



**Employer Pension Report**  
**For Fiscal Year Ended**  
**June 30, 2023**

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## **INDEPENDENT AUDITORS' REPORT**

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

### **Report on the Audit of the Employer Pension Schedules**

#### ***Opinions***

We have audited the accompanying schedule of employer allocations of the Louisiana State Employees' Retirement System (the System) as of and for the year ended June 30, 2023, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying schedule of pension amounts by employer of the System as of and for the year ended June 30, 2023, and the related notes to the schedules.

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and the net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities of the System, as of and for the year ended June 30, 2023, in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

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

#### ***Emphasis of Matters***

As disclosed in Note F to the employer schedules, the total pension liability for the System was \$21,192,522,129 as of June 30, 2023. The actuarial valuations were based on various assumptions made by the System's actuary. Because actual experience may differ from the assumptions used in the actuarial valuations, there is a risk that the total pension liability at June 30, 2023 could be materially different from the estimate. Our opinions are not modified with respect to this matter.

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

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

### ***Responsibilities of Management for the Schedules***

Management is responsible for the preparation and fair presentation of the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer that are free from material misstatement, whether due to fraud or error. In preparing the schedules, management is also responsible for evaluating 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 a reasonable period of time beyond the date of the schedules.

### ***Auditors' Responsibilities for the Audit of the Schedules***

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer.





- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the System's ability to continue as a going concern for a reasonable period of time.

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

## **Other Matters**

### *Financial Statement Audit*

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the System as of and for the year ended June 30, 2023, and our report thereon, dated September 20, 2023, expressed an unmodified opinion on those financial statements and included emphasis of matter paragraphs on the sources of fair value measurement of the System's investments and the actuarial assumptions used to determine the total pension liability.

### *Supplementary Information*

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

## **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 1, 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, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the System's internal control over financial reporting and compliance.



### Restriction on Use

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

*EisnerAmper LLP*

EISNERAMPER LLP  
Baton Rouge, Louisiana  
December 1, 2023





**INDEPENDENT AUDITORS' 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  
Louisiana State Employees' Retirement System  
Baton Rouge, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedule of employer allocations and the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying schedule of pension amounts by employer the specified column totals included in the schedule of pension amounts by employer of the Louisiana State Employees' Retirement System (the System), as of June 30, 2023, and the related notes to the schedules and have issued our report thereon dated December 1, 2023.

**Report on Internal Control Over Financial Reporting**

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

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

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

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## Report on Compliance and Other Matters

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

## Purpose of this Report

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



EISNERAMPER LLP  
Baton Rouge, Louisiana  
December 1, 2023



# Louisiana State Employees' Retirement System

## Schedule of Employer Allocations

June 30, 2023

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
15TH JUDICIAL DISTRICT COURT	\$ 76,811	0.00820%
17TH JUDICIAL DIST COURT	400,942	0.04278%
18TH JUDICIAL DISTRICT	84,255	0.00899%
19TH JUDICIAL DIST COURT	1,143,100	0.12195%
20TH JUDICIAL DISTRICT COURT	88,462	0.00944%
24TH JUDICIAL DIST CT JEFFERSON PARISH	383,450	0.04091%
2ND JUDICIAL DISTRICT COURT DIVISION A	42,622	0.00455%
2ND JUDICIAL DISTRICT COURT DIVISION B	39,648	0.00423%
2ND JUDICIAL DISTRICT COURT DIVISION C	46,586	0.00497%
3RD CIRCUIT COURT OF APPEAL	1,579,592	0.16852%
3RD JUDICIAL DISTRICT COURT	97,088	0.01036%
4TH DISTRICT COURT JUDGES OFFICE	219,512	0.02342%
5TH CIRCUIT COURT OF APPEAL	943,873	0.10070%
ACADIA PARISH POLICE JURY	17,416	0.00186%
ACADIA PARISH SCHOOL BOARD	9,957	0.00106%
ALGIERS CHARTER SCHOOLS ASSOCIATION	32,844	0.00350%
ALLEN PARISH POLICE JURY	5,364	0.00057%
AMITE RIVER BASIN WATER DIST	28,134	0.00300%
ASCENSION PARISH POLICE JURY	24,172	0.00258%
ASCENSION PARISH SCHOOL BOARD	211,025	0.02251%
ATCHAFALAYA LEVEE DISTRICT	969,347	0.10342%
AVOYELLES PARISH POLICE JURY	4,344	0.00046%
AVOYELLES PARISH SCHOOL BOARD	21,762	0.00232%
BATON ROUGE COMMUNITY COLLEGE	1,154,354	0.12315%
BD EX SPEECH PATHOLOGY & AUDIOLOGY	53,641	0.00572%
BD OF COMMISSIONERS PORT OF NEW ORLEANS	6,194,470	0.66087%
BD OF ELEM AND SECONDARY ED	62,044	0.00662%
BD OF EXAMINERS OF CERTIFIED SHORTHAND	23,747	0.00253%
BEEKMAN CHARTER SCHOOL	29,049	0.00310%
BIENVILLE PARISH SCHOOL DISTRICT	9,664	0.00103%
BOARD OF EXAMINERS OF NURSING FACILITIES ADM.	27,463	0.00293%
BOARD OF MEDICAL EXAMINERS	1,457,800	0.15553%
BOARD OF REGENTS	2,203,974	0.23514%
BOSSIER CITY COURT	35,677	0.00381%
BOSSIER PARISH COMMUNITY COLLEGE	651,673	0.06953%

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Employer Allocations

June 30, 2023

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
BOSSIER PARISH SCHOOL BOARD	\$ 118,058	0.01260%
CADDO LEVEE DISTRICT	221,754	0.02366%
CADDO PARISH SCHOOL BOARD	95,978	0.01024%
CALCASIEU PARISH POLICE JURY	21,586	0.00230%
CALCASIEU PARISH SCHOOL BOARD	64,114	0.00684%
CAPITOL AREA GROUNDWATER COMMISSION	50,558	0.00539%
CATAHOULA PARISH SCHOOL BOARD	-	0.00000%
CENTRAL LA TECH COMMUNITY COLLEGE	183,068	0.01953%
CITY COURT OF ABBEVILLE	22,534	0.00240%
CITY COURT OF BAKER	41,962	0.00448%
CITY COURT OF BASTROP	42,812	0.00457%
CITY COURT OF BOGALUSA	11,652	0.00124%
CITY COURT OF CROWLEY	18,686	0.00199%
CITY COURT OF DENHAM SPRINGS	32,987	0.00352%
CITY COURT OF FRANKLIN	14,707	0.00157%
CITY COURT OF HAMMOND	21,054	0.00225%
CITY COURT OF HOUMA	34,805	0.00371%
CITY COURT OF JENNINGS	17,379	0.00185%
CITY COURT OF LAKE CHARLES	84,248	0.00899%
CITY COURT OF MORGAN CITY	13,592	0.00145%
CITY COURT OF OAKDALE	4,195	0.00045%
CITY COURT OF PLAQUEMINE	6,667	0.00071%
CITY COURT OF PORT ALLEN CIVIL FEES	13,095	0.00140%
CITY COURT OF SLIDELL	34,237	0.00365%
CITY COURT OF SULPHUR	21,654	0.00231%
CITY COURT OF THIBODAUX	26,834	0.00286%
CITY COURT OF VILLE PLATTE CIVIL DIV	10,145	0.00108%
CITY COURT OF WEST MONROE	12,005	0.00128%
CITY OF ABBEVILLE	4,300	0.00046%
CITY OF ALEXANDRIA	26,873	0.00287%
CITY OF BAKER	11,450	0.00122%
CITY OF BAKER SCHOOL BOARD	33,917	0.00362%
CITY OF BASTROP	10,633	0.00113%
CITY OF BATON ROUGE	253,579	0.02705%
CITY OF BOGALUSA	11,141	0.00119%

(Continued)



# Louisiana State Employees' Retirement System

## Schedule of Employer Allocations

June 30, 2023

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
CITY OF BOSSIER	\$ 15,550	0.00166%
CITY OF BREAUX BRIDGE	23,027	0.00246%
CITY OF CROWLEY	13,066	0.00139%
CITY OF DENHAM SPRINGS	11,816	0.00126%
CITY OF DONALDSONVILLE	3,178	0.00034%
CITY OF EUNICE	9,929	0.00106%
CITY OF FRANKLIN	8,605	0.00092%
CITY OF GONZALES	3,178	0.00034%
CITY OF JEANERETTE	8,867	0.00095%
CITY OF JENNINGS	2,431	0.00026%
CITY OF KAPLAN	10,764	0.00115%
CITY OF LAKE CHARLES	15,352	0.00164%
CITY OF MANDEVILLE	26,778	0.00286%
CITY OF MARKSVILLE	5,662	0.00060%
CITY OF MINDEN	2,476	0.00026%
CITY OF MONROE	80,901	0.00863%
CITY OF MORGAN CITY	16,488	0.00176%
CITY OF NEW IBERIA	18,353	0.00196%
CITY OF OAKDALE	8,080	0.00086%
CITY OF OPELOUSAS	15,490	0.00165%
CITY OF PINEVILLE	8,637	0.00092%
CITY OF PLAQUEMINE	17,922	0.00191%
CITY OF PORT ALLEN	12,052	0.00129%
CITY OF RAYNE	9,903	0.00106%
CITY OF RUSTON	13,948	0.00149%
CITY OF SHREVEPORT	138,313	0.01476%
CITY OF SLIDELL	20,047	0.00214%
CITY OF SULPHUR	9,852	0.00105%
CITY OF THIBODAUX	20,997	0.00224%
CITY OF WEST MONROE	24,247	0.00259%
CITY OF WINNFIELD	1,073	0.00011%
CITY OF ZACHARY	3,665	0.00039%
CLAIBORNE PARISH SCHOOL BOARD	19,378	0.00207%
COASTAL PROTECTION & RESTORATION AUTHORITY	5,748,195	0.61326%
COMMISSION OF LAW ENFORCEMENT LCLE	996,040	0.10626%

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Employer Allocations

June 30, 2023

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
CONCORDIA PARISH SCHOOL BOARD	\$ -	0.00000%
COURT OF APPEAL FIRST CIRCUIT	2,034,009	0.21700%
COURT OF APPEALS FOURTH CIRCUIT	1,523,149	0.16250%
COURT OF APPEALS SECOND CIRCUIT	1,009,282	0.10768%
CRIMINAL DISTRICT COURT	1,635,381	0.17447%
CRT - OFFICE OF CULTURAL DEVELOPMENT	958,888	0.10230%
CRT - OFFICE OF STATE LIBRARY	952,931	0.10167%
CRT - OFFICE OF STATE MUSEUM	1,490,451	0.15901%
CRT - OFFICE OF STATE PARKS	4,639,495	0.49497%
CRT - OFFICE OF THE SECRETARY	1,238,532	0.13214%
CRT - OFFICE OF TOURISM	1,121,391	0.11964%
CUSTODIAN OF NOTARIAL ARCHIVES	135,008	0.01440%
DELGADO COLLEGE	2,343,997	0.25007%
DEPARTMENT OF CHILDREN AND FAMILY SERVICES	80,075,931	8.54304%
DEPARTMENT OF INSURANCE	5,709,521	0.60913%
DEPT ENVIRONMENTAL QUALITY	18,017,960	1.92228%
DEPT OF AGRICULTURE AND FORESTRY	13,347,131	1.42396%
DEPT OF FINANCE CITY OF NEW ORLEANS	319,024	0.03404%
DEPT OF REVENUE & TAXATION	15,471,369	1.65059%
DESOTO PARISH SCHOOL BOARD	43,545	0.00465%
DNR - OFFICE OF COASTAL RESTOR AND MGT	-	0.00000%
DNR - OFFICE OF CONSERVATION	4,459,669	0.47579%
DNR - OFFICE OF MINERAL RESOURCES	-	0.00000%
DNR - OFFICE OF THE SECRETARY	3,581,199	0.38207%
DOA - DIVISION OF ADMINISTRATION	13,076,273	1.39507%
DOA - EXECUTIVE OFFICE	2,134,461	0.22772%
DOA - FEDERAL PROPERTY ASSISTANCE	132,903	0.01418%
DOA - LA PROPERTY ASSISTANCE AGENCY	506,351	0.05402%
DOA - LOUISIANA TAX COMMISSION	932,517	0.09949%
DOA - MENTAL HEALTH ADVOCACY SERVICE	1,053,690	0.11242%
DOA - OFFICE OF AIRCRAFT SERVICES	59,102	0.00631%
DOA - OFFICE OF GROUP BENEFITS	1,209,962	0.12909%
DOA - OFFICE OF RISK MANAGEMENT	1,140,945	0.12172%
DOA - OFFICE OF ST PROCUREMENT	2,394,538	0.25547%
DOA - OFFICE OF TECHNOLOGY SERVICES	23,190,383	2.47411%

(Continued)



# Louisiana State Employees' Retirement System

## Schedule of Employer Allocations

June 30, 2023

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
DOA - OFFICE OF THE INSPECTOR GENERAL	\$ 515,219	0.05497%
DOC - ADMINISTRATION	7,226,545	0.77098%
DOC - ADULT PROBATION AND PAROLE	19,175,312	2.04575%
DOC - ALLEN CORRECTIONAL CENTER	4,943,774	0.52744%
DOC - DAVID WADE CORRECTIONAL CENTER	7,492,508	0.79935%
DOC - DIXON CORRECTIONAL INSTITUTE	9,936,690	1.06011%
DOC - ELAYN HUNT CORRECTIONAL CENTER	11,553,241	1.23258%
DOC - LA CORRECTIONAL INST FOR WOMEN	5,753,985	0.61387%
DOC - LOUISIANA STATE PENITENTIARY	24,389,917	2.60208%
DOC - PRISON ENTERPRISES	1,381,746	0.14741%
DOC - RAYBURN CORRECTIONAL INST	6,422,719	0.68522%
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	7,641,593	0.81526%
DOE - STATE ACTIVITIES	7,602,667	0.81110%
DOTD - ADMINISTRATION	5,420,221	0.57827%
DOTD - ENGINEERING AND OPERATIONS	84,311,283	8.99479%
DPS - LA HIGHWAY SAFETY COMMISSION	345,855	0.03690%
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	208,274	0.02222%
DPS - LOUISIANA GAMING CONTROL BOARD	91,347	0.00975%
DPS - OFFICE OF MGT AND FINANCE	2,608,985	0.27834%
DPS - OFFICE OF MOTOR VEHICLES	8,846,410	0.94380%
DPS - OFFICE OF STATE FIRE MARSHALL	4,669,670	0.49819%
DPS - OFFICE OF STATE POLICE	14,997,227	1.60001%
DSCS - BOARD OF TAX APPEALS	165,948	0.01770%
DSCS - DIV OF ADMINISTRATIVE LAW	1,758,117	0.18757%
DSCS - ETHICS ADMINISTRATION	1,056,306	0.11269%
DSCS - STATE CIVIL SERVICE	2,988,150	0.31880%
DVA - DEPARTMENT OF VETERANS AFFAIRS	2,397,054	0.25573%
DVA - LOUISIANA VETERANS HOME	1,591,698	0.16981%
DVA - NORTHEAST LA VETERANS HOME	1,898,237	0.20252%
DVA - NORTHWEST LA VETERANS HOME	1,927,990	0.20569%
DVA - SOUTHEAST LA VETERANS HOME	1,837,361	0.19602%
DVA - SOUTHWEST LA VETERANS HOME	1,789,127	0.19088%
EAST BATON ROUGE PARISH SCHOOL BOARD	226,218	0.02414%
EAST JEFFERSON POLICE DEPT	563,212	0.06009%
EUNICE CITY COURT	28,866	0.00308%

(Continued)



# Louisiana State Employees' Retirement System

## Schedule of Employer Allocations

June 30, 2023

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
FIFTH LA LEVEE BOARD	\$ 215,921	0.02304%
FLORIDA PARISHES JUV DETENTION CENTER	2,277,924	0.24302%
GREATER BATON ROUGE PORT COM	830,026	0.08855%
GREATER KROTZ SPRINGS PORT COMM	49,486	0.00528%
GREATER LAFOURCHE PORT COMMISSION	1,308,679	0.13962%
IBERIA PARISH GOVERNMENT	8,453	0.00090%
IBERIA PARISH SCHOOL BOARD	56,363	0.00601%
IBERVILLE PARISH SCHOOL BOARD	53,470	0.00571%
INSPIRENOLA SCHOOLS	28,807	0.00307%
JEANERETTE CITY COURT	1,457	0.00016%
JEFFERSON DAVIS PARISH	1,909	0.00020%
JEFFERSON DAVIS PARISH SCHOOL BOARD	15,793	0.00169%
JEFFERSON PARISH	201,964	0.02155%
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	378,425	0.04037%
JIMMY D. LONG SR. LA SCHOOL FOR MATH SCI & ARTS	273,918	0.02922%
JUDICIAL EXP REG PARISH OF ORLEANS	1,505,147	0.16058%
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	276,221	0.02947%
LA BD OF DRUG & DEVICE DISTR	95,541	0.01019%
LA BEHAVIOR ANALYST BOARD	56,721	0.00605%
LA BOARD OF PHARMACY	763,356	0.08144%
LA BOARD REGISTRATION PROF ENGINEERS	263,229	0.02808%
LA CEMETERY BOARD	69,131	0.00738%
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	592,201	0.06318%
LA ECON DEV - OFFICE OF BUSINESS DEV	2,324,462	0.24799%
LA ECON DEV - OFFICE OF THE SECRETARY	1,249,970	0.13336%
LA ED TELEVISION AUTHORITY	1,463,136	0.15610%
LA HOUSE OF REPRESENTATIVES	4,718,753	0.50343%
LA HOUSING CORPORATION	4,060,494	0.43320%
LA LICENSED PROFESSIONAL COUNSELORS	91,108	0.00972%
LA MILITARY DEPT	14,730,477	1.57155%
LA PATIENT'S COMP FUND OVERSIGHT BOARD	1,341,288	0.14310%
LA PUBLIC DEFENDER BOARD	474,676	0.05064%
LA RACING COMMISSION	1,160,856	0.12385%
LA REAL ESTATE COMM	477,770	0.05097%
LA SALES & USE TAX COMMISSION FOR REMOTE SELLERS	157,196	0.01677%

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Employer Allocations

June 30, 2023

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
LA SENATE	\$ 3,554,766	0.37925%
LA ST BD BARBER EXAMINERS	55,993	0.00597%
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	92,024	0.00982%
LA ST BD OF EXAMINERS OF DIET & NUTRITION	21,107	0.00225%
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	67,689	0.00722%
LA ST BOARD OF ARCHITECTURAL EXAMINERS	102,531	0.01094%
LA ST BOARD OF CHIROPRACTIC EXAMINERS	60,697	0.00648%
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	351,780	0.03753%
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	36,269	0.00387%
LA ST LICENSING BD OF CONTRACTORS	1,174,719	0.12533%
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	53,633	0.00572%
LA STATE BD OF COSMETOLOGY	373,386	0.03984%
LA STATE BD OF EMBALMERS & FUNERAL DIRS	82,213	0.00877%
LA STATE BD PRIVATE SECURITY EXAM	71,191	0.00760%
LA STATE BOARD OF DENTISTRY	210,282	0.02243%
LA STATE BOARD OF HOME INSPECTORS	32,457	0.00346%
LA STATE BOARD OF NURSING	1,486,393	0.15858%
LA STATE LAW INSTITUTE	195,426	0.02085%
LA STATE UNIVERSITY MEDICAL CENTER	6,975,347	0.74418%
LA USED MOTOR VEHICLE & PARTS	342,826	0.03658%
LA VETERINARY BOARD	35,188	0.00375%
LAFAYETTE CONSOL GOVT ADM OPERAT	52,488	0.00560%
LAFAYETTE PARISH SCHOOL BOARD	48,562	0.00518%
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	39,648	0.00423%
LAFOURCHE PARISH SCHOOL BOARD	25,348	0.00270%
LAKE PROVIDENCE PORT COMMISSION	100,281	0.01070%
LALLIE KEMP CHARITY HOSPITAL	5,025,655	0.53617%
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	2,634,140	0.28103%
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	5,244,656	0.55954%
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	2,059,928	0.21977%
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	166,180	0.01773%
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	4,408,799	0.47036%
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTH.	1,978,253	0.21105%
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	3,591,190	0.38313%
LDH-LA EMERGENCY RESPONSE NETWORK	386,283	0.04121%

(Continued)



# Louisiana State Employees' Retirement System

## Schedule of Employer Allocations

June 30, 2023

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
LDH-MEDICAL VENDOR ADMINISTRATION	\$ 22,633,557	2.41470%
LDH-NORTHEAST DELTA HUMAN SERVICES AUTH.	2,351,704	0.25090%
LDH-NORTHWEST LOUISIANA HUMAN SERVICES DIST.	2,040,768	0.21772%
LDH-OFF OF THE SECRETARY MGT AND FINANCE	13,535,854	1.44410%
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	26,759,944	2.85493%
LDH-OFFICE OF AGING AND ADULT SERVICES	9,197,925	0.98130%
LDH-OFFICE OF BEHAVIORAL HEALTH	28,477,495	3.03817%
LDH-OFFICE OF PUBLIC HEALTH	33,375,459	3.56072%
LDH-OFFICE ON WOMEN'S AND COMMUNITY HEALTH	130,046	0.01387%
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTH.	3,444,219	0.36745%
LEESVILLE CITY COURT	5,469	0.00058%
LEGISLATIVE BUDGETARY CONTROL COUN	333,723	0.03560%
LEGISLATIVE FISCAL OFFICE	619,122	0.06605%
LINCOLN PARISH SCHOOL BOARD	22,154	0.00236%
LIVINGSTON PARISH COUNCIL	3,814	0.00041%
LIVINGSTON PARISH SCHOOL BOARD	291,876	0.03114%
LOUISIANA BOARD OF CPAS	149,207	0.01592%
LOUISIANA BOARD OF MASSAGE THERAPY	59,100	0.00631%
LOUISIANA DELTA COMMUNITY COLLEGE	350,562	0.03740%
LOUISIANA DEPARTMENT OF JUSTICE	15,042,377	1.60482%
LOUISIANA LEGISLATIVE AUDITOR	7,573,648	0.80801%
LOUISIANA LOTTERY CORPORATION	40,132	0.00428%
LOUISIANA MOTOR VEHICLE COMMISSION	507,089	0.05410%
LOUISIANA PHYSICAL THERAPY BOARD	101,241	0.01080%
LOUISIANA STATE UNIVERSITY	26,011,886	2.77512%
LSU MEDICAL CENTER HEALTH CARE SRV DIV	632,453	0.06747%
LSU MEDICAL CENTER IN SHREVEPORT	4,726,734	0.50428%
LT GOVERNORS OFFICE	555,627	0.05928%
MADISON PARISH PORT HARBOR & TERMINAL	63,965	0.00682%
MARKSVILLE CITY COURT	22,984	0.00245%
METROPOLITAN HUMAN SERVICES DISTRICT	3,066,775	0.32718%
MINDEN CITY COURT	43,458	0.00464%
MONROE CITY SCHOOL BOARD	43,280	0.00462%
MUNICIPAL FIRE & POLICE CIVIL SERVICE	598,115	0.06381%
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	104,752	0.01118%

(Continued)



# Louisiana State Employees' Retirement System

## Schedule of Employer Allocations

June 30, 2023

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
NATCHITOCHES CANE RIVER LEVEE DISTRICT	\$ 69,449	0.00741%
NATCHITOCHES CITY COURT	31,805	0.00339%
NATCHITOCHES PARISH SCHOOL BOARD	28,880	0.00308%
NEW IBERIA CITY COURT	43,813	0.00467%
NEW ORLEANS CENTER FOR CREATIVE ARTS	139,360	0.01487%
NORTH LAFOURCHE LEVEE DISTRICT	211,216	0.02253%
NORTHSHORE CHARTER SCHOOL	22,302	0.00238%
NORTHSHORE TECH COMMUNITY COLLEGE	563,311	0.06010%
NORTHWEST LA TECHNICAL COMMUNITY COLLEGE	210,269	0.02243%
NUNEZ COMMUNITY COLLEGE	139,478	0.01488%
OFFICE OF ELDERLY AFFAIRS	1,559,741	0.16640%
OFFICE OF FINANCIAL INSTITUTIONS	2,150,256	0.22940%
OFFICE OF HOME LAND SEC & EMERG. PREP.	5,556,743	0.59283%
OFFICE OF JUVENILE JUSTICE	15,577,460	1.66191%
OPELOUSAS CITY COURT	25,831	0.00276%
ORLEANS PARISH SCHOOL BOARD	105,207	0.01122%
OUACHITA PARISH POLICE JURY	13,396	0.00143%
OUACHITA PARISH SCHOOL BOARD	82,815	0.00884%
PARISH OF ORLEANS JUDICIAL EXP JUDGES	154,943	0.01653%
PARISH OF TANGIPAHOA	6,303	0.00067%
PARISH OF TERREBONNE	18,267	0.00195%
PINEVILLE CITY COURT	44,327	0.00473%
POINT COUPEE PARISH SCHOOL BOARD	26,669	0.00285%
PONTCHARTRAIN LEVEE DISTRICT	864,607	0.09224%
PORT OF LAKE CHARLES	2,383,241	0.25426%
PUBLIC SERVICE COMMISSION	1,804,701	0.19254%
RAPIDES PARISH HOUSING AUTHORITY	115,185	0.01229%
RAPIDES PARISH POLICE JURY	26,620	0.00284%
RAPIDES PARISH SCHOOL BOARD	491,177	0.05240%
RAYNE CITY COURT	16,092	0.00172%
RECOVERY SCHOOL DISTRICT	303,387	0.03237%
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	320,741	0.03422%
REGIONAL PLANNING COMMISSION	604,747	0.06452%
REGIONAL TRANSIT AUTHORITY	69,335	0.00740%
RIVER PARISHES COMMUNITY COLLEGE	249,326	0.02660%

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Employer Allocations

June 30, 2023

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
RUSTON CITY COURT	\$ 40,899	0.00436%
SABINE RIVER AUTHORITY	667,830	0.07125%
SCHOOL EMPLOYEES RETIREMENT SYSTEM	52,835	0.00564%
SECRETARY OF STATE'S OFFICE	7,525,760	0.80290%
SOUTH LAFOURCHE LEVEE DISTRICT	384,581	0.04103%
SOUTH LOUISIANA COMMUNITY COLLEGE	935,416	0.09980%
SOUTH TANGIPAHOA PARISH PORT COMMISSION	50,912	0.00543%
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	5,116,085	0.54582%
SOUTHERN UNIVERSITY	6,476,838	0.69099%
SOWELA TECHNICAL COMMUNITY COLLEGE	388,965	0.04150%
SPRINGHILL CITY COURT	9,537	0.00102%
SSC - SPECIAL SCHOOL DISTRICT	1,904,298	0.20316%
ST BERNARD PARISH SCHOOL BOARD	22,729	0.00243%
ST BERNARD PORT HARBOR & TERM DIST	529,354	0.05648%
ST CHARLES PARISH PUBLIC SCHOOLS	23,840	0.00254%
ST JAMES PARISH SCHOOL BOARD	11,658	0.00124%
ST LANDRY PARISH GOVERNMENT	10,522	0.00112%
ST LANDRY PARISH SCHOOL BOARD	100,349	0.01071%
ST MARTIN PARISH POLICE JURY	3,023	0.00032%
ST MARTIN PARISH SCHOOL BOARD	72,339	0.00772%
ST TAMMANY PARISH GOVERNMENT	1,609	0.00017%
ST TAMMANY PARISH SCHOOL BOARD	307,660	0.03282%
ST. HELENA PARISH SCHOOL BOARD	20,766	0.00222%
ST. MARY PARISH SCHOOL BOARD	70,988	0.00757%
STATE PLUMBING BOARD	106,231	0.01133%
STATE POLICE COMMISSION	150,236	0.01603%
STATE POLICE RETIREMENT SYSTEM	197,444	0.02107%
SUPREME COURT OF LA	29,550,743	3.15267%
TANGIPAHOA PARISH SCHOOL SYSTEM	246,641	0.02631%
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	1,983,910	0.21166%
TENSAS BASIN LEVEE DISTRICT	484,691	0.05171%
TERREBONNE LEVEE & CONSERVATION DISTRICT	483,487	0.05158%
TERREBONNE PARISH SCHOOL BOARD	101,933	0.01088%
THE CITY OF VILLE PLATTE	26,342	0.00281%
THE PORT OF SOUTH LOUISIANA	1,230,966	0.13133%

(Continued)



# Louisiana State Employees' Retirement System

## Schedule of Employer Allocations

June 30, 2023

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
THRIVE ACADEMY	\$ 81,119	0.00865%
TOWN OF BUNKIE	5,344	0.00057%
TOWN OF SORRENTO	1,308	0.00014%
TOWN OF VIDALIA	39,128	0.00417%
TREASURY DEPARTMENT	1,784,519	0.19038%
UNIVERSITY OF LOUISIANA	29,697,234	3.16830%
VERMILION PARISH POLICE JURY	6,829	0.00073%
VERMILION PARISH SCHOOL BOARD	34,890	0.00372%
VERNON PARISH SCHOOL BOARD	7,455	0.00080%
WARE YOUTH CENTER	1,827,024	0.19492%
WARREN EASTON CHARTER HIGH SCHOOL	37,728	0.00403%
WASHINGTON PARISH POLICE JURY	10,559	0.00113%
WASHINGTON PARISH SCHOOL SYSTEM	15,760	0.00168%
WEBSTER PARISH POLICE JURY	4,828	0.00052%
WEBSTER PARISH SCHOOL BOARD	28,529	0.00304%
WEST BATON ROUGE PARISH COUNCIL	7,650	0.00082%
WEST FELICIANA PARISH SCHOOL BOARD	19,957	0.00213%
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	1,084,834	0.11574%
WINN PARISH POLICE JURY	1,073	0.00011%
WINN PARISH SCHOOL BOARD	15,306	0.00163%
WINNFIELD CITY COURT	5,711	0.00061%
WINNSBORO CITY COURT	9,739	0.00104%
WLF - OFFICE OF FISHERIES	5,156,865	0.55017%
WLF - OFFICE OF MGT AND FINANCE	1,151,512	0.12285%
WLF - OFFICE OF THE SECRETARY	8,220,992	0.87707%
WLF - OFFICE OF WILDLIFE	5,051,547	0.53893%
WORKFORCE SUPPORT AND TRAINING	16,986,810	1.81227%
ZACHARY CITY COURT	39,892	0.00426%
ZACHARY SCHOOL BOARD	26,033	0.00278%
<b>Total</b>	<b>\$ 937,323,603</b>	<b>100.00000%</b>

The accompanying notes are an integral part of this schedule.



