

Louisiana State Employees' Retirement System
Schedule of Collective Employer Pension Amounts¹
For the Year Ended June 30, 2021

	Net Pension Liability ²	Deferred Inflows	Deferred Outflows	Pension Expense
Beginning Balance	\$ (8,270,667,904)	\$ (271,055,947)	\$ 1,427,104,142	\$ -
Total Pension Liability Factors				
Service Cost	(218,244,525)			218,244,525
Interest	(1,449,374,537)			1,449,374,537
Changes in Benefit Terms	(6,041,053)			6,041,053
Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions ³	(10,871,434)		10,871,434	
Current Year Amortization		-	(5,435,717)	5,435,717
Amortization of Prior Years		79,428,457		(79,428,457)
Changes in Assumptions about Future Economic or Demographic Factors or Other Inputs ³	(269,629,371)		269,629,371	
Current Year Amortization		-	(134,814,686)	134,814,686
Amortization of Prior Years		-	(26,463,500)	26,463,500
Benefit Payments	1,394,914,135			(1,394,914,135)
Refunds and Transfers of Member Contributions	30,305,050			(30,305,050)
Net Change in Total Pension Liability	<u>(528,941,735)</u>	<u>79,428,457</u>	<u>113,786,902</u>	<u>335,726,376</u>
Plan Fiduciary Net Position				
Employer Contributions	853,214,442			
Employee Contributions	166,954,560			(166,954,560)
Expected Earnings on Investments	846,577,087			(846,577,087)
Difference Between Projected and Actual Earnings on Investments ³	2,857,016,172	(2,857,016,172)		
Current Year Amortization		571,403,234		(571,403,234)
Amortization of Prior Years		166,667,803		206,948,104
Retirement Benefits	(1,394,914,135)			1,394,914,135
Administrative Expense	(16,606,586)			16,606,586
Refunds and Transfers of Member Contributions	(30,305,050)			30,305,050
Other	13,697,382			(13,697,382)
Net Change in Plan Fiduciary Net Position	<u>3,295,633,872</u>	<u>(2,118,945,135)</u>	<u>(373,615,907)</u>	<u>50,141,612</u>
Ending Balance	<u>\$ (5,503,975,767)</u>	<u>\$ (2,310,572,625)</u>	<u>\$ 1,167,275,137</u>	<u>\$ 385,867,988</u>

¹The *Schedule of Collective Employer Pension Amounts* presents the components of the total pension liability factors and plan fiduciary net position that impact changes in Net Pension Liability (NPL) during the fiscal year. The components of NPL are further classified into collective Deferred (Inflows)/Outflows and Pension Expense. The employer may multiply the amounts in all columns by their proportionate share of NPL to determine the amounts to be recognized in their financial statements and note disclosures. Employer proportionate share information is provided in Exhibit 2.

²The amounts disclosed under the collective "Net Pension Liability" column are presented on page 20 of LASERS Actuarial Valuation as of June 30, 2021, and used by LASERS in compiling the note disclosure and required supplementary information (RSI) in accordance to GASB 67 in its 2021 Comprehensive Annual Financial Report, pages 27-29 and 61-65, respectively.

³Refer to Exhibit 1a.

Exhibit 1a

**Louisiana State Employees' Retirement System
Average Remaining Service Life Calculation
For the Year Ended June 30, 2021**

The amortization periods of the fiscal year differences/changes listed below are equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan (active and inactive employees) determined as of the beginning of the measurement period.

- (1) Differences between expected and actual experience with regard to economic or demographic assumptions
- (2) Changes in assumptions about future economic or demographic factors or other inputs
- (3) Change in employer's proportion of beginning net pension liability¹
- (4) Difference between employer contributions and proportionate share of employer contributions¹

The amortization of the difference between projected and actual investment returns are to be amortized over a closed 5-year period, in accordance to LASERS asset valuation method.

The calculation of the average remaining service life (amortization period) for changes in expected and actual experience and changes in assumptions is presented below:

	# Years
Active	7.43
Active After DROP	3.8
Supplemental	3.36
DROP	0
Term Vested	0
Term Non-vested	0
Retired	0
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Average	1.87
Round up	2.0

¹Refer to *GASB 68 Employer Calculation Worksheets*

**Louisiana State Employees' Retirement System
Schedule of Employer Pension Amounts
For the Plan Year Ended June 30, 2021**

