



EMPLOYER PENSION REPORT

For Fiscal Year Ended June 30, 2022

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Independent Auditor's Report

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

Report on the Audit of the Employer Pension Schedules

Opinion

We have audited the accompanying schedule of employer allocations of the Teachers' Retirement System of Louisiana (the System) as of and for the year ended June 30, 2022. We have also audited the totals for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense included in the accompanying schedule of pension amounts by employer of the System as of and for the year ended June 30, 2022, and the related notes to the employer pension schedules.

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and the net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for all participating entities of the System as of and for the year ended June 30, 2022, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Employer Pension Schedules section of our report. We are required to be independent of the System and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Employer Pension Schedules

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

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

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the employer pension schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in these schedules.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the employer pension schedules.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the System's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

Emphasis of Matter

As disclosed in Note F to the employer pension schedules, the total pension liability for the Teachers' Retirement System of Louisiana was \$34,593,361,759 as of June 30, 2022. The actuarial valuations were based on various assumptions made by the System's actuary, as disclosed in Note F to the employer pension schedules. Because actual experience may differ from the assumptions used in the actuarial valuation, there is a risk that the total pension liability at June 30, 2022 could be under or overstated. Our opinion is not modified with respect to this matter.

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

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Teachers' Retirement System of Louisiana as of and for the year ended June 30, 2022, and our report thereon, dated September 28, 2022, expressed an unmodified opinion on those financial statements.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 8, 2023, on our consideration of the System's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, and contracts, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the System's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the System's internal control over financial reporting and compliance.

Restriction on Use

Our report is intended solely for the information and use of the System's management, the Board of Trustees, the System's participating employers and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

Hawthorn, Waymouth & Carroll, L.L.P.

February 8, 2023



**HAWTHORN
WAYMOUTH
& CARROLL, L.L.P.**
Certified Public Accountants

Louis C. McKnight, III, CPA
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**Independent Auditor's Report on Internal Control over Financial Reporting and
on Compliance and Other Matters Based on an Audit of Employer Pension Schedules
Performed in Accordance with *Government Auditing Standards***

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the employer pension schedules of Teachers' Retirement System of Louisiana as of and for the year ended June 30, 2022, and the related notes to the schedules, and have issued our report thereon dated February 8, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the employer pension schedules, we considered Teachers' Retirement System of Louisiana's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the employer pension schedules, but not for the purpose of expressing an opinion on the effectiveness of Teachers' Retirement System of Louisiana's internal control. Accordingly, we do not express an opinion on the effectiveness of Teachers' Retirement System of Louisiana's internal control.

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Hawthorn, Waymouth & Carroll, LLP.

February 8, 2023

Schedule of Employer Allocations

June 30, 2022

Schedule of Employer Allocations - June 30, 2022

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
ACADIA PARISH SCHOOL BOARD	\$ 11,803,737	0.94599%
ALLEN PARISH SCHOOL BOARD	5,716,975	0.45818%
ASCENSION PARISH SCHOOL BOARD	31,491,121	2.52380%
ASSUMPTION PARISH SCHOOL BOARD	4,206,505	0.33712%
AVOYELLES PARISH SCHOOL BOARD	5,207,988	0.41739%
BEAUREGARD PARISH SCHOOL BOARD	7,807,305	0.62570%
BIENVILLE PARISH SCHOOL BOARD	4,308,935	0.34533%
BOSSIER PARISH SCHOOL BOARD	32,025,946	2.56666%
CADDO PARISH SCHOOL BOARD	51,647,726	4.13922%
CALCASIEU PARISH SCHOOL SYSTEM	46,790,064	3.74991%
CALDWELL PARISH SCHOOL BOARD	2,618,082	0.20982%
CAMERON PARISH SCHOOL BOARD	2,711,831	0.21734%
CATAHOULA PARISH SCHOOL BOARD	1,324,886	0.10618%
CLAIBORNE PARISH SCHOOL BOARD	2,629,255	0.21072%
CONCORDIA PARISH SCHOOL BOARD	4,907,675	0.39332%
DESOTO PARISH SCHOOL BOARD	8,672,452	0.69504%
EAST BATON ROUGE PARISH SCHOOL SYSTEM	61,999,344	4.96883%
EAST CARROLL PARISH SCHOOL BOARD	1,353,904	0.10851%
EAST FELICIANA PARISH SCHOOL BOARD	2,187,712	0.17533%
EVANGELINE PARISH SCHOOL BOARD	7,886,897	0.63208%
FRANKLIN PARISH SCHOOL BOARD	4,419,007	0.35415%
GRANT PARISH SCHOOL BOARD	3,376,323	0.27059%
IBERIA PARISH SCHOOL BOARD	15,276,978	1.22435%
IBERVILLE PARISH SCHOOL BOARD	9,412,466	0.75435%
JACKSON PARISH SCHOOL BOARD	3,629,538	0.29088%
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	58,714,873	4.70560%
JEFFERSON DAVIS PARISH SCHOOL BOARD	7,746,037	0.62079%
LAFAYETTE PARISH SCHOOL SYSTEM	39,953,902	3.20204%
LAFOURCHE PARISH SCHOOL BOARD	16,744,187	1.34193%
LASALLE PARISH SCHOOL BOARD	3,576,246	0.28661%
LINCOLN PARISH SCHOOL BOARD	9,164,063	0.73444%
LIVINGSTON PARISH PUBLIC SCHOOLS	32,004,580	2.56495%
MADISON PARISH SCHOOL BOARD	1,901,304	0.15238%
MOREHOUSE PARISH SCHOOL BOARD	3,699,874	0.29652%
NATCHITOCHE PARISH SCHOOL BOARD	8,504,920	0.68161%
ORLEANS PARISH SCHOOL BOARD	3,634,421	0.29127%
OUACHITA PARISH SCHOOL BOARD	24,517,606	1.96492%

(continued...)

Schedule of Employer Allocations - June 30, 2022

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
PLAQUEMINES PARISH SCHOOL BOARD	\$ 7,334,864	0.58784%
POINTE COUPEE PARISH SCHOOL BOARD	3,565,751	0.28577%
RAPIDES PARISH SCHOOL BOARD	33,270,616	2.66642%
RED RIVER PARISH SCHOOL BOARD	3,116,478	0.24977%
RICHLAND PARISH SCHOOL BOARD	3,856,301	0.30906%
SABINE PARISH SCHOOL BOARD	6,141,529	0.49220%
ST. BERNARD PARISH SCHOOL BOARD	10,182,475	0.81606%
ST. CHARLES PARISH PUBLIC SCHOOLS	19,150,110	1.53475%
ST. HELENA PARISH SCHOOL SYSTEM	1,525,952	0.12230%
ST. JAMES PARISH SCHOOL BOARD	6,469,237	0.51847%
ST. JOHN THE BAPTIST PARISH SCHOOL BOARD	8,146,453	0.65288%
ST. LANDRY PARISH SCHOOL BOARD	16,440,380	1.31759%
ST. MARTIN PARISH SCHOOL BOARD	9,852,928	0.78965%
ST. MARY PARISH SCHOOL BOARD	9,912,994	0.79446%
ST. TAMMANY PARISH SCHOOL BOARD	58,494,600	4.68795%
TANGIPAHOA PARISH SCHOOL SYSTEM	26,657,495	2.13642%
TENSAS PARISH SCHOOL BOARD	704,885	0.05649%
TERREBONNE PARISH SCHOOL SYSTEM	19,993,472	1.60234%
UNION PARISH SCHOOL BOARD	2,014,408	0.16144%
VERMILION PARISH SCHOOL BOARD	11,479,949	0.92004%
VERNON PARISH SCHOOL BOARD	11,294,380	0.90517%
WASHINGTON PARISH SCHOOL SYSTEM	6,898,824	0.55289%
WEBSTER PARISH SCHOOL BOARD	7,464,089	0.59820%
WEST BATON ROUGE PARISH SCHOOL BOARD	7,054,112	0.56534%
WEST CARROLL PARISH SCHOOL BOARD	2,337,117	0.18730%
WEST FELICIANA PARISH SCHOOL BOARD	4,313,307	0.34568%
WINN PARISH SCHOOL BOARD	2,745,667	0.22005%
BOGALUSA CITY SCHOOLS	3,077,264	0.24662%
MONROE CITY SCHOOLS	13,740,950	1.10124%
LOUISIANA TECH UNIVERSITY	11,720,915	0.93935%
NORTHWESTERN STATE UNIVERSITY	8,716,322	0.69855%
LOUISIANA STATE UNIVERSITY	99,362,777	7.96326%
UNIVERSITY OF NEW ORLEANS	13,552,917	1.08618%
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	32,277,530	2.58683%
NICHOLLS STATE UNIVERSITY	7,160,764	0.57389%
SOUTHEASTERN LOUISIANA UNIVERSITY	13,087,324	1.04886%
UNIVERSITY OF LOUISIANA AT LAFAYETTE	25,343,869	2.03114%

(continued...)

Schedule of Employer Allocations - June 30, 2022

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
GRAMBLING STATE UNIVERSITY	\$ 5,546,360	0.44450%
SOUTHERN UNIVERSITY AND A&M COLLEGE	15,019,545	1.20372%
SOUTHERN UNIVERSITY AT NEW ORLEANS	2,717,688	0.21780%
DELGADO COMMUNITY COLLEGE	8,260,282	0.66201%
SOWELA TECHNICAL COMMUNITY COLLEGE	2,395,211	0.19196%
LOUISIANA ASSOCIATION OF EDUCATORS	264,020	0.02116%
MCNEESE STATE UNIVERSITY	6,241,656	0.50023%
UNIVERSITY OF LOUISIANA AT MONROE	10,824,614	0.86752%
L. E. FLETCHER TECH COMMUNITY COLLEGE	1,551,258	0.12432%
LA SCHOOL EMPLOYEES RETIREMENT SYSTEM	18,950	0.00152%
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	15,306	0.00123%
ST. TAMMANY FEDERATION OF TEACHERS	32,864	0.00263%
LOUISIANA SCHOOL BOARD ASSOCIATION	64,853	0.00520%
SOUTHERN UNIVERSITY AT SHREVEPORT	2,323,255	0.18619%
DOC-RAYMOND LABORDE CORRECTIONAL CENTER	19,078	0.00153%
UNITED TEACHERS OF NEW ORLEANS	998	0.00008%
LSU HEALTH SCIENCES CENTER-SHREVEPORT	21,047,397	1.68681%
NUNEZ COMMUNITY COLLEGE	1,427,894	0.11444%
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	2,432,926	0.19498%
NORTHWEST LOUISIANA TECHNICAL COLLEGE	872,848	0.06995%
LOUISIANA FEDERATION OF TEACHERS	46,619	0.00374%
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	207,449	0.01663%
LOUISIANA STATE SENATE	7,406	0.00059%
LA HOUSE OF REPRESENTATIVES	47,753	0.00383%
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	1,591,247	0.12753%
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	25,966	0.00208%
WARE YOUTH CENTER	16,027	0.00128%
LA STATE EMPLOYEES RETIREMENT SYSTEM	74,124	0.00594%
LOUISIANA LEGISLATIVE AUDITOR	77,123	0.00618%
BOSSIER PARISH COMMUNITY COLLEGE	3,405,143	0.27290%
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	819,886	0.06571%
SOUTH LOUISIANA COMMUNITY COLLEGE	3,859,576	0.30932%
WEBSTER PARISH SALES TAX COMMISSION	24,401	0.00196%
NEW VISION LEARNING ACADEMY	267,092	0.02141%
BATON ROUGE COMMUNITY COLLEGE	4,221,695	0.33834%
RIVER PARISHES COMMUNITY COLLEGE	1,584,369	0.12698%
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	3,015,193	0.24165%

(continued...)

Schedule of Employer Allocations - June 30, 2022

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	\$ 570,594	0.04573%
AVOYELLES PUBLIC CHARTER SCHOOL INC.	716,526	0.05743%
LSU HEALTH CARE SERVICES DIVISION	754,328	0.06045%
DELHI CHARTER SCHOOL	1,004,467	0.08050%
LOUISIANA DELTA COMMUNITY COLLEGE	2,425,657	0.19440%
CITY OF BAKER SCHOOL SYSTEM	1,713,088	0.13729%
ZACHARY COMMUNITY SCHOOL BOARD	7,317,880	0.58648%
LA STATE BD PRACTICAL NURSE EXAMINER	35,617	0.00285%
ALGIERS CHARTER SCHOOLS ASSOCIATION	2,514,118	0.20149%
ADVOCATES FOR ACADEMIC EXCELLENCE	1,297,089	0.10395%
FRENCH AND MONTESSORI EDUCATION, INC.	1,369,967	0.10979%
ADVOCATES FOR ARTS-BASED EDUCATION CORP	2,600,307	0.20840%
LAKE FOREST ELEMENTARY CHARTER	995,337	0.07977%
HYNES CHARTER SCHOOL	2,177,701	0.17453%
WARREN EASTON SR. HIGH SCHOOL	1,519,406	0.12177%
EINSTEIN CHARTER SCHOOL	2,661,569	0.21331%
ADVOCATES FOR INNOVATIVE SCHOOLS	614,781	0.04927%
CENTRAL COMMUNITY SCHOOL SYSTEM	6,190,151	0.49610%
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	202,377	0.01622%
LOUISIANA STATE BOARD OF NURSING	64,608	0.00518%
GREATER LAFOURCHE PORT COMMISSION	17,310	0.00139%
MADISON PREPARATORY ACADEMY	884,980	0.07093%
DARBONNE WOODS CHARTER SCHOOL	1,245,232	0.09980%
MORRIS JEFF COMMUNITY SCHOOL	2,330,927	0.18681%
BAYOU COMMUNITY ACADEMY	542,723	0.04350%
SLAUGHTER COMMUNITY CHARTER SCHOOL	323,407	0.02592%
A. E. PHILLIPS LABORATORY SCHOOL	129,750	0.01040%
LSU UNIVERSITY HIGH SCHOOL	1,991,673	0.15962%
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	27,751	0.00222%
SOUTHEASTERN LABORATORY SCHOOL	74,453	0.00597%
SOUTHERN UNIVERSITY LABORATORY SCHOOL	583,096	0.04673%
BEEKMAN CHARTER SCHOOL	1,112,577	0.08917%
DELTA CHARTER GROUP	652,379	0.05228%
NORTHSHORE CHARTER SCHOOLS, INC.	719,177	0.05764%
INSPIRE NOLA CHARTER SCHOOLS, INC.	8,049,837	0.64514%
LOUISIANA PHYSICAL THERAPY BOARD	10,970	0.00088%
NORTHEAST CLAIBORNE CHARTER SCHOOL	159,163	0.01276%

(continued...)

Schedule of Employer Allocations - June 30, 2022

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
DOWNSVILLE COMMUNITY CHARTER SCHOOL	\$ 556,051	0.04456%
LINCOLN PREPARATORY SCHOOL	1,062,388	0.08514%
NON-FLOOD PROTECTION ASSET MGT AUTHORITY	20,192	0.00162%
SIGNIFICANT EDUCATORS/BETHUNE ELEM CHART	966,419	0.07745%
LEGACY OF EXCELLENCE/BEN FRANKLIN ELEM	1,065,689	0.08541%
DIV OF ADMIN - EXECUTIVE OFFICE	106,755	0.00856%
DOA – LOUISIANA TAX COMMISSION	27,919	0.00224%
DIVISION OF ADMINISTRATION	105,132	0.00843%
OFC OF COASTAL PROTECTION & RESTORATION	26,672	0.00214%
GOVERNOR'S OFFICE OF HOMELAND SECURITY	48,149	0.00386%
STATE MILITARY DEPARTMENT	315,503	0.02529%
LOUISIANA PUBLIC DEFENDER BD	22,830	0.00183%
DEPARTMENT OF VETERANS AFFAIRS	25,161	0.00202%
SECRETARY OF STATE	34,810	0.00279%
LOUISIANA DEPARTMENT OF JUSTICE	20,910	0.00168%
OFFICE OF LIEUTENANT GOVERNOR	19,618	0.00157%
TREASURY DEPARTMENT	44,928	0.00360%
LOUISIANA PUBLIC SERVICE COMMISSION	15,977	0.00128%
LA DEPT OF AGRICULTURE & FORESTRY	87,938	0.00705%
DEPARTMENT OF INSURANCE	9,336	0.00075%
DEPT. OF ECONOMIC DEVELOPMENT – OFFICE OF THE SECRETARY	17,081	0.00137%
CRT-OFFICE OF THE SECRETARY	31,103	0.00249%
OFF OF THE STATE LIBRARY OF LA	22,973	0.00184%
CRT-OFFICE OF STATE PARKS	26,805	0.00215%
OFFICE OF CULTURAL DEVELOPMENT	31,466	0.00252%
OFFICE OF TOURISM	22,470	0.00180%
ENGINEERING AND OPERATIONS	217,883	0.01746%
CAPITAL AREA HUMAN SERVICE DISTRICT	48,080	0.00385%
MEDICAL VENDOR ADMINISTRATION	110,377	0.00885%
DEPARTMENT OF HEALTH AND HOSPITALS	122,136	0.00979%
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	36,101	0.00289%
NE DELTA HUMAN SVCS AUTHORITY	46,931	0.00376%
OFFICE OF PUBLIC HEALTH	296,931	0.02380%
OFFICE OF BEHAVIORAL HEALTH	265,434	0.02127%
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	280,119	0.02245%
DEPARTMENT OF CHILDREN & FAMILY SERVICES	135,356	0.01085%
CENTRAL LOUISIANA HUMAN SERVICE DISTRICT	21,195	0.00170%

(continued...)