# Louisiana State Employees' Retirement System

## Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2023

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense
	Net Pension Liability	Difference Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
15TH JUDICIAL DISTRICT COURT	\$ 548,535	\$ 11,874	\$ -	\$ 3,136	\$ 15,010	\$ -	\$ -	\$ -	\$ 82,580	
17TH JUDICIAL DIST COURT	2,863,157	61,979	-	16,368	78,347	-	-	-	431,040	
18TH JUDICIAL DISTRICT	601,681	13,025	-	3,440	16,465	-	-	-	90,581	
19TH JUDICIAL DIST COURT	8,163,026	176,705	-	46,666	223,371	-	-	-	1,228,919	
20TH JUDICIAL DISTRICT COURT	631,735	13,675	-	3,611	17,286	-	-	-	95,106	
24TH JUDICIAL DIST CT JEFFERSON PARISH	2,738,256	59,275	-	15,654	74,929	-	-	-	412,236	
2ND JUDICIAL DISTRICT COURT DIVISION A	304,355	6,588	-	1,740	8,328	-	-	-	45,820	
2ND JUDICIAL DISTRICT COURT DIVISION B	283,136	6,129	-	1,619	7,748	-	-	-	42,625	
2ND JUDICIAL DISTRICT COURT DIVISION C	332,668	7,201	-	1,902	9,103	-	-	-	50,082	
3RD CIRCUIT COURT OF APPEAL	11,280,068	244,180	-	64,486	308,666	-	-	-	1,698,181	
3RD JUDICIAL DISTRICT COURT	693,316	15,008	-	3,964	18,972	-	-	-	104,377	
4TH DISTRICT COURT JUDGES OFFICE	1,567,557	33,933	-	8,961	42,894	-	-	-	235,991	
5TH CIRCUIT COURT OF APPEAL	6,740,316	145,908	-	38,533	184,441	-	-	-	1,014,735	
ACADIA PARISH POLICE JURY	124,366	2,692	-	711	3,403	-	-	-	18,723	
ACADIA PARISH SCHOOL BOARD	71,085	1,539	-	406	1,945	-	-	-	10,702	
ALGIERS CHARTER SCHOOLS ASSOCIATION	234,541	5,077	-	1,341	6,418	-	-	-	35,309	
ALLEN PARISH POLICE JURY	38,287	829	-	219	1,048	-	-	-	5,764	
AMITE RIVER BASIN WATER DIST	200,940	4,350	-	1,149	5,499	-	-	-	30,251	
ASCENSION PARISH POLICE JURY	172,626	3,737	-	987	4,724	-	-	-	25,988	
ASCENSION PARISH SCHOOL BOARD	1,506,981	32,622	-	8,615	41,237	-	-	-	226,872	
ATCHAFALAYA LEVEE DISTRICT	6,922,179	149,845	-	39,573	189,418	-	-	-	1,042,114	
AVOYELLES PARISH POLICE JURY	30,991	671	-	177	848	-	-	-	4,666	
AVOYELLES PARISH SCHOOL BOARD	155,424	3,364	-	889	4,253	-	-	-	23,399	
BATON ROUGE COMMUNITY COLLEGE	8,243,348	178,444	-	47,125	225,569	-	-	-	1,241,012	
BD EX SPEECH PATHOLOGY & AUDIOLOGY	383,071	8,292	-	2,190	10,482	-	-	-	57,670	
BD OF COMMISSIONERS PORT OF NEW ORLEANS	44,235,387	957,566	-	252,884	1,210,450	-	-	-	6,659,507	
BD OF ELEM AND SECONDARY ED	443,045	9,591	-	2,533	12,124	-	-	-	66,699	
BD OF EXAMINERS OF CERTIFIED SHORTHAND	169,614	3,672	-	970	4,642	-	-	-	25,535	
BEEKMAN CHARTER SCHOOL	207,432	4,490	-	1,186	5,676	-	-	-	31,228	
BIENVILLE PARISH SCHOOL DISTRICT	69,010	1,494	-	395	1,889	-	-	-	10,389	
BOARD OF EXAMINERS OF NURSING FACILITIES ADM.	196,120	4,245	-	1,121	5,366	-	-	-	29,525	
BOARD OF MEDICAL EXAMINERS	10,410,311	225,353	-	59,514	284,867	-	-	-	1,567,242	
BOARD OF REGENTS	15,738,828	340,699	-	89,976	430,675	-	-	-	2,369,434	
BOSSIER CITY COURT	254,756	5,515	-	1,456	6,971	-	-	-	38,353	
BOSSIER PARISH COMMUNITY COLLEGE	4,653,676	100,738	-	26,604	127,342	-	-	-	700,597	
BOSSIER PARISH SCHOOL BOARD	843,050	18,250	-	4,820	23,070	-	-	-	126,919	
CADDO LEVEE DISTRICT	1,583,555	34,279	-	9,053	43,332	-	-	-	238,400	
CADDO PARISH SCHOOL BOARD	685,417	14,837	-	3,918	18,755	-	-	-	103,188	
CALCASIEU PARISH POLICE JURY	154,152	3,337	-	881	4,218	-	-	-	23,207	
CALCASIEU PARISH SCHOOL BOARD	457,837	9,911	-	2,617	12,528	-	-	-	68,926	

(Continued)

# Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2023

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense
	Net Pension Liability	Difference Between Expected and Actual Experience	Changes of Assumptions	Net Difference	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
				Between					
				Projected and Actual Investment Earnings on Pension Plan Investments					
CAPITOL AREA GROUNDWATER COMMISSION	\$ 361,049	\$ 7,816	\$ -	\$ 2,064	\$ 9,880	\$ -	\$ -	\$ -	\$ 54,355
CATAHOULA PARISH SCHOOL BOARD	-	-	-	-	-	-	-	-	-
CENTRAL LA TECH COMMUNITY COLLEGE	1,307,313	28,299	-	7,474	35,773	-	-	-	196,812
CITY COURT OF ABBEVILLE	160,912	3,483	-	920	4,403	-	-	-	24,225
CITY COURT OF BAKER	299,669	6,487	-	1,713	8,200	-	-	-	45,114
CITY COURT OF BASTROP	305,760	6,619	-	1,748	8,367	-	-	-	46,031
CITY COURT OF BOGALUSA	83,201	1,801	-	476	2,277	-	-	-	12,526
CITY COURT OF CROWLEY	133,469	2,889	-	763	3,652	-	-	-	20,093
CITY COURT OF DENHAM SPRINGS	235,545	5,099	-	1,347	6,446	-	-	-	35,461
CITY COURT OF FRANKLIN	105,021	2,273	-	600	2,873	-	-	-	15,811
CITY COURT OF HAMMOND	150,337	3,254	-	859	4,113	-	-	-	22,633
CITY COURT OF HOUMA	248,531	5,380	-	1,421	6,801	-	-	-	37,416
CITY COURT OF JENNINGS	124,098	2,686	-	709	3,395	-	-	-	18,683
CITY COURT OF LAKE CHARLES	601,614	13,023	-	3,439	16,462	-	-	-	90,571
CITY COURT OF MORGAN CITY	97,056	2,101	-	555	2,656	-	-	-	14,612
CITY COURT OF OAKDALE	29,987	649	-	171	820	-	-	-	4,514
CITY COURT OF PLAQUEMINE	47,591	1,030	-	272	1,302	-	-	-	7,165
CITY COURT OF PORT ALLEN CIVIL FEES	93,509	2,024	-	535	2,559	-	-	-	14,077
CITY COURT OF SLIDELL	244,515	5,293	-	1,398	6,691	-	-	-	36,811
CITY COURT OF SULPHUR	154,621	3,347	-	884	4,231	-	-	-	23,278
CITY COURT OF THIBODAU	191,636	4,148	-	1,096	5,244	-	-	-	28,850
CITY COURT OF VILLE PLATTE CIVIL DIV	72,424	1,568	-	414	1,982	-	-	-	10,903
CITY COURT OF WEST MONROE	85,744	1,856	-	490	2,346	-	-	-	12,909
CITY OF ABBEVILLE	30,723	665	-	176	841	-	-	-	4,625
CITY OF ALEXANDRIA	191,903	4,154	-	1,097	5,251	-	-	-	28,891
CITY OF BAKER	81,795	1,771	-	468	2,239	-	-	-	12,314
CITY OF BAKER SCHOOL BOARD	242,239	5,244	-	1,385	6,629	-	-	-	36,468
CITY OF BASTROP	75,905	1,643	-	434	2,077	-	-	-	11,427
CITY OF BATON ROUGE	1,810,800	39,198	-	10,352	49,550	-	-	-	272,611
CITY OF BOGALUSA	79,586	1,723	-	455	2,178	-	-	-	11,981
CITY OF BOSSIER	111,046	2,404	-	635	3,039	-	-	-	16,718
CITY OF BREAUX BRIDGE	164,460	3,560	-	940	4,500	-	-	-	24,759
CITY OF CROWLEY	93,308	2,020	-	533	2,553	-	-	-	14,047
CITY OF DENHAM SPRINGS	84,405	1,827	-	483	2,310	-	-	-	12,707
CITY OF DONALDSONVILLE	22,691	491	-	130	621	-	-	-	3,416
CITY OF EUNICE	70,884	1,534	-	405	1,939	-	-	-	10,671
CITY OF FRANKLIN	61,447	1,330	-	351	1,681	-	-	-	9,251
CITY OF GONZALES	22,691	491	-	130	621	-	-	-	3,416
CITY OF JEANERETTE	63,321	1,371	-	362	1,733	-	-	-	9,533
CITY OF JENNINGS	17,336	375	-	99	474	-	-	-	2,610

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2023

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense	
	Net Pension Liability	Difference Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
CITY OF KAPLAN	\$ 76,842	\$ 1,663	\$ -	\$ 439	\$ 2,102	\$ -	\$ -	\$ -	\$ 11,568	
CITY OF LAKE CHARLES	109,640	2,373	-	627	3,000	-	-	-	16,506	
CITY OF MANDEVILLE	191,234	4,140	-	1,093	5,233	-	-	-	28,790	
CITY OF MARKSVILLE	40,429	875	-	231	1,106	-	-	-	6,086	
CITY OF MINDEN	17,671	383	-	101	484	-	-	-	2,660	
CITY OF MONROE	577,718	12,506	-	3,303	15,809	-	-	-	86,974	
CITY OF MORGAN CITY	117,739	2,549	-	673	3,222	-	-	-	17,725	
CITY OF NEW IBERIA	131,059	2,837	-	749	3,586	-	-	-	19,731	
CITY OF OAKDALE	57,698	1,249	-	330	1,579	-	-	-	8,686	
CITY OF OPELOUSAS	110,644	2,395	-	633	3,028	-	-	-	16,657	
CITY OF PINEVILLE	61,647	1,334	-	352	1,686	-	-	-	9,281	
CITY OF PLAQUEMINE	127,980	2,770	-	732	3,502	-	-	-	19,267	
CITY OF PORT ALLEN	86,079	1,863	-	492	2,355	-	-	-	12,959	
CITY OF RAYNE	70,684	1,530	-	404	1,934	-	-	-	10,641	
CITY OF RUSTON	99,600	2,156	-	569	2,725	-	-	-	14,994	
CITY OF SHREVEPORT	987,697	21,381	-	5,646	27,027	-	-	-	148,695	
CITY OF SLIDELL	143,175	3,099	-	819	3,918	-	-	-	21,555	
CITY OF SULPHUR	70,349	1,523	-	402	1,925	-	-	-	10,591	
CITY OF THIBODAUX	149,935	3,246	-	857	4,103	-	-	-	22,572	
CITY OF WEST MONROE	173,162	3,748	-	990	4,738	-	-	-	26,069	
CITY OF WINNFIELD	7,631	165	-	44	209	-	-	-	1,149	
CITY OF ZACHARY	26,172	567	-	150	717	-	-	-	3,940	
CLAIBORNE PARISH SCHOOL BOARD	138,355	2,995	-	791	3,786	-	-	-	20,829	
COASTAL PROTECTION & RESTORATION AUTHORITY	41,048,464	888,578	-	234,665	1,123,243	-	-	-	6,179,726	
COMMISSION OF LAW ENFORCEMENT LCLE	7,112,811	153,971	-	40,662	194,633	-	-	-	1,070,813	
CONCORDIA PARISH SCHOOL BOARD	-	-	-	-	-	-	-	-	-	
COURT OF APPEAL FIRST CIRCUIT	14,525,090	314,425	-	83,037	397,462	-	-	-	2,186,710	
COURT OF APPEALS FOURTH CIRCUIT	10,876,984	235,455	-	62,181	297,636	-	-	-	1,637,498	
COURT OF APPEALS SECOND CIRCUIT	7,207,391	156,019	-	41,203	197,222	-	-	-	1,085,051	
CRIMINAL DISTRICT COURT	11,678,467	252,804	-	66,763	319,567	-	-	-	1,758,159	
CRT - OFFICE OF CULTURAL DEVELOPMENT	6,847,546	148,229	-	39,146	187,375	-	-	-	1,030,878	
CRT - OFFICE OF STATE LIBRARY	6,804,976	147,308	-	38,903	186,211	-	-	-	1,024,469	
CRT - OFFICE OF STATE MUSEUM	10,643,446	230,399	-	60,846	291,245	-	-	-	1,602,340	
CRT - OFFICE OF STATE PARKS	33,131,158	717,192	-	189,404	906,596	-	-	-	4,987,798	
CRT - OFFICE OF THE SECRETARY	8,844,494	191,457	-	50,562	242,019	-	-	-	1,331,513	
CRT - OFFICE OF TOURISM	8,008,003	173,350	-	45,780	219,130	-	-	-	1,205,581	
CUSTODIAN OF NOTARIAL ARCHIVES	964,136	20,871	-	5,512	26,383	-	-	-	145,148	
DELGADO COLLEGE	16,738,707	362,344	-	95,692	458,036	-	-	-	2,519,963	
DEPARTMENT OF CHILDREN AND FAMILY SERVICES	571,830,804	12,378,450	-	3,269,037	15,647,487	-	-	-	86,087,446	
DEPARTMENT OF INSURANCE	40,772,289	882,600	-	233,087	1,115,687	-	-	-	6,138,148	

(Continued)



# Louisiana State Employees' Retirement System

## Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2023

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense
	Net Pension Liability	Difference Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
				Total Deferred Outflows of Resources	Total Deferred Inflows of Resources				
DEPT ENVIRONMENTAL QUALITY	\$ 128,668,156	\$ 2,785,286	\$ -	\$ 735,569	\$ 3,520,855	\$ -	\$ -	\$ -	\$ 19,370,613
DEPT OF AGRICULTURE AND FORESTRY	95,313,300	2,063,252	-	544,886	2,608,138	-	-	-	14,349,137
DEPT OF FINANCE CITY OF NEW ORLEANS	2,278,209	49,317	-	13,024	62,341	-	-	-	342,978
DEPT OF REVENUE & TAXATION	110,482,709	2,391,625	-	631,606	3,023,231	-	-	-	16,632,847
DESOTO PARISH SCHOOL BOARD	310,981	6,732	-	1,778	8,510	-	-	-	46,817
DNR - OFFICE OF COASTAL RESTOR AND MGT	-	-	-	-	-	-	-	-	-
DNR - OFFICE OF CONSERVATION	31,847,005	689,394	-	182,063	871,457	-	-	-	4,794,473
DNR - OFFICE OF MINERAL RESOURCES	-	-	-	-	-	-	-	-	-
DNR - OFFICE OF THE SECRETARY	25,573,696	553,595	-	146,199	699,794	-	-	-	3,850,045
DOA - DIVISION OF ADMINISTRATION	93,379,071	2,021,381	-	533,829	2,555,210	-	-	-	14,057,945
DOA - EXECUTIVE OFFICE	15,242,436	329,954	-	87,138	417,092	-	-	-	2,294,704
DOA - FEDERAL PROPERTY ASSISTANCE	949,075	20,545	-	5,426	25,971	-	-	-	142,881
DOA - LA PROPERTY ASSISTANCE AGENCY	3,615,911	78,274	-	20,671	98,945	-	-	-	544,365
DOA - LOUISIANA TAX COMMISSION	6,659,191	144,152	-	38,069	182,221	-	-	-	1,002,522
DOA - MENTAL HEALTH ADVOCACY SERVICE	7,524,530	162,884	-	43,016	205,900	-	-	-	1,132,796
DOA - OFFICE OF AIRCRAFT SERVICES	422,027	9,136	-	2,413	11,549	-	-	-	63,535
DOA - OFFICE OF GROUP BENEFITS	8,640,475	187,041	-	49,396	236,437	-	-	-	1,300,798
DOA - OFFICE OF RISK MANAGEMENT	8,147,630	176,372	-	46,578	222,950	-	-	-	1,226,602
DOA - OFFICE OF ST PROCUREMENT	17,099,622	370,156	-	97,755	467,911	-	-	-	2,574,298
DOA - OFFICE OF TECHNOLOGY SERVICES	165,604,986	3,584,859	-	946,729	4,531,588	-	-	-	24,931,344
DOA - OFFICE OF THE INSPECTOR GENERAL	3,679,232	79,645	-	21,033	100,678	-	-	-	553,898
DOC - ADMINISTRATION	51,605,564	1,117,108	-	295,018	1,412,126	-	-	-	7,769,066
DOC - ADULT PROBATION AND PAROLE	136,932,990	2,964,195	-	782,817	3,747,012	-	-	-	20,614,859
DOC - ALLEN CORRECTIONAL CENTER	35,304,011	764,228	-	201,826	966,054	-	-	-	5,314,915
DOC - DAVID WADE CORRECTIONAL CENTER	53,504,786	1,158,221	-	305,876	1,464,097	-	-	-	8,054,988
DOC - DIXON CORRECTIONAL INSTITUTE	70,958,964	1,536,052	-	405,658	1,941,710	-	-	-	10,682,663
DOC - ELAYN HUNT CORRECTIONAL CENTER	82,502,958	1,785,946	-	471,652	2,257,598	-	-	-	12,420,578
DOC - LA CORRECTIONAL INST FOR WOMEN	41,089,830	889,474	-	234,902	1,124,376	-	-	-	6,185,953
DOC - LOUISIANA STATE PENITENTIARY	174,171,029	3,770,289	-	995,699	4,765,988	-	-	-	26,220,936
DOC - PRISON ENTERPRISES	9,867,198	213,596	-	56,409	270,005	-	-	-	1,485,478
DOC - RAYBURN CORRECTIONAL INST	45,865,328	992,849	-	262,202	1,255,051	-	-	-	6,904,890
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	54,569,458	1,181,268	-	311,962	1,493,230	-	-	-	8,215,271
DOE - STATE ACTIVITIES	54,291,476	1,175,250	-	310,373	1,485,623	-	-	-	8,173,422
DOTD - ADMINISTRATION	38,706,399	837,879	-	221,276	1,059,155	-	-	-	5,827,134
DOTD - ENGINEERING AND OPERATIONS	602,076,238	13,033,180	-	3,441,933	16,475,113	-	-	-	90,640,802
DPS - LA HIGHWAY SAFETY COMMISSION	2,469,778	53,463	-	14,119	67,582	-	-	-	371,818
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	1,487,302	32,196	-	8,503	40,699	-	-	-	223,909
DPS - LOUISIANA GAMING CONTROL BOARD	652,351	14,121	-	3,729	17,850	-	-	-	98,210
DPS - OFFICE OF MGT AND FINANCE	18,631,035	403,307	-	106,510	509,817	-	-	-	2,804,847
DPS - OFFICE OF MOTOR VEHICLES	63,173,186	1,367,513	-	361,148	1,728,661	-	-	-	9,510,537

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2023

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense	
	Net Pension Liability	Difference Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
DPS - OFFICE OF STATE FIRE MARSHALL	\$ 33,346,623	\$ 721,856	\$ -	\$ 190,636	\$ 912,492	\$ -	\$ -	\$ -	\$ 5,020,236	
DPS - OFFICE OF STATE POLICE	107,096,788	2,318,330	-	612,250	2,930,580	-	-	-	16,123,107	
DSCS - BOARD OF TAX APPEALS	1,185,022	25,652	-	6,775	32,427	-	-	-	178,402	
DSCS - DIV OF ADMINISTRATIVE LAW	12,554,917	271,777	-	71,774	343,551	-	-	-	1,890,106	
DSCS - ETHICS ADMINISTRATION	7,543,205	163,288	-	43,123	206,411	-	-	-	1,135,607	
DSCS - STATE CIVIL SERVICE	21,338,701	461,920	-	121,989	583,909	-	-	-	3,212,479	
DVA - DEPARTMENT OF VETERANS AFFAIRS	17,117,628	370,546	-	97,858	468,404	-	-	-	2,577,009	
DVA - LOUISIANA VETERANS HOME	11,366,481	246,051	-	64,980	311,031	-	-	-	1,711,190	
DVA - NORTHEAST LA VETERANS HOME	13,555,533	293,437	-	77,494	370,931	-	-	-	2,040,746	
DVA - NORTHWEST LA VETERANS HOME	13,767,985	298,036	-	78,709	376,745	-	-	-	2,072,730	
DVA - SOUTHEAST LA VETERANS HOME	13,120,788	284,026	-	75,009	359,035	-	-	-	1,975,296	
DVA - SOUTHWEST LA VETERANS HOME	12,776,339	276,570	-	73,040	349,610	-	-	-	1,923,440	
EAST BATON ROUGE PARISH SCHOOL BOARD	1,615,483	34,970	-	9,235	44,205	-	-	-	243,206	
EAST JEFFERSON POLICE DEPT	4,021,940	87,063	-	22,993	110,056	-	-	-	605,491	
EUNICE CITY COURT	206,161	4,463	-	1,179	5,642	-	-	-	31,037	
FIFTH LA LEVEE BOARD	1,541,921	33,378	-	8,815	42,193	-	-	-	232,132	
FLORIDA PARISHES JUV DETENTION CENTER	16,266,880	352,130	-	92,994	445,124	-	-	-	2,448,931	
GREATER BATON ROUGE PORT COM	5,927,320	128,309	-	33,885	162,194	-	-	-	892,341	
GREATER KROTZ SPRINGS PORT COMM	353,351	7,649	-	2,020	9,669	-	-	-	53,196	
GREATER LAFOURCHE PORT COMMISSION	9,345,437	202,301	-	53,426	255,727	-	-	-	1,406,928	
IBERIA PARISH GOVERNMENT	60,376	1,307	-	345	1,652	-	-	-	9,089	
IBERIA PARISH SCHOOL BOARD	402,482	8,713	-	2,301	11,014	-	-	-	60,592	
IBERVILLE PARISH SCHOOL BOARD	381,866	8,266	-	2,183	10,449	-	-	-	57,489	
INSPIRENOLA SCHOOLS	205,692	4,453	-	1,176	5,629	-	-	-	30,966	
JEANERETTE CITY COURT	10,375	225	-	59	284	-	-	-	1,562	
JEFFERSON DAVIS PARISH	13,655	296	-	78	374	-	-	-	2,056	
JEFFERSON DAVIS PARISH SCHOOL BOARD	112,786	2,441	-	645	3,086	-	-	-	16,980	
JEFFERSON PARISH	1,442,255	31,221	-	8,245	39,466	-	-	-	217,127	
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	2,702,378	58,499	-	15,449	73,948	-	-	-	406,835	
JIMMY D. LONG SR. LA SCHOOL FOR MATH SCI & ARTS	1,956,050	42,343	-	11,182	53,525	-	-	-	294,478	
JUDICIAL EXP REG PARISH OF ORLEANS	10,748,401	232,671	-	61,446	294,117	-	-	-	1,618,140	
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	1,972,516	42,699	-	11,276	53,975	-	-	-	296,956	
LA BD OF DRUG & DEVICE DISTR	682,271	14,769	-	3,900	18,669	-	-	-	102,714	
LA BEHAVIOR ANALYST BOARD	405,025	8,768	-	2,315	11,083	-	-	-	60,975	
LA BOARD OF PHARMACY	5,451,209	118,003	-	31,163	149,166	-	-	-	820,664	
LA BOARD REGISTRATION PROF ENGINEERS	1,879,744	40,691	-	10,746	51,437	-	-	-	282,990	
LA CEMETERY BOARD	493,648	10,686	-	2,822	13,508	-	-	-	74,317	
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	4,228,971	91,545	-	24,176	115,721	-	-	-	636,659	
LA ECON DEV - OFFICE OF BUSINESS DEV	16,599,214	359,324	-	94,894	454,218	-	-	-	2,498,963	
LA ECON DEV - OFFICE OF THE SECRETARY	8,926,155	193,225	-	51,029	244,254	-	-	-	1,343,806	