OSRAP	Employer No.	Employer Name	Collective Deferred Outflow				Collective Deferred Inflow				Collective Deferred O/I to be recognized as follows:								P	Q	R	S						
			(2) Projected		(2)/(1)		K				L				M				Net Pension Liability Assuming +1%		Net Pension Liability Assuming +1%		Change in Net Pension Liability due to Change in Discount Rate		Change in Net Deferred Inflow due to Change in Proportion		Change in Outflow due to Employer's Proportional Contributions	
			(1) Annualized Payroll 6/30/2021	Required Employer Contributions	Average FYE 2021 Rate	Net Pension Liability	Current Year Proportionate Share	Prior Year Proportionate Share	Change in Proportion from Prior Year	Proportionate Share of Collective Pension Expense	Experience Gain/Loss	Change of Assumptions	Investment Gain/Loss	Experience Gain/Loss	Change of Assumptions	2023	2024	2025	2026	Change in Discount Rate	Prior Year Net Pension Liability	Change in Discount Rate	Prior Year Net Pension Liability	Change in Discount Rate	Change in Deferred Inflow	Change in Outflow	Change in Proportion	S
LsrAgy00941	15TH JUDICIAL DISTRICT COURT	178,827	70,837	39.50%	465,591	0.00846%	0.00801%	0.00048%	32,548	460	11,407	(108,801)	-	-	(6,980)	(16,735)	(24,673)	(48,346)	630,977	325,054	662,150	37,832	361	5,621	476,190	356,283		
LsrAgy00351	17TH JUDICIAL DIST COURT	882,158	349,208	39.50%	2,302,203	0.04183%	0.04069%	0.00114%	161,401	2,274	56,390	(536,882)	-	-	(34,507)	(82,730)	(121,975)	(239,007)	3,119,311	1,606,947	3,365,335	94,120	904	14,060	95,799	(26,390)		
LsrAgy00251	18TH JUDICIAL DISTRICT	237,324	93,743	39.50%	617,986	0.01123%	0.01336%	-0.00214%	43,325	610	15,137	(144,117)	-	-	(9,263)	(22,208)	(32,742)	(64,157)	837,325	431,357	1,105,292	(176,661)	(1,697)	(26,390)	95,799	(26,390)		
LsrAgy00321	19TH JUDICIAL DIST COURT	3,083,456	1,217,965	39.50%	8,029,530	0.14569%	0.12545%	0.02044%	562,927	7,930	196,676	(1,872,517)	-	-	(120,351)	(288,544)	(425,419)	(833,597)	10,879,407	5,604,644	10,375,222	1,690,525	252,531	1,244,701	1,244,701	252,531		
LsrAgy00241	20TH JUDICIAL DISTRICT COURT	216,993	85,712	39.50%	565,038	0.01027%	0.01000%	0.00268%	39,613	558	13,840	(131,769)	-	-	(8,469)	(20,305)	(29,937)	(58,660)	765,584	394,399	827,315	21,752	209	3,249	87,591	87,591		
LsrAgy00243	24TH JUDICIAL DIST CT JEFFERSON PARISH	759,642	300,059	39.50%	1,978,184	0.03994%	0.03258%	0.00336%	138,685	1,954	48,454	(461,320)	-	-	(29,650)	(71,087)	(104,808)	(205,368)	2,680,290	1,380,780	2,694,418	278,143	2,671	41,549	308,654	299,060		
LsrAgy00359	2ND JUDICIAL DISTRICT COURT DIVISION A	72,000	28,440	39.50%	197,465	0.00341%	0.00197%	0.00143%	13,143	185	4,592	(43,718)	-	-	(2,810)	(6,737)	(9,932)	(19,462)	254,001	130,852	163,263	118,436	1,137	17,692	29,060	17,692		
LsrAgy00368	2ND JUDICIAL DISTRICT COURT DIVISION B	89,700	35,432	39.50%	233,598	0.00424%	0.0169%	0.00259%	16,376	231	5,722	(54,474)	-	-	(3,501)	(6,394)	(12,376)	(24,250)	1,364,046	139,609	211,398	2,030	31,579	33,215	211,398	31,579		
LsrAgy00361	2ND JUDICIAL DISTRICT COURT DIVISION C	114,800	45,546	39.50%	298,921	0.00543%	0.00536%	0.00007%	20,956	295	7,322	(69,709)	-	-	(4,480)	(10,742)	(15,837)	(31,033)	208,646	443,225	5,985	57	890	46,338	46,338			
23-CA-3	3RD CIRCUIT COURT OF APPEAL	3,365,582	1,326,815	39.50%	8,758,972	0.15914%	0.15718%	0.0196%	614,066	8,650	214,543	(2,042,625)	-	-	(131,284)	(314,757)	(464,066)	(909,325)	11,867,745	6,113,797	12,999,919	1,655	1,655	24,191	1,357,797	1,357,797		
LsrAgy00194	3RD JUDICIAL DISTRICT COURT	204,650	80,837	39.50%	52,950	0.00968%	0.00962%	0.00006%	37,364	526	13,054	(124,286)	-	-	(7,988)	(19,152)	(28,237)	(55,329)	722,107	372,001	795,721	5,128	49	766	82,617	82,617		
LsrAgy00195	4TH DISTRICT COURT JUDGES OFFICE	452,601	178,777	39.50%	1,178,621	0.02141%	0.01942%	0.00199%	82,630	1,164	28,869	(274,859)	-	-	(17,666)	(42,354)	(62,445)	(122,360)	1,596,943	822,682	1,606,412	1,649,669	1,581	24,988	182,707	182,707		
23-CA-5	5TH CIRCUIT COURT OF APPEAL	1,932,510	763,341	39.50%	5,023,395	0.09143%	0.08730%	0.00414%	352,807	4,970	123,264	(1,173,574)	-	-	(75,428)	(180,841)	(266,625)	(522,445)	6,818,515	3,512,632	7,219,880	3,286	51,112	78,111	78,111			
LsrAgy00730	ACADIA PARISH POLICE JURY	38,379	16,669	43.43%	109,914	0.02000%	0.0194%	0.00006%	7,706	109	2,692	(25,632)	-	-	(1,647)	(3,950)	(5,823)	(11,411)	148,926	76,721	160,368	4,797	46	717	17,039	17,039		
