



EMPLOYER PENSION REPORT

For Fiscal Year Ended June 30, 2024

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Independent Auditor's Report

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

Report on the Audit of the Employer Pension Schedules

Opinion

We have audited the accompanying schedule of employer allocations of the Teachers' Retirement System of Louisiana (the System) as of and for the year ended June 30, 2024. We have also audited the totals for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (benefit) included in the accompanying schedule of pension amounts by employer of the System as of and for the year ended June 30, 2024, and the related notes to the employer pension schedules.

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and the net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (benefit) for all participating entities of the System as of and for the year ended June 30, 2024, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Employer Pension Schedules

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

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

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

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

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

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

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

Supplementary Information

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

Emphasis of Matter

As disclosed in Note F to the employer pension schedules, the total pension liability for the Teachers' Retirement System of Louisiana was \$35,988,938,136 as of June 30, 2024. The actuarial valuations were based on various assumptions made by the System's actuary, as disclosed in Note F to the employer pension schedules. Because actual experience may differ from the assumptions used in the actuarial valuation, there is a risk that the total pension liability at June 30, 2024 could be under or overstated. Our opinion is not modified with respect to this matter.

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

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Teachers' Retirement System of Louisiana as of and for the year ended June 30, 2024, and our report thereon, dated September 26, 2024, expressed an unmodified opinion on those financial statements.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 12, 2025, on our consideration of the System's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, and contracts, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the System's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the System's internal control over financial reporting and compliance.

Restriction on Use

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

Hawthorn, Waymouth & Carroll, LLP.

February 12, 2025



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the employer pension schedules of Teachers' Retirement System of Louisiana as of and for the year ended June 30, 2024, and the related notes to the schedules, and have issued our report thereon dated February 12, 2025.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Hawthorn, Waymouth & Carroll, LLP.

February 12, 2025

Schedule of Employer Allocations

June 30, 2024

Schedule of Employer Allocations - June 30, 2024

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
ACADIA PARISH SCHOOL BOARD	\$ 11,552,271	0.95755%
ALLEN PARISH SCHOOL BOARD	5,402,127	0.44778%
ASCENSION PARISH SCHOOL BOARD	31,484,872	2.60974%
ASSUMPTION PARISH SCHOOL BOARD	3,889,577	0.32240%
AVOYELLES PARISH SCHOOL BOARD	5,205,591	0.43148%
BEAUREGARD PARISH SCHOOL BOARD	6,330,226	0.52470%
BIENVILLE PARISH SCHOOL BOARD	4,272,136	0.35411%
BOSSIER PARISH SCHOOL BOARD	30,671,720	2.54234%
CADDO PARISH SCHOOL BOARD	46,359,401	3.84267%
CALCASIEU PARISH SCHOOL SYSTEM	47,570,538	3.94306%
CALDWELL PARISH SCHOOL BOARD	2,331,543	0.19326%
CAMERON PARISH SCHOOL BOARD	2,470,848	0.20481%
CATAHOULA PARISH SCHOOL BOARD	1,368,711	0.11345%
CLAIBORNE PARISH SCHOOL BOARD	2,621,181	0.21727%
CONCORDIA PARISH SCHOOL BOARD	4,590,051	0.38046%
DESOTO PARISH SCHOOL BOARD	8,492,274	0.70391%
EAST BATON ROUGE PARISH SCHOOL SYSTEM	58,846,179	4.87768%
EAST CARROLL PARISH SCHOOL BOARD	1,157,263	0.09592%
EAST FELICIANA PARISH SCHOOL BOARD	2,340,139	0.19397%
EVANGELINE PARISH SCHOOL BOARD	8,045,440	0.66688%
FRANKLIN PARISH SCHOOL BOARD	4,075,002	0.33777%
GRANT PARISH SCHOOL BOARD	3,133,882	0.25976%
IBERIA PARISH SCHOOL BOARD	14,916,535	1.23641%
IBERVILLE PARISH SCHOOL BOARD	9,746,001	0.80783%
JACKSON PARISH SCHOOL BOARD	2,978,113	0.24685%
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	55,903,254	4.63375%
JEFFERSON DAVIS PARISH SCHOOL BOARD	6,867,966	0.56928%
LAFAYETTE PARISH SCHOOL SYSTEM	40,530,392	3.35951%
LAFOURCHE PARISH SCHOOL BOARD	17,313,700	1.43511%
LASALLE PARISH SCHOOL BOARD	3,322,811	0.27542%
LINCOLN PARISH SCHOOL BOARD	9,581,479	0.79420%
LIVINGSTON PARISH PUBLIC SCHOOLS	32,518,837	2.69544%
MADISON PARISH SCHOOL BOARD	2,138,522	0.17726%
MOREHOUSE PARISH SCHOOL BOARD	3,845,877	0.31878%
NATCHITOCHE PARISH SCHOOL BOARD	8,776,426	0.72747%
ORLEANS PARISH SCHOOL BOARD	3,985,246	0.33033%
OUACHITA PARISH SCHOOL BOARD	23,522,903	1.94978%

(continued...)

Schedule of Employer Allocations - June 30, 2024

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
PLAQUEMINES PARISH SCHOOL BOARD	\$ 7,524,826	0.62372%
POINTE COUPEE PARISH SCHOOL BOARD	3,354,563	0.27806%
RAPIDES PARISH SCHOOL BOARD	31,399,999	2.60270%
RED RIVER PARISH SCHOOL BOARD	3,511,086	0.29103%
RICHLAND PARISH SCHOOL BOARD	3,410,916	0.28273%
SABINE PARISH SCHOOL BOARD	6,408,926	0.53123%
ST. BERNARD PARISH SCHOOL BOARD	10,369,410	0.85951%
ST. CHARLES PARISH PUBLIC SCHOOLS	21,693,467	1.79814%
ST. HELENA PARISH SCHOOL SYSTEM	1,498,827	0.12424%
ST. JAMES PARISH SCHOOL BOARD	6,305,426	0.52265%
ST. JOHN THE BAPTIST PARISH SCHOOL BOARD	8,154,332	0.67590%
ST. LANDRY PARISH SCHOOL BOARD	14,784,951	1.22551%
ST. MARTIN PARISH SCHOOL BOARD	10,071,226	0.83479%
ST. MARY PARISH SCHOOL BOARD	10,033,075	0.83163%
ST. TAMMANY PARISH SCHOOL BOARD	58,223,419	4.82606%
TANGIPAHOA PARISH SCHOOL SYSTEM	26,418,990	2.18984%
TENSAS PARISH SCHOOL BOARD	505,293	0.04188%
TERREBONNE PARISH SCHOOL SYSTEM	19,022,335	1.57674%
UNION PARISH SCHOOL BOARD	2,078,204	0.17226%
VERMILION PARISH SCHOOL BOARD	10,385,232	0.86082%
VERNON PARISH SCHOOL BOARD	10,211,898	0.84645%
WASHINGTON PARISH SCHOOL SYSTEM	5,916,119	0.49038%
WEBSTER PARISH SCHOOL BOARD	7,065,244	0.58563%
WEST BATON ROUGE PARISH SCHOOL BOARD	7,023,399	0.58216%
WEST CARROLL PARISH SCHOOL BOARD	2,031,587	0.16840%
WEST FELICIANA PARISH SCHOOL BOARD	4,170,162	0.34566%
WINN PARISH SCHOOL BOARD	2,371,082	0.19654%
BOGALUSA CITY SCHOOLS	2,873,642	0.23819%
MONROE CITY SCHOOLS	12,882,743	1.06783%
LOUISIANA TECH UNIVERSITY	10,500,096	0.87034%
NORTHWESTERN STATE UNIVERSITY	7,540,318	0.62501%
LOUISIANA STATE UNIVERSITY	96,751,547	8.01961%
UNIVERSITY OF NEW ORLEANS	12,319,705	1.02116%
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	30,364,999	2.51691%
NICHOLLS STATE UNIVERSITY	5,955,040	0.49361%
SOUTHEASTERN LOUISIANA UNIVERSITY	12,027,747	0.99696%
UNIVERSITY OF LOUISIANA AT LAFAYETTE	23,975,547	1.98730%

(continued...)

Schedule of Employer Allocations - June 30, 2024

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
GRAMBLING STATE UNIVERSITY	\$ 5,396,179	0.44728%
SOUTHERN UNIVERSITY AND A&M COLLEGE	14,713,279	1.21956%
SOUTHERN UNIVERSITY AT NEW ORLEANS	3,051,307	0.25292%
TANGIPAHOA FEDERATION OF TEACHERS	14,584	0.00121%
DELGADO COMMUNITY COLLEGE	7,604,445	0.63032%
SOWELA TECHNICAL COMMUNITY COLLEGE	2,684,851	0.22254%
LOUISIANA ASSOCIATION OF EDUCATORS	195,955	0.01624%
MCNEESE STATE UNIVERSITY	5,620,078	0.46584%
UNIVERSITY OF LOUISIANA AT MONROE	9,369,539	0.77663%
L. E. FLETCHER TECH COMMUNITY COLLEGE	1,666,002	0.13809%
LA SCHOOL EMPLOYEES RETIREMENT SYSTEM	18,607	0.00154%
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	18,170	0.00151%
ST. TAMMANY FEDERATION OF TEACHERS	40,130	0.00333%
LOUISIANA SCHOOL BOARD ASSOCIATION	67,767	0.00562%
SOUTHERN UNIVERSITY AT SHREVEPORT	1,974,932	0.16370%
UNITED TEACHERS OF NEW ORLEANS	254	0.00002%
LSU HEALTH SCIENCES CENTER-SHREVEPORT	17,957,700	1.48849%
NUNEZ COMMUNITY COLLEGE	1,438,226	0.11921%
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	2,540,866	0.21061%
NORTHWEST LOUISIANA TECHNICAL COLLEGE	844,760	0.07002%
LOUISIANA FEDERATION OF TEACHERS	77,539	0.00643%
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	194,506	0.01612%
LOUISIANA STATE SENATE	8,589	0.00071%
LA HOUSE OF REPRESENTATIVES	23,371	0.00194%
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	1,222,379	0.10132%
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	31,334	0.00260%
FLORIDA PARISHES JUVENILE DETENTION CTR.	14,774	0.00123%
LA STATE EMPLOYEES RETIREMENT SYSTEM	56,955	0.00472%
LOUISIANA LEGISLATIVE AUDITOR	75,353	0.00625%
BOSSIER PARISH COMMUNITY COLLEGE	3,209,136	0.26600%
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	764,494	0.06337%
SOUTH LOUISIANA COMMUNITY COLLEGE	4,152,873	0.34423%
WEBSTER PARISH SALES TAX COMMISSION	38,813	0.00322%
NEW VISION LEARNING ACADEMY	259,300	0.02149%
BATON ROUGE COMMUNITY COLLEGE	4,070,950	0.33744%
RIVER PARISHES COMMUNITY COLLEGE	1,829,422	0.15164%
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	2,857,900	0.23689%

(continued...)

Schedule of Employer Allocations - June 30, 2024

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	\$ 562,200	0.04660%
NEW ORLEANS CENTER FOR CREATIVE ARTS (NOCCA)	13,281	0.00110%
AVOYELLES PUBLIC CHARTER SCHOOL INC.	719,506	0.05964%
LSU HEALTH CARE SERVICES DIVISION	615,316	0.05100%
DELHI CHARTER SCHOOL	776,666	0.06438%
LOUISIANA DELTA COMMUNITY COLLEGE	2,591,047	0.21477%
CITY OF BAKER SCHOOL SYSTEM	1,400,990	0.11613%
ZACHARY COMMUNITY SCHOOL BOARD	7,000,451	0.58026%
LA RESOURCE CENTER FOR EDUCATORS	15,843	0.00131%
LA STATE BD PRACTICAL NURSE EXAMINER	34,485	0.00286%
ALGIERS CHARTER SCHOOLS ASSOCIATION	2,605,325	0.21595%
ADVOCATES FOR ACADEMIC EXCELLENCE	1,390,007	0.11522%
FRENCH AND MONTESSORI EDUCATION, INC	1,264,336	0.10480%
ADVOCATES FOR ARTS-BASED EDUCATION CORP	3,074,823	0.25487%
LAKE FOREST ELEMENTARY CHARTER	946,860	0.07848%
HYNES CHARTER SCHOOL	2,336,723	0.19369%
WARREN EASTON SR. HIGH SCHOOL	1,395,195	0.11565%
EINSTEIN CHARTER SCHOOL	2,565,753	0.21267%
ADVOCATES FOR INNOVATIVE SCHOOLS	27,419	0.00227%
CENTRAL COMMUNITY SCHOOL SYSTEM	5,858,783	0.48563%
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	182,262	0.01511%
LOUISIANA STATE BOARD OF NURSING	45,989	0.00381%
GREATER LAFOURCHE PORT COMMISSION	14,670	0.00122%
MADISON PREPARATORY ACADEMY	749,419	0.06212%
DARBONNE WOODS CHARTER SCHOOL	1,175,799	0.09746%
MORRIS JEFF COMMUNITY SCHOOL	2,380,805	0.19734%
BAYOU COMMUNITY ACADEMY	550,823	0.04566%
SLAUGHTER COMMUNITY CHARTER SCHOOL	345,531	0.02864%
A. E. PHILLIPS LABORATORY SCHOOL	127,752	0.01059%
LSU UNIVERSITY HIGH SCHOOL	2,030,503	0.16831%
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	3,162	0.00026%
SOUTHEASTERN LABORATORY SCHOOL	68,086	0.00564%
SOUTHERN UNIVERSITY LABORATORY SCHOOL	521,755	0.04325%
BEEKMAN CHARTER SCHOOL	1,055,103	0.08746%
DELTA CHARTER GROUP	692,778	0.05742%
NORTHSHORE CHARTER SCHOOLS, INC	738,079	0.06118%
INSPIRE NOLA CHARTER SCHOOLS, INC.	8,188,656	0.67875%

(continued...)

Schedule of Employer Allocations - June 30, 2024

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
LOUISIANA PHYSICAL THERAPY BOARD	\$ 10,740	0.00089%
NORTHEAST CLAIBORNE CHARTER SCHOOL	123,464	0.01023%
DOWNSVILLE COMMUNITY CHARTER SCHOOL	477,338	0.03957%
LINCOLN PREPARATORY SCHOOL	1,038,408	0.08607%
NON-FLOOD PROTECTION ASSET MGT AUTHORITY	21,615	0.00179%
SIGNIFICANT EDUCATORS/BETHUNE ELEM CHART	1,018,349	0.08441%
LEGACY OF EXCELLENCE/BEN FRANKLIN ELEM	1,209,240	0.10023%
LEGISLATIVE BUDGETARY CONTROL COUNCIL	39,129	0.00324%
LOUISIANA HOUSING CORPORATION	19,870	0.00165%
DIV OF ADMIN - EXECUTIVE OFFICE	19,332	0.00160%
DOA – LOUISIANA TAX COMMISSION	27,032	0.00224%
DIVISION OF ADMINISTRATION	46,524	0.00386%
OFC OF COASTAL PROTECTION & RESTORATION	22,235	0.00184%
GOVERNOR'S OFFICE OF HOMELAND SECURITY	153,810	0.01275%
STATE MILITARY DEPARTMENT	277,719	0.02302%
LOUISIANA PUBLIC DEFENDER BD	17,452	0.00145%
DEPARTMENT OF VETERANS AFFAIRS	17,590	0.00146%
DVA-NORTHEAST LOUISIANA VETERANS HOME	36,996	0.00307%
DVA-SOUTHEAST LOUISIANA VETERANS HOME (DEPARTMENT OF VETERANS AFFAIRS)	29,183	0.00242%
SECRETARY OF STATE	32,578	0.00270%
LOUISIANA DEPARTMENT OF JUSTICE	19,483	0.00162%
OFFICE OF LIEUTENANT GOVERNOR	27,813	0.00231%
TREASURY DEPARTMENT	17,489	0.00145%
LA DEPT OF AGRICULTURE & FORESTRY	72,242	0.00599%
DEPT. OF ECONOMIC DEVELOPMENT – OFFICE OF THE SECRETARY	16,834	0.00140%
CRT-OFFICE OF THE SECRETARY	33,225	0.00275%
OFF OF THE STATE LIBRARY OF LA	51,753	0.00429%
CRT-OFFICE OF STATE PARKS	33,901	0.00281%
OFFICE OF CULTURAL DEVELOPMENT	23,727	0.00197%
OFFICE OF TOURISM	15,158	0.00126%
DEPT. OF TRANSPORTATION AND DEVELOPMENT	10,105	0.00084%
ENGINEERING AND OPERATIONS	162,778	0.01349%
FLORIDA PARISHES HUMAN SVCS AUTHORITY	12,664	0.00105%
CAPITAL AREA HUMAN SERVICE DISTRICT	57,171	0.00474%
LDH-DEVELOPMENT DISABILITIES CENTER	15,423	0.00128%
MEDICAL VENDOR ADMINISTRATION	146,433	0.01214%

(continued...)

Schedule of Employer Allocations - June 30, 2024

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
DEPARTMENT OF HEALTH AND HOSPITALS	\$ 335,865	0.02784%
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	75,714	0.00628%
NE DELTA HUMAN SVCS AUTHORITY	46,721	0.00387%
LDH - OFFICE OF AGING AND ADULT SERVICES	48,538	0.00402%
OFFICE OF PUBLIC HEALTH	333,915	0.02768%
OFFICE OF BEHAVIORAL HEALTH	162,569	0.01348%
DEPT. OF HEALTH & HOSPITALS/OCDD OFFICES	251,567	0.02085%
DEPT. OF CHILDREN & FAMILY SERVICES	184,568	0.01530%
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	135,425	0.01123%
LA STATE PENITENTIARY	179,935	0.01492%
OFFICE OF JUVENILE JUSTICE	955,645	0.07921%
AVOYELLES CORRECTIONAL CENTER	68,412	0.00567%
LA CORRECTIONAL INST WOMEN	84,013	0.00696%
DPS-ALLEN CORRECTION CENTER	67,351	0.00558%
DIXON CORRECTIONAL INSTITUTE	77,984	0.00646%
ELAYN HUNT CORRECTIONAL CENTER	98,754	0.00819%
DAVID WADE CORRECTIONAL CENTER	14,677	0.00122%
DOC-ADULT PROBATION & PAROLE	23,049	0.00191%
RAYBURN CORRECTIONAL CENTER	71,575	0.00593%
PUB SAFETY OFF OF MGT & FIN	55,026	0.00456%
OFFICE OF STATE POLICE	15,184	0.00126%
PUBLIC SAFETY OFFICE OF MOTOR VEHICLES	50,920	0.00422%
DPS-OFFICE OF STATE FIRE MARSHAL	111,731	0.00926%
DPS-LOUISIANA HIGHWAY SAFETY COMMISSION	2,672	0.00022%
DNR-OFFICE OF THE SECRETARY	38,147	0.00316%
OFFICE OF CONSERVATION	33,447	0.00277%
LOUISIANA DEPARTMENT OF REVENUE	70,523	0.00585%
LOUISIANA WORKFORCE COMMISSION	203,858	0.01690%
DEPT. OF WILDLIFE & FISHERIES-MGMNT & FINANCE	9,322	0.00077%
DEPT. OF WILDLIFE & FISHERIES-OFFICE OF FISHERIES	21,449	0.00178%
DEPARTMENT OF STATE CIVIL SERVICE	50,510	0.00419%
ETHICS ADMINISTRATION	12,845	0.00107%
DPT. OF STATE CIVIL SVC - BRD OF TAX APPEALS	18,969	0.00157%
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	318,831	0.02643%
SSC-SPECIAL SCHOOL DISTRICT	2,221,519	0.18414%
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	983,631	0.08153%
THRIVE ACADEMY	680,412	0.05640%

(continued...)