(Continued)



# Louisiana State Employees' Retirement System

## Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2023

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense
	Net Pension Liability	Difference Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
LA ED TELEVISION AUTHORITY	\$ 10,448,397	\$ 226,177	\$ -	\$ 59,731	\$ 285,908	\$ -	\$ -	\$ -	\$ 1,572,975	
LA HOUSE OF REPRESENTATIVES	33,697,096	729,443	-	192,639	922,082	-	-	-	5,072,999	
LA HOUSING CORPORATION	28,996,432	627,687	-	165,767	793,454	-	-	-	4,365,328	
LA LICENSED PROFESSIONAL COUNSELORS	650,611	14,084	-	3,719	17,803	-	-	-	97,948	
LA MILITARY DEPT	105,191,944	2,277,095	-	601,360	2,878,455	-	-	-	15,836,338	
LA PATIENT'S COMP FUND OVERSIGHT BOARD	9,578,305	207,342	-	54,757	262,099	-	-	-	1,441,986	
LA PUBLIC DEFENDER BOARD	3,389,737	73,378	-	19,378	92,756	-	-	-	510,315	
LA RACING COMMISSION	8,289,801	179,450	-	47,391	226,841	-	-	-	1,248,005	
LA REAL ESTATE COMM	3,411,825	73,856	-	19,505	93,361	-	-	-	513,640	
LA SALES & USE TAX COMMISSION FOR REMOTE SELLERS	1,122,572	24,300	-	6,418	30,718	-	-	-	169,000	
LA SENATE	25,384,938	549,509	-	145,120	694,629	-	-	-	3,821,628	
LA ST BD BARBER EXAMINERS	399,871	8,656	-	2,286	10,942	-	-	-	60,199	
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	657,171	14,226	-	3,757	17,983	-	-	-	98,935	
LA ST BD OF EXAMINERS OF DIET & NUTRITION	150,738	3,263	-	862	4,125	-	-	-	22,693	
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	483,407	10,464	-	2,764	13,228	-	-	-	72,775	
LA ST BOARD OF ARCHITECTURAL EXAMINERS	732,205	15,850	-	4,186	20,036	-	-	-	110,231	
LA ST BOARD OF CHIROPRACTIC EXAMINERS	433,473	9,383	-	2,478	11,861	-	-	-	65,258	
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	2,512,081	54,379	-	14,361	68,740	-	-	-	378,186	
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	258,973	5,606	-	1,480	7,086	-	-	-	38,988	
LA ST LICENSING BD OF CONTRACTORS	8,388,798	181,593	-	47,957	229,550	-	-	-	1,262,909	
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	383,004	8,291	-	2,190	10,481	-	-	-	57,660	
LA STATE BD OF COSMETOLOGY	2,666,367	57,719	-	15,243	72,962	-	-	-	401,414	
LA STATE BD OF EMBALMERS & FUNERAL DIRS	587,089	12,709	-	3,356	16,065	-	-	-	88,385	
LA STATE BD PRIVATE SECURITY EXAM	508,373	11,005	-	2,906	13,911	-	-	-	76,534	
LA STATE BOARD OF DENTISTRY	1,501,626	32,506	-	8,584	41,090	-	-	-	226,065	
LA STATE BOARD OF HOME INSPECTORS	231,797	5,018	-	1,325	6,343	-	-	-	34,896	
LA STATE BOARD OF NURSING	10,614,463	229,772	-	60,681	290,453	-	-	-	1,597,976	
LA STATE LAW INSTITUTE	1,395,534	30,209	-	7,978	38,187	-	-	-	210,094	
LA STATE UNIVERSITY MEDICAL CENTER	49,811,698	1,078,276	-	284,763	1,363,039	-	-	-	7,499,005	
LA USED MOTOR VEHICLE & PARTS	2,448,158	52,995	-	13,996	66,991	-	-	-	368,563	
LA VETERINARY BOARD	251,275	5,439	-	1,436	6,875	-	-	-	37,829	
LAFAYETTE CONSOL GOVT ADM OPERAT	374,838	8,114	-	2,143	10,257	-	-	-	56,431	
LAFAYETTE PARISH SCHOOL BOARD	346,792	7,507	-	1,983	9,490	-	-	-	52,208	
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	283,136	6,129	-	1,619	7,748	-	-	-	42,625	
LAFOURCHE PARISH SCHOOL BOARD	180,993	3,918	-	1,035	4,953	-	-	-	27,248	
LAKE PROVIDENCE PORT COMMISSION	716,141	15,502	-	4,094	19,596	-	-	-	107,813	
LALLIE KEMP CHARITY HOSPITAL	35,888,758	776,886	-	205,169	982,055	-	-	-	5,402,947	
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	18,810,689	407,196	-	107,537	514,733	-	-	-	2,831,894	
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	37,452,634	810,739	-	214,109	1,024,848	-	-	-	5,638,384	
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	14,710,166	318,432	-	84,095	402,527	-	-	-	2,214,572	

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2023

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense
	Net Pension Liability	Difference Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
				Total Deferred Outflows of Resources	Total Deferred Inflows of Resources				
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	\$ 1,186,696	\$ 25,688	\$ -	\$ 6,784	\$ 32,472	\$ -	\$ -	\$ -	\$ 178,654
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	31,483,680	681,529	-	179,986	861,515	-	-	-	4,739,775
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTH.	14,126,892	305,806	-	80,760	386,566	-	-	-	2,126,762
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	25,645,049	555,140	-	146,607	701,747	-	-	-	3,860,787
LDH-LA EMERGENCY RESPONSE NETWORK	2,758,470	59,713	-	15,770	75,483	-	-	-	415,280
LDH-MEDICAL VENDOR ADMINISTRATION	161,628,629	3,498,783	-	923,997	4,422,780	-	-	-	24,332,715
LDH-NORTHEAST DELTA HUMAN SERVICES AUTH.	16,793,795	363,536	-	96,007	459,543	-	-	-	2,528,256
LDH-NORTHWEST LOUISIANA HUMAN SERVICES DIST.	14,573,351	315,470	-	83,313	398,783	-	-	-	2,193,975
LDH-OFF OF THE SECRETARY MGT AND FINANCE	96,660,975	2,092,425	-	552,591	2,645,016	-	-	-	14,552,026
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	191,095,616	4,136,656	-	1,092,454	5,229,110	-	-	-	28,768,883
LDH-OFFICE OF AGING AND ADULT SERVICES	65,683,393	1,421,852	-	375,498	1,797,350	-	-	-	9,888,442
LDH-OFFICE OF BEHAVIORAL HEALTH	203,360,837	4,402,162	-	1,162,571	5,564,733	-	-	-	30,615,376
LDH-OFFICE OF PUBLIC HEALTH	238,337,735	5,159,309	-	1,362,527	6,521,836	-	-	-	35,881,045
LDH-OFFICE ON WOMEN'S AND COMMUNITY HEALTH	928,660	20,103	-	5,309	25,412	-	-	-	139,807
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTH.	24,595,571	532,422	-	140,608	673,030	-	-	-	3,702,791
LEESVILLE CITY COURT	39,023	845	-	223	1,068	-	-	-	5,875
LEGISLATIVE BUDGETARY CONTROL COUN	2,383,164	51,588	-	13,624	65,212	-	-	-	358,778
LEGISLATIVE FISCAL OFFICE	4,421,209	95,706	-	25,275	120,981	-	-	-	665,600
LINCOLN PARISH SCHOOL BOARD	158,235	3,425	-	905	4,330	-	-	-	23,822
LIVINGSTON PARISH COUNCIL	27,243	590	-	156	746	-	-	-	4,101
LIVINGSTON PARISH SCHOOL BOARD	2,084,298	45,119	-	11,915	57,034	-	-	-	313,785
LOUISIANA BOARD OF CPAS	1,065,476	23,064	-	6,091	29,155	-	-	-	160,404
LOUISIANA BOARD OF MASSAGE THERAPY	422,027	9,136	-	2,413	11,549	-	-	-	63,535
LOUISIANA DELTA COMMUNITY COLLEGE	2,503,380	54,191	-	14,311	68,502	-	-	-	376,876
LOUISIANA DEPARTMENT OF JUSTICE	107,419,215	2,325,309	-	614,093	2,939,402	-	-	-	16,171,647
LOUISIANA LEGISLATIVE AUDITOR	54,084,244	1,170,764	-	309,188	1,479,952	-	-	-	8,142,224
LOUISIANA LOTTERY CORPORATION	286,617	6,204	-	1,639	7,843	-	-	-	43,149
LOUISIANA MOTOR VEHICLE COMMISSION	3,621,199	78,388	-	20,702	99,090	-	-	-	545,161
LOUISIANA PHYSICAL THERAPY BOARD	722,968	15,650	-	4,133	19,783	-	-	-	108,841
LOUISIANA STATE UNIVERSITY	185,753,644	4,021,018	-	1,061,915	5,082,933	-	-	-	27,964,665
LSU MEDICAL CENTER HEALTH CARE SRV DIV	4,516,391	97,767	-	25,819	123,586	-	-	-	679,929
LSU MEDICAL CENTER IN SHREVEPORT	33,754,125	730,677	-	192,965	923,642	-	-	-	5,081,584
LT GOVERNORS OFFICE	3,967,790	85,891	-	22,683	108,574	-	-	-	597,339
MADISON PARISH PORT HARBOR & TERMINAL	456,766	9,888	-	2,611	12,499	-	-	-	68,765
MARKSVILLE CITY COURT	164,125	3,553	-	938	4,491	-	-	-	24,709
METROPOLITAN HUMAN SERVICES DISTRICT	21,900,154	474,074	-	125,199	599,273	-	-	-	3,297,004
MINDEN CITY COURT	310,312	6,717	-	1,774	8,491	-	-	-	46,717
MONROE CITY SCHOOL BOARD	309,040	6,690	-	1,767	8,457	-	-	-	46,525
MUNICIPAL FIRE & POLICE CIVIL SERVICE	4,271,207	92,459	-	24,418	116,877	-	-	-	643,018
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	748,069	16,193	-	4,277	20,470	-	-	-	112,620

(Continued)



# Louisiana State Employees' Retirement System

## Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2023

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense	
	Net Pension Liability	Difference Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
NATCHITOCHE CANE RIVER LEVEE DISTRICT	\$ 495,924	\$ 10,735	\$ -	\$ 2,835	\$ 13,570	\$ -	\$ -	\$ -	\$ 74,660	
NATCHITOCHE CITY COURT	227,111	4,916	-	1,298	6,214	-	-	-	34,191	
NATCHITOCHE PARISH SCHOOL BOARD	206,228	4,464	-	1,179	5,643	-	-	-	31,047	
NEW IBERIA CITY COURT	312,856	6,772	-	1,789	8,561	-	-	-	47,099	
NEW ORLEANS CENTER FOR CREATIVE ARTS	995,194	21,543	-	5,689	27,232	-	-	-	149,824	
NORTH LAFOURCHE LEVEE DISTRICT	1,508,320	32,651	-	8,623	41,274	-	-	-	227,073	
NORTHSHORE CHARTER SCHOOL	159,239	3,447	-	910	4,357	-	-	-	23,973	
NORTHSHORE TECH COMMUNITY COLLEGE	4,022,677	87,079	-	22,997	110,076	-	-	-	605,602	
NORTHWEST LA TECHNICAL COMMUNITY COLLEGE	1,501,559	32,504	-	8,584	41,088	-	-	-	226,055	
NUNEZ COMMUNITY COLLEGE	995,997	21,560	-	5,694	27,254	-	-	-	149,944	
OFFICE OF ELDERLY AFFAIRS	11,138,299	241,111	-	63,675	304,786	-	-	-	1,676,838	
OFFICE OF FINANCIAL INSTITUTIONS	15,355,222	332,395	-	87,783	420,178	-	-	-	2,311,683	
OFFICE OF HOME LAND SEC & EMERG. PREP.	39,681,311	858,983	-	226,850	1,085,833	-	-	-	5,973,905	
OFFICE OF JUVENILE JUSTICE	111,240,283	2,408,024	-	635,937	3,043,961	-	-	-	16,746,897	
OPELOUSAS CITY COURT	184,474	3,993	-	1,055	5,048	-	-	-	27,772	
ORLEANS PARISH SCHOOL BOARD	751,282	16,263	-	4,295	20,558	-	-	-	113,103	
OUACHITA PARISH POLICE JURY	95,651	2,071	-	547	2,618	-	-	-	14,400	
OUACHITA PARISH SCHOOL BOARD	591,373	12,801	-	3,381	16,182	-	-	-	89,030	
PARISH OF ORLEANS JUDICIAL EXP JUDGES	1,106,440	23,951	-	6,325	30,276	-	-	-	166,571	
PARISH OF TANGIPAHOA	44,981	974	-	257	1,231	-	-	-	6,772	
PARISH OF TERREBONNE	130,457	2,824	-	746	3,570	-	-	-	19,640	
PINEVILLE CITY COURT	316,537	6,852	-	1,810	8,662	-	-	-	47,654	
POINT COUPEE PARISH SCHOOL BOARD	190,431	4,122	-	1,089	5,211	-	-	-	28,669	
PONTCHARTRAIN LEVEE DISTRICT	6,174,244	133,654	-	35,297	168,951	-	-	-	929,514	
PORT OF LAKE CHARLES	17,018,965	368,410	-	97,294	465,704	-	-	-	2,562,155	
PUBLIC SERVICE COMMISSION	12,887,586	278,978	-	73,676	352,654	-	-	-	1,940,188	
RAPIDES PARISH HOUSING AUTHORITY	822,568	17,806	-	4,702	22,508	-	-	-	123,835	
RAPIDES PARISH POLICE JURY	190,096	4,115	-	1,087	5,202	-	-	-	28,618	
RAPIDES PARISH SCHOOL BOARD	3,507,543	75,928	-	20,052	95,980	-	-	-	528,050	
RAYNE CITY COURT	114,928	2,488	-	657	3,145	-	-	-	17,302	
RECOVERY SCHOOL DISTRICT	2,166,494	46,898	-	12,385	59,283	-	-	-	326,159	
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	2,290,458	49,582	-	13,094	62,676	-	-	-	344,822	
REGIONAL PLANNING COMMISSION	4,318,598	93,485	-	24,689	118,174	-	-	-	650,152	
REGIONAL TRANSIT AUTHORITY	495,120	10,718	-	2,831	13,549	-	-	-	74,539	
RIVER PARISHES COMMUNITY COLLEGE	1,780,479	38,542	-	10,179	48,721	-	-	-	268,046	
RUSTON CITY COURT	292,039	6,322	-	1,670	7,992	-	-	-	43,966	
SABINE RIVER AUTHORITY	4,769,072	103,236	-	27,264	130,500	-	-	-	717,970	
SCHOOL EMPLOYEES RETIREMENT SYSTEM	377,314	8,168	-	2,157	10,325	-	-	-	56,804	
SECRETARY OF STATE'S OFFICE	53,742,272	1,163,362	-	307,233	1,470,595	-	-	-	8,090,741	
SOUTH LAFOURCHE LEVEE DISTRICT	2,746,355	59,450	-	15,700	75,150	-	-	-	413,456	

(Continued)

# Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2023

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense
	Net Pension Liability	Difference Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	
SOUTH LOUISIANA COMMUNITY COLLEGE	\$ 6,679,874	\$ 144,600	\$ -	\$ 38,187	\$ 182,787	\$ -	\$ -	\$ -	\$ 1,005,635	
SOUTH TANGIPAHOA PARISH PORT COMMISSION	363,592	7,871	-	2,079	9,950	-	-	-	54,738	
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	36,534,483	790,864	-	208,860	999,724	-	-	-	5,500,159	
SOUTHERN UNIVERSITY	46,251,812	1,001,215	-	264,412	1,265,627	-	-	-	6,963,074	
SOWELA TECHNICAL COMMUNITY COLLEGE	2,777,613	60,127	-	15,879	76,006	-	-	-	418,162	
SPRINGHILL CITY COURT	68,073	1,474	-	389	1,863	-	-	-	10,248	
SSC - SPECIAL SCHOOL DISTRICT	13,598,773	294,373	-	77,741	372,114	-	-	-	2,047,255	
ST BERNARD PARISH SCHOOL BOARD	162,318	3,514	-	928	4,442	-	-	-	24,437	
ST BERNARD PORT HARBOR & TERM DIST	3,780,170	81,830	-	21,610	103,440	-	-	-	569,094	
ST CHARLES PARISH PUBLIC SCHOOLS	170,216	3,685	-	973	4,658	-	-	-	25,626	
ST JAMES PARISH SCHOOL BOARD	83,267	1,803	-	476	2,279	-	-	-	12,536	
ST LANDRY PARISH GOVERNMENT	75,168	1,627	-	430	2,057	-	-	-	11,316	
ST LANDRY PARISH SCHOOL BOARD	716,609	15,512	-	4,097	19,609	-	-	-	107,883	
ST MARTIN PARISH POLICE JURY	21,553	467	-	123	590	-	-	-	3,245	
ST MARTIN PARISH SCHOOL BOARD	516,607	11,183	-	2,953	14,136	-	-	-	77,774	
ST TAMMANY PARISH GOVERNMENT	11,513	249	-	66	315	-	-	-	1,733	
ST TAMMANY PARISH SCHOOL BOARD	2,197,017	47,559	-	12,560	60,119	-	-	-	330,754	
ST. HELENA PARISH SCHOOL BOARD	148,329	3,211	-	848	4,059	-	-	-	22,330	
ST. MARY PARISH SCHOOL BOARD	506,901	10,973	-	2,898	13,871	-	-	-	76,312	
STATE PLUMBING BOARD	758,578	16,421	-	4,337	20,758	-	-	-	114,202	
STATE POLICE COMMISSION	1,072,839	23,224	-	6,133	29,357	-	-	-	161,513	
STATE POLICE RETIREMENT SYSTEM	1,409,992	30,522	-	8,061	38,583	-	-	-	212,270	
SUPREME COURT OF LA	211,024,994	4,568,069	-	1,206,386	5,774,455	-	-	-	31,769,192	
TANGIPAHOA PARISH SCHOOL SYSTEM	1,761,268	38,126	-	10,069	48,195	-	-	-	265,154	
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	14,167,321	306,681	-	80,992	387,673	-	-	-	2,132,849	
TENSAS BASIN LEVEE DISTRICT	3,461,224	74,925	-	19,787	94,712	-	-	-	521,077	
TERREBONNE LEVEE & CONSERVATION DISTRICT	3,452,656	74,740	-	19,738	94,478	-	-	-	519,787	
TERREBONNE PARISH SCHOOL BOARD	727,921	15,757	-	4,161	19,918	-	-	-	109,586	
THE CITY OF VILLE PLATTE	188,088	4,072	-	1,075	5,147	-	-	-	28,316	
THE PORT OF SOUTH LOUISIANA	8,790,477	190,288	-	50,253	240,541	-	-	-	1,323,380	
THRIVE ACADEMY	579,258	12,539	-	3,312	15,851	-	-	-	87,206	
TOWN OF BUNKIE	38,153	826	-	218	1,044	-	-	-	5,744	
TOWN OF SORRENTO	9,371	203	-	54	257	-	-	-	1,411	
TOWN OF VIDALIA	279,388	6,048	-	1,597	7,645	-	-	-	42,061	
TREASURY DEPARTMENT	12,743,407	275,857	-	72,851	348,708	-	-	-	1,918,482	
UNIVERSITY OF LOUISIANA	212,071,125	4,590,714	-	1,212,366	5,803,080	-	-	-	31,926,684	
VERMILION PARISH POLICE JURY	48,796	1,056	-	279	1,335	-	-	-	7,346	
VERMILION PARISH SCHOOL BOARD	249,133	5,393	-	1,424	6,817	-	-	-	37,506	

(Continued)

(Continued)



# Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2023

Louisiana State Employees' Retirement System

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense
	Net Pension Liability	Difference Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
				Total Deferred Outflows of Resources	Total Deferred Inflows of Resources				
VERNON PARISH SCHOOL BOARD	\$ 53,214	\$ 1,152	\$ -	\$ 304	\$ 1,456	\$ -	\$ -	\$ -	\$ 8,011
WARE YOUTH CENTER	13,046,959	282,428	-	74,587	357,015	-	-	-	1,964,181
WARREN EASTON CHARTER HIGH SCHOOL	269,415	5,832	-	1,540	7,372	-	-	-	40,560
WASHINGTON PARISH POLICE JURY	75,369	1,632	-	431	2,063	-	-	-	11,347
WASHINGTON PARISH SCHOOL SYSTEM	112,518	2,436	-	643	3,079	-	-	-	16,939
WEBSTER PARISH POLICE JURY	34,472	746	-	197	943	-	-	-	5,190
WEBSTER PARISH SCHOOL BOARD	203,751	4,411	-	1,165	5,576	-	-	-	30,674
WEST BATON ROUGE PARISH COUNCIL	54,619	1,182	-	312	1,494	-	-	-	8,223
WEST FELICIANA PARISH SCHOOL BOARD	142,505	3,085	-	815	3,900	-	-	-	21,454
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	7,746,889	167,697	-	44,287	211,984	-	-	-	1,166,271
WINN PARISH POLICE JURY	7,631	165	-	44	209	-	-	-	1,149
WINN PARISH SCHOOL BOARD	109,305	2,366	-	625	2,991	-	-	-	16,456
WINNFIELD CITY COURT	40,764	882	-	233	1,115	-	-	-	6,137
WINNSBORO CITY COURT	69,546	1,505	-	398	1,903	-	-	-	10,470
WLF - OFFICE OF FISHERIES	36,825,718	797,168	-	210,525	1,007,693	-	-	-	5,544,004
WLF - OFFICE OF MGT AND FINANCE	8,223,067	178,005	-	47,010	225,015	-	-	-	1,237,958
WLF - OFFICE OF THE SECRETARY	58,706,996	1,270,833	-	335,616	1,606,449	-	-	-	8,838,166
WLF - OFFICE OF WILDLIFE	36,073,633	780,888	-	206,225	987,113	-	-	-	5,430,779
WORKFORCE SUPPORT AND TRAINING	121,304,605	2,625,887	-	693,473	3,319,360	-	-	-	18,262,052
ZACHARY CITY COURT	284,877	6,167	-	1,629	7,796	-	-	-	42,887
ZACHARY SCHOOL BOARD	185,879	4,024	-	1,063	5,087	-	-	-	27,984
<b>Total</b>	<b>\$ 6,693,528,340</b>	<b>\$ 144,895,145</b>	<b>\$ -</b>	<b>\$ 38,265,497</b>	<b>\$ 183,160,642</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,007,691,009</b>

The accompanying notes are an integral part of this schedule.

# Notes to Schedules

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

## A. Summary of Significant Accounting Policies

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

### 1. Basis of Accounting

The System's employer pension schedules were prepared using the accrual basis of accounting. Members' earnable compensation, for which the employer allocations are based, is calculated using the methodology described at Note D. The member's earnable compensation is attributed to the employer for which the member is employed as of June 30, 2023.

### 2. System Employees

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

### 3. Plan Fiduciary Net Position

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

## B. Plan Description

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



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

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

## **1. Retirement Benefits**

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

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

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

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



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

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

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

## **2. Deferred Benefits**

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

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

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



### **3. Disability Benefits**

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

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

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

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

### **4. Survivor's Benefits**

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

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

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

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

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

## 5. Cost-of-Living Adjustments

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

## C. Contributions

### 1. Employer Contributions

The employer contribution rate is established annually under La. R.S. 11:101-11:104 by the Public Retirement Systems' Actuarial Committee (PRSAC), taking into consideration the recommendation of the System's Actuary. Each plan pays a separate actuarially-determined employer contribution rate. However, all assets of LASERS are used for the payment of benefits for all classes of members, regardless of their plan membership. Rates for the year ended June 30, 2023 are as follows:

Plan	Plan Status	2023 Employer Rate
Appellate Law Clerks	Closed	40.40%
Appellate Law Clerks hired on or after 7/1/06	Closed	40.40%
Alcohol Tobacco Control	Closed	43.90%
Bridge Police	Closed	39.30%
Bridge Police hired on or after 7/1/06	Closed	39.30%
Corrections Primary	Closed	39.20%
Corrections Secondary	Closed	43.40%
Harbor Police	Closed	46.70%
Hazardous Duty	Open	46.10%
Judges hired before 1/1/11	Closed	44.80%
Judges hired after 12/31/10	Closed	43.80%
Judges hired on or after 7/1/15	Open	43.80%
Legislators	Closed	36.60%
Optional Retirement Plan (ORP) before 7/1/06	Closed	37.90%
Optional Retirement Plan (ORP) on or after 7/1/06	Closed	37.90%
Peace Officers	Closed	41.80%
Regular Employees hired before 7/1/06	Closed	40.40%
Regular Employees hired on or after 7/1/06	Closed	40.40%
Regular Employees hired on or after 1/1/11	Closed	40.40%
Regular Employees hired on or after 7/1/15	Open	40.40%
Special Legislative Employees	Closed	38.60%
Wildlife Agents	Closed	52.20%
<b>Aggregate Rate</b>		<b>41.00%</b>



## **2. Legislative Acts Contributions**

Legislative Acts Contributions include appropriations by the State Legislature to cover unfunded accrued pension liabilities.

## **D. Schedule of Employer Allocations**

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

The allocation method used in determining each employer's proportion was based on the employer's projected contribution effort to the plan for 2024 as compared to the total of all employers' projected contribution effort to the plan for 2024.

The employers' projected contribution effort was calculated by multiplying the eligible base compensation of active members in the System on June 30, 2023, by 2024 employers' actuarially required contribution rates. Generally, eligible base compensation was based on the reported base salary from each employer's July contribution report multiplied by twelve. For active members who did not have a July 2023 contribution report or where the July base salary was greater than 115% of the prior fiscal year's annualized earnings, the annualized earnings for the prior fiscal year were used. Annualized earnings are derived using the total earnings for the prior fiscal year and dividing by the portion of the year for which the member was employed by the employer. The portion of the year employed is determined by dividing the actual days employed in the fiscal year by the days in the fiscal year. The projected employer rates for the year ended June 30, 2024 for the various plans follow:

<b>Plan</b>	<b>2024 Employer Rate</b>
Appellate Law Clerks	41.30%
Appellate Law Clerks hired on or after 7/01/06	41.30%
Alcohol Tobacco Control	42.60%
Bridge Police	40.30%
Bridge Police hired on or after 7/01/06	40.30%
Corrections Primary	39.90%
Corrections Secondary	44.60%
Harbor Police	47.30%
Hazardous Duty	47.00%
Judges hired before 1/01/11	45.80%
Judges hired after 12/31/10	44.70%
Judges hired on or after 7/01/15	44.70%
Legislators	37.00%
Optional Retirement Plan (ORP) before 7/01/06*	38.80%
Optional Retirement Plan (ORP) on or after 7/01/06*	38.80%
Peace Officers	43.00%
Regular Employees hired before 7/01/06	41.30%
Regular Employees hired on or after 7/01/06	41.30%
Regular Employees hired on or after 1/01/11	41.30%
Regular Employees hired on or after 7/01/15	41.30%
Special Legislative Employees	39.00%
Wildlife Agents	53.10%
<b>Aggregate Rate</b>	<b>41.90%</b>

\*For ORP the projected employer contribution effort was calculated using the shared UAL portion of the contribution rate of 37.92% for 2024.

