



**Employer Pension Report
For Fiscal Year Ended
June 30, 2020**

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

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

We have audited the accompanying schedule of employer allocations of the Louisiana State Employees' Retirement System (the System) as of and for the year ended June 30, 2020, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying schedule of pension amounts by employer of the System as of and for the year ended June 30, 2020 and the related notes to the schedules.

Management's Responsibility for the Schedules

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

Auditors' Responsibility

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

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

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



Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and the net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities of the System, as of and for the year ended June 30, 2020 in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As disclosed in Note F to the employer schedules, the total pension liability for the System was \$19,691,378,799 as of June 30, 2020. The actuarial valuations were based on various assumptions made by the System's actuary. Because actual experience may differ from the assumptions used in the actuarial valuations, there is a risk that the total pension liability at June 30, 2020 could be materially different from the estimate. Our opinions are not modified with respect to this matter.

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

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

Other Matters

Financial Statement Audit

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the System as of and for the year ended June 30, 2020, and our report thereon, dated September 21, 2020, expressed an unmodified opinion on those financial statements.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer of the System (employer schedules). The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not part of the employer schedules. The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer.



The information has been subjected to the auditing procedures applied in the audit of the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer or to the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 30, 2020 on our consideration of the System's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the System's internal control over financial reporting and compliance.

Restriction on Use

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

Postlethwaite & Netterville

Baton Rouge, Louisiana
November 30, 2020

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer of the Louisiana State Employees' Retirement System (the System), as of June 30, 2020, and the related notes to the schedules and have issued our report thereon dated November 30, 2020.

Internal Control Over Financial Reporting

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

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

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



Compliance and Other Matters

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

Purpose of this Report

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

Postlethwaite & Netterville

Baton Rouge, Louisiana
November 30, 2020

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2020

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
15TH JUDICIAL DISTRICT COURT	\$ 67,332	0.00801%
17TH JUDICIAL DIST COURT	342,224	0.04069%
18TH JUDICIAL DISTRICT	112,396	0.01336%
19TH JUDICIAL DIST COURT	1,055,073	0.12545%
20TH JUDICIAL DISTRICT COURT	84,127	0.01000%
24TH JUDICIAL DIST CT JEFFERSON PARISH	274,000	0.03258%
2ND JUDICIAL DISTRICT COURT DIVISION A	16,601	0.00197%
2ND JUDICIAL DISTRICT COURT DIVISION B	14,195	0.00169%
2ND JUDICIAL DISTRICT COURT DIVISION C	45,072	0.00536%
3RD CIRCUIT COURT OF APPEAL	1,321,985	0.15718%
3RD JUDICIAL DISTRICT COURT	80,922	0.00962%
4TH DISTRICT COURT JUDGES OFFICE	163,356	0.01942%
5TH CIRCUIT COURT OF APPEAL	734,205	0.08730%
ACADIA PARISH POLICE JURY	16,311	0.00194%
ACADIA PARISH SCHOOL BOARD	19,039	0.00226%
ALGIERS CHARTER SCHOOLS ASSOCIATION	28,471	0.00339%
ALLEN PARISH POLICE JURY	5,100	0.00061%
AMITE RIVER BASIN WATER DIST	64,569	0.00768%
ASCENSION PARISH POLICE JURY	19,500	0.00232%
ASCENSION PARISH SCHOOL BOARD	240,240	0.02856%
ATCHAFALAYA LEVEE DISTRICT	820,121	0.09751%
AVOUELLES PARISH POLICE JURY	4,133	0.00049%
BATON ROUGE COMMUNITY COLLEGE	1,146,624	0.13633%
BD EX SPEECH PATHOLOGY & AUDIOLOGY	45,019	0.00535%
BD OF COMMISSIONERS PORT OF NEW ORLEANS	5,547,316	0.65956%
BD OF ELEM AND SECONDARY ED	54,682	0.00650%
BD OF EXAMINERS OF CERTIFIED SHORTHAND	18,323	0.00218%
BOARD OF EXAMINERS OF NURSING FACILITIES ADMIN	82,444	0.00980%
BOARD OF MEDICAL EXAMINERS	1,175,480	0.13976%
BOARD OF REGENTS	2,139,786	0.25442%
BOGALUSA CITY SCHOOLS	17,785	0.00212%
BOSSIER CITY COURT	30,791	0.00366%
BOSSIER PARISH COMMUNITY COLLEGE	884,879	0.10521%
BOSSIER PARISH SCHOOL BOARD	98,825	0.01175%
CADDO LEVEE DISTRICT	198,866	0.02365%

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2020

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
CADDO PARISH SCHOOL BOARD	\$ 142,505	0.01694%
CALCASIEU PARISH POLICE JURY	20,341	0.00242%
CALCASIEU PARISH SCHOOL BOARD	108,607	0.01291%
CAPITOL AREA GROUNDWATER COMMISSION	32,080	0.00381%
CATAHOULA PARISH SCHOOL BOARD	39,430	0.00469%
CENTRAL LA TECH COMMUNITY COLLEGE	248,512	0.02955%
CITY COURT OF ABBEVILLE	21,420	0.00255%
CITY COURT OF BAKER	32,314	0.00384%
CITY COURT OF BASTROP	32,233	0.00383%
CITY COURT OF BOGALUSA	7,649	0.00091%
CITY COURT OF CROWLEY	17,340	0.00206%
CITY COURT OF DENHAM SPRINGS	29,708	0.00353%
CITY COURT OF FRANKLIN	16,107	0.00192%
CITY COURT OF HAMMOND	20,018	0.00238%
CITY COURT OF HOUMA	27,656	0.00329%
CITY COURT OF JENNINGS	17,988	0.00214%
CITY COURT OF LAKE CHARLES	67,661	0.00805%
CITY COURT OF MORGAN CITY	23,291	0.00277%
CITY COURT OF OAKDALE	7,482	0.00089%
CITY COURT OF PLAQUEMINE	9,816	0.00117%
CITY COURT OF PORT ALLEN CIVIL FEES	16,656	0.00198%
CITY COURT OF SLIDELL	25,985	0.00309%
CITY COURT OF SULPHUR	20,094	0.00239%
CITY COURT OF THIBODAU	16,014	0.00190%
CITY COURT OF VILLE PLATTE CIVIL DIV	-	0.00000%
CITY COURT OF WEST MONROE	11,140	0.00132%
CITY OF ABBEVILLE	3,991	0.00047%
CITY OF BAKER	10,625	0.00126%
CITY OF BAKER SCHOOL BOARD	20,714	0.00246%
CITY OF BASTROP	9,867	0.00117%
CITY OF BATON ROUGE	184,666	0.02196%
CITY OF BOGALUSA	9,415	0.00112%
CITY OF BOSSIER	14,785	0.00176%
CITY OF BREAUX BRIDGE	22,077	0.00263%
CITY OF CROWLEY	12,125	0.00144%

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2020

<u>Employer Name</u>	<u>Projected Required Employer Contributions</u>	<u>Employer Allocation Percentage</u>
CITY OF DENHAM SPRINGS	\$ 10,965	0.00130%
CITY OF DONALDSONVILLE	3,100	0.00037%
CITY OF EUNICE	7,505	0.00089%
CITY OF FRANKLIN	8,393	0.00100%
CITY OF GONZALES	3,100	0.00037%
CITY OF JEANERETTE	8,587	0.00102%
CITY OF JENNINGS	3,875	0.00046%
CITY OF KAPLAN	9,887	0.00118%
CITY OF LAKE CHARLES	14,761	0.00176%
CITY OF MARKSVILLE	5,254	0.00063%
CITY OF MINDEN	2,415	0.00029%
CITY OF MONROE	109,486	0.01302%
CITY OF MORGAN CITY	15,300	0.00182%
CITY OF NATCHITOCHE	5,100	0.00061%
CITY OF NEW IBERIA	17,376	0.00207%
CITY OF OAKDALE	7,094	0.00084%
CITY OF OPELOUSAS	14,374	0.00171%
CITY OF PINEVILLE	8,425	0.00100%
CITY OF PLAQUEMINE	14,644	0.00174%
CITY OF PORT ALLEN	12,116	0.00144%
CITY OF RAYNE	9,415	0.00112%
CITY OF RUSTON	14,020	0.00167%
CITY OF SHREVEPORT	153,996	0.01831%
CITY OF SLIDELL	17,712	0.00211%
CITY OF SULPHUR	9,142	0.00109%
CITY OF THIBODAUX	16,302	0.00194%
CITY OF WEST MONROE	19,270	0.00229%
CITY OF WINNFIELD	1,020	0.00012%
CITY OF ZACHARY	3,775	0.00045%
CLAIBORNE PARISH SCHOOL BOARD	35,841	0.00426%
COASTAL PROTECTION & RESTORATION AUTHORITY	5,420,515	0.64449%
COMMISSION OF LAW ENFORCEMENT LCLE	978,535	0.11635%
COURT OF APPEAL FIRST CIRCUIT	1,637,386	0.19468%
COURT OF APPEALS FOURTH CIRCUIT	1,443,298	0.17161%
COURT OF APPEALS SECOND CIRCUIT	925,421	0.11003%

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2020

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
CRIMINAL DISTRICT COURT	\$ 1,593,197	0.18943%
CRT - OFFICE OF CULTURAL DEVELOPMENT	770,255	0.09158%
CRT - OFFICE OF STATE LIBRARY	883,036	0.10499%
CRT - OFFICE OF STATE MUSEUM	1,205,840	0.14337%
CRT - OFFICE OF STATE PARKS	4,317,840	0.51338%
CRT - OFFICE OF THE SECRETARY	1,051,159	0.12498%
CRT - OFFICE OF TOURISM	1,039,109	0.12355%
CUSTODIAN OF NOTARIAL ARCHIVES	125,872	0.01497%
DELGADO COLLEGE	2,548,687	0.30303%
DEPARTMENT OF CHILDREN AND FAMILY SERVICES	63,718,299	7.57596%
DEPARTMENT OF INSURANCE	5,530,816	0.65760%
DEPT ENVIRONMENTAL QUALITY	16,316,726	1.94002%
DEPT OF AGRICULTURE AND FORESTRY	11,753,615	1.39748%
DEPT OF FINANCE CITY OF NEW ORLEANS	266,436	0.03168%
DEPT OF REVENUE & TAXATION	14,301,614	1.70043%
DESOTO PARISH SCHOOL BOARD	33,216	0.00395%
DNR - OFFICE OF COASTAL RESTOR AND MGT	1,151,430	0.13690%
DNR - OFFICE OF CONSERVATION	3,719,277	0.44221%
DNR - OFFICE OF MINERAL RESOURCES	1,372,394	0.16317%
DNR - OFFICE OF THE SECRETARY	952,152	0.11321%
DOA - DIVISION OF ADMINISTRATION	12,800,433	1.52194%
DOA - EXECUTIVE OFFICE	1,934,093	0.22996%
DOA - FEDERAL PROPERTY ASSISTANCE	116,486	0.01385%
DOA - LA PROPERTY ASSISTANCE AGENCY	545,130	0.06482%
DOA - LOUISIANA TAX COMMISSION	833,215	0.09907%
DOA - MENTAL HEALTH ADVOCACY SERVICE	1,006,383	0.11966%
DOA - OFFICE OF AIRCRAFT SERVICES	49,378	0.00587%
DOA - OFFICE OF GROUP BENEFITS	970,550	0.11540%
DOA - OFFICE OF RISK MANAGEMENT	1,067,626	0.12694%
DOA - OFFICE OF ST PROCUREMENT	2,215,551	0.26342%
DOA - OFFICE OF TECHNOLOGY SERVICES	20,772,145	2.46976%
DOA - OFFICE OF THE INSPECTOR GENERAL	405,654	0.04823%
DOC - ADMINISTRATION	5,511,038	0.65525%
DOC - ADULT PROBATION AND PAROLE	17,465,188	2.07657%
DOC - ALLEN CORRECTIONAL CENTER	2,542,656	0.30232%

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2020

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
DOC - DAVID WADE CORRECTIONAL CENTER	\$ 5,804,327	0.69012%
DOC - DIXON CORRECTIONAL INSTITUTE	8,559,648	1.01772%
DOC - ELAYN HUNT CORRECTIONAL CENTER	9,687,265	1.15179%
DOC - LA CORRECTIONAL INST FOR WOMEN	4,890,158	0.58143%
DOC - LOUISIANA STATE PENITENTIARY	23,606,376	2.80674%
DOC - PRISON ENTERPRISES	1,310,169	0.15578%
DOC - RAYBURN CORRECTIONAL INST	5,259,289	0.62532%
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	6,081,813	0.72311%
DOE - SPECIAL SCHOOL DISTRICTS	148,362	0.01764%
DOE - STATE ACTIVITIES	8,931,063	1.06188%
DOTD - ADMINISTRATION	5,022,591	0.59717%
DOTD - ENGINEERING AND OPERATIONS	76,852,740	9.13747%
DPS - LA HIGHWAY SAFETY COMMISSION	373,448	0.04440%
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	275,604	0.03277%
DPS - LOUISIANA GAMING CONTROL BOARD	63,098	0.00750%
DPS - OFFICE OF MGT AND FINANCE	2,535,008	0.30141%
DPS - OFFICE OF MOTOR VEHICLES	8,007,736	0.95210%
DPS - OFFICE OF STATE FIRE MARSHALL	4,109,208	0.48858%
DPS - OFFICE OF STATE POLICE	13,779,630	1.63837%
DSCS - BOARD OF TAX APPEALS	183,126	0.02177%
DSCS - DIV OF ADMINISTRATIVE LAW	1,662,221	0.19763%
DSCS - ETHICS ADMINISTRATION	944,755	0.11233%
DSCS - STATE CIVIL SERVICE	2,611,807	0.31054%
DVA - DEPARTMENT OF VETERANS AFFAIRS	1,704,574	0.20267%
DVA - LOUISIANA VETERANS HOME	1,592,843	0.18939%
DVA - NORTHEAST LA VETERANS HOME	1,666,733	0.19817%
DVA - NORTHWEST LA VETERANS HOME	1,810,632	0.21528%
DVA - SOUTHEAST LA VETERANS HOME	1,910,125	0.22711%
DVA - SOUTHWEST LA VETERANS HOME	1,996,956	0.23743%
EAST BATON ROUGE PARISH SCHOOL BOARD	177,107	0.02106%
EAST JEFFERSON POLICE DEPT	605,232	0.07196%
EINSTEIN CHARTER SCHOOLS	49,479	0.00588%
EUNICE CITY COURT	22,543	0.00268%
FIFTH LA LEVEE BOARD	197,327	0.02346%
FLORIDA PARISHES JUV DETENTION CENTER	1,392,839	0.16561%

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Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2020

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
GREATER BATON ROUGE PORT COM	\$ 765,421	0.09101%
GREATER KROTZ SPRINGS PORT COMM	46,545	0.00553%
GREATER LAFOURCHE PORT COMMISSION	1,114,820	0.13255%
IBERIA PARISH GOVERNMENT	8,037	0.00096%
IBERIA PARISH SCHOOL BOARD	48,722	0.00579%
IBERVILLE PARISH SCHOOL BOARD	22,452	0.00267%
INSPIRENOLA SCHOOLS	24,561	0.00292%
JEANERETTE CITY COURT	2,982	0.00036%
JEFFERSON DAVIS PARISH	1,771	0.00021%
JEFFERSON DAVIS PARISH SCHOOL BOARD	-	0.00000%
JEFFERSON PARISH	259,113	0.03081%
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	422,091	0.05019%
JUDICIAL BRANCH OF LOUISIANA	25,314,265	3.00981%
JUDICIAL EXP REG PARISH OF ORLEANS	1,410,202	0.16767%
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	193,197	0.02297%
LA BD OF DRUG & DEVICE DISTR	64,311	0.00765%
LA BEHAVIOR ANALYST BOARD	26,065	0.00310%
LA BOARD OF JURY COMM ORLEANS PARISH	-	0.00000%
LA BOARD OF PHARMACY	713,347	0.08482%
LA BOARD REGISTRATION PROF ENGINEERS	240,307	0.02857%
LA CEMETERY BOARD	89,888	0.01069%
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	704,351	0.08375%
LA ECON DEV - OFFICE OF BUSINESS DEV	2,220,555	0.26402%
LA ECON DEV - OFFICE OF THE SECRETARY	1,051,265	0.12499%
LA ED TELEVISION AUTHORITY	1,292,246	0.15365%
LA HOUSE OF REPRESENTATIVES	4,370,910	0.51969%
LA HOUSING CORPORATION	3,523,162	0.41890%
LA LICENSED PROFESSIONAL COUNSELORS	50,957	0.00606%
LA MILITARY DEPT	12,324,973	1.46541%
LA PATIENT'S COMP FUND OVERSIGHT BOARD	1,151,544	0.13692%
LA PUBLIC DEFENDER BOARD	450,148	0.05352%
LA RACING COMMISSION	868,090	0.10321%
LA REAL ESTATE COMM	457,100	0.05435%
LA SCHOOL FOR MATH SCI & ARTS	233,329	0.02774%
LA SENATE	3,775,910	0.44895%

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2020

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
LA SPECIAL EDUCATION CENTER	\$ -	0.00000%
LA ST BD BARBER EXAMINERS	85,185	0.01013%
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	84,381	0.01003%
LA ST BD OF EXAMINERS OF DIET & NUTRITION	18,045	0.00215%
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	43,549	0.00518%
LA ST BOARD OF ARCHITECTURAL EXAMINERS	89,258	0.01061%
LA ST BOARD OF CHIROPRACTIC EXAMINERS	37,713	0.00448%
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	289,179	0.03438%
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	30,319	0.00361%
LA ST LICENSING BD OF CONTRACTORS	994,362	0.11823%
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	38,760	0.00461%
LA STATE BD OF COSMETOLOGY	328,111	0.03901%
LA STATE BD OF EMBALMERS & FUNERAL DIRS	66,059	0.00785%
LA STATE BD PRIVATE SECURITY EXAM	180,422	0.02145%
LA STATE BOARD OF DENTISTRY	175,496	0.02087%
LA STATE BOARD OF HOME INSPECTORS	26,711	0.00318%
LA STATE BOARD OF NURSING	1,584,366	0.18838%
LA STATE LAW INSTITUTE	144,722	0.01721%
LA STATE UNIVERSITY MEDICAL CENTER	6,860,819	0.81574%
LA USED MOTOR VEHICLE & PARTS	272,589	0.03241%
LA VETERINARY BOARD	43,195	0.00514%
LAFAYETTE CONSOL GOVT ADM OPERAT	91,034	0.01082%
LAFAYETTE PARISH SCHOOL BOARD	65,112	0.00774%
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	38,496	0.00458%
LAFOURCHE PARISH SCHOOL BOARD	33,162	0.00394%
LAKE PROVIDENCE PORT COMMISSION	85,144	0.01012%
LALLIE KEMP CHARITY HOSPITAL	4,643,321	0.55208%
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	2,569,734	0.30554%
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	5,496,865	0.65357%
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	1,508,746	0.17939%
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	168,738	0.02006%
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	3,934,695	0.46783%
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTHORITY	1,555,438	0.18494%
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	3,576,418	0.42523%
LDH-LA EMERGENCY RESPONSE NETWORK	287,923	0.03423%

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2020

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
LDH-MEDICAL VENDOR ADMINISTRATION	\$ 17,042,101	2.02627%
LDH-NORTHEAST DELTA HUMAN SERVICES AUTHORITY	2,263,768	0.26916%
LDH-NORTHWEST LOUISIANA HUMAN SERVICES DISTRICT	1,885,677	0.22420%
LDH-OFF OF THE SECRETARY MGT AND FINANCE	11,012,052	1.30931%
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	24,492,923	2.91215%
LDH-OFFICE OF AGING AND ADULT SERVICES	7,878,236	0.93670%
LDH-OFFICE OF BEHAVIORAL HEALTH	26,822,254	3.18910%
LDH-OFFICE OF PUBLIC HEALTH	28,458,929	3.38370%
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	3,370,073	0.40069%
LEESVILLE CITY COURT	4,603	0.00055%
LEGISLATIVE BUDGETARY CONTROL COUNCIL	92,801	0.01103%
LEGISLATIVE FISCAL OFFICE	679,212	0.08076%
LINCOLN PARISH SCHOOL BOARD	41,118	0.00489%
LIVINGSTON PARISH COUNCIL	3,539	0.00042%
LIVINGSTON PARISH SCHOOL BOARD	156,682	0.01863%
LOUISIANA BOARD OF CPAS	162,896	0.01937%
LOUISIANA BOARD OF MASSAGE THERAPY	74,887	0.00890%
LOUISIANA DELTA COMMUNITY COLLEGE	454,978	0.05410%
LOUISIANA DEPARTMENT OF JUSTICE	12,906,020	1.53450%
LOUISIANA LEGISLATIVE AUDITOR	7,715,345	0.91734%
LOUISIANA LOTTERY CORPORATION	33,631	0.00400%
LOUISIANA MOTOR VEHICLE COMMISSION	453,648	0.05394%
LOUISIANA PHYSICAL THERAPY BOARD	79,394	0.00944%
LOUISIANA STATE UNIVERSITY	24,406,551	2.90188%
LOUISIANA TAX FREE SHOPPING	109,013	0.01296%
LSU MEDICAL CENTER HEALTH CARE SRV DIV	586,130	0.06969%
LSU MEDICAL CENTER IN SHREVEPORT	4,994,283	0.59381%
LT GOVERNORS OFFICE	442,498	0.05261%
MADISON PARISH PORT HARBOR & TERMINAL	56,461	0.00671%
MARKSVILLE CITY COURT	22,426	0.00267%
METROPOLITAN HUMAN SERVICES DISTRICT	2,936,154	0.34910%
MINDEN CITY COURT	-	0.00000%
MONROE CITY SCHOOL BOARD	43,469	0.00517%
MUNICIPAL FIRE & POLICE CIVIL SERVICE	520,741	0.06192%
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	98,806	0.01175%

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2020

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
NATCHITOCHEs CANE RIVER LEVEE DISTRICT	\$ 64,908	0.00772%
NATCHITOCHEs CITY COURT	24,144	0.00287%
NEW IBERIA CITY COURT	20,897	0.00249%
NEW ORLEANS CENTER FOR CREATIVE ARTS	65,034	0.00773%
NORTH LAFOURCHE LEVEE DISTRICT	179,187	0.02131%
NORTHSHORE TECH COMMUNITY COLLEGE	465,289	0.05532%
NORTHWEST LA TECHNICAL COMMUNITY COLLEGE	177,551	0.02111%
NUNEZ COMMUNITY COLLEGE	194,099	0.02308%
OFFICE OF ELDERLY AFFAIRS	1,294,334	0.15389%
OFFICE OF FINANCIAL INSTITUTIONS	2,340,641	0.27830%
OFFICE OF HOME LAND SEC & EMERG. PREP.	5,306,363	0.63091%
OFFICE OF JUVENILE JUSTICE	13,784,622	1.63896%
OPELOUSAS CITY COURT	23,970	0.00285%
ORLEANS PARISH SCHOOL BOARD	186,851	0.02222%
OUACHITA PARISH POLICE JURY	44,461	0.00529%
OUACHITA PARISH SCHOOL BOARD	118,786	0.01412%
PARISH OF ORLEANS JUDICIAL EXP JUDGES	133,775	0.01591%
PARISH OF TANGIPAHOA	5,993	0.00071%
PARISH OF TERREBONNE	16,796	0.00200%
PINEVILLE CITY COURT	36,022	0.00428%
PONTCHARTRAIN LEVEE DISTRICT	802,928	0.09547%
PORT OF LAKE CHARLES	2,224,206	0.26445%
PUBLIC SERVICE COMMISSION	1,599,490	0.19018%
RAPIDES PARISH HOUSING AUTHORITY	169,844	0.02019%
RAPIDES PARISH SCHOOL BOARD	384,001	0.04566%
RAYNE CITY COURT	30,600	0.00364%
RECOVERY SCHOOL DISTRICT	337,010	0.04007%
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	399,897	0.04755%
REGIONAL PLANNING COMMISSION	521,128	0.06196%
REGIONAL TRANSIT AUTHORITY	61,313	0.00729%
RIVER PARISHES COMMUNITY COLLEGE	265,437	0.03156%
RUSTON CITY COURT	31,518	0.00375%
SABINE PARISH SCHOOL BOARD	9,273	0.00110%
SABINE RIVER AUTHORITY	844,224	0.10038%
SCHOOL EMPLOYEES RETIREMENT SYSTEM	44,945	0.00534%

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2020

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
SCHOOL FOR THE DEAF & VISUALLY IMPAIRED	\$ 1,438,110	0.17099%
SECRETARY OF STATE'S OFFICE	6,695,743	0.79611%
SOUTH LAFOURCHE LEVEE DISTRICT	411,607	0.04894%
SOUTH LOUISIANA COMMUNITY COLLEGE	1,082,450	0.12870%
SOUTH TANGIPAHOA PARISH PORT COMMISSION	13,987	0.00166%
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	5,036,325	0.59881%
SOUTHERN UNIVERSITY	7,003,512	0.83270%
SOWELA TECHNICAL COMMUNITY COLLEGE	357,453	0.04250%
SPRINGHILL CITY COURT	-	0.00000%
ST BERNARD PORT HARBOR & TERM DIST	540,775	0.06430%
ST CHARLES PARISH PUBLIC SCHOOLS	60,809	0.00723%
ST LANDRY PARISH GOVERNMENT	10,011	0.00119%
ST LANDRY PARISH SCHOOL BOARD	83,461	0.00992%
ST MARTIN PARISH POLICE JURY	2,805	0.00033%
ST MARTIN PARISH SCHOOL BOARD	34,091	0.00405%
ST TAMMANY PARISH GOVERNMENT	1,570	0.00019%
ST TAMMANY PARISH SCHOOL BOARD	234,515	0.02788%
ST. HELENA PARISH SCHOOL BOARD	16,754	0.00199%
ST. MARY PARISH SCHOOL BOARD	54,197	0.00644%
STATE PLUMBING BOARD	92,942	0.01105%
STATE POLICE COMMISSION	62,107	0.00738%
STATE POLICE RETIREMENT SYSTEM	139,953	0.01664%
TANGIPAHOA PARISH SCHOOL SYSTEM	226,315	0.02691%
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	1,827,076	0.21724%
TENSAS BASIN LEVEE DISTRICT	554,736	0.06596%
TERREBONNE LEVEE & CONSERVATION DISTRICT	442,453	0.05261%
TERREBONNE PARISH SCHOOL BOARD	120,053	0.01427%
THE CITY OF VILLE PLATTE	27,158	0.00323%
THE PORT OF SOUTH LOUISIANA	975,364	0.11597%
THRIVE ACADEMY	40,822	0.00485%
TOWN OF BUNKIE	5,212	0.00062%
TOWN OF SORRENTO	1,276	0.00015%
TOWN OF VIDALIA	54,343	0.00646%
TREASURY DEPARTMENT	1,479,990	0.17597%
UNIVERSITY OF LOUISIANA	30,171,420	3.58731%

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2020

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
VERMILION PARISH POLICE JURY	\$ 6,337	0.00075%
VERMILION PARISH SCHOOL BOARD	26,704	0.00318%
VERNON PARISH SCHOOL BOARD	27,342	0.00325%
WARE YOUTH CENTER	1,285,167	0.15280%
WARREN EASTON CHARTER HIGH SCHOOL	29,096	0.00346%
WASHINGTON PARISH POLICE JURY	10,200	0.00121%
WEBSTER PARISH POLICE JURY	2,616	0.00031%
WEST BATON ROUGE PARISH COUNCIL	5,555	0.00066%
WEST FELICIANA PARISH SCHOOL BOARD	23,905	0.00284%
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	1,031,538	0.12265%
WINN PARISH POLICE JURY	1,020	0.00012%
WINNFIELD CITY COURT	5,813	0.00069%
WINNSBORO CITY COURT	11,132	0.00132%
WLF - OFFICE OF FISHERIES	4,928,555	0.58599%
WLF - OFFICE OF MGT AND FINANCE	952,018	0.11319%
WLF - OFFICE OF THE SECRETARY	8,203,647	0.97540%
WLF - OFFICE OF WILDLIFE	5,056,582	0.60122%
WORKFORCE SUPPORT AND TRAINING	14,941,486	1.77651%
ZACHARY CITY COURT	33,618	0.00400%
ZACHARY SCHOOL BOARD	26,201	0.00312%
Total	\$ 841,059,304	100.00000%

The accompanying notes are an integral part of this schedule.

Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2020

Employer Name	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense	
	Net Pension Liability	Net Difference Between Projected and Actual		Total Deferred Outflows of Resources	Changes of Assumptions	Total Deferred Inflows of Resources		Proportionate Share of Plan Pension Expense
		Difference Between Expected and Actual Experience	Investment Earnings on Pension Plan Investments					
15TH JUDICIAL DISTRICT COURT	\$ 662,150	\$ -	\$ 96,794	\$ 2,119	\$ -	\$ (6,359)	\$ 85,315	
17TH JUDICIAL DISTRICT COURT	3,365,335	-	491,947	10,768	-	(32,319)	433,609	
18TH JUDICIAL DISTRICT	1,105,292	-	161,573	3,537	-	(10,615)	142,412	
19TH JUDICIAL DISTRICT COURT	10,375,222	-	1,516,659	33,197	-	(99,640)	1,336,802	
20TH JUDICIAL DISTRICT COURT	827,315	-	120,938	2,647	-	(7,945)	106,596	
24TH JUDICIAL DIST CT JEFFERSON PARISH	2,694,418	-	393,872	8,621	-	(25,876)	347,164	
2ND JUDICIAL DISTRICT COURT DIVISION A	163,263	-	23,866	522	-	(1,568)	21,036	
2ND JUDICIAL DISTRICT COURT DIVISION B	139,609	-	20,408	447	-	(1,341)	17,988	
2ND JUDICIAL DISTRICT COURT DIVISION C	443,225	-	64,791	1,418	-	(4,257)	57,108	
3RD CIRCUIT COURT OF APPEAL	12,999,919	-	1,900,339	41,596	-	(124,846)	1,674,983	
3RD JUDICIAL DISTRICT COURT	795,721	-	116,319	2,546	-	(7,642)	102,525	
4TH DISTRICT COURT JUDGES OFFICE	1,606,412	-	234,827	5,140	-	(15,427)	206,979	
5TH CIRCUIT COURT OF APPEAL	7,219,880	-	1,055,408	23,101	-	(69,337)	930,250	
ACADIA PARISH POLICE JURY	160,368	-	23,443	513	-	(1,540)	20,663	
ACADIA PARISH SCHOOL BOARD	187,248	-	27,372	599	-	(1,798)	24,126	
ALGIERS CHARTER SCHOOLS ASSOCIATION	279,962	-	40,925	896	-	(2,689)	36,072	
ALLEN PARISH POLICE JURY	50,120	-	7,327	160	-	(481)	6,458	
AMITE RIVER BASIN WATER DIST	634,939	-	92,816	2,032	-	(6,098)	81,809	
ASCENSION PARISH POLICE JURY	191,714	-	28,025	613	-	(1,841)	24,702	
ASCENSION PARISH SCHOOL BOARD	2,362,434	-	345,343	7,559	-	(22,688)	304,389	
ATCHAFALAYA LEVEE DISTRICT	8,064,728	-	1,178,909	25,805	-	(77,451)	1,039,105	
AVOUELLES PARISH POLICE JURY	40,609	-	5,936	130	-	(390)	5,232	
BATON ROUGE COMMUNITY COLLEGE	11,275,484	-	1,648,260	36,078	-	(108,286)	1,452,797	
BD EX SPEECH PATHOLOGY & AUDIOLOGY	442,729	-	64,718	1,417	-	(4,252)	57,044	
BD OF COMMISSIONERS PORT OF NEW ORLEANS	54,550,265	-	7,974,203	174,543	-	(523,881)	7,028,565	
BD OF ELEM AND SECONDARY ED	537,759	-	78,610	1,721	-	(5,164)	69,288	
BD OF EXAMINERS OF CERTIFIED SHORTHAND	180,218	-	26,344	577	-	(1,731)	23,220	
BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTRATION	810,691	-	118,507	2,594	-	(7,786)	104,454	
BOARD OF MEDICAL EXAMINERS	11,559,251	-	1,689,741	36,986	-	(111,011)	1,489,359	
BOARD OF REGENTS	21,041,902	-	3,075,923	67,327	-	(202,079)	2,711,158	
BOGALUSA CITY SCHOOLS	174,925	-	25,571	560	-	(1,680)	22,538	
BOSSIER CITY COURT	302,789	-	44,262	969	-	(2,908)	39,013	
BOSSIER PARISH COMMUNITY COLLEGE	8,701,570	-	1,272,003	27,842	-	(83,567)	1,121,160	
BOSSIER PARISH SCHOOL BOARD	971,803	-	142,059	3,109	-	(9,333)	125,213	
CADDO LEVEE DISTRICT	1,955,599	-	285,871	6,257	-	(18,781)	251,971	
CADDO PARISH SCHOOL BOARD	1,401,382	-	204,855	4,484	-	(13,458)	180,562	
CALCASIEU PARISH POLICE JURY	200,067	-	29,246	640	-	(1,921)	25,778	
CALCASIEU PARISH SCHOOL BOARD	1,067,991	-	156,120	3,417	-	(10,257)	137,606	
CAPITOL AREA GROUNDWATER COMMISSION	315,443	-	46,112	1,009	-	(3,029)	40,644	
CATAHOULA PARISH SCHOOL BOARD	387,729	-	56,679	1,241	-	(3,724)	49,957	

(Continued)

Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2020

Employer Name	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense	
	Net Pension Liability	Net Difference Between Projected and Actual		Total Deferred Outflows of Resources	Changes of Assumptions	Total Deferred Inflows of Resources		Proportionate Share of Plan Pension Expense
		Difference Between Expected and Actual Experience	Investment Earnings on Pension Plan Investments					
CENTRAL LA TECH COMMUNITY COLLEGE	\$ 2,443,734	\$ -	\$ 357,227	\$ 7,819	\$ -	\$ (23,469)	\$ 314,865	
CITY COURT OF ABBEVILLE	210,654	-	30,794	674	-	(2,023)	27,142	
CITY COURT OF BAKER	317,759	-	46,450	1,017	-	(3,052)	40,942	
CITY COURT OF BASTROP	316,932	-	46,329	1,014	-	(3,044)	40,835	
CITY COURT OF BOGALUSA	75,180	-	10,990	241	-	(722)	9,687	
CITY COURT OF CROWLEY	170,541	-	24,930	546	-	(1,638)	21,973	
CITY COURT OF DENHAM SPRINGS	292,120	-	42,702	935	-	(2,805)	37,638	
CITY COURT OF FRANKLIN	158,383	-	23,153	507	-	(1,521)	20,407	
CITY COURT OF HAMMOND	196,842	-	28,775	630	-	(1,890)	25,362	
CITY COURT OF HOUMA	271,940	-	39,752	870	-	(2,612)	35,038	
CITY COURT OF JENNINGS	176,910	-	25,861	566	-	(1,699)	22,794	
CITY COURT OF LAKE CHARLES	665,375	-	97,265	2,129	-	(6,390)	85,731	
CITY COURT OF MORGAN CITY	229,015	-	33,478	733	-	(2,199)	29,508	
CITY COURT OF OAKDALE	73,609	-	10,760	236	-	(707)	9,484	
CITY COURT OF PLAQUEMINE	96,519	-	14,109	309	-	(927)	12,436	
CITY COURT OF PORT ALLEN CIVIL FEES	163,759	-	23,938	524	-	(1,573)	21,100	
CITY COURT OF SLIDELL	255,564	-	37,359	818	-	(2,454)	32,928	
CITY COURT OF SULPHUR	197,586	-	28,883	632	-	(1,898)	25,458	
CITY COURT OF THIBODAUX	157,474	-	23,020	504	-	(1,512)	20,290	
CITY COURT OF VILLE PLATTE CIVIL DIV	-	-	-	-	-	-	-	
CITY COURT OF WEST MONROE	109,504	-	16,007	350	-	(1,052)	14,109	
CITY OF ABBEVILLE	39,203	-	5,731	125	-	(376)	5,051	
CITY OF BAKER	104,459	-	15,270	334	-	(1,003)	13,459	
CITY OF BAKER SCHOOL BOARD	203,707	-	29,778	652	-	(1,956)	26,247	
CITY OF BASTROP	97,015	-	14,182	310	-	(932)	12,500	
CITY OF BATON ROUGE	1,815,908	-	265,451	5,810	-	(17,439)	233,972	
CITY OF BOGALUSA	92,549	-	13,529	296	-	(889)	11,925	
CITY OF BOSSIER	145,398	-	21,254	465	-	(1,396)	18,734	
CITY OF BREAUX BRIDGE	217,105	-	31,737	695	-	(2,085)	27,973	
CITY OF CROWLEY	119,263	-	17,434	382	-	(1,145)	15,367	
CITY OF DENHAM SPRINGS	107,850	-	15,766	345	-	(1,036)	13,896	
CITY OF DONALDSONVILLE	30,519	-	4,461	98	-	(293)	3,932	
CITY OF EUNICE	73,774	-	10,784	236	-	(709)	9,506	
CITY OF FRANKLIN	82,541	-	12,066	264	-	(793)	10,635	
CITY OF GONZALES	30,519	-	4,461	98	-	(293)	3,932	
CITY OF JEANNERETTE	84,444	-	12,344	270	-	(811)	10,880	
CITY OF JENNINGS	38,128	-	5,574	122	-	(366)	4,913	
CITY OF KAPLAN	97,180	-	14,206	311	-	(933)	12,521	
CITY OF LAKE CHARLES	145,150	-	21,218	464	-	(1,394)	18,702	
CITY OF MARKSVILLE	51,692	-	7,556	165	-	(496)	6,660	

(Continued)

Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2020

Employer Name	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense	
	Net Pension Liability	Net Difference Between Projected and Actual		Total Deferred Outflows of Resources	Changes of Assumptions	Total Deferred Inflows of Resources		Proportionate Share of Plan Pension Expense
		Difference Between Expected and Actual Experience	Investment Earnings on Pension Plan Investments					
CITY OF MINDEN	\$ 23,737	\$ -	\$ 3,470	\$ 76	\$ 3,546	\$ (228)	\$ 3,088	
CITY OF MONROE	1,076,676	-	157,389	3,445	160,834	(10,340)	138,725	
CITY OF MORGAN CITY	150,443	-	21,992	481	22,473	(1,445)	19,384	
CITY OF NATCHITOCHES	50,120	-	7,327	160	7,487	(481)	6,458	
CITY OF NEW IBERIA	170,872	-	24,978	547	25,525	(1,641)	22,016	
CITY OF OAKDALE	69,722	-	10,192	223	10,415	(670)	8,983	
CITY OF OPELOUSAS	141,346	-	20,662	452	21,114	(1,357)	18,212	
CITY OF PINEVILLE	82,872	-	12,114	265	12,379	(796)	10,678	
CITY OF PLAQUEMINE	143,992	-	21,049	461	21,510	(1,383)	18,553	
CITY OF FORT ALLEN	119,180	-	17,422	381	17,803	(1,145)	15,356	
CITY OF RAYNE	92,549	-	13,529	296	13,825	(889)	11,925	
CITY OF RUSTON	137,872	-	20,154	441	20,595	(1,324)	17,764	
CITY OF SHREVEPORT	1,514,359	-	221,370	4,845	226,215	(14,543)	195,119	
CITY OF SLIDELL	174,180	-	25,462	557	26,019	(1,673)	22,442	
CITY OF SULPHUR	89,902	-	13,142	288	13,430	(863)	11,584	
CITY OF THIBODAUX	160,286	-	23,431	513	23,944	(1,539)	20,652	
CITY OF WEST MONROE	189,481	-	27,698	606	28,304	(1,820)	24,414	
CITY OF WINNFIELD	10,008	-	1,463	32	1,495	(96)	1,289	
CITY OF ZACHARY	37,135	-	5,428	119	5,547	(357)	4,785	
CLAIBORNE PARISH SCHOOL BOARD	352,413	-	51,516	1,128	52,644	(3,384)	45,407	
COASTAL PROTECTION & RESTORATION AUTHORITY	53,303,379	-	7,791,933	170,554	7,962,487	(511,906)	6,867,909	
COMMISSION OF LAW ENFORCEMENT LCLE	9,622,591	-	1,406,638	30,789	1,437,427	(92,412)	1,239,829	
COURT OF APPEAL FIRST CIRCUIT	16,101,419	-	2,353,719	51,519	2,405,238	(154,632)	2,074,598	
COURT OF APPEALS FOURTH CIRCUIT	14,192,880	-	2,074,727	45,413	2,120,140	(136,303)	1,828,691	
COURT OF APPEALS SECOND CIRCUIT	9,100,216	-	1,330,277	29,118	1,359,395	(87,395)	1,172,523	
CRIMINAL DISTRICT COURT	15,666,878	-	2,290,197	50,129	2,340,326	(150,459)	2,018,609	
CRT - OFFICE OF CULTURAL DEVELOPMENT	7,574,443	-	1,107,238	24,236	1,131,474	(72,742)	975,934	
CRT - OFFICE OF STATE LIBRARY	8,683,457	-	1,269,355	27,784	1,297,139	(83,393)	1,118,826	
CRT - OFFICE OF STATE MUSEUM	11,857,822	-	1,733,386	37,941	1,771,327	(113,878)	1,527,829	
CRT - OFFICE OF STATE PARKS	42,460,038	-	6,206,844	135,859	6,342,703	(407,771)	5,470,792	
CRT - OFFICE OF THE SECRETARY	10,336,681	-	1,511,025	33,074	1,544,099	(99,270)	1,331,836	
CRT - OFFICE OF TOURISM	10,218,245	-	1,493,712	32,695	1,526,407	(98,132)	1,316,577	
CUSTODIAN OF NOTARIAL ARCHIVES	1,237,788	-	180,941	3,961	184,902	(11,887)	159,484	
DELGADO COLLEGE	25,062,853	-	3,663,709	80,193	3,743,902	(240,694)	3,229,240	
DEPARTMENT OF CHILDREN AND FAMILY SERVICES	626,582,327	-	91,594,329	2,004,864	93,599,193	(6,017,467)	80,732,415	
DEPARTMENT OF INSURANCE	54,387,995	-	7,950,483	174,024	8,124,507	(522,322)	7,007,657	
DEPT ENVIRONMENTAL QUALITY	160,452,694	-	23,455,109	513,397	23,968,506	(1,540,929)	20,673,634	
DEPT OF AGRICULTURE AND FORESTRY	115,580,764	-	16,895,693	369,822	17,265,515	(1,109,995)	14,892,080	
DEPT OF FINANCE CITY OF NEW ORLEANS	2,620,065	-	383,003	8,383	391,386	(25,162)	337,584	
DEPT OF REVENUE & TAXATION	140,636,836	-	20,558,410	449,993	21,008,403	(1,350,625)	18,120,446	

Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2020

Employer Name	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense		
	Net Pension Liability	Net Difference Between Projected and Actual		Difference Between Expected and Actual Experience	Total Deferred Outflows of Resources	Changes of Assumptions		Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
		Investment Earnings on Pension Plan	Investments						
DESOTO PARISH SCHOOL BOARD	\$ 326,609	\$ -	\$ 47,744	\$ 1,045	\$ 48,789	\$ -	\$ (3,137)	\$ 42,082	
DNR - OFFICE OF COASTAL RESTOR AND MGT	11,322,710	-	1,655,163	36,229	1,691,392	-	(108,739)	1,458,882	
DNR - OFFICE OF CONSERVATION	36,573,969	-	5,346,413	117,025	5,463,438	-	(351,243)	4,712,397	
DNR - OFFICE OF MINERAL RESOURCES	13,495,580	-	1,972,795	43,182	2,015,977	-	(129,607)	1,738,847	
DNR - OFFICE OF THE SECRETARY	9,363,140	-	1,368,712	29,959	1,398,671	-	(89,920)	1,206,400	
DOA - DIVISION OF ADMINISTRATION	125,874,769	-	18,400,479	402,759	18,803,238	-	(1,208,855)	16,218,418	
DOA - EXECUTIVE OFFICE	19,019,145	-	2,780,235	60,855	2,841,090	-	(182,653)	2,450,534	
DOA - FEDERAL PROPERTY ASSISTANCE	1,145,488	-	167,448	3,665	171,113	-	(11,001)	147,591	
DOA - LA PROPERTY ASSISTANCE AGENCY	5,360,633	-	783,622	17,152	800,774	-	(51,482)	690,694	
DOA - LOUISIANA TAX COMMISSION	8,193,503	-	1,197,733	26,217	1,223,950	-	(78,687)	1,055,697	
DOA - MENTAL HEALTH ADVOCACY SERVICE	9,896,433	-	1,446,669	31,665	1,478,334	-	(95,042)	1,275,112	
DOA - OFFICE OF AIRCRAFT SERVICES	485,571	-	70,981	1,554	72,535	-	(4,663)	62,564	
DOA - OFFICE OF GROUP BENEFITS	9,544,020	-	1,395,153	30,538	1,425,691	-	(91,657)	1,229,706	
DOA - OFFICE OF RISK MANAGEMENT	10,498,620	-	1,534,697	33,592	1,568,289	-	(100,825)	1,352,702	
DOA - OFFICE OF ST PROCUREMENT	21,786,924	-	3,184,831	69,711	3,254,542	-	(209,234)	2,807,151	
DOA - OFFICE OF TECHNOLOGY SERVICES	204,265,648	-	29,859,723	653,585	30,513,308	-	(1,961,692)	26,318,743	
DOA - OFFICE OF THE INSPECTOR GENERAL	3,989,026	-	583,119	12,764	595,883	-	(38,309)	513,969	
DOC - ADMINISTRATION	54,193,551	-	7,922,059	173,402	8,095,461	-	(520,455)	6,982,604	
DOC - ADULT PROBATION AND PAROLE	171,746,208	-	25,106,004	549,533	25,655,537	-	(1,649,388)	22,128,754	
DOC - ALLEN CORRECTIONAL CENTER	25,003,552	-	3,655,040	80,003	3,735,043	-	(240,125)	3,221,599	
DOC - DAVID WADE CORRECTIONAL CENTER	57,077,616	-	8,343,654	182,630	8,526,284	-	(548,152)	7,354,203	
DOC - DIXON CORRECTIONAL INSTITUTE	84,172,407	-	12,304,393	269,325	12,573,718	-	(808,361)	10,845,249	
DOC - ELAYN HUNT CORRECTIONAL CENTER	95,260,974	-	13,925,329	304,805	14,230,134	-	(914,851)	12,273,963	
DOC - LA CORRECTIONAL INST FOR WOMEN	48,087,979	-	7,029,541	153,866	7,183,407	-	(461,819)	6,195,927	
DOC - LOUISIANA STATE PENITENTIARY	232,136,392	-	33,933,892	742,762	34,676,654	-	(2,229,353)	29,909,767	
DOC - PRISON ENTERPRISES	12,883,716	-	1,883,352	41,224	1,924,576	-	(123,730)	1,660,011	
DOC - RAYBURN CORRECTIONAL INST	51,717,892	-	7,560,165	165,481	7,725,646	-	(496,680)	6,663,626	
DOC - RAYMOND L BORDE CORRECTIONAL CENTER	59,806,275	-	8,742,531	191,361	8,933,892	-	(574,358)	7,705,779	
DOE - SPECIAL SCHOOL DISTRICTS	1,458,946	-	213,270	4,668	217,938	-	(14,011)	187,979	
DOE - STATE ACTIVITIES	87,824,816	-	12,838,305	281,011	13,119,316	-	(843,437)	11,315,847	
DOITD - ADMINISTRATION	49,390,278	-	7,219,912	158,033	7,377,945	-	(474,326)	6,363,723	
DOITD - ENGINEERING AND OPERATIONS	755,741,619	-	110,474,943	2,418,141	112,893,084	-	(7,257,857)	97,374,030	
DPS - LA HIGHWAY SAFETY COMMISSION	3,672,342	-	536,826	11,750	548,576	-	(35,268)	473,165	
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	2,710,215	-	396,182	8,672	404,854	-	(26,028)	349,199	
DPS - LOUISIANA GAMING CONTROL BOARD	620,466	-	90,700	1,985	92,685	-	(5,959)	79,944	
DPS - OFFICE OF MGT AND FINANCE	24,928,372	-	3,644,050	79,763	3,723,813	-	(239,403)	3,211,913	
DPS - OFFICE OF MOTOR VEHICLES	78,745,112	-	11,511,026	251,959	11,762,985	-	(756,239)	10,145,966	
DPS - OFFICE OF STATE FIRE MARSHALL	40,408,416	-	5,906,936	129,294	6,036,230	-	(388,068)	5,206,449	
DPS - OFFICE OF STATE POLICE	135,503,811	-	19,808,060	433,569	20,241,629	-	(1,301,329)	17,459,078	
DSCS - BOARD OF TAX APPEALS	1,800,773	-	263,238	5,762	269,000	-	(17,294)	232,022	

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Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2020

Employer Name	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense	
	Net Pension Liability	Net Difference Between Projected and Actual		Total Deferred Outflows of Resources	Changes of Assumptions	Total Deferred Inflows of Resources		Proportionate Share of Plan Pension Expense
		Difference Between Expected and Actual Experience	Investment Earnings on Pension Plan Investments					
DSCS - DIV OF ADMINISTRATIVE LAW	\$ 16,345,652	\$ -	\$ 2,389,421	\$ 52,301	\$ 2,441,722	\$ (156,978)	\$ 2,106,066	
DSCS - ETHICS ADMINISTRATION	9,290,359	-	1,358,072	29,726	1,387,798	(89,221)	1,197,022	
DSCS - STATE CIVIL SERVICE	25,683,567	-	3,754,445	82,179	3,836,624	(246,656)	3,309,216	
DVA - DEPARTMENT OF VETERANS AFFAIRS	16,762,163	-	2,450,307	53,634	2,503,941	(160,978)	2,159,732	
DVA - LOUISIANA VETERANS HOME	15,663,404	-	2,289,690	50,118	2,339,808	(150,426)	2,018,162	
DVA - NORTHEAST LA VETERANS HOME	16,390,065	-	2,395,913	52,443	2,448,356	(157,404)	2,111,789	
DVA - NORTHWEST LA VETERANS HOME	17,805,094	-	2,602,764	56,971	2,659,735	(170,994)	2,294,109	
DVA - SOUTHWEST LA VETERANS HOME	18,783,431	-	2,745,778	60,101	2,805,879	(180,389)	2,420,164	
DVA - SOUTHWEST LA VETERANS HOME	19,637,295	-	2,870,596	62,833	2,933,429	(188,589)	2,530,180	
EAST BATON ROUGE PARISH SCHOOL BOARD	1,741,637	-	254,594	5,573	260,167	(16,726)	224,402	
EAST JEFFERSON POLICE DEPT	5,951,655	-	870,018	19,043	889,061	(57,158)	766,845	
EINSTEIN CHARTER SCHOOLS	486,563	-	71,126	1,557	72,683	(4,673)	62,692	
EUNICE CITY COURT	221,654	-	32,402	709	33,111	(2,129)	28,559	
FIFTH LA LEVEE BOARD	1,940,464	-	283,659	6,209	289,868	(18,636)	250,020	
FLORIDA PARISHES JUV DETENTION CENTER	13,696,640	-	2,002,186	43,825	2,046,011	(131,538)	1,764,753	
GREATER BATON ROUGE PORT COM	7,526,887	-	1,100,287	24,084	1,124,371	(72,285)	969,807	
GREATER KROTZ SPRINGS PORT COMM	457,699	-	66,907	1,464	68,371	(4,396)	58,973	
GREATER LAFOURCHE PORT COMMISSION	10,962,770	-	1,602,547	35,077	1,637,624	(105,282)	1,412,505	
IBERIA PARISH GOVERNMENT	79,068	-	11,558	253	11,811	(759)	10,188	
IBERIA PARISH SCHOOL BOARD	479,120	-	70,038	1,533	71,571	(4,601)	61,733	
IBERVILLE PARISH SCHOOL BOARD	220,744	-	32,269	706	32,975	(2,120)	28,442	
INSPIRENOLA SCHOOLS	241,504	-	35,303	773	36,076	(2,319)	31,117	
JEANERETTE CITY COURT	29,361	-	4,292	94	4,386	(282)	3,783	
JEFFERSON DAVIS PARISH	17,451	-	2,551	56	2,607	(168)	2,249	
JEFFERSON DAVIS PARISH SCHOOL BOARD	-	-	-	-	-	-	-	
JEFFERSON PARISH	2,548,027	-	372,473	8,153	380,626	(24,470)	328,302	
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	4,150,717	-	606,755	13,281	620,036	(39,862)	534,802	
JUDICIAL BRANCH OF LOUISIANA	248,931,142	-	36,388,962	796,500	37,185,462	(2,390,643)	32,073,698	
JUDICIAL EXP REG PARISH OF ORLEANS	13,867,429	-	2,027,152	44,371	2,071,523	(133,178)	1,786,758	
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	1,899,855	-	277,722	6,079	283,801	(18,246)	244,788	
LA BD OF DRUG & DEVICE DISTR	632,375	-	92,441	2,023	94,464	(6,073)	81,479	
LA BEHAVIOR ANALYST BOARD	256,308	-	37,467	820	38,287	(2,461)	33,024	
LA BOARD OF JURY COMM ORLEANS PARISH	-	-	-	-	-	-	-	
LA BOARD OF PHARMACY	7,014,767	-	1,025,425	22,445	1,047,870	(67,367)	903,822	
LA BOARD REGISTRATION PROF ENGINEERS	2,363,095	-	345,439	7,561	353,000	(22,694)	304,475	
LA CEMETERY BOARD	883,886	-	129,207	2,828	132,035	(8,489)	113,885	
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	6,926,354	-	1,012,500	22,162	1,034,662	(66,518)	892,431	
LA ECON DEV - OFFICE OF BUSINESS DEV	21,836,135	-	3,192,024	69,869	3,261,893	(209,706)	2,813,491	
LA ECON DEV - OFFICE OF THE SECRETARY	10,337,756	-	1,511,182	33,078	1,544,260	(99,280)	1,331,975	
LA ED TELEVISION AUTHORITY	12,707,468	-	1,857,588	40,660	1,898,248	(122,038)	1,637,302	