LsrAgy00600	ACADIA PARISH SCHOOL BOARD	52,239	20,634	39.50%	136,058	0.02427%	0.0226%	0.0021%	9,539	134	3,333	(31,729)	-	-	(2,039)	(4,889)	(7,209)	(14,125)	184,349	94,969	187,248	17,203	165	2,570	21,091	21,091		
LsrAgy00907	ALGIERS CHARTER SCHOOLS ASSOCIATION	71,000	28,045	39.50%	184,879	0.00336%	0.00033%	-0.00003%	12,961	183	4,528	(43,114)	-	-	(2,771)	(6,644)	(9,795)	(19,193)	250,496	129,046	279,962	(21)	(321)	21,091	21,091	21,091		
LsrAgy00783	ALLEN PARISH POLICE JURY	12,000	5,160	43.00%	34,015	0.00062%	0.00061%	0.00001%	2,385	34	833	(7,932)	-	-	(510)	(1,222)	(1,802)	(3,531)	46,087	23,742	50,120	992	992	10	148	5,273		
LsrAgy00173	AMITE RIVER BASIN WATER DIST	163,935	64,754	39.50%	426,888	0.00776%	0.00768%	0.00008%	29,928	422	10,456	(99,552)	-	-	(6,398)	(15,340)	(22,617)	(44,318)	578,401	297,970	634,939	6,534	63	976	266,175	266,175		
LsrAgy00718	ASCENSION PARISH POLICE JURY	49,924	21,467	43.00%	141,507	0.02057%	0.02023%	0.0025%	9,921	140	3,466	(33,000)	-	-	(2,121)	(5,085)	(7,497)	(14,691)	191,732	97,773	191,732	20,925	20,925	21,936	21,936			
LsrAgy00508	ASCENSION PARISH SCHOOL BOARD	618,130	244,161	39.50%	1,609,638	0.02025%	0.02856%	0.00068%	112,847	1,590	39,427	(37,534)	-	-	(24,126)	(57,843)	(85,281)	(167,107)	2,180,938	1,123,534	2,362,434	56,523	541	8,844	249,523	249,523		
20142	ATCHAFALAYA LEVEE DISTRICT	2,136,923	844,085	39.50%	5,654,685	0.10110%	0.09751%	0.00359%	390,124	5,496	136,302	(1,297,705)	-	-	(83,407)	(199,969)	(294,827)	(577,706)	7,539,727	3,884,172	8,064,728	297,165	44,391	862,625	862,625			
LsrAgy00711	AVOYELLES PARISH POLICE JURY	9,600	4,162	43.35%	27,410	0.00050%	0.00049%	0.00001%	1,922	27	671	(6,392)	-	-	(411)	(985)	(1,452)	(2,846)	37,138	19,132	40,609	579	6	86	4,249	4,249		
LsrAgy00935	AVOYELLES PARISH SCHOOL BOARD	55,230	21,816	39.50%	143,819	0.0261%	0.00000%	0.00261%	10,083	142	3,523	(33,539)	-	-	(2,156)	(5,168)	(7,620)	(14,931)	194,864	100,386	216,113	2,075	2,075	32,283	22,294			
612	BATON ROUGE COMMUNITY COLLEGE	2,873,521	1,152,448	39.50%	7,597,578	0.13804%	0.13633%	0.00171%	532,644	7,503	186,095	(1,771,784)	-	-	(113,877)	(273,022)	(402,533)	(788,754)	10,294,144	5,303,140	11,275,484	1,356	1,356	21,090	1,577,760			
71532	BD EX SPEECH PATHOLOGY & AUDIOLOGY	123,071	47,089	38.26%	310,424	0.00564	0.00535%	0.00029%	21,763	307	7,604	(7,392)	-	-	(4,653)	(11,155)	(16,447)	(22,227)	216,677	422,729	23,737	228	3,546	48,121	48,121			
LsrAgy00530	BD OF COMMISSIONERS PORT OF NEW ORLEANS	13,294,902	5,029,204	38.00%	33,155,400	0.60239%	0.65956%	-0.05717%	2,324,430	32,744	812,110	(7,731,964)	-	-	(496,951)	(1,191,451)	(1,756,631)	(3,442,076)	44,923,062	23,142,601	54,356,265	(4,728,589)	(45,412)	(706,359)	5,139,678			
19-661	BD OF ELEM AND SECONDARY ED	88,670	35,025	39.50%	230,892	0.04024	0.04020%	0.00021%	16,187	228	5,665	(53,845)	-	-	(3,461)	(8,297)	(12,233)	(23,970)	161,163	537,759	190,004	(1,632)	(1,632)	(28,502)	35,629			
7153	BD OF EXAMINERS OF CERTIFIED SHORTHAND	45,692	18,048	39.50%	118,996	0.02016%	0.00218%	-0.00002%	8,342	118	2,915	(27,750)	-	-	(1,784)	(4,276)	(6,305)	(12,354)	161,231	83,090	180,218	(1,406)	(210)	18,447	18,447			
71526	BOARD OF EXAMINERS OF NURSING FACILITIES ADMIN	163,300	64,503	39.50%	425,237	0.00773%	0.00980%	-0.00208%	29,912	420	10,416	(99,167)	-	-	(6,374)	(15,281)	(22,530)	(44,147)	576,164	296,817	810,691	(17,699)	(1,649)	65,519	65,519			
20C05	BOARD OF REGENTS	5,132,555	2,027,359	39.50%	13,365,525	0.24283%	0.0158%	-0.00158%	937,019	13,200	327,376	(3,116,891)	-	-	(200,330)	(480,295)	(708,129)	(1,387,561)	18,109,276	9,329,190	21,041,905	(95,009)	(143,093)	2,071,895	2,071,895			
LsrAgy00177	BOGALUSA CITY SCHOOLS	-	-	0.00%	-	0.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
LsrAgy00744	BOSSIER CITY COURT OF CROWLEY	40,800	17,830	43.70%	117,565	0.0214%	0.02026%	0.00007%	8,242	116	2,980	(27,417)	-	-	(1,762)	(4,225)	(6,229)	(12,205)	159,292	82,061	170,541	6,120	59	914	18,225			
LsrAgy00754	CITY COURT OF DENHAM SPRINGS	77,490	33,863	43.70%	223,241	0.04006%	0.03553%	0.00502%	15,651	220	5,468	(52,061)	-	-	(3,346)	(8,022)	(11,828)	(23,176)	302,475	155,823	292,120	43,338	416	6,474	34,006			
789	CENTRAL LA TECH COMMUNITY COLLEGE	641,104	252,288	43.00%	1,669,411	0.03033%	0.0295%	0.00078%	117,038	1,649	40,891	(380																

