220	55,066	57,286	-	-	(524,278)	(524,278)	157,612
LEGISLATIVE FISCAL OFFICE	4,519,590	4,464	110,703	115,167	-	-	(1,053,985)	(1,053,985)	316,856
LINCOLN PARISH SCHOOL BOARD	269,420	266	6,599	6,865	-	-	(62,830)	(62,830)	18,888
LIVINGSTON PARISH COUNCIL	23,997	24	588	612	-	-	(5,596)	(5,596)	1,682
LIVINGSTON PARISH SCHOOL BOARD	1,150,496	1,136	28,180	29,316	-	-	(268,300)	(268,300)	80,658
LOUISIANA BOARD OF CPAS	875,958	865	21,456	22,321	-	-	(204,277)	(204,277)	61,411
LOUISIANA BOARD OF MASSAGE THERAPY	500,862	495	12,268	12,763	-	-	(116,803)	(116,803)	35,114
LOUISIANA DELTA COMMUNITY COLLEGE	2,892,119	2,856	70,840	73,696	-	-	(674,453)	(674,453)	202,758
LOUISIANA DEPARTMENT OF JUSTICE	86,888,238	85,811	2,128,245	2,214,056	-	-	(20,262,665)	(20,262,665)	6,091,486
LOUISIANA LEGISLATIVE AUDITOR	46,861,730	46,281	1,147,834	1,194,115	-	-	(10,928,332)	(10,928,332)	3,285,342
LOUISIANA LOTTERY CORPORATION	245,808	243	6,021	6,264	-	-	(57,323)	(57,323)	17,233
LOUISIANA MOTOR VEHICLE COMMISSION	2,967,028	2,930	72,675	75,605	-	-	(691,922)	(691,922)	208,010
LOUISIANA PHYSICAL THERAPY BOARD	533,170	527	13,060	13,587	-	-	(124,337)	(124,337)	37,379
LOUISIANA STATE UNIVERSITY	157,929,429	155,971	3,868,332	4,024,303	-	-	(36,829,738)	(36,829,738)	11,071,980
LOUISIANA TAX FREE SHOPPING	-	-	-	-	-	-	-	-	-
LSU MEDICAL CENTER HEALTH CARE SRV DIV	4,031,112	3,981	98,738	102,719	-	-	(940,070)	(940,070)	282,610
LSU MEDICAL CENTER IN SHREVEPORT	31,915,079	31,519	781,730	813,249	-	-	(7,442,717)	(7,442,717)	2,237,475
LT GOVERNORS OFFICE	3,237,714	3,198	79,305	82,503	-	-	(755,047)	(755,047)	226,987
MADISON PARISH PORT HARBOR & TERMINAL	366,675	362	8,981	9,343	-	-	(85,510)	(85,510)	25,707
MARKSVILLE CITY COURT	100,062	99	2,451	2,550	-	-	(23,335)	(23,335)	7,015
METROPOLITAN HUMAN SERVICES DISTRICT	18,617,859	18,387	456,027	474,414	-	-	(4,341,755)	(4,341,755)	1,305,245
MINDEN CITY COURT	174,201	172	4,267	4,439	-	-	(40,624)	(40,624)	12,213
MONROE CITY SCHOOL BOARD	385,719	381	9,448	9,829	-	-	(89,951)	(89,951)	27,042
MUNICIPAL FIRE & POLICE CIVIL SERVICE	3,630,477	3,585	88,925	92,510	-	-	(846,641)	(846,641)	254,522
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	708,747	700	17,360	18,060	-	-	(165,282)	(165,282)	49,688

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Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2021

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense
	Net Pension Liability	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan		Proportionate Share of Plan Pension Expense
							Investments	Total Deferred Inflows of Resources	
NATCHITOCHEs CANE RIVER LEVEE DISTRICT	\$ 518,089	\$ 512	\$ 12,690	\$ 13,202	\$ -	\$ -	\$ (120,820)	\$ (120,820)	\$ 36,322
NATCHITOCHEs CITY COURT	133,857	132	3,279	3,411	-	-	(31,216)	(31,216)	9,384
NEW IBERIA CITY COURT	189,942	188	4,652	4,840	-	-	(44,295)	(44,295)	13,316
NEW ORLEANS CENTER FOR CREATIVE ARTS	553,535	547	13,558	14,105	-	-	(129,086)	(129,086)	38,807
NORTH LAFOURCHE LEVEE DISTRICT	1,217,039	1,202	29,810	31,012	-	-	(283,818)	(283,818)	85,323
NORTHSHORE CHARTER SCHOOL	134,627	133	3,298	3,431	-	-	(31,396)	(31,396)	9,438
NORTHSHORE TECH COMMUNITY COLLEGE	3,005,996	2,969	73,629	76,598	-	-	(701,010)	(701,010)	210,742
NORTHWEST LA TECHNICAL COMMUNITY COLLEGE	1,119,729	1,106	27,427	28,533	-	-	(261,125)	(261,125)	78,501
NUNEZ COMMUNITY COLLEGE	953,784	942	23,362	24,304	-	-	(222,426)	(222,426)	66,867
OFFICE OF ELDERLY AFFAIRS	9,609,226	9,490	235,369	244,859	-	-	(2,240,908)	(2,240,908)	673,675
OFFICE OF FINANCIAL INSTITUTIONS	13,022,792	12,861	318,981	331,842	-	-	(3,036,964)	(3,036,964)	912,991
OFFICE OF HOME LAND SEC & EMERG. PREP.	35,023,944	34,590	857,878	892,468	-	-	(8,167,716)	(8,167,716)	2,455,429
OFFICE OF JUVENILE JUSTICE	86,460,469	85,388	2,117,767	2,203,155	-	-	(20,162,907)	(20,162,907)	6,061,496
OPELOUSAS CITY COURT	162,477	160	3,980	4,140	-	-	(37,890)	(37,890)	11,391
ORLEANS PARISH SCHOOL BOARD	1,443,748	1,426	35,363	36,789	-	-	(336,687)	(336,687)	101,217
OUACHITA PARISH POLICE JURY	295,894	292	7,248	7,540	-	-	(69,004)	(69,004)	20,744
OUACHITA PARISH SCHOOL BOARD	686,676	678	16,819	17,497	-	-	(160,135)	(160,135)	48,141
PARISH OF ORLEANS JUDICIAL EXP JUDGES	1,272,960	1,257	31,180	32,437	-	-	(296,859)	(296,859)	89,244
PARISH OF TANGIPAHOA	-	-	-	-	-	-	-	-	-
PARISH OF TERREBONNE	109,199	108	2,675	2,783	-	-	(25,466)	(25,466)	7,656
PINEVILLE CITY COURT	253,623	250	6,212	6,462	-	-	(59,146)	(59,146)	17,781
POINT COUPEE PARISH SCHOOL BOARD	163,963	162	4,016	4,178	-	-	(38,237)	(38,237)	11,495
PONTCHARTRAIN LEVEE DISTRICT	5,223,053	5,158	127,934	133,092	-	-	(1,218,036)	(1,218,036)	366,173
PORT OF LAKE CHARLES	14,157,932	13,982	346,785	360,767	-	-	(3,301,683)	(3,301,683)	992,572
PUBLIC SERVICE COMMISSION	10,871,618	10,737	266,290	277,027	-	-	(2,535,302)	(2,535,302)	762,178
RAPIDES PARISH HOUSING AUTHORITY	1,225,515	1,210	30,018	31,228	-	-	(285,795)	(285,795)	85,917
RAPIDES PARISH POLICE JURY	147,452	146	3,612	3,758	-	-	(34,386)	(34,386)	10,337
RAPIDES PARISH SCHOOL BOARD	2,551,423	2,520	62,495	65,015	-	-	(595,001)	(595,001)	178,873
RAYNE CITY COURT	-	-	-	-	-	-	-	-	-
RECOVERY SCHOOL DISTRICT	1,830,017	1,807	44,825	46,632	-	-	(426,767)	(426,767)	128,297
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	2,119,196	2,093	51,908	54,001	-	-	(494,204)	(494,204)	148,571
REGIONAL PLANNING COMMISSION	3,665,868	3,620	89,792	93,412	-	-	(854,894)	(854,894)	257,004
REGIONAL TRANSIT AUTHORITY	408,120	403	9,997	10,400	-	-	(95,175)	(95,175)	28,612
RIVER PARISHES COMMUNITY COLLEGE	1,844,878	1,822	45,189	47,011	-	-	(430,232)	(430,232)	129,339
RUSTON CITY COURT	231,607	229	5,673	5,902	-	-	(54,012)	(54,012)	16,237
SABINE PARISH SCHOOL BOARD	67,314	66	1,649	1,715	-	-	(15,698)	(15,698)	4,719
SABINE RIVER AUTHORITY	5,586,645	5,517	136,840	142,357	-	-	(1,302,827)	(1,302,827)	391,664
SCHOOL EMPLOYEES RETIREMENT SYSTEM	320,827	317	7,858	8,175	-	-	(74,818)	(74,818)	22,492
SCHOOL FOR THE DEAF & VISUALLY IMPAIRED	-	-	-	-	-	-	-	-	-
SECRETARY OF STATE'S OFFICE	44,124,823	43,578	1,080,796	1,124,374	-	-	(10,290,075)	(10,290,075)	3,093,465

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Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2021

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense
	Net Pension Liability	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan		
							Investments	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
SOUTH LAFOURCHE LEVEE DISTRICT	\$ 2,563,091	\$ 2,531	\$ 62,781	\$ 65,312	\$ -	\$ -	\$ (597,723)	\$ (597,723)	\$ 179,691
SOUTH LOUISIANA COMMUNITY COLLEGE	6,828,673	6,744	167,262	174,006	-	-	(1,592,472)	(1,592,472)	478,739
SOUTH TANGIPAHOA PARISH PORT COMMISSION	90,816	90	2,224	2,314	-	-	(21,179)	(21,179)	6,367
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	33,029,909	32,620	809,036	841,656	-	-	(7,702,699)	(7,702,699)	2,315,632
SOUTHERN UNIVERSITY	44,538,447	43,986	1,090,927	1,134,913	-	-	(10,386,534)	(10,386,534)	3,122,463
SOWELA TECHNICAL COMMUNITY COLLEGE	2,234,339	2,207	54,728	56,935	-	-	(521,056)	(521,056)	156,643
SPRINGHILL CITY COURT	50,251	50	1,231	1,281	-	-	(11,719)	(11,719)	3,523
SSC - SPECIAL SCHOOL DISTRICT	11,237,302	11,098	275,247	286,345	-	-	(2,620,581)	(2,620,581)	787,815
ST BERNARD PORT HARBOR & TERM DIST	3,730,870	3,685	91,384	95,069	-	-	(870,053)	(870,053)	261,561
ST CHARLES PARISH PUBLIC SCHOOLS	382,361	378	9,366	9,744	-	-	(89,168)	(89,168)	26,806
ST LANDRY PARISH GOVERNMENT	66,433	66	1,627	1,693	-	-	(15,492)	(15,492)	4,657
ST LANDRY PARISH SCHOOL BOARD	583,697	576	14,297	14,873	-	-	(136,120)	(136,120)	40,921
ST MARTIN PARISH POLICE JURY	18,989	19	465	484	-	-	(4,428)	(4,428)	1,331
ST MARTIN PARISH SCHOOL BOARD	313,341	309	7,675	7,984	-	-	(73,072)	(73,072)	21,967
ST TAMMANY PARISH GOVERNMENT	10,182	10	249	259	-	-	(2,375)	(2,375)	714
ST TAMMANY PARISH SCHOOL BOARD	1,614,591	1,595	39,548	41,143	-	-	(376,529)	(376,529)	113,194
ST. HELENA PARISH SCHOOL BOARD	216,141	213	5,294	5,507	-	-	(50,405)	(50,405)	15,153
ST. MARY PARISH SCHOOL BOARD	386,214	381	9,460	9,841	-	-	(90,067)	(90,067)	27,076
STATE PLUMBING BOARD	590,852	584	14,472	15,056	-	-	(137,789)	(137,789)	41,423
STATE POLICE COMMISSION	436,355	431	10,688	11,119	-	-	(101,760)	(101,760)	30,592
STATE POLICE RETIREMENT SYSTEM	1,206,637	1,192	29,555	30,747	-	-	(281,392)	(281,392)	84,594
TANGIPAHOA PARISH SCHOOL SYSTEM	1,355,519	1,339	33,202	34,541	-	-	(316,112)	(316,112)	95,032
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	12,010,721	11,862	294,191	306,053	-	-	(2,800,945)	(2,800,945)	842,037
TENSAS BASIN LEVEE DISTRICT	3,647,430	3,602	89,340	92,942	-	-	(850,594)	(850,594)	255,711
TERREBONNE LEVEE & CONSERVATION DISTRICT	2,894,486	2,859	70,898	73,757	-	-	(675,005)	(675,005)	202,924
TERREBONNE PARISH SCHOOL BOARD	613,913	606	15,037	15,643	-	-	(143,167)	(143,167)	43,040
THE CITY OF VILLE PLATTE	167,046	165	4,092	4,257	-	-	(38,956)	(38,956)	11,711
THE PORT OF SOUTH LOUISIANA	6,115,633	6,040	149,797	155,837	-	-	(1,426,189)	(1,426,189)	428,750
THRIVE ACADEMY	273,988	271	6,711	6,982	-	-	(63,895)	(63,895)	19,209
TOWN OF BUNKIE	33,904	33	830	863	-	-	(7,907)	(7,907)	2,377
TOWN OF SORRENTO	8,311	8	204	212	-	-	(1,938)	(1,938)	583
TOWN OF VIDALIA	357,648	353	8,760	9,113	-	-	(83,405)	(83,405)	25,074
TREASURY DEPARTMENT	10,199,748	10,073	249,833	259,906	-	-	(2,378,620)	(2,378,620)	715,075
UNIVERSITY OF LOUISIANA	187,456,828	185,132	4,591,578	4,776,710	-	-	(43,715,639)	(43,715,639)	13,142,062
VERMILION PARISH POLICE JURY	42,931	42	1,052	1,094	-	-	(10,012)	(10,012)	3,010
VERMILION PARISH SCHOOL BOARD	174,421	172	4,272	4,444	-	-	(40,676)	(40,676)	12,228
VERNON PARISH SCHOOL BOARD	167,651	166	4,106	4,272	-	-	(39,097)	(39,097)	11,754
WARE YOUTH CENTER	8,998,725	8,887	220,415	229,302	-	-	(2,098,537)	(2,098,537)	630,875

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Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2021

Louisiana State Employees' Retirement System

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense
	Net Pension Liability	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan		Proportionate Share of Plan Pension Expense
							Investments	Total Deferred Inflows of Resources	
WARREN EASTON CHARTER HIGH SCHOOL	\$ 223,406	\$ 221	\$ 5,472	\$ 5,693	\$ -	\$ -	\$ (52,099)	\$ (52,099)	\$ 15,662
WASHINGTON PARISH POLICE JURY	62,800	62	1,538	1,600	-	-	(14,645)	(14,645)	4,403
WEBSTER PARISH POLICE JURY	30,602	30	750	780	-	-	(7,137)	(7,137)	2,145
WEBSTER PARISH SCHOOL BOARD	129,398	128	3,169	3,297	-	-	(30,176)	(30,176)	9,072
WEST BATON ROUGE PARISH COUNCIL	39,188	39	960	999	-	-	(9,139)	(9,139)	2,747
WEST FELICIANA PARISH SCHOOL BOARD	172,935	171	4,236	4,407	-	-	(40,329)	(40,329)	12,124
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	6,765,597	6,682	165,717	172,399	-	-	(1,577,763)	(1,577,763)	474,317
WINN PARISH POLICE JURY	6,825	7	167	174	-	-	(1,592)	(1,592)	478
WINNFELD CITY COURT	16,567	16	406	422	-	-	(3,863)	(3,863)	1,161
WINNSBORO CITY COURT	61,369	61	1,503	1,564	-	-	(14,312)	(14,312)	4,302
WLF - OFFICE OF FISHERIES	32,863,139	32,456	804,952	837,408	-	-	(7,663,808)	(7,663,808)	2,303,941
WLF - OFFICE OF MGT AND FINANCE	6,202,540	6,126	151,925	158,051	-	-	(1,446,456)	(1,446,456)	434,842
WLF - OFFICE OF THE SECRETARY	53,974,848	53,305	1,322,063	1,375,368	-	-	(12,587,138)	(12,587,138)	3,784,022
WLF - OFFICE OF WILDLIFE	31,590,014	31,198	773,768	804,966	-	-	(7,366,910)	(7,366,910)	2,214,685
WORKFORCE SUPPORT AND TRAINING	100,041,970	98,801	2,450,434	2,549,235	-	-	(23,330,164)	(23,330,164)	7,013,656
ZACHARY CITY COURT	218,838	216	5,360	5,576	-	-	(51,034)	(51,034)	15,342
ZACHARY SCHOOL BOARD	174,036	172	4,263	4,435	-	-	(40,586)	(40,586)	12,201
Total	\$ 5,503,975,767	\$ 5,435,717	\$ 134,814,685	\$ 140,250,402	\$ -	\$ -	\$ (1,283,547,891)	\$ (1,283,547,891)	\$ 385,867,988

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, 2021.

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, 2021 are as follows:

Plan	Plan Status	2021
		Employer Rate
Appellate Law Clerks	Closed	40.10%
Appellate Law Clerks hired on or after 7/1/06	Closed	40.10%
Alcohol Tobacco Control	Closed	38.10%
Bridge Police	Closed	38.50%
Bridge Police hired on or after 7/1/06	Closed	38.50%
Corrections Primary	Closed	38.70%
Corrections Secondary	Closed	43.00%
Harbor Police	Closed	12.10%
Hazardous Duty	Open	45.00%
Judges hired before 1/1/11	Closed	42.50%
Judges hired after 12/31/10	Closed	43.60%
Judges hired on or after 7/1/15	Open	43.60%
Legislators	Closed	36.50%
Optional Retirement Plan (ORP) before 7/1/06	Closed	40.10%
Optional Retirement Plan (ORP) on or after 7/1/06	Closed	40.10%
Peace Officers	Closed	40.90%
Regular Employees hired before 7/1/06	Closed	40.10%
Regular Employees hired on or after 7/1/06	Closed	40.10%
Regular Employees hired on or after 1/1/11	Closed	40.10%
Regular Employees hired on or after 7/1/15	Open	40.10%
Special Legislative Employees	Closed	38.50%
Wildlife Agents	Closed	50.50%
Aggregate Rate		40.60%

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 2022 as compared to the total of all employers' projected contribution effort to the plan for 2022.