(Continued)

Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2020

Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual 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	
LA HOUSE OF REPRESENTATIVES	\$ 42,981,917	\$ -	\$ 6,283,133	\$ 137,528	\$ 6,420,661	\$ (412,783)	\$ -	\$ (412,783)	\$ 5,538,034	
LA HOUSING CORPORATION	34,645,497	-	5,064,508	110,855	5,175,363	(332,723)	-	(332,723)	4,463,922	
LA LICENSED PROFESSIONAL COUNSELORS	501,120	-	73,254	1,603	74,857	(4,813)	-	(4,813)	64,567	
LA MILITARY DEPT	121,199,277	-	17,717,012	387,799	18,104,811	(1,163,953)	-	(1,163,953)	15,616,001	
LA PATIENT'S COMP FUND OVERSIGHT BOARD	11,323,868	-	1,655,332	36,233	1,691,565	(108,750)	-	(108,750)	1,459,031	
LA PUBLIC DEFENDER BOARD	4,426,627	-	647,088	14,164	661,252	(42,512)	-	(42,512)	570,352	
LA RACING COMMISSION	8,536,487	-	1,247,871	27,314	1,275,185	(81,981)	-	(81,981)	1,099,889	
LA REAL ESTATE COMM	4,494,943	-	657,074	14,382	671,456	(43,168)	-	(43,168)	579,154	
LA SCHOOL FOR MATH SCI & ARTS	2,294,449	-	335,404	7,342	342,746	(22,035)	-	(22,035)	295,630	
LA SENATE	37,130,915	-	5,427,828	118,807	5,546,635	(356,592)	-	(356,592)	4,784,157	
LA SPECIAL EDUCATION CENTER	-	-	-	-	-	-	-	-	-	
LA ST BD BARBER EXAMINERS	837,653	-	122,449	2,680	125,129	(8,045)	-	(8,045)	107,928	
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	829,796	-	121,300	2,655	123,955	(7,969)	-	(7,969)	106,916	
LA ST BD OF EXAMINERS OF DIET & NUTRITION	177,489	-	25,945	568	26,513	(1,705)	-	(1,705)	22,869	
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	428,255	-	62,603	1,370	63,973	(4,113)	-	(4,113)	55,179	
LA ST BOARD OF ARCHITECTURAL EXAMINERS	877,766	-	128,313	2,809	131,122	(8,430)	-	(8,430)	113,096	
LA ST BOARD OF CHIROPRATIC EXAMINERS	370,857	-	54,212	1,187	55,399	(3,562)	-	(3,562)	47,783	
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	2,843,704	-	415,695	9,099	424,794	(27,310)	-	(27,310)	366,399	
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	298,158	-	43,585	954	44,539	(2,863)	-	(2,863)	38,416	
LA ST LICENSING BD OF CONTRACTORS	9,778,163	-	1,429,380	31,287	1,460,667	(93,906)	-	(93,906)	1,259,874	
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	381,112	-	55,711	1,219	56,930	(3,660)	-	(3,660)	49,105	
LA STATE BD OF COSMETOLOGY	3,226,553	-	471,660	10,324	481,984	(30,987)	-	(30,987)	415,727	
LA STATE BD OF EMBALMERS & FUNERAL DIRS	649,578	-	94,956	2,078	97,034	(6,238)	-	(6,238)	83,695	
LA STATE BD PRIVATE SECURITY EXAM	1,774,224	-	259,358	5,677	265,035	(17,039)	-	(17,039)	228,601	
LA STATE BOARD OF DENTISTRY	1,725,758	-	252,273	5,522	257,795	(16,574)	-	(16,574)	222,356	
LA STATE BOARD OF HOME INSPECTORS	262,676	-	38,398	840	39,238	(2,523)	-	(2,523)	33,845	
LA STATE BOARD OF NURSING	15,580,036	-	2,277,503	49,851	2,327,354	(149,625)	-	(149,625)	2,007,420	
LA STATE LAW INSTITUTE	1,423,134	-	208,035	4,554	212,589	(13,667)	-	(13,667)	183,365	
LA STATE UNIVERSITY MEDICAL CENTER	67,466,733	-	9,862,343	215,872	10,078,215	(647,926)	-	(647,926)	8,692,796	
LA USED MOTOR VEHICLE & PARTS	2,680,523	-	391,841	8,577	400,418	(25,743)	-	(25,743)	345,374	
LA VETERINARY BOARD	424,782	-	62,095	1,359	63,454	(4,079)	-	(4,079)	54,731	
LAFAYETTE CONSOL GOVT ADM OPERAT	895,217	-	130,864	2,864	133,728	(8,597)	-	(8,597)	115,345	
LAFAYETTE PARISH SCHOOL BOARD	640,315	-	93,602	2,049	95,651	(6,149)	-	(6,149)	82,502	
LAFITE AREA INDEPENDENT LEVEE DISTRICT	378,548	-	55,337	1,211	56,548	(3,635)	-	(3,635)	48,774	
LAFOURCHE PARISH SCHOOL BOARD	326,112	-	47,671	1,043	48,714	(3,132)	-	(3,132)	42,018	
LAKE PROVIDENCE PORT COMMISSION	837,240	-	122,388	2,679	125,067	(8,041)	-	(8,041)	107,875	
LALLIE KEMP CHARITY HOSPITAL	45,660,703	-	6,674,720	146,100	6,820,820	(438,509)	-	(438,509)	5,883,184	
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	25,269,785	-	3,693,958	80,855	3,774,813	(242,682)	-	(242,682)	3,255,902	
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	54,054,191	-	7,901,687	172,956	8,074,643	(519,117)	-	(519,117)	6,964,648	
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	14,836,420	-	2,168,800	47,472	2,216,272	(142,484)	-	(142,484)	1,911,608	

Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2020

Employer Name	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense			
	Net Pension Liability	Net Difference Between Projected and Actual		Total Deferred Outflows of Resources	Changes of Assumptions	Difference Between Expected and Actual Experience	Total Deferred Inflows of Resources	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
		Difference Between Expected and Actual Experience	Investment Earnings on Pension Plan							
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	\$ 1,659,344	\$ -	\$ 242,564	\$ 5,309	\$ 247,873	\$ (15,936)	\$ -	\$ -	\$ (15,936)	\$ 213,799
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	38,692,335	-	5,656,078	123,803	5,779,881	(371,587)	-	-	(371,587)	4,985,340
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTHORITY	15,295,608	-	2,235,925	48,941	2,284,866	(146,893)	-	-	(146,893)	1,970,773
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	35,169,196	-	5,141,062	112,530	5,253,592	(337,752)	-	-	(337,752)	4,531,398
LDH-LA EMERGENCY RESPONSE NETWORK	2,831,298	-	413,881	9,059	422,940	(27,191)	-	-	(27,191)	364,800
LDH-MEDICAL VENDOR ADMINISTRATION	167,585,732	-	24,497,822	536,221	25,034,043	(1,609,432)	-	-	(1,609,432)	21,592,695
LDH-NORTHEAST DELTA HUMAN SERVICES AUTHORITY	22,261,082	-	3,254,144	71,228	3,325,372	(213,787)	-	-	(213,787)	2,868,244
LDH-NORTHWEST LOUISIANA HUMAN SERVICES DISTRICT	18,543,086	-	2,710,644	59,332	2,769,976	(178,081)	-	-	(178,081)	2,389,196
LDH-OFF OF THE SECRETARY MGT AND FINANCE	108,288,434	-	15,829,694	346,488	16,176,182	(1,039,962)	-	-	(1,039,962)	13,952,495
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	240,854,421	-	35,208,301	770,657	35,978,958	(2,313,077)	-	-	(2,313,077)	31,033,047
LDH-OFFICE OF AGING AND ADULT SERVICES	77,471,677	-	11,324,875	247,885	11,572,760	(744,010)	-	-	(744,010)	9,981,890
LDH-OFFICE OF BEHAVIORAL HEALTH	263,760,201	-	38,556,687	843,949	39,400,636	(2,533,056)	-	-	(2,533,056)	33,984,358
LDH-OFFICE OF PUBLIC HEALTH	279,854,673	-	40,909,390	895,446	41,804,836	(2,687,621)	-	-	(2,687,621)	36,058,061
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	33,140,070	-	4,844,443	106,038	4,950,481	(318,265)	-	-	(318,265)	4,269,954
LEESVILLE CITY COURT	45,241	-	6,613	145	6,758	(434)	-	-	(434)	5,829
LEGISLATIVE BUDGETARY CONTROL COUN	912,586	-	133,403	2,920	136,323	(8,764)	-	-	(8,764)	117,583
LEGISLATIVE FISCAL OFFICE	6,679,143	-	976,363	21,371	997,734	(64,144)	-	-	(64,144)	860,579
LINCOLN PARISH SCHOOL BOARD	404,353	-	59,109	1,294	60,403	(3,883)	-	-	(3,883)	52,099
LIVINGSTON PARISH COUNCIL	34,820	-	5,090	111	5,201	(334)	-	-	(334)	4,486
LIVINGSTON PARISH SCHOOL BOARD	1,540,743	-	225,227	4,930	230,157	(14,797)	-	-	(14,797)	198,518
LOUISIANA BOARD OF CPAS	1,601,863	-	234,162	5,125	239,287	(15,384)	-	-	(15,384)	206,393
LOUISIANA BOARD OF MASSAGE THERAPY	736,420	-	107,651	2,356	110,007	(7,072)	-	-	(7,072)	94,885
LOUISIANA DELTA COMMUNITY COLLEGE	4,474,101	-	654,028	14,316	668,344	(42,968)	-	-	(42,968)	576,468
LOUISIANA DEPARTMENT OF JUSTICE	126,913,068	-	18,552,258	406,081	18,958,339	(1,218,827)	-	-	(1,218,827)	16,352,198
LOUISIANA LEGISLATIVE AUDITOR	75,869,897	-	11,090,725	242,759	11,333,484	(728,627)	-	-	(728,627)	9,775,507
LOUISIANA LOTTERY CORPORATION	330,744	-	48,348	1,058	49,406	(3,176)	-	-	(3,176)	42,615
LOUISIANA MOTOR VEHICLE COMMISSION	4,461,033	-	652,118	14,274	666,392	(42,842)	-	-	(42,842)	574,785
LOUISIANA PHYSICAL THERAPY BOARD	780,751	-	114,131	2,498	116,629	(7,498)	-	-	(7,498)	100,596
LOUISIANA STATE UNIVERSITY	240,005,023	-	35,084,135	767,940	35,852,075	(2,304,920)	-	-	(2,304,920)	30,923,606
LOUISIANA TAX FREE SHOPPING	1,071,961	-	156,700	3,430	160,130	(10,295)	-	-	(10,295)	138,118
LSU MEDICAL CENTER HEALTH CARE SRV DIV	5,763,828	-	842,561	18,442	861,003	(55,354)	-	-	(55,354)	742,644
LSU MEDICAL CENTER IN SHREVEPORT	49,111,970	-	7,179,229	157,143	7,336,372	(471,653)	-	-	(471,653)	6,327,864
LT GOVERNORS OFFICE	4,351,364	-	636,086	13,923	650,009	(41,789)	-	-	(41,789)	560,654
MADISON PARISH PORT HARBOR & TERMINAL	555,210	-	81,161	1,776	82,937	(5,332)	-	-	(5,332)	71,536
MARKSVILLE CITY COURT	220,496	-	32,232	706	32,938	(2,118)	-	-	(2,118)	28,410
METROPOLITAN HUMAN SERVICES DISTRICT	28,873,067	-	4,220,689	92,385	4,313,074	(277,286)	-	-	(277,286)	3,720,169
MINDEN CITY COURT	-	-	-	-	-	-	-	-	-	-
MONROE CITY SCHOOL BOARD	427,428	-	62,482	1,368	63,850	(4,105)	-	-	(4,105)	55,072
MUNICIPAL FIRE & POLICE CIVIL SERVICE	5,120,784	-	748,560	16,385	764,945	(49,178)	-	-	(49,178)	659,791
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	971,638	-	142,035	3,109	145,144	(9,331)	-	-	(9,331)	125,191

(Continued)

Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2020

Employer Name	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense	
	Net Pension Liability	Net Difference Between Projected and Actual		Total Deferred Outflows of Resources	Changes of Assumptions	Total Deferred Inflows of Resources		Proportionate Share of Plan Pension Expense
		Difference Between Expected and Actual Experience	Investment Earnings on Pension Plan Investments					
NATCHITOCHE CANE RIVER LEVEE DISTRICT	\$ 638,247	\$ -	\$ 93,300	\$ 2,042	\$ -	\$ (6,129)	\$ 82,235	
NATCHITOCHE CITY COURT	237,451	-	34,711	760	-	(2,280)	30,595	
NEW IBERIA CITY COURT	205,526	-	30,044	658	-	(1,974)	26,481	
NEW ORLEANS CENTER FOR CREATIVE ARTS	639,488	-	93,481	2,046	-	(6,141)	82,395	
NORTH LAFOURCHE LEVEE DISTRICT	1,762,066	-	257,580	5,638	-	(16,922)	227,035	
NORTHSHORE TECH COMMUNITY COLLEGE	4,575,499	-	668,850	14,640	-	(43,941)	589,533	
NORTHWEST LA TECHNICAL COMMUNITY COLLEGE	1,745,938	-	255,223	5,586	-	(16,767)	224,957	
NUNEZ COMMUNITY COLLEGE	1,908,705	-	279,016	6,107	-	(18,331)	245,928	
OFFICE OF ELDERLY AFFAIRS	12,727,979	-	1,860,587	40,725	-	(122,235)	1,639,945	
OFFICE OF FINANCIAL INSTITUTIONS	23,017,021	-	3,364,647	73,647	-	(221,047)	2,965,643	
OFFICE OF HOME LAND SEC & EMERG. PREP.	52,180,802	-	7,627,833	166,962	-	(501,125)	6,723,270	
OFFICE OF JUVENILE JUSTICE	135,552,939	-	19,815,242	433,726	-	(1,301,801)	17,465,408	
OPELOUSAS CITY COURT	235,714	-	34,457	754	-	(2,264)	30,371	
ORLEANS PARISH SCHOOL BOARD	1,837,412	-	268,594	5,879	-	(17,646)	236,743	
OUACHITA PARISH POLICE JURY	437,188	-	63,908	1,399	-	(4,199)	56,330	
OUACHITA PARISH SCHOOL BOARD	1,168,066	-	170,749	3,737	-	(11,218)	150,500	
PARISH OF ORLEANS JUDICIAL EXP JUDGES	1,315,450	-	192,294	4,209	-	(12,633)	169,490	
PARISH OF TANGIPAHOA	58,887	-	8,608	188	-	(566)	7,587	
PARISH OF TERREBONNE	165,165	-	24,144	528	-	(1,586)	21,281	
PINEVILLE CITY COURT	354,233	-	51,782	1,133	-	(3,402)	45,641	
PONTCHARTRAIN LEVEE DISTRICT	7,895,676	-	1,154,196	25,264	-	(75,827)	1,017,324	
PORT OF LAKE CHARLES	21,872,029	-	3,197,272	69,984	-	(210,051)	2,818,116	
PUBLIC SERVICE COMMISSION	15,728,825	-	2,299,253	50,327	-	(151,054)	2,026,591	
RAPIDES PARISH HOUSING AUTHORITY	1,670,179	-	244,148	5,344	-	(16,040)	215,195	
RAPIDES PARISH SCHOOL BOARD	3,776,139	-	551,999	12,082	-	(36,265)	486,539	
RAYNE CITY COURT	300,887	-	43,984	963	-	(2,890)	38,768	
RECOVERY SCHOOL DISTRICT	3,314,057	-	484,452	10,604	-	(31,827)	427,002	
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	3,932,454	-	574,849	12,583	-	(37,766)	506,680	
REGIONAL PLANNING COMMISSION	5,124,589	-	749,117	16,397	-	(49,215)	660,281	
REGIONAL TRANSIT AUTHORITY	602,932	-	88,137	1,929	-	(5,790)	77,685	
RIVER PARISHES COMMUNITY COLLEGE	2,610,223	-	381,565	8,352	-	(25,068)	336,316	
RUSTON CITY COURT	309,902	-	45,302	992	-	(2,976)	39,930	
SABINE PARISH SCHOOL BOARD	91,225	-	13,335	292	-	(876)	11,754	
SABINE RIVER AUTHORITY	8,301,766	-	1,213,559	26,563	-	(79,727)	1,069,646	
SCHOOL EMPLOYEES RETIREMENT SYSTEM	441,984	-	64,610	1,414	-	(4,245)	56,948	
SCHOOL FOR THE DEAF & VISUALLY IMPAIRED	14,141,850	-	2,067,267	45,249	-	(135,813)	1,822,116	
SECRETARY OF STATE'S OFFICE	65,843,449	-	9,625,050	210,678	-	(632,336)	8,483,643	
SOUTH LAFOURCHE LEVEE DISTRICT	4,047,582	-	591,679	12,951	-	(38,871)	521,513	
SOUTH LOUISIANA COMMUNITY COLLEGE	10,644,432	-	1,556,012	34,059	-	(102,225)	1,371,489	
SOUTH TANGIPAHOA PARISH PORT COMMISSION	137,541	-	20,106	440	-	(1,321)	17,722	

(Continued)

Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2020

Employer Name	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense	
	Net Pension Liability	Net Difference Between Projected and Actual		Total Deferred Outflows of Resources	Changes of Assumptions	Total Deferred Inflows of Resources		Proportionate Share of Plan Pension Expense
		Difference Between Expected and Actual Experience	Investment Earnings on Pension Plan Investments					
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	\$ 49,525,338	\$ -	\$ 7,239,655	\$ 158,465	\$ -	\$ (475,623)	\$ 6,381,125	
SOUTHERN UNIVERSITY	68,869,934	-	10,067,465	220,362	-	(661,402)	8,873,592	
SOWELA TECHNICAL COMMUNITY COLLEGE	3,515,034	-	513,831	11,247	-	(33,757)	452,897	
SPRINGHILL CITY COURT	-	-	-	-	-	-	-	
ST BERNARD PORT HARBOR & TERM DIST	5,317,791	-	777,359	17,015	-	(51,070)	685,174	
ST CHARLES PARISH PUBLIC SCHOOLS	597,969	-	87,412	1,913	-	(5,743)	77,046	
ST LANDRY PARISH GOVERNMENT	98,421	-	14,387	315	-	(945)	12,681	
ST LANDRY PARISH SCHOOL BOARD	820,698	-	119,970	2,626	-	(7,882)	105,743	
ST MARTIN PARISH POLICE JURY	27,624	-	4,038	88	-	(265)	3,559	
ST MARTIN PARISH SCHOOL BOARD	335,210	-	49,001	1,073	-	(3,219)	43,190	
ST TAMMANY PARISH GOVERNMENT	15,466	-	2,261	49	-	(149)	1,993	
ST TAMMANY PARISH SCHOOL BOARD	2,306,110	-	337,109	7,379	-	(22,147)	297,132	
ST. HELENA PARISH SCHOOL BOARD	164,752	-	24,084	527	-	(1,582)	21,228	
ST. MARY PARISH SCHOOL BOARD	532,962	-	77,909	1,705	-	(5,118)	68,670	
STATE PLUMBING BOARD	913,992	-	133,608	2,924	-	(8,778)	117,764	
STATE POLICE COMMISSION	610,706	-	89,274	1,954	-	(5,865)	78,687	
STATE POLICE RETIREMENT SYSTEM	1,376,239	-	201,180	4,404	-	(13,217)	177,322	
TANGIPAHOA PARISH SCHOOL SYSTEM	2,225,471	-	325,321	7,121	-	(21,373)	286,742	
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	17,966,785	-	2,626,400	57,488	-	(172,546)	2,314,942	
TENSAS BASIN LEVEE DISTRICT	5,455,084	-	797,429	17,455	-	(52,389)	702,864	
TERREBONNE LEVEE & CONSERVATION DISTRICT	4,350,950	-	636,026	13,922	-	(41,785)	560,601	
TERREBONNE PARISH SCHOOL BOARD	1,180,555	-	172,575	3,777	-	(11,338)	152,109	
THE CITY OF VILLE PLATTE	267,060	-	39,039	855	-	(2,565)	34,410	
THE PORT OF SOUTH LOUISIANA	9,591,328	-	1,402,068	30,689	-	(92,112)	1,235,801	
THRIVE ACADEMY	401,458	-	58,686	1,285	-	(3,855)	51,726	
TOWN OF BUNKIE	51,278	-	7,496	164	-	(492)	6,607	
TOWN OF SORRENTO	12,571	-	1,838	40	-	(121)	1,620	
TOWN OF VIDALIA	534,368	-	78,114	1,710	-	(5,132)	68,851	
TREASURY DEPARTMENT	14,553,646	-	2,127,464	46,567	-	(139,768)	1,875,174	
UNIVERSITY OF LOUISIANA	296,694,662	-	43,371,074	949,328	-	(2,849,347)	38,227,820	
VERMILION PARISH POLICE JURY	62,278	-	9,104	199	-	(598)	8,024	
VERMILION PARISH SCHOOL BOARD	262,594	-	38,386	840	-	(2,522)	33,834	
VERNON PARISH SCHOOL BOARD	268,879	-	39,305	860	-	(2,582)	34,644	
WARE YOUTH CENTER	12,637,829	-	1,847,408	40,437	-	(121,369)	1,628,329	
WARREN EASTON CHARTER HIGH SCHOOL	286,082	-	41,820	915	-	(2,747)	36,860	
WASHINGTON PARISH POLICE JURY	100,323	-	14,665	321	-	(963)	12,926	
WEBSTER PARISH POLICE JURY	25,722	-	3,760	82	-	(247)	3,314	
WEST BATON ROUGE PARISH COUNCIL	54,586	-	7,979	175	-	(524)	7,033	

(Continued)

Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2020

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense
	Net Pension Liability	Difference Between Expected and Actual Experience	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
WEST FELICIANA PARISH SCHOOL BOARD	\$ 235,052	\$ -	\$ 34,360	\$ 752	\$ 35,112	\$ (2,257)	\$ -	\$ (2,257)	\$ 30,285
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	10,143,809	-	1,482,830	32,457	1,515,287	(97,417)	-	(97,417)	1,306,986
WINN PARISH POLICE JURY	10,008	-	1,463	32	1,495	(96)	-	(96)	1,289
WINNFIELD CITY COURT	57,150	-	8,354	183	8,537	(549)	-	(549)	7,364
WINNSBORO CITY COURT	109,504	-	16,007	350	16,357	(1,052)	-	(1,052)	14,109
WLF - OFFICE OF FISHERIES	48,465,618	-	7,084,745	155,075	7,239,820	(465,446)	-	(465,446)	6,244,585
WLF - OFFICE OF MGT AND FINANCE	9,361,817	-	1,368,518	29,955	1,398,473	(89,907)	-	(89,907)	1,206,230
WLF - OFFICE OF THE SECRETARY	80,671,681	-	11,792,654	258,124	12,050,778	(774,741)	-	(774,741)	10,394,196
WLF - OFFICE OF WILDLIFE	49,724,579	-	7,268,781	159,103	7,427,884	(477,537)	-	(477,537)	6,406,796
WORKFORCE SUPPORT AND TRAINING	146,929,077	-	21,478,215	470,126	21,948,341	(1,411,053)	-	(1,411,053)	18,931,174
ZACHARY CITY COURT	330,579	-	48,324	1,058	49,382	(3,175)	-	(3,175)	42,594
ZACHARY SCHOOL BOARD	257,631	-	37,661	824	38,485	(2,474)	-	(2,474)	33,195
Total	\$ 8,270,667,904	\$ -	\$ 1,209,013,152	\$ 26,463,500	\$ 1,235,476,652	\$ (79,428,457)	\$ -	\$ (79,428,457)	\$ 1,065,639,682

The accompanying notes are an integral part of this schedule.

Notes to Schedules

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

A. Summary of Significant Accounting Policies

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

1. Basis of Accounting

The System's employer pension schedules were prepared using the accrual basis of accounting. Members' earnable compensation, for which the employer allocations are based, is calculated using the methodology described at Note D. The member's earnable compensation is attributed to the employer for which the member is employed as of June 30, 2020.