Louisiana State Employees' Retirement System
Schedule of Employer Pension Amounts
For the Plan Year Ended June 30, 2021

OSRAP Employer No.	Employer Name	Collective Deferred Outflow										Collective Deferred Inflow				Collective Deferred O/I to be recognized as follows:						P	Q	R	S
		(2) Projected Required Employer Contributions		(1) Annualized Payroll 6/30/2021		Average FYE 2021 Rate	Net Pension Liability	Current Year Proportionate Share	Prior Year Proportionate Share	Change in Proportion from Prior Year	Proportionate Share of Collective Pension Expense	Experience Gain/Loss	Change of Assumptions	Experience Gain/Loss	Change of Assumptions	2023	2024	2025	2026						
		Net Difference Between Projected and Actual Investment Assumptions										2023	2024	2025	2026										
LsrAgv00782	CITY OF OAKDALE	18,075	7,772	43.00%	51,242	0.00093%	0.00084%	0.00009%	-	3,592	51	(11,950)	-	(768)	(1,841)	(2,715)	(5,320)	69,429	35,767	69,722	7,278	70	1,087	7,943	
LsrAgv00762	CITY OF PELOUSAS	33,821	14,780	43.70%	97,420	0.00177%	0.00171%	0.00006%	6,830	96	2,386	(22,719)	-	(1,460)	(3,501)	(5,162)	(10,114)	131,997	68,000	141,346	5,045	48	754	15,102	
LsrAgv00759	CITY OF PINEVILLE	19,322	8,309	43.00%	54,765	0.00100%	0.00100%	-0.00001%	3,839	54	1,341	(12,771)	-	(821)	(1,968)	(2,902)	(5,685)	74,202	38,226	82,872	(579)	(6)	(86)	8,489	
LsrAgv00609	CITY OF PLAQUEMINES	35,655	15,581	43.70%	102,704	0.00187%	0.00174%	0.00013%	7,200	101	2,516	(23,951)	-	(1,539)	(3,691)	(5,441)	(10,662)	139,156	71,688	143,992	10,338	99	1,544	15,921	
LsrAgv00706	CITY OF PORT ALLEN	28,508	12,458	43.70%	82,119	0.00149%	0.00144%	0.00005%	5,757	81	2,011	(19,151)	-	(1,231)	(2,951)	(4,351)	(8,525)	111,265	57,320	119,180	4,218	41	639	12,730	
LsrAgv00795	CITY OF RAYNE	22,154	9,526	43.00%	62,800	0.00114%	0.00112%	0.00002%	4,403	62	1,538	(14,645)	-	(941)	(2,257)	(3,327)	(6,520)	85,090	43,835	92,549	1,820	17	272	9,735	
LsrAgv00786	CITY OF RUSTON	30,455	13,309	43.70%	87,733	0.00159%	0.00167%	-0.0007%	6,151	87	2,149	(20,460)	-	(1,315)	(3,153)	(4,648)	(9,108)	118,872	61,233	137,872	(6,038)	(58)	(902)	13,600	
LsrAgv00779	CITY OF SHREVEPORT	291,425	125,313	43.00%	826,147	0.01501%	0.01813%	-0.00330%	57,919	816	20,236	(192,661)	-	(12,383)	(29,688)	(43,771)	(85,768)	1,119,366	576,654	1,514,359	(272,932)	(2,621)	(40,771)	128,067	
LsrAgv00617	CITY OF SLIDELL	42,679	18,352	43.00%	120,977	0.00220%	0.00211%	0.00009%	8,481	119	2,963	(28,212)	-	(1,813)	(4,347)	(6,410)	(12,559)	163,915	84,443	174,180	7,609	73	1,137	18,754	
LsrAgv00791	CITY OF SULPHUR	21,511	9,400	61,975	0.00113%	0.00109%	0.00004%	4,345	61	1,518	(14,453)	-	(929)	(2,227)	(3,284)	(6,434)	83,971	43,259	89,902	3,226	31	482	9,607		
LsrAgv00728	CITY OF THIBODAUX	39,509	17,265	43.70%	113,822	0.00207%	0.00194%	0.00013%	7,980	112	2,788	(26,544)	-	(1,706)	(4,090)	(6,031)	(11,817)	154,221	79,448	160,286	10,752	103	1,606	17,644	
LsrAgv00547	CITY OF WEST MONROE	49,504	21,633	43.70%	142,608	0.00259%	0.0030%	0.00029%	9,998	141	3,493	(33,257)	-	(2,137)	(5,125)	(7,556)	(14,805)	193,223	99,541	189,481	24,812	238	3,706	22,107	
LsrAgv00733	CITY OF WINFIELD	2,400	1,032	43.00%	6,825	0.00012%	0.00012%	0.00000%	476	7	167	(1,592)	-	(102)	(245)	(709)	(9,247)	10,008	248	1,764	2	37	1,058		
LsrAgv00794	CITY OF ZACHARY	8,882	3,881	43.70%	25,593	0.00047%	0.00045%	0.0002%	1,794	25	627	(5,968)	-	(384)	(920)	(1,356)	(2,657)	34,677	17,864	37,135	1,323	13	198	3,967	
LsrAgv00026	CLAIBORNE PARISH SCHOOL BOARD	90,361	35,693	39.50%	235,995	0.00428%	0.00426%	0.00001%	16,496	232	5,763	(54,872)	-	(3,527)	(8,455)	(12,466)	(24,427)	318,807	164,237	352,413	1,158	11	173	36,475	
01-109	COASTAL PROTECTION & RESTORATION AUTHORITY	13,784,579	5,444,909	39.50%	35,895,939	0.65218%	0.64449%	0.00770%	2,516,562	35,451	879,237	(8,371,068)	-	(538,028)	(1,289,933)	(1,901,830)	(3,726,589)	48,636,286	25,055,509	53,303,379	636,428	6,112	95,070	5,564,511	
01-129	COMMISSION OF LAW ENFORCEMENT LC4E	2,534,731	1,005,064	39.65%	6,625,961	0.12039%	0.11635%	0.00404%	464,527	6,544	162,297	(1,545,199)	-	(99,314)	(283,106)	(315,055)	(68,884)	8,977,677	4,624,947	9,622,591	334,052	3,008	49,901	1,027,142	
23-C-A1	COURT OF APPEAL FIRST CIRCUIT	4,389,092	1,733,691	39.50%	11,429,501	0.20766%	0.19486%	0.01298%	801,290	11,288	279,955	(2,665,403)	-	(171,312)	(410,723)	(605,555)	(18,165,70)	15,466,111	7,977,837	16,101,419	1,073,367	10,308	160,340	1,771,777	
23-C-A2	COURT OF APPEALS FOURTH CIRCUIT	3,712,469	1,466,425	39.50%	9,667,513	0.17565%	0.17161%	0.00404%	677,762	9,548	236,797	(2,524,501)	-	(144,902)	(347,406)	(512,202)	(103,064)	13,098,750	6,747,946	14,192,880	321,210	31,210	49,926	1,498,637	
23-C-A2	COURT OF APPEALS SECOND CIRCUIT	2,334,526	922,138	39.50%	6,079,251	0.11045%	0.11003%	0.00021%	426,199	6,004	148,906	(1,417,704)	-	(91,119)	(218,460)	(321,126)	(83,126)	8,236,926	4,243,342	9,102,216	34,902	335	5,214	942,392	
LsrAgv00248	COURTIAL DISTRICT COURT	3,990,913	1,578,983	39.56%	10,409,593	0.18913%	0.18943%	-0.00030%	729,784	10,280	254,972	(2,427,548)	-	(156,024)	(374,071)	(551,517)	(108,684)	14,104,167	7,265,914	15,666,878	(24,729)	(237)	(3,694)	1,613,567	
06-265	CRT - OFFICE OF CULTURAL DEVELOPMENT	2,083,753	823,082	39.50%	5,426,205	0.09869%	0.09158%	0.00701%	380,416	5,359	132,910	(1,265,411)	-	(81,331)	(194,993)	(287,490)	(56,323)	7,352,097	5,777,512	5,774,443	579,360	5,564	86,545	841,159	
06-262	CRT - OFFICE OF STATE LIBRARY	2,288,681	904,029	39.50%	5,959,870	0.10283%	0.1049%	0.00329%	417,829	5,886	145,981	(1,389,864)	-	(89,330)	(214,170)	(315,764)	(80,755)	8,075,174	6,883,457	7,272,270	2,615	2,615	40,672	92,886	
06-263	CRT - OFFICE OF STATE MUSEUM	3,146,644	1,251,360	39.77	8,249,689	0.14989%	0.14337%	0.00651%	578,362	8,147	202,068	(1,923,859)	-	(123,651)	(296,456)	(437,083)	(56,455)	11,777,706	5,758,316	11,857,722	538,751	5,174	80,479	1,278,849	
06-264	CRT - OFFICE OF STATE PARKS	10,800,465	4,305,630	39.87%	28,385,214	0.21572%	0.15138%	0.00234%	1,990,000	28,033	695,269	(6,619,539)	-	(425,453)	(1,202,033)	(3,053,899)	(824,852)	38,459,821	19,812,993	42,460,038	2,400,215	2,400,215	4,201	5,644	
06-261	CRT - OFFICE OF THE SECRETARY	2,753,366	1,087,580	39.50%	7,169,974	0.13027%	0.12498%	0.00529%	502,666	7,081	175,622	(1,672,065)	-	(107,468)	(207,656)	(378,978)	(50,656)	1,974,773	7,044,671	4,373,466	4,201	4,201	65,344	1,111,474	
06-267	CRT - OFFICE OF TOURISM	2,566,907	1,018,328	39.50%	6,684,413	0.12145%	0.1235%	-0.00210%	468,625	6,602	163,728	(1,558,830)	-	(100,190)	(240,207)	(354,152)	(63,952)	9,056,875	4,665,747	10,218,245	(173,767)	(25,957)	(1,036)	203	
LsrAgv00212	CUSTODIAN OF NOTARIAL ARCHIVES	36,070,306	14,322,651	39.71%	94,423,126	0.17154%	0.17003%	0.01512%	6,619,735	93,252	2,312,805	(22,019,829)	-	(145,274)	(30,507)	(44,978)	(14,927)	127,936,203	65,907,719	140,636,836	1,250,111	12,006	186,742	14,637,269	
LsrAgv00102	DESOTO PARISH SCHOOL BOARD	90,120	35,597	39.50%	234,990	0.04246%	0.03935%	0.00032%	16,453	232	5,749	(54,730)	-	(3,518)	(8,434)	(14,365)	(24,365)	317,987	163,814	326,009	250,300	250	250	3,381	
11-435	DNR - OFFICE OF COASTAL RESTORATION AND MGT	2,763,027	1,091,396	39.50%	7,195,127	0.13073%	0.13690%	-0.00618%	504,430	7,106	176,236	(1,677,931)	-	(107,845)	(258,559)	(381,211)	(74,976)	9,748,854	5,022,228	11,322,710	(51,796)	(70,303)	(11,153,73)	1,115,373	
11-432	DNR - OFFICE OF CONSERVATION	9,139,063	3,609,938	39.50%	23,798,095	0.0433																			