Schedule of Employer Allocations - June 30, 2022

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	\$ 113,995	0.00914%
LA STATE PENITENTIARY	134,459	0.01078%
OFFICE OF JUVENILE JUSTICE	763,564	0.06120%
AVOYELLES CORRECTIONAL CENTER	48,353	0.00388%
LA CORRECTIONAL INST WOMEN	89,632	0.00718%
DPS-ALLEN CORRECTION CENTER	18,303	0.00147%
DIXON CORRECTIONAL INSTITUTE	95,267	0.00764%
ELAYN HUNT CORRECTIONAL CENTER	81,442	0.00653%
DAVID WADE CORRECTIONAL CENTER	16,135	0.00129%
DOC-ADULT PROBATION & PAROLE	31,918	0.00256%
RAYBURN CORRECTIONAL CENTER	63,855	0.00512%
PUB SAFETY OFF OF MGT & FIN	47,945	0.00384%
PUBLIC SAFETY OFFICE OF MOTOR VEHICLES	46,484	0.00373%
DPS-OFFICE OF STATE FIRE MARSHALL	156,005	0.01250%
OFFICE OF CONSERVATION	35,868	0.00288%
OFFICE OF COASTAL MANAGEMENT	20,272	0.00163%
LOUISIANA DEPARTMENT OF REVENUE	82,254	0.00659%
LOUISIANA WORKFORCE COMMISSION	138,798	0.01112%
DEPT OF WILDLIFE & FISHERIES-MGMNT & FINANCE	7,196	0.00058%
OFFICE OF WILDLIFE	18,415	0.00148%
DEPARTMENT OF STATE CIVIL SERVICE	61,984	0.00497%
DPT OF STATE CIVIL SVC - BRD OF TAX APPEALS	20,012	0.00160%
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	346,006	0.02773%
SSC-SPECIAL SCHOOL DISTRICT	2,392,392	0.19173%
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	1,079,969	0.08655%
THRIVE ACADEMY	584,779	0.04687%
LA EDUCATIONAL TELEVISION AUTHORITY	21,048	0.00169%
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	82,274	0.00659%
BOARD OF REGENTS	2,408,127	0.19300%
NEW ORLEANS CENTER FOR CREATIVE ARTS	917,645	0.07354%
LOUISIANA DEPARTMENT OF EDUCATION	2,951,771	0.23657%
RECOVERY SCHOOL DISTRICT OF LOUISIANA	63,820	0.00512%
DOA-OFFICE OF RISK MANAGEMENT	29,821	0.00239%
DOA-FEDERAL PROPERTY ASSISTANCE	7,804	0.00063%
PRISON ENTERPRISES	38,071	0.00305%
DIV OF ADMIN - OFFICE OF TECHNOLOGY SVCS	324,992	0.02605%
DIVISION OF ADMINISTRATIVE LAW	22,057	0.00177%

(continued...)

Schedule of Employer Allocations - June 30, 2022

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
OFFICE OF STATE PROCUREMENT	\$ 40,670	0.00326%
DEPARTMENT OF ENVIRONMENTAL QUALITY	44,860	0.00360%
Total	<u>\$ 1,247,765,796</u>	<u>100.0000%</u>

The accompanying notes are an integral part of these schedules.

Schedule of Pension Amounts by Employer

June 30, 2022

Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2022

Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
ACADIA PARISH SCHOOL BOARD	\$ (90,316,279)	\$ 1,399,871	\$ 5,125,335	\$ 6,091,788	\$ 12,616,993	\$ (260,463)	\$ -	\$ (260,463)	\$ 10,179,159
ALLEN PARISH SCHOOL BOARD	(43,743,424)	678,008	2,482,384	2,950,472	6,110,864	(126,152)	-	(126,152)	4,930,133
ASCENSION PARISH SCHOOL BOARD	(240,954,256)	3,734,707	13,673,850	16,252,244	33,660,800	(694,888)	-	(694,888)	27,156,917
ASSUMPTION PARISH SCHOOL BOARD	(32,186,064)	498,873	1,826,519	2,170,934	4,496,325	(92,821)	-	(92,821)	3,627,553
AVOYELLES PARISH SCHOOL BOARD	(39,848,899)	617,644	2,261,375	2,687,788	5,566,807	(114,920)	-	(114,920)	4,491,198
BEAUREGARD PARISH SCHOOL BOARD	(59,737,594)	925,912	3,390,033	4,029,271	8,345,216	(172,277)	-	(172,277)	6,732,767
BIENVILLE PARISH SCHOOL BOARD	(32,969,800)	511,020	1,870,995	2,223,797	4,605,811	(95,082)	-	(95,082)	3,715,884
BOSSIER PARISH SCHOOL BOARD	(245,046,409)	3,798,134	13,906,074	16,528,257	34,232,466	(706,689)	-	(706,689)	27,618,126
CADDO PARISH SCHOOL BOARD	(395,182,390)	6,125,189	22,426,102	26,654,854	55,206,145	(1,139,666)	-	(1,139,666)	44,539,307
CALCASIEU PARISH SCHOOL SYSTEM	(358,014,079)	5,549,093	20,316,847	24,147,870	50,013,810	(1,032,476)	-	(1,032,476)	40,350,226
CALDWELL PARISH SCHOOL BOARD	(20,032,286)	310,493	1,136,807	1,351,168	2,798,468	(57,771)	-	(57,771)	2,257,753
CAMERON PARISH SCHOOL BOARD	(20,749,573)	321,611	1,177,512	1,399,548	2,898,672	(59,840)	-	(59,840)	2,338,595
CATAHOULA PARISH SCHOOL BOARD	(10,137,393)	157,126	575,284	683,762	1,416,172	(29,235)	-	(29,235)	1,142,542
CLAIBORNE PARISH SCHOOL BOARD	(20,117,734)	311,818	1,141,656	1,356,931	2,810,405	(58,018)	-	(58,018)	2,267,383
CONCORDIA PARISH SCHOOL BOARD	(37,551,061)	582,028	2,130,975	2,532,800	5,245,804	(108,293)	-	(108,293)	4,232,218
DESOTO PARISH SCHOOL BOARD	(66,357,199)	1,028,513	3,765,687	4,475,760	9,269,960	(191,367)	-	(191,367)	7,478,834
EAST BATON ROUGE PARISH SCH SYSTEM	(474,387,835)	7,352,846	26,920,911	31,997,222	66,270,978	(1,368,087)	-	(1,368,087)	53,466,212
EAST CARROLL PARISH SCHOOL BOARD	(10,359,368)	160,567	587,881	698,734	1,447,182	(29,875)	-	(29,875)	1,167,560
EAST FELICIANA PARISH SCHOOL BOARD	(16,739,240)	259,452	949,931	1,129,053	2,338,436	(48,274)	-	(48,274)	1,886,608
EVANGELINE PARISH SCHOOL BOARD	(60,346,615)	935,351	3,424,594	4,070,349	8,430,295	(174,034)	-	(174,034)	6,801,407
FRANKLIN PARISH SCHOOL BOARD	(33,812,061)	524,075	1,918,792	2,280,607	4,723,473	(97,511)	-	(97,511)	3,810,812
GRANT PARISH SCHOOL BOARD	(25,833,880)	400,416	1,466,040	1,742,482	3,608,938	(74,502)	-	(74,502)	2,911,625
IBERIA PARISH SCHOOL BOARD	(116,891,791)	1,811,782	6,633,462	7,884,293	16,329,536	(337,104)	-	(337,104)	13,174,371
IBERVILLE PARISH SCHOOL BOARD	(72,019,497)	1,116,277	4,087,016	4,857,679	10,060,972	(207,697)	-	(207,697)	8,117,008
JACKSON PARISH SCHOOL BOARD	(27,771,404)	430,447	1,575,992	1,873,167	3,879,606	(80,090)	-	(80,090)	3,129,995

(continued...)

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

Schedule of Pension Amounts by Employer - *As of and for the Year Ended June 30, 2022*

Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
JEFFERSON PARISH PUBLIC SCH SYSTEM	\$ (449,256,635)	\$ 6,963,321	\$ 25,494,747	\$ 30,302,135	\$ 62,760,203	\$ (1,295,611)	\$ -	\$ (1,295,611)	\$ 50,633,782
JEFFERSON DAVIS PARISH SCHOOL BOARD	(59,268,823)	918,646	3,363,431	3,997,652	8,279,729	(170,925)	-	(170,925)	6,679,934
LAFAYETTE PARISH SCHOOL SYSTEM	(305,707,130)	4,738,354	17,348,494	20,619,793	42,706,640	(881,628)	-	(881,628)	34,454,935
LAFOURCHE PARISH SCHOOL BOARD	(128,118,052)	1,985,785	7,270,538	8,641,498	17,897,821	(369,479)	-	(369,479)	14,439,634
LASALLE PARISH SCHOOL BOARD	(27,363,640)	424,127	1,552,852	1,845,664	3,822,643	(78,914)	-	(78,914)	3,084,038
LINCOLN PARISH SCHOOL BOARD	(70,118,825)	1,086,817	3,979,155	4,729,480	9,795,452	(202,216)	-	(202,216)	7,902,791
LIVINGSTON PARISH PUBLIC SCHOOLS	(244,882,960)	3,795,600	13,896,799	16,517,233	34,209,632	(706,218)	-	(706,218)	27,599,705
MADISON PARISH SCHOOL BOARD	(14,547,853)	225,487	825,572	981,245	2,032,304	(41,955)	-	(41,955)	1,639,626
MOREHOUSE PARISH SCHOOL BOARD	(28,309,584)	438,789	1,606,533	1,909,467	3,954,789	(81,642)	-	(81,642)	3,190,651
NATCHITOCHE PARISH SCHOOL BOARD	(65,075,381)	1,008,646	3,692,946	4,389,302	9,090,893	(187,671)	-	(187,671)	7,334,366
ORLEANS PARISH SCHOOL BOARD	(27,808,734)	431,026	1,578,111	1,875,685	3,884,821	(80,198)	-	(80,198)	3,134,203
OUACHITA PARISH SCHOOL BOARD	(187,596,342)	2,907,678	10,645,856	12,653,279	26,206,813	(541,009)	-	(541,009)	21,143,176
PLAQUEMINES PARISH SCHOOL BOARD	(56,122,709)	869,882	3,184,893	3,785,449	7,840,224	(161,852)	-	(161,852)	6,325,349
POINTE COUPEE PARISH SCHOOL BOARD	(27,283,347)	422,882	1,548,296	1,840,248	3,811,426	(78,682)	-	(78,682)	3,074,989
RAPIDES PARISH SCHOOL BOARD	(254,570,008)	3,945,746	14,446,527	17,170,619	35,562,892	(734,154)	-	(734,154)	28,691,490
RED RIVER PARISH SCHOOL BOARD	(23,845,755)	369,601	1,353,216	1,608,384	3,331,202	(68,769)	-	(68,769)	2,687,552
RICHLAND PARISH SCHOOL BOARD	(29,506,526)	457,341	1,674,458	1,990,200	4,121,999	(85,094)	-	(85,094)	3,325,554
SABINE PARISH SCHOOL BOARD	(46,991,885)	728,358	2,666,730	3,169,579	6,564,667	(135,520)	-	(135,520)	5,296,253
ST. BERNARD PARISH SCHOOL BOARD	(77,911,217)	1,207,597	4,421,363	5,255,073	10,884,032	(224,688)	-	(224,688)	8,781,038
ST. CHARLES PARISH PUBLIC SCHOOLS	(146,527,015)	2,271,117	8,315,223	9,883,174	20,469,514	(422,569)	-	(422,569)	16,514,429
ST. HELENA PARISH SCHOOL SYSTEM	(11,675,842)	180,971	662,589	787,530	1,631,090	(33,672)	-	(33,672)	1,315,934
ST. JAMES PARISH SCHOOL BOARD	(49,499,382)	767,223	2,809,027	3,338,708	6,914,959	(142,751)	-	(142,751)	5,578,862
ST. JOHN THE BAPTIST PARISH SCH BOARD	(62,332,544)	966,133	3,537,293	4,204,299	8,707,725	(179,761)	-	(179,761)	7,025,233
ST. LANDRY PARISH SCHOOL BOARD	(125,793,481)	1,949,755	7,138,621	8,484,707	17,573,083	(362,776)	-	(362,776)	14,177,642
ST. MARTIN PARISH SCHOOL BOARD	(75,389,686)	1,168,514	4,278,270	5,084,997	10,531,780	(217,416)	-	(217,416)	8,496,847

(continued...)

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Schedule of Pension Amounts by Employer - *As of and for the Year Ended June 30, 2022*

Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
ST. MARY PARISH SCHOOL BOARD	\$ (75,849,196)	\$ 1,175,636	\$ 4,304,346	\$ 5,115,990	\$ 10,595,972	\$ (218,741)	\$ -	\$ (218,741)	\$ 8,548,637
ST. TAMMANY PARISH SCHOOL BOARD	(447,571,255)	6,937,198	25,399,104	30,188,457	62,524,759	(1,290,750)	-	(1,290,750)	50,443,830
TANGIPAHOA PARISH SCHOOL SYSTEM	(203,969,730)	3,161,459	11,575,025	13,757,656	28,494,140	(588,228)	-	(588,228)	22,988,551
TENSAS PARISH SCHOOL BOARD	(5,393,447)	83,597	306,071	363,785	753,453	(15,554)	-	(15,554)	607,872
TERREBONNE PARISH SCHOOL SYSTEM	(152,980,019)	2,371,137	8,681,423	10,318,426	21,370,985	(441,179)	-	(441,179)	17,241,720
UNION PARISH SCHOOL BOARD	(15,413,218)	238,899	874,681	1,039,614	2,153,194	(44,450)	-	(44,450)	1,737,158
VERMILION PARISH SCHOOL BOARD	(87,838,761)	1,361,470	4,984,739	5,924,680	12,270,889	(253,318)	-	(253,318)	9,899,929
VERNON PARISH SCHOOL BOARD	(86,418,890)	1,339,463	4,904,163	5,828,911	12,072,536	(249,223)	-	(249,223)	9,739,901
WASHINGTON PARISH SCHOOL SYSTEM	(52,786,318)	818,169	2,995,557	3,560,411	7,374,137	(152,230)	-	(152,230)	5,949,319
WEBSTER PARISH SCHOOL BOARD	(57,111,425)	885,207	3,241,001	3,852,137	7,978,345	(164,704)	-	(164,704)	6,436,783
WEST BATON ROUGE PARISH SCH BOARD	(53,974,477)	836,586	3,062,983	3,640,551	7,540,120	(155,657)	-	(155,657)	6,083,231
WEST CARROLL PARISH SCHOOL BOARD	(17,882,430)	277,171	1,014,805	1,206,161	2,498,138	(51,571)	-	(51,571)	2,015,452
WEST FELICIANA PARISH SCHOOL BOARD	(33,003,216)	511,538	1,872,891	2,226,050	4,610,480	(95,178)	-	(95,178)	3,719,650
WINN PARISH SCHOOL BOARD	(21,008,495)	325,624	1,192,206	1,417,012	2,934,842	(60,586)	-	(60,586)	2,367,777
BOGALUSA CITY SCHOOLS	(23,545,684)	364,950	1,336,188	1,588,145	3,289,282	(67,903)	-	(67,903)	2,653,733
MONROE CITY SCHOOLS	(105,138,808)	1,629,615	5,966,495	7,091,560	14,687,669	(303,210)	-	(303,210)	11,849,743
LOUISIANA TECH UNIVERSITY	(89,682,531)	1,390,048	5,089,370	6,049,042	12,528,460	(258,635)	-	(258,635)	10,107,732
NORTHWESTERN STATE UNIVERSITY	(66,692,881)	1,033,716	3,784,737	4,498,401	9,316,855	(192,336)	-	(192,336)	7,516,668
LOUISIANA STATE UNIVERSITY	(760,273,292)	11,783,970	43,144,549	51,280,052	106,208,571	(2,192,551)	-	(2,192,551)	85,687,131
UNIVERSITY OF NEW ORLEANS	(103,700,129)	1,607,316	5,884,851	6,994,522	14,486,689	(299,061)	-	(299,061)	11,687,595
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	(246,971,427)	3,827,971	14,015,317	16,658,099	34,501,386	(712,241)	-	(712,241)	27,835,087
NICHOLLS STATE UNIVERSITY	(54,790,578)	849,235	3,109,296	3,695,597	7,654,128	(158,010)	-	(158,010)	6,175,210
SOUTHEASTERN LOUISIANA UNIVERSITY	(100,137,658)	1,552,099	5,682,686	6,754,235	13,989,019	(288,787)	-	(288,787)	11,286,085
UNIVERSITY OF LOUISIANA AT LAFAYETTE	(193,918,549)	3,005,670	11,004,633	13,079,709	27,090,012	(559,241)	-	(559,241)	21,855,725

(continued...)

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Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2022

Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
GRAMBLING STATE UNIVERSITY	\$ (42,437,930)	\$ 657,773	\$ 2,408,299	\$ 2,862,417	\$ 5,928,489	\$ (122,387)	\$ -	\$ (122,387)	\$ 4,782,996
SOUTHERN UNIVERSITY AND A&M COLLEGE	(114,921,997)	1,781,251	6,521,678	7,751,431	16,054,360	(331,423)	-	(331,423)	12,952,364
SOUTHERN UNIVERSITY AT NEW ORLEANS	(20,794,350)	322,305	1,180,053	1,402,568	2,904,927	(59,969)	-	(59,969)	2,343,642
DELGADO COMMUNITY COLLEGE	(63,203,542)	979,633	3,586,721	4,263,047	8,829,401	(182,273)	-	(182,273)	7,123,399
SOWELA TECHNICAL COMMUNITY COLLEGE	(18,326,952)	284,061	1,040,031	1,236,144	2,560,236	(52,853)	-	(52,853)	2,065,552
LOUISIANA ASSOCIATION OF EDUCATORS	(2,020,108)	31,311	114,639	136,255	282,205	(5,826)	-	(5,826)	227,678
MCNEESE STATE UNIVERSITY	(47,758,054)	740,233	2,710,209	3,221,257	6,671,699	(137,729)	-	(137,729)	5,382,605
UNIVERSITY OF LOUISIANA AT MONROE	(82,824,532)	1,283,751	4,700,188	5,586,473	11,570,412	(238,858)	-	(238,858)	9,334,797
L. E. FLETCHER TECH COMMUNITY COLLEGE	(11,869,460)	183,972	673,577	800,589	1,658,139	(34,230)	-	(34,230)	1,337,756
LA SCHOOL EMPLOYEES RETIREMENT SYSTEM	(145,023)	2,248	8,230	9,782	20,259	(418)	-	(418)	16,345
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	(117,145)	1,816	6,648	7,901	16,365	(338)	-	(338)	13,203
ST. TAMMANY FEDERATION OF TEACHERS	(251,475)	3,898	14,271	16,962	35,131	(725)	-	(725)	28,343
LOUISIANA SCHOOL BOARD ASSOCIATION	(496,172)	7,690	28,157	33,467	69,314	(1,431)	-	(1,431)	55,921
SOUTHERN UNIVERSITY AT SHREVEPORT	(17,776,360)	275,527	1,008,786	1,199,007	2,483,320	(51,265)	-	(51,265)	2,003,497
DOC-RAYMOND LABORDE CORRECTIONAL CENTER	(145,978)	2,263	8,284	9,846	20,393	(421)	-	(421)	16,453
UNITED TEACHERS OF NEW ORLEANS	(7,638)	118	433	515	1,067	(22)	-	(22)	861
LSU HEALTH SCIENCES CENTER-SHREVEPORT	(161,044,126)	2,496,128	9,139,051	10,862,346	22,497,524	(464,435)	-	(464,435)	18,150,590
NUNEZ COMMUNITY COLLEGE	(10,925,521)	169,342	620,010	736,921	1,526,272	(31,508)	-	(31,508)	1,231,368
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	(18,615,566)	288,535	1,056,410	1,255,611	2,600,555	(53,685)	-	(53,685)	2,098,080
NORTHWEST LOUISIANA TECHNICAL COLLEGE	(6,678,606)	103,516	379,002	450,469	932,987	(19,260)	-	(19,260)	752,717
LOUISIANA FEDERATION OF TEACHERS	(356,686)	5,529	20,241	24,058	49,828	(1,029)	-	(1,029)	40,201

(continued...)