The employers' projected contribution effort was calculated by multiplying the eligible base compensation of active members in the System on June 30, 2021, by 2022 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 2021 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, 2022 for the various plans follow:

Plan	2022 Employer Rate
Appellate Law Clerks	39.50%
Appellate Law Clerks hired on or after 7/01/06	39.50%
Alcohol Tobacco Control	42.60%
Bridge Police	38.60%
Bridge Police hired on or after 7/01/06	38.60%
Corrections Primary	39.00%
Corrections Secondary	43.30%
Harbor Police	14.30%
Hazardous Duty	45.30%
Judges hired before 1/01/11	43.70%
Judges hired after 12/31/10	43.00%
Judges hired on or after 7/01/15	43.00%
Legislators	35.80%
Optional Retirement Plan (ORP) before 7/01/06*	37.60%
Optional Retirement Plan (ORP) on or after 7/01/06*	37.60%
Peace Officers	41.40%
Regular Employees hired before 7/01/06	39.50%
Regular Employees hired on or after 7/01/06	39.50%
Regular Employees hired on or after 1/01/11	39.50%
Regular Employees hired on or after 7/01/15	39.50%
Special Legislative Employees	37.80%
Wildlife Agents	51.20%
Aggregate Rate	40.20%

*For ORP the projected employer contribution effort was calculated using the shared UAL portion of the contribution rate of 37.6% for 2022.

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, 2021 are as follows:

	2021
Total Pension Liability	\$ 20,220,320,534
Plan Fiduciary Net Position	14,716,344,767
Employers' Net Pension Liability	\$ 5,503,975,767
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	72.8%

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2021 are as follows:

Valuation Date	June 30, 2021
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Expected Remaining Service Lives	2 years
Investment Rate of Return	7.40% per annum, net of investment expenses*
Inflation Rate	2.3% per annum
Mortality	<p>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.</p> <p>Disabled members – Mortality rates based on the RP-2000 Disabled Retiree Mortality Table, with no projection for mortality improvement.</p>
Termination, Disability, and Retirement	Termination, disability, and retirement assumptions were projected based on a five-year (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 7.75%, recognizing an additional 35 basis points for gain-sharing. The net return available to fund regular plan benefits is 7.40%, which is the same as the discount rate. Therefore, the System's management concludes that the 7.40% 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 7.61% for 2021. 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, 2021 are summarized in the following table:

Expected Long Term Real Rates of Return	
Asset Class	2021
Cash	-0.29%
Domestic Equity	4.09%
International Equity	5.12%
Domestic Fixed Income	0.49%
International Fixed Income	3.94%
Alternative Investments	6.93%
Total Fund	5.81%

The discount rate used to measure the total pension liability was 7.40%. 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 7.40%, 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 (6.40%)	Current Discount Rate (7.40%)	1% Increase (8.40%)
2021 Employer Net Pension Liability	\$ 7,457,471,407	\$ 5,503,975,767	\$ 3,841,797,070

H. Change in Net Pension Liability

The changes in the net pension liability for the year ended June 30, 2021 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, 2021, as follows:

			June 30, 2021	
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	
2021	\$ 10,871,434	\$ -	\$ 5,435,717	\$ 5,435,717
2020	-	79,428,457	(79,428,457)	-
			Totals	\$ 5,435,717
				\$ -

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 inflow of resources as of June 30, 2021 as follows:

June 30, 2021						
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows	Net Deferred Inflows Balance
2021	\$ -	\$ 2,857,016,172	\$ (571,403,234)	\$ -	\$ (2,285,612,938)	\$ (2,285,612,938)
2020	1,119,171,674	-	279,792,918	839,378,756	-	839,378,756
2019	281,468,967	-	93,822,989	187,645,978	-	187,645,978
2018	-	49,919,372	(24,959,685)	-	(24,959,687)	(24,959,687)
2017	-	141,708,117	(141,708,117)	-	-	-
			Totals	\$ 1,027,024,734	\$ (2,310,572,625)	\$ (1,283,547,891)

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, 2021, as follows:

June 30, 2021					
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2021	\$ 269,629,371	\$ -	\$ 134,814,686	\$ 134,814,685	\$ -
2020	26,463,500	-	26,463,500	-	-
			Totals	\$ 134,814,685	\$ -

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, 2021 and 2020. Access to the reports can be found on the Louisiana Legislative Auditor's website, www.la.la.gov and the System's website, <http://www.lasersonline.org/site.php>.

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2021

Employer Name	Proportionate Share of Employer Contributions
15TH JUDICIAL DISTRICT COURT	\$ 72,190
17TH JUDICIAL DIST COURT	356,883
18TH JUDICIAL DISTRICT	95,799
19TH JUDICIAL DIST COURT	1,244,720
20TH JUDICIAL DISTRICT COURT	87,591
24TH JUDICIAL DIST CT JEFFERSON PARISH	306,654
2ND JUDICIAL DISTRICT COURT DIVISION A	29,060
2ND JUDICIAL DISTRICT COURT DIVISION B	36,210
2ND JUDICIAL DISTRICT COURT DIVISION C	46,338
3RD CIRCUIT COURT OF APPEAL	1,357,797
3RD JUDICIAL DISTRICT COURT	82,617
4TH DISTRICT COURT JUDGES OFFICE	182,707
5TH CIRCUIT COURT OF APPEAL	780,111
ACADIA PARISH POLICE JURY	17,039
ACADIA PARISH SCHOOL BOARD	21,091
ALGIERS CHARTER SCHOOLS ASSOCIATION	28,659
ALLEN PARISH POLICE JURY	5,273
AMITE RIVER BASIN WATER DIST	66,175
ASCENSION PARISH POLICE JURY	21,936
ASCENSION PARISH SCHOOL BOARD	249,523
ATCHAFALAYA LEVEE DISTRICT	862,625
AVOYELLES PARISH POLICE JURY	4,249
AVOYELLES PARISH SCHOOL BOARD	22,294
BATON ROUGE COMMUNITY COLLEGE	1,177,760
BD EX SPEECH PATHOLOGY & AUDIOLOGY	48,121
BD OF COMMISSIONERS PORT OF NEW ORLEANS	5,139,678
BD OF ELEM AND SECONDARY ED	35,792
BD OF EXAMINERS OF CERTIFIED SHORTHAND	18,447
BOARD OF EXAMINERS OF NURSING FACILITIES ADMIN	65,919
BOARD OF MEDICAL EXAMINERS	1,307,363
BOARD OF REGENTS	2,071,895
BOGALUSA CITY SCHOOLS	-
BOSSIER CITY COURT	70,168
BOSSIER PARISH COMMUNITY COLLEGE	810,042
BOSSIER PARISH SCHOOL BOARD	77,839
	(Continued)

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2021

Employer Name	Proportionate Share of Employer Contributions
CADDO LEVEE DISTRICT	\$ 185,293
CADDO PARISH SCHOOL BOARD	108,810
CALCASIEU PARISH POLICE JURY	21,100
CALCASIEU PARISH SCHOOL BOARD	66,662
CAPITOL AREA GROUNDWATER COMMISSION	56,107
CATAHOULA PARISH SCHOOL BOARD	43,830
CENTRAL LA TECH COMMUNITY COLLEGE	258,788
CITY COURT OF ABBEVILLE	22,508
CITY COURT OF BAKER	37,823
CITY COURT OF BASTROP	37,439
CITY COURT OF BOGALUSA	8,447
CITY COURT OF CROWLEY	18,225
CITY COURT OF DENHAM SPRINGS	34,606
CITY COURT OF FRANKLIN	15,017
CITY COURT OF HAMMOND	-
CITY COURT OF HOUMA	30,980
CITY COURT OF JENNINGS	11,689
CITY COURT OF LAKE CHARLES	74,341
CITY COURT OF MORGAN CITY	11,749
CITY COURT OF OAKDALE	6,425
CITY COURT OF PLAQUEMINE	8,404
CITY COURT OF PORT ALLEN CIVIL FEES	11,698
CITY COURT OF SLIDELL	28,685
CITY COURT OF SULPHUR	21,117
CITY COURT OF THIBODAUX	13,233
CITY COURT OF VILLE PLATTE CIVIL DIV	8,967
CITY COURT OF WEST MONROE	11,706
CITY OF ABBEVILLE	4,189
CITY OF ALEXANDRIA	24,692
CITY OF BAKER	11,169
CITY OF BAKER SCHOOL BOARD	21,723
CITY OF BASTROP	10,367
CITY OF BATON ROUGE	190,804
CITY OF BOGALUSA	9,735
CITY OF BOSSIER	15,290
	(Continued)

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2021

Employer Name	Proportionate Share of Employer Contributions
CITY OF BREAUX BRIDGE	\$ 21,475
CITY OF CROWLEY	12,738
CITY OF DENHAM SPRINGS	11,518
CITY OF DONALDSONVILLE	3,123
CITY OF EUNICE	7,568
CITY OF FRANKLIN	8,455
CITY OF GONZALES	3,123
CITY OF JEANERETTE	8,464
CITY OF JENNINGS	3,874
CITY OF KAPLAN	11,109
CITY OF LAKE CHARLES	15,093
CITY OF MARKSVILLE	5,520
CITY OF MINDEN	2,432
CITY OF MONROE	113,460
CITY OF MORGAN CITY	16,075
CITY OF NATCHITOCHES	-
CITY OF NEW IBERIA	17,516
CITY OF OAKDALE	7,943
CITY OF OPELOUSAS	15,102
CITY OF PINEVILLE	8,489
CITY OF PLAQUEMINE	15,921
CITY OF PORT ALLEN	12,730
CITY OF RAYNE	9,735
CITY OF RUSTON	13,600
CITY OF SHREVEPORT	128,067
CITY OF SLIDELL	18,754
CITY OF SULPHUR	9,607
CITY OF THIBODAU	17,644
CITY OF WEST MONROE	22,107
CITY OF WINNFELD	1,058
CITY OF ZACHARY	3,967
CLAIBORNE PARISH SCHOOL BOARD	36,475
COASTAL PROTECTION & RESTORATION AUTHORITY	5,564,511
COMMISSION OF LAW ENFORCEMENT LCLE	1,027,142
COURT OF APPEAL FIRST CIRCUIT	1,771,777
	(Continued)

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2021

Employer Name	Proportionate Share of Employer Contributions
COURT OF APPEALS FOURTH CIRCUIT	\$ 1,498,637
COURT OF APPEALS SECOND CIRCUIT	942,392
CRIMINAL DISTRICT COURT	1,613,667
CRT - OFFICE OF CULTURAL DEVELOPMENT	841,159
CRT - OFFICE OF STATE LIBRARY	923,886
CRT - OFFICE OF STATE MUSEUM	1,278,849
CRT - OFFICE OF STATE PARKS	4,400,215
CRT - OFFICE OF THE SECRETARY	1,111,474
CRT - OFFICE OF TOURISM	1,036,203
CUSTODIAN OF NOTARIAL ARCHIVES	131,600
DELGADO COLLEGE	2,322,800
DEPARTMENT OF CHILDREN AND FAMILY SERVICES	64,226,502
DEPARTMENT OF INSURANCE	5,678,646
DEPT ENVIRONMENTAL QUALITY	16,608,075
DEPT OF AGRICULTURE AND FORESTRY	11,791,859
DEPT OF FINANCE CITY OF NEW ORLEANS	297,849
DEPT OF REVENUE & TAXATION	14,637,269
DESOTO PARISH SCHOOL BOARD	36,381
DNR - OFFICE OF COASTAL RESTOR AND MGT	1,115,373
DNR - OFFICE OF CONSERVATION	3,689,240
DNR - OFFICE OF MINERAL RESOURCES	1,282,194
DNR - OFFICE OF THE SECRETARY	934,312
DOA - DIVISION OF ADMINISTRATION	13,312,918
DOA - EXECUTIVE OFFICE	1,950,790
DOA - FEDERAL PROPERTY ASSISTANCE	122,829
DOA - LA PROPERTY ASSISTANCE AGENCY	509,540
DOA - LOUISIANA TAX COMMISSION	821,500
DOA - MENTAL HEALTH ADVOCACY SERVICE	955,097
DOA - OFFICE OF AIRCRAFT SERVICES	54,282
DOA - OFFICE OF GROUP BENEFITS	938,945
DOA - OFFICE OF RISK MANAGEMENT	1,099,956
DOA - OFFICE OF ST PROCUREMENT	2,284,772
DOA - OFFICE OF TECHNOLOGY SERVICES	21,578,083
DOA - OFFICE OF THE INSPECTOR GENERAL	443,032
DOC - ADMINISTRATION	5,995,700
	(Continued)

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2021

Employer Name	Proportionate Share of Employer Contributions
DOC - ADULT PROBATION AND PAROLE	\$ 17,916,019
DOC - ALLEN CORRECTIONAL CENTER	2,490,473
DOC - DAVID WADE CORRECTIONAL CENTER	5,609,015
DOC - DIXON CORRECTIONAL INSTITUTE	8,880,546
DOC - ELAYN HUNT CORRECTIONAL CENTER	9,272,999
DOC - LA CORRECTIONAL INST FOR WOMEN	4,811,208
DOC - LOUISIANA STATE PENITENTIARY	22,802,292
DOC - PRISON ENTERPRISES	1,286,315
DOC - RAYBURN CORRECTIONAL INST	5,178,662
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	6,452,554
DOE - SPECIAL SCHOOL DISTRICTS	-
DOE - STATE ACTIVITIES	8,308,252
DOTD - ADMINISTRATION	5,218,686
DOTD - ENGINEERING AND OPERATIONS	79,572,423
DPS - LA HIGHWAY SAFETY COMMISSION	387,632
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	284,376
DPS - LOUISIANA GAMING CONTROL BOARD	66,756
DPS - OFFICE OF MGT AND FINANCE	2,463,810
DPS - OFFICE OF MOTOR VEHICLES	8,262,196
DPS - OFFICE OF STATE FIRE MARSHALL	4,132,365
DPS - OFFICE OF STATE POLICE	14,073,252
DSCS - BOARD OF TAX APPEALS	147,512
DSCS - DIV OF ADMINISTRATIVE LAW	1,636,918
DSCS - ETHICS ADMINISTRATION	969,781
DSCS - STATE CIVIL SERVICE	2,708,504
DVA - DEPARTMENT OF VETERANS AFFAIRS	1,820,435
DVA - LOUISIANA VETERANS HOME	1,610,596
DVA - NORTHEAST LA VETERANS HOME	1,770,138
DVA - NORTHWEST LA VETERANS HOME	1,645,040
DVA - SOUTHEAST LA VETERANS HOME	1,814,275
DVA - SOUTHWEST LA VETERANS HOME	2,069,327
EAST BATON ROUGE PARISH SCHOOL BOARD	155,464
EAST JEFFERSON POLICE DEPT	597,310
EINSTEIN CHARTER SCHOOLS	-
EUNICE CITY COURT	18,455
	(Continued)

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2021

Employer Name	Proportionate Share of Employer Contributions
FIFTH LA LEVEE BOARD	\$ 204,754
FLORIDA PARISHES JUV DETENTION CENTER	1,630,962
GREATER BATON ROUGE PORT COM	779,360
GREATER KROTZ SPRINGS PORT COMM	47,362
GREATER LAFOURCHE PORT COMMISSION	1,173,170
IBERIA PARISH GOVERNMENT	7,875
IBERIA PARISH SCHOOL BOARD	51,884
IBERVILLE PARISH SCHOOL BOARD	24,103
INSPIRENOLA SCHOOLS	24,931
JEANERETTE CITY COURT	1,655
JEFFERSON DAVIS PARISH	1,860
JEFFERSON DAVIS PARISH SCHOOL BOARD	14,948
JEFFERSON PARISH	203,074
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	367,377
JUDICIAL BRANCH OF LOUISIANA	27,775,679
JUDICIAL EXP REG PARISH OF ORLEANS	1,327,175
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	239,822
LA BD OF DRUG & DEVICE DISTR	68,087
LA BEHAVIOR ANALYST BOARD	28,258
LA BOARD OF PHARMACY	739,191
LA BOARD REGISTRATION PROF ENGINEERS	248,840
LA CEMETERY BOARD	94,775
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	628,947
LA ECON DEV - OFFICE OF BUSINESS DEV	2,152,413
LA ECON DEV - OFFICE OF THE SECRETARY	1,121,346
LA ED TELEVISION AUTHORITY	1,233,202
LA HOUSE OF REPRESENTATIVES	4,307,538
LA HOUSING CORPORATION	3,439,725
LA LICENSED PROFESSIONAL COUNSELORS	66,747
LA MILITARY DEPT	12,649,553
LA PATIENT'S COMP FUND OVERSIGHT BOARD	1,196,642
LA PUBLIC DEFENDER BOARD	522,329
LA RACING COMMISSION	831,688
LA REAL ESTATE COMM	491,580
LA SCHOOL FOR MATH SCI & ARTS	264,445
	(Continued)

