



**Employer Pension Report  
For Fiscal Year Ended  
June 30, 2024**

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## INDEPENDENT AUDITORS' REPORT

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

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

#### *Opinions*

We have audited the accompanying schedule of employer allocations of the Louisiana State Employees' Retirement System (the System) as of and for the year ended June 30, 2024, 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, 2024, 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, 2024, 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 \$21,404,414,095 as of June 30, 2024. 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, 2024 could be materially different from the estimate. Our opinions are not modified with respect to this matter.

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

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

### ***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, 2024, and our report thereon, dated September 20, 2024, 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 06, 2024, 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 6, 2024

EISNERAMPER  
LLP



INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS 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, 2024, and the related notes to the schedules and have issued our report thereon dated December 06, 2024.

### Report on Internal Control Over Financial Reporting

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

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

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

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## Report on Compliance and Other Matters

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

### Purpose of this Report

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

A stylized, handwritten-style signature of EisnerAmper LLP in black ink.

EISNERAMPER LLP  
Baton Rouge, Louisiana  
December 6, 2024





# Louisiana State Employees' Retirement System

## Schedule of Employer Allocations

June 30, 2024

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
15TH JUDICIAL DISTRICT COURT	\$ 68,618	0.00820%
17TH JUDICIAL DIST COURT	321,730	0.03846%
18TH JUDICIAL DISTRICT	76,083	0.00910%
19TH JUDICIAL DIST COURT	1,228,886	0.14690%
20TH JUDICIAL DISTRICT COURT	80,872	0.00967%
24TH JUDICIAL DIST CT JEFFERSON PARISH	328,489	0.03927%
2ND JUDICIAL DISTRICT COURT DIVISION A	36,685	0.00439%
2ND JUDICIAL DISTRICT COURT DIVISION B	33,350	0.00399%
2ND JUDICIAL DISTRICT COURT DIVISION C	42,105	0.00503%
3RD CIRCUIT COURT OF APPEAL	1,352,754	0.16170%
3RD JUDICIAL DISTRICT COURT	83,334	0.00996%
4TH DISTRICT COURT JUDGES OFFICE	171,885	0.02055%
5TH CIRCUIT COURT OF APPEAL	816,453	0.09760%
ACADIA PARISH POLICE JURY	15,144	0.00181%
ACADIA PARISH SCHOOL BOARD	8,688	0.00104%
ALGIERS CHARTER SCHOOLS ASSOCIATION	27,852	0.00333%
ALLEN PARISH POLICE JURY	4,597	0.00055%
ALLEN PARISH SCHOOL BOARD	31,750	0.00380%
AMITE RIVER BASIN WATER DIST	25,322	0.00303%
ASCENSION PARISH POLICE JURY	20,716	0.00248%
ASCENSION PARISH SCHOOL BOARD	151,081	0.01806%
ATCHAFALAYA LEVEE DISTRICT	853,307	0.10200%
AVOUELLES PARISH POLICE JURY	3,767	0.00045%
AVOUELLES PARISH SCHOOL BOARD	-	0.00000%
BATON ROUGE COMMUNITY COLLEGE	1,003,168	0.11992%
BD EX SPEECH PATHOLOGY & AUDIOLOGY	46,985	0.00562%
BD OF COMMISSIONERS PORT OF NEW ORLEANS	5,463,915	0.65314%
BD OF ELEM AND SECONDARY ED	53,754	0.00643%
BD OF EXAMINERS OF CERTIFIED SHORTHAND	19,975	0.00239%
BEEKMAN CHARTER SCHOOL	24,650	0.00295%
BIENVILLE PARISH SCHOOL DISTRICT	9,005	0.00108%
BOARD OF EXAMINERS OF NURSING FACILITIES ADM.	24,256	0.00290%
BOARD OF MEDICAL EXAMINERS	1,279,528	0.15295%
BOARD OF REGENTS	1,710,860	0.20451%
BOSSIER CITY COURT	32,157	0.00384%

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Employer Allocations

June 30, 2024

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
BOSSIER PARISH COMMUNITY COLLEGE	\$ 524,684	0.06272%
BOSSIER PARISH SCHOOL BOARD	111,382	0.01331%
CADDO LEVEE DISTRICT	217,428	0.02599%
CADDO PARISH SCHOOL BOARD	107,807	0.01289%
CALCASIEU PARISH POLICE JURY	18,802	0.00225%
CALCASIEU PARISH SCHOOL BOARD	77,676	0.00929%
CAPITOL AREA GROUNDWATER COMMISSION	-	0.00000%
CENTRAL LA TECH COMMUNITY COLLEGE	166,818	0.01994%
CITY COURT OF ABBEVILLE	19,764	0.00236%
CITY COURT OF BAKER	-	0.00000%
CITY COURT OF BASTROP	37,550	0.00449%
CITY COURT OF BOGALUSA	10,112	0.00121%
CITY COURT OF CROWLEY	16,389	0.00196%
CITY COURT OF DENHAM SPRINGS	33,944	0.00406%
CITY COURT OF FRANKLIN	13,332	0.00159%
CITY COURT OF HAMMOND	18,044	0.00216%
CITY COURT OF HOUMA	29,882	0.00357%
CITY COURT OF JENNINGS	15,494	0.00185%
CITY COURT OF LAKE CHARLES	72,204	0.00863%
CITY COURT OF MORGAN CITY	13,777	0.00165%
CITY COURT OF OAKDALE	4,757	0.00057%
CITY COURT OF PLAQUEMINE	-	0.00000%
CITY COURT OF PORT ALLEN CIVIL FEES	12,499	0.00149%
CITY COURT OF SLIDELL	28,640	0.00342%
CITY COURT OF SULPHUR	18,992	0.00227%
CITY COURT OF THIBODAUX	22,548	0.00270%
CITY COURT OF VILLE PLATTE CIVIL DIV	10,974	0.00131%
CITY COURT OF WEST MONROE	-	0.00000%
CITY OF ABBEVILLE	3,772	0.00045%
CITY OF ALEXANDRIA	22,303	0.00267%
CITY OF BAKER	-	0.00000%
CITY OF BAKER SCHOOL BOARD	10,660	0.00127%
CITY OF BASTROP	9,326	0.00112%
CITY OF BATON ROUGE	228,746	0.02734%
CITY OF BOGALUSA	11,316	0.00135%

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Employer Allocations

June 30, 2024

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
CITY OF BOSSIER	\$ 13,327	0.00159%
CITY OF BREAUX BRIDGE	18,710	0.00224%
CITY OF CROWLEY	11,460	0.00137%
CITY OF DENHAM SPRINGS	10,364	0.00124%
CITY OF DONALDSONVILLE	2,724	0.00033%
CITY OF EUNICE	8,509	0.00102%
CITY OF FRANKLIN	7,375	0.00088%
CITY OF GONZALES	2,724	0.00033%
CITY OF JEANERETTE	7,600	0.00091%
CITY OF JENNINGS	3,280	0.00039%
CITY OF KAPLAN	8,785	0.00105%
CITY OF LAKE CHARLES	13,157	0.00157%
CITY OF MANDEVILLE	23,389	0.00280%
CITY OF MARKSVILLE	4,966	0.00059%
CITY OF MINDEN	2,304	0.00028%
CITY OF MONROE	105,263	0.01258%
CITY OF MORGAN CITY	14,461	0.00173%
CITY OF NEW IBERIA	15,106	0.00181%
CITY OF OAKDALE	6,925	0.00083%
CITY OF OPELOUSAS	13,586	0.00162%
CITY OF PINEVILLE	7,402	0.00089%
CITY OF PLAQUEMINE	-	0.00000%
CITY OF PORT ALLEN	10,571	0.00126%
CITY OF RAYNE	8,487	0.00102%
CITY OF RUSTON	12,234	0.00146%
CITY OF SHREVEPORT	118,310	0.01414%
CITY OF SLIDELL	17,788	0.00213%
CITY OF SULPHUR	8,641	0.00103%
CITY OF THIBODAUX	17,672	0.00211%
CITY OF WEST MONROE	-	0.00000%
CITY OF WINNFIELD	919	0.00011%
CITY OF ZACHARY	3,141	0.00038%
CLAIBORNE PARISH SCHOOL BOARD	8,911	0.00107%
COASTAL PROTECTION & RESTORATION AUTH.	4,782,250	0.57165%
COMMISSION OF LAW ENFORCEMENT LCLE	914,210	0.10928%

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Employer Allocations

June 30, 2024

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
COURT OF APPEAL FIRST CIRCUIT	\$ 1,857,061	0.22199%
COURT OF APPEALS FOURTH CIRCUIT	1,236,095	0.14776%
COURT OF APPEALS SECOND CIRCUIT	845,714	0.10109%
CRIMINAL DISTRICT COURT	1,550,981	0.18540%
CRT - OFFICE OF CULTURAL DEVELOPMENT	868,882	0.10386%
CRT - OFFICE OF STATE LIBRARY	924,896	0.11056%
CRT - OFFICE OF STATE MUSEUM	1,358,413	0.16238%
CRT - OFFICE OF STATE PARKS	4,208,967	0.50312%
CRT - OFFICE OF THE SECRETARY	1,153,985	0.13794%
CRT - OFFICE OF TOURISM	1,044,667	0.12488%
CUSTODIAN OF NOTARIAL ARCHIVES	71,742	0.00858%
DELGADO COLLEGE	1,967,413	0.23518%
DENR - OFFICE OF CONSERVATION	3,995,023	0.47755%
DENR - OFFICE OF THE SECRETARY	3,977,398	0.47544%
DEPARTMENT OF CHILDREN AND FAMILY SERV.	67,935,703	8.12076%
DEPARTMENT OF INSURANCE	5,127,049	0.61287%
DEPT ENVIRONMENTAL QUALITY	15,452,521	1.84713%
DEPT OF AGRICULTURE AND FORESTRY	12,045,614	1.43988%
DEPT OF FINANCE CITY OF NEW ORLEANS	316,432	0.03783%
DEPT OF REVENUE & TAXATION	13,902,945	1.66190%
DESOTO PARISH SCHOOL BOARD	32,736	0.00391%
DOA - DIVISION OF ADMINISTRATION	12,028,743	1.43787%
DOA - EXECUTIVE OFFICE	2,119,132	0.25331%
DOA - FEDERAL PROPERTY ASSISTANCE	65,575	0.00784%
DOA - LA PROPERTY ASSISTANCE AGENCY	469,744	0.05615%
DOA - LOUISIANA TAX COMMISSION	823,032	0.09838%
DOA - MENTAL HEALTH ADVOCACY SERVICE	994,973	0.11894%
DOA - OFFICE OF AIRCRAFT SERVICES	73,040	0.00873%
DOA - OFFICE OF GROUP BENEFITS	1,143,112	0.13664%
DOA - OFFICE OF RISK MANAGEMENT	1,083,882	0.12956%
DOA - OFFICE OF ST PROCUREMENT	2,022,206	0.24173%
DOA - OFFICE OF TECHNOLOGY SERVICES	20,174,020	2.41152%
DOA - OFFICE OF THE INSPECTOR GENERAL	427,815	0.05114%
DOC - ADMINISTRATION	6,749,995	0.80687%
DOC - ADULT PROBATION AND PAROLE	17,928,547	2.14311%

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Employer Allocations

June 30, 2024

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
DOC - ALLEN CORRECTIONAL CENTER	\$ 4,541,152	0.54283%
DOC - DAVID WADE CORRECTIONAL CENTER	6,546,223	0.78251%
DOC - DIXON CORRECTIONAL INSTITUTE	9,131,712	1.09157%
DOC - ELAYN HUNT CORRECTIONAL CENTER	10,449,000	1.24903%
DOC - LA CORRECTIONAL INST FOR WOMEN	5,100,286	0.60967%
DOC - LOUISIANA STATE PENITENTIARY	21,287,148	2.54458%
DOC - PRISON ENTERPRISES	1,287,615	0.15392%
DOC - RAYBURN CORRECTIONAL INST	5,865,242	0.70111%
DOC - RAYMOND LABORDE CORRECTIONAL CENT.	6,686,622	0.79929%
DOE - STATE ACTIVITIES	7,038,358	0.84134%
DOTD - ADMINISTRATION	4,604,230	0.55037%
DOTD - ENGINEERING AND OPERATIONS	76,256,379	9.11519%
DPS - LA HIGHWAY SAFETY COMMISSION	231,150	0.02763%
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	209,577	0.02505%
DPS - LOUISIANA GAMING CONTROL BOARD	80,430	0.00961%
DPS - OFFICE OF MGT AND FINANCE	2,445,398	0.29231%
DPS - OFFICE OF MOTOR VEHICLES	7,184,024	0.85875%
DPS - OFFICE OF STATE FIRE MARSHALL	4,333,787	0.51804%
DPS - OFFICE OF STATE POLICE	13,331,033	1.59354%
DSCS - BOARD OF TAX APPEALS	178,679	0.02136%
DSCS - DIV OF ADMINISTRATIVE LAW	1,553,501	0.18570%
DSCS - ETHICS ADMINISTRATION	915,205	0.10940%
DSCS - STATE CIVIL SERVICE	2,695,649	0.32223%
DVA - DEPARTMENT OF VETERANS AFFAIRS	2,074,868	0.24802%
DVA - LOUISIANA VETERANS HOME	1,375,824	0.16446%
DVA - NORTHEAST LA VETERANS HOME	1,784,500	0.21331%
DVA - NORTHWEST LA VETERANS HOME	1,837,140	0.21960%
DVA - SOUTHEAST LA VETERANS HOME	1,798,128	0.21494%
DVA - SOUTHWEST LA VETERANS HOME	1,907,143	0.22797%
EAST BATON ROUGE PARISH SCHOOL BOARD	186,377	0.02228%
EAST JEFFERSON POLICE DEPT	425,129	0.05082%
EUNICE CITY COURT	18,210	0.00218%
FIFTH LA LEVEE BOARD	210,966	0.02522%
FLORIDA PARISHES JUV DETENTION CENTER	1,889,566	0.22587%
GREATER BATON ROUGE PORT COM	709,280	0.08478%

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Employer Allocations

June 30, 2024

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
GREATER KROTZ SPRINGS PORT COMM	\$ 42,626	0.00510%
GREATER LAFOURCHE PORT COMMISSION	1,177,068	0.14070%
IBERIA PARISH GOVERNMENT	7,245	0.00087%
IBERIA PARISH SCHOOL BOARD	26,142	0.00313%
IBERVILLE PARISH SCHOOL BOARD	44,383	0.00531%
INSPIRENOLA SCHOOLS	23,982	0.00287%
JEANERETTE CITY COURT	2,005	0.00024%
JEFFERSON DAVIS PARISH	1,674	0.00020%
JEFFERSON DAVIS PARISH SCHOOL BOARD	13,319	0.00159%
JEFFERSON PARISH	233,592	0.02792%
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	424,417	0.05073%
JIMMY D. LONG SR. LA SCHOOL FOR MATH SCI & ART	252,799	0.03022%
JUDICIAL EXP REG PARISH OF ORLEANS	1,256,123	0.15015%
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	195,349	0.02335%
LA BD OF DRUG & DEVICE DISTR	83,351	0.00996%
LA BEHAVIOR ANALYST BOARD	53,847	0.00644%
LA BOARD OF PHARMACY	686,339	0.08204%
LA BOARD REGISTRATION PROF ENGINEERS	262,005	0.03132%
LA CEMETERY BOARD	15,630	0.00187%
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	497,791	0.05950%
LA ED TELEVISION AUTHORITY	1,335,566	0.15965%
LA HOUSE OF REPRESENTATIVES	4,048,863	0.48399%
LA HOUSING CORPORATION	3,659,531	0.43745%
LA LICENSED PROFESSIONAL COUNSELORS	83,022	0.00992%
LA MILITARY DEPT	13,370,452	1.59825%
LA PATIENT'S COMP FUND OVERSIGHT BOARD	1,161,066	0.13879%
LA RACING COMMISSION	1,059,419	0.12664%
LA REAL ESTATE COMM	517,295	0.06184%
LA SALES & USE TAX COMMISSION FOR REMOTE SELL.	190,211	0.02274%
LA SENATE	3,424,802	0.40939%
LA ST BD BARBER EXAMINERS	58,490	0.00699%
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	98,540	0.01178%
LA ST BD OF EXAMINERS OF DIET & NUTRITION	18,464	0.00221%
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	58,674	0.00701%
LA ST BOARD OF ARCHITECTURAL EXAMINERS	89,428	0.01069%

(Continued)



# Louisiana State Employees' Retirement System

## Schedule of Employer Allocations

June 30, 2024

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
LA ST BOARD OF CHIROPRACTIC EXAMINERS	\$ 51,056	0.00610%
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	218,187	0.02608%
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	30,508	0.00365%
LA ST LICENSING BD OF CONTRACTORS	1,101,903	0.13172%
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	72,843	0.00871%
LA STATE BD OF COSMETOLOGY	307,600	0.03677%
LA STATE BD OF EMBALMERS & FUNERAL DIRS	65,178	0.00779%
LA STATE BD PRIVATE SECURITY EXAM	106,546	0.01274%
LA STATE BOARD OF DENTISTRY	195,339	0.02335%
LA STATE BOARD OF HOME INSPECTORS	28,666	0.00343%
LA STATE BOARD OF NURSING	1,343,122	0.16055%
LA STATE LAW INSTITUTE	167,713	0.02005%
LA STATE UNIVERSITY MEDICAL CENTER	6,141,012	0.73407%
LA USED MOTOR VEHICLE & PARTS	276,412	0.03304%
LA VETERINARY BOARD	45,393	0.00543%
LAFAYETTE CONSOL GOVT ADM OPERAT	95,318	0.01139%
LAFAYETTE PARISH SCHOOL BOARD	69,358	0.00829%
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	33,350	0.00399%
LAFOURCHE PARISH SCHOOL BOARD	30,178	0.00361%
LAKE PROVIDENCE PORT COMMISSION	85,348	0.01020%
LALLIE KEMP CHARITY HOSPITAL	4,550,491	0.54395%
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	2,414,948	0.28867%
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	4,568,316	0.54608%
LDH-CENTRAL LOUISIANA HUMAN SERVICES DIST.	1,707,893	0.20416%
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	130,997	0.01566%
LDH-FLORIDA PARISHES HUMAN SERV AUTH.	4,123,153	0.49287%
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTH.	1,680,828	0.20092%
LDH-JEFFERSON PARISH HUMAN SERV AUTH.	2,996,627	0.35821%
LDH-LA EMERGENCY RESPONSE NETWORK	337,804	0.04038%
LDH-MEDICAL VENDOR ADMINISTRATION	19,878,387	2.37618%
LDH-NORTHEAST DELTA HUMAN SERVICES AUTH.	1,989,990	0.23788%
LDH-NORTHWEST LA HUMAN SERVICES DIST.	1,707,925	0.20416%
LDH-OFF OF THE SECRETARY MGT AND FINANCE	11,073,152	1.32364%
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	23,354,512	2.79171%
LDH-OFFICE OF AGING AND ADULT SERVICES	8,744,282	1.04526%

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Employer Allocations

June 30, 2024

<u>Employer Name</u>	<u>Projected Required Employer Contributions</u>	<u>Employer Allocation Percentage</u>
LDH-OFFICE OF BEHAVIORAL HEALTH	\$ 26,131,085	3.12361%
LDH-OFFICE OF PUBLIC HEALTH	29,242,746	3.49556%
LDH-OFFICE OF THE SURGEON GENERAL	113,947	0.01362%
LDH-OFFICE ON WOMEN'S HLTH. AND COMM. HLTH.	105,024	0.01255%
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTH.	3,127,867	0.37389%
LED - OFFICE OF BUSINESS DEV	1,891,027	0.22605%
LED - OFFICE OF THE SECRETARY	1,095,379	0.13094%
LEESVILLE CITY COURT	4,736	0.00057%
LEGISLATIVE BUDGETARY CONTROL COUN	351,260	0.04199%
LEGISLATIVE FISCAL OFFICE	605,274	0.07235%
LINCOLN PARISH SCHOOL BOARD	21,310	0.00255%
LIVINGSTON PARISH COUNCIL	3,345	0.00040%
LIVINGSTON PARISH SCHOOL BOARD	230,424	0.02754%
LOUISIANA BOARD OF CPAS	171,517	0.02050%
LOUISIANA BOARD OF MASSAGE THERAPY	45,029	0.00538%
LOUISIANA DELTA COMMUNITY COLLEGE	246,306	0.02944%
LOUISIANA DEPARTMENT OF JUSTICE	12,187,073	1.45679%
LOUISIANA LEGISLATIVE AUDITOR	7,112,952	0.85025%
LOUISIANA LOTTERY CORPORATION	35,107	0.00420%
LOUISIANA MOTOR VEHICLE COMMISSION	577,797	0.06907%
LOUISIANA PHYSICAL THERAPY BOARD	90,920	0.01087%
LOUISIANA STATE UNIVERSITY	23,647,292	2.82670%
LSU MEDICAL CENTER HEALTH CARE SRV DIV	581,948	0.06956%
LSU MEDICAL CENTER IN SHREVEPORT	3,860,781	0.46150%
LT GOVERNORS OFFICE	521,779	0.06237%
MADISON PARISH PORT HARBOR & TERMINAL	60,539	0.00724%
MARKSVILLE CITY COURT	21,914	0.00262%
METROPOLITAN HUMAN SERVICES DISTRICT	2,767,802	0.33085%
MINDEN CITY COURT	40,656	0.00486%
MONROE CITY SCHOOL BOARD	27,567	0.00330%
MUNICIPAL FIRE & POLICE CIVIL SERVICE	463,331	0.05539%
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	93,681	0.01120%
NATCHITOCHEs CANE RIVER LEVEE DISTRICT	44,109	0.00527%
NATCHITOCHEs CITY COURT	21,599	0.00258%
NATCHITOCHEs PARISH SCHOOL BOARD	24,577	0.00294%

(Continued)



# Louisiana State Employees' Retirement System

## Schedule of Employer Allocations

June 30, 2024

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
NEW IBERIA CITY COURT	\$ 26,267	0.00314%
NEW ORLEANS CENTER FOR CREATIVE ARTS	102,531	0.01226%
NORTH LAFOURCHE LEVEE DISTRICT	200,891	0.02401%
NORTHSHORE CHARTER SCHOOL	20,323	0.00243%
NORTHSHORE TECH COMMUNITY COLLEGE	473,852	0.05664%
NORTHWEST LA TECHNICAL COMMUNITY COLLEGE	182,964	0.02187%
NUNEZ COMMUNITY COLLEGE	102,387	0.01224%
OFFICE OF ELDERLY AFFAIRS	1,443,849	0.17259%
OFFICE OF FINANCIAL INSTITUTIONS	2,056,077	0.24578%
OFFICE OF HOME LAND SEC & EMERG. PREP.	5,829,687	0.69686%
OFFICE OF JUVENILE JUSTICE	15,514,823	1.85458%
OFFICE OF THE STATE PUBLIC DEFENDER	404,123	0.04831%
OPELOUSAS CITY COURT	22,656	0.00271%
ORLEANS PARISH SCHOOL BOARD	127,880	0.01529%
OUACHITA PARISH POLICE JURY	11,478	0.00137%
OUACHITA PARISH SCHOOL BOARD	71,961	0.00860%
PARISH OF ORLEANS JUDICIAL EXP JUDGES	185,418	0.02216%
PARISH OF TANGIPAHOA	5,402	0.00065%
PARISH OF TERREBONNE	15,969	0.00191%
PINEVILLE CITY COURT	37,990	0.00454%
POINT COUPEE PARISH SCHOOL BOARD	22,364	0.00267%
PONTCHARTRAIN LEVEE DISTRICT	794,858	0.09501%
PORT OF LAKE CHARLES	2,288,992	0.27362%
PUBLIC SERVICE COMMISSION	1,440,911	0.17224%
RAPIDES PARISH HOUSING AUTHORITY	110,766	0.01324%
RAPIDES PARISH POLICE JURY	24,817	0.00297%
RAPIDES PARISH SCHOOL BOARD	472,601	0.05649%
RAYNE CITY COURT	13,792	0.00165%
RECOVERY SCHOOL DISTRICT	174,103	0.02081%
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	301,798	0.03608%
REGIONAL PLANNING COMMISSION	592,580	0.07084%
REGIONAL TRANSIT AUTHORITY	-	0.00000%
RIVER PARISHES COMMUNITY COLLEGE	245,169	0.02931%
RUSTON CITY COURT	35,872	0.00429%
SABINE RIVER AUTHORITY	706,283	0.08443%

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Employer Allocations

June 30, 2024

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
SCHOOL EMPLOYEES RETIREMENT SYSTEM	\$ 48,638	0.00581%
SECRETARY OF STATE'S OFFICE	7,144,611	0.85404%
SOUTH LAFOURCHE LEVEE DISTRICT	325,344	0.03889%
SOUTH LOUISIANA COMMUNITY COLLEGE	748,521	0.08948%
SOUTH TANGIPAHOA PARISH PORT COMMISSION	45,527	0.00544%
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	5,018,244	0.59986%
SOUTHERN UNIVERSITY	6,181,085	0.73886%
SOWELA TECHNICAL COMMUNITY COLLEGE	288,153	0.03445%
SPRINGHILL CITY COURT	6,590	0.00079%
SSC - ECOLE POINTE-AU-CHIEN	46,065	0.00551%
SSC - SPECIAL SCHOOL DISTRICT	1,643,525	0.19646%
ST BERNARD PARISH SCHOOL BOARD	-	0.00000%
ST BERNARD PORT HARBOR & TERM DIST	472,138	0.05644%
ST CHARLES PARISH PUBLIC SCHOOLS	21,448	0.00256%
ST JAMES PARISH SCHOOL BOARD	32,572	0.00389%
ST LANDRY PARISH GOVERNMENT	9,125	0.00109%
ST LANDRY PARISH SCHOOL BOARD	90,387	0.01080%
ST MARTIN PARISH POLICE JURY	2,651	0.00032%
ST MARTIN PARISH SCHOOL BOARD	56,129	0.00671%
ST TAMMANY PARISH GOVERNMENT	1,379	0.00017%
ST TAMMANY PARISH SCHOOL BOARD	187,127	0.02237%
ST. HELENA PARISH SCHOOL BOARD	-	0.00000%
ST. MARY PARISH SCHOOL BOARD	60,050	0.00718%
STATE PLUMBING BOARD	96,387	0.01152%
STATE POLICE COMMISSION	129,903	0.01553%
STATE POLICE RETIREMENT SYSTEM	172,011	0.02056%
SUPREME COURT OF LA	26,973,017	3.22425%
TANGIPAHOA PARISH SCHOOL SYSTEM	229,465	0.02743%
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	1,863,840	0.22280%
TENSAS BASIN LEVEE DISTRICT	441,123	0.05273%
TERREBONNE LEVEE & CONSERVATION DISTRICT	471,604	0.05637%
TERREBONNE PARISH SCHOOL BOARD	96,869	0.01158%
THE CITY OF VILLE PLATTE	22,576	0.00270%
THE PORT OF SOUTH LOUISIANA	1,040,018	0.12432%
THRIVE ACADEMY	69,882	0.00835%

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Employer Allocations

June 30, 2024

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
TOWN OF BUNKIE	\$ 4,580	0.00055%
TOWN OF SORRENTO	1,121	0.00013%
TOWN OF VIDALIA	35,031	0.00419%
TREASURY DEPARTMENT	1,410,309	0.16858%
UNIVERSITY OF LOUISIANA	27,017,170	3.22952%
VERMILION PARISH POLICE JURY	5,990	0.00072%
VERMILION PARISH SCHOOL BOARD	25,177	0.00301%
VERNON PARISH SCHOOL BOARD	6,299	0.00075%
WARE YOUTH CENTER	982,894	0.11749%
WARREN EASTON CHARTER HIGH SCHOOL	-	0.00000%
WASHINGTON PARISH POLICE JURY	10,226	0.00122%
WASHINGTON PARISH SCHOOL SYSTEM	13,257	0.00159%
WEBSTER PARISH POLICE JURY	4,137	0.00050%
WEBSTER PARISH SCHOOL BOARD	9,648	0.00115%
WEST BATON ROUGE PARISH COUNCIL	7,628	0.00091%
WEST FELICIANA PARISH SCHOOL BOARD	24,629	0.00294%
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	1,013,429	0.12114%
WINN PARISH POLICE JURY	919	0.00011%
WINN PARISH SCHOOL BOARD	19,174	0.00229%
WINNFIELD CITY COURT	3,986	0.00048%
WINNSBORO CITY COURT	8,057	0.00096%
WLF - OFFICE OF FISHERIES	4,526,319	0.54106%
WLF - OFFICE OF MGT AND FINANCE	1,054,544	0.12606%
WLF - OFFICE OF THE SECRETARY	7,474,668	0.89349%
WLF - OFFICE OF WILDLIFE	4,437,338	0.53042%
WORKFORCE SUPPORT AND TRAINING	14,843,105	1.77429%
ZACHARY CITY COURT	36,342	0.00434%
ZACHARY SCHOOL BOARD	35,709	0.00427%
<b>Total</b>	<b>\$ 836,568,147</b>	<b>100.00000%</b>

The accompanying notes are an integral part of this schedule.