2. System Employees

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

3. Plan Fiduciary Net Position

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

B. Plan Description

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

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

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

1. Retirement Benefits

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

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

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

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

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

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

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

2. Deferred Benefits

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

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

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

3. Disability Benefits

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

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

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

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

4. Survivor's Benefits

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

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

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

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

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

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

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

C. Employer Contributions

The employer contribution rate is established annually under La. R.S. 11:101-11:104 by the Public Retirement Systems' Actuarial Committee (PRSAC), taking into consideration the recommendation of the System's Actuary. Each plan pays a separate actuarially-determined employer contribution rate. However, all assets of LASERS are used for the payment of benefits for all classes of members, regardless of their plan membership. Rates for the year ended June 30, 2020 are as follows:

Plan	Plan Status	2020 Employer Rate
Appellate Law Clerks	Closed	40.70%
Appellate Law Clerks hired on or after 7/1/06	Closed	40.70%
Alcohol Tobacco Control	Closed	33.90%
Bridge Police	Closed	39.80%
Bridge Police hired on or after 7/1/06	Closed	39.80%
Corrections Primary	Closed	36.90%
Corrections Secondary	Closed	40.70%
Harbor Police	Closed	7.70%
Hazardous Duty	Open	41.70%
Judges hired before 1/1/11	Closed	42.40%
Judges hired after 12/31/10	Closed	42.00%
Judges hired on or after 7/1/15	Open	42.00%
Legislators	Closed	40.40%
Optional Retirement Plan (ORP) before 7/1/06	Closed	40.70%
Optional Retirement Plan (ORP) on or after 7/1/06	Closed	40.70%
Peace Officers	Closed	39.40%
Regular Employees hired before 7/1/06	Closed	40.70%
Regular Employees hired on or after 7/1/06	Closed	40.70%
Regular Employees hired on or after 1/1/11	Closed	40.70%
Regular Employees hired on or after 7/1/15	Open	40.70%
Special Legislative Employees	Closed	42.40%
Wildlife Agents	Closed	49.70%
Aggregate Rate		40.80%

D. Schedule of Employer Allocations

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

The allocation method used in determining each employer's proportion was based on the employer's projected contribution effort to the plan for 2021 as compared to the total of all employers' projected contribution effort to the plan for 2021.

The employers' projected contribution effort was calculated by multiplying the eligible base compensation of active members in the System on June 30, 2020 by 2021 employers' actuarially required contribution rates. Generally, eligible base compensation was based on the reported base salary from each employer's July contribution report multiplied by twelve. For active members who did not have a July 2020 contribution report or where the July base salary was greater than 115% of the prior fiscal year's annualized earnings, the annualized earnings for the prior fiscal year were used. Annualized earnings are derived using the total earnings for the prior fiscal year and dividing by the portion of the year for which the member was employed by the employer. The portion of the year employed is determined by dividing the actual days employed in the fiscal year by the days in the fiscal year. The projected employer rates for the year ended June 30, 2021 for the various plans follow:

Plan	2021 Employer Rate
Appellate Law Clerks	40.10%
Appellate Law Clerks hired on or after 7/01/06	40.10%
Alcohol Tobacco Control	38.10%
Bridge Police	38.50%
Bridge Police hired on or after 7/01/06	38.50%
Corrections Primary	38.70%
Corrections Secondary	43.00%
Harbor Police	12.10%
Hazardous Duty	45.00%
Judges hired before 1/01/11	42.50%
Judges hired after 12/31/10	43.60%
Judges hired on or after 7/01/15	43.60%
Legislators	36.50%
Optional Retirement Plan (ORP) before 7/01/06*	37.30%
Optional Retirement Plan (ORP) on or after 7/01/06*	37.30%
Peace Officers	40.90%
Regular Employees hired before 7/01/06	40.10%
Regular Employees hired on or after 7/01/06	40.10%
Regular Employees hired on or after 1/01/11	40.10%
Regular Employees hired on or after 7/01/15	40.10%
Special Legislative Employees	38.50%
Wildlife Agents	50.50%
Aggregate Rate	40.60%

*For ORP the projected employer contribution effort was calculated using the shared UAL portion of the contribution rate of 37.3% for 2021.

E. Schedule of Pension Amounts by Employer

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

F. Actuarial Methods and Assumptions

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

The components of the net pension liability of the System’s employers as of June 30, 2020 are as follows:

	2020
Total Pension Liability	\$ 19,691,378,799
Plan Fiduciary Net Position	11,420,710,895
Employers' Net Pension Liability	\$ 8,270,667,904
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	58.0%

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2020 are as follows:

Valuation Date	June 30, 2020
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Expected Remaining Service Lives	2 years
Investment Rate of Return	7.55% per annum, net of investment expenses*
Inflation Rate	2.3% per annum
Mortality	Non-disabled members - The RP-2014 Blue Collar (males/females) and White Collar (females) Healthy Annuitant Tables projected on a fully generational basis by Mortality Improvement Scale MP-2018. Disabled members – Mortality rates based on the RP-2000 Disabled Retiree Mortality Table, with no projection for mortality improvement.
Termination, Disability, and Retirement	Termination, disability, and retirement assumptions were projected based on a five-year (2014-2018) experience study of the System's members for 2019.
Salary Increases	Salary increases were projected based on a 2014-2018 experience study of the System's members. The salary increase ranges for specific types of members are:

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

Cost of Living Adjustments

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

* The investment rate of return used in the actuarial valuation for funding purposes was 7.90%, recognizing an additional 35 basis points for gain-sharing. The net return available to fund regular plan benefits is 7.55%, which is the same as the discount rate. Therefore the System's management concludes that the 7.55% discount is reasonable.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.3% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 8.25% for 2020. Best estimates of geometric real rates of return for each major asset class included in the System's target asset allocation as of June 30, 2020 are summarized in the following table:

Expected Long Term Real Rates of Return	
Asset Class	2020
Cash	-0.59%
Domestic Equity	4.79%
International Equity	5.83%
Domestic Fixed Income	1.76%
International Fixed Income	3.98%
Alternative Investments	6.69%
Risk Parity	4.20%
Total Fund	5.81%

The discount rate used to measure the total pension liability was 7.55%. 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 7.55%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower, or one percentage point higher than the current rate.

Changes in Discount Rate

	1% Decrease (6.55%)	Current Discount Rate (7.55%)	1% Increase (8.55%)
2020 Employer Net Pension Liability	\$ 10,163,364,043	\$ 8,270,667,904	\$ 6,664,506,558

H. Change in Net Pension Liability

The changes in the net pension liability for the year ended June 30, 2020 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 inflow of resources as of June 30, 2020 as follows:

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	June 30, 2020	
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2020	\$ -	\$ 158,856,913	\$ (79,428,456)	\$ -	\$ (79,428,457)
2019	44,486,083	-	44,486,083	-	-
2018	-	15,054,410	(15,054,410)	-	-
			Totals	\$ -	\$ (79,428,457)

2. Differences between Projected and Actual Investment Earnings

Differences between projected and actual investment earnings on pension plan investments were recognized in pension expense using the straight-line amortization method over a closed five-year period. The difference between projected and actual investment earnings resulted in a net deferred outflow of resources as of June 30, 2020 as follows:

						June 30, 2020
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows	Net Deferred Outflows Balance
2020	\$ 1,398,964,592	\$ -	\$ 279,792,918	\$1,119,171,674	\$ -	\$1,119,171,674
2019	375,291,956	-	93,822,989	281,468,967	-	281,468,967
2018	-	74,879,057	(24,959,685)	-	(49,919,372)	(49,919,372)
2017	-	283,416,235	(141,708,118)	-	(141,708,117)	(141,708,117)
2016	233,305,335	-	233,305,335	-	-	-
			Totals	<u>\$1,400,640,641</u>	<u>\$ (191,627,489)</u>	<u>\$1,209,013,152</u>

3. Changes in Actuarial Assumptions

Changes in actuarial assumptions related to inflation and salary factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. Changes in actuarial assumptions resulted in a deferred outflow of resources as of June 30, 2020 as follows:

						June 30, 2020
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows	
2020	\$ 52,927,000	\$ -	\$ 26,463,500	\$ 26,463,500	\$ -	
2019	34,334,690	-	34,334,690	-	-	
2018	27,747,130	-	27,747,130	-	-	
			Totals	<u>\$ 26,463,500</u>	<u>\$ -</u>	

I. Contributions – Proportionate Share/Change in Proportionate Share

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

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

J. Estimates

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

K. Retirement System Audit Reports

The Louisiana State Employees' Retirement System has issued stand-alone audit reports on their financial statements for the years ended June 30, 2020 and 2019. Access to the reports can be found on the Louisiana Legislative Auditor's website, www.lla.la.gov and the System's website, <http://www.lasersonline.org/site.php>.

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2020

Employer Name	Proportionate Share of Employer Contributions
15TH JUDICIAL DISTRICT COURT	\$ 68,381
17TH JUDICIAL DIST COURT	347,541
18TH JUDICIAL DISTRICT	114,144
19TH JUDICIAL DIST COURT	1,071,457
20TH JUDICIAL DISTRICT COURT	85,437
24TH JUDICIAL DIST CT JEFFERSON PARISH	278,254
2ND JUDICIAL DISTRICT COURT DIVISION A	16,860
2ND JUDICIAL DISTRICT COURT DIVISION B	14,418
2ND JUDICIAL DISTRICT COURT DIVISION C	45,772
3RD CIRCUIT COURT OF APPEAL	1,342,511
3RD JUDICIAL DISTRICT COURT	82,175
4TH DISTRICT COURT JUDGES OFFICE	165,895
5TH CIRCUIT COURT OF APPEAL	745,602
ACADIA PARISH POLICE JURY	16,561
ACADIA PARISH SCHOOL BOARD	19,337
ALGIERS CHARTER SCHOOLS ASSOCIATION	28,912
ALLEN PARISH POLICE JURY	5,176
AMITE RIVER BASIN WATER DIST	65,571
ASCENSION PARISH POLICE JURY	19,798
ASCENSION PARISH SCHOOL BOARD	243,970
ATCHAFALAYA LEVEE DISTRICT	832,850
AVOUELLES PARISH POLICE JURY	4,194
BATON ROUGE COMMUNITY COLLEGE	1,164,427
BD EX SPEECH PATHOLOGY & AUDIOLOGY	45,721
BD OF COMMISSIONERS PORT OF NEW ORLEANS	5,633,445
BD OF ELEM AND SECONDARY ED	55,535
BD OF EXAMINERS OF CERTIFIED SHORTHAND	18,611
BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTRATORS	83,721
BOARD OF MEDICAL EXAMINERS	1,193,732
BOARD OF REGENTS	2,173,012
BOGALUSA CITY SCHOOLS	18,065
BOSSIER CITY COURT	31,269
BOSSIER PARISH COMMUNITY COLLEGE	898,617
BOSSIER PARISH SCHOOL BOARD	100,359
CADDO LEVEE DISTRICT	201,956

(Continued)

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2020

<u>Employer Name</u>	<u>Proportionate Share of Employer Contributions</u>
CADDO PARISH SCHOOL BOARD	\$ 144,722
CALCASIEU PARISH POLICE JURY	20,661
CALCASIEU PARISH SCHOOL BOARD	110,292
CAPITOL AREA GROUNDWATER COMMISSION	32,576
CATAHOULA PARISH SCHOOL BOARD	40,041
CENTRAL LA TECH COMMUNITY COLLEGE	252,366
CITY COURT OF ABBEVILLE	21,754
CITY COURT OF BAKER	32,815
CITY COURT OF BASTROP	32,730
CITY COURT OF BOGALUSA	7,764
CITY COURT OF CROWLEY	17,612
CITY COURT OF DENHAM SPRINGS	30,167
CITY COURT OF FRANKLIN	16,356
CITY COURT OF HAMMOND	20,328
CITY COURT OF HOUMA	28,083
CITY COURT OF JENNINGS	18,270
CITY COURT OF LAKE CHARLES	68,714
CITY COURT OF MORGAN CITY	23,651
CITY COURT OF OAKDALE	7,602
CITY COURT OF PLAQUEMINE	9,968
CITY COURT OF PORT ALLEN CIVIL FEES	16,912
CITY COURT OF SLIDELL	26,392
CITY COURT OF SULPHUR	20,405
CITY COURT OF THIBODAUX	16,262
CITY COURT OF VILLE PLATTE CIVIL DIV	-
CITY COURT OF WEST MONROE	11,309
CITY OF ABBEVILLE	4,049
CITY OF BAKER	10,788
CITY OF BAKER SCHOOL BOARD	21,037
CITY OF BASTROP	10,019
CITY OF BATON ROUGE	187,530
CITY OF BOGALUSA	9,558
CITY OF BOSSIER	15,015
CITY OF BREAUX BRIDGE	22,421
CITY OF CROWLEY	12,316

(Continued)

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2020

<u>Employer Name</u>	<u>Proportionate Share of Employer Contributions</u>
CITY OF DENHAM SPRINGS	\$ 11,138
CITY OF DONALDSONVILLE	3,152
CITY OF EUNICE	7,619
CITY OF FRANKLIN	8,524
CITY OF GONZALES	3,152
CITY OF JEANERETTE	8,721
CITY OF JENNINGS	3,937
CITY OF KAPLAN	10,036
CITY OF LAKE CHARLES	14,990
CITY OF MARKSVILLE	5,338
CITY OF MINDEN	2,451
CITY OF MONROE	111,189
CITY OF MORGAN CITY	15,536
CITY OF NATCHITOCHEs	5,176
CITY OF NEW IBERIA	17,646
CITY OF OAKDALE	7,200
CITY OF OPELOUSAS	14,597
CITY OF PINEVILLE	8,558
CITY OF PLAQUEMINE	14,870
CITY OF PORT ALLEN	12,308
CITY OF RAYNE	9,558
CITY OF RUSTON	14,238
CITY OF SHREVEPORT	156,389
CITY OF SLIDELL	17,988
CITY OF SULPHUR	9,284
CITY OF THIBODAUX	16,553
CITY OF WEST MONROE	19,568
CITY OF WINNFIELD	1,033
CITY OF ZACHARY	3,835
CLAIBORNE PARISH SCHOOL BOARD	36,394
COASTAL PROTECTION & RESTORATION AUTHORITY	5,504,678
COMMISSION OF LAW ENFORCEMENT LCLE	993,732
COURT OF APPEAL FIRST CIRCUIT	1,662,805
COURT OF APPEALS FOURTH CIRCUIT	1,465,709
COURT OF APPEALS SECOND CIRCUIT	939,786

(Continued)

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2020

<u>Employer Name</u>	<u>Proportionate Share of Employer Contributions</u>
CRIMINAL DISTRICT COURT	\$ 1,617,930
CRT - OFFICE OF CULTURAL DEVELOPMENT	782,218
CRT - OFFICE OF STATE LIBRARY	896,747
CRT - OFFICE OF STATE MUSEUM	1,224,566
CRT - OFFICE OF STATE PARKS	4,384,878
CRT - OFFICE OF THE SECRETARY	1,067,476
CRT - OFFICE OF TOURISM	1,055,245
CUSTODIAN OF NOTARIAL ARCHIVES	127,827
DELGADO COLLEGE	2,588,259
DEPARTMENT OF CHILDREN AND FAMILY SERVICES	64,707,605
DEPARTMENT OF INSURANCE	5,616,687
DEPT ENVIRONMENTAL QUALITY	16,570,064
DEPT OF AGRICULTURE AND FORESTRY	11,936,108
DEPT OF FINANCE CITY OF NEW ORLEANS	270,576
DEPT OF REVENUE & TAXATION	14,523,667
DESOTO PARISH SCHOOL BOARD	33,729
DNR - OFFICE OF COASTAL RESTOR AND MGT	1,169,304
DNR - OFFICE OF CONSERVATION	3,777,020
DNR - OFFICE OF MINERAL RESOURCES	1,393,698
DNR - OFFICE OF THE SECRETARY	966,938
DOA - DIVISION OF ADMINISTRATION	12,999,177
DOA - EXECUTIVE OFFICE	1,964,121
DOA - FEDERAL PROPERTY ASSISTANCE	118,295
DOA - LA PROPERTY ASSISTANCE AGENCY	553,596
DOA - LOUISIANA TAX COMMISSION	846,149
DOA - MENTAL HEALTH ADVOCACY SERVICE	1,022,012
DOA - OFFICE OF AIRCRAFT SERVICES	50,145
DOA - OFFICE OF GROUP BENEFITS	985,618
DOA - OFFICE OF RISK MANAGEMENT	1,084,200
DOA - OFFICE OF ST PROCUREMENT	2,249,951
DOA - OFFICE OF TECHNOLOGY SERVICES	21,094,659
DOA - OFFICE OF THE INSPECTOR GENERAL	411,950
DOC - ADMINISTRATION	5,596,607
DOC - ADULT PROBATION AND PAROLE	17,736,354
DOC - ALLEN CORRECTIONAL CENTER	2,582,135

(Continued)

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2020

<u>Employer Name</u>	<u>Proportionate Share of Employer Contributions</u>
DOC - DAVID WADE CORRECTIONAL CENTER	\$ 5,894,446
DOC - DIXON CORRECTIONAL INSTITUTE	8,692,545
DOC - ELAYN HUNT CORRECTIONAL CENTER	9,837,669
DOC - LA CORRECTIONAL INST FOR WOMEN	4,966,080
DOC - LOUISIANA STATE PENITENTIARY	23,972,891
DOC - PRISON ENTERPRISES	1,330,511
DOC - RAYBURN CORRECTIONAL INST	5,340,944
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	6,176,237
DOE - SPECIAL SCHOOL DISTRICTS	150,666
DOE - STATE ACTIVITIES	9,069,732
DOTD - ADMINISTRATION	5,100,569
DOTD - ENGINEERING AND OPERATIONS	78,045,980
DPS - LA HIGHWAY SAFETY COMMISSION	379,245
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	279,886
DPS - LOUISIANA GAMING CONTROL BOARD	64,076
DPS - OFFICE OF MGT AND FINANCE	2,574,371
DPS - OFFICE OF MOTOR VEHICLES	8,132,064
DPS - OFFICE OF STATE FIRE MARSHALL	4,173,006
DPS - OFFICE OF STATE POLICE	13,993,575
DSCS - BOARD OF TAX APPEALS	185,967
DSCS - DIV OF ADMINISTRATIVE LAW	1,688,027
DSCS - ETHICS ADMINISTRATION	959,422
DSCS - STATE CIVIL SERVICE	2,652,360
DVA - DEPARTMENT OF VETERANS AFFAIRS	1,731,041
DVA - LOUISIANA VETERANS HOME	1,617,571
DVA - NORTHEAST LA VETERANS HOME	1,692,614
DVA - NORTHWEST LA VETERANS HOME	1,838,745
DVA - SOUTHEAST LA VETERANS HOME	1,939,778
DVA - SOUTHWEST LA VETERANS HOME	2,027,957
EAST BATON ROUGE PARISH SCHOOL BOARD	179,860
EAST JEFFERSON POLICE DEPT	614,632
EINSTEIN CHARTER SCHOOLS	50,248
EUNICE CITY COURT	22,890
FIFTH LA LEVEE BOARD	200,393
FLORIDA PARISHES JUV DETENTION CENTER	1,414,462

(Continued)

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2020

Employer Name	Proportionate Share of Employer Contributions
GREATER BATON ROUGE PORT COM	\$ 777,307
GREATER KROTZ SPRINGS PORT COMM	47,267
GREATER LAFOURCHE PORT COMMISSION	1,132,133
IBERIA PARISH GOVERNMENT	8,165
IBERIA PARISH SCHOOL BOARD	49,479
IBERVILLE PARISH SCHOOL BOARD	22,796
INSPIRENOLA SCHOOLS	24,940
JEANERETTE CITY COURT	3,032
JEFFERSON DAVIS PARISH	1,802
JEFFERSON DAVIS PARISH SCHOOL BOARD	-
JEFFERSON PARISH	263,137
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	428,648
JUDICIAL BRANCH OF LOUISIANA	25,707,297
JUDICIAL EXP REG PARISH OF ORLEANS	1,432,099
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	196,199
LA BD OF DRUG & DEVICE DISTR	65,306
LA BEHAVIOR ANALYST BOARD	26,469
LA BOARD OF JURY COMM ORLEANS PARISH	-
LA BOARD OF PHARMACY	724,420
LA BOARD REGISTRATION PROF ENGINEERS	244,039
LA CEMETERY BOARD	91,280
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	715,289
LA ECON DEV - OFFICE OF BUSINESS DEV	2,255,033
LA ECON DEV - OFFICE OF THE SECRETARY	1,067,587
LA ED TELEVISION AUTHORITY	1,312,309
LA HOUSE OF REPRESENTATIVES	4,438,773
LA HOUSING CORPORATION	3,577,865
LA LICENSED PROFESSIONAL COUNSELORS	51,751
LA MILITARY DEPT	12,516,336
LA PATIENT'S COMP FUND OVERSIGHT BOARD	1,169,424
LA PUBLIC DEFENDER BOARD	457,141
LA RACING COMMISSION	881,569
LA REAL ESTATE COMM	464,196
LA SCHOOL FOR MATH SCI & ARTS	236,949
LA SENATE	3,834,536

(Continued)

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2020

<u>Employer Name</u>	<u>Proportionate Share of Employer Contributions</u>
LA SPECIAL EDUCATION CENTER	\$ -
LA ST BD BARBER EXAMINERS	86,505
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	85,694
LA ST BD OF EXAMINERS OF DIET & NUTRITION	18,329
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	44,226
LA ST BOARD OF ARCHITECTURAL EXAMINERS	90,648
LA ST BOARD OF CHIROPRACTIC EXAMINERS	38,299
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	293,671
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	30,791
LA ST LICENSING BD OF CONTRACTORS	1,009,798
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	39,358
LA STATE BD OF COSMETOLOGY	333,208
LA STATE BD OF EMBALMERS & FUNERAL DIRS	67,082
LA STATE BD PRIVATE SECURITY EXAM	183,225
LA STATE BOARD OF DENTISTRY	178,220
LA STATE BOARD OF HOME INSPECTORS	27,127
LA STATE BOARD OF NURSING	1,608,961
LA STATE LAW INSTITUTE	146,968
LA STATE UNIVERSITY MEDICAL CENTER	6,967,338
LA USED MOTOR VEHICLE & PARTS	276,820
LA VETERINARY BOARD	43,867
LAFAYETTE CONSOL GOVT ADM OPERAT	92,450
LAFAYETTE PARISH SCHOOL BOARD	66,126
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	39,093
LAFOURCHE PARISH SCHOOL BOARD	33,678
LAKE PROVIDENCE PORT COMMISSION	86,462
LALLIE KEMP CHARITY HOSPITAL	4,715,413
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	2,609,629
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	5,582,215
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	1,532,168
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	171,362
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	3,995,785
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTHORITY	1,579,588
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	3,631,948
LDH-LA EMERGENCY RESPONSE NETWORK	292,390

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Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2020

Employer Name	Proportionate Share of Employer Contributions
LDH-MEDICAL VENDOR ADMINISTRATION	\$ 17,306,698
LDH-NORTHEAST DELTA HUMAN SERVICES AUTHORITY	2,298,918
LDH-NORTHWEST LOUISIANA HUMAN SERVICES DISTRICT	1,914,958
LDH-OFF OF THE SECRETARY MGT AND FINANCE	11,183,024
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	24,873,208
LDH-OFFICE OF AGING AND ADULT SERVICES	8,000,555
LDH-OFFICE OF BEHAVIORAL HEALTH	27,238,704
LDH-OFFICE OF PUBLIC HEALTH	28,900,792
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	3,422,399
LEESVILLE CITY COURT	4,672
LEGISLATIVE BUDGETARY CONTROL COUN	94,243
LEGISLATIVE FISCAL OFFICE	689,760
LINCOLN PARISH SCHOOL BOARD	41,758
LIVINGSTON PARISH COUNCIL	3,596
LIVINGSTON PARISH SCHOOL BOARD	159,114
LOUISIANA BOARD OF CPAS	165,426
LOUISIANA BOARD OF MASSAGE THERAPY	76,051
LOUISIANA DELTA COMMUNITY COLLEGE	462,044
LOUISIANA DEPARTMENT OF JUSTICE	13,106,403
LOUISIANA LEGISLATIVE AUDITOR	7,835,138
LOUISIANA LOTTERY CORPORATION	34,156
LOUISIANA MOTOR VEHICLE COMMISSION	460,694
LOUISIANA PHYSICAL THERAPY BOARD	80,629
LOUISIANA STATE UNIVERSITY	24,785,490
LOUISIANA TAX FREE SHOPPING	110,702
LSU MEDICAL CENTER HEALTH CARE SRV DIV	595,235
LSU MEDICAL CENTER IN SHREVEPORT	5,071,828
LT GOVERNORS OFFICE	449,368
MADISON PARISH PORT HARBOR & TERMINAL	57,337
MARKSVILLE CITY COURT	22,771
METROPOLITAN HUMAN SERVICES DISTRICT	2,981,742
MINDEN CITY COURT	-
MONROE CITY SCHOOL BOARD	44,141
MUNICIPAL FIRE & POLICE CIVIL SERVICE	528,827
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	100,342

(Continued)