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Schedule of Pension Amounts by Employer - *As of and for the Year Ended June 30, 2022*

Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	\$ (1,587,330)	\$ 24,603	\$ 90,079	\$ 107,065	\$ 221,747	\$ (4,578)	\$ -	\$ (4,578)	\$ 178,901
LOUISIANA STATE SENATE	(56,711)	879	3,218	3,825	7,922	(164)	-	(164)	6,392
LA HOUSE OF REPRESENTATIVES	(365,374)	5,663	20,735	24,644	51,042	(1,054)	-	(1,054)	41,180
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	(12,175,451)	188,715	690,941	821,228	1,700,885	(35,113)	-	(35,113)	1,372,243
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	(198,679)	3,079	11,275	13,401	27,755	(573)	-	(573)	22,392
WARE YOUTH CENTER	(122,587)	1,900	6,957	8,268	17,125	(354)	-	(354)	13,816
LA STATE EMPLOYEES RETIREMENT SYSTEM	(567,204)	8,791	32,188	38,258	79,237	(1,636)	-	(1,636)	63,927
LOUISIANA LEGISLATIVE AUDITOR	(590,117)	9,147	33,488	39,803	82,438	(1,702)	-	(1,702)	66,510
BOSSIER PARISH COMMUNITY COLLEGE	(26,054,422)	403,834	1,478,556	1,757,358	3,639,748	(75,138)	-	(75,138)	2,936,482
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	(6,273,324)	97,234	356,003	423,133	876,370	(18,092)	-	(18,092)	707,039
SOUTH LOUISIANA COMMUNITY COLLEGE	(29,531,540)	457,729	1,675,878	1,991,888	4,125,494	(85,166)	-	(85,166)	3,328,373
WEBSTER PARISH SALES TAX COMMISSION	(186,745)	2,894	10,598	12,596	26,088	(539)	-	(539)	21,047
NEW VISION LEARNING ACADEMY	(2,043,690)	31,676	115,977	137,846	285,499	(5,894)	-	(5,894)	230,336
BATON ROUGE COMMUNITY COLLEGE	(32,302,255)	500,674	1,833,112	2,178,771	4,512,557	(93,156)	-	(93,156)	3,640,648
RIVER PARISHES COMMUNITY COLLEGE	(12,122,750)	187,898	687,951	817,673	1,693,523	(34,961)	-	(34,961)	1,366,303
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	(23,070,707)	357,588	1,309,233	1,556,108	3,222,929	(66,534)	-	(66,534)	2,600,200
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	(4,365,874)	67,670	247,758	294,476	609,903	(12,591)	-	(12,591)	492,059
AVOYELLES PUBLIC CHARTER SCHOOL INC.	(5,482,523)	84,977	311,126	369,793	765,897	(15,811)	-	(15,811)	617,912
LSU HEALTH CARE SERVICES DIVISION	(5,771,710)	89,459	327,537	389,299	806,296	(16,645)	-	(16,645)	650,505
DELHI CHARTER SCHOOL	(7,685,653)	119,125	436,151	518,393	1,073,669	(22,165)	-	(22,165)	866,217
LOUISIANA DELTA COMMUNITY COLLEGE	(18,559,905)	287,672	1,053,251	1,251,856	2,592,780	(53,525)	-	(53,525)	2,091,807

(continued...)

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

Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2022

Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
CITY OF BAKER SCHOOL SYSTEM	\$ (13,107,647)	\$ 203,164	\$ 743,842	\$ 884,104	\$ 1,831,111	\$ (37,801)	\$ -	\$ (37,801)	\$ 1,477,306
ZACHARY COMMUNITY SCHOOL BOARD	(55,992,771)	867,868	3,177,519	3,776,684	7,822,072	(161,477)	-	(161,477)	6,310,704
LA STATE BD PRACTICAL NURSE EXAMINER	(272,479)	4,223	15,463	18,379	38,065	(786)	-	(786)	30,710
ALGIERS CHARTER SCHOOLS ASSOCIATION	(19,236,807)	298,164	1,091,665	1,297,513	2,687,341	(55,477)	-	(55,477)	2,168,098
ADVOCATES FOR ACADEMIC EXCELLENCE	(9,924,680)	153,829	563,213	669,415	1,386,457	(28,622)	-	(28,622)	1,118,568
FRENCH AND MONTESSORI EDUCATION, INC.	(10,482,337)	162,473	594,859	707,028	1,464,360	(30,230)	-	(30,230)	1,181,419
ADVOCATES FOR ARTS-BASED EDUCATION CORP	(19,896,237)	308,385	1,129,086	1,341,991	2,779,462	(57,379)	-	(57,379)	2,242,419
LAKE FOREST ELEMENTARY CHARTER	(7,615,862)	118,043	432,191	513,686	1,063,920	(21,963)	-	(21,963)	858,351
HYNES CHARTER SCHOOL	(16,662,670)	258,266	945,586	1,123,889	2,327,740	(48,053)	-	(48,053)	1,877,978
WARREN EASTON SR. HIGH SCHOOL	(11,625,718)	180,195	659,745	784,149	1,624,088	(33,527)	-	(33,527)	1,310,285
EINSTEIN CHARTER SCHOOL	(20,365,009)	315,651	1,155,689	1,373,610	2,844,949	(58,731)	-	(58,731)	2,295,253
ADVOCATES FOR INNOVATIVE SCHOOLS	(4,704,039)	72,911	266,948	317,285	657,144	(13,566)	-	(13,566)	530,172
CENTRAL COMMUNITY SCHOOL SYSTEM	(47,363,942)	734,125	2,687,844	3,194,674	6,616,643	(136,593)	-	(136,593)	5,338,186
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	(1,548,473)	24,001	87,874	104,444	216,318	(4,466)	-	(4,466)	174,522
LOUISIANA STATE BOARD OF NURSING	(494,358)	7,662	28,054	33,344	69,061	(1,426)	-	(1,426)	55,717
GREATER LAFOURCHE PORT COMMISSION	(132,421)	2,052	7,515	8,932	18,499	(382)	-	(382)	14,925
MADISON PREPARATORY ACADEMY	(6,771,406)	104,954	384,269	456,728	945,951	(19,528)	-	(19,528)	763,176
DARBONNE WOODS CHARTER SCHOOL	(9,527,895)	147,679	540,696	642,652	1,331,027	(27,477)	-	(27,477)	1,073,848
MORRIS JEFF COMMUNITY SCHOOL	(17,835,076)	276,437	1,012,118	1,202,967	2,491,522	(51,435)	-	(51,435)	2,010,115
BAYOU COMMUNITY ACADEMY	(4,152,683)	64,365	235,660	280,096	580,121	(11,976)	-	(11,976)	468,031
SLAUGHTER COMMUNITY CHARTER SCHOOL	(2,474,559)	38,355	140,428	166,908	345,691	(7,136)	-	(7,136)	278,897
A. E. PHILLIPS LABORATORY SCHOOL	(992,821)	15,388	56,341	66,965	138,695	(2,863)	-	(2,863)	111,897
LSU UNIVERSITY HIGH SCHOOL	(15,239,267)	236,203	864,809	1,027,881	2,128,893	(43,949)	-	(43,949)	1,717,552

(continued...)

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Schedule of Pension Amounts by Employer - *As of and for the Year Ended June 30, 2022*

Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	\$ (212,331)	\$ 3,291	\$ 12,050	\$ 14,322	\$ 29,662	\$ (612)	\$ -	\$ (612)	\$ 23,931
SOUTHEASTERN LABORATORY SCHOOL	(569,686)	8,830	32,329	38,425	79,584	(1,643)	-	(1,643)	64,207
SOUTHERN UNIVERSITY LABORATORY SCHOOL	(4,461,538)	69,152	253,187	300,928	623,267	(12,867)	-	(12,867)	502,841
BEEKMAN CHARTER SCHOOL	(8,512,924)	131,947	483,098	574,192	1,189,238	(24,550)	-	(24,550)	959,455
DELTA CHARTER GROUP	(4,991,698)	77,370	283,273	336,688	697,330	(14,396)	-	(14,396)	562,593
NORTHSHORE CHARTER SCHOOLS, INC.	(5,502,764)	85,291	312,275	371,159	768,724	(15,869)	-	(15,869)	620,193
INSPIRE NOLA CHARTER SCHOOLS, INC.	(61,593,299)	954,675	3,495,342	4,154,437	8,604,454	(177,629)	-	(177,629)	6,941,916
LOUISIANA PHYSICAL THERAPY BOARD	(83,921)	1,301	4,762	5,660	11,724	(242)	-	(242)	9,458
NORTHEAST CLAIBORNE CHARTER SCHOOL	(1,217,851)	18,876	69,111	82,143	170,131	(3,512)	-	(3,512)	137,259
DOWNSVILLE COMMUNITY CHARTER SCHOOL	(4,254,648)	65,946	241,446	286,974	594,365	(12,270)	-	(12,270)	479,523
LINCOLN PREPARATORY SCHOOL	(8,128,837)	125,994	461,301	548,286	1,135,581	(23,443)	-	(23,443)	916,166
NON-FLOOD PROTECTION ASSET MGT AUTHORITY	(154,475)	2,394	8,766	10,419	21,580	(445)	-	(445)	17,410
SIGNIFICANT EDUCATORS/BETHUNE ELEM CHART	(7,394,556)	114,613	419,632	498,759	1,033,004	(21,325)	-	(21,325)	833,409
LEGACY OF EXCELLENCE/BEN FRANKLIN ELEM	(8,154,138)	126,386	462,737	549,993	1,139,116	(23,516)	-	(23,516)	919,018
DIV OF ADMIN - EXECUTIVE OFFICE	(816,865)	12,661	46,356	55,097	114,114	(2,356)	-	(2,356)	92,065
DOA – LOUISIANA TAX COMMISSION	(213,668)	3,312	12,125	14,412	29,849	(616)	-	(616)	24,082
DIVISION OF ADMINISTRATION	(804,454)	12,469	45,652	54,260	112,380	(2,320)	-	(2,320)	90,666
OFC OF COASTAL PROTECTION & RESTORATION	(204,121)	3,164	11,584	13,768	28,515	(589)	-	(589)	23,006
GOVERNOR'S OFFICE OF HOMELAND SECURITY	(368,429)	5,711	20,908	24,850	51,469	(1,063)	-	(1,063)	41,524
STATE MILITARY DEPARTMENT	(2,414,029)	37,417	136,993	162,825	337,235	(6,962)	-	(6,962)	272,075

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(continued...)

Schedule of Pension Amounts by Employer - *As of and for the Year Ended June 30, 2022*

Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
LOUISIANA PUBLIC DEFENDER BD	\$ (174,715)	\$ 2,708	\$ 9,915	\$ 11,784	\$ 24,407	\$ (504)	\$ -	\$ (504)	\$ 19,691
DEPARTMENT OF VETERANS AFFAIRS	(192,569)	2,985	10,928	12,989	26,901	(555)	-	(555)	21,704
SECRETARY OF STATE	(266,369)	4,129	15,116	17,966	37,211	(768)	-	(768)	30,021
LOUISIANA DEPARTMENT OF JUSTICE	(160,012)	2,480	9,080	10,793	22,353	(461)	-	(461)	18,034
OFFICE OF LIEUTENANT GOVERNOR	(150,083)	2,326	8,517	10,123	20,966	(433)	-	(433)	16,915
TREASURY DEPARTMENT	(343,797)	5,329	19,510	23,189	48,028	(991)	-	(991)	38,748
LOUISIANA PUBLIC SERVICE COMMISSION	(122,205)	1,894	6,935	8,243	17,072	(352)	-	(352)	13,773
LA DEPT OF AGRICULTURE & FORESTRY	(672,892)	10,430	38,186	45,386	94,002	(1,941)	-	(1,941)	75,839
DEPARTMENT OF INSURANCE	(71,414)	1,107	4,053	4,817	9,976	(206)	-	(206)	8,049
DEPT. OF ECONOMIC DEVELOPMENT – OFFICE OF THE SECRETARY	(130,702)	2,026	7,417	8,816	18,259	(377)	-	(377)	14,731
CRT-OFFICE OF THE SECRETARY	(238,014)	3,689	13,507	16,054	33,250	(686)	-	(686)	26,825
OFF OF THE STATE LIBRARY OF LA	(175,765)	2,724	9,974	11,855	24,554	(507)	-	(507)	19,810
CRT-OFFICE OF STATE PARKS	(205,075)	3,179	11,638	13,832	28,649	(591)	-	(591)	23,113
OFFICE OF CULTURAL DEVELOPMENT	(240,782)	3,732	13,664	16,241	33,637	(694)	-	(694)	27,138
OFFICE OF TOURISM	(171,946)	2,665	9,758	11,598	24,021	(496)	-	(496)	19,379
ENGINEERING AND OPERATIONS	(1,667,145)	25,840	94,608	112,448	232,897	(4,808)	-	(4,808)	187,897
CAPITAL AREA HUMAN SERVICE DISTRICT	(367,857)	5,702	20,875	24,812	51,389	(1,061)	-	(1,061)	41,460
MEDICAL VENDOR ADMINISTRATION	(844,552)	13,090	47,927	56,965	117,982	(2,436)	-	(2,436)	95,186
DEPARTMENT OF HEALTH AND HOSPITALS	(934,487)	14,484	53,031	63,031	130,546	(2,695)	-	(2,695)	105,322
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	(276,203)	4,281	15,674	18,630	38,585	(797)	-	(797)	31,130
NE DELTA HUMAN SVCS AUTHORITY	(359,073)	5,566	20,377	24,219	50,162	(1,036)	-	(1,036)	40,470
OFFICE OF PUBLIC HEALTH	(2,271,965)	35,215	128,931	153,243	317,389	(6,552)	-	(6,552)	256,063
OFFICE OF BEHAVIORAL HEALTH	(2,030,992)	31,480	115,256	136,989	283,725	(5,857)	-	(5,857)	228,904
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	(2,143,364)	33,221	121,633	144,569	299,423	(6,181)	-	(6,181)	241,569

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(continued...)

Schedule of Pension Amounts by Employer - *As of and for the Year Ended June 30, 2022*

Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
DEPARTMENT OF CHILDREN & FAMILY SERVICES	\$ (1,035,689)	\$ 16,053	\$ 58,774	\$ 69,857	\$ 144,684	\$ (2,987)	\$ -	\$ (2,987)	\$ 116,728
CENTRAL LOUISIANA HUMAN SERVICE DISTRICT	(162,208)	2,514	9,205	10,941	22,660	(468)	-	(468)	18,282
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	(872,239)	13,519	49,498	58,832	121,850	(2,515)	-	(2,515)	98,306
LA STATE PENITENTIARY	(1,028,814)	15,946	58,384	69,393	143,723	(2,967)	-	(2,967)	115,953
OFFICE OF JUVENILE JUSTICE	(5,842,456)	90,556	331,552	394,071	816,179	(16,849)	-	(16,849)	658,478
AVOYELLES CORRECTIONAL CENTER	(369,957)	5,734	20,995	24,953	51,682	(1,067)	-	(1,067)	41,696
LA CORRECTIONAL INST WOMEN	(685,781)	10,629	38,917	46,256	95,802	(1,978)	-	(1,978)	77,291
DPS-ALLEN CORRECTION CENTER	(140,059)	2,171	7,948	9,447	19,566	(404)	-	(404)	15,785
DIXON CORRECTIONAL INSTITUTE	(728,935)	11,298	41,366	49,166	101,831	(2,102)	-	(2,102)	82,155
ELAYN HUNT CORRECTIONAL CENTER	(623,151)	9,659	35,363	42,031	87,053	(1,797)	-	(1,797)	70,233
DAVID WADE CORRECTIONAL CENTER	(123,446)	1,913	7,005	8,326	17,245	(356)	-	(356)	13,913
DOC-ADULT PROBATION & PAROLE	(244,219)	3,785	13,859	16,472	34,117	(704)	-	(704)	27,525
RAYBURN CORRECTIONAL CENTER	(488,630)	7,574	27,729	32,958	68,261	(1,409)	-	(1,409)	55,071
PUB SAFETY OFF OF MGT & FIN	(366,806)	5,685	20,816	24,741	51,242	(1,058)	-	(1,058)	41,341
PUBLIC SAFETY OFFICE OF MOTOR VEHICLES	(355,636)	5,512	20,182	23,987	49,682	(1,026)	-	(1,026)	40,082
DPS-OFFICE OF STATE FIRE MARSHALL	(1,193,600)	18,500	67,735	80,508	166,743	(3,442)	-	(3,442)	134,526
OFFICE OF CONSERVATION	(274,484)	4,254	15,577	18,514	38,345	(792)	-	(792)	30,936
OFFICE OF COASTAL MANAGEMENT	(155,143)	2,405	8,804	10,464	21,673	(447)	-	(447)	17,486
LOUISIANA DEPARTMENT OF REVENUE	(629,356)	9,755	35,715	42,450	87,920	(1,815)	-	(1,815)	70,932
LOUISIANA WORKFORCE COMMISSION	(1,062,039)	16,461	60,269	71,634	148,365	(3,063)	-	(3,063)	119,698
DEPT OF WILDLIFE & FISHERIES-MGMNT & FINANCE	(55,088)	854	3,126	3,716	7,696	(159)	-	(159)	6,209
OFFICE OF WILDLIFE	(140,918)	2,184	7,997	9,505	19,686	(406)	-	(406)	15,882

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(continued...)

Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2022

Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
DEPARTMENT OF STATE CIVIL SERVICE	\$ (474,309)	\$ 7,352	\$ 26,916	\$ 31,992	\$ 66,260	\$ (1,368)	\$ -	\$ (1,368)	\$ 53,457
DPT OF STATE CIVIL SVC - BRD OF TAX APPEALS	(153,138)	2,374	8,690	10,329	21,393	(442)	-	(442)	17,260
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	(2,647,460)	41,035	150,240	178,570	369,845	(7,635)	-	(7,635)	298,384
SSC-SPECIAL SCHOOL DISTRICT	(18,305,375)	283,727	1,038,807	1,234,688	2,557,222	(52,791)	-	(52,791)	2,063,120
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	(8,263,359)	128,079	468,935	557,359	1,154,374	(23,831)	-	(23,831)	931,328
THRIVE ACADEMY	(4,474,427)	69,352	253,918	301,798	625,068	(12,904)	-	(12,904)	504,293
LA EDUCATIONAL TELEVISION AUTHORITY	(161,063)	2,496	9,140	10,864	22,500	(464)	-	(464)	18,153
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	(629,547)	9,758	35,726	42,463	87,946	(1,816)	-	(1,816)	70,954
BOARD OF REGENTS	(18,425,766)	285,593	1,045,639	1,242,809	2,574,041	(53,138)	-	(53,138)	2,076,689
NEW ORLEANS CENTER FOR CREATIVE ARTS	(7,021,353)	108,829	398,453	473,587	980,868	(20,249)	-	(20,249)	791,347
LOUISIANA DEPARTMENT OF EDUCATION	(22,585,514)	350,068	1,281,699	1,523,382	3,155,149	(65,134)	-	(65,134)	2,545,516
RECOVERY SCHOOL DISTRICT OF LOUISIANA	(488,343)	7,569	27,713	32,939	68,221	(1,408)	-	(1,408)	55,039
DOA-OFFICE OF RISK MANAGEMENT	(228,180)	3,537	12,949	15,391	31,876	(658)	-	(658)	25,717
DOA-FEDERAL PROPERTY ASSISTANCE	(59,670)	925	3,386	4,025	8,336	(172)	-	(172)	6,725
PRISON ENTERPRISES	(291,287)	4,515	16,530	19,647	40,692	(840)	-	(840)	32,830
DIV OF ADMIN - OFFICE OF TECHNOLOGY SVCS	(2,486,684)	38,543	141,116	167,726	347,384	(7,171)	-	(7,171)	280,263
DIVISION OF ADMINISTRATIVE LAW	(168,796)	2,616	9,579	11,385	23,580	(487)	-	(487)	19,024
OFFICE OF STATE PROCUREMENT	(311,146)	4,823	17,657	20,987	43,466	(897)	-	(897)	35,068
DEPARTMENT OF ENVIRONMENTAL QUALITY	(343,225)	5,320	19,478	23,150	47,948	(990)	-	(990)	38,683
TOTALS	<u>\$(9,547,276,340)</u>	<u>\$147,979,445</u>	<u>\$541,795,882</u>	<u>\$643,959,004</u>	<u>\$1,333,734,331</u>	<u>\$ (27,533,379)</u>	<u>\$ -</u>	<u>\$(27,533,379)</u>	<u>\$1,076,032,433</u>

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

NOTES TO SCHEDULES

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

A. Summary of Significant Accounting Policies

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

1. Basis of Accounting

The System's employer pension schedules were prepared using the accrual basis of accounting. Member and employer contributions are recognized when due, pursuant to formal commitments as well as statutory or contractual requirements. The member's earnable compensation is attributed to the employer(s) for which the member is employed as of June 30, 2022.

2. System Employees

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

3. Plan Fiduciary Net Position

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

4. Pension Amount Netting

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

B. Plan Description

TRSL was established for the purpose of providing retirement allowances and other benefits as stated under the provisions of La. R.S. 11:700-999, as amended, for eligible teachers, employees, and their beneficiaries. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the System in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

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

Retirement Benefits

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

1. NORMAL RETIREMENT

REGULAR PLAN

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

Members hired prior to July 1, 1999

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

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

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

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

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

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

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

PLAN A

Plan A is closed to new entrants.

Plan A members

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

PLAN B

Members hired before July 1, 2015

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

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

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

Benefit Formula

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

Payment Options

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

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

2. DEFERRED RETIREMENT OPTION PROGRAM (DROP)

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

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

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

3. DISABILITY RETIREMENT BENEFITS

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

4. SURVIVOR BENEFITS

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

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

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

5. PERMANENT BENEFIT INCREASES/COST-OF-LIVING ADJUSTMENTS

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

6. OPTIONAL RETIREMENT PLAN (ORP)

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

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

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

C. Employer Contributions

The employer contribution rate is established annually under La. R.S. 11:101-11:104 by the Public Retirement Systems’ Actuarial Committee (PRSAC), taking into consideration the recommendation of the System’s actuary. Each sub plan pays a separate actuarially determined employer contribution rate. However, all assets of TRSL are used for the payment of benefits for all classes of members, regardless of their plan.

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

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

Rates for the year ended June 30, 2022, are as follows:

TRSL Sub-Plan	Total Employer Contribution
	2022
K-12 Regular Plan	25.2%
Higher Ed Regular Plan	24.5%
Plan A	25.2%
Plan B	25.2%

ORP	Employer UAL
2022	21.47%

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

D. Schedule of Employer Allocations

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

The allocation method used in determining each employer’s proportion was based on the employer’s projected contribution effort to the plan for 2023 as compared to the total of all employers’ projected contribution effort to the plan for 2023. The employers’ projected contribution effort was actuarially determined by the System’s actuary, Foster and Foster Actuaries & Consultants.

The employers' projected contribution effort was calculated by multiplying the eligible annual compensation of active members in the System on June 30, 2022, by the 2023 employers' actuarially required contribution rates. Eligible compensation reported during the fiscal year was the basis for the computations. If reported compensation was less than a full year at June 30, the compensation was annualized to project a full year. Most employees of TRSL are 9 month employees and receive a full year credit for working 9 months. Compensation reported over the 9 month period represents a full year and does not need to be annualized. Also, some members may be employed full-time with one employer and part time with a second employer; these are referred to as primary and secondary employers, respectively. Salaries for secondary employers were added to the employers' total payroll without annualizing. For ORP members, their earnings for the fiscal year were included in the employers' totals with no adjustments.

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

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

ORP	Employer UAL
2023	20.8%

E. Schedule of Pension Amounts by Employer

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

F. Actuarial Methods and Assumptions

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

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

Schedule of Employers' Net Pension Liability

	June 30, 2022
Total pension liability	\$ 34,593,361,759
Plan fiduciary net position ¹	\$ 25,046,085,419
Employers' net pension liability ²	\$ 9,547,276,340
Plan fiduciary net position as a percentage of total pension liability	72.4%

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

²Based on fair value of assets

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

Valuation date	June 30, 2022
Actuarial cost method	Entry Age Normal
Amortization approach	Closed
Actuarial assumptions:	
Expected Remaining Service Lives	5 years
Investment rate of return	7.25% net of investment expenses*
Inflation rate	2.3% per annum
Projected salary increases	3.1% - 4.6% varies depending on duration of service
Cost-of-living adjustments	None
Mortality	Active members – RP-2014 White Collar Employee tables, adjusted by 1.010 for males and by 0.997 for females. Non-Disabled retiree/inactive members – RP-2014 White Collar Healthy Annuitant tables, adjusted by 1.366 for males and by 1.189 for females. Disability retiree mortality – RP-2014 Disability tables, adjusted by 1.111 for males and by 1.134 for females. These base tables are adjusted from 2014 to 2018 using the MP-2017 generational improvement table, with continued future mortality improvement projected using the MP-2017 generational mortality improvement tables.
Termination and disability	Termination, disability, and retirement assumptions were projected based on a 5-year (July 1, 2012 – June 30, 2017) experience study of the System’s members.

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

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.3% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return was 8.32% for 2022. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan’s target asset allocation as of June 30, 2022 are summarized in the following table:

Asset Class	Target Allocation	Long Term Expected Real Rate of Return
Domestic Equity	27.0%	4.15%
International Equity	19.0%	5.16%
Domestic Fixed Income	13.0%	0.85%
International Fixed Income	5.5%	(0.10%)
Private Assets	25.5%	8.15%
Other Private Assets	10.0%	3.72%

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

G. Sensitivity to Changes in Discount Rate

The following presents the net pension liability of the participating employers calculated using the discount rate of 7.25%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
	6.25%	7.25%	8.25%
Employers' net pension liability for 2022	\$ 13,111,690,284	\$ 9,547,276,340	\$ 6,310,697,462

H. Change in Net Pension Liability

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

1. Differences between Expected and Actual Experience

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

	June 30, 2022				
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2022	\$ 159,411,123	\$ -	\$ 31,882,225	\$ 127,528,898	\$ -
2021	27,267,396	-	6,816,849	20,450,547	-
2020	-	1,539,596	(513,199)	-	1,026,397
2019	-	53,013,964	(26,506,982)	-	26,506,982
2018	-	26,171,847	(26,171,847)	-	-
			Totals	\$ 147,979,445	\$ 27,533,379

2. Differences between Projected and Actual Investment Earnings

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

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	June 30, 2022		
				Deferred Outflows	Deferred Inflows	Net Deferred Outflows Balance
2022	\$ 4,069,345,419	\$ -	\$ 813,869,085	\$ 3,255,476,334	\$ -	\$ 3,255,476,334
2021	-	4,486,581,159	(1,121,645,290)	-	3,364,935,869	(3,364,935,869)
2020	863,778,497	-	287,926,166	575,852,331	-	575,852,331
2019	150,806,174	-	75,403,088	75,403,086	-	75,403,086
2018	-	131,828,580	(131,828,580)	-	-	-
			Totals	\$ 3,906,731,751	\$ 3,364,935,869	\$ 541,795,882

3. Change in Actuarial Assumptions

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

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	June 30, 2022	
				Deferred Outflows	Deferred Inflows
2022	\$ 498,139,277	\$ -	\$ 99,627,857	\$ 398,511,420	\$ -
2021	127,371,908	-	31,842,977	95,528,931	-
2020	135,362,592	-	45,120,864	90,241,728	-
2019	119,353,851	-	59,676,926	59,676,925	-
2018	137,600,699	-	137,600,699	-	-
			Totals	\$ 643,959,004	\$ -

I. Contributions – Proportionate Share/Change in Proportionate Share

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

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

J. Estimates

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

K. Retirement System Audit Reports

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

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

Supplementary Information

June 30, 2022



Supplementary Information

Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities (June 30, 2022)

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
ACADIA PARISH SCHOOL BOARD	\$ 11,977,068	\$ 427,912
ALLEN PARISH SCHOOL BOARD	5,800,925	207,253
ASCENSION PARISH SCHOOL BOARD	31,953,546	1,141,624
ASSUMPTION PARISH SCHOOL BOARD	4,268,274	152,495
AVOYELLES PARISH SCHOOL BOARD	5,284,462	188,801
BEAUREGARD PARISH SCHOOL BOARD	7,921,952	283,032
BIENVILLE PARISH SCHOOL BOARD	4,372,208	156,209
BOSSIER PARISH SCHOOL BOARD	32,496,217	1,161,012
CADDO PARISH SCHOOL BOARD	52,406,125	1,872,346
CALCASIEU PARISH SCHOOL SYSTEM	47,477,142	1,696,245
CALDWELL PARISH SCHOOL BOARD	2,656,532	94,912
CAMERON PARISH SCHOOL BOARD	2,751,653	98,310
CATAHOULA PARISH SCHOOL BOARD	1,344,345	48,030
CLAIBORNE PARISH SCHOOL BOARD	2,667,863	95,316
CONCORDIA PARISH SCHOOL BOARD	4,979,740	177,914
DESOTO PARISH SCHOOL BOARD	8,799,794	314,396
EAST BATON ROUGE PARISH SCHOOL SYSTEM	62,909,757	2,247,616
EAST CARROLL PARISH SCHOOL BOARD	1,373,782	49,082
EAST FELICIANA PARISH SCHOOL BOARD	2,219,832	79,309
EVANGELINE PARISH SCHOOL BOARD	8,002,716	285,918
FRANKLIN PARISH SCHOOL BOARD	4,483,902	160,199
GRANT PARISH SCHOOL BOARD	3,425,895	122,399
IBERIA PARISH SCHOOL BOARD	15,501,313	553,825
IBERVILLE PARISH SCHOOL BOARD	9,550,686	341,223
JACKSON PARISH SCHOOL BOARD	3,682,835	131,579
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	59,577,045	2,128,546
JEFFERSON DAVIS PARISH SCHOOL BOARD	7,859,787	280,811
LAFAYETTE PARISH SCHOOL SYSTEM	40,540,587	1,448,419
LAFOURCHE PARISH SCHOOL BOARD	16,990,055	607,014
LASALLE PARISH SCHOOL BOARD	3,628,761	129,647
LINCOLN PARISH SCHOOL BOARD	9,298,633	332,218
LIVINGSTON PARISH PUBLIC SCHOOLS	32,474,541	1,160,238
MADISON PARISH SCHOOL BOARD	1,929,227	68,927
MOREHOUSE PARISH SCHOOL BOARD	3,754,205	134,129
NATCHITOCHEs PARISH SCHOOL BOARD	8,629,809	308,323

(continued...)

**Schedule of Proportionate Share of Contributions: Employer & Non-Employer
Contributing Entities (June 30, 2022)**

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
ORLEANS PARISH SCHOOL BOARD	\$ 3,687,786	\$ 131,756
OUACHITA PARISH SCHOOL BOARD	24,877,620	888,818
PLAQUEMINES PARISH SCHOOL BOARD	7,442,573	265,905
POINTE COUPEE PARISH SCHOOL BOARD	3,618,113	129,267
RAPIDES PARISH SCHOOL BOARD	33,759,165	1,206,135
RED RIVER PARISH SCHOOL BOARD	3,162,245	112,979
RICHLAND PARISH SCHOOL BOARD	3,912,934	139,800
SABINE PARISH SCHOOL BOARD	6,231,711	222,644
ST. BERNARD PARISH SCHOOL BOARD	10,332,001	369,138
ST. CHARLES PARISH PUBLIC SCHOOLS	19,431,314	694,235
ST. HELENA PARISH SCHOOL SYSTEM	1,548,363	55,319
ST. JAMES PARISH SCHOOL BOARD	6,564,237	234,525
ST. JOHN THE BAPTIST PARISH SCHOOL BOARD	8,266,075	295,327
ST. LANDRY PARISH SCHOOL BOARD	16,681,788	596,001
ST. MARTIN PARISH SCHOOL BOARD	9,997,615	357,191
ST. MARY PARISH SCHOOL BOARD	10,058,552	359,368
ST. TAMMANY PARISH SCHOOL BOARD	59,353,543	2,120,561
TANGIPAHOA PARISH SCHOOL SYSTEM	27,048,936	966,394
TENSAS PARISH SCHOOL BOARD	715,239	25,554
TERREBONNE PARISH SCHOOL SYSTEM	20,287,063	724,808
UNION PARISH SCHOOL BOARD	2,043,985	73,027
VERMILION PARISH SCHOOL BOARD	11,648,518	416,174
VERNON PARISH SCHOOL BOARD	11,460,225	409,447
WASHINGTON PARISH SCHOOL SYSTEM	7,000,126	250,098
WEBSTER PARISH SCHOOL BOARD	7,573,689	270,590
WEST BATON ROUGE PARISH SCHOOL BOARD	7,157,690	255,727
WEST CARROLL PARISH SCHOOL BOARD	2,371,434	84,726
WEST FELICIANA PARISH SCHOOL BOARD	4,376,639	156,367
WINN PARISH SCHOOL BOARD	2,785,989	99,537
BOGALUSA CITY SCHOOLS	3,122,452	111,558
MONROE CITY SCHOOLS	13,942,720	498,140
LOUISIANA TECH UNIVERSITY	11,893,025	424,909
NORTHWESTERN STATE UNIVERSITY	8,844,310	315,986
LOUISIANA STATE UNIVERSITY	100,821,742	3,602,120
UNIVERSITY OF NEW ORLEANS	13,751,933	491,324

(continued...)

Supplementary Information

Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities (June 30, 2022)

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	\$ 32,751,498	\$ 1,170,133
NICHOLLS STATE UNIVERSITY	7,265,915	259,594
SOUTHEASTERN LOUISIANA UNIVERSITY	13,279,505	474,445
UNIVERSITY OF LOUISIANA AT LAFAYETTE	25,716,023	918,772
GRAMBLING STATE UNIVERSITY	5,627,800	201,068
SOUTHERN UNIVERSITY AND A&M COLLEGE	15,240,093	544,492
SOUTHERN UNIVERSITY AT NEW ORLEANS	2,757,591	98,522
DELGADO COMMUNITY COLLEGE	8,381,580	299,454
SOWELA TECHNICAL COMMUNITY COLLEGE	2,430,383	86,832
LOUISIANA ASSOCIATION OF EDUCATORS	267,892	9,571
MCNEESE STATE UNIVERSITY	6,333,315	226,274
UNIVERSITY OF LOUISIANA AT MONROE	10,983,568	392,417
L. E. FLETCHER TECH COMMUNITY COLLEGE	1,574,039	56,237
LA SCHOOL EMPLOYEES RETIREMENT SYSTEM	19,232	687
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	15,535	555
ST. TAMMANY FEDERATION OF TEACHERS	33,349	1,191
LOUISIANA SCHOOL BOARD ASSOCIATION	65,799	2,351
SOUTHERN UNIVERSITY AT SHREVEPORT	2,357,368	84,223
DOC-RAYMOND LABORDE CORRECTIONAL CENTER	19,358	692
UNITED TEACHERS OF NEW ORLEANS	1,013	36
LSU HEALTH SCIENCES CENTER-SHREVEPORT	21,356,464	763,016
NUNEZ COMMUNITY COLLEGE	1,448,861	51,764
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	2,468,657	88,199
NORTHWEST LOUISIANA TECHNICAL COLLEGE	885,667	31,643
LOUISIANA FEDERATION OF TEACHERS	47,301	1,690
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	210,500	7,521
LOUISIANA STATE SENATE	7,521	269
LA HOUSE OF REPRESENTATIVES	48,453	1,731
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	1,614,617	57,686
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	26,347	941
WARE YOUTH CENTER	16,257	581
LA STATE EMPLOYEES RETIREMENT SYSTEM	75,218	2,687
LOUISIANA LEGISLATIVE AUDITOR	78,257	2,796
BOSSIER PARISH COMMUNITY COLLEGE	3,455,142	123,444

(continued...)