# Louisiana State Employees' Retirement System

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

Employer Name	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense			
	Net Pension Liability	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Difference Between Expected and Actual Experience		Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
15TH JUDICIAL DISTRICT COURT	\$ 446,043	\$ -	\$ 3,118	\$ 3,118	\$ (53,181)	\$ (1,973)	-	\$ (55,154)	\$ 45,823	
17TH JUDICIAL DIST COURT	2,091,431	-	14,620	14,620	(249,359)	(9,250)	-	(258,609)	214,857	
18TH JUDICIAL DISTRICT	494,606	-	3,457	3,457	(58,971)	(2,188)	-	(61,159)	50,812	
19TH JUDICIAL DIST COURT	7,988,527	-	55,842	55,842	(952,465)	(35,331)	-	(987,796)	820,679	
20TH JUDICIAL DISTRICT COURT	525,713	-	3,675	3,675	(62,680)	(2,325)	-	(65,005)	54,008	
24TH JUDICIAL DIST CT JEFFERSON PARISH	2,135,371	-	14,927	14,927	(254,599)	(9,444)	-	(264,043)	219,371	
2ND JUDICIAL DISTRICT COURT DIVISION A	238,466	-	1,667	1,667	(28,432)	(1,055)	-	(29,487)	24,498	
2ND JUDICIAL DISTRICT COURT DIVISION B	216,822	-	1,516	1,516	(25,851)	(959)	-	(26,810)	22,275	
2ND JUDICIAL DISTRICT COURT DIVISION C	273,706	-	1,913	1,913	(32,634)	(1,211)	-	(33,845)	28,118	
3RD CIRCUIT COURT OF APPEAL	8,793,765	-	61,471	61,471	(1,048,473)	(38,892)	-	(1,087,365)	903,403	
3RD JUDICIAL DISTRICT COURT	541,701	-	3,787	3,787	(64,587)	(2,396)	-	(66,983)	55,650	
4TH DISTRICT COURT JUDGES OFFICE	1,117,337	-	7,811	7,811	(133,219)	(4,942)	-	(138,161)	114,786	
5TH CIRCUIT COURT OF APPEAL	5,307,431	-	37,101	37,101	(632,800)	(23,473)	-	(656,273)	545,244	
ACADIA PARISH POLICE JURY	98,432	-	688	688	(11,736)	(435)	-	(12,171)	10,112	
ACADIA PARISH SCHOOL BOARD	56,503	-	395	395	(6,737)	(250)	-	(6,987)	5,805	
ALGIERS CHARTER SCHOOLS ASSOCIATION	181,038	-	1,266	1,266	(21,585)	(801)	-	(22,386)	18,598	
ALLEN PARISH POLICE JURY	29,910	-	209	209	(3,566)	(132)	-	(3,698)	3,073	
ALLEN PARISH SCHOOL BOARD	206,380	-	1,443	1,443	(24,607)	(913)	-	(25,520)	21,202	
AMITE RIVER BASIN WATER DIST	164,615	-	1,151	1,151	(19,627)	(728)	-	(20,355)	16,911	
ASCENSION PARISH POLICE JURY	134,650	-	941	941	(16,054)	(596)	-	(16,650)	13,833	
ASCENSION PARISH SCHOOL BOARD	982,143	-	6,865	6,865	(117,100)	(4,344)	-	(121,444)	100,898	
ATCHAFALAYA LEVEE DISTRICT	5,547,039	-	38,776	38,776	(661,369)	(24,533)	-	(685,902)	569,860	
AVOYELLES PARISH POLICE JURY	24,472	-	171	171	(2,918)	(108)	-	(3,026)	2,514	
AVOYELLES PARISH SCHOOL BOARD	-	-	-	-	-	-	-	-	-	
BATON ROUGE COMMUNITY COLLEGE	6,521,241	-	45,585	45,585	(777,522)	(28,842)	-	(806,364)	669,942	
BD EX SPEECH PATHOLOGY & AUDIOLOGY	305,410	-	2,135	2,135	(36,414)	(1,351)	-	(37,765)	31,375	
BD OF COMMISSIONERS PORT OF NEW ORLEANS	35,518,917	-	248,288	248,288	(4,234,890)	(157,090)	-	(4,391,980)	3,648,937	
BD OF ELEM AND SECONDARY ED	349,406	-	2,442	2,442	(41,659)	(1,545)	-	(43,204)	35,895	
BD OF EXAMINERS OF CERTIFIED SHORHAND	129,865	-	908	908	(15,484)	(574)	-	(16,058)	13,341	
BEEKMAN CHARTER SCHOOL	160,264	-	1,120	1,120	(19,108)	(709)	-	(19,817)	16,464	
BIENVILLE PARISH SCHOOL DISTRICT	58,515	-	409	409	(6,977)	(259)	-	(7,236)	6,011	
BOARD OF EXAMINERS OF NURSING FACILITIES ADM.	157,654	-	1,102	1,102	(18,797)	(697)	-	(19,494)	16,196	
BOARD OF MEDICAL EXAMINERS	8,317,757	-	58,144	58,144	(991,719)	(36,787)	-	(1,028,506)	854,502	
BOARD OF REGENTS	11,121,649	-	77,744	77,744	(1,326,025)	(49,188)	-	(1,375,213)	1,142,552	
BOSSIER CITY COURT	209,045	-	1,461	1,461	(24,924)	(925)	-	(25,849)	21,476	
BOSSIER PARISH COMMUNITY COLLEGE	3,410,797	-	23,843	23,843	(406,666)	(15,085)	-	(421,751)	350,399	
BOSSIER PARISH SCHOOL BOARD	724,045	-	5,061	5,061	(86,327)	(3,202)	-	(89,529)	74,383	
CADDO LEVEE DISTRICT	1,413,393	-	9,880	9,880	(168,518)	(6,251)	-	(174,769)	145,201	
CADDO PARISH SCHOOL BOARD	700,823	-	4,899	4,899	(83,559)	(3,100)	-	(86,659)	71,997	
CALCASIEU PARISH POLICE JURY	122,197	-	854	854	(14,569)	(540)	-	(15,109)	12,554	

(Continued)

# Louisiana State Employees' Retirement System

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

Employer Name	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense			
	Net Pension Liability	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Difference Between Expected and Actual Experience		Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
CALCASIEU PARISH SCHOOL BOARD	\$ 504,939	\$ -	\$ 3,530	\$ 3,530	\$ (60,203)	\$ (2,233)	\$ -	\$ (62,436)	\$ 51,873	
CAPITOL AREA GROUNDWATER COMMISSION	-	-	-	-	-	-	-	-	-	
CENTRAL LA TECH COMMUNITY COLLEGE	1,084,435	-	7,581	7,581	(129,296)	(4,796)	-	(134,092)	111,406	
CITY COURT OF ABBEVILLE	128,451	-	898	898	(15,315)	(568)	-	(15,883)	13,196	
CITY COURT OF BAKER	-	-	-	-	-	-	-	-	-	
CITY COURT OF BASTROP	244,122	-	1,706	1,706	(29,106)	(1,080)	-	(30,186)	25,079	
CITY COURT OF BOGALUSA	65,748	-	460	460	(7,839)	(291)	-	(8,130)	6,754	
CITY COURT OF CROWLEY	106,535	-	745	745	(12,702)	(471)	-	(13,173)	10,945	
CITY COURT OF DENHAM SPRINGS	220,629	-	1,542	1,542	(26,305)	(976)	-	(27,281)	22,666	
CITY COURT OF FRANKLIN	86,685	-	606	606	(10,335)	(383)	-	(10,718)	8,905	
CITY COURT OF HAMMOND	117,302	-	820	820	(13,986)	(519)	-	(14,505)	12,051	
CITY COURT OF HOUMA	194,253	-	1,358	1,358	(23,161)	(859)	-	(24,020)	19,956	
CITY COURT OF JENNINGS	100,716	-	704	704	(12,008)	(445)	-	(12,453)	10,347	
CITY COURT OF LAKE CHARLES	469,373	-	3,281	3,281	(55,963)	(2,076)	-	(58,039)	48,220	
CITY COURT OF MORGAN CITY	89,567	-	626	626	(10,679)	(396)	-	(11,075)	9,201	
CITY COURT OF OAKDALE	30,943	-	216	216	(3,689)	(137)	-	(3,826)	3,179	
CITY COURT OF PLAQUEMINE	-	-	-	-	-	-	-	-	-	
CITY COURT OF FORT ALLEN CIVIL FEES	81,247	-	568	568	(9,687)	(359)	-	(10,046)	8,347	
CITY COURT OF SLIDELL	186,205	-	1,302	1,302	(22,201)	(824)	-	(23,025)	19,129	
CITY COURT OF SULPHUR	123,448	-	863	863	(14,719)	(546)	-	(15,265)	12,682	
CITY COURT OF THIBODAUX	146,560	-	1,025	1,025	(17,474)	(648)	-	(18,122)	15,056	
CITY COURT OF VILLE PLATTE CIVIL DIV	71,349	-	499	499	(8,507)	(316)	-	(8,823)	7,330	
CITY COURT OF WEST MONROE	-	-	-	-	-	-	-	-	-	
CITY OF ABBEVILLE	24,526	-	171	171	(2,924)	(108)	-	(3,032)	2,520	
CITY OF ALEXANDRIA	144,983	-	1,013	1,013	(17,286)	(641)	-	(17,927)	14,894	
CITY OF BAKER	-	-	-	-	-	-	-	-	-	
CITY OF BAKER SCHOOL BOARD	69,283	-	484	484	(8,261)	(306)	-	(8,567)	7,118	
CITY OF BASTROP	60,636	-	424	424	(7,230)	(268)	-	(7,498)	6,229	
CITY OF BATON ROUGE	1,486,972	-	10,394	10,394	(177,290)	(6,576)	-	(183,866)	152,760	
CITY OF BOGALUSA	73,579	-	514	514	(8,773)	(325)	-	(9,098)	7,559	
CITY OF BOSSIER	86,631	-	606	606	(10,329)	(383)	-	(10,712)	8,900	
CITY OF BREAUX BRIDGE	121,599	-	850	850	(14,498)	(538)	-	(15,036)	12,492	
CITY OF CROWLEY	74,504	-	521	521	(8,883)	(330)	-	(9,213)	7,654	
CITY OF DENHAM SPRINGS	67,380	-	471	471	(8,034)	(298)	-	(8,332)	6,922	
CITY OF DONALDSONVILLE	17,729	-	124	124	(2,114)	(78)	-	(2,192)	1,821	
CITY OF EUNICE	55,307	-	387	387	(6,594)	(245)	-	(6,839)	5,682	
CITY OF FRANKLIN	47,965	-	335	335	(5,719)	(212)	-	(5,931)	4,928	
CITY OF GONZALES	17,729	-	124	124	(2,114)	(78)	-	(2,192)	1,821	
CITY OF JEANERETTE	49,379	-	345	345	(5,887)	(218)	-	(6,105)	5,073	
CITY OF JENNINGS	21,318	-	149	149	(2,542)	(94)	-	(2,636)	2,190	

(Continued)

# Louisiana State Employees' Retirement System

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

Employer Name	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense			
	Net Pension Liability	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Difference Between Expected and Actual Experience		Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
CITY OF KAPLAN	\$ 57,101	\$ -	\$ 399	\$ 399	\$ (6,808)	(253)	-	(7,061)	\$ 5,866	
CITY OF LAKE CHARLES	85,543	-	598	598	(10,199)	(378)	-	(10,577)	8,788	
CITY OF MANDEVILLE	152,053	-	1,063	1,063	(18,129)	(672)	-	(18,801)	15,621	
CITY OF MARKSVILLE	32,303	-	226	226	(3,851)	(143)	-	(3,994)	3,319	
CITY OF MINDEN	14,955	-	105	105	(1,783)	(66)	-	(1,849)	1,536	
CITY OF MONROE	684,291	-	4,783	4,783	(81,587)	(3,026)	-	(84,613)	70,299	
CITY OF MORGAN CITY	94,027	-	657	657	(11,211)	(416)	-	(11,627)	9,660	
CITY OF NEW IBERIA	98,214	-	687	687	(11,710)	(434)	-	(12,144)	10,090	
CITY OF OAKDALE	45,028	-	315	315	(5,369)	(199)	-	(5,568)	4,626	
CITY OF OPELOUSAS	88,317	-	617	617	(10,530)	(391)	-	(10,921)	9,073	
CITY OF PINEVILLE	48,128	-	336	336	(5,738)	(213)	-	(5,951)	4,944	
CITY OF PLAQUEMINE	-	-	-	-	-	-	-	-	-	
CITY OF PORT ALLEN	68,739	-	481	481	(8,196)	(304)	-	(8,500)	7,062	
CITY OF RAYNE	55,198	-	386	386	(6,581)	(244)	-	(6,825)	5,671	
CITY OF RUSTON	79,507	-	556	556	(9,480)	(352)	-	(9,832)	8,168	
CITY OF SHREVEPORT	769,073	-	5,376	5,376	(91,696)	(3,401)	-	(95,097)	79,009	
CITY OF SLIDELL	115,617	-	808	808	(13,785)	(511)	-	(14,296)	11,878	
CITY OF SULPHUR	56,177	-	393	393	(6,698)	(248)	-	(6,946)	5,771	
CITY OF THIBODAUX	114,855	-	803	803	(13,694)	(508)	-	(14,202)	11,799	
CITY OF WEST MONROE	-	-	-	-	-	-	-	-	-	
CITY OF WINNFIELD	5,982	-	42	42	(713)	(26)	-	(739)	615	
CITY OF ZACHARY	20,393	-	143	143	(2,431)	(90)	-	(2,521)	2,095	
CLAIBORNE PARISH SCHOOL BOARD	57,917	-	405	405	(6,905)	(256)	-	(7,161)	5,950	
COASTAL PROTECTION & RESTORATION AUTH.	31,087,638	-	217,312	217,312	(3,706,552)	(137,492)	-	(3,844,044)	3,193,702	
COMMISSION OF LAW ENFORCEMENT LCLE	5,942,941	-	41,543	41,543	(708,572)	(26,284)	-	(734,856)	610,531	
COURT OF APPEAL FIRST CIRCUIT	12,072,087	-	84,388	84,388	(1,439,345)	(53,391)	-	(1,492,736)	1,240,192	
COURT OF APPEALS FOURTH CIRCUIT	8,035,405	-	56,170	56,170	(958,054)	(35,538)	-	(993,592)	825,495	
COURT OF APPEALS SECOND CIRCUIT	5,497,660	-	38,430	38,430	(655,481)	(24,315)	-	(679,796)	564,787	
CRIMINAL DISTRICT COURT	10,082,351	-	70,479	70,479	(1,202,110)	(44,591)	-	(1,246,701)	1,035,782	
CRT - OFFICE OF CULTURAL DEVELOPMENT	5,648,298	-	39,483	39,483	(673,442)	(24,981)	-	(698,423)	580,262	
CRT - OFFICE OF STATE LIBRARY	6,012,387	-	42,028	42,028	(716,852)	(26,591)	-	(743,443)	617,666	
CRT - OFFICE OF STATE MUSEUM	8,830,527	-	61,728	61,728	(1,052,856)	(39,055)	-	(1,091,911)	907,180	
CRT - OFFICE OF STATE PARKS	27,360,935	-	191,261	191,261	(3,262,221)	(121,010)	-	(3,383,231)	2,810,849	
CRT - OFFICE OF THE SECRETARY	7,501,644	-	52,439	52,439	(894,415)	(33,178)	-	(927,593)	770,660	
CRT - OFFICE OF TOURISM	6,790,977	-	47,471	47,471	(809,682)	(30,035)	-	(839,717)	697,652	
CUSTODIAN OF NOTARIAL ARCHIVES	466,382	-	3,260	3,260	(55,606)	(2,063)	-	(57,669)	47,912	
DELGADO COLLEGE	12,789,442	-	89,402	89,402	(1,524,874)	(56,564)	-	(1,581,438)	1,313,888	
DENR - OFFICE OF CONSERVATION	25,970,164	-	181,539	181,539	(3,096,400)	(114,859)	-	(3,211,259)	2,667,972	
DENR - OFFICE OF THE SECRETARY	25,855,581	-	180,738	180,738	(3,082,739)	(114,352)	-	(3,197,091)	2,656,201	
DEPARTMENT OF CHILDREN AND FAMILY SERV.	441,624,832	-	3,087,093	3,087,093	(52,654,549)	(1,953,182)	-	(54,607,731)	45,369,095	

(Continued)

# Louisiana State Employees' Retirement System

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

Employer Name	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense	
	Net Pension Liability	Difference Between Expected and Actual Experience	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Difference Between Expected and Actual Experience	Total Deferred Inflows of Resources		Proportionate Share of Plan Pension Expense
DEPARTMENT OF INSURANCE	\$ 33,329,055	\$ -	232,980	\$ (3,973,795)	\$ (147,405)	\$ (4,121,200)	\$ 3,423,967	
DEPT ENVIRONMENTAL QUALITY	100,451,098	-	702,184	(11,976,698)	(444,267)	(12,420,965)	10,319,563	
DEPT OF AGRICULTURE AND FORESTRY	78,304,057	-	547,369	(9,336,125)	(346,317)	(9,682,442)	8,044,349	
DEPT OF FINANCE CITY OF NEW ORLEANS	2,057,007	-	14,379	(245,255)	(9,098)	(254,353)	211,321	
DEPT OF REVENUE & TAXATION	90,377,884	-	631,769	(10,775,677)	(399,716)	(11,175,393)	9,284,720	
DESOTO PARISH SCHOOL BOARD	212,798	-	1,488	(25,372)	(941)	(26,313)	21,861	
DOA - DIVISION OF ADMINISTRATION	78,194,422	-	546,603	(9,323,054)	(345,832)	(9,668,886)	8,033,086	
DOA - EXECUTIVE OFFICE	13,775,718	-	96,296	(1,642,467)	(60,926)	(1,703,393)	1,415,210	
DOA - FEDERAL PROPERTY ASSISTANCE	426,302	-	2,980	(50,828)	(1,885)	(52,713)	43,795	
DOA - LA PROPERTY ASSISTANCE AGENCY	3,053,615	-	21,346	(364,080)	(13,505)	(377,585)	313,705	
DOA - LOUISIANA TAX COMMISSION	5,350,229	-	37,400	(637,903)	(23,663)	(661,566)	549,641	
DOA - MENTAL HEALTH ADVOCACY SERVICE	6,467,947	-	45,213	(771,168)	(28,606)	(799,774)	664,466	
DOA - OFFICE OF AIRCRAFT SERVICES	474,811	-	3,319	(56,611)	(2,100)	(58,711)	48,778	
DOA - OFFICE OF GROUP BENEFITS	7,430,947	-	51,945	(885,985)	(32,865)	(918,850)	763,398	
DOA - OFFICE OF RISK MANAGEMENT	7,045,921	-	49,253	(840,079)	(31,162)	(871,241)	723,843	
DOA - OFFICE OF ST PROCUREMENT	13,145,591	-	91,892	(1,567,338)	(58,139)	(1,625,477)	1,350,476	
DOA - OFFICE OF TECHNOLOGY SERVICES	131,143,812	-	916,735	(15,636,164)	(580,012)	(16,216,176)	13,472,694	
DOA - OFFICE OF THE INSPECTOR GENERAL	2,781,051	-	19,440	(331,582)	(12,300)	(343,882)	285,704	
DOC - ADMINISTRATION	43,879,201	-	306,729	(5,231,679)	(194,065)	(5,425,744)	4,507,807	
DOC - ADULT PROBATION AND PAROLE	116,546,869	-	814,698	(13,895,783)	(515,454)	(14,411,237)	11,973,117	
DOC - ALLEN CORRECTIONAL CENTER	29,520,343	-	206,356	(3,519,685)	(130,560)	(3,650,245)	3,032,690	
DOC - DAVID WADE CORRECTIONAL CENTER	42,554,559	-	297,469	(5,073,744)	(188,207)	(5,261,951)	4,371,724	
DOC - DIXON CORRECTIONAL INSTITUTE	59,361,867	-	414,958	(7,077,664)	(262,541)	(7,340,205)	6,098,376	
DOC - ELAYN HUNT CORRECTIONAL CENTER	67,925,105	-	474,817	(8,098,652)	(300,414)	(8,399,066)	6,978,096	
DOC - LA CORRECTIONAL INST FOR WOMEN	33,155,086	-	231,764	(3,953,052)	(146,636)	(4,099,688)	3,406,095	
DOC - LOUISIANA STATE PENITENTIARY	138,379,853	-	967,317	(16,498,911)	(612,015)	(17,110,926)	14,216,068	
DOC - PRISON ENTERPRISES	8,370,290	-	58,511	(997,983)	(37,019)	(1,035,002)	859,898	
DOC - RAYBURN CORRECTIONAL INST	38,127,794	-	266,525	(4,545,944)	(168,628)	(4,714,572)	3,916,953	
DOC - RAYMOND LABORDE CORRECTIONAL CENT.	43,467,256	-	303,849	(5,182,564)	(192,243)	(5,374,807)	4,465,487	
DOE - STATE ACTIVITIES	45,753,755	-	319,833	(5,455,181)	(202,356)	(5,657,537)	4,700,384	
DOTD - ADMINISTRATION	29,930,385	-	209,223	(3,568,574)	(132,374)	(3,700,948)	3,074,815	
DOTD - ENGINEERING AND OPERATIONS	495,714,726	-	3,465,194	(59,103,639)	(2,192,403)	(61,296,042)	50,925,864	
DPS - LA HIGHWAY SAFETY COMMISSION	1,502,635	-	10,504	(179,158)	(6,646)	(185,804)	154,369	
DPS - LIQUERIED PETROLEUM GAS COMMISSION	1,362,383	-	9,523	(162,436)	(6,025)	(168,461)	139,961	
DPS - LOUISIANA GAMING CONTROL BOARD	522,830	-	3,655	(62,337)	(2,312)	(64,649)	53,712	
DPS - OFFICE OF MGT AND FINANCE	15,896,623	-	111,122	(1,895,341)	(70,306)	(1,965,647)	1,633,095	
DPS - OFFICE OF MOTOR VEHICLES	46,700,658	-	326,452	(5,568,079)	(206,544)	(5,774,623)	4,797,662	
DPS - OFFICE OF STATE FIRE MARSHALL	28,172,371	-	196,933	(3,358,968)	(124,598)	(3,483,566)	2,894,210	
DPS - OFFICE OF STATE POLICE	86,660,099	-	605,781	(10,332,409)	(383,273)	(10,715,682)	8,902,783	
DSCS - BOARD OF TAX APPEALS	1,161,549	-	8,120	(138,491)	(5,137)	(143,628)	119,329	

(Continued)



# Louisiana State Employees' Retirement System

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

Employer Name	Deferred Outflows of Resources			Deferred Inflows of Resources			Net Difference Between Projected and Actual		Proportionate Share of Plan Pension Expense
	Net Pension Liability	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Investment Earnings on Pension Plan	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	
DSCS - DIV OF ADMINISTRATIVE LAW	\$ 10,098,720	\$ -	\$ 70,593	\$ 70,593	\$ (1,204,062)	\$ (44,664)	\$ -	\$ (1,248,726)	\$ 1,037,464
DSCS - ETHICS ADMINISTRATION	5,949,412	-	41,588	41,588	(709,343)	(26,313)	-	(735,656)	611,196
DSCS - STATE CIVIL SERVICE	17,523,413	-	122,494	122,494	(2,089,301)	(77,501)	-	(2,166,802)	1,800,219
DVA - DEPARTMENT OF VETERANS AFFAIRS	13,487,927	-	94,285	94,285	(1,608,154)	(59,653)	-	(1,667,807)	1,385,645
DVA - LOUISIANA VETERANS HOME	8,943,751	-	62,520	62,520	(1,066,356)	(39,556)	-	(1,105,912)	918,811
DVA - NORTHEAST LA VETERANS HOME	11,600,375	-	81,090	81,090	(1,383,103)	(51,305)	-	(1,434,408)	1,191,732
DVA - NORTHWEST LA VETERANS HOME	11,942,548	-	83,482	83,482	(1,423,900)	(52,819)	-	(1,476,719)	1,226,884
DVA - SOUTHWEST LA VETERANS HOME	11,688,964	-	81,709	81,709	(1,393,665)	(51,697)	-	(1,445,362)	1,200,833
DVA - SOUTHWEST LA VETERANS HOME	12,397,618	-	86,663	86,663	(1,478,157)	(54,831)	-	(1,532,988)	1,273,635
EAST BATON ROUGE PARISH SCHOOL BOARD	1,211,581	-	8,469	8,469	(144,456)	(5,358)	-	(149,814)	124,468
EAST JEFFERSON POLICE DEPT	2,763,595	-	19,318	19,318	(329,501)	(12,223)	-	(341,724)	283,910
EUNICE CITY COURT	118,390	-	828	828	(14,116)	(524)	-	(14,640)	12,162
FIFTH LA LEVEE BOARD	1,371,410	-	9,587	9,587	(163,512)	(6,065)	-	(169,577)	140,888
FLORIDA PARISHES IUV DETENTION CENTER	12,283,361	-	85,864	85,864	(1,464,535)	(54,326)	-	(1,518,861)	1,261,897
GREATER BATON ROUGE PORT COM	4,610,740	-	32,230	32,230	(549,735)	(20,392)	-	(570,127)	473,672
GREATER KROTZ SPRINGS PORT COMM	277,077	-	1,937	1,937	(33,036)	(1,225)	-	(34,261)	28,465
GREATER LAFOURCHE PORT COMMISSION	7,651,684	-	53,488	53,488	(912,304)	(33,841)	-	(946,145)	786,074
IBERIA PARISH GOVERNMENT	47,095	-	329	329	(5,615)	(208)	-	(5,823)	4,838
IBERIA PARISH SCHOOL BOARD	169,944	-	1,188	1,188	(20,262)	(752)	-	(21,014)	17,459
IBERVILLE PARISH SCHOOL BOARD	288,498	-	2,017	2,017	(34,397)	(1,276)	-	(35,673)	29,638
INSPIRENOLA SCHOOLS	155,914	-	1,090	1,090	(18,589)	(690)	-	(19,279)	16,017
JEANERETTE CITY COURT	13,052	-	91	91	(1,556)	(58)	-	(1,614)	1,341
JEFFERSON DAVIS PARISH	10,876	-	76	76	(1,297)	(48)	-	(1,345)	1,117
JEFFERSON DAVIS PARISH SCHOOL BOARD	86,576	-	605	605	(10,322)	(383)	-	(10,705)	8,894
JEFFERSON PARISH	1,518,514	-	10,615	10,615	(181,051)	(6,716)	-	(187,767)	156,000
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	2,758,972	-	19,286	19,286	(328,950)	(12,202)	-	(341,152)	283,435
JIMMY D. LONG SR. LA SCHOOL FOR MATH SCI & ART	1,643,376	-	11,488	11,488	(195,938)	(7,268)	-	(203,206)	168,828
JUDICIAL EXP REG PARISH OF ORLEANS	8,165,596	-	57,080	57,080	(973,577)	(36,114)	-	(1,009,691)	838,870
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	1,269,879	-	8,877	8,877	(151,407)	(5,614)	-	(157,023)	130,457
LA BD OF DRUG & DEVICE DISTR	541,810	-	3,787	3,787	(64,600)	(2,396)	-	(66,996)	55,661
LA BEHAVIOR ANALYST BOARD	350,058	-	2,447	2,447	(41,737)	(1,548)	-	(43,285)	35,962
LA BOARD OF PHARMACY	4,461,624	-	31,188	31,188	(531,956)	(19,733)	-	(551,689)	458,353
LA BOARD REGISTRATION PROF ENGINEERS	1,703,196	-	11,906	11,906	(203,071)	(7,533)	-	(210,604)	174,973
LA CEMETERY BOARD	101,586	-	710	710	(12,112)	(449)	-	(12,561)	10,436
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	3,235,958	-	22,620	22,620	(385,821)	(14,312)	-	(400,133)	332,437
LA ED TELEVISION AUTHORITY	8,682,009	-	60,690	60,690	(1,035,148)	(38,398)	-	(1,073,546)	891,922
LA HOUSE OF REPRESENTATIVES	26,320,168	-	183,986	183,986	(3,138,131)	(116,407)	-	(3,254,538)	2,703,929
LA HOUSING CORPORATION	23,789,275	-	166,294	166,294	(2,836,375)	(105,213)	-	(2,941,588)	2,443,925
LA LICENSED PROFESSIONAL COUNSELORS	539,689	-	3,773	3,773	(64,347)	(2,387)	-	(66,734)	55,443
LA MILITARY DEPT	86,916,348	-	607,572	607,572	(10,362,962)	(384,406)	-	(10,747,368)	8,929,108