Schedule of Employer Allocations - June 30, 2024

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
E'COLE POINTE-AU-CHIEN (K-12 STATE SCHOOL)	\$ 76,330	0.00633%
LA EDUCATIONAL TELEVISION AUTHORITY	14,142	0.00117%
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	106,715	0.00885%
BOARD OF REGENTS	2,574,354	0.21339%
NEW ORLEANS CENTER FOR CREATIVE ARTS	939,568	0.07788%
LOUISIANA DEPARTMENT OF EDUCATION	3,317,808	0.27501%
RECOVERY SCHOOL DISTRICT OF LOUISIANA	25,236	0.00209%
STATE EMPLOYEES GROUP BENEFITS	48,267	0.00400%
DOA-OFFICE OF RISK MANAGEMENT	27,458	0.00228%
DOA-FEDERAL PROPERTY ASSISTANCE	7,330	0.00061%
PRISON ENTERPRISES	13,821	0.00115%
DIV OF ADMIN - OFFICE OF TECHNOLOGY SVCS	293,605	0.02434%
OFFICE OF STATE PROCUREMENT	20,770	0.00172%
DEPARTMENT OF ENVIRONMENTAL QUALITY	36,245	0.00300%
Total	\$ <u>1,206,437,631</u>	<u>100.0000%</u>

The accompanying notes are an integral part of these schedules.

Schedule of Pension Amounts by Employer

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Schedule of Pension Amounts by Employer - *As of and for the Year Ended June 30, 2024*

Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense (Benefit)
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense (Benefit)
ACADIA PARISH SCHOOL BOARD	\$ (82,671,842)	\$ 4,692,314	\$ 6,280,442	\$ 2,212,890	\$ 13,185,646	\$ -	\$ (2,116,815)	\$ (2,116,815)	\$ 9,612,611
ALLEN PARISH SCHOOL BOARD	(38,659,398)	2,194,242	2,936,890	1,034,802	6,165,934	-	(989,875)	(989,875)	4,495,095
ASCENSION PARISH SCHOOL BOARD	(225,316,151)	12,788,565	17,116,892	6,031,073	35,936,530	-	(5,769,226)	(5,769,226)	26,198,479
ASSUMPTION PARISH SCHOOL BOARD	(27,835,112)	1,579,874	2,114,587	745,067	4,439,528	-	(712,719)	(712,719)	3,236,508
AVOYELLES PARISH SCHOOL BOARD	(37,252,888)	2,114,411	2,830,040	997,154	5,941,605	-	(953,861)	(953,861)	4,331,554
BEAUREGARD PARISH SCHOOL BOARD	(45,301,191)	2,571,219	3,441,456	1,212,584	7,225,259	-	(1,159,938)	(1,159,938)	5,267,365
BIENVILLE PARISH SCHOOL BOARD	(30,572,848)	1,735,263	2,322,568	818,348	4,876,180	-	(782,819)	(782,819)	3,554,837
BOSSIER PARISH SCHOOL BOARD	(219,496,974)	12,458,278	16,674,819	5,875,310	35,008,407	-	(5,620,226)	(5,620,226)	25,521,859
CADDO PARISH SCHOOL BOARD	(331,763,210)	18,830,321	25,203,498	8,880,358	52,914,176	-	(8,494,806)	(8,494,806)	38,575,538
CALCASIEU PARISH SCHOOL SYSTEM	(340,430,461)	19,322,259	25,861,934	9,112,355	54,296,549	-	(8,716,731)	(8,716,731)	39,583,316
CALDWELL PARISH SCHOOL BOARD	(16,685,337)	947,032	1,267,557	446,619	2,661,208	-	(427,228)	(427,228)	1,940,076
CAMERON PARISH SCHOOL BOARD	(17,682,180)	1,003,611	1,343,286	473,302	2,820,198	-	(452,753)	(452,753)	2,055,983
CATAHOULA PARISH SCHOOL BOARD	(9,794,981)	555,947	744,108	262,184	1,562,239	-	(250,801)	(250,801)	1,138,905
CLAIBORNE PARISH SCHOOL BOARD	(18,758,021)	1,064,674	1,425,016	502,099	2,991,788	-	(480,300)	(480,300)	2,181,076
CONCORDIA PARISH SCHOOL BOARD	(32,847,905)	1,864,392	2,495,401	879,245	5,239,037	-	(841,071)	(841,071)	3,819,367
DESOTO PARISH SCHOOL BOARD	(60,773,498)	3,449,401	4,616,861	1,626,734	9,692,996	-	(1,556,107)	(1,556,107)	7,066,396
EAST BATON ROUGE PARISH SCHOOL SYSTEM	(421,122,690)	23,902,214	31,991,988	11,272,257	67,166,459	-	(10,782,858)	(10,782,858)	48,965,749
EAST CARROLL PARISH SCHOOL BOARD	(8,281,758)	470,059	629,151	221,679	1,320,889	-	(212,055)	(212,055)	962,956
EAST FELICIANA PARISH SCHOOL BOARD	(16,746,808)	950,521	1,272,227	448,264	2,671,012	-	(428,802)	(428,802)	1,947,224
EVANGELINE PARISH SCHOOL BOARD	(57,575,847)	3,267,908	4,373,941	1,541,142	9,182,991	-	(1,474,231)	(1,474,231)	6,694,592
FRANKLIN PARISH SCHOOL BOARD	(29,162,020)	1,655,187	2,215,390	780,584	4,651,161	-	(746,694)	(746,694)	3,390,794
GRANT PARISH SCHOOL BOARD	(22,427,070)	1,272,923	1,703,747	600,309	3,576,979	-	(574,246)	(574,246)	2,607,692
IBERIA PARISH SCHOOL BOARD	(106,747,683)	6,058,819	8,109,443	2,857,332	17,025,594	-	(2,733,277)	(2,733,277)	12,412,013
IBERVILLE PARISH SCHOOL BOARD	(69,745,604)	3,958,643	5,298,457	1,866,891	11,123,992	-	(1,785,838)	(1,785,838)	8,109,622
JACKSON PARISH SCHOOL BOARD	(21,312,377)	1,209,655	1,619,066	570,472	3,399,192	-	(545,704)	(545,704)	2,478,082

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

(continued...)

Schedule of Pension Amounts by Employer - *As of and for the Year Ended June 30, 2024*

Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense (Benefit)
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense (Benefit)
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	\$ (400,062,157)	\$ 22,706,854	\$ 30,392,055	\$ 10,708,526	\$ 63,807,434	\$ -	\$ (10,243,602)	\$ (10,243,602)	\$ 46,516,950
JEFFERSON DAVIS PARISH SCHOOL BOARD	(49,149,389)	2,789,636	3,733,797	1,315,589	7,839,023	-	(1,258,471)	(1,258,471)	5,714,811
LAFAYETTE PARISH SCHOOL SYSTEM	(290,048,875)	16,462,685	22,034,529	7,763,784	46,260,998	-	(7,426,709)	(7,426,709)	33,725,232
LAFOURCHE PARISH SCHOOL BOARD	(123,902,519)	7,032,498	9,412,668	3,316,518	19,761,684	-	(3,172,527)	(3,172,527)	14,406,680
LASALLE PARISH SCHOOL BOARD	(23,779,102)	1,349,662	1,806,459	636,499	3,792,619	-	(608,865)	(608,865)	2,764,899
LINCOLN PARISH SCHOOL BOARD	(68,568,231)	3,891,817	5,209,014	1,835,377	10,936,208	-	(1,755,691)	(1,755,691)	7,972,724
LIVINGSTON PARISH PUBLIC SCHOOLS	(232,715,548)	13,208,542	17,679,012	6,229,133	37,116,688	-	(5,958,688)	(5,958,688)	27,058,839
MADISON PARISH SCHOOL BOARD	(15,303,950)	868,626	1,162,616	409,643	2,440,885	-	(391,858)	(391,858)	1,779,456
MOREHOUSE PARISH SCHOOL BOARD	(27,522,401)	1,562,125	2,090,831	736,696	4,389,652	-	(704,712)	(704,712)	3,200,148
NATCHITOCHES PARISH SCHOOL BOARD	(62,806,985)	3,564,819	4,771,342	1,681,164	10,017,325	-	(1,608,175)	(1,608,175)	7,302,839
ORLEANS PARISH SCHOOL BOARD	(28,519,762)	1,618,734	2,166,599	763,393	4,548,725	-	(730,249)	(730,249)	3,316,116
OUACHITA PARISH SCHOOL BOARD	(168,337,667)	9,554,562	12,788,332	4,505,921	26,848,815	-	(4,310,290)	(4,310,290)	19,573,346
PLAQUEMINES PARISH SCHOOL BOARD	(53,850,161)	3,056,444	4,090,907	1,441,416	8,588,767	-	(1,378,835)	(1,378,835)	6,261,390
POINTE COUPEE PARISH SCHOOL BOARD	(24,006,340)	1,362,559	1,823,722	642,581	3,828,862	-	(614,683)	(614,683)	2,791,321
RAPIDES PARISH SCHOOL BOARD	(224,708,772)	12,754,091	17,070,751	6,014,815	35,839,656	-	(5,753,674)	(5,753,674)	26,127,857
RED RIVER PARISH SCHOOL BOARD	(25,126,472)	1,426,136	1,908,816	672,564	4,007,517	-	(643,364)	(643,364)	2,921,563
RICHLAND PARISH SCHOOL BOARD	(24,409,619)	1,385,449	1,854,358	653,376	3,893,183	-	(625,009)	(625,009)	2,838,212
SABINE PARISH SCHOOL BOARD	(45,864,365)	2,603,184	3,484,239	1,227,659	7,315,082	-	(1,174,358)	(1,174,358)	5,332,847
ST. BERNARD PARISH SCHOOL BOARD	(74,206,964)	4,211,862	5,637,379	1,986,309	11,835,551	-	(1,900,071)	(1,900,071)	8,628,363
ST. CHARLES PARISH PUBLIC SCHOOLS	(155,245,576)	8,811,477	11,793,747	4,155,483	24,760,707	-	(3,975,067)	(3,975,067)	18,051,072
ST. HELENA PARISH SCHOOL SYSTEM	(10,726,121)	608,797	814,846	287,108	1,710,750	-	(274,643)	(274,643)	1,247,172
ST. JAMES PARISH SCHOOL BOARD	(45,123,683)	2,561,144	3,427,971	1,207,833	7,196,948	-	(1,155,393)	(1,155,393)	5,246,725
ST. JOHN THE BAPTIST PARISH SCHOOL BOARD	(58,355,122)	3,312,138	4,433,141	1,562,001	9,307,280	-	(1,494,184)	(1,494,184)	6,785,201
ST. LANDRY PARISH SCHOOL BOARD	(105,806,010)	6,005,371	8,037,906	2,832,126	16,875,403	-	(2,709,166)	(2,709,166)	12,302,520

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

(continued...)

Schedule of Pension Amounts by Employer - *As of and for the Year Ended June 30, 2024*

Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense (Benefit)
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense (Benefit)
ST. MARTIN PARISH SCHOOL BOARD	\$ (72,072,981)	\$ 4,090,741	\$ 5,475,264	\$ 1,929,189	\$ 11,495,194	\$ -	\$ (1,845,431)	\$ (1,845,431)	\$ 8,380,236
ST. MARY PARISH SCHOOL BOARD	(71,799,985)	4,075,246	5,454,525	1,921,881	11,451,653	-	(1,838,441)	(1,838,441)	8,348,493
ST. TAMMANY PARISH SCHOOL BOARD	(416,665,992)	23,649,259	31,653,420	11,152,964	66,455,643	-	(10,668,744)	(10,668,744)	48,447,550
TANGIPAHOA PARISH SCHOOL SYSTEM	(189,063,042)	10,730,900	14,362,804	5,060,680	30,154,383	-	(4,840,964)	(4,840,964)	21,983,174
TENSAS PARISH SCHOOL BOARD	(3,616,038)	205,240	274,704	96,791	576,736	-	(92,589)	(92,589)	420,452
TERREBONNE PARISH SCHOOL SYSTEM	(136,130,121)	7,726,516	10,341,578	3,643,816	21,711,911	-	(3,485,615)	(3,485,615)	15,828,436
UNION PARISH SCHOOL BOARD	(14,872,353)	844,130	1,129,828	398,091	2,372,048	-	(380,807)	(380,807)	1,729,273
VERMILION PARISH SCHOOL BOARD	(74,320,152)	4,218,287	5,645,978	1,989,339	11,853,604	-	(1,902,969)	(1,902,969)	8,641,524
VERNON PARISH SCHOOL BOARD	(73,079,753)	4,147,884	5,551,747	1,956,137	11,655,768	-	(1,871,209)	(1,871,209)	8,497,298
WASHINGTON PARISH SCHOOL SYSTEM	(42,337,685)	2,403,016	3,216,323	1,133,259	6,752,598	-	(1,084,058)	(1,084,058)	4,922,785
WEBSTER PARISH SCHOOL BOARD	(50,561,252)	2,869,771	3,841,054	1,353,381	8,064,206	-	(1,294,622)	(1,294,622)	5,878,975
WEST BATON ROUGE PARISH SCHOOL BOARD	(50,261,750)	2,852,772	3,818,301	1,345,364	8,016,438	-	(1,286,953)	(1,286,953)	5,844,150
WEST CARROLL PARISH SCHOOL BOARD	(14,538,748)	825,195	1,104,484	389,161	2,318,840	-	(372,265)	(372,265)	1,690,483
WEST FELICIANA PARISH SCHOOL BOARD	(29,843,044)	1,693,841	2,267,126	798,813	4,759,781	-	(764,132)	(764,132)	3,469,979
WINN PARISH SCHOOL BOARD	(16,968,262)	963,090	1,289,051	454,192	2,706,333	-	(434,473)	(434,473)	1,972,973
BOGALUSA CITY SCHOOLS	(20,564,702)	1,167,218	1,562,266	550,459	3,279,942	-	(526,560)	(526,560)	2,391,146
MONROE CITY SCHOOLS	(92,193,136)	5,232,727	7,003,759	2,467,748	14,704,234	-	(2,360,608)	(2,360,608)	10,719,693
LOUISIANA TECH UNIVERSITY	(75,142,163)	4,264,943	5,708,425	2,011,342	11,984,709	-	(1,924,017)	(1,924,017)	8,737,103
NORTHWESTERN STATE UNIVERSITY	(53,961,017)	3,062,736	4,099,328	1,444,383	8,606,448	-	(1,381,673)	(1,381,673)	6,274,280
LOUISIANA STATE UNIVERSITY	(692,385,485)	39,298,633	52,599,369	18,533,190	110,431,193	-	(17,728,549)	(17,728,549)	80,506,643
UNIVERSITY OF NEW ORLEANS	(88,163,890)	5,004,034	6,697,664	2,359,897	14,061,594	-	(2,257,439)	(2,257,439)	10,251,195
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	(217,301,950)	12,333,692	16,508,067	5,816,555	34,658,314	-	(5,564,022)	(5,564,022)	25,266,634
NICHOLLS STATE UNIVERSITY	(42,616,207)	2,418,824	3,237,482	1,140,715	6,797,021	-	(1,091,189)	(1,091,189)	4,955,170
SOUTHEASTERN LOUISIANA UNIVERSITY	(86,074,543)	4,885,446	6,538,939	2,303,971	13,728,356	-	(2,203,941)	(2,203,941)	10,008,258

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(continued...)

Schedule of Pension Amounts by Employer - *As of and for the Year Ended June 30, 2024*

Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense (Benefit)
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense (Benefit)
UNIVERSITY OF LOUISIANA AT LAFAYETTE	\$ (171,576,932)	\$ 9,738,417	\$ 13,034,413	\$ 4,592,627	\$ 27,365,457	\$ -	\$ (4,393,232)	\$ (4,393,232)	\$ 19,949,989
GRAMBLING STATE UNIVERSITY	(38,616,834)	2,191,826	2,933,656	1,033,663	6,159,146	-	(988,785)	(988,785)	4,490,146
SOUTHERN UNIVERSITY AND A&M COLLEGE	(105,293,083)	5,976,258	7,998,940	2,818,396	16,793,594	-	(2,696,032)	(2,696,032)	12,242,880
SOUTHERN UNIVERSITY AT NEW ORLEANS	(21,836,182)	1,239,385	1,658,858	584,492	3,482,736	-	(559,116)	(559,116)	2,538,987
TANGIPAHOA FEDERATION OF TEACHERS	(104,381)	5,924	7,930	2,794	16,648	-	(2,673)	(2,673)	12,137
DELGADO COMMUNITY COLLEGE	(54,419,897)	3,088,782	4,134,189	1,456,666	8,679,636	-	(1,393,423)	(1,393,423)	6,327,636
SOWELA TECHNICAL COMMUNITY COLLEGE	(19,213,706)	1,090,538	1,459,633	514,296	3,064,467	-	(491,967)	(491,967)	2,234,060
LOUISIANA ASSOCIATION OF EDUCATORS	(1,402,280)	79,591	106,529	37,535	223,655	-	(35,905)	(35,905)	163,049
MCNEESE STATE UNIVERSITY	(40,219,156)	2,282,772	3,055,382	1,076,552	6,414,706	-	(1,029,813)	(1,029,813)	4,676,455
UNIVERSITY OF LOUISIANA AT MONROE	(67,051,555)	3,805,733	5,093,795	1,794,779	10,694,307	-	(1,716,857)	(1,716,857)	7,796,373
L. E. FLETCHER TECH COMMUNITY COLLEGE	(11,922,489)	676,700	905,732	319,131	1,901,563	-	(305,276)	(305,276)	1,386,279
LA SCHOOL EMPLOYEES RETIREMENT SYSTEM	(133,131)	7,556	10,114	3,564	21,234	-	(3,409)	(3,409)	15,480
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	(130,023)	7,380	9,878	3,480	20,738	-	(3,329)	(3,329)	15,118
ST. TAMMANY FEDERATION OF TEACHERS	(287,156)	16,298	21,815	7,686	45,800	-	(7,353)	(7,353)	33,389
LOUISIANA SCHOOL BOARD ASSOCIATION	(484,953)	27,525	36,841	12,981	77,347	-	(12,417)	(12,417)	56,388
SOUTHERN UNIVERSITY AT SHREVEPORT	(14,133,225)	802,178	1,073,678	378,306	2,254,162	-	(361,882)	(361,882)	1,643,331
UNITED TEACHERS OF NEW ORLEANS	(1,813)	103	138	49	289	-	(46)	(46)	211
LSU HEALTH SCIENCES CENTER-SHREVEPORT	(128,511,256)	7,294,082	9,762,786	3,439,881	20,496,749	-	(3,290,534)	(3,290,534)	14,942,557
NUNEZ COMMUNITY COLLEGE	(10,292,452)	584,182	781,900	275,500	1,641,582	-	(263,539)	(263,539)	1,196,748
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	(18,183,278)	1,032,052	1,381,353	486,715	2,900,120	-	(465,583)	(465,583)	2,114,248
NORTHWEST LOUISIANA TECHNICAL COLLEGE	(6,045,379)	343,126	459,257	161,818	964,201	-	(154,792)	(154,792)	702,922

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

(continued...)