Louisiana State Employees' Retirement System
Schedule of Employer Pension Amounts
For the Plan Year Ended June 30, 2021

OSRAP Employer No.	Employer Name	Collective Deferred Outflow				Collective Deferred Inflow				Collective Deferred O/I to be recognized as follows:				P	Q	R	S								
		(2) Projected		(2)/(1)		Net Difference				Net Pension															
		Required Payroll 6/30/2021	Average FYE 2021 Rate	Net Pension Liability	Proportionate Share	Current Year Proportionate Share	Prior Year Proportionate Share	Change in Proportion from Prior Year	Proportionate Share of Collective Pension Expense	Experience Gain/Loss	Change of Assumptions	Experience Gain/Loss	Change of Assumptions	2023	2024	2025	2026	Liability Assuming -1% Change in Discount Rate	Net Pension Liability Assuming +1% Change in Discount Rate	Prior Year Net Pension Liability	Change in Net Pension Liability due to Change in Rate	Change in Deferred Inflow due to Change in Proportion	Change in Outflow due to Change in Proportion	Change in Employer's Proportionate Share of Total Contributions	
LsrAgv00754	EUNICE CITY COURT	41,998	18,059	43.00%	119,051	0.00216%	0.00268%	-0.00052%	8,346	118	2,916	(27,763)	-	(1,784)	(4,278)	(6,308)	(12,359)	161,305	83,098	221,854	(42,759)	(411)	(6,387)	18,455	
20147	FIFTH LA LEVEE BOARD	507,229	200,355	39.50%	1,320,844	0.02400%	0.02346%	0.0054%	92,601	1,304	32,353	(308,026)	-	(19,798)	(47,465)	(69,981)	(137,125)	1,789,644	921,954	1,940,464	44,331	426	6,622	204,754	
LsrAgv00278	FLORIDA PARISHES JUV DETENTION CENTER	4,040,257	1,595,902	39.50%	10,521,125	0.19116%	0.16561%	0.02555%	737,606	10,391	257,705	(2,453,566)	-	(157,696)	(378,080)	(557,428)	(1,092,266)	14,255,329	7,343,787	13,696,640	2,113,156	20,294	315,664	1,630,962	
2002	GREATER BATON ROUGE PORT COM	1,930,656	762,809	39.50%	5,027,552	0.09134%	0.09101%	0.00304%	352,467	4,965	123,145	(1,172,444)	-	(75,356)	(180,667)	(266,369)	(521,943)	6,811,953	3,509,251	7,526,887	27,872	268	4,164	779,360	
LsrAgv00378	GREATER KROTZ SPRINGS PORT COMM	117,327	46,344	39.50%	305,526	0.00555%	0.00553%	0.00002%	21,420	302	7,484	(71,250)	-	(4,579)	(10,979)	(16,187)	(31,719)	413,964	213,259	457,699	1,406	14	210	47,362	
LsrAgv00227	GREATER LAFOURCHE PORT COMMISSION	2,720,167	1,147,954	42.20%	7,567,967	0.13750%	0.13255%	0.0049%	530,568	7,474	185,370	(1,764,878)	-	(113,433)	(271,958)	(400,964)	(785,679)	10,254,023	5,282,471	10,962,770	409,398	3,932	61,156	1,173,170	
LsrAgv00780	IBERIA PARISH GOVERNMENT	17,925	7,708	43.00%	50,802	0.00092%	0.00003%	3,562	50	1,244	(11,847)	-	(761)	(1,826)	(5,274)	(8,683)	68,832	35,460	79,068	(2,729)	(26)	(408)	7,875		
LsrAgv00068	IBERIA PARISH SCHOOL BOARD	128,532	50,770	39.50%	334,597	0.00608%	0.00579%	0.0029%	23,465	331	8,198	(78,053)	-	(5,017)	(12,027)	(17,733)	(34,747)	453,489	233,620	479,120	23,820	229	5,558	51,884	
LsrAgv00516	IBERVILLE PARISH SCHOOL BOARD	59,701	23,582	39.50%	155,487	0.00283%	0.00287%	0.0016%	10,901	154	3,809	(36,260)	-	(2,331)	(5,587)	(8,238)	(16,142)	210,674	108,531	220,744	12,902	124	1,927	24,103	
LsrAgv00947	INSPIRENOLA SCHOOLS	61,750	24,391	39.50%	160,826	0.00292%	0.0029%	0.00002%	11,275	159	3,939	(37,505)	-	(2,411)	(5,779)	(8,652)	(17,907)	121,257	214,504	165	2	25	24,931		
LsrAgv00798	JEANERETTE CITY COURT	3,769	1,621	43.00%	10,678	0.00019%	0.00036%	-0.00016%	749	11	262	(2,490)	-	(160)	(384)	(566)	(1,109)	14,467	7,453	29,361	(13,316)	(128)	(1,989)	1,655	
LsrAgv00653	JEFFERSON DAVIS PARISH	4,167	1,821	43.70%	11,999	0.00022%	0.0001%	6,441	12	294	(2,798)	-	(180)	(431)	(636)	(1,246)	16,257	8,375	17,451	579	6	86	1,880		
LsrAgv00942	JEFFERSON DAVIS PARISH SCHOOL BOARD	37,040	14,631	39.50%	96,430	0.00175%	0.00000%	6,760	95	2,362	(22,486)	-	(1,445)	(3,465)	(6,109)	(10,011)	130,655	67,308	-	144,902	1,392	21,646	14,948		
LsrAgv00767	JEFFERSON PARISH	462,106	198,705	43.00%	1,310,001	0.02380%	0.03081%	-0.00701%	91,840	1,294	32,087	(305,497)	-	(19,635)	(47,075)	(69,406)	(136,000)	1,774,953	914,386	2,548,027	(57,592)	(5,566)	(86,570)	203,074	
LsrAgv00103	JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	91,068	359,477	39.50%	2,369,902	0.04306%	0.05019%	0.00713%	166,147	2,341	58,049	(52,670)	-	(35,521)	(85,163)	(232,016)	(321,038)	1,654,201	4,150,717	(589,533)	(5,662)	367,377			
23-949	JUDICIAL BRANCH OF LOUISIANA	63,821,780	27,178,012	42.59%	179,177,308	0.23542%	0.00981%	0.02451%	12,561,608	176,955	4,388,779	(41,784,823)	-	(2,685,608)	(6,438,800)	(9,493,129)	(18,601,552)	242,771,717	125,066,477	248,931,142	19,303,442	20,313,505	195,083	3,034,442	27,775,679
LsrAgv00343	JUDICIAL EXP REGI PARISH OF ORLEANS	3,287,709	1,298,645	39.50%	8,561,434	0.15555%	0.16767%	-0.01212%	600,218	8,455	209,704	(1,996,559)	-	(128,323)	(307,658)	(453,800)	(888,818)	11,600,097	5,975,975	13,867,429	(1,002,405)	(1,002,405)	1,405,927	1,327,175	
731	L E FLETCHER TECHNICAL COMMUNITY COLLEGE	594,102	234,670	39.50%	1,547,058	0.02293%	0.00514%	108,460	1,528	37,894	(360,780)	-	(23,188)	(55,594)	(81,966)	(160,610)	2,096,146	1,079,852	424,864	4,080	63,466	239,822			
71557	LA BD OF DRUG & DEVICE DISTR	168,665	66,623	39.50%	439,217	0.07008%	0.00765%	30,792	434	10,758	(102,427)	-	(6,583)	(15,783)	(23,271)	(45,598)	595,106	306,575	632,375	265	265	4,126	68,087		
71510A	LA BEHAVIOR ANALYST BOARD	70,000	27,650	39.50%	182,292	0.00331%	0.00021%	12,780	180	4,465	(42,511)	-	(2,732)	(6,551)	(9,658)	(18,925)	246,991	127,240	256,308	17,617	169	2,632	28,258		
71512	LA BOARD OF PHARMACY	1,831,153	723,305	39.50%	4,768,424	0.08664	0.08482%	0.00182%	334,301	4,709	116,798	(1,112,015)	-	(71,472)	(171,355)	(252,640)	(459,041)	6,460,855	3,328,373	7,014,767	150,609	1,446	2,498	739,191	
7156	LA BOARD REGISTRATION PROF ENGINEERS	616,429	243,489	39.50%	1,605,235	0.02917%	0.02857%	0.00059%	112,538	1,585	39,319	(374,347)	-	(24,060)	(57,685)	(85,048)	(166,650)	2,174,972	1,120,460	2,363,095	49,045	471	7,322	248,840	
71513	LA CEMETERY BOARD	234,786	92,741	39.50%	611,382	0.01111%	0.01069%	42,862	604	14,975	(142,577)	-	(9,164)	(21,970)	(32,392)	(63,471)	828,376	128,467	883,866	334	334	5,201	94,775		
787	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	1,558,043	615,427	39.50%	4,057,256	0.07372%	0.08357%	-0.01003%	284,443	4,007	99,379	(946,167)	-	(60,812)	(145,799)	(214,961)	(421,210)	5,497,275	2,831,968	6,926,354	(829,631)	(7,967)	(123,931)	628,947	
05-252	LA ECON DEV - OFFICE OF BUSINESS DEV	5,332,010	2,106,144	39.50%	13,884,935	0.25227%	0.26420%	0.01175%	973,433	13,713	340,098	(3,238,019)	-	(208,115)	(489,960)	(735,648)	(1,441,485)	18,813,038	9,691,740	21,836,135	(9,331)	(145,144)	2,152,413		
05-251	LA ECON DEV - OFFICE OF THE SECRETARY	2,778,722	1,092,742	39.50%	7,233,655	0.13143%	0.06843%	507,131	7,144	177,182	(1,666,916)	-	(108,422)	(259,944)	(380,750)	(980,120)	10,337,576	5,832,052	11,797,478	5,110	5,110	1,211,346			
19-662	LA ED TELEVISION AUTHORITY	3,054,925	1,206,695	39.50%	7,955,226	0.14454%	0.15365%	-0.00911%	557,718	7,857	194,856	(1,855,189)	-	(119,237)	(285,874)	(429,876)	(737,876)	5,552,780	12,707,468	(7,353)	(7,353)	(112,540)	1,223,202		
24-951	LA HOUSE OF REPRESENTATIVES	10,692,121	4,214,950	39.42%	19,012,621	0.04086%	0.04483%	-0.01493%	22,621,781	4,101,100	5,484,068	(3,079,474)	-	(15,702)	(277,399)	(408,886)	(801,399)	10,997,868	5,238,159	13,224,868	25,872	2,649	41,203	1,196,642	
20151	LA HOUSING CORPORATION	8,520,995	3,365,793	39.50%	22,189,232	0.04035%	0.04180%	0.01576%	30,186	425	10,547	(100,412)	-	(6,454)	(15,473)	(28,813)	(45,434)	53,398	30,064,721	154,468,555	36,457,955	1,401	1,401	21,794	66,747
01-112	LA MILITARY DEPT	3,135,848	12,377,660	39.50%	81,600,624	0.14654%	0.14825%	-0.01717%	57,200	80,589	1,998,730	(19,029,573)	-	(1,223,075)	(2,932,347)	(4,323,345)	(6,471,387)	10,199,277	1,419,660	13,634	212,070	12,649,555			

**Louisiana State Employees' Retirement System
Schedule of Employer Pension Amounts
For the Plan Year Ended June 30, 2021**