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# Louisiana State Employees' Retirement System

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

Employer Name	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense	
	Net Pension Liability	Difference Between Expected and Actual Experience		Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience			Total Deferred Inflows of Resources
		Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan		Changes of Assumptions	Net Difference Between Projected and Actual Experience		
LA PATIENT'S COMP FUND OVERSIGHT BOARD	\$ 7,547,651	\$ -	\$ 52,760	\$ 52,760	\$ (899,900)	\$ (33,381)	\$ (933,281)	\$ 775,387
LA RACING COMMISSION	6,886,907	-	48,142	48,142	(821,120)	(30,459)	(851,579)	707,507
LA REAL ESTATE COMM	3,362,723	-	23,506	23,506	(400,935)	(14,872)	(415,807)	345,460
LA SALES & USE TAX COMMISSION FOR REMOTE SELL.	1,236,488	-	8,643	8,643	(147,425)	(5,469)	(152,894)	127,027
LA SENATE	22,263,365	-	155,628	155,628	(2,654,442)	(98,465)	(2,752,907)	2,287,165
LA ST BD BARBER EXAMINERS	380,240	-	2,658	2,658	(45,336)	(1,682)	(47,018)	39,063
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	640,568	-	4,478	4,478	(76,374)	(2,833)	(79,207)	65,807
LA ST BD OF EXAMINERS OF DIET & NUTRITION	120,022	-	839	839	(14,310)	(531)	(14,841)	12,330
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	381,437	-	2,666	2,666	(45,478)	(1,687)	(47,165)	39,186
LA ST BOARD OF ARCHITECTURAL EXAMINERS	581,346	-	4,064	4,064	(69,313)	(2,571)	(71,884)	59,723
LA ST BOARD OF CHIROPRACTIC EXAMINERS	331,895	-	2,320	2,320	(39,572)	(1,468)	(41,040)	34,096
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	1,418,342	-	9,915	9,915	(169,108)	(6,273)	(175,381)	145,709
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	198,332	-	1,386	1,386	(23,647)	(877)	(24,524)	20,375
LA ST LICENSING BD OF CONTRACTORS	7,163,060	-	50,072	50,072	(854,045)	(31,680)	(885,725)	735,877
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	473,506	-	3,310	3,310	(56,456)	(2,094)	(58,550)	48,644
LA STATE BD OF COSMETOLOGY	1,999,579	-	13,978	13,978	(238,408)	(8,844)	(247,252)	205,421
LA STATE BD OF EMBALMERS & FUNERAL DIRS	423,692	-	2,962	2,962	(50,516)	(1,874)	(52,390)	43,527
LA STATE BD PRIVATE SECURITY EXAM	692,612	-	4,842	4,842	(82,580)	(3,063)	(85,643)	71,154
LA STATE BOARD OF DENTISTRY	1,269,824	-	8,876	8,876	(151,400)	(5,616)	(157,016)	130,452
LA STATE BOARD OF HOME INSPECTORS	186,368	-	1,303	1,303	(22,220)	(824)	(23,044)	19,146
LA STATE BOARD OF NURSING	8,731,116	-	61,033	61,033	(1,041,003)	(38,615)	(1,079,618)	896,967
LA STATE LAW INSTITUTE	1,090,254	-	7,621	7,621	(129,990)	(4,822)	(134,812)	112,004
LA STATE UNIVERSITY MEDICAL CENTER	39,920,449	-	279,056	279,056	(4,759,681)	(176,557)	(4,936,238)	4,101,116
LA USED MOTOR VEHICLE & PARTS	1,796,842	-	12,560	12,560	(214,236)	(7,947)	(222,183)	184,594
LA VETERINARY BOARD	295,078	-	2,063	2,063	(35,182)	(1,305)	(36,487)	30,314
LA FAYETTE CONSOL GOVT ADM OPERAT	619,631	-	4,331	4,331	(73,878)	(2,740)	(76,618)	63,656
LA FAYETTE PARISH SCHOOL BOARD	450,883	-	3,152	3,152	(53,758)	(1,994)	(55,752)	46,320
LA FITE AREA INDEPENDENT LEVEE DISTRICT	216,822	-	1,516	1,516	(25,851)	(959)	(26,810)	22,275
LAFOURCHE PARISH SCHOOL BOARD	196,157	-	1,371	1,371	(23,388)	(868)	(24,256)	20,152
LAKE PROVIDENCE PORT COMMISSION	554,807	-	3,878	3,878	(66,149)	(2,454)	(68,603)	56,997
LALLIE KEMP CHARITY HOSPITAL	29,581,033	-	206,780	206,780	(3,526,921)	(130,829)	(3,657,750)	3,038,925
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	15,698,672	-	109,739	109,739	(1,871,739)	(69,431)	(1,941,170)	1,612,759
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	29,696,922	-	207,591	207,591	(3,540,738)	(131,341)	(3,672,079)	3,050,830
LDH-CENTRAL LOUISIANA HUMAN SERVICES DIST.	11,102,398	-	77,609	77,609	(1,323,729)	(49,103)	(1,372,832)	1,140,574
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	851,571	-	5,953	5,953	(101,532)	(3,766)	(105,298)	87,484
LDH-FLORIDA PARISHES HUMAN SERV AUTH.	26,803,082	-	187,362	187,362	(3,195,708)	(118,542)	(3,314,250)	2,753,540
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTH.	10,926,417	-	76,379	76,379	(1,302,747)	(48,324)	(1,351,071)	1,122,495
LDH-JEFFERSON PARISH HUMAN SERV AUTH.	19,479,975	-	136,171	136,171	(2,322,581)	(86,154)	(2,408,735)	2,001,221
LDH-LEA EMERGENCY RESPONSE NETWORK	2,195,953	-	15,350	15,350	(261,822)	(9,712)	(271,534)	225,595
LDH-MEDICAL VENDOR ADMINISTRATION	129,222,054	-	903,302	903,302	(15,407,035)	(571,513)	(15,978,548)	13,275,267

(Continued)

# Louisiana State Employees' Retirement System

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

Employer Name	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense			
	Net Pension Liability	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Difference Between Expected and Actual Experience		Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
LDH-NORTHEAST DELTA HUMAN SERVICES AUTH.	\$ 12,936,165	\$ -	\$ 90,428	\$ 90,428	\$ (1,542,368)	\$ (57,213)	\$ -	\$ (1,599,581)	\$ 1,328,961	
LDH-NORTHWEST LA HUMAN SERVICES DIST.	11,102,615	-	77,611	77,611	(1,323,755)	(49,104)	-	(1,372,859)	1,140,596	
LDH-OFF OF THE SECRETARY MGT AND FINANCE	71,982,453	-	503,179	503,179	(8,582,406)	(318,358)	-	(8,900,764)	7,394,916	
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	151,819,054	-	1,061,262	1,061,262	(18,101,255)	(671,453)	-	(18,772,708)	15,596,707	
LDH-OFFICE OF AGING AND ADULT SERVICES	56,843,319	-	397,352	397,352	(6,777,380)	(251,402)	-	(7,028,782)	5,839,640	
LDH-OFFICE OF BEHAVIORAL HEALTH	169,868,505	-	1,187,433	1,187,433	(20,253,276)	(751,280)	-	(21,004,556)	17,450,967	
LDH-OFFICE OF PUBLIC HEALTH	190,096,236	-	1,328,831	1,328,831	(22,665,011)	(840,742)	-	(23,505,753)	19,529,006	
LDH-OFFICE OF THE SURGEON GENERAL	740,740	-	5,178	5,178	(88,318)	(3,276)	-	(91,594)	76,098	
LDH-OFFICE ON WOMEN'S HLTH. AND COMM. HLTH.	682,714	-	4,772	4,772	(81,399)	(3,019)	-	(84,418)	70,137	
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTH.	20,333,123	-	142,135	142,135	(2,424,301)	(89,928)	-	(2,514,229)	2,088,867	
LED - OFFICE OF BUSINESS DEV	12,292,878	-	85,931	85,931	(1,465,669)	(54,368)	-	(1,520,037)	1,262,875	
LED - OFFICE OF THE SECRETARY	7,120,642	-	49,775	49,775	(848,988)	(31,493)	-	(880,481)	731,519	
LEESVILLE CITY COURT	30,780	-	215	215	(3,670)	(136)	-	(3,806)	3,162	
LEGISLATIVE BUDGETARY CONTROL COUN	2,283,400	-	15,962	15,962	(272,248)	(10,099)	-	(282,347)	234,579	
LEGISLATIVE FISCAL OFFICE	3,934,661	-	27,504	27,504	(469,126)	(17,402)	-	(486,528)	404,216	
LINCOLN PARISH SCHOOL BOARD	138,511	-	968	968	(16,515)	(613)	-	(17,128)	14,230	
LIVINGSTON PARISH COUNCIL	21,753	-	152	152	(2,594)	(96)	-	(2,690)	2,235	
LIVINGSTON PARISH SCHOOL BOARD	1,497,903	-	10,471	10,471	(178,594)	(6,625)	-	(185,219)	153,883	
LOUISIANA BOARD OF CPAS	1,114,944	-	7,794	7,794	(132,934)	(4,931)	-	(137,865)	114,541	
LOUISIANA BOARD OF MESSAGE THERAPY	292,739	-	2,046	2,046	(34,903)	(1,295)	-	(36,198)	30,074	
LOUISIANA DELTA COMMUNITY COLLEGE	1,601,121	-	11,192	11,192	(190,900)	(7,081)	-	(197,981)	164,487	
LOUISIANA DEPARTMENT OF JUSTICE	79,223,660	-	553,798	553,798	(9,445,769)	(350,384)	-	(9,796,153)	8,138,822	
LOUISIANA LEGISLATIVE AUDITOR	46,238,681	-	323,223	323,223	(5,512,998)	(204,501)	-	(5,717,499)	4,750,202	
LOUISIANA MOTOR VEHICLE COMMISSION	3,756,070	-	1,595	1,595	(27,213)	(1,009)	-	(28,222)	23,448	
LOUISIANA LOTTERY CORPORATION	228,242	-	26,256	26,256	(447,833)	(16,612)	-	(464,445)	385,869	
LOUISIANA PHYSICAL THERAPY BOARD	591,026	-	4,131	4,131	(70,467)	(2,614)	-	(73,081)	60,717	
LOUISIANA STATE UNIVERSITY	153,722,268	-	1,074,566	1,074,566	(18,328,174)	(679,870)	-	(19,008,044)	15,792,228	
LSU MEDICAL CENTER HEALTH CARE SRV DIV	3,783,043	-	26,445	26,445	(451,049)	(16,731)	-	(467,780)	388,640	
LSU MEDICAL CENTER IN SHREVEPORT	25,097,493	-	175,439	175,439	(2,992,353)	(110,999)	-	(3,103,352)	2,578,321	
LT GOVERNORS OFFICE	3,391,872	-	23,710	23,710	(404,410)	(15,001)	-	(419,411)	348,455	
MADISON PARISH PORT HARBOR & TERMINAL	393,564	-	2,751	2,751	(46,924)	(1,741)	-	(48,665)	40,432	
MARKSVILLE CITY COURT	142,481	-	996	996	(16,988)	(630)	-	(17,618)	14,637	
METROPOLITAN HUMAN SERVICES DISTRICT	17,992,459	-	125,773	125,773	(2,145,225)	(79,576)	-	(2,224,801)	1,848,405	
MINDEN CITY COURT	264,297	-	1,848	1,848	(31,512)	(1,169)	-	(32,681)	27,152	
MONROE CITY SCHOOL BOARD	179,189	-	1,253	1,253	(21,365)	(793)	-	(22,158)	18,409	
MUNICIPAL FIRE & POLICE CIVIL SERVICE	3,011,958	-	21,055	21,055	(359,113)	(13,321)	-	(372,434)	309,425	
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	608,972	-	4,257	4,257	(72,607)	(2,693)	-	(75,300)	62,561	
NATCHITOCHEES CANE RIVER LEVEE DISTRICT	286,757	-	2,005	2,005	(34,190)	(1,268)	-	(35,458)	29,459	
NATCHITOCHEES CITY COURT	140,415	-	982	982	(16,742)	(621)	-	(17,363)	14,425	
NATCHITOCHEES PARISH SCHOOL BOARD	159,775	-	1,117	1,117	(19,050)	(707)	-	(19,757)	16,414	

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# Louisiana State Employees' Retirement System

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

Employer Name	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense			
	Net Pension Liability	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Difference Between Expected and Actual Experience		Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
NEW IBERIA CITY COURT	\$ 170,760	\$ -	\$ 1,194	\$ 1,194	\$ (20,360)	(755)	-	\$ (21,115)	\$ 17,543	
NEW ORLEANS CENTER FOR CREATIVE ARTS	666,508	-	4,659	4,659	(79,467)	(2,948)	-	(82,415)	68,472	
NORTH LAFOURCHE LEVEE DISTRICT	1,305,934	-	9,129	9,129	(155,705)	(5,776)	-	(161,481)	134,162	
NORTHSHORE CHARTER SCHOOL	132,094	-	923	923	(15,750)	(584)	-	(16,334)	13,570	
NORTHSHORE TECH COMMUNITY COLLEGE	3,080,316	-	21,532	21,532	(367,263)	(13,623)	-	(380,886)	316,448	
NORTHWEST LA TECHNICAL COMMUNITY COLLEGE	1,189,393	-	8,314	8,314	(141,810)	(5,260)	-	(147,070)	122,189	
NUNEZ COMMUNITY COLLEGE	665,584	-	4,653	4,653	(79,357)	(2,944)	-	(82,301)	68,377	
OFFICE OF ELDERLY AFFAIRS	9,385,932	-	65,611	65,611	(1,119,077)	(41,511)	-	(1,160,588)	964,238	
OFFICE OF FINANCIAL INSTITUTIONS	13,365,785	-	93,431	93,431	(1,593,591)	(59,113)	-	(1,652,704)	1,373,097	
OFFICE OF HOME LAND SEC & EMERG. PREP.	37,896,615	-	264,909	264,909	(4,518,381)	(167,606)	-	(4,685,987)	3,893,203	
OFFICE OF JUVENILE JUSTICE	100,856,137	-	705,015	705,015	(12,024,991)	(446,058)	-	(12,471,049)	10,361,174	
OFFICE OF THE STATE PUBLIC DEFENDER	2,627,041	-	18,364	18,364	(313,220)	(11,619)	-	(324,839)	269,882	
OPELOUSAS CITY COURT	147,267	-	1,029	1,029	(17,559)	(651)	-	(18,210)	15,129	
ORLEANS PARISH SCHOOL BOARD	831,286	-	5,811	5,811	(99,114)	(3,677)	-	(102,791)	85,400	
OUACHITA PARISH POLICE JURY	74,612	-	522	522	(8,896)	(330)	-	(9,226)	7,665	
OUACHITA PARISH SCHOOL BOARD	467,796	-	3,270	3,270	(55,775)	(2,069)	-	(57,844)	48,058	
PARISH OF ORLEANS JUDICIAL EXP JUDGES	1,205,327	-	8,426	8,426	(143,710)	(5,331)	-	(149,041)	123,826	
PARISH OF TANGIPAHOA	35,131	-	246	246	(4,189)	(155)	-	(4,344)	3,609	
PARISH OF TERREBONNE	103,816	-	726	726	(12,378)	(459)	-	(12,837)	10,665	
PINEVILLE CITY COURT	246,950	-	1,726	1,726	(29,444)	(1,092)	-	(30,536)	25,370	
POINT COUPEE PARISH SCHOOL BOARD	145,364	-	1,016	1,016	(17,332)	(643)	-	(17,975)	14,934	
PONTCHARTRAIN LEVEE DISTRICT	5,167,070	-	36,119	36,119	(616,065)	(22,852)	-	(638,917)	530,825	
PORT OF LAKE CHARLES	14,879,894	-	104,015	104,015	(1,774,117)	(65,810)	-	(1,839,927)	1,528,644	
PUBLIC SERVICE COMMISSION	9,366,844	-	65,477	65,477	(1,116,801)	(41,427)	-	(1,158,228)	962,277	
RAPIDES PARISH HOUSING AUTHORITY	720,075	-	5,034	5,034	(85,854)	(3,185)	-	(89,039)	73,975	
RAPIDES PARISH POLICE JURY	161,352	-	1,128	1,128	(19,238)	(714)	-	(19,952)	16,576	
RAPIDES PARISH SCHOOL BOARD	3,072,214	-	21,476	21,476	(366,297)	(13,588)	-	(379,885)	315,615	
RAYNE CITY COURT	89,676	-	627	627	(10,692)	(397)	-	(11,089)	9,213	
RECOVERY SCHOOL DISTRICT	1,131,802	-	7,912	7,912	(134,944)	(5,006)	-	(139,950)	116,273	
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	1,961,892	-	13,714	13,714	(233,915)	(8,677)	-	(242,592)	201,550	
REGIONAL PLANNING COMMISSION	3,852,163	-	26,928	26,928	(459,290)	(17,037)	-	(476,327)	395,741	
REGIONAL TRANSIT AUTHORITY	-	-	-	-	-	-	-	-	-	
RIVER PARISHES COMMUNITY COLLEGE	1,593,779	-	11,141	11,141	(190,025)	(7,049)	-	(197,074)	163,732	
RUSTON CITY COURT	233,191	-	1,630	1,630	(27,803)	(1,031)	-	(28,834)	23,956	
SABINE RIVER AUTHORITY	4,591,271	-	32,094	32,094	(547,413)	(20,306)	-	(567,719)	471,671	
SCHOOL EMPLOYEES RETIREMENT SYSTEM	316,178	-	2,210	2,210	(37,698)	(1,398)	-	(39,096)	32,482	
SECRETARY OF STATE'S OFFICE	46,444,464	-	324,661	324,661	(5,537,534)	(205,411)	-	(5,742,945)	4,771,342	
SOUTH LAFOURCHE LEVEE DISTRICT	2,114,924	-	14,784	14,784	(252,161)	(9,354)	-	(261,515)	217,271	
SOUTH LOUISIANA COMMUNITY COLLEGE	4,865,847	-	34,014	34,014	(580,151)	(21,520)	-	(601,671)	499,879	
SOUTH TANGIPAHOA PARISH PORT COMMISSION	295,948	-	2,069	2,069	(35,286)	(1,309)	-	(36,595)	30,403	

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# Louisiana State Employees' Retirement System

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

Employer Name	Deferred Outflows of Resources			Deferred Inflows of Resources			Net Difference Between Projected and Actual		Proportionate Share of Plan Pension Expense
	Net Pension Liability	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Investment Earnings on Pension Plan	
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	\$ 32,621,760	\$ -	\$ 228,036	\$ 228,036	\$ (144,277)	\$ -	\$ (4,033,741)	\$ 3,351,305	\$ 4,127,877
SOWELA TECHNICAL COMMUNITY COLLEGE	1,873,195	-	13,094	13,094	(8,285)	-	(231,624)	(223,339)	192,437
SPRINGHILL CITY COURT	42,853	-	300	300	(190)	-	(5,299)	(5,109)	4,402
SSC - ECOLE POINTE-AU-CHIEN	299,428	-	2,093	2,093	(1,324)	-	(37,025)	(35,701)	30,761
SSC - SPECIAL SCHOOL DISTRICT	10,683,927	-	74,684	74,684	(47,252)	-	(1,321,087)	(1,273,835)	1,097,583
ST BERNARD PARISH SCHOOL BOARD	-	-	-	-	-	-	-	-	-
ST BERNARD PORT HARBOR & TERM DIST	3,069,168	-	21,454	21,454	(13,574)	-	(379,508)	(365,934)	315,302
ST CHARLES PARISH PUBLIC SCHOOLS	139,436	-	975	975	(617)	-	(17,242)	(16,625)	14,325
ST JAMES PARISH SCHOOL BOARD	211,764	-	1,480	1,480	(937)	-	(26,185)	(25,248)	21,755
ST LANDRY PARISH GOVERNMENT	59,331	-	415	415	(262)	-	(7,336)	(7,074)	6,095
ST LANDRY PARISH SCHOOL BOARD	587,545	-	4,107	4,107	(2,599)	-	(72,652)	(70,053)	60,360
ST MARTIN PARISH POLICE JURY	17,239	-	121	121	(76)	-	(2,131)	(2,055)	1,771
ST MARTIN PARISH SCHOOL BOARD	364,850	-	2,550	2,550	(1,614)	-	(45,115)	(43,501)	37,482
ST TAMMANY PARISH GOVERNMENT	8,973	-	63	63	(40)	-	(1,110)	(1,070)	922
ST TAMMANY PARISH SCHOOL BOARD	1,216,421	-	8,503	8,503	(5,380)	-	(150,413)	(145,033)	124,966
ST. HELENA PARISH SCHOOL BOARD	-	-	-	-	-	-	-	-	-
ST. MARY PARISH SCHOOL BOARD	390,355	-	2,729	2,729	(1,726)	-	(48,268)	(46,542)	40,102
STATE PLUMBING BOARD	626,592	-	4,380	4,380	(2,771)	-	(77,479)	(74,708)	64,371
STATE POLICE COMMISSION	844,447	-	5,903	5,903	(3,735)	-	(104,418)	(100,683)	86,752
STATE POLICE RETIREMENT SYSTEM	1,118,152	-	7,816	7,816	(4,945)	-	(138,261)	(133,316)	114,870
SUPREME COURT OF LA	175,341,584	-	1,225,691	1,225,691	(775,486)	-	(21,681,312)	(20,905,826)	18,013,228
TANGIPAHOA PARISH SCHOOL SYSTEM	1,491,649	-	10,427	10,427	(6,597)	-	(184,445)	(177,848)	153,240
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	12,116,136	-	84,696	84,696	(53,586)	-	(1,498,183)	(1,444,597)	1,244,717
TENSAS BASIN LEVEE DISTRICT	2,867,573	-	20,045	20,045	(12,682)	-	(354,580)	(341,898)	294,592
TERREBONNE LEVEE & CONSERVATION DISTRICT	3,065,742	-	21,430	21,430	(13,559)	-	(379,085)	(365,526)	314,950
TERREBONNE PARISH SCHOOL BOARD	629,691	-	4,402	4,402	(2,785)	-	(77,863)	(75,078)	64,690
THE CITY OF VILLE PLATTE	146,778	-	1,026	1,026	(649)	-	(18,149)	(17,500)	15,079
THE PORT OF SOUTH LOUISIANA	6,760,795	-	47,260	47,260	(29,901)	-	(835,985)	(806,084)	694,551
THRIVE ACADEMY	454,255	-	3,175	3,175	(2,009)	-	(56,169)	(54,160)	46,667
TOWN OF BUNKIE	29,747	-	208	208	(132)	-	(3,679)	(3,547)	3,056
TOWN OF SORRENTO	7,287	-	51	51	(32)	-	(901)	(869)	749
TOWN OF VIDALIA	227,698	-	1,592	1,592	(1,007)	-	(28,155)	(27,148)	23,392
TREASURY DEPARTMENT	9,167,914	-	64,087	64,087	(40,547)	-	(1,133,630)	(1,093,083)	941,840
UNIVERSITY OF LOUISIANA	175,628,614	-	1,227,698	1,227,698	(776,756)	-	(21,716,805)	(20,940,049)	18,042,716
VERMILION PARISH POLICE JURY	38,938	-	272	272	(172)	-	(4,815)	(4,643)	4,000
VERMILION PARISH SCHOOL BOARD	163,690	-	1,144	1,144	(724)	-	(20,241)	(19,517)	16,816
VERNON PARISH SCHOOL BOARD	40,950	-	286	286	(181)	-	(5,063)	(4,882)	4,207

(Continued)

# Louisiana State Employees' Retirement System

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

Employer Name	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense	
	Net Pension Liability	Difference Between Expected and Actual Experience	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Difference Between Expected and Actual Experience	Total Deferred Inflows of Resources		Proportionate Share of Plan Pension Expense
		Changes of Assumptions	Resources		Changes of Assumptions			
WARE YOUTH CENTER	\$ 6,389,419	\$ -	\$ 44,664	\$ 44,664	\$ (761,805)	\$ (28,259)	\$ (790,064)	\$ 656,399
WARREN EASTON CHARTER HIGH SCHOOL	-	-	-	-	-	-	-	-
WASHINGTON PARISH POLICE JURY	66,455	-	465	465	(7,923)	(294)	(8,217)	6,827
WASHINGTON PARISH SCHOOL SYSTEM	86,196	-	603	603	(10,277)	(381)	(10,658)	8,855
WEBSTER PARISH POLICE JURY	26,919	-	188	188	(3,210)	(119)	(3,329)	2,765
WEBSTER PARISH SCHOOL BOARD	62,703	-	438	438	(7,476)	(277)	(7,753)	6,442
WEST BATON ROUGE PARISH COUNCIL	49,597	-	347	347	(5,913)	(219)	(6,132)	5,095
WEST FELICIANA PARISH SCHOOL BOARD	160,101	-	1,119	1,119	(19,089)	(708)	(19,797)	16,448
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	6,587,914	-	46,052	46,052	(785,471)	(29,136)	(814,607)	676,791
WINN PARISH POLICE JURY	5,982	-	42	42	(713)	(26)	(739)	615
WINN PARISH SCHOOL BOARD	124,644	-	871	871	(14,861)	(551)	(15,412)	12,805
WINNFELD CITY COURT	25,886	-	181	181	(3,086)	(114)	(3,200)	2,659
WINNSBORO CITY COURT	52,370	-	366	366	(6,244)	(232)	(6,476)	5,380
WLF - OFFICE OF FISHERIES	29,423,923	-	205,682	205,682	(3,508,189)	(130,134)	(3,638,323)	3,022,785
WLF - OFFICE OF MGT AND FINANCE	6,855,202	-	47,920	47,920	(817,340)	(30,319)	(847,659)	704,250
WLF - OFFICE OF THE SECRETARY	48,590,059	-	339,659	339,659	(5,793,351)	(214,900)	(6,008,251)	4,991,764
WLF - OFFICE OF WILDLIFE	28,845,514	-	201,639	201,639	(3,439,226)	(127,576)	(3,566,802)	2,963,363
WORKFORCE SUPPORT AND TRAINING	96,489,518	-	674,491	674,491	(11,504,362)	(426,746)	(11,931,108)	9,912,581
ZACHARY CITY COURT	236,236	-	1,651	1,651	(28,166)	(1,045)	(29,211)	24,269
ZACHARY SCHOOL BOARD	232,103	-	1,622	1,622	(27,673)	(1,027)	(28,700)	23,844
<b>Total</b>	<b>\$ 5,438,219,797</b>	<b>\$ -</b>	<b>\$ 38,014,819</b>	<b>\$ 38,014,819</b>	<b>\$ (648,394,274)</b>	<b>\$ (24,051,707)</b>	<b>\$ (672,445,981)</b>	<b>\$ 558,680,335</b>

The accompanying notes are an integral part of this schedule.

