



**EMPLOYER PENSION REPORT**

For Fiscal Year Ended June 30, 2020

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## **Independent Auditor's Report**

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

### **Report on the Schedules**

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

### **Management's Responsibility for the Schedules**

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

### **Auditor's Responsibility**

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

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

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

## **Opinion**

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 for the Teachers' Retirement System of Louisiana as of and for the year ended June 30, 2020, in accordance with accounting principles generally accepted in the United States of America.

## **Emphasis of Matter**

As disclosed in Note F to the employer pension schedules, the total pension liability for the Teachers' Retirement System of Louisiana was \$32,340,867,066 as of June 30, 2020. The actuarial valuations were based on various assumptions made by the System's actuary. Because actual experience may differ from the assumptions used in the actuarial valuation, there is a risk that the total pension liability at June 30, 2020 could be under or overstated. Our opinion is not modified with respect to this matter.

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

## **Other 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 Teachers' Retirement System of Louisiana as of and for the year ended June 30, 2020, and our report thereon, dated September 29, 2020, expressed an unmodified opinion on those financial statements.

### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the employer allocations and the employer pension schedules of the Teachers' Retirement System of Louisiana. 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 employer pension schedules. The information has been subjected to the auditing procedures applied in the audit of the employer pension schedules and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the employer pension schedules or to the employer pension schedules themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the employer schedules as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 25, 2021, on our consideration of the Teachers' Retirement System of Louisiana'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.

*Hawthorn, Waymouth & Carroll, L.L.P.*

February 25, 2021



**HAWTHORN  
WAYMOUTH  
& CARROLL, L.L.P.**  
Certified Public Accountants

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the employer pension schedules of the Teachers' Retirement System of Louisiana as of June 30, 2020, and the related notes to the schedules and have issued our report thereon dated February 25, 2021.

**Internal Control over Financial Reporting**

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

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

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Teachers' Retirement System of Louisiana's employer pension schedules are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of employer pension schedule amounts. 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*.

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## **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 Teachers' Retirement System of Louisiana's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Teachers' Retirement System of Louisiana's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Hawthorn, Weymouth & Carroll, L.L.P.*

February 25, 2021



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## **Schedule of Employer Allocations**

June 30, 2020

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## Schedule of Employer Allocations - June 30, 2020

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
ACADIA PARISH SCHOOL BOARD	\$ 10,941,868	0.89391%
ALLEN PARISH SCHOOL BOARD	5,535,966	0.45227%
ASCENSION PARISH SCHOOL BOARD	29,736,678	2.42937%
ASSUMPTION PARISH SCHOOL BOARD	4,222,920	0.34500%
AVOUELLES PARISH SCHOOL BOARD	4,893,030	0.39974%
BEAUREGARD PARISH SCHOOL BOARD	7,415,505	0.60582%
BIENVILLE PARISH SCHOOL BOARD	3,886,667	0.31753%
BOSSIER PARISH SCHOOL BOARD	30,413,679	2.48468%
CADDO PARISH SCHOOL BOARD	50,365,534	4.11467%
CALCASIEU PARISH SCHOOL SYSTEM	50,284,014	4.10801%
CALDWELL PARISH SCHOOL BOARD	2,454,719	0.20054%
CAMERON PARISH SCHOOL BOARD	2,538,097	0.20735%
CATAHOULA PARISH SCHOOL BOARD	1,124,708	0.09188%
CLAIBORNE PARISH SCHOOL BOARD	2,413,720	0.19719%
CONCORDIA PARISH SCHOOL BOARD	4,974,730	0.40642%
DESOTO PARISH SCHOOL BOARD	8,298,430	0.67795%
EAST BATON ROUGE PARISH SCHOOL SYSTEM	59,845,341	4.88914%
EAST CARROLL PARISH SCHOOL BOARD	1,081,217	0.08833%
EAST FELICIANA PARISH SCHOOL BOARD	2,328,614	0.19024%
EVANGELINE PARISH SCHOOL BOARD	6,517,010	0.53242%
FRANKLIN PARISH SCHOOL BOARD	3,658,827	0.29891%
GRANT PARISH SCHOOL BOARD	3,362,307	0.27469%
IBERIA PARISH SCHOOL BOARD	15,647,482	1.27834%
IBERVILLE PARISH SCHOOL BOARD	8,859,165	0.72376%
JACKSON PARISH SCHOOL BOARD	2,864,171	0.23399%
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	65,234,319	5.32940%
JEFFERSON DAVIS PARISH SCHOOL BOARD	7,082,111	0.57858%
LAFAYETTE PARISH SCHOOL SYSTEM	40,127,750	3.27829%
LAFOURCHE PARISH SCHOOL BOARD	16,405,591	1.34028%
LASALLE PARISH SCHOOL BOARD	3,593,921	0.29361%
LINCOLN PARISH SCHOOL BOARD	8,490,395	0.69363%
LIVINGSTON PARISH PUBLIC SCHOOLS	30,070,893	2.45668%
MADISON PARISH SCHOOL BOARD	1,809,407	0.14782%
MOREHOUSE PARISH SCHOOL BOARD	3,381,429	0.27625%
NATCHITOCHE PARISH SCHOOL BOARD	7,528,838	0.61508%
ORLEANS PARISH SCHOOL BOARD	3,733,604	0.30502%
OUACHITA PARISH SCHOOL BOARD	24,121,572	1.97064%
PLAQUEMINES PARISH SCHOOL BOARD	7,617,507	0.62232%

## Schedule of Employer Allocations - June 30, 2020

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
POINTE COUPEE PARISH SCHOOL BOARD	\$ 3,090,748	0.25250%
RAPIDES PARISH SCHOOL BOARD	30,255,701	2.47178%
RED RIVER PARISH SCHOOL BOARD	2,939,960	0.24018%
RICHLAND PARISH SCHOOL BOARD	3,638,400	0.29724%
SABINE PARISH SCHOOL BOARD	6,064,784	0.49547%
ST BERNARD PARISH SCHOOL BOARD	9,591,131	0.78356%
ST CHARLES PARISH PUBLIC SCHOOLS	18,548,495	1.51534%
ST. HELENA PARISH SCHOOL SYSTEM	1,475,531	0.12055%
ST JAMES PARISH SCHOOL BOARD	7,108,635	0.58075%
ST JOHN THE BAPTIST PARISH SCHOOL BOARD	9,547,253	0.77997%
ST. LANDRY PARISH SCHOOL BOARD	16,508,258	1.34866%
ST. MARTIN PARISH SCHOOL BOARD	9,326,059	0.76190%
ST. MARY PARISH SCHOOL BOARD	10,207,716	0.83393%
ST. TAMMANY PARISH SCHOOL BOARD	56,917,998	4.64999%
TANGIPAHOA PARISH SCHOOL SYSTEM	23,879,500	1.95087%
TENSAS PARISH SCHOOL BOARD	642,425	0.05248%
TERREBONNE PARISH SCHOOL SYSTEM	20,299,435	1.65839%
UNION PARISH SCHOOL BOARD	1,969,670	0.16092%
VERMILION PARISH SCHOOL BOARD	11,326,725	0.92535%
VERNON PARISH SCHOOL BOARD	10,493,144	0.85725%
WASHINGTON PARISH SCHOOL SYSTEM	6,069,665	0.49587%
WEBSTER PARISH SCHOOL BOARD	7,164,588	0.58532%
WEST BATON ROUGE PARISH SCHOOL BOARD	7,215,240	0.58946%
WEST CARROLL PARISH SCHOOL BOARD	2,410,163	0.19690%
WEST FELICIANA PARISH SCHOOL BOARD	4,227,969	0.34541%
WINN PARISH SCHOOL BOARD	2,680,027	0.21895%
BOGALUSA CITY SCHOOLS	2,595,436	0.21204%
MONROE CITY SCHOOLS	12,238,667	0.99985%
LOUISIANA TECH UNIVERSITY	12,303,355	1.00514%
NORTHWESTERN STATE UNIVERSITY	9,123,225	0.74533%
LOUISIANA STATE UNIVERSITY	76,531,297	6.25232%
UNIVERSITY OF NEW ORLEANS	14,359,770	1.17314%
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	33,880,257	2.76789%
NICHOLLS STATE UNIVERSITY	7,205,048	0.58863%
SOUTHEASTERN LOUISIANA UNIVERSITY	13,505,180	1.10332%
UNIVERSITY OF LOUISIANA AT LAFAYETTE	25,385,788	2.07392%
GRAMBLING STATE UNIVERSITY	5,843,207	0.47737%
SOUTHERN UNIVERSITY AND A&M COLLEGE	12,716,841	1.03892%

## Schedule of Employer Allocations - June 30, 2020

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
SOUTHERN UNIVERSITY AT NEW ORLEANS	\$ 2,276,075	0.18595%
DELGADO COMMUNITY COLLEGE	8,967,668	0.73262%
SOWELA TECHNICAL COMMUNITY COLLEGE	2,594,465	0.21196%
LOUISIANA ASSOCIATION OF EDUCATORS	240,128	0.01962%
MCNEESE STATE UNIVERSITY	7,070,771	0.57766%
UNIVERSITY OF LOUISIANA AT MONROE	10,446,886	0.85347%
L. E. FLETCHER TECH COMMUNITY COLLEGE	1,571,105	0.12835%
LA SCHOOL EMPLOYEES RETIREMENT SYSTEM	17,101	0.00140%
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	14,675	0.00120%
ST. TAMMANY FEDERATION OF TEACHERS	19,608	0.00160%
SOUTHERN UNIVERSITY AT SHREVEPORT	2,393,873	0.19557%
LSU HEALTH SCIENCES CENTER-SHREVEPORT	17,342,158	1.41679%
NUNEZ COMMUNITY COLLEGE	1,405,884	0.11486%
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	2,685,239	0.21937%
NORTHWEST LOUISIANA TECHNICAL COLLEGE	877,650	0.07170%
LOUISIANA FEDERATION OF TEACHERS	75,172	0.00614%
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	209,284	0.01710%
LOUISIANA STATE SENATE	7,311	0.00060%
LA HOUSE OF REPRESENTATIVES	40,536	0.00331%
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	1,908,716	0.15594%
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	56,062	0.00458%
WARE YOUTH CENTER	16,059	0.00131%
LA STATE EMPLOYEES RETIREMENT SYSTEM	120,600	0.00985%
BOSSIER PARISH COMMUNITY COLLEGE	3,829,589	0.31286%
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	778,522	0.06360%
SOUTH LOUISIANA COMMUNITY COLLEGE	4,859,884	0.39703%
WEBSTER PARISH SALES TAX COMMISSION	24,115	0.00197%
NEW VISION LEARNING ACADEMY	306,057	0.02500%
BATON ROUGE COMMUNITY COLLEGE	5,003,354	0.40876%
RIVER PARISHES COMMUNITY COLLEGE	1,682,563	0.13746%
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	3,037,009	0.24811%
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	474,098	0.03873%
AVOYELLES PUBLIC CHARTER SCHOOL INC.	662,723	0.05414%
LSU HEALTH CARE SERVICES DIVISION	834,396	0.06817%
DELHI CHARTER SCHOOL	1,072,240	0.08760%
LOUISIANA DELTA COMMUNITY COLLEGE	2,636,443	0.21539%
CITY OF BAKER SCHOOL SYSTEM	1,677,667	0.13706%
ZACHARY COMMUNITY SCHOOL BOARD	7,274,804	0.59432%