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2021

Employer Name	Proportionate Share of Employer Contributions
LA SENATE	\$ 3,506,780
LA ST BD BARBER EXAMINERS	69,366
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	85,356
LA ST BD OF EXAMINERS OF DIET & NUTRITION	18,890
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	44,026
LA ST BOARD OF ARCHITECTURAL EXAMINERS	92,258
LA ST BOARD OF CHIROPRACTIC EXAMINERS	55,664
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	291,108
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	30,519
LA ST LICENSING BD OF CONTRACTORS	1,066,066
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	40,579
LA STATE BD OF COSMETOLOGY	365,005
LA STATE BD OF EMBALMERS & FUNERAL DIRS	68,325
LA STATE BD PRIVATE SECURITY EXAM	210,599
LA STATE BOARD OF DENTISTRY	172,605
LA STATE BOARD OF HOME INSPECTORS	28,233
LA STATE BOARD OF NURSING	1,642,753
LA STATE LAW INSTITUTE	135,064
LA STATE UNIVERSITY MEDICAL CENTER	6,602,958
LA USED MOTOR VEHICLE & PARTS	313,189
LA VETERINARY BOARD	46,526
LAFAYETTE CONSOL GOVT ADM OPERAT	47,063
LAFAYETTE PARISH SCHOOL BOARD	65,177
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	38,753
LAFOURCHE PARISH SCHOOL BOARD	25,340
LAKE PROVIDENCE PORT COMMISSION	85,714
LALLIE KEMP CHARITY HOSPITAL	4,766,807
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	2,565,641
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	4,908,244
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	1,653,717
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	168,578
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	4,137,075
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTH	1,521,862
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	3,455,476
LDH-LA EMERGENCY RESPONSE NETWORK	295,716
	(Continued)

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2021

Employer Name	Proportionate Share of Employer Contributions
LDH-MEDICAL VENDOR ADMINISTRATION	\$ 18,338,676
LDH-NORTHEAST DELTA HUMAN SERVICES AUTHORITY	2,150,092
LDH-NORTHWEST LOUISIANA HUMAN SERVICES DIST	2,084,428
LDH-OFF OF THE SECRETARY MGT AND FINANCE	11,051,490
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	24,728,578
LDH-OFFICE OF AGING AND ADULT SERVICES	7,875,579
LDH-OFFICE OF BEHAVIORAL HEALTH	26,462,787
LDH-OFFICE OF PUBLIC HEALTH	30,479,209
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	3,501,737
LEESVILLE CITY COURT	4,565
LEGISLATIVE BUDGETARY CONTROL COUN	348,504
LEGISLATIVE FISCAL OFFICE	700,617
LINCOLN PARISH SCHOOL BOARD	41,765
LIVINGSTON PARISH COUNCIL	3,720
LIVINGSTON PARISH SCHOOL BOARD	178,347
LOUISIANA BOARD OF CPAS	135,789
LOUISIANA BOARD OF MASSAGE THERAPY	77,643
LOUISIANA DELTA COMMUNITY COLLEGE	448,330
LOUISIANA DEPARTMENT OF JUSTICE	13,469,227
LOUISIANA LEGISLATIVE AUDITOR	7,264,404
LOUISIANA LOTTERY CORPORATION	38,105
LOUISIANA MOTOR VEHICLE COMMISSION	459,942
LOUISIANA PHYSICAL THERAPY BOARD	82,651
LOUISIANA STATE UNIVERSITY	24,481,879
LOUISIANA TAX FREE SHOPPING	-
LSU MEDICAL CENTER HEALTH CARE SRV DIV	624,894
LSU MEDICAL CENTER IN SHREVEPORT	4,947,407
LT GOVERNORS OFFICE	501,903
MADISON PARISH PORT HARBOR & TERMINAL	56,841
MARKSVILLE CITY COURT	15,511
METROPOLITAN HUMAN SERVICES DISTRICT	2,886,100
MINDEN CITY COURT	27,004
MONROE CITY SCHOOL BOARD	59,793
MUNICIPAL FIRE & POLICE CIVIL SERVICE	562,789
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	109,868
	(Continued)

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2021

Employer Name	Proportionate Share of Employer Contributions
NATCHITOCHES CANE RIVER LEVEE DISTRICT	\$ 80,313
NATCHITOCHES CITY COURT	20,750
NEW IBERIA CITY COURT	29,444
NEW ORLEANS CENTER FOR CREATIVE ARTS	85,808
NORTH LAFOURCHE LEVEE DISTRICT	188,663
NORTHSHORE CHARTER SCHOOL	20,870
NORTHSHORE TECH COMMUNITY COLLEGE	465,983
NORTHWEST LA TECHNICAL COMMUNITY COLLEGE	173,578
NUNEZ COMMUNITY COLLEGE	147,854
OFFICE OF ELDERLY AFFAIRS	1,489,602
OFFICE OF FINANCIAL INSTITUTIONS	2,018,765
OFFICE OF HOME LAND SEC & EMERG. PREP.	5,429,336
OFFICE OF JUVENILE JUSTICE	13,402,915
OPELOUSAS CITY COURT	25,187
ORLEANS PARISH SCHOOL BOARD	223,807
OUACHITA PARISH POLICE JURY	45,869
OUACHITA PARISH SCHOOL BOARD	106,447
PARISH OF ORLEANS JUDICIAL EXP JUDGES	197,331
PARISH OF TANGIPAHOA	-
PARISH OF TERREBONNE	16,928
PINEVILLE CITY COURT	39,316
POINT COUPEE PARISH SCHOOL BOARD	25,417
PONTCHARTRAIN LEVEE DISTRICT	809,666
PORT OF LAKE CHARLES	2,194,732
PUBLIC SERVICE COMMISSION	1,685,295
RAPIDES PARISH HOUSING AUTHORITY	189,977
RAPIDES PARISH POLICE JURY	22,858
RAPIDES PARISH SCHOOL BOARD	395,516
RAYNE CITY COURT	-
RECOVERY SCHOOL DISTRICT	283,685
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	328,513
REGIONAL PLANNING COMMISSION	568,275
REGIONAL TRANSIT AUTHORITY	63,266
RIVER PARISHES COMMUNITY COLLEGE	285,989
RUSTON CITY COURT	35,903
	(Continued)

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2021

Employer Name	Proportionate Share of Employer Contributions
SABINE PARISH SCHOOL BOARD	\$ 10,435
SABINE RIVER AUTHORITY	866,030
SCHOOL EMPLOYEES RETIREMENT SYSTEM	49,734
SCHOOL FOR THE DEAF & VISUALLY IMPAIRED	-
SECRETARY OF STATE'S OFFICE	6,840,135
SOUTH LAFOURCHE LEVEE DISTRICT	397,325
SOUTH LOUISIANA COMMUNITY COLLEGE	1,058,566
SOUTH TANGIPAHOA PARISH PORT COMMISSION	14,078
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	5,120,225
SOUTHERN UNIVERSITY	6,904,254
SOWELA TECHNICAL COMMUNITY COLLEGE	346,362
SPRINGHILL CITY COURT	7,790
SSC - SPECIAL SCHOOL DISTRICT	1,741,982
ST BERNARD PORT HARBOR & TERM DIST	578,351
ST CHARLES PARISH PUBLIC SCHOOLS	59,273
ST LANDRY PARISH GOVERNMENT	10,298
ST LANDRY PARISH SCHOOL BOARD	90,483
ST MARTIN PARISH POLICE JURY	2,944
ST MARTIN PARISH SCHOOL BOARD	48,574
ST TAMMANY PARISH GOVERNMENT	1,578
ST TAMMANY PARISH SCHOOL BOARD	250,290
ST. HELENA PARISH SCHOOL BOARD	33,506
ST. MARY PARISH SCHOOL BOARD	59,870
STATE PLUMBING BOARD	91,593
STATE POLICE COMMISSION	67,643
STATE POLICE RETIREMENT SYSTEM	187,050
TANGIPAHOA PARISH SCHOOL SYSTEM	210,130
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	1,861,876
TENSAS BASIN LEVEE DISTRICT	565,417
TERREBONNE LEVEE & CONSERVATION DISTRICT	448,697
TERREBONNE PARISH SCHOOL BOARD	95,168
THE CITY OF VILLE PLATTE	25,895
THE PORT OF SOUTH LOUISIANA	948,032
THRIVE ACADEMY	42,473
TOWN OF BUNKIE	5,256
	(Continued)

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2021

Employer Name	Proportionate Share of Employer Contributions
TOWN OF SORRENTO	\$ 1,288
TOWN OF VIDALIA	55,442
TREASURY DEPARTMENT	1,581,143
UNIVERSITY OF LOUISIANA	29,059,153
VERMILION PARISH POLICE JURY	6,655
VERMILION PARISH SCHOOL BOARD	27,038
VERNON PARISH SCHOOL BOARD	25,989
WARE YOUTH CENTER	1,394,963
WARREN EASTON CHARTER HIGH SCHOOL	34,632
WASHINGTON PARISH POLICE JURY	9,735
WEBSTER PARISH POLICE JURY	4,744
WEBSTER PARISH SCHOOL BOARD	20,059
WEST BATON ROUGE PARISH COUNCIL	6,075
WEST FELICIANA PARISH SCHOOL BOARD	26,808
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	1,048,788
WINN PARISH POLICE JURY	1,058
WINNFELD CITY COURT	2,568
WINNSBORO CITY COURT	9,513
WLF - OFFICE OF FISHERIES	5,094,373
WLF - OFFICE OF MGT AND FINANCE	961,504
WLF - OFFICE OF THE SECRETARY	8,367,064
WLF - OFFICE OF WILDLIFE	4,897,016
WORKFORCE SUPPORT AND TRAINING	15,508,290
ZACHARY CITY COURT	33,924
ZACHARY SCHOOL BOARD	26,979
Total	\$ 853,214,442

Louisiana State Employees' Retirement System

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate

June 30, 2021

Employer Name	Changes in Discount Rate	
	1% Decrease (6.40%)	1% Increase (8.40%)
15TH JUDICIAL DISTRICT COURT	\$ 630,977	\$ 325,054
17TH JUDICIAL DIST COURT	3,119,311	1,606,947
18TH JUDICIAL DISTRICT	837,325	431,357
19TH JUDICIAL DIST COURT	10,879,407	5,604,644
20TH JUDICIAL DISTRICT COURT	765,584	394,399
24TH JUDICIAL DIST CT JEFFERSON PARISH	2,680,290	1,380,780
2ND JUDICIAL DISTRICT COURT DIVISION A	254,001	130,852
2ND JUDICIAL DISTRICT COURT DIVISION B	316,495	163,046
2ND JUDICIAL DISTRICT COURT DIVISION C	405,015	208,648
3RD CIRCUIT COURT OF APPEAL	11,867,745	6,113,797
3RD JUDICIAL DISTRICT COURT	722,107	372,001
4TH DISTRICT COURT JUDGES OFFICE	1,596,943	822,682
5TH CIRCUIT COURT OF APPEAL	6,818,515	3,512,632
ACADIA PARISH POLICE JURY	148,926	76,721
ACADIA PARISH SCHOOL BOARD	184,349	94,969
ALGIERS CHARTER SCHOOLS ASSOCIATION	250,496	129,046
ALLEN PARISH POLICE JURY	46,087	23,742
AMITE RIVER BASIN WATER DIST	578,401	297,970
ASCENSION PARISH POLICE JURY	191,732	98,773
ASCENSION PARISH SCHOOL BOARD	2,180,938	1,123,534
ATCHAFALAYA LEVEE DISTRICT	7,539,727	3,884,172
AVOYELLES PARISH POLICE JURY	37,138	19,132
AVOYELLES PARISH SCHOOL BOARD	194,864	100,386
BATON ROUGE COMMUNITY COLLEGE	10,294,144	5,303,140
BD EX SPEECH PATHOLOGY & AUDIOLOGY	420,601	216,677
BD OF COMMISSIONERS PORT OF NEW ORLEANS	44,923,062	23,142,601
BD OF ELEM AND SECONDARY ED	312,841	161,163
BD OF EXAMINERS OF CERTIFIED SHORTHAND	161,231	83,060
BOARD OF EXAMINERS OF NURSING FACILITIES ADMIN	576,164	296,817
BOARD OF MEDICAL EXAMINERS	11,426,934	5,886,709
BOARD OF REGENTS	18,109,276	9,329,190
BOGALUSA CITY SCHOOLS	-	-
BOSSIER CITY COURT	613,302	315,949
BOSSIER PARISH COMMUNITY COLLEGE	7,080,123	3,647,402
BOSSIER PARISH SCHOOL BOARD	680,345	350,487
CADDO LEVEE DISTRICT	1,619,539	834,323

(Continued)

Louisiana State Employees' Retirement System

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate

June 30, 2021

Employer Name	Changes in Discount Rate	
	1% Decrease (6.40%)	1% Increase (8.40%)
CADDO PARISH SCHOOL BOARD	\$ 951,051	\$ 489,944
CALCASIEU PARISH POLICE JURY	184,423	95,008
CALCASIEU PARISH SCHOOL BOARD	582,652	300,160
CAPITOL AREA GROUNDWATER COMMISSION	490,403	252,637
CATAHOULA PARISH SCHOOL BOARD	383,090	197,353
CENTRAL LA TECH COMMUNITY COLLEGE	2,261,926	1,165,255
CITY COURT OF ABBEVILLE	196,728	101,347
CITY COURT OF BAKER	330,590	170,307
CITY COURT OF BASTROP	327,234	168,578
CITY COURT OF BOGALUSA	73,829	38,034
CITY COURT OF CROWLEY	159,292	82,061
CITY COURT OF DENHAM SPRINGS	302,475	155,823
CITY COURT OF FRANKLIN	131,252	67,616
CITY COURT OF HAMMOND	-	-
CITY COURT OF HOUMA	270,781	139,496
CITY COURT OF JENNINGS	102,167	52,633
CITY COURT OF LAKE CHARLES	649,769	334,736
CITY COURT OF MORGAN CITY	102,689	52,902
CITY COURT OF OAKDALE	56,155	28,929
CITY COURT OF PLAQUEMINE	73,456	37,842
CITY COURT OF PORT ALLEN CIVIL FEES	102,242	52,671
CITY COURT OF SLIDELL	250,720	129,161
CITY COURT OF SULPHUR	184,572	95,084
CITY COURT OF THIBODAUX	115,665	59,586
CITY COURT OF VILLE PLATTE CIVIL DIV	78,378	40,377
CITY COURT OF WEST MONROE	102,317	52,709
CITY OF ABBEVILLE	36,616	18,863
CITY OF ALEXANDRIA	215,819	111,182
CITY OF BAKER	97,618	50,289
CITY OF BAKER SCHOOL BOARD	189,867	97,812
CITY OF BASTROP	90,608	46,678
CITY OF BATON ROUGE	1,667,714	859,141
CITY OF BOGALUSA	85,090	43,835
CITY OF BOSSIER	133,638	68,845
CITY OF BREAUX BRIDGE	187,705	96,698
CITY OF CROWLEY	111,340	57,358

(Continued)

Louisiana State Employees' Retirement System

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate

June 30, 2021

Employer Name	Changes in Discount Rate	
	1% Decrease (6.40%)	1% Increase (8.40%)
CITY OF DENHAM SPRINGS	\$ 100,676	\$ 51,864
CITY OF DONALDSONVILLE	27,294	14,061
CITY OF EUNICE	66,148	34,077
CITY OF FRANKLIN	73,904	38,072
CITY OF GONZALES	27,294	14,061
CITY OF JEANERETTE	73,978	38,111
CITY OF JENNINGS	33,857	17,442
CITY OF KAPLAN	97,096	50,020
CITY OF LAKE CHARLES	131,923	67,961
CITY OF MARKSVILLE	48,250	24,856
CITY OF MINDEN	21,254	10,949
CITY OF MONROE	991,695	510,882
CITY OF MORGAN CITY	140,499	72,379
CITY OF NATCHITOCHES	-	-
CITY OF NEW IBERIA	153,102	78,872
CITY OF OAKDALE	69,429	35,767
CITY OF OPELOUSAS	131,997	68,000
CITY OF PINEVILLE	74,202	38,226
CITY OF PLAQUEMINE	139,156	71,688
CITY OF PORT ALLEN	111,265	57,320
CITY OF RAYNE	85,090	43,835
CITY OF RUSTON	118,872	61,238
CITY OF SHREVEPORT	1,119,366	576,654
CITY OF SLIDELL	163,915	84,443
CITY OF SULPHUR	83,971	43,259
CITY OF THIBODAUX	154,221	79,448
CITY OF WEST MONROE	193,223	99,541
CITY OF WINNFIELD	9,247	4,764
CITY OF ZACHARY	34,677	17,864
CLAIBORNE PARISH SCHOOL BOARD	318,807	164,237
COASTAL PROTECTION & RESTORATION AUTHORITY	48,636,286	25,055,509
COMMISSION OF LAW ENFORCEMENT LCLE	8,977,677	4,624,947
COURT OF APPEAL FIRST CIRCUIT	15,486,111	7,977,837
COURT OF APPEALS FOURTH CIRCUIT	13,098,750	6,747,963
COURT OF APPEALS SECOND CIRCUIT	8,236,926	4,243,342
CRIMINAL DISTRICT COURT	14,104,167	7,265,914

(Continued)