# Notes to Schedules

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

## A. Summary of Significant Accounting Policies

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

### 1. Basis of Accounting

The System's employer pension schedules were prepared using the accrual basis of accounting. Members' earnable compensation, for which the employer allocations are based, is calculated using the methodology described at Note D. The member's earnable compensation is attributed to the employer for which the member is employed as of June 30, 2024.

### 2. System Employees

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

### 3. Plan Fiduciary Net Position

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, 2024 are as follows:

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

## 2. Legislative Acts Contributions

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

## D. Schedule of Employer Allocations

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

The allocation method used in determining each employer's proportion was based on the employer's projected contribution effort to the plan for 2025 as compared to the total of all employers' projected contribution effort to the plan for 2025.

The employers' projected contribution effort was calculated by multiplying the eligible base compensation of active members in the System on June 30, 2024, by 2025 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 2024 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, 2025 for the various plans follow:

Plan	2025 Employer Rate
Appellate Law Clerks	34.74%
Appellate Law Clerks hired on or after 7/01/06	34.74%
Alcohol Tobacco Control	35.77%
Bridge Police	33.68%
Bridge Police hired on or after 7/01/06	33.68%
Corrections Primary	32.35%
Corrections Secondary	37.91%
Harbor Police	40.39%
Hazardous Duty	40.41%
Judges hired before 1/01/11	40.17%
Judges hired after 12/31/10	38.31%
Judges hired on or after 7/01/15	38.31%
Legislators	30.67%
Optional Retirement Plan (ORP) before 7/01/06*	32.39%
Optional Retirement Plan (ORP) on or after 7/01/06*	32.39%
Peace Officers	35.58%
Regular Employees hired before 7/01/06	34.74%
Regular Employees hired on or after 7/01/06	34.74%
Regular Employees hired on or after 1/01/11	34.74%
Regular Employees hired on or after 7/01/15	34.74%
Special Legislative Employees	32.67%
Wildlife Agents	46.38%
<b>Aggregate Rate</b>	<b>35.42%</b>

\*For ORP the projected employer contribution effort was calculated using the total contribution rate for Regular Employees less the Employer Normal Cost of 2.35% for 2025.

## 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, 2024 are as follows:

	<b>2024</b>
Total Pension Liability	\$ 21,404,414,095
Plan Fiduciary Net Position	15,966,194,298
Employers' Net Pension Liability	\$ 5,438,219,797
 Plan Fiduciary Net Position as a Percentage of Total Pension Liability	 74.6%

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

<b>Valuation Date</b>	June 30, 2024
<b>Actuarial Cost Method</b>	Entry Age Normal
<b>Actuarial Assumptions:</b>	
<b>Expected Remaining Service Lives</b>	2 years
<b>Investment Rate of Return</b>	7.25% per annum, net of investment expenses
<b>Inflation Rate</b>	2.40% per annum
<b>Mortality</b>	<b>Non-disabled members</b> – The PubG-2010 Healthy Retiree on a fully generational basis by Mortality Improvement Scale MP-2021.  <b>Disabled members</b> – Mortality rates based on the RP-2000 Disabled Retiree Mortality Table, with no projection for mortality improvement.
<b>Termination, Disability, and Retirement</b>	Termination, disability, and retirement assumptions were projected based on a five-year (2019-2023) experience study of the System's members.
<b>Salary Increases</b>	Salary increases were projected based on a 2019-2023 experience study of the System's members. The salary increase ranges for specific types of members are:

<u>Member Type</u>	<u>Lower Range</u>	<u>Upper Range</u>
Regular	3.3%	14.0%
Judges	2.4%	4.8%
Corrections	4.4%	15.3%
Hazardous Duty	4.4%	15.3%
Wildlife	4.4%	15.3%

**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 2.40% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term nominal rate of return is 8.15% for 2024. 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, 2024 are summarized in the following table:

<b>Expected Long Term Real Rates of Return</b>	
<b>Asset Class</b>	<b>2024</b>
Cash	0.76%
Domestic Equity	4.29%
International Equity	5.22%
Domestic Fixed Income	2.04%
International Fixed Income	5.24%
Alternative Investments	8.19%
<b>Total Fund</b>	<b>5.61%</b>

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

## G. Sensitivity to Changes in Discount Rate

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

	<b>Changes in Discount Rate</b>		
	<b>1% Decrease</b>	<b>Current</b>	<b>1% Increase</b>
	<b>6.25%</b>	<b>Discount Rate</b> <b>7.25%</b>	<b>8.25%</b>
<b>2024 Employer Net Pension Liability</b>	\$ 7,510,036,687	\$ 5,438,219,727	\$ 3,677,649,834

## H. Change in Net Pension Liability

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

### 1. Differences between Expected and Actual Experience

Differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The difference between expected and actual experience resulted in a deferred outflow of resources as of June 30, 2024, as follows:

	<b>Deferred</b>	<b>Deferred</b>	<b>Pension</b>	<b>June 30, 2024</b>	
				<b>Outflows</b>	<b>Inflows</b>
	<b>Outflows</b>	<b>Inflows</b>	<b>Expense</b> <b>(Benefit)</b>	<b>Outflows</b>	<b>Inflows</b>
<b>2024</b>	\$ -	\$ 48,103,413	\$ (24,051,706)	\$ -	\$ 24,051,707
<b>2023</b>	144,895,145	-	144,895,145	-	-
			<b>Totals</b>	<b>\$ -</b>	<b>\$ 24,051,707</b>

### 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, 2024 as follows:

June 30, 2024

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows	Net Deferred Inflows Balance
2024	\$ -	\$ 810,741,727	\$ (162,148,345)	\$ -	\$ (648,593,382)	\$ (648,593,382)
2023		351,004,249	(87,751,062)	-	(263,253,187)	(263,253,187)
2022	1,252,283,296	-	417,427,765	834,855,531	-	834,855,531
2021	-	1,142,806,470	(571,403,234)	-	(571,403,236)	(571,403,236)
2020	279,792,920	-	279,792,920	-	-	-
			Totals	\$ 834,855,531	\$ (1,483,249,805)	\$ (648,394,274)

### 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, 2024, as follows:

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2024	\$ 76,029,639	\$ -	\$ 38,014,820	\$ 38,014,819	\$ -
			Totals	\$ 38,014,819	\$ -

### 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, 2024. Access to the reports can be found on the Louisiana Legislative Auditor's website, [www.la.la.gov](http://www.la.la.gov) and the System's website, [www.lasersonline.org](http://www.lasersonline.org).

**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2024**

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	\$ 2,470	\$ 79,254	\$ 81,724		
17TH JUDICIAL DIST COURT	11,585	371,609	383,194		
18TH JUDICIAL DISTRICT	2,741	87,881	90,622		
19TH JUDICIAL DIST COURT	44,249	1,419,418	1,463,667		
20TH JUDICIAL DISTRICT COURT	2,913	93,409	96,322		
24TH JUDICIAL DIST CT JEFFERSON PARISH	11,829	379,416	391,245		
2ND JUDICIAL DISTRICT COURT DIVISION A	1,322	42,370	43,692		
2ND JUDICIAL DISTRICT COURT DIVISION B	1,202	38,524	39,726		
2ND JUDICIAL DISTRICT COURT DIVISION C	1,515	48,634	50,149		
3RD CIRCUIT COURT OF APPEAL	48,707	1,562,497	1,611,204		
3RD JUDICIAL DISTRICT COURT	3,000	96,251	99,251		
4TH DISTRICT COURT JUDGES OFFICE	6,190	198,530	204,720		
5TH CIRCUIT COURT OF APPEAL	29,399	943,035	972,434		
ACADIA PARISH POLICE JURY	545	17,490	18,035		
ACADIA PARISH SCHOOL BOARD	313	10,040	10,353		
ALGIERS CHARTER SCHOOLS ASSOCIATION	1,003	32,167	33,170		
ALLEN PARISH POLICE JURY	166	5,314	5,480		
ALLEN PARISH SCHOOL BOARD	1,145	36,668	37,813		
AMITE RIVER BASIN WATER DIST	913	29,248	30,161		
ASCENSION PARISH POLICE JURY	747	23,924	24,671		
ASCENSION PARISH SCHOOL BOARD	5,440	174,509	179,949		
ATCHAFALAYA LEVEE DISTRICT	30,724	985,611	1,016,335		
AVOYELLES PARISH POLICE JURY	136	4,348	4,484		
AVOYELLES PARISH SCHOOL BOARD	-	-	-		

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2024**

Employer Name	Proportionate	Proportionate	Proportionate
	Share of Legislative Acts Contributions	Share of Employer Contributions	Share of Total Contributions
BATON ROUGE COMMUNITY COLLEGE	\$ 36,122	\$ 1,158,708	\$ 1,194,830
BD EX SPEECH PATHOLOGY & AUDIOLOGY	1,693	54,265	55,958
BD OF COMMISSIONERS PORT OF NEW ORLEANS	196,738	6,311,080	6,507,818
BD OF ELEM AND SECONDARY ED	1,937	62,082	64,019
BD OF EXAMINERS OF CERTIFIED SHORTHAND	720	23,074	23,794
BEEKMAN CHARTER SCHOOL	889	28,475	29,364
BIENVILLE PARISH SCHOOL DISTRICT	325	10,396	10,721
BOARD OF EXAMINERS OF NURSING FACILITIES ADM.	874	28,012	28,886
BOARD OF MEDICAL EXAMINERS	46,071	1,477,918	1,523,989
BOARD OF REGENTS	61,602	1,976,120	2,037,722
BOSSIER CITY COURT	1,157	37,145	38,302
BOSSIER PARISH COMMUNITY COLLEGE	18,892	606,038	624,930
BOSSIER PARISH SCHOOL BOARD	4,009	128,651	132,660
CADDO LEVEE DISTRICT	7,829	251,135	258,964
CADDO PARISH SCHOOL BOARD	3,883	124,523	128,406
CALCASIEU PARISH POLICE JURY	678	21,711	22,389
CALCASIEU PARISH SCHOOL BOARD	2,798	89,717	92,515
CAPITOL AREA GROUNDWATER COMMISSION	-	-	-
CENTRAL LA TECH COMMUNITY COLLEGE	6,006	192,686	198,692
CITY COURT OF ABBEVILLE	711	22,824	23,535
CITY COURT OF BAKER	-	-	-
CITY COURT OF BASTROP	1,352	43,376	44,728
CITY COURT OF BOGALUSA	364	11,682	12,046
CITY COURT OF CROWLEY	590	18,929	19,519

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2024**

Employer Name	Proportionate Share of Legislative Acts Contributions		Proportionate Share of Employer Contributions		Proportionate Share of Total Contributions
	\$		\$		
CITY COURT OF DENHAM SPRINGS	1,223		39,201		40,424
CITY COURT OF FRANKLIN	479		15,404		15,883
CITY COURT OF HAMMOND	651		20,841		21,492
CITY COURT OF HOUMA	1,075		34,516		35,591
CITY COURT OF JENNINGS	557		17,896		18,453
CITY COURT OF LAKE CHARLES	2,600		83,399		85,999
CITY COURT OF MORGAN CITY	497		15,914		16,411
CITY COURT OF OAKDALE	172		5,498		5,670
CITY COURT OF PLAQUEMINE	-		-		-
CITY COURT OF PORT ALLEN CIVIL FEES	449		14,437		14,886
CITY COURT OF SLIDELL	1,030		33,087		34,117
CITY COURT OF SULPHUR	684		21,934		22,618
CITY COURT OF THIBODAUX	813		26,040		26,853
CITY COURT OF VILLE PLATTE CIVIL DIV	395		12,678		13,073
CITY COURT OF WEST MONROE	-		-		-
CITY OF ABBEVILLE	136		4,358		4,494
CITY OF ALEXANDRIA	804		25,760		26,564
CITY OF BAKER	-		-		-
CITY OF BAKER SCHOOL BOARD	383		12,311		12,694
CITY OF BASTROP	337		10,773		11,110
CITY OF BATON ROUGE	8,235		264,210		272,445
CITY OF BOGALUSA	407		13,074		13,481
CITY OF BOSSIER	479		15,394		15,873
CITY OF BREAUX BRIDGE	675		21,604		22,279

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2024**

Employer Name	Proportionate Share of Legislative Acts Contributions		Proportionate Share of Employer Contributions		Proportionate Share of Total Contributions
	\$	413	\$	13,238	
CITY OF CROWLEY		374	\$	11,971	13,651
CITY OF DENHAM SPRINGS		99		3,149	3,248
CITY OF DONALDSONVILLE		307		9,826	10,133
CITY OF EUNICE		265		8,523	8,788
CITY OF FRANKLIN		99		3,149	3,248
CITY OF GONZALES		274		8,773	9,047
CITY OF JEANERETTE		117		3,789	3,906
CITY OF JENNINGS		316		10,146	10,462
CITY OF KAPLAN		473		15,200	15,673
CITY OF LAKE CHARLES		843		27,016	27,859
CITY OF MANDEVILLE		178		5,741	5,919
CITY OF MARKSVILLE		84		2,656	2,740
CITY OF MINDEN		3,789		121,588	125,377
CITY OF MONROE		521		16,707	17,228
CITY OF MORGAN CITY		545		17,450	17,995
CITY OF NEW IBERIA		250		8,000	8,250
CITY OF OAKDALE		488		15,693	16,181
CITY OF OPELOUSAS		268		8,550	8,818
CITY OF PINEVILLE		-		-	-
CITY OF PLAQUEMINE		380		12,214	12,594
CITY OF PORT ALLEN		307		9,806	10,113
CITY OF RAYNE		440		14,127	14,567
CITY OF RUSTON		4,259		136,651	140,910
CITY OF SHREVEPORT					

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2024**

Employer Name	Proportionate Share of Legislative Acts Contributions		Proportionate Share of Employer Contributions		Proportionate Share of Total Contributions
	\$	642	\$	20,541	
CITY OF SLIDELL		310	\$	9,983	21,183
CITY OF SULPHUR		636		20,408	10,293
CITY OF THIBODAUX		-		-	21,044
CITY OF WEST MONROE		33		1,063	-
CITY OF WINNFIELD		114		3,622	1,096
CITY OF ZACHARY		322		10,290	3,736
CLAIBORNE PARISH SCHOOL BOARD		172,192		5,523,722	10,612
COASTAL PROTECTION & RESTORATION AUTH.		32,917		1,055,956	5,695,914
COMMISSION OF LAW ENFORCEMENT LCLE		66,868		2,144,994	1,088,873
COURT OF APPEAL FIRST CIRCUIT		44,508		1,427,748	2,211,862
COURT OF APPEALS FOURTH CIRCUIT		30,450		976,838	1,472,256
COURT OF APPEALS SECOND CIRCUIT		55,846		1,791,454	1,007,288
CRIMINAL DISTRICT COURT		31,285		1,003,603	1,847,300
CRT - OFFICE OF CULTURAL DEVELOPMENT		33,303		1,068,294	1,034,888
CRT - OFFICE OF STATE LIBRARY		48,912		1,569,028	1,101,597
CRT - OFFICE OF STATE MUSEUM		151,549		4,861,554	1,617,940
CRT - OFFICE OF STATE PARKS		41,550		1,332,910	5,013,103
CRT - OFFICE OF THE SECRETARY		37,616		1,206,635	1,374,460
CRT - OFFICE OF TOURISM		2,584		82,867	1,244,251
CUSTODIAN OF NOTARIAL ARCHIVES		70,841		2,272,456	85,451
DELGADO COLLEGE		143,847		4,614,437	2,343,297
DENR - OFFICE OF CONSERVATION		143,212		4,594,078	4,758,284
DENR - OFFICE OF THE SECRETARY		2,446,129		78,468,896	4,737,290
DEPARTMENT OF CHILDREN AND FAMILY SERV.					80,915,025

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2024**

Employer Name	Proportionate Share of		Proportionate Share of		Proportionate Share of Total Contributions
	Legislative Acts Contributions	Employer Contributions	Legislative Acts Contributions	Employer Contributions	
DEPARTMENT OF INSURANCE	\$ 184,608	\$ 5,921,981	\$ 184,608	\$ 5,921,981	\$ 6,106,589
DEPT ENVIRONMENTAL QUALITY	556,391	17,848,378	556,391	17,848,378	18,404,769
DEPT OF AGRICULTURE AND FORESTRY	433,720	13,913,242	433,720	13,913,242	14,346,962
DEPT OF FINANCE CITY OF NEW ORLEANS	11,395	365,492	11,395	365,492	376,887
DEPT OF REVENUE & TAXATION	500,596	16,058,547	500,596	16,058,547	16,559,143
DESOTO PARISH SCHOOL BOARD	1,178	37,811	1,178	37,811	38,989
DOA - DIVISION OF ADMINISTRATION	433,114	13,893,761	433,114	13,893,761	14,326,875
DOA - EXECUTIVE OFFICE	76,302	2,447,701	76,302	2,447,701	2,524,003
DOA - FEDERAL PROPERTY ASSISTANCE	2,362	75,746	2,362	75,746	78,108
DOA - LA PROPERTY ASSISTANCE AGENCY	16,913	542,574	16,913	542,574	559,487
DOA - LOUISIANA TAX COMMISSION	29,634	950,641	29,634	950,641	980,275
DOA - MENTAL HEALTH ADVOCACY SERVICE	35,827	1,149,238	35,827	1,149,238	1,185,065
DOA - OFFICE OF AIRCRAFT SERVICES	2,630	84,365	2,630	84,365	86,995
DOA - OFFICE OF GROUP BENEFITS	41,159	1,320,348	41,159	1,320,348	1,361,507
DOA - OFFICE OF RISK MANAGEMENT	39,026	1,251,936	39,026	1,251,936	1,290,962
DOA - OFFICE OF ST PROCUREMENT	72,814	2,335,737	72,814	2,335,737	2,408,551
DOA - OFFICE OF TECHNOLOGY SERVICES	726,396	23,301,929	726,396	23,301,929	24,028,325
DOA - OFFICE OF THE INSPECTOR GENERAL	15,404	494,144	15,404	494,144	509,548
DOC - ADMINISTRATION	243,045	7,796,554	243,045	7,796,554	8,039,599
DOC - ADULT PROBATION AND PAROLE	645,546	20,708,309	645,546	20,708,309	21,353,855
DOC - ALLEN CORRECTIONAL CENTER	163,511	5,245,241	163,511	5,245,241	5,408,752
DOC - DAVID WADE CORRECTIONAL CENTER	235,707	7,561,190	235,707	7,561,190	7,796,897
DOC - DIXON CORRECTIONAL INSTITUTE	328,802	10,547,550	328,802	10,547,550	10,876,352
DOC - ELAYN HUNT CORRECTIONAL CENTER	376,232	12,069,086	376,232	12,069,086	12,445,318

(Continued)



**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2024**

Employer Name	Proportionate Share of		Proportionate Share of		Proportionate Share of Total Contributions
	Legislative Acts Contributions	Employer Contributions	Legislative Acts Contributions	Employer Contributions	
DOC - LA CORRECTIONAL INST FOR WOMEN	\$ 183,644	\$ 5,891,070	\$	\$	6,074,714
DOC - LOUISIANA STATE PENITENTIARY	766,476	24,587,645			25,354,121
DOC - PRISON ENTERPRISES	46,364	1,487,251			1,533,615
DOC - RAYBURN CORRECTIONAL INST	211,188	6,774,632			6,985,820
DOC - RAYMOND LABORDE CORRECTIONAL CENT.	240,762	7,723,360			7,964,122
DOE - STATE ACTIVITIES	253,428	8,129,629			8,383,057
DOTD - ADMINISTRATION	165,782	5,318,099			5,483,881
DOTD - ENGINEERING AND OPERATIONS	2,745,674	88,079,767			90,825,441
DPS - LA HIGHWAY SAFETY COMMISSION	8,323	266,991			275,314
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	7,546	242,071			249,617
DPS - LOUISIANA GAMING CONTROL BOARD	2,895	92,899			95,794
DPS - OFFICE OF MGT AND FINANCE	88,049	2,824,549			2,912,598
DPS - OFFICE OF MOTOR VEHICLES	258,672	8,297,878			8,556,550
DPS - OFFICE OF STATE FIRE MARSHALL	156,044	5,005,731			5,161,775
DPS - OFFICE OF STATE POLICE	480,005	15,397,961			15,877,966
DSCS - BOARD OF TAX APPEALS	6,434	206,386			212,820
DSCS - DIV OF ADMINISTRATIVE LAW	55,936	1,794,363			1,850,299
DSCS - ETHICS ADMINISTRATION	32,953	1,057,105			1,090,058
DSCS - STATE CIVIL SERVICE	97,062	3,113,598			3,210,660
DVA - DEPARTMENT OF VETERANS AFFAIRS	74,708	2,396,566			2,471,274
DVA - LOUISIANA VETERANS HOME	49,539	1,589,146			1,638,685
DVA - NORTHEAST LA VETERANS HOME	64,253	2,061,182			2,125,435
DVA - NORTHWEST LA VETERANS HOME	66,148	2,121,980			2,188,128
DVA - SOUTHEAST LA VETERANS HOME	64,744	2,076,922			2,141,666

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2024**

Employer Name	Proportionate Share of		Proportionate Share of		Proportionate Share of Total Contributions
	Legislative Acts Contributions	Employer Contributions	Legislative Acts Contributions	Employer Contributions	
DVA - SOUTHWEST LA VETERANS HOME	\$ 68,669	\$ 2,202,837	\$	\$ 2,271,506	
EAST BATON ROUGE PARISH SCHOOL BOARD	6,711	215,276		221,987	
EAST JEFFERSON POLICE DEPT	15,308	491,041		506,349	
EUNICE CITY COURT	657	21,035		21,692	
FIFTH LA LEVEE BOARD	7,597	243,674		251,271	
FLORIDA PARISHES JUV DETENTION CENTER	68,036	2,182,536		2,250,572	
GREATER BATON ROUGE PORT COM	25,537	819,248		844,785	
GREATER KROTZ SPRINGS PORT COMM	1,536	49,230		50,766	
GREATER LAFOURCHE PORT COMMISSION	42,382	1,359,569		1,401,951	
IBERIA PARISH GOVERNMENT	262	8,367		8,629	
IBERIA PARISH SCHOOL BOARD	943	30,194		31,137	
IBERVILLE PARISH SCHOOL BOARD	1,599	51,260		52,859	
INSPIRENOLA SCHOOLS	864	27,703		28,567	
JEANERETTE CITY COURT	72	2,319		2,391	
JEFFERSON DAVIS PARISH	60	1,933		1,993	
JEFFERSON DAVIS PARISH SCHOOL BOARD	479	15,384		15,863	
JEFFERSON PARISH	8,410	269,814		278,224	
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	15,281	490,221		505,502	
JIMMY D. LONG SR. LA SCHOOL FOR MATH SCI & ART	9,103	291,998		301,101	
JUDICIAL EXP REG PARISH OF ORLEANS	45,228	1,450,882		1,496,110	
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	7,033	225,636		232,669	
LA BD OF DRUG & DEVICE DISTR	3,000	96,271		99,271	
LA BEHAVIOR ANALYST BOARD	1,940	62,198		64,138	
LA BOARD OF PHARMACY	24,712	792,752		817,464	

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2024**

Employer Name	Proportionate Share of		Proportionate Share of		Proportionate Share of Total Contributions
	Legislative Acts Contributions	Employer Contributions	Employer Contributions	Employer Contributions	
LA BOARD REGISTRATION PROF ENGINEERS	\$ 9,434	\$ 302,628	\$	\$ 312,062	
LA CEMETERY BOARD	563	18,050		18,613	
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	17,923	574,973		592,896	
LA ED TELEVISION AUTHORITY	48,090	1,542,638		1,590,728	
LA HOUSE OF REPRESENTATIVES	145,787	4,676,625		4,822,412	
LA HOUSING CORPORATION	131,768	4,226,931		4,358,699	
LA LICENSED PROFESSIONAL COUNSELORS	2,988	95,894		98,882	
LA MILITARY DEPT	481,424	15,443,492		15,924,916	
LA PATIENT'S COMP FUND OVERSIGHT BOARD	41,806	1,341,084		1,382,890	
LA RACING COMMISSION	38,146	1,223,681		1,261,827	
LA REAL ESTATE COMM	18,627	597,495		616,122	
LA SALES & USE TAX COMMISSION FOR REMOTE SELL.	6,850	219,701		226,551	
LA SENATE	123,316	3,955,804		4,079,120	
LA ST BD BARBER EXAMINERS	2,106	67,562		69,668	
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	3,548	113,818		117,366	
LA ST BD OF EXAMINERS OF DIET & NUTRITION	666	21,324		21,990	
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	2,112	67,775		69,887	
LA ST BOARD OF ARCHITECTURAL EXAMINERS	3,220	103,295		106,515	
LA ST BOARD OF CHIROPRACTIC EXAMINERS	1,837	58,973		60,810	
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	7,856	252,014		259,870	
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	1,099	35,240		36,339	
LA ST LICENSING BD OF CONTRACTORS	39,677	1,272,747		1,312,424	
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	2,624	84,132		86,756	
LA STATE BD OF COSMETOLOGY	11,076	355,289		366,365	

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2024**

Employer Name	Proportionate Share of		Proportionate Share of		Proportionate Share of Total Contributions
	Legislative Acts Contributions	Employer Contributions	Employer Contributions	Employer Contributions	
LA STATE BD OF EMBALMERS & FUNERAL DIRS	\$ 2,346	\$ 75,283	\$	\$ 77,629	
LA STATE BD PRIVATE SECURITY EXAM	3,838	123,063		126,901	
LA STATE BOARD OF DENTISTRY	7,033	225,626		232,659	
LA STATE BOARD OF HOME INSPECTORS	1,033	33,114		34,147	
LA STATE BOARD OF NURSING	48,361	1,551,364		1,599,725	
LA STATE LAW INSTITUTE	6,039	193,719		199,758	
LA STATE UNIVERSITY MEDICAL CENTER	221,116	7,093,156		7,314,272	
LA USED MOTOR VEHICLE & PARTS	9,952	319,268		329,220	
LA VETERINARY BOARD	1,636	52,429		54,065	
LAFAYETTE CONSOL GOVT ADM OPERAT	3,431	110,098		113,529	
LAFAYETTE PARISH SCHOOL BOARD	2,497	80,114		82,611	
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	1,202	38,524		39,726	
LAFOURCHE PARISH SCHOOL BOARD	1,087	34,853		35,940	
LAKE PROVIDENCE PORT COMMISSION	3,072	98,580		101,652	
LALLIE KEMP CHARITY HOSPITAL	163,848	5,256,024		5,419,872	
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	86,953	2,789,376		2,876,329	
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	164,490	5,276,615		5,441,105	
LDH-CENTRAL LOUISIANA HUMAN SERVICES DIST.	61,497	1,972,697		2,034,194	
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	4,717	151,309		156,026	
LDH-FLORIDA PARISHES HUMAN SERV AUTH.	148,462	4,762,430		4,910,892	
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTH.	60,521	1,941,430		2,001,951	
LDH-JEFFERSON PARISH HUMAN SERV AUTH.	107,900	3,461,244		3,569,144	
LDH-LA EMERGENCY RESPONSE NETWORK	12,163	390,182		402,345	
LDH-MEDICAL VENDOR ADMINISTRATION	715,751	22,960,467		23,676,218	