## Schedule of Employer Allocations - June 30, 2020

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
LA STATE BD PRACTICAL NURSE EXAMINER	\$ 35,918	0.00293%
ALGIERS CHARTER SCHOOLS ASSOCIATION	2,623,282	0.21431%
ADVOCATES FOR ACADEMIC EXCELLENCE	1,292,454	0.10559%
FRENCH AND MONTESSORI EDUCATION, INC	1,349,108	0.11022%
ADVOCATES FOR ARTS-BASED EDUCATION CORP	2,666,200	0.21782%
LAKE FOREST ELEMENTARY CHARTER	1,053,967	0.08611%
HYNES CHARTER SCHOOL	1,279,218	0.10451%
WARREN EASTON SR. HIGH SCHOOL	1,458,686	0.11917%
EINSTEIN CHARTER SCHOOL	2,274,063	0.18578%
ADVOCATES FOR INNOVATIVE SCHOOLS	936,807	0.07653%
CENTRAL COMMUNITY SCHOOL SYSTEM	5,802,577	0.47405%
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	188,237	0.01538%
LOUISIANA STATE BOARD OF NURSING	14,914	0.00122%
GREATER LAFOURCHE PORT COMMISSION	15,990	0.00131%
MADISON PREPARATORY ACADEMY	920,614	0.07521%
DARBONNE WOODS CHARTER SCHOOL	1,125,699	0.09197%
MORRIS JEFF COMMUNITY SCHOOL	2,024,900	0.16543%
BAYOU COMMUNITY ACADEMY	503,882	0.04117%
SLAUGHTER COMMUNITY CHARTER SCHOOL	344,277	0.02813%
NEW BEGINNINGS SCHOOLS FOUNDATION	78,653	0.00643%
ST. BD. OF CERTIFIED PUBLIC ACCOUNTANTS	11,079	0.00091%
A. E. PHILLIPS LABORATORY SCHOOL	86,681	0.00708%
LSU UNIVERSITY HIGH SCHOOL	1,786,772	0.14597%
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	28,150	0.00230%
SOUTHEASTERN LABORATORY SCHOOL	62,476	0.00510%
SOUTHERN UNIVERSITY LABORATORY SCHOOL	565,773	0.04622%
BEEKMAN CHARTER SCHOOL	1,024,449	0.08369%
DELTA CHARTER GROUP	561,471	0.04587%
NORTHSHORE CHARTER SCHOOLS, INC	738,648	0.06035%
INSPIRE NOLA CHARTER SCHOOLS, INC.	7,980,066	0.65194%
LOUISIANA PHYSICAL THERAPY BOARD	11,588	0.00095%
NORTHEAST CLAIBORNE CHARTER SCHOOL	138,621	0.01133%
DOWNSVILLE COMMUNITY CHARTER SCHOOL	469,118	0.03833%
LINCOLN PREPARATORY SCHOOL	763,721	0.06239%
NON-FLOOD PROTECTION ASSET MGT AUTHORITY	20,199	0.00165%
SIGNIFICANT EDUCATORS/BETHUNE ELEM CHART	783,981	0.06405%
LEGACY OF EXCELLENCE/BEN FRANKLIN ELEM	1,113,351	0.09096%
LOUISIANA STATE UNIVERSITY	19,390,243	1.58411%

## Schedule of Employer Allocations - June 30, 2020

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
LOUISIANA STATE UNIVERSITY (LAB SCHOOL)	\$ 195,088	0.01594%
DIV OF ADMIN - EXECUTIVE OFFICE	83,063	0.00679%
DOA – LOUISIANA TAX COMMISSION	26,233	0.00214%
DIVISION OF ADMINISTRATION	97,529	0.00797%
OFC OF COASTAL PROTECTION & RESTORATION	26,593	0.00217%
GOVERNOR'S OFFICE OF HOMELAND SECURITY	27,501	0.00225%
STATE MILITARY DEPARTMENT	295,091	0.02411%
LOUISIANA PUBLIC DEFENDER BD	23,928	0.00196%
DEPARTMENT OF VETERANS AFFAIRS	50,536	0.00413%
SECRETARY OF STATE	8,089	0.00066%
LOUISIANA DEPARTMENT OF JUSTICE	20,337	0.00166%
OFFICE OF LIEUTENANT GOVERNOR	19,205	0.00157%
TREASURY DEPARTMENT	26,574	0.00217%
LOUISIANA PUBLIC SERVICE COMMISSION	15,217	0.00124%
LA DEPT OF AGRICULTURE & FORESTRY	62,281	0.00509%
DEPARTMENT OF INSURANCE	7,618	0.00062%
DEPT. OF ECONOMIC DEVELOPMENT – OFFICE OF THE SECRETARY	17,412	0.00142%
CRT-OFFICE OF THE SECRETARY	28,394	0.00232%
OFF OF THE STATE LIBRARY OF LA	14,463	0.00118%
CRT--OFFICE OF STATE PARKS	1,972	0.00016%
OFFICE OF CULTURAL DEVELOPMENT	33,712	0.00275%
OFFICE OF TOURISM	8,251	0.00067%
ENGINEERING AND OPERATIONS	207,867	0.01698%
CAPITAL AREA HUMAN SERVICE DISTRICT	54,483	0.00445%
MEDICAL VENDOR ADMINISTRATION	106,479	0.00870%
DEPARTMENT OF HEALTH AND HOSPITALS	214,744	0.01754%
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	78,971	0.00645%
NE DELTA HUMAN SVCS AUTHORITY	45,995	0.00376%
LDH - OFFICE OF AGING AND ADULT SERVICES	27,139	0.00222%
ACADIANA AREA HUMAN SERVICES DISTRICT	5,621	0.00046%
OFFICE OF PUBLIC HEALTH	352,645	0.02881%
OFFICE OF BEHAVIORAL HEALTH	362,520	0.02962%
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	265,644	0.02170%
DEPARTMENT OF CHILDREN & FAMILY SERVICES	95,205	0.00778%
CENTRAL LOUISIANA HUMAN SERVICE DISTRICT	21,479	0.00176%
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	115,339	0.00942%
LA STATE PENITENTIARY	130,590	0.01067%

## Schedule of Employer Allocations - June 30, 2020

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
OFFICE OF JUVENILE JUSTICE	\$ 972,778	0.07947%
AVOYELLES CORRECTIONAL CENTER	70,452	0.00576%
LA CORRECTIONAL INST WOMEN	83,175	0.00680%
DIXON CORRECTIONAL INSTITUTE	109,942	0.00898%
ELAYN HUNT CORRECTIONAL CENTER	71,701	0.00586%
DAVID WADE CORRECTIONAL CENTER	86,401	0.00706%
DOC-ADULT PROBATION & PAROLE	19,584	0.00160%
RAYBURN CORRECTIONAL CENTER	62,989	0.00515%
PUB SAFETY OFF OF MGT & FIN	16,309	0.00133%
OFFICE OF STATE POLICE	18,728	0.00153%
PUBLIC SAFETY OFFICE OF MOTOR VEHICLES	38,855	0.00317%
OFFICE OF CONSERVATION	32,074	0.00262%
OFFICE OF COASTAL MANAGEMENT	20,616	0.00168%
LOUISIANA DEPARTMENT OF REVENUE	11,692	0.00096%
LOUISIANA WORKFORCE COMMISSION	113,675	0.00929%
WILDLIFE & FISHERIES OFF OF SEC	28,699	0.00235%
OFFICE OF WILDLIFE	32,469	0.00265%
DEPARTMENT OF STATE CIVIL SERVICE	36,276	0.00296%
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	386,398	0.03157%
LA SCH FOR THE DEAF & VISUALLY IMPAIRED	1,775,835	0.14508%
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	1,087,054	0.08881%
THRIVE ACADEMY	401,638	0.03281%
LA EDUCATIONAL TELEVISION AUTHORITY	14,269	0.00117%
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	172,524	0.01410%
BOARD OF REGENTS	2,267,643	0.18526%
NEW ORLEANS CENTER FOR CREATIVE ARTS	976,399	0.07977%
LOUISIANA DEPARTMENT OF EDUCATION	2,221,072	0.18145%
RECOVERY SCHOOL DISTRICT OF LOUISIANA	35,917	0.00293%
SPECIAL SCHOOL DISTRICTS	1,081,416	0.08835%
DOA-OFFICE OF RISK MANAGEMENT	29,444	0.00241%
DOA-FEDERAL PROPERTY ASSISTANCE	7,512	0.00061%
PRISON ENTERPRISES	35,587	0.00291%
DIV OF ADMIN - OFFICE OF TECHNOLOGY SVCS	283,675	0.02318%
DIVISION OF ADMINISTRATIVE LAW	21,214	0.00173%
OFFICE OF STATE PROCUREMENT	20,271	0.00166%
DEPARTMENT OF ENVIRONMENTAL QUALITY	43,562	0.00356%
<b>TOTALS</b>	<b><u>\$1,224,047,008</u></b>	<b><u>100.0000%</u></b>

The accompanying notes are an integral part of these schedules.



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**Schedule of Pension Amounts by Employer**

As of and for the Year Ended June 30, 2020

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

Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
ACADIA PARISH SCHOOL BOARD	\$ (99,434,596)	\$ -	\$ 7,675,758	\$ 5,915,373	\$ 13,591,131	\$ (1,596,146)	\$ -	\$ (1,596,146)	\$ 10,289,929
ALLEN PARISH SCHOOL BOARD	(50,308,238)	-	3,883,496	2,992,842	6,876,338	(807,559)	-	(807,559)	5,206,117
ASCENSION PARISH SCHOOL BOARD	(270,233,125)	-	20,860,387	16,076,193	36,936,580	(4,337,842)	-	(4,337,842)	27,964,911
ASSUMPTION PARISH SCHOOL BOARD	(38,375,984)	-	2,962,397	2,282,991	5,245,388	(616,020)	-	(616,020)	3,971,315
AVOYELLES PARISH SCHOOL BOARD	(44,465,582)	-	3,432,478	2,645,261	6,077,739	(713,771)	-	(713,771)	4,601,494
BEAUREGARD PARISH SCHOOL BOARD	(67,388,702)	-	5,202,006	4,008,960	9,210,966	(1,081,738)	-	(1,081,738)	6,973,679
BIENVILLE PARISH SCHOOL BOARD	(35,320,228)	-	2,726,511	2,101,204	4,827,715	(566,968)	-	(566,968)	3,655,092
BOSSIER PARISH SCHOOL BOARD	(276,385,349)	-	21,335,302	16,442,189	37,777,491	(4,436,599)	-	(4,436,599)	28,601,570
CADDO PARISH SCHOOL BOARD	(457,698,544)	-	35,331,600	27,228,528	62,560,128	(7,347,078)	-	(7,347,078)	47,364,656
CALCASIEU PARISH SCHOOL SYSTEM	(456,957,714)	-	35,274,412	27,184,456	62,458,868	(7,335,186)	-	(7,335,186)	47,287,992
CALDWELL PARISH SCHOOL BOARD	(22,307,319)	-	1,721,992	1,327,064	3,049,057	(358,082)	-	(358,082)	2,308,459
CAMERON PARISH SCHOOL BOARD	(23,065,057)	-	1,780,485	1,372,142	3,152,627	(370,245)	-	(370,245)	2,386,873
CATAHOULA PARISH SCHOOL BOARD	(10,220,781)	-	788,983	608,035	1,397,019	(164,066)	-	(164,066)	1,057,691
CLAIBORNE PARISH SCHOOL BOARD	(21,934,791)	-	1,693,235	1,304,903	2,998,138	(352,102)	-	(352,102)	2,269,909
CONCORDIA PARISH SCHOOL BOARD	(45,208,081)	-	3,489,794	2,689,433	6,179,227	(725,690)	-	(725,690)	4,678,331
DESOTO PARISH SCHOOL BOARD	(75,412,245)	-	5,821,376	4,486,281	10,307,657	(1,210,534)	-	(1,210,534)	7,803,990
EAST BATON ROUGE PARISH SCHOOL SYSTEM	(543,846,592)	-	41,981,716	32,353,483	74,335,199	(8,729,945)	-	(8,729,945)	56,279,635
EAST CARROLL PARISH SCHOOL BOARD	(9,825,561)	-	758,475	584,524	1,342,998	(157,722)	-	(157,722)	1,016,792
EAST FELICIANA PARISH SCHOOL BOARD	(21,161,369)	-	1,633,532	1,258,892	2,892,423	(339,687)	-	(339,687)	2,189,871
EVANGELINE PARISH SCHOOL BOARD	(59,223,557)	-	4,571,706	3,523,215	8,094,920	(950,670)	-	(950,670)	6,128,714
FRANKLIN PARISH SCHOOL BOARD	(33,249,686)	-	2,566,678	1,978,027	4,544,704	(533,731)	-	(533,731)	3,440,824
GRANT PARISH SCHOOL BOARD	(30,555,113)	-	2,358,673	1,817,726	4,176,399	(490,477)	-	(490,477)	3,161,977
IBERIA PARISH SCHOOL BOARD	(142,197,049)	-	10,976,765	8,459,315	19,436,080	(2,282,578)	-	(2,282,578)	14,715,175
IBERVILLE PARISH SCHOOL BOARD	(80,507,952)	-	6,214,734	4,789,425	11,004,159	(1,292,331)	-	(1,292,331)	8,331,317
JACKSON PARISH SCHOOL BOARD	(26,028,265)	-	2,009,227	1,548,424	3,557,651	(417,811)	-	(417,811)	2,693,519
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	(592,819,222)	-	45,762,111	35,266,869	81,028,980	(9,516,065)	-	(9,516,065)	61,347,538
JEFFERSON DAVIS PARISH SCHOOL BOARD	(64,358,976)	-	4,968,129	3,828,721	8,796,851	(1,033,104)	-	(1,033,104)	6,660,150