Louisiana State Employees' Retirement System

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate

June 30, 2021

Employer Name	Changes in Discount Rate	
	1% Decrease (6.40%)	1% Increase (8.40%)
CRT - OFFICE OF CULTURAL DEVELOPMENT	\$ 7,352,097	\$ 3,787,512
CRT - OFFICE OF STATE LIBRARY	8,075,174	4,160,013
CRT - OFFICE OF STATE MUSEUM	11,177,706	5,758,316
CRT - OFFICE OF STATE PARKS	38,459,821	19,812,993
CRT - OFFICE OF THE SECRETARY	9,714,773	5,004,671
CRT - OFFICE OF TOURISM	9,056,875	4,665,747
CUSTODIAN OF NOTARIAL ARCHIVES	1,150,240	592,559
DELGADO COLLEGE	20,302,295	10,458,947
DEPARTMENT OF CHILDREN AND FAMILY SERVICES	561,368,021	289,194,809
DEPARTMENT OF INSURANCE	49,633,872	25,569,426
DEPT ENVIRONMENTAL QUALITY	145,161,918	74,781,733
DEPT OF AGRICULTURE AND FORESTRY	103,066,058	53,095,595
DEPT OF FINANCE CITY OF NEW ORLEANS	2,603,329	1,341,133
DEPT OF REVENUE & TAXATION	127,936,203	65,907,719
DESOTO PARISH SCHOOL BOARD	317,987	163,814
DNR - OFFICE OF COASTAL RESTOR AND MGT	9,748,854	5,022,228
DNR - OFFICE OF CONSERVATION	32,245,584	16,611,662
DNR - OFFICE OF MINERAL RESOURCES	11,206,939	5,773,376
DNR - OFFICE OF THE SECRETARY	8,166,304	4,206,960
DOA - DIVISION OF ADMINISTRATION	116,360,791	59,944,520
DOA - EXECUTIVE OFFICE	17,050,763	8,783,885
DOA - FEDERAL PROPERTY ASSISTANCE	1,073,578	553,065
DOA - LA PROPERTY ASSISTANCE AGENCY	4,453,602	2,294,321
DOA - LOUISIANA TAX COMMISSION	7,180,277	3,698,997
DOA - MENTAL HEALTH ADVOCACY SERVICE	8,347,968	4,300,546
DOA - OFFICE OF AIRCRAFT SERVICES	474,444	244,415
DOA - OFFICE OF GROUP BENEFITS	8,206,798	4,227,821
DOA - OFFICE OF RISK MANAGEMENT	9,614,098	4,952,806
DOA - OFFICE OF ST PROCUREMENT	19,969,915	10,287,718
DOA - OFFICE OF TECHNOLOGY SERVICES	188,601,987	97,160,354
DOA - OFFICE OF THE INSPECTOR GENERAL	3,872,292	1,994,853
DOC - ADMINISTRATION	52,405,069	26,997,038
DOC - ADULT PROBATION AND PAROLE	156,593,924	80,671,054
DOC - ALLEN CORRECTIONAL CENTER	21,767,837	11,213,937
DOC - DAVID WADE CORRECTIONAL CENTER	49,025,268	25,255,897
DOC - DIXON CORRECTIONAL INSTITUTE	77,619,898	39,986,730

(Continued)

Louisiana State Employees' Retirement System

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate

June 30, 2021

Employer Name	Changes in Discount Rate	
	1% Decrease (6.40%)	1% Increase (8.40%)
DOC - ELAYN HUNT CORRECTIONAL CENTER	\$ 81,050,111	\$ 41,753,842
DOC - LA CORRECTIONAL INST FOR WOMEN	42,052,085	21,663,586
DOC - LOUISIANA STATE PENITENTIARY	199,302,117	102,672,641
DOC - PRISON ENTERPRISES	11,242,958	5,791,932
DOC - RAYBURN CORRECTIONAL INST	45,263,794	23,318,133
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	56,398,172	29,054,128
DOE - SPECIAL SCHOOL DISTRICTS	-	-
DOE - STATE ACTIVITIES	72,617,799	37,409,845
DOTD - ADMINISTRATION	45,613,624	23,498,352
DOTD - ENGINEERING AND OPERATIONS	695,498,102	358,293,365
DPS - LA HIGHWAY SAFETY COMMISSION	3,388,078	1,745,405
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	2,485,575	1,280,471
DPS - LOUISIANA GAMING CONTROL BOARD	583,473	300,582
DPS - OFFICE OF MGT AND FINANCE	21,534,791	11,093,881
DPS - OFFICE OF MOTOR VEHICLES	72,215,245	37,202,465
DPS - OFFICE OF STATE FIRE MARSHALL	36,118,697	18,606,937
DPS - OFFICE OF STATE POLICE	123,006,442	63,368,099
DSCS - BOARD OF TAX APPEALS	1,289,322	664,208
DSCS - DIV OF ADMINISTRATIVE LAW	14,307,383	7,370,603
DSCS - ETHICS ADMINISTRATION	8,476,311	4,366,663
DSCS - STATE CIVIL SERVICE	23,673,519	12,195,670
DVA - DEPARTMENT OF VETERANS AFFAIRS	15,911,410	8,196,935
DVA - LOUISIANA VETERANS HOME	14,077,320	7,252,083
DVA - NORTHEAST LA VETERANS HOME	15,471,792	7,970,461
DVA - NORTHWEST LA VETERANS HOME	14,378,378	7,407,177
DVA - SOUTHEAST LA VETERANS HOME	15,857,567	8,169,197
DVA - SOUTHWEST LA VETERANS HOME	18,086,829	9,317,626
EAST BATON ROUGE PARISH SCHOOL BOARD	1,358,826	700,014
EAST JEFFERSON POLICE DEPT	5,220,752	2,689,527
EINSTEIN CHARTER SCHOOLS	-	-
EUNICE CITY COURT	161,305	83,098
FIFTH LA LEVEE BOARD	1,789,644	921,954
FLORIDA PARISHES JUV DETENTION CENTER	14,255,329	7,343,787
GREATER BATON ROUGE PORT COM	6,811,953	3,509,251
GREATER KROTZ SPRINGS PORT COMM	413,964	213,258
GREATER LAFOURCHE PORT COMMISSION	10,254,023	5,282,471

(Continued)

Louisiana State Employees' Retirement System

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate

June 30, 2021

Employer Name	Changes in Discount Rate	
	1% Decrease (6.40%)	1% Increase (8.40%)
IBERIA PARISH GOVERNMENT	\$ 68,832	\$ 35,460
IBERIA PARISH SCHOOL BOARD	453,489	233,620
IBERVILLE PARISH SCHOOL BOARD	210,674	108,531
INSPIRENOLA SCHOOLS	217,907	112,257
JEANERETTE CITY COURT	14,467	7,453
JEFFERSON DAVIS PARISH	16,257	8,375
JEFFERSON DAVIS PARISH SCHOOL BOARD	130,655	67,308
JEFFERSON PARISH	1,774,953	914,386
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	3,211,038	1,654,201
JUDICIAL BRANCH OF LOUISIANA	242,771,717	125,066,477
JUDICIAL EXP REG PARISH OF ORLEANS	11,600,097	5,975,915
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	2,096,146	1,079,852
LA BD OF DRUG & DEVICE DISTR	595,106	306,575
LA BEHAVIOR ANALYST BOARD	246,991	127,240
LA BOARD OF PHARMACY	6,460,855	3,328,379
LA BOARD REGISTRATION PROF ENGINEERS	2,174,972	1,120,460
LA CEMETERY BOARD	828,376	426,747
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	5,497,275	2,831,981
LA ECON DEV - OFFICE OF BUSINESS DEV	18,813,038	9,691,740
LA ECON DEV - OFFICE OF THE SECRETARY	9,801,056	5,049,120
LA ED TELEVISION AUTHORITY	10,778,731	5,552,780
LA HOUSE OF REPRESENTATIVES	37,649,790	19,395,697
LA HOUSING CORPORATION	30,064,721	15,488,166
LA LICENSED PROFESSIONAL COUNSELORS	583,398	300,544
LA MILITARY DEPT	110,562,681	56,957,561
LA PATIENT'S COMP FUND OVERSIGHT BOARD	10,459,178	5,388,159
LA PUBLIC DEFENDER BOARD	4,565,389	2,351,910
LA RACING COMMISSION	7,269,319	3,744,869
LA REAL ESTATE COMM	4,296,622	2,213,451
LA SCHOOL FOR MATH SCI & ARTS	2,311,369	1,190,727
LA SENATE	30,650,804	15,790,093
LA ST BD BARBER EXAMINERS	606,292	312,338
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	746,045	384,333
LA ST BD OF EXAMINERS OF DIET & NUTRITION	165,108	85,057
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	384,806	198,237
LA ST BOARD OF ARCHITECTURAL EXAMINERS	806,376	415,414

(Continued)

Louisiana State Employees' Retirement System

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate

June 30, 2021

Employer Name	Changes in Discount Rate	
	1% Decrease (6.40%)	1% Increase (8.40%)
LA ST BOARD OF CHIROPRACTIC EXAMINERS	\$ 486,525	\$ 250,639
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	2,544,415	1,310,783
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	266,754	137,421
LA ST LICENSING BD OF CONTRACTORS	9,317,887	4,800,210
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	354,677	182,716
LA STATE BD OF COSMETOLOGY	3,190,306	1,643,521
LA STATE BD OF EMBALMERS & FUNERAL DIRS	597,194	307,651
LA STATE BD PRIVATE SECURITY EXAM	1,840,728	948,271
LA STATE BOARD OF DENTISTRY	1,508,646	777,196
LA STATE BOARD OF HOME INSPECTORS	246,768	127,125
LA STATE BOARD OF NURSING	14,358,392	7,396,881
LA STATE LAW INSTITUTE	1,180,518	608,156
LA STATE UNIVERSITY MEDICAL CENTER	57,712,775	29,731,360
LA USED MOTOR VEHICLE & PARTS	2,737,414	1,410,208
LA VETERINARY BOARD	406,656	209,493
LAFAYETTE CONSOL GOVT ADM OPERAT	411,354	211,914
LAFAYETTE PARISH SCHOOL BOARD	569,676	293,475
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	338,718	174,494
LAFOURCHE PARISH SCHOOL BOARD	221,487	114,101
LAKE PROVIDENCE PORT COMMISSION	749,178	385,947
LALLIE KEMP CHARITY HOSPITAL	41,663,998	21,463,659
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	22,424,840	11,552,399
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	42,900,223	22,100,514
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	14,454,220	7,446,248
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	1,473,447	759,062
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	36,159,862	18,628,144
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTH	13,301,743	6,852,537
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	30,202,386	15,559,086
LDH-LA EMERGENCY RESPONSE NETWORK	2,584,685	1,331,528
LDH-MEDICAL VENDOR ADMINISTRATION	160,288,131	82,574,165
LDH-NORTHEAST DELTA HUMAN SERVICES AUTHORITY	18,792,753	9,681,290
LDH-NORTHWEST LOUISIANA HUMAN SERVICES DIST	18,218,826	9,385,626
LDH-OFF OF THE SECRETARY MGT AND FINANCE	96,594,912	49,761,914
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	216,138,701	111,346,190
LDH-OFFICE OF AGING AND ADULT SERVICES	68,836,041	35,461,631
LDH-OFFICE OF BEHAVIORAL HEALTH	231,296,459	119,154,873

(Continued)

Louisiana State Employees' Retirement System

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate

June 30, 2021

Employer Name	Changes in Discount Rate	
	1% Decrease (6.40%)	1% Increase (8.40%)
LDH-OFFICE OF PUBLIC HEALTH	\$ 266,401,760	\$ 137,239,748
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	30,606,730	15,767,388
LEESVILLE CITY COURT	39,897	20,554
LEGISLATIVE BUDGETARY CONTROL COUNCIL	3,046,079	1,569,220
LEGISLATIVE FISCAL OFFICE	6,123,703	3,154,692
LINCOLN PARISH SCHOOL BOARD	365,043	188,056
LIVINGSTON PARISH COUNCIL	32,515	16,750
LIVINGSTON PARISH SCHOOL BOARD	1,558,835	803,051
LOUISIANA BOARD OF CPAS	1,186,857	611,422
LOUISIANA BOARD OF MASSAGE THERAPY	678,630	349,604
LOUISIANA DELTA COMMUNITY COLLEGE	3,918,603	2,018,711
LOUISIANA DEPARTMENT OF JUSTICE	117,726,999	60,648,337
LOUISIANA LEGISLATIVE AUDITOR	63,494,105	32,709,675
LOUISIANA LOTTERY CORPORATION	333,051	171,575
LOUISIANA MOTOR VEHICLE COMMISSION	4,020,099	2,070,998
LOUISIANA PHYSICAL THERAPY BOARD	722,405	372,155
LOUISIANA STATE UNIVERSITY	213,982,447	110,235,373
LOUISIANA TAX FREE SHOPPING	-	-
LSU MEDICAL CENTER HEALTH CARE SRV DIV	5,461,852	2,813,732
LSU MEDICAL CENTER IN SHREVEPORT	43,242,521	22,276,852
LT GOVERNORS OFFICE	4,386,858	2,259,937
MADISON PARISH PORT HARBOR & TERMINAL	496,817	255,941
MARKSVILLE CITY COURT	135,577	69,844
METROPOLITAN HUMAN SERVICES DISTRICT	25,225,792	12,995,340
MINDEN CITY COURT	236,029	121,593
MONROE CITY SCHOOL BOARD	522,620	269,233
MUNICIPAL FIRE & POLICE CIVIL SERVICE	4,919,023	2,534,088
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	960,299	494,708
NATCHITOCHES CANE RIVER LEVEE DISTRICT	701,972	361,628
NATCHITOCHES CITY COURT	181,366	93,433
NEW IBERIA CITY COURT	257,357	132,580
NEW ORLEANS CENTER FOR CREATIVE ARTS	749,998	386,370
NORTH LAFOURCHE LEVEE DISTRICT	1,648,996	849,498
NORTHSHORE CHARTER SCHOOL	182,410	93,970
NORTHSHORE TECH COMMUNITY COLLEGE	4,072,898	2,098,197
NORTHWEST LA TECHNICAL COMMUNITY COLLEGE	1,517,148	781,575

(Continued)

Louisiana State Employees' Retirement System

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate

June 30, 2021

Employer Name	Changes in Discount Rate	
	1% Decrease (6.40%)	1% Increase (8.40%)
NUNEZ COMMUNITY COLLEGE	\$ 1,292,305	\$ 665,745
OFFICE OF ELDERLY AFFAIRS	13,019,776	6,707,278
OFFICE OF FINANCIAL INSTITUTIONS	17,644,899	9,089,961
OFFICE OF HOME LAND SEC & EMERG. PREP.	47,454,799	24,446,853
OFFICE OF JUVENILE JUSTICE	117,147,405	60,349,753
OPELOUSAS CITY COURT	220,145	113,410
ORLEANS PARISH SCHOOL BOARD	1,956,169	1,007,742
OUACHITA PARISH POLICE JURY	400,914	206,535
OUACHITA PARISH SCHOOL BOARD	930,394	479,303
PARISH OF ORLEANS JUDICIAL EXP JUDGES	1,724,764	888,531
PARISH OF TANGIPAHOA	-	-
PARISH OF TERREBONNE	147,956	76,221
PINEVILLE CITY COURT	343,640	177,030
POINT COUPEE PARISH SCHOOL BOARD	222,158	114,447
PONTCHARTRAIN LEVEE DISTRICT	7,076,842	3,645,712
PORT OF LAKE CHARLES	19,182,928	9,882,293
PUBLIC SERVICE COMMISSION	14,730,221	7,588,433
RAPIDES PARISH HOUSING AUTHORITY	1,660,481	855,415
RAPIDES PARISH POLICE JURY	199,786	102,922
RAPIDES PARISH SCHOOL BOARD	3,456,985	1,780,903
RAYNE CITY COURT	-	-
RECOVERY SCHOOL DISTRICT	2,479,535	1,277,359
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	2,871,350	1,479,207
REGIONAL PLANNING COMMISSION	4,966,974	2,558,791
REGIONAL TRANSIT AUTHORITY	552,972	284,869
RIVER PARISHES COMMUNITY COLLEGE	2,499,670	1,287,732
RUSTON CITY COURT	313,810	161,663
SABINE PARISH SCHOOL BOARD	91,205	46,985
SABINE RIVER AUTHORITY	7,569,483	3,899,501
SCHOOL EMPLOYEES RETIREMENT SYSTEM	434,696	223,938
SCHOOL FOR THE DEAF & VISUALLY IMPAIRED	-	-
SECRETARY OF STATE'S OFFICE	59,785,803	30,799,303
SOUTH LAFOURCHE LEVEE DISTRICT	3,472,795	1,789,048
SOUTH LOUISIANA COMMUNITY COLLEGE	9,252,336	4,766,441
SOUTH TANGIPAHOA PARISH PORT COMMISSION	123,048	63,390
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	44,753,032	23,055,008

(Continued)

Louisiana State Employees' Retirement System

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate

June 30, 2021

Employer Name	Changes in Discount Rate	
	1% Decrease (6.40%)	1% Increase (8.40%)
SOUTHERN UNIVERSITY	\$ 60,346,232	\$ 31,088,014
SOWELA TECHNICAL COMMUNITY COLLEGE	3,027,361	1,559,578
SPRINGHILL CITY COURT	68,087	35,076
SSC - SPECIAL SCHOOL DISTRICT	15,225,696	7,843,682
ST BERNARD PORT HARBOR & TERM DIST	5,055,047	2,604,162
ST CHARLES PARISH PUBLIC SCHOOLS	518,071	266,890
ST LANDRY PARISH GOVERNMENT	90,012	46,370
ST LANDRY PARISH SCHOOL BOARD	790,865	407,423
ST MARTIN PARISH POLICE JURY	25,728	13,254
ST MARTIN PARISH SCHOOL BOARD	424,554	218,714
ST TAMMANY PARISH GOVERNMENT	13,796	7,107
ST TAMMANY PARISH SCHOOL BOARD	2,187,649	1,126,991
ST. HELENA PARISH SCHOOL BOARD	292,855	150,867
ST. MARY PARISH SCHOOL BOARD	523,291	269,579
STATE PLUMBING BOARD	800,560	412,417
STATE POLICE COMMISSION	591,228	304,578
STATE POLICE RETIREMENT SYSTEM	1,634,901	842,237
TANGIPAHOA PARISH SCHOOL SYSTEM	1,836,626	946,158
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	16,273,620	8,383,531
TENSAS BASIN LEVEE DISTRICT	4,941,992	2,545,921
TERREBONNE LEVEE & CONSERVATION DISTRICT	3,921,810	2,020,363
TERREBONNE PARISH SCHOOL BOARD	831,806	428,514
THE CITY OF VILLE PLATTE	226,334	116,599
THE PORT OF SOUTH LOUISIANA	8,286,220	4,268,736
THRIVE ACADEMY	371,233	191,245
TOWN OF BUNKIE	45,938	23,665
TOWN OF SORRENTO	11,261	5,801
TOWN OF VIDALIA	484,586	249,640
TREASURY DEPARTMENT	13,819,888	7,119,465
UNIVERSITY OF LOUISIANA	253,989,842	130,845,615
VERMILION PARISH POLICE JURY	58,168	29,966
VERMILION PARISH SCHOOL BOARD	236,327	121,747
VERNON PARISH SCHOOL BOARD	227,155	117,021
WARE YOUTH CENTER	12,192,593	6,281,146
WARREN EASTON CHARTER HIGH SCHOOL	302,699	155,939
WASHINGTON PARISH POLICE JURY	85,090	43,835