OSRAP Employer No.	Employer Name	Collective Deferred Outflow				Collective Deferred Inflow				Collective Deferred O/I to be recognized as follows:								P Net Pension Liability Assuming +1% Change in Discount Rate	Q Net Pension Liability Assuming +1% Change in Discount Rate	R Change in Net Pension Liability due to Change in Deferred Inflow Proportion	S Change in Net Outflow due to Change in Proportion			
		(1) Annualized Payroll 6/30/2021		(2) Projected Required Employer Contributions		(2)/(1) Average FYE 2021 Rate		K Net Difference Between Projected and Actual		L Change in Net Pension Liability Assumed +1% Change in Discount Rate		M Prior Year Net Pension Liability Due to Change in Deferred Inflow Proportion		N Change in Net Outflow due to Change in Proportion										
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O								
		Net Pension Liability	Current Year Proportionate Share	Prior Year Proportionate Share	Change in Proportion from Prior Year	Proportionate Share of Collective Pension Expense	Experience Gain/Loss	Change of Assumptions	Investment Gain/Loss	Experience Gain/Loss	Change of Assumptions	2023	2024	2025	2026									
71559 LOUISIANA BOARD OF MASSAGE THERAPY	192,338 75,973 39.50% 500,862 0.00910% 0.00890% 0.00020% 35,114 495 12,268 (116,803)	-	-	-	-	(7,507)	(17,999)	(26,537)	(51,998)	(51,998)	(76,830)	678,630	349,604	736,420	18,211	156	2,422	77,643						
647 LOUISIANA DELTA COMMUNITY COLLEGE	1,097,718 438,694 39.96% 2,892,119 0.05255% 0.05410% -0.00155% 207,278 2,856 70,840 (674,453)	-	-	-	-	(43,349)	(103,929)	(153,230)	(300,250)	3,918,603	2,018,711	4,474,101	(128,195)	(1,231)	(19,150)	448,330	2,026,363	3,450,950	41,697,894	62,909				
04-141 LOUISIANA DEPARTMENT OF JUSTICE	32,718,448 13,179,715 40.28% 86,888,238 0.57865% 1.53450% 0.04415% 6,091,486 85,811 2,128,245 (20,262,665)	-	-	-	-	(1,302,329)	(3,122,360)	(4,603,492)	(9,020,429)	117,726,999	60,648,337	126,131,068	3,651,417	35,067	545,451	13,469,227	(52,360)	(1,231)	(21,398)					
24-954 LOUISIANA LEGISLATIVE AUDITOR	17,995,593 7,108,259 39.50% 46,861,730 0.85142% 0.91734% -0.06592% 3,285,242 46,281 (10,923,332)	-	-	-	-	(702,389)	(1,683,993)	(2,482,817)	(4,865,019)	63,494,105	32,709,675	75,869,897	(4,52,107)	(51,935)	(2,428,817)	7,264,044	(814,439)	(2,428,817)	(1,231)					
LsrAgy00030 LOUISIANA LOTTERY CORPORATION	94,393 37,286 39.50% 245,808 0.00447% 0.00400% 0.00047% 17,233 243 6,021 (57,323)	-	-	-	-	(3,684)	(8,833)	(13,023)	(25,519)	333,051	171,575	330,744	38,824	371	5,770	33,105	(1,231)	(2,428,817)	(1,231)					
20114 LOUISIANA MOTOR VEHICLE COMMISSION	1,139,391 450,060 39.50% 2,967,028 0.05301% 0.05394% -0.00003% 208,010 2,930 72,675 (691,922)	-	-	-	-	(44,471)	(106,621)	(157,198)	(308,026)	4,020,099	4,461,033	(2,564)	(25)	(383)	459,942	(2,428,817)	(2,428,817)	(1,231)						
71554 LOUISIANA PHYSICAL THERAPY BOARD	204,752 80,877 39.50% 533,170 0.00699% 0.0084% 0.00025% 37,379 527 13,060 (124,337)	-	-	-	-	(7,991)	(19,160)	(28,248)	(55,352)	722,405	372,155	780,751	20,429	196	3,052	82,651	(1,231)	(2,428,817)	(1,231)					
LsrAgy00520 LOUISIANA STATE UNIVERSITY	60,203,378 23,955,656 39.79% 157,924,29 0.26637% 0.29185% -0.03251% 11,071,980 155,971 3,868,332 (36,829,738)	-	-	-	-	(2,367,133)	(5,675,250)	(8,367,379)	(16,395,673)	213,982,447	110,235,373	240,005,023	(2,688,960)	(25,264)	(401,678)	24,481,879	(1,231)	(2,428,817)	(1,231)					
71514 LOUISIANA TAX FREE SHOPPING	- - 0.00% 0.00000% 0.0129% -0.0129% -0.00000%	-	-	-	-	-	-	-	-	-	-	-	1,071,961	(1,071,961)	(1,071,961)	(1,071,961)	(1,071,961)	(1,071,961)	(1,071,961)					
LsrAgy00058 LSU MEDICAL CENTER HEALTH CARE SRV DIV	1,548,007 611,463 39.50% 4,031,112 0.07324% 0.06969% -0.00355% 282,610 3,981 98,738 (940,070)	-	-	-	-	(60,421)	(144,859)	(418,496)	(541,852)	2,817,732	5,763,828	293,809	2,820	43,859	624,894	(1,231)	(2,428,817)	(1,231)						
LsrAgy00582 LSU MEDICAL CENTER IN SHREVEPORT	12,071,867 4,641,065 40.10% 31,915,079 0.57986% 0.59381% -0.01395% 2,237,475 31,519 781,730 (7,442,717)	-	-	-	-	(478,361)	(1,146,880)	(1,690,917)	(3,313,310)	43,242,521	22,276,852	49,111,797	(1,154,089)	(1,154,089)	(2,428,817)	4,947,407	(1,231)	(2,428,817)	(1,231)					
04-146 LT GOVERNORS OFFICE	1,254,882 491,112 39.14% 3,237,714 0.05833% 0.05261% -0.00621% 226,987 3,198 79,305 (755,047)	-	-	-	-	(48,529)	(116,348)	(171,540)	(336,128)	4,386,858	2,259,937	4,351,364	51,835	501,903	76,760	(1,231)	(2,428,817)	(1,231)						
LsrAgy00255 MADISON PARISH PORT HARBOR & TERMINAL	140,800 55,616 39.50% 366,675 0.00666% 0.00671% -0.00005% 25,707 362 8,981 (85,510)	-	-	-	-	(5,496)	(13,177)	(19,427)	(38,067)	4,961,817	555,210	(4,218)	(41)	(630)	56,841	(1,231)	(2,428,817)	(1,231)						
LsrAgy00710 MARKS TOWER	34,728 15,176 43.70% 100,062 0.0182% 0.02067% -0.00085% 7,015 99 2,451 (23,335)	-	-	-	-	(1,500)	(3,596)	(5,301)	(10,388)	135,577	69,844	220,499	(70,135)	(674)	15,511	459,942	(1,231)	(2,428,817)	(1,231)					