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2020

Employer Name	Proportionate Share of Employer Contributions
NATCHITOCHEs CANE RIVER LEVEE DISTRICT	\$ 65,912
NATCHITOCHEs CITY COURT	24,522
NEW IBERIA CITY COURT	21,225
NEW ORLEANS CENTER FOR CREATIVE ARTS	66,040
NORTH LAFOURCHE LEVEE DISTRICT	181,970
NORTHSHORE TECH COMMUNITY COLLEGE	472,515
NORTHWEST LA TECHNICAL COMMUNITY COLLEGE	180,304
NUNEZ COMMUNITY COLLEGE	197,113
OFFICE OF ELDERLY AFFAIRS	1,314,427
OFFICE OF FINANCIAL INSTITUTIONS	2,376,984
OFFICE OF HOME LAND SEC & EMERG. PREP.	5,388,749
OFFICE OF JUVENILE JUSTICE	13,998,649
OPELOUSAS CITY COURT	24,342
ORLEANS PARISH SCHOOL BOARD	189,751
OUACHITA PARISH POLICE JURY	45,149
OUACHITA PARISH SCHOOL BOARD	120,627
PARISH OF ORLEANS JUDICIAL EXP JUDGES	135,847
PARISH OF TANGIPAHOA	6,081
PARISH OF TERREBONNE	17,057
PINEVILLE CITY COURT	36,582
PONTCHARTRAIN LEVEE DISTRICT	815,392
PORT OF LAKE CHARLES	2,258,740
PUBLIC SERVICE COMMISSION	1,624,327
RAPIDES PARISH HOUSING AUTHORITY	172,481
RAPIDES PARISH SCHOOL BOARD	389,965
RAYNE CITY COURT	31,073
RECOVERY SCHOOL DISTRICT	342,245
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	406,107
REGIONAL PLANNING COMMISSION	529,220
REGIONAL TRANSIT AUTHORITY	62,265
RIVER PARISHES COMMUNITY COLLEGE	269,560
RUSTON CITY COURT	32,004
SABINE PARISH SCHOOL BOARD	9,421
SABINE RIVER AUTHORITY	857,329
SCHOOL EMPLOYEES RETIREMENT SYSTEM	45,644

(Continued)

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2020

<u>Employer Name</u>	<u>Proportionate Share of Employer Contributions</u>
SCHOOL FOR THE DEAF & VISUALLY IMPAIRED	\$ 1,460,439
SECRETARY OF STATE'S OFFICE	6,799,700
SOUTH LAFOURCHE LEVEE DISTRICT	417,997
SOUTH LOUISIANA COMMUNITY COLLEGE	1,099,258
SOUTH TANGIPAHOA PARISH PORT COMMISSION	14,204
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	5,114,517
SOUTHERN UNIVERSITY	7,112,247
SOWELA TECHNICAL COMMUNITY COLLEGE	363,000
SPRINGHILL CITY COURT	-
ST BERNARD PORT HARBOR & TERM DIST	549,172
ST CHARLES PARISH PUBLIC SCHOOLS	61,753
ST LANDRY PARISH GOVERNMENT	10,164
ST LANDRY PARISH SCHOOL BOARD	84,754
ST MARTIN PARISH POLICE JURY	2,853
ST MARTIN PARISH SCHOOL BOARD	34,617
ST TAMMANY PARISH GOVERNMENT	1,597
ST TAMMANY PARISH SCHOOL BOARD	238,154
ST. HELENA PARISH SCHOOL BOARD	17,014
ST. MARY PARISH SCHOOL BOARD	55,039
STATE PLUMBING BOARD	94,389
STATE POLICE COMMISSION	63,068
STATE POLICE RETIREMENT SYSTEM	142,125
TANGIPAHOA PARISH SCHOOL SYSTEM	229,826
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	1,855,443
TENSAS BASIN LEVEE DISTRICT	563,350
TERREBONNE LEVEE & CONSERVATION DISTRICT	449,326
TERREBONNE PARISH SCHOOL BOARD	121,917
THE CITY OF VILLE PLATTE	27,579
THE PORT OF SOUTH LOUISIANA	990,503
THRIVE ACADEMY	41,459
TOWN OF BUNKIE	5,296
TOWN OF SORRENTO	1,298
TOWN OF VIDALIA	55,185
TREASURY DEPARTMENT	1,502,965
UNIVERSITY OF LOUISIANA	30,639,870

(Continued)

Louisiana State Employees' Retirement System
Schedule of Employers' Proportionate Share of Contributions
June 30, 2020

<u>Employer Name</u>	<u>Proportionate Share of Employer Contributions</u>
VERMILION PARISH POLICE JURY	\$ 6,432
VERMILION PARISH SCHOOL BOARD	27,118
VERNON PARISH SCHOOL BOARD	27,767
WARE YOUTH CENTER	1,305,118
WARREN EASTON CHARTER HIGH SCHOOL	29,544
WASHINGTON PARISH POLICE JURY	10,360
WEBSTER PARISH POLICE JURY	2,656
WEST BATON ROUGE PARISH COUNCIL	5,637
WEST FELICIANA PARISH SCHOOL BOARD	24,274
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	1,047,558
WINN PARISH POLICE JURY	1,033
WINNFIELD CITY COURT	5,902
WINNSBORO CITY COURT	11,309
WLF - OFFICE OF FISHERIES	5,005,079
WLF - OFFICE OF MGT AND FINANCE	966,802
WLF - OFFICE OF THE SECRETARY	8,331,022
WLF - OFFICE OF WILDLIFE	5,135,093
WORKFORCE SUPPORT AND TRAINING	15,173,471
ZACHARY CITY COURT	34,139
ZACHARY SCHOOL BOARD	26,606
Total	<u>\$ 854,117,785</u>

Louisiana State Employees' Retirement System
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2020

Employer Name	Changes in Discount Rate	
	1% Decrease (6.55%)	1% Increase (8.55%)
15TH JUDICIAL DISTRICT COURT	\$ 813,679	\$ 533,560
17TH JUDICIAL DIST COURT	4,135,473	2,711,788
18TH JUDICIAL DISTRICT	1,358,232	890,645
19TH JUDICIAL DIST COURT	12,749,534	8,360,357
20TH JUDICIAL DISTRICT COURT	1,016,641	666,651
24TH JUDICIAL DIST CT JEFFERSON PARISH	3,311,021	2,171,163
2ND JUDICIAL DISTRICT COURT DIVISION A	200,625	131,557
2ND JUDICIAL DISTRICT COURT DIVISION B	171,558	112,497
2ND JUDICIAL DISTRICT COURT DIVISION C	544,655	357,151
3RD CIRCUIT COURT OF APPEAL	15,974,877	10,475,338
3RD JUDICIAL DISTRICT COURT	977,817	641,192
4TH DISTRICT COURT JUDGES OFFICE	1,974,030	1,294,447
5TH CIRCUIT COURT OF APPEAL	8,872,109	5,817,781
ACADIA PARISH POLICE JURY	197,068	129,225
ACADIA PARISH SCHOOL BOARD	230,099	150,884
ALGIERS CHARTER SCHOOLS ASSOCIATION	344,030	225,594
ALLEN PARISH POLICE JURY	61,590	40,387
AMITE RIVER BASIN WATER DIST	780,241	511,634
ASCENSION PARISH POLICE JURY	235,587	154,483
ASCENSION PARISH SCHOOL BOARD	2,903,063	1,903,650
ATCHAFALAYA LEVEE DISTRICT	9,910,296	6,498,560
AVOUELLES PARISH POLICE JURY	49,902	32,723
BATON ROUGE COMMUNITY COLLEGE	13,855,816	9,085,788
BD EX SPEECH PATHOLOGY & AUDIOLOGY	544,045	356,751
BD OF COMMISSIONERS PORT OF NEW ORLEANS	67,033,789	43,956,619
BD OF ELEM AND SECONDARY ED	660,822	433,326
BD OF EXAMINERS OF CERTIFIED SHORTHAND	221,460	145,220
BOARD OF EXAMINERS OF NURSING FACILITIES ADMINIS	996,213	653,255
BOARD OF MEDICAL EXAMINERS	14,204,521	9,314,448
BOARD OF REGENTS	25,857,224	16,955,571
BOGALUSA CITY SCHOOLS	214,955	140,954
BOSSIER CITY COURT	372,081	243,988
BOSSIER PARISH COMMUNITY COLLEGE	10,692,875	7,011,727
BOSSIER PARISH SCHOOL BOARD	1,194,195	783,080
CADDO LEVEE DISTRICT	2,403,127	1,575,823
CADDO PARISH SCHOOL BOARD	1,722,080	1,129,234

(Continued)

Louisiana State Employees' Retirement System
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2020

Employer Name	Changes in Discount Rate	
	1% Decrease (6.55%)	1% Increase (8.55%)
CALCASIEU PARISH POLICE JURY	\$ 245,852	\$ 161,214
CALCASIEU PARISH SCHOOL BOARD	1,312,395	860,588
CAPITOL AREA GROUNDWATER COMMISSION	387,631	254,184
CATAHOULA PARISH SCHOOL BOARD	476,459	312,432
CENTRAL LA TECH COMMUNITY COLLEGE	3,002,969	1,969,162
CITY COURT OF ABBEVILLE	258,861	169,745
CITY COURT OF BAKER	390,476	256,050
CITY COURT OF BASTROP	389,460	255,384
CITY COURT OF BOGALUSA	92,385	60,580
CITY COURT OF CROWLEY	209,569	137,422
CITY COURT OF DENHAM SPRINGS	358,970	235,390
CITY COURT OF FRANKLIN	194,628	127,625
CITY COURT OF HAMMOND	241,888	158,615
CITY COURT OF HOUMA	334,171	219,129
CITY COURT OF JENNINGS	217,394	142,554
CITY COURT OF LAKE CHARLES	817,643	536,160
CITY COURT OF MORGAN CITY	281,424	184,540
CITY COURT OF OAKDALE	90,454	59,314
CITY COURT OF PLAQUEMINE	118,606	77,775
CITY COURT OF PORT ALLEN CIVIL FEES	201,235	131,957
CITY COURT OF SLIDELL	314,048	205,933
CITY COURT OF SULPHUR	242,803	159,215
CITY COURT OF THIBODAU	193,510	126,892
CITY COURT OF VILLE PLATTE CIVIL DIV	-	-
CITY COURT OF WEST MONROE	134,563	88,238
CITY OF ABBEVILLE	48,174	31,590
CITY OF BAKER	128,363	84,173
CITY OF BAKER SCHOOL BOARD	250,324	164,147
CITY OF BASTROP	119,216	78,175
CITY OF BATON ROUGE	2,231,468	1,463,259
CITY OF BOGALUSA	113,728	74,576
CITY OF BOSSIER	178,672	117,162
CITY OF BREAUX BRIDGE	266,788	174,943
CITY OF CROWLEY	146,556	96,102
CITY OF DENHAM SPRINGS	132,530	86,905
CITY OF DONALDSONVILLE	37,503	24,592

(Continued)

Louisiana State Employees' Retirement System
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2020

Employer Name	Changes in Discount Rate	
	1% Decrease (6.55%)	1% Increase (8.55%)
CITY OF EUNICE	\$ 90,657	\$ 59,447
CITY OF FRANKLIN	101,430	66,512
CITY OF GONZALES	37,503	24,592
CITY OF JEANERETTE	103,768	68,045
CITY OF JENNINGS	46,853	30,723
CITY OF KAPLAN	119,420	78,308
CITY OF LAKE CHARLES	178,367	116,962
CITY OF MARKSVILLE	63,521	41,653
CITY OF MINDEN	29,169	19,127
CITY OF MONROE	1,323,067	867,585
CITY OF MORGAN CITY	184,872	121,227
CITY OF NATCHITOCHE	61,590	40,387
CITY OF NEW IBERIA	209,975	137,689
CITY OF OAKDALE	85,677	56,182
CITY OF OPELOUSAS	173,692	113,896
CITY OF PINEVILLE	101,837	66,778
CITY OF PLAQUEMINE	176,944	116,029
CITY OF PORT ALLEN	146,454	96,036
CITY OF RAYNE	113,728	74,576
CITY OF RUSTON	169,423	111,097
CITY OF SHREVEPORT	1,860,912	1,220,271
CITY OF SLIDELL	214,040	140,355
CITY OF SULPHUR	110,476	72,443
CITY OF THIBODAUX	196,966	129,158
CITY OF WEST MONROE	232,843	152,684
CITY OF WINNFIELD	12,298	8,064
CITY OF ZACHARY	45,634	29,924
CLAIBORNE PARISH SCHOOL BOARD	433,061	283,975
COASTAL PROTECTION & RESTORATION AUTHORITY	65,501,560	42,951,878
COMMISSION OF LAW ENFORCEMENT LCLE	11,824,668	7,753,887
COURT OF APPEAL FIRST CIRCUIT	19,786,139	12,974,528
COURT OF APPEALS FOURTH CIRCUIT	17,440,841	11,436,626
COURT OF APPEALS SECOND CIRCUIT	11,182,749	7,332,957
CRIMINAL DISTRICT COURT	19,252,156	12,624,375
CRT - OFFICE OF CULTURAL DEVELOPMENT	9,307,812	6,103,488
CRT - OFFICE OF STATE LIBRARY	10,670,618	6,997,132

(Continued)

Louisiana State Employees' Retirement System
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2020

Employer Name	Changes in Discount Rate	
	1% Decrease (6.55%)	1% Increase (8.55%)
CRT - OFFICE OF STATE MUSEUM	\$ 14,571,418	\$ 9,555,036
CRT - OFFICE OF STATE PARKS	52,176,780	34,214,310
CRT - OFFICE OF THE SECRETARY	12,702,172	8,329,300
CRT - OFFICE OF TOURISM	12,556,633	8,233,865
CUSTODIAN OF NOTARIAL ARCHIVES	1,521,049	997,410
DELGADO COLLEGE	30,798,347	20,195,654
DEPARTMENT OF CHILDREN AND FAMILY SERVICES	769,972,191	504,900,218
DEPARTMENT OF INSURANCE	66,834,384	43,825,862
DEPT ENVIRONMENTAL QUALITY	197,171,397	129,292,827
DEPT OF AGRICULTURE AND FORESTRY	142,030,777	93,135,013
DEPT OF FINANCE CITY OF NEW ORLEANS	3,219,652	2,111,249
DEPT OF REVENUE & TAXATION	172,820,790	113,325,202
DESOTO PARISH SCHOOL BOARD	401,351	263,181
DNR - OFFICE OF COASTAL RESTOR AND MGT	13,913,849	9,123,843
DNR - OFFICE OF CONSERVATION	44,943,717	29,471,314
DNR - OFFICE OF MINERAL RESOURCES	16,583,968	10,874,742
DNR - OFFICE OF THE SECRETARY	11,505,843	7,544,821
DOA - DIVISION OF ADMINISTRATION	154,680,506	101,429,924
DOA - EXECUTIVE OFFICE	23,371,570	15,325,633
DOA - FEDERAL PROPERTY ASSISTANCE	1,407,626	923,034
DOA - LA PROPERTY ASSISTANCE AGENCY	6,587,384	4,319,600
DOA - LOUISIANA TAX COMMISSION	10,068,540	6,602,327
DOA - MENTAL HEALTH ADVOCACY SERVICE	12,161,177	7,974,549
DOA - OFFICE OF AIRCRAFT SERVICES	596,691	391,273
DOA - OFFICE OF GROUP BENEFITS	11,728,116	7,690,574
DOA - OFFICE OF RISK MANAGEMENT	12,901,171	8,459,791
DOA - OFFICE OF ST PROCUREMENT	26,772,740	17,555,910
DOA - OFFICE OF TECHNOLOGY SERVICES	251,010,700	164,597,317
DOA - OFFICE OF THE INSPECTOR GENERAL	4,901,892	3,214,358
DOC - ADMINISTRATION	66,595,443	43,669,179
DOC - ADULT PROBATION AND PAROLE	211,049,369	138,393,144
DOC - ALLEN CORRECTIONAL CENTER	30,725,476	20,147,870
DOC - DAVID WADE CORRECTIONAL CENTER	70,139,510	45,993,159
DOC - DIXON CORRECTIONAL INSTITUTE	103,434,792	67,826,149
DOC - ELAYN HUNT CORRECTIONAL CENTER	117,060,916	76,761,320
DOC - LA CORRECTIONAL INST FOR WOMEN	59,092,644	38,749,307

(Continued)

Louisiana State Employees' Retirement System
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2020

Employer Name	Changes in Discount Rate	
	1% Decrease (6.55%)	1% Increase (8.55%)
DOC - LOUISIANA STATE PENITENTIARY	\$ 285,259,509	\$ 187,055,571
DOC - PRISON ENTERPRISES	15,832,082	10,381,702
DOC - RAYBURN CORRECTIONAL INST	63,553,243	41,674,292
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	73,492,607	48,191,913
DOE - SPECIAL SCHOOL DISTRICTS	1,792,817	1,175,619
DOE - STATE ACTIVITIES	107,923,035	70,769,262
DOTD - ADMINISTRATION	60,692,968	39,798,700
DOTD - ENGINEERING AND OPERATIONS	928,688,867	608,976,816
DPS - LA HIGHWAY SAFETY COMMISSION	4,512,737	2,959,174
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	3,330,433	2,183,892
DPS - LOUISIANA GAMING CONTROL BOARD	762,456	499,971
DPS - OFFICE OF MGT AND FINANCE	30,633,091	20,087,289
DPS - OFFICE OF MOTOR VEHICLES	96,765,491	63,452,834
DPS - OFFICE OF STATE FIRE MARSHALL	49,655,656	32,561,113
DPS - OFFICE OF STATE POLICE	166,513,101	109,189,010
DSCS - BOARD OF TAX APPEALS	2,212,869	1,451,063
DSCS - DIV OF ADMINISTRATIVE LAW	20,086,263	13,171,331
DSCS - ETHICS ADMINISTRATION	11,416,405	7,486,174
DSCS - STATE CIVIL SERVICE	31,561,107	20,695,825
DVA - DEPARTMENT OF VETERANS AFFAIRS	20,598,090	13,506,955
DVA - LOUISIANA VETERANS HOME	19,247,887	12,621,576
DVA - NORTHEAST LA VETERANS HOME	20,140,840	13,207,119
DVA - NORTHWEST LA VETERANS HOME	21,879,690	14,347,350
DVA - SOUTHEAST LA VETERANS HOME	23,081,914	15,135,694
DVA - SOUTHWEST LA VETERANS HOME	24,131,180	15,823,738
EAST BATON ROUGE PARISH SCHOOL BOARD	2,140,201	1,403,412
EAST JEFFERSON POLICE DEPT	7,313,658	4,795,846
EINSTEIN CHARTER SCHOOLS	597,911	392,073
EUNICE CITY COURT	272,378	178,609
FIFTH LA LEVEE BOARD	2,384,528	1,563,627
FLORIDA PARISHES JUV DETENTION CENTER	16,831,039	11,036,756
GREATER BATON ROUGE PORT COM	9,249,373	6,065,167
GREATER KROTZ SPRINGS PORT COMM	562,441	368,814
GREATER LAFOURCHE PORT COMMISSION	13,471,539	8,833,803
IBERIA PARISH GOVERNMENT	97,162	63,713
IBERIA PARISH SCHOOL BOARD	588,764	386,075

(Continued)

Louisiana State Employees' Retirement System
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2020

Employer Name	Changes in Discount Rate	
	1% Decrease (6.55%)	1% Increase (8.55%)
IBERVILLE PARISH SCHOOL BOARD	\$ 271,260	\$ 177,876
INSPIRENOLA SCHOOLS	296,770	194,604
JEANERETTE CITY COURT	36,080	23,659
JEFFERSON DAVIS PARISH	21,445	14,062
JEFFERSON DAVIS PARISH SCHOOL BOARD	-	-
JEFFERSON PARISH	3,131,129	2,053,201
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	5,100,586	3,344,649
JUDICIAL BRANCH OF LOUISIANA	305,897,642	200,588,785
JUDICIAL EXP REG PARISH OF ORLEANS	17,040,912	11,174,378
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	2,334,626	1,530,904
LA BD OF DRUG & DEVICE DISTR	777,091	509,568
LA BEHAVIOR ANALYST BOARD	314,963	206,533
LA BOARD OF JURY COMM ORLEANS PARISH	-	-
LA BOARD OF PHARMACY	8,620,057	5,652,501
LA BOARD REGISTRATION PROF ENGINEERS	2,903,876	1,904,183
LA CEMETERY BOARD	1,086,159	712,236
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	8,511,411	5,581,258
LA ECON DEV - OFFICE OF BUSINESS DEV	26,833,212	17,595,564
LA ECON DEV - OFFICE OF THE SECRETARY	12,703,494	8,330,167
LA ED TELEVISION AUTHORITY	15,615,501	10,239,681
LA HOUSE OF REPRESENTATIVES	52,818,088	34,634,841
LA HOUSING CORPORATION	42,573,925	27,917,351
LA LICENSED PROFESSIONAL COUNSELORS	615,798	403,802
LA MILITARY DEPT	148,935,055	97,662,412
LA PATIENT'S COMP FUND OVERSIGHT BOARD	13,915,272	9,124,776
LA PUBLIC DEFENDER BOARD	5,439,636	3,566,977
LA RACING COMMISSION	10,490,015	6,878,704
LA REAL ESTATE COMM	5,523,585	3,622,026
LA SCHOOL FOR MATH SCI & ARTS	2,819,520	1,848,867
LA SENATE	45,628,118	29,920,102
LA SPECIAL EDUCATION CENTER	-	-
LA ST BD BARBER EXAMINERS	1,029,346	674,981
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	1,019,690	668,650
LA ST BD OF EXAMINERS OF DIET & NUTRITION	218,106	143,020
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	526,259	345,088
LA ST BOARD OF ARCHITECTURAL EXAMINERS	1,078,638	707,304

(Continued)

Louisiana State Employees' Retirement System
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2020

Employer Name	Changes in Discount Rate	
	1% Decrease (6.55%)	1% Increase (8.55%)
LA ST BOARD OF CHIROPRACTIC EXAMINERS	\$ 455,725	\$ 298,836
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	3,494,469	2,291,457
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	366,389	240,255
LA ST LICENSING BD OF CONTRACTORS	12,015,840	7,879,246
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	468,328	307,100
LA STATE BD OF COSMETOLOGY	3,964,932	2,599,957
LA STATE BD OF EMBALMERS & FUNERAL DIRS	798,231	523,430
LA STATE BD PRIVATE SECURITY EXAM	2,180,245	1,429,670
LA STATE BOARD OF DENTISTRY	2,120,688	1,390,616
LA STATE BOARD OF HOME INSPECTORS	322,788	211,665
LA STATE BOARD OF NURSING	19,145,440	12,554,398
LA STATE LAW INSTITUTE	1,748,810	1,146,762
LA STATE UNIVERSITY MEDICAL CENTER	82,906,118	54,364,713
LA USED MOTOR VEHICLE & PARTS	3,293,946	2,159,967
LA VETERINARY BOARD	521,990	342,289
LAFAYETTE CONSOL GOVT ADM OPERAT	1,100,083	721,366
LAFAYETTE PARISH SCHOOL BOARD	786,848	515,966
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	465,177	305,034
LAFOURCHE PARISH SCHOOL BOARD	400,741	262,781
LAKE PROVIDENCE PORT COMMISSION	1,028,837	674,648
LALLIE KEMP CHARITY HOSPITAL	56,109,900	36,793,408
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	31,052,634	20,362,400
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	66,424,190	43,556,882
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	18,231,652	11,955,192
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	2,039,076	1,337,100
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	47,546,859	31,178,294
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTHORITY	18,795,922	12,325,205
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	43,217,470	28,339,348
LDH-LA EMERGENCY RESPONSE NETWORK	3,479,224	2,281,461
LDH-MEDICAL VENDOR ADMINISTRATION	205,936,790	135,040,630
LDH-NORTHEAST DELTA HUMAN SERVICES AUTHORITY	27,355,406	17,937,986
LDH-NORTHWEST LOUISIANA HUMAN SERVICES DISTRICT	22,786,567	14,942,024
LDH-OFF OF THE SECRETARY MGT AND FINANCE	133,069,637	87,258,851
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	295,972,609	194,080,561
LDH-OFFICE OF AGING AND ADULT SERVICES	95,200,638	62,426,700
LDH-OFFICE OF BEHAVIORAL HEALTH	324,120,249	212,538,045

(Continued)

Louisiana State Employees' Retirement System
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2020

Employer Name	Changes in Discount Rate	
	1% Decrease (6.55%)	1% Increase (8.55%)
LDH-OFFICE OF PUBLIC HEALTH	\$ 343,897,851	\$ 225,506,975
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	40,723,990	26,704,278
LEESVILLE CITY COURT	55,594	36,455
LEGISLATIVE BUDGETARY CONTROL COUN	1,121,426	735,362
LEGISLATIVE FISCAL OFFICE	8,207,628	5,382,056
LINCOLN PARISH SCHOOL BOARD	496,887	325,828
LIVINGSTON PARISH COUNCIL	42,788	28,058
LIVINGSTON PARISH SCHOOL BOARD	1,893,333	1,241,531
LOUISIANA BOARD OF CPAS	1,968,440	1,290,782
LOUISIANA BOARD OF MASSAGE THERAPY	904,946	593,408
LOUISIANA DELTA COMMUNITY COLLEGE	5,497,973	3,605,231
LOUISIANA DEPARTMENT OF JUSTICE	155,956,415	102,266,587
LOUISIANA LEGISLATIVE AUDITOR	93,232,299	61,135,985
LOUISIANA LOTTERY CORPORATION	406,433	266,514
LOUISIANA MOTOR VEHICLE COMMISSION	5,481,915	3,594,702
LOUISIANA PHYSICAL THERAPY BOARD	959,422	629,129
LOUISIANA STATE UNIVERSITY	294,928,832	193,396,116
LOUISIANA TAX FREE SHOPPING	1,317,274	863,787
LSU MEDICAL CENTER HEALTH CARE SRV DIV	7,082,848	4,644,495
LSU MEDICAL CENTER IN SHREVEPORT	60,350,970	39,574,440
LT GOVERNORS OFFICE	5,347,149	3,506,330
MADISON PARISH PORT HARBOR & TERMINAL	682,267	447,388
MARKSVILLE CITY COURT	270,955	177,676
METROPOLITAN HUMAN SERVICES DISTRICT	35,480,507	23,265,926
MINDEN CITY COURT	-	-
MONROE CITY SCHOOL BOARD	525,243	344,422
MUNICIPAL FIRE & POLICE CIVIL SERVICE	6,292,647	4,126,329
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	1,193,992	782,946
NATCHITOCHEs CANE RIVER LEVEE DISTRICT	784,307	514,300
NATCHITOCHEs CITY COURT	291,790	191,338
NEW IBERIA CITY COURT	252,560	165,613
NEW ORLEANS CENTER FOR CREATIVE ARTS	785,831	515,300
NORTH LAFOURCHE LEVEE DISTRICT	2,165,305	1,419,873
NORTHSHORE TECH COMMUNITY COLLEGE	5,622,576	3,686,938
NORTHWEST LA TECHNICAL COMMUNITY COLLEGE	2,145,486	1,406,877
NUNEZ COMMUNITY COLLEGE	2,345,501	1,538,035