## **E. Schedule of Pension Amounts by Employer**

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

## **F. Actuarial Methods and Assumptions**

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



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

	<b>2023</b>
Total Pension Liability	\$ 21,192,522,129
Plan Fiduciary Net Position	14,498,993,789
Employers' Net Pension Liability	\$ 6,693,528,340
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	68.4%

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

<b>Valuation Date</b>	June 30, 2023
<b>Actuarial Cost Method</b>	Entry Age Normal
<b>Actuarial Assumptions:</b>	
<b>Expected Remaining Service Lives</b>	2 years
<b>Investment Rate of Return</b>	7.25% per annum, net of investment expenses
<b>Inflation Rate</b>	2.30% per annum
<b>Mortality</b>	<p><b>Non-disabled members</b> - The RP-2014 Blue Collar (males/females) and White Collar (females) Healthy Annuitant Tables projected on a fully generational basis by Mortality Improvement Scale MP-2018.</p> <p><b>Disabled members</b> – Mortality rates based on the RP-2000 Disabled Retiree Mortality Table, with no projection for mortality improvement.</p>
<b>Termination, Disability, and Retirement</b>	Termination, disability, and retirement assumptions were projected based on a five-year (2014-2018) experience study of the System's members.
<b>Salary Increases</b>	Salary increases were projected based on a 2014-2018 experience study of the System's members. The salary increase ranges for specific types of members are:

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

### Cost-of-Living Adjustments

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

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.30% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term nominal rate of return is 8.19% for 2023. Best estimates of geometric real rates of return for each major asset class included in the System's target asset allocation as of June 30, 2023 are summarized in the following table:

<b>Expected Long Term Real Rates of Return</b>	
<b>Asset Class</b>	<b>2023</b>
Cash	0.80%
Domestic Equity	4.45%
International Equity	5.44%
Domestic Fixed Income	2.04%
International Fixed Income	5.33%
Alternative Investments	8.19%
<b>Total Fund</b>	<b>5.75%</b>

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



## G. Sensitivity to Changes in Discount Rate

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

Changes in Discount Rate			
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
2023 Employer Net Pension Liability	\$ 8,764,622,972	\$ 6,693,528,340	\$ 4,938,873,543

## H. Change in Net Pension Liability

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

### 1. Differences between Expected and Actual Experience

Differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The difference between expected and actual experience resulted in a deferred outflow of resources as of June 30, 2023, as follows:

			June 30, 2023	
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	
2023	\$289,790,291	\$ -	\$ 144,895,146	\$ 144,895,145
2022	20,616,461	-	20,616,461	-
			Totals	\$ 144,895,145

### 2. Differences between Projected and Actual Investment Earnings

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

				June 30, 2023		
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows	Net Deferred Outflows Balance
2023	\$ -	\$ 438,755,311	\$ (87,751,062)	\$ -	\$ (351,004,249)	\$ (351,004,249)
2022	1,669,711,061	-	417,427,765	1,252,283,296	-	1,252,283,296
2021	-	1,714,209,704	(571,403,234)	-	(1,142,806,470)	(1,142,806,470)
2020	559,585,838	-	279,792,918	279,792,920	-	279,792,920
2019	93,822,989	-	93,822,989	-	-	-
			Totals	\$ 1,532,076,216	\$(1,493,810,719)	\$ 38,265,497

### 3. Changes in Actuarial Assumptions

Changes in actuarial assumptions related to inflation and salary factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. Changes in actuarial assumptions resulted in no deferred inflows or outflows of resources as of June 30, 2023, as follows:

			June 30, 2023		
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2022	\$ 137,446,739	\$ -	\$137,446,739	\$ -	\$ -
			Totals	\$ -	\$ -

## I. Contributions – Proportionate Share/Change in Proportionate Share

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

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



## **J. Estimates**

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

## **K. Retirement System Audit Reports**

The Louisiana State Employees' Retirement System has issued stand-alone audit reports on their financial statements for the years ended June 30, 2023. Access to the reports can be found on the Louisiana Legislative Auditor's website, [www.la.la.gov](http://www.la.la.gov) and the System's website, [www.lasersonline.org](http://www.lasersonline.org).

# Louisiana State Employees' Retirement System

## Schedule of Employers' Proportionate Share of Contributions

### June 30, 2023

Employer Name	Proportionate Share of Legislative Acts Contributions	Proportionate Share of Employer Contributions	Proportionate Share of Total Contributions
15TH JUDICIAL DISTRICT COURT	\$ 30,877	\$ 74,846	\$ 105,723
17TH JUDICIAL DIST COURT	161,085	390,752	551,837
18TH JUDICIAL DISTRICT	33,851	82,115	115,966
19TH JUDICIAL DIST COURT	459,194	1,114,124	1,573,318
20TH JUDICIAL DISTRICT COURT	35,546	86,213	121,759
24TH JUDICIAL DIST CT JEFFERSON PARISH	154,044	373,720	527,764
2ND JUDICIAL DISTRICT COURT DIVISION A	17,133	41,527	58,660
2ND JUDICIAL DISTRICT COURT DIVISION B	15,928	38,643	54,571
2ND JUDICIAL DISTRICT COURT DIVISION C	18,714	45,404	64,118
3RD CIRCUIT COURT OF APPEAL	634,550	1,539,538	2,174,088
3RD JUDICIAL DISTRICT COURT	39,010	94,618	133,628
4TH DISTRICT COURT JUDGES OFFICE	88,186	213,941	302,127
5TH CIRCUIT COURT OF APPEAL	379,179	919,930	1,299,109
ACADIA PARISH POLICE JURY	7,004	16,966	23,970
ACADIA PARISH SCHOOL BOARD	3,991	9,710	13,701
ALGIERS CHARTER SCHOOLS ASSOCIATION	13,179	32,026	45,205
ALLEN PARISH POLICE JURY	2,146	5,233	7,379
AMITE RIVER BASIN WATER DIST	11,296	27,433	38,729
ASCENSION PARISH POLICE JURY	9,715	23,556	33,271
ASCENSION PARISH SCHOOL BOARD	84,760	205,691	290,451
ATCHAFALAYA LEVEE DISTRICT	389,421	944,740	1,334,161
AVOYELLES PARISH POLICE JURY	1,732	4,241	5,973
AVOYELLES PARISH SCHOOL BOARD	8,736	21,220	29,956
BATON ROUGE COMMUNITY COLLEGE	463,712	1,125,088	1,588,800

(Continued)



**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2023**

Employer Name	Proportionate Share of Legislative Acts Contributions	Proportionate Share of Employer Contributions	Proportionate Share of Total Contributions
BD EX SPEECH PATHOLOGY & AUDIOLOGY	\$ 21,538	\$ 52,294	\$ 73,832
BD OF COMMISSIONERS PORT OF NEW ORLEANS	2,488,458	6,037,345	8,525,803
BD OF ELEM AND SECONDARY ED	24,927	60,464	85,391
BD OF EXAMINERS OF CERTIFIED SHORTHAND	9,527	23,164	32,691
BEEKMAN CHARTER SCHOOL	11,673	28,307	39,980
BIENVILLE PARISH SCHOOL DISTRICT	3,878	9,423	13,301
BOARD OF EXAMINERS OF NURSING FACILITIES ADM.	11,033	26,767	37,800
BOARD OF MEDICAL EXAMINERS	585,637	1,420,817	2,006,454
BOARD OF REGENTS	885,403	2,148,054	3,033,457
BOSSIER CITY COURT	14,346	34,755	49,101
BOSSIER PARISH COMMUNITY COLLEGE	261,810	635,126	896,936
BOSSIER PARISH SCHOOL BOARD	47,444	115,043	162,487
CADDO LEVEE DISTRICT	89,090	216,120	305,210
CADDO PARISH SCHOOL BOARD	38,558	93,547	132,105
CALCASIEU PARISH POLICE JURY	8,660	21,051	29,711
CALCASIEU PARISH SCHOOL BOARD	25,756	62,486	88,242
CAPITOL AREA GROUNDWATER COMMISSION	20,296	49,292	69,588
CATAHOULA PARISH SCHOOL BOARD	-	-	-
CENTRAL LA TECH COMMUNITY COLLEGE	73,539	178,429	251,968
CITY COURT OF ABBEVILLE	9,037	21,977	31,014
CITY COURT OF BAKER	16,869	40,888	57,757
CITY COURT OF BASTROP	17,208	41,723	58,931
CITY COURT OF BOGALUSA	4,669	11,367	16,036
CITY COURT OF CROWLEY	7,493	18,231	25,724

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2023**

Employer Name	Proportionate Share of Legislative Acts Contributions	Proportionate Share of Employer Contributions	Proportionate Share of Total Contributions
CITY COURT OF DENHAM SPRINGS	\$ 13,254	\$ 32,144	\$ 45,398
CITY COURT OF FRANKLIN	5,912	14,330	20,242
CITY COURT OF HAMMOND	8,472	20,503	28,975
CITY COURT OF HOUMA	13,970	33,931	47,901
CITY COURT OF JENNINGS	6,966	16,952	23,918
CITY COURT OF LAKE CHARLES	33,851	82,102	115,953
CITY COURT OF MORGAN CITY	5,460	13,246	18,706
CITY COURT OF OAKDALE	1,694	4,086	5,780
CITY COURT OF PLAQUEMINE	2,673	6,500	9,173
CITY COURT OF PORT ALLEN CIVIL FEES	5,272	12,751	18,023
CITY COURT OF SLIDELL	13,744	33,383	47,127
CITY COURT OF SULPHUR	8,698	21,103	29,801
CITY COURT OF THIBODAUX	10,769	26,166	36,935
CITY COURT OF VILLE PLATTE CIVIL DIV	4,067	9,892	13,959
CITY COURT OF WEST MONROE	4,820	11,706	16,526
CITY OF ABBEVILLE	1,732	4,190	5,922
CITY OF ALEXANDRIA	10,807	26,180	36,987
CITY OF BAKER	4,594	11,171	15,765
CITY OF BAKER SCHOOL BOARD	13,631	33,057	46,688
CITY OF BASTROP	4,255	10,375	14,630
CITY OF BATON ROUGE	101,855	247,154	349,009
CITY OF BOGALUSA	4,481	10,858	15,339
CITY OF BOSSIER	6,251	15,152	21,403
CITY OF BREAUX BRIDGE	9,263	22,435	31,698

(Continued)



**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2023**

Employer Name	Proportionate Share of Legislative Acts Contributions	Proportionate Share of Employer Contributions	Proportionate Share of Total Contributions
CITY OF CROWLEY	\$ 5,234	\$ 12,750	\$ 17,984
CITY OF DENHAM SPRINGS	4,744	11,524	16,268
CITY OF DONALDSONVILLE	1,280	3,093	4,373
CITY OF EUNICE	3,991	9,671	13,662
CITY OF FRANKLIN	3,464	8,379	11,843
CITY OF GONZALES	1,280	3,093	4,373
CITY OF JEANERETTE	3,577	8,627	12,204
CITY OF JENNINGS	979	2,362	3,341
CITY OF KAPLAN	4,330	10,480	14,810
CITY OF LAKE CHARLES	6,175	14,957	21,132
CITY OF MANDEVILLE	10,769	26,089	36,858
CITY OF MARKSVILLE	2,259	5,533	7,792
CITY OF MINDEN	979	2,427	3,406
CITY OF MONROE	32,496	78,852	111,348
CITY OF MORGAN CITY	6,627	16,066	22,693
CITY OF NEW IBERIA	7,380	17,880	25,260
CITY OF OAKDALE	3,238	7,883	11,121
CITY OF OPELOUSAS	6,213	15,112	21,325
CITY OF PINEVILLE	3,464	8,418	11,882
CITY OF PLAQUEMINE	7,192	17,475	24,667
CITY OF PORT ALLEN	4,857	11,734	16,591
CITY OF RAYNE	3,991	9,632	13,623
CITY OF RUSTON	5,610	13,587	19,197
CITY OF SHREVEPORT	55,578	134,788	190,366

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Employers' Proportionate Share of Contributions

### June 30, 2023

Employer Name	Proportionate Share of Legislative Acts Contributions	Proportionate Share of Employer Contributions	Proportionate Share of Total Contributions
CITY OF SLIDELL	\$ 8,058	\$ 19,537	\$ 27,595
CITY OF SULPHUR	3,954	9,605	13,559
CITY OF THIBODAUX	8,435	20,463	28,898
CITY OF WEST MONROE	9,752	23,623	33,375
CITY OF WINNFIELD	414	1,057	1,471
CITY OF ZACHARY	1,469	3,575	5,044
CLAIBORNE PARISH SCHOOL BOARD	7,794	18,872	26,666
COASTAL PROTECTION & RESTORATION AUTHORITY	2,309,186	5,602,379	7,911,565
COMMISSION OF LAW ENFORCEMENT LCLE	400,114	970,789	1,370,903
CONCORDIA PARISH SCHOOL BOARD	-	-	-
COURT OF APPEAL FIRST CIRCUIT	817,098	1,982,427	2,799,525
COURT OF APPEALS FOURTH CIRCUIT	611,882	1,484,517	2,096,399
COURT OF APPEALS SECOND CIRCUIT	405,461	983,671	1,389,132
CRIMINAL DISTRICT COURT	656,954	1,593,921	2,250,875
CRT - OFFICE OF CULTURAL DEVELOPMENT	385,203	934,574	1,319,777
CRT - OFFICE OF STATE LIBRARY	382,831	928,741	1,311,572
CRT - OFFICE OF STATE MUSEUM	598,741	1,452,647	2,051,388
CRT - OFFICE OF STATE PARKS	1,863,774	4,521,832	6,385,606
CRT - OFFICE OF THE SECRETARY	497,564	1,207,099	1,704,663
CRT - OFFICE OF TOURISM	450,496	1,092,944	1,543,440
CUSTODIAN OF NOTARIAL ARCHIVES	54,222	131,603	185,825
DELGADO COLLEGE	941,621	2,284,550	3,226,171
DEPARTMENT OF CHILDREN AND FAMILY SERVICES	32,168,201	78,044,852	110,213,053
DEPARTMENT OF INSURANCE	2,293,635	5,564,701	7,858,336

(Continued)



# Louisiana State Employees' Retirement System

## Schedule of Employers' Proportionate Share of Contributions

### June 30, 2023

Employer Name	Proportionate Share of Legislative Acts Contributions	Proportionate Share of Employer Contributions	Proportionate Share of Total Contributions
DEPT ENVIRONMENTAL QUALITY	\$ 7,238,207	\$ 17,560,930	\$ 24,799,137
DEPT OF AGRICULTURE AND FORESTRY	5,361,819	13,008,597	18,370,416
DEPT OF FINANCE CITY OF NEW ORLEANS	128,175	310,921	439,096
DEPT OF REVENUE & TAXATION	6,215,178	15,078,947	21,294,125
DESOTO PARISH SCHOOL BOARD	17,509	42,429	59,938
DNR - OFFICE OF COASTAL RESTOR AND MGT	-	-	-
DNR - OFFICE OF CONSERVATION	1,791,553	4,346,549	6,138,102
DNR - OFFICE OF MINERAL RESOURCES	-	-	-
DNR - OFFICE OF THE SECRETARY	1,438,657	3,490,345	4,929,002
DOA - DIVISION OF ADMINISTRATION	5,253,035	12,744,583	17,997,618
DOA - EXECUTIVE OFFICE	857,463	2,080,321	2,937,784
DOA - FEDERAL PROPERTY ASSISTANCE	53,394	129,528	182,922
DOA - LA PROPERTY ASSISTANCE AGENCY	203,408	493,512	696,920
DOA - LOUISIANA TAX COMMISSION	374,622	908,852	1,283,474
DOA - MENTAL HEALTH ADVOCACY SERVICE	423,309	1,026,948	1,450,257
DOA - OFFICE OF AIRCRAFT SERVICES	23,760	57,580	81,340
DOA - OFFICE OF GROUP BENEFITS	486,079	1,179,262	1,665,341
DOA - OFFICE OF RISK MANAGEMENT	458,328	1,112,023	1,570,351
DOA - OFFICE OF ST PROCUREMENT	961,954	2,333,779	3,295,733
DOA - OFFICE OF TECHNOLOGY SERVICES	9,316,083	22,602,154	31,918,237
DOA - OFFICE OF THE INSPECTOR GENERAL	206,986	502,139	709,125
DOC - ADMINISTRATION	2,903,070	7,043,241	9,946,311
DOC - ADULT PROBATION AND PAROLE	7,703,124	18,688,953	26,392,077
DOC - ALLEN CORRECTIONAL CENTER	1,986,037	4,818,358	6,804,395

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Employers' Proportionate Share of Contributions

### June 30, 2023

Employer Name	Proportionate Share of Legislative Acts Contributions	Proportionate Share of Employer Contributions	Proportionate Share of Total Contributions
DOC - DAVID WADE CORRECTIONAL CENTER	\$ 3,009,895	\$ 7,302,466	\$ 10,312,361
DOC - DIXON CORRECTIONAL INSTITUTE	3,991,768	9,684,662	13,676,430
DOC - ELAYN HUNT CORRECTIONAL CENTER	4,641,191	11,260,196	15,901,387
DOC - LA CORRECTIONAL INST FOR WOMEN	2,311,483	5,608,055	7,919,538
DOC - LOUISIANA STATE PENITENTIARY	9,797,945	23,771,287	33,569,232
DOC - PRISON ENTERPRISES	555,062	1,346,714	1,901,776
DOC - RAYBURN CORRECTIONAL INST	2,580,146	6,259,808	8,839,954
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	3,069,803	7,447,760	10,517,563
DOE - STATE ACTIVITIES	3,054,139	7,409,847	10,463,986
DOTD - ADMINISTRATION	2,177,434	5,282,728	7,460,162
DOTD - ENGINEERING AND OPERATIONS	33,869,237	82,173,236	116,042,473
DPS - LA HIGHWAY SAFETY COMMISSION	138,944	337,074	476,018
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	83,668	202,990	286,658
DPS - LOUISIANA GAMING CONTROL BOARD	36,713	89,019	125,732
DPS - OFFICE OF MGT AND FINANCE	1,048,069	2,542,824	3,590,893
DPS - OFFICE OF MOTOR VEHICLES	3,553,811	8,622,010	12,175,821
DPS - OFFICE OF STATE FIRE MARSHALL	1,875,899	4,551,235	6,427,134
DPS - OFFICE OF STATE POLICE	6,024,722	14,616,810	20,641,532
DSCS - BOARD OF TAX APPEALS	66,648	161,750	228,398
DSCS - DIV OF ADMINISTRATIVE LAW	706,281	1,713,518	2,419,799
DSCS - ETHICS ADMINISTRATION	424,326	1,029,530	1,453,856
DSCS - STATE CIVIL SERVICE	1,200,418	2,912,343	4,112,761
DVA - DEPARTMENT OF VETERANS AFFAIRS	962,933	2,336,270	3,299,203
DVA - LOUISIANA VETERANS HOME	639,407	1,551,336	2,190,743

(Continued)



**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2023**

Employer Name	Proportionate Share of Legislative Acts Contributions	Proportionate Share of Employer Contributions	Proportionate Share of Total Contributions
DVA - NORTHEAST LA VETERANS HOME	\$ 762,574	\$ 1,850,081	\$ 2,612,655
DVA - NORTHWEST LA VETERANS HOME	774,511	1,879,092	2,653,603
DVA - SOUTHEAST LA VETERANS HOME	738,099	1,790,765	2,528,864
DVA - SOUTHWEST LA VETERANS HOME	718,745	1,743,730	2,462,475
EAST BATON ROUGE PARISH SCHOOL BOARD	90,897	220,467	311,364
EAST JEFFERSON POLICE DEPT	226,265	548,912	775,177
EUNICE CITY COURT	11,598	28,137	39,735
FIFTH LA LEVEE BOARD	86,755	210,431	297,186
FLORIDA PARISHES JUV DETENTION CENTER	915,074	2,220,159	3,135,233
GREATER BATON ROUGE PORT COM	333,429	808,986	1,142,415
GREATER KROTZ SPRINGS PORT COMM	19,881	48,223	68,104
GREATER LAFOURCHE PORT COMMISSION	525,729	1,275,484	1,801,213
IBERIA PARISH GOVERNMENT	3,389	8,248	11,637
IBERIA PARISH SCHOOL BOARD	22,630	54,943	77,573
IBERVILLE PARISH SCHOOL BOARD	21,501	52,099	73,600
INSPIRENOLA SCHOOLS	11,560	28,085	39,645
JEANERETTE CITY COURT	602	1,398	2,000
JEFFERSON DAVIS PARISH	753	1,879	2,632
JEFFERSON DAVIS PARISH SCHOOL BOARD	6,364	15,374	21,738
JEFFERSON PARISH	81,145	196,831	277,976
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	152,010	368,839	520,849
JIMMY D. LONG SR. LA SCHOOL FOR MATH SCI & ARTS	110,026	266,978	377,004
JUDICIAL EXP REG PARISH OF ORLEANS	604,652	1,466,964	2,071,616
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	110,967	269,210	380,177

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2023**

Employer Name	Proportionate Share of Legislative Acts Contributions	Proportionate Share of Employer Contributions	Proportionate Share of Total Contributions
LA BD OF DRUG & DEVICE DISTR	\$ 38,370	\$ 93,129	\$ 131,499
LA BEHAVIOR ANALYST BOARD	22,781	55,282	78,063
LA BOARD OF PHARMACY	306,656	743,995	1,050,651
LA BOARD REGISTRATION PROF ENGINEERS	105,733	256,563	362,296
LA CEMETERY BOARD	27,789	67,355	95,144
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	237,900	577,180	815,080
LA ECON DEV - OFFICE OF BUSINESS DEV	933,788	2,265,498	3,199,286
LA ECON DEV - OFFICE OF THE SECRETARY	502,157	1,218,245	1,720,402
LA ED TELEVISION AUTHORITY	587,783	1,426,011	2,013,794
LA HOUSE OF REPRESENTATIVES	1,895,629	4,599,054	6,494,683
LA HOUSING CORPORATION	1,631,183	3,957,507	5,588,690
LA LICENSED PROFESSIONAL COUNSELORS	36,600	88,797	125,397
LA MILITARY DEPT	5,917,558	14,356,840	20,274,398
LA PATIENT'S COMP FUND OVERSIGHT BOARD	538,833	1,307,262	1,846,095
LA PUBLIC DEFENDER BOARD	190,681	462,647	653,328
LA RACING COMMISSION	466,348	1,131,405	1,597,753
LA REAL ESTATE COMM	191,924	465,662	657,586
LA SALES & USE TAX COMMISSION FOR REMOTE SELLERS	63,146	153,215	216,361
LA SENATE	1,428,039	3,464,582	4,892,621
LA ST BD BARBER EXAMINERS	22,480	54,590	77,070
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	36,977	89,684	126,661
LA ST BD OF EXAMINERS OF DIET & NUTRITION	8,472	20,581	29,053
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	27,186	65,984	93,170
LA ST BOARD OF ARCHITECTURAL EXAMINERS	41,194	99,929	141,123

(Continued)



**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2023**

Employer Name	Proportionate Share of Legislative Acts Contributions	Proportionate Share of Employer Contributions	Proportionate Share of Total Contributions
LA ST BOARD OF CHIROPRACTIC EXAMINERS	\$ 24,400	\$ 59,146	\$ 83,546
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	141,317	342,854	484,171
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	14,572	35,342	49,914
LA ST LICENSING BD OF CONTRACTORS	471,921	1,144,912	1,616,833
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	21,538	52,281	73,819
LA STATE BD OF COSMETOLOGY	150,015	363,893	513,908
LA STATE BD OF EMBALMERS & FUNERAL DIRS	33,023	80,131	113,154
LA STATE BD PRIVATE SECURITY EXAM	28,617	69,365	97,982
LA STATE BOARD OF DENTISTRY	84,459	204,960	289,419
LA STATE BOARD OF HOME INSPECTORS	13,028	31,648	44,676
LA STATE BOARD OF NURSING	597,122	1,448,680	2,045,802
LA STATE LAW INSTITUTE	78,509	190,462	268,971
LA STATE UNIVERSITY MEDICAL CENTER	2,802,156	6,798,410	9,600,566
LA USED MOTOR VEHICLE & PARTS	137,739	334,112	471,851
LA VETERINARY BOARD	14,120	34,310	48,430
LAFAYETTE CONSOL GOVT ADM OPERAT	21,086	51,159	72,245
LAFAYETTE PARISH SCHOOL BOARD	19,505	47,335	66,840
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	15,928	38,643	54,571
LAFOURCHE PARISH SCHOOL BOARD	10,167	24,717	34,884
LAKE PROVIDENCE PORT COMMISSION	40,290	97,737	138,027
LALLIE KEMP CHARITY HOSPITAL	2,018,909	4,898,189	6,917,098
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	1,058,198	2,567,321	3,625,519
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	2,106,908	5,111,607	7,218,515
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	827,528	2,007,668	2,835,196

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2023**

Employer Name	Proportionate Share of Legislative Acts Contributions	Proportionate Share of Employer Contributions	Proportionate Share of Total Contributions
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	\$ 66,761	\$ 161,959	\$ 228,720
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	1,771,107	4,296,968	6,068,075
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTH.	794,694	1,928,083	2,722,777
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	1,442,648	3,500,106	4,942,754
LDH-LA EMERGENCY RESPONSE NETWORK	155,173	376,487	531,660
LDH-MEDICAL VENDOR ADMINISTRATION	9,092,379	22,059,466	31,151,845
LDH-NORTHEAST DELTA HUMAN SERVICES AUTH.	944,746	2,292,043	3,236,789
LDH-NORTHWEST LOUISIANA HUMAN SERVICES DIST.	819,809	1,989,017	2,808,826
LDH-OFF OF THE SECRETARY MGT AND FINANCE	5,437,654	13,192,509	18,630,163
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	10,750,033	26,081,196	36,831,229
LDH-OFFICE OF AGING AND ADULT SERVICES	3,695,014	8,964,617	12,659,631
LDH-OFFICE OF BEHAVIORAL HEALTH	11,440,010	27,755,183	39,195,193
LDH-OFFICE OF PUBLIC HEALTH	13,407,634	32,528,907	45,936,541
LDH-OFFICE ON WOMEN'S AND COMMUNITY HEALTH	52,226	126,761	178,987
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTH.	1,383,606	3,356,875	4,740,481
LEESVILLE CITY COURT	2,184	5,337	7,521
LEGISLATIVE BUDGETARY CONTROL COUN	134,049	325,275	459,324
LEGISLATIVE FISCAL OFFICE	248,707	603,424	852,131
LINCOLN PARISH SCHOOL BOARD	8,886	21,612	30,498
LIVINGSTON PARISH COUNCIL	1,544	3,707	5,251
LIVINGSTON PARISH SCHOOL BOARD	117,255	284,467	401,722
LOUISIANA BOARD OF CPAS	59,946	145,411	205,357
LOUISIANA BOARD OF MASSAGE THERAPY	23,760	57,580	81,340
LOUISIANA DELTA COMMUNITY COLLEGE	140,827	341,667	482,494