(Continued)

Louisiana State Employees' Retirement System

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate

June 30, 2021

Employer Name	Changes in Discount Rate	
	1% Decrease (6.40%)	1% Increase (8.40%)
WEBSTER PARISH POLICE JURY	\$ 41,464	\$ 21,360
WEBSTER PARISH SCHOOL BOARD	175,325	90,321
WEST BATON ROUGE PARISH COUNCIL	53,097	27,354
WEST FELICIANA PARISH SCHOOL BOARD	234,314	120,709
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	9,166,873	4,722,414
WINN PARISH POLICE JURY	9,247	4,764
WINNFIELD CITY COURT	22,447	11,564
WINNSBORO CITY COURT	83,151	42,836
WLF - OFFICE OF FISHERIES	44,527,070	22,938,602
WLF - OFFICE OF MGT AND FINANCE	8,403,974	4,329,398
WLF - OFFICE OF THE SECRETARY	73,131,843	37,674,660
WLF - OFFICE OF WILDLIFE	42,802,083	22,049,956
WORKFORCE SUPPORT AND TRAINING	135,549,312	69,829,695
ZACHARY CITY COURT	296,509	152,750
ZACHARY SCHOOL BOARD	235,805	121,478
Total	\$ 7,457,471,407	\$ 3,841,797,070

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2021

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
15TH JUDICIAL DISTRICT COURT	\$ (6,980)	\$ (16,735)	\$ (24,673)	\$ (48,346)
17TH JUDICIAL DIST COURT	(34,507)	(82,730)	(121,975)	(239,007)
18TH JUDICIAL DISTRICT	(9,263)	(22,208)	(32,742)	(64,157)
19TH JUDICIAL DIST COURT	(120,351)	(288,544)	(425,419)	(833,597)
20TH JUDICIAL DISTRICT COURT	(8,469)	(20,305)	(29,937)	(58,660)
24TH JUDICIAL DIST CT JEFFERSON PARISH	(29,650)	(71,087)	(104,808)	(205,368)
2ND JUDICIAL DISTRICT COURT DIVISION A	(2,810)	(6,737)	(9,932)	(19,462)
2ND JUDICIAL DISTRICT COURT DIVISION B	(3,501)	(8,394)	(12,376)	(24,250)
2ND JUDICIAL DISTRICT COURT DIVISION C	(4,480)	(10,742)	(15,837)	(31,033)
3RD CIRCUIT COURT OF APPEAL	(131,284)	(314,757)	(464,066)	(909,325)
3RD JUDICIAL DISTRICT COURT	(7,988)	(19,152)	(28,237)	(55,329)
4TH DISTRICT COURT JUDGES OFFICE	(17,666)	(42,354)	(62,445)	(122,360)
5TH CIRCUIT COURT OF APPEAL	(75,428)	(180,841)	(266,625)	(522,445)
ACADIA PARISH POLICE JURY	(1,647)	(3,950)	(5,823)	(11,411)
ACADIA PARISH SCHOOL BOARD	(2,039)	(4,889)	(7,209)	(14,125)
ALGIERS CHARTER SCHOOLS ASSOCIATION	(2,771)	(6,644)	(9,795)	(19,193)
ALLEN PARISH POLICE JURY	(510)	(1,222)	(1,802)	(3,531)
AMITE RIVER BASIN WATER DIST	(6,398)	(15,340)	(22,617)	(44,318)
ASCENSION PARISH POLICE JURY	(2,121)	(5,085)	(7,497)	(14,691)
ASCENSION PARISH SCHOOL BOARD	(24,126)	(57,843)	(85,281)	(167,107)
ATCHAFALAYA LEVEE DISTRICT	(83,407)	(199,969)	(294,827)	(577,706)
AVOYELLES PARISH POLICE JURY	(411)	(985)	(1,452)	(2,846)
AVOYELLES PARISH SCHOOL BOARD	(2,156)	(5,168)	(7,620)	(14,931)
BATON ROUGE COMMUNITY COLLEGE	(113,877)	(273,022)	(402,533)	(788,754)
BD EX SPEECH PATHOLOGY & AUDIOLOGY	(4,653)	(11,155)	(16,447)	(32,227)
BD OF COMMISSIONERS PORT OF NEW ORLEANS	(496,951)	(1,191,451)	(1,756,631)	(3,442,076)
BD OF ELEM AND SECONDARY ED	(3,461)	(8,297)	(12,233)	(23,970)

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2021

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
BD OF EXAMINERS OF CERTIFIED SHORTHAND	\$ (1,784)	\$ (4,276)	\$ (6,305)	\$ (12,354)
BOARD OF EXAMINERS OF NURSING FACILITIES ADMIN	(6,374)	(15,281)	(22,530)	(44,147)
BOARD OF MEDICAL EXAMINERS	(126,408)	(303,066)	(446,829)	(875,550)
BOARD OF REGENTS	(200,330)	(480,295)	(708,129)	(1,387,561)
BOGALUSA CITY SCHOOLS	-	-	-	-
BOSSIER CITY COURT	(6,785)	(16,266)	(23,982)	(46,992)
BOSSIER PARISH COMMUNITY COLLEGE	(78,322)	(187,779)	(276,855)	(542,490)
BOSSIER PARISH SCHOOL BOARD	(7,526)	(18,044)	(26,604)	(52,129)
CADDO LEVEE DISTRICT	(17,916)	(42,953)	(63,329)	(124,092)
CADDO PARISH SCHOOL BOARD	(10,521)	(25,224)	(37,189)	(72,871)
CALCASIEU PARISH POLICE JURY	(2,040)	(4,891)	(7,212)	(14,131)
CALCASIEU PARISH SCHOOL BOARD	(6,445)	(15,453)	(22,784)	(44,644)
CAPITOL AREA GROUNDWATER COMMISSION	(5,425)	(13,006)	(19,176)	(37,575)
CATAHOULA PARISH SCHOOL BOARD	(4,238)	(10,160)	(14,980)	(29,353)
CENTRAL LA TECH COMMUNITY COLLEGE	(25,022)	(59,991)	(88,448)	(173,312)
CITY COURT OF ABBEVILLE	(2,176)	(5,218)	(7,693)	(15,074)
CITY COURT OF BAKER	(3,657)	(8,768)	(12,927)	(25,330)
CITY COURT OF BASTROP	(3,620)	(8,679)	(12,796)	(25,073)
CITY COURT OF BOGALUSA	(817)	(1,958)	(2,887)	(5,657)
CITY COURT OF CROWLEY	(1,762)	(4,225)	(6,229)	(12,205)
CITY COURT OF DENHAM SPRINGS	(3,346)	(8,022)	(11,828)	(23,176)
CITY COURT OF FRANKLIN	(1,452)	(3,481)	(5,132)	(10,057)
CITY COURT OF HAMMOND	-	-	-	-
CITY COURT OF HOUMA	(2,995)	(7,182)	(10,588)	(20,748)
CITY COURT OF JENNINGS	(1,130)	(2,710)	(3,995)	(7,828)
CITY COURT OF LAKE CHARLES	(7,188)	(17,233)	(25,408)	(49,786)

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2021

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
CITY COURT OF MORGAN CITY	\$ (1,136)	\$ (2,724)	\$ (4,015)	\$ (7,868)
CITY COURT OF OAKDALE	(621)	(1,489)	(2,196)	(4,303)
CITY COURT OF PLAQUEMINE	(813)	(1,948)	(2,872)	(5,628)
CITY COURT OF PORT ALLEN CIVIL FEES	(1,131)	(2,712)	(3,998)	(7,834)
CITY COURT OF SLIDELL	(2,774)	(6,650)	(9,804)	(19,211)
CITY COURT OF SULPHUR	(2,042)	(4,895)	(7,217)	(14,142)
CITY COURT OF THIBODAU	(1,280)	(3,068)	(4,523)	(8,862)
CITY COURT OF VILLE PLATTE CIVIL DIV	(867)	(2,079)	(3,065)	(6,005)
CITY COURT OF WEST MONROE	(1,132)	(2,714)	(4,001)	(7,840)
CITY OF ABBEVILLE	(405)	(971)	(1,432)	(2,806)
CITY OF ALEXANDRIA	(2,387)	(5,724)	(8,439)	(16,536)
CITY OF BAKER	(1,080)	(2,589)	(3,817)	(7,480)
CITY OF BAKER SCHOOL BOARD	(2,100)	(5,036)	(7,424)	(14,548)
CITY OF BASTROP	(1,002)	(2,403)	(3,543)	(6,943)
CITY OF BATON ROUGE	(18,449)	(44,231)	(65,213)	(127,783)
CITY OF BOGALUSA	(941)	(2,257)	(3,327)	(6,520)
CITY OF BOSSIER	(1,478)	(3,544)	(5,226)	(10,240)
CITY OF BREAUX BRIDGE	(2,076)	(4,978)	(7,340)	(14,382)
CITY OF CROWLEY	(1,232)	(2,953)	(4,354)	(8,531)
CITY OF DENHAM SPRINGS	(1,114)	(2,670)	(3,937)	(7,714)
CITY OF DONALDSONVILLE	(302)	(724)	(1,067)	(2,091)
CITY OF EUNICE	(732)	(1,754)	(2,587)	(5,068)
CITY OF FRANKLIN	(818)	(1,960)	(2,890)	(5,663)
CITY OF GONZALES	(302)	(724)	(1,067)	(2,091)
CITY OF JEANERETTE	(818)	(1,962)	(2,893)	(5,668)
CITY OF JENNINGS	(375)	(898)	(1,324)	(2,594)

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Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2021

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
CITY OF KAPLAN	\$ (1,074)	\$ (2,575)	\$ (3,797)	\$ (7,440)
CITY OF LAKE CHARLES	(1,459)	(3,499)	(5,159)	(10,108)
CITY OF MARKSVILLE	(534)	(1,280)	(1,887)	(3,697)
CITY OF MINDEN	(235)	(564)	(831)	(1,629)
CITY OF MONROE	(10,970)	(26,302)	(38,778)	(75,985)
CITY OF MORGAN CITY	(1,554)	(3,726)	(5,494)	(10,765)
CITY OF NATCHITOCHES	-	-	-	-
CITY OF NEW IBERIA	(1,694)	(4,061)	(5,987)	(11,731)
CITY OF OAKDALE	(768)	(1,841)	(2,715)	(5,320)
CITY OF OPELOUSAS	(1,460)	(3,501)	(5,162)	(10,114)
CITY OF PINEVILLE	(821)	(1,968)	(2,902)	(5,685)
CITY OF PLAQUEMINE	(1,539)	(3,691)	(5,441)	(10,662)
CITY OF PORT ALLEN	(1,231)	(2,951)	(4,351)	(8,525)
CITY OF RAYNE	(941)	(2,257)	(3,327)	(6,520)
CITY OF RUSTON	(1,315)	(3,153)	(4,648)	(9,108)
CITY OF SHREVEPORT	(12,383)	(29,688)	(43,771)	(85,768)
CITY OF SLIDELL	(1,813)	(4,347)	(6,410)	(12,559)
CITY OF SULPHUR	(929)	(2,227)	(3,284)	(6,434)
CITY OF THIBODAUX	(1,706)	(4,090)	(6,031)	(11,817)
CITY OF WEST MONROE	(2,137)	(5,125)	(7,556)	(14,805)
CITY OF WINNFIELD	(102)	(245)	(362)	(709)
CITY OF ZACHARY	(384)	(920)	(1,356)	(2,657)
CLAIBORNE PARISH SCHOOL BOARD	(3,527)	(8,455)	(12,466)	(24,427)
COASTAL PROTECTION & RESTORATION AUTHORITY	(538,028)	(1,289,933)	(1,901,830)	(3,726,589)
COMMISSION OF LAW ENFORCEMENT LCLE	(99,314)	(238,106)	(351,055)	(687,884)
COURT OF APPEAL FIRST CIRCUIT	(171,312)	(410,723)	(605,555)	(1,186,570)

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2021

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
COURT OF APPEALS FOURTH CIRCUIT	\$ (144,902)	\$ (347,406)	\$ (512,202)	\$ (1,003,647)
COURT OF APPEALS SECOND CIRCUIT	(91,119)	(218,460)	(322,089)	(631,126)
CRIMINAL DISTRICT COURT	(156,024)	(374,071)	(551,517)	(1,080,684)
CRT - OFFICE OF CULTURAL DEVELOPMENT	(81,331)	(194,993)	(287,490)	(563,329)
CRT - OFFICE OF STATE LIBRARY	(89,330)	(214,170)	(315,764)	(618,733)
CRT - OFFICE OF STATE MUSEUM	(123,651)	(296,456)	(437,083)	(856,453)
CRT - OFFICE OF STATE PARKS	(425,453)	(1,020,033)	(1,503,899)	(2,946,852)
CRT - OFFICE OF THE SECRETARY	(107,468)	(257,656)	(379,878)	(744,361)
CRT - OFFICE OF TOURISM	(100,190)	(240,207)	(354,152)	(693,952)
CUSTODIAN OF NOTARIAL ARCHIVES	(12,724)	(30,507)	(44,978)	(88,133)
DELGADO COLLEGE	(224,590)	(538,458)	(793,883)	(1,555,594)
DEPARTMENT OF CHILDREN AND FAMILY SERVICES	(6,210,008)	(14,888,623)	(21,951,235)	(43,012,904)
DEPARTMENT OF INSURANCE	(549,064)	(1,316,391)	(1,940,839)	(3,803,026)
DEPT ENVIRONMENTAL QUALITY	(1,605,821)	(3,849,990)	(5,676,282)	(11,122,535)
DEPT OF AGRICULTURE AND FORESTRY	(1,140,145)	(2,733,522)	(4,030,203)	(7,897,084)
DEPT OF FINANCE CITY OF NEW ORLEANS	(28,799)	(69,046)	(101,798)	(199,471)
DEPT OF REVENUE & TAXATION	(1,415,266)	(3,393,129)	(5,002,703)	(9,802,674)
DESOTO PARISH SCHOOL BOARD	(3,518)	(8,434)	(12,434)	(24,365)
DNR - OFFICE OF COASTAL RESTOR AND MGT	(107,845)	(258,559)	(381,211)	(746,973)
DNR - OFFICE OF CONSERVATION	(356,710)	(855,219)	(1,260,903)	(2,470,708)
DNR - OFFICE OF MINERAL RESOURCES	(123,974)	(297,231)	(438,226)	(858,693)
DNR - OFFICE OF THE SECRETARY	(90,338)	(216,587)	(319,328)	(625,715)
DOA - DIVISION OF ADMINISTRATION	(1,287,215)	(3,086,125)	(4,550,069)	(8,915,748)
DOA - EXECUTIVE OFFICE	(188,620)	(452,221)	(666,738)	(1,306,456)
DOA - FEDERAL PROPERTY ASSISTANCE	(11,876)	(28,473)	(41,980)	(82,259)
DOA - LA PROPERTY ASSISTANCE AGENCY	(49,267)	(118,119)	(174,150)	(341,242)

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Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2021

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
DOA - LOUISIANA TAX COMMISSION	\$ (79,430)	\$ (190,436)	\$ (280,771)	\$ (550,164)
DOA - MENTAL HEALTH ADVOCACY SERVICE	(92,348)	(221,405)	(326,432)	(639,634)
DOA - OFFICE OF AIRCRAFT SERVICES	(5,248)	(12,583)	(18,552)	(36,353)
DOA - OFFICE OF GROUP BENEFITS	(90,786)	(217,661)	(320,911)	(628,818)
DOA - OFFICE OF RISK MANAGEMENT	(106,354)	(254,985)	(375,941)	(736,647)
DOA - OFFICE OF ST PROCUREMENT	(220,913)	(529,643)	(780,886)	(1,530,126)
DOA - OFFICE OF TECHNOLOGY SERVICES	(2,086,367)	(5,002,109)	(7,374,924)	(14,450,982)
DOA - OFFICE OF THE INSPECTOR GENERAL	(42,836)	(102,701)	(151,419)	(296,701)
DOC - ADMINISTRATION	(579,719)	(1,389,889)	(2,049,201)	(4,015,359)
DOC - ADULT PROBATION AND PAROLE	(1,732,285)	(4,153,190)	(6,123,309)	(11,998,474)
DOC - ALLEN CORRECTIONAL CENTER	(240,802)	(577,327)	(851,190)	(1,667,886)
DOC - DAVID WADE CORRECTIONAL CENTER	(542,331)	(1,300,250)	(1,917,040)	(3,756,393)
DOC - DIXON CORRECTIONAL INSTITUTE	(858,653)	(2,058,638)	(3,035,179)	(5,947,359)
DOC - ELAYN HUNT CORRECTIONAL CENTER	(896,599)	(2,149,614)	(3,169,311)	(6,210,187)
DOC - LA CORRECTIONAL INST FOR WOMEN	(465,192)	(1,115,307)	(1,644,367)	(3,222,097)
DOC - LOUISIANA STATE PENITENTIARY	(2,204,735)	(5,285,898)	(7,793,332)	(15,270,843)
DOC - PRISON ENTERPRISES	(124,373)	(298,186)	(439,635)	(861,453)
DOC - RAYBURN CORRECTIONAL INST	(500,721)	(1,200,488)	(1,769,955)	(3,468,183)
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	(623,892)	(1,495,794)	(2,205,344)	(4,321,317)
DOE - SPECIAL SCHOOL DISTRICTS	-	-	-	-
DOE - STATE ACTIVITIES	(803,318)	(1,925,972)	(2,839,582)	(5,564,090)
DOTD - ADMINISTRATION	(504,591)	(1,209,766)	(1,783,635)	(3,494,988)
DOTD - ENGINEERING AND OPERATIONS	(7,693,785)	(18,446,027)	(27,196,137)	(53,290,167)
DPS - LA HIGHWAY SAFETY COMMISSION	(37,480)	(89,859)	(132,484)	(259,600)
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	(27,496)	(65,923)	(97,194)	(190,449)
DPS - LOUISIANA GAMING CONTROL BOARD	(6,455)	(15,475)	(22,816)	(44,707)