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2024**

Employer Name	Proportionate Share of		Proportionate Share of	
	Legislative Acts Contributions	Employer Contributions	Employer Contributions	Share of Total Contributions
LDH-NORTHEAST DELTA HUMAN SERVICES AUTH.	\$ 71,654	\$ 2,298,526	\$	2,370,180
LDH-NORTHWEST LA HUMAN SERVICES DIST.	61,497	1,972,737		2,034,234
LDH-OFF OF THE SECRETARY MGT AND FINANCE	398,706	12,790,004		13,188,710
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	840,917	26,975,550		27,816,467
LDH-OFFICE OF AGING AND ADULT SERVICES	314,852	10,100,048		10,414,900
LDH-OFFICE OF BEHAVIORAL HEALTH	940,891	30,182,618		31,123,509
LDH-OFFICE OF PUBLIC HEALTH	1,052,930	33,776,728		34,829,658
LDH-OFFICE OF THE SURGEON GENERAL	4,103	131,616		135,719
LDH-OFFICE ON WOMEN'S HLTH. AND COMM. HLTH.	3,780	121,308		125,088
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTH.	112,623	3,612,836		3,725,459
LED - OFFICE OF BUSINESS DEV	68,091	2,184,225		2,252,316
LED - OFFICE OF THE SECRETARY	39,442	1,265,210		1,304,652
LEESVILLE CITY COURT	172	5,468		5,640
LEGISLATIVE BUDGETARY CONTROL COUN	12,648	405,719		418,367
LEGISLATIVE FISCAL OFFICE	21,793	699,120		720,913
LINCOLN PARISH SCHOOL BOARD	768	24,610		25,378
LIVINGSTON PARISH COUNCIL	120	3,866		3,986
LIVINGSTON PARISH SCHOOL BOARD	8,296	266,152		274,448
LOUISIANA BOARD OF CPAS	6,175	198,106		204,281
LOUISIANA BOARD OF MESSAGE THERAPY	1,621	52,015		53,636
LOUISIANA DELTA COMMUNITY COLLEGE	8,868	284,491		293,359
LOUISIANA DEPARTMENT OF JUSTICE	438,813	14,076,640		14,515,453
LOUISIANA LEGISLATIVE AUDITOR	256,112	8,215,794		8,471,906
LOUISIANA LOTTERY CORPORATION	1,265	40,554		41,819

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2024**

Employer Name	Proportionate	Proportionate	Proportionate
	Share of Legislative Acts Contributions	Share of Employer Contributions	Share of Total Contributions
LOUISIANA MOTOR VEHICLE COMMISSION	\$ 20,805	\$ 667,387	\$ 688,192
LOUISIANA PHYSICAL THERAPY BOARD	3,274	105,014	108,288
LOUISIANA STATE UNIVERSITY	851,456	27,313,720	28,165,176
LSU MEDICAL CENTER HEALTH CARE SRV DIV	20,953	672,181	693,134
LSU MEDICAL CENTER IN SHREVEPORT	139,013	4,459,379	4,598,392
LT GOVERNORS OFFICE	18,787	602,676	621,463
MADISON PARISH PORT HARBOR & TERMINAL	2,181	69,928	72,109
MARKSVILLE CITY COURT	789	25,317	26,106
METROPOLITAN HUMAN SERVICES DISTRICT	99,658	3,196,942	3,296,600
MINDEN CITY COURT	1,464	46,961	48,425
MONROE CITY SCHOOL BOARD	994	31,837	32,831
MUNICIPAL FIRE & POLICE CIVIL SERVICE	16,685	535,170	551,855
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	3,374	108,203	111,577
NATCHITOCHES CANE RIVER LEVEE DISTRICT	1,587	50,953	52,540
NATCHITOCHES CITY COURT	777	24,950	25,727
NATCHITOCHES PARISH SCHOOL BOARD	886	28,388	29,274
NEW IBERIA CITY COURT	946	30,341	31,287
NEW ORLEANS CENTER FOR CREATIVE ARTS	3,693	118,425	122,118
NORTH LAFOURCHE LEVEE DISTRICT	7,232	232,043	239,275
NORTHSHORE CHARTER SCHOOL	732	23,470	24,202
NORTHSHORE TECH COMMUNITY COLLEGE	17,061	547,318	564,379
NORTHWEST LA TECHNICAL COMMUNITY COLLEGE	6,588	211,334	217,922
NUNEZ COMMUNITY COLLEGE	3,687	118,262	121,949
OFFICE OF ELDERLY AFFAIRS	51,987	1,667,715	1,719,702

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2024**

Employer Name	Proportionate Share of Legislative Acts Contributions		Proportionate Share of Employer Contributions		Proportionate Share of Total Contributions
	\$		\$		
OFFICE OF FINANCIAL INSTITUTIONS	74,034		2,374,861		2,448,895
OFFICE OF HOME LAND SEC & EMERG. PREP.	209,908		6,733,555		6,943,463
OFFICE OF JUVENILE JUSTICE	558,635		17,920,346		18,478,981
OFFICE OF THE STATE PUBLIC DEFENDER	14,552		466,778		481,330
OPELOUSAS CITY COURT	816		26,166		26,982
ORLEANS PARISH SCHOOL BOARD	4,606		147,703		152,309
OUACHITA PARISH POLICE JURY	413		13,258		13,671
OUACHITA PARISH SCHOOL BOARD	2,590		83,120		85,710
PARISH OF ORLEANS JUDICIAL EXP JUDGES	6,675		214,166		220,841
PARISH OF TANGIPAOHA	196		6,241		6,437
PARISH OF TERREBONNE	575		18,446		19,021
PINEVILLE CITY COURT	1,368		43,878		45,246
POINT COUPEE PARISH SCHOOL BOARD	804		25,830		26,634
PONTCHARTRAIN LEVEE DISTRICT	28,619		918,098		946,717
PORT OF LAKE CHARLES	82,420		2,643,892		2,726,312
PUBLIC SERVICE COMMISSION	51,882		1,664,322		1,716,204
RAPIDES PARISH HOUSING AUTHORITY	3,988		127,945		131,933
RAPIDES PARISH POLICE JURY	895		28,668		29,563
RAPIDES PARISH SCHOOL BOARD	17,016		545,879		562,895
RAYNE CITY COURT	497		15,934		16,431
RECOVERY SCHOOL DISTRICT	6,268		201,102		207,370
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	10,868		348,592		359,460
REGIONAL PLANNING COMMISSION	21,338		684,460		705,798
REGIONAL TRANSIT AUTHORITY	-		-		-

(Continued)



**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2024**

Employer Name	Proportionate Share of Legislative Acts Contributions		Proportionate Share of Employer Contributions		Proportionate Share of Total Contributions	
	\$	8,829	\$	283,185		\$
RIVER PARISHES COMMUNITY COLLEGE		1,292		41,434		42,726
RUSTON CITY COURT		25,432		815,786		841,218
SABINE RIVER AUTHORITY		1,750		56,181		57,931
SCHOOL EMPLOYEES RETIREMENT SYSTEM		257,253		8,252,357		8,509,610
SECRETARY OF STATE'S OFFICE		11,714		375,785		387,499
SOUTH LAFOURCHE LEVEE DISTRICT		26,953		864,573		891,526
SOUTH LOUISIANA COMMUNITY COLLEGE		1,639		52,585		54,224
SOUTH TANGIPAHOA PARISH PORT COMMISSION		180,689		5,796,308		5,976,997
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST		222,559		7,139,440		7,361,999
SOUTHERN UNIVERSITY		10,377		332,832		343,209
SOWELA TECHNICAL COMMUNITY COLLEGE		238		7,614		7,852
SPRINGHILL CITY COURT		1,660		53,202		54,862
SSC - ECOLE POINTE-AU-CHIEN		59,178		1,898,344		1,957,522
SSC - SPECIAL SCHOOL DISTRICT		-		-		-
ST BERNARD PARISH SCHOOL BOARD		17,001		545,336		562,337
ST BERNARD PORT HARBOR & TERM DIST		771		24,777		25,548
ST CHARLES PARISH PUBLIC SCHOOLS		1,172		37,628		38,800
ST JAMES PARISH SCHOOL BOARD		328		10,543		10,871
ST LANDRY PARISH GOVERNMENT		3,253		104,398		107,651
ST LANDRY PARISH SCHOOL BOARD		96		3,063		3,159
ST MARTIN PARISH POLICE JURY		2,021		64,827		66,848
ST MARTIN PARISH SCHOOL BOARD		51		1,593		1,644
ST TAMMANY PARISH GOVERNMENT		6,738		216,136		222,874
ST TAMMANY PARISH SCHOOL BOARD						

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2024**

Employer Name	Proportionate	Proportionate	Proportionate
	Share of Legislative Acts Contributions	Share of Employer Contributions	Share of Total Contributions
ST. HELENA PARISH SCHOOL BOARD	\$ -	\$ -	\$ -
ST. MARY PARISH SCHOOL BOARD	2,163	69,358	71,521
STATE PLUMBING BOARD	3,470	111,335	114,805
STATE POLICE COMMISSION	4,678	150,043	154,721
STATE POLICE RETIREMENT SYSTEM	6,193	198,676	204,869
SUPREME COURT OF LA	971,206	31,155,087	32,126,293
TANGIPAHOA PARISH SCHOOL SYSTEM	8,262	265,040	273,302
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	67,112	2,152,821	2,219,933
TENSAS BASIN LEVEE DISTRICT	15,883	509,517	525,400
TERREBONNE LEVEE & CONSERVATION DISTRICT	16,980	544,729	561,709
TERREBONNE PARISH SCHOOL BOARD	3,488	111,885	115,373
THE CITY OF VILLE PLATTE	813	26,080	26,893
THE PORT OF SOUTH LOUISIANA	37,448	1,201,273	1,238,721
THRIVE ACADEMY	2,515	80,714	83,229
TOWN OF BUNKIE	166	5,284	5,450
TOWN OF SORRENTO	39	1,296	1,335
TOWN OF VIDALIA	1,262	40,457	41,719
TREASURY DEPARTMENT	50,780	1,628,976	1,679,756
UNIVERSITY OF LOUISIANA	972,794	31,206,089	32,178,883
VERMILION PARISH POLICE JURY	217	6,917	7,134
VERMILION PARISH SCHOOL BOARD	907	29,085	29,992
VERNON PARISH SCHOOL BOARD	226	7,277	7,503
WARE YOUTH CENTER	35,390	1,135,287	1,170,677
WARREN EASTON CHARTER HIGH SCHOOL	-	-	-

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2024**

Employer Name	Proportionate Share of		Proportionate Share of		Proportionate Share of Total Contributions
	Legislative Acts Contributions	Employer Contributions	Employer Contributions	Share of Total Contributions	
WASHINGTON PARISH POLICE JURY	\$ 367	\$ 11,809	\$	\$ 12,176	
WASHINGTON PARISH SCHOOL SYSTEM	479	15,314		15,793	
WEBSTER PARISH POLICE JURY	151	4,781		4,932	
WEBSTER PARISH SCHOOL BOARD	346	11,142		11,488	
WEST BATON ROUGE PARISH COUNCIL	274	8,813		9,087	
WEST FELICIANA PARISH SCHOOL BOARD	886	28,448		29,334	
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	36,490	1,170,555		1,207,045	
WINN PARISH POLICE JURY	33	1,063		1,096	
WINN PARISH SCHOOL BOARD	690	22,147		22,837	
WINFIELD CITY COURT	145	4,598		4,743	
WINNSBORO CITY COURT	289	9,306		9,595	
WLF - OFFICE OF FISHERIES	162,978	5,228,108		5,391,086	
WLF - OFFICE OF MGT AND FINANCE	37,972	1,218,046		1,256,018	
WLF - OFFICE OF THE SECRETARY	269,136	8,633,592		8,902,728	
WLF - OFFICE OF WILDLIFE	159,773	5,125,336		5,285,109	
WORKFORCE SUPPORT AND TRAINING	534,450	17,144,474		17,678,924	
ZACHARY CITY COURT	1,307	41,976		43,283	
ZACHARY SCHOOL BOARD	1,286	41,240		42,526	
<b>Total</b>	<b>\$ 30,121,925</b>	<b>\$ 966,275,149</b>	<b>\$</b>	<b>\$ 996,397,074</b>	

**Louisiana State Employees' Retirement System**  
**Schedule of Net Pension Liability Sensitivity to Change in Discount Rate**  
**June 30, 2024**

Employer Name	Changes in Discount Rate	
	1% Decrease (6.25%)	1% Increase (8.25%)
15TH JUDICIAL DISTRICT COURT	\$ 615,973	\$ 301,641
17TH JUDICIAL DIST COURT	2,888,210	1,414,351
18TH JUDICIAL DISTRICT	683,038	334,482
19TH JUDICIAL DIST COURT	11,031,943	5,402,321
20TH JUDICIAL DISTRICT COURT	725,995	355,518
24TH JUDICIAL DIST CT JEFFERSON PARISH	2,948,891	1,444,066
2ND JUDICIAL DISTRICT COURT DIVISION A	329,315	161,265
2ND JUDICIAL DISTRICT COURT DIVISION B	299,425	146,628
2ND JUDICIAL DISTRICT COURT DIVISION C	377,980	185,096
3RD CIRCUIT COURT OF APPEAL	12,143,955	5,946,870
3RD JUDICIAL DISTRICT COURT	748,075	366,331
4TH DISTRICT COURT JUDGES OFFICE	1,543,012	755,610
5TH CIRCUIT COURT OF APPEAL	7,329,420	3,589,202
ACADIA PARISH POLICE JURY	135,932	66,565
ACADIA PARISH SCHOOL BOARD	78,029	38,211
ALGIERS CHARTER SCHOOLS ASSOCIATION	250,009	122,429
ALLEN PARISH POLICE JURY	41,305	20,227
ALLEN PARISH SCHOOL BOARD	285,006	139,567
AMITE RIVER BASIN WATER DIST	227,329	111,322
ASCENSION PARISH POLICE JURY	185,949	91,059
ASCENSION PARISH SCHOOL BOARD	1,356,313	664,184
ATCHAFALAYA LEVEE DISTRICT	7,660,313	3,751,240
AVOYELLES PARISH POLICE JURY	33,795	16,549
AVOYELLES PARISH SCHOOL BOARD	-	-
BATON ROUGE COMMUNITY COLLEGE	9,005,660	4,410,054
BD EX SPEECH PATHOLOGY & AUDIOLOGY	421,764	206,537
BD OF COMMISSIONERS PORT OF NEW ORLEANS	49,050,678	24,020,018
BD OF ELEM AND SECONDARY ED	482,520	236,289
BD OF EXAMINERS OF CERTIFIED SHORTHAND	179,340	87,822
BEEKMAN CHARTER SCHOOL	221,321	108,380
BIENVILLE PARISH SCHOOL DISTRICT	80,808	39,572
BOARD OF EXAMINERS OF NURSING FACILITIES ADM.	217,716	106,615
BOARD OF MEDICAL EXAMINERS	11,486,601	5,624,965
BOARD OF REGENTS	15,358,701	7,521,125
BOSSIER CITY COURT	288,686	141,369
BOSSIER PARISH COMMUNITY COLLEGE	4,710,220	2,306,585

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Net Pension Liability Sensitivity to Change in Discount Rate**  
**June 30, 2024**

Employer Name	Changes in Discount Rate	
	1% Decrease (6.25%)	1% Increase (8.25%)
BOSSIER PARISH SCHOOL BOARD	\$ 999,886	\$ 489,642
CADDO LEVEE DISTRICT	1,951,859	955,821
CADDO PARISH SCHOOL BOARD	967,818	473,939
CALCASIEU PARISH POLICE JURY	168,751	82,637
CALCASIEU PARISH SCHOOL BOARD	697,307	341,470
CAPITOL AREA GROUNDWATER COMMISSION	-	-
CENTRAL LA TECH COMMUNITY COLLEGE	1,497,576	733,360
CITY COURT OF ABBEVILLE	177,387	86,866
CITY COURT OF BAKER	-	-
CITY COURT OF BASTROP	337,126	165,090
CITY COURT OF BOGALUSA	90,796	44,463
CITY COURT OF CROWLEY	147,122	72,045
CITY COURT OF DENHAM SPRINGS	304,682	149,202
CITY COURT OF FRANKLIN	119,710	58,622
CITY COURT OF HAMMOND	161,991	79,327
CITY COURT OF HOUMA	268,259	131,366
CITY COURT OF JENNINGS	139,086	68,110
CITY COURT OF LAKE CHARLES	648,191	317,418
CITY COURT OF MORGAN CITY	123,690	60,571
CITY COURT OF OAKDALE	42,732	20,926
CITY COURT OF PLAQUEMINE	-	-
CITY COURT OF PORT ALLEN CIVIL FEES	112,200	54,944
CITY COURT OF SLIDELL	257,144	125,923
CITY COURT OF SULPHUR	170,478	83,483
CITY COURT OF THIBODAUX	202,395	99,113
CITY COURT OF VILLE PLATTE CIVIL DIV	98,532	48,251
CITY COURT OF WEST MONROE	-	-
CITY OF ABBEVILLE	33,870	16,586
CITY OF ALEXANDRIA	200,218	98,046
CITY OF BAKER	-	-
CITY OF BAKER SCHOOL BOARD	95,678	46,853
CITY OF BASTROP	83,737	41,006
CITY OF BATON ROUGE	2,053,469	1,005,580
CITY OF BOGALUSA	101,611	49,759
CITY OF BOSSIER	119,635	58,585
CITY OF BREAUX BRIDGE	167,924	82,232

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Net Pension Liability Sensitivity to Change in Discount Rate**  
**June 30, 2024**

Employer Name	Changes in Discount Rate	
	1% Decrease (6.25%)	1% Increase (8.25%)
CITY OF CROWLEY	\$ 102,888	\$ 50,384
CITY OF DENHAM SPRINGS	93,049	45,566
CITY OF DONALDSONVILLE	24,483	11,989
CITY OF EUNICE	76,377	37,402
CITY OF FRANKLIN	66,239	32,437
CITY OF GONZALES	24,483	11,989
CITY OF JEANERETTE	68,191	33,393
CITY OF JENNINGS	29,439	14,416
CITY OF KAPLAN	78,855	38,615
CITY OF LAKE CHARLES	118,133	57,849
CITY OF MANDEVILLE	209,981	102,827
CITY OF MARKSVILLE	44,610	21,845
CITY OF MINDEN	20,653	10,114
CITY OF MONROE	944,988	462,759
CITY OF MORGAN CITY	129,849	63,587
CITY OF NEW IBERIA	135,631	66,418
CITY OF OAKDALE	62,183	30,451
CITY OF OPELOUSAS	121,963	59,725
CITY OF PINEVILLE	66,464	32,547
CITY OF PLAQUEMINE	-	-
CITY OF PORT ALLEN	94,927	46,485
CITY OF RAYNE	76,227	37,328
CITY OF RUSTON	109,797	53,767
CITY OF SHREVEPORT	1,062,069	520,093
CITY OF SLIDELL	159,663	78,187
CITY OF SULPHUR	77,579	37,990
CITY OF THIBODAUX	158,612	77,672
CITY OF WEST MONROE	-	-
CITY OF WINNFIELD	8,261	4,045
CITY OF ZACHARY	28,163	13,791
CLAIBORNE PARISH SCHOOL BOARD	79,982	39,167
COASTAL PROTECTION & RESTORATION AUTH.	42,931,200	21,023,322
COMMISSION OF LAW ENFORCEMENT LCLE	8,207,043	4,018,973
COURT OF APPEAL FIRST CIRCUIT	16,671,230	8,163,868
COURT OF APPEALS FOURTH CIRCUIT	11,096,680	5,434,022
COURT OF APPEALS SECOND CIRCUIT	7,592,121	3,717,847

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Net Pension Liability Sensitivity to Change in Discount Rate**  
**June 30, 2024**

Employer Name	Changes in Discount Rate	
	1% Decrease (6.25%)	1% Increase (8.25%)
CRIMINAL DISTRICT COURT	\$ 13,923,458	\$ 6,818,289
CRT - OFFICE OF CULTURAL DEVELOPMENT	7,800,149	3,819,717
CRT - OFFICE OF STATE LIBRARY	8,302,946	4,065,936
CRT - OFFICE OF STATE MUSEUM	12,194,722	5,971,731
CRT - OFFICE OF STATE PARKS	37,784,722	18,503,102
CRT - OFFICE OF THE SECRETARY	10,359,570	5,073,061
CRT - OFFICE OF TOURISM	9,378,158	4,592,465
CUSTODIAN OF NOTARIAL ARCHIVES	644,061	315,395
DELGADO COLLEGE	17,661,879	8,648,987
DENR - OFFICE OF CONSERVATION	35,864,105	17,562,580
DENR - OFFICE OF THE SECRETARY	35,705,869	17,485,092
DEPARTMENT OF CHILDREN AND FAMILY SERV.	609,872,130	298,653,153
DEPARTMENT OF INSURANCE	46,026,537	22,539,102
DEPT ENVIRONMENTAL QUALITY	138,720,291	67,931,047
DEPT OF AGRICULTURE AND FORESTRY	108,135,817	52,953,892
DEPT OF FINANCE CITY OF NEW ORLEANS	2,840,671	1,391,071
DEPT OF REVENUE & TAXATION	124,809,450	61,118,936
DESOTO PARISH SCHOOL BOARD	293,868	143,906
DOA - DIVISION OF ADMINISTRATION	107,984,414	52,879,750
DOA - EXECUTIVE OFFICE	19,023,899	9,315,965
DOA - FEDERAL PROPERTY ASSISTANCE	588,712	288,291
DOA - LA PROPERTY ASSISTANCE AGENCY	4,216,961	2,065,037
DOA - LOUISIANA TAX COMMISSION	7,388,524	3,618,145
DOA - MENTAL HEALTH ADVOCACY SERVICE	8,932,062	4,374,013
DOA - OFFICE OF AIRCRAFT SERVICES	655,701	321,096
DOA - OFFICE OF GROUP BENEFITS	10,261,939	5,025,251
DOA - OFFICE OF RISK MANAGEMENT	9,730,229	4,764,873
DOA - OFFICE OF ST PROCUREMENT	18,153,711	8,889,836
DOA - OFFICE OF TECHNOLOGY SERVICES	181,106,112	88,687,298
DOA - OFFICE OF THE INSPECTOR GENERAL	3,840,558	1,880,713
DOC - ADMINISTRATION	60,596,008	29,673,743
DOC - ADULT PROBATION AND PAROLE	160,948,122	78,815,971
DOC - ALLEN CORRECTIONAL CENTER	40,766,807	19,963,423
DOC - DAVID WADE CORRECTIONAL CENTER	58,766,713	28,777,941
DOC - DIXON CORRECTIONAL INSTITUTE	81,977,157	40,144,049
DOC - ELAYN HUNT CORRECTIONAL CENTER	93,802,761	45,935,023

(Continued)



**Louisiana State Employees' Retirement System**  
**Schedule of Net Pension Liability Sensitivity to Change in Discount Rate**  
**June 30, 2024**

Employer Name	Changes in Discount Rate	
	1% Decrease (6.25%)	1% Increase (8.25%)
DOC - LA CORRECTIONAL INST FOR WOMEN	\$ 45,786,290	\$ 22,421,454
DOC - LOUISIANA STATE PENITENTIARY	191,098,892	93,580,742
DOC - PRISON ENTERPRISES	11,559,148	5,660,492
DOC - RAYBURN CORRECTIONAL INST	52,653,468	25,784,297
DOC - RAYMOND LABORDE CORRECTIONAL CENT.	60,027,122	29,395,161
DOE - STATE ACTIVITIES	63,184,717	30,941,429
DOTD - ADMINISTRATION	41,333,064	20,240,718
DOTD - ENGINEERING AND OPERATIONS	684,568,834	335,231,982
DPS - LA HIGHWAY SAFETY COMMISSION	2,075,098	1,016,171
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	1,881,414	921,325
DPS - LOUISIANA GAMING CONTROL BOARD	722,015	353,569
DPS - OFFICE OF MGT AND FINANCE	21,952,814	10,750,249
DPS - OFFICE OF MOTOR VEHICLES	64,492,365	31,581,781
DPS - OFFICE OF STATE FIRE MARSHALL	38,905,294	19,051,844
DPS - OFFICE OF STATE POLICE	119,675,288	58,604,748
DSCS - BOARD OF TAX APPEALS	1,604,069	785,509
DSCS - DIV OF ADMINISTRATIVE LAW	13,946,063	6,829,359
DSCS - ETHICS ADMINISTRATION	8,215,980	4,023,349
DSCS - STATE CIVIL SERVICE	24,199,366	11,850,381
DVA - DEPARTMENT OF VETERANS AFFAIRS	18,626,468	9,121,344
DVA - LOUISIANA VETERANS HOME	12,351,081	6,048,300
DVA - NORTHEAST LA VETERANS HOME	16,019,809	7,844,868
DVA - NORTHWEST LA VETERANS HOME	16,492,341	8,076,266
DVA - SOUTHEAST LA VETERANS HOME	16,142,148	7,904,777
DVA - SOUTHWEST LA VETERANS HOME	17,120,781	8,384,012
EAST BATON ROUGE PARISH SCHOOL BOARD	1,673,161	819,344
EAST JEFFERSON POLICE DEPT	3,816,450	1,868,908
EUNICE CITY COURT	163,494	80,062
FIFTH LA LEVEE BOARD	1,893,881	927,430
FLORIDA PARISHES JUV DETENTION CENTER	16,962,995	8,306,744
GREATER BATON ROUGE PORT COM	6,367,310	3,118,059
GREATER KROTZ SPRINGS PORT COMM	382,636	187,376
GREATER LAFOURCHE PORT COMMISSION	10,566,772	5,174,527
IBERIA PARISH GOVERNMENT	65,037	31,848
IBERIA PARISH SCHOOL BOARD	234,689	114,927
IBERVILLE PARISH SCHOOL BOARD	398,407	195,099

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Net Pension Liability Sensitivity to Change in Discount Rate**  
**June 30, 2024**

Employer Name	Changes in Discount Rate	
	1% Decrease (6.25%)	1% Increase (8.25%)
INSPIRENOLA SCHOOLS	\$ 215,313	\$ 105,438
JEANERETTE CITY COURT	18,024	8,826
JEFFERSON DAVIS PARISH	15,020	7,355
JEFFERSON DAVIS PARISH SCHOOL BOARD	119,560	58,548
JEFFERSON PARISH	2,097,028	1,026,910
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	3,810,067	1,865,782
JIMMY D. LONG SR. LA SCHOOL FOR MATH SCI & ART	2,269,458	1,111,349
JUDICIAL EXP REG PARISH OF ORLEANS	11,276,470	5,522,065
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	1,753,669	858,768
LA BD OF DRUG & DEVICE DISTR	748,225	366,404
LA BEHAVIOR ANALYST BOARD	483,421	236,730
LA BOARD OF PHARMACY	6,161,384	3,017,217
LA BOARD REGISTRATION PROF ENGINEERS	2,352,068	1,151,803
LA CEMETERY BOARD	140,287	68,699
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	4,468,772	2,188,349
LA ED TELEVISION AUTHORITY	11,989,623	5,871,294
LA HOUSE OF REPRESENTATIVES	36,347,451	17,799,274
LA HOUSING CORPORATION	32,852,355	16,087,732
LA LICENSED PROFESSIONAL COUNSELORS	745,296	364,970
LA MILITARY DEPT	120,029,161	58,778,038
LA PATIENT'S COMP FUND OVERSIGHT BOARD	10,423,105	5,104,173
LA RACING COMMISSION	9,510,635	4,657,339
LA REAL ESTATE COMM	4,643,831	2,274,075
LA SALES & USE TAX COMMISSION FOR REMOTE SELL.	1,707,557	836,187
LA SENATE	30,745,114	15,055,820
LA ST BD BARBER EXAMINERS	525,102	257,141
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	884,607	433,190
LA ST BD OF EXAMINERS OF DIET & NUTRITION	165,747	81,166
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	526,754	257,950
LA ST BOARD OF ARCHITECTURAL EXAMINERS	802,823	393,141
LA ST BOARD OF CHIROPRACTIC EXAMINERS	458,338	224,447
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	1,958,693	959,168
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	273,891	134,124
LA ST LICENSING BD OF CONTRACTORS	9,891,995	4,844,090
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	653,899	320,213
LA STATE BD OF COSMETOLOGY	2,761,365	1,352,235

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Net Pension Liability Sensitivity to Change in Discount Rate**  
**June 30, 2024**