(Continued)



# Louisiana State Employees' Retirement System

## Schedule of Employers' Proportionate Share of Contributions

### June 30, 2023

Employer Name	Proportionate Share of Legislative Acts Contributions	Proportionate Share of Employer Contributions	Proportionate Share of Total Contributions
LOUISIANA DEPARTMENT OF JUSTICE	\$ 6,042,834	\$ 14,660,842	\$ 20,703,676
LOUISIANA LEGISLATIVE AUDITOR	3,042,503	7,381,541	10,424,044
LOUISIANA LOTTERY CORPORATION	16,116	39,126	55,242
LOUISIANA MOTOR VEHICLE COMMISSION	203,710	494,230	697,940
LOUISIANA PHYSICAL THERAPY BOARD	40,667	98,676	139,343
LOUISIANA STATE UNIVERSITY	10,449,514	25,352,118	35,801,632
LSU MEDICAL CENTER HEALTH CARE SRV DIV	254,053	616,424	870,477
LSU MEDICAL CENTER IN SHREVEPORT	1,898,830	4,606,845	6,505,675
LT GOVERNORS OFFICE	223,215	541,526	764,741
MADISON PARISH PORT HARBOR & TERMINAL	25,680	62,356	88,036
MARKSVILLE CITY COURT	9,225	22,408	31,633
METROPOLITAN HUMAN SERVICES DISTRICT	1,231,973	2,989,001	4,220,974
MINDEN CITY COURT	17,472	42,337	59,809
MONROE CITY SCHOOL BOARD	17,396	42,168	59,564
MUNICIPAL FIRE & POLICE CIVIL SERVICE	240,272	582,948	823,220
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	42,097	102,084	144,181
NATCHITOCHES CANE RIVER LEVEE DISTRICT	27,902	67,681	95,583
NATCHITOCHES CITY COURT	12,765	31,008	43,773
NATCHITOCHES PARISH SCHOOL BOARD	11,598	28,150	39,748
NEW IBERIA CITY COURT	17,585	42,714	60,299
NEW ORLEANS CENTER FOR CREATIVE ARTS	55,992	135,819	191,811
NORTH LAFOURCHE LEVEE DISTRICT	84,835	205,874	290,709
NORTHSHORE CHARTER SCHOOL	8,962	21,729	30,691
NORTHSHORE TECH COMMUNITY COLLEGE	226,302	549,017	775,319

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2023**

Employer Name	Proportionate Share of Legislative Acts Contributions	Proportionate Share of Employer Contributions	Proportionate Share of Total Contributions
NORTHWEST LA TECHNICAL COMMUNITY COLLEGE	\$ 84,459	\$ 204,947	\$ 289,406
NUNEZ COMMUNITY COLLEGE	56,030	135,936	191,966
OFFICE OF ELDERLY AFFAIRS	626,567	1,520,197	2,146,764
OFFICE OF FINANCIAL INSTITUTIONS	863,789	2,095,733	2,959,522
OFFICE OF HOME LAND SEC & EMERG. PREP.	2,232,259	5,415,805	7,648,064
OFFICE OF JUVENILE JUSTICE	6,257,802	15,182,336	21,440,138
OPELOUSAS CITY COURT	10,393	25,162	35,555
ORLEANS PARISH SCHOOL BOARD	42,248	102,552	144,800
OUACHITA PARISH POLICE JURY	5,385	13,050	18,435
OUACHITA PARISH SCHOOL BOARD	33,286	80,694	113,980
PARISH OF ORLEANS JUDICIAL EXP JUDGES	62,243	151,009	213,252
PARISH OF TANGIPAHOA	2,523	6,146	8,669
PARISH OF TERREBONNE	7,343	17,801	25,144
PINEVILLE CITY COURT	17,810	43,198	61,008
POINT COUPEE PARISH SCHOOL BOARD	10,731	25,972	36,703
PONTCHARTRAIN LEVEE DISTRICT	347,323	842,683	1,190,006
PORT OF LAKE CHARLES	957,398	2,322,789	3,280,187
PUBLIC SERVICE COMMISSION	724,995	1,758,922	2,483,917
RAPIDES PARISH HOUSING AUTHORITY	46,277	112,262	158,539
RAPIDES PARISH POLICE JURY	10,694	25,945	36,639
RAPIDES PARISH SCHOOL BOARD	197,308	478,726	676,034
RAYNE CITY COURT	6,477	15,674	22,151
RECOVERY SCHOOL DISTRICT	121,887	295,677	417,564
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	128,853	312,603	441,456

(Continued)



**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2023**

Employer Name	Proportionate Share of Legislative Acts Contributions	Proportionate Share of Employer Contributions	Proportionate Share of Total Contributions
REGIONAL PLANNING COMMISSION	\$ 242,945	\$ 589,409	\$ 832,354
REGIONAL TRANSIT AUTHORITY	27,864	67,564	95,428
RIVER PARISHES COMMUNITY COLLEGE	100,160	243,004	343,164
RUSTON CITY COURT	16,417	39,870	56,287
SABINE RIVER AUTHORITY	268,287	650,890	919,177
SCHOOL EMPLOYEES RETIREMENT SYSTEM	21,237	51,485	72,722
SECRETARY OF STATE'S OFFICE	3,023,262	7,334,872	10,358,134
SOUTH LAFOURCHE LEVEE DISTRICT	154,496	374,829	529,325
SOUTH LOUISIANA COMMUNITY COLLEGE	375,790	911,670	1,287,460
SOUTH TANGIPAHOA PARISH PORT COMMISSION	20,446	49,632	70,078
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	2,055,246	4,986,307	7,041,553
SOUTHERN UNIVERSITY	2,601,873	6,312,571	8,914,444
SOWELA TECHNICAL COMMUNITY COLLEGE	156,265	379,084	535,349
SPRINGHILL CITY COURT	3,841	9,279	13,120
SSC - SPECIAL SCHOOL DISTRICT	764,984	1,856,005	2,620,989
ST BERNARD PARISH SCHOOL BOARD	9,150	22,135	31,285
ST BERNARD PORT HARBOR & TERM DIST	212,671	515,908	728,579
ST CHARLES PARISH PUBLIC SCHOOLS	9,564	23,243	32,807
ST JAMES PARISH SCHOOL BOARD	4,669	11,380	16,049
ST LANDRY PARISH GOVERNMENT	4,217	10,271	14,488
ST LANDRY PARISH SCHOOL BOARD	40,328	97,789	138,117
ST MARTIN PARISH POLICE JURY	1,205	2,949	4,154
ST MARTIN PARISH SCHOOL BOARD	29,069	70,500	99,569
ST TAMMANY PARISH GOVERNMENT	640	1,579	2,219

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# Louisiana State Employees' Retirement System

## Schedule of Employers' Proportionate Share of Contributions

### June 30, 2023

Employer Name	Proportionate Share of Legislative Acts Contributions	Proportionate Share of Employer Contributions	Proportionate Share of Total Contributions
ST TAMMANY PARISH SCHOOL BOARD	\$ 123,581	\$ 299,866	\$ 423,447
ST. HELENA PARISH SCHOOL BOARD	8,359	20,229	28,588
ST. MARY PARISH SCHOOL BOARD	28,504	69,195	97,699
STATE PLUMBING BOARD	42,662	103,544	146,206
STATE POLICE COMMISSION	60,360	146,416	206,776
STATE POLICE RETIREMENT SYSTEM	79,338	192,420	271,758
SUPREME COURT OF LA	11,871,151	28,801,210	40,672,361
TANGIPAHOA PARISH SCHOOL SYSTEM	99,068	240,394	339,462
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	796,990	1,933,579	2,730,569
TENSAS BASIN LEVEE DISTRICT	194,710	472,396	667,106
TERREBONNE LEVEE & CONSERVATION DISTRICT	194,221	471,234	665,455
TERREBONNE PARISH SCHOOL BOARD	40,968	99,329	140,297
THE CITY OF VILLE PLATTE	10,581	25,671	36,252
THE PORT OF SOUTH LOUISIANA	494,514	1,199,738	1,694,252
THRIVE ACADEMY	32,571	79,074	111,645
TOWN OF BUNKIE	2,146	5,208	7,354
TOWN OF SORRENTO	527	1,279	1,806
TOWN OF VIDALIA	15,702	38,146	53,848
TREASURY DEPARTMENT	716,862	1,739,266	2,456,128
UNIVERSITY OF LOUISIANA	11,930,005	28,943,984	40,873,989
VERMILION PARISH POLICE JURY	2,749	6,656	9,405
VERMILION PARISH SCHOOL BOARD	14,007	34,010	48,017
VERNON PARISH SCHOOL BOARD	3,012	7,244	10,256
WARE YOUTH CENTER	733,957	1,780,677	2,514,634

(Continued)



**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2023**

Employer Name	Proportionate Share of Legislative Acts Contributions	Proportionate Share of Employer Contributions	Proportionate Share of Total Contributions
WARREN EASTON CHARTER HIGH SCHOOL	\$ 15,175	\$ 36,751	\$ 51,926
WASHINGTON PARISH POLICE JURY	4,255	10,271	14,526
WASHINGTON PARISH SCHOOL SYSTEM	6,326	15,360	21,686
WEBSTER PARISH POLICE JURY	1,958	4,686	6,644
WEBSTER PARISH SCHOOL BOARD	11,447	27,823	39,270
WEST BATON ROUGE PARISH COUNCIL	3,088	7,439	10,527
WEST FELICIANA PARISH SCHOOL BOARD	8,020	19,446	27,466
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	435,811	1,057,302	1,493,113
WINN PARISH POLICE JURY	414	1,057	1,471
WINN PARISH SCHOOL BOARD	6,138	14,929	21,067
WINNFIELD CITY COURT	2,297	5,560	7,857
WINNSBORO CITY COURT	3,916	9,488	13,404
WLF - OFFICE OF FISHERIES	2,071,625	5,026,060	7,097,685
WLF - OFFICE OF MGT AND FINANCE	462,583	1,122,308	1,584,891
WLF - OFFICE OF THE SECRETARY	3,302,544	8,012,476	11,315,020
WLF - OFFICE OF WILDLIFE	2,029,302	4,923,428	6,952,730
WORKFORCE SUPPORT AND TRAINING	6,823,972	16,555,935	23,379,907
ZACHARY CITY COURT	16,041	38,865	54,906
ZACHARY SCHOOL BOARD	10,468	25,358	35,826
<b>Total</b>	<b>\$ 376,542,786</b>	<b>\$ 913,548,946</b>	<b>\$ 1,290,091,732</b>

# Louisiana State Employees' Retirement System

## Schedule of Net Pension Liability Sensitivity to Change in Discount Rate

June 30, 2023

Employer Name	Changes in Discount Rate	
	1% Decrease (6.25%)	1% Increase (8.25%)
15TH JUDICIAL DISTRICT COURT	\$ 718,261	\$ 404,741
17TH JUDICIAL DIST COURT	3,749,067	2,112,603
18TH JUDICIAL DISTRICT	787,852	443,955
19TH JUDICIAL DIST COURT	10,688,808	6,023,154
20TH JUDICIAL DISTRICT COURT	827,205	466,131
24TH JUDICIAL DIST CT JEFFERSON PARISH	3,585,520	2,020,444
2ND JUDICIAL DISTRICT COURT DIVISION A	398,527	224,571
2ND JUDICIAL DISTRICT COURT DIVISION B	370,744	208,914
2ND JUDICIAL DISTRICT COURT DIVISION C	435,602	245,462
3RD CIRCUIT COURT OF APPEAL	14,770,318	8,323,088
3RD JUDICIAL DISTRICT COURT	907,840	511,569
4TH DISTRICT COURT JUDGES OFFICE	2,052,587	1,156,635
5TH CIRCUIT COURT OF APPEAL	8,825,888	4,973,396
ACADIA PARISH POLICE JURY	162,847	91,764
ACADIA PARISH SCHOOL BOARD	93,080	52,451
ALGIERS CHARTER SCHOOLS ASSOCIATION	307,112	173,058
ALLEN PARISH POLICE JURY	50,134	28,250
AMITE RIVER BASIN WATER DIST	263,114	148,265
ASCENSION PARISH POLICE JURY	226,040	127,374
ASCENSION PARISH SCHOOL BOARD	1,973,267	1,111,938
ATCHAFALAYA LEVEE DISTRICT	9,064,022	5,107,585
AVOYELLES PARISH POLICE JURY	40,580	22,867
AVOYELLES PARISH SCHOOL BOARD	203,515	114,681
BATON ROUGE COMMUNITY COLLEGE	10,793,984	6,082,420
BD EX SPEECH PATHOLOGY & AUDIOLOGY	501,599	282,652
BD OF COMMISSIONERS PORT OF NEW ORLEANS	57,922,589	32,639,435
BD OF ELEM AND SECONDARY ED	580,130	326,904
BD OF EXAMINERS OF CERTIFIED SHORTHAND	222,096	125,151
BEEKMAN CHARTER SCHOOL	271,616	153,056
BIENVILLE PARISH SCHOOL DISTRICT	90,363	50,920
BOARD OF EXAMINERS OF NURSING FACILITIES ADM.	256,803	144,709
BOARD OF MEDICAL EXAMINERS	13,631,443	7,681,331
BOARD OF REGENTS	20,608,696	11,613,020
BOSSIER CITY COURT	333,582	187,974
BOSSIER PARISH COMMUNITY COLLEGE	6,093,604	3,433,752
BOSSIER PARISH SCHOOL BOARD	1,103,904	622,051

(Continued)



# Louisiana State Employees' Retirement System

## Schedule of Net Pension Liability Sensitivity to Change in Discount Rate

June 30, 2023

Employer Name	Changes in Discount Rate	
	1% Decrease (6.25%)	1% Increase (8.25%)
CADDO LEVEE DISTRICT	\$ 2,073,535	\$ 1,168,439
CADDO PARISH SCHOOL BOARD	897,497	505,741
CALCASIEU PARISH POLICE JURY	201,849	113,742
CALCASIEU PARISH SCHOOL BOARD	599,500	337,819
CAPITOL AREA GROUNDWATER COMMISSION	472,764	266,403
CATAHOULA PARISH SCHOOL BOARD	-	-
CENTRAL LA TECH COMMUNITY COLLEGE	1,711,819	964,611
CITY COURT OF ABBEVILLE	210,702	118,731
CITY COURT OF BAKER	392,392	221,113
CITY COURT OF BASTROP	400,368	225,608
CITY COURT OF BOGALUSA	108,944	61,390
CITY COURT OF CROWLEY	174,767	98,481
CITY COURT OF DENHAM SPRINGS	308,427	173,799
CITY COURT OF FRANKLIN	137,517	77,491
CITY COURT OF HAMMOND	196,853	110,927
CITY COURT OF HOUMA	325,430	183,380
CITY COURT OF JENNINGS	162,496	91,567
CITY COURT OF LAKE CHARLES	787,764	443,906
CITY COURT OF MORGAN CITY	127,087	71,614
CITY COURT OF OAKDALE	39,266	22,126
CITY COURT OF PLAQUEMINE	62,316	35,115
CITY COURT OF PORT ALLEN CIVIL FEES	122,442	68,996
CITY COURT OF SLIDELL	320,172	180,417
CITY COURT OF SULPHUR	202,463	114,088
CITY COURT OF THIBODAUX	250,931	141,400
CITY COURT OF VILLE PLATTE CIVIL DIV	94,833	53,439
CITY COURT OF WEST MONROE	112,275	63,267
CITY OF ABBEVILLE	40,230	22,669
CITY OF ALEXANDRIA	251,282	141,598
CITY OF BAKER	107,104	60,353
CITY OF BAKER SCHOOL BOARD	317,192	178,738
CITY OF BASTROP	99,391	56,007
CITY OF BATON ROUGE	2,371,093	1,336,113
CITY OF BOGALUSA	104,211	58,723
CITY OF BOSSIER	145,405	81,936
CITY OF BREAUX BRIDGE	215,347	121,348

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Net Pension Liability Sensitivity to Change in Discount Rate

June 30, 2023

Employer Name	Changes in Discount Rate	
	1% Decrease (6.25%)	1% Increase (8.25%)
CITY OF CROWLEY	\$ 122,179	\$ 68,848
CITY OF DENHAM SPRINGS	110,522	62,279
CITY OF DONALDSONVILLE	29,712	16,743
CITY OF EUNICE	92,817	52,303
CITY OF FRANKLIN	80,459	45,339
CITY OF GONZALES	29,712	16,743
CITY OF JEANERETTE	82,913	46,722
CITY OF JENNINGS	22,700	12,792
CITY OF KAPLAN	100,618	56,698
CITY OF LAKE CHARLES	143,565	80,899
CITY OF MANDEVILLE	250,405	141,104
CITY OF MARKSVILLE	52,938	29,831
CITY OF MINDEN	23,139	13,039
CITY OF MONROE	756,475	426,274
CITY OF MORGAN CITY	154,170	86,875
CITY OF NEW IBERIA	171,611	96,703
CITY OF OAKDALE	75,551	42,573
CITY OF OPELOUSAS	144,879	81,640
CITY OF PINEVILLE	80,722	45,487
CITY OF PLAQUEMINE	167,580	94,431
CITY OF PORT ALLEN	112,713	63,514
CITY OF RAYNE	92,554	52,155
CITY OF RUSTON	130,418	73,490
CITY OF SHREVEPORT	1,293,308	728,780
CITY OF SLIDELL	187,475	105,643
CITY OF SULPHUR	92,116	51,908
CITY OF THIBODAUX	196,328	110,631
CITY OF WEST MONROE	226,741	127,769
CITY OF WINNFIELD	9,992	5,630
CITY OF ZACHARY	34,270	19,311
CLAIBORNE PARISH SCHOOL BOARD	181,165	102,087
COASTAL PROTECTION & RESTORATION AUTHORITY	53,749,576	30,287,938
COMMISSION OF LAW ENFORCEMENT LCLE	9,313,639	5,248,245
CONCORDIA PARISH SCHOOL BOARD	-	-
COURT OF APPEAL FIRST CIRCUIT	19,019,407	10,717,454
COURT OF APPEALS FOURTH CIRCUIT	14,242,512	8,025,670

(Continued)



# Louisiana State Employees' Retirement System

## Schedule of Net Pension Liability Sensitivity to Change in Discount Rate

June 30, 2023

Employer Name	Changes in Discount Rate	
	1% Decrease (6.25%)	1% Increase (8.25%)
COURT OF APPEALS SECOND CIRCUIT	\$ 9,437,483	\$ 5,318,031
CRIMINAL DISTRICT COURT	15,291,988	8,617,050
CRT - OFFICE OF CULTURAL DEVELOPMENT	8,966,297	5,052,517
CRT - OFFICE OF STATE LIBRARY	8,910,554	5,021,106
CRT - OFFICE OF STATE MUSEUM	13,936,715	7,853,352
CRT - OFFICE OF STATE PARKS	43,382,517	24,446,091
CRT - OFFICE OF THE SECRETARY	11,581,135	6,525,981
CRT - OFFICE OF TOURISM	10,485,820	5,908,770
CUSTODIAN OF NOTARIAL ARCHIVES	1,262,456	711,395
DELGADO COLLEGE	21,917,956	12,350,789
DEPARTMENT OF CHILDREN AND FAMILY SERVICES	748,765,246	421,929,942
DEPARTMENT OF INSURANCE	53,387,948	30,084,160
DEPT ENVIRONMENTAL QUALITY	168,480,332	94,938,830
DEPT OF AGRICULTURE AND FORESTRY	124,804,901	70,327,682
DEPT OF FINANCE CITY OF NEW ORLEANS	2,983,127	1,680,995
DEPT OF REVENUE & TAXATION	144,667,990	81,520,553
DESOTO PARISH SCHOOL BOARD	407,204	229,460
DNR - OFFICE OF COASTAL RESTOR AND MGT	-	-
DNR - OFFICE OF CONSERVATION	41,701,024	23,498,568
DNR - OFFICE OF MINERAL RESOURCES	-	-
DNR - OFFICE OF THE SECRETARY	33,486,644	18,869,757
DOA - DIVISION OF ADMINISTRATION	122,272,187	68,900,496
DOA - EXECUTIVE OFFICE	19,958,712	11,246,753
DOA - FEDERAL PROPERTY ASSISTANCE	1,242,736	700,283
DOA - LA PROPERTY ASSISTANCE AGENCY	4,734,737	2,668,029
DOA - LOUISIANA TAX COMMISSION	8,719,660	4,913,537
DOA - MENTAL HEALTH ADVOCACY SERVICE	9,852,751	5,552,035
DOA - OFFICE OF AIRCRAFT SERVICES	552,609	311,396
DOA - OFFICE OF GROUP BENEFITS	11,313,989	6,375,444
DOA - OFFICE OF RISK MANAGEMENT	10,668,650	6,011,794
DOA - OFFICE OF ST PROCUREMENT	22,390,544	12,617,093
DOA - OFFICE OF TECHNOLOGY SERVICES	216,846,063	122,192,967
DOA - OFFICE OF THE INSPECTOR GENERAL	4,817,650	2,714,751
DOC - ADMINISTRATION	67,573,227	38,077,579
DOC - ADULT PROBATION AND PAROLE	179,302,450	101,037,104
DOC - ALLEN CORRECTIONAL CENTER	46,227,689	26,049,348

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Net Pension Liability Sensitivity to Change in Discount Rate

June 30, 2023

Employer Name	Changes in Discount Rate	
	1% Decrease (6.25%)	1% Increase (8.25%)
DOC - DAVID WADE CORRECTIONAL CENTER	\$ 70,060,101	\$ 39,478,935
DOC - DIXON CORRECTIONAL INSTITUTE	92,914,908	52,357,640
DOC - ELAYN HUNT CORRECTIONAL CENTER	108,030,815	60,875,469
DOC - LA CORRECTIONAL INST FOR WOMEN	53,803,742	30,318,461
DOC - LOUISIANA STATE PENITENTIARY	228,062,589	128,513,490
DOC - PRISON ENTERPRISES	12,920,281	7,280,591
DOC - RAYBURN CORRECTIONAL INST	60,056,862	33,842,100
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	71,454,202	40,264,512
DOE - STATE ACTIVITIES	71,090,208	40,059,401
DOTD - ADMINISTRATION	50,682,835	28,559,826
DOTD - ENGINEERING AND OPERATIONS	788,369,155	444,246,778
DPS - LA HIGHWAY SAFETY COMMISSION	3,233,971	1,822,346
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	1,947,499	1,097,418
DPS - LOUISIANA GAMING CONTROL BOARD	854,200	481,343
DPS - OFFICE OF MGT AND FINANCE	24,395,802	13,747,058
DPS - OFFICE OF MOTOR VEHICLES	82,720,073	46,612,842
DPS - OFFICE OF STATE FIRE MARSHALL	43,664,650	24,605,073
DPS - OFFICE OF STATE POLICE	140,234,406	79,022,224
DSCS - BOARD OF TAX APPEALS	1,551,689	874,378
DSCS - DIV OF ADMINISTRATIVE LAW	16,439,628	9,263,746
DSCS - ETHICS ADMINISTRATION	9,877,204	5,565,814
DSCS - STATE CIVIL SERVICE	27,941,267	15,744,931
DVA - DEPARTMENT OF VETERANS AFFAIRS	22,414,121	12,630,379
DVA - LOUISIANA VETERANS HOME	14,883,469	8,386,849
DVA - NORTHEAST LA VETERANS HOME	17,749,852	10,002,059
DVA - NORTHWEST LA VETERANS HOME	18,028,041	10,158,818
DVA - SOUTHEAST LA VETERANS HOME	17,180,589	9,681,279
DVA - SOUTHWEST LA VETERANS HOME	16,729,562	9,427,124
EAST BATON ROUGE PARISH SCHOOL BOARD	2,115,342	1,191,997
EAST JEFFERSON POLICE DEPT	5,266,399	2,967,621
EUNICE CITY COURT	269,950	152,117
FIFTH LA LEVEE BOARD	2,019,019	1,137,719
FLORIDA PARISHES JUV DETENTION CENTER	21,300,137	12,002,648
GREATER BATON ROUGE PORT COM	7,761,337	4,373,521
GREATER KROTZ SPRINGS PORT COMM	462,684	260,723
GREATER LAFOURCHE PORT COMMISSION	12,237,079	6,895,606

(Continued)



**Louisiana State Employees' Retirement System**  
**Schedule of Net Pension Liability Sensitivity to Change in Discount Rate**  
**June 30, 2023**

Employer Name	Changes in Discount Rate	
	1% Decrease (6.25%)	1% Increase (8.25%)
IBERIA PARISH GOVERNMENT	\$ 79,057	\$ 44,549
IBERIA PARISH SCHOOL BOARD	527,017	296,974
IBERVILLE PARISH SCHOOL BOARD	500,022	281,763
INSPIRENOLA SCHOOLS	269,337	151,772
JEANERETTE CITY COURT	13,585	7,655
JEFFERSON DAVIS PARISH	17,880	10,075
JEFFERSON DAVIS PARISH SCHOOL BOARD	147,684	83,220
JEFFERSON PARISH	1,888,513	1,064,179
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	3,538,541	1,993,971
JIMMY D. LONG SR. LA SCHOOL FOR MATH SCI & ARTS	2,561,286	1,443,287
JUDICIAL EXP REG PARISH OF ORLEANS	14,074,144	7,930,794
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	2,582,847	1,455,437
LA BD OF DRUG & DEVICE DISTR	893,378	503,419
LA BEHAVIOR ANALYST BOARD	530,347	298,851
LA BOARD OF PHARMACY	7,137,909	4,022,219
LA BOARD REGISTRATION PROF ENGINEERS	2,461,369	1,386,984
LA CEMETERY BOARD	646,391	364,242
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	5,537,489	3,120,380
LA ECON DEV - OFFICE OF BUSINESS DEV	21,735,301	12,247,863
LA ECON DEV - OFFICE OF THE SECRETARY	11,688,063	6,586,235
LA ED TELEVISION AUTHORITY	13,681,314	7,709,433
LA HOUSE OF REPRESENTATIVES	44,123,566	24,863,672
LA HOUSING CORPORATION	37,968,434	21,395,250
LA LICENSED PROFESSIONAL COUNSELORS	851,921	480,059
LA MILITARY DEPT	137,740,169	77,616,719
LA PATIENT'S COMP FUND OVERSIGHT BOARD	12,542,000	7,067,429
LA PUBLIC DEFENDER BOARD	4,438,580	2,501,144
LA RACING COMMISSION	10,854,810	6,116,696
LA REAL ESTATE COMM	4,467,504	2,517,443
LA SALES & USE TAX COMMISSION FOR REMOTE SELLERS	1,469,915	828,298
LA SENATE	33,239,482	18,730,480
LA ST BD BARBER EXAMINERS	523,599	295,048
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	860,511	484,899
LA ST BD OF EXAMINERS OF DIET & NUTRITION	197,379	111,223
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	632,981	356,685
LA ST BOARD OF ARCHITECTURAL EXAMINERS	958,762	540,263