2026 METROPOLITAN HUMAN SERVICES DISTRICT	7,149,538 2,824,068 39.50% 18,617,859 0.33826% 0.34910% -0.01084% 1,305,245 18,387 456,027 (4,341,755)	-	-	-	-	(279,055)	(669,039)	(986,407)	(1,932,840)	25,225,792	12,995,340	28,873,073	(896,540)	(8,610)	(13,932,666)	2,880,100	(1,231)	(2,428,817)	(1,231)					
LsrAgy00771 MINDEN CITY COURT	61,455 26,426 43.00% 174,201 0.00317% 0.00000% 0.00317% 12,213 172 4,267 (40,624)	-	-	-	-	(2,611)	(6,260)	(9,229)	(18,085)	236,029	121,593	261,767	2,514	39,103	27,004	(1,231)	(2,428,817)	(1,231)						
LsrAgy00086 MONROE CITY SCHOOL BOARD	148,130 58,511 39.50% 385,719 0.07011% 0.05015% 0.0184% 27,042 381 9,448 (89,851)	-	-	-	-	(5,781)	(13,861)	(20,436)	(40,044)	522,620	269,233	427,428	152,180	1,461	22,733	59,733	(1,231)	(2,428,817)	(1,231)					
17-561 MUNICIPAL FIRE & POLICE CIVIL SERVICE	1,394,162 550,694 39.50% 3,630,477 0.06596% 0.06192% -0.00405% 254,522 3,585 88,925 (846,641)	-	-	-	-	(54,416)	(130,463)	(192,349)	(376,903)	4,919,023	2,534,088	5,120,784	324,631	3,214	49,987	652,789	(1,231)	(2,428,817)	(1,231)					
LsrAgy00604 MUNICIPAL POLICE EMT RETIREMENT SYSTEM	272,177 107,510 39.50% 707,847 0.01288% 0.0175% 0.00113% 49,688 700 17,360 (165,282)	-	-	-	-	(10,623)	(25,469)	(37,551)	(73,580)	960,299	494,708	971,638	93,376	897	13,949	100,866	(1,231)	(2,428,817)	(1,231)					
201410 NATCHITOCHES CANE RIVER LEVEE DISTRICT	198,952 78,586 39.50% 518,089 0.00941% 0.00772% 0.00170% 36,322 512 12,690 (120,820)	-	-	-	-	(7,765)	(18,618)	(27,449)	(53,786)	701,972	361,628	638,247	140,271	1,347	20,954	80,313	(1,231)	(2,428,817)	(1,231)					
LsrAgy00774 NATCHITOCHES CITY COURT	47,222 20,306 43.00% 133,857 0.00243% 0.00287% -0.00044% 9,384 132 3,279 (31,216)	-	-	-	-	(2,006)	(4,810)	(7,092)	(13,897)	181,366	93,433	237,451	(36,308)	(5,424)	20,750	54,841	(1,231)	(2,428,817)	(1,231)					
LsrAgy00793 NEW IBERIA CITY COURT	67,003 28,812 43.00% 189,942 0.00345% 0.00249% 0.00097% 13,316 188 4,652 (44,295)	-	-	-	-	(2,847)	(6,826)	(10,063)	(19,719)	257,357	132,580	205,526	79,895	767	11,935	29,444	(1,231)	(2,428,817)	(1,231)					
19-673 NEW ORLEANS CENTER FOR CREATIVE ARTS	212,563 83,962 39.50% 553,535 0.01006% 0.00773% 0.00233% 12,213 547 13,558 (120,086)	-	-	-	-	(8,297)	(19,891)	(29,327)	(57,466)	749,998	366,370	639,488	192,293	1,847	28,725	85,808	(1,231)	(2,428,817)	(1,231)					
201413 NORTH LAFOURCHE LEVEE DISTRICT	467,362 184,608 39.50% 1,217,039 0.02211% 0.02131% 0.00818% 85,523 120 28,810 (283,818)	-	-	-	-	(18,242)	(43,735)	(64,816)	(124,396)	1,648,996	849,498	1,762,066	66,744	641	9,970	188,663	(1,231)	(2,428,817)	(1,231)					
788 NORTHSHORE TECH COMMUNITY COLLEGE	51,692 20,418 39.50% 134,627 0.00245% 0.00000% 0.00245% 14,836 130 3,298 (31,398)	-	-	-	-	(2,018)	(4,838)	(7,133)	(13,977)	182,410	93,070	202,301	20,320	1,943	20,320	20,320	(1,231)	(2,428,817)	(1,231)					
770 NORTHWEST LA TECHNICAL COMMUNITY COLLEGE	1,154,351 455,969 39.50% 3,005,996 0.05462% 0.05532% -0.00107% 210,742 2,969 73,629 (701,010)	-	-	-	-	(45,056)	(108,022)	(159,263)	(312,072)	4,072,898	2,098,197	4,575,499	(58,474)	(56,474)	465,963	(1,231)	(2,428,817)	(1,231)						
643 NUNEZ COMMUNITY COLLEGE	366,263 144,674 39.50% 95,784 0.01733% 0.02030% -0.00575% 66,867 942 23,362 (22,426)	-	-	-	-	(14,296)	(34,275)	(50,533)	(99,018)	1,292,305	665,745	1,908,706	(4,65,564)	(4,65,564)	147,444	1,747,905	(1,231)	(2,428,817)	(1,231)					
01-133 OFFICE OF ELDERLY AFFAIRS	3,690,083 1,457,583 39.50% 9,609,226 0.01749% 0.01749% -0.00013% 408,120 3,690 12,160 (16,130)	-	-	-	-	(10,195)	(21,072)	(22,158)	(34,226)	1,215,447	517,132	1,711,532	16,437	1,532	255,670	1,489,602	(1,231)	(2,428,817)	(1,231)					
01-255 OFFICE OF FINANCIAL INSTITUTIONS	5,000,933 1,975,369 39.50% 13,022,972 0.02227% 0.02019% 0.00207% 10,337 146 3,612 (34,386)	-	-	-	-	(2,210)	(5,299)	(7,812)	(15,308)	199,786	102,922	221,571	2,128	5,339	22,858	22,858	(1,231)	(2,428,817)	(1,231)					
LsrAgy00726 PARISH OF TANGIPAHOA	- - 0.00% -0.00000% 0.00364% -0.00364% -0.00000%	-	-	-	-	(38,242)	(91,686)	(135,179)	(264,880)	3,456,985	1,780,903	3,776,139	57,812	555	8,636	395,516	(1,231)	(2,428,817)	(1,231)					
LsrAgy00751 PARISH OF TERREBONNE	38,523 16,505 43.00% 109,199 0.01989% 0.02020% -0.00001% 7,656 108 2,675 (25,466)	-	-	-	-	(1,637)	(3,924)	(5,786)	(11,337)	147,956	76,221	165,165	(1,075)	(10)	(161)	16,928	(1,231)	(2,428,817)	(1,231)					
LsrAgy00757 PINELVILLE CITY COURT	89,458 38,467 43.00% 253,623 0.04061% 0.04428% -0.0033% 17,781 250 6,212 (59,146)	-	-	-	-	(3,801)	(9,114)	(13,437)	(26,330)	343,640	177,030	354,233	26,880	258	4,015	33,916	(1,231)	(2,428,817)	(1,231)					
LsrAgy00948 POINT COUPEE PARISH SCHOOL BOARD	62,970 24,873 39.50% 119,196 0.03850% 0.04755% -0.00904% 2,127,294 2,933 51,908 (494,204)	-	-	-	-	(2,458)	(5,892)	(8,687)	(17,022)	222,158	114,447	246,383	2,366	3,605	25,417	23,266	(1,231)	(2,428,817)	(1,231)					
201414 PONTCHARTRAIN LEVEE DISTRICT	1,974,934 792,264 40.12% 5,223,053 0.04909% 0.05644% -0.00507% 366,173 515 127,934 (121,806)	-	-	-	-	(7,286)																		