Schedule of Pension Amounts by Employer - *As of and for the Year Ended June 30, 2024*

Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense (Benefit)
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense (Benefit)
LOUISIANA FEDERATION OF TEACHERS	\$ (554,886)	\$ 31,494	\$ 42,154	\$ 14,853	\$ 88,501	\$ -	\$ (14,208)	\$ (14,208)	\$ 64,519
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	(1,391,920)	79,003	105,742	37,258	222,003	-	(35,640)	(35,640)	161,844
LOUISIANA STATE SENATE	(61,472)	3,489	4,670	1,645	9,804	-	(1,574)	(1,574)	7,148
LA HOUSE OF REPRESENTATIVES	(167,234)	9,492	12,704	4,476	26,673	-	(4,282)	(4,282)	19,445
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	(8,747,717)	496,506	664,549	234,152	1,395,207	-	(223,986)	(223,986)	1,017,135
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	(224,216)	12,726	17,033	6,002	35,761	-	(5,741)	(5,741)	26,071
FLORIDA PARISHES JUVENILE DETENTION CTR.	(105,762)	6,003	8,035	2,831	16,868	-	(2,708)	(2,708)	12,297
LA STATE EMPLOYEES RETIREMENT SYSTEM	(407,595)	23,134	30,964	10,910	65,009	-	(10,436)	(10,436)	47,393
LOUISIANA LEGISLATIVE AUDITOR	(539,259)	30,607	40,967	14,434	86,008	-	(13,808)	(13,808)	62,702
BOSSIER PARISH COMMUNITY COLLEGE	(22,965,638)	1,303,491	1,744,661	614,725	3,662,877	-	(588,036)	(588,036)	2,670,314
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	(5,470,982)	310,524	415,621	146,443	872,588	-	(140,085)	(140,085)	636,135
SOUTH LOUISIANA COMMUNITY COLLEGE	(29,719,323)	1,686,819	2,257,727	795,502	4,740,048	-	(760,964)	(760,964)	3,455,594
WEBSTER PARISH SALES TAX COMMISSION	(277,745)	15,764	21,100	7,434	44,299	-	(7,112)	(7,112)	32,295
NEW VISION LEARNING ACADEMY	(1,855,634)	105,323	140,969	49,670	295,962	-	(47,514)	(47,514)	215,763
BATON ROUGE COMMUNITY COLLEGE	(29,133,097)	1,653,546	2,213,193	779,810	4,646,548	-	(745,954)	(745,954)	3,387,431
RIVER PARISHES COMMUNITY COLLEGE	(13,091,919)	743,075	994,571	350,433	2,088,080	-	(335,219)	(335,219)	1,522,254
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	(20,452,033)	1,160,823	1,553,707	547,443	3,261,972	-	(523,675)	(523,675)	2,378,046
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	(4,023,288)	228,355	305,643	107,692	641,690	-	(103,016)	(103,016)	467,805
NEW ORLEANS CENTER FOR CREATIVE ARTS (NOCCA)	(95,057)	5,395	7,221	2,544	15,161	-	(2,434)	(2,434)	11,053

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(continued...)

Schedule of Pension Amounts by Employer - *As of and for the Year Ended June 30, 2024*

Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense (Benefit)
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense (Benefit)
AVOYELLES PUBLIC CHARTER SCHOOL INC.	\$ (5,149,032)	\$ 292,250	\$ 391,163	\$ 137,825	\$ 821,239	\$ -	\$ (131,841)	\$ (131,841)	\$ 598,700
LSU HEALTH CARE SERVICES DIVISION	(4,403,429)	249,931	334,521	117,867	702,320	-	(112,750)	(112,750)	512,006
DELHI CHARTER SCHOOL	(5,558,095)	315,468	422,239	148,774	886,482	-	(142,315)	(142,315)	646,264
LOUISIANA DELTA COMMUNITY COLLEGE	(18,542,352)	1,052,433	1,408,632	496,326	2,957,390	-	(474,777)	(474,777)	2,155,999
CITY OF BAKER SCHOOL SYSTEM	(10,025,931)	569,055	761,653	268,366	1,599,074	-	(256,714)	(256,714)	1,165,758
ZACHARY COMMUNITY SCHOOL BOARD	(50,097,538)	2,843,452	3,805,826	1,340,969	7,990,247	-	(1,282,749)	(1,282,749)	5,825,057
LA RESOURCE CENTER FOR EDUCATORS	(113,360)	6,434	8,612	3,034	18,080	-	(2,903)	(2,903)	13,181
LA STATE BD PRACTICAL NURSE EXAMINER	(246,750)	14,005	18,745	6,605	39,355	-	(6,318)	(6,318)	28,691
ALGIERS CHARTER SCHOOLS ASSOCIATION	(18,644,575)	1,058,235	1,416,397	499,062	2,973,694	-	(477,395)	(477,395)	2,167,885
ADVOCATES FOR ACADEMIC EXCELLENCE	(9,947,365)	564,596	755,685	266,263	1,586,543	-	(254,703)	(254,703)	1,156,623
FRENCH AND MONTESSORI EDUCATION, INC	(9,047,996)	513,549	687,361	242,189	1,443,099	-	(231,674)	(231,674)	1,052,049
ADVOCATES FOR ARTS-BASED EDUCATION CORP	(22,004,452)	1,248,936	1,671,642	588,997	3,509,574	-	(563,425)	(563,425)	2,558,552
LAKE FOREST ELEMENTARY CHARTER	(6,776,046)	384,597	514,765	181,375	1,080,737	-	(173,501)	(173,501)	787,880
HYNES CHARTER SCHOOL	(16,722,375)	949,134	1,270,371	447,610	2,667,115	-	(428,177)	(428,177)	1,944,383
WARREN EASTON SR. HIGH SCHOOL	(9,984,489)	566,703	758,505	267,256	1,592,464	-	(255,653)	(255,653)	1,160,940
EINSTEIN CHARTER SCHOOL	(18,361,390)	1,042,162	1,394,884	491,482	2,928,528	-	(470,144)	(470,144)	2,134,958
ADVOCATES FOR INNOVATIVE SCHOOLS	(196,243)	11,138	14,908	5,253	31,300	-	(5,025)	(5,025)	22,818
CENTRAL COMMUNITY SCHOOL SYSTEM	(41,927,414)	2,379,729	3,185,156	1,122,278	6,687,163	-	(1,073,553)	(1,073,553)	4,875,081
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	(1,304,288)	74,029	99,085	34,912	208,026	-	(33,396)	(33,396)	151,655
LOUISIANA STATE BOARD OF NURSING	(329,115)	18,680	25,002	8,809	52,492	-	(8,427)	(8,427)	38,268
GREATER LAFOURCHE PORT COMMISSION	(104,985)	5,959	7,976	2,810	16,745	-	(2,688)	(2,688)	12,207
MADISON PREPARATORY ACADEMY	(5,363,061)	304,398	407,423	143,554	855,375	-	(137,321)	(137,321)	623,586

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(continued...)

Schedule of Pension Amounts by Employer - *As of and for the Year Ended June 30, 2024*

Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense (Benefit)
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense (Benefit)
DARBONNE WOODS CHARTER SCHOOL	\$ (8,414,371)	\$ 477,586	\$ 639,226	\$ 225,229	\$ 1,342,040	\$ -	\$ (215,450)	\$ (215,450)	\$ 978,375
MORRIS JEFF COMMUNITY SCHOOL	(17,037,849)	967,040	1,294,337	456,055	2,717,431	-	(436,255)	(436,255)	1,981,064
BAYOU COMMUNITY ACADEMY	(3,941,873)	223,734	299,458	105,513	628,704	-	(100,932)	(100,932)	458,339
SLAUGHTER COMMUNITY CHARTER SCHOOL	(2,472,768)	140,350	187,852	66,189	394,391	-	(63,315)	(63,315)	287,519
A. E. PHILLIPS LABORATORY SCHOOL	(914,219)	51,890	69,452	24,471	145,812	-	(23,409)	(23,409)	106,300
LSU UNIVERSITY HIGH SCHOOL	(14,530,978)	824,754	1,103,894	388,953	2,317,601	-	(372,066)	(372,066)	1,689,579
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	(22,620)	1,284	1,718	605	3,608	-	(579)	(579)	2,630
SOUTHEASTERN LABORATORY SCHOOL	(487,284)	27,657	37,018	13,043	77,719	-	(12,477)	(12,477)	56,659
SOUTHERN UNIVERSITY LABORATORY SCHOOL	(3,733,888)	211,929	283,657	99,946	595,532	-	(95,606)	(95,606)	434,155
BEEKMAN CHARTER SCHOOL	(7,550,659)	428,563	573,611	202,110	1,204,283	-	(193,335)	(193,335)	877,948
DELTA CHARTER GROUP	(4,957,710)	281,391	376,629	132,704	790,724	-	(126,942)	(126,942)	576,454
NORTHSHORE CHARTER SCHOOLS, INC	(5,281,904)	299,792	401,257	141,382	842,431	-	(135,243)	(135,243)	614,150
INSPIRE NOLA CHARTER SCHOOLS, INC.	(58,600,750)	3,326,080	4,451,801	1,568,575	9,346,456	-	(1,500,474)	(1,500,474)	6,813,762
LOUISIANA PHYSICAL THERAPY BOARD	(76,840)	4,361	5,837	2,057	12,255	-	(1,967)	(1,967)	8,934
NORTHEAST CLAIBORNE CHARTER SCHOOL	(883,569)	50,150	67,123	23,651	140,924	-	(22,624)	(22,624)	102,736
DOWNSVILLE COMMUNITY CHARTER SCHOOL	(3,415,996)	193,886	259,508	91,437	544,830	-	(87,467)	(87,467)	397,193
LINCOLN PREPARATORY SCHOOL	(7,431,169)	421,781	564,534	198,911	1,185,225	-	(190,275)	(190,275)	864,054
NON-FLOOD PROTECTION ASSET MGT AUTHORITY	(154,715)	8,781	11,753	4,141	24,676	-	(3,961)	(3,961)	17,989
SIGNIFICANT EDUCATORS/BETHUNE ELEM CHART	(7,287,678)	413,636	553,633	195,070	1,162,339	-	(186,601)	(186,601)	847,370
LEGACY OF EXCELLENCE/BEN FRANKLIN ELEM	(8,653,696)	491,169	657,407	231,635	1,380,211	-	(221,578)	(221,578)	1,006,203

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Teachers' Retirement System of Louisiana (TRSL)

(continued...)

Schedule of Pension Amounts by Employer - *As of and for the Year Ended June 30, 2024*

Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense (Benefit)
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense (Benefit)
LEGISLATIVE BUDGETARY CONTROL COUNCIL	\$ (279,990)	\$ 15,892	\$ 21,270	\$ 7,495	\$ 44,657	\$ -	\$ (7,169)	\$ (7,169)	\$ 32,556
LOUISIANA HOUSING CORPORATION	(142,196)	8,071	10,802	3,806	22,679	-	(3,641)	(3,641)	16,534
DIV OF ADMIN - EXECUTIVE OFFICE	(138,311)	7,850	10,507	3,702	22,060	-	(3,541)	(3,541)	16,082
DOA – LOUISIANA TAX COMMISSION	(193,480)	10,982	14,698	5,179	30,859	-	(4,954)	(4,954)	22,497
DIVISION OF ADMINISTRATION	(332,914)	18,896	25,291	8,911	53,098	-	(8,524)	(8,524)	38,709
OFC OF COASTAL PROTECTION & RESTORATION	(159,118)	9,031	12,088	4,259	25,378	-	(4,074)	(4,074)	18,501
GOVERNOR'S OFFICE OF HOMELAND SECURITY	(1,100,706)	62,474	83,619	29,463	175,556	-	(28,184)	(28,184)	127,984
STATE MILITARY DEPARTMENT	(1,987,470)	112,805	150,985	53,199	316,989	-	(50,889)	(50,889)	231,092
LOUISIANA PUBLIC DEFENDER BD	(124,929)	7,091	9,491	3,344	19,925	-	(3,199)	(3,199)	14,526
DEPARTMENT OF VETERANS AFFAIRS	(125,879)	7,145	9,563	3,369	20,077	-	(3,223)	(3,223)	14,636
DVA-NORTHEAST LOUISIANA VETERANS HOME	(264,795)	15,029	20,116	7,088	42,233	-	(6,780)	(6,780)	30,789
DVA-SOUTHEAST LOUISIANA VETERANS HOME (DEPARTMENT OF VETERANS AFFAIRS)	(208,848)	11,854	15,866	5,590	33,310	-	(5,348)	(5,348)	24,284
SECRETARY OF STATE	(233,109)	13,231	17,709	6,240	37,179	-	(5,969)	(5,969)	27,105
LOUISIANA DEPARTMENT OF JUSTICE	(139,434)	7,914	10,593	3,732	22,239	-	(3,570)	(3,570)	16,213
OFFICE OF LIEUTENANT GOVERNOR	(199,006)	11,295	15,118	5,327	31,740	-	(5,096)	(5,096)	23,139
TREASURY DEPARTMENT	(125,188)	7,105	9,510	3,351	19,967	-	(3,205)	(3,205)	14,556
LA DEPT OF AGRICULTURE & FORESTRY	(516,984)	29,343	39,274	13,838	82,456	-	(13,237)	(13,237)	60,112
DEPT. OF ECONOMIC DEVELOPMENT – OFFICE OF THE SECRETARY	(120,440)	6,836	9,150	3,224	19,209	-	(3,084)	(3,084)	14,004
CRT-OFFICE OF THE SECRETARY	(237,771)	13,495	18,063	6,364	37,923	-	(6,088)	(6,088)	27,647
OFF OF THE STATE LIBRARY OF LA	(370,384)	21,022	28,137	9,914	59,074	-	(9,484)	(9,484)	43,066
CRT-OFFICE OF STATE PARKS	(242,606)	13,770	18,430	6,494	38,694	-	(6,212)	(6,212)	28,209
OFFICE OF CULTURAL DEVELOPMENT	(169,824)	9,639	12,901	4,546	27,086	-	(4,348)	(4,348)	19,746

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(continued...)

Schedule of Pension Amounts by Employer - *As of and for the Year Ended June 30, 2024*

Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense (Benefit)
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense (Benefit)
OFFICE OF TOURISM	\$ (108,439)	\$ 6,155	\$ 8,238	\$ 2,903	\$ 17,295	\$ -	\$ (2,777)	\$ (2,777)	\$ 12,609
DEPT. OF TRANSPORTATION AND DEVELOPMENT	(72,350)	4,106	5,496	1,937	11,539	-	(1,853)	(1,853)	8,412
ENGINEERING AND OPERATIONS	(1,164,854)	66,115	88,492	31,180	185,787	-	(29,826)	(29,826)	135,443
FLORIDA PARISHES HUMAN SVCS AUTHORITY	(90,653)	5,145	6,887	2,427	14,459	-	(2,321)	(2,321)	10,541
CAPITAL AREA HUMAN SERVICE DISTRICT	(409,149)	23,223	31,082	10,952	65,257	-	(10,476)	(10,476)	47,574
LDH-DEVELOPMENT DISABILITIES CENTER	(110,338)	6,263	8,382	2,953	17,598	-	(2,825)	(2,825)	12,830
MEDICAL VENDOR ADMINISTRATION	(1,047,954)	59,480	79,611	28,051	167,142	-	(26,833)	(26,833)	121,850
DEPARTMENT OF HEALTH AND HOSPITALS	(2,403,526)	136,420	182,592	64,336	383,348	-	(61,542)	(61,542)	279,468
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	(541,849)	30,754	41,163	14,504	86,422	-	(13,874)	(13,874)	63,003
NE DELTA HUMAN SVCS AUTHORITY	(334,382)	18,979	25,402	8,950	53,332	-	(8,562)	(8,562)	38,880
LDH - OFFICE OF AGING AND ADULT SERVICES	(347,332)	19,714	26,386	9,297	55,397	-	(8,893)	(8,893)	40,386
OFFICE OF PUBLIC HEALTH	(2,389,626)	135,631	181,536	63,963	381,131	-	(61,186)	(61,186)	277,852
OFFICE OF BEHAVIORAL HEALTH	(1,163,473)	66,037	88,387	31,143	185,567	-	(29,791)	(29,791)	135,282
DEPT. OF HEALTH & HOSPITALS/OCDD OFFICES	(1,800,292)	102,182	136,765	48,189	287,135	-	(46,097)	(46,097)	209,328
DEPT. OF CHILDREN & FAMILY SERVICES	(1,320,865)	74,970	100,344	35,356	210,670	-	(33,821)	(33,821)	153,583
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	(969,129)	55,006	73,623	25,941	154,570	-	(24,815)	(24,815)	112,685
LA STATE PENITENTIARY	(1,287,711)	73,088	97,825	34,468	205,382	-	(32,972)	(32,972)	149,728
OFFICE OF JUVENILE JUSTICE	(6,838,900)	388,164	519,540	183,058	1,090,762	-	(175,110)	(175,110)	795,188
AVOYELLES CORRECTIONAL CENTER	(489,615)	27,790	37,195	13,106	78,091	-	(12,537)	(12,537)	56,930
LA CORRECTIONAL INST WOMEN	(601,249)	34,126	45,676	16,094	95,895	-	(15,395)	(15,395)	69,910
DPS-ALLEN CORRECTION CENTER	(482,018)	27,359	36,618	12,902	76,879	-	(12,342)	(12,342)	56,046
DIXON CORRECTIONAL INSTITUTE	(558,080)	31,676	42,396	14,938	89,010	-	(14,290)	(14,290)	64,890

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(continued...)