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Net Pension Liability Sensitivity to Change in Discount Rate

June 30, 2023

Employer Name	Changes in Discount Rate	
	1% Decrease (6.25%)	1% Increase (8.25%)
LA ST BOARD OF CHIROPRACTIC EXAMINERS	\$ 567,597	\$ 319,841
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	3,289,363	1,853,559
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	339,103	191,085
LA ST LICENSING BD OF CONTRACTORS	10,984,439	6,189,742
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	501,512	282,602
LA STATE BD OF COSMETOLOGY	3,491,388	1,967,400
LA STATE BD OF EMBALMERS & FUNERAL DIRS	768,745	433,189
LA STATE BD PRIVATE SECURITY EXAM	665,673	375,107
LA STATE BOARD OF DENTISTRY	1,966,256	1,107,987
LA STATE BOARD OF HOME INSPECTORS	303,519	171,033
LA STATE BOARD OF NURSING	13,898,764	7,831,967
LA STATE LAW INSTITUTE	1,827,336	1,029,706
LA STATE UNIVERSITY MEDICAL CENTER	65,224,308	36,753,961
LA USED MOTOR VEHICLE & PARTS	3,205,661	1,806,393
LA VETERINARY BOARD	329,024	185,405
LAFAYETTE CONSOL GOVT ADM OPERAT	490,819	276,577
LAFAYETTE PARISH SCHOOL BOARD	454,095	255,883
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	370,744	208,914
LAFOURCHE PARISH SCHOOL BOARD	236,995	133,547
LAKE PROVIDENCE PORT COMMISSION	937,727	528,410
LALLIE KEMP CHARITY HOSPITAL	46,993,367	26,480,808
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	24,631,045	13,879,618
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	49,041,133	27,634,726
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	19,261,749	10,854,014
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	1,553,880	875,613
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	41,225,281	23,230,486
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTH.	18,498,000	10,423,641
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	33,580,075	18,922,405
LDH-LA EMERGENCY RESPONSE NETWORK	3,611,989	2,035,359
LDH-MEDICAL VENDOR ADMINISTRATION	211,639,351	119,258,979
LDH-NORTHEAST DELTA HUMAN SERVICES AUTH.	21,990,088	12,391,436
LDH-NORTHWEST LOUISIANA HUMAN SERVICES DIST.	19,082,600	10,753,064
LDH-OFF OF THE SECRETARY MGT AND FINANCE	126,569,570	71,322,075
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	250,223,938	141,001,432
LDH-OFFICE OF AGING AND ADULT SERVICES	86,006,982	48,465,018
LDH-OFFICE OF BEHAVIORAL HEALTH	266,284,233	150,051,424

(Continued)



# Louisiana State Employees' Retirement System

## Schedule of Net Pension Liability Sensitivity to Change in Discount Rate

June 30, 2023

Employer Name	Changes in Discount Rate	
	1% Decrease (6.25%)	1% Increase (8.25%)
LDH-OFFICE OF PUBLIC HEALTH	\$ 312,083,595	\$ 175,859,409
LDH-OFFICE ON WOMEN'S AND COMMUNITY HEALTH	1,216,004	685,219
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTH.	32,205,870	18,148,039
LEESVILLE CITY COURT	51,098	28,794
LEGISLATIVE BUDGETARY CONTROL COUNCIL	3,120,556	1,758,437
LEGISLATIVE FISCAL OFFICE	5,789,209	3,262,225
LINCOLN PARISH SCHOOL BOARD	207,196	116,755
LIVINGSTON PARISH COUNCIL	35,672	20,101
LIVINGSTON PARISH SCHOOL BOARD	2,729,216	1,537,916
LOUISIANA BOARD OF CPAS	1,395,153	786,170
LOUISIANA BOARD OF MASSAGE THERAPY	552,609	311,396
LOUISIANA DELTA COMMUNITY COLLEGE	3,277,969	1,847,139
LOUISIANA DEPARTMENT OF JUSTICE	140,656,598	79,260,129
LOUISIANA LEGISLATIVE AUDITOR	70,818,855	39,906,493
LOUISIANA LOTTERY CORPORATION	375,301	211,483
LOUISIANA MOTOR VEHICLE COMMISSION	4,741,661	2,671,931
LOUISIANA PHYSICAL THERAPY BOARD	946,667	533,448
LOUISIANA STATE UNIVERSITY	243,229,068	137,059,816
LSU MEDICAL CENTER HEALTH CARE SRV DIV	5,913,842	3,332,456
LSU MEDICAL CENTER IN SHREVEPORT	44,198,241	24,905,752
LT GOVERNORS OFFICE	5,195,493	2,927,665
MADISON PARISH PORT HARBOR & TERMINAL	598,098	337,029
MARKSVILLE CITY COURT	214,909	121,101
METROPOLITAN HUMAN SERVICES DISTRICT	28,676,444	16,159,204
MINDEN CITY COURT	406,328	228,966
MONROE CITY SCHOOL BOARD	404,663	228,028
MUNICIPAL FIRE & POLICE CIVIL SERVICE	5,592,794	3,151,545
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	979,534	551,969
NATCHITOCHES CANE RIVER LEVEE DISTRICT	649,371	365,921
NATCHITOCHES CITY COURT	297,384	167,576
NATCHITOCHES PARISH SCHOOL BOARD	270,038	152,167
NEW IBERIA CITY COURT	409,658	230,843
NEW ORLEANS CENTER FOR CREATIVE ARTS	1,303,124	734,312
NORTH LAFOURCHE LEVEE DISTRICT	1,975,020	1,112,926
NORTHSHORE CHARTER SCHOOL	208,510	117,496
NORTHSHORE TECH COMMUNITY COLLEGE	5,267,363	2,968,164

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Net Pension Liability Sensitivity to Change in Discount Rate

June 30, 2023

Employer Name	Changes in Discount Rate	
	1% Decrease (6.25%)	1% Increase (8.25%)
NORTHWEST LA TECHNICAL COMMUNITY COLLEGE	\$ 1,966,168	\$ 1,107,938
NUNEZ COMMUNITY COLLEGE	1,304,176	734,904
OFFICE OF ELDERLY AFFAIRS	14,584,683	8,218,483
OFFICE OF FINANCIAL INSTITUTIONS	20,106,396	11,329,973
OFFICE OF HOME LAND SEC & EMERG. PREP.	51,959,402	29,279,173
OFFICE OF JUVENILE JUSTICE	145,659,970	82,079,535
OPELOUSAS CITY COURT	241,553	136,115
ORLEANS PARISH SCHOOL BOARD	983,741	554,339
OUACHITA PARISH POLICE JURY	125,246	70,577
OUACHITA PARISH SCHOOL BOARD	774,354	436,349
PARISH OF ORLEANS JUDICIAL EXP JUDGES	1,448,792	816,396
PARISH OF TANGIPAHOA	58,898	33,189
PARISH OF TERREBONNE	170,823	96,259
PINEVILLE CITY COURT	414,479	233,559
POINT COUPEE PARISH SCHOOL BOARD	249,354	140,511
PONTCHARTRAIN LEVEE DISTRICT	8,084,664	4,555,716
PORT OF LAKE CHARLES	22,284,930	12,557,580
PUBLIC SERVICE COMMISSION	16,875,230	9,509,208
RAPIDES PARISH HOUSING AUTHORITY	1,077,085	606,938
RAPIDES PARISH POLICE JURY	248,915	140,264
RAPIDES PARISH SCHOOL BOARD	4,592,838	2,588,069
RAYNE CITY COURT	150,489	84,800
RECOVERY SCHOOL DISTRICT	2,836,846	1,598,565
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	2,999,166	1,690,033
REGIONAL PLANNING COMMISSION	5,654,847	3,186,512
REGIONAL TRANSIT AUTHORITY	648,319	365,328
RIVER PARISHES COMMUNITY COLLEGE	2,331,390	1,313,740
RUSTON CITY COURT	382,401	215,483
SABINE RIVER AUTHORITY	6,244,706	3,518,898
SCHOOL EMPLOYEES RETIREMENT SYSTEM	494,062	278,404
SECRETARY OF STATE'S OFFICE	70,371,070	39,654,166
SOUTH LAFOURCHE LEVEE DISTRICT	3,596,125	2,026,420
SOUTH LOUISIANA COMMUNITY COLLEGE	8,746,743	4,928,798
SOUTH TANGIPAHOA PARISH PORT COMMISSION	476,094	268,280
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	47,838,890	26,957,261
SOUTHERN UNIVERSITY	60,562,931	34,127,270

(Continued)



# Louisiana State Employees' Retirement System

## Schedule of Net Pension Liability Sensitivity to Change in Discount Rate

June 30, 2023

Employer Name	Changes in Discount Rate	
	1% Decrease (6.25%)	1% Increase (8.25%)
SOWELA TECHNICAL COMMUNITY COLLEGE	\$ 3,637,056	\$ 2,049,484
SPRINGHILL CITY COURT	89,136	50,228
SSC - SPECIAL SCHOOL DISTRICT	17,806,471	10,033,964
ST BERNARD PARISH SCHOOL BOARD	212,542	119,768
ST BERNARD PORT HARBOR & TERM DIST	4,949,821	2,789,229
ST CHARLES PARISH PUBLIC SCHOOLS	222,884	125,596
ST JAMES PARISH SCHOOL BOARD	109,032	61,440
ST LANDRY PARISH GOVERNMENT	98,427	55,464
ST LANDRY PARISH SCHOOL BOARD	938,341	528,756
ST MARTIN PARISH POLICE JURY	28,222	15,903
ST MARTIN PARISH SCHOOL BOARD	676,454	381,182
ST TAMMANY PARISH GOVERNMENT	15,075	8,495
ST TAMMANY PARISH SCHOOL BOARD	2,876,812	1,621,086
ST. HELENA PARISH SCHOOL BOARD	194,224	109,445
ST. MARY PARISH SCHOOL BOARD	663,745	374,021
STATE PLUMBING BOARD	993,295	559,723
STATE POLICE COMMISSION	1,404,794	791,603
STATE POLICE RETIREMENT SYSTEM	1,846,268	1,040,374
SUPREME COURT OF LA	276,319,814	155,706,483
TANGIPAHOA PARISH SCHOOL SYSTEM	2,306,235	1,299,566
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	18,550,938	10,453,472
TENSAS BASIN LEVEE DISTRICT	4,532,187	2,553,892
TERREBONNE LEVEE & CONSERVATION DISTRICT	4,520,968	2,547,570
TERREBONNE PARISH SCHOOL BOARD	953,153	537,103
THE CITY OF VILLE PLATTE	246,286	138,782
THE PORT OF SOUTH LOUISIANA	11,510,404	6,486,124
THRIVE ACADEMY	758,490	427,410
TOWN OF BUNKIE	49,958	28,152
TOWN OF SORRENTO	12,270	6,914
TOWN OF VIDALIA	365,835	206,149
TREASURY DEPARTMENT	16,686,440	9,402,825
UNIVERSITY OF LOUISIANA	277,689,637	156,478,380
VERMILION PARISH POLICE JURY	63,894	36,004
VERMILION PARISH SCHOOL BOARD	326,219	183,825
VERNON PARISH SCHOOL BOARD	69,679	39,264
WARE YOUTH CENTER	17,083,915	9,626,803

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Net Pension Liability Sensitivity to Change in Discount Rate

June 30, 2023

Employer Name	Changes in Discount Rate	
	1% Decrease (6.25%)	1% Increase (8.25%)
WARREN EASTON CHARTER HIGH SCHOOL	\$ 352,776	\$ 198,790
WASHINGTON PARISH POLICE JURY	98,690	55,612
WASHINGTON PARISH SCHOOL SYSTEM	147,333	83,022
WEBSTER PARISH POLICE JURY	45,138	25,435
WEBSTER PARISH SCHOOL BOARD	266,795	150,339
WEST BATON ROUGE PARISH COUNCIL	71,519	40,301
WEST FELICIANA PARISH SCHOOL BOARD	186,599	105,149
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	10,143,912	5,716,104
WINN PARISH POLICE JURY	9,992	5,630
WINN PARISH SCHOOL BOARD	143,126	80,652
WINNFELD CITY COURT	53,377	30,078
WINNSBORO CITY COURT	91,064	51,315
WLF - OFFICE OF FISHERIES	48,220,239	27,172,151
WLF - OFFICE OF MGT AND FINANCE	10,767,427	6,067,456
WLF - OFFICE OF THE SECRETARY	76,871,966	43,317,428
WLF - OFFICE OF WILDLIFE	47,235,446	26,617,219
WORKFORCE SUPPORT AND TRAINING	158,838,370	89,505,575
ZACHARY CITY COURT	373,022	210,198
ZACHARY SCHOOL BOARD	243,394	137,153
<b>Total</b>	<b>\$ 8,764,622,972</b>	<b>\$ 4,938,873,543</b>



# Louisiana State Employees' Retirement System

## Schedule of Remaining Amortization

June 30, 2023

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
15TH JUDICIAL DISTRICT COURT	\$ 14,994	\$ (19,809)	\$ 27,017	\$ (7,191)
17TH JUDICIAL DIST COURT	78,262	(103,399)	141,019	(37,536)
18TH JUDICIAL DISTRICT	16,446	(21,729)	29,635	(7,888)
19TH JUDICIAL DIST COURT	223,129	(294,795)	402,054	(107,016)
20TH JUDICIAL DISTRICT COURT	17,268	(22,814)	31,115	(8,282)
24TH JUDICIAL DIST CT JEFFERSON PARISH	74,848	(98,888)	134,867	(35,898)
2ND JUDICIAL DISTRICT COURT DIVISION A	8,319	(10,991)	14,990	(3,990)
2ND JUDICIAL DISTRICT COURT DIVISION B	7,739	(10,225)	13,945	(3,712)
2ND JUDICIAL DISTRICT COURT DIVISION C	9,093	(12,014)	16,385	(4,361)
3RD CIRCUIT COURT OF APPEAL	308,330	(407,362)	555,578	(147,880)
3RD JUDICIAL DISTRICT COURT	18,951	(25,038)	34,148	(9,089)
4TH DISTRICT COURT JUDGES OFFICE	42,848	(56,610)	77,207	(20,550)
5TH CIRCUIT COURT OF APPEAL	184,240	(243,416)	331,981	(88,364)
ACADIA PARISH POLICE JURY	3,399	(4,491)	6,125	(1,630)
ACADIA PARISH SCHOOL BOARD	1,943	(2,567)	3,501	(932)
ALGIERS CHARTER SCHOOLS ASSOCIATION	6,411	(8,470)	11,552	(3,075)
ALLEN PARISH POLICE JURY	1,047	(1,383)	1,886	(502)
AMITE RIVER BASIN WATER DIST	5,493	(7,257)	9,897	(2,634)
ASCENSION PARISH POLICE JURY	4,719	(6,234)	8,502	(2,263)
ASCENSION PARISH SCHOOL BOARD	41,192	(54,422)	74,223	(19,756)
ATCHAFALAYA LEVEE DISTRICT	189,212	(249,984)	340,938	(90,749)
AVOYELLES PARISH POLICE JURY	847	(1,119)	1,526	(406)
AVOYELLES PARISH SCHOOL BOARD	4,248	(5,613)	7,655	(2,038)
BATON ROUGE COMMUNITY COLLEGE	225,324	(297,696)	406,010	(108,069)
BD EX SPEECH PATHOLOGY & AUDIOLOGY	10,471	(13,834)	18,867	(5,022)
BD OF COMMISSIONERS PORT OF NEW ORLEANS	1,209,134	(1,597,493)	2,178,728	(579,919)
BD OF ELEM AND SECONDARY ED	12,110	(16,000)	21,821	(5,808)

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Remaining Amortization

June 30, 2023

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
BD OF EXAMINERS OF CERTIFIED SHORTHAND	\$ 4,636	\$ (6,125)	\$ 8,354	\$ (2,224)
BEEKMAN CHARTER SCHOOL	5,670	(7,491)	10,217	(2,719)
BIENVILLE PARISH SCHOOL DISTRICT	1,886	(2,492)	3,399	(905)
BOARD OF EXAMINERS OF NURSING FACILITIES ADM.	5,361	(7,083)	9,660	(2,571)
BOARD OF MEDICAL EXAMINERS	284,556	(375,952)	512,740	(136,477)
BOARD OF REGENTS	430,207	(568,384)	775,185	(206,333)
BOSSIER CITY COURT	6,964	(9,200)	12,548	(3,340)
BOSSIER PARISH COMMUNITY COLLEGE	127,204	(168,060)	229,208	(61,009)
BOSSIER PARISH SCHOOL BOARD	23,044	(30,445)	41,523	(11,052)
CADDO LEVEE DISTRICT	43,285	(57,188)	77,995	(20,760)
CADDO PARISH SCHOOL BOARD	18,735	(24,753)	33,759	(8,986)
CALCASIEU PARISH POLICE JURY	4,214	(5,567)	7,592	(2,021)
CALCASIEU PARISH SCHOOL BOARD	12,515	(16,534)	22,550	(6,002)
CAPITOL AREA GROUNDWATER COMMISSION	9,869	(13,039)	17,783	(4,733)
CATAHOULA PARISH SCHOOL BOARD	-	-	-	-
CENTRAL LA TECH COMMUNITY COLLEGE	35,734	(47,212)	64,389	(17,139)
CITY COURT OF ABBEVILLE	4,398	(5,811)	7,925	(2,110)
CITY COURT OF BAKER	8,191	(10,822)	14,760	(3,929)
CITY COURT OF BASTROP	8,358	(11,042)	15,060	(4,008)
CITY COURT OF BOGALUSA	2,274	(3,005)	4,098	(1,091)
CITY COURT OF CROWLEY	3,648	(4,820)	6,574	(1,750)
CITY COURT OF DENHAM SPRINGS	6,438	(8,506)	11,601	(3,088)
CITY COURT OF FRANKLIN	2,871	(3,793)	5,173	(1,377)
CITY COURT OF HAMMOND	4,109	(5,429)	7,405	(1,971)
CITY COURT OF HOUMA	6,793	(8,975)	12,241	(3,258)
CITY COURT OF JENNINGS	3,392	(4,482)	6,112	(1,627)

(Continued)



# Louisiana State Employees' Retirement System

## Schedule of Remaining Amortization

June 30, 2023

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
CITY COURT OF LAKE CHARLES	\$ 16,445	\$ (21,726)	\$ 29,631	\$ (7,887)
CITY COURT OF MORGAN CITY	2,653	(3,505)	4,780	(1,272)
CITY COURT OF OAKDALE	820	(1,083)	1,477	(393)
CITY COURT OF PLAQUEMINE	1,301	(1,719)	2,344	(624)
CITY COURT OF PORT ALLEN CIVIL FEES	2,556	(3,377)	4,606	(1,226)
CITY COURT OF SLIDELL	6,684	(8,830)	12,043	(3,206)
CITY COURT OF SULPHUR	4,226	(5,584)	7,616	(2,027)
CITY COURT OF THIBODAUX	5,238	(6,921)	9,439	(2,512)
CITY COURT OF VILLE PLATTE CIVIL DIV	1,980	(2,615)	3,567	(949)
CITY COURT OF WEST MONROE	2,344	(3,097)	4,223	(1,124)
CITY OF ABBEVILLE	840	(1,110)	1,513	(403)
CITY OF ALEXANDRIA	5,246	(6,930)	9,452	(2,516)
CITY OF BAKER	2,236	(2,954)	4,029	(1,072)
CITY OF BAKER SCHOOL BOARD	6,621	(8,748)	11,931	(3,176)
CITY OF BASTROP	2,075	(2,741)	3,739	(995)
CITY OF BATON ROUGE	49,497	(65,394)	89,187	(23,739)
CITY OF BOGALUSA	2,175	(2,874)	3,920	(1,043)
CITY OF BOSSIER	3,035	(4,010)	5,469	(1,456)
CITY OF BREAUX BRIDGE	4,495	(5,939)	8,100	(2,156)
CITY OF CROWLEY	2,550	(3,370)	4,596	(1,223)
CITY OF DENHAM SPRINGS	2,307	(3,048)	4,157	(1,107)
CITY OF DONALDSONVILLE	620	(819)	1,118	(297)
CITY OF EUNICE	1,938	(2,560)	3,491	(929)
CITY OF FRANKLIN	1,680	(2,219)	3,026	(806)
CITY OF GONZALES	620	(819)	1,118	(297)
CITY OF JEANERETTE	1,731	(2,287)	3,119	(830)

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Remaining Amortization

June 30, 2023

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
CITY OF JENNINGS	\$ 474	\$ (626)	\$ 854	\$ (227)
CITY OF KAPLAN	2,100	(2,775)	3,785	(1,007)
CITY OF LAKE CHARLES	2,997	(3,959)	5,400	(1,437)
CITY OF MANDEVILLE	5,227	(6,906)	9,419	(2,507)
CITY OF MARKSVILLE	1,105	(1,460)	1,991	(530)
CITY OF MINDEN	483	(638)	870	(232)
CITY OF MONROE	15,791	(20,863)	28,454	(7,574)
CITY OF MORGAN CITY	3,218	(4,252)	5,799	(1,544)
CITY OF NEW IBERIA	3,582	(4,733)	6,455	(1,718)
CITY OF OAKDALE	1,577	(2,084)	2,842	(756)
CITY OF OPELOUSAS	3,024	(3,996)	5,450	(1,451)
CITY OF PINEVILLE	1,685	(2,226)	3,036	(808)
CITY OF PLAQUEMINE	3,498	(4,622)	6,303	(1,678)
CITY OF PORT ALLEN	2,353	(3,109)	4,240	(1,128)
CITY OF RAYNE	1,932	(2,553)	3,481	(927)
CITY OF RUSTON	2,722	(3,597)	4,906	(1,306)
CITY OF SHREVEPORT	26,998	(35,669)	48,647	(12,949)
CITY OF SLIDELL	3,914	(5,171)	7,052	(1,877)
CITY OF SULPHUR	1,923	(2,541)	3,465	(922)
CITY OF THIBODAUX	4,098	(5,415)	7,385	(1,966)
CITY OF WEST MONROE	4,733	(6,253)	8,529	(2,270)
CITY OF WINNFIELD	209	(276)	376	(100)
CITY OF ZACHARY	715	(945)	1,289	(343)
CLAIBORNE PARISH SCHOOL BOARD	3,782	(4,996)	6,814	(1,814)
COASTAL PROTECTION & RESTORATION AUTHORITY	1,122,023	(1,482,402)	2,021,762	(538,139)
COMMISSION OF LAW ENFORCEMENT LCLE	194,422	(256,868)	350,328	(93,248)

(Continued)



# Louisiana State Employees' Retirement System

## Schedule of Remaining Amortization

June 30, 2023

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
CONCORDIA PARISH SCHOOL BOARD	\$ -	\$ -	\$ -	\$ -
COURT OF APPEAL FIRST CIRCUIT	397,030	(524,551)	715,405	(190,422)
COURT OF APPEALS FOURTH CIRCUIT	297,312	(392,806)	535,725	(142,595)
COURT OF APPEALS SECOND CIRCUIT	197,007	(260,284)	354,986	(94,488)
CRIMINAL DISTRICT COURT	319,220	(421,750)	575,200	(153,103)
CRT - OFFICE OF CULTURAL DEVELOPMENT	187,171	(247,289)	337,263	(89,770)
CRT - OFFICE OF STATE LIBRARY	186,008	(245,751)	335,166	(89,212)
CRT - OFFICE OF STATE MUSEUM	290,929	(384,372)	524,222	(139,534)
CRT - OFFICE OF STATE PARKS	905,610	(1,196,481)	1,631,811	(434,344)
CRT - OFFICE OF THE SECRETARY	241,756	(319,405)	435,618	(115,950)
CRT - OFFICE OF TOURISM	218,892	(289,197)	394,419	(104,984)
CUSTODIAN OF NOTARIAL ARCHIVES	26,354	(34,818)	47,487	(12,640)
DELGADO COLLEGE	457,537	(604,493)	824,432	(219,442)
DEPARTMENT OF CHILDREN AND FAMILY SERVICES	15,630,477	(20,650,794)	28,164,413	(7,496,608)
DEPARTMENT OF INSURANCE	1,114,474	(1,472,429)	2,008,160	(534,518)
DEPT ENVIRONMENTAL QUALITY	3,517,027	(4,646,654)	6,337,299	(1,686,818)
DEPT OF AGRICULTURE AND FORESTRY	2,605,303	(3,442,094)	4,694,471	(1,249,542)
DEPT OF FINANCE CITY OF NEW ORLEANS	62,273	(82,274)	112,209	(29,867)
DEPT OF REVENUE & TAXATION	3,019,945	(3,989,914)	5,441,611	(1,448,410)
DESOTO PARISH SCHOOL BOARD	8,500	(11,231)	15,317	(4,077)
DNR - OFFICE OF COASTAL RESTOR AND MGT	-	-	-	-
DNR - OFFICE OF CONSERVATION	870,509	(1,150,106)	1,568,562	(417,509)
DNR - OFFICE OF MINERAL RESOURCES	-	-	-	-
DNR - OFFICE OF THE SECRETARY	699,034	(923,555)	1,259,583	(335,267)
DOA - DIVISION OF ADMINISTRATION	2,552,432	(3,372,242)	4,599,204	(1,224,184)
DOA - EXECUTIVE OFFICE	416,638	(550,457)	750,736	(199,826)

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Remaining Amortization

June 30, 2023

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
DOA - FEDERAL PROPERTY ASSISTANCE	\$ 25,942	\$ (34,274)	\$ 46,745	\$ (12,442)
DOA - LA PROPERTY ASSISTANCE AGENCY	98,838	(130,583)	178,095	(47,404)
DOA - LOUISIANA TAX COMMISSION	182,023	(240,486)	327,985	(87,301)
DOA - MENTAL HEALTH ADVOCACY SERVICE	205,676	(271,737)	370,606	(98,645)
DOA - OFFICE OF AIRCRAFT SERVICES	11,536	(15,241)	20,786	(5,533)
DOA - OFFICE OF GROUP BENEFITS	236,180	(312,038)	425,570	(113,275)
DOA - OFFICE OF RISK MANAGEMENT	222,708	(294,239)	401,296	(106,814)
DOA - OFFICE OF ST PROCUREMENT	467,403	(617,527)	842,209	(224,173)
DOA - OFFICE OF TECHNOLOGY SERVICES	4,526,662	(5,980,571)	8,156,551	(2,171,054)
DOA - OFFICE OF THE INSPECTOR GENERAL	100,568	(132,870)	181,213	(48,234)
DOC - ADMINISTRATION	1,410,591	(1,863,656)	2,541,732	(676,541)
DOC - ADULT PROBATION AND PAROLE	3,742,939	(4,945,125)	6,744,368	(1,795,169)
DOC - ALLEN CORRECTIONAL CENTER	965,003	(1,274,950)	1,738,830	(462,830)
DOC - DAVID WADE CORRECTIONAL CENTER	1,462,505	(1,932,243)	2,635,274	(701,439)
DOC - DIXON CORRECTIONAL INSTITUTE	1,939,599	(2,562,574)	3,494,946	(930,260)
DOC - ELAYN HUNT CORRECTIONAL CENTER	2,255,144	(2,979,468)	4,063,523	(1,081,600)
DOC - LA CORRECTIONAL INST FOR WOMEN	1,123,153	(1,483,896)	2,023,800	(538,681)
DOC - LOUISIANA STATE PENITENTIARY	4,760,807	(6,289,920)	8,578,455	(2,283,354)
DOC - PRISON ENTERPRISES	269,711	(356,339)	485,990	(129,357)
DOC - RAYBURN CORRECTIONAL INST	1,253,687	(1,656,356)	2,259,007	(601,287)
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	1,491,607	(1,970,692)	2,687,712	(715,397)
DOE - STATE ACTIVITIES	1,484,008	(1,960,654)	2,674,021	(711,752)
DOTD - ADMINISTRATION	1,058,004	(1,397,822)	1,906,408	(507,435)
DOTD - ENGINEERING AND OPERATIONS	16,457,216	(21,743,066)	29,654,090	(7,893,126)
DPS - LA HIGHWAY SAFETY COMMISSION	67,509	(89,192)	121,644	(32,378)
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	40,654	(53,712)	73,254	(19,498)

