



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

TABLE OF CONTENTS

| | Page |
|---|-------------|
| Independent Auditors' Report | |
| Report on the Audit of the Employer Pension Schedules | 1 |
| Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Employer Pension Schedules Performed in Accordance with <i>Government Auditing Standards</i> | 5 |
| Employer Schedules | |
| Schedule of Employer Allocations..... | 7 |
| Schedule of Pension Amounts by Employer..... | 18 |
| Notes to Schedules..... | 28 |
| Supplementary Information | |
| Schedule of Employers' Proportionate Share of Contributions..... | 40 |
| Schedule of Net Pension Liability Sensitivity to Change in Discount Rate | 56 |
| Schedule of Remaining Amortization | 67 |
| Schedule of Change in Net Pension Liability, Deferred Outflows, and Deferred Inflows Due to Changes in Proportion..... | 82 |
| Explanation of Acronyms..... | 99 |

INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Employer Pension Schedules

Opinions

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

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

Basis for Opinions

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

Emphasis of Matters

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

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

"EisnerAmper" is the brand name under which EisnerAmper LLP and Eisner Advisory Group LLC and its subsidiary entities provide professional services. EisnerAmper LLP and Eisner Advisory Group LLC are independently owned firms that practice in an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. EisnerAmper LLP is a licensed CPA firm that provides attest services, and Eisner Advisory Group LLC and its subsidiary entities provide tax and business consulting services. Eisner Advisory Group LLC and its subsidiary entities are not licensed CPA firms.

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

Responsibilities of Management for the Schedules

Management is responsible for the preparation and fair presentation of the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer that are free from material misstatement, whether due to fraud or error. In preparing the schedules, management is also responsible for evaluating whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the System's ability to continue as a going concern for a reasonable period of time beyond the date of the schedules.

Auditors' Responsibilities for the Audit of the Schedules

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

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

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



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

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

Other Matters

Financial Statement Audit

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

Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 1, 2023 on our consideration of the System's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the System's internal control over financial reporting and compliance.



Restriction on Use

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

EisnerAmper LLP

EISNERAMPER LLP
Baton Rouge, Louisiana
December 1, 2023

EISNERAMPER
LLP



INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF EMPLOYER PENSION SCHEDULES PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

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

Report on Internal Control Over Financial Reporting

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

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

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

"EisnerAmper" is the brand name under which EisnerAmper LLP and Eisner Advisory Group LLC and its subsidiary entities provide professional services. EisnerAmper LLP and Eisner Advisory Group LLC are independently owned firms that practice in an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. EisnerAmper LLP is a licensed CPA firm that provides attest services, and Eisner Advisory Group LLC and its subsidiary entities provide tax and business consulting services. Eisner Advisory Group LLC and its subsidiary entities are not licensed CPA firms.

Report on Compliance and Other Matters

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

Purpose of this Report

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

EisnerAmper LLP

EISNERAMPER LLP
Baton Rouge, Louisiana
December 1, 2023



Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2023

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

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2023

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

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2023

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

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2023

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

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2023

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

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2023

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

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2023

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

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2023

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

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2023

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

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2023

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

(Continued)

Louisiana State Employees' Retirement System

Schedule of Employer Allocations

June 30, 2023

| Employer Name | Projected Required Employer Contributions | Employer Allocation Percentage |
|---|--|--------------------------------------|
| THRIVE ACADEMY | \$ 81,119 | 0.00865% |
| TOWN OF BUNKIE | 5,344 | 0.00057% |
| TOWN OF SORRENTO | 1,308 | 0.00014% |
| TOWN OF VIDALIA | 39,128 | 0.00417% |
| TREASURY DEPARTMENT | 1,784,519 | 0.19038% |
| UNIVERSITY OF LOUISIANA | 29,697,234 | 3.16830% |
| VERMILION PARISH POLICE JURY | 6,829 | 0.00073% |
| VERMILION PARISH SCHOOL BOARD | 34,890 | 0.00372% |
| VERNON PARISH SCHOOL BOARD | 7,455 | 0.00080% |
| WARE YOUTH CENTER | 1,827,024 | 0.19492% |
| WARREN EASTON CHARTER HIGH SCHOOL | 37,728 | 0.00403% |
| WASHINGTON PARISH POLICE JURY | 10,559 | 0.00113% |
| WASHINGTON PARISH SCHOOL SYSTEM | 15,760 | 0.00168% |
| WEBSTER PARISH POLICE JURY | 4,828 | 0.00052% |
| WEBSTER PARISH SCHOOL BOARD | 28,529 | 0.00304% |
| WEST BATON ROUGE PARISH COUNCIL | 7,650 | 0.00082% |
| WEST FELICIANA PARISH SCHOOL BOARD | 19,957 | 0.00213% |
| WEST JEFF LEVEE DIST/SE LA FP AUTH WEST | 1,084,834 | 0.11574% |
| WINN PARISH POLICE JURY | 1,073 | 0.00011% |
| WINN PARISH SCHOOL BOARD | 15,306 | 0.00163% |
| WINNFIELD CITY COURT | 5,711 | 0.00061% |
| WINNSBORO CITY COURT | 9,739 | 0.00104% |
| WLF - OFFICE OF FISHERIES | 5,156,865 | 0.55017% |
| WLF - OFFICE OF MGT AND FINANCE | 1,151,512 | 0.12285% |
| WLF - OFFICE OF THE SECRETARY | 8,220,992 | 0.87707% |
| WLF - OFFICE OF WILDLIFE | 5,051,547 | 0.53893% |
| WORKFORCE SUPPORT AND TRAINING | 16,986,810 | 1.81227% |
| ZACHARY CITY COURT | 39,892 | 0.00426% |
| ZACHARY SCHOOL BOARD | 26,033 | 0.00278% |
| Total | \$ 937,323,603 | 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, 2023