(Continued)

Louisiana State Employees' Retirement System
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2020

Employer Name	Changes in Discount Rate	
	1% Decrease (6.55%)	1% Increase (8.55%)
OFFICE OF ELDERLY AFFAIRS	\$ 15,640,706	\$ 10,256,209
OFFICE OF FINANCIAL INSTITUTIONS	28,284,337	18,547,122
OFFICE OF HOME LAND SEC & EMERG. PREP.	64,122,087	42,047,305
OFFICE OF JUVENILE JUSTICE	166,573,471	109,228,597
OPELOUSAS CITY COURT	289,656	189,938
ORLEANS PARISH SCHOOL BOARD	2,257,893	1,480,587
OUACHITA PARISH POLICE JURY	537,235	352,286
OUACHITA PARISH SCHOOL BOARD	1,435,372	941,228
PARISH OF ORLEANS JUDICIAL EXP JUDGES	1,616,483	1,059,990
PARISH OF TANGIPAHOA	72,363	47,451
PARISH OF TERREBONNE	202,962	133,090
PINEVILLE CITY COURT	435,297	285,441
PONTCHARTRAIN LEVEE DISTRICT	9,702,557	6,362,338
PORT OF LAKE CHARLES	26,877,321	17,624,488
PUBLIC SERVICE COMMISSION	19,328,279	12,674,292
RAPIDES PARISH HOUSING AUTHORITY	2,052,390	1,345,830
RAPIDES PARISH SCHOOL BOARD	4,640,287	3,042,814
RAYNE CITY COURT	369,743	242,455
RECOVERY SCHOOL DISTRICT	4,072,460	2,670,468
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	4,832,375	3,168,773
REGIONAL PLANNING COMMISSION	6,297,322	4,129,395
REGIONAL TRANSIT AUTHORITY	740,909	485,843
RIVER PARISHES COMMUNITY COLLEGE	3,207,558	2,103,318
RUSTON CITY COURT	380,821	249,719
SABINE PARISH SCHOOL BOARD	112,102	73,510
SABINE RIVER AUTHORITY	10,201,578	6,689,565
SCHOOL EMPLOYEES RETIREMENT SYSTEM	543,130	356,151
SCHOOL FOR THE DEAF & VISUALLY IMPAIRED	17,378,133	11,395,506
SECRETARY OF STATE'S OFFICE	80,911,354	53,056,670
SOUTH LAFOURCHE LEVEE DISTRICT	4,973,849	3,261,543
SOUTH LOUISIANA COMMUNITY COLLEGE	13,080,351	8,577,287
SOUTH TANGIPAHOA PARISH PORT COMMISSION	169,017	110,831
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	60,858,935	39,907,532
SOUTHERN UNIVERSITY	84,630,434	55,495,413
SOWELA TECHNICAL COMMUNITY COLLEGE	4,319,430	2,832,415
SPRINGHILL CITY COURT	-	-

(Continued)

Louisiana State Employees' Retirement System
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2020

Employer Name	Changes in Discount Rate	
	1% Decrease (6.55%)	1% Increase (8.55%)
ST BERNARD PORT HARBOR & TERM DIST	\$ 6,534,738	\$ 4,285,078
ST CHARLES PARISH PUBLIC SCHOOLS	734,811	481,844
ST LANDRY PARISH GOVERNMENT	120,944	79,308
ST LANDRY PARISH SCHOOL BOARD	1,008,511	661,319
ST MARTIN PARISH POLICE JURY	33,946	22,259
ST MARTIN PARISH SCHOOL BOARD	411,921	270,112
ST TAMMANY PARISH GOVERNMENT	19,005	12,463
ST TAMMANY PARISH SCHOOL BOARD	2,833,851	1,858,264
ST. HELENA PARISH SCHOOL BOARD	202,454	132,757
ST. MARY PARISH SCHOOL BOARD	654,927	429,461
STATE PLUMBING BOARD	1,123,153	736,495
STATE POLICE COMMISSION	750,463	492,107
STATE POLICE RETIREMENT SYSTEM	1,691,184	1,108,974
TANGIPAHOA PARISH SCHOOL SYSTEM	2,734,758	1,793,285
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	22,078,384	14,477,641
TENSAS BASIN LEVEE DISTRICT	6,703,450	4,395,709
TERREBONNE LEVEE & CONSERVATION DISTRICT	5,346,641	3,505,997
TERREBONNE PARISH SCHOOL BOARD	1,450,719	951,292
THE CITY OF VILLE PLATTE	328,175	215,197
THE PORT OF SOUTH LOUISIANA	11,786,250	7,728,695
THRIVE ACADEMY	493,330	323,495
TOWN OF BUNKIE	63,013	41,320
TOWN OF SORRENTO	15,448	10,130
TOWN OF VIDALIA	656,655	430,594
TREASURY DEPARTMENT	17,884,167	11,727,332
UNIVERSITY OF LOUISIANA	364,591,578	239,076,644
VERMILION PARISH POLICE JURY	76,530	50,184
VERMILION PARISH SCHOOL BOARD	322,687	211,598
VERNON PARISH SCHOOL BOARD	330,411	216,663
WARE YOUTH CENTER	15,529,925	10,183,566
WARREN EASTON CHARTER HIGH SCHOOL	351,551	230,525
WASHINGTON PARISH POLICE JURY	123,282	80,840
WEBSTER PARISH POLICE JURY	31,608	20,727
WEST BATON ROUGE PARISH COUNCIL	67,078	43,986
WEST FELICIANA PARISH SCHOOL BOARD	288,843	189,405
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	12,465,163	8,173,884

(Continued)

Louisiana State Employees' Retirement System
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate
June 30, 2020

Employer Name	Changes in Discount Rate	
	1% Decrease (6.55%)	1% Increase (8.55%)
WINN PARISH POLICE JURY	\$ 12,298	\$ 8,064
WINNFIELD CITY COURT	70,229	46,052
WINNSBORO CITY COURT	134,563	88,238
WLF - OFFICE OF FISHERIES	59,556,703	39,053,609
WLF - OFFICE OF MGT AND FINANCE	11,504,217	7,543,755
WLF - OFFICE OF THE SECRETARY	99,132,945	65,005,264
WLF - OFFICE OF WILDLIFE	61,103,771	40,068,080
WORKFORCE SUPPORT AND TRAINING	180,552,975	118,395,492
ZACHARY CITY COURT	406,230	266,380
ZACHARY SCHOOL BOARD	316,589	207,599
Total	\$ 10,163,364,043	\$ 6,664,506,558

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2020

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
15TH JUDICIAL DISTRICT COURT	\$ 12,328	\$ 27,913	\$ 29,912	\$ 22,400
17TH JUDICIAL DIST COURT	62,656	141,868	152,024	113,848
18TH JUDICIAL DISTRICT	20,578	46,594	49,930	37,392
19TH JUDICIAL DIST COURT	193,166	437,375	468,686	350,989
20TH JUDICIAL DISTRICT COURT	15,403	34,876	37,373	27,988
24TH JUDICIAL DIST CT JEFFERSON PARISH	50,165	113,585	121,717	91,151
2ND JUDICIAL DISTRICT COURT DIVISION A	3,040	6,882	7,375	5,523
2ND JUDICIAL DISTRICT COURT DIVISION B	2,599	5,885	6,307	4,723
2ND JUDICIAL DISTRICT COURT DIVISION C	8,252	18,684	20,022	14,994
3RD CIRCUIT COURT OF APPEAL	242,032	548,021	587,253	439,781
3RD JUDICIAL DISTRICT COURT	14,815	33,544	35,946	26,919
4TH DISTRICT COURT JUDGES OFFICE	29,908	67,720	72,567	54,344
5TH CIRCUIT COURT OF APPEAL	134,420	304,359	326,148	244,245
ACADIA PARISH POLICE JURY	2,986	6,760	7,244	5,425
ACADIA PARISH SCHOOL BOARD	3,486	7,894	8,459	6,335
ALGIERS CHARTER SCHOOLS ASSOCIATION	5,212	11,802	12,647	9,471
ALLEN PARISH POLICE JURY	933	2,113	2,264	1,696
AMITE RIVER BASIN WATER DIST	11,821	26,766	28,682	21,480
ASCENSION PARISH POLICE JURY	3,569	8,082	8,660	6,486
ASCENSION PARISH SCHOOL BOARD	43,984	99,590	106,720	79,920
ATCHAFALAYA LEVEE DISTRICT	150,149	339,975	364,313	272,826
AVOUELLES PARISH POLICE JURY	756	1,712	1,834	1,374
BATON ROUGE COMMUNITY COLLEGE	209,927	475,327	509,354	381,444
BD EX SPEECH PATHOLOGY & AUDIOLOGY	8,243	18,664	20,000	14,977
BD OF COMMISSIONERS PORT OF NEW ORLEANS	1,015,616	2,299,607	2,464,232	1,845,411
BD OF ELEM AND SECONDARY ED	10,012	22,670	24,293	18,192
BD OF EXAMINERS OF CERTIFIED SHORTHAND	3,355	7,597	8,141	6,097

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2020

Employer Name	Deferral Period			
	1	2	3	4
BOARD OF EXAMINERS OF NURSING FACILITIES ADMINIS \$	15,093	\$ 34,175	\$ 36,622	\$ 27,425
BOARD OF MEDICAL EXAMINERS	215,210	487,289	522,173	391,044
BOARD OF REGENTS	391,758	887,037	950,539	711,838
BOGALUSA CITY SCHOOLS	3,257	7,374	7,902	5,918
BOSSIER CITY COURT	5,637	12,764	13,678	10,243
BOSSIER PARISH COMMUNITY COLLEGE	162,006	366,821	393,081	294,370
BOSSIER PARISH SCHOOL BOARD	18,093	40,967	43,900	32,876
CADDO LEVEE DISTRICT	36,409	82,440	88,341	66,157
CADDO PARISH SCHOOL BOARD	26,091	59,076	63,305	47,408
CALCASIEU PARISH POLICE JURY	3,725	8,434	9,038	6,768
CALCASIEU PARISH SCHOOL BOARD	19,884	45,022	48,245	36,130
CAPITOL AREA GROUNDWATER COMMISSION	5,873	13,298	14,250	10,671
CATAHOULA PARISH SCHOOL BOARD	7,219	16,345	17,515	13,117
CENTRAL LA TECH COMMUNITY COLLEGE	45,497	103,017	110,392	82,670
CITY COURT OF ABBEVILLE	3,922	8,880	9,516	7,126
CITY COURT OF BAKER	5,916	13,395	14,354	10,750
CITY COURT OF BASTROP	5,901	13,361	14,317	10,722
CITY COURT OF BOGALUSA	1,400	3,169	3,396	2,543
CITY COURT OF CROWLEY	3,175	7,189	7,704	5,769
CITY COURT OF DENHAM SPRINGS	5,439	12,315	13,196	9,882
CITY COURT OF FRANKLIN	2,949	6,677	7,155	5,358
CITY COURT OF HAMMOND	3,665	8,298	8,892	6,659
CITY COURT OF HOUMA	5,063	11,464	12,284	9,200
CITY COURT OF JENNINGS	3,294	7,458	7,992	5,985
CITY COURT OF LAKE CHARLES	12,388	28,049	30,057	22,509
CITY COURT OF MORGAN CITY	4,264	9,654	10,345	7,747

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2020

Employer Name	Deferral Period			
	1	2	3	4
CITY COURT OF OAKDALE	\$ 1,370	\$ 3,103	\$ 3,325	\$ 2,490
CITY COURT OF PLAQUEMINE	1,797	4,069	4,360	3,265
CITY COURT OF PORT ALLEN CIVIL FEES	3,049	6,903	7,398	5,540
CITY COURT OF SLIDELL	4,758	10,773	11,545	8,646
CITY COURT OF SULPHUR	3,679	8,329	8,926	6,684
CITY COURT OF THIBODAUX	2,932	6,638	7,114	5,327
CITY COURT OF VILLE PLATTE CIVIL DIV	-	-	-	-
CITY COURT OF WEST MONROE	2,039	4,616	4,947	3,704
CITY OF ABBEVILLE	730	1,653	1,771	1,326
CITY OF BAKER	1,945	4,404	4,719	3,534
CITY OF BAKER SCHOOL BOARD	3,793	8,587	9,202	6,891
CITY OF BASTROP	1,806	4,090	4,383	3,282
CITY OF BATON ROUGE	33,809	76,551	82,031	61,431
CITY OF BOGALUSA	1,723	3,901	4,181	3,131
CITY OF BOSSIER	2,707	6,129	6,568	4,919
CITY OF BREAUX BRIDGE	4,042	9,152	9,807	7,345
CITY OF CROWLEY	2,220	5,028	5,388	4,035
CITY OF DENHAM SPRINGS	2,008	4,546	4,872	3,649
CITY OF DONALDSONVILLE	568	1,287	1,379	1,032
CITY OF EUNICE	1,374	3,110	3,333	2,496
CITY OF FRANKLIN	1,537	3,480	3,729	2,792
CITY OF GONZALES	568	1,287	1,379	1,032
CITY OF JEANERETTE	1,572	3,560	3,815	2,857
CITY OF JENNINGS	710	1,607	1,722	1,290
CITY OF KAPLAN	1,809	4,097	4,390	3,288
CITY OF LAKE CHARLES	2,702	6,119	6,557	4,910

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2020

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
CITY OF MARKSVILLE	\$ 962	\$ 2,179	\$ 2,335	\$ 1,749
CITY OF MINDEN	442	1,001	1,072	803
CITY OF MONROE	20,046	45,388	48,637	36,423
CITY OF MORGAN CITY	2,801	6,342	6,796	5,089
CITY OF NATCHITOCHE	933	2,113	2,264	1,696
CITY OF NEW IBERIA	3,181	7,203	7,719	5,781
CITY OF OAKDALE	1,298	2,939	3,150	2,359
CITY OF OPELOUSAS	2,632	5,959	6,385	4,782
CITY OF PINEVILLE	1,543	3,494	3,744	2,804
CITY OF PLAQUEMINE	2,681	6,070	6,505	4,871
CITY OF PORT ALLEN	2,219	5,024	5,384	4,032
CITY OF RAYNE	1,723	3,901	4,181	3,131
CITY OF RUSTON	2,567	5,812	6,228	4,664
CITY OF SHREVEPORT	28,194	63,839	68,409	51,230
CITY OF SLIDELL	3,243	7,343	7,868	5,892
CITY OF SULPHUR	1,674	3,790	4,061	3,041
CITY OF THIBODAUX	2,984	6,757	7,241	5,422
CITY OF WEST MONROE	3,528	7,988	8,560	6,410
CITY OF WINNFIELD	186	422	452	339
CITY OF ZACHARY	691	1,565	1,678	1,256
CLAIBORNE PARISH SCHOOL BOARD	6,561	14,856	15,920	11,922
COASTAL PROTECTION & RESTORATION AUTHORITY	992,401	2,247,044	2,407,906	1,803,229
COMMISSION OF LAW ENFORCEMENT LCLE	179,153	405,648	434,687	325,528
COURT OF APPEAL FIRST CIRCUIT	299,776	678,767	727,359	544,704
COURT OF APPEALS FOURTH CIRCUIT	264,243	598,312	641,144	480,139
COURT OF APPEALS SECOND CIRCUIT	169,428	383,626	411,090	307,856

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2020

Employer Name	Deferral Period			
	1	2	3	4
CRIMINAL DISTRICT COURT	\$ 291,686	\$ 660,449	\$ 707,729	\$ 530,003
CRT - OFFICE OF CULTURAL DEVELOPMENT	141,021	319,306	342,165	256,240
CRT - OFFICE OF STATE LIBRARY	161,668	366,058	392,263	293,757
CRT - OFFICE OF STATE MUSEUM	220,769	499,875	535,661	401,145
CRT - OFFICE OF STATE PARKS	790,520	1,789,935	1,918,073	1,436,404
CRT - OFFICE OF THE SECRETARY	192,448	435,751	466,945	349,685
CRT - OFFICE OF TOURISM	190,243	430,758	461,595	345,679
CUSTODIAN OF NOTARIAL ARCHIVES	23,045	52,180	55,915	41,874
DELGADO COLLEGE	466,620	1,056,543	1,132,179	847,865
DEPARTMENT OF CHILDREN AND FAMILY SERVICES	11,665,699	26,414,049	28,304,984	21,196,994
DEPARTMENT OF INSURANCE	1,012,595	2,292,767	2,456,902	1,839,921
DEPT ENVIRONMENTAL QUALITY	2,987,305	6,764,004	7,248,227	5,428,041
DEPT OF AGRICULTURE AND FORESTRY	2,151,881	4,872,394	5,221,200	3,910,044
DEPT OF FINANCE CITY OF NEW ORLEANS	48,780	110,451	118,358	88,636
DEPT OF REVENUE & TAXATION	2,618,374	5,928,652	6,353,073	4,757,680
DESOTO PARISH SCHOOL BOARD	6,081	13,768	14,754	11,049
DNR - OFFICE OF COASTAL RESTOR AND MGT	210,806	477,317	511,488	383,042
DNR - OFFICE OF CONSERVATION	680,934	1,541,803	1,652,178	1,237,281
DNR - OFFICE OF MINERAL RESOURCES	251,260	568,916	609,644	456,549
DNR - OFFICE OF THE SECRETARY	174,323	394,710	422,967	316,751
DOA - DIVISION OF ADMINISTRATION	2,343,534	5,306,345	5,686,217	4,258,286
DOA - EXECUTIVE OFFICE	354,098	801,766	859,163	643,409
DOA - FEDERAL PROPERTY ASSISTANCE	21,327	48,289	51,746	38,751
DOA - LA PROPERTY ASSISTANCE AGENCY	99,804	225,982	242,159	181,348
DOA - LOUISIANA TAX COMMISSION	152,546	345,403	370,130	277,182
DOA - MENTAL HEALTH ADVOCACY SERVICE	184,252	417,192	447,058	334,792

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

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Employer Name	Deferral Period			
	1	2	3	4
DOA - OFFICE OF AIRCRAFT SERVICES	\$ 9,040	\$ 20,470	\$ 21,935	\$ 16,427
DOA - OFFICE OF GROUP BENEFITS	177,690	402,335	431,138	322,870
DOA - OFFICE OF RISK MANAGEMENT	195,463	442,577	474,261	355,164
DOA - OFFICE OF ST PROCUREMENT	405,629	918,444	984,194	737,042
DOA - OFFICE OF TECHNOLOGY SERVICES	3,803,014	8,610,972	9,227,416	6,910,214
DOA - OFFICE OF THE INSPECTOR GENERAL	74,268	168,160	180,199	134,947
DOC - ADMINISTRATION	1,008,975	2,284,570	2,448,118	1,833,343
DOC - ADULT PROBATION AND PAROLE	3,197,568	7,240,091	7,758,396	5,810,096
DOC - ALLEN CORRECTIONAL CENTER	465,516	1,054,044	1,129,501	845,859
DOC - DAVID WADE CORRECTIONAL CENTER	1,062,670	2,406,150	2,578,402	1,930,910
DOC - DIXON CORRECTIONAL INSTITUTE	1,567,120	3,548,351	3,802,371	2,847,514
DOC - ELAYN HUNT CORRECTIONAL CENTER	1,773,567	4,015,798	4,303,282	3,222,635
DOC - LA CORRECTIONAL INST FOR WOMEN	895,301	2,027,185	2,172,308	1,626,794
DOC - LOUISIANA STATE PENITENTIARY	4,321,911	9,785,884	10,486,438	7,853,068
DOC - PRISON ENTERPRISES	239,869	543,123	582,004	435,850
DOC - RAYBURN CORRECTIONAL INST	962,883	2,180,207	2,336,284	1,749,593
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	1,113,472	2,521,178	2,701,665	2,023,219
DOE - SPECIAL SCHOOL DISTRICTS	27,163	61,503	65,906	49,355
DOE - STATE ACTIVITIES	1,635,121	3,702,321	3,967,364	2,971,073
DOTD - ADMINISTRATION	919,547	2,082,084	2,231,137	1,670,851
DOTD - ENGINEERING AND OPERATIONS	14,070,377	31,858,854	34,139,575	25,566,388
DPS - LA HIGHWAY SAFETY COMMISSION	68,372	154,810	165,893	124,234
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	50,459	114,251	122,430	91,685
DPS - LOUISIANA GAMING CONTROL BOARD	11,552	26,156	28,029	20,992
DPS - OFFICE OF MGT AND FINANCE	464,116	1,050,874	1,126,105	843,315
DPS - OFFICE OF MOTOR VEHICLES	1,466,075	3,319,559	3,557,201	2,663,911

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Employer Name	Deferral Period			
	1	2	3	4
DPS - OFFICE OF STATE FIRE MARSHALL	\$ 752,323	\$ 1,703,447	\$ 1,825,394	\$ 1,366,998
DPS - OFFICE OF STATE POLICE	2,522,808	5,712,265	6,121,196	4,584,032
DSCS - BOARD OF TAX APPEALS	33,527	75,913	81,347	60,919
DSCS - DIV OF ADMINISTRATIVE LAW	304,323	689,063	738,392	552,966
DSCS - ETHICS ADMINISTRATION	172,968	391,642	419,679	314,289
DSCS - STATE CIVIL SERVICE	478,176	1,082,710	1,160,219	868,863
DVA - DEPARTMENT OF VETERANS AFFAIRS	312,078	706,622	757,207	567,056
DVA - LOUISIANA VETERANS HOME	291,621	660,303	707,572	529,886
DVA - NORTHEAST LA VETERANS HOME	305,150	690,936	740,398	554,468
DVA - NORTHWEST LA VETERANS HOME	331,495	750,587	804,320	602,338
DVA - SOUTHEAST LA VETERANS HOME	349,710	791,830	848,515	635,435
DVA - SOUTHWEST LA VETERANS HOME	365,607	827,825	887,087	664,321
EAST BATON ROUGE PARISH SCHOOL BOARD	32,426	73,420	78,676	58,919
EAST JEFFERSON POLICE DEPT	110,808	250,897	268,858	201,342
EINSTEIN CHARTER SCHOOLS	9,059	20,511	21,980	16,460
EUNICE CITY COURT	4,127	9,344	10,013	7,498
FIFTH LA LEVEE BOARD	36,128	81,802	87,658	65,645
FLORIDA PARISHES JUV DETENTION CENTER	255,004	577,392	618,727	463,351
GREATER BATON ROUGE PORT COM	140,135	317,302	340,017	254,631
GREATER KROTZ SPRINGS PORT COMM	8,521	19,295	20,676	15,484
GREATER LAFOURCHE PORT COMMISSION	204,105	462,144	495,228	370,866
IBERIA PARISH GOVERNMENT	1,472	3,333	3,572	2,675
IBERIA PARISH SCHOOL BOARD	8,920	20,198	21,644	16,208
IBERVILLE PARISH SCHOOL BOARD	4,110	9,306	9,972	7,468
INSPIRENOLA SCHOOLS	4,496	10,181	10,910	8,170
JEANERETTE CITY COURT	547	1,238	1,326	993

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Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2020

Employer Name	Deferral Period			
	1	2	3	4
JEFFERSON DAVIS PARISH	\$ 325	\$ 736	\$ 788	\$ 590
JEFFERSON DAVIS PARISH SCHOOL BOARD	-	-	-	-
JEFFERSON PARISH	47,439	107,414	115,104	86,199
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	77,278	174,977	187,503	140,417
JUDICIAL BRANCH OF LOUISIANA	4,634,596	10,493,879	11,245,118	8,421,227
JUDICIAL EXP REG PARISH OF ORLEANS	258,184	584,592	626,442	469,129
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	35,371	80,090	85,823	64,271
LA BD OF DRUG & DEVICE DISTR	11,774	26,658	28,567	21,393
LA BEHAVIOR ANALYST BOARD	4,772	10,805	11,578	8,671
LA BOARD OF JURY COMM ORLEANS PARISH	-	-	-	-
LA BOARD OF PHARMACY	130,601	295,713	316,882	237,306
LA BOARD REGISTRATION PROF ENGINEERS	43,996	99,618	106,750	79,942
LA CEMETERY BOARD	16,456	37,261	39,928	29,901
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	128,955	291,986	312,888	234,315
LA ECON DEV - OFFICE OF BUSINESS DEV	406,545	920,519	986,417	738,706
LA ECON DEV - OFFICE OF THE SECRETARY	192,468	435,796	466,994	349,722
LA ED TELEVISION AUTHORITY	236,587	535,693	574,042	429,888
LA HOUSE OF REPRESENTATIVES	800,237	1,811,935	1,941,648	1,454,059
LA HOUSING CORPORATION	645,029	1,460,507	1,565,062	1,172,041
LA LICENSED PROFESSIONAL COUNSELORS	9,330	21,125	22,637	16,953
LA MILITARY DEPT	2,256,486	5,109,247	5,475,009	4,100,116
LA PATIENT'S COMP FUND OVERSIGHT BOARD	210,828	477,366	511,540	383,081
LA PUBLIC DEFENDER BOARD	82,415	186,608	199,967	149,751
LA RACING COMMISSION	158,932	359,862	385,624	288,785
LA REAL ESTATE COMM	83,687	189,488	203,053	152,062
LA SCHOOL FOR MATH SCI & ARTS	42,718	96,724	103,649	77,620

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Louisiana State Employees' Retirement System