(Continued)



# Louisiana State Employees' Retirement System

## Schedule of Remaining Amortization

June 30, 2023

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
DPS - LOUISIANA GAMING CONTROL BOARD	\$ 17,831	\$ (23,559)	\$ 32,130	\$ (8,552)
DPS - OFFICE OF MGT AND FINANCE	509,262	(672,831)	917,635	(244,250)
DPS - OFFICE OF MOTOR VEHICLES	1,726,782	(2,281,403)	3,111,472	(828,190)
DPS - OFFICE OF STATE FIRE MARSHALL	911,500	(1,204,262)	1,642,423	(437,169)
DPS - OFFICE OF STATE POLICE	2,927,394	(3,867,637)	5,274,844	(1,404,021)
DSCS - BOARD OF TAX APPEALS	32,392	(42,795)	58,366	(15,535)
DSCS - DIV OF ADMINISTRATIVE LAW	343,177	(453,402)	618,368	(164,593)
DSCS - ETHICS ADMINISTRATION	206,187	(272,411)	371,526	(98,890)
DSCS - STATE CIVIL SERVICE	583,274	(770,615)	1,050,996	(279,747)
DVA - DEPARTMENT OF VETERANS AFFAIRS	467,895	(618,177)	843,095	(224,409)
DVA - LOUISIANA VETERANS HOME	310,692	(410,483)	559,834	(149,013)
DVA - NORTHEAST LA VETERANS HOME	370,528	(489,537)	667,651	(177,711)
DVA - NORTHWEST LA VETERANS HOME	376,335	(497,210)	678,115	(180,496)
DVA - SOUTHEAST LA VETERANS HOME	358,645	(473,837)	646,239	(172,011)
DVA - SOUTHWEST LA VETERANS HOME	349,230	(461,398)	629,274	(167,496)
EAST BATON ROUGE PARISH SCHOOL BOARD	44,158	(58,341)	79,567	(21,179)
EAST JEFFERSON POLICE DEPT	109,936	(145,246)	198,093	(52,727)
EUNICE CITY COURT	5,635	(7,445)	10,154	(2,703)
FIFTH LA LEVEE BOARD	42,147	(55,684)	75,944	(20,214)
FLORIDA PARISHES JUV DETENTION CENTER	444,640	(587,453)	801,194	(213,256)
GREATER BATON ROUGE PORT COM	162,018	(214,056)	291,939	(77,706)
GREATER KROTZ SPRINGS PORT COMM	9,659	(12,761)	17,404	(4,632)
GREATER LAFOURCHE PORT COMMISSION	255,449	(337,496)	460,291	(122,517)
IBERIA PARISH GOVERNMENT	1,650	(2,180)	2,974	(792)
IBERIA PARISH SCHOOL BOARD	11,001	(14,535)	19,823	(5,276)
IBERVILLE PARISH SCHOOL BOARD	10,438	(13,791)	18,808	(5,006)

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Remaining Amortization**  
**June 30, 2023**

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
INSPIRENOLA SCHOOLS	\$ 5,622	\$ (7,428)	\$ 10,131	\$ (2,697)
JEANERETTE CITY COURT	284	(375)	511	(136)
JEFFERSON DAVIS PARISH	373	(493)	673	(179)
JEFFERSON DAVIS PARISH SCHOOL BOARD	3,083	(4,073)	5,555	(1,479)
JEFFERSON PARISH	39,423	(52,085)	71,035	(18,908)
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	73,867	(97,592)	133,100	(35,428)
JIMMY D. LONG SR. LA SCHOOL FOR MATH SCI & ARTS	53,467	(70,640)	96,341	(25,643)
JUDICIAL EXP REG PARISH OF ORLEANS	293,798	(388,162)	529,392	(140,910)
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	53,917	(71,234)	97,152	(25,859)
LA BD OF DRUG & DEVICE DISTR	18,649	(24,639)	33,604	(8,944)
LA BEHAVIOR ANALYST BOARD	11,071	(14,627)	19,949	(5,310)
LA BOARD OF PHARMACY	149,004	(196,862)	268,489	(71,464)
LA BOARD REGISTRATION PROF ENGINEERS	51,381	(67,884)	92,583	(24,643)
LA CEMETERY BOARD	13,493	(17,827)	24,314	(6,472)
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	115,595	(152,723)	208,290	(55,441)
LA ECON DEV - OFFICE OF BUSINESS DEV	453,724	(599,455)	817,562	(217,613)
LA ECON DEV - OFFICE OF THE SECRETARY	243,988	(322,354)	439,640	(117,020)
LA ED TELEVISION AUTHORITY	285,597	(377,328)	514,615	(136,977)
LA HOUSE OF REPRESENTATIVES	921,080	(1,216,919)	1,659,685	(441,763)
LA HOUSING CORPORATION	792,591	(1,047,162)	1,428,163	(380,138)
LA LICENSED PROFESSIONAL COUNSELORS	17,784	(23,496)	32,045	(8,529)
LA MILITARY DEPT	2,875,326	(3,798,846)	5,181,024	(1,379,049)
LA PATIENT'S COMP FUND OVERSIGHT BOARD	261,814	(345,906)	471,761	(125,570)
LA PUBLIC DEFENDER BOARD	92,655	(122,415)	166,955	(44,439)
LA RACING COMMISSION	226,594	(299,373)	408,298	(108,678)
LA REAL ESTATE COMM	93,259	(123,213)	168,043	(44,728)

(Continued)



# Louisiana State Employees' Retirement System

## Schedule of Remaining Amortization

### June 30, 2023

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
LA SALES & USE TAX COMMISSION FOR REMOTE SELLERS	\$ 30,684	\$ (40,540)	\$ 55,290	\$ (14,717)
LA SENATE	693,874	(916,738)	1,250,286	(332,792)
LA ST BD BARBER EXAMINERS	10,930	(14,441)	19,695	(5,242)
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	17,963	(23,733)	32,368	(8,615)
LA ST BD OF EXAMINERS OF DIET & NUTRITION	4,120	(5,444)	7,424	(1,976)
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	13,213	(17,457)	23,809	(6,337)
LA ST BOARD OF ARCHITECTURAL EXAMINERS	20,014	(26,442)	36,063	(9,599)
LA ST BOARD OF CHIROPRACTIC EXAMINERS	11,849	(15,654)	21,350	(5,683)
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	68,665	(90,720)	123,728	(32,933)
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	7,079	(9,352)	12,755	(3,395)
LA ST LICENSING BD OF CONTRACTORS	229,300	(302,949)	413,174	(109,976)
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	10,469	(13,832)	18,864	(5,021)
LA STATE BD OF COSMETOLOGY	72,883	(96,292)	131,327	(34,956)
LA STATE BD OF EMBALMERS & FUNERAL DIRS	16,048	(21,202)	28,916	(7,697)
LA STATE BD PRIVATE SECURITY EXAM	13,896	(18,359)	25,039	(6,665)
LA STATE BOARD OF DENTISTRY	41,046	(54,229)	73,960	(19,686)
LA STATE BOARD OF HOME INSPECTORS	6,336	(8,371)	11,417	(3,039)
LA STATE BOARD OF NURSING	290,137	(383,325)	522,795	(139,154)
LA STATE LAW INSTITUTE	38,146	(50,398)	68,734	(18,295)
LA STATE UNIVERSITY MEDICAL CENTER	1,361,558	(1,798,873)	2,453,378	(653,023)
LA USED MOTOR VEHICLE & PARTS	66,918	(88,411)	120,579	(32,095)
LA VETERINARY BOARD	6,868	(9,074)	12,376	(3,294)
LAFAYETTE CONSOL GOVT ADM OPERAT	10,246	(13,537)	18,462	(4,914)
LAFAYETTE PARISH SCHOOL BOARD	9,479	(12,524)	17,081	(4,546)
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	7,739	(10,225)	13,945	(3,712)
LAFOURCHE PARISH SCHOOL BOARD	4,947	(6,536)	8,914	(2,373)

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Remaining Amortization

June 30, 2023

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
LAKE PROVIDENCE PORT COMMISSION	\$ 19,575	\$ (25,862)	\$ 35,272	\$ (9,388)
LALLIE KEMP CHARITY HOSPITAL	980,987	(1,296,068)	1,767,631	(470,496)
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	514,173	(679,319)	926,484	(246,605)
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	1,023,734	(1,352,545)	1,844,657	(490,998)
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	402,089	(531,235)	724,521	(192,848)
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	32,437	(42,856)	58,448	(15,557)
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	860,578	(1,136,985)	1,550,667	(412,746)
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTH.	386,146	(510,171)	695,793	(185,201)
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	700,984	(926,132)	1,263,097	(336,202)
LDH-LA EMERGENCY RESPONSE NETWORK	75,400	(99,618)	135,863	(36,163)
LDH-MEDICAL VENDOR ADMINISTRATION	4,417,972	(5,836,971)	7,960,703	(2,118,925)
LDH-NORTHEAST DELTA HUMAN SERVICES AUTH.	459,043	(606,482)	827,146	(220,164)
LDH-NORTHWEST LOUISIANA HUMAN SERVICES DIST.	398,349	(526,294)	717,782	(191,054)
LDH-OFF OF THE SECRETARY MGT AND FINANCE	2,642,140	(3,490,763)	4,760,848	(1,267,210)
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	5,223,426	(6,901,126)	9,412,042	(2,505,232)
LDH-OFFICE OF AGING AND ADULT SERVICES	1,795,396	(2,372,055)	3,235,108	(861,099)
LDH-OFFICE OF BEHAVIORAL HEALTH	5,558,684	(7,344,065)	10,016,142	(2,666,027)
LDH-OFFICE OF PUBLIC HEALTH	6,514,746	(8,607,203)	11,738,861	(3,124,569)
LDH-OFFICE ON WOMEN'S AND COMMUNITY HEALTH	25,384	(33,537)	45,739	(12,175)
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTH.	672,298	(888,231)	1,211,407	(322,444)
LEESVILLE CITY COURT	1,067	(1,409)	1,922	(512)
LEGISLATIVE BUDGETARY CONTROL COUN	65,142	(86,064)	117,378	(31,243)
LEGISLATIVE FISCAL OFFICE	120,850	(159,665)	217,758	(57,961)
LINCOLN PARISH SCHOOL BOARD	4,325	(5,714)	7,794	(2,074)
LIVINGSTON PARISH COUNCIL	745	(984)	1,342	(357)
LIVINGSTON PARISH SCHOOL BOARD	56,972	(75,271)	102,658	(27,325)

(Continued)



# Louisiana State Employees' Retirement System

## Schedule of Remaining Amortization

### June 30, 2023

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
LOUISIANA BOARD OF CPAS	\$ 29,124	\$ (38,478)	\$ 52,478	\$ (13,968)
LOUISIANA BOARD OF MASSAGE THERAPY	11,536	(15,241)	20,786	(5,533)
LOUISIANA DELTA COMMUNITY COLLEGE	68,428	(90,406)	123,299	(32,819)
LOUISIANA DEPARTMENT OF JUSTICE	2,936,207	(3,879,281)	5,290,724	(1,408,248)
LOUISIANA LEGISLATIVE AUDITOR	1,478,344	(1,953,170)	2,663,814	(709,036)
LOUISIANA LOTTERY CORPORATION	7,834	(10,351)	14,117	(3,758)
LOUISIANA MOTOR VEHICLE COMMISSION	98,982	(130,774)	178,355	(47,473)
LOUISIANA PHYSICAL THERAPY BOARD	19,762	(26,109)	35,608	(9,478)
LOUISIANA STATE UNIVERSITY	5,077,408	(6,708,209)	9,148,934	(2,435,200)
LSU MEDICAL CENTER HEALTH CARE SRV DIV	123,451	(163,103)	222,446	(59,209)
LSU MEDICAL CENTER IN SHREVEPORT	922,638	(1,218,979)	1,662,494	(442,511)
LT GOVERNORS OFFICE	108,456	(143,291)	195,426	(52,017)
MADISON PARISH PORT HARBOR & TERMINAL	12,485	(16,495)	22,497	(5,988)
MARKSVILLE CITY COURT	4,486	(5,927)	8,084	(2,152)
METROPOLITAN HUMAN SERVICES DISTRICT	598,621	(790,891)	1,078,649	(287,107)
MINDEN CITY COURT	8,482	(11,206)	15,284	(4,068)
MONROE CITY SCHOOL BOARD	8,447	(11,161)	15,221	(4,051)
MUNICIPAL FIRE & POLICE CIVIL SERVICE	116,750	(154,248)	210,370	(55,995)
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	20,448	(27,015)	36,845	(9,807)
NATCHITOCHES CANE RIVER LEVEE DISTRICT	13,556	(17,910)	24,426	(6,501)
NATCHITOCHES CITY COURT	6,208	(8,202)	11,186	(2,977)
NATCHITOCHES PARISH SCHOOL BOARD	5,637	(7,448)	10,157	(2,704)
NEW IBERIA CITY COURT	8,552	(11,298)	15,409	(4,101)
NEW ORLEANS CENTER FOR CREATIVE ARTS	27,203	(35,940)	49,016	(13,047)
NORTH LAFOURCHE LEVEE DISTRICT	41,229	(54,471)	74,289	(19,774)
NORTHSHORE CHARTER SCHOOL	4,353	(5,751)	7,843	(2,088)

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Remaining Amortization

June 30, 2023

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
NORTHSHORE TECH COMMUNITY COLLEGE	\$ 109,956	\$ (145,273)	\$ 198,129	\$ (52,737)
NORTHWEST LA TECHNICAL COMMUNITY COLLEGE	41,044	(54,227)	73,956	(19,685)
NUNEZ COMMUNITY COLLEGE	27,225	(35,969)	49,056	(13,057)
OFFICE OF ELDERLY AFFAIRS	304,455	(402,243)	548,595	(146,021)
OFFICE OF FINANCIAL INSTITUTIONS	419,721	(554,530)	756,292	(201,304)
OFFICE OF HOME LAND SEC & EMERG. PREP.	1,084,653	(1,433,030)	1,954,426	(520,216)
OFFICE OF JUVENILE JUSTICE	3,040,652	(4,017,273)	5,478,924	(1,458,342)
OPELOUSAS CITY COURT	5,042	(6,662)	9,086	(2,418)
ORLEANS PARISH SCHOOL BOARD	20,536	(27,131)	37,003	(9,849)
OUACHITA PARISH POLICE JURY	2,615	(3,454)	4,711	(1,254)
OUACHITA PARISH SCHOOL BOARD	16,165	(21,357)	29,127	(7,753)
PARISH OF ORLEANS JUDICIAL EXP JUDGES	30,244	(39,957)	54,496	(14,505)
PARISH OF TANGIPAHOA	1,230	(1,624)	2,215	(590)
PARISH OF TERREBONNE	3,566	(4,711)	6,425	(1,710)
PINEVILLE CITY COURT	8,652	(11,431)	15,590	(4,150)
POINT COUPEE PARISH SCHOOL BOARD	5,205	(6,877)	9,379	(2,497)
PONTCHARTRAIN LEVEE DISTRICT	168,767	(222,973)	304,100	(80,943)
PORT OF LAKE CHARLES	465,198	(614,614)	838,236	(223,116)
PUBLIC SERVICE COMMISSION	352,270	(465,415)	634,753	(168,954)
RAPIDES PARISH HOUSING AUTHORITY	22,484	(29,706)	40,514	(10,784)
RAPIDES PARISH POLICE JURY	5,196	(6,865)	9,363	(2,492)
RAPIDES PARISH SCHOOL BOARD	95,876	(126,670)	172,757	(45,983)
RAYNE CITY COURT	3,141	(4,150)	5,661	(1,507)
RECOVERY SCHOOL DISTRICT	59,219	(78,240)	106,706	(28,402)
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	62,608	(82,716)	112,812	(30,028)
REGIONAL PLANNING COMMISSION	118,045	(155,960)	212,704	(56,616)

(Continued)



**Louisiana State Employees' Retirement System**  
**Schedule of Remaining Amortization**  
**June 30, 2023**

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
REGIONAL TRANSIT AUTHORITY	\$ 13,534	\$ (17,881)	\$ 24,386	\$ (6,491)
RIVER PARISHES COMMUNITY COLLEGE	48,668	(64,299)	87,694	(23,342)
RUSTON CITY COURT	7,983	(10,547)	14,384	(3,829)
SABINE RIVER AUTHORITY	130,358	(172,228)	234,891	(62,522)
SCHOOL EMPLOYEES RETIREMENT SYSTEM	10,314	(13,626)	18,584	(4,947)
SECRETARY OF STATE'S OFFICE	1,468,996	(1,940,820)	2,646,971	(704,552)
SOUTH LAFOURCHE LEVEE DISTRICT	75,069	(99,180)	135,266	(36,004)
SOUTH LOUISIANA COMMUNITY COLLEGE	182,588	(241,233)	329,004	(87,572)
SOUTH TANGIPAHOA PARISH PORT COMMISSION	9,938	(13,131)	17,908	(4,767)
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	998,637	(1,319,387)	1,799,435	(478,961)
SOUTHERN UNIVERSITY	1,264,251	(1,670,313)	2,278,043	(606,354)
SOWELA TECHNICAL COMMUNITY COLLEGE	75,924	(100,309)	136,806	(36,414)
SPRINGHILL CITY COURT	1,861	(2,458)	3,353	(892)
SSC - SPECIAL SCHOOL DISTRICT	371,710	(491,099)	669,781	(178,278)
ST BERNARD PARISH SCHOOL BOARD	4,437	(5,862)	7,995	(2,128)
ST BERNARD PORT HARBOR & TERM DIST	103,328	(136,515)	186,185	(49,557)
ST CHARLES PARISH PUBLIC SCHOOLS	4,653	(6,147)	8,384	(2,232)
ST JAMES PARISH SCHOOL BOARD	2,276	(3,007)	4,101	(1,092)
ST LANDRY PARISH GOVERNMENT	2,055	(2,715)	3,702	(985)
ST LANDRY PARISH SCHOOL BOARD	19,588	(25,879)	35,295	(9,395)
ST MARTIN PARISH POLICE JURY	589	(778)	1,062	(283)
ST MARTIN PARISH SCHOOL BOARD	14,121	(18,656)	25,444	(6,773)
ST TAMMANY PARISH GOVERNMENT	315	(416)	567	(151)
ST TAMMANY PARISH SCHOOL BOARD	60,053	(79,342)	108,210	(28,803)
ST. HELENA PARISH SCHOOL BOARD	4,054	(5,357)	7,306	(1,945)
ST. MARY PARISH SCHOOL BOARD	13,856	(18,306)	24,966	(6,645)

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Remaining Amortization

### June 30, 2023

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
STATE PLUMBING BOARD	\$ 20,735	\$ (27,395)	\$ 37,362	\$ (9,945)
STATE POLICE COMMISSION	29,325	(38,744)	52,841	(14,065)
STATE POLICE RETIREMENT SYSTEM	38,541	(50,920)	69,446	(18,485)
SUPREME COURT OF LA	5,768,177	(7,620,845)	10,393,625	(2,766,503)
TANGIPAHOA PARISH SCHOOL SYSTEM	48,143	(63,606)	86,748	(23,090)
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	387,251	(511,631)	697,784	(185,731)
TENSAS BASIN LEVEE DISTRICT	94,609	(124,997)	170,476	(45,376)
TERREBONNE LEVEE & CONSERVATION DISTRICT	94,375	(124,687)	170,054	(45,264)
TERREBONNE PARISH SCHOOL BOARD	19,897	(26,288)	35,852	(9,543)
THE CITY OF VILLE PLATTE	5,141	(6,793)	9,264	(2,466)
THE PORT OF SOUTH LOUISIANA	240,280	(317,455)	432,958	(115,242)
THRIVE ACADEMY	15,833	(20,919)	28,530	(7,594)
TOWN OF BUNKIE	1,043	(1,378)	1,879	(500)
TOWN OF SORRENTO	256	(338)	462	(123)
TOWN OF VIDALIA	7,637	(10,090)	13,761	(3,663)
TREASURY DEPARTMENT	348,329	(460,209)	627,652	(167,064)
UNIVERSITY OF LOUISIANA	5,796,772	(7,658,624)	10,445,150	(2,780,218)
VERMILION PARISH POLICE JURY	1,334	(1,762)	2,403	(640)
VERMILION PARISH SCHOOL BOARD	6,810	(8,997)	12,271	(3,266)
VERNON PARISH SCHOOL BOARD	1,455	(1,922)	2,621	(698)
WARE YOUTH CENTER	356,627	(471,171)	642,603	(171,043)
WARREN EASTON CHARTER HIGH SCHOOL	7,364	(9,729)	13,269	(3,532)
WASHINGTON PARISH POLICE JURY	2,060	(2,722)	3,712	(988)
WASHINGTON PARISH SCHOOL SYSTEM	3,076	(4,063)	5,542	(1,475)
WEBSTER PARISH POLICE JURY	942	(1,245)	1,698	(452)
WEBSTER PARISH SCHOOL BOARD	5,569	(7,358)	10,035	(2,671)

(Continued)



# Louisiana State Employees' Retirement System

## Schedule of Remaining Amortization

June 30, 2023

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
WEST BATON ROUGE PARISH COUNCIL	\$ 1,493	\$ (1,972)	\$ 2,690	\$ (716)
WEST FELICIANA PARISH SCHOOL BOARD	3,895	(5,146)	7,019	(1,868)
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	211,754	(279,767)	381,558	(101,560)
WINN PARISH POLICE JURY	209	(276)	376	(100)
WINN PARISH SCHOOL BOARD	2,988	(3,947)	5,384	(1,433)
WINNFIELD CITY COURT	1,114	(1,472)	2,008	(534)
WINNSBORO CITY COURT	1,901	(2,512)	3,425	(912)
WLF - OFFICE OF FISHERIES	1,006,598	(1,329,904)	1,813,779	(482,779)
WLF - OFFICE OF MGT AND FINANCE	224,770	(296,963)	405,011	(107,803)
WLF - OFFICE OF THE SECRETARY	1,604,703	(2,120,113)	2,891,499	(769,639)
WLF - OFFICE OF WILDLIFE	986,040	(1,302,744)	1,776,737	(472,919)
WORKFORCE SUPPORT AND TRAINING	3,315,751	(4,380,730)	5,974,622	(1,590,284)
ZACHARY CITY COURT	7,787	(10,288)	14,031	(3,735)
ZACHARY SCHOOL BOARD	5,081	(6,713)	9,155	(2,437)
<b>Total</b>	<u>\$ 182,961,534</u>	<u>\$ (241,726,533)</u>	<u>\$ 329,676,704</u>	<u>\$ (87,751,063)</u>

# Louisiana State Employees' Retirement System

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

June 30, 2023

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
15TH JUDICIAL DISTRICT COURT	\$ (41,125)	\$ (4,172)	\$ -
17TH JUDICIAL DIST COURT	(66,828)	(6,780)	-
18TH JUDICIAL DISTRICT	(24,342)	(2,470)	-
19TH JUDICIAL DIST COURT	(1,009,906)	(102,460)	-
20TH JUDICIAL DISTRICT COURT	(83,308)	(8,452)	-
24TH JUDICIAL DIST CT JEFFERSON PARISH	392,880	39,860	-
2ND JUDICIAL DISTRICT COURT DIVISION A	45,207	4,587	-
2ND JUDICIAL DISTRICT COURT DIVISION B	(21,394)	(2,171)	-
2ND JUDICIAL DISTRICT COURT DIVISION C	(32,280)	(3,275)	-
3RD CIRCUIT COURT OF APPEAL	512,626	52,008	-
3RD JUDICIAL DISTRICT COURT	470,972	47,782	-
4TH DISTRICT COURT JUDGES OFFICE	(191,337)	(19,412)	-
5TH CIRCUIT COURT OF APPEAL	(220,140)	(22,334)	-
ACADIA PARISH POLICE JURY	(9,525)	(966)	-
ACADIA PARISH SCHOOL BOARD	(2,570)	(261)	-
ALGIERS CHARTER SCHOOLS ASSOCIATION	12,549	1,273	-
ALLEN PARISH POLICE JURY	(3,024)	(307)	-
AMITE RIVER BASIN WATER DIST	(364,380)	(36,968)	-
ASCENSION PARISH POLICE JURY	(3,855)	(391)	-
ASCENSION PARISH SCHOOL BOARD	(36,514)	(3,704)	-
ATCHAFALAYA LEVEE DISTRICT	466,285	47,307	-
AVOYELLES PARISH POLICE JURY	(2,419)	(245)	-
AVOYELLES PARISH SCHOOL BOARD	18,673	1,894	-

(Continued)



# Louisiana State Employees' Retirement System

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

June 30, 2023

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
BATON ROUGE COMMUNITY COLLEGE	\$ (1,564,337)	\$ (158,710)	\$ -
BD EX SPEECH PATHOLOGY & AUDIOLOGY	(6,577)	(667)	-
BD OF COMMISSIONERS PORT OF NEW ORLEANS	2,402,335	243,729	-
BD OF ELEM AND SECONDARY ED	(191,639)	(19,443)	-
BD OF EXAMINERS OF CERTIFIED SHORTHAND	15,649	1,588	-
BEEKMAN CHARTER SCHOOL	234,276	23,769	-
BIENVILLE PARISH SCHOOL DISTRICT	(31,297)	(3,175)	-
BOARD OF EXAMINERS OF NURSING FACILITIES ADM.	(425,009)	(43,119)	-
BOARD OF MEDICAL EXAMINERS	(1,213,868)	(123,153)	-
BOARD OF REGENTS	(90,490)	(9,181)	-
BOSSIER CITY COURT	(19,807)	(2,009)	-
BOSSIER PARISH COMMUNITY COLLEGE	(1,102,513)	(111,855)	-
BOSSIER PARISH SCHOOL BOARD	189,674	19,243	-
CADDO LEVEE DISTRICT	87,315	8,859	-
CADDO PARISH SCHOOL BOARD	(62,746)	(6,366)	-
CALCASIEU PARISH POLICE JURY	(11,718)	(1,189)	-
CALCASIEU PARISH SCHOOL BOARD	(106,441)	(10,799)	-
CAPITOL AREA GROUNDWATER COMMISSION	(27,291)	(2,769)	-
CATAHOULA PARISH SCHOOL BOARD	(136,605)	(13,859)	-
CENTRAL LA TECH COMMUNITY COLLEGE	(363,926)	(36,922)	-
CITY COURT OF ABBEVILLE	(12,171)	(1,235)	-
CITY COURT OF BAKER	(4,385)	(445)	-
CITY COURT OF BASTROP	4,233	430	-