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

(Continued)

Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2023

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

(Continued)

Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2023

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

(Continued)

Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2023

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

(Continued)

Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2023

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

(Continued)

Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2023

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

(Continued)

Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2023

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

(Continued)

Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2023

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

(Continued)

Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2023

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

(Continued)

Louisiana State Employees' Retirement System

Schedule of Pension Amounts by Employer
As of and for the Year Ended June 30, 2023

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

The accompanying notes are an integral part of this schedule.

Notes to Schedules

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

A. Summary of Significant Accounting Policies

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

1. Basis of Accounting

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

2. System Employees

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

3. Plan Fiduciary Net Position

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

B. Plan Description

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

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

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

1. Retirement Benefits

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

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

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

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

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

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

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

2. Deferred Benefits

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

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

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

3. Disability Benefits

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

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

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

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

4. Survivor's Benefits

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

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

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

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

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

5. Cost-of-Living Adjustments

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

C. Contributions

1. Employer Contributions

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

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

2. Legislative Acts Contributions

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

D. Schedule of Employer Allocations

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

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

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

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

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

E. Schedule of Pension Amounts by Employer

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

F. Actuarial Methods and Assumptions

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

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

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

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

| | |
|--|---|
| Valuation Date | June 30, 2023 |
| Actuarial Cost Method | Entry Age Normal |
| Actuarial Assumptions: | |
| Expected Remaining Service Lives | 2 years |
| Investment Rate of Return | 7.25% per annum, net of investment expenses |
| Inflation Rate | 2.30% 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. |
| 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: |

| Member Type | Lower Range | Upper Range |
|--------------------|--------------------|--------------------|
| Regular | 3.0% | 12.8% |
| Judges | 2.6% | 5.1% |
| Corrections | 3.6% | 13.8% |
| Hazardous Duty | 3.6% | 13.8% |
| Wildlife | 3.6% | 13.8% |

Cost-of-Living Adjustments

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

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

| Asset Class | 2023 |
|----------------------------|--------------|
| Cash | 0.80% |
| Domestic Equity | 4.45% |
| International Equity | 5.44% |
| Domestic Fixed Income | 2.04% |
| International Fixed Income | 5.33% |
| Alternative Investments | 8.19% |
| Total Fund | 5.75% |

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

G. Sensitivity to Changes in Discount Rate

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

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

H. Change in Net Pension Liability

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

1. Differences between Expected and Actual Experience

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

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

2. Differences between Projected and Actual Investment Earnings

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

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

3. Changes in Actuarial Assumptions

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

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

I. Contributions – Proportionate Share/Change in Proportionate Share

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

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

J. Estimates

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

K. Retirement System Audit Reports

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

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

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

(Continued)

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

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

(Continued)

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

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

(Continued)

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

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

(Continued)

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

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

(Continued)

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

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

(Continued)

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

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

(Continued)

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

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

(Continued)

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

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

(Continued)

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

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

(Continued)

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

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

(Continued)

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

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

(Continued)

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

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

(Continued)

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

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

(Continued)

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

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

(Continued)

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

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

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

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

(Continued)

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

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

(Continued)

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

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

(Continued)

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

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

(Continued)

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

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

(Continued)

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

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

(Continued)

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

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

(Continued)

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

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

(Continued)

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

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

(Continued)

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

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

(Continued)

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

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

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2023

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

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2023

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

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2023

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

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2023

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

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2023

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

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2023

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

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2023

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

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2023

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

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2023

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

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2023

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

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2023

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

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2023

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

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2023

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

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2023

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

(Continued)

Louisiana State Employees' Retirement System

Schedule of Remaining Amortization

June 30, 2023

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

Louisiana State Employees' Retirement System

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

June 30, 2023

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

(Continued)

Louisiana State Employees' Retirement System

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

June 30, 2023

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

(Continued)

Louisiana State Employees' Retirement System

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

June 30, 2023

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

(Continued)

Louisiana State Employees' Retirement System

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

June 30, 2023

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

(Continued)

Louisiana State Employees' Retirement System

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

June 30, 2023

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

(Continued)

Louisiana State Employees' Retirement System

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

June 30, 2023

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

(Continued)

Louisiana State Employees' Retirement System

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

June 30, 2023

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

(Continued)

Louisiana State Employees' Retirement System

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

June 30, 2023

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

(Continued)

Louisiana State Employees' Retirement System

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

June 30, 2023

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

(Continued)

Louisiana State Employees' Retirement System

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

June 30, 2023

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

(Continued)

Louisiana State Employees' Retirement System

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

June 30, 2023

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

(Continued)

Louisiana State Employees' Retirement System

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

June 30, 2023

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

(Continued)

Louisiana State Employees' Retirement System

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

June 30, 2023

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

(Continued)

Louisiana State Employees' Retirement System

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

June 30, 2023

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

(Continued)

Louisiana State Employees' Retirement System

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

June 30, 2023

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

(Continued)

Louisiana State Employees' Retirement System

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

June 30, 2023

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

(Continued)

Louisiana State Employees' Retirement System

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

June 30, 2023

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