Employer Name	Changes in Discount Rate	
	1% Decrease (6.25%)	1% Increase (8.25%)
LA STATE BD OF EMBALMERS & FUNERAL DIRS	\$ 585,107	\$ 286,526
LA STATE BD PRIVATE SECURITY EXAM	956,478	468,385
LA STATE BOARD OF DENTISTRY	1,753,594	858,731
LA STATE BOARD OF HOME INSPECTORS	257,369	126,033
LA STATE BOARD OF NURSING	12,057,439	5,904,504
LA STATE LAW INSTITUTE	1,505,612	737,295
LA STATE UNIVERSITY MEDICAL CENTER	55,129,077	26,996,598
LA USED MOTOR VEHICLE & PARTS	2,481,391	1,215,132
LA VETERINARY BOARD	407,495	199,549
LAFAYETTE CONSOL GOVT ADM OPERAT	855,694	419,031
LAFAYETTE PARISH SCHOOL BOARD	622,657	304,914
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	299,425	146,628
LAFOURCHE PARISH SCHOOL BOARD	270,887	132,653
LAKE PROVIDENCE PORT COMMISSION	766,174	375,194
LALLIE KEMP CHARITY HOSPITAL	40,850,619	20,004,466
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	21,679,448	10,616,382
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	41,010,658	20,082,837
LDH-CENTRAL LOUISIANA HUMAN SERVICES DIST.	15,332,115	7,508,106
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	1,175,997	575,883
LDH-FLORIDA PARISHES HUMAN SERV AUTH.	37,014,342	18,125,849
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTH.	15,089,091	7,389,097
LDH-JEFFERSON PARISH HUMAN SERV AUTH.	26,901,327	13,173,526
LDH-LA EMERGENCY RESPONSE NETWORK	3,032,553	1,485,035
LDH-MEDICAL VENDOR ADMINISTRATION	178,452,215	87,387,690
LDH-NORTHEAST DELTA HUMAN SERVICES AUTH.	17,864,500	8,748,210
LDH-NORTHWEST LA HUMAN SERVICES DIST.	15,332,416	7,508,253
LDH-OFF OF THE SECRETARY MGT AND FINANCE	99,405,850	48,678,844
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	209,658,070	102,669,134
LDH-OFFICE OF AGING AND ADULT SERVICES	78,499,109	38,440,856
LDH-OFFICE OF BEHAVIORAL HEALTH	234,583,881	114,875,254
LDH-OFFICE OF PUBLIC HEALTH	262,517,838	128,554,457
LDH-OFFICE OF THE SURGEON GENERAL	1,022,942	500,933
LDH-OFFICE ON WOMEN'S HLTH. AND COMM. HLTH.	942,810	461,692
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTH.	28,079,501	13,750,475
LED - OFFICE OF BUSINESS DEV	16,976,138	8,313,180
LED - OFFICE OF THE SECRETARY	9,833,417	4,815,404

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Net Pension Liability Sensitivity to Change in Discount Rate**  
**June 30, 2024**

Employer Name	Changes in Discount Rate	
	1% Decrease (6.25%)	1% Increase (8.25%)
LEESVILLE CITY COURT	\$ 42,507	\$ 20,816
LEGISLATIVE BUDGETARY CONTROL COUN	3,153,314	1,544,172
LEGISLATIVE FISCAL OFFICE	5,433,662	2,660,853
LINCOLN PARISH SCHOOL BOARD	191,281	93,670
LIVINGSTON PARISH COUNCIL	30,040	14,711
LIVINGSTON PARISH SCHOOL BOARD	2,068,565	1,012,972
LOUISIANA BOARD OF CPAS	1,539,708	753,992
LOUISIANA BOARD OF MASSAGE THERAPY	404,265	197,968
LOUISIANA DELTA COMMUNITY COLLEGE	2,211,105	1,082,774
LOUISIANA DEPARTMENT OF JUSTICE	109,405,764	53,575,782
LOUISIANA LEGISLATIVE AUDITOR	63,854,387	31,269,365
LOUISIANA LOTTERY CORPORATION	315,196	154,351
LOUISIANA MOTOR VEHICLE COMMISSION	5,187,032	2,540,079
LOUISIANA PHYSICAL THERAPY BOARD	816,191	399,687
LOUISIANA STATE UNIVERSITY	212,286,357	103,956,201
LSU MEDICAL CENTER HEALTH CARE SRV DIV	5,224,282	2,558,320
LSU MEDICAL CENTER IN SHREVEPORT	34,658,970	16,972,428
LT GOVERNORS OFFICE	4,684,085	2,293,787
MADISON PARISH PORT HARBOR & TERMINAL	543,501	266,152
MARKSVILLE CITY COURT	196,763	96,354
METROPOLITAN HUMAN SERVICES DISTRICT	24,847,107	12,167,578
MINDEN CITY COURT	364,988	178,734
MONROE CITY SCHOOL BOARD	247,456	121,179
MUNICIPAL FIRE & POLICE CIVIL SERVICE	4,159,434	2,036,866
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	840,974	411,823
NATCHITOCHE CANE RIVER LEVEE DISTRICT	396,004	193,922
NATCHITOCHE CITY COURT	193,909	94,957
NATCHITOCHE PARISH SCHOOL BOARD	220,645	108,049
NEW IBERIA CITY COURT	235,815	115,478
NEW ORLEANS CENTER FOR CREATIVE ARTS	920,430	450,733
NORTH LAFOURCHE LEVEE DISTRICT	1,803,460	883,151
NORTHSHORE CHARTER SCHOOL	182,419	89,330
NORTHSHORE TECH COMMUNITY COLLEGE	4,253,835	2,083,094
NORTHWEST LA TECHNICAL COMMUNITY COLLEGE	1,642,520	804,339
NUNEZ COMMUNITY COLLEGE	919,153	450,108
OFFICE OF ELDERLY AFFAIRS	12,961,723	6,347,329

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Net Pension Liability Sensitivity to Change in Discount Rate**  
**June 30, 2024**

Employer Name	Changes in Discount Rate	
	1% Decrease (6.25%)	1% Increase (8.25%)
OFFICE OF FINANCIAL INSTITUTIONS	\$ 18,457,793	\$ 9,038,744
OFFICE OF HOME LAND SEC & EMERG. PREP.	52,334,216	25,627,960
OFFICE OF JUVENILE JUSTICE	139,279,638	68,204,958
OFFICE OF THE STATE PUBLIC DEFENDER	3,627,873	1,776,562
OPELOUSAS CITY COURT	203,372	99,591
ORLEANS PARISH SCHOOL BOARD	1,147,984	562,166
OUACHITA PARISH POLICE JURY	103,038	50,457
OUACHITA PARISH SCHOOL BOARD	646,013	316,351
PARISH OF ORLEANS JUDICIAL EXP JUDGES	1,664,525	815,114
PARISH OF TANGIPAHOA	48,515	23,758
PARISH OF TERREBONNE	143,367	70,206
PINEVILLE CITY COURT	341,031	167,002
POINT COUPEE PARISH SCHOOL BOARD	200,743	98,304
PONTCHARTRAIN LEVEE DISTRICT	7,135,586	3,494,282
PORT OF LAKE CHARLES	20,548,737	10,062,675
PUBLIC SERVICE COMMISSION	12,935,362	6,334,421
RAPIDES PARISH HOUSING AUTHORITY	994,404	486,958
RAPIDES PARISH POLICE JURY	222,823	109,116
RAPIDES PARISH SCHOOL BOARD	4,242,645	2,077,615
RAYNE CITY COURT	123,841	60,644
RECOVERY SCHOOL DISTRICT	1,562,989	765,392
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	2,709,321	1,326,749
REGIONAL PLANNING COMMISSION	5,319,734	2,605,063
REGIONAL TRANSIT AUTHORITY	-	-
RIVER PARISHES COMMUNITY COLLEGE	2,200,966	1,077,809
RUSTON CITY COURT	322,030	157,698
SABINE RIVER AUTHORITY	6,340,424	3,104,893
SCHOOL EMPLOYEES RETIREMENT SYSTEM	436,634	213,819
SECRETARY OF STATE'S OFFICE	64,138,567	31,408,527
SOUTH LAFOURCHE LEVEE DISTRICT	2,920,653	1,430,238
SOUTH LOUISIANA COMMUNITY COLLEGE	6,719,605	3,290,577
SOUTH TANGIPAHOA PARISH PORT COMMISSION	408,696	200,138
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	45,049,781	22,060,787
SOUTHERN UNIVERSITY	55,488,807	27,172,757
SOWELA TECHNICAL COMMUNITY COLLEGE	2,586,832	1,266,766
SPRINGHILL CITY COURT	59,179	28,980

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Net Pension Liability Sensitivity to Change in Discount Rate**  
**June 30, 2024**

Employer Name	Changes in Discount Rate	
	1% Decrease (6.25%)	1% Increase (8.25%)
SSC - ECOLE POINTE-AU-CHIEN	\$ 413,503	\$ 202,491
SSC - SPECIAL SCHOOL DISTRICT	14,754,218	7,225,111
ST BERNARD PARISH SCHOOL BOARD	-	-
ST BERNARD PORT HARBOR & TERM DIST	4,238,439	2,075,555
ST CHARLES PARISH PUBLIC SCHOOLS	192,557	94,295
ST JAMES PARISH SCHOOL BOARD	292,441	143,208
ST LANDRY PARISH GOVERNMENT	81,935	40,123
ST LANDRY PARISH SCHOOL BOARD	811,384	397,333
ST MARTIN PARISH POLICE JURY	23,807	11,658
ST MARTIN PARISH SCHOOL BOARD	503,848	246,734
ST TAMMANY PARISH GOVERNMENT	12,392	6,068
ST TAMMANY PARISH SCHOOL BOARD	1,679,845	822,617
ST. HELENA PARISH SCHOOL BOARD	-	-
ST. MARY PARISH SCHOOL BOARD	539,070	263,982
STATE PLUMBING BOARD	865,306	423,739
STATE POLICE COMMISSION	1,166,159	571,065
STATE POLICE RETIREMENT SYSTEM	1,544,139	756,162
SUPREME COURT OF LA	242,142,057	118,576,478
TANGIPAHOA PARISH SCHOOL SYSTEM	2,059,928	1,008,743
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	16,732,061	8,193,657
TENSAS BASIN LEVEE DISTRICT	3,960,042	1,939,225
TERREBONNE LEVEE & CONSERVATION DISTRICT	4,233,708	2,073,238
TERREBONNE PARISH SCHOOL BOARD	869,587	425,835
THE CITY OF VILLE PLATTE	202,696	99,260
THE PORT OF SOUTH LOUISIANA	9,336,478	4,572,054
THRIVE ACADEMY	627,313	307,194
TOWN OF BUNKIE	41,080	20,117
TOWN OF SORRENTO	10,063	4,928
TOWN OF VIDALIA	314,445	153,983
TREASURY DEPARTMENT	12,660,645	6,199,892
UNIVERSITY OF LOUISIANA	242,538,437	118,770,584
VERMILION PARISH POLICE JURY	53,772	26,332
VERMILION PARISH SCHOOL BOARD	226,052	110,697
VERNON PARISH SCHOOL BOARD	56,551	27,693
WARE YOUTH CENTER	8,823,617	4,320,908
WARREN EASTON CHARTER HIGH SCHOOL	-	-

(Continued)



**Louisiana State Employees' Retirement System**  
**Schedule of Net Pension Liability Sensitivity to Change in Discount Rate**  
**June 30, 2024**

<b>Employer Name</b>	<b>Changes in Discount Rate</b>	
	<b>1% Decrease (6.25%)</b>	<b>1% Increase (8.25%)</b>
WASHINGTON PARISH POLICE JURY	\$ 91,773	\$ 44,941
WASHINGTON PARISH SCHOOL SYSTEM	119,034	58,291
WEBSTER PARISH POLICE JURY	37,175	18,204
WEBSTER PARISH SCHOOL BOARD	86,591	42,403
WEST BATON ROUGE PARISH COUNCIL	68,492	33,540
WEST FELICIANA PARISH SCHOOL BOARD	221,095	108,270
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	9,097,734	4,455,142
WINN PARISH POLICE JURY	8,261	4,045
WINN PARISH SCHOOL BOARD	172,130	84,292
WINNFIELD CITY COURT	35,748	17,506
WINNSBORO CITY COURT	72,322	35,416
WLF - OFFICE OF FISHERIES	40,633,654	19,898,219
WLF - OFFICE OF MGT AND FINANCE	9,466,852	4,635,898
WLF - OFFICE OF THE SECRETARY	67,101,577	32,859,507
WLF - OFFICE OF WILDLIFE	39,834,887	19,507,064
WORKFORCE SUPPORT AND TRAINING	133,249,454	65,251,989
ZACHARY CITY COURT	326,236	159,757
ZACHARY SCHOOL BOARD	320,528	156,962
<b>Total</b>	<b>\$ 7,510,036,687</b>	<b>\$ 3,677,649,834</b>



# Louisiana State Employees' Retirement System

## Schedule of Remaining Amortization

June 30, 2024

Employer Name	Deferral Period			
	1	2	3	4
15TH JUDICIAL DISTRICT COURT	\$ (31,981)	\$ 13,741	\$ (20,497)	\$ (13,299)
17TH JUDICIAL DIST COURT	(149,952)	64,428	(96,106)	(62,359)
18TH JUDICIAL DISTRICT	(35,462)	15,237	(22,728)	(14,747)
19TH JUDICIAL DIST COURT	(572,765)	246,092	(367,092)	(238,189)
20TH JUDICIAL DISTRICT COURT	(37,693)	16,195	(24,158)	(15,675)
24TH JUDICIAL DIST CT JEFFERSON PARISH	(153,103)	65,782	(98,126)	(63,669)
2ND JUDICIAL DISTRICT COURT DIVISION A	(17,098)	7,346	(10,958)	(7,110)
2ND JUDICIAL DISTRICT COURT DIVISION B	(15,546)	6,679	(9,963)	(6,465)
2ND JUDICIAL DISTRICT COURT DIVISION C	(19,624)	8,432	(12,577)	(8,161)
3RD CIRCUIT COURT OF APPEAL	(630,499)	270,898	(404,095)	(262,199)
3RD JUDICIAL DISTRICT COURT	(38,839)	16,688	(24,892)	(16,152)
4TH DISTRICT COURT JUDGES OFFICE	(80,111)	34,420	(51,344)	(33,315)
5TH CIRCUIT COURT OF APPEAL	(380,534)	163,499	(243,889)	(158,249)
ACADIA PARISH POLICE JURY	(7,057)	3,032	(4,523)	(2,935)
ACADIA PARISH SCHOOL BOARD	(4,051)	1,741	(2,596)	(1,685)
ALGIERS CHARTER SCHOOLS ASSOCIATION	(12,980)	5,577	(8,319)	(5,398)
ALLEN PARISH POLICE JURY	(2,145)	921	(1,374)	(892)
ALLEN PARISH SCHOOL BOARD	(14,797)	6,358	(9,484)	(6,154)
AMITE RIVER BASIN WATER DIST	(11,803)	5,071	(7,564)	(4,908)
ASCENSION PARISH POLICE JURY	(9,654)	4,148	(6,188)	(4,015)
ASCENSION PARISH SCHOOL BOARD	(70,418)	30,256	(45,132)	(29,284)
ATCHAFALAYA LEVEE DISTRICT	(397,714)	170,881	(254,900)	(165,393)
AVOUELLES PARISH POLICE JURY	(1,755)	754	(1,125)	(730)
AVOUELLES PARISH SCHOOL BOARD	-	-	-	-
BATON ROUGE COMMUNITY COLLEGE	(467,563)	200,892	(299,667)	(194,440)
BD EX SPEECH PATHOLOGY & AUDIOLOGY	(21,897)	9,408	(14,034)	(9,106)
BD OF COMMISSIONERS PORT OF NEW ORLEANS	(2,546,650)	1,094,186	(1,632,181)	(1,059,048)

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Remaining Amortization

June 30, 2024

Employer Name	Deferral Period			
	1	2	3	4
BD OF ELEM AND SECONDARY ED	\$ (25,052)	\$ 10,764	\$ (16,056)	\$ (10,418)
BD OF EXAMINERS OF CERTIFIED SHORTHAND	(9,311)	4,001	(5,968)	(3,872)
BEEKMAN CHARTER SCHOOL	(11,491)	4,937	(7,365)	(4,779)
BIENVILLE PARISH SCHOOL DISTRICT	(4,195)	1,803	(2,689)	(1,745)
BOARD OF EXAMINERS OF NURSING FACILITIES ADM.	(11,304)	4,857	(7,245)	(4,701)
BOARD OF MEDICAL EXAMINERS	(596,370)	256,235	(382,221)	(248,006)
BOARD OF REGENTS	(797,405)	342,611	(511,067)	(331,608)
BOSSIER CITY COURT	(14,988)	6,440	(9,606)	(6,233)
BOSSIER PARISH COMMUNITY COLLEGE	(244,549)	105,072	(156,734)	(101,698)
BOSSIER PARISH SCHOOL BOARD	(51,913)	22,305	(33,272)	(21,588)
CADDO LEVEE DISTRICT	(101,338)	43,541	(64,949)	(42,142)
CADDO PARISH SCHOOL BOARD	(50,248)	21,589	(32,205)	(20,896)
CALCASIEU PARISH POLICE JURY	(8,761)	3,764	(5,615)	(3,643)
CALCASIEU PARISH SCHOOL BOARD	(36,203)	15,555	(23,203)	(15,055)
CAPITOL AREA GROUNDWATER COMMISSION	-	-	-	-
CENTRAL LA TECH COMMUNITY COLLEGE	(77,752)	33,407	(49,832)	(32,334)
CITY COURT OF ABBEVILLE	(9,210)	3,957	(5,903)	(3,830)
CITY COURT OF BAKER	-	-	-	-
CITY COURT OF BASTROP	(17,503)	7,520	(11,218)	(7,279)
CITY COURT OF BOGALUSA	(4,714)	2,025	(3,021)	(1,960)
CITY COURT OF CROWLEY	(7,638)	3,282	(4,896)	(3,176)
CITY COURT OF DENHAM SPRINGS	(15,819)	6,797	(10,138)	(6,578)
CITY COURT OF FRANKLIN	(6,215)	2,670	(3,983)	(2,585)
CITY COURT OF HAMMOND	(8,410)	3,614	(5,390)	(3,498)
CITY COURT OF HOUMA	(13,928)	5,984	(8,926)	(5,792)
CITY COURT OF JENNINGS	(7,221)	3,103	(4,628)	(3,003)

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Remaining Amortization

June 30, 2024

Employer Name	Deferral Period			
	1	2	3	4
CITY COURT OF LAKE CHARLES	\$ (33,653)	\$ 14,459	\$ (21,569)	\$ (13,995)
CITY COURT OF MORGAN CITY	(6,422)	2,759	(4,116)	(2,671)
CITY COURT OF OAKDALE	(2,219)	953	(1,422)	(923)
CITY COURT OF PLAQUEMINE	-	-	-	-
CITY COURT OF PORT ALLEN CIVIL FEES	(5,825)	2,503	(3,734)	(2,423)
CITY COURT OF SLIDELL	(13,351)	5,736	(8,557)	(5,552)
CITY COURT OF SULPHUR	(8,851)	3,803	(5,673)	(3,681)
CITY COURT OF THIBODAUX	(10,508)	4,515	(6,735)	(4,370)
CITY COURT OF VILLE PLATTE CIVIL DIV	(5,116)	2,198	(3,279)	(2,127)
CITY COURT OF WEST MONROE	-	-	-	-
CITY OF ABBEVILLE	(1,759)	756	(1,127)	(731)
CITY OF ALEXANDRIA	(10,395)	4,466	(6,662)	(4,323)
CITY OF BAKER	-	-	-	-
CITY OF BAKER SCHOOL BOARD	(4,967)	2,134	(3,184)	(2,066)
CITY OF BASTROP	(4,348)	1,868	(2,786)	(1,808)
CITY OF BATON ROUGE	(106,614)	45,807	(68,330)	(44,336)
CITY OF BOGALUSA	(5,276)	2,267	(3,381)	(2,194)
CITY OF BOSSIER	(6,211)	2,669	(3,981)	(2,583)
CITY OF BREAUX BRIDGE	(8,718)	3,746	(5,588)	(3,626)
CITY OF CROWLEY	(5,342)	2,295	(3,424)	(2,221)
CITY OF DENHAM SPRINGS	(4,831)	2,076	(3,096)	(2,009)
CITY OF DONALDSONVILLE	(1,271)	546	(815)	(529)
CITY OF EUNICE	(3,965)	1,704	(2,541)	(1,649)
CITY OF FRANKLIN	(3,439)	1,478	(2,204)	(1,430)
CITY OF GONZALES	(1,271)	546	(815)	(529)
CITY OF JEANERETTE	(3,540)	1,521	(2,269)	(1,472)

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Remaining Amortization

June 30, 2024

Employer Name	Deferral Period			
	1	2	3	4
CITY OF JENNINGS	\$ (1,528)	\$ 657	\$ (980)	\$ (636)
CITY OF KAPLAN	(4,094)	1,759	(2,624)	(1,703)
CITY OF LAKE CHARLES	(6,133)	2,635	(3,931)	(2,551)
CITY OF MANDEVILLE	(10,902)	4,684	(6,987)	(4,534)
CITY OF MARKSVILLE	(2,316)	995	(1,484)	(963)
CITY OF MINDEN	(1,072)	461	(687)	(446)
CITY OF MONROE	(49,063)	21,080	(31,445)	(20,403)
CITY OF MORGAN CITY	(6,742)	2,897	(4,321)	(2,804)
CITY OF NEW IBERIA	(7,042)	3,026	(4,513)	(2,928)
CITY OF OAKDALE	(3,228)	1,387	(2,069)	(1,343)
CITY OF OPELOUSAS	(6,332)	2,721	(4,058)	(2,633)
CITY OF PINEVILLE	(3,451)	1,483	(2,212)	(1,435)
CITY OF PLAQUEMINE	-	-	-	-
CITY OF PORT ALLEN	(4,928)	2,118	(3,159)	(2,050)
CITY OF RAYNE	(3,958)	1,700	(2,536)	(1,646)
CITY OF RUSTON	(5,701)	2,449	(3,654)	(2,371)
CITY OF SHREVEPORT	(55,141)	23,692	(35,341)	(22,931)
CITY OF SLIDELL	(8,290)	3,562	(5,313)	(3,447)
CITY OF SULPHUR	(4,028)	1,731	(2,581)	(1,675)
CITY OF THIBODAUX	(8,235)	3,538	(5,278)	(3,425)
CITY OF WEST MONROE	-	-	-	-
CITY OF WINNFIELD	(429)	184	(275)	(178)
CITY OF ZACHARY	(1,462)	628	(937)	(608)
CLAIBORNE PARISH SCHOOL BOARD	(4,153)	1,784	(2,661)	(1,727)
COASTAL PROTECTION & RESTORATION AUTH.	(2,228,935)	957,678	(1,428,552)	(926,923)
COMMISSION OF LAW ENFORCEMENT LCLE	(426,099)	183,077	(273,093)	(177,197)

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Remaining Amortization

June 30, 2024

Employer Name	Deferral Period			
	1	2	3	4
COURT OF APPEAL FIRST CIRCUIT	\$ (865,550)	\$ 371,890	\$ (554,742)	\$ (359,947)
COURT OF APPEALS FOURTH CIRCUIT	(576,126)	247,537	(369,246)	(239,587)
COURT OF APPEALS SECOND CIRCUIT	(394,174)	169,359	(252,631)	(163,921)
CRIMINAL DISTRICT COURT	(722,889)	310,594	(463,309)	(300,620)
CRT - OFFICE OF CULTURAL DEVELOPMENT	(404,974)	174,000	(259,553)	(168,412)
CRT - OFFICE OF STATE LIBRARY	(431,079)	185,216	(276,284)	(179,268)
CRT - OFFICE OF STATE MUSEUM	(633,135)	272,031	(405,784)	(263,295)
CRT - OFFICE OF STATE PARKS	(1,961,736)	842,874	(1,257,301)	(815,806)
CRT - OFFICE OF THE SECRETARY	(537,856)	231,094	(344,719)	(223,672)
CRT - OFFICE OF TOURISM	(486,902)	209,201	(312,062)	(202,483)
CUSTODIAN OF NOTARIAL ARCHIVES	(33,439)	14,367	(21,431)	(13,906)
DELGADO COLLEGE	(916,983)	393,988	(587,706)	(381,336)
DENR - OFFICE OF CONSERVATION	(1,862,020)	800,030	(1,193,392)	(774,338)
DENR - OFFICE OF THE SECRETARY	(1,853,804)	796,500	(1,188,127)	(770,921)
DEPARTMENT OF CHILDREN AND FAMILY SERV.	(31,663,803)	13,604,577	(20,293,734)	(13,167,680)
DEPARTMENT OF INSURANCE	(2,389,641)	1,026,726	(1,531,551)	(993,754)
DEPT ENVIRONMENTAL QUALITY	(7,202,185)	3,094,470	(4,615,972)	(2,995,094)
DEPT OF AGRICULTURE AND FORESTRY	(5,614,277)	2,412,214	(3,598,262)	(2,334,748)
DEPT OF FINANCE CITY OF NEW ORLEANS	(147,484)	63,368	(94,524)	(61,333)
DEPT OF REVENUE & TAXATION	(6,479,951)	2,784,157	(4,153,083)	(2,694,747)
DESOTO PARISH SCHOOL BOARD	(15,257)	6,555	(9,779)	(6,345)
DOA - DIVISION OF ADMINISTRATION	(5,606,417)	2,408,837	(3,593,224)	(2,331,479)
DOA - EXECUTIVE OFFICE	(987,697)	424,371	(633,028)	(410,743)
DOA - FEDERAL PROPERTY ASSISTANCE	(30,565)	13,133	(19,590)	(12,711)
DOA - LA PROPERTY ASSISTANCE AGENCY	(218,939)	94,069	(140,321)	(91,048)
DOA - LOUISIANA TAX COMMISSION	(383,603)	164,818	(245,856)	(159,525)

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Remaining Amortization

June 30, 2024

Employer Name	Deferral Period			
	1	2	3	4
DOA - MENTAL HEALTH ADVOCACY SERVICE	\$ (463,742)	\$ 199,250	\$ (297,218)	\$ (192,851)
DOA - OFFICE OF AIRCRAFT SERVICES	(34,043)	14,627	(21,819)	(14,157)
DOA - OFFICE OF GROUP BENEFITS	(532,787)	228,916	(341,470)	(221,564)
DOA - OFFICE OF RISK MANAGEMENT	(505,181)	217,055	(323,777)	(210,084)
DOA - OFFICE OF ST PROCUREMENT	(942,518)	404,960	(604,072)	(391,955)
DOA - OFFICE OF TECHNOLOGY SERVICES	(9,402,804)	4,039,982	(6,026,377)	(3,910,241)
DOA - OFFICE OF THE INSPECTOR GENERAL	(199,397)	85,672	(127,796)	(82,921)
DOC - ADMINISTRATION	(3,146,069)	1,351,731	(2,016,356)	(1,308,321)
DOC - ADULT PROBATION AND PAROLE	(8,356,226)	3,590,312	(5,355,612)	(3,475,013)
DOC - ALLEN CORRECTIONAL CENTER	(2,116,562)	909,396	(1,356,531)	(880,191)
DOC - DAVID WADE CORRECTIONAL CENTER	(3,051,095)	1,310,924	(1,955,485)	(1,268,825)
DOC - DIXON CORRECTIONAL INSTITUTE	(4,256,152)	1,828,686	(2,727,822)	(1,769,959)
DOC - ELAYN HUNT CORRECTIONAL CENTER	(4,870,123)	2,092,483	(3,121,324)	(2,025,285)
DOC - LA CORRECTIONAL INST FOR WOMEN	(2,377,167)	1,021,367	(1,523,557)	(988,567)
DOC - LOUISIANA STATE PENITENTIARY	(9,921,617)	4,262,893	(6,358,890)	(4,125,994)
DOC - PRISON ENTERPRISES	(600,137)	257,853	(384,635)	(249,572)
DOC - RAYBURN CORRECTIONAL INST	(2,733,703)	1,174,555	(1,752,065)	(1,136,835)
DOC - RAYMOND LABORDE CORRECTIONAL CENT.	(3,116,534)	1,339,041	(1,997,426)	(1,296,039)
DOE - STATE ACTIVITIES	(3,280,472)	1,409,478	(2,102,496)	(1,364,214)
DOTD - ADMINISTRATION	(2,145,961)	922,027	(1,375,374)	(892,417)
DOTD - ENGINEERING AND OPERATIONS	(35,541,952)	15,270,853	(22,779,295)	(14,780,440)
DPS - LA HIGHWAY SAFETY COMMISSION	(107,737)	46,290	(69,050)	(44,803)
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	(97,681)	41,969	(62,605)	(40,621)
DPS - LOUISIANA GAMING CONTROL BOARD	(37,486)	16,106	(24,025)	(15,589)
DPS - OFFICE OF MGT AND FINANCE	(1,139,763)	489,707	(730,488)	(473,981)
DPS - OFFICE OF MOTOR VEHICLES	(3,348,363)	1,438,648	(2,146,009)	(1,392,447)