(Continued)

# Louisiana State Employees' Retirement System

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

June 30, 2023

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
CITY COURT OF BOGALUSA	\$ 21,621	\$ 2,194	\$ -
CITY COURT OF CROWLEY	(10,054)	(1,020)	-
CITY COURT OF DENHAM SPRINGS	113,321	11,497	-
CITY COURT OF FRANKLIN	27,669	2,807	-
CITY COURT OF HAMMOND	(11,718)	(1,189)	-
CITY COURT OF HOUMA	(6,199)	(629)	-
CITY COURT OF JENNINGS	31,297	3,175	-
CITY COURT OF LAKE CHARLES	(14,893)	(1,511)	-
CITY COURT OF MORGAN CITY	24,040	2,439	-
CITY COURT OF OAKDALE	(20,865)	(2,117)	-
CITY COURT OF PLAQUEMINE	(13,910)	(1,411)	-
CITY COURT OF PORT ALLEN CIVIL FEES	(13,381)	(1,358)	-
CITY COURT OF SLIDELL	17,463	1,772	-
CITY COURT OF SULPHUR	(11,718)	(1,189)	-
CITY COURT OF THIBODAUX	95,102	9,649	-
CITY COURT OF VILLE PLATTE CIVIL DIV	605	61	-
CITY COURT OF WEST MONROE	(6,426)	(652)	-
CITY OF ABBEVILLE	(2,268)	(230)	-
CITY OF ALEXANDRIA	(6,577)	(667)	-
CITY OF BAKER	(6,123)	(621)	-
CITY OF BAKER SCHOOL BOARD	(123,753)	(12,555)	-
CITY OF BASTROP	(5,745)	(583)	-
CITY OF BATON ROUGE	(138,343)	(14,036)	-

(Continued)



# Louisiana State Employees' Retirement System

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

June 30, 2023

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
CITY OF BOGALUSA	\$ 4,536	\$ 460	\$ -
CITY OF BOSSIER	(8,618)	(874)	-
CITY OF BREAUX BRIDGE	159,737	16,206	-
CITY OF CROWLEY	(7,031)	(713)	-
CITY OF DENHAM SPRINGS	95,328	9,672	-
CITY OF DONALDSONVILLE	(1,739)	(176)	-
CITY OF EUNICE	13,759	1,396	-
CITY OF FRANKLIN	(4,763)	(483)	-
CITY OF GONZALES	(1,739)	(176)	-
CITY OF JEANERETTE	(4,914)	(499)	-
CITY OF JENNINGS	(2,948)	(299)	-
CITY OF KAPLAN	4,309	437	-
CITY OF LAKE CHARLES	(8,467)	(859)	-
CITY OF MANDEVILLE	215,982	21,912	-
CITY OF MARKSVILLE	(3,024)	(307)	-
CITY OF MINDEN	(1,361)	(138)	-
CITY OF MONROE	(396,584)	(40,235)	-
CITY OF MORGAN CITY	(8,921)	(905)	-
CITY OF NEW IBERIA	(10,206)	(1,035)	-
CITY OF OAKDALE	(4,460)	(453)	-
CITY OF OPELOUSAS	(8,316)	(844)	-
CITY OF PINEVILLE	(4,838)	(491)	-
CITY OF PLAQUEMINE	(4,914)	(499)	-

(Continued)

# Louisiana State Employees' Retirement System

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

June 30, 2023

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
CITY OF PORT ALLEN	\$ (6,501)	\$ (660)	\$ -
CITY OF RAYNE	(5,519)	(560)	-
CITY OF RUSTON	(7,560)	(767)	-
CITY OF SHREVEPORT	(34,094)	(3,459)	-
CITY OF SLIDELL	(5,216)	(529)	-
CITY OF SULPHUR	(5,292)	(537)	-
CITY OF THIBODAUX	8,996	913	-
CITY OF WEST MONROE	10,130	1,028	-
CITY OF WINNFIELD	(605)	(61)	-
CITY OF ZACHARY	(5,443)	(552)	-
CLAIBORNE PARISH SCHOOL BOARD	(127,457)	(12,931)	-
COASTAL PROTECTION & RESTORATION AUTHORITY	(2,312,374)	(234,602)	-
COMMISSION OF LAW ENFORCEMENT LCLE	(670,549)	(68,031)	-
CONCORDIA PARISH SCHOOL BOARD	(169,792)	(17,226)	-
COURT OF APPEAL FIRST CIRCUIT	(63,804)	(6,473)	-
COURT OF APPEALS FOURTH CIRCUIT	56,698	5,752	-
COURT OF APPEALS SECOND CIRCUIT	(517,540)	(52,507)	-
CRIMINAL DISTRICT COURT	(789,464)	(80,095)	-
CRT - OFFICE OF CULTURAL DEVELOPMENT	(260,887)	(26,468)	-
CRT - OFFICE OF STATE LIBRARY	(274,267)	(27,826)	-
CRT - OFFICE OF STATE MUSEUM	725,433	73,599	-
CRT - OFFICE OF STATE PARKS	(718,856)	(72,932)	-
CRT - OFFICE OF THE SECRETARY	79,906	8,107	-

(Continued)



# Louisiana State Employees' Retirement System

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

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
CRT - OFFICE OF TOURISM	\$ 227	\$ 23	\$ -
CUSTODIAN OF NOTARIAL ARCHIVES	88,676	8,997	-
DELGADO COLLEGE	(1,297,403)	(131,628)	-
DEPARTMENT OF CHILDREN AND FAMILY SERVICES	64,812,237	6,575,524	-
DEPARTMENT OF INSURANCE	(683,627)	(69,357)	-
DEPT ENVIRONMENTAL QUALITY	(4,364,617)	(442,812)	-
DEPT OF AGRICULTURE AND FORESTRY	234,730	23,815	-
DEPT OF FINANCE CITY OF NEW ORLEANS	(116,496)	(11,819)	-
DEPT OF REVENUE & TAXATION	(4,558,978)	(462,531)	-
DESOTO PARISH SCHOOL BOARD	29,029	2,945	-
DNR - OFFICE OF COASTAL RESTOR AND MGT	(10,145,476)	(1,029,309)	-
DNR - OFFICE OF CONSERVATION	2,256,583	228,942	-
DNR - OFFICE OF MINERAL RESOURCES	(12,068,599)	(1,224,419)	-
DNR - OFFICE OF THE SECRETARY	20,041,934	2,033,354	-
DOA - DIVISION OF ADMINISTRATION	(8,306,871)	(842,773)	-
DOA - EXECUTIVE OFFICE	(611,356)	(62,025)	-
DOA - FEDERAL PROPERTY ASSISTANCE	60,856	6,174	-
DOA - LA PROPERTY ASSISTANCE AGENCY	177,805	18,039	-
DOA - LOUISIANA TAX COMMISSION	(126,021)	(12,785)	-
DOA - MENTAL HEALTH ADVOCACY SERVICE	(525,251)	(53,289)	-
DOA - OFFICE OF AIRCRAFT SERVICES	(12,322)	(1,250)	-
DOA - OFFICE OF GROUP BENEFITS	(239,644)	(24,313)	-
DOA - OFFICE OF RISK MANAGEMENT	503,479	51,080	-

(Continued)

# Louisiana State Employees' Retirement System

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

June 30, 2023

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
DOA - OFFICE OF ST PROCUREMENT	\$ (798,536)	\$ (81,015)	\$ -
DOA - OFFICE OF TECHNOLOGY SERVICES	1,983,525	201,238	-
DOA - OFFICE OF THE INSPECTOR GENERAL	131,766	13,368	-
DOC - ADMINISTRATION	2,847,982	288,942	-
DOC - ADULT PROBATION AND PAROLE	(1,155,355)	(117,217)	-
DOC - ALLEN CORRECTIONAL CENTER	9,971,299	1,011,638	-
DOC - DAVID WADE CORRECTIONAL CENTER	8,114,702	823,277	-
DOC - DIXON CORRECTIONAL INSTITUTE	3,116,428	316,177	-
DOC - ELAYN HUNT CORRECTIONAL CENTER	10,337,947	1,048,836	-
DOC - LA CORRECTIONAL INST FOR WOMEN	2,572,202	260,963	-
DOC - LOUISIANA STATE PENITENTIARY	2,114,460	214,522	-
DOC - PRISON ENTERPRISES	(1,534,325)	(155,665)	-
DOC - RAYBURN CORRECTIONAL INST	4,414,662	447,889	-
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	5,392,061	547,051	-
DOE - STATE ACTIVITIES	(10,326,985)	(1,047,724)	-
DOTD - ADMINISTRATION	(1,677,129)	(170,153)	-
DOTD - ENGINEERING AND OPERATIONS	(16,063,313)	(1,629,711)	-
DPS - LA HIGHWAY SAFETY COMMISSION	(746,902)	(75,777)	-
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	(346,992)	(35,204)	-
DPS - LOUISIANA GAMING CONTROL BOARD	(43,242)	(4,387)	-
DPS - OFFICE OF MGT AND FINANCE	(93,363)	(9,472)	-
DPS - OFFICE OF MOTOR VEHICLES	(1,160,345)	(117,723)	-
DPS - OFFICE OF STATE FIRE MARSHALL	(310,252)	(31,477)	-

(Continued)



# Louisiana State Employees' Retirement System

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

June 30, 2023

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
DPS - OFFICE OF STATE POLICE	\$ (5,334,683)	\$ (541,230)	\$ -
DSCS - BOARD OF TAX APPEALS	(221,500)	(22,472)	-
DSCS - DIV OF ADMINISTRATIVE LAW	300,802	30,518	-
DSCS - ETHICS ADMINISTRATION	33,414	3,390	-
DSCS - STATE CIVIL SERVICE	(240,249)	(24,374)	-
DVA - DEPARTMENT OF VETERANS AFFAIRS	2,140,163	217,130	-
DVA - LOUISIANA VETERANS HOME	(210,992)	(21,406)	-
DVA - NORTHEAST LA VETERANS HOME	(2,075,754)	(210,596)	-
DVA - NORTHWEST LA VETERANS HOME	1,893,111	192,065	-
DVA - SOUTHEAST LA VETERANS HOME	(1,903,467)	(193,116)	-
DVA - SOUTHWEST LA VETERANS HOME	(1,845,333)	(187,218)	-
EAST BATON ROUGE PARISH SCHOOL BOARD	570,458	57,876	-
EAST JEFFERSON POLICE DEPT	(723,467)	(73,399)	-
EUNICE CITY COURT	63,502	6,443	-
FIFTH LA LEVEE BOARD	(252,344)	(25,602)	-
FLORIDA PARISHES JUV DETENTION CENTER	3,371,418	342,047	-
GREATER BATON ROUGE PORT COM	(322,650)	(32,734)	-
GREATER KROTZ SPRINGS PORT COMM	120,427	12,218	-
GREATER LAFOURCHE PORT COMMISSION	436,499	44,285	-
IBERIA PARISH GOVERNMENT	(7,484)	(759)	-
IBERIA PARISH SCHOOL BOARD	(11,340)	(1,150)	-
IBERVILLE PARISH SCHOOL BOARD	209,329	21,237	-
INSPIRENOLA SCHOOLS	(34,775)	(3,528)	-

(Continued)

# Louisiana State Employees' Retirement System

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

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
JEANERETTE CITY COURT	\$ (680)	\$ (69)	\$ -
JEFFERSON DAVIS PARISH	(983)	(100)	-
JEFFERSON DAVIS PARISH SCHOOL BOARD	(8,165)	(828)	-
JEFFERSON PARISH	(159,284)	(16,160)	-
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	(353,569)	(35,871)	-
JIMMY D. LONG SR. LA SCHOOL FOR MATH SCI & ARTS	157,621	15,991	-
JUDICIAL EXP REG PARISH OF ORLEANS	(344,346)	(34,936)	-
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	(14,137)	(1,434)	-
LA BD OF DRUG & DEVICE DISTR	146,054	14,818	-
LA BEHAVIOR ANALYST BOARD	(22,301)	(2,263)	-
LA BOARD OF PHARMACY	(558,816)	(56,695)	-
LA BOARD REGISTRATION PROF ENGINEERS	(155,806)	(15,807)	-
LA CEMETERY BOARD	(66,072)	(6,703)	-
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	502,269	50,958	-
LA ECON DEV - OFFICE OF BUSINESS DEV	(1,421,761)	(144,245)	-
LA ECON DEV - OFFICE OF THE SECRETARY	(235,940)	(23,937)	-
LA ED TELEVISION AUTHORITY	406,412	41,232	-
LA HOUSE OF REPRESENTATIVES	540,748	54,862	-
LA HOUSING CORPORATION	(416,164)	(42,222)	-
LA LICENSED PROFESSIONAL COUNSELORS	249,396	25,302	-
LA MILITARY DEPT	4,803,082	487,297	-
LA PATIENT'S COMP FUND OVERSIGHT BOARD	(160,267)	(16,260)	-
LA PUBLIC DEFENDER BOARD	(54,884)	(5,568)	-

(Continued)



# Louisiana State Employees' Retirement System

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

June 30, 2023

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
LA RACING COMMISSION	\$ 933,401	\$ 94,698	\$ -
LA REAL ESTATE COMM	(205,398)	(20,839)	-
LA SALES & USE TAX COMMISSION FOR REMOTE SELLERS	1,267,844	128,629	-
LA SENATE	(1,704,419)	(172,922)	-
LA ST BD BARBER EXAMINERS	(159,057)	(16,137)	-
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	(83,233)	(8,444)	-
LA ST BD OF EXAMINERS OF DIET & NUTRITION	(2,722)	(276)	-
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	(22,301)	(2,263)	-
LA ST BOARD OF ARCHITECTURAL EXAMINERS	(16,405)	(1,664)	-
LA ST BOARD OF CHIROPRACTIC EXAMINERS	(529)	(54)	-
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	(76,429)	(7,754)	-
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	23,813	2,416	-
LA ST LICENSING BD OF CONTRACTORS	127,457	12,931	-
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	37,345	3,789	-
LA STATE BD OF COSMETOLOGY	284,775	28,892	-
LA STATE BD OF EMBALMERS & FUNERAL DIRS	45,963	4,663	-
LA STATE BD PRIVATE SECURITY EXAM	(803,147)	(81,483)	-
LA STATE BOARD OF DENTISTRY	114,379	11,604	-
LA STATE BOARD OF HOME INSPECTORS	(1,663)	(169)	-
LA STATE BOARD OF NURSING	(1,041,959)	(105,712)	-
LA STATE LAW INSTITUTE	83,535	8,475	-
LA STATE UNIVERSITY MEDICAL CENTER	297,400	30,173	-
LA USED MOTOR VEHICLE & PARTS	173,496	17,602	-

(Continued)

# Louisiana State Employees' Retirement System

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

June 30, 2023

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
LA VETERINARY BOARD	\$ (151,573)	\$ (15,378)	\$ -
LAFAYETTE CONSOL GOVT ADM OPERAT	423,346	42,951	-
LAFAYETTE PARISH SCHOOL BOARD	76	8	-
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	(21,394)	(2,171)	-
LAFOURCHE PARISH SCHOOL BOARD	(7,862)	(798)	-
LAKE PROVIDENCE PORT COMMISSION	(44,224)	(4,487)	-
LALLIE KEMP CHARITY HOSPITAL	682,418	69,235	-
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	(1,449,203)	(147,029)	-
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	(3,756,209)	(381,086)	-
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	352,738	35,787	-
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	(136,000)	(13,798)	-
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	(1,602,438)	(162,575)	-
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTH.	846,238	85,855	-
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	(1,593,594)	(161,678)	-
LDH-LA EMERGENCY RESPONSE NETWORK	447,612	45,412	-
LDH-MEDICAL VENDOR ADMINISTRATION	15,766,824	1,599,623	-
LDH-NORTHEAST DELTA HUMAN SERVICES AUTH.	(330,134)	(33,494)	-
LDH-NORTHWEST LOUISIANA HUMAN SERVICES DIST.	(1,617,860)	(164,140)	-
LDH-OFF OF THE SECRETARY MGT AND FINANCE	7,194,228	729,890	-
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	(932,343)	(94,591)	-
LDH-OFFICE OF AGING AND ADULT SERVICES	3,599,042	365,141	-
LDH-OFFICE OF BEHAVIORAL HEALTH	9,656,587	979,709	-
LDH-OFFICE OF PUBLIC HEALTH	(4,338,007)	(440,112)	-

(Continued)



# Louisiana State Employees' Retirement System

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

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
LDH-OFFICE ON WOMEN'S AND COMMUNITY HEALTH	\$ 1,048,839	\$ 106,410	\$ -
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTH.	(2,185,748)	(221,755)	-
LEESVILLE CITY COURT	4,838	491	-
LEGISLATIVE BUDGETARY CONTROL COUN	(709,255)	(71,957)	-
LEGISLATIVE FISCAL OFFICE	179,544	18,216	-
LINCOLN PARISH SCHOOL BOARD	302	31	-
LIVINGSTON PARISH COUNCIL	30,768	3,122	-
LIVINGSTON PARISH SCHOOL BOARD	405,051	41,094	-
LOUISIANA BOARD OF CPAS	(346,539)	(35,158)	-
LOUISIANA BOARD OF MASSAGE THERAPY	75,597	7,670	-
LOUISIANA DELTA COMMUNITY COLLEGE	(670,020)	(67,977)	-
LOUISIANA DEPARTMENT OF JUSTICE	(4,398,711)	(446,271)	-
LOUISIANA LEGISLATIVE AUDITOR	(3,389,864)	(343,919)	-
LOUISIANA LOTTERY CORPORATION	(25,098)	(2,546)	-
LOUISIANA MOTOR VEHICLE COMMISSION	135,244	13,721	-
LOUISIANA PHYSICAL THERAPY BOARD	64,031	6,496	-
LOUISIANA STATE UNIVERSITY	(3,466,746)	(351,719)	-
LSU MEDICAL CENTER HEALTH CARE SRV DIV	(346,085)	(35,112)	-
LSU MEDICAL CENTER IN SHREVEPORT	(6,653,329)	(675,013)	-
LT GOVERNORS OFFICE	(582,705)	(59,118)	-
MADISON PARISH PORT HARBOR & TERMINAL	(34,548)	(3,505)	-
MARKSVILLE CITY COURT	55,111	5,591	-
METROPOLITAN HUMAN SERVICES DISTRICT	(1,129,199)	(114,563)	-

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# Louisiana State Employees' Retirement System

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

June 30, 2023

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
MINDEN CITY COURT	\$ (2,646)	\$ (268)	\$ -
MONROE CITY SCHOOL BOARD	(432,946)	(43,925)	-
MUNICIPAL FIRE & POLICE CIVIL SERVICE	(24,645)	(2,500)	-
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	179,695	18,231	-
NATCHITOCHES CANE RIVER LEVEE DISTRICT	(167,977)	(17,042)	-
NATCHITOCHES CITY COURT	62,368	6,328	-
NATCHITOCHES PARISH SCHOOL BOARD	232,916	23,630	-
NEW IBERIA CITY COURT	77,790	7,892	-
NEW ORLEANS CENTER FOR CREATIVE ARTS	114,757	11,643	-
NORTH LAFOURCHE LEVEE DISTRICT	(35,455)	(3,597)	-
NORTHSHORE CHARTER SCHOOL	(7,182)	(729)	-
NORTHSHORE TECH COMMUNITY COLLEGE	322,045	32,673	-
NORTHWEST LA TECHNICAL COMMUNITY COLLEGE	(144,542)	(14,665)	-
NUNEZ COMMUNITY COLLEGE	(124,433)	(12,624)	-
OFFICE OF ELDERLY AFFAIRS	(857,048)	(86,952)	-
OFFICE OF FINANCIAL INSTITUTIONS	(1,112,945)	(112,914)	-
OFFICE OF HOME LAND SEC & EMERG. PREP.	(3,555,876)	(360,761)	-
OFFICE OF JUVENILE JUSTICE	9,159,761	929,303	-
OPELOUSAS CITY COURT	(13,910)	(1,411)	-
ORLEANS PARISH SCHOOL BOARD	(176,974)	(17,955)	-
OUACHITA PARISH POLICE JURY	(303,448)	(30,786)	-
OUACHITA PARISH SCHOOL BOARD	(28,500)	(2,891)	-
PARISH OF ORLEANS JUDICIAL EXP JUDGES	(526,687)	(53,435)	-

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# Louisiana State Employees' Retirement System

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

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
PARISH OF TANGIPAHOA	\$ (4,309)	\$ (437)	\$ -
PARISH OF TERREBONNE	(7,031)	(713)	-
PINEVILLE CITY COURT	(8,694)	(882)	-
POINT COUPEE PARISH SCHOOL BOARD	11,188	1,135	-
PONTCHARTRAIN LEVEE DISTRICT	(542,487)	(55,038)	-
PORT OF LAKE CHARLES	(212,882)	(21,598)	-
PUBLIC SERVICE COMMISSION	107,273	10,883	-
RAPIDES PARISH HOUSING AUTHORITY	(605,611)	(61,442)	-
RAPIDES PARISH POLICE JURY	(5,972)	(606)	-
RAPIDES PARISH SCHOOL BOARD	511,870	51,932	-
RAYNE CITY COURT	25,779	2,615	-
RECOVERY SCHOOL DISTRICT	(89,885)	(9,119)	-
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	(357,576)	(36,278)	-
REGIONAL PLANNING COMMISSION	(181,963)	(18,461)	-
REGIONAL TRANSIT AUTHORITY	(37,421)	(3,797)	-
RIVER PARISHES COMMUNITY COLLEGE	(459,028)	(46,571)	-
RUSTON CITY COURT	3,553	360	-
SABINE RIVER AUTHORITY	(1,481,105)	(150,265)	-
SCHOOL EMPLOYEES RETIREMENT SYSTEM	11,188	1,135	-
SECRETARY OF STATE'S OFFICE	(1,152,709)	(116,948)	-
SOUTH LAFOURCHE LEVEE DISTRICT	(151,573)	(15,378)	-
SOUTH LOUISIANA COMMUNITY COLLEGE	(1,284,929)	(130,362)	-
SOUTH TANGIPAHOA PARISH PORT COMMISSION	(15,346)	(1,557)	-

(Continued)

# Louisiana State Employees' Retirement System

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

June 30, 2023

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	\$ (2,469,843)	\$ (250,578)	\$ -
SOUTHERN UNIVERSITY	(10,324,415)	(1,047,463)	-
SOWELA TECHNICAL COMMUNITY COLLEGE	143,333	14,542	-
SPRINGHILL CITY COURT	7,031	713	-
SSC - SPECIAL SCHOOL DISTRICT	(892,428)	(90,541)	-
ST BERNARD PARISH SCHOOL BOARD	183,324	18,599	-
ST BERNARD PORT HARBOR & TERM DIST	(32,053)	(3,252)	-
ST CHARLES PARISH PUBLIC SCHOOLS	7,938	805	-
ST JAMES PARISH SCHOOL BOARD	3,326	337	-
ST LANDRY PARISH GOVERNMENT	(5,745)	(583)	-
ST LANDRY PARISH SCHOOL BOARD	(30,390)	(3,083)	-
ST MARTIN PARISH POLICE JURY	(1,663)	(169)	-
ST MARTIN PARISH SCHOOL BOARD	11,718	1,189	-
ST TAMMANY PARISH GOVERNMENT	(832)	(84)	-
ST TAMMANY PARISH SCHOOL BOARD	235,108	23,853	-
ST. HELENA PARISH SCHOOL BOARD	(120,653)	(12,241)	-
ST. MARY PARISH SCHOOL BOARD	13,834	1,404	-
STATE PLUMBING BOARD	(69,172)	(7,018)	-
STATE POLICE COMMISSION	593,742	60,238	-
STATE POLICE RETIREMENT SYSTEM	2,948	299	-
SUPREME COURT OF LA	(10,738,008)	(1,089,424)	-
TANGIPAHOA PARISH SCHOOL SYSTEM	(364,909)	(37,022)	-
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	(2,054,511)	(208,440)	-

(Continued)



# Louisiana State Employees' Retirement System

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

June 30, 2023

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
TENSAS BASIN LEVEE DISTRICT	\$ (1,150,064)	\$ (116,680)	\$ -
TERREBONNE LEVEE & CONSERVATION DISTRICT	(260,131)	(26,392)	-
TERREBONNE PARISH SCHOOL BOARD	(74,161)	(7,524)	-
THE CITY OF VILLE PLATTE	(14,666)	(1,488)	-
THE PORT OF SOUTH LOUISIANA	475,659	48,258	-
THRIVE ACADEMY	213,714	21,682	-
TOWN OF BUNKIE	(2,948)	(299)	-
TOWN OF SORRENTO	(680)	(69)	-
TOWN OF VIDALIA	(162,534)	(16,490)	-
TREASURY DEPARTMENT	(449,200)	(45,574)	-
UNIVERSITY OF LOUISIANA	(10,693,784)	(1,084,938)	-
VERMILION PARISH POLICE JURY	(3,629)	(368)	-
VERMILION PARISH SCHOOL BOARD	30,239	3,068	-
VERNON PARISH SCHOOL BOARD	(3,780)	(383)	-
WARE YOUTH CENTER	129,801	13,169	-
WARREN EASTON CHARTER HIGH SCHOOL	(680)	(69)	-
WASHINGTON PARISH POLICE JURY	(3,251)	(330)	-
WASHINGTON PARISH SCHOOL SYSTEM	(8,543)	(867)	-
WEBSTER PARISH POLICE JURY	(2,646)	(268)	-
WEBSTER PARISH SCHOOL BOARD	7,635	775	-
WEST BATON ROUGE PARISH COUNCIL	5,443	552	-
WEST FELICIANA PARISH SCHOOL BOARD	(80,511)	(8,168)	-
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	(21,318)	(2,163)	-

(Continued)

# Louisiana State Employees' Retirement System

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

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
WINN PARISH POLICE JURY	\$ (605)	\$ (61)	\$ -
WINN PARISH SCHOOL BOARD	123,451	12,525	-
WINNFIELD CITY COURT	15,422	1,565	-
WINNSBORO CITY COURT	11,037	1,120	-
WLF - OFFICE OF FISHERIES	(3,012,028)	(305,585)	-
WLF - OFFICE OF MGT AND FINANCE	133,127	13,506	-
WLF - OFFICE OF THE SECRETARY	(5,561,248)	(564,216)	-
WLF - OFFICE OF WILDLIFE	(4,334,983)	(439,806)	-
WORKFORCE SUPPORT AND TRAINING	515,499	52,300	-
ZACHARY CITY COURT	66,677	6,765	-
ZACHARY SCHOOL BOARD	86,181	8,744	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# Louisiana State Employees' Retirement System

## Explanation of Acronyms

### Notes to Schedules

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

### LASERS Employer Schedules

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