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Employer Name	Deferral Period			
	1	2	3	4
LA SENATE	\$ 691,303	\$ 1,565,282	\$ 1,677,337	\$ 1,256,122
LA SPECIAL EDUCATION CENTER	-	-	-	-
LA ST BD BARBER EXAMINERS	15,595	35,312	37,840	28,337
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	15,449	34,981	37,485	28,072
LA ST BD OF EXAMINERS OF DIET & NUTRITION	3,304	7,482	8,018	6,004
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	7,973	18,053	19,346	14,488
LA ST BOARD OF ARCHITECTURAL EXAMINERS	16,342	37,003	39,652	29,694
LA ST BOARD OF CHIROPRACTIC EXAMINERS	6,905	15,634	16,753	12,546
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	52,944	119,878	128,460	96,201
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	5,551	12,569	13,469	10,087
LA ST LICENSING BD OF CONTRACTORS	182,050	412,206	441,715	330,791
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	7,096	16,066	17,216	12,893
LA STATE BD OF COSMETOLOGY	60,072	136,018	145,755	109,153
LA STATE BD OF EMBALMERS & FUNERAL DIRS	12,094	27,383	29,344	21,975
LA STATE BD PRIVATE SECURITY EXAM	33,032	74,794	80,148	60,021
LA STATE BOARD OF DENTISTRY	32,130	72,751	77,959	58,382
LA STATE BOARD OF HOME INSPECTORS	4,891	11,073	11,866	8,886
LA STATE BOARD OF NURSING	290,069	656,788	703,806	527,066
LA STATE LAW INSTITUTE	26,496	59,993	64,288	48,144
LA STATE UNIVERSITY MEDICAL CENTER	1,256,094	2,844,111	3,047,716	2,282,369
LA USED MOTOR VEHICLE & PARTS	49,906	112,999	121,089	90,681
LA VETERINARY BOARD	7,909	17,907	19,189	14,370
LAFAYETTE CONSOL GOVT ADM OPERAT	16,667	37,739	40,440	30,285
LAFAYETTE PARISH SCHOOL BOARD	11,921	26,993	28,925	21,662
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	7,048	15,958	17,100	12,806
LAFOURCHE PARISH SCHOOL BOARD	6,072	13,748	14,732	11,032

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Louisiana State Employees' Retirement System

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Employer Name	Deferral Period			
	1	2	3	4
LAKE PROVIDENCE PORT COMMISSION	\$ 15,588	\$ 35,294	\$ 37,821	\$ 28,323
LALLIE KEMP CHARITY HOSPITAL	850,110	1,924,861	2,062,659	1,544,681
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	470,472	1,065,267	1,141,527	854,865
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	1,006,380	2,278,695	2,441,823	1,828,629
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	276,224	625,440	670,215	501,909
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	30,894	69,951	74,959	56,135
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	720,373	1,631,104	1,747,872	1,308,944
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTHORITY	284,773	644,798	690,958	517,443
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	654,779	1,482,584	1,588,719	1,189,758
LDH-LA EMERGENCY RESPONSE NETWORK	52,713	119,355	127,900	95,782
LDH-MEDICAL VENDOR ADMINISTRATION	3,120,108	7,064,702	7,570,452	5,669,349
LDH-NORTHEAST DELTA HUMAN SERVICES AUTHORITY	414,456	938,433	1,005,613	753,082
LDH-NORTHWEST LOUISIANA HUMAN SERVICES DISTRICT	345,235	781,698	837,658	627,304
LDH-OFF OF THE SECRETARY MGT AND FINANCE	2,016,112	4,564,980	4,891,779	3,663,348
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	4,484,223	10,153,399	10,880,263	8,147,995
LDH-OFFICE OF AGING AND ADULT SERVICES	1,442,366	3,265,877	3,499,675	2,620,831
LDH-OFFICE OF BEHAVIORAL HEALTH	4,910,683	11,119,010	11,915,000	8,922,887
LDH-OFFICE OF PUBLIC HEALTH	5,210,329	11,797,484	12,642,045	9,467,356
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	617,001	1,397,045	1,497,057	1,121,113
LEESVILLE CITY COURT	842	1,907	2,044	1,530
LEGISLATIVE BUDGETARY CONTROL COUNCIL	16,991	38,471	41,225	30,872
LEGISLATIVE FISCAL OFFICE	124,352	281,564	301,721	225,952
LINCOLN PARISH SCHOOL BOARD	7,528	17,046	18,266	13,679
LIVINGSTON PARISH COUNCIL	648	1,468	1,573	1,178
LIVINGSTON PARISH SCHOOL BOARD	28,686	64,951	69,601	52,123
LOUISIANA BOARD OF CPAS	29,823	67,528	72,362	54,190

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Louisiana State Employees' Retirement System

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Employer Name	Deferral Period			
	1	2	3	4
LOUISIANA BOARD OF MASSAGE THERAPY	\$ 13,711	\$ 31,044	\$ 33,267	\$ 24,913
LOUISIANA DELTA COMMUNITY COLLEGE	83,299	188,609	202,111	151,357
LOUISIANA DEPARTMENT OF JUSTICE	2,362,865	5,350,116	5,733,121	4,293,411
LOUISIANA LEGISLATIVE AUDITOR	1,412,544	3,198,353	3,427,317	2,566,644
LOUISIANA LOTTERY CORPORATION	6,158	13,943	14,941	11,189
LOUISIANA MOTOR VEHICLE COMMISSION	83,055	188,058	201,521	150,915
LOUISIANA PHYSICAL THERAPY BOARD	14,536	32,913	35,269	26,412
LOUISIANA STATE UNIVERSITY	4,468,409	10,117,592	10,841,893	8,119,260
LOUISIANA TAX FREE SHOPPING	19,958	45,189	48,424	36,264
LSU MEDICAL CENTER HEALTH CARE SRV DIV	107,311	242,979	260,373	194,988
LSU MEDICAL CENTER IN SHREVEPORT	914,366	2,070,352	2,218,565	1,661,436
LT GOVERNORS OFFICE	81,014	183,435	196,567	147,205
MADISON PARISH PORT HARBOR & TERMINAL	10,337	23,405	25,081	18,783
MARKSVILLE CITY COURT	4,105	9,295	9,961	7,459
METROPOLITAN HUMAN SERVICES DISTRICT	537,558	1,217,166	1,304,301	976,763
MINDEN CITY COURT	-	-	-	-
MONROE CITY SCHOOL BOARD	7,958	18,019	19,308	14,460
MUNICIPAL FIRE & POLICE CIVIL SERVICE	95,339	215,871	231,324	173,234
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	18,090	40,960	43,892	32,870
NATCHITOCHES CANE RIVER LEVEE DISTRICT	11,883	26,906	28,832	21,592
NATCHITOCHES CITY COURT	4,421	10,010	10,727	8,033
NEW IBERIA CITY COURT	3,826	8,664	9,284	6,953
NEW ORLEANS CENTER FOR CREATIVE ARTS	11,906	26,958	28,888	21,634
NORTH LAFOURCHE LEVEE DISTRICT	32,806	74,281	79,599	59,610
NORTHSHORE TECH COMMUNITY COLLEGE	85,187	192,884	206,692	154,787
NORTHWEST LA TECHNICAL COMMUNITY COLLEGE	32,506	73,601	78,870	59,064

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Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
NUNEZ COMMUNITY COLLEGE	\$ 35,536	80,463	\$ 86,223	\$ 64,571
OFFICE OF ELDERLY AFFAIRS	236,969	536,558	574,969	430,582
OFFICE OF FINANCIAL INSTITUTIONS	428,530	970,300	1,039,762	778,655
OFFICE OF HOME LAND SEC & EMERG. PREP.	971,501	2,199,721	2,357,195	1,765,253
OFFICE OF JUVENILE JUSTICE	2,523,722	5,714,336	6,123,415	4,585,694
OPELOUSAS CITY COURT	4,389	9,937	10,648	7,974
ORLEANS PARISH SCHOOL BOARD	34,209	77,457	83,003	62,159
OUACHITA PARISH POLICE JURY	8,140	18,430	19,749	14,790
OUACHITA PARISH SCHOOL BOARD	21,747	49,241	52,766	39,515
PARISH OF ORLEANS JUDICIAL EXP JUDGES	24,491	55,454	59,424	44,501
PARISH OF TANGIPAHOA	1,096	2,482	2,660	1,992
PARISH OF TERREBONNE	3,075	6,963	7,461	5,587
PINEVILLE CITY COURT	6,595	14,933	16,002	11,984
PONTCHARTRAIN LEVEE DISTRICT	147,002	332,848	356,676	267,107
PORT OF LAKE CHARLES	407,213	922,032	988,038	739,921
PUBLIC SERVICE COMMISSION	292,839	663,060	710,528	532,099
RAPIDES PARISH HOUSING AUTHORITY	31,095	70,408	75,448	56,501
RAPIDES PARISH SCHOOL BOARD	70,304	159,186	170,582	127,745
RAYNE CITY COURT	5,602	12,684	13,592	10,179
RECOVERY SCHOOL DISTRICT	61,701	139,707	149,708	112,113
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	73,214	165,776	177,643	133,033
REGIONAL PLANNING COMMISSION	95,410	216,031	231,496	173,362
REGIONAL TRANSIT AUTHORITY	11,225	25,417	27,237	20,397
RIVER PARISHES COMMUNITY COLLEGE	48,597	110,036	117,913	88,303
RUSTON CITY COURT	5,770	13,064	13,999	10,484
SABINE PARISH SCHOOL BOARD	1,698	3,846	4,121	3,086

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Louisiana State Employees' Retirement System

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Employer Name	Deferral Period			
	1	2	3	4
SABINE RIVER AUTHORITY	\$ 154,562	\$ 349,967	\$ 375,021	\$ 280,845
SCHOOL EMPLOYEES RETIREMENT SYSTEM	8,229	18,632	19,966	14,952
SCHOOL FOR THE DEAF & VISUALLY IMPAIRED	263,293	596,160	638,838	478,412
SECRETARY OF STATE'S OFFICE	1,225,872	2,775,680	2,974,386	2,227,454
SOUTH LAFOURCHE LEVEE DISTRICT	75,358	170,629	182,844	136,928
SOUTH LOUISIANA COMMUNITY COLLEGE	198,178	448,724	480,847	360,096
SOUTH TANGIPAHOA PARISH PORT COMMISSION	2,561	5,798	6,213	4,653
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	922,062	2,087,778	2,237,238	1,675,420
SOUTHERN UNIVERSITY	1,282,219	2,903,264	3,111,103	2,329,838
SOWELA TECHNICAL COMMUNITY COLLEGE	65,443	148,179	158,787	118,912
SPRINGHILL CITY COURT	-	-	-	-
ST BERNARD PORT HARBOR & TERM DIST	99,007	224,175	240,224	179,898
ST CHARLES PARISH PUBLIC SCHOOLS	11,133	25,208	27,012	20,229
ST LANDRY PARISH GOVERNMENT	1,832	4,149	4,446	3,330
ST LANDRY PARISH SCHOOL BOARD	15,280	34,597	37,074	27,764
ST MARTIN PARISH POLICE JURY	514	1,165	1,248	935
ST MARTIN PARISH SCHOOL BOARD	6,241	14,131	15,143	11,340
ST TAMMANY PARISH GOVERNMENT	288	652	699	523
ST TAMMANY PARISH SCHOOL BOARD	42,935	97,216	104,175	78,015
ST. HELENA PARISH SCHOOL BOARD	3,067	6,945	7,442	5,573
ST. MARY PARISH SCHOOL BOARD	9,923	22,467	24,076	18,030
STATE PLUMBING BOARD	17,017	38,530	41,288	30,920
STATE POLICE COMMISSION	11,370	25,745	27,588	20,660
STATE POLICE RETIREMENT SYSTEM	25,623	58,016	62,170	46,558
TANGIPAHOA PARISH SCHOOL SYSTEM	41,434	93,816	100,533	75,287
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	334,505	757,403	811,625	607,808

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Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
TENSAS BASIN LEVEE DISTRICT	\$ 101,563	\$ 229,963	\$ 246,426	\$ 184,543
TERREBONNE LEVEE & CONSERVATION DISTRICT	81,006	183,418	196,548	147,191
TERREBONNE PARISH SCHOOL BOARD	21,980	49,767	53,330	39,938
THE CITY OF VILLE PLATTE	4,972	11,258	12,064	9,035
THE PORT OF SOUTH LOUISIANA	178,571	404,330	433,275	324,470
THRIVE ACADEMY	7,474	16,924	18,135	13,581
TOWN OF BUNKIE	955	2,162	2,316	1,735
TOWN OF SORRENTO	234	530	568	425
TOWN OF VIDALIA	9,949	22,527	24,139	18,077
TREASURY DEPARTMENT	270,960	613,520	657,441	492,343
UNIVERSITY OF LOUISIANA	5,523,856	12,507,386	13,402,768	10,037,045
VERMILION PARISH POLICE JURY	1,159	2,625	2,813	2,107
VERMILION PARISH SCHOOL BOARD	4,889	11,070	11,862	8,883
VERNON PARISH SCHOOL BOARD	5,006	11,335	12,146	9,096
WARE YOUTH CENTER	235,291	532,757	570,896	427,532
WARREN EASTON CHARTER HIGH SCHOOL	5,326	12,060	12,923	9,678
WASHINGTON PARISH POLICE JURY	1,868	4,229	4,532	3,394
WEBSTER PARISH POLICE JURY	479	1,084	1,162	870
WEST BATON ROUGE PARISH COUNCIL	1,016	2,301	2,466	1,847
WEST FELICIANA PARISH SCHOOL BOARD	4,376	9,909	10,618	7,952
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	188,857	427,620	458,232	343,160
WINN PARISH POLICE JURY	186	422	452	339
WINNFIELD CITY COURT	1,064	2,409	2,582	1,933
WINNSBORO CITY COURT	2,039	4,616	4,947	3,704
WLF - OFFICE OF FISHERIES	902,332	2,043,105	2,189,367	1,639,570
WLF - OFFICE OF MGT AND FINANCE	174,298	394,654	422,907	316,706

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2020

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
WLF - OFFICE OF THE SECRETARY	\$ 1,501,944	\$ 3,400,775	\$ 3,644,231	\$ 2,729,086
WLF - OFFICE OF WILDLIFE	925,771	2,096,177	2,246,239	1,682,160
WORKFORCE SUPPORT AND TRAINING	2,735,523	6,193,906	6,637,316	4,970,544
ZACHARY CITY COURT	6,155	13,936	14,933	11,183
ZACHARY SCHOOL BOARD	4,797	10,861	11,638	8,716
Total	\$ 153,983,148	\$ 348,656,221	\$ 373,615,908	\$ 279,792,918

Louisiana State Employees' Retirement System

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

June 30, 2020

Employer Name	Change in		Change in		Change in	
	NPL due to	Deferred	Deferred	Outflow due to	Deferred	Inflow due to
	Change in	Outflow due to	Outflow due to	Change in	Inflow due to	Change in
	Proportion	Proportion	Proportion	Proportion	Proportion	Proportion
15TH JUDICIAL DISTRICT COURT	\$ (31,515)	\$ (1,552)	\$ (1,552)	\$ (65)		
17TH JUDICIAL DIST COURT	(316,530)	(15,592)	(15,592)	(658)		
18TH JUDICIAL DISTRICT	(220,245)	(10,849)	(10,849)	(458)		
19TH JUDICIAL DIST COURT	(791,434)	(38,984)	(38,984)	(1,645)		
20TH JUDICIAL DISTRICT COURT	(66,726)	(3,287)	(3,287)	(139)		
24TH JUDICIAL DIST CT JEFFERSON PARISH	(176,559)	(8,697)	(8,697)	(367)		
2ND JUDICIAL DISTRICT COURT DIVISION A	(7,752)	(382)	(382)	(16)		
2ND JUDICIAL DISTRICT COURT DIVISION B	(6,665)	(328)	(328)	(14)		
2ND JUDICIAL DISTRICT COURT DIVISION C	(21,155)	(1,042)	(1,042)	(44)		
3RD CIRCUIT COURT OF APPEAL	(1,133,974)	(55,857)	(55,857)	(2,356)		
3RD JUDICIAL DISTRICT COURT	7,535	371	371	16		
4TH DISTRICT COURT JUDGES OFFICE	(254,369)	(12,530)	(12,530)	(529)		
5TH CIRCUIT COURT OF APPEAL	(86,794)	(4,275)	(4,275)	(180)		
ACADIA PARISH POLICE JURY	(5,144)	(253)	(253)	(11)		
ACADIA PARISH SCHOOL BOARD	10,215	503	503	21		
ALGIERS CHARTER SCHOOLS ASSOCIATION	(13,331)	(657)	(657)	(28)		
ALLEN PARISH POLICE JURY	(1,594)	(79)	(79)	(3)		
AMITE RIVER BASIN WATER DIST	(22,097)	(1,088)	(1,088)	(46)		
ASCENSION PARISH POLICE JURY	(9,418)	(464)	(464)	(20)		
ASCENSION PARISH SCHOOL BOARD	16,301	803	803	34		
ATCHAFALAYA LEVEE DISTRICT	(734,562)	(36,183)	(36,183)	(1,526)		
A VOYELLES PARISH POLICE JURY	(652)	(32)	(32)	(1)		
BATON ROUGE COMMUNITY COLLEGE	335,222	16,512	16,512	697		

(Continued)

Louisiana State Employees' Retirement System

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

June 30, 2020

Employer Name	Change in		Change in		Change in
	NPL due to	Deferred	Deferred	Outflow due to	
	Change in	Outflow due to	Outflow due to	Change in	Change in
	Proportion	Proportion	Proportion	Proportion	Proportion
BD EX SPEECH PATHOLOGY & AUDIOLOGY	\$ 7,607	\$ 375	\$ 16		
BD OF COMMISSIONERS PORT OF NEW ORLEANS	(2,321,488)	(114,352)	(4,824)		
BD OF ELEM AND SECONDARY ED	(25,647)	(1,263)	(53)		
BD OF EXAMINERS OF CERTIFIED SHORTHAND	(8,549)	(421)	(18)		
BOARD OF EXAMINERS OF NURSING FACILITIES ADMINISTRATION	72	4	-		
BOARD OF MEDICAL EXAMINERS	267,337	13,169	556		
BOARD OF REGENTS	(1,353,277)	(66,660)	(2,812)		
BOGALUSA CITY SCHOOLS	(2,173)	(107)	(5)		
BOSSIER CITY COURT	(9,636)	(475)	(20)		
BOSSIER PARISH COMMUNITY COLLEGE	(592,417)	(29,181)	(1,231)		
BOSSIER PARISH SCHOOL BOARD	(12,534)	(617)	(26)		
CADDO LEVEE DISTRICT	(359,638)	(17,715)	(747)		
CADDO PARISH SCHOOL BOARD	(523,735)	(25,798)	(1,088)		
CALCASIEU PARISH POLICE JURY	(4,419)	(218)	(9)		
CALCASIEU PARISH SCHOOL BOARD	169,386	8,344	352		
CAPITOL AREA GROUNDWATER COMMISSION	8,621	425	18		
CATAHOULA PARISH SCHOOL BOARD	21,155	1,042	44		
CENTRAL LA TECH COMMUNITY COLLEGE	59,843	2,948	124		
CITY COURT OF ABBEVILLE	(2,173)	(107)	(5)		
CITY COURT OF BAKER	(25,575)	(1,260)	(53)		
CITY COURT OF BASTROP	(24,198)	(1,192)	(50)		
CITY COURT OF BOGALUSA	(22,314)	(1,099)	(46)		
CITY COURT OF CROWLEY	(5,434)	(268)	(11)		

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Louisiana State Employees' Retirement System

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

June 30, 2020

Employer Name	Change in		Change in		Change in	
	NPL due to	Deferred	Deferred	Outflow due to	Deferred	Inflow due to
	Change in	Outflow due to	Outflow due to	Change in	Change in	Change in
	Proportion	Proportion	Proportion	Proportion	Proportion	Proportion
CITY COURT OF DENHAM SPRINGS	\$ (21,083)	\$ (1,038)	\$ (1,038)	\$ (44)		
CITY COURT OF FRANKLIN	31,515	1,552	1,552	65		
CITY COURT OF HAMMOND	(6,303)	(310)	(310)	(13)		
CITY COURT OF HOUMA	(24,270)	(1,196)	(1,196)	(50)		
CITY COURT OF JENNINGS	2,608	128	128	5		
CITY COURT OF LAKE CHARLES	(42,310)	(2,084)	(2,084)	(88)		
CITY COURT OF MORGAN CITY	54,409	2,680	2,680	113		
CITY COURT OF OAKDALE	(8,042)	(396)	(396)	(17)		
CITY COURT OF PLAQUEMINE	(61,220)	(3,016)	(3,016)	(127)		
CITY COURT OF PORT ALLEN CIVIL FEES	(54,772)	(2,698)	(2,698)	(114)		
CITY COURT OF SLIDELL	(27,458)	(1,353)	(1,353)	(57)		
CITY COURT OF SULPHUR	(17,026)	(839)	(839)	(35)		
CITY COURT OF THIBODAUX	(23,763)	(1,171)	(1,171)	(49)		
CITY COURT OF VILLE PLATTE CIVIL DIV	(137,146)	(6,756)	(6,756)	(285)		
CITY COURT OF WEST MONROE	(3,550)	(175)	(175)	(7)		
CITY OF ABBEVILLE	4,419	218	218	9		
CITY OF BAKER	(3,333)	(164)	(164)	(7)		
CITY OF BAKER SCHOOL BOARD	(10,360)	(510)	(510)	(22)		
CITY OF BASTROP	(3,115)	(153)	(153)	(6)		
CITY OF BATON ROUGE	(386,661)	(19,046)	(19,046)	(803)		
CITY OF BOGALUSA	(2,970)	(146)	(146)	(6)		
CITY OF BOSSIER	(4,637)	(228)	(228)	(10)		
CITY OF BREAUX BRIDGE	(40,789)	(2,009)	(2,009)	(85)		

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Louisiana State Employees' Retirement System

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

June 30, 2020

Employer Name	Change in		Change in		Change in	
	NPL due to	Deferred	Deferred	Outflow due to	Deferred	Inflow due to
	Change in	Outflow due to	Outflow due to	Change in	Change in	Change in
	Proportion	Proportion	Proportion	Proportion	Proportion	Proportion
CITY OF CROWLEY	\$ (12,461)	\$ (614)	\$ (614)	\$ (26)		
CITY OF DENHAM SPRINGS	(3,405)	(168)	(168)	(7)		
CITY OF DONALDSONVILLE	-	-	-	-		
CITY OF EUNICE	(72)	(4)	(4)	-		
CITY OF FRANKLIN	(72)	(4)	(4)	-		
CITY OF GONZALES	-	-	-	-		
CITY OF JEANERETTE	(2,681)	(132)	(132)	(6)		
CITY OF JENNINGS	(145)	(7)	(7)	-		
CITY OF KAPLAN	77,448	3,815	3,815	161		
CITY OF LAKE CHARLES	(2,608)	(128)	(128)	(5)		
CITY OF MARKSVILLE	(1,594)	(79)	(79)	(3)		
CITY OF MINDEN	-	-	-	-		
CITY OF MONROE	(22,966)	(1,131)	(1,131)	(48)		
CITY OF MORGAN CITY	(4,782)	(236)	(236)	(10)		
CITY OF NATCHITOCHE	(1,594)	(79)	(79)	(3)		
CITY OF NEW IBERIA	(145)	(7)	(7)	-		
CITY OF OAKDALE	(2,246)	(111)	(111)	(5)		
CITY OF OPELOUSAS	(4,492)	(221)	(221)	(9)		
CITY OF PINEVILLE	-	-	-	-		
CITY OF PLAQUEMINE	8,911	439	439	19		
CITY OF PORT ALLEN	(3,767)	(186)	(186)	(8)		
CITY OF RAYNE	(2,970)	(146)	(146)	(6)		
CITY OF RUSTON	5,216	257	257	11		

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Louisiana State Employees' Retirement System

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

June 30, 2020

Employer Name	Change in		Change in		Change in	
	NPL due to	Deferred	Deferred	Outflow due to	Deferred	Inflow due to
	Change in	Outflow due to	Outflow due to	Change in	Inflow due to	Change in
	Proportion	Proportion	Proportion	Proportion	Proportion	Proportion
CITY OF SHREVEPORT	\$ (84,838)	\$ (4,179)	\$ (176)			
CITY OF SLIDELL	(1,594)	(79)	(3)			
CITY OF SULPHUR	(2,898)	(143)	(6)			
CITY OF THIBODAUX	(869)	(43)	(2)			
CITY OF WEST MONROE	(6,086)	(300)	(13)			
CITY OF WINNFIELD	(362)	(18)	(1)			
CITY OF ZACHARY	1,449	71	3			
CLAIBORNE PARISH SCHOOL BOARD	32,385	1,595	67			
COASTAL PROTECTION & RESTORATION AUTHORITY	89,257	4,397	185			
COMMISSION OF LAW ENFORCEMENT LCLE	(402,455)	(19,824)	(836)			
COURT OF APPEAL FIRST CIRCUIT	(558,365)	(27,504)	(1,160)			
COURT OF APPEALS FOURTH CIRCUIT	187,643	9,243	390			
COURT OF APPEALS SECOND CIRCUIT	128,307	6,320	267			
CRIMINAL DISTRICT COURT	1,065,727	52,496	2,215			
CRT - OFFICE OF CULTURAL DEVELOPMENT	288,492	14,211	599			
CRT - OFFICE OF STATE LIBRARY	377,025	18,572	783			
CRT - OFFICE OF STATE MUSEUM	(473,238)	(23,311)	(983)			
CRT - OFFICE OF STATE PARKS	372,606	18,354	774			
CRT - OFFICE OF THE SECRETARY	(149,897)	(7,384)	(311)			
CRT - OFFICE OF TOURISM	64,625	3,183	134			
CUSTODIAN OF NOTARIAL ARCHIVES	(208,509)	(10,271)	(433)			
DELGADO COLLEGE	736,373	36,272	1,530			
DEPARTMENT OF CHILDREN AND FAMILY SERVICES	10,997,054	541,693	22,851			

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Louisiana State Employees' Retirement System