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Remaining Amortization

June 30, 2024

Employer Name	Deferral Period			
	1	2	3	4
DPS - OFFICE OF STATE FIRE MARSHALL	\$ (2,019,915)	\$ 867,871	\$ (1,294,589)	\$ (840,000)
DPS - OFFICE OF STATE POLICE	(6,213,392)	2,669,628	(3,982,242)	(2,583,896)
DSCS - BOARD OF TAX APPEALS	(83,281)	35,782	(53,376)	(34,633)
DSCS - DIV OF ADMINISTRATIVE LAW	(724,062)	311,098	(464,061)	(301,108)
DSCS - ETHICS ADMINISTRATION	(426,563)	183,276	(273,390)	(177,390)
DSCS - STATE CIVIL SERVICE	(1,256,401)	539,822	(805,243)	(522,486)
DVA - DEPARTMENT OF VETERANS AFFAIRS	(967,063)	415,506	(619,803)	(402,162)
DVA - LOUISIANA VETERANS HOME	(641,253)	275,519	(410,987)	(266,671)
DVA - NORTHEAST LA VETERANS HOME	(831,729)	357,358	(533,065)	(345,882)
DVA - NORTHWEST LA VETERANS HOME	(856,262)	367,899	(548,789)	(356,084)
DVA - SOUTHEAST LA VETERANS HOME	(838,080)	360,087	(537,136)	(348,523)
DVA - SOUTHWEST LA VETERANS HOME	(888,890)	381,918	(569,701)	(369,653)
EAST BATON ROUGE PARISH SCHOOL BOARD	(86,868)	37,324	(55,675)	(36,125)
EAST JEFFERSON POLICE DEPT	(198,145)	85,135	(126,994)	(82,401)
EUNICE CITY COURT	(8,488)	3,647	(5,440)	(3,530)
FIFTH LA LEVEE BOARD	(98,328)	42,247	(63,020)	(40,891)
FLORIDA PARISHES JUV DETENTION CENTER	(880,698)	378,398	(564,450)	(366,246)
GREATER BATON ROUGE PORT COM	(330,583)	142,037	(211,875)	(137,476)
GREATER KROTZ SPRINGS PORT COMM	(19,866)	8,536	(12,732)	(8,261)
GREATER LAFOURCHE PORT COMMISSION	(548,614)	235,716	(351,613)	(228,146)
IBERIA PARISH GOVERNMENT	(3,377)	1,451	(2,164)	(1,404)
IBERIA PARISH SCHOOL BOARD	(12,185)	5,235	(7,809)	(5,067)
IBERVILLE PARISH SCHOOL BOARD	(20,685)	8,887	(13,257)	(8,602)
INSPIRENOLA SCHOOLS	(11,179)	4,803	(7,165)	(4,649)
JEANERETTE CITY COURT	(936)	402	(600)	(389)
JEFFERSON DAVIS PARISH	(780)	335	(500)	(324)

(Continued)



# Louisiana State Employees' Retirement System

## Schedule of Remaining Amortization

June 30, 2024

Employer Name	Deferral Period			
	1	2	3	4
JEFFERSON DAVIS PARISH SCHOOL BOARD	\$ (6,207)	\$ 2,667	\$ (3,978)	\$ (2,581)
JEFFERSON PARISH	(108,875)	46,779	(69,779)	(45,277)
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	(197,814)	84,992	(126,781)	(82,263)
JIMMY D. LONG SR. LA SCHOOL FOR MATH SCI & ART	(117,827)	50,625	(75,517)	(49,000)
JUDICIAL EXP REG PARISH OF ORLEANS	(585,460)	251,547	(375,229)	(243,469)
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	(91,048)	39,120	(58,354)	(37,863)
LA BD OF DRUG & DEVICE DISTR	(38,847)	16,691	(24,897)	(16,155)
LA BEHAVIOR ANALYST BOARD	(25,099)	10,784	(16,086)	(10,437)
LA BOARD OF PHARMACY	(319,891)	137,444	(205,022)	(133,030)
LA BOARD REGISTRATION PROF ENGINEERS	(122,116)	52,468	(78,266)	(50,783)
LA CEMETERY BOARD	(7,284)	3,129	(4,668)	(3,029)
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	(232,013)	99,686	(148,700)	(96,485)
LA ED TELEVISION AUTHORITY	(622,486)	267,456	(398,959)	(258,867)
LA HOUSE OF REPRESENTATIVES	(1,887,114)	810,812	(1,209,476)	(784,774)
LA HOUSING CORPORATION	(1,705,653)	732,846	(1,093,175)	(709,311)
LA LICENSED PROFESSIONAL COUNSELORS	(38,695)	16,626	(24,800)	(16,092)
LA MILITARY DEPT	(6,231,765)	2,677,522	(3,994,017)	(2,591,536)
LA PATIENT'S COMP FUND OVERSIGHT BOARD	(541,155)	232,511	(346,833)	(225,044)
LA RACING COMMISSION	(493,780)	212,156	(316,470)	(205,343)
LA REAL ESTATE COMM	(241,102)	103,591	(154,525)	(100,264)
LA SALES & USE TAX COMMISSION FOR REMOTE SELL.	(88,654)	38,091	(56,820)	(36,868)
LA SENATE	(1,596,248)	685,839	(1,023,056)	(663,814)
LA ST BD BARBER EXAMINERS	(27,263)	11,714	(17,473)	(11,337)
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	(45,928)	19,733	(29,436)	(19,099)
LA ST BD OF EXAMINERS OF DIET & NUTRITION	(8,605)	3,697	(5,515)	(3,579)
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	(27,348)	11,750	(17,528)	(11,373)

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Remaining Amortization

June 30, 2024

Employer Name	Deferral Period			
	1	2	3	4
LA ST BOARD OF ARCHITECTURAL EXAMINERS	\$ (41,682)	\$ 17,909	\$ (26,714)	\$ (17,334)
LA ST BOARD OF CHIROPRACTIC EXAMINERS	(23,796)	10,224	(15,251)	(9,896)
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	(101,693)	43,693	(65,176)	(42,290)
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	(14,220)	6,110	(9,114)	(5,914)
LA ST LICENSING BD OF CONTRACTORS	(513,580)	220,663	(329,160)	(213,577)
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	(33,950)	14,587	(21,759)	(14,118)
LA STATE BD OF COSMETOLOGY	(143,367)	61,599	(91,886)	(59,620)
LA STATE BD OF EMBALMERS & FUNERAL DIRS	(30,378)	13,052	(19,470)	(12,633)
LA STATE BD PRIVATE SECURITY EXAM	(49,659)	21,336	(31,827)	(20,651)
LA STATE BOARD OF DENTISTRY	(91,044)	39,118	(58,352)	(37,862)
LA STATE BOARD OF HOME INSPECTORS	(13,362)	5,741	(8,564)	(5,557)
LA STATE BOARD OF NURSING	(626,007)	268,968	(401,216)	(260,331)
LA STATE LAW INSTITUTE	(78,170)	33,586	(50,100)	(32,508)
LA STATE UNIVERSITY MEDICAL CENTER	(2,862,233)	1,229,779	(1,834,442)	(1,190,286)
LA USED MOTOR VEHICLE & PARTS	(128,831)	55,353	(82,569)	(53,575)
LA VETERINARY BOARD	(21,157)	9,090	(13,560)	(8,798)
LAFAYETTE CONSOL GOVT ADM OPERAT	(44,427)	19,088	(28,474)	(18,475)
LAFAYETTE PARISH SCHOOL BOARD	(32,328)	13,890	(20,719)	(13,444)
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	(15,546)	6,679	(9,963)	(6,465)
LAFOURCHE PARISH SCHOOL BOARD	(14,064)	6,043	(9,014)	(5,849)
LAKE PROVIDENCE PORT COMMISSION	(39,779)	17,091	(25,495)	(16,542)
LALLIE KEMP CHARITY HOSPITAL	(2,120,913)	911,265	(1,359,320)	(882,001)
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	(1,125,570)	483,609	(721,392)	(468,078)
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	(2,129,222)	914,836	(1,364,646)	(885,456)
LDH-CENTRAL LOUISIANA HUMAN SERVICES DIST.	(796,024)	342,018	(510,182)	(331,034)
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	(61,056)	26,233	(39,132)	(25,391)

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Remaining Amortization

June 30, 2024

Employer Name	Deferral Period			
	1	2	3	4
LDH-FLORIDA PARISHES HUMAN SERV AUTH.	\$ (1,921,739)	\$ 825,689	\$ (1,231,667)	\$ (799,172)
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTH.	(783,407)	336,596	(502,095)	(325,787)
LDH-JEFFERSON PARISH HUMAN SERV AUTH.	(1,396,683)	600,095	(895,152)	(580,823)
LDH-LA EMERGENCY RESPONSE NETWORK	(157,446)	67,648	(100,909)	(65,476)
LDH-MEDICAL VENDOR ADMINISTRATION	(9,265,017)	3,980,780	(5,938,067)	(3,852,941)
LDH-NORTHEAST DELTA HUMAN SERVICES AUTH.	(927,503)	398,508	(594,448)	(385,710)
LDH-NORTHWEST LA HUMAN SERVICES DIST.	(796,040)	342,024	(510,192)	(331,040)
LDH-OFF OF THE SECRETARY MGT AND FINANCE	(5,161,028)	2,217,472	(3,307,769)	(2,146,260)
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	(10,885,186)	4,676,898	(6,976,454)	(4,526,703)
LDH-OFFICE OF AGING AND ADULT SERVICES	(4,075,576)	1,751,100	(2,612,089)	(1,694,865)
LDH-OFFICE OF BEHAVIORAL HEALTH	(12,179,303)	5,232,924	(7,805,870)	(5,064,874)
LDH-OFFICE OF PUBLIC HEALTH	(13,629,600)	5,856,054	(8,735,384)	(5,667,993)
LDH-OFFICE OF THE SURGEON GENERAL	(53,110)	22,819	(34,039)	(22,086)
LDH-OFFICE ON WOMEN'S HLTH. AND COMM. HLTH.	(48,950)	21,032	(31,372)	(20,356)
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTH.	(1,457,853)	626,377	(934,356)	(606,261)
LED - OFFICE OF BUSINESS DEV	(881,380)	378,691	(564,888)	(366,530)
LED - OFFICE OF THE SECRETARY	(510,539)	219,357	(327,211)	(212,312)
LEESVILLE CITY COURT	(2,207)	948	(1,414)	(918)
LEGISLATIVE BUDGETARY CONTROL COUN	(163,716)	70,342	(104,928)	(68,083)
LEGISLATIVE FISCAL OFFICE	(282,109)	121,210	(180,807)	(117,318)
LINCOLN PARISH SCHOOL BOARD	(9,931)	4,267	(6,365)	(4,130)
LIVINGSTON PARISH COUNCIL	(1,560)	670	(1,000)	(649)
LIVINGSTON PARISH SCHOOL BOARD	(107,397)	46,144	(68,832)	(44,662)
LOUISIANA BOARD OF CPAS	(79,940)	34,347	(51,234)	(33,244)
LOUISIANA BOARD OF MASSAGE THERAPY	(20,989)	9,018	(13,452)	(8,728)
LOUISIANA DELTA COMMUNITY COLLEGE	(114,798)	49,324	(73,575)	(47,740)

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Remaining Amortization

June 30, 2024

Employer Name	Deferral Period			
	1	2	3	4
LOUISIANA DEPARTMENT OF JUSTICE	\$ (5,680,211)	\$ 2,440,543	\$ (3,640,520)	\$ (2,362,167)
LOUISIANA LEGISLATIVE AUDITOR	(3,315,240)	1,424,417	(2,124,780)	(1,378,673)
LOUISIANA LOTTERY CORPORATION	(16,365)	7,031	(10,488)	(6,805)
LOUISIANA MOTOR VEHICLE COMMISSION	(269,304)	115,708	(172,601)	(111,993)
LOUISIANA PHYSICAL THERAPY BOARD	(42,376)	18,207	(27,159)	(17,622)
LOUISIANA STATE UNIVERSITY	(11,021,644)	4,735,527	(7,063,912)	(4,583,451)
LSU MEDICAL CENTER HEALTH CARE SRV DIV	(271,238)	116,539	(173,840)	(112,797)
LSU MEDICAL CENTER IN SHREVEPORT	(1,799,451)	773,147	(1,153,291)	(748,318)
LT GOVERNORS OFFICE	(243,192)	104,489	(155,865)	(101,134)
MADISON PARISH PORT HARBOR & TERMINAL	(28,218)	12,124	(18,085)	(11,735)
MARKSVILLE CITY COURT	(10,216)	4,389	(6,547)	(4,248)
METROPOLITAN HUMAN SERVICES DISTRICT	(1,290,031)	554,271	(826,797)	(536,471)
MINDEN CITY COURT	(18,950)	8,142	(12,145)	(7,880)
MONROE CITY SCHOOL BOARD	(12,848)	5,520	(8,234)	(5,343)
MUNICIPAL FIRE & POLICE CIVIL SERVICE	(215,953)	92,786	(138,407)	(89,806)
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	(43,662)	18,760	(27,984)	(18,157)
NATCHITOCHES CANE RIVER LEVEE DISTRICT	(20,560)	8,834	(13,177)	(8,550)
NATCHITOCHES CITY COURT	(10,068)	4,326	(6,452)	(4,187)
NATCHITOCHES PARISH SCHOOL BOARD	(11,456)	4,922	(7,342)	(4,764)
NEW IBERIA CITY COURT	(12,243)	5,260	(7,847)	(5,091)
NEW ORLEANS CENTER FOR CREATIVE ARTS	(47,788)	20,532	(30,628)	(19,873)
NORTH LAFOURCHE LEVEE DISTRICT	(93,633)	40,230	(60,011)	(38,938)
NORTHSHORE CHARTER SCHOOL	(9,471)	4,069	(6,070)	(3,939)
NORTHSHORE TECH COMMUNITY COLLEGE	(220,854)	94,891	(141,548)	(91,844)
NORTHWEST LA TECHNICAL COMMUNITY COLLEGE	(85,278)	36,640	(54,656)	(35,463)
NUNEZ COMMUNITY COLLEGE	(47,721)	20,504	(30,585)	(19,845)

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# Louisiana State Employees' Retirement System

## Schedule of Remaining Amortization

June 30, 2024

Employer Name	Deferral Period			
	1	2	3	4
OFFICE OF ELDERLY AFFAIRS	\$ (672,957)	\$ 289,141	\$ (431,306)	\$ (279,855)
OFFICE OF FINANCIAL INSTITUTIONS	(958,306)	411,743	(614,190)	(398,520)
OFFICE OF HOME LAND SEC & EMERG. PREP.	(2,717,127)	1,167,433	(1,741,442)	(1,129,942)
OFFICE OF JUVENILE JUSTICE	(7,231,226)	3,106,947	(4,634,584)	(3,007,171)
OFFICE OF THE STATE PUBLIC DEFENDER	(188,355)	80,928	(120,719)	(78,329)
OPELOUSAS CITY COURT	(10,559)	4,537	(6,767)	(4,391)
ORLEANS PARISH SCHOOL BOARD	(59,602)	25,608	(38,200)	(24,786)
OUACHITA PARISH POLICE JURY	(5,350)	2,298	(3,429)	(2,225)
OUACHITA PARISH SCHOOL BOARD	(33,540)	14,411	(21,496)	(13,948)
PARISH OF ORLEANS JUDICIAL EXP JUDGES	(86,420)	37,131	(55,388)	(35,939)
PARISH OF TANGIPAHOA	(2,519)	1,082	(1,614)	(1,047)
PARISH OF TERREBONNE	(7,443)	3,198	(4,771)	(3,095)
PINEVILLE CITY COURT	(17,706)	7,607	(11,348)	(7,363)
POINT COUPEE PARISH SCHOOL BOARD	(10,422)	4,478	(6,680)	(4,334)
PONTCHARTRAIN LEVEE DISTRICT	(370,471)	159,175	(237,439)	(154,064)
PORT OF LAKE CHARLES	(1,066,865)	458,386	(683,767)	(443,665)
PUBLIC SERVICE COMMISSION	(671,588)	288,553	(430,429)	(279,286)
RAPIDES PARISH HOUSING AUTHORITY	(51,628)	22,182	(33,089)	(21,470)
RAPIDES PARISH POLICE JURY	(11,569)	4,971	(7,415)	(4,811)
RAPIDES PARISH SCHOOL BOARD	(220,273)	94,642	(141,176)	(91,602)
RAYNE CITY COURT	(6,430)	2,763	(4,121)	(2,674)
RECOVERY SCHOOL DISTRICT	(81,148)	34,866	(52,009)	(33,746)
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	(140,665)	60,438	(90,154)	(58,497)
REGIONAL PLANNING COMMISSION	(276,194)	118,669	(177,016)	(114,858)
REGIONAL TRANSIT AUTHORITY	-	-	-	-
RIVER PARISHES COMMUNITY COLLEGE	(114,271)	49,098	(73,238)	(47,521)

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Remaining Amortization

June 30, 2024

Employer Name	Deferral Period			
	1	2	3	4
RUSTON CITY COURT	\$ (16,719)	\$ 7,184	\$ (10,716)	\$ (6,953)
SABINE RIVER AUTHORITY	(329,187)	141,437	(210,980)	(136,895)
SCHOOL EMPLOYEES RETIREMENT SYSTEM	(22,669)	9,740	(14,529)	(9,427)
SECRETARY OF STATE'S OFFICE	(3,329,995)	1,430,756	(2,134,236)	(1,384,808)
SOUTH LAFOURCHE LEVEE DISTRICT	(151,637)	65,152	(97,186)	(63,059)
SOUTH LOUISIANA COMMUNITY COLLEGE	(348,874)	149,896	(223,598)	(145,082)
SOUTH TANGIPAHOA PARISH PORT COMMISSION	(21,219)	9,117	(13,600)	(8,824)
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	(2,338,929)	1,004,937	(1,499,049)	(972,665)
SOUTHERN UNIVERSITY	(2,880,910)	1,237,803	(1,846,412)	(1,198,053)
SOWELA TECHNICAL COMMUNITY COLLEGE	(134,305)	57,705	(86,078)	(55,852)
SPRINGHILL CITY COURT	(3,073)	1,320	(1,969)	(1,278)
SSC - ECOLE POINTE-AU-CHIEN	(21,469)	9,224	(13,759)	(8,928)
SSC - SPECIAL SCHOOL DISTRICT	(766,021)	329,126	(490,952)	(318,557)
ST BERNARD PARISH SCHOOL BOARD	-	-	-	-
ST BERNARD PORT HARBOR & TERM DIST	(220,055)	94,548	(141,036)	(91,512)
ST CHARLES PARISH PUBLIC SCHOOLS	(9,997)	4,295	(6,407)	(4,157)
ST JAMES PARISH SCHOOL BOARD	(15,183)	6,524	(9,731)	(6,314)
ST LANDRY PARISH GOVERNMENT	(4,254)	1,828	(2,726)	(1,769)
ST LANDRY PARISH SCHOOL BOARD	(42,126)	18,100	(26,999)	(17,519)
ST MARTIN PARISH POLICE JURY	(1,236)	531	(792)	(514)
ST MARTIN PARISH SCHOOL BOARD	(26,159)	11,239	(16,766)	(10,879)
ST TAMMANY PARISH GOVERNMENT	(643)	276	(412)	(268)
ST TAMMANY PARISH SCHOOL BOARD	(87,215)	37,473	(55,898)	(36,269)
ST. HELENA PARISH SCHOOL BOARD	-	-	-	-
ST. MARY PARISH SCHOOL BOARD	(27,988)	12,025	(17,938)	(11,639)
STATE PLUMBING BOARD	(44,926)	19,303	(28,793)	(18,683)

(Continued)



# Louisiana State Employees' Retirement System

## Schedule of Remaining Amortization

June 30, 2024

Employer Name	Deferral Period			
	1	2	3	4
STATE POLICE COMMISSION	\$ (60,546)	\$ 26,014	\$ (38,804)	\$ (25,178)
STATE POLICE RETIREMENT SYSTEM	(80,170)	34,446	(51,382)	(33,339)
SUPREME COURT OF LA	(12,571,715)	5,401,526	(8,057,372)	(5,228,062)
TANGIPAOHA PARISH SCHOOL SYSTEM	(106,949)	45,951	(68,545)	(44,476)
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	(868,708)	373,246	(556,766)	(361,260)
TENSAS BASIN LEVEE DISTRICT	(205,600)	88,338	(131,772)	(85,501)
TERREBONNE LEVEE & CONSERVATION DISTRICT	(219,809)	94,442	(140,878)	(91,410)
TERREBONNE PARISH SCHOOL BOARD	(45,148)	19,398	(28,936)	(18,775)
THE CITY OF VILLE PLATTE	(10,524)	4,522	(6,745)	(4,376)
THE PORT OF SOUTH LOUISIANA	(484,738)	208,271	(310,675)	(201,583)
THRIVE ACADEMY	(32,569)	13,994	(20,874)	(13,544)
TOWN OF BUNKIE	(2,133)	916	(1,367)	(887)
TOWN OF SORRENTO	(522)	224	(335)	(217)
TOWN OF VIDALIA	(16,326)	7,014	(10,463)	(6,789)
TREASURY DEPARTMENT	(657,325)	282,424	(421,288)	(273,355)
UNIVERSITY OF LOUISIANA	(12,592,294)	5,410,369	(8,070,561)	(5,236,620)
VERMILION PARISH POLICE JURY	(2,792)	1,200	(1,789)	(1,161)
VERMILION PARISH SCHOOL BOARD	(11,736)	5,043	(7,522)	(4,881)
VERNON PARISH SCHOOL BOARD	(2,936)	1,261	(1,882)	(1,221)
WARE YOUTH CENTER	(458,111)	196,831	(293,609)	(190,510)
WARREN EASTON CHARTER HIGH SCHOOL	-	-	-	-
WASHINGTON PARISH POLICE JURY	(4,765)	2,047	(3,054)	(1,981)
WASHINGTON PARISH SCHOOL SYSTEM	(6,180)	2,655	(3,961)	(2,570)
WEBSTER PARISH POLICE JURY	(1,930)	829	(1,237)	(803)
WEBSTER PARISH SCHOOL BOARD	(4,496)	1,932	(2,881)	(1,870)
WEST BATON ROUGE PARISH COUNCIL	(3,556)	1,528	(2,279)	(1,479)

(Continued)



# Louisiana State Employees' Retirement System

## Schedule of Remaining Amortization

June 30, 2024

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
WEST FELICIANA PARISH SCHOOL BOARD	\$ (11,479)	\$ 4,932	\$ (7,357)	\$ (4,774)
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	(472,343)	202,946	(302,731)	(196,428)
WINN PARISH POLICE JURY	(429)	184	(275)	(178)
WINN PARISH SCHOOL BOARD	(8,937)	3,840	(5,728)	(3,716)
WINNFIELD CITY COURT	(1,856)	797	(1,190)	(772)
WINNSBORO CITY COURT	(3,755)	1,613	(2,407)	(1,561)
WLF - OFFICE OF FISHERIES	(2,109,649)	906,426	(1,352,101)	(877,317)
WLF - OFFICE OF MGT AND FINANCE	(491,507)	211,180	(315,013)	(204,398)
WLF - OFFICE OF THE SECRETARY	(3,483,830)	1,496,852	(2,232,831)	(1,448,783)
WLF - OFFICE OF WILDLIFE	(2,068,178)	888,607	(1,325,521)	(860,071)
WORKFORCE SUPPORT AND TRAINING	(6,918,146)	2,972,431	(4,433,928)	(2,876,974)
ZACHARY CITY COURT	(16,938)	7,277	(10,856)	(7,044)
ZACHARY SCHOOL BOARD	(16,641)	7,150	(10,666)	(6,920)
<b>Total</b>	<b>\$ (389,911,766)</b>	<b>\$ 167,528,358</b>	<b>\$ (249,899,409)</b>	<b>\$ (162,148,345)</b>

# Louisiana State Employees' Retirement System

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

June 30, 2024

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	
15TH JUDICIAL DISTRICT COURT	\$ 469	\$ 13	\$ -	\$ -	-
17TH JUDICIAL DIST COURT	(288,960)	(7,907)	-	-	-
18TH JUDICIAL DISTRICT	7,095	194	-	-	-
19TH JUDICIAL DIST COURT	1,669,500	45,684	-	-	-
20TH JUDICIAL DISTRICT COURT	15,328	419	-	-	-
24TH JUDICIAL DIST CT JEFFERSON PARISH	(109,975)	(3,009)	-	-	-
2ND JUDICIAL DISTRICT COURT DIVISION A	(10,844)	(297)	-	-	-
2ND JUDICIAL DISTRICT COURT DIVISION B	(16,265)	(445)	-	-	-
2ND JUDICIAL DISTRICT COURT DIVISION C	4,217	115	-	-	-
3RD CIRCUIT COURT OF APPEAL	(456,432)	(12,490)	-	-	-
3RD JUDICIAL DISTRICT COURT	(26,573)	(727)	-	-	-
4TH DISTRICT COURT JUDGES OFFICE	(192,305)	(5,262)	-	-	-
5TH CIRCUIT COURT OF APPEAL	(207,767)	(5,685)	-	-	-
ACADIA PARISH POLICE JURY	(3,213)	(88)	-	-	-
ACADIA PARISH SCHOOL BOARD	(1,540)	(42)	-	-	-
ALGIERS CHARTER SCHOOLS ASSOCIATION	(11,714)	(321)	-	-	-
ALLEN PARISH POLICE JURY	(1,473)	(40)	-	-	-
ALLEN PARISH SCHOOL BOARD	254,019	6,951	-	-	-
AMITE RIVER BASIN WATER DIST	1,673	46	-	-	-
ASCENSION PARISH POLICE JURY	(6,894)	(189)	-	-	-
ASCENSION PARISH SCHOOL BOARD	(298,130)	(8,158)	-	-	-
ATCHAFALAYA LEVEE DISTRICT	(94,713)	(2,592)	-	-	-
AVOYELLES PARISH POLICE JURY	(870)	(24)	-	-	-

(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, 2024

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
AVOUELLES PARISH SCHOOL BOARD	\$ (155,424)	\$ (4,253)	\$ -
BATON ROUGE COMMUNITY COLLEGE	(216,803)	(5,933)	-
BD EX SPEECH PATHOLOGY & AUDIOLOGY	(7,162)	(196)	-
BD OF COMMISSIONERS PORT OF NEW ORLEANS	(517,611)	(14,164)	-
BD OF ELEM AND SECONDARY ED	(12,985)	(355)	-
BD OF EXAMINERS OF CERTIFIED SHORTHAND	(9,773)	(267)	-
BEEKMAN CHARTER SCHOOL	(10,174)	(278)	-
BIENVILLE PARISH SCHOOL DISTRICT	3,012	82	-
BOARD OF EXAMINERS OF NURSING FACILITIES ADM.	(2,075)	(57)	-
BOARD OF MEDICAL EXAMINERS	(172,559)	(4,722)	-
BOARD OF REGENTS	(2,049,960)	(56,095)	-
BOSSIER CITY COURT	2,544	70	-
BOSSIER PARISH COMMUNITY COLLEGE	(455,562)	(12,466)	-
BOSSIER PARISH SCHOOL BOARD	48,126	1,317	-
CADDO LEVEE DISTRICT	156,093	4,271	-
CADDO PARISH SCHOOL BOARD	177,178	4,848	-
CALCASIEU PARISH POLICE JURY	(3,748)	(103)	-
CALCASIEU PARISH SCHOOL BOARD	163,657	4,478	-
CAPITOL AREA GROUNDWATER COMMISSION	(361,049)	(9,880)	-
CENTRAL LA TECH COMMUNITY COLLEGE	27,443	751	-
CITY COURT OF ABBEVILLE	(2,811)	(77)	-
CITY COURT OF BAKER	(299,669)	(8,200)	-
CITY COURT OF BASTROP	(5,288)	(145)	-