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2021

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
DPS - OFFICE OF MGT AND FINANCE	\$ (238,224)	\$ (571,147)	\$ (842,077)	\$ (1,650,030)
DPS - OFFICE OF MOTOR VEHICLES	(798,865)	(1,915,295)	(2,823,841)	(5,533,246)
DPS - OFFICE OF STATE FIRE MARSHALL	(399,555)	(957,941)	(1,412,353)	(2,767,472)
DPS - OFFICE OF STATE POLICE	(1,360,731)	(3,262,381)	(4,809,934)	(9,424,948)
DSCS - BOARD OF TAX APPEALS	(14,263)	(34,195)	(50,417)	(98,790)
DSCS - DIV OF ADMINISTRATIVE LAW	(158,272)	(379,461)	(559,463)	(1,096,254)
DSCS - ETHICS ADMINISTRATION	(93,767)	(224,809)	(331,450)	(649,468)
DSCS - STATE CIVIL SERVICE	(261,883)	(627,870)	(925,708)	(1,813,902)
DVA - DEPARTMENT OF VETERANS AFFAIRS	(176,016)	(422,003)	(622,186)	(1,219,157)
DVA - LOUISIANA VETERANS HOME	(155,727)	(373,359)	(550,467)	(1,078,626)
DVA - NORTHEAST LA VETERANS HOME	(171,153)	(410,343)	(604,995)	(1,185,473)
DVA - NORTHWEST LA VETERANS HOME	(159,058)	(381,344)	(562,239)	(1,101,694)
DVA - SOUTHEAST LA VETERANS HOME	(175,421)	(420,575)	(620,080)	(1,215,032)
DVA - SOUTHWEST LA VETERANS HOME	(200,082)	(479,700)	(707,251)	(1,385,841)
EAST BATON ROUGE PARISH SCHOOL BOARD	(15,032)	(36,039)	(53,134)	(104,115)
EAST JEFFERSON POLICE DEPT	(57,753)	(138,465)	(204,148)	(400,022)
EINSTEIN CHARTER SCHOOLS	-	-	-	-
EUNICE CITY COURT	(1,784)	(4,278)	(6,308)	(12,359)
FIFTH LA LEVEE BOARD	(19,798)	(47,465)	(69,981)	(137,125)
FLORIDA PARISHES JUV DETENTION CENTER	(157,696)	(378,080)	(557,428)	(1,092,266)
GREATER BATON ROUGE PORT COM	(75,356)	(180,667)	(266,369)	(521,943)
GREATER KROTZ SPRINGS PORT COMM	(4,579)	(10,979)	(16,187)	(31,719)
GREATER LAFOURCHE PORT COMMISSION	(113,433)	(271,958)	(400,964)	(785,679)
IBERIA PARISH GOVERNMENT	(761)	(1,826)	(2,692)	(5,274)
IBERIA PARISH SCHOOL BOARD	(5,017)	(12,027)	(17,733)	(34,747)
IBERVILLE PARISH SCHOOL BOARD	(2,331)	(5,587)	(8,238)	(16,142)

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2021

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
INSPIRENOLA SCHOOLS	\$ (2,411)	\$ (5,779)	\$ (8,521)	\$ (16,696)
JEANERETTE CITY COURT	(160)	(384)	(566)	(1,109)
JEFFERSON DAVIS PARISH	(180)	(431)	(636)	(1,246)
JEFFERSON DAVIS PARISH SCHOOL BOARD	(1,445)	(3,465)	(5,109)	(10,011)
JEFFERSON PARISH	(19,635)	(47,075)	(69,406)	(136,000)
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	(35,521)	(85,163)	(125,562)	(246,035)
JUDICIAL BRANCH OF LOUISIANA	(2,685,608)	(6,438,800)	(9,493,129)	(18,601,552)
JUDICIAL EXP REG PARISH OF ORLEANS	(128,323)	(307,658)	(453,600)	(888,818)
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	(23,188)	(55,594)	(81,966)	(160,610)
LA BD OF DRUG & DEVICE DISTR	(6,583)	(15,783)	(23,271)	(45,598)
LA BEHAVIOR ANALYST BOARD	(2,732)	(6,551)	(9,658)	(18,925)
LA BOARD OF PHARMACY	(71,472)	(171,355)	(252,640)	(495,041)
LA BOARD REGISTRATION PROF ENGINEERS	(24,060)	(57,685)	(85,048)	(166,650)
LA CEMETERY BOARD	(9,164)	(21,970)	(32,392)	(63,471)
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	(60,812)	(145,799)	(214,961)	(421,210)
LA ECON DEV - OFFICE OF BUSINESS DEV	(208,115)	(498,960)	(735,648)	(1,441,485)
LA ECON DEV - OFFICE OF THE SECRETARY	(108,422)	(259,944)	(383,252)	(750,972)
LA ED TELEVISION AUTHORITY	(119,237)	(285,874)	(421,482)	(825,883)
LA HOUSE OF REPRESENTATIVES	(416,492)	(998,549)	(1,472,224)	(2,884,786)
LA HOUSING CORPORATION	(332,584)	(797,378)	(1,175,624)	(2,303,606)
LA LICENSED PROFESSIONAL COUNSELORS	(6,454)	(15,473)	(22,813)	(44,701)
LA MILITARY DEPT	(1,223,075)	(2,932,347)	(4,323,345)	(8,471,487)
LA PATIENT'S COMP FUND OVERSIGHT BOARD	(115,702)	(277,399)	(408,986)	(801,399)
LA PUBLIC DEFENDER BOARD	(50,504)	(121,083)	(178,521)	(349,807)
LA RACING COMMISSION	(80,415)	(192,797)	(284,253)	(556,987)
LA REAL ESTATE COMM	(47,530)	(113,955)	(168,011)	(329,214)

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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
LA SCHOOL FOR MATH SCI & ARTS	\$ (25,569)	\$ (61,302)	\$ (90,382)	\$ (177,101)
LA SENATE	(339,068)	(812,922)	(1,198,542)	(2,348,513)
LA ST BD BARBER EXAMINERS	(6,707)	(16,080)	(23,708)	(46,455)
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	(8,253)	(19,787)	(29,173)	(57,163)
LA ST BD OF EXAMINERS OF DIET & NUTRITION	(1,826)	(4,379)	(6,456)	(12,651)
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	(4,257)	(10,206)	(15,047)	(29,484)
LA ST BOARD OF ARCHITECTURAL EXAMINERS	(8,920)	(21,387)	(31,532)	(61,786)
LA ST BOARD OF CHIROPRACTIC EXAMINERS	(5,382)	(12,904)	(19,025)	(37,278)
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	(28,147)	(67,483)	(99,495)	(194,957)
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	(2,951)	(7,075)	(10,431)	(20,439)
LA ST LICENSING BD OF CONTRACTORS	(103,077)	(247,129)	(364,358)	(713,951)
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	(3,924)	(9,407)	(13,869)	(27,176)
LA STATE BD OF COSMETOLOGY	(35,292)	(84,613)	(124,751)	(244,446)
LA STATE BD OF EMBALMERS & FUNERAL DIRS	(6,606)	(15,839)	(23,352)	(45,758)
LA STATE BD PRIVATE SECURITY EXAM	(20,363)	(48,820)	(71,978)	(141,039)
LA STATE BOARD OF DENTISTRY	(16,689)	(40,012)	(58,993)	(115,595)
LA STATE BOARD OF HOME INSPECTORS	(2,730)	(6,545)	(9,649)	(18,908)
LA STATE BOARD OF NURSING	(158,837)	(380,814)	(561,458)	(1,100,163)
LA STATE LAW INSTITUTE	(13,059)	(31,310)	(46,162)	(90,453)
LA STATE UNIVERSITY MEDICAL CENTER	(638,435)	(1,530,660)	(2,256,749)	(4,422,044)
LA USED MOTOR VEHICLE & PARTS	(30,282)	(72,602)	(107,041)	(209,745)
LA VETERINARY BOARD	(4,499)	(10,785)	(15,902)	(31,159)
LAFAYETTE CONSOL GOVT ADM OPERAT	(4,551)	(10,910)	(16,085)	(31,519)
LAFAYETTE PARISH SCHOOL BOARD	(6,302)	(15,109)	(22,276)	(43,649)
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	(3,747)	(8,984)	(13,245)	(25,953)
LAFOURCHE PARISH SCHOOL BOARD	(2,450)	(5,874)	(8,661)	(16,971)

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2021

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
LAKE PROVIDENCE PORT COMMISSION	\$ (8,288)	\$ (19,870)	\$ (29,295)	\$ (57,403)
LALLIE KEMP CHARITY HOSPITAL	(460,899)	(1,105,014)	(1,629,192)	(3,192,361)
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	(248,070)	(594,752)	(876,881)	(1,718,227)
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	(474,574)	(1,137,801)	(1,677,532)	(3,287,083)
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	(159,897)	(383,355)	(565,205)	(1,107,505)
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	(16,300)	(39,079)	(57,616)	(112,898)
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	(400,010)	(959,033)	(1,413,963)	(2,770,626)
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTH	(147,148)	(352,789)	(520,139)	(1,019,201)
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	(334,107)	(801,029)	(1,181,007)	(2,314,155)
LDH-LA EMERGENCY RESPONSE NETWORK	(28,593)	(68,551)	(101,069)	(198,043)
LDH-MEDICAL VENDOR ADMINISTRATION	(1,773,152)	(4,251,168)	(6,267,764)	(12,281,530)
LDH-NORTHEAST DELTA HUMAN SERVICES AUTHORITY	(207,891)	(498,422)	(734,855)	(1,439,930)
LDH-NORTHWEST LOUISIANA HUMAN SERVICES DIST	(201,542)	(483,200)	(712,413)	(1,395,955)
LDH-OFF OF THE SECRETARY MGT AND FINANCE	(1,068,560)	(2,561,894)	(3,777,161)	(7,401,255)
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	(2,390,986)	(5,732,438)	(8,451,695)	(16,560,889)
LDH-OFFICE OF AGING AND ADULT SERVICES	(761,483)	(1,825,672)	(2,691,703)	(5,274,326)
LDH-OFFICE OF BEHAVIORAL HEALTH	(2,558,665)	(6,134,453)	(9,044,411)	(17,722,300)
LDH-OFFICE OF PUBLIC HEALTH	(2,947,010)	(7,065,517)	(10,417,137)	(20,412,123)
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	(338,580)	(811,753)	(1,196,818)	(2,345,136)
LEESVILLE CITY COURT	(441)	(1,058)	(1,560)	(3,057)
LEGISLATIVE BUDGETARY CONTROL COUN	(33,697)	(80,788)	(119,111)	(233,395)
LEGISLATIVE FISCAL OFFICE	(67,742)	(162,413)	(239,456)	(469,208)
LINCOLN PARISH SCHOOL BOARD	(4,038)	(9,682)	(14,274)	(27,970)
LIVINGSTON PARISH COUNCIL	(360)	(862)	(1,271)	(2,491)
LIVINGSTON PARISH SCHOOL BOARD	(17,244)	(41,343)	(60,955)	(119,440)
LOUISIANA BOARD OF CPAS	(13,129)	(31,478)	(46,410)	(90,939)

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2021

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
LOUISIANA BOARD OF MASSAGE THERAPY	\$ (7,507)	\$ (17,999)	\$ (26,537)	\$ (51,998)
LOUISIANA DELTA COMMUNITY COLLEGE	(43,349)	(103,929)	(153,230)	(300,250)
LOUISIANA DEPARTMENT OF JUSTICE	(1,302,329)	(3,122,360)	(4,603,492)	(9,020,429)
LOUISIANA LEGISLATIVE AUDITOR	(702,389)	(1,683,993)	(2,482,817)	(4,865,019)
LOUISIANA LOTTERY CORPORATION	(3,684)	(8,833)	(13,023)	(25,519)
LOUISIANA MOTOR VEHICLE COMMISSION	(44,471)	(106,621)	(157,198)	(308,026)
LOUISIANA PHYSICAL THERAPY BOARD	(7,991)	(19,160)	(28,248)	(55,352)
LOUISIANA STATE UNIVERSITY	(2,367,133)	(5,675,250)	(8,367,379)	(16,395,673)
LOUISIANA TAX FREE SHOPPING	-	-	-	-
LSU MEDICAL CENTER HEALTH CARE SRV DIV	(60,421)	(144,859)	(213,575)	(418,496)
LSU MEDICAL CENTER IN SHREVEPORT	(478,361)	(1,146,880)	(1,690,917)	(3,313,310)
LT GOVERNORS OFFICE	(48,529)	(116,348)	(171,540)	(336,128)
MADISON PARISH PORT HARBOR & TERMINAL	(5,496)	(13,177)	(19,427)	(38,067)
MARKSVILLE CITY COURT	(1,500)	(3,596)	(5,301)	(10,388)
METROPOLITAN HUMAN SERVICES DISTRICT	(279,055)	(669,039)	(986,407)	(1,932,840)
MINDEN CITY COURT	(2,611)	(6,260)	(9,229)	(18,085)
MONROE CITY SCHOOL BOARD	(5,781)	(13,861)	(20,436)	(40,044)
MUNICIPAL FIRE & POLICE CIVIL SERVICE	(54,416)	(130,463)	(192,349)	(376,903)
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	(10,623)	(25,469)	(37,551)	(73,580)
NATCHITOCHES CANE RIVER LEVEE DISTRICT	(7,765)	(18,618)	(27,449)	(53,786)
NATCHITOCHES CITY COURT	(2,006)	(4,810)	(7,092)	(13,897)
NEW IBERIA CITY COURT	(2,847)	(6,826)	(10,063)	(19,719)
NEW ORLEANS CENTER FOR CREATIVE ARTS	(8,297)	(19,891)	(29,327)	(57,466)
NORTH LAFOURCHE LEVEE DISTRICT	(18,242)	(43,735)	(64,481)	(126,349)
NORTHSHORE CHARTER SCHOOL	(2,018)	(4,838)	(7,133)	(13,977)
NORTHSHORE TECH COMMUNITY COLLEGE	(45,056)	(108,022)	(159,263)	(312,072)

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2021

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
NORTHWEST LA TECHNICAL COMMUNITY COLLEGE	\$ (16,783)	\$ (40,238)	\$ (59,325)	\$ (116,246)
NUNEZ COMMUNITY COLLEGE	(14,296)	(34,275)	(50,533)	(99,018)
OFFICE OF ELDERLY AFFAIRS	(144,028)	(345,311)	(509,114)	(997,596)
OFFICE OF FINANCIAL INSTITUTIONS	(195,193)	(467,979)	(689,970)	(1,351,980)
OFFICE OF HOME LAND SEC & EMERG. PREP.	(524,958)	(1,258,598)	(1,855,630)	(3,636,062)
OFFICE OF JUVENILE JUSTICE	(1,295,917)	(3,106,988)	(4,580,828)	(8,976,019)
OPELOUSAS CITY COURT	(2,435)	(5,839)	(8,608)	(16,868)
ORLEANS PARISH SCHOOL BOARD	(21,640)	(51,882)	(76,492)	(149,885)
OUACHITA PARISH POLICE JURY	(4,435)	(10,633)	(15,677)	(30,719)
OUACHITA PARISH SCHOOL BOARD	(10,292)	(24,676)	(36,381)	(71,288)
PARISH OF ORLEANS JUDICIAL EXP JUDGES	(19,080)	(45,744)	(67,444)	(132,154)
PARISH OF TANGIPAHOA	-	-	-	-
PARISH OF TERREBONNE	(1,637)	(3,924)	(5,786)	(11,337)
PINEVILLE CITY COURT	(3,801)	(9,114)	(13,437)	(26,330)
POINT COUPEE PARISH SCHOOL BOARD	(2,458)	(5,892)	(8,687)	(17,022)
PONTCHARTRAIN LEVEE DISTRICT	(78,286)	(187,692)	(276,727)	(542,239)
PORT OF LAKE CHARLES	(212,207)	(508,770)	(750,112)	(1,469,826)
PUBLIC SERVICE COMMISSION	(162,950)	(390,675)	(575,997)	(1,128,653)
RAPIDES PARISH HOUSING AUTHORITY	(18,369)	(44,039)	(64,930)	(127,229)
RAPIDES PARISH POLICE JURY	(2,210)	(5,299)	(7,812)	(15,308)
RAPIDES PARISH SCHOOL BOARD	(38,242)	(91,686)	(135,179)	(264,880)
RAYNE CITY COURT	-	-	-	-
RECOVERY SCHOOL DISTRICT	(27,429)	(65,762)	(96,958)	(189,986)
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	(31,764)	(76,154)	(112,279)	(220,007)
REGIONAL PLANNING COMMISSION	(54,946)	(131,734)	(194,224)	(380,577)
REGIONAL TRANSIT AUTHORITY	(6,117)	(14,666)	(21,623)	(42,370)