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

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

Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
LAFAYETTE PARISH SCHOOL SYSTEM	\$ (364,662,337)	\$ -	\$ 28,149,759	\$ 21,693,795	\$ 49,843,554	\$ (5,853,640)	\$ -	\$ (5,853,640)	\$ 37,736,861
LAFOURCHE PARISH SCHOOL BOARD	(149,086,432)	-	11,508,584	8,869,165	20,377,749	(2,393,168)	-	(2,393,168)	15,428,119
LASALLE PARISH SCHOOL BOARD	(32,659,915)	-	2,521,151	1,942,941	4,464,092	(524,264)	-	(524,264)	3,379,791
LINCOLN PARISH SCHOOL BOARD	(77,156,754)	-	5,956,042	4,590,062	10,546,104	(1,238,537)	-	(1,238,537)	7,984,520
LIVINGSTON PARISH PUBLIC SCHOOLS	(273,270,305)	-	21,094,839	16,256,875	37,351,714	(4,386,595)	-	(4,386,595)	28,279,212
MADISON PARISH SCHOOL BOARD	(16,443,084)	-	1,269,308	978,201	2,247,509	(263,948)	-	(263,948)	1,701,603
MOREHOUSE PARISH SCHOOL BOARD	(30,728,863)	-	2,372,085	1,828,063	4,200,148	(493,266)	-	(493,266)	3,179,958
NATCHITOCHE PARISH SCHOOL BOARD	(68,418,523)	-	5,281,502	4,070,224	9,351,726	(1,098,269)	-	(1,098,269)	7,080,249
ORLEANS PARISH SCHOOL BOARD	(33,929,225)	-	2,619,134	2,018,453	4,637,587	(544,639)	-	(544,639)	3,511,145
OUACHITA PARISH SCHOOL BOARD	(219,205,637)	-	16,921,369	13,040,563	29,961,932	(3,518,737)	-	(3,518,737)	22,684,362
PLAQUEMINES PARISH SCHOOL BOARD	(69,224,314)	-	5,343,705	4,118,161	9,461,865	(1,111,204)	-	(1,111,204)	7,163,636
POINTE COUPEE PARISH SCHOOL BOARD	(28,087,238)	-	2,168,167	1,670,912	3,839,080	(450,863)	-	(450,863)	2,906,591
RAPIDES PARISH SCHOOL BOARD	(274,949,741)	-	21,224,482	16,356,785	37,581,266	(4,413,554)	-	(4,413,554)	28,453,007
RED RIVER PARISH SCHOOL BOARD	(26,717,036)	-	2,062,396	1,589,399	3,651,795	(428,868)	-	(428,868)	2,764,796
RICHLAND PARISH SCHOOL BOARD	(33,064,034)	-	2,552,346	1,966,982	4,519,329	(530,751)	-	(530,751)	3,421,612
SABINE PARISH SCHOOL BOARD	(55,113,954)	-	4,254,469	3,278,734	7,533,203	(884,701)	-	(884,701)	5,703,434
ST BERNARD PARISH SCHOOL BOARD	(87,159,736)	-	6,728,212	5,185,141	11,913,353	(1,399,107)	-	(1,399,107)	9,019,672
ST CHARLES PARISH PUBLIC SCHOOLS	(168,560,133)	-	13,011,838	10,027,657	23,039,495	(2,705,764)	-	(2,705,764)	17,443,343
ST. HELENA PARISH SCHOOL SYSTEM	(13,408,908)	-	1,035,088	797,697	1,832,785	(215,243)	-	(215,243)	1,387,613
ST JAMES PARISH SCHOOL BOARD	(64,600,023)	-	4,986,737	3,843,061	8,829,798	(1,036,974)	-	(1,036,974)	6,685,094
ST JOHN THE BAPTIST PARISH SCHOOL BOARD	(86,760,956)	-	6,697,429	5,161,417	11,858,846	(1,392,706)	-	(1,392,706)	8,978,405
ST. LANDRY PARISH SCHOOL BOARD	(150,019,366)	-	11,580,601	8,924,666	20,505,267	(2,408,144)	-	(2,408,144)	15,524,663
ST. MARTIN PARISH SCHOOL BOARD	(84,750,927)	-	6,542,267	5,041,840	11,584,107	(1,360,441)	-	(1,360,441)	8,770,398
ST. MARY PARISH SCHOOL BOARD	(92,763,012)	-	7,160,752	5,518,480	12,679,232	(1,489,052)	-	(1,489,052)	9,599,524
ST. TAMMANY PARISH SCHOOL BOARD	(517,244,351)	-	39,928,181	30,770,913	70,699,094	(8,302,920)	-	(8,302,920)	53,526,718
TANGIPAHOA PARISH SCHOOL SYSTEM	(217,005,840)	-	16,751,558	12,909,697	29,661,255	(3,483,426)	-	(3,483,426)	22,456,718
TENSAS PARISH SCHOOL BOARD	(5,838,095)	-	450,666	347,309	797,975	(93,714)	-	(93,714)	604,152

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

Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
TERREBONNE PARISH SCHOOL SYSTEM	\$ (184,471,844)	\$ -	\$ 14,240,127	\$ 10,974,247	\$ 25,214,374	\$ (2,961,183)	\$ -	\$ (2,961,183)	\$ 19,089,957
UNION PARISH SCHOOL BOARD	(17,899,493)	-	1,381,734	1,064,842	2,446,577	(287,327)	-	(287,327)	1,852,318
VERMILION PARISH SCHOOL BOARD	(102,932,069)	-	7,945,742	6,123,438	14,069,180	(1,652,288)	-	(1,652,288)	10,651,863
VERNON PARISH SCHOOL BOARD	(95,356,806)	-	7,360,977	5,672,785	13,033,762	(1,530,688)	-	(1,530,688)	9,867,941
WASHINGTON PARISH SCHOOL SYSTEM	(55,158,337)	-	4,257,895	3,281,374	7,539,269	(885,414)	-	(885,414)	5,708,027
WEBSTER PARISH SCHOOL BOARD	(65,108,482)	-	5,025,987	3,873,309	8,899,296	(1,045,136)	-	(1,045,136)	6,737,712
WEST BATON ROUGE PARISH SCHOOL BOARD	(65,568,775)	-	5,061,519	3,900,692	8,962,211	(1,052,524)	-	(1,052,524)	6,785,345
WEST CARROLL PARISH SCHOOL BOARD	(21,902,421)	-	1,690,736	1,302,977	2,993,713	(351,582)	-	(351,582)	2,266,559
WEST FELICIANA PARISH SCHOOL BOARD	(38,421,813)	-	2,965,935	2,285,717	5,251,652	(616,755)	-	(616,755)	3,976,058
WINN PARISH SCHOOL BOARD	(24,354,835)	-	1,880,048	1,448,871	3,328,919	(390,949)	-	(390,949)	2,520,345
BOGALUSA CITY SCHOOLS	(23,586,085)	-	1,820,705	1,403,138	3,223,843	(378,609)	-	(378,609)	2,440,792
MONROE CITY SCHOOLS	(111,219,351)	-	8,585,471	6,616,449	15,201,920	(1,785,318)	-	(1,785,318)	11,509,467
LOUISIANA TECH UNIVERSITY	(111,807,121)	-	8,630,843	6,651,416	15,282,259	(1,794,753)	-	(1,794,753)	11,570,292
NORTHWESTERN STATE UNIVERSITY	(82,907,640)	-	6,399,976	4,932,183	11,332,159	(1,330,852)	-	(1,330,852)	8,579,647
LOUISIANA STATE UNIVERSITY	(695,479,987)	-	53,686,911	41,374,167	95,061,078	(11,163,998)	-	(11,163,998)	71,971,325
UNIVERSITY OF NEW ORLEANS	(130,494,941)	-	10,073,432	7,763,156	17,836,588	(2,094,734)	-	(2,094,734)	13,504,190
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	(307,888,079)	-	23,767,125	18,316,290	42,083,414	(4,942,287)	-	(4,942,287)	31,861,611
NICHOLLS STATE UNIVERSITY	(65,476,116)	-	5,054,366	3,895,180	8,949,546	(1,051,037)	-	(1,051,037)	6,775,756
SOUTHEASTERN LOUISIANA UNIVERSITY	(122,728,798)	-	9,473,932	7,301,147	16,775,079	(1,970,070)	-	(1,970,070)	12,700,515
UNIVERSITY OF LOUISIANA AT LAFAYETTE	(230,694,283)	-	17,808,224	13,724,024	31,532,248	(3,703,155)	-	(3,703,155)	23,873,258
GRAMBLING STATE UNIVERSITY	(53,100,365)	-	4,099,032	3,158,945	7,257,977	(852,379)	-	(852,379)	5,495,059
SOUTHERN UNIVERSITY AND A&M COLLEGE	(115,564,774)	-	8,920,912	6,874,959	15,795,871	(1,855,071)	-	(1,855,071)	11,959,151
SOUTHERN UNIVERSITY AT NEW ORLEANS	(20,683,945)	-	1,596,677	1,230,490	2,827,167	(332,023)	-	(332,023)	2,140,466
DELGADO COMMUNITY COLLEGE	(81,493,946)	-	6,290,847	4,848,082	11,138,929	(1,308,159)	-	(1,308,159)	8,433,352
SOWELA TECHNICAL COMMUNITY COLLEGE	(23,577,297)	-	1,820,027	1,402,616	3,222,642	(378,468)	-	(378,468)	2,439,882
LOUISIANA ASSOCIATION OF EDUCATORS	(2,182,222)	-	168,455	129,821	298,275	(35,030)	-	(35,030)	225,826
MCNEESE STATE UNIVERSITY	(64,255,860)	-	4,960,169	3,822,587	8,782,756	(1,031,449)	-	(1,031,449)	6,649,479

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

Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
UNIVERSITY OF LOUISIANA AT MONROE	\$ (94,936,447)	\$ -	\$ 7,328,528	\$ 5,647,778	\$ 12,976,306	\$ (1,523,941)	\$ -	\$ (1,523,941)	\$ 9,824,441
L. E. FLETCHER TECH COMMUNITY COLLEGE	(14,277,436)	-	1,102,133	849,366	1,951,499	(229,185)	-	(229,185)	1,477,492
LA SCHOOL EMPLOYEES RETIREMENT SYSTEM	(155,396)	-	11,996	9,245	21,240	(2,494)	-	(2,494)	16,081
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	(133,372)	-	10,295	7,934	18,230	(2,141)	-	(2,141)	13,802
ST. TAMMANY FEDERATION OF TEACHERS	(178,200)	-	13,756	10,601	24,357	(2,860)	-	(2,860)	18,441
SOUTHERN UNIVERSITY AT SHREVEPORT	(21,754,366)	-	1,679,307	1,294,169	2,973,477	(349,206)	-	(349,206)	2,251,237
LSU HEALTH SCIENCES CENTER-SHREVEPORT	(157,597,521)	-	12,165,589	9,375,491	21,541,080	(2,529,790)	-	(2,529,790)	16,308,884
NUNEZ COMMUNITY COLLEGE	(12,775,977)	-	986,229	760,044	1,746,273	(205,083)	-	(205,083)	1,322,114
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	(24,402,221)	-	1,883,706	1,451,690	3,335,396	(391,710)	-	(391,710)	2,525,249
NORTHWEST LOUISIANA TECHNICAL COLLEGE	(7,975,711)	-	615,677	474,476	1,090,153	(128,028)	-	(128,028)	825,362
LOUISIANA FEDERATION OF TEACHERS	(683,098)	-	52,731	40,638	93,369	(10,965)	-	(10,965)	70,690
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	(1,901,908)	-	146,816	113,145	259,961	(30,530)	-	(30,530)	196,818
LOUISIANA STATE SENATE	(66,408)	-	5,126	3,951	9,077	(1,066)	-	(1,066)	6,872
LA HOUSE OF REPRESENTATIVES	(368,413)	-	28,439	21,917	50,356	(5,914)	-	(5,914)	38,125
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	(17,345,539)	-	1,338,972	1,031,888	2,370,860	(278,434)	-	(278,434)	1,794,993
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	(509,460)	-	39,327	30,308	69,635	(8,178)	-	(8,178)	52,721
WARE YOUTH CENTER	(145,941)	-	11,266	8,682	19,948	(2,343)	-	(2,343)	15,103
LA STATE EMPLOYEES RETIREMENT SYSTEM	(1,096,005)	-	84,605	65,201	149,807	(17,593)	-	(17,593)	113,419
BOSSIER PARISH COMMUNITY COLLEGE	(34,801,536)	-	2,686,471	2,070,346	4,756,818	(558,642)	-	(558,642)	3,601,416
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	(7,074,813)	-	546,133	420,881	967,015	(113,566)	-	(113,566)	732,133
SOUTH LOUISIANA COMMUNITY COLLEGE	(44,164,356)	-	3,409,225	2,627,342	6,036,567	(708,936)	-	(708,936)	4,570,322
WEBSTER PARISH SALES TAX COMMISSION	(219,134)	-	16,916	13,036	29,952	(3,518)	-	(3,518)	22,677
NEW VISION LEARNING ACADEMY	(2,781,338)	-	214,703	165,462	380,165	(44,647)	-	(44,647)	287,825
BATON ROUGE COMMUNITY COLLEGE	(45,468,150)	-	3,509,870	2,704,904	6,214,775	(729,865)	-	(729,865)	4,705,244
RIVER PARISHES COMMUNITY COLLEGE	(15,290,349)	-	1,180,324	909,624	2,089,948	(245,444)	-	(245,444)	1,582,312