(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, 2024

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	\$ (2,276)	\$ (62)	\$ -
CITY COURT OF CROWLEY	(2,343)	(64)	-
CITY COURT OF DENHAM SPRINGS	36,011	985	-
CITY COURT OF FRANKLIN	1,673	46	-
CITY COURT OF HAMMOND	(5,957)	(163)	-
CITY COURT OF HOUMA	(9,438)	(258)	-
CITY COURT OF JENNINGS	(134)	(4)	-
CITY COURT OF LAKE CHARLES	(23,896)	(654)	-
CITY COURT OF MORGAN CITY	13,186	361	-
CITY COURT OF OAKDALE	8,099	222	-
CITY COURT OF PLAQUEMINE	(47,591)	(1,302)	-
CITY COURT OF PORT ALLEN CIVIL FEES	6,493	178	-
CITY COURT OF SLIDELL	(15,328)	(419)	-
CITY COURT OF SULPHUR	(2,677)	(73)	-
CITY COURT OF THIBODAUX	(11,245)	(308)	-
CITY COURT OF VILLE PLATTE CIVIL DIV	15,395	421	-
CITY COURT OF WEST MONROE	(85,744)	(2,346)	-
CITY OF ABBEVILLE	(535)	(15)	-
CITY OF ALEXANDRIA	(13,454)	(368)	-
CITY OF BAKER	(81,795)	(2,238)	-
CITY OF BAKER SCHOOL BOARD	(156,963)	(4,295)	-
CITY OF BASTROP	(1,272)	(35)	-
CITY OF BATON ROUGE	19,411	531	-

(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, 2024

Employer Name	Change in NPL due to Change in Proportion	NPL	Change in Deferred Outflow due to Change in Proportion	Deferred	Change in Inflow due to Change in Proportion
CITY OF BOGALUSA	\$ 10,977	\$	300	\$	-
CITY OF BOSSIER	(4,418)		(121)		-
CITY OF BREAUX BRIDGE	(14,793)		(405)		-
CITY OF CROWLEY	(1,606)		(44)		-
CITY OF DENHAM SPRINGS	(1,473)		(40)		-
CITY OF DONALDSONVILLE	(870)		(24)		-
CITY OF EUNICE	(2,811)		(77)		-
CITY OF FRANKLIN	(2,410)		(66)		-
CITY OF GONZALES	(870)		(24)		-
CITY OF JEANERETTE	(2,544)		(70)		-
CITY OF JENNINGS	8,902		244		-
CITY OF KAPLAN	(6,560)		(180)		-
CITY OF LAKE CHARLES	(4,351)		(119)		-
CITY OF MANDEVILLE	(4,083)		(112)		-
CITY OF MARKSVILLE	(669)		(18)		-
CITY OF MINDEN	736		20		-
CITY OF MONROE	264,528		7,239		-
CITY OF MORGAN CITY	(2,008)		(55)		-
CITY OF NEW IBERIA	(10,174)		(278)		-
CITY OF OAKDALE	(2,276)		(62)		-
CITY OF OPELOUSAS	(1,941)		(53)		-
CITY OF PINEVILLE	(2,410)		(66)		-
CITY OF PLAQUEMINE	(127,980)		(3,502)		-

(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, 2024

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	Inflow due to Change in Proportion
CITY OF PORT ALLEN	\$ (1,473)	\$ (40)	\$ (40)	\$ -		
CITY OF RAYNE	(2,744)	(75)	(75)	-		
CITY OF RUSTON	(1,740)	(48)	(48)	-		
CITY OF SHREVEPORT	(41,098)	(1,125)	(1,125)	-		
CITY OF SLIDELL	(870)	(24)	(24)	-		
CITY OF SULPHUR	(1,205)	(33)	(33)	-		
CITY OF THIBODAUX	(8,568)	(234)	(234)	-		
CITY OF WEST MONROE	(173,162)	(4,738)	(4,738)	-		
CITY OF WINNFIELD	(268)	(7)	(7)	-		
CITY OF ZACHARY	(1,071)	(29)	(29)	-		
CLAIBORNE PARISH SCHOOL BOARD	(67,069)	(1,835)	(1,835)	-		
COASTAL PROTECTION & RESTORATION AUTH.	(2,784,842)	(76,204)	(76,204)	-		
COMMISSION OF LAW ENFORCEMENT LCLE	201,944	5,526	5,526	-		
COURT OF APPEAL FIRST CIRCUIT	333,605	9,129	9,129	-		
COURT OF APPEALS FOURTH CIRCUIT	(986,760)	(27,002)	(27,002)	-		
COURT OF APPEALS SECOND CIRCUIT	(440,702)	(12,059)	(12,059)	-		
CRIMINAL DISTRICT COURT	731,201	20,008	20,008	-		
CRT - OFFICE OF CULTURAL DEVELOPMENT	104,553	2,861	2,861	-		
CRT - OFFICE OF STATE LIBRARY	595,255	16,288	16,288	-		
CRT - OFFICE OF STATE MUSEUM	225,438	6,169	6,169	-		
CRT - OFFICE OF STATE PARKS	545,523	14,928	14,928	-		
CRT - OFFICE OF THE SECRETARY	388,760	10,638	10,638	-		
CRT - OFFICE OF TOURISM	350,540	9,592	9,592	-		

(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, 2024

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	
CUSTODIAN OF NOTARIAL ARCHIVES	\$ (390,099)	\$ (10,675)	\$ -	-
DELGADO COLLEGE	(997,068)	(27,284)	-	-
DENR - OFFICE OF CONSERVATION	117,873	3,225	-	-
DENR - OFFICE OF THE SECRETARY	6,250,149	171,028	-	-
DEPARTMENT OF CHILDREN AND FAMILY SERV.	(28,265,365)	(773,449)	-	-
DEPARTMENT OF INSURANCE	250,137	6,845	-	-
DEPT ENVIRONMENTAL QUALITY	(5,029,852)	(137,636)	-	-
DEPT OF AGRICULTURE AND FORESTRY	1,065,744	29,163	-	-
DEPT OF FINANCE CITY OF NEW ORLEANS	253,618	6,940	-	-
DEPT OF REVENUE & TAXATION	757,172	20,719	-	-
DESOTO PARISH SCHOOL BOARD	(49,064)	(1,343)	-	-
DOA - DIVISION OF ADMINISTRATION	2,865,031	78,398	-	-
DOA - EXECUTIVE OFFICE	1,713,142	46,878	-	-
DOA - FEDERAL PROPERTY ASSISTANCE	(424,370)	(11,612)	-	-
DOA - LA PROPERTY ASSISTANCE AGENCY	142,572	3,901	-	-
DOA - LOUISIANA TAX COMMISSION	(73,963)	(2,024)	-	-
DOA - MENTAL HEALTH ADVOCACY SERVICE	436,418	11,942	-	-
DOA - OFFICE OF AIRCRAFT SERVICES	162,385	4,443	-	-
DOA - OFFICE OF GROUP BENEFITS	505,763	13,840	-	-
DOA - OFFICE OF RISK MANAGEMENT	524,706	14,358	-	-
DOA - OFFICE OF ST PROCUREMENT	(919,624)	(25,164)	-	-
DOA - OFFICE OF TECHNOLOGY SERVICES	(4,189,145)	(114,631)	-	-
DOA - OFFICE OF THE INSPECTOR GENERAL	(256,228)	(7,011)	-	-

(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, 2024

Employer Name	Change in NPL		Change in Deferred		Change in Inflow due to
	due to Change in Proportion	due to Change in Proportion	Outflow due to Change in Proportion	Outflow due to Change in Proportion	
DOC - ADMINISTRATION	\$ 2,402,307	\$ 65,736	\$ -	\$ -	
DOC - ADULT PROBATION AND PAROLE	6,516,485	178,316	-	-	
DOC - ALLEN CORRECTIONAL CENTER	1,030,536	28,199	-	-	
DOC - DAVID WADE CORRECTIONAL CENTER	(1,127,324)	(30,848)	-	-	
DOC - DIXON CORRECTIONAL INSTITUTE	2,105,449	57,613	-	-	
DOC - ELAYN HUNT CORRECTIONAL CENTER	1,101,353	30,137	-	-	
DOC - LA CORRECTIONAL INST FOR WOMEN	(281,530)	(7,704)	-	-	
DOC - LOUISIANA STATE PENITENTIARY	(3,848,846)	(105,319)	-	-	
DOC - PRISON ENTERPRISES	435,213	11,909	-	-	
DOC - RAYBURN CORRECTIONAL INST	1,063,535	29,102	-	-	
DOC - RAYMOND LABORDE CORRECTIONAL CENT.	(1,068,622)	(29,242)	-	-	
DOE - STATE ACTIVITIES	2,023,654	55,375	-	-	
DOTD - ADMINISTRATION	(1,867,160)	(51,093)	-	-	
DOTD - ENGINEERING AND OPERATIONS	8,064,705	220,688	-	-	
DPS - LA HIGHWAY SAFETY COMMISSION	(620,289)	(16,974)	-	-	
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	189,561	5,187	-	-	
DPS - LOUISIANA GAMING CONTROL BOARD	(8,835)	(242)	-	-	
DPS - OFFICE OF MGT AND FINANCE	935,019	25,586	-	-	
DPS - OFFICE OF MOTOR VEHICLES	(5,692,578)	(155,771)	-	-	
DPS - OFFICE OF STATE FIRE MARSHALL	1,328,799	36,361	-	-	
DPS - OFFICE OF STATE POLICE	(432,870)	(11,845)	-	-	
DSCS - BOARD OF TAX APPEALS	244,648	6,695	-	-	
DSCS - DIV OF ADMINISTRATIVE LAW	(125,102)	(3,423)	-	-	

(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, 2024

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	Outflow due to Change in Proportion	
DSCS - ETHICS ADMINISTRATION	\$ (220,485)	\$ (6,033)	\$ -	-
DSCS - STATE CIVIL SERVICE	229,655	6,284	-	-
DVA - DEPARTMENT OF VETERANS AFFAIRS	(516,272)	(14,127)	-	-
DVA - LOUISIANA VETERANS HOME	(358,238)	(9,803)	-	-
DVA - NORTHEAST LA VETERANS HOME	722,566	19,772	-	-
DVA - NORTHWEST LA VETERANS HOME	931,271	25,483	-	-
DVA - SOUTHEAST LA VETERANS HOME	1,266,349	34,652	-	-
DVA - SOUTHWEST LA VETERANS HOME	2,483,031	67,945	-	-
EAST BATON ROUGE PARISH SCHOOL BOARD	(124,232)	(3,399)	-	-
EAST JEFFERSON POLICE DEPT	(620,423)	(16,977)	-	-
EUNICE CITY COURT	(60,443)	(1,654)	-	-
FIFTH LA LEVEE BOARD	146,053	3,997	-	-
FLORIDA PARISHES JUV DETENTION CENTER	(1,148,141)	(31,418)	-	-
GREATER BATON ROUGE PORT COM	(252,279)	(6,903)	-	-
GREATER KROTZ SPRINGS PORT COMM	(12,316)	(337)	-	-
GREATER LAFOURCHE PORT COMMISSION	72,491	1,984	-	-
IBERIA PARISH GOVERNMENT	(2,410)	(66)	-	-
IBERIA PARISH SCHOOL BOARD	(193,309)	(5,290)	-	-
IBERVILLE PARISH SCHOOL BOARD	(26,774)	(733)	-	-
INSPIRENOLA SCHOOLS	(13,789)	(377)	-	-
JEANERETTE CITY COURT	5,690	156	-	-
JEFFERSON DAVIS PARISH	(268)	(7)	-	-
JEFFERSON DAVIS PARISH SCHOOL BOARD	(6,225)	(170)	-	-

(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, 2024

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	
JEFFERSON PARISH	\$ 426,779	\$ 11,678	\$ -	-
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	693,450	18,975	-	-
JIMMY D. LONG SR. LA SCHOOL FOR MATH SCI & ART	66,668	1,824	-	-
JUDICIAL EXP REG PARISH OF ORLEANS	(697,934)	(19,098)	-	-
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	(409,510)	(11,206)	-	-
LA BD OF DRUG & DEVICE DISTR	(15,395)	(421)	-	-
LA BEHAVIOR ANALYST BOARD	25,837	707	-	-
LA BOARD OF PHARMACY	40,295	1,103	-	-
LA BOARD REGISTRATION PROF ENGINEERS	216,603	5,927	-	-
LA CEMETERY BOARD	(368,613)	(10,087)	-	-
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	(246,054)	(6,733)	-	-
LA ED TELEVISION AUTHORITY	237,687	6,504	-	-
LA HOUSE OF REPRESENTATIVES	(1,301,423)	(35,612)	-	-
LA HOUSING CORPORATION	284,140	7,775	-	-
LA LICENSED PROFESSIONAL COUNSELORS	13,655	374	-	-
LA MILITARY DEPT	1,787,373	48,909	-	-
LA PATIENT'S COMP FUND OVERSIGHT BOARD	(288,424)	(7,892)	-	-
LA RACING COMMISSION	186,816	5,112	-	-
LA REAL ESTATE COMM	727,118	19,897	-	-
LA SALES & USE TAX COMMISSION FOR REMOTE SELL.	399,336	10,927	-	-
LA SENATE	2,017,496	55,206	-	-
LA ST BD BARBER EXAMINERS	68,140	1,865	-	-
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	131,260	3,592	-	-

(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, 2024

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	
LA ST BD OF EXAMINERS OF DIET & NUTRITION	\$ (3,012)	\$ (82)	\$ -	\$ -	
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	(13,923)	(381)	-	-	
LA ST BOARD OF ARCHITECTURAL EXAMINERS	(16,667)	(456)	-	-	
LA ST BOARD OF CHIROPRACTIC EXAMINERS	(24,967)	(683)	-	-	
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	(766,342)	(20,970)	-	-	
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	(14,860)	(407)	-	-	
LA ST LICENSING BD OF CONTRACTORS	427,716	11,704	-	-	
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	199,802	5,467	-	-	
LA STATE BD OF COSMETOLOGY	(205,224)	(5,616)	-	-	
LA STATE BD OF EMBALMERS & FUNERAL DIRS	(65,597)	(1,795)	-	-	
LA STATE BD PRIVATE SECURITY EXAM	344,114	9,416	-	-	
LA STATE BOARD OF DENTISTRY	61,313	1,678	-	-	
LA STATE BOARD OF HOME INSPECTORS	(2,410)	(66)	-	-	
LA STATE BOARD OF NURSING	132,063	3,614	-	-	
LA STATE LAW INSTITUTE	(53,615)	(1,467)	-	-	
LA STATE UNIVERSITY MEDICAL CENTER	(676,381)	(18,508)	-	-	
LA USED MOTOR VEHICLE & PARTS	(236,549)	(6,473)	-	-	
LA VETERINARY BOARD	111,916	3,062	-	-	
LAFAYETTE CONSOL GOVT ADM OPERAT	387,823	10,612	-	-	
LAFAYETTE PARISH SCHOOL BOARD	208,169	5,696	-	-	
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	(16,265)	(445)	-	-	
LAFOURCHE PARISH SCHOOL BOARD	60,443	1,654	-	-	
LAKE PROVIDENCE PORT COMMISSION	(33,267)	(910)	-	-	

(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, 2024

Employer Name	Change in NPL		Change in Deferred		Change in Inflow due to
	due to Change in Proportion	due to Change in Proportion	Outflow due to Change in Proportion	Outflow due to Change in Proportion	
LALLIE KEMP CHARITY HOSPITAL	\$ 520,489	\$ 14,243	\$ -	\$ -	
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	511,720	14,003	-	-	
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	(900,748)	(24,648)	-	-	
LDH-CENTRAL LOUISIANA HUMAN SERVICES DIST.	(1,044,994)	(28,595)	-	-	
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	(138,556)	(3,791)	-	-	
LDH-FLORIDA PARISHES HUMAN SERV AUTH.	1,506,379	41,220	-	-	
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTH.	(678,322)	(18,562)	-	-	
LDH-JEFFERSON PARISH HUMAN SERV AUTH.	(1,668,496)	(45,656)	-	-	
LDH-LA EMERGENCY RESPONSE NETWORK	(55,623)	(1,522)	-	-	
LDH-MEDICAL VENDOR ADMINISTRATION	(2,578,146)	(70,548)	-	-	
LDH-NORTHEAST DELTA HUMAN SERVICES AUTH.	(871,564)	(23,849)	-	-	
LDH-NORTHWEST LA HUMAN SERVICES DIST.	(907,910)	(24,844)	-	-	
LDH-OFF OF THE SECRETARY MGT AND FINANCE	(8,062,757)	(220,628)	-	-	
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	(4,232,050)	(115,805)	-	-	
LDH-OFFICE OF AGING AND ADULT SERVICES	4,281,114	117,148	-	-	
LDH-OFFICE OF BEHAVIORAL HEALTH	5,718,549	156,481	-	-	
LDH-OFFICE OF PUBLIC HEALTH	(4,361,436)	(119,346)	-	-	
LDH-OFFICE OF THE SURGEON GENERAL	911,726	24,948	-	-	
LDH-OFFICE ON WOMEN'S HLTH. AND COMM. HLTH.	(88,355)	(2,418)	-	-	
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTH.	431,063	11,796	-	-	
LED - OFFICE OF BUSINESS DEV	(1,468,761)	(40,191)	-	-	
LED - OFFICE OF THE SECRETARY	(161,850)	(4,429)	-	-	
LEESVILLE CITY COURT	(1,138)	(31)	-	-	

(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, 2024

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred	
		Outflow due to Change in Proportion	Inflow due to Change in Proportion
LEGISLATIVE BUDGETARY CONTROL COUNCIL	\$ 427,315	\$ 11,693	\$ -
LEGISLATIVE FISCAL OFFICE	421,692	11,539	-
LINCOLN PARISH SCHOOL BOARD	12,249	335	-
LIVINGSTON PARISH COUNCIL	(469)	(13)	-
LIVINGSTON PARISH SCHOOL BOARD	(240,632)	(6,585)	-
LOUISIANA BOARD OF CPAS	306,831	8,396	-
LOUISIANA BOARD OF MASSAGE THERAPY	(61,714)	(1,689)	-
LOUISIANA DELTA COMMUNITY COLLEGE	(532,671)	(14,576)	-
LOUISIANA DEPARTMENT OF JUSTICE	(9,908,296)	(271,129)	-
LOUISIANA LEGISLATIVE AUDITOR	2,827,748	77,378	-
LOUISIANA LOTTERY CORPORATION	(5,690)	(156)	-
LOUISIANA MOTOR VEHICLE COMMISSION	1,001,887	27,415	-
LOUISIANA PHYSICAL THERAPY BOARD	4,485	123	-
LOUISIANA STATE UNIVERSITY	3,452,455	94,472	-
LSU MEDICAL CENTER HEALTH CARE SRV DIV	139,895	3,828	-
LSU MEDICAL CENTER IN SHREVEPORT	(2,863,358)	(78,352)	-
LT GOVERNORS OFFICE	207,031	5,665	-
MADISON PARISH PORT HARBOR & TERMINAL	27,644	756	-
MARKSVILLE CITY COURT	11,245	308	-
METROPOLITAN HUMAN SERVICES DISTRICT	245,519	6,718	-
MINDEN CITY COURT	14,994	410	-
MONROE CITY SCHOOL BOARD	(88,488)	(2,421)	-
MUNICIPAL FIRE & POLICE CIVIL SERVICE	(563,997)	(15,433)	-

(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, 2024

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	
	\$		\$		\$	
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	1,473	40				
NATCHITOCHES CANE RIVER LEVEE DISTRICT	(142,974)	(3,912)				
NATCHITOCHES CITY COURT	(54,285)	(1,485)				
NATCHITOCHES PARISH SCHOOL BOARD	(9,572)	(262)				
NEW IBERIA CITY COURT	(102,679)	(2,810)				
NEW ORLEANS CENTER FOR CREATIVE ARTS	(174,835)	(4,784)				
NORTH LAFOURCHE LEVEE DISTRICT	99,064	2,711				
NORTHSHORE CHARTER SCHOOL	3,347	92				
NORTHSHORE TECH COMMUNITY COLLEGE	(231,328)	(6,330)				
NORTHWEST LA TECHNICAL COMMUNITY COLLEGE	(37,618)	(1,029)				
NUNEZ COMMUNITY COLLEGE	(176,776)	(4,837)				
OFFICE OF ELDERLY AFFAIRS	414,196	11,334				
OFFICE OF FINANCIAL INSTITUTIONS	1,095,798	29,985				
OFFICE OF HOME LAND SEC & EMERG. PREP.	6,963,010	190,535				
OFFICE OF JUVENILE JUSTICE	12,896,555	352,899				
OFFICE OF THE STATE PUBLIC DEFENDER	(156,294)	(4,277)				
OPELOUSAS CITY COURT	(3,213)	(88)				
ORLEANS PARISH SCHOOL BOARD	271,891	7,440				
OUACHITA PARISH POLICE JURY	(3,815)	(104)				
OUACHITA PARISH SCHOOL BOARD	(15,596)	(427)				
PARISH OF ORLEANS JUDICIAL EXP JUDGES	377,113	10,319				
PARISH OF TANGIPAHOA	(1,740)	(48)				
PARISH OF TERREBONNE	(2,677)	(73)				

(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, 2024

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred	
		Outflow due to Change in Proportion	Inflow due to Change in Proportion
PINEVILLE CITY COURT	\$ (12,584)	\$ (344)	\$ -
POINT COUPEE PARISH SCHOOL BOARD	(11,513)	(315)	-
PONTCHARTRAIN LEVEE DISTRICT	185,545	5,077	-
PORT OF LAKE CHARLES	1,295,666	35,454	-
PUBLIC SERVICE COMMISSION	(1,358,585)	(37,176)	-
RAPIDES PARISH HOUSING AUTHORITY	63,722	1,744	-
RAPIDES PARISH POLICE JURY	8,501	233	-
RAPIDES PARISH SCHOOL BOARD	273,832	7,493	-
RAYNE CITY COURT	(4,552)	(125)	-
RECOVERY SCHOOL DISTRICT	(773,437)	(21,164)	-
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	124,299	3,401	-
REGIONAL PLANNING COMMISSION	422,763	11,568	-
REGIONAL TRANSIT AUTHORITY	(495,120)	(13,548)	-
RIVER PARISHES COMMUNITY COLLEGE	181,194	4,958	-
RUSTON CITY COURT	(5,020)	(137)	-
SABINE RIVER AUTHORITY	882,006	24,135	-
SCHOOL EMPLOYEES RETIREMENT SYSTEM	11,848	324	-
SECRETARY OF STATE'S OFFICE	3,423,003	93,667	-
SOUTH LAFOURCHE LEVEE DISTRICT	(143,242)	(3,920)	-
SOUTH LOUISIANA COMMUNITY COLLEGE	(690,839)	(18,904)	-
SOUTH TANGIPAHOA PARISH PORT COMMISSION	669	18	-
SOUTHEAST LA FLOOD PROTECTION AUTH. EAST	3,617,384	98,986	-
SOUTHERN UNIVERSITY	3,204,125	87,677	-

(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, 2024

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
SOWELA TECHNICAL COMMUNITY COLLEGE	\$ (472,028)	\$ (12,916)	\$ -	-	-
SPRINGHILL CITY COURT	(15,328)	(419)	-	-	-
SSC - ECOLE POINTE-AU-CHIEN	368,546	10,085	-	-	-
SSC - SPECIAL SCHOOL DISTRICT	(448,667)	(12,277)	-	-	-
ST BERNARD PARISH SCHOOL BOARD	(162,318)	(4,442)	-	-	-
ST BERNARD PORT HARBOR & TERM DIST	(2,544)	(70)	-	-	-
ST CHARLES PARISH PUBLIC SCHOOLS	1,406	38	-	-	-
ST JAMES PARISH SCHOOL BOARD	177,379	4,854	-	-	-
ST LANDRY PARISH GOVERNMENT	(2,142)	(59)	-	-	-
ST LANDRY PARISH SCHOOL BOARD	6,560	180	-	-	-
ST MARTIN PARISH POLICE JURY	(335)	(9)	-	-	-
ST MARTIN PARISH SCHOOL BOARD	(67,538)	(1,848)	-	-	-
ST TAMMANY PARISH GOVERNMENT	(469)	(13)	-	-	-
ST TAMMANY PARISH SCHOOL BOARD	(699,808)	(19,149)	-	-	-
ST. HELENA PARISH SCHOOL BOARD	(148,329)	(4,059)	-	-	-
ST. MARY PARISH SCHOOL BOARD	(26,439)	(723)	-	-	-
STATE PLUMBING BOARD	12,651	346	-	-	-
STATE POLICE COMMISSION	(33,468)	(916)	-	-	-
STATE POLICE RETIREMENT SYSTEM	(33,735)	(923)	-	-	-
SUPREME COURT OF LA	4,790,826	131,095	-	-	-
TANGIPAOHA PARISH SCHOOL SYSTEM	74,700	2,044	-	-	-
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	745,592	20,402	-	-	-
TENSAS BASIN LEVEE DISTRICT	68,274	1,868	-	-	-

(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, 2024

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	
TERREBONNE LEVEE & CONSERVATION DISTRICT	\$ 320,754	\$ 8,777	\$ -	-
TERREBONNE PARISH SCHOOL BOARD	47,122	1,289	-	-
THE CITY OF VILLE PLATTE	(7,430)	(203)	-	-
THE PORT OF SOUTH LOUISIANA	(469,082)	(12,836)	-	-
THRIVE ACADEMY	(20,148)	(551)	-	-
TOWN OF BUNKIE	(1,540)	(42)	-	-
TOWN OF SORRENTO	(402)	(11)	-	-
TOWN OF VIDALIA	870	24	-	-
TREASURY DEPARTMENT	(1,459,256)	(39,931)	-	-
UNIVERSITY OF LOUISIANA	4,097,979	112,136	-	-
VERMILION PARISH POLICE JURY	(870)	(24)	-	-
VERMILION PARISH SCHOOL BOARD	(47,658)	(1,304)	-	-
VERNON PARISH SCHOOL BOARD	(2,811)	(77)	-	-
WARE YOUTH CENTER	(5,182,665)	(141,818)	-	-
WARREN EASTON CHARTER HIGH SCHOOL	(269,415)	(7,372)	-	-
WASHINGTON PARISH POLICE JURY	6,426	176	-	-
WASHINGTON PARISH SCHOOL SYSTEM	(6,426)	(176)	-	-
WEBSTER PARISH POLICE JURY	(1,339)	(37)	-	-
WEBSTER PARISH SCHOOL BOARD	(126,575)	(3,464)	-	-
WEST BATON ROUGE PARISH COUNCIL	6,426	176	-	-
WEST FELICIANA PARISH SCHOOL BOARD	54,552	1,493	-	-
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	361,718	9,898	-	-
WINN PARISH POLICE JURY	(268)	(7)	-	-

(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, 2024

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 SCHOOL BOARD	\$ 44,110	\$ 1,207	\$ -
WINFIELD CITY COURT	(8,902)	(244)	-
WINNSBORO CITY COURT	(5,087)	(139)	-
WLF - OFFICE OF FISHERIES	(609,847)	(16,688)	-
WLF - OFFICE OF MGT AND FINANCE	214,528	5,870	-
WLF - OFFICE OF THE SECRETARY	1,099,144	30,077	-
WLF - OFFICE OF WILDLIFE	(569,686)	(15,589)	-
WORKFORCE SUPPORT AND TRAINING	(2,542,336)	(69,568)	-
ZACHARY CITY COURT	5,890	161	-
ZACHARY SCHOOL BOARD	99,801	2,731	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Louisiana State Employees' Retirement System

## Explanation of Acronyms

### Notes to Schedules

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

### LASERS Employer Schedules

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