**Schedule of Proportionate Share of Contributions: Employer & Non-Employer
Contributing Entities (June 30, 2022)**

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	\$ 831,921	\$ 29,723
SOUTH LOUISIANA COMMUNITY COLLEGE	3,916,251	139,918
WEBSTER PARISH SALES TAX COMMISSION	24,765	885
NEW VISION LEARNING ACADEMY	271,019	9,683
BATON ROUGE COMMUNITY COLLEGE	4,283,683	153,046
RIVER PARISHES COMMUNITY COLLEGE	1,607,628	57,437
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	3,059,464	109,307
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	578,969	20,685
AVOYELLES PUBLIC CHARTER SCHOOL INC.	727,051	25,976
LSU HEALTH CARE SERVICES DIVISION	765,401	27,346
DELHI CHARTER SCHOOL	1,019,214	36,414
LOUISIANA DELTA COMMUNITY COLLEGE	2,461,275	87,936
CITY OF BAKER SCHOOL SYSTEM	1,738,238	62,103
ZACHARY COMMUNITY SCHOOL BOARD	7,425,341	265,290
LA STATE BD PRACTICAL NURSE EXAMINER	36,134	1,291
ALGIERS CHARTER SCHOOLS ASSOCIATION	2,551,041	91,143
ADVOCATES FOR ACADEMIC EXCELLENCE	1,316,137	47,022
FRENCH AND MONTESSORI EDUCATION, INC.	1,390,089	49,665
ADVOCATES FOR ARTS-BASED EDUCATION CORP	2,638,490	94,267
LAKE FOREST ELEMENTARY CHARTER	1,009,959	36,083
HYNES CHARTER SCHOOL	2,209,678	78,947
WARREN EASTON SR. HIGH SCHOOL	1,541,716	55,082
EINSTEIN CHARTER SCHOOL	2,700,655	96,488
ADVOCATES FOR INNOVATIVE SCHOOLS	623,814	22,287
CENTRAL COMMUNITY SCHOOL SYSTEM	6,281,051	224,407
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	205,347	7,337
LOUISIANA STATE BOARD OF NURSING	65,558	2,342
GREATER LAFOURCHE PORT COMMISSION	17,561	627
MADISON PREPARATORY ACADEMY	897,973	32,082
DARBONNE WOODS CHARTER SCHOOL	1,263,518	45,142
MORRIS JEFF COMMUNITY SCHOOL	2,365,154	84,501
BAYOU COMMUNITY ACADEMY	550,698	19,675
SLAUGHTER COMMUNITY CHARTER SCHOOL	328,157	11,724
A. E. PHILLIPS LABORATORY SCHOOL	131,661	4,704

(continued...)

Supplementary Information

Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities (June 30, 2022)

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
LSU UNIVERSITY HIGH SCHOOL	\$ 2,020,917	\$ 72,203
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	28,158	1,006
SOUTHEASTERN LABORATORY SCHOOL	75,547	2,699
SOUTHERN UNIVERSITY LABORATORY SCHOOL	591,656	21,138
BEEKMAN CHARTER SCHOOL	1,128,920	40,334
DELTA CHARTER GROUP	661,962	23,650
NORTHSHORE CHARTER SCHOOLS, INC.	729,735	26,072
INSPIRE NOLA CHARTER SCHOOLS, INC.	8,168,041	291,825
LOUISIANA PHYSICAL THERAPY BOARD	11,129	398
NORTHEAST CLAIBORNE CHARTER SCHOOL	161,502	5,770
DOWNSVILLE COMMUNITY CHARTER SCHOOL	564,220	20,158
LINCOLN PREPARATORY SCHOOL	1,077,985	38,514
NON-FLOOD PROTECTION ASSET MGT AUTHORITY	20,485	732
SIGNIFICANT EDUCATORS/BETHUNE ELEM CHART	980,611	35,035
LEGACY OF EXCELLENCE/BEN FRANKLIN ELEM	1,081,341	38,634
DIV OF ADMIN - EXECUTIVE OFFICE	108,327	3,870
DOA – LOUISIANA TAX COMMISSION	28,335	1,012
DIVISION OF ADMINISTRATION	106,681	3,811
OFC OF COASTAL PROTECTION & RESTORATION	27,069	967
GOVERNOR'S OFFICE OF HOMELAND SECURITY	48,858	1,746
STATE MILITARY DEPARTMENT	320,130	11,437
LOUISIANA PUBLIC DEFENDER BD	23,169	828
DEPARTMENT OF VETERANS AFFAIRS	25,537	912
SECRETARY OF STATE	35,324	1,262
LOUISIANA DEPARTMENT OF JUSTICE	21,220	758
OFFICE OF LIEUTENANT GOVERNOR	19,903	711
TREASURY DEPARTMENT	45,592	1,629
LOUISIANA PUBLIC SERVICE COMMISSION	16,206	579
LA DEPT OF AGRICULTURE & FORESTRY	89,234	3,188
DEPARTMENT OF INSURANCE	9,470	338
DEPT. OF ECONOMIC DEVELOPMENT – OFFICE OF THE SECRETARY	17,333	619
CRT-OFFICE OF THE SECRETARY	31,564	1,128
OFF OF THE STATE LIBRARY OF LA	23,309	833
CRT-OFFICE OF STATE PARKS	27,196	972

(continued...)

Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities (June 30, 2022)

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
OFFICE OF CULTURAL DEVELOPMENT	\$ 31,931	\$ 1,141
OFFICE OF TOURISM	22,802	815
ENGINEERING AND OPERATIONS	221,084	7,899
CAPITAL AREA HUMAN SERVICE DISTRICT	48,782	1,743
MEDICAL VENDOR ADMINISTRATION	111,998	4,001
DEPARTMENT OF HEALTH AND HOSPITALS	123,925	4,428
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	36,628	1,309
NE DELTA HUMAN SVCS AUTHORITY	47,618	1,701
OFFICE OF PUBLIC HEALTH	301,291	10,764
OFFICE OF BEHAVIORAL HEALTH	269,335	9,623
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	284,237	10,155
DEPARTMENT OF CHILDREN & FAMILY SERVICES	137,345	4,907
CENTRAL LOUISIANA HUMAN SERVICE DISTRICT	21,511	769
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	115,670	4,133
LA STATE PENITENTIARY	136,434	4,874
OFFICE OF JUVENILE JUSTICE	774,783	27,681
AVOYELLES CORRECTIONAL CENTER	49,061	1,753
LA CORRECTIONAL INST WOMEN	90,943	3,249
DPS-ALLEN CORRECTION CENTER	18,574	664
DIXON CORRECTIONAL INSTITUTE	96,666	3,454
ELAYN HUNT CORRECTIONAL CENTER	82,638	2,952
DAVID WADE CORRECTIONAL CENTER	16,371	585
DOC-ADULT PROBATION & PAROLE	32,387	1,157
RAYBURN CORRECTIONAL CENTER	64,798	2,315
PUB SAFETY OFF OF MGT & FIN	48,643	1,738
PUBLIC SAFETY OFFICE OF MOTOR VEHICLES	47,162	1,685
DPS-OFFICE OF STATE FIRE MARSHALL	158,286	5,655
OFFICE OF CONSERVATION	36,400	1,300
OFFICE OF COASTAL MANAGEMENT	20,574	735
LOUISIANA DEPARTMENT OF REVENUE	83,461	2,982
LOUISIANA WORKFORCE COMMISSION	140,840	5,032
DEPT OF WILDLIFE & FISHERIES-MGMNT & FINANCE	7,305	261
OFFICE OF WILDLIFE	18,687	668
DEPARTMENT OF STATE CIVIL SERVICE	62,899	2,247
DPT OF STATE CIVIL SVC - BRD OF TAX APPEALS	20,308	726

(continued...)

Supplementary Information

Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities (June 30, 2022)

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	\$ 351,086	\$ 12,543
SSC-SPECIAL SCHOOL DISTRICT	2,427,522	86,730
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	1,095,825	39,151
THRIVE ACADEMY	593,365	21,200
LA EDUCATIONAL TELEVISION AUTHORITY	21,359	763
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	83,486	2,983
BOARD OF REGENTS	2,443,487	87,300
NEW ORLEANS CENTER FOR CREATIVE ARTS	931,119	33,267
LOUISIANA DEPARTMENT OF EDUCATION	2,995,122	107,009
RECOVERY SCHOOL DISTRICT OF LOUISIANA	64,760	2,314
DOA-OFFICE OF RISK MANAGEMENT	30,260	1,081
DOA-FEDERAL PROPERTY ASSISTANCE	7,913	283
PRISON ENTERPRISES	38,628	1,380
DIV OF ADMIN - OFFICE OF TECHNOLOGY SVCS	329,765	11,782
DIVISION OF ADMINISTRATIVE LAW	22,384	800
OFFICE OF STATE PROCUREMENT	41,262	1,474
DEPARTMENT OF ENVIRONMENTAL QUALITY	45,516	1,626
TOTALS	<u>\$ 1,266,088,182</u>	<u>\$ 45,234,317</u>

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

June 30, 2022



Supplementary Information

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2022)

Employer Name	Changes in Discount Rate	
	-1% Change 6.25%	+1% Change 8.25%
ACADIA PARISH SCHOOL BOARD	\$ 124,035,279	\$ 59,698,567
ALLEN PARISH SCHOOL BOARD	60,074,749	28,914,164
ASCENSION PARISH SCHOOL BOARD	330,912,971	159,269,446
ASSUMPTION PARISH SCHOOL BOARD	44,202,524	21,274,813
AVOYELLES PARISH SCHOOL BOARD	54,726,228	26,339,905
BEAUREGARD PARISH SCHOOL BOARD	82,040,239	39,486,223
BIENVILLE PARISH SCHOOL BOARD	45,278,862	21,792,858
BOSSIER PARISH SCHOOL BOARD	336,532,903	161,974,337
CADDO PARISH SCHOOL BOARD	542,721,182	261,213,399
CALCASIEU PARISH SCHOOL SYSTEM	491,676,323	236,645,349
CALDWELL PARISH SCHOOL BOARD	27,511,211	13,241,232
CAMERON PARISH SCHOOL BOARD	28,496,292	13,715,354
CATAHOULA PARISH SCHOOL BOARD	13,922,124	6,700,762
CLAIBORNE PARISH SCHOOL BOARD	27,628,560	13,297,712
CONCORDIA PARISH SCHOOL BOARD	51,570,507	24,821,046
DESOTO PARISH SCHOOL BOARD	91,131,230	43,861,745
EAST BATON ROUGE PARISH SCHOOL SYSTEM	651,497,469	313,567,766
EAST CARROLL PARISH SCHOOL BOARD	14,226,971	6,847,485
EAST FELICIANA PARISH SCHOOL BOARD	22,988,727	11,064,546
EVANGELINE PARISH SCHOOL BOARD	82,876,634	39,888,783
FRANKLIN PARISH SCHOOL BOARD	46,435,576	22,349,587
GRANT PARISH SCHOOL BOARD	35,478,792	17,076,053
IBERIA PARISH SCHOOL BOARD	160,532,587	77,264,835
IBERVILLE PARISH SCHOOL BOARD	98,907,511	47,604,494
JACKSON PARISH SCHOOL BOARD	38,139,678	18,356,746
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	616,983,698	296,956,180
JEFFERSON DAVIS PARISH SCHOOL BOARD	81,396,455	39,176,368
LAFAYETTE PARISH SCHOOL SYSTEM	419,840,912	202,070,741
LAFOURCHE PARISH SCHOOL BOARD	175,950,099	84,685,332
LASALLE PARISH SCHOOL BOARD	37,579,678	18,087,216
LINCOLN PARISH SCHOOL BOARD	96,297,236	46,348,160
LIVINGSTON PARISH PUBLIC SCHOOLS	336,308,431	161,866,298
MADISON PARISH SCHOOL BOARD	19,979,200	9,616,051
MOREHOUSE PARISH SCHOOL BOARD	38,878,784	18,712,480
NATCHITOCHE PARISH SCHOOL BOARD	89,370,854	43,014,471
ORLEANS PARISH SCHOOL BOARD	38,190,945	18,381,421

(continued...)

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2022)

Employer Name	Changes in Discount Rate	
	-1% Change 6.25%	+1% Change 8.25%
OUACHITA PARISH SCHOOL BOARD	\$ 257,634,225	\$ 124,000,157
PLAQUEMINES PARISH SCHOOL BOARD	77,075,760	37,096,804
POINTE COUPEE PARISH SCHOOL BOARD	37,469,408	18,034,143
RAPIDES PARISH SCHOOL BOARD	349,612,076	168,269,384
RED RIVER PARISH SCHOOL BOARD	32,748,413	15,761,914
RICHLAND PARISH SCHOOL BOARD	40,522,597	19,503,652
SABINE PARISH SCHOOL BOARD	64,536,002	31,061,379
ST. BERNARD PARISH SCHOOL BOARD	106,998,866	51,498,888
ST. CHARLES PARISH PUBLIC SCHOOLS	201,231,929	96,853,556
ST. HELENA PARISH SCHOOL SYSTEM	16,034,942	7,717,667
ST. JAMES PARISH SCHOOL BOARD	67,979,656	32,718,821
ST. JOHN THE BAPTIST PARISH SCHOOL BOARD	85,603,997	41,201,471
ST. LANDRY PARISH SCHOOL BOARD	172,757,664	83,148,803
ST. MARTIN PARISH SCHOOL BOARD	103,535,938	49,832,170
ST. MARY PARISH SCHOOL BOARD	104,167,004	50,135,904
ST. TAMMANY PARISH SCHOOL BOARD	614,669,091	295,842,152
TANGIPAHOA PARISH SCHOOL SYSTEM	280,120,511	134,822,877
TENSAS PARISH SCHOOL BOARD	7,407,056	3,565,039
TERREBONNE PARISH SCHOOL SYSTEM	210,094,120	101,118,956
UNION PARISH SCHOOL BOARD	21,167,644	10,188,053
VERMILION PARISH SCHOOL BOARD	120,632,795	58,060,941
VERNON PARISH SCHOOL BOARD	118,682,825	57,122,414
WASHINGTON PARISH SCHOOL SYSTEM	72,493,749	34,891,468
WEBSTER PARISH SCHOOL BOARD	78,433,607	37,750,340
WEST BATON ROUGE PARISH SCHOOL BOARD	74,125,499	35,676,834
WEST CARROLL PARISH SCHOOL BOARD	24,558,720	11,820,189
WEST FELICIANA PARISH SCHOOL BOARD	45,324,753	21,814,945
WINN PARISH SCHOOL BOARD	28,851,881	13,886,500
BOGALUSA CITY SCHOOLS	32,336,313	15,563,568
MONROE CITY SCHOOLS	144,391,703	69,496,177
LOUISIANA TECH UNIVERSITY	123,164,925	59,279,663
NORTHWESTERN STATE UNIVERSITY	91,592,237	44,083,630
LOUISIANA STATE UNIVERSITY	1,044,116,414	502,536,489
UNIVERSITY OF NEW ORLEANS	142,415,902	68,545,218
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	339,176,613	163,246,763
NICHOLLS STATE UNIVERSITY	75,246,286	36,216,272

(continued...)

Supplementary Information

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2022)

Employer Name	Changes in Discount Rate	
	-1% Change 6.25%	+1% Change 8.25%
SOUTHEASTERN LOUISIANA UNIVERSITY	\$ 137,523,406	\$ 66,190,445
UNIVERSITY OF LOUISIANA AT LAFAYETTE	266,316,786	128,179,100
GRAMBLING STATE UNIVERSITY	58,281,857	28,051,240
SOUTHERN UNIVERSITY AND A&M COLLEGE	157,827,383	75,962,812
SOUTHERN UNIVERSITY AT NEW ORLEANS	28,557,786	13,744,952
DELGADO COMMUNITY COLLEGE	86,800,176	41,777,196
SOWELA TECHNICAL COMMUNITY COLLEGE	25,169,201	12,114,015
LOUISIANA ASSOCIATION OF EDUCATORS	2,774,303	1,335,280
MCNEESE STATE UNIVERSITY	65,588,215	31,567,813
UNIVERSITY OF LOUISIANA AT MONROE	113,746,536	54,746,563
L. E. FLETCHER TECH COMMUNITY COLLEGE	16,300,847	7,845,648
LA SCHOOL EMPLOYEES RETIREMENT SYSTEM	199,167	95,859
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	160,880	77,432
ST. TAMMANY FEDERATION OF TEACHERS	345,362	166,224
LOUISIANA SCHOOL BOARD ASSOCIATION	681,415	327,967
SOUTHERN UNIVERSITY AT SHREVEPORT	24,413,049	11,750,077
DOC-RAYMOND LABORDE CORRECTIONAL CENTER	200,478	96,491
UNITED TEACHERS OF NEW ORLEANS	10,489	5,049
LSU HEALTH SCIENCES CENTER-SHREVEPORT	221,168,910	106,449,287
NUNEZ COMMUNITY COLLEGE	15,004,494	7,221,710
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	25,565,567	12,304,787
NORTHWEST LOUISIANA TECHNICAL COLLEGE	9,172,021	4,414,522
LOUISIANA FEDERATION OF TEACHERS	489,853	235,768
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	2,179,950	1,049,217
LOUISIANA STATE SENATE	77,883	37,486
LA HOUSE OF REPRESENTATIVES	501,784	241,510
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	16,721,076	8,047,906
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	272,854	131,326
WARE YOUTH CENTER	168,354	81,029
LA STATE EMPLOYEES RETIREMENT SYSTEM	778,966	374,919
LOUISIANA LEGISLATIVE AUDITOR	810,434	390,064
BOSSIER PARISH COMMUNITY COLLEGE	35,781,672	17,221,830
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	8,615,429	4,146,633
SOUTH LOUISIANA COMMUNITY COLLEGE	40,556,949	19,520,186
WEBSTER PARISH SALES TAX COMMISSION	256,465	123,437
NEW VISION LEARNING ACADEMY	2,806,688	1,350,868

(continued...)