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

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

Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	\$ (27,598,913)	\$ -	\$ 2,130,472	\$ 1,641,862	\$ 3,772,333	\$ (443,024)	\$ -	\$ (443,024)	\$ 2,856,057
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	(4,308,381)	-	332,581	256,306	588,887	(69,159)	-	(69,159)	445,850
AVOYELLES PUBLIC CHARTER SCHOOL INC.	(6,022,523)	-	464,903	358,280	823,183	(96,675)	-	(96,675)	623,237
LSU HEALTH CARE SERVICES DIVISION	(7,582,604)	-	585,332	451,090	1,036,422	(121,718)	-	(121,718)	784,681
DELHI CHARTER SCHOOL	(9,744,025)	-	752,181	579,673	1,331,854	(156,413)	-	(156,413)	1,008,355
LOUISIANA DELTA COMMUNITY COLLEGE	(23,958,724)	-	1,849,471	1,425,307	3,274,777	(384,591)	-	(384,591)	2,479,354
CITY OF BAKER SCHOOL SYSTEM	(15,245,854)	-	1,176,889	906,977	2,083,866	(244,730)	-	(244,730)	1,577,708
ZACHARY COMMUNITY SCHOOL BOARD	(66,110,048)	-	5,103,302	3,932,893	9,036,194	(1,061,213)	-	(1,061,213)	6,841,358
LA STATE BD PRACTICAL NURSE EXAMINER	(326,366)	-	25,193	19,416	44,609	(5,239)	-	(5,239)	33,774
ALGIERS CHARTER SCHOOLS ASSOCIATION	(23,839,146)	-	1,840,240	1,418,193	3,258,433	(382,671)	-	(382,671)	2,466,980
ADVOCATES FOR ACADEMIC EXCELLENCE	(11,745,267)	-	906,665	698,727	1,605,392	(188,538)	-	(188,538)	1,215,452
FRENCH AND MONTESSORI EDUCATION, INC	(12,260,065)	-	946,404	729,352	1,675,756	(196,801)	-	(196,801)	1,268,725
ADVOCATES FOR ARTS-BASED EDUCATION CORP	(24,229,138)	-	1,870,345	1,441,394	3,311,739	(388,931)	-	(388,931)	2,507,338
LAKE FOREST ELEMENTARY CHARTER	(9,577,950)	-	739,361	569,793	1,309,154	(153,747)	-	(153,747)	991,168
HYNES CHARTER SCHOOL	(11,624,910)	-	897,374	691,567	1,588,941	(186,606)	-	(186,606)	1,202,997
WARREN EASTON SR. HIGH SCHOOL	(13,255,848)	-	1,023,272	788,592	1,811,864	(212,786)	-	(212,786)	1,371,773
EINSTEIN CHARTER SCHOOL	(20,665,591)	-	1,595,261	1,229,398	2,824,658	(331,729)	-	(331,729)	2,138,566
ADVOCATES FOR INNOVATIVE SCHOOLS	(8,513,313)	-	657,177	506,458	1,163,635	(136,658)	-	(136,658)	880,995
CENTRAL COMMUNITY SCHOOL SYSTEM	(52,731,174)	-	4,070,532	3,136,982	7,207,515	(846,452)	-	(846,452)	5,456,854
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	(1,710,583)	-	132,047	101,763	233,810	(27,459)	-	(27,459)	177,019
LOUISIANA STATE BOARD OF NURSING	(135,485)	-	10,459	8,060	18,519	(2,175)	-	(2,175)	14,021
GREATER LAFOURCHE PORT COMMISSION	(145,274)	-	11,214	8,642	19,857	(2,332)	-	(2,332)	15,034
MADISON PREPARATORY ACADEMY	(8,366,148)	-	645,817	497,703	1,143,520	(134,295)	-	(134,295)	865,766
DARBONNE WOODS CHARTER SCHOOL	(10,229,791)	-	789,679	608,571	1,398,250	(164,211)	-	(164,211)	1,058,624
MORRIS JEFF COMMUNITY SCHOOL	(18,401,389)	-	1,420,478	1,094,700	2,515,178	(295,383)	-	(295,383)	1,904,257
BAYOU COMMUNITY ACADEMY	(4,579,018)	-	353,473	272,406	625,879	(73,503)	-	(73,503)	473,857

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

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

Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
SLAUGHTER COMMUNITY CHARTER SCHOOL	\$ (3,128,615)	\$ -	\$ 241,510	\$ 186,122	\$ 427,632	\$ (50,221)	\$ -	\$ (50,221)	\$ 323,763
NEW BEGINNINGS SCHOOLS FOUNDATION	(714,801)	-	55,178	42,524	97,702	(11,474)	-	(11,474)	73,971
ST. BD. OF CERTIFIED PUBLIC ACCOUNTANTS	(100,668)	-	7,771	5,989	13,760	(1,616)	-	(1,616)	10,418
A. E. PHILLIPS LABORATORY SCHOOL	(787,771)	-	60,811	46,865	107,676	(12,645)	-	(12,645)	81,522
LSU UNIVERSITY HIGH SCHOOL	(16,237,409)	-	1,253,431	965,965	2,219,396	(260,646)	-	(260,646)	1,680,318
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	(255,842)	-	19,749	15,220	34,970	(4,107)	-	(4,107)	26,476
SOUTHEASTERN LABORATORY SCHOOL	(567,747)	-	43,827	33,775	77,602	(9,114)	-	(9,114)	58,753
SOUTHERN UNIVERSITY LABORATORY SCHOOL	(5,141,537)	-	396,896	305,870	702,766	(82,533)	-	(82,533)	532,069
BEEKMAN CHARTER SCHOOL	(9,309,761)	-	718,658	553,839	1,272,497	(149,442)	-	(149,442)	963,415
DELTA CHARTER GROUP	(5,102,382)	-	393,873	303,541	697,415	(81,905)	-	(81,905)	528,017
NORTHSHORE CHARTER SCHOOLS, INC	(6,712,519)	-	518,166	399,328	917,495	(107,751)	-	(107,751)	694,641
INSPIRE NOLA CHARTER SCHOOLS, INC.	(72,519,116)	-	5,598,044	4,314,169	9,912,212	(1,164,093)	-	(1,164,093)	7,504,597
LOUISIANA PHYSICAL THERAPY BOARD	(105,340)	-	8,132	6,267	14,398	(1,691)	-	(1,691)	10,901
NORTHEAST CLAIBORNE CHARTER SCHOOL	(1,259,744)	-	97,245	74,942	172,187	(20,222)	-	(20,222)	130,364
DOWNSVILLE COMMUNITY CHARTER SCHOOL	(4,263,108)	-	329,087	253,613	582,699	(68,432)	-	(68,432)	441,165
LINCOLN PREPARATORY SCHOOL	(6,940,329)	-	535,752	412,881	948,633	(111,408)	-	(111,408)	718,216
NON-FLOOD PROTECTION ASSET MGT AUTHORITY	(183,539)	-	14,168	10,919	25,087	(2,946)	-	(2,946)	18,993
SIGNIFICANT EDUCATORS/BETHUNE ELEM CHART	(7,124,424)	-	549,963	423,833	973,796	(114,363)	-	(114,363)	737,267
LEGACY OF EXCELLENCE/BEN FRANKLIN ELEM	(10,117,666)	-	781,024	601,901	1,382,924	(162,411)	-	(162,411)	1,047,021
LOUISIANA STATE UNIVERSITY	(176,209,478)	-	13,602,322	10,482,718	24,085,039	(2,828,553)	-	(2,828,553)	18,234,931
LOUISIANA STATE UNIVERSITY (LAB SCHOOL)	(1,772,875)	-	136,855	105,468	242,324	(28,459)	-	(28,459)	183,465
DIV OF ADMIN - EXECUTIVE OFFICE	(754,845)	-	58,270	44,906	103,175	(12,117)	-	(12,117)	78,115
DOA - LOUISIANA TAX COMMISSION	(238,378)	-	18,401	14,181	32,583	(3,826)	-	(3,826)	24,668
DIVISION OF ADMINISTRATION	(886,326)	-	68,419	52,728	121,147	(14,228)	-	(14,228)	91,721
OFC OF COASTAL PROTECTION & RESTORATION	(241,715)	-	18,659	14,380	33,039	(3,880)	-	(3,880)	25,014

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

Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
GOVERNOR'S OFFICE OF HOMELAND SECURITY	\$ (249,947)	\$ -	\$ 19,294	\$ 14,869	\$ 34,164	\$ (4,012)	\$ -	\$ (4,012)	\$ 25,866
STATE MILITARY DEPARTMENT	(2,681,670)	-	207,009	159,533	366,542	(43,047)	-	(43,047)	277,511
LOUISIANA PUBLIC DEFENDER BD	(217,466)	-	16,787	12,937	29,724	(3,491)	-	(3,491)	22,504
DEPARTMENT OF VETERANS AFFAIRS	(459,292)	-	35,455	27,323	62,778	(7,373)	-	(7,373)	47,530
SECRETARY OF STATE	(73,527)	-	5,676	4,374	10,050	(1,180)	-	(1,180)	7,609
LOUISIANA DEPARTMENT OF JUSTICE	(184,763)	-	14,263	10,992	25,254	(2,966)	-	(2,966)	19,120
OFFICE OF LIEUTENANT GOVERNOR	(174,529)	-	13,473	10,383	23,855	(2,802)	-	(2,802)	18,061
TREASURY DEPARTMENT	(241,493)	-	18,642	14,366	33,008	(3,876)	-	(3,876)	24,991
LOUISIANA PUBLIC SERVICE COMMISSION	(138,266)	-	10,673	8,225	18,899	(2,219)	-	(2,219)	14,308
LA DEPT OF AGRICULTURE & FORESTRY	(565,967)	-	43,689	33,669	77,359	(9,085)	-	(9,085)	58,569
DEPARTMENT OF INSURANCE	(69,189)	-	5,341	4,116	9,457	(1,111)	-	(1,111)	7,160
DEPT. OF ECONOMIC DEVELOPMENT – OFFICE OF THE SECRETARY	(158,288)	-	12,219	9,417	21,636	(2,541)	-	(2,541)	16,380
CRT-OFFICE OF THE SECRETARY	(258,067)	-	19,921	15,352	35,274	(4,143)	-	(4,143)	26,706
OFF OF THE STATE LIBRARY OF LA	(131,481)	-	10,150	7,822	17,971	(2,111)	-	(2,111)	13,606
CRT–OFFICE OF STATE PARKS	(17,909)	-	1,382	1,065	2,448	(287)	-	(287)	1,853
OFFICE OF CULTURAL DEVELOPMENT	(306,343)	-	23,648	18,224	41,872	(4,917)	-	(4,917)	31,702
OFFICE OF TOURISM	(74,973)	-	5,787	4,460	10,248	(1,203)	-	(1,203)	7,759
ENGINEERING AND OPERATIONS	(1,889,005)	-	145,820	112,377	258,197	(30,323)	-	(30,323)	195,483
CAPITAL AREA HUMAN SERVICE DISTRICT	(495,110)	-	38,220	29,454	67,674	(7,948)	-	(7,948)	51,236
MEDICAL VENDOR ADMINISTRATION	(967,639)	-	74,696	57,565	132,261	(15,533)	-	(15,533)	100,136
DEPARTMENT OF HEALTH AND HOSPITALS	(1,951,519)	-	150,646	116,096	266,742	(31,326)	-	(31,326)	201,952
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	(717,693)	-	55,402	42,696	98,097	(11,521)	-	(11,521)	74,270
NE DELTA HUMAN SVCS AUTHORITY	(418,024)	-	32,269	24,868	57,137	(6,710)	-	(6,710)	43,259
LDH - OFFICE OF AGING AND ADULT SERVICES	(246,610)	-	19,037	14,671	33,708	(3,959)	-	(3,959)	25,520
ACADIANA AREA HUMAN SERVICES DISTRICT	(51,057)	-	3,941	3,037	6,979	(820)	-	(820)	5,284
OFFICE OF PUBLIC HEALTH	(3,204,701)	-	247,384	190,648	438,032	(51,443)	-	(51,443)	331,636