Schedule of Pension Amounts by Employer - *As of and for the Year Ended June 30, 2024*

Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense (Benefit)
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense (Benefit)
ELAYN HUNT CORRECTIONAL CENTER	\$ (706,752)	\$ 40,114	\$ 53,691	\$ 18,918	\$ 112,723	\$ -	\$ (18,096)	\$ (18,096)	\$ 82,177
DAVID WADE CORRECTIONAL CENTER	(105,072)	5,964	7,982	2,812	16,758	-	(2,690)	(2,690)	12,217
DOC-ADULT PROBATION & PAROLE	(164,903)	9,360	12,527	4,414	26,301	-	(4,222)	(4,222)	19,174
RAYBURN CORRECTIONAL CENTER	(512,235)	29,074	38,914	13,711	81,698	-	(13,116)	(13,116)	59,560
PUB SAFETY OFF OF MGT & FIN	(393,782)	22,350	29,915	10,540	62,806	-	(10,083)	(10,083)	45,787
OFFICE OF STATE POLICE	(108,698)	6,170	8,258	2,910	17,337	-	(2,783)	(2,783)	12,639
PUBLIC SAFETY OFFICE OF MOTOR VEHICLES	(364,427)	20,684	27,685	9,755	58,124	-	(9,331)	(9,331)	42,374
DPS-OFFICE OF STATE FIRE MARSHAL	(799,564)	45,382	60,742	21,402	127,525	-	(20,473)	(20,473)	92,969
DPS-LOUISIANA HIGHWAY SAFETY COMMISSION	(19,080)	1,083	1,450	511	3,043	-	(489)	(489)	2,219
DNR-OFFICE OF THE SECRETARY	(272,997)	15,495	20,739	7,307	43,541	-	(6,990)	(6,990)	31,742
OFFICE OF CONSERVATION	(239,325)	13,584	18,181	6,406	38,171	-	(6,128)	(6,128)	27,827
LOUISIANA DEPARTMENT OF REVENUE	(504,724)	28,647	38,343	13,510	80,500	-	(12,923)	(12,923)	58,686
LOUISIANA WORKFORCE COMMISSION	(1,458,831)	82,801	110,825	39,049	232,674	-	(37,353)	(37,353)	169,625
DEPT. OF WILDLIFE & FISHERIES-MGMNT & FINANCE	(66,738)	3,788	5,070	1,786	10,644	-	(1,709)	(1,709)	7,760
DEPT. OF WILDLIFE & FISHERIES-OFFICE OF FISHERIES	(153,507)	8,713	11,662	4,109	24,483	-	(3,931)	(3,931)	17,849
DEPARTMENT OF STATE CIVIL SERVICE	(361,492)	20,518	27,462	9,676	57,656	-	(9,256)	(9,256)	42,032
ETHICS ADMINISTRATION	(91,949)	5,219	6,985	2,461	14,665	-	(2,354)	(2,354)	10,691
DPT. OF STATE CIVIL SVC - BRD OF TAX APPEALS	(135,721)	7,703	10,311	3,633	21,647	-	(3,475)	(3,475)	15,781
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	(2,281,619)	129,501	173,331	61,072	363,904	-	(58,421)	(58,421)	265,294
SSC-SPECIAL SCHOOL DISTRICT	(15,897,946)	902,341	1,207,740	425,543	2,535,624	-	(407,067)	(407,067)	1,848,523
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	(7,039,201)	399,533	534,756	188,419	1,122,709	-	(180,239)	(180,239)	818,478

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

(continued...)

Schedule of Pension Amounts by Employer - *As of and for the Year Ended June 30, 2024*

Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense (Benefit)
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense (Benefit)
THRIVE ACADEMY	\$ (4,869,215)	\$ 276,368	\$ 369,906	\$ 130,335	\$ 776,610	\$ -	\$ (124,676)	\$ (124,676)	\$ 566,165
E'COLE POINTE-AU-CHIEN (K-12 STATE SCHOOL)	(546,252)	31,004	41,498	14,622	87,124	-	(13,987)	(13,987)	63,515
LA EDUCATIONAL TELEVISION AUTHORITY	(101,187)	5,743	7,687	2,708	16,139	-	(2,591)	(2,591)	11,765
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	(763,648)	43,343	58,013	20,441	121,797	-	(19,553)	(19,553)	88,793
BOARD OF REGENTS	(18,422,948)	1,045,655	1,399,561	493,130	2,938,346	-	(471,720)	(471,720)	2,142,116
NEW ORLEANS CENTER FOR CREATIVE ARTS	(6,723,899)	381,637	510,803	179,980	1,072,420	-	(172,166)	(172,166)	781,817
LOUISIANA DEPARTMENT OF EDUCATION	(23,743,359)	1,347,633	1,803,743	635,542	3,786,919	-	(607,949)	(607,949)	2,760,743
RECOVERY SCHOOL DISTRICT OF LOUISIANA	(180,616)	10,251	13,721	4,835	28,807	-	(4,625)	(4,625)	21,001
STATE EMPLOYEES GROUP BENEFITS	(345,433)	19,606	26,242	9,246	55,094	-	(8,845)	(8,845)	40,165
DOA-OFFICE OF RISK MANAGEMENT	(196,502)	11,153	14,928	5,260	31,341	-	(5,031)	(5,031)	22,848
DOA-FEDERAL PROPERTY ASSISTANCE	(52,493)	2,979	3,988	1,405	8,372	-	(1,344)	(1,344)	6,104
PRISON ENTERPRISES	(98,942)	5,616	7,516	2,648	15,781	-	(2,533)	(2,533)	11,504
DIV OF ADMIN - OFFICE OF TECHNOLOGY SVCS	(2,101,175)	119,259	159,623	56,242	335,124	-	(53,801)	(53,801)	244,313
OFFICE OF STATE PROCUREMENT	(148,672)	8,438	11,294	3,980	23,712	-	(3,807)	(3,807)	17,287
DEPARTMENT OF ENVIRONMENTAL QUALITY	(259,355)	14,721	19,703	6,942	41,366	-	(6,641)	(6,641)	30,156
TOTALS	\$ (8,633,666,082)	\$ 490,032,333	\$ 655,885,206	\$ 231,098,689	\$1,377,016,228	\$ -	\$ (221,065,248)	\$ (221,065,248)	\$ 1,003,873,546

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

The accompanying notes are an integral part of these schedules.

NOTES TO SCHEDULES

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

A. Summary of Significant Accounting Policies

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

1. Basis of Accounting

The System's employer pension schedules were prepared using the accrual basis of accounting. Member and employer contributions are recognized when due, pursuant to formal commitments as well as statutory or contractual requirements. The member's earnable compensation is attributed to the employer(s) for which the member is employed as of June 30, 2024.

2. System Employees

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

3. Plan Fiduciary Net Position

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

4. Pension Amount Netting

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

B. Plan Description

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

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

Retirement Benefits

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

1. NORMAL RETIREMENT

REGULAR PLAN

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

Members hired prior to July 1, 1999

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

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

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

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

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

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

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

PLAN A

Plan A is closed to new entrants.

Plan A members

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

PLAN B

Members hired before July 1, 2015

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

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

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

Benefit Formula

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

Payment Options

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

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

2. DEFERRED RETIREMENT OPTION PROGRAM (DROP)

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

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

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

3. DISABILITY RETIREMENT BENEFITS

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

4. SURVIVOR BENEFITS

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

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

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

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

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

6. OPTIONAL RETIREMENT PLAN (ORP)

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

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

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

C. Employer Contributions

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

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

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

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

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

ORP	Employer UAL
2024	20.16%

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

D. Schedule of Employer Allocations

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

The allocation method used in determining each employer’s proportion was based on the employer’s projected contribution effort to the plan for 2025 as compared to the total of all employers’ projected contribution effort to the plan for 2025. The employers’ projected contribution effort was actuarially determined by the System’s actuary, Foster and Foster Actuaries & Consultants.

The employers' projected contribution effort was calculated by multiplying the eligible annual compensation of active members in the System on June 30, 2024, by the 2025 employers' actuarially required contribution rates. Eligible compensation reported during the fiscal year was the basis for the computations. If reported compensation was less than a full year at June 30, the compensation was annualized to project a full year. Most employees of TRSL are 9 month employees and receive a full year credit for working 9 months. Compensation reported over the 9 month period represents a full year and does not need to be annualized. Also, some members may be employed full-time with one employer and part time with a second employer; these are referred to as primary and secondary employers, respectively. Salaries for secondary employers were added to the employers' total payroll without annualizing. For ORP members, their earnings for the fiscal year were included in the employers' totals with no adjustments.

Rates for the year ending June 30, 2025, are as follows:

TRSL Sub Plan	Total Employer Contribution
	2025
K-12 Regular Plan	21.51%
Higher Ed Regular Plan	20.88%
Plan A	21.51%
Plan B	21.51%

ORP	Employer UAL
2025	15.90%

E. Schedule of Pension Amounts by Employer

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

F. Actuarial Methods and Assumptions

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

The components of the net pension liability of the System's employers as of June 30, 2024, are as follows:

Schedule of Employers' Net Pension Liability	
	June 30, 2024
Total pension liability	\$ 35,988,938,136
Plan fiduciary net position ¹	\$ 27,355,272,054
Employers' net pension liability ²	\$ 8,633,666,082
Plan fiduciary net position as a percentage of total pension liability	76.0%

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

²Based on fair value of assets

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2024, are as follows:

Valuation date	June 30, 2024
Actuarial cost method	Entry Age Normal
Amortization approach	Closed
Actuarial assumptions:	
Expected Remaining Service Lives	5 years
Investment rate of return	7.25% net of investment expenses*
Inflation rate	2.4% per annum
Projected salary increases	2.41 - 4.85% varies depending on duration of service
Cost-of-living adjustments	None
Mortality	<p>Active members – Pub2010T-Below Median Employee (amount weighted) tables for males and females, adjusted by 0.965 for males and by 0.942 for females.</p> <p>Non-Disabled retiree/inactive members – Pub2010T-Below Median Retiree (amount weighted) tables for males and females, adjusted by 1.173 for males and by 1.258 for females.</p> <p>Disability retiree mortality – Pub2010T-Disability (amount weighted) tables for males and females, adjusted by factors of 1.043 for males and by 1.092 for females.</p> <p>Contingent survivor mortality – Pub2010T-Below Median – Contingent Survivor (amount weighted) tables for males and females, adjusted by factors of 1.079 for males and by 0.919 for females.</p> <p>These base tables are adjusted from 2010 to 2019 (base year, representing the mid-point of the experience study) with continued future mortality improvement using the MP-2021 improvement table on a fully generational basis.</p>
Termination and disability	Termination, disability, and retirement assumptions were projected based on a 5-year (2018 - 2022) experience study of the System's members.

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

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation and an adjustment for the effect of rebalancing/diversification. The resulting long-term geometric nominal expected rate of return was 8.68% for 2024. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2024 are summarized in the following table:

Asset Class	Target Allocation	Long Term Expected Real Rate of Return
Domestic Equity	22.5%	4.45%
International Equity	11.5%	4.29%
Domestic Fixed Income	8.0%	2.79%
International Fixed Income	6.0%	1.66%
Private Equity	37.0%	8.24%
Other Private Assets	15.0%	4.51%

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

G. Sensitivity to Changes in Discount Rate

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

	1% Decrease	Current Discount Rate	1% Increase
	6.25%	7.25%	8.25%
Employers' net pension liability for 2024	\$ 12,512,105,200	\$ 8,633,666,082	\$ 5,372,897,705

H. Change in Net Pension Liability

The changes in the net pension liability for the year ended June 30, 2024, were recognized as pension expense or benefit in the current reporting period except as follows:

1. Differences between Expected and Actual Experience

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

are provided with pensions through the pension plan. The difference between expected and actual experience resulted in a deferred outflow and deferred inflow of resources as of June 30, 2024 as follows:

				June 30, 2024	
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2024	\$ 228,781,543	\$ -	\$ 45,756,309	\$ 183,025,234	\$ -
2023	315,234,402	-	78,808,600	236,425,802	-
2022	95,646,673	-	31,882,225	63,764,448	-
2021	13,633,698	-	6,816,849	6,816,849	-
2020	-	513,199	(513,199)	-	-
			Totals	\$ 490,032,333	\$ -

2. Differences between Projected and Actual Investment Earnings

Differences between projected and actual investment earnings on pension plan investments were recognized in pension expense (benefit) using the straight-line amortization method over a closed five-year period. The difference between projected and actual investment earnings resulted in a net deferred outflow of resources as of June 30, 2024 as follows:

				June 30, 2024		
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows	Net Deferred Outflows Balance
2024	\$ 62,988,426	\$ -	\$ 12,597,685	\$ 50,390,741	\$ -	\$ 50,390,741
2023	132,535,450	-	33,133,863	99,401,587	-	99,401,587
2022	2,441,607,249	-	813,869,085	1,627,738,164	-	1,627,738,164
2021	-	2,243,290,579	(1,121,645,290)	-	1,121,645,289	(1,121,645,290)
2020	287,926,166	-	287,926,166	-	-	-
			Totals	\$ 1,777,530,495	\$ 1,121,645,289	\$ 655,885,206

3. Change in Actuarial Assumptions

Changes in actuarial assumptions related to inflation and salary factors in the measurement of the total pension liability were recognized in pension expense (benefit) using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. Changes in actuarial assumptions resulted in a deferred outflow of resources as of June 30, 2024 as follows:

				June 30, 2024	
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2024	\$ -	\$ -	\$ -	\$ -	\$ -
2023	-	294,753,664	(73,688,416)	-	221,065,248
2022	298,883,563	-	99,627,857	199,255,706	-
2021	63,685,954	-	31,842,977	31,842,977	-
2020	45,120,864	-	45,120,864	-	-
			Totals	\$ 231,098,689	\$ 221,065,248

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

I. Contributions – Proportionate Share/Change in Proportionate Share

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

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

J. Estimates

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

K. Retirement System Audit Reports

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

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

Supplementary Information

June 30, 2024

Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities (June 30, 2024)

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
ACADIA PARISH SCHOOL BOARD	\$ 13,002,757	\$ 497,088
ALLEN PARISH SCHOOL BOARD	6,080,411	232,451
ASCENSION PARISH SCHOOL BOARD	35,438,078	1,354,778
ASSUMPTION PARISH SCHOOL BOARD	4,377,950	167,367
AVOYELLES PARISH SCHOOL BOARD	5,859,193	223,994
BEAUREGARD PARISH SCHOOL BOARD	7,125,043	272,387
BIENVILLE PARISH SCHOOL BOARD	4,808,545	183,828
BOSSIER PARISH SCHOOL BOARD	34,522,829	1,319,789
CADDO PARISH SCHOOL BOARD	52,180,239	1,994,822
CALCASIEU PARISH SCHOOL SYSTEM	53,543,438	2,046,937
CALDWELL PARISH SCHOOL BOARD	2,624,296	100,325
CAMERON PARISH SCHOOL BOARD	2,781,081	106,319
CATAHOULA PARISH SCHOOL BOARD	1,540,570	58,895
CLAIBORNE PARISH SCHOOL BOARD	2,950,291	112,788
CONCORDIA PARISH SCHOOL BOARD	5,166,370	197,508
DESOTO PARISH SCHOOL BOARD	9,558,551	365,418
EAST BATON ROUGE PARISH SCHOOL SYSTEM	66,234,838	2,532,122
EAST CARROLL PARISH SCHOOL BOARD	1,302,568	49,796
EAST FELICIANA PARISH SCHOOL BOARD	2,633,964	100,695
EVANGELINE PARISH SCHOOL BOARD	9,055,620	346,191
FRANKLIN PARISH SCHOOL BOARD	4,586,648	175,345
GRANT PARISH SCHOOL BOARD	3,527,365	134,849
IBERIA PARISH SCHOOL BOARD	16,789,443	641,851
IBERVILLE PARISH SCHOOL BOARD	10,969,698	419,366
JACKSON PARISH SCHOOL BOARD	3,352,044	128,147
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	62,922,404	2,405,489
JEFFERSON DAVIS PARISH SCHOOL BOARD	7,730,293	295,525
LAFAYETTE PARISH SCHOOL SYSTEM	45,619,343	1,744,003
LAFOURCHE PARISH SCHOOL BOARD	19,487,583	745,000
LASALLE PARISH SCHOOL BOARD	3,740,015	142,979
LINCOLN PARISH SCHOOL BOARD	10,784,519	412,286
LIVINGSTON PARISH PUBLIC SCHOOLS	36,601,867	1,399,269
MADISON PARISH SCHOOL BOARD	2,407,029	92,019
MOREHOUSE PARISH SCHOOL BOARD	4,328,766	165,486
NATCHITOCHE PARISH SCHOOL BOARD	9,878,381	377,645

(continued...)

**Schedule of Proportionate Share of Contributions: Employer & Non-Employer
Contributing Entities (June 30, 2024)**

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
ORLEANS PARISH SCHOOL BOARD	\$ 4,485,633	\$ 171,483
OUACHITA PARISH SCHOOL BOARD	26,476,413	1,012,179
PLAQUEMINES PARISH SCHOOL BOARD	8,469,638	323,790
POINTE COUPEE PARISH SCHOOL BOARD	3,775,755	144,345
RAPIDES PARISH SCHOOL BOARD	35,342,549	1,351,126
RED RIVER PARISH SCHOOL BOARD	3,951,931	151,080
RICHLAND PARISH SCHOOL BOARD	3,839,183	146,770
SABINE PARISH SCHOOL BOARD	7,213,619	275,773
ST. BERNARD PARISH SCHOOL BOARD	11,671,388	446,191
ST. CHARLES PARISH PUBLIC SCHOOLS	24,417,268	933,459
ST. HELENA PARISH SCHOOL SYSTEM	1,687,021	64,494
ST. JAMES PARISH SCHOOL BOARD	7,097,124	271,319
ST. JOHN THE BAPTIST PARISH SCHOOL BOARD	9,178,185	350,877
ST. LANDRY PARISH SCHOOL BOARD	16,641,335	636,189
ST. MARTIN PARISH SCHOOL BOARD	11,335,752	433,360
ST. MARY PARISH SCHOOL BOARD	11,292,814	431,718
ST. TAMMANY PARISH SCHOOL BOARD	65,533,882	2,505,325
TANGIPAHOA PARISH SCHOOL SYSTEM	29,736,132	1,136,796
TENSAS PARISH SCHOOL BOARD	568,736	21,742
TERREBONNE PARISH SCHOOL SYSTEM	21,410,759	818,522
UNION PARISH SCHOOL BOARD	2,339,147	89,424
VERMILION PARISH SCHOOL BOARD	11,689,190	446,871
VERNON PARISH SCHOOL BOARD	11,494,098	439,413
WASHINGTON PARISH SCHOOL SYSTEM	6,658,938	254,568
WEBSTER PARISH SCHOOL BOARD	7,952,353	304,014
WEST BATON ROUGE PARISH SCHOOL BOARD	7,905,247	302,213
WEST CARROLL PARISH SCHOOL BOARD	2,286,677	87,418
WEST FELICIANA PARISH SCHOOL BOARD	4,693,761	179,440
WINN PARISH SCHOOL BOARD	2,668,795	102,027
BOGALUSA CITY SCHOOLS	3,234,449	123,651
MONROE CITY SCHOOLS	14,500,281	554,338
LOUISIANA TECH UNIVERSITY	11,818,477	451,814
NORTHWESTERN STATE UNIVERSITY	8,487,074	324,456
LOUISIANA STATE UNIVERSITY	108,899,477	4,163,168
UNIVERSITY OF NEW ORLEANS	13,866,555	530,111

(continued...)

Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities (June 30, 2024)

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	\$ 34,177,592	\$ 1,306,591
NICHOLLS STATE UNIVERSITY	6,702,744	256,242
SOUTHEASTERN LOUISIANA UNIVERSITY	13,537,939	517,548
UNIVERSITY OF LOUISIANA AT LAFAYETTE	26,985,889	1,031,656
GRAMBLING STATE UNIVERSITY	6,073,716	232,195
SOUTHERN UNIVERSITY AND A&M COLLEGE	16,560,662	633,105
SOUTHERN UNIVERSITY AT NEW ORLEANS	3,434,429	131,296
TANGIPAHOA FEDERATION OF TEACHERS	16,417	628
DELGADO COMMUNITY COLLEGE	8,559,247	327,215
SOWELA TECHNICAL COMMUNITY COLLEGE	3,021,962	115,528
LOUISIANA ASSOCIATION OF EDUCATORS	220,553	8,432
MCNEESE STATE UNIVERSITY	6,325,732	241,829
UNIVERSITY OF LOUISIANA AT MONROE	10,545,974	403,167
L. E. FLETCHER TECH COMMUNITY COLLEGE	1,875,188	71,687
LA SCHOOL EMPLOYEES RETIREMENT SYSTEM	20,939	800
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	20,450	782
ST. TAMMANY FEDERATION OF TEACHERS	45,164	1,727
LOUISIANA SCHOOL BOARD ASSOCIATION	76,274	2,916
SOUTHERN UNIVERSITY AT SHREVEPORT	2,222,896	84,980
UNITED TEACHERS OF NEW ORLEANS	285	11
LSU HEALTH SCIENCES CENTER-SHREVEPORT	20,212,452	772,711
NUNEZ COMMUNITY COLLEGE	1,618,813	61,886
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	2,859,894	109,332
NORTHWEST LOUISIANA TECHNICAL COLLEGE	950,827	36,350
LOUISIANA FEDERATION OF TEACHERS	87,273	3,336
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	218,923	8,369
LOUISIANA STATE SENATE	9,668	370
LA HOUSE OF REPRESENTATIVES	26,303	1,006
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	1,375,855	52,598
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	35,265	1,348
FLORIDA PARISHES JUVENILE DETENTION CTR.	16,634	636
LA STATE EMPLOYEES RETIREMENT SYSTEM	64,107	2,451
LOUISIANA LEGISLATIVE AUDITOR	84,815	3,242
BOSSIER PARISH COMMUNITY COLLEGE	3,612,072	138,088

(continued...)

Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities (June 30, 2024)

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	\$ 860,485	\$ 32,896
SOUTH LOUISIANA COMMUNITY COLLEGE	4,674,302	178,696
WEBSTER PARISH SALES TAX COMMISSION	43,684	1,670
NEW VISION LEARNING ACADEMY	291,857	11,158
BATON ROUGE COMMUNITY COLLEGE	4,582,099	175,171
RIVER PARISHES COMMUNITY COLLEGE	2,059,118	78,719
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	3,216,728	122,974
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	632,789	24,191
NEW ORLEANS CENTER FOR CREATIVE ARTS (NOCCA)	14,951	572
AVOYELLES PUBLIC CHARTER SCHOOL INC.	809,848	30,960
LSU HEALTH CARE SERVICES DIVISION	692,578	26,477
DELHI CHARTER SCHOOL	874,186	33,420
LOUISIANA DELTA COMMUNITY COLLEGE	2,916,370	111,491
CITY OF BAKER SCHOOL SYSTEM	1,576,894	60,284
ZACHARY COMMUNITY SCHOOL BOARD	7,879,419	301,226
LA RESOURCE CENTER FOR EDUCATORS	17,829	682
LA STATE BD PRACTICAL NURSE EXAMINER	38,809	1,484
ALGIERS CHARTER SCHOOLS ASSOCIATION	2,932,448	112,106
ADVOCATES FOR ACADEMIC EXCELLENCE	1,564,537	59,811
FRENCH AND MONTESSORI EDUCATION, INC	1,423,083	54,404
ADVOCATES FOR ARTS-BASED EDUCATION CORP	3,460,895	132,308
LAKE FOREST ELEMENTARY CHARTER	1,065,747	40,743
HYNES CHARTER SCHOOL	2,630,121	100,548
WARREN EASTON SR. HIGH SCHOOL	1,570,376	60,035
EINSTEIN CHARTER SCHOOL	2,887,908	110,403
ADVOCATES FOR INNOVATIVE SCHOOLS	30,865	1,180
CENTRAL COMMUNITY SCHOOL SYSTEM	6,594,409	252,101
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	205,140	7,842
LOUISIANA STATE BOARD OF NURSING	51,764	1,979
GREATER LAFOURCHE PORT COMMISSION	16,512	631
MADISON PREPARATORY ACADEMY	843,511	32,247
DARBONNE WOODS CHARTER SCHOOL	1,323,425	50,594
MORRIS JEFF COMMUNITY SCHOOL	2,679,740	102,445
BAYOU COMMUNITY ACADEMY	619,984	23,702

(continued...)

Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities (June 30, 2024)

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
SLAUGHTER COMMUNITY CHARTER SCHOOL	\$ 388,921	\$ 14,868
A. E. PHILLIPS LABORATORY SCHOOL	143,790	5,497
LSU UNIVERSITY HIGH SCHOOL	2,285,455	87,372
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	3,558	136
SOUTHEASTERN LABORATORY SCHOOL	76,641	2,930
SOUTHERN UNIVERSITY LABORATORY SCHOOL	587,272	22,451
BEEKMAN CHARTER SCHOOL	1,187,580	45,401
DELTA CHARTER GROUP	779,756	29,810
NORTHSHORE CHARTER SCHOOLS, INC	830,746	31,759
INSPIRE NOLA CHARTER SCHOOLS, INC.	9,216,818	352,354
LOUISIANA PHYSICAL THERAPY BOARD	12,085	462
NORTHEAST CLAIBORNE CHARTER SCHOOL	138,969	5,313
DOWNSVILLE COMMUNITY CHARTER SCHOOL	537,273	20,540
LINCOLN PREPARATORY SCHOOL	1,168,786	44,682
NON-FLOOD PROTECTION ASSET MGT AUTHORITY	24,334	930
SIGNIFICANT EDUCATORS/BETHUNE ELEM CHART	1,146,217	43,819
LEGACY OF EXCELLENCE/BEN FRANKLIN ELEM	1,361,067	52,033
LEGISLATIVE BUDGETARY CONTROL COUNCIL	44,037	1,684
LOUISIANA HOUSING CORPORATION	22,365	855
DIV OF ADMIN - EXECUTIVE OFFICE	21,754	832
DOA – LOUISIANA TAX COMMISSION	30,431	1,163
DIVISION OF ADMINISTRATION	52,361	2,002
OFC OF COASTAL PROTECTION & RESTORATION	25,026	957
GOVERNOR'S OFFICE OF HOMELAND SECURITY	173,121	6,618
STATE MILITARY DEPARTMENT	312,592	11,950
LOUISIANA PUBLIC DEFENDER BD	19,649	751
DEPARTMENT OF VETERANS AFFAIRS	19,798	757
DVA-NORTHEAST LOUISIANA VETERANS HOME	41,647	1,592
DVA-SOUTHEAST LOUISIANA VETERANS HOME (DEPARTMENT OF VETERANS AFFAIRS)	32,848	1,256
SECRETARY OF STATE	36,664	1,402
LOUISIANA DEPARTMENT OF JUSTICE	21,930	838
OFFICE OF LIEUTENANT GOVERNOR	31,300	1,197
TREASURY DEPARTMENT	19,690	753
LA DEPT OF AGRICULTURE & FORESTRY	81,312	3,109

(continued...)

Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities (June 30, 2024)

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
DEPT. OF ECONOMIC DEVELOPMENT – OFFICE OF THE SECRETARY	\$ 18,943	\$ 724
CRT-OFFICE OF THE SECRETARY	37,397	1,430
OFF OF THE STATE LIBRARY OF LA	58,255	2,227
CRT-OFFICE OF STATE PARKS	38,157	1,459
OFFICE OF CULTURAL DEVELOPMENT	26,710	1,021
OFFICE OF TOURISM	17,055	652
DEPT. OF TRANSPORTATION AND DEVELOPMENT	11,379	435
ENGINEERING AND OPERATIONS	183,210	7,004
FLORIDA PARISHES HUMAN SVCS AUTHORITY	14,258	545
CAPITAL AREA HUMAN SERVICE DISTRICT	64,352	2,460
LDH-DEVELOPMENT DISABILITIES CENTER	17,354	663
MEDICAL VENDOR ADMINISTRATION	164,824	6,301
DEPARTMENT OF HEALTH AND HOSPITALS	378,030	14,452
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	85,223	3,258
NE DELTA HUMAN SVCS AUTHORITY	52,592	2,011
LDH - OFFICE OF AGING AND ADULT SERVICES	54,629	2,088
OFFICE OF PUBLIC HEALTH	375,844	14,368
OFFICE OF BEHAVIORAL HEALTH	182,993	6,996
DEPT. OF HEALTH & HOSPITALS/OCDD OFFICES	283,153	10,825
DEPT. OF CHILDREN & FAMILY SERVICES	207,748	7,942
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	152,426	5,827
LA STATE PENITENTIARY	202,533	7,743
OFFICE OF JUVENILE JUSTICE	1,075,633	41,121
AVOYELLES CORRECTIONAL CENTER	77,007	2,944
LA CORRECTIONAL INST WOMEN	94,565	3,615
DPS-ALLEN CORRECTION CENTER	75,812	2,898
DIXON CORRECTIONAL INSTITUTE	87,776	3,356
ELAYN HUNT CORRECTIONAL CENTER	111,159	4,250
DAVID WADE CORRECTIONAL CENTER	16,526	632
DOC-ADULT PROBATION & PAROLE	25,936	992
RAYBURN CORRECTIONAL CENTER	80,565	3,080
PUB SAFETY OFF OF MGT & FIN	61,935	2,368
OFFICE OF STATE POLICE	17,096	654
PUBLIC SAFETY OFFICE OF MOTOR VEHICLES	57,318	2,191

(continued...)

Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities (June 30, 2024)

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
DPS-OFFICE OF STATE FIRE MARSHAL	\$ 125,757	\$ 4,808
DPS-LOUISIANA HIGHWAY SAFETY COMMISSION	3,001	115
DNR-OFFICE OF THE SECRETARY	42,937	1,641
OFFICE OF CONSERVATION	37,641	1,439
LOUISIANA DEPARTMENT OF REVENUE	79,384	3,035
LOUISIANA WORKFORCE COMMISSION	229,447	8,772
DEPT. OF WILDLIFE & FISHERIES-MGMNT & FINANCE	10,497	401
DEPT. OF WILDLIFE & FISHERIES-OFFICE OF FISHERIES	24,144	923
DEPARTMENT OF STATE CIVIL SERVICE	56,856	2,174
ETHICS ADMINISTRATION	14,462	553
DPT. OF STATE CIVIL SVC - BRD OF TAX APPEALS	21,346	816
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	358,857	13,719
SSC-SPECIAL SCHOOL DISTRICT	2,500,454	95,591
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	1,107,137	42,325
THRIVE ACADEMY	765,838	29,278
E'COLE POINTE-AU-CHIEN (K-12 STATE SCHOOL)	85,915	3,284
LA EDUCATIONAL TELEVISION AUTHORITY	15,915	608
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	120,108	4,592
BOARD OF REGENTS	2,897,590	110,773
NEW ORLEANS CENTER FOR CREATIVE ARTS	1,057,545	40,429
LOUISIANA DEPARTMENT OF EDUCATION	3,734,393	142,764
RECOVERY SCHOOL DISTRICT OF LOUISIANA	28,408	1,086
STATE EMPLOYEES GROUP BENEFITS	54,330	2,077
DOA-OFFICE OF RISK MANAGEMENT	30,906	1,182
DOA-FEDERAL PROPERTY ASSISTANCE	8,256	316
PRISON ENTERPRISES	15,562	595
DIV OF ADMIN - OFFICE OF TECHNOLOGY SVCS	330,476	12,634
OFFICE OF STATE PROCUREMENT	23,383	894
DEPARTMENT OF ENVIRONMENTAL QUALITY	40,792	1,559
TOTALS	\$ 1,357,916,563	\$ 51,912,412

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

June 30, 2024

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2024)

Employer Name	Changes in Discount Rate	
	-1% Change 6.25%	+1% Change 8.25%
ACADIA PARISH SCHOOL BOARD	\$ 119,809,914	\$ 51,448,289
ALLEN PARISH SCHOOL BOARD	56,026,079	24,058,493
ASCENSION PARISH SCHOOL BOARD	326,533,289	140,218,607
ASSUMPTION PARISH SCHOOL BOARD	40,339,277	17,322,330
AVOYELLES PARISH SCHOOL BOARD	53,987,732	23,183,194
BEAUREGARD PARISH SCHOOL BOARD	65,651,516	28,191,809
BIENVILLE PARISH SCHOOL BOARD	44,306,866	19,026,076
BOSSIER PARISH SCHOOL BOARD	318,100,005	136,597,220
CADDO PARISH SCHOOL BOARD	480,798,788	206,462,675
CALCASIEU PARISH SCHOOL SYSTEM	493,359,565	211,856,473
CALDWELL PARISH SCHOOL BOARD	24,180,769	10,383,608
CAMERON PARISH SCHOOL BOARD	25,625,417	11,003,963
CATAHOULA PARISH SCHOOL BOARD	14,195,108	6,095,606
CLAIBORNE PARISH SCHOOL BOARD	27,184,550	11,673,480
CONCORDIA PARISH SCHOOL BOARD	47,603,931	20,441,888
DESOTO PARISH SCHOOL BOARD	88,074,335	37,820,525
EAST BATON ROUGE PARISH SCHOOL SYSTEM	610,300,578	262,072,811
EAST CARROLL PARISH SCHOOL BOARD	12,002,112	5,153,898
EAST FELICIANA PARISH SCHOOL BOARD	24,269,856	10,421,863
EVANGELINE PARISH SCHOOL BOARD	83,440,227	35,830,565
FRANKLIN PARISH SCHOOL BOARD	42,262,263	18,148,090
GRANT PARISH SCHOOL BOARD	32,501,820	13,956,800
IBERIA PARISH SCHOOL BOARD	154,701,170	66,431,152
IBERVILLE PARISH SCHOOL BOARD	101,076,915	43,404,041
JACKSON PARISH SCHOOL BOARD	30,886,382	13,263,105
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	579,779,174	248,966,432
JEFFERSON DAVIS PARISH SCHOOL BOARD	71,228,412	30,586,617
LAFAYETTE PARISH SCHOOL SYSTEM	420,345,425	180,503,036
LAFOURCHE PARISH SCHOOL BOARD	179,562,348	77,106,939
LASALLE PARISH SCHOOL BOARD	34,461,216	14,798,196
LINCOLN PARISH SCHOOL BOARD	99,370,639	42,671,339
LIVINGSTON PARISH PUBLIC SCHOOLS	337,256,664	144,823,395
MADISON PARISH SCHOOL BOARD	22,178,833	9,523,945
MOREHOUSE PARISH SCHOOL BOARD	39,886,089	17,127,723
NATCHITOCHES PARISH SCHOOL BOARD	91,021,311	39,086,004
ORLEANS PARISH SCHOOL BOARD	41,331,487	17,748,400

(continued...)

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2024)

Employer Name	Changes in Discount Rate	
	-1% Change 6.25%	+1% Change 8.25%
OUACHITA PARISH SCHOOL BOARD	\$ 243,958,775	\$ 104,759,792
PLAQUEMINES PARISH SCHOOL BOARD	78,040,878	33,511,999
POINTE COUPEE PARISH SCHOOL BOARD	34,790,534	14,939,611
RAPIDES PARISH SCHOOL BOARD	325,653,063	139,840,623
RED RIVER PARISH SCHOOL BOARD	36,413,855	15,636,690
RICHLAND PARISH SCHOOL BOARD	35,374,975	15,190,579
SABINE PARISH SCHOOL BOARD	66,467,681	28,542,283
ST. BERNARD PARISH SCHOOL BOARD	107,542,420	46,180,432
ST. CHARLES PARISH PUBLIC SCHOOLS	224,985,419	96,612,330
ST. HELENA PARISH SCHOOL SYSTEM	15,544,539	6,675,073
ST. JAMES PARISH SCHOOL BOARD	65,394,268	28,081,342
ST. JOHN THE BAPTIST PARISH SCHOOL BOARD	84,569,569	36,315,523
ST. LANDRY PARISH SCHOOL BOARD	153,336,475	65,845,130
ST. MARTIN PARISH SCHOOL BOARD	104,449,803	44,852,413
ST. MARY PARISH SCHOOL BOARD	104,054,170	44,682,522
ST. TAMMANY PARISH SCHOOL BOARD	603,841,829	259,299,321
TANGIPAHOA PARISH SCHOOL SYSTEM	273,994,459	117,657,594
TENSAS PARISH SCHOOL BOARD	5,240,445	2,250,331
TERREBONNE PARISH SCHOOL SYSTEM	197,282,867	84,716,412
UNION PARISH SCHOOL BOARD	21,553,352	9,255,354
VERMILION PARISH SCHOOL BOARD	107,706,454	46,250,871
VERNON PARISH SCHOOL BOARD	105,908,840	45,478,946
WASHINGTON PARISH SCHOOL SYSTEM	61,356,736	26,347,562
WEBSTER PARISH SCHOOL BOARD	73,274,517	31,465,247
WEST BATON ROUGE PARISH SCHOOL BOARD	72,840,472	31,278,861
WEST CARROLL PARISH SCHOOL BOARD	21,069,885	9,047,745
WEST FELICIANA PARISH SCHOOL BOARD	43,249,218	18,571,904
WINN PARISH SCHOOL BOARD	24,590,791	10,559,678
BOGALUSA CITY SCHOOLS	29,802,834	12,797,813
MONROE CITY SCHOOLS	133,608,388	57,373,575
LOUISIANA TECH UNIVERSITY	108,897,731	46,762,424
NORTHWESTERN STATE UNIVERSITY	78,201,533	33,580,987
LOUISIANA STATE UNIVERSITY	1,003,420,788	430,884,905
UNIVERSITY OF NEW ORLEANS	127,769,114	54,866,097
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	314,918,927	135,231,215
NICHOLLS STATE UNIVERSITY	61,760,377	26,520,892

(continued...)

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2024)

Employer Name	Changes in Discount Rate	
	-1% Change 6.25%	+1% Change 8.25%
SOUTHEASTERN LOUISIANA UNIVERSITY	\$ 124,741,184	\$ 53,565,856
UNIVERSITY OF LOUISIANA AT LAFAYETTE	248,653,192	106,775,650
GRAMBLING STATE UNIVERSITY	55,964,394	24,032,004
SOUTHERN UNIVERSITY AND A&M COLLEGE	152,593,131	65,525,926
SOUTHERN UNIVERSITY AT NEW ORLEANS	31,645,491	13,589,079
TANGIPAHOA FEDERATION OF TEACHERS	151,271	64,958
DELGADO COMMUNITY COLLEGE	78,866,552	33,866,556
SOWELA TECHNICAL COMMUNITY COLLEGE	27,844,939	11,957,061
LOUISIANA ASSOCIATION OF EDUCATORS	2,032,216	872,666
MCNEESE STATE UNIVERSITY	58,286,516	25,029,160
UNIVERSITY OF LOUISIANA AT MONROE	97,172,637	41,727,482
L. E. FLETCHER TECH COMMUNITY COLLEGE	17,278,341	7,419,596
LA SCHOOL EMPLOYEES RETIREMENT SYSTEM	192,937	82,850
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	188,432	80,916
ST. TAMMANY FEDERATION OF TEACHERS	416,153	178,703
LOUISIANA SCHOOL BOARD ASSOCIATION	702,805	301,796
SOUTHERN UNIVERSITY AT SHREVEPORT	20,482,191	8,795,380
UNITED TEACHERS OF NEW ORLEANS	2,628	1,128
LSU HEALTH SCIENCES CENTER-SHREVEPORT	186,241,435	79,975,045
NUNEZ COMMUNITY COLLEGE	14,916,056	6,405,193
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	26,351,620	11,315,806
NORTHWEST LOUISIANA TECHNICAL COLLEGE	8,761,101	3,762,157
LOUISIANA FEDERATION OF TEACHERS	804,153	345,316
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	2,017,202	866,219
LOUISIANA STATE SENATE	89,086	38,255
LA HOUSE OF REPRESENTATIVES	242,359	104,073
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	12,677,390	5,443,874
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	324,939	139,534
FLORIDA PARISHES JUVENILE DETENTION CTR.	153,273	65,818
LA STATE EMPLOYEES RETIREMENT SYSTEM	590,696	253,655
LOUISIANA LEGISLATIVE AUDITOR	781,506	335,591
BOSSIER PARISH COMMUNITY COLLEGE	33,282,325	14,291,962
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	7,928,671	3,404,698
SOUTH LOUISIANA COMMUNITY COLLEGE	43,069,919	18,494,911
WEBSTER PARISH SALES TAX COMMISSION	402,514	172,846
NEW VISION LEARNING ACADEMY	2,689,227	1,154,797

(continued...)