Louisiana State Employees' Retirement System
 Schedule of Employer Pension Amounts
 For the Plan Year Ended June 30, 2021

OSRAP Employer No.	Employer Name	Collective Deferred Outflow										Collective Deferred Inflow				Collective Deferred O/I to be recognized as follows:						P Net Pension Liability Assuming -1% Change in Discount Rate	Q Net Pension Liability Assuming +1% Change in Discount Rate	R Change in Net Pension Liability due to Change in Rate	S Change in Deferred Inflow due to Change in Proportion	T Change in Outflow due to Change in Proportion	U Employer's Proportionate Share of Total Contributions
		(1) Annualized Payroll 6/30/2021		(2) Projected Required Employer Contributions		(2)/(1) Average FYE 2021 Rate		Net Pension Liability	Current Year Proportionate Share	Prior Year Proportionate Share	Change in Proportion from Prior Year	Proportionate Share of Collective Pension Expense	Experience Gain/Loss	Change of Assumptions	Experience Gain/Loss	Change of Assumptions	2023	2024	2025	2026							
		Net Difference Between Projected and Actual Investment Gain/Loss																									
19-658	THRIVE ACADEMY	105,213	41,559	39.50%	27,5,988	0.00498%	0.00485%	0.00012%	19,209	271	6,711	(63,895)	-	-	(4,107)	(9,846)	(14,516)	(28,444)	371,233	191,245	401,458	10,256	98	1,532	42,473		
LsrAgv00765	TOWN OF BUNKIE	11,954	5,140	43.00%	33,904	0.00062%	0.00062%	0.00000%	2,377	33	830	(7,907)	-	-	(508)	(1,218)	(1,796)	(3,520)	45,938	23,665	51,278	(331)	(3)	(49)	5,256		
LsrAgv00720	TOWN OF SORRENTO	2,927	1,259	43.00%	8,311	0.00015%	0.00015%	0.00000%	583	8	204	(1,938)	-	-	(125)	(299)	(440)	(863)	11,261	5,801	12,571	(83)	(1)	(12)	1,288		
LsrAgv00924	TOWN OF VIDALIA	110,326	54,250	49.17%	357,648	0.00650%	0.00646%	0.00004%	25,074	353	8,760	(83,405)	-	-	(5,361)	(12,852)	(18,949)	(37,130)	484,586	249,640	534,368	3,060	29	457	55,442		
04-147	TREASURY DEPARTMENT	3,916,846	1,547,154	39.50%	10,199,748	0.18532%	0.17597%	0.00935%	715,075	10,073	249,833	(2,378,620)	-	-	(152,879)	(366,532)	(540,401)	(1,058,902)	13,819,888	7,119,465	14,553,646	773,225	7,426	115,505	1,581,143		
200202	UNIVERSITY OF LOUISIANA	71,179,663	28,434,538	39.95%	187,456,828	3.40584%	3.58973%	-0.18147%	13,142,062	185,132	4,591,578	(43,715,639)	-	-	(2,809,706)	(6,736,328)	(9,931,792)	(19,461,103)	253,989,842	130,845,615	296,694,662	(15,008,616)	(144,137)	(2,241,995)	29,059,153		
LsrAgv00731	VERMILION PARISH POLICE JURY	14,911	6,516	43.70%	42,931	0.00078%	0.00003%	3,010	42	1,052	(10,012)	-	-	(643)	(1,543)	(2,275)	(4,457)	58,168	29,966	62,278	2,233	21	334	6,655			
LsrAgv00128	VERMILION PARISH SCHOOL BOARD	66,971	26,454	39.50%	174,421	0.00317%	0.00318%	-0.0001%	12,228	172	4,272	(40,676)	-	-	(2,614)	(6,268)	(9,241)	(18,108)	236,327	121,747	262,594	(496)	(5)	(74)	27,038		
LsrAgv00940	VERNON PARISH SCHOOL BOARD	64,382	25,431	39.50%	167,651	0.00305%	0.00325%	-0.00021%	11,754	166	4,106	(39,097)	-	-	(2,513)	(6,025)	(8,882)	(17,405)	227,155	117,021	268,879	(16,955)	(163)	(2,533)	25,989		
LsrAgv00379	WARE YOUTH CENTER	3,455,644	1,364,979	39.50%	8,998,725	0.16350%	0.15280%	0.01069%	630,875	8,887	220,415	(2,098,537)	-	-	(134,878)	(323,372)	(476,768)	(934,216)	12,192,593	6,281,146	12,637,829	884,300	8,492	132,097	1,394,963		
LsrAgv00945	WARREN EASTON CHARTER HIGH SCHOOL	85,800	33,891	39.50%	223,406	0.00406%	0.00346%	0.00060%	15,662	221	5,472	(52,099)	-	-	(3,349)	(8,028)	(11,836)	(23,193)	302,699	155,939	286,082	49,624	477	7,413	34,632		
LsrAgv00749	WASHINGTON PARISH POLICE JURY	22,154	9,526	43.00%	62,800	0.00114%	0.00012%	-0.00007%	4,403	62	1,538	(14,845)	-	-	(941)	(2,257)	(6,520)	(8,900)	43,835	100,323	(5,955)	(57)	(890)	9,735			
LsrAgv00796	WEBSTER PARISH POLICE JURY	10,800	4,644	43.00%	30,602	0.00056%	0.00031%	0.00025%	2,145	30	750	(7,137)	-	-	(459)	(1,100)	(1,621)	(3,177)	41,464	21,360	25,722	20,263	195	3,027	4,744		
LsrAgv00087	WEBSTER PARISH SCHOOL BOARD	49,690	19,627	39.50%	129,398	0.00235%	0.00000%	0.00235%	9,072	128	3,169	(30,176)	-	-	(1,940)	(4,650)	(6,856)	(13,434)	175,325	90,321	-	194,443	1,867	29,046	20,059		
LsrAgv00707	WEST BATON ROUGE PARISH COUNCIL	13,594	5,941	43.70%	39,188	0.00071%	0.00066%	0.00005%	2,747	39	960	(9,139)	-	-	(587)	(1,408)	(2,076)	(4,068)	53,097	27,354	54,586	4,301	41	642	6,075		
LsrAgv00505	WEST FELICIANA PARISH SCHOOL BOARD	66,410	26,232	39.50%	172,935	0.00314%	0.00284%	0.00030%	12,124	171	4,236	(40,329)	-	-	(2,592)	(6,214)	(9,162)	(17,953)	234,314	120,709	235,052	24,812	238	3,706	26,808		
2028W	WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	2,598,097	1,026,248	39.50%	6,765,597	0.12292%	0.12265%	0.00027%	474,317	6,682	165,717	(1,577,763)	-	-	(101,406)	(243,124)	(358,453)	(702,380)	9,166,873	4,722,414	10,143,809	22,662	218	3,385	1,048,788		
LsrAgv00797	WINN PARISH POLICE JURY	2,400	1,032	43.00%	6,825	0.00012%	0.00012%	0.00000%	478	7	167	(1,592)	-	-	(102)	(245)	(362)	(709)	9,247	4,764	10,008	248	2	37	1,058		
LsrAgv00618	WINFIELD CITY COURT	5,845	2,513	43.00%	16,567	0.00030%	0.00069%	-0.00039%	1,161	16	406	(3,863)	-	-	(248)	(595)	(878)	(1,720)	22,447	11,564	57,150	(32,256)	(310)	(4,818)	2,568		
LsrAgv00539	WINNSBORO CITY COURT	21,649	9,309	43.00%	61,369	0.00112%	0.00132%	-0.00021%	4,302	61	1,503	(14,312)	-	-	(920)	(2,205)	(3,251)	(6,371)	83,151	42,836	109,504	(17,286)	(166)	(2,582)	9,513		
16-514	WLF - OFFICE OF FISHERIES	12,619,928	4,984,872	39.50%	32,863,139	0.59708%	0.58599%	0.01109%	2,303,941	32,456	804,952	(7,663,808)	-	-	(492,571)	(1,180,949)	(1,741,147)	(3,411,734)	44,527,070	22,938,602	48,465,618	916,886	8,805	136,965	5,094,373		
16-511	WLF - OFFICE OF MGT AND FINANCE	2,381,858	940,834	39.50%	6,202,540	0.11269%	0.11319%	-0.00050%	434,842	6,126	151,925	(1,446,456)	-	-	(92,967)	(222,890)	(328,622)	(643,926)	8,403,974	4,329,398	9,361,817	(41,436)	(398)	(6,190)	961,504		
16-512	WLF - OFFICE OF THE SECRETARY	17,145,669	8,187,220	47.75%	53,974,848	0.98065%	0.97540%	0.00526%	3,784,022	53,305	1,322,063	(12,587,138)	-	-	(809,005)	(1,939,605)	(2,859,682)	(5,603,477)	73,131,843	37,674,660	80,671,681	434,789	4,176	64,949	8,367,064		
16-513	WLF - OFFICE OF WILDLIFE	12,131,022	4,791,174	39.50%	31,590,014	0.57395%	0.60122%	-0.02727%	2,214,685	31,198	773,768	(7,366,910)	-	-	(473,488)	(1,135,198)	(1,673,694)	(3,279,563)	42,802,083	22,049,956	49,724,579	(2,255,163)	(21,658)	(336,877)	4,897,016		
14-474	WORKFORCE SUPPORT AND TRAINING	38,412,530	15,174,949	39.51%	100,041,970	1.81763%	1.77651%	0.04112%	7,013,656	98,801	2,450,434	(23,330,164)	-	-	(1,499,484)	(3,595,044)	(5,300,400)	(10,386,002)	135,549,312	69,828,695	146,929,077	3,401,147	32,663	508,065	15,508,290		
LsrAgv00514	ZACHARY CITY COURT	75,965	33,197	43.70%	218,838	0.00398%	0.00400%	-0.00002%	15,342	216	5,360	(51,034)	-	-	(3,280)	(7,864)	(11,594)	(22,719)	296,509	152,750	330,579	(1,737)	(17)	(259)	33,924		
LsrAgv00121	ZACHARY SCHOOL BOARD	66,839	25,401	39.50%	174,036	0.00316%	0.00312%	0.00005%	12,201	172	4,263	(40,586)	-	-	(2,609)	(6,254)	(9,221)	(18,068)	235,805	121,478	257,631	3,887	37	581	26,979		
		\$ 2,079,116,248	\$ 834,874,993	40.16%	\$ 5,503,975,767	100.0000%	100.0000%	\$ 0.0000%	\$ 385,867,988	\$ 5,435,717	\$ 134,814,885	\$ (1,283,547,891)	\$ -	\$ -	\$ (82,496,611)	\$ (197,787,327)	\$ (291,610,316)	\$ (571,403,235)	\$ 7,457,471,407	\$ 3,841,797,070	\$ 8,270,667,904	\$ -	\$ -	\$ -	\$ -	\$ 853,214,442	