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

Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
OFFICE OF BEHAVIORAL HEALTH	\$ (3,294,468)	\$ -	\$ 254,313	\$ 195,988	\$ 450,301	\$ (52,884)	\$ -	\$ (52,884)	\$ 340,926
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	(2,414,037)	-	186,349	143,611	329,961	(38,751)	-	(38,751)	249,815
DEPARTMENT OF CHILDREN & FAMILY SERVICES	(865,191)	-	66,788	51,470	118,258	(13,888)	-	(13,888)	89,534
CENTRAL LOUISIANA HUMAN SERVICE DISTRICT	(195,219)	-	15,070	11,614	26,683	(3,134)	-	(3,134)	20,202
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	(1,048,174)	-	80,913	62,356	143,269	(16,826)	-	(16,826)	108,470
LA STATE PENITENTIARY	(1,186,774)	-	91,612	70,601	162,213	(19,050)	-	(19,050)	122,813
OFFICE OF JUVENILE JUSTICE	(8,840,124)	-	682,405	525,900	1,208,305	(141,904)	-	(141,904)	914,815
AVOYELLES CORRECTIONAL CENTER	(640,273)	-	49,425	38,090	87,515	(10,278)	-	(10,278)	66,258
LA CORRECTIONAL INST WOMEN	(755,847)	-	58,347	44,965	103,312	(12,133)	-	(12,133)	78,218
DIXON CORRECTIONAL INSTITUTE	(999,119)	-	77,126	59,438	136,564	(16,038)	-	(16,038)	103,393
ELAYN HUNT CORRECTIONAL CENTER	(651,619)	-	50,301	38,765	89,066	(10,460)	-	(10,460)	67,432
DAVID WADE CORRECTIONAL CENTER	(785,213)	-	60,614	46,712	107,326	(12,604)	-	(12,604)	81,257
DOC-ADULT PROBATION & PAROLE	(177,977)	-	13,739	10,588	24,327	(2,857)	-	(2,857)	18,418
RAYBURN CORRECTIONAL CENTER	(572,419)	-	44,187	34,053	78,241	(9,189)	-	(9,189)	59,236
PUB SAFETY OFF OF MGT & FIN	(148,166)	-	11,438	8,814	20,252	(2,378)	-	(2,378)	15,333
OFFICE OF STATE POLICE	(170,191)	-	13,138	10,125	23,262	(2,732)	-	(2,732)	17,612
PUBLIC SAFETY OFFICE OF MOTOR VEHICLES	(353,062)	-	27,254	21,004	48,258	(5,667)	-	(5,667)	36,536
OFFICE OF CONSERVATION	(291,438)	-	22,497	17,338	39,835	(4,678)	-	(4,678)	30,159
OFFICE OF COASTAL MANAGEMENT	(187,321)	-	14,460	11,144	25,604	(3,007)	-	(3,007)	19,385
LOUISIANA DEPARTMENT OF REVENUE	(106,230)	-	8,200	6,320	14,520	(1,705)	-	(1,705)	10,993
LOUISIANA WORKFORCE COMMISSION	(1,033,046)	-	79,745	61,456	141,201	(16,583)	-	(16,583)	106,904
WILDLIFE & FISHERIES OFF OF SEC	(260,848)	-	20,136	15,518	35,654	(4,187)	-	(4,187)	26,994
OFFICE OF WILDLIFE	(295,108)	-	22,781	17,556	40,337	(4,737)	-	(4,737)	30,539
DEPARTMENT OF STATE CIVIL SERVICE	(329,703)	-	25,451	19,614	45,065	(5,292)	-	(5,292)	34,119
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	(3,511,377)	-	271,057	208,892	479,950	(56,365)	-	(56,365)	363,373

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

Employer Name	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense
LA SCH FOR THE DEAF & VISUALLY IMPAIRED	\$ (16,137,965)	\$ -	\$ 1,245,755	\$ 960,049	\$ 2,205,804	\$ (259,050)	\$ -	\$ (259,050)	\$ 1,670,027
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	(9,878,620)	-	762,571	587,680	1,350,251	(158,574)	-	(158,574)	1,022,283
THRIVE ACADEMY	(3,649,866)	-	281,748	217,131	498,879	(58,588)	-	(58,588)	377,704
LA EDUCATIONAL TELEVISION AUTHORITY	(129,701)	-	10,012	7,716	17,728	(2,082)	-	(2,082)	13,422
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	(1,567,867)	-	121,030	93,273	214,303	(25,168)	-	(25,168)	162,250
BOARD OF REGENTS	(20,607,304)	-	1,590,761	1,225,930	2,816,691	(330,793)	-	(330,793)	2,132,534
NEW ORLEANS CENTER FOR CREATIVE ARTS	(8,873,050)	-	684,947	527,859	1,212,805	(142,432)	-	(142,432)	918,222
LOUISIANA DEPARTMENT OF EDUCATION	(20,184,052)	-	1,558,089	1,200,751	2,758,840	(323,999)	-	(323,999)	2,088,734
RECOVERY SCHOOL DISTRICT OF LOUISIANA	(326,366)	-	25,193	19,416	44,609	(5,239)	-	(5,239)	33,774
SPECIAL SCHOOL DISTRICTS	(9,827,452)	-	758,621	584,636	1,343,257	(157,752)	-	(157,752)	1,016,988
DOA-OFFICE OF RISK MANAGEMENT	(267,522)	-	20,651	15,915	36,566	(4,294)	-	(4,294)	27,684
DOA-FEDERAL PROPERTY ASSISTANCE	(68,299)	-	5,272	4,063	9,335	(1,096)	-	(1,096)	7,068
PRISON ENTERPRISES	(323,362)	-	24,962	19,237	44,198	(5,191)	-	(5,191)	33,463
DIV OF ADMIN - OFFICE OF TECHNOLOGY SVCS	(2,577,887)	-	198,998	153,359	352,356	(41,381)	-	(41,381)	266,771
DIVISION OF ADMINISTRATIVE LAW	(192,771)	-	14,881	11,468	26,349	(3,094)	-	(3,094)	19,949
OFFICE OF STATE PROCUREMENT	(184,206)	-	14,220	10,958	25,178	(2,957)	-	(2,957)	19,062
DEPARTMENT OF ENVIRONMENTAL QUALITY	(395,888)	-	30,560	23,551	54,112	(6,355)	-	(6,355)	40,968
<b>TOTALS</b>	<b><u>\$(11,123,570,309)</u></b>	<b><u>\$ -</u></b>	<b><u>\$858,673,339</u></b>	<b><u>\$661,742,199</u></b>	<b><u>\$1,520,415,538</u></b>	<b><u>\$(178,558,003)</u></b>	<b><u>\$ -</u></b>	<b><u>\$(178,558,003)</u></b>	<b><u>\$1,151,115,930</u></b>

*The accompanying notes are an integral part of these schedules.*

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## **NOTES TO SCHEDULES**

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

### **A. Summary of Significant Accounting Policies**

The System prepares its employer pension schedules in accordance with 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 provides methods and assumptions that should be used to project benefit payments; discount projected benefit payments to their actuarial present value; and attribute that present value to periods of employee service. It also provides methods to calculate participating employers' proportionate share of net pension liability, deferred inflows, deferred outflows, pension expense, and amortization periods for deferred inflows and deferred outflows.

#### **1. Basis of Accounting**

The System's employer pension schedules were prepared using the accrual basis of accounting. Member and employer contributions are recognized when due, pursuant to formal commitments as well as statutory or contractual requirements. The member's earnable compensation is attributed to the employer(s) for which the member is employed as of June 30, 2020.

#### **2. System Employees**

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

#### **3. Plan Fiduciary Net Position**

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

#### **4. Pension Amount Netting**

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

### **B. Plan Description**

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

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

**Retirement Benefits**

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

**1. NORMAL RETIREMENT**

*REGULAR PLAN: Eligibility for retirement is determined by the date the member joined TRSL.*

**Members hired prior to July 1, 1999**

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

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

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

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

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

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

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

*PLANA: Closed to new entrants.*

**Plan A members**

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

## PLAN B

### **Members hired before July 1, 2015**

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

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

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

### **Benefit Formula**

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

### **Payment Options**

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

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

### **2. DEFERRED RETIREMENT OPTION PROGRAM (DROP)**

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

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

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

### **3. DISABILITY RETIREMENT BENEFITS**

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

### **4. SURVIVOR BENEFITS**

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

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

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

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

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

### **6. OPTIONAL RETIREMENT PLAN (ORP)**

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

The ORP is a defined contribution pension plan which provides for portability of assets and full and immediate vesting of all contributions submitted on behalf of the affected employees to the approved providers. These providers are selected by the TRSL Board of Trustees. Monthly employer and employee contributions are invested as directed by the employee to provide the employee with future retirement benefits. The amount of these benefits is entirely dependent upon the total contributions and investment returns accumulated during the employee's working lifetime. Employees in eligible positions of higher education can make an irrevocable election to participate in the ORP rather than TRSL and purchase annuity contracts—fixed, variable, or both—for benefits payable at retirement.

### C. Employer Contributions

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

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

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

Rates for the year ended June 30, 2020, are as follows:

TRSL Sub Plan	Total Employer Contribution
	2020
K-12 Regular Plan	26.0%
Higher Ed Regular Plan	25.3%
Plan A	26.0%
Plan B	26.0%

ORP	Employer UAL
2020	22.2%

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

### D. Schedule of Employer Allocations

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

The allocation method used in determining each employer's proportion was based on the employer's projected contribution effort to the plan for 2021 as compared to the total of all employers' projected contribution effort to the plan for 2021. The employers' projected contribution effort was actuarially determined by the System's actuary, Foster and Foster Actuaries & Consultants.



The employers' projected contribution effort was calculated by multiplying the eligible annual compensation of active members in the System on June 30, 2020, by the 2021 employers' actuarially required contribution rates. Eligible compensation reported during the fiscal year was the basis for the computations. If reported compensation was less than a full year at June 30, the compensation was annualized to project a full year. Most employees of TRSL are 9 month employees and receive a full year credit for working 9 months. Compensation reported over the 9 month period represents a full year and does not need to be annualized. Also, some members may be employed full-time with one employer and part time with a second employer; these are referred to as primary and secondary employers, respectively. Salaries for secondary employers were added to the employers' total payroll without annualizing. For ORP members, their earnings for the fiscal year were included in the employers' totals with no adjustments.

Rates for the year ending June 30, 2021, are as follows:

TRSL Sub Plan	Total Employer Contribution
	2021
K-12 Regular Plan	25.8%
Higher Ed Regular Plan	25.0%
Plan A	25.8%
Plan B	25.8%

ORP	Employer UAL
2021	21.8%

#### **E. Schedule of Pension Amounts by Employer**

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

#### **F. Actuarial Methods and Assumptions**

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

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

<b>Schedule of Employers' Net Pension Liability</b>	
	<b>June 30, 2020</b>
Total pension liability	\$ 32,340,867,066
Plan fiduciary net position <sup>1</sup>	\$ 21,217,296,757
Employers' net pension liability <sup>2</sup>	\$ 11,123,570,309
Plan fiduciary net position as a percentage of total pension liability	65.6%

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

<sup>2</sup>Based on fair value of assets

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

<b>Valuation date</b>	June 30, 2020
<b>Actuarial cost method</b>	Entry Age Normal
<b>Amortization approach</b>	Closed
<b>Actuarial assumptions:</b>	
<b>Expected Remaining Service Lives</b>	5 years
<b>Investment rate of return</b>	7.45% net of investment expenses*
<b>Inflation rate</b>	2.3% per annum
<b>Projected salary increases</b>	3.1% - 4.6% varies depending on duration of service
<b>Cost-of-living adjustments</b>	None
<b>Mortality</b>	<p>Active members – RP-2014 White Collar Employee tables, adjusted by 1.010 for males and by 0.997 for females.</p> <p>Non-Disabled retiree/inactive members – RP-2014 White Collar Healthy Annuitant tables, adjusted by 1.366 for males and by 1.189 for females.</p> <p>Disability retiree mortality – RP-2014 Disability tables, adjusted by 1.111 for males and by 1.134 for females.</p> <p>These base tables are adjusted from 2014 to 2018 using the MP-2017 generational improvement table, with continued future mortality improvement projected using the MP-2017 generational mortality improvement tables.</p>
<b>Termination and disability</b>	Termination, disability, and retirement assumptions were projected based on a 5-year (July 1, 2012 – June 30, 2017) experience study of the System's members.