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2021

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
RIVER PARISHES COMMUNITY COLLEGE	\$ (27,652)	\$ (66,296)	\$ (97,745)	\$ (191,529)
RUSTON CITY COURT	(3,471)	(8,323)	(12,271)	(24,045)
SABINE PARISH SCHOOL BOARD	(1,009)	(2,419)	(3,566)	(6,988)
SABINE RIVER AUTHORITY	(83,736)	(200,758)	(295,990)	(579,986)
SCHOOL EMPLOYEES RETIREMENT SYSTEM	(4,809)	(11,529)	(16,998)	(33,307)
SCHOOL FOR THE DEAF & VISUALLY IMPAIRED	-	-	-	-
SECRETARY OF STATE'S OFFICE	(661,367)	(1,585,641)	(2,337,811)	(4,580,883)
SOUTH LAFOURCHE LEVEE DISTRICT	(38,417)	(92,106)	(135,797)	(266,091)
SOUTH LOUISIANA COMMUNITY COLLEGE	(102,352)	(245,391)	(361,795)	(708,929)
SOUTH TANGIPAHOA PARISH PORT COMMISSION	(1,361)	(3,263)	(4,812)	(9,428)
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	(495,070)	(1,186,942)	(1,749,983)	(3,429,048)
SOUTHERN UNIVERSITY	(667,567)	(1,600,505)	(2,359,725)	(4,623,824)
SOWELA TECHNICAL COMMUNITY COLLEGE	(33,490)	(80,292)	(118,379)	(231,961)
SPRINGHILL CITY COURT	(753)	(1,806)	(2,662)	(5,217)
SSC - SPECIAL SCHOOL DISTRICT	(168,431)	(403,816)	(595,372)	(1,166,617)
ST BERNARD PORT HARBOR & TERM DIST	(55,920)	(134,070)	(197,668)	(387,326)
ST CHARLES PARISH PUBLIC SCHOOLS	(5,731)	(13,740)	(20,258)	(39,695)
ST LANDRY PARISH GOVERNMENT	(996)	(2,387)	(3,520)	(6,897)
ST LANDRY PARISH SCHOOL BOARD	(8,749)	(20,975)	(30,925)	(60,597)
ST MARTIN PARISH POLICE JURY	(285)	(682)	(1,006)	(1,971)
ST MARTIN PARISH SCHOOL BOARD	(4,697)	(11,260)	(16,601)	(32,530)
ST TAMMANY PARISH GOVERNMENT	(153)	(366)	(539)	(1,057)
ST TAMMANY PARISH SCHOOL BOARD	(24,200)	(58,021)	(85,544)	(167,621)
ST. HELENA PARISH SCHOOL BOARD	(3,240)	(7,767)	(11,452)	(22,439)
ST. MARY PARISH SCHOOL BOARD	(5,789)	(13,879)	(20,462)	(40,095)
STATE PLUMBING BOARD	(8,856)	(21,232)	(31,304)	(61,340)

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2021

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
STATE POLICE COMMISSION	\$ (6,540)	\$ (15,681)	\$ (23,119)	\$ (45,301)
STATE POLICE RETIREMENT SYSTEM	(18,086)	(43,361)	(63,930)	(125,269)
TANGIPAHOA PARISH SCHOOL SYSTEM	(20,317)	(48,711)	(71,818)	(140,725)
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	(180,023)	(431,610)	(636,349)	(1,246,910)
TENSAS BASIN LEVEE DISTRICT	(54,670)	(131,072)	(193,247)	(378,663)
TERREBONNE LEVEE & CONSERVATION DISTRICT	(43,384)	(104,014)	(153,355)	(300,495)
TERREBONNE PARISH SCHOOL BOARD	(9,202)	(22,061)	(32,526)	(63,734)
THE CITY OF VILLE PLATTE	(2,504)	(6,003)	(8,850)	(17,342)
THE PORT OF SOUTH LOUISIANA	(91,664)	(219,767)	(324,017)	(634,903)
THRIVE ACADEMY	(4,107)	(9,846)	(14,516)	(28,444)
TOWN OF BUNKIE	(508)	(1,218)	(1,796)	(3,520)
TOWN OF SORRENTO	(125)	(299)	(440)	(863)
TOWN OF VIDALIA	(5,361)	(12,852)	(18,949)	(37,130)
TREASURY DEPARTMENT	(152,879)	(366,532)	(540,401)	(1,058,902)
UNIVERSITY OF LOUISIANA	(2,809,706)	(6,736,328)	(9,931,792)	(19,461,103)
VERMILION PARISH POLICE JURY	(643)	(1,543)	(2,275)	(4,457)
VERMILION PARISH SCHOOL BOARD	(2,614)	(6,268)	(9,241)	(18,108)
VERNON PARISH SCHOOL BOARD	(2,513)	(6,025)	(8,882)	(17,405)
WARE YOUTH CENTER	(134,878)	(323,372)	(476,768)	(934,216)
WARREN EASTON CHARTER HIGH SCHOOL	(3,349)	(8,028)	(11,836)	(23,193)
WASHINGTON PARISH POLICE JURY	(941)	(2,257)	(3,327)	(6,520)
WEBSTER PARISH POLICE JURY	(459)	(1,100)	(1,621)	(3,177)
WEBSTER PARISH SCHOOL BOARD	(1,940)	(4,650)	(6,856)	(13,434)
WEST BATON ROUGE PARISH COUNCIL	(587)	(1,408)	(2,076)	(4,068)
WEST FELICIANA PARISH SCHOOL BOARD	(2,592)	(6,214)	(9,162)	(17,953)
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	(101,406)	(243,124)	(358,453)	(702,380)

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2021

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
WINN PARISH POLICE JURY	\$ (102)	\$ (245)	\$ (362)	\$ (709)
WINNFIELD CITY COURT	(248)	(595)	(878)	(1,720)
WINNSBORO CITY COURT	(920)	(2,205)	(3,251)	(6,371)
WLF - OFFICE OF FISHERIES	(492,571)	(1,180,949)	(1,741,147)	(3,411,734)
WLF - OFFICE OF MGT AND FINANCE	(92,967)	(222,890)	(328,622)	(643,926)
WLF - OFFICE OF THE SECRETARY	(809,005)	(1,939,605)	(2,859,682)	(5,603,477)
WLF - OFFICE OF WILDLIFE	(473,488)	(1,135,198)	(1,673,694)	(3,279,563)
WORKFORCE SUPPORT AND TRAINING	(1,499,484)	(3,595,044)	(5,300,400)	(10,386,002)
ZACHARY CITY COURT	(3,280)	(7,864)	(11,594)	(22,719)
ZACHARY SCHOOL BOARD	(2,609)	(6,254)	(9,221)	(18,068)
Total	\$ (82,496,611)	\$ (197,787,327)	\$ (291,610,316)	\$ (571,403,235)

Louisiana State Employees' Retirement System

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

June 30, 2021

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	\$ 37,632	\$ 5,621	\$ 361
17TH JUDICIAL DIST COURT	94,120	14,060	904
18TH JUDICIAL DISTRICT	(176,661)	(26,390)	(1,697)
19TH JUDICIAL DIST COURT	1,690,525	252,531	16,235
20TH JUDICIAL DISTRICT COURT	21,752	3,249	209
24TH JUDICIAL DIST CT JEFFERSON PARISH	278,143	41,549	2,671
2ND JUDICIAL DISTRICT COURT DIVISION A	118,436	17,692	1,137
2ND JUDICIAL DISTRICT COURT DIVISION B	211,398	31,579	2,030
2ND JUDICIAL DISTRICT COURT DIVISION C	5,955	890	57
3RD CIRCUIT COURT OF APPEAL	161,940	24,191	1,555
3RD JUDICIAL DISTRICT COURT	5,128	766	49
4TH DISTRICT COURT JUDGES OFFICE	164,669	24,598	1,581
5TH CIRCUIT COURT OF APPEAL	342,158	51,112	3,286
ACADIA PARISH POLICE JURY	4,797	717	46
ACADIA PARISH SCHOOL BOARD	17,203	2,570	165
ALGIERS CHARTER SCHOOLS ASSOCIATION	(2,150)	(321)	(21)
ALLEN PARISH POLICE JURY	992	148	10
AMITE RIVER BASIN WATER DIST	6,534	976	63
ASCENSION PARISH POLICE JURY	20,925	3,126	201
ASCENSION PARISH SCHOOL BOARD	56,323	8,414	541
ATCHAFALAYA LEVEE DISTRICT	297,165	44,391	2,854
AVOYELLES PARISH POLICE JURY	579	86	6
AVOYELLES PARISH SCHOOL BOARD	216,113	32,283	2,075

(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, 2021

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	\$ 141,180	\$ 21,090	\$ 1,356
BD EX SPEECH PATHOLOGY & AUDIOLOGY	23,737	3,546	228
BD OF COMMISSIONERS PORT OF NEW ORLEANS	(4,728,589)	(706,359)	(45,412)
BD OF ELEM AND SECONDARY ED	(190,804)	(28,502)	(1,832)
BD OF EXAMINERS OF CERTIFIED SHORTHAND	(1,406)	(210)	(14)
BOARD OF EXAMINERS OF NURSING FACILITIES ADMIN	(171,699)	(25,649)	(1,649)
BOARD OF MEDICAL EXAMINERS	1,113,728	166,369	10,696
BOARD OF REGENTS	(957,909)	(143,093)	(9,199)
BOGALUSA CITY SCHOOLS	(174,925)	(26,130)	(1,680)
BOSSIER CITY COURT	377,391	56,375	3,624
BOSSIER PARISH COMMUNITY COLLEGE	(849,398)	(126,883)	(8,157)
BOSSIER PARISH SCHOOL BOARD	(217,270)	(32,456)	(2,087)
CADDO LEVEE DISTRICT	(159,458)	(23,820)	(1,531)
CADDO PARISH SCHOOL BOARD	(346,624)	(51,779)	(3,329)
CALCASIEU PARISH POLICE JURY	4,466	667	43
CALCASIEU PARISH SCHOOL BOARD	(421,804)	(63,009)	(4,051)
CAPITOL AREA GROUNDWATER COMMISSION	228,436	34,124	2,194
CATAHOULA PARISH SCHOOL BOARD	37,135	5,547	357
CENTRAL LA TECH COMMUNITY COLLEGE	64,842	9,686	623
CITY COURT OF ABBEVILLE	7,526	1,124	72
CITY COURT OF BAKER	48,880	7,302	469
CITY COURT OF BASTROP	45,985	6,869	442
CITY COURT OF BOGALUSA	6,699	1,001	64

(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, 2021

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	\$ 6,120	\$ 914	\$ 59
CITY COURT OF DENHAM SPRINGS	43,338	6,474	416
CITY COURT OF FRANKLIN	(12,820)	(1,915)	(123)
CITY COURT OF HAMMOND	(196,842)	(29,404)	(1,890)
CITY COURT OF HOUMA	28,368	4,238	272
CITY COURT OF JENNINGS	(63,601)	(9,501)	(611)
CITY COURT OF LAKE CHARLES	55,248	8,253	531
CITY COURT OF MORGAN CITY	(115,128)	(17,198)	(1,106)
CITY COURT OF OAKDALE	(11,331)	(1,693)	(109)
CITY COURT OF PLAQUEMINE	(15,053)	(2,249)	(145)
CITY COURT OF PORT ALLEN CIVIL FEES	(50,368)	(7,524)	(484)
CITY COURT OF SLIDELL	22,496	3,361	216
CITY COURT OF SULPHUR	7,113	1,063	68
CITY COURT OF THIBODAUX	(29,195)	(4,361)	(280)
CITY COURT OF VILLE PLATTE CIVIL DIV	86,925	12,985	835
CITY COURT OF WEST MONROE	3,970	593	38
CITY OF ABBEVILLE	1,406	210	14
CITY OF ALEXANDRIA	239,353	35,755	2,299
CITY OF BAKER	3,805	568	37
CITY OF BAKER SCHOOL BOARD	6,865	1,025	66
CITY OF BASTROP	3,474	519	33
CITY OF BATON ROUGE	33,662	5,028	323
CITY OF BOGALUSA	1,820	272	17

(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, 2021

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	\$ 2,812	\$ 420	\$ 27
CITY OF BREAUX BRIDGE	(8,932)	(1,334)	(86)
CITY OF CROWLEY	4,218	630	41
CITY OF DENHAM SPRINGS	3,805	568	37
CITY OF DONALDSONVILLE	(248)	(37)	(2)
CITY OF EUNICE	(414)	(62)	(4)
CITY OF FRANKLIN	(579)	(86)	(6)
CITY OF GONZALES	(248)	(37)	(2)
CITY OF JEANERETTE	(2,398)	(358)	(23)
CITY OF JENNINGS	(579)	(86)	(6)
CITY OF KAPLAN	10,504	1,569	101
CITY OF LAKE CHARLES	1,158	173	11
CITY OF MARKSVILLE	1,820	272	17
CITY OF MINDEN	(165)	(25)	(2)
CITY OF MONROE	23,158	3,459	222
CITY OF MORGAN CITY	5,376	803	52
CITY OF NATCHITOCHES	(50,120)	(7,487)	(481)
CITY OF NEW IBERIA	(1,075)	(161)	(10)
CITY OF OAKDALE	7,278	1,087	70
CITY OF OPELOUSAS	5,045	754	48
CITY OF PINEVILLE	(579)	(86)	(6)
CITY OF PLAQUEMINE	10,338	1,544	99
CITY OF PORT ALLEN	4,218	630	41

(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, 2021

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 RAYNE	\$ 1,820	\$ 272	\$ 17
CITY OF RUSTON	(6,038)	(902)	(58)
CITY OF SHREVEPORT	(272,932)	(40,771)	(2,621)
CITY OF SLIDELL	7,609	1,137	73
CITY OF SULPHUR	3,226	482	31
CITY OF THIBODAUX	10,752	1,606	103
CITY OF WEST MONROE	24,812	3,706	238
CITY OF WINNFIELD	248	37	2
CITY OF ZACHARY	1,323	198	13
CLAIBORNE PARISH SCHOOL BOARD	1,158	173	11
COASTAL PROTECTION & RESTORATION AUTHORITY	636,428	95,070	6,112
COMMISSION OF LAW ENFORCEMENT LCLE	334,052	49,901	3,208
COURT OF APPEAL FIRST CIRCUIT	1,073,367	160,340	10,308
COURT OF APPEALS FOURTH CIRCUIT	334,218	49,926	3,210
COURT OF APPEALS SECOND CIRCUIT	34,902	5,214	335
CRIMINAL DISTRICT COURT	(24,729)	(3,694)	(237)
CRT - OFFICE OF CULTURAL DEVELOPMENT	579,360	86,545	5,564
CRT - OFFICE OF STATE LIBRARY	272,270	40,672	2,615
CRT - OFFICE OF STATE MUSEUM	538,751	80,479	5,174
CRT - OFFICE OF STATE PARKS	193,616	28,923	1,859
CRT - OFFICE OF THE SECRETARY	437,436	65,344	4,201
CRT - OFFICE OF TOURISM	(173,767)	(25,957)	(1,669)
CUSTODIAN OF NOTARIAL ARCHIVES	37,880	5,658	364

(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, 2021

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	\$ (2,546,704)	\$ (380,428)	\$ (24,458)
DEPARTMENT OF CHILDREN AND FAMILY SERVICES	(4,000,191)	(597,551)	(38,416)
DEPARTMENT OF INSURANCE	658,180	98,319	6,321
DEPT ENVIRONMENTAL QUALITY	538,338	80,417	5,170
DEPT OF AGRICULTURE AND FORESTRY	(1,275,916)	(190,597)	(12,253)
DEPT OF FINANCE CITY OF NEW ORLEANS	267,143	39,906	2,566
DEPT OF REVENUE & TAXATION	1,250,111	186,742	12,006
DESOTO PARISH SCHOOL BOARD	26,053	3,892	250
DNR - OFFICE OF COASTAL RESTOR AND MGT	(510,796)	(76,303)	(4,906)
DNR - OFFICE OF CONSERVATION	(812,180)	(121,324)	(7,800)
DNR - OFFICE OF MINERAL RESOURCES	(1,066,585)	(159,327)	(10,243)
DNR - OFFICE OF THE SECRETARY	(306,346)	(45,762)	(2,942)
DOA - DIVISION OF ADMINISTRATION	3,174,530	474,213	30,487
DOA - EXECUTIVE OFFICE	(109,090)	(16,296)	(1,048)
DOA - FEDERAL PROPERTY ASSISTANCE	45,158	6,746	434
DOA - LA PROPERTY ASSISTANCE AGENCY	(421,391)	(62,948)	(4,047)
DOA - LOUISIANA TAX COMMISSION	(230,255)	(34,396)	(2,211)
DOA - MENTAL HEALTH ADVOCACY SERVICE	(638,165)	(95,329)	(6,129)
DOA - OFFICE OF AIRCRAFT SERVICES	40,609	6,066	390
DOA - OFFICE OF GROUP BENEFITS	(442,315)	(66,073)	(4,248)
DOA - OFFICE OF RISK MANAGEMENT	163,842	24,475	1,573
DOA - OFFICE OF ST PROCUREMENT	360,601	53,867	3,463
DOA - OFFICE OF TECHNOLOGY SERVICES	4,902,356	732,316	47,080

(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, 2021

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	\$ 305,518	\$ 45,639	\$ 2,934
DOC - ADMINISTRATION	3,926,003	586,468	37,704
DOC - ADULT PROBATION AND PAROLE	1,923,427	287,322	18,472
DOC - ALLEN CORRECTIONAL CENTER	(862,052)	(128,774)	(8,279)
DOC - DAVID WADE CORRECTIONAL CENTER	(2,706,411)	(404,285)	(25,991)
DOC - DIXON CORRECTIONAL INSTITUTE	1,911,517	285,543	18,358
DOC - ELAYN HUNT CORRECTIONAL CENTER	(5,372,791)	(802,590)	(51,598)
DOC - LA CORRECTIONAL INST FOR WOMEN	(1,450,344)	(216,653)	(13,929)
DOC - LOUISIANA STATE PENITENTIARY	(11,101,469)	(1,658,343)	(106,614)
DOC - PRISON ENTERPRISES	(414,774)	(61,959)	(3,983)
DOC - RAYBURN CORRECTIONAL INST	(1,518,329)	(226,809)	(14,581)
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	2,741,809	409,573	26,331
DOE - SPECIAL SCHOOL DISTRICTS	(1,458,946)	(217,938)	(14,011)
DOE - STATE ACTIVITIES	(7,288,443)	(1,088,751)	(69,996)
DOTD - ADMINISTRATION	1,197,262	178,848	11,498
DOTD - ENGINEERING AND OPERATIONS	15,596,733	2,329,851	149,792
DPS - LA HIGHWAY SAFETY COMMISSION	85,188	12,725	818
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	46,398	6,931	446
DPS - LOUISIANA GAMING CONTROL BOARD	26,632	3,978	256
DPS - OFFICE OF MGT AND FINANCE	(1,045,330)	(156,152)	(10,039)
DPS - OFFICE OF MOTOR VEHICLES	1,344,811	200,889	12,915
DPS - OFFICE OF STATE FIRE MARSHALL	(351,173)	(52,458)	(3,373)
DPS - OFFICE OF STATE POLICE	915,811	136,804	8,795