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2024)

Employer Name	Changes in Discount Rate	
	-1% Change 6.25%	+1% Change 8.25%
BATON ROUGE COMMUNITY COLLEGE	\$ 42,220,347	\$ 18,130,091
RIVER PARISHES COMMUNITY COLLEGE	18,973,106	8,147,355
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	29,639,551	12,727,696
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	5,830,641	2,503,770
NEW ORLEANS CENTER FOR CREATIVE ARTS (NOCCA)	137,758	59,156
AVOYELLES PUBLIC CHARTER SCHOOL INC.	7,462,094	3,204,342
LSU HEALTH CARE SERVICES DIVISION	6,381,549	2,740,339
DELHI CHARTER SCHOOL	8,054,918	3,458,910
LOUISIANA DELTA COMMUNITY COLLEGE	26,871,998	11,539,265
CITY OF BAKER SCHOOL SYSTEM	14,529,807	6,239,331
ZACHARY COMMUNITY SCHOOL BOARD	72,602,491	31,176,669
LA RESOURCE CENTER FOR EDUCATORS	164,284	70,546
LA STATE BD PRACTICAL NURSE EXAMINER	357,596	153,557
ALGIERS CHARTER SCHOOLS ASSOCIATION	27,020,141	11,602,880
ADVOCATES FOR ACADEMIC EXCELLENCE	14,415,947	6,190,438
FRENCH AND MONTESSORI EDUCATION, INC	13,112,561	5,630,743
ADVOCATES FOR ARTS-BASED EDUCATION CORP	31,889,352	13,693,797
LAKE FOREST ELEMENTARY CHARTER	9,820,001	4,216,865
HYNES CHARTER SCHOOL	24,234,446	10,406,658
WARREN EASTON SR. HIGH SCHOOL	14,469,749	6,213,541
EINSTEIN CHARTER SCHOOL	26,609,744	11,426,649
ADVOCATES FOR INNOVATIVE SCHOOLS	284,400	122,126
CENTRAL COMMUNITY SCHOOL SYSTEM	60,762,161	26,092,242
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	1,890,204	811,684
LOUISIANA STATE BOARD OF NURSING	476,961	204,815
GREATER LAFOURCHE PORT COMMISSION	152,147	65,334
MADISON PREPARATORY ACADEMY	7,772,270	3,337,537
DARBONNE WOODS CHARTER SCHOOL	12,194,298	5,236,426
MORRIS JEFF COMMUNITY SCHOOL	24,691,639	10,602,984
BAYOU COMMUNITY ACADEMY	5,712,652	2,453,104
SLAUGHTER COMMUNITY CHARTER SCHOOL	3,583,592	1,538,852
A. E. PHILLIPS LABORATORY SCHOOL	1,324,907	568,936
LSU UNIVERSITY HIGH SCHOOL	21,058,624	9,042,909
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	32,782	14,077
SOUTHEASTERN LABORATORY SCHOOL	706,183	303,246
SOUTHERN UNIVERSITY LABORATORY SCHOOL	5,411,235	2,323,671

(continued...)

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2024)

Employer Name	Changes in Discount Rate	
	-1% Change 6.25%	+1% Change 8.25%
BEEKMAN CHARTER SCHOOL	\$ 10,942,587	\$ 4,698,921
DELTA CHARTER GROUP	7,184,826	3,085,279
NORTHSHORE CHARTER SCHOOLS, INC	7,654,656	3,287,031
INSPIRE NOLA CHARTER SCHOOLS, INC.	84,925,539	36,468,382
LOUISIANA PHYSICAL THERAPY BOARD	111,358	47,819
NORTHEAST CLAIBORNE CHARTER SCHOOL	1,280,489	549,862
DOWNSVILLE COMMUNITY CHARTER SCHOOL	4,950,540	2,125,841
LINCOLN PREPARATORY SCHOOL	10,769,419	4,624,561
NON-FLOOD PROTECTION ASSET MGT AUTHORITY	224,217	96,282
SIGNIFICANT EDUCATORS/BETHUNE ELEM CHART	10,561,468	4,535,263
LEGACY OF EXCELLENCE/BEN FRANKLIN ELEM	12,541,133	5,385,363
LEGISLATIVE BUDGETARY CONTROL COUNCIL	405,768	174,243
LOUISIANA HOUSING CORPORATION	206,074	88,492
DIV OF ADMIN - EXECUTIVE OFFICE	200,444	86,074
DOA – LOUISIANA TAX COMMISSION	280,396	120,407
DIVISION OF ADMINISTRATION	482,467	207,179
OFC OF COASTAL PROTECTION & RESTORATION	230,598	99,023
GOVERNOR'S OFFICE OF HOMELAND SECURITY	1,595,168	684,991
STATE MILITARY DEPARTMENT	2,880,287	1,236,841
LOUISIANA PUBLIC DEFENDER BD	181,050	77,746
DEPARTMENT OF VETERANS AFFAIRS	182,426	78,337
DVA-NORTHEAST LOUISIANA VETERANS HOME	383,746	164,787
DVA-SOUTHEAST LOUISIANA VETERANS HOME (DEPARTMENT OF VETERANS AFFAIRS)	302,668	129,970
SECRETARY OF STATE	337,827	145,068
LOUISIANA DEPARTMENT OF JUSTICE	202,070	86,772
OFFICE OF LIEUTENANT GOVERNOR	288,404	123,845
TREASURY DEPARTMENT	181,426	77,907
LA DEPT OF AGRICULTURE & FORESTRY	749,225	321,729
DEPT. OF ECONOMIC DEVELOPMENT – OFFICE OF THE SECRETARY	174,544	74,952
CRT-OFFICE OF THE SECRETARY	344,583	147,970
OFF OF THE STATE LIBRARY OF LA	536,769	230,497
CRT-OFFICE OF STATE PARKS	351,590	150,978
OFFICE OF CULTURAL DEVELOPMENT	246,113	105,685
OFFICE OF TOURISM	157,152	67,484

(continued...)

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2024)

Employer Name	Changes in Discount Rate	
	-1% Change 6.25%	+1% Change 8.25%
DEPT. OF TRANSPORTATION AND DEVELOPMENT	\$ 104,851	\$ 45,025
ENGINEERING AND OPERATIONS	1,688,133	724,911
FLORIDA PARISHES HUMAN SVCS AUTHORITY	131,377	56,415
CAPITAL AREA HUMAN SERVICE DISTRICT	592,949	254,622
LDH-DEVELOPMENT DISABILITIES CENTER	159,905	68,666
MEDICAL VENDOR ADMINISTRATION	1,518,719	652,162
DEPARTMENT OF HEALTH AND HOSPITALS	3,483,245	1,495,761
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	785,260	337,203
NE DELTA HUMAN SVCS AUTHORITY	484,594	208,092
LDH - OFFICE OF AGING AND ADULT SERVICES	503,362	216,152
OFFICE OF PUBLIC HEALTH	3,463,100	1,487,111
OFFICE OF BEHAVIORAL HEALTH	1,686,131	724,052
DEPT. OF HEALTH & HOSPITALS/OCDD OFFICES	2,609,024	1,120,357
DEPT. OF CHILDREN & FAMILY SERVICES	1,914,227	822,000
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	1,404,484	603,108
LA STATE PENITENTIARY	1,866,180	801,368
OFFICE OF JUVENILE JUSTICE	9,911,089	4,255,980
AVOYELLES CORRECTIONAL CENTER	709,561	304,697
LA CORRECTIONAL INST WOMEN	871,343	374,169
DPS-ALLEN CORRECTION CENTER	698,551	299,969
DIXON CORRECTIONAL INSTITUTE	808,782	347,304
ELAYN HUNT CORRECTIONAL CENTER	1,024,241	439,825
DAVID WADE CORRECTIONAL CENTER	152,272	65,388
DOC-ADULT PROBATION & PAROLE	238,981	102,622
RAYBURN CORRECTIONAL CENTER	742,343	318,774
PUB SAFETY OFF OF MGT & FIN	570,677	245,058
OFFICE OF STATE POLICE	157,527	67,645
PUBLIC SAFETY OFFICE OF MOTOR VEHICLES	528,136	226,790
DPS-OFFICE OF STATE FIRE MARSHAL	1,158,746	497,584
DPS-LOUISIANA HIGHWAY SAFETY COMMISSION	27,652	11,874
DNR-OFFICE OF THE SECRETARY	395,633	169,891
OFFICE OF CONSERVATION	346,836	148,937
LOUISIANA DEPARTMENT OF REVENUE	731,458	314,100
LOUISIANA WORKFORCE COMMISSION	2,114,170	907,859
DEPT. OF WILDLIFE & FISHERIES-MGMNT & FINANCE	96,719	41,532
DEPT. OF WILDLIFE & FISHERIES-OFFICE OF FISHERIES	222,465	95,530

(continued...)

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2024)

Employer Name	Changes in Discount Rate	
	-1% Change 6.25%	+1% Change 8.25%
DEPARTMENT OF STATE CIVIL SERVICE	\$ 523,882	\$ 224,963
ETHICS ADMINISTRATION	133,254	57,221
DPT. OF STATE CIVIL SVC - BRD OF TAX APPEALS	196,690	84,462
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	3,306,574	1,419,896
SSC-SPECIAL SCHOOL DISTRICT	23,039,665	9,893,600
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	10,201,370	4,380,631
THRIVE ACADEMY	7,056,577	3,030,207
E'COLE POINTE-AU-CHIEN (K-12 STATE SCHOOL)	791,641	339,943
LA EDUCATIONAL TELEVISION AUTHORITY	146,642	62,970
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	1,106,696	475,233
BOARD OF REGENTS	26,698,956	11,464,958
NEW ORLEANS CENTER FOR CREATIVE ARTS	9,744,428	4,184,413
LOUISIANA DEPARTMENT OF EDUCATION	34,409,415	14,775,952
RECOVERY SCHOOL DISTRICT OF LOUISIANA	261,753	112,401
STATE EMPLOYEES GROUP BENEFITS	500,609	214,970
DOA-OFFICE OF RISK MANAGEMENT	284,776	122,287
DOA-FEDERAL PROPERTY ASSISTANCE	76,074	32,667
PRISON ENTERPRISES	143,389	61,573
DIV OF ADMIN - OFFICE OF TECHNOLOGY SVCS	3,045,071	1,307,602
OFFICE OF STATE PROCUREMENT	215,458	92,521
DEPARTMENT OF ENVIRONMENTAL QUALITY	375,864	161,402
TOTALS	\$ 12,512,105,200	\$ 5,372,897,705

Schedule of Remaining Amortization
Supplementary Information

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Schedule of Remaining Amortization (June 30, 2024)				
Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
ACADIA PARISH SCHOOL BOARD	\$ (392,580)	\$ 9,977,569	\$ 925,072	\$ 558,770
ALLEN PARISH SCHOOL BOARD	(183,580)	4,665,758	432,587	261,295
ASCENSION PARISH SCHOOL BOARD	(1,069,948)	27,193,146	2,521,218	1,522,887
ASSUMPTION PARISH SCHOOL BOARD	(132,179)	3,359,388	311,466	188,134
AVOYELLES PARISH SCHOOL BOARD	(176,901)	4,496,008	416,848	251,788
BEAUREGARD PARISH SCHOOL BOARD	(215,120)	5,467,349	506,906	306,186
BIENVILLE PARISH SCHOOL BOARD	(145,180)	3,689,802	342,101	206,638
BOSSIER PARISH SCHOOL BOARD	(1,042,314)	26,490,837	2,456,103	1,483,556
CADDO PARISH SCHOOL BOARD	(1,575,427)	40,040,119	3,712,327	2,242,351
CALCASIEU PARISH SCHOOL SYSTEM	(1,616,585)	41,086,160	3,809,311	2,300,932
CALDWELL PARISH SCHOOL BOARD	(79,233)	2,013,734	186,704	112,774
CAMERON PARISH SCHOOL BOARD	(83,966)	2,134,042	197,858	119,512
CATAHOULA PARISH SCHOOL BOARD	(46,513)	1,182,145	109,603	66,203
CLAIBORNE PARISH SCHOOL BOARD	(89,075)	2,263,884	209,896	126,783
CONCORDIA PARISH SCHOOL BOARD	(155,983)	3,964,376	367,558	222,015
DESOTO PARISH SCHOOL BOARD	(288,592)	7,334,683	680,037	410,761
EAST BATON ROUGE PARISH SCHOOL SYSTEM	(1,999,764)	50,824,812	4,712,232	2,846,322
EAST CARROLL PARISH SCHOOL BOARD	(39,327)	999,516	92,670	55,975
EAST FELICIANA PARISH SCHOOL BOARD	(79,525)	2,021,153	187,392	113,190
EVANGELINE PARISH SCHOOL BOARD	(273,408)	6,948,763	644,256	389,149
FRANKLIN PARISH SCHOOL BOARD	(138,480)	3,519,531	326,314	197,103
GRANT PARISH SCHOOL BOARD	(106,498)	2,706,697	250,952	151,582
IBERIA PARISH SCHOOL BOARD	(506,907)	12,883,255	1,194,473	721,496
IBERVILLE PARISH SCHOOL BOARD	(331,197)	8,417,516	780,432	471,403
JACKSON PARISH SCHOOL BOARD	(101,205)	2,572,166	238,479	144,048
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	(1,899,755)	48,283,040	4,476,571	2,703,976
JEFFERSON DAVIS PARISH SCHOOL BOARD	(233,393)	5,931,783	549,966	332,195

(continued...)

Supplementary Information

Schedule of Remaining Amortization (June 30, 2024)				
Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
LAFAYETTE PARISH SCHOOL SYSTEM	\$ (1,377,341)	\$ 35,005,664	\$ 3,245,557	\$ 1,960,408
LAFOURCHE PARISH SCHOOL BOARD	(588,370)	14,953,652	1,386,431	837,443
LASALLE PARISH SCHOOL BOARD	(112,919)	2,869,872	266,081	160,720
LINCOLN PARISH SCHOOL BOARD	(325,607)	8,275,421	767,257	463,445
LIVINGSTON PARISH PUBLIC SCHOOLS	(1,105,085)	28,086,171	2,604,015	1,572,899
MADISON PARISH SCHOOL BOARD	(72,673)	1,847,016	171,246	103,438
MOREHOUSE PARISH SCHOOL BOARD	(130,694)	3,321,647	307,967	186,021
NATCHITOCHE PARISH SCHOOL BOARD	(298,248)	7,580,103	702,791	424,505
ORLEANS PARISH SCHOOL BOARD	(135,430)	3,442,017	319,127	192,762
OUACHITA PARISH SCHOOL BOARD	(799,377)	20,316,479	1,883,646	1,137,776
PLAQUEMINES PARISH SCHOOL BOARD	(255,716)	6,499,114	602,567	363,967
POINTE COUPEE PARISH SCHOOL BOARD	(113,998)	2,897,298	268,623	162,256
RAPIDES PARISH SCHOOL BOARD	(1,067,063)	27,119,843	2,514,421	1,518,782
RED RIVER PARISH SCHOOL BOARD	(119,317)	3,032,485	281,157	169,827
RICHLAND PARISH SCHOOL BOARD	(115,913)	2,945,969	273,136	164,982
SABINE PARISH SCHOOL BOARD	(217,794)	5,535,317	513,208	309,992
ST. BERNARD PARISH SCHOOL BOARD	(352,383)	8,955,953	830,353	501,557
ST. CHARLES PARISH PUBLIC SCHOOLS	(737,207)	18,736,410	1,737,150	1,049,288
ST. HELENA PARISH SCHOOL SYSTEM	(50,935)	1,294,523	120,022	72,497
ST. JAMES PARISH SCHOOL BOARD	(214,277)	5,445,925	504,920	304,986
ST. JOHN THE BAPTIST PARISH SCHOOL BOARD	(277,108)	7,042,812	652,976	394,416
ST. LANDRY PARISH SCHOOL BOARD	(502,436)	12,769,605	1,183,936	715,131
ST. MARTIN PARISH SCHOOL BOARD	(342,249)	8,698,405	806,474	487,133
ST. MARY PARISH SCHOOL BOARD	(340,953)	8,665,457	803,420	485,288
ST. TAMMANY PARISH SCHOOL BOARD	(1,978,601)	50,286,938	4,662,363	2,816,199
TANGIPAHOA PARISH SCHOOL SYSTEM	(897,794)	22,817,800	2,115,557	1,277,856
TENSAS PARISH SCHOOL BOARD	(17,171)	436,416	40,462	24,440

(continued...)

Schedule of Remaining Amortization (June 30, 2024)

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
TERREBONNE PARISH SCHOOL SYSTEM	\$ (646,434)	\$ 16,429,387	\$ 1,523,254	\$ 920,088
UNION PARISH SCHOOL BOARD	(70,624)	1,794,927	166,417	100,521
VERMILION PARISH SCHOOL BOARD	(352,920)	8,969,613	831,619	502,322
VERNON PARISH SCHOOL BOARD	(347,030)	8,819,911	817,740	493,938
WASHINGTON PARISH SCHOOL SYSTEM	(201,047)	5,109,686	473,746	286,156
WEBSTER PARISH SCHOOL BOARD	(240,098)	6,102,179	565,765	341,738
WEST BATON ROUGE PARISH SCHOOL BOARD	(238,675)	6,066,033	562,413	339,714
WEST CARROLL PARISH SCHOOL BOARD	(69,039)	1,754,665	162,684	98,266
WEST FELICIANA PARISH SCHOOL BOARD	(141,714)	3,601,723	333,934	201,706
WINN PARISH SCHOOL BOARD	(80,576)	2,047,880	189,870	114,687
BOGALUSA CITY SCHOOLS	(97,655)	2,481,930	230,113	138,995
MONROE CITY SCHOOLS	(437,793)	11,126,683	1,031,613	623,123
LOUISIANA TECH UNIVERSITY	(356,824)	9,068,821	840,817	507,878
NORTHWESTERN STATE UNIVERSITY	(256,242)	6,512,493	603,807	364,717
LOUISIANA STATE UNIVERSITY	(3,287,897)	83,563,205	7,747,578	4,679,756
UNIVERSITY OF NEW ORLEANS	(418,659)	10,640,398	986,527	595,890
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	(1,031,891)	26,225,922	2,431,541	1,468,720
NICHOLLS STATE UNIVERSITY	(202,369)	5,143,301	476,862	288,038
SOUTHEASTERN LOUISIANA UNIVERSITY	(408,738)	10,388,237	963,147	581,768
UNIVERSITY OF LOUISIANA AT LAFAYETTE	(814,759)	20,707,422	1,919,893	1,159,670
GRAMBLING STATE UNIVERSITY	(183,378)	4,660,621	432,110	261,007
SOUTHERN UNIVERSITY AND A&M COLLEGE	(500,000)	12,707,701	1,178,197	711,664
SOUTHERN UNIVERSITY AT NEW ORLEANS	(103,692)	2,635,384	244,340	147,588
TANGIPAHOA FEDERATION OF TEACHERS	(496)	12,598	1,168	705
DELGADO COMMUNITY COLLEGE	(258,421)	6,567,875	608,942	367,818
SOWELA TECHNICAL COMMUNITY COLLEGE	(91,239)	2,318,880	214,995	129,863
LOUISIANA ASSOCIATION OF EDUCATORS	(6,659)	169,240	15,691	9,478

(continued...)