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2022)

Employer Name	Changes in Discount Rate	
	-1% Change 6.25%	+1% Change 8.25%
BATON ROUGE COMMUNITY COLLEGE	\$ 44,362,093	\$ 21,351,614
RIVER PARISHES COMMUNITY COLLEGE	16,648,700	8,013,071
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	31,684,006	15,249,611
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	5,995,845	2,885,819
AVOYELLES PUBLIC CHARTER SCHOOL INC.	7,529,388	3,623,918
LSU HEALTH CARE SERVICES DIVISION	7,926,541	3,815,069
DELHI CHARTER SCHOOL	10,555,042	5,080,175
LOUISIANA DELTA COMMUNITY COLLEGE	25,489,126	12,267,996
CITY OF BAKER SCHOOL SYSTEM	18,001,302	8,664,083
ZACHARY COMMUNITY SCHOOL BOARD	76,897,310	37,010,915
LA STATE BD PRACTICAL NURSE EXAMINER	374,208	180,107
ALGIERS CHARTER SCHOOLS ASSOCIATION	26,418,745	12,715,424
ADVOCATES FOR ACADEMIC EXCELLENCE	13,629,995	6,560,159
FRENCH AND MONTESSORI EDUCATION, INC.	14,395,849	6,928,767
ADVOCATES FOR ARTS-BASED EDUCATION CORP	27,324,369	13,151,304
LAKE FOREST ELEMENTARY CHARTER	10,459,195	5,034,043
HYNES CHARTER SCHOOL	22,883,571	11,013,934
WARREN EASTON SR. HIGH SCHOOL	15,966,105	7,684,536
EINSTEIN CHARTER SCHOOL	27,968,153	13,461,159
ADVOCATES FOR INNOVATIVE SCHOOLS	6,460,261	3,109,344
CENTRAL COMMUNITY SCHOOL SYSTEM	65,046,964	31,307,307
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	2,126,585	1,023,532
LOUISIANA STATE BOARD OF NURSING	678,923	326,768
GREATER LAFOURCHE PORT COMMISSION	181,859	87,529
MADISON PREPARATORY ACADEMY	9,299,466	4,475,862
DARBONNE WOODS CHARTER SCHOOL	13,085,074	6,297,887
MORRIS JEFF COMMUNITY SCHOOL	24,493,686	11,788,888
BAYOU COMMUNITY ACADEMY	5,703,061	2,744,901
SLAUGHTER COMMUNITY CHARTER SCHOOL	3,398,419	1,635,670
A. E. PHILLIPS LABORATORY SCHOOL	1,363,485	656,249
LSU UNIVERSITY HIGH SCHOOL	20,928,749	10,073,072
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	291,604	140,350
SOUTHEASTERN LABORATORY SCHOOL	782,375	376,559
SOUTHERN UNIVERSITY LABORATORY SCHOOL	6,127,224	2,949,052
BEEKMAN CHARTER SCHOOL	11,691,170	5,626,996
DELTA CHARTER GROUP	6,855,316	3,299,485

(continued...)

Supplementary Information

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2022)

Employer Name	Changes in Discount Rate	
	-1% Change 6.25%	+1% Change 8.25%
NORTHSHORE CHARTER SCHOOLS, INC.	\$ 7,557,185	\$ 3,637,297
INSPIRE NOLA CHARTER SCHOOLS, INC.	84,588,759	40,712,834
LOUISIANA PHYSICAL THERAPY BOARD	115,252	55,471
NORTHEAST CLAIBORNE CHARTER SCHOOL	1,672,527	804,993
DOWNSVILLE COMMUNITY CHARTER SCHOOL	5,843,094	2,812,299
LINCOLN PREPARATORY SCHOOL	11,163,686	5,373,117
NON-FLOOD PROTECTION ASSET MGT AUTHORITY	212,147	102,107
SIGNIFICANT EDUCATORS/BETHUNE ELEM CHART	10,155,266	4,887,761
LEGACY OF EXCELLENCE/BEN FRANKLIN ELEM	11,198,432	5,389,840
DIV OF ADMIN - EXECUTIVE OFFICE	1,121,836	539,943
DOA – LOUISIANA TAX COMMISSION	293,440	141,233
DIVISION OF ADMINISTRATION	1,104,791	531,739
OFC OF COASTAL PROTECTION & RESTORATION	280,328	134,923
GOVERNOR'S OFFICE OF HOMELAND SECURITY	505,980	243,530
STATE MILITARY DEPARTMENT	3,315,291	1,595,660
LOUISIANA PUBLIC DEFENDER BD	239,944	115,486
DEPARTMENT OF VETERANS AFFAIRS	264,463	127,287
SECRETARY OF STATE	365,816	176,068
LOUISIANA DEPARTMENT OF JUSTICE	219,752	105,767
OFFICE OF LIEUTENANT GOVERNOR	206,116	99,204
TREASURY DEPARTMENT	472,152	227,248
LOUISIANA PUBLIC SERVICE COMMISSION	167,830	80,777
LA DEPT OF AGRICULTURE & FORESTRY	924,112	444,778
DEPARTMENT OF INSURANCE	98,075	47,204
DEPT. OF ECONOMIC DEVELOPMENT – OFFICE OF THE SECRETARY	179,499	86,393
CRT-OFFICE OF THE SECRETARY	326,874	157,326
OFF OF THE STATE LIBRARY OF LA	241,386	116,180
CRT-OFFICE OF STATE PARKS	281,639	135,554
OFFICE OF CULTURAL DEVELOPMENT	330,677	159,156
OFFICE OF TOURISM	236,142	113,656
ENGINEERING AND OPERATIONS	2,289,563	1,101,974
CAPITAL AREA HUMAN SERVICE DISTRICT	505,193	243,151
MEDICAL VENDOR ADMINISTRATION	1,159,860	558,244
DEPARTMENT OF HEALTH AND HOSPITALS	1,283,372	617,691
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	379,321	182,568

(continued...)

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2022)

Employer Name	Changes in Discount Rate	
	-1% Change 6.25%	+1% Change 8.25%
NE DELTA HUMAN SVCS AUTHORITY	\$ 493,131	\$ 237,345
OFFICE OF PUBLIC HEALTH	3,120,189	1,501,757
OFFICE OF BEHAVIORAL HEALTH	2,789,250	1,342,475
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	2,943,574	1,416,752
DEPARTMENT OF CHILDREN & FAMILY SERVICES	1,422,356	684,584
CENTRAL LOUISIANA HUMAN SERVICE DISTRICT	222,768	107,219
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	1,197,884	576,545
LA STATE PENITENTIARY	1,412,916	680,041
OFFICE OF JUVENILE JUSTICE	8,023,699	3,861,831
AVOYELLES CORRECTIONAL CENTER	508,078	244,540
LA CORRECTIONAL INST WOMEN	941,813	453,297
DPS-ALLEN CORRECTION CENTER	192,348	92,578
DIXON CORRECTIONAL INSTITUTE	1,001,078	481,822
ELAYN HUNT CORRECTIONAL CENTER	855,800	411,899
DAVID WADE CORRECTIONAL CENTER	169,534	81,597
DOC-ADULT PROBATION & PAROLE	335,397	161,428
RAYBURN CORRECTIONAL CENTER	671,056	322,981
PUB SAFETY OFF OF MGT & FIN	503,751	242,457
PUBLIC SAFETY OFFICE OF MOTOR VEHICLES	488,410	235,073
DPS-OFFICE OF STATE FIRE MARSHALL	1,639,224	788,963
OFFICE OF CONSERVATION	376,961	181,433
OFFICE OF COASTAL MANAGEMENT	213,065	102,549
LOUISIANA DEPARTMENT OF REVENUE	864,323	416,001
LOUISIANA WORKFORCE COMMISSION	1,458,544	702,002
DEPT OF WILDLIFE & FISHERIES-MGMNT & FINANCE	75,654	36,413
OFFICE OF WILDLIFE	193,529	93,146
DEPARTMENT OF STATE CIVIL SERVICE	651,389	313,515
DPT OF STATE CIVIL SVC - BRD OF TAX APPEALS	210,312	101,224
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	3,635,872	1,749,956
SSC-SPECIAL SCHOOL DISTRICT	25,139,568	12,099,753
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	11,348,430	5,462,035
THRIVE ACADEMY	6,144,925	2,957,571
LA EDUCATIONAL TELEVISION AUTHORITY	221,194	106,461
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	864,585	416,127
BOARD OF REGENTS	25,304,907	12,179,331
NEW ORLEANS CENTER FOR CREATIVE ARTS	9,642,730	4,641,076

(continued...)

Supplementary Information

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2022)

Employer Name	Changes in Discount Rate	
	-1% Change 6.25%	+1% Change 8.25%
LOUISIANA DEPARTMENT OF EDUCATION	\$ 31,017,670	\$ 14,928,901
RECOVERY SCHOOL DISTRICT OF LOUISIANA	670,663	322,792
DOA-OFFICE OF RISK MANAGEMENT	313,369	150,826
DOA-FEDERAL PROPERTY ASSISTANCE	81,948	39,442
PRISON ENTERPRISES	400,038	192,539
DIV OF ADMIN - OFFICE OF TECHNOLOGY SVCS	3,415,071	1,643,684
DIVISION OF ADMINISTRATIVE LAW	231,815	111,573
OFFICE OF STATE PROCUREMENT	427,310	205,666
DEPARTMENT OF ENVIRONMENTAL QUALITY	471,365	226,870
TOTALS	<u>\$ 13,111,690,284</u>	<u>\$ 6,310,697,462</u>

Schedule of Remaining Amortization
Supplementary Information

June 30, 2022



Supplementary Information

Schedule of Remaining Amortization (June 30, 2022)				
Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
ACADIA PARISH SCHOOL BOARD	\$ 2,871,085	\$ 1,843,995	\$ (1,301,742)	\$ 8,943,192
ALLEN PARISH SCHOOL BOARD	1,390,570	893,113	(630,480)	4,331,510
ASCENSION PARISH SCHOOL BOARD	7,659,750	4,919,583	(3,472,909)	23,859,489
ASSUMPTION PARISH SCHOOL BOARD	1,023,170	657,146	(463,902)	3,187,091
AVOYELLES PARISH SCHOOL BOARD	1,266,766	813,598	(574,348)	3,945,871
BEAUREGARD PARISH SCHOOL BOARD	1,899,012	1,219,667	(861,007)	5,915,266
BIENVILLE PARISH SCHOOL BOARD	1,048,085	673,147	(475,199)	3,264,697
BOSSIER PARISH SCHOOL BOARD	7,789,837	5,003,133	(3,531,890)	24,264,697
CADDO PARISH SCHOOL BOARD	12,562,544	8,068,471	(5,695,822)	39,131,286
CALCASIEU PARISH SCHOOL SYSTEM	11,380,992	7,309,603	(5,160,110)	35,450,849
CALDWELL PARISH SCHOOL BOARD	636,811	409,001	(288,728)	1,983,613
CAMERON PARISH SCHOOL BOARD	659,613	423,646	(299,067)	2,054,640
CATAHOULA PARISH SCHOOL BOARD	322,260	206,976	(146,112)	1,003,813
CLAIBORNE PARISH SCHOOL BOARD	639,527	410,745	(289,960)	1,992,075
CONCORDIA PARISH SCHOOL BOARD	1,193,719	766,683	(541,229)	3,718,337
DESOTO PARISH SCHOOL BOARD	2,109,444	1,354,820	(956,416)	6,570,744
EAST BATON ROUGE PARISH SCHOOL SYSTEM	15,080,424	9,685,616	(6,837,422)	46,974,274
EAST CARROLL PARISH SCHOOL BOARD	329,316	211,508	(149,311)	1,025,793
EAST FELICIANA PARISH SCHOOL BOARD	532,128	341,766	(241,265)	1,657,533
EVANGELINE PARISH SCHOOL BOARD	1,918,372	1,232,102	(869,785)	5,975,572
FRANKLIN PARISH SCHOOL BOARD	1,074,859	690,344	(487,338)	3,348,098
GRANT PARISH SCHOOL BOARD	821,239	527,452	(372,348)	2,558,092
IBERIA PARISH SCHOOL BOARD	3,715,900	2,386,589	(1,684,779)	11,574,721
IBERVILLE PARISH SCHOOL BOARD	2,289,444	1,470,428	(1,038,028)	7,131,430
JACKSON PARISH SCHOOL BOARD	882,832	567,011	(400,273)	2,749,947
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	14,281,522	9,172,510	(6,475,202)	44,485,762
JEFFERSON DAVIS PARISH SCHOOL BOARD	1,884,110	1,210,096	(854,250)	5,868,848

(continued...)

Schedule of Remaining Amortization (June 30, 2022)

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
LAFAYETTE PARISH SCHOOL SYSTEM	\$ 9,718,194	\$ 6,241,648	\$ (4,406,202)	\$ 30,271,372
LAFOURCHE PARISH SCHOOL BOARD	4,072,774	2,615,797	(1,846,584)	12,686,355
LASALLE PARISH SCHOOL BOARD	869,869	558,686	(394,396)	2,709,570
LINCOLN PARISH SCHOOL BOARD	2,229,023	1,431,622	(1,010,633)	6,943,224
LIVINGSTON PARISH PUBLIC SCHOOLS	7,784,641	4,999,796	(3,529,534)	24,248,512
MADISON PARISH SCHOOL BOARD	462,465	297,025	(209,680)	1,440,540
MOREHOUSE PARISH SCHOOL BOARD	899,940	577,999	(408,030)	2,803,238
NATCHITOCHE PARISH SCHOOL BOARD	2,068,696	1,328,649	(937,941)	6,443,818
ORLEANS PARISH SCHOOL BOARD	884,018	567,773	(400,811)	2,753,644
OUACHITA PARISH SCHOOL BOARD	5,963,543	3,830,170	(2,703,854)	18,575,944
PLAQUEMINES PARISH SCHOOL BOARD	1,784,098	1,145,862	(808,905)	5,557,317
POINTE COUPEE PARISH SCHOOL BOARD	867,317	557,046	(393,239)	2,701,619
RAPIDES PARISH SCHOOL BOARD	8,092,584	5,197,577	(3,669,155)	25,207,732
RED RIVER PARISH SCHOOL BOARD	758,038	486,861	(343,692)	2,361,226
RICHLAND PARISH SCHOOL BOARD	937,990	602,437	(425,282)	2,921,760
SABINE PARISH SCHOOL BOARD	1,493,836	959,437	(677,301)	4,653,175
ST. BERNARD PARISH SCHOOL BOARD	2,476,738	1,590,720	(1,122,946)	7,714,833
ST. CHARLES PARISH PUBLIC SCHOOLS	4,657,981	2,991,654	(2,111,915)	14,509,226
ST. HELENA PARISH SCHOOL SYSTEM	371,166	238,387	(168,286)	1,156,151
ST. JAMES PARISH SCHOOL BOARD	1,573,547	1,010,633	(713,442)	4,901,470
ST. JOHN THE BAPTIST PARISH SCHOOL BOARD	1,981,504	1,272,649	(898,408)	6,172,220
ST. LANDRY PARISH SCHOOL BOARD	3,998,878	2,568,336	(1,813,080)	12,456,174
ST. MARTIN PARISH SCHOOL BOARD	2,396,580	1,539,237	(1,086,603)	7,465,149
ST. MARY PARISH SCHOOL BOARD	2,411,188	1,548,619	(1,093,226)	7,510,650
ST. TAMMANY PARISH SCHOOL BOARD	14,227,945	9,138,099	(6,450,910)	44,318,874
TANGIPAHOA PARISH SCHOOL SYSTEM	6,484,041	4,164,467	(2,939,846)	20,197,251
TENSAS PARISH SCHOOL BOARD	171,454	110,118	(77,737)	534,064

(continued...)

Supplementary Information

Schedule of Remaining Amortization (June 30, 2022)

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
TERREBONNE PARISH SCHOOL SYSTEM	\$ 4,863,117	\$ 3,123,406	\$ (2,204,924)	\$ 15,148,207
UNION PARISH SCHOOL BOARD	489,974	314,693	(222,153)	1,526,230
VERMILION PARISH SCHOOL BOARD	2,792,327	1,793,411	(1,266,033)	8,697,866
VERNON PARISH SCHOOL BOARD	2,747,190	1,764,422	(1,245,568)	8,557,270
WASHINGTON PARISH SCHOOL SYSTEM	1,678,036	1,077,743	(760,817)	5,226,945
WEBSTER PARISH SCHOOL BOARD	1,815,528	1,166,049	(823,155)	5,655,220
WEST BATON ROUGE PARISH SCHOOL BOARD	1,715,807	1,102,001	(777,942)	5,344,597
WEST CARROLL PARISH SCHOOL BOARD	568,469	365,107	(257,742)	1,770,733
WEST FELICIANA PARISH SCHOOL BOARD	1,049,147	673,829	(475,680)	3,268,006
WINN PARISH SCHOOL BOARD	667,844	428,932	(302,799)	2,080,278
BOGALUSA CITY SCHOOLS	748,499	480,734	(339,367)	2,331,513
MONROE CITY SCHOOLS	3,342,282	2,146,628	(1,515,381)	10,410,931
LOUISIANA TECH UNIVERSITY	2,850,939	1,831,056	(1,292,608)	8,880,438
NORTHWESTERN STATE UNIVERSITY	2,120,115	1,361,674	(961,254)	6,603,984
LOUISIANA STATE UNIVERSITY	24,168,502	15,522,562	(10,957,931)	75,282,887
UNIVERSITY OF NEW ORLEANS	3,296,547	2,117,254	(1,494,645)	10,268,472
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	7,851,031	5,042,436	(3,559,636)	24,455,314
NICHOLLS STATE UNIVERSITY	1,741,750	1,118,664	(789,705)	5,425,408
SOUTHEASTERN LOUISIANA UNIVERSITY	3,183,299	2,044,519	(1,443,299)	9,915,713
UNIVERSITY OF LOUISIANA AT LAFAYETTE	6,164,521	3,959,251	(2,794,977)	19,201,974
GRAMBLING STATE UNIVERSITY	1,349,069	866,459	(611,664)	4,202,239
SOUTHERN UNIVERSITY AND A&M COLLEGE	3,653,282	2,346,372	(1,656,388)	11,379,671
SOUTHERN UNIVERSITY AT NEW ORLEANS	661,036	424,560	(299,712)	2,059,074
DELGADO COMMUNITY COLLEGE	2,009,192	1,290,432	(910,962)	6,258,467
SOWELA TECHNICAL COMMUNITY COLLEGE	582,600	374,183	(264,149)	1,814,750
LOUISIANA ASSOCIATION OF EDUCATORS	64,218	41,245	(29,116)	200,033
MCNEESE STATE UNIVERSITY	1,518,192	975,080	(688,344)	4,729,042

(continued...)