(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, 2021

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
DSCS - BOARD OF TAX APPEALS	\$ (370,857)	\$ (55,399)	\$ (3,562)
DSCS - DIV OF ADMINISTRATIVE LAW	(478,127)	(71,423)	(4,592)
DSCS - ETHICS ADMINISTRATION	110,248	16,469	1,059
DSCS - STATE CIVIL SERVICE	571,420	85,359	5,488
DVA - DEPARTMENT OF VETERANS AFFAIRS	884,300	132,097	8,492
DVA - LOUISIANA VETERANS HOME	(51,030)	(7,623)	(490)
DVA - NORTHEAST LA VETERANS HOME	768,841	114,850	7,384
DVA - NORTHWEST LA VETERANS HOME	(1,858,833)	(277,673)	(17,852)
DVA - SOUTHEAST LA VETERANS HOME	(1,196,683)	(178,761)	(11,493)
DVA - SOUTHWEST LA VETERANS HOME	421,804	63,009	4,051
EAST BATON ROUGE PARISH SCHOOL BOARD	(234,639)	(35,050)	(2,253)
EAST JEFFERSON POLICE DEPT	(161,609)	(24,141)	(1,552)
EINSTEIN CHARTER SCHOOLS	(486,563)	(72,683)	(4,673)
EUNICE CITY COURT	(42,759)	(6,387)	(411)
FIFTH LA LEVEE BOARD	44,331	6,622	426
FLORIDA PARISHES JUV DETENTION CENTER	2,113,156	315,664	20,294
GREATER BATON ROUGE PORT COM	27,872	4,164	268
GREATER KROTZ SPRINGS PORT COMM	1,406	210	14
GREATER LAFOURCHE PORT COMMISSION	409,398	61,156	3,932
IBERIA PARISH GOVERNMENT	(2,729)	(408)	(26)
IBERIA PARISH SCHOOL BOARD	23,820	3,558	229
IBERVILLE PARISH SCHOOL BOARD	12,902	1,927	124
INSPIRENOLA SCHOOLS	165	25	2

(Continued)

Louisiana State Employees' Retirement System

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

June 30, 2021

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
JEANERETTE CITY COURT	\$ (13,316)	\$ (1,989)	\$ (128)
JEFFERSON DAVIS PARISH	579	86	6
JEFFERSON DAVIS PARISH SCHOOL BOARD	144,902	21,646	1,392
JEFFERSON PARISH	(579,526)	(86,570)	(5,566)
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	(589,533)	(88,065)	(5,662)
JUDICIAL BRANCH OF LOUISIANA	20,313,505	3,034,442	195,083
JUDICIAL EXP REG PARISH OF ORLEANS	(1,002,405)	(149,740)	(9,627)
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	424,864	63,466	4,080
LA BD OF DRUG & DEVICE DISTR	27,624	4,126	265
LA BEHAVIOR ANALYST BOARD	17,617	2,632	169
LA BOARD OF PHARMACY	150,609	22,498	1,446
LA BOARD REGISTRATION PROF ENGINEERS	49,045	7,326	471
LA CEMETERY BOARD	34,820	5,201	334
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	(829,631)	(123,931)	(7,967)
LA ECON DEV - OFFICE OF BUSINESS DEV	(971,638)	(145,144)	(9,331)
LA ECON DEV - OFFICE OF THE SECRETARY	532,052	79,478	5,110
LA ED TELEVISION AUTHORITY	(753,375)	(112,540)	(7,235)
LA HOUSE OF REPRESENTATIVES	(1,226,623)	(183,234)	(11,780)
LA HOUSING CORPORATION	(1,302,382)	(194,551)	(12,508)
LA LICENSED PROFESSIONAL COUNSELORS	145,895	21,794	1,401
LA MILITARY DEPT	1,419,660	212,070	13,634
LA PATIENT'S COMP FUND OVERSIGHT BOARD	275,827	41,203	2,649
LA PUBLIC DEFENDER BOARD	636,593	95,095	6,114

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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, 2021

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
LA RACING COMMISSION	\$ (474,488)	\$ (70,879)	\$ (4,557)
LA REAL ESTATE COMM	270,203	40,363	2,595
LA SCHOOL FOR MATH SCI & ARTS	268,962	40,178	2,583
LA SENATE	(3,137,809)	(468,727)	(30,134)
LA ST BD BARBER EXAMINERS	(165,248)	(24,685)	(1,587)
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	(2,398)	(358)	(23)
LA ST BD OF EXAMINERS OF DIET & NUTRITION	5,624	840	54
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	(1,489)	(222)	(14)
LA ST BOARD OF ARCHITECTURAL EXAMINERS	16,541	2,471	159
LA ST BOARD OF CHIROPRACTIC EXAMINERS	168,722	25,204	1,620
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	(21,835)	(3,262)	(210)
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	(2,316)	(346)	(22)
LA ST LICENSING BD OF CONTRACTORS	555,789	83,024	5,338
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	12,241	1,829	118
LA STATE BD OF COSMETOLOGY	311,639	46,553	2,993
LA STATE BD OF EMBALMERS & FUNERAL DIRS	12,737	1,903	122
LA STATE BD PRIVATE SECURITY EXAM	267,225	39,918	2,566
LA STATE BOARD OF DENTISTRY	(52,601)	(7,858)	(505)
LA STATE BOARD OF HOME INSPECTORS	11,000	1,643	106
LA STATE BOARD OF NURSING	344,060	51,396	3,304
LA STATE LAW INSTITUTE	(113,887)	(17,013)	(1,094)
LA STATE UNIVERSITY MEDICAL CENTER	(3,460,696)	(516,961)	(33,235)
LA USED MOTOR VEHICLE & PARTS	355,391	53,088	3,413

(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, 2021

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 VETERINARY BOARD	\$ 26,218	\$ 3,916	\$ 252
LAFAYETTE CONSOL GOVT ADM OPERAT	(439,007)	(65,579)	(4,216)
LAFAYETTE PARISH SCHOOL BOARD	(8,519)	(1,273)	(82)
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	(2,895)	(432)	(28)
LAFOURCHE PARISH SCHOOL BOARD	(80,474)	(12,021)	(773)
LAKE PROVIDENCE PORT COMMISSION	(6,368)	(951)	(61)
LALLIE KEMP CHARITY HOSPITAL	546,526	81,640	5,249
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	(399,639)	(59,698)	(3,838)
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	(6,475,933)	(967,378)	(62,192)
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	1,193,954	178,353	11,466
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	(25,226)	(3,768)	(242)
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	1,410,562	210,711	13,547
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTH	(543,383)	(81,171)	(5,218)
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	(1,673,404)	(249,974)	(16,071)
LDH-LA EMERGENCY RESPONSE NETWORK	35,233	5,263	338
LDH-MEDICAL VENDOR ADMINISTRATION	10,180,944	1,520,835	97,774
LDH-NORTHEAST DELTA HUMAN SERVICES AUTHORITY	(1,419,081)	(211,983)	(13,628)
LDH-NORTHWEST LOUISIANA HUMAN SERVICES DIST	1,662,404	248,331	15,965
LDH-OFF OF THE SECRETARY MGT AND FINANCE	(1,160,375)	(173,337)	(11,144)
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	(1,146,976)	(171,336)	(11,015)
LDH-OFFICE OF AGING AND ADULT SERVICES	(1,129,442)	(168,717)	(10,847)
LDH-OFFICE OF BEHAVIORAL HEALTH	(7,242,128)	(1,081,833)	(69,551)
LDH-OFFICE OF PUBLIC HEALTH	15,596,743	2,329,850	149,785

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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, 2021

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	\$ 804,157	\$ 120,125	\$ 7,723
LEESVILLE CITY COURT	(992)	(148)	(10)
LEGISLATIVE BUDGETARY CONTROL COUN	2,465,652	368,320	23,679
LEGISLATIVE FISCAL OFFICE	112,316	16,778	1,079
LINCOLN PARISH SCHOOL BOARD	496	74	5
LIVINGSTON PARISH COUNCIL	1,241	185	12
LIVINGSTON PARISH SCHOOL BOARD	188,075	28,095	1,806
LOUISIANA BOARD OF CPAS	(285,586)	(42,661)	(2,743)
LOUISIANA BOARD OF MASSAGE THERAPY	16,211	2,422	156
LOUISIANA DELTA COMMUNITY COLLEGE	(128,195)	(19,150)	(1,231)
LOUISIANA DEPARTMENT OF JUSTICE	3,651,417	545,451	35,067
LOUISIANA LEGISLATIVE AUDITOR	(5,452,107)	(814,439)	(52,360)
LOUISIANA LOTTERY CORPORATION	38,624	5,770	371
LOUISIANA MOTOR VEHICLE COMMISSION	(2,564)	(383)	(25)
LOUISIANA PHYSICAL THERAPY BOARD	20,429	3,052	196
LOUISIANA STATE UNIVERSITY	(2,688,960)	(401,678)	(25,824)
LOUISIANA TAX FREE SHOPPING	(1,071,961)	(160,130)	(10,295)
LSU MEDICAL CENTER HEALTH CARE SRV DIV	293,609	43,859	2,820
LSU MEDICAL CENTER IN SHREVEPORT	(1,154,089)	(172,398)	(11,083)
LT GOVERNORS OFFICE	513,857	76,760	4,935
MADISON PARISH PORT HARBOR & TERMINAL	(4,218)	(630)	(41)
MARKSVILLE CITY COURT	(70,135)	(10,477)	(674)
METROPOLITAN HUMAN SERVICES DISTRICT	(896,540)	(133,926)	(8,610)

(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, 2021

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
MINDEN CITY COURT	\$ 261,767	\$ 39,103	\$ 2,514
MONROE CITY SCHOOL BOARD	152,180	22,733	1,461
MUNICIPAL FIRE & POLICE CIVIL SERVICE	334,631	49,987	3,214
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	93,376	13,949	897
NATCHITOCHES CANE RIVER LEVEE DISTRICT	140,271	20,954	1,347
NATCHITOCHES CITY COURT	(36,308)	(5,424)	(349)
NEW IBERIA CITY COURT	79,895	11,935	767
NEW ORLEANS CENTER FOR CREATIVE ARTS	192,293	28,725	1,847
NORTH LAFOURCHE LEVEE DISTRICT	66,744	9,970	641
NORTHSHORE CHARTER SCHOOL	202,301	30,220	1,943
NORTHSHORE TECH COMMUNITY COLLEGE	(58,474)	(8,735)	(562)
NORTHWEST LA TECHNICAL COMMUNITY COLLEGE	(63,353)	(9,464)	(608)
NUNEZ COMMUNITY COLLEGE	(475,481)	(71,028)	(4,566)
OFFICE OF ELDERLY AFFAIRS	1,711,532	255,670	16,437
OFFICE OF FINANCIAL INSTITUTIONS	(3,448,041)	(515,070)	(33,114)
OFFICE OF HOME LAND SEC & EMERG. PREP.	448,684	67,025	4,309
OFFICE OF JUVENILE JUSTICE	(5,631,250)	(841,199)	(54,080)
OPELOUSAS CITY COURT	8,436	1,260	81
ORLEANS PARISH SCHOOL BOARD	332,067	49,604	3,189
OUACHITA PARISH POLICE JURY	7,444	1,112	71
OUACHITA PARISH SCHOOL BOARD	(136,218)	(20,348)	(1,308)
PARISH OF ORLEANS JUDICIAL EXP JUDGES	597,390	89,238	5,737
PARISH OF TANGIPAHOA	(58,887)	(8,797)	(566)

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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, 2021

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
PARISH OF TERREBONNE	\$ (1,075)	\$ (161)	\$ (10)
PINEVILLE CITY COURT	26,880	4,015	258
POINT COUPEE PARISH SCHOOL BOARD	246,383	36,805	2,366
PONTCHARTRAIN LEVEE DISTRICT	(47,143)	(7,042)	(453)
PORT OF LAKE CHARLES	(597,308)	(89,226)	(5,736)
PUBLIC SERVICE COMMISSION	607,646	90,770	5,836
RAPIDES PARISH HOUSING AUTHORITY	171,368	25,599	1,646
RAPIDES PARISH POLICE JURY	221,571	33,098	2,128
RAPIDES PARISH SCHOOL BOARD	57,812	8,636	555
RAYNE CITY COURT	(300,887)	(44,947)	(2,890)
RECOVERY SCHOOL DISTRICT	(564,142)	(84,272)	(5,418)
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	(747,999)	(111,737)	(7,184)
REGIONAL PLANNING COMMISSION	384,007	57,363	3,688
REGIONAL TRANSIT AUTHORITY	10,338	1,544	99
RIVER PARISHES COMMUNITY COLLEGE	162,022	24,203	1,556
RUSTON CITY COURT	38,128	5,696	366
SABINE PARISH SCHOOL BOARD	9,925	1,483	95
SABINE RIVER AUTHORITY	93,128	13,911	894
SCHOOL EMPLOYEES RETIREMENT SYSTEM	40,113	5,992	385
SCHOOL FOR THE DEAF & VISUALLY IMPAIRED	(14,141,850)	(2,112,517)	(135,813)
SECRETARY OF STATE'S OFFICE	461,669	68,964	4,434
SOUTH LAFOURCHE LEVEE DISTRICT	(196,098)	(29,293)	(1,883)
SOUTH LOUISIANA COMMUNITY COLLEGE	(383,180)	(57,240)	(3,680)

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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, 2021

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
SOUTH TANGIPAHOA PARISH PORT COMMISSION	\$ (1,075)	\$ (161)	\$ (10)
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	107,767	16,098	1,035
SOUTHERN UNIVERSITY	(1,943,276)	(290,288)	(18,663)
SOWELA TECHNICAL COMMUNITY COLLEGE	(157,556)	(23,536)	(1,513)
SPRINGHILL CITY COURT	75,511	11,280	725
SSC - SPECIAL SCHOOL DISTRICT	16,885,975	2,522,436	162,167
ST BERNARD PORT HARBOR & TERM DIST	288,481	43,093	2,770
ST CHARLES PARISH PUBLIC SCHOOLS	(23,406)	(3,496)	(225)
ST LANDRY PARISH GOVERNMENT	1,406	210	14
ST LANDRY PARISH SCHOOL BOARD	56,406	8,426	542
ST MARTIN PARISH POLICE JURY	910	136	9
ST MARTIN PARISH SCHOOL BOARD	135,639	20,262	1,303
ST TAMMANY PARISH GOVERNMENT	(165)	(25)	(2)
ST TAMMANY PARISH SCHOOL BOARD	120,090	17,939	1,153
ST. HELENA PARISH SCHOOL BOARD	160,037	23,906	1,537
ST. MARY PARISH SCHOOL BOARD	47,391	7,079	455
STATE PLUMBING BOARD	(26,135)	(3,904)	(251)
STATE POLICE COMMISSION	44,992	6,721	432
STATE POLICE RETIREMENT SYSTEM	436,939	65,270	4,196
TANGIPAHOA PARISH SCHOOL SYSTEM	(188,571)	(28,169)	(1,811)
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	81,383	12,157	782
TENSAS BASIN LEVEE DISTRICT	25,804	3,855	248
TERREBONNE LEVEE & CONSERVATION DISTRICT	(1,489)	(222)	(14)

(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, 2021

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
TERREBONNE PARISH SCHOOL BOARD	\$ (258,045)	\$ (38,547)	\$ (2,478)
THE CITY OF VILLE PLATTE	(16,045)	(2,397)	(154)
THE PORT OF SOUTH LOUISIANA	(401,541)	(59,982)	(3,856)
THRIVE ACADEMY	10,256	1,532	98
TOWN OF BUNKIE	(331)	(49)	(3)
TOWN OF SORRENTO	(83)	(12)	(1)
TOWN OF VIDALIA	3,060	457	29
TREASURY DEPARTMENT	773,225	115,505	7,426
UNIVERSITY OF LOUISIANA	(15,008,616)	(2,241,995)	(144,137)
VERMILION PARISH POLICE JURY	2,233	334	21
VERMILION PARISH SCHOOL BOARD	(496)	(74)	(5)
VERNON PARISH SCHOOL BOARD	(16,955)	(2,533)	(163)
WARE YOUTH CENTER	884,300	132,097	8,492
WARREN EASTON CHARTER HIGH SCHOOL	49,624	7,413	477
WASHINGTON PARISH POLICE JURY	(5,955)	(890)	(57)
WEBSTER PARISH POLICE JURY	20,263	3,027	195
WEBSTER PARISH SCHOOL BOARD	194,443	29,046	1,867
WEST BATON ROUGE PARISH COUNCIL	4,301	642	41
WEST FELICIANA PARISH SCHOOL BOARD	24,812	3,706	238
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	22,662	3,385	218
WINN PARISH POLICE JURY	248	37	2
WINNFIELD CITY COURT	(32,256)	(4,818)	(310)
WINNSBORO CITY COURT	(17,286)	(2,582)	(166)

(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, 2021

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 FISHERIES	\$ 916,886	\$ 136,965	\$ 8,805
WLF - OFFICE OF MGT AND FINANCE	(41,436)	(6,190)	(398)
WLF - OFFICE OF THE SECRETARY	434,789	64,949	4,176
WLF - OFFICE OF WILDLIFE	(2,255,163)	(336,877)	(21,658)
WORKFORCE SUPPORT AND TRAINING	3,401,147	508,065	32,663
ZACHARY CITY COURT	(1,737)	(259)	(17)
ZACHARY SCHOOL BOARD	3,887	581	37
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