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

June 30, 2020

Employer Name	Change in		Change in		Change in	
	NPL due to	Deferred	Outflow due to	Deferred	Inflow due to	Deferred
	Change in	Outflow due to	Change in	Outflow due to	Change in	Inflow due to
	Proportion	Proportion	Proportion	Proportion	Proportion	Proportion
DEPARTMENT OF INSURANCE	\$ (1,228,955)	\$ (60,536)	\$	\$ (2,554)		
DEPT ENVIRONMENTAL QUALITY	1,234,461	60,807		2,565		
DEPT OF AGRICULTURE AND FORESTRY	1,005,956	49,551		2,090		
DEPT OF FINANCE CITY OF NEW ORLEANS	(57,597)	(2,837)		(120)		
DEPT OF REVENUE & TAXATION	128,887	6,349		268		
DESOTO PARISH SCHOOL BOARD	286,102	14,093		595		
DNR - OFFICE OF COASTAL RESTOR AND MGT	54,482	2,684		113		
DNR - OFFICE OF CONSERVATION	547,860	26,987		1,138		
DNR - OFFICE OF MINERAL RESOURCES	25,212	1,242		52		
DNR - OFFICE OF THE SECRETARY	452,590	22,294		940		
DOA - DIVISION OF ADMINISTRATION	2,434,508	119,919		5,059		
DOA - EXECUTIVE OFFICE	1,317,922	64,918		2,739		
DOA - FEDERAL PROPERTY ASSISTANCE	97,154	4,786		202		
DOA - LA PROPERTY ASSISTANCE AGENCY	31,950	1,574		66		
DOA - LOUISIANA TAX COMMISSION	187,716	9,247		390		
DOA - MENTAL HEALTH ADVOCACY SERVICE	383,473	18,889		797		
DOA - OFFICE OF AIRCRAFT SERVICES	69,624	3,430		145		
DOA - OFFICE OF GROUP BENEFITS	(409,483)	(20,170)		(851)		
DOA - OFFICE OF RISK MANAGEMENT	442,954	21,819		920		
DOA - OFFICE OF ST PROCUREMENT	319,211	15,724		663		
DOA - OFFICE OF TECHNOLOGY SERVICES	910,251	44,837		1,891		
DOA - OFFICE OF THE INSPECTOR GENERAL	17,026	839		35		
DOC - ADMINISTRATION	455,705	22,447		947		

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Louisiana State Employees' Retirement System

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

June 30, 2020

Employer Name	Change in		Change in		Change in	
	NPL due to	Deferred	Deferred	Outflow due to	Deferred	Inflow due to
	Change in	Outflow due to	Outflow due to	Change in	Inflow due to	Change in
	Proportion	Proportion	Proportion	Proportion	Proportion	Proportion
DOC - ADULT PROBATION AND PAROLE	\$ 9,558,649	\$ 470,840	\$ 470,840	\$ 19,862	\$ 19,862	\$ 19,862
DOC - ALLEN CORRECTIONAL CENTER	2,537,314	124,983	124,983	5,272	5,272	5,272
DOC - DAVID WADE CORRECTIONAL CENTER	3,513,783	173,082	173,082	7,301	7,301	7,301
DOC - DIXON CORRECTIONAL INSTITUTE	1,142,958	56,300	56,300	2,375	2,375	2,375
DOC - ELAYN HUNT CORRECTIONAL CENTER	1,995,394	98,289	98,289	4,146	4,146	4,146
DOC - LA CORRECTIONAL INST FOR WOMEN	381,517	18,793	18,793	793	793	793
DOC - LOUISIANA STATE PENITENTIARY	2,849,932	140,382	140,382	5,922	5,922	5,922
DOC - PRISON ENTERPRISES	(10,143)	(500)	(500)	(21)	(21)	(21)
DOC - RAYBURN CORRECTIONAL INST	2,861,668	140,960	140,960	5,946	5,946	5,946
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	1,577,725	77,716	77,716	3,278	3,278	3,278
DOE - SPECIAL SCHOOL DISTRICTS	(337,178)	(16,609)	(16,609)	(701)	(701)	(701)
DOE - STATE ACTIVITIES	(685,151)	(33,749)	(33,749)	(1,424)	(1,424)	(1,424)
DOTD - ADMINISTRATION	877,214	43,210	43,210	1,823	1,823	1,823
DOTD - ENGINEERING AND OPERATIONS	(2,402,050)	(118,320)	(118,320)	(4,987)	(4,987)	(4,987)
DPS - LA HIGHWAY SAFETY COMMISSION	562,568	27,711	27,711	1,169	1,169	1,169
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	279,726	13,779	13,779	581	581	581
DPS - LOUISIANA GAMING CONTROL BOARD	(260,382)	(12,826)	(12,826)	(541)	(541)	(541)
DPS - OFFICE OF MGT AND FINANCE	8,984	443	443	19	19	19
DPS - OFFICE OF MOTOR VEHICLES	821,501	40,465	40,465	1,707	1,707	1,707
DPS - OFFICE OF STATE FIRE MARSHALL	977,846	48,167	48,167	2,032	2,032	2,032
DPS - OFFICE OF STATE POLICE	6,952,074	342,445	342,445	14,446	14,446	14,446
DSCS - BOARD OF TAX APPEALS	9,418	464	464	20	20	20
DSCS - DIV OF ADMINISTRATIVE LAW	843,091	41,529	41,529	1,752	1,752	1,752

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Louisiana State Employees' Retirement System

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

June 30, 2020

Employer Name	Change in		Change in		Change in	
	NPL due to	Deferred	Outflow due to	Deferred	Inflow due to	Deferred
	Proportion	Outflow due to	Proportion	Inflow due to	Proportion	Inflow due to
DSCS - ETHICS ADMINISTRATION	\$ 313,125	\$ 15,424	\$ 651			
DSCS - STATE CIVIL SERVICE	(356,160)	(17,544)	(740)			
DVA - DEPARTMENT OF VETERANS AFFAIRS	487,220	24,000	1,012			
DVA - LOUISIANA VETERANS HOME	516,635	25,448	1,074			
DVA - NORTHEAST LA VETERANS HOME	(1,422,684)	(70,079)	(2,956)			
DVA - NORTHWEST LA VETERANS HOME	205,756	10,135	428			
DVA - SOUTHEAST LA VETERANS HOME	1,897,008	93,443	3,942			
DVA - SOUTHWEST LA VETERANS HOME	843,525	41,550	1,753			
EAST BATON ROUGE PARISH SCHOOL BOARD	186,629	9,193	388			
EAST JEFFERSON POLICE DEPT	822,877	40,533	1,710			
EINSTEIN CHARTER SCHOOLS	426,218	20,995	886			
EUNICE CITY COURT	(52,018)	(2,562)	(108)			
FIFTH LA LEVEE BOARD	20,286	999	42			
FLORIDA PARISHES JUV DETENTION CENTER	(213,073)	(10,496)	(443)			
GREATER BATON ROUGE PORT COM	255,021	12,562	530			
GREATER KROTZ SPRINGS PORT COMM	(20,793)	(1,024)	(43)			
GREATER LAFOURCHE PORT COMMISSION	156,925	7,730	326			
IBERIA PARISH GOVERNMENT	(2,463)	(121)	(5)			
IBERIA PARISH SCHOOL BOARD	69,261	3,412	144			
IBERVILLE PARISH SCHOOL BOARD	(8,477)	(418)	(18)			
INSPIRENOLA SCHOOLS	211,551	10,421	440			
JEANERETTE CITY COURT	1,449	71	3			
JEFFERSON DAVIS PARISH	(507)	(25)	(1)			

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Louisiana State Employees' Retirement System

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

June 30, 2020

Employer Name	Change in		Change in		Change in	
	NPL due to	Deferred	Deferred	Outflow due to	Deferred	Inflow due to
	Change in	Outflow due to	Outflow due to	Change in	Change in	Change in
	Proportion	Proportion	Proportion	Proportion	Proportion	Proportion
JEFFERSON DAVIS PARISH SCHOOL BOARD	\$ (79,332)	\$ (3,908)	\$ (3,908)	\$ (165)		
JEFFERSON PARISH	(73,826)	(3,637)	(3,637)	(153)		
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	516,997	25,466	25,466	1,074		
JUDICIAL BRANCH OF LOUISIANA	(9,889,669)	(487,145)	(487,145)	(20,550)		
JUDICIAL EXP REG PARISH OF ORLEANS	(88,171)	(4,343)	(4,343)	(183)		
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	(211,044)	(10,396)	(10,396)	(439)		
LA BD OF DRUG & DEVICE DISTR	(213,290)	(10,506)	(10,506)	(443)		
LA BEHAVIOR ANALYST BOARD	(12,244)	(603)	(603)	(25)		
LA BOARD OF JURY COMM ORLEANS PARISH	(336,816)	(16,591)	(16,591)	(700)		
LA BOARD OF PHARMACY	(154,027)	(7,587)	(7,587)	(320)		
LA BOARD REGISTRATION PROF ENGINEERS	142,580	7,023	7,023	296		
LA CEMETERY BOARD	(1,304)	(64)	(64)	(3)		
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	52,598	2,591	2,591	109		
LA ECON DEV - OFFICE OF BUSINESS DEV	726,665	35,794	35,794	1,510		
LA ECON DEV - OFFICE OF THE SECRETARY	93,025	4,582	4,582	193		
LA ED TELEVISION AUTHORITY	(743,401)	(36,618)	(36,618)	(1,545)		
LA HOUSE OF REPRESENTATIVES	(3,289,625)	(162,040)	(162,040)	(6,836)		
LA HOUSING CORPORATION	2,000,248	98,528	98,528	4,156		
LA LICENSED PROFESSIONAL COUNSELORS	(9,056)	(446)	(446)	(19)		
LA MILITARY DEPT	3,289,915	162,055	162,055	6,836		
LA PATIENT'S COMP FUND OVERSIGHT BOARD	(105,413)	(5,192)	(5,192)	(219)		
LA PUBLIC DEFENDER BOARD	(92,228)	(4,543)	(4,543)	(192)		
LA RACING COMMISSION	152,143	7,494	7,494	316		

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Louisiana State Employees' Retirement System

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

June 30, 2020

Employer Name	Change in		Change in		Change in	
	NPL due to	Deferred	Deferred	Outflow due to	Deferred	Inflow due to
	Change in	Outflow due to	Outflow due to	Change in	Inflow due to	Change in
	Proportion	Proportion	Proportion	Proportion	Proportion	Proportion
LA REAL ESTATE COMM	\$ 248,645	\$ 12,248	\$ 12,248	\$ 517	\$ 517	
LA SCHOOL FOR MATH SCI & ARTS	(130,698)	(6,438)	(6,438)	(272)	(272)	
LA SENATE	(1,469,993)	(72,409)	(72,409)	(3,055)	(3,055)	
LA SPECIAL EDUCATION CENTER	(18,220,667)	(897,514)	(897,514)	(37,861)	(37,861)	
LA ST BD BARBER EXAMINERS	(23,111)	(1,138)	(1,138)	(48)	(48)	
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	(27,313)	(1,345)	(1,345)	(57)	(57)	
LA ST BD OF EXAMINERS OF DIET & NUTRITION	15,214	749	749	32	32	
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	147,869	7,284	7,284	307	307	
LA ST BOARD OF ARCHITECTURAL EXAMINERS	(22,169)	(1,092)	(1,092)	(46)	(46)	
LA ST BOARD OF CHIROPRACTIC EXAMINERS	(7,680)	(378)	(378)	(16)	(16)	
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	(306,098)	(15,078)	(15,078)	(636)	(636)	
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	110,775	5,457	5,457	230	230	
LA ST LICENSING BD OF CONTRACTORS	(443,244)	(21,833)	(21,833)	(921)	(921)	
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	8,404	414	414	17	17	
LA STATE BD OF COSMETOLOGY	(218,796)	(10,777)	(10,777)	(455)	(455)	
LA STATE BD OF EMBALMERS & FUNERAL DIRS	8,187	403	403	17	17	
LA STATE BD PRIVATE SECURITY EXAM	(25,140)	(1,238)	(1,238)	(52)	(52)	
LA STATE BOARD OF DENTISTRY	(34,341)	(1,692)	(1,692)	(71)	(71)	
LA STATE BOARD OF HOME INSPECTORS	(3,188)	(157)	(157)	(7)	(7)	
LA STATE BOARD OF NURSING	(409,265)	(20,160)	(20,160)	(850)	(850)	
LA STATE LAW INSTITUTE	(41,876)	(2,063)	(2,063)	(87)	(87)	
LA STATE UNIVERSITY MEDICAL CENTER	(5,470,272)	(269,455)	(269,455)	(11,367)	(11,367)	
LA USED MOTOR VEHICLE & PARTS	128,380	6,324	6,324	267	267	

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Louisiana State Employees' Retirement System

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

June 30, 2020

Employer Name	Change in		Change in		Change in	
	NPL due to	Deferred	Deferred	Outflow due to	Deferred	Inflow due to
	Change in	Outflow due to	Outflow due to	Change in	Change in	Change in
	Proportion	Proportion	Proportion	Proportion	Proportion	Proportion
LA VETERINARY BOARD	\$ (157,432)	\$ (7,755)	\$ (7,755)	\$ (327)		
LAFAYETTE CONSOL GOVT ADM OPERAT	(2,463)	(121)	(121)	(5)		
LAFAYETTE PARISH SCHOOL BOARD	(12,679)	(625)	(625)	(26)		
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	(272,988)	(13,447)	(13,447)	(567)		
LAFOURCHE PARISH SCHOOL BOARD	196,844	9,696	9,696	409		
LAKE PROVIDENCE PORT COMMISSION	98,531	4,853	4,853	205		
LALLIE KEMP CHARITY HOSPITAL	(2,773,932)	(136,638)	(136,638)	(5,764)		
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	793,680	39,095	39,095	1,649		
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	376,301	18,536	18,536	782		
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	(1,008,564)	(49,680)	(49,680)	(2,096)		
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	(406,874)	(20,042)	(20,042)	(845)		
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	2,400,819	118,260	118,260	4,989		
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTHORITY	796,796	39,249	39,249	1,656		
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	124,178	6,117	6,117	258		
LDH-LA EMERGENCY RESPONSE NETWORK	252,920	12,458	12,458	526		
LDH-MEDICAL VENDOR ADMINISTRATION	6,279,818	309,331	309,331	13,049		
LDH-NORTHEAST DELTA HUMAN SERVICES AUTHORITY	1,833,615	90,320	90,320	3,810		
LDH-NORTHWEST LOUISIANA HUMAN SERVICES DISTRICT	733,982	36,154	36,154	1,525		
LDH-OFF OF THE SECRETARY MGT AND FINANCE	1,393,414	68,637	68,637	2,895		
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	16,315,038	803,646	803,646	33,901		
LDH-OFFICE OF AGING AND ADULT SERVICES	1,302,708	64,169	64,169	2,707		
LDH-OFFICE OF BEHAVIORAL HEALTH	2,903,906	143,041	143,041	6,034		
LDH-OFFICE OF PUBLIC HEALTH	8,639,269	425,553	425,553	17,952		

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Louisiana State Employees' Retirement System

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

June 30, 2020

Employer Name	Change in		Change in		Change in	
	NPL due to	Deferred	Outflow due to	Deferred	Inflow due to	Deferred
	Change in	Outflow due to	Change in	Outflow due to	Change in	Inflow due to
	Proportion	Proportion	Proportion	Proportion	Proportion	Proportion
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTHORITY	\$ (20,720)	\$ (1,021)	\$ (43)			
LEESVILLE CITY COURT	(18,475)	(910)	(38)			
LEGISLATIVE BUDGETARY CONTROL COUN	(290,231)	(14,296)	(603)			
LEGISLATIVE FISCAL OFFICE	495,552	24,410	1,030			
LINCOLN PARISH SCHOOL BOARD	162,793	8,019	338			
LIVINGSTON PARISH COUNCIL	(1,087)	(54)	(2)			
LIVINGSTON PARISH SCHOOL BOARD	5,796	286	12			
LOUISIANA BOARD OF CPAS	104,182	5,132	216			
LOUISIANA BOARD OF MASSAGE THERAPY	(14,997)	(739)	(31)			
LOUISIANA DELTA COMMUNITY COLLEGE	296,752	14,617	617			
LOUISIANA DEPARTMENT OF JUSTICE	4,760,270	234,481	9,892			
LOUISIANA LEGISLATIVE AUDITOR	21,952	1,081	46			
LOUISIANA LOTTERY CORPORATION	(12,824)	(632)	(27)			
LOUISIANA MOTOR VEHICLE COMMISSION	104,472	5,146	217			
LOUISIANA PHYSICAL THERAPY BOARD	(4,637)	(228)	(10)			
LOUISIANA STATE UNIVERSITY	(5,062,311)	(249,359)	(10,519)			
LOUISIANA TAX FREE SHOPPING	580	29	1			
LSU MEDICAL CENTER HEALTH CARE SRV DIV	(777,017)	(38,274)	(1,615)			
LSU MEDICAL CENTER IN SHREVEPORT	(3,777,063)	(186,051)	(7,848)			
LT GOVERNORS OFFICE	(430,710)	(21,216)	(895)			
MADISON PARISH PORT HARBOR & TERMINAL	20,141	992	42			
MARKSVILLE CITY COURT	(12,896)	(635)	(27)			
METROPOLITAN HUMAN SERVICES DISTRICT	(2,263,601)	(111,500)	(4,704)			

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Louisiana State Employees' Retirement System

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

June 30, 2020

Employer Name	Change in		Change in		Change in	
	NPL due to	Deferred	Outflow due to	Deferred	Inflow due to	Deferred
	Change in	Outflow due to	Change in	Outflow due to	Change in	Inflow due to
	Proportion	Proportion	Proportion	Proportion	Proportion	Proportion
MINDEN CITY COURT	\$ (344,423)	\$ (16,966)	\$ (716)			
MONROE CITY SCHOOL BOARD	(303,272)	(14,939)	(630)			
MUNICIPAL FIRE & POLICE CIVIL SERVICE	485,989	23,939	1,010			
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	245,023	12,069	509			
NATCHITOCHES CANE RIVER LEVEE DISTRICT	(144,174)	(7,102)	(300)			
NATCHITOCHES CITY COURT	(39,050)	(1,924)	(81)			
NEW IBERIA CITY COURT	(48,034)	(2,366)	(100)			
NEW ORLEANS CENTER FOR CREATIVE ARTS	(432,449)	(21,302)	(899)			
NORTH LAFOURCHE LEVEE DISTRICT	(29,052)	(1,431)	(60)			
NORTHSHORE TECH COMMUNITY COLLEGE	559,380	27,554	1,162			
NORTHWEST LA TECHNICAL COMMUNITY COLLEGE	47,816	2,355	99			
NUNEZ COMMUNITY COLLEGE	(465,123)	(22,911)	(966)			
OFFICE OF ELDERLY AFFAIRS	32,023	1,577	67			
OFFICE OF FINANCIAL INSTITUTIONS	(221,332)	(10,902)	(460)			
OFFICE OF HOME LAND SEC & EMERG. PREP.	(2,267,368)	(111,686)	(4,711)			
OFFICE OF JUVENILE JUSTICE	(4,373,319)	(215,421)	(9,087)			
OPELOUSAS CITY COURT	(7,535)	(371)	(16)			
ORLEANS PARISH SCHOOL BOARD	(329,136)	(16,213)	(684)			
OUACHITA PARISH POLICE JURY	(9,418)	(464)	(20)			
OUACHITA PARISH SCHOOL BOARD	125,482	6,181	261			
PARISH OF ORLEANS JUDICIAL EXP JUDGES	(467,659)	(23,036)	(972)			
PARISH OF TANGIPAHOA	(1,884)	(93)	(4)			
PARISH OF TERREBONNE	2,753	136	6			

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Louisiana State Employees' Retirement System

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

June 30, 2020

Employer Name	Change in		Change in		Change in	
	NPL due to	Deferred	Outflow due to	Deferred	Inflow due to	Deferred
	Change in	Outflow due to	Change in	Outflow due to	Change in	Inflow due to
	Proportion	Proportion	Proportion	Proportion	Proportion	Proportion
PINEVILLE CITY COURT	\$ (15,649)	\$ (771)	\$ (33)			
PONTCHARTRAIN LEVEE DISTRICT	(545,759)	(26,883)	(1,134)			
PORT OF LAKE CHARLES	(3,570,148)	(175,858)	(7,419)			
PUBLIC SERVICE COMMISSION	(257,846)	(12,701)	(536)			
RAPIDES PARISH HOUSING AUTHORITY	(13,113)	(646)	(27)			
RAPIDES PARISH SCHOOL BOARD	56,510	2,784	117			
RAYNE CITY COURT	35,935	1,770	75			
RECOVERY SCHOOL DISTRICT	(331,817)	(16,345)	(689)			
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	(94,401)	(4,650)	(196)			
REGIONAL PLANNING COMMISSION	(8,766)	(432)	(18)			
REGIONAL TRANSIT AUTHORITY	(586,403)	(28,885)	(1,219)			
RIVER PARISHES COMMUNITY COLLEGE	322,036	15,863	669			
RUSTON CITY COURT	(12,824)	(632)	(27)			
SABINE PARISH SCHOOL BOARD	79,911	3,936	166			
SABINE RIVER AUTHORITY	663,924	32,704	1,380			
SCHOOL EMPLOYEES RETIREMENT SYSTEM	(21,083)	(1,038)	(44)			
SCHOOL FOR THE DEAF & VISUALLY IMPAIRED	(2,553,832)	(125,797)	(5,307)			
SECRETARY OF STATE'S OFFICE	(25,067)	(1,235)	(52)			
SOUTH LAFOURCHE LEVEE DISTRICT	(215,464)	(10,613)	(448)			
SOUTH LOUISIANA COMMUNITY COLLEGE	(11,012)	(542)	(23)			
SOUTH TANGIPAHOA PARISH PORT COMMISSION	(6,593)	(325)	(14)			
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	449,112	22,122	933			
SOUTHERN UNIVERSITY	(2,556,657)	(125,936)	(5,313)			

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Louisiana State Employees' Retirement System

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

June 30, 2020

Employer Name	Change in		Change in		Change in
	NPL due to	Deferred	Outflow due to	Deferred	
	Change in	Outflow due to	Change in	Inflow due to	Change in
	Proportion	Proportion	Proportion	Proportion	Proportion
SOWELA TECHNICAL COMMUNITY COLLEGE	\$ (85,055)	\$ (4,190)	\$ (177)		
SPRINGHILL CITY COURT	(101,646)	(5,007)	(211)		
ST BERNARD PORT HARBOR & TERM DIST	(54,409)	(2,680)	(113)		
ST CHARLES PARISH PUBLIC SCHOOLS	(45,063)	(2,220)	(94)		
ST LANDRY PARISH GOVERNMENT	(1,594)	(79)	(3)		
ST LANDRY PARISH SCHOOL BOARD	(1,594)	(79)	(3)		
ST MARTIN PARISH POLICE JURY	(869)	(43)	(2)		
ST MARTIN PARISH SCHOOL BOARD	(13,910)	(685)	(29)		
ST TAMMANY PARISH GOVERNMENT	(145)	(7)	-		
ST TAMMANY PARISH SCHOOL BOARD	(140,189)	(6,905)	(291)		
ST. HELENA PARISH SCHOOL BOARD	724	36	2		
ST. MARY PARISH SCHOOL BOARD	108,674	5,353	226		
STATE PLUMBING BOARD	105,921	5,217	220		
STATE POLICE COMMISSION	(304,649)	(15,006)	(633)		
STATE POLICE RETIREMENT SYSTEM	92,083	4,536	191		
TANGIPAHOA PARISH SCHOOL SYSTEM	(226,114)	(11,138)	(470)		
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	(99,835)	(4,918)	(207)		
TENSAS BASIN LEVEE DISTRICT	83,751	4,125	174		
TERREBONNE LEVEE & CONSERVATION DISTRICT	147,869	7,284	307		
TERREBONNE PARISH SCHOOL BOARD	(25,575)	(1,260)	(53)		
THE CITY OF VILLE PLATTE	12,461	614	26		
THE PORT OF SOUTH LOUISIANA	(777,597)	(38,303)	(1,616)		
THRIVE ACADEMY	(16,663)	(821)	(35)		

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Louisiana State Employees' Retirement System

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

June 30, 2020

Employer Name	Change in	Change in	Change in
	NPL due to Change in Proportion	Deferred Outflow due to Change in Proportion	Deferred Inflow due to Change in Proportion
TOWN OF BUNKIE	\$ -	\$ -	\$ -
TOWN OF SORRENTO	-	-	-
TOWN OF VIDALIA	(1,377)	(68)	(3)
TREASURY DEPARTMENT	(391,588)	(19,289)	(814)
UNIVERSITY OF LOUISIANA	(15,826,223)	(779,568)	(32,886)
VERMILION PARISH POLICE JURY	11,664	575	24
VERMILION PARISH SCHOOL BOARD	(7,535)	(371)	(16)
VERNON PARISH SCHOOL BOARD	13,548	667	28
WARE YOUTH CENTER	(2,637,076)	(129,897)	(5,480)
WARREN EASTON CHARTER HIGH SCHOOL	(12,027)	(592)	(25)
WASHINGTON PARISH POLICE JURY	(3,188)	(157)	(7)
WEBSTER PARISH POLICE JURY	(18,257)	(899)	(38)
WEST BATON ROUGE PARISH COUNCIL	(797)	(39)	(2)
WEST FELICIANA PARISH SCHOOL BOARD	46,078	2,270	96
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	(329,209)	(16,216)	(684)
WINN PARISH POLICE JURY	(362)	(18)	(1)
WINFIELD CITY COURT	(15,794)	(778)	(33)
WINNSBORO CITY COURT	(9,201)	(453)	(19)
WLF - OFFICE OF FISHERIES	(2,927,452)	(144,200)	(6,083)
WLF - OFFICE OF MGT AND FINANCE	(165,184)	(8,137)	(343)
WLF - OFFICE OF THE SECRETARY	994,219	48,973	2,066
WLF - OFFICE OF WILDLIFE	(3,978,979)	(195,997)	(8,268)
WORKFORCE SUPPORT AND TRAINING	(5,250,534)	(258,631)	(10,910)

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

June 30, 2020

Employer Name	Change in NPL due to		Change in Deferred Outflow due to		Change in Deferred Inflow due to	
	Change in Proportion	Change in Proportion	Change in Proportion	Change in Proportion	Change in Proportion	Change in Proportion
ZACHARY CITY COURT	\$ (17,895)	\$ (881)	\$ (881)	\$ (37)		
ZACHARY SCHOOL BOARD	(8,694)	(428)	(428)	(18)		
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Louisiana State Employees' Retirement System

Explanation of Acronyms

Notes to Schedules

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

LASERS Employer Schedules

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