Schedule of Remaining Amortization (June 30, 2022)

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
UNIVERSITY OF LOUISIANA AT MONROE	\$ 2,632,928	\$ 1,691,035	\$ (1,193,762)	\$ 8,201,353
L. E. FLETCHER TECH COMMUNITY COLLEGE	377,321	242,340	(171,076)	1,175,324
LA SCHOOL EMPLOYEES RETIREMENT SYSTEM	4,610	2,961	(2,090)	14,360
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	3,724	2,392	(1,688)	11,600
ST. TAMMANY FEDERATION OF TEACHERS	7,994	5,134	(3,625)	24,901
LOUISIANA SCHOOL BOARD ASSOCIATION	15,773	10,130	(7,151)	49,131
SOUTHERN UNIVERSITY AT SHREVEPORT	565,097	362,941	(256,213)	1,760,230
DOC-RAYMOND LABORDE CORRECTIONAL CENTER	4,641	2,980	(2,104)	14,455
UNITED TEACHERS OF NEW ORLEANS	243	156	(110)	756
LSU HEALTH SCIENCES CENTER-SHREVEPORT	5,119,469	3,288,051	(2,321,153)	15,946,722
NUNEZ COMMUNITY COLLEGE	347,314	223,067	(157,471)	1,081,854
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	591,774	380,076	(268,309)	1,843,329
NORTHWEST LOUISIANA TECHNICAL COLLEGE	212,308	136,358	(96,260)	661,321
LOUISIANA FEDERATION OF TEACHERS	11,339	7,282	(5,141)	35,319
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	50,460	32,409	(22,878)	157,179
LOUISIANA STATE SENATE	1,803	1,158	(817)	5,616
LA HOUSE OF REPRESENTATIVES	11,615	7,460	(5,266)	36,180
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	387,048	248,587	(175,487)	1,205,623
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	6,316	4,056	(2,864)	19,673
WARE YOUTH CENTER	3,897	2,503	(1,767)	12,139
LA STATE EMPLOYEES RETIREMENT SYSTEM	18,031	11,581	(8,175)	56,165
LOUISIANA LEGISLATIVE AUDITOR	18,759	12,048	(8,505)	58,434
BOSSIER PARISH COMMUNITY COLLEGE	828,250	531,955	(375,526)	2,579,930
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	199,424	128,083	(90,418)	621,190
SOUTH LOUISIANA COMMUNITY COLLEGE	938,785	602,948	(425,642)	2,924,237
WEBSTER PARISH SALES TAX COMMISSION	5,936	3,813	(2,692)	18,492
NEW VISION LEARNING ACADEMY	64,967	41,726	(29,456)	202,368

(continued...)

Supplementary Information

Schedule of Remaining Amortization (June 30, 2022)

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
BATON ROUGE COMMUNITY COLLEGE	\$ 1,026,864	\$ 659,518	\$ (465,577)	\$ 3,198,596
RIVER PARISHES COMMUNITY COLLEGE	385,373	247,511	(174,727)	1,200,405
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	733,400	471,037	(332,521)	2,284,480
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	138,788	89,138	(62,926)	432,312
AVOYELLES PUBLIC CHARTER SCHOOL INC.	174,285	111,937	(79,020)	542,884
LSU HEALTH CARE SERVICES DIVISION	183,478	117,841	(83,189)	571,520
DELHI CHARTER SCHOOL	244,321	156,919	(110,774)	761,040
LOUISIANA DELTA COMMUNITY COLLEGE	590,005	378,939	(267,507)	1,837,817
CITY OF BAKER SCHOOL SYSTEM	416,682	267,620	(188,922)	1,297,930
ZACHARY COMMUNITY SCHOOL BOARD	1,779,967	1,143,209	(807,032)	5,544,450
LA STATE BD PRACTICAL NURSE EXAMINER	8,662	5,563	(3,927)	26,981
ALGIERS CHARTER SCHOOLS ASSOCIATION	611,523	392,759	(277,263)	1,904,844
ADVOCATES FOR ACADEMIC EXCELLENCE	315,498	202,633	(143,046)	982,750
FRENCH AND MONTESSORI EDUCATION, INC.	333,225	214,019	(151,083)	1,037,970
ADVOCATES FOR ARTS-BASED EDUCATION CORP	632,486	406,223	(286,767)	1,970,142
LAKE FOREST ELEMENTARY CHARTER	242,102	155,494	(109,769)	754,129
HYNES CHARTER SCHOOL	529,693	340,203	(240,162)	1,649,951
WARREN EASTON SR. HIGH SCHOOL	369,573	237,363	(167,563)	1,151,188
EINSTEIN CHARTER SCHOOL	647,388	415,794	(293,524)	2,016,560
ADVOCATES FOR INNOVATIVE SCHOOLS	149,538	96,043	(67,800)	465,798
CENTRAL COMMUNITY SCHOOL SYSTEM	1,505,663	967,034	(682,663)	4,690,017
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	49,225	31,615	(22,318)	153,331
LOUISIANA STATE BOARD OF NURSING	15,715	10,093	(7,125)	48,952
GREATER LAFOURCHE PORT COMMISSION	4,210	2,704	(1,909)	13,112
MADISON PREPARATORY ACADEMY	215,258	138,252	(97,597)	670,510
DARBONNE WOODS CHARTER SCHOOL	302,884	194,532	(137,327)	943,460
MORRIS JEFF COMMUNITY SCHOOL	566,963	364,140	(257,060)	1,766,044

(continued...)

Schedule of Remaining Amortization (June 30, 2022)

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
BAYOU COMMUNITY ACADEMY	\$ 132,011	\$ 84,786	\$ (59,853)	\$ 411,202
SLAUGHTER COMMUNITY CHARTER SCHOOL	78,664	50,523	(35,666)	245,033
A. E. PHILLIPS LABORATORY SCHOOL	31,561	20,271	(14,310)	98,310
LSU UNIVERSITY HIGH SCHOOL	484,445	311,141	(219,646)	1,509,005
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	6,750	4,335	(3,060)	21,025
SOUTHEASTERN LABORATORY SCHOOL	18,110	11,631	(8,211)	56,411
SOUTHERN UNIVERSITY LABORATORY SCHOOL	141,829	91,092	(64,305)	441,785
BEEKMAN CHARTER SCHOOL	270,619	173,809	(122,698)	842,957
DELTA CHARTER GROUP	158,682	101,916	(71,946)	494,282
NORTHSHORE CHARTER SCHOOLS, INC.	174,929	112,350	(79,312)	544,888
INSPIRE NOLA CHARTER SCHOOLS, INC.	1,958,004	1,257,555	(887,753)	6,099,019
LOUISIANA PHYSICAL THERAPY BOARD	2,668	1,713	(1,210)	8,310
NORTHEAST CLAIBORNE CHARTER SCHOOL	38,715	24,865	(17,553)	120,593
DOWNSVILLE COMMUNITY CHARTER SCHOOL	135,252	86,868	(61,323)	421,299
LINCOLN PREPARATORY SCHOOL	258,409	165,967	(117,162)	804,924
NON-FLOOD PROTECTION ASSET MGT AUTHORITY	4,911	3,154	(2,226)	15,296
SIGNIFICANT EDUCATORS/BETHUNE ELEM CHART	235,067	150,975	(106,579)	732,215
LEGACY OF EXCELLENCE/BEN FRANKLIN ELEM	259,214	166,484	(117,527)	807,429
DIV OF ADMIN - EXECUTIVE OFFICE	25,968	16,678	(11,774)	80,887
DOA – LOUISIANA TAX COMMISSION	6,792	4,362	(3,080)	21,158
DIVISION OF ADMINISTRATION	25,573	16,425	(11,595)	79,658
OFC OF COASTAL PROTECTION & RESTORATION	6,489	4,168	(2,942)	20,212
GOVERNOR'S OFFICE OF HOMELAND SECURITY	11,712	7,522	(5,310)	36,482
STATE MILITARY DEPARTMENT	76,740	49,287	(34,794)	239,039
LOUISIANA PUBLIC DEFENDER BD	5,554	3,567	(2,518)	17,300
DEPARTMENT OF VETERANS AFFAIRS	6,122	3,932	(2,776)	19,068
SECRETARY OF STATE	8,468	5,438	(3,839)	26,376

(continued...)

Supplementary Information

Schedule of Remaining Amortization (June 30, 2022)

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
LOUISIANA DEPARTMENT OF JUSTICE	\$ 5,087	\$ 3,267	\$ (2,306)	\$ 15,845
OFFICE OF LIEUTENANT GOVERNOR	4,771	3,064	(2,163)	14,861
TREASURY DEPARTMENT	10,929	7,019	(4,955)	34,043
LOUISIANA PUBLIC SERVICE COMMISSION	3,885	2,495	(1,761)	12,101
LA DEPT OF AGRICULTURE & FORESTRY	21,391	13,738	(9,698)	66,630
DEPARTMENT OF INSURANCE	2,270	1,458	(1,029)	7,071
DEPT. OF ECONOMIC DEVELOPMENT – OFFICE OF THE SECRETARY	4,155	2,669	(1,884)	12,942
CRT-OFFICE OF THE SECRETARY	7,566	4,860	(3,431)	23,568
OFF OF THE STATE LIBRARY OF LA	5,587	3,589	(2,533)	17,404
CRT-OFFICE OF STATE PARKS	6,519	4,187	(2,956)	20,307
OFFICE OF CULTURAL DEVELOPMENT	7,654	4,916	(3,470)	23,842
OFFICE OF TOURISM	5,466	3,511	(2,478)	17,026
ENGINEERING AND OPERATIONS	52,997	34,038	(24,029)	165,082
CAPITAL AREA HUMAN SERVICE DISTRICT	11,694	7,511	(5,302)	36,425
MEDICAL VENDOR ADMINISTRATION	26,848	17,243	(12,173)	83,628
DEPARTMENT OF HEALTH AND HOSPITALS	29,707	19,080	(13,469)	92,534
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	8,780	5,639	(3,981)	27,350
NE DELTA HUMAN SVCS AUTHORITY	11,415	7,331	(5,175)	35,556
OFFICE OF PUBLIC HEALTH	72,224	46,387	(32,746)	224,972
OFFICE OF BEHAVIORAL HEALTH	64,564	41,467	(29,273)	201,111
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	68,136	43,761	(30,893)	212,238
DEPARTMENT OF CHILDREN & FAMILY SERVICES	32,924	21,146	(14,928)	102,555
CENTRAL LOUISIANA HUMAN SERVICE DISTRICT	5,156	3,312	(2,338)	16,062
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	27,728	17,809	(12,572)	86,370
LA STATE PENITENTIARY	32,705	21,005	(14,828)	101,874
OFFICE OF JUVENILE JUSTICE	185,727	119,286	(84,208)	578,525

(continued...)

Schedule of Remaining Amortization (June 30, 2022)

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
AVOYELLES CORRECTIONAL CENTER	\$ 11,761	\$ 7,553	\$ (5,332)	\$ 36,633
LA CORRECTIONAL INST WOMEN	21,800	14,002	(9,884)	67,907
DPS-ALLEN CORRECTION CENTER	4,452	2,860	(2,019)	13,869
DIXON CORRECTIONAL INSTITUTE	23,172	14,883	(10,506)	72,180
ELAYN HUNT CORRECTIONAL CENTER	19,809	12,723	(8,982)	61,705
DAVID WADE CORRECTIONAL CENTER	3,924	2,520	(1,779)	12,224
DOC-ADULT PROBATION & PAROLE	7,764	4,986	(3,520)	24,183
RAYBURN CORRECTIONAL CENTER	15,533	9,976	(7,043)	48,385
PUB SAFETY OFF OF MGT & FIN	11,660	7,489	(5,287)	36,321
PUBLIC SAFETY OFFICE OF MOTOR VEHICLES	11,305	7,261	(5,126)	35,215
DPS-OFFICE OF STATE FIRE MARSHALL	37,944	24,370	(17,204)	118,191
OFFICE OF CONSERVATION	8,726	5,604	(3,956)	27,180
OFFICE OF COASTAL MANAGEMENT	4,932	3,168	(2,236)	15,362
LOUISIANA DEPARTMENT OF REVENUE	20,007	12,850	(9,071)	62,319
LOUISIANA WORKFORCE COMMISSION	33,761	21,684	(15,307)	105,164
DEPT OF WILDLIFE & FISHERIES-MGMNT & FINANCE	1,751	1,125	(794)	5,455
OFFICE OF WILDLIFE	4,480	2,877	(2,031)	13,954
DEPARTMENT OF STATE CIVIL SERVICE	15,078	9,684	(6,836)	46,966
DPT OF STATE CIVIL SVC - BRD OF TAX APPEALS	4,868	3,127	(2,207)	15,164
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	84,161	54,053	(38,158)	262,154
SSC-SPECIAL SCHOOL DISTRICT	581,914	373,742	(263,838)	1,812,613
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	262,686	168,714	(119,101)	818,245
THRIVE ACADEMY	142,239	91,355	(64,491)	443,061
LA EDUCATIONAL TELEVISION AUTHORITY	5,120	3,288	(2,321)	15,949
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	20,013	12,854	(9,074)	62,338
BOARD OF REGENTS	585,741	376,200	(265,573)	1,824,535
NEW ORLEANS CENTER FOR CREATIVE ARTS	223,203	143,356	(101,200)	695,260

(continued...)

Supplementary Information

Schedule of Remaining Amortization (June 30, 2022)

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
LOUISIANA DEPARTMENT OF EDUCATION	\$ 717,976	\$ 461,130	\$ (325,528)	\$ 2,236,436
RECOVERY SCHOOL DISTRICT OF LOUISIANA	15,524	9,971	(7,039)	48,356
DOA-OFFICE OF RISK MANAGEMENT	7,254	4,659	(3,289)	22,595
DOA-FEDERAL PROPERTY ASSISTANCE	1,897	1,218	(860)	5,909
PRISON ENTERPRISES	9,260	5,947	(4,198)	28,844
DIV OF ADMIN - OFFICE OF TECHNOLOGY SVCS	79,050	50,771	(35,841)	246,233
DIVISION OF ADMINISTRATIVE LAW	5,366	3,446	(2,433)	16,714
OFFICE OF STATE PROCUREMENT	9,891	6,353	(4,485)	30,810
DEPARTMENT OF ENVIRONMENTAL QUALITY	10,911	7,008	(4,947)	33,986
TOTALS	<u>\$ 303,500,559</u>	<u>\$ 194,927,529</u>	<u>\$ (137,606,299)</u>	<u>\$ 945,379,163</u>

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

Supplementary Information

Supplementary Information

Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2022)

Employer Name	Change in NPL Due to Change in Proportion	Change in Deferred Inflows Due to Change in Proportion	Change in Deferred Outflows Due to Change in Proportion
ACADIA PARISH SCHOOL BOARD	\$ (2,444,463)	\$ (1,687,045)	\$ 250,435
ALLEN PARISH SCHOOL BOARD	(615,293)	(424,644)	63,037
ASCENSION PARISH SCHOOL BOARD	(3,466,144)	(2,392,158)	355,106
ASSUMPTION PARISH SCHOOL BOARD	346,326	239,017	(35,481)
AVOYELLES PARISH SCHOOL BOARD	(732,106)	(505,262)	75,004
BEAUREGARD PARISH SCHOOL BOARD	(668,895)	(461,637)	68,528
BIENVILLE PARISH SCHOOL BOARD	(555,553)	(383,414)	56,916
BOSSIER PARISH SCHOOL BOARD	(5,283,355)	(3,646,305)	541,279
CADDO PARISH SCHOOL BOARD	(7,903,838)	(5,454,830)	809,747
CALCASIEU PARISH SCHOOL SYSTEM	2,301,438	1,588,336	(235,782)
CALDWELL PARISH SCHOOL BOARD	128,771	88,871	(13,193)
CAMERON PARISH SCHOOL BOARD	(207,091)	(142,924)	21,216
CATAHOULA PARISH SCHOOL BOARD	(360,314)	(248,670)	36,914
CLAIBORNE PARISH SCHOOL BOARD	(43,831)	(30,250)	4,491
CONCORDIA PARISH SCHOOL BOARD	332,445	229,437	(34,059)
DESOTO PARISH SCHOOL BOARD	(633,125)	(436,951)	64,864
EAST BATON ROUGE PARISH SCHOOL SYSTEM	(729,276)	(503,310)	74,714
EAST CARROLL PARISH SCHOOL BOARD	(938,289)	(647,560)	96,128
EAST FELICIANA PARISH SCHOOL BOARD	811,440	560,015	(83,132)
EVANGELINE PARISH SCHOOL BOARD	(3,982,990)	(2,748,859)	408,057
FRANKLIN PARISH SCHOOL BOARD	(1,682,994)	(1,161,518)	172,423
GRANT PARISH SCHOOL BOARD	303,563	209,504	(31,100)
IBERIA PARISH SCHOOL BOARD	2,743,808	1,893,638	(281,103)
IBERVILLE PARISH SCHOOL BOARD	(267,793)	(184,817)	27,435
JACKSON PARISH SCHOOL BOARD	(1,938,775)	(1,338,045)	198,627
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	11,488,342	7,928,674	(1,176,979)
JEFFERSON DAVIS PARISH SCHOOL BOARD	(2,081,000)	(1,436,201)	213,198
LAFAYETTE PARISH SCHOOL SYSTEM	8,155,294	5,628,372	(835,509)
LAFOURCHE PARISH SCHOOL BOARD	632,805	436,730	(64,831)
LASALLE PARISH SCHOOL BOARD	225,083	155,341	(23,060)
LINCOLN PARISH SCHOOL BOARD	(1,908,290)	(1,317,006)	195,504
LIVINGSTON PARISH PUBLIC SCHOOLS	(1,799,967)	(1,242,246)	184,406
MADISON PARISH SCHOOL BOARD	(316,909)	(218,715)	32,467
MOREHOUSE PARISH SCHOOL BOARD	(795,637)	(549,109)	81,513

(continued...)

Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2022)

Employer Name	Change in NPL Due to Change in Proportion	Change in Deferred Inflows Due to Change in Proportion	Change in Deferred Outflows Due to Change in Proportion
NATCHITOCHE PARISH SCHOOL BOARD	\$ (2,035,193)	\$ (1,404,587)	\$ 208,505
ORLEANS PARISH SCHOOL BOARD	2,606,602	1,798,945	(267,046)
OUACHITA PARISH SCHOOL BOARD	(1,995,366)	(1,377,101)	204,425
PLAQUEMINES PARISH SCHOOL BOARD	419,627	289,606	(42,991)
POINTE COUPEE PARISH SCHOOL BOARD	334,527	230,874	(34,272)
RAPIDES PARISH SCHOOL BOARD	(2,103,316)	(1,451,602)	215,484
RED RIVER PARISH SCHOOL BOARD	(1,017,997)	(702,570)	104,294
RICHLAND PARISH SCHOOL BOARD	(320,113)	(220,926)	32,796
SABINE PARISH SCHOOL BOARD	(456,251)	(314,882)	46,743
ST. BERNARD PARISH SCHOOL BOARD	(612,944)	(423,023)	62,796
ST. CHARLES PARISH PUBLIC SCHOOLS	2,471,584	1,705,763	(253,213)
ST. HELENA PARISH SCHOOL SYSTEM	1,280,931	884,034	(131,231)
ST. JAMES PARISH SCHOOL BOARD	2,088,474	1,441,359	(213,964)
ST. JOHN THE BAPTIST PARISH SCHOOL BOARD	6,099,867	4,209,820	(624,931)
ST. LANDRY PARISH SCHOOL BOARD	1,692,978	1,168,408	(173,445)
ST. MARTIN PARISH SCHOOL BOARD	1,409,382	972,684	(144,391)
ST. MARY PARISH SCHOOL BOARD	2,822,342	1,947,838	(289,149)
ST. TAMMANY PARISH SCHOOL BOARD	12,368,118	8,535,851	(1,267,112)
TANGIPAHOA PARISH SCHOOL SYSTEM	(10,236,400)	(7,064,647)	1,048,718
TENSAS PARISH SCHOOL BOARD	(285,357)	(196,939)	29,235
TERREBONNE PARISH SCHOOL SYSTEM	4,432,088	3,058,803	(454,067)
UNION PARISH SCHOOL BOARD	97,700	67,427	(10,009)
VERMILION PARISH SCHOOL BOARD	144,307	99,593	(14,784)
VERNON PARISH SCHOOL BOARD	(2,247,783)	(1,551,306)	230,285
WASHINGTON PARISH SCHOOL SYSTEM	(1,889,124)	(1,303,778)	193,541
WEBSTER PARISH SCHOOL BOARD	1,528,170	1,054,666	(156,561)
WEST BATON ROUGE PARISH SCHOOL BOARD	2,783,368	1,920,940	(285,156)
WEST CARROLL PARISH SCHOOL BOARD	254,179	175,421	(26,041)
WEST FELICIANA PARISH SCHOOL BOARD	687,207	474,275	(70,404)
WINN PARISH SCHOOL BOARD	60,115	41,488	(6,159)
BOGALUSA CITY SCHOOLS	(1,246,550)	(860,306)	127,709
MONROE CITY SCHOOLS	(2,247,356)	(1,551,012)	230,241
LOUISIANA TECH UNIVERSITY	3,158,898	2,180,112	(323,629)
NORTHWESTERN STATE UNIVERSITY	1,139,934	786,725	(116,786)

(continued...)

Supplementary Information

Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2022)

Employer Name	Change in NPL Due to Change in Proportion	Change in Deferred Inflows Due to Change in Proportion	Change in Deferred Outflows Due to Change in Proportion
LOUISIANA STATE UNIVERSITY	\$ (7,242,203)	\$ (4,998,204)	\$ 741,963
UNIVERSITY OF NEW ORLEANS	(495,171)	(341,742)	50,730
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	4,589,582	3,167,498	(470,202)
NICHOLLS STATE UNIVERSITY	1,278,102	882,081	(130,941)
SOUTHEASTERN LOUISIANA UNIVERSITY	2,493,847	1,721,127	(255,494)
UNIVERSITY OF LOUISIANA AT LAFAYETTE	(643,322)	(443,988)	65,908
GRAMBLING STATE UNIVERSITY	1,017,196	702,017	(104,212)
SOUTHERN UNIVERSITY AND A&M COLLEGE	(4,661,815)	(3,217,349)	477,602
SOUTHERN UNIVERSITY AT NEW ORLEANS	(626,451)	(432,345)	64,180
DELGADO COMMUNITY COLLEGE	2,516,804	1,736,971	(257,846)
SOWELA TECHNICAL COMMUNITY COLLEGE	244,889	169,010	(25,089)
LOUISIANA ASSOCIATION OF EDUCATORS	(27,014)	(18,644)	2,768
MCNEESE STATE UNIVERSITY	2,952,821	2,037,888	(302,516)
UNIVERSITY OF LOUISIANA AT MONROE	(1,357,596)	(936,944)	139,086
L. E. FLETCHER TECH COMMUNITY COLLEGE	104,747	72,291	(10,731)
LA SCHOOL EMPLOYEES RETIREMENT SYSTEM	(2,723)	(1,879)	279
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	(747)	(516)	77
ST. TAMMANY FEDERATION OF TEACHERS	(140,623)	(97,051)	14,407
LOUISIANA SCHOOL BOARD ASSOCIATION	(277,456)	(191,486)	28,425
SOUTHERN UNIVERSITY AT SHREVEPORT	300,039	207,072	(30,739)
DOC-RAYMOND LABORDE CORRECTIONAL CENTER	267	184	(27)
UNITED TEACHERS OF NEW ORLEANS	(1,281)	(884)	131
LSU HEALTH SCIENCES CENTER-SHREVEPORT	(6,932,608)	(4,784,536)	710,245
NUNEZ COMMUNITY COLLEGE	(166,303)	(114,774)	17,038
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	163,260	112,674	(16,726)
NORTHWEST LOUISIANA TECHNICAL COLLEGE	(335,115)	(231,279)	34,332
LOUISIANA FEDERATION OF TEACHERS	8,275	5,711	(848)
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	(80,349)	(55,452)	8,232
LOUISIANA STATE SENATE	214	147	(22)
LA HOUSE OF REPRESENTATIVES	42,230	29,145	(4,326)
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	163,954	113,153	(16,797)
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	132,935	91,745	(13,619)
WARE YOUTH CENTER	320	221	(33)
LA STATE EMPLOYEES RETIREMENT SYSTEM	91,453	63,116	(9,369)

(continued...)

Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2022)

Employer Name	Change in NPL Due to Change in Proportion	Change in Deferred Inflows Due to Change in Proportion	Change in Deferred Outflows Due to Change in Proportion
LOUISIANA LEGISLATIVE AUDITOR	\$ (127,383)	\$ (87,913)	\$ 13,050
BOSSIER PARISH COMMUNITY COLLEGE	209,226	144,398	(21,435)
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	63,051	43,515	(6,460)
SOUTH LOUISIANA COMMUNITY COLLEGE	843,900	582,417	(86,457)
WEBSTER PARISH SALES TAX COMMISSION	1,548	1,069	(159)
NEW VISION LEARNING ACADEMY	176,286	121,664	(18,061)
BATON ROUGE COMMUNITY COLLEGE	1,621,652	1,119,182	(166,138)
RIVER PARISHES COMMUNITY COLLEGE	159,469	110,058	(16,338)
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	75,811	52,321	(7,767)
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	(158,775)	(109,579)	16,266
AVOYELLES PUBLIC CHARTER SCHOOL INC.	(156,853)	(108,252)	16,070
LSU HEALTH CARE SERVICES DIVISION	242,113	167,094	(24,804)
DELHI CHARTER SCHOOL	503,126	347,232	(51,545)
LOUISIANA DELTA COMMUNITY COLLEGE	(130,480)	(90,050)	13,368
CITY OF BAKER SCHOOL SYSTEM	(979,931)	(676,299)	100,394
ZACHARY COMMUNITY SCHOOL BOARD	739,153	510,126	(75,726)
LA STATE BD PRACTICAL NURSE EXAMINER	1,602	1,105	(164)
ALGIERS CHARTER SCHOOLS ASSOCIATION	920,404	635,217	(94,295)
ADVOCATES FOR ACADEMIC EXCELLENCE	479,582	330,983	(49,133)
FRENCH AND MONTESSORI EDUCATION, INC.	(228,339)	(157,588)	23,393
ADVOCATES FOR ARTS-BASED EDUCATION CORP	1,146,982	791,589	(117,508)
LAKE FOREST ELEMENTARY CHARTER	(190,434)	(131,428)	19,510
HYNES CHARTER SCHOOL	(2,272,341)	(1,568,255)	232,801
WARREN EASTON SR. HIGH SCHOOL	(63,051)	(43,515)	6,460
EINSTEIN CHARTER SCHOOL	(2,424,443)	(1,673,228)	248,384
ADVOCATES FOR INNOVATIVE SCHOOLS	510,814	352,538	(52,333)
CENTRAL COMMUNITY SCHOOL SYSTEM	(236,668)	(163,336)	24,247
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	(142,812)	(98,562)	14,631
LOUISIANA STATE BOARD OF NURSING	(8,222)	(5,674)	842
GREATER LAFOURCHE PORT COMMISSION	(1,762)	(1,216)	180
MADISON PREPARATORY ACADEMY	228,126	157,441	(23,371)
DARBONNE WOODS CHARTER SCHOOL	(105,227)	(72,622)	10,781
MORRIS JEFF COMMUNITY SCHOOL	(603,762)	(416,686)	61,855
BAYOU COMMUNITY ACADEMY	(81,043)	(55,931)	8,303

(continued...)

Supplementary Information

Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2022)

Employer Name	Change in NPL Due to Change in Proportion	Change in Deferred Inflows Due to Change in Proportion	Change in Deferred Outflows Due to Change in Proportion
SLAUGHTER COMMUNITY CHARTER SCHOOL	\$ 102,878	\$ 71,001	\$ (10,540)
A. E. PHILLIPS LABORATORY SCHOOL	(111,260)	(76,786)	11,399
LSU UNIVERSITY HIGH SCHOOL	55,950	38,614	(5,732)
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	49,277	34,008	(5,048)
SOUTHEASTERN LABORATORY SCHOOL	(12,172)	(8,401)	1,247
SOUTHERN UNIVERSITY LABORATORY SCHOOL	(131,227)	(90,566)	13,444
BEEKMAN CHARTER SCHOOL	(480,596)	(331,683)	49,237
DELTA CHARTER GROUP	(213,070)	(147,050)	21,829
NORTHSHORE CHARTER SCHOOLS, INC.	(59,154)	(40,825)	6,060
INSPIRE NOLA CHARTER SCHOOLS, INC.	2,458,558	1,696,772	(251,879)
LOUISIANA PHYSICAL THERAPY BOARD	534	368	(55)
NORTHEAST CLAIBORNE CHARTER SCHOOL	(183,761)	(126,822)	18,826
DOWNSVILLE COMMUNITY CHARTER SCHOOL	(179,810)	(124,096)	18,421
LINCOLN PREPARATORY SCHOOL	(546,904)	(377,445)	56,030
NON-FLOOD PROTECTION ASSET MGT AUTHORITY	1,762	1,216	(180)
SIGNIFICANT EDUCATORS/BETHUNE ELEM CHART	(553,417)	(381,941)	56,698
LEGACY OF EXCELLENCE/BEN FRANKLIN ELEM	1,115,857	770,108	(114,319)
DIV OF ADMIN - EXECUTIVE OFFICE	(92,948)	(64,148)	9,523
DOA – LOUISIANA TAX COMMISSION	(4,538)	(3,132)	465
DIVISION OF ADMINISTRATION	4,591	3,169	(470)
OFC OF COASTAL PROTECTION & RESTORATION	5,873	4,053	(602)
GOVERNOR'S OFFICE OF HOMELAND SECURITY	(75,490)	(52,100)	7,734
STATE MILITARY DEPARTMENT	(534)	(368)	55
LOUISIANA PUBLIC DEFENDER BD	5,659	3,906	(580)
DEPARTMENT OF VETERANS AFFAIRS	119,749	82,644	(12,268)
SECRETARY OF STATE	(106,989)	(73,838)	10,961
LOUISIANA DEPARTMENT OF JUSTICE	(160)	(111)	16
OFFICE OF LIEUTENANT GOVERNOR	1,548	1,069	(159)
TREASURY DEPARTMENT	(62,944)	(43,441)	6,449
LOUISIANA PUBLIC SERVICE COMMISSION	(1,228)	(847)	126
LA DEPT OF AGRICULTURE & FORESTRY	(35,236)	(24,318)	3,610
DEPARTMENT OF INSURANCE	(1,495)	(1,032)	153
DEPT. OF ECONOMIC DEVELOPMENT – OFFICE OF THE SECRETARY	1,655	1,142	(170)

(continued...)

Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2022)

Employer Name	Change in NPL Due to Change in Proportion	Change in Deferred Inflows Due to Change in Proportion	Change in Deferred Outflows Due to Change in Proportion
CRT-OFFICE OF THE SECRETARY	\$ (1,495)	\$ (1,032)	\$ 153
OFF OF THE STATE LIBRARY OF LA	(33,901)	(23,397)	3,473
CRT-OFFICE OF STATE PARKS	(32,246)	(22,255)	3,304
OFFICE OF CULTURAL DEVELOPMENT	13,827	9,543	(1,417)
OFFICE OF TOURISM	(11,425)	(7,885)	1,170
ENGINEERING AND OPERATIONS	12,279	8,474	(1,258)
CAPITAL AREA HUMAN SERVICE DISTRICT	222,840	153,793	(22,830)
MEDICAL VENDOR ADMINISTRATION	(34,328)	(23,692)	3,517
DEPARTMENT OF HEALTH AND HOSPITALS	191,769	132,349	(19,647)
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	374	258	(38)
NE DELTA HUMAN SVCS AUTHORITY	(29,684)	(20,486)	3,041
LDH - OFFICE OF AGING AND ADULT SERVICES	74,049	51,105	(7,586)
OFFICE OF PUBLIC HEALTH	127,597	88,061	(13,072)
OFFICE OF BEHAVIORAL HEALTH	(95,564)	(65,953)	9,791
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	(31,072)	(21,444)	3,183
DEPARTMENT OF CHILDREN & FAMILY SERVICES	(157,761)	(108,878)	16,163
CENTRAL LOUISIANA HUMAN SERVICE DISTRICT	2,669	1,842	(273)
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	(219,584)	(151,546)	22,496
LA STATE PENITENTIARY	(3,257)	(2,248)	334
OFFICE OF JUVENILE JUSTICE	671,884	463,701	(68,834)
AVOYELLES CORRECTIONAL CENTER	(1,441)	(995)	148
LA CORRECTIONAL INST WOMEN	(19,647)	(13,559)	2,013
DPS-ALLEN CORRECTION CENTER	1,762	1,216	(180)
DIXON CORRECTIONAL INSTITUTE	69,778	48,157	(7,149)
ELAYN HUNT CORRECTIONAL CENTER	(29,951)	(20,670)	3,068
DAVID WADE CORRECTIONAL CENTER	908	626	(93)
DOC-ADULT PROBATION & PAROLE	(8,809)	(6,080)	902
RAYBURN CORRECTIONAL CENTER	69,511	47,973	(7,121)
PUB SAFETY OFF OF MGT & FIN	(22,476)	(15,512)	2,303
OFFICE OF STATE POLICE	27,228	18,791	(2,789)
PUBLIC SAFETY OFFICE OF MOTOR VEHICLES	854	590	(88)
DPS-OFFICE OF STATE FIRE MARSHALL	(667,453)	(460,643)	68,380
OFFICE OF CONSERVATION	(5,232)	(3,611)	536
OFFICE OF COASTAL MANAGEMENT	2,296	1,584	(235)

(continued...)

Supplementary Information

Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2022)

Employer Name	Change in NPL Due to Change in Proportion	Change in Deferred Inflows Due to Change in Proportion	Change in Deferred Outflows Due to Change in Proportion
LOUISIANA DEPARTMENT OF REVENUE	\$ (239,230)	\$ (165,105)	\$ 24,509
LOUISIANA WORKFORCE COMMISSION	20,287	14,001	(2,078)
DEPT OF WILDLIFE & FISHERIES-MGMNT & FINANCE	(30,805)	(21,260)	3,156
OFFICE OF WILDLIFE	1,655	1,142	(170)
DEPARTMENT OF STATE CIVIL SERVICE	(100,689)	(69,491)	10,316
DPT OF STATE CIVIL SVC - BRD OF TAX APPEALS	(7,528)	(5,195)	771
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	52,213	36,035	(5,349)
SSC-SPECIAL SCHOOL DISTRICT	(3,209,296)	(2,214,894)	328,792
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	2,616	1,805	(268)
THRIVE ACADEMY	184,508	127,338	(18,903)
LA EDUCATIONAL TELEVISION AUTHORITY	(31,766)	(21,923)	3,254
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	142,812	98,562	(14,631)
BOARD OF REGENTS	(42,924)	(29,624)	4,398
NEW ORLEANS CENTER FOR CREATIVE ARTS	440,395	303,939	(45,118)
LOUISIANA DEPARTMENT OF EDUCATION	(667,880)	(460,937)	68,424
RECOVERY SCHOOL DISTRICT OF LOUISIANA	(10,678)	(7,369)	1,094
DOA-OFFICE OF RISK MANAGEMENT	1,922	1,326	(197)
DOA-FEDERAL PROPERTY ASSISTANCE	107	74	(11)
PRISON ENTERPRISES	(961)	(663)	98
DIV OF ADMIN - OFFICE OF TECHNOLOGY SVCS	(1,922)	(1,326)	197
DIVISION OF ADMINISTRATIVE LAW	1,922	1,326	(197)
OFFICE OF STATE PROCUREMENT	(85,634)	(59,100)	8,773
DEPARTMENT OF ENVIRONMENTAL QUALITY	4,111	2,837	(421)
Totals	\$ 0	\$ 0	\$ 0

EXPLANATION OF ACRONYMS

Notes to Schedules

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

TRSL Employer Schedules

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

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