Supplementary Information

Schedule of Remaining Amortization (June 30, 2024)				
Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
MCNEESE STATE UNIVERSITY	\$ (190,987)	\$ 4,854,004	\$ 450,040	\$ 271,837
UNIVERSITY OF LOUISIANA AT MONROE	(318,404)	8,092,375	750,286	453,194
L. E. FLETCHER TECH COMMUNITY COLLEGE	(56,616)	1,438,911	133,409	80,583
LA SCHOOL EMPLOYEES RETIREMENT SYSTEM	(632)	16,067	1,490	900
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	(617)	15,692	1,455	879
ST. TAMMANY FEDERATION OF TEACHERS	(1,364)	34,656	3,213	1,941
LOUISIANA SCHOOL BOARD ASSOCIATION	(2,303)	58,528	5,426	3,278
SOUTHERN UNIVERSITY AT SHREVEPORT	(67,114)	1,705,723	158,146	95,525
UNITED TEACHERS OF NEW ORLEANS	(9)	219	20	12
LSU HEALTH SCIENCES CENTER-SHREVEPORT	(610,255)	15,509,875	1,438,001	868,593
NUNEZ COMMUNITY COLLEGE	(48,875)	1,242,184	115,169	69,566
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	(86,346)	2,194,519	203,465	122,899
NORTHWEST LOUISIANA TECHNICAL COLLEGE	(28,707)	729,610	67,646	40,860
LOUISIANA FEDERATION OF TEACHERS	(2,635)	66,969	6,209	3,750
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	(6,610)	167,989	15,575	9,408
LOUISIANA STATE SENATE	(292)	7,419	688	415
LA HOUSE OF REPRESENTATIVES	(794)	20,183	1,871	1,130
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	(41,540)	1,055,752	97,884	59,125
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	(1,065)	27,060	2,509	1,515
FLORIDA PARISHES JUVENILE DETENTION CTR.	(502)	12,764	1,183	715
LA STATE EMPLOYEES RETIREMENT SYSTEM	(1,936)	49,192	4,561	2,755
LOUISIANA LEGISLATIVE AUDITOR	(2,561)	65,083	6,034	3,645
BOSSIER PARISH COMMUNITY COLLEGE	(109,056)	2,771,696	256,978	155,222
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	(25,980)	660,286	61,219	36,978
SOUTH LOUISIANA COMMUNITY COLLEGE	(141,127)	3,586,791	332,550	200,870
WEBSTER PARISH SALES TAX COMMISSION	(1,319)	33,521	3,108	1,877
NEW VISION LEARNING ACADEMY	(8,812)	223,954	20,764	12,542

(continued...)

Schedule of Remaining Amortization (June 30, 2024)

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
BATON ROUGE COMMUNITY COLLEGE	\$ (138,343)	\$ 3,516,040	\$ 325,990	\$ 196,907
RIVER PARISHES COMMUNITY COLLEGE	(62,169)	1,580,049	146,495	88,487
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	(97,120)	2,468,332	228,852	138,233
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	(19,105)	485,566	45,019	27,193
NEW ORLEANS CENTER FOR CREATIVE ARTS (NOCCA)	(451)	11,472	1,064	642
AVOYELLES PUBLIC CHARTER SCHOOL INC.	(24,451)	621,431	57,616	34,802
LSU HEALTH CARE SERVICES DIVISION	(20,910)	531,445	49,273	29,762
DELHI CHARTER SCHOOL	(26,393)	670,800	62,193	37,567
LOUISIANA DELTA COMMUNITY COLLEGE	(88,051)	2,237,855	207,483	125,326
CITY OF BAKER SCHOOL SYSTEM	(47,610)	1,210,018	112,187	67,764
ZACHARY COMMUNITY SCHOOL BOARD	(237,896)	6,046,214	560,576	338,604
LA RESOURCE CENTER FOR EDUCATORS	(538)	13,681	1,268	766
LA STATE BD PRACTICAL NURSE EXAMINER	(1,172)	29,780	2,761	1,668
ALGIERS CHARTER SCHOOLS ASSOCIATION	(88,537)	2,250,192	208,627	126,017
ADVOCATES FOR ACADEMIC EXCELLENCE	(47,237)	1,200,536	111,308	67,233
FRENCH AND MONTESSORI EDUCATION, INC	(42,966)	1,091,992	101,244	61,154
ADVOCATES FOR ARTS-BASED EDUCATION CORP	(104,491)	2,655,692	246,223	148,726
LAKE FOREST ELEMENTARY CHARTER	(32,177)	817,793	75,822	45,799
HYNES CHARTER SCHOOL	(79,409)	2,018,204	187,118	113,025
WARREN EASTON SR. HIGH SCHOOL	(47,413)	1,205,017	111,723	67,484
EINSTEIN CHARTER SCHOOL	(87,192)	2,216,015	205,458	124,103
ADVOCATES FOR INNOVATIVE SCHOOLS	(932)	23,684	2,196	1,326
CENTRAL COMMUNITY SCHOOL SYSTEM	(199,099)	5,060,171	469,155	283,383
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	(6,194)	157,413	14,595	8,816
LOUISIANA STATE BOARD OF NURSING	(1,563)	39,721	3,683	2,224
GREATER LAFOURCHE PORT COMMISSION	(499)	12,671	1,175	710
MADISON PREPARATORY ACADEMY	(25,467)	647,262	60,011	36,248

(continued...)

Supplementary Information

Schedule of Remaining Amortization (June 30, 2024)				
Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
DARBONNE WOODS CHARTER SCHOOL	\$ (39,957)	\$ 1,015,521	\$ 94,154	\$ 56,872
MORRIS JEFF COMMUNITY SCHOOL	(80,907)	2,056,278	190,648	115,157
BAYOU COMMUNITY ACADEMY	(18,719)	475,740	44,108	26,643
SLAUGHTER COMMUNITY CHARTER SCHOOL	(11,742)	298,436	27,670	16,713
A. E. PHILLIPS LABORATORY SCHOOL	(4,341)	110,336	10,230	6,179
LSU UNIVERSITY HIGH SCHOOL	(69,003)	1,753,727	162,597	98,213
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	(107)	2,730	253	153
SOUTHEASTERN LABORATORY SCHOOL	(2,314)	58,810	5,453	3,293
SOUTHERN UNIVERSITY LABORATORY SCHOOL	(17,731)	450,639	41,781	25,237
BEEKMAN CHARTER SCHOOL	(35,855)	911,280	84,490	51,034
DELTA CHARTER GROUP	(23,542)	598,340	55,475	33,509
NORTHSHORE CHARTER SCHOOLS, INC	(25,082)	637,467	59,103	35,700
INSPIRE NOLA CHARTER SCHOOLS, INC.	(278,274)	7,072,457	655,724	396,076
LOUISIANA PHYSICAL THERAPY BOARD	(365)	9,274	860	519
NORTHEAST CLAIBORNE CHARTER SCHOOL	(4,196)	106,637	9,887	5,972
DOWNSVILLE COMMUNITY CHARTER SCHOOL	(16,221)	412,273	38,224	23,088
LINCOLN PREPARATORY SCHOOL	(35,288)	896,859	83,152	50,226
NON-FLOOD PROTECTION ASSET MGT AUTHORITY	(735)	18,672	1,731	1,046
SIGNIFICANT EDUCATORS/BETHUNE ELEM CHART	(34,607)	879,541	81,547	49,257
LEGACY OF EXCELLENCE/BEN FRANKLIN ELEM	(41,093)	1,044,405	96,832	58,489
LEGISLATIVE BUDGETARY CONTROL COUNCIL	(1,330)	33,792	3,133	1,892
LOUISIANA HOUSING CORPORATION	(675)	17,162	1,591	961
DIV OF ADMIN - EXECUTIVE OFFICE	(657)	16,693	1,548	935
DOA – LOUISIANA TAX COMMISSION	(919)	23,351	2,165	1,308
DIVISION OF ADMINISTRATION	(1,581)	40,179	3,725	2,250
OFC OF COASTAL PROTECTION & RESTORATION	(756)	19,204	1,780	1,075
GOVERNOR'S OFFICE OF HOMELAND SECURITY	(5,227)	132,843	12,317	7,440

(continued...)

Schedule of Remaining Amortization (June 30, 2024)

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
STATE MILITARY DEPARTMENT	\$ (9,438)	\$ 239,865	\$ 22,239	\$ 13,433
LOUISIANA PUBLIC DEFENDER BD	(593)	15,078	1,398	844
DEPARTMENT OF VETERANS AFFAIRS	(598)	15,192	1,409	851
DVA-NORTHEAST LOUISIANA VETERANS HOME	(1,257)	31,958	2,963	1,790
DVA-SOUTHEAST LOUISIANA VETERANS HOME (DEPARTMENT OF VETERANS AFFAIRS)	(992)	25,206	2,337	1,412
SECRETARY OF STATE	(1,107)	28,134	2,608	1,576
LOUISIANA DEPARTMENT OF JUSTICE	(662)	16,828	1,560	942
OFFICE OF LIEUTENANT GOVERNOR	(945)	24,018	2,227	1,345
TREASURY DEPARTMENT	(594)	15,109	1,401	846
LA DEPT OF AGRICULTURE & FORESTRY	(2,455)	62,394	5,785	3,494
DEPT. OF ECONOMIC DEVELOPMENT – OFFICE OF THE SECRETARY	(572)	14,536	1,348	814
CRT-OFFICE OF THE SECRETARY	(1,129)	28,696	2,661	1,607
OFF OF THE STATE LIBRARY OF LA	(1,759)	44,701	4,144	2,503
CRT-OFFICE OF STATE PARKS	(1,152)	29,280	2,715	1,640
OFFICE OF CULTURAL DEVELOPMENT	(806)	20,496	1,900	1,148
OFFICE OF TOURISM	(515)	13,087	1,213	733
DEPT. OF TRANSPORTATION AND DEVELOPMENT	(344)	8,732	810	489
ENGINEERING AND OPERATIONS	(5,531)	140,585	13,034	7,873
FLORIDA PARISHES HUMAN SVCS AUTHORITY	(430)	10,941	1,014	613
CAPITAL AREA HUMAN SERVICE DISTRICT	(1,943)	49,380	4,578	2,765
LDH-DEVELOPMENT DISABILITIES CENTER	(524)	13,317	1,235	746
MEDICAL VENDOR ADMINISTRATION	(4,976)	126,476	11,726	7,083
DEPARTMENT OF HEALTH AND HOSPITALS	(11,414)	290,079	26,895	16,245
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	(2,573)	65,395	6,063	3,662
NE DELTA HUMAN SVCS AUTHORITY	(1,588)	40,356	3,742	2,260
LDH - OFFICE OF AGING AND ADULT SERVICES	(1,649)	41,919	3,887	2,348

(continued...)

Supplementary Information

Schedule of Remaining Amortization (June 30, 2024)				
Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
OFFICE OF PUBLIC HEALTH	\$ (11,347)	\$ 288,401	\$ 26,739	\$ 16,151
OFFICE OF BEHAVIORAL HEALTH	(5,525)	140,418	13,019	7,864
DEPT. OF HEALTH & HOSPITALS/OCDD OFFICES	(8,549)	217,275	20,145	12,168
DEPT. OF CHILDREN & FAMILY SERVICES	(6,272)	159,414	14,780	8,928
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	(4,602)	116,963	10,844	6,550
LA STATE PENITENTIARY	(6,115)	155,412	14,409	8,703
OFFICE OF JUVENILE JUSTICE	(32,476)	825,379	76,525	46,223
AVOYELLES CORRECTIONAL CENTER	(2,325)	59,091	5,479	3,309
LA CORRECTIONAL INST WOMEN	(2,855)	72,564	6,728	4,064
DPS-ALLEN CORRECTION CENTER	(2,289)	58,174	5,394	3,258
DIXON CORRECTIONAL INSTITUTE	(2,650)	67,354	6,245	3,772
ELAYN HUNT CORRECTIONAL CENTER	(3,356)	85,297	7,908	4,777
DAVID WADE CORRECTIONAL CENTER	(499)	12,681	1,176	710
DOC-ADULT PROBATION & PAROLE	(783)	19,902	1,845	1,115
RAYBURN CORRECTIONAL CENTER	(2,432)	61,821	5,732	3,462
PUB SAFETY OFF OF MGT & FIN	(1,870)	47,525	4,406	2,662
OFFICE OF STATE POLICE	(516)	13,119	1,216	735
PUBLIC SAFETY OFFICE OF MOTOR VEHICLES	(1,731)	43,982	4,078	2,463
DPS-OFFICE OF STATE FIRE MARSHAL	(3,797)	96,498	8,947	5,404
DPS-LOUISIANA HIGHWAY SAFETY COMMISSION	(91)	2,303	214	129
DNR-OFFICE OF THE SECRETARY	(1,296)	32,948	3,055	1,845
OFFICE OF CONSERVATION	(1,136)	28,884	2,678	1,618
LOUISIANA DEPARTMENT OF REVENUE	(2,397)	60,915	5,648	3,411
LOUISIANA WORKFORCE COMMISSION	(6,927)	176,065	16,324	9,860
DEPT. OF WILDLIFE & FISHERIES-MGMNT & FINANCE	(317)	8,055	747	451
DEPT. OF WILDLIFE & FISHERIES-OFFICE OF FISHERIES	(729)	18,527	1,718	1,038
DEPARTMENT OF STATE CIVIL SERVICE	(1,717)	43,628	4,045	2,443

(continued...)

Schedule of Remaining Amortization (June 30, 2024)

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
ETHICS ADMINISTRATION	\$ (437)	\$ 11,097	\$ 1,029	\$ 621
DPT. OF STATE CIVIL SVC - BRD OF TAX APPEALS	(644)	16,380	1,519	917
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	(10,835)	275,366	25,531	15,421
SSC-SPECIAL SCHOOL DISTRICT	(75,494)	1,918,705	177,893	107,452
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	(33,427)	849,553	78,766	47,577
THRIVE ACADEMY	(23,122)	587,660	54,485	32,910
E'COLE POINTE-AU-CHIEN (K-12 STATE SCHOOL)	(2,594)	65,927	6,112	3,692
LA EDUCATIONAL TELEVISION AUTHORITY	(480)	12,212	1,132	684
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	(3,626)	92,164	8,545	5,161
BOARD OF REGENTS	(87,484)	2,223,444	206,147	124,519
NEW ORLEANS CENTER FOR CREATIVE ARTS	(31,929)	811,500	75,238	45,446
LOUISIANA DEPARTMENT OF EDUCATION	(112,749)	2,865,559	265,681	160,479
RECOVERY SCHOOL DISTRICT OF LOUISIANA	(858)	21,798	2,021	1,221
STATE EMPLOYEES GROUP BENEFITS	(1,640)	41,690	3,865	2,335
DOA-OFFICE OF RISK MANAGEMENT	(933)	23,716	2,199	1,328
DOA-FEDERAL PROPERTY ASSISTANCE	(249)	6,335	587	355
PRISON ENTERPRISES	(470)	11,941	1,107	669
DIV OF ADMIN - OFFICE OF TECHNOLOGY SVCS	(9,978)	253,588	23,511	14,202
OFFICE OF STATE PROCUREMENT	(706)	17,943	1,664	1,005
DEPARTMENT OF ENVIRONMENTAL QUALITY	(1,232)	31,301	2,902	1,753
TOTALS	\$ (40,998,259)	\$ 1,041,987,203	\$ 96,608,041	\$ 58,353,993

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

Supplementary Information

June 30, 2024

Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2024)

Employer Name	Change in NPL Due to Change in Proportion	Change in Deferred Inflows Due to Change in Proportion	Change in Deferred Outflows Due to Change in Proportion
ACADIA PARISH SCHOOL BOARD	\$ (3,683,189)	\$ (120,309)	\$ 591,218
ALLEN PARISH SCHOOL BOARD	2,003,219	65,434	(321,552)
ASCENSION PARISH SCHOOL BOARD	(5,699,334)	(186,166)	914,845
ASSUMPTION PARISH SCHOOL BOARD	(337,531)	(11,025)	54,180
AVOYELLES PARISH SCHOOL BOARD	509,369	16,638	(81,763)
BEAUREGARD PARISH SCHOOL BOARD	13,098,524	427,856	(2,102,548)
BIENVILLE PARISH SCHOOL BOARD	(2,185,814)	(71,398)	350,862
BOSSIER PARISH SCHOOL BOARD	1,365,761	44,612	(219,229)
CADDO PARISH SCHOOL BOARD	6,384,158	208,535	(1,024,772)
CALCASIEU PARISH SCHOOL SYSTEM	(13,764,727)	(449,618)	2,209,485
CALDWELL PARISH SCHOOL BOARD	690,790	22,564	(110,884)
CAMERON PARISH SCHOOL BOARD	(130,167)	(4,252)	20,894
CATAHOULA PARISH SCHOOL BOARD	(747,015)	(24,401)	119,909
CLAIBORNE PARISH SCHOOL BOARD	(208,539)	(6,812)	33,474
CONCORDIA PARISH SCHOOL BOARD	(587,922)	(19,204)	94,372
DESOTO PARISH SCHOOL BOARD	(3,406,312)	(111,265)	546,774
EAST BATON ROUGE PARISH SCHOOL SYSTEM	(3,786,690)	(123,690)	607,831
EAST CARROLL PARISH SCHOOL BOARD	278,323	9,091	(44,676)
EAST FELICIANA PARISH SCHOOL BOARD	(1,936,237)	(63,246)	310,801
EVANGELINE PARISH SCHOOL BOARD	902,944	29,494	(144,939)
FRANKLIN PARISH SCHOOL BOARD	562,973	18,389	(90,367)
GRANT PARISH SCHOOL BOARD	(769,794)	(25,145)	123,566
IBERIA PARISH SCHOOL BOARD	(3,339,602)	(109,086)	536,066
IBERVILLE PARISH SCHOOL BOARD	(1,274,192)	(41,621)	204,531
JACKSON PARISH SCHOOL BOARD	2,559,954	83,620	(410,919)
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	3,141,006	102,599	(504,188)
JEFFERSON DAVIS PARISH SCHOOL BOARD	2,229,294	72,819	(357,842)
LAFAYETTE PARISH SCHOOL SYSTEM	(5,531,111)	(180,671)	887,842
LAFOURCHE PARISH SCHOOL BOARD	(8,004,558)	(261,465)	1,284,875
LASALLE PARISH SCHOOL BOARD	1,095,393	35,780	(175,830)
LINCOLN PARISH SCHOOL BOARD	(3,558,897)	(116,250)	571,267
LIVINGSTON PARISH PUBLIC SCHOOLS	(994,333)	(32,479)	159,608
MADISON PARISH SCHOOL BOARD	(458,297)	(14,970)	73,565
MOREHOUSE PARISH SCHOOL BOARD	(3,180,508)	(103,890)	510,529

(continued...)

Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2024)

Employer Name	Change in NPL Due to Change in Proportion	Change in Deferred Inflows Due to Change in Proportion	Change in Deferred Outflows Due to Change in Proportion
NATCHITOCHE PARISH SCHOOL BOARD	\$ (2,754,392)	\$ (89,971)	\$ 442,129
ORLEANS PARISH SCHOOL BOARD	(1,345,422)	(43,948)	215,964
OUACHITA PARISH SCHOOL BOARD	1,452,358	47,441	(233,130)
PLAQUEMINES PARISH SCHOOL BOARD	(1,814,657)	(59,275)	291,285
POINTE COUPEE PARISH SCHOOL BOARD	215,228	7,030	(34,548)
RAPIDES PARISH SCHOOL BOARD	(6,266,646)	(204,697)	1,005,909
RED RIVER PARISH SCHOOL BOARD	210,799	6,886	(33,837)
RICHLAND PARISH SCHOOL BOARD	2,608,315	85,199	(418,681)
SABINE PARISH SCHOOL BOARD	733,275	23,952	(117,704)
ST. BERNARD PARISH SCHOOL BOARD	(6,172,545)	(201,623)	990,804
ST. CHARLES PARISH PUBLIC SCHOOLS	(13,660,503)	(446,213)	2,192,755
ST. HELENA PARISH SCHOOL SYSTEM	(467,969)	(15,286)	75,117
ST. JAMES PARISH SCHOOL BOARD	(2,571,525)	(83,998)	412,776
ST. JOHN THE BAPTIST PARISH SCHOOL BOARD	(725,320)	(23,692)	116,427
ST. LANDRY PARISH SCHOOL BOARD	6,657,147	217,452	(1,068,591)
ST. MARTIN PARISH SCHOOL BOARD	370,976	12,118	(59,548)
ST. MARY PARISH SCHOOL BOARD	(2,322,761)	(75,872)	372,845
ST. TAMMANY PARISH SCHOOL BOARD	(5,526,049)	(180,505)	887,030
TANGIPAHOA PARISH SCHOOL SYSTEM	(3,358,946)	(109,718)	539,171
TENSAS PARISH SCHOOL BOARD	1,204,408	39,341	(193,329)
TERREBONNE PARISH SCHOOL SYSTEM	(3,444,278)	(112,506)	552,868
UNION PARISH SCHOOL BOARD	(668,011)	(21,820)	107,228
VERMILION PARISH SCHOOL BOARD	(239,273)	(7,816)	38,408
VERNON PARISH SCHOOL BOARD	1,205,402	39,374	(193,489)
WASHINGTON PARISH SCHOOL SYSTEM	(1,544,379)	(50,446)	247,901
WEBSTER PARISH SCHOOL BOARD	791,308	25,848	(127,019)
WEST BATON ROUGE PARISH SCHOOL BOARD	(2,794,436)	(91,279)	448,557
WEST CARROLL PARISH SCHOOL BOARD	3,004,602	98,144	(482,292)
WEST FELICIANA PARISH SCHOOL BOARD	1,084,003	35,408	(174,002)
WINN PARISH SCHOOL BOARD	231,228	7,553	(37,116)
BOGALUSA CITY SCHOOLS	(502,319)	(16,408)	80,631
MONROE CITY SCHOOLS	1,747,946	57,096	(280,577)
LOUISIANA TECH UNIVERSITY	9,628,394	314,506	(1,545,530)
NORTHWESTERN STATE UNIVERSITY	7,653,739	250,005	(1,228,562)

(continued...)

Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2024)

Employer Name	Change in NPL Due to Change in Proportion	Change in Deferred Inflows Due to Change in Proportion	Change in Deferred Outflows Due to Change in Proportion
LOUISIANA STATE UNIVERSITY	\$ (4,163,994)	\$ (136,014)	\$ 668,396
UNIVERSITY OF NEW ORLEANS	5,147,931	168,154	(826,335)
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	4,269,664	139,466	(685,358)
NICHOLLS STATE UNIVERSITY	4,332,036	141,504	(695,369)
SOUTHEASTERN LOUISIANA UNIVERSITY	4,579,625	149,591	(735,112)
UNIVERSITY OF LOUISIANA AT LAFAYETTE	2,711,545	88,571	(435,252)
GRAMBLING STATE UNIVERSITY	876,911	28,644	(140,760)
SOUTHERN UNIVERSITY AND A&M COLLEGE	2,331,620	76,161	(374,267)
SOUTHERN UNIVERSITY AT NEW ORLEANS	(1,710,071)	(55,859)	274,497
TANGIPAHOA FEDERATION OF TEACHERS	6,328	207	(1,016)
DELGADO COMMUNITY COLLEGE	3,946,958	128,925	(633,557)
SOWELA TECHNICAL COMMUNITY COLLEGE	(1,533,713)	(50,098)	246,188
LOUISIANA ASSOCIATION OF EDUCATORS	286,549	9,360	(45,996)
MCNEESE STATE UNIVERSITY	1,837,888	60,034	(295,014)
UNIVERSITY OF LOUISIANA AT MONROE	5,156,066	168,420	(827,641)
L. E. FLETCHER TECH COMMUNITY COLLEGE	(589,730)	(19,263)	94,662
LA SCHOOL EMPLOYEES RETIREMENT SYSTEM	4,158	136	(667)
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	(18,621)	(608)	2,989
ST. TAMMANY FEDERATION OF TEACHERS	26,576	868	(4,266)
LOUISIANA SCHOOL BOARD ASSOCIATION	(28,745)	(939)	4,614
SOUTHERN UNIVERSITY AT SHREVEPORT	(66,078)	(2,158)	10,607
UNITED TEACHERS OF NEW ORLEANS	99,614	3,254	(15,990)
LSU HEALTH SCIENCES CENTER-SHREVEPORT	11,983,877	391,447	(1,923,627)
NUNEZ COMMUNITY COLLEGE	(205,917)	(6,726)	33,053
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	473,664	15,472	(76,032)
NORTHWEST LOUISIANA TECHNICAL COLLEGE	372,965	12,183	(59,868)
LOUISIANA FEDERATION OF TEACHERS	(145,444)	(4,751)	23,346
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	(34,440)	(1,125)	5,528
LOUISIANA STATE SENATE	19,164	626	(3,076)
LA HOUSE OF REPRESENTATIVES	68,519	2,238	(10,998)
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	573,549	18,735	(92,065)
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	(29,288)	(957)	4,701
FLORIDA PARISHES JUVENILE DETENTION CTR.	(110,732)	(3,617)	17,775
WARE YOUTH CENTER	107,659	3,517	(17,281)

(continued...)

Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2024)

Employer Name	Change in NPL Due to Change in Proportion	Change in Deferred Inflows Due to Change in Proportion	Change in Deferred Outflows Due to Change in Proportion
LA STATE EMPLOYEES RETIREMENT SYSTEM	\$ (2,621)	\$ (86)	\$ 421
LOUISIANA LEGISLATIVE AUDITOR	(94,100)	(3,074)	15,105
BOSSIER PARISH COMMUNITY COLLEGE	2,205,791	72,051	(354,069)
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	89,400	2,920	(14,350)
SOUTH LOUISIANA COMMUNITY COLLEGE	(2,355,303)	(76,935)	378,068
WEBSTER PARISH SALES TAX COMMISSION	(7,503)	(245)	1,204
NEW VISION LEARNING ACADEMY	(226,798)	(7,408)	36,405
BATON ROUGE COMMUNITY COLLEGE	(1,212,182)	(39,595)	194,577
RIVER PARISHES COMMUNITY COLLEGE	(1,400,834)	(45,758)	224,859
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	397,462	12,983	(63,800)
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	(448,806)	(14,660)	72,041
NEW ORLEANS CENTER FOR CREATIVE ARTS (NOCCA)	(99,524)	(3,251)	15,975
AVOYELLES PUBLIC CHARTER SCHOOL INC.	87,049	2,843	(13,973)
LSU HEALTH CARE SERVICES DIVISION	463,811	15,150	(74,450)
DELHI CHARTER SCHOOL	799,082	26,102	(128,267)
LOUISIANA DELTA COMMUNITY COLLEGE	(250,391)	(8,179)	40,192
CITY OF BAKER SCHOOL SYSTEM	335,994	10,975	(53,933)
ZACHARY COMMUNITY SCHOOL BOARD	2,612,202	85,326	(419,305)
LA RESOURCE CENTER FOR EDUCATORS	23,231	759	(3,729)
LA STATE BD PRACTICAL NURSE EXAMINER	3,706	121	(595)
ALGIERS CHARTER SCHOOLS ASSOCIATION	(1,203,956)	(39,327)	193,256
ADVOCATES FOR ACADEMIC EXCELLENCE	(751,715)	(24,554)	120,664
FRENCH AND MONTESSORI EDUCATION, INC	(376,129)	(12,286)	60,375
ADVOCATES FOR ARTS-BASED EDUCATION CORP	(2,918,999)	(95,348)	468,552
LAKE FOREST ELEMENTARY CHARTER	(150,867)	(4,928)	24,217
HYNES CHARTER SCHOOL	(485,686)	(15,865)	77,961
WARREN EASTON SR. HIGH SCHOOL	1,000,570	32,683	(160,609)
EINSTEIN CHARTER SCHOOL	(546,883)	(17,864)	87,784
ADVOCATES FOR INNOVATIVE SCHOOLS	3,465,249	113,191	(556,235)
CENTRAL COMMUNITY SCHOOL SYSTEM	(187,386)	(6,121)	30,079
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	78,552	2,566	(12,609)
LOUISIANA STATE BOARD OF NURSING	8,045	263	(1,291)
GREATER LAFOURCHE PORT COMMISSION	(1,266)	(41)	203
MADISON PREPARATORY ACADEMY	721,343	23,562	(115,788)

(continued...)

Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2024)

Employer Name	Change in NPL Due to Change in Proportion	Change in Deferred Inflows Due to Change in Proportion	Change in Deferred Outflows Due to Change in Proportion
DARBONNE WOODS CHARTER SCHOOL	\$ (937,836)	\$ (30,634)	\$ 150,540
MORRIS JEFF COMMUNITY SCHOOL	(291,520)	(9,522)	46,794
BAYOU COMMUNITY ACADEMY	(189,556)	(6,192)	30,427
SLAUGHTER COMMUNITY CHARTER SCHOOL	(247,498)	(8,084)	39,728
A. E. PHILLIPS LABORATORY SCHOOL	(47,366)	(1,547)	7,603
LSU UNIVERSITY HIGH SCHOOL	(746,563)	(24,386)	119,837
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	69,694	2,277	(11,187)
SOUTHEASTERN LABORATORY SCHOOL	83,072	2,714	(13,335)
SOUTHERN UNIVERSITY LABORATORY SCHOOL	218,030	7,122	(34,998)
BEEKMAN CHARTER SCHOOL	(107,026)	(3,496)	17,180
DELTA CHARTER GROUP	(86,236)	(2,817)	13,842
NORTHSHORE CHARTER SCHOOLS, INC	(168,042)	(5,489)	26,974
INSPIRE NOLA CHARTER SCHOOLS, INC.	10,244,157	334,620	(1,644,371)
LOUISIANA PHYSICAL THERAPY BOARD	(4,791)	(156)	769
NORTHEAST CLAIBORNE CHARTER SCHOOL	219,024	7,154	(35,157)
DOWNSVILLE COMMUNITY CHARTER SCHOOL	262,142	8,563	(42,079)
LINCOLN PREPARATORY SCHOOL	777,839	25,408	(124,857)
NON-FLOOD PROTECTION ASSET MGT AUTHORITY	(21,333)	(697)	3,424
SIGNIFICANT EDUCATORS/BETHUNE ELEM CHART	(279,227)	(9,121)	44,821
LEGACY OF EXCELLENCE/BEN FRANKLIN ELEM	(913,159)	(29,828)	146,578
LEGISLATIVE BUDGETARY CONTROL COUNCIL	1,989	65	(319)
LOUISIANA HOUSING CORPORATION	(148,879)	(4,863)	23,898
DIV OF ADMIN - EXECUTIVE OFFICE	735,987	24,041	(118,139)
DOA – LOUISIANA TAX COMMISSION	13,830	452	(2,220)
DIVISION OF ADMINISTRATION	351,903	11,495	(56,487)
OFC OF COASTAL PROTECTION & RESTORATION	22,327	729	(3,584)
GOVERNOR'S OFFICE OF HOMELAND SECURITY	(527,448)	(17,229)	84,665
STATE MILITARY DEPARTMENT	318,186	10,393	(51,075)
LOUISIANA PUBLIC DEFENDER BD	27,751	906	(4,455)
DEPARTMENT OF VETERANS AFFAIRS	3,797	124	(609)
DVA-NORTHEAST LOUISIANA VETERANS HOME	(92,835)	(3,032)	14,902
DVA-SOUTHEAST LOUISIANA VETERANS HOME (DEPARTMENT OF VETERANS AFFAIRS)	(218,663)	(7,143)	35,099
SECRETARY OF STATE	28,474	930	(4,571)

(continued...)

Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2024)

Employer Name	Change in NPL Due to Change in Proportion	Change in Deferred Inflows Due to Change in Proportion	Change in Deferred Outflows Due to Change in Proportion
LOUISIANA DEPARTMENT OF JUSTICE	\$ 4,610	\$ 151	\$ (740)
OFFICE OF LIEUTENANT GOVERNOR	(41,672)	(1,361)	6,689
TREASURY DEPARTMENT	55,683	1,819	(8,938)
LA DEPT OF AGRICULTURE & FORESTRY	11,028	360	(1,770)
DEPT. OF ECONOMIC DEVELOPMENT – OFFICE OF THE SECRETARY	(2,621)	(86)	421
CRT-OFFICE OF THE SECRETARY	(14,282)	(467)	2,293
OFF OF THE STATE LIBRARY OF LA	15,367	502	(2,467)
CRT-OFFICE OF STATE PARKS	(99,162)	(3,239)	15,917
OFFICE OF CULTURAL DEVELOPMENT	40,677	1,329	(6,529)
OFFICE OF TOURISM	(4,610)	(151)	740
DEPT. OF TRANSPORTATION AND DEVELOPMENT	5,876	192	(943)
ENGINEERING AND OPERATIONS	(13,288)	(434)	2,133
FLORIDA PARISHES HUMAN SVCS AUTHORITY	95,004	3,103	(15,250)
CAPITAL AREA HUMAN SERVICE DISTRICT	(107,026)	(3,496)	17,180
LDH-DEVELOPMENT DISABILITIES CENTER	(1,266)	(41)	203
MEDICAL VENDOR ADMINISTRATION	(98,168)	(3,207)	15,758
DEPARTMENT OF HEALTH AND HOSPITALS	(349,643)	(11,421)	56,124
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	(196,697)	(6,425)	31,573
NE DELTA HUMAN SVCS AUTHORITY	90,665	2,962	(14,553)
LDH - OFFICE OF AGING AND ADULT SERVICES	(237,917)	(7,771)	38,190
OFFICE OF PUBLIC HEALTH	302,367	9,877	(48,535)
OFFICE OF BEHAVIORAL HEALTH	864,256	28,230	(138,729)
DEPT. OF HEALTH & HOSPITALS/OCDD OFFICES	8,316	272	(1,335)
DEPT. OF CHILDREN & FAMILY SERVICES	45,016	1,470	(7,226)
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	(64,812)	(2,117)	10,404
LA STATE PENITENTIARY	(86,507)	(2,826)	13,886
OFFICE OF JUVENILE JUSTICE	(963,237)	(31,464)	154,617
AVOYELLES CORRECTIONAL CENTER	(151,410)	(4,946)	24,304
LA CORRECTIONAL INST WOMEN	134,687	4,399	(21,620)
DPS-ALLEN CORRECTION CENTER	(358,231)	(11,701)	57,502
DIXON CORRECTIONAL INSTITUTE	(28,384)	(927)	4,556
ELAYN HUNT CORRECTIONAL CENTER	(141,195)	(4,612)	22,664
DAVID WADE CORRECTIONAL CENTER	6,147	201	(987)

(continued...)

Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2024)

Employer Name	Change in NPL Due to Change in Proportion	Change in Deferred Inflows Due to Change in Proportion	Change in Deferred Outflows Due to Change in Proportion
DOC-ADULT PROBATION & PAROLE	\$ (2,802)	\$ (92)	\$ 450
RAYBURN CORRECTIONAL CENTER	(1,898)	(62)	305
PUB SAFETY OFF OF MGT & FIN	(2,441)	(80)	392
OFFICE OF STATE POLICE	(2,260)	(74)	363
PUBLIC SAFETY OFFICE OF MOTOR VEHICLES	(41,220)	(1,346)	6,616
DPS-OFFICE OF STATE FIRE MARSHAL	276,876	9,044	(44,444)
DPS-LOUISIANA HIGHWAY SAFETY COMMISSION	(19,977)	(653)	3,207
DNR-OFFICE OF THE SECRETARY	(147,884)	(4,831)	23,738
OFFICE OF CONSERVATION	8,226	269	(1,320)
OFFICE OF COASTAL MANAGEMENT	145,896	4,766	(23,419)
LOUISIANA DEPARTMENT OF REVENUE	134,235	4,385	(21,547)
LOUISIANA WORKFORCE COMMISSION	(240,267)	(7,848)	38,567
DEPT. OF WILDLIFE & FISHERIES-MGMNT & FINANCE	(4,249)	(139)	682
DEPT. OF WILDLIFE & FISHERIES-OFFICE OF FISHERIES	(3,706)	(121)	595
DEPARTMENT OF STATE CIVIL SERVICE	(106,394)	(3,475)	17,078
ETHICS ADMINISTRATION	(96,269)	(3,145)	15,453
DPT. OF STATE CIVIL SVC - BRD OF TAX APPEALS	4,520	148	(725)
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	193,172	6,310	(31,008)
SSC-SPECIAL SCHOOL DISTRICT	(316,107)	(10,325)	50,741
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	342,774	11,197	(55,021)
THRIVE ACADEMY	(485,777)	(15,868)	77,976
E'COLE POINTE-AU-CHIEN (K-12 STATE SCHOOL)	(571,922)	(18,682)	91,804
LA EDUCATIONAL TELEVISION AUTHORITY	61,920	2,023	(9,939)
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	213,420	6,971	(34,258)
BOARD OF REGENTS	(717,275)	(23,429)	115,136
NEW ORLEANS CENTER FOR CREATIVE ARTS	540,465	17,654	(86,754)
LOUISIANA DEPARTMENT OF EDUCATION	(447,088)	(14,604)	71,766
RECOVERY SCHOOL DISTRICT OF LOUISIANA	3,797	124	(609)
STATE EMPLOYEES GROUP BENEFITS	(214,957)	(7,021)	34,504
DOA-OFFICE OF RISK MANAGEMENT	3,345	109	(537)
DOA-FEDERAL PROPERTY ASSISTANCE	1,537	50	(247)
PRISON ENTERPRISES	4,249	139	(682)
DIV OF ADMIN - OFFICE OF TECHNOLOGY SVCS	186,031	6,077	(29,861)

(continued...)

Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2024)			
Employer Name	Change in NPL Due to Change in Proportion	Change in Deferred Inflows Due to Change in Proportion	Change in Deferred Outflows Due to Change in Proportion
OFFICE OF STATE PROCUREMENT	\$ 5,876	\$ 192	\$ (943)
DEPARTMENT OF ENVIRONMENTAL QUALITY	223,092	7,287	(35,810)
Totals	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

EXPLANATION OF ACRONYMS

Notes to Schedules

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

TRSL Employer Schedules

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

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