\*The investment rate of return used in the actuarial valuation for funding purposes was 7.80%, recognizing an additional 35 basis points for gain sharing. Per Act 94 of 2016, noninvestment-related administrative expenses are directly funded with employer contributions as a percentage of projected payroll.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension

plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.3% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return was 8.17% for 2020. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2020 are summarized in the following table:

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long Term Expected Real Rate of Return</b>
Domestic Equity	27.0%	4.60%
International Equity	19.0%	5.54%
Domestic Fixed Income	13.0%	0.69%
International Fixed Income	5.5%	1.50%
Private Equity	25.5%	8.62%
Other Private Assets	10.0%	4.45%

The discount rate used to measure the total pension liability was 7.45%. 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 7.45%, 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>1% Decrease</b>	<b>Current Discount Rate</b>	<b>1% Increase</b>
	6.45%	7.45%	8.45%
Employers' net pension liability for 2020	\$ 14,520,881,433	\$ 11,123,570,309	\$ 8,263,695,515

#### **H. Change in Net Pension Liability**

The changes in the net pension liability for the year ended June 30, 2020, were recognized as pension expense or benefit in the current reporting period except as follows:

##### **1. Differences between Expected and Actual Experience**

Differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The difference between expected and actual experience resulted in a deferred inflow of resources as of ended June 30, 2020 as follows:

				June 30, 2020	
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2020	\$ -	\$ 2,565,994	\$ (513,199)	\$ -	\$ 2,052,795
2019	-	106,027,928	(26,506,982)	-	79,520,946
2018	-	78,515,543	(26,171,848)	-	52,343,695
2017	-	89,281,134	(44,640,567)	-	44,640,567
2016	-	36,324,123	(36,324,123)	-	-
			<b>Totals</b>	\$ -	\$ 178,558,003

## 2. Differences between Projected and Actual Investment Earnings

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

				June 30, 2020		
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows	Net Deferred Outflows Balance
2020	\$ 1,439,630,829	\$ -	\$ 287,926,166	\$ 1,151,704,663	\$ -	\$ 1,151,704,663
2019	301,612,350	-	75,403,088	226,209,262	-	226,209,262
2018	-	395,485,739	(131,828,580)	-	(263,657,159)	(263,657,159)
2017	-	511,166,854	(255,583,427)	-	(255,583,427)	(255,583,427)
2016	237,718,542	-	237,718,542	-	-	-
			<b>Totals</b>	\$ 1,377,913,925	\$(519,240,586)	\$ 858,673,339

## 3. Change in Actuarial Assumptions

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

				June 30, 2020	
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2020	\$ 225,604,318	\$ -	\$ 45,120,863	\$ 180,483,455	\$ -
2019	238,707,703	-	59,676,926	179,030,777	-
2018	412,802,097	-	137,600,699	275,201,398	-
2017	54,053,138	-	27,026,569	27,026,569	-
			<b>Totals</b>	\$ 661,742,199	\$ -

#### **I. Contributions – Proportionate Share/Change in Proportionate Share**

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

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

#### **J. Estimates**

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

#### **K. Retirement System Audit Reports**

TRSL issues stand-alone audit reports on its financial statements. Access to these reports can be found on the Louisiana Legislative Auditor’s website, [www.lla.la.gov](http://www.lla.la.gov) and the TRSL website, [www.TRSL.org](http://www.TRSL.org).

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

*Supplementary Information*

June 30, 2020

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## Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities (June 30, 2020)

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
ACADIA PARISH SCHOOL BOARD	\$ 10,930,804	\$ 385,731
ALLEN PARISH SCHOOL BOARD	5,530,364	195,158
ASCENSION PARISH SCHOOL BOARD	29,706,615	1,048,301
ASSUMPTION PARISH SCHOOL BOARD	4,218,656	148,870
AVOUELLES PARISH SCHOOL BOARD	4,888,083	172,493
BEAUREGARD PARISH SCHOOL BOARD	7,408,012	261,417
BIENVILLE PARISH SCHOOL BOARD	3,882,738	137,016
BOSSIER PARISH SCHOOL BOARD	30,382,927	1,072,167
CADDO PARISH SCHOOL BOARD	50,314,611	1,775,526
CALCASIEU PARISH SCHOOL SYSTEM	50,233,172	1,772,652
CALDWELL PARISH SCHOOL BOARD	2,452,234	86,536
CAMERON PARISH SCHOOL BOARD	2,535,532	89,475
CATAHOULA PARISH SCHOOL BOARD	1,123,566	39,649
CLAIBORNE PARISH SCHOOL BOARD	2,411,282	85,090
CONCORDIA PARISH SCHOOL BOARD	4,969,706	175,373
DESOTO PARISH SCHOOL BOARD	8,290,037	292,543
EAST BATON ROUGE PARISH SCHOOL SYSTEM	59,784,830	2,109,715
EAST CARROLL PARISH SCHOOL BOARD	1,080,120	38,116
EAST FELICIANA PARISH SCHOOL BOARD	2,326,261	82,090
EVANGELINE PARISH SCHOOL BOARD	6,510,421	229,743
FRANKLIN PARISH SCHOOL BOARD	3,655,124	128,984
GRANT PARISH SCHOOL BOARD	3,358,911	118,531
IBERIA PARISH SCHOOL BOARD	15,631,663	551,617
IBERVILLE PARISH SCHOOL BOARD	8,850,206	312,310
JACKSON PARISH SCHOOL BOARD	2,861,276	100,970
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	65,168,371	2,299,692
JEFFERSON DAVIS PARISH SCHOOL BOARD	7,074,955	249,664
LAFAYETTE PARISH SCHOOL SYSTEM	40,087,179	1,414,615
LAFOURCHE PARISH SCHOOL BOARD	16,389,010	578,343
LASALLE PARISH SCHOOL BOARD	3,590,291	126,696
LINCOLN PARISH SCHOOL BOARD	8,481,810	299,310
LIVINGSTON PARISH PUBLIC SCHOOLS	30,040,491	1,060,083
MADISON PARISH SCHOOL BOARD	1,807,581	63,787
MOREHOUSE PARISH SCHOOL BOARD	3,378,011	119,205
NATCHITOCHE PARISH SCHOOL BOARD	7,521,220	265,412

## Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities (June 30, 2020)

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
ORLEANS PARISH SCHOOL BOARD	\$ 3,729,826	\$ 131,620
OUACHITA PARISH SCHOOL BOARD	24,097,185	850,353
PLAQUEMINES PARISH SCHOOL BOARD	7,609,800	268,538
POINTE COUPEE PARISH SCHOOL BOARD	3,087,618	108,957
RAPIDES PARISH SCHOOL BOARD	30,225,111	1,066,598
RED RIVER PARISH SCHOOL BOARD	2,936,993	103,642
RICHLAND PARISH SCHOOL BOARD	3,634,716	128,264
SABINE PARISH SCHOOL BOARD	6,058,654	213,801
ST BERNARD PARISH SCHOOL BOARD	9,581,434	338,114
ST CHARLES PARISH PUBLIC SCHOOLS	18,529,745	653,886
ST. HELENA PARISH SCHOOL SYSTEM	1,474,036	52,016
ST JAMES PARISH SCHOOL BOARD	7,101,454	250,599
ST JOHN THE BAPTIST PARISH SCHOOL BOARD	9,537,596	336,567
ST. LANDRY PARISH SCHOOL BOARD	16,491,567	581,962
ST. MARTIN PARISH SCHOOL BOARD	9,316,634	328,770
ST. MARY PARISH SCHOOL BOARD	10,197,399	359,851
ST. TAMMANY PARISH SCHOOL BOARD	56,860,457	2,006,518
TANGIPAHOA PARISH SCHOOL SYSTEM	23,855,362	841,819
TENSAS PARISH SCHOOL BOARD	641,779	22,647
TERREBONNE PARISH SCHOOL SYSTEM	20,278,913	715,612
UNION PARISH SCHOOL BOARD	1,967,684	69,437
VERMILION PARISH SCHOOL BOARD	11,315,280	399,299
VERNON PARISH SCHOOL BOARD	10,482,534	369,913
WASHINGTON PARISH SCHOOL SYSTEM	6,063,533	213,973
WEBSTER PARISH SCHOOL BOARD	7,157,348	252,572
WEST BATON ROUGE PARISH SCHOOL BOARD	7,207,948	254,357
WEST CARROLL PARISH SCHOOL BOARD	2,407,724	84,965
WEST FELICIANA PARISH SCHOOL BOARD	4,223,694	149,048
WINN PARISH SCHOOL BOARD	2,677,317	94,478
BOGALUSA CITY SCHOOLS	2,592,809	91,496
MONROE CITY SCHOOLS	12,226,297	431,447
LOUISIANA TECH UNIVERSITY	12,290,910	433,727
NORTHWESTERN STATE UNIVERSITY	9,114,002	321,619
LOUISIANA STATE UNIVERSITY	76,453,826	2,697,939
UNIVERSITY OF NEW ORLEANS	14,345,255	506,222



## Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities (June 30, 2020)

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	\$ 33,846,009	\$ 1,194,374
NICHOLLS STATE UNIVERSITY	7,197,762	253,998
SOUTHEASTERN LOUISIANA UNIVERSITY	13,491,526	476,095
UNIVERSITY OF LOUISIANA AT LAFAYETTE	25,360,127	894,920
GRAMBLING STATE UNIVERSITY	5,837,301	205,989
SOUTHERN UNIVERSITY AND A&M COLLEGE	12,703,988	448,304
SOUTHERN UNIVERSITY AT NEW ORLEANS	2,273,778	80,238
DELGADO COMMUNITY COLLEGE	8,958,596	316,135
SOWELA TECHNICAL COMMUNITY COLLEGE	2,591,842	91,462
LOUISIANA ASSOCIATION OF EDUCATORS	239,891	8,465
MCNEESE STATE UNIVERSITY	7,063,620	249,264
UNIVERSITY OF LOUISIANA AT MONROE	10,436,324	368,282
L. E. FLETCHER TECH COMMUNITY COLLEGE	1,569,513	55,386
LA SCHOOL EMPLOYEES RETIREMENT SYSTEM	17,083	603
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	14,661	517
ST. TAMMANY FEDERATION OF TEACHERS	19,589	691
SOUTHERN UNIVERSITY AT SHREVEPORT	2,391,448	84,391
LSU HEALTH SCIENCES CENTER-SHREVEPORT	17,324,630	611,360
NUNEZ COMMUNITY COLLEGE	1,404,458	49,561
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	2,682,526	94,662
NORTHWEST LOUISIANA TECHNICAL COLLEGE	876,767	30,940
LOUISIANA FEDERATION OF TEACHERS	75,093	2,650
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	209,076	7,378
LOUISIANA STATE SENATE	7,300	258
LA HOUSE OF REPRESENTATIVES	40,499	1,429
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	1,906,788	67,288
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	56,005	1,976
WARE YOUTH CENTER	16,043	566
LA STATE EMPLOYEES RETIREMENT SYSTEM	120,483	4,252
BOSSIER PARISH COMMUNITY COLLEGE	3,825,718	135,004
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	777,731	27,445
SOUTH LOUISIANA COMMUNITY COLLEGE	4,854,969	171,324
WEBSTER PARISH SALES TAX COMMISSION	24,089	850
NEW VISION LEARNING ACADEMY	305,751	10,789
BATON ROUGE COMMUNITY COLLEGE	4,998,295	176,382

## Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities (June 30, 2020)

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
RIVER PARISHES COMMUNITY COLLEGE	\$ 1,680,862	\$ 59,315
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	3,033,937	107,063
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	473,619	16,713
AVOUELLES PUBLIC CHARTER SCHOOL INC.	662,054	23,363
LSU HEALTH CARE SERVICES DIVISION	833,553	29,415
DELHI CHARTER SCHOOL	1,071,157	37,799
LOUISIANA DELTA COMMUNITY COLLEGE	2,633,773	92,942
CITY OF BAKER SCHOOL SYSTEM	1,675,970	59,142
ZACHARY COMMUNITY SCHOOL BOARD	7,267,450	256,457
LA STATE BD PRACTICAL NURSE EXAMINER	35,877	1,266
ALGIERS CHARTER SCHOOLS ASSOCIATION	2,620,627	92,478
ADVOCATES FOR ACADEMIC EXCELLENCE	1,291,152	45,563
FRENCH AND MONTESSORI EDUCATION, INC	1,347,744	47,560
ADVOCATES FOR ARTS-BASED EDUCATION CORP	2,663,499	93,991
LAKE FOREST ELEMENTARY CHARTER	1,052,900	37,155
HYNES CHARTER SCHOOL	1,277,921	45,096
WARREN EASTON SR. HIGH SCHOOL	1,457,210	51,423
EINSTEIN CHARTER SCHOOL	2,271,760	80,167
ADVOCATES FOR INNOVATIVE SCHOOLS	935,865	33,025
CENTRAL COMMUNITY SCHOOL SYSTEM	5,796,716	204,557
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	188,044	6,636
LOUISIANA STATE BOARD OF NURSING	14,894	526
GREATER LAFOURCHE PORT COMMISSION	15,970	564
MADISON PREPARATORY ACADEMY	919,687	32,454
DARBONNE WOODS CHARTER SCHOOL	1,124,557	39,684
MORRIS JEFF COMMUNITY SCHOOL	2,022,857	71,384
BAYOU COMMUNITY ACADEMY	503,370	17,763
SLAUGHTER COMMUNITY CHARTER SCHOOL	343,927	12,137
NEW BEGINNINGS SCHOOLS FOUNDATION	78,578	2,773
ST. BD. OF CERTIFIED PUBLIC ACCOUNTANTS	11,066	391
A. E. PHILLIPS LABORATORY SCHOOL	86,599	3,056
LSU UNIVERSITY HIGH SCHOOL	1,784,972	62,989
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	28,125	992
SOUTHEASTERN LABORATORY SCHOOL	62,412	2,202
SOUTHERN UNIVERSITY LABORATORY SCHOOL	565,207	19,945

## Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities (June 30, 2020)

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
BEEKMAN CHARTER SCHOOL	\$ 1,023,418	\$ 36,115
DELTA CHARTER GROUP	560,903	19,793
NORTHSHORE CHARTER SCHOOLS, INC	737,904	26,040
INSPIRE NOLA CHARTER SCHOOLS, INC.	7,971,996	281,320
LOUISIANA PHYSICAL THERAPY BOARD	11,580	409
NORTHEAST CLAIBORNE CHARTER SCHOOL	138,483	4,887
DOWNSVILLE COMMUNITY CHARTER SCHOOL	468,642	16,538
LINCOLN PREPARATORY SCHOOL	762,948	26,923
NON-FLOOD PROTECTION ASSET MGT AUTHORITY	20,176	712
SIGNIFICANT EDUCATORS/BETHUNE ELEM CHART	783,185	27,637
LEGACY OF EXCELLENCE/BEN FRANKLIN ELEM	1,112,231	39,249
LOUISIANA STATE UNIVERSITY	19,370,635	683,560
LOUISIANA STATE UNIVERSITY (LAB SCHOOL)	194,891	6,877
DIV OF ADMIN - EXECUTIVE OFFICE	82,980	2,928
DOA – LOUISIANA TAX COMMISSION	26,205	925
DIVISION OF ADMINISTRATION	97,433	3,438
OFC OF COASTAL PROTECTION & RESTORATION	26,572	938
GOVERNOR'S OFFICE OF HOMELAND SECURITY	27,477	970
STATE MILITARY DEPARTMENT	294,795	10,403
LOUISIANA PUBLIC DEFENDER BD	23,906	844
DEPARTMENT OF VETERANS AFFAIRS	50,490	1,782
SECRETARY OF STATE	8,083	285
LOUISIANA DEPARTMENT OF JUSTICE	20,311	717
OFFICE OF LIEUTENANT GOVERNOR	19,186	677
TREASURY DEPARTMENT	26,547	937
LOUISIANA PUBLIC SERVICE COMMISSION	15,200	536
LA DEPT OF AGRICULTURE & FORESTRY	62,217	2,196
DEPARTMENT OF INSURANCE	7,606	268
DEPT. OF ECONOMIC DEVELOPMENT – OFFICE OF THE SECRETARY	17,401	614
CRT-OFFICE OF THE SECRETARY	28,369	1,001
OFF OF THE STATE LIBRARY OF LA	14,454	510
CRT--OFFICE OF STATE PARKS	1,969	69
OFFICE OF CULTURAL DEVELOPMENT	33,676	1,188
OFFICE OF TOURISM	8,242	291
ENGINEERING AND OPERATIONS	207,658	7,328

## Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities (June 30, 2020)

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
CAPITAL AREA HUMAN SERVICE DISTRICT	\$ 54,427	\$ 1,921
MEDICAL VENDOR ADMINISTRATION	106,372	3,754
DEPARTMENT OF HEALTH AND HOSPITALS	214,530	7,570
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	78,896	2,784
NE DELTA HUMAN SVCS AUTHORITY	45,953	1,622
LDH - OFFICE OF AGING AND ADULT SERVICES	27,110	957
ACADIANA AREA HUMAN SERVICES DISTRICT	5,613	198
OFFICE OF PUBLIC HEALTH	352,291	12,432
OFFICE OF BEHAVIORAL HEALTH	362,159	12,780
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	265,374	9,365
DEPARTMENT OF CHILDREN & FAMILY SERVICES	95,110	3,356
CENTRAL LOUISIANA HUMAN SERVICE DISTRICT	21,460	757
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	115,225	4,066
LA STATE PENITENTIARY	130,462	4,604
OFFICE OF JUVENILE JUSTICE	971,791	34,293
AVOUELLES CORRECTIONAL CENTER	70,385	2,484
LA CORRECTIONAL INST WOMEN	83,090	2,932
DIXON CORRECTIONAL INSTITUTE	109,833	3,876
ELAYN HUNT CORRECTIONAL CENTER	71,632	2,528
DAVID WADE CORRECTIONAL CENTER	86,318	3,046
DOC-ADULT PROBATION & PAROLE	19,565	690
RAYBURN CORRECTIONAL CENTER	62,926	2,221
PUB SAFETY OFF OF MGT & FIN	16,288	575
OFFICE OF STATE POLICE	18,709	660
PUBLIC SAFETY OFFICE OF MOTOR VEHICLES	38,812	1,370
OFFICE OF CONSERVATION	32,038	1,131
OFFICE OF COASTAL MANAGEMENT	20,592	727
LOUISIANA DEPARTMENT OF REVENUE	11,678	412
LOUISIANA WORKFORCE COMMISSION	113,562	4,007
WILDLIFE & FISHERIES OFF OF SEC	28,675	1,012
OFFICE OF WILDLIFE	32,441	1,145
DEPARTMENT OF STATE CIVIL SERVICE	36,244	1,279
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	386,004	13,621
LA SCH FOR THE DEAF & VISUALLY IMPAIRED	1,774,040	62,603
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	1,085,953	38,322

### Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities (June 30, 2020)

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
THRIVE ACADEMY	\$ 401,228	\$ 14,159
LA EDUCATIONAL TELEVISION AUTHORITY	14,258	503
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	172,355	6,082
BOARD OF REGENTS	2,265,352	79,941
NEW ORLEANS CENTER FOR CREATIVE ARTS	975,411	34,421
LOUISIANA DEPARTMENT OF EDUCATION	2,218,824	78,299
RECOVERY SCHOOL DISTRICT OF LOUISIANA	35,877	1,266
SPECIAL SCHOOL DISTRICTS	1,080,328	38,123
DOA-OFFICE OF RISK MANAGEMENT	29,409	1,038
DOA-FEDERAL PROPERTY ASSISTANCE	7,508	265
PRISON ENTERPRISES	35,547	1,254
DIV OF ADMIN - OFFICE OF TECHNOLOGY SVCS	283,386	10,000
DIVISION OF ADMINISTRATIVE LAW	21,191	748
OFFICE OF STATE PROCUREMENT	20,250	715
DEPARTMENT OF ENVIRONMENTAL QUALITY	43,520	1,536
<b>TOTALS</b>	<b><u>\$1,222,809,468</u></b>	<b><u>\$43,151,074</u></b>

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

*Supplementary Information*

June 30, 2020

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## Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2020)

Employer Name	Changes in Discount Rate	
	-1% Change 6.45%	+1% Change 8.45%
ACADIA PARISH SCHOOL BOARD	\$ 129,803,466	\$ 73,869,918
ALLEN PARISH SCHOOL BOARD	65,673,155	37,373,968
ASCENSION PARISH SCHOOL BOARD	352,766,518	200,756,070
ASSUMPTION PARISH SCHOOL BOARD	50,096,605	28,509,502
AVOUELLES PARISH SCHOOL BOARD	58,046,062	33,033,462
BEAUREGARD PARISH SCHOOL BOARD	87,970,259	50,063,038
BIENVILLE PARISH SCHOOL BOARD	46,107,574	26,239,382
BOSSIER PARISH SCHOOL BOARD	360,797,727	205,326,555
CADDO PARISH SCHOOL BOARD	597,486,788	340,024,048
CALCASIEU PARISH SCHOOL SYSTEM	596,519,697	339,473,686
CALDWELL PARISH SCHOOL BOARD	29,120,321	16,572,098
CAMERON PARISH SCHOOL BOARD	30,109,483	17,135,021
CATAHOULA PARISH SCHOOL BOARD	13,342,367	7,593,014
CLAIBORNE PARISH SCHOOL BOARD	28,634,017	16,295,346
CONCORDIA PARISH SCHOOL BOARD	59,015,331	33,585,063
DESOTO PARISH SCHOOL BOARD	98,444,316	56,023,724
EAST BATON ROUGE PARISH SCHOOL SYSTEM	709,945,787	404,023,395
EAST CARROLL PARISH SCHOOL BOARD	12,826,440	7,299,405
EAST FELICIANA PARISH SCHOOL BOARD	27,624,380	15,720,772
EVANGELINE PARISH SCHOOL BOARD	77,311,351	43,997,154
FRANKLIN PARISH SCHOOL BOARD	43,404,657	24,701,178
GRANT PARISH SCHOOL BOARD	39,887,119	22,699,380
IBERIA PARISH SCHOOL BOARD	185,626,236	105,638,125
IBERVILLE PARISH SCHOOL BOARD	105,096,331	59,809,323
JACKSON PARISH SCHOOL BOARD	33,977,701	19,336,386
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	773,875,419	440,405,141
JEFFERSON DAVIS PARISH SCHOOL BOARD	84,015,206	47,812,255
LAFAYETTE PARISH SCHOOL SYSTEM	476,035,878	270,907,491
LAFOURCHE PARISH SCHOOL BOARD	194,619,744	110,756,245
LASALLE PARISH SCHOOL BOARD	42,634,760	24,263,036
LINCOLN PARISH SCHOOL BOARD	100,721,626	57,319,719
LIVINGSTON PARISH PUBLIC SCHOOLS	356,731,300	203,012,390
MADISON PARISH SCHOOL BOARD	21,465,057	12,215,560
MOREHOUSE PARISH SCHOOL BOARD	40,113,935	22,828,459
NATCHITOCHE PARISH SCHOOL BOARD	89,314,602	50,828,090

## Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2020)

Employer Name	Changes in Discount Rate	
	-1% Change 6.45%	+1% Change 8.45%
ORLEANS PARISH SCHOOL BOARD	\$ 44,291,738	\$ 25,206,007
OUACHITA PARISH SCHOOL BOARD	286,154,443	162,847,772
PLAQUEMINES PARISH SCHOOL BOARD	90,366,495	51,426,713
POINTE COUPEE PARISH SCHOOL BOARD	36,665,516	20,865,996
RAPIDES PARISH SCHOOL BOARD	358,923,662	204,260,042
RED RIVER PARISH SCHOOL BOARD	34,876,834	19,848,074
RICHLAND PARISH SCHOOL BOARD	43,162,304	24,563,256
SABINE PARISH SCHOOL BOARD	71,946,611	40,944,132
ST BERNARD PARISH SCHOOL BOARD	113,779,673	64,750,930
ST CHARLES PARISH PUBLIC SCHOOLS	220,041,015	125,223,249
ST. HELENA PARISH SCHOOL SYSTEM	17,504,197	9,961,472
ST JAMES PARISH SCHOOL BOARD	84,329,874	47,991,329
ST JOHN THE BAPTIST PARISH SCHOOL BOARD	113,259,100	64,454,676
ST. LANDRY PARISH SCHOOL BOARD	195,837,610	111,449,321
ST. MARTIN PARISH SCHOOL BOARD	110,635,176	62,961,427
ST. MARY PARISH SCHOOL BOARD	121,094,277	68,913,601
ST. TAMMANY PARISH SCHOOL BOARD	675,218,809	384,260,602
TANGIPAHOA PARISH SCHOOL SYSTEM	283,282,794	161,213,544
TENSAS PARISH SCHOOL BOARD	7,621,139	4,337,118
TERREBONNE PARISH SCHOOL SYSTEM	240,812,410	137,044,052
UNION PARISH SCHOOL BOARD	23,366,276	13,297,526
VERMILION PARISH SCHOOL BOARD	134,369,122	76,468,189
VERNON PARISH SCHOOL BOARD	124,480,256	70,840,530
WASHINGTON PARISH SCHOOL SYSTEM	72,004,550	40,977,104
WEBSTER PARISH SCHOOL BOARD	84,993,623	48,369,063
WEST BATON ROUGE PARISH SCHOOL BOARD	85,594,497	48,711,014
WEST CARROLL PARISH SCHOOL BOARD	28,591,761	16,271,299
WEST FELICIANA PARISH SCHOOL BOARD	50,156,431	28,543,548
WINN PARISH SCHOOL BOARD	31,793,179	18,093,196
BOGALUSA CITY SCHOOLS	30,789,641	17,522,092
MONROE CITY SCHOOLS	145,187,469	82,624,808
LOUISIANA TECH UNIVERSITY	145,954,752	83,061,461
NORTHWESTERN STATE UNIVERSITY	108,228,921	61,592,050
LOUISIANA STATE UNIVERSITY	907,890,376	516,671,779
UNIVERSITY OF NEW ORLEANS	170,350,123	96,944,635



## Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2020)

Employer Name	Changes in Discount Rate	
	-1% Change 6.45%	+1% Change 8.45%
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	\$ 401,921,880	\$ 228,729,919
NICHOLLS STATE UNIVERSITY	85,473,538	48,642,178
SOUTHEASTERN LOUISIANA UNIVERSITY	160,212,079	91,175,171
UNIVERSITY OF LOUISIANA AT LAFAYETTE	301,151,900	171,382,682
GRAMBLING STATE UNIVERSITY	69,318,041	39,448,238
SOUTHERN UNIVERSITY AND A&M COLLEGE	150,860,051	85,853,020
SOUTHERN UNIVERSITY AT NEW ORLEANS	27,001,143	15,366,094
DELGADO COMMUNITY COLLEGE	106,383,462	60,541,817
SOWELA TECHNICAL COMMUNITY COLLEGE	30,778,170	17,515,564
LOUISIANA ASSOCIATION OF EDUCATORS	2,848,707	1,621,172
MCNEESE STATE UNIVERSITY	83,880,598	47,735,650
UNIVERSITY OF LOUISIANA AT MONROE	123,931,512	70,528,245
L. E. FLETCHER TECH COMMUNITY COLLEGE	18,637,987	10,606,701
LA SCHOOL EMPLOYEES RETIREMENT SYSTEM	202,857	115,444
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	174,105	99,082
ST. TAMMANY FEDERATION OF TEACHERS	232,625	132,384
SOUTHERN UNIVERSITY AT SHREVEPORT	28,398,488	16,161,309
LSU HEALTH SCIENCES CENTER-SHREVEPORT	205,730,251	117,079,129
NUNEZ COMMUNITY COLLEGE	16,677,958	9,491,267
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	31,855,038	18,128,399
NORTHWEST LOUISIANA TECHNICAL COLLEGE	10,411,617	5,925,152
LOUISIANA FEDERATION OF TEACHERS	891,727	507,474
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	2,482,780	1,412,927
LOUISIANA STATE SENATE	86,690	49,334
LA HOUSE OF REPRESENTATIVES	480,932	273,694
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	22,643,136	12,885,994
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	665,056	378,477
WARE YOUTH CENTER	190,514	108,420
LA STATE EMPLOYEES RETIREMENT SYSTEM	1,430,742	814,222
BOSSIER PARISH COMMUNITY COLLEGE	45,430,465	25,854,046
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	9,235,571	5,255,876
SOUTH LOUISIANA COMMUNITY COLLEGE	57,652,836	32,809,681
WEBSTER PARISH SALES TAX COMMISSION	286,061	162,795
NEW VISION LEARNING ACADEMY	3,630,801	2,066,254
BATON ROUGE COMMUNITY COLLEGE	59,354,829	33,778,269

## Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2020)

Employer Name	Changes in Discount Rate	
	-1% Change 6.45%	+1% Change 8.45%
RIVER PARISHES COMMUNITY COLLEGE	\$ 19,960,258	\$ 11,359,193
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	36,028,049	20,503,220
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	5,624,228	3,200,695
AVOYELLES PUBLIC CHARTER SCHOOL INC.	7,861,896	4,474,130
LSU HEALTH CARE SERVICES DIVISION	9,898,449	5,633,113
DELHI CHARTER SCHOOL	12,720,002	7,238,832
LOUISIANA DELTA COMMUNITY COLLEGE	31,276,091	17,798,926
CITY OF BAKER SCHOOL SYSTEM	19,902,175	11,326,138
ZACHARY COMMUNITY SCHOOL BOARD	86,301,083	49,113,126
LA STATE BD PRACTICAL NURSE EXAMINER	426,043	242,457
ALGIERS CHARTER SCHOOLS ASSOCIATION	31,119,991	17,710,091
ADVOCATES FOR ACADEMIC EXCELLENCE	15,332,453	8,725,553
FRENCH AND MONTESSORI EDUCATION, INC	16,004,480	9,107,997
ADVOCATES FOR ARTS-BASED EDUCATION CORP	31,629,094	17,999,816
LAKE FOREST ELEMENTARY CHARTER	12,503,205	7,115,455
HYNES CHARTER SCHOOL	15,175,338	8,636,140
WARREN EASTON SR. HIGH SCHOOL	17,304,389	9,847,763
EINSTEIN CHARTER SCHOOL	26,977,184	15,352,459
ADVOCATES FOR INNOVATIVE SCHOOLS	11,113,411	6,324,537
CENTRAL COMMUNITY SCHOOL SYSTEM	68,836,093	39,173,966
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	2,233,021	1,270,791
LOUISIANA STATE BOARD OF NURSING	176,864	100,652
GREATER LAFOURCHE PORT COMMISSION	189,643	107,924
MADISON PREPARATORY ACADEMY	10,921,300	6,215,208
DARBONNE WOODS CHARTER SCHOOL	13,354,129	7,599,708
MORRIS JEFF COMMUNITY SCHOOL	24,021,459	13,670,384
BAYOU COMMUNITY ACADEMY	5,977,521	3,401,750
SLAUGHTER COMMUNITY CHARTER SCHOOL	4,084,143	2,324,247
NEW BEGINNINGS SCHOOLS FOUNDATION	933,112	531,025
ST. BD. OF CERTIFIED PUBLIC ACCOUNTANTS	131,414	74,786
A. E. PHILLIPS LABORATORY SCHOOL	1,028,369	585,235
LSU UNIVERSITY HIGH SCHOOL	21,196,566	12,062,764
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	333,980	190,065
SOUTHEASTERN LABORATORY SCHOOL	741,146	421,779
SOUTHERN UNIVERSITY LABORATORY SCHOOL	6,711,842	3,819,645

## Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2020)

Employer Name	Changes in Discount Rate	
	-1% Change 6.45%	+1% Change 8.45%
BEEKMAN CHARTER SCHOOL	\$ 12,153,107	\$ 6,916,217
DELTA CHARTER GROUP	6,660,728	3,790,557
NORTHSHORE CHARTER SCHOOLS, INC	8,762,626	4,986,727
INSPIRE NOLA CHARTER SCHOOLS, INC.	94,667,580	53,874,419
LOUISIANA PHYSICAL THERAPY BOARD	137,513	78,257
NORTHEAST CLAIBORNE CHARTER SCHOOL	1,644,490	935,864
DOWNSVILLE COMMUNITY CHARTER SCHOOL	5,565,128	3,167,061
LINCOLN PREPARATORY SCHOOL	9,060,014	5,155,968
NON-FLOOD PROTECTION ASSET MGT AUTHORITY	239,595	136,351
SIGNIFICANT EDUCATORS/BETHUNE ELEM CHART	9,300,334	5,292,732
LEGACY OF EXCELLENCE/BEN FRANKLIN ELEM	13,207,758	7,516,410
LOUISIANA STATE UNIVERSITY	230,026,590	130,905,944
LOUISIANA STATE UNIVERSITY (LAB SCHOOL)	2,314,338	1,317,068
DIV OF ADMIN - EXECUTIVE OFFICE	985,387	560,774
DOA – LOUISIANA TAX COMMISSION	311,182	177,091
DIVISION OF ADMINISTRATION	1,157,024	658,451
OFC OF COASTAL PROTECTION & RESTORATION	315,539	179,570
GOVERNOR'S OFFICE OF HOMELAND SECURITY	326,284	185,685
STATE MILITARY DEPARTMENT	3,500,694	1,992,212
LOUISIANA PUBLIC DEFENDER BD	283,883	161,555
DEPARTMENT OF VETERANS AFFAIRS	599,567	341,208
SECRETARY OF STATE	95,983	54,623
LOUISIANA DEPARTMENT OF JUSTICE	241,192	137,260
OFFICE OF LIEUTENANT GOVERNOR	227,833	129,657
TREASURY DEPARTMENT	315,248	179,405
LOUISIANA PUBLIC SERVICE COMMISSION	180,495	102,718
LA DEPT OF AGRICULTURE & FORESTRY	738,822	420,457
DEPARTMENT OF INSURANCE	90,320	51,400
DEPT. OF ECONOMIC DEVELOPMENT – OFFICE OF THE SECRETARY	206,632	117,592
CRT-OFFICE OF THE SECRETARY	336,884	191,718
OFF OF THE STATE LIBRARY OF LA	171,637	97,677
CRT--OFFICE OF STATE PARKS	23,379	13,305
OFFICE OF CULTURAL DEVELOPMENT	399,905	227,582
OFFICE OF TOURISM	97,871	55,697

## Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2020)

Employer Name	Changes in Discount Rate	
	-1% Change 6.45%	+1% Change 8.45%
ENGINEERING AND OPERATIONS	\$ 2,465,936	\$ 1,403,341
CAPITAL AREA HUMAN SERVICE DISTRICT	646,324	367,817
MEDICAL VENDOR ADMINISTRATION	1,263,171	718,859
DEPARTMENT OF HEALTH AND HOSPITALS	2,547,543	1,449,783
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	936,887	533,174
NE DELTA HUMAN SVCS AUTHORITY	545,695	310,550
LDH - OFFICE OF AGING AND ADULT SERVICES	321,928	183,206
ACADIANA AREA HUMAN SERVICES DISTRICT	66,651	37,930
OFFICE OF PUBLIC HEALTH	4,183,466	2,380,771
OFFICE OF BEHAVIORAL HEALTH	4,300,649	2,447,459
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	3,151,322	1,793,387
DEPARTMENT OF CHILDREN & FAMILY SERVICES	1,129,434	642,750
CENTRAL LOUISIANA HUMAN SERVICE DISTRICT	254,841	145,028
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	1,368,303	778,688
LA STATE PENITENTIARY	1,549,233	881,654
OFFICE OF JUVENILE JUSTICE	11,540,035	6,567,324
AVOYELLES CORRECTIONAL CENTER	835,822	475,658
LA CORRECTIONAL INST WOMEN	986,694	561,518
DIXON CORRECTIONAL INSTITUTE	1,304,266	742,245
ELAYN HUNT CORRECTIONAL CENTER	850,633	484,087
DAVID WADE CORRECTIONAL CENTER	1,025,029	583,334
DOC-ADULT PROBATION & PAROLE	232,334	132,219
RAYBURN CORRECTIONAL CENTER	747,245	425,250
PUB SAFETY OFF OF MGT & FIN	193,418	110,072
OFFICE OF STATE POLICE	222,169	126,435
PUBLIC SAFETY OFFICE OF MOTOR VEHICLES	460,893	262,290
OFFICE OF CONSERVATION	380,447	216,509
OFFICE OF COASTAL MANAGEMENT	244,532	139,161
LOUISIANA DEPARTMENT OF REVENUE	138,674	78,918
LOUISIANA WORKFORCE COMMISSION	1,348,554	767,449
WILDLIFE & FISHERIES OFF OF SEC	340,515	193,784
OFFICE OF WILDLIFE	385,239	219,236
DEPARTMENT OF STATE CIVIL SERVICE	430,399	244,936
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	4,583,807	2,608,601
LA SCH FOR THE DEAF & VISUALLY IMPAIRED	21,066,750	11,988,887

## Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2020)

Employer Name	Changes in Discount Rate	
	-1% Change 6.45%	+1% Change 8.45%
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	\$ 12,895,704	\$ 7,338,823
THRIVE ACADEMY	4,764,592	2,711,484
LA EDUCATIONAL TELEVISION AUTHORITY	169,313	96,355
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	2,046,718	1,164,768
BOARD OF REGENTS	26,901,095	15,309,157
NEW ORLEANS CENTER FOR CREATIVE ARTS	11,583,017	6,591,785
LOUISIANA DEPARTMENT OF EDUCATION	26,348,575	14,994,723
RECOVERY SCHOOL DISTRICT OF LOUISIANA	426,043	242,457
SPECIAL SCHOOL DISTRICTS	12,828,908	7,300,810
DOA-OFFICE OF RISK MANAGEMENT	349,227	198,742
DOA-FEDERAL PROPERTY ASSISTANCE	89,158	50,739
PRISON ENTERPRISES	422,122	240,226
DIV OF ADMIN - OFFICE OF TECHNOLOGY SVCS	3,365,214	1,915,111
DIVISION OF ADMINISTRATIVE LAW	251,647	143,210
OFFICE OF STATE PROCUREMENT	240,466	136,847
DEPARTMENT OF ENVIRONMENTAL QUALITY	516,798	294,105
<b>TOTALS</b>	<b><u>\$14,520,881,433</u></b>	<b><u>\$8,263,695,515</u></b>

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**Schedule of Remaining Amortization**

*Supplementary Information*

June 30, 2020

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**Schedule of Remaining Amortization (June 30, 2020)**

<b>Employer Name</b>	<b>Deferral Period 1</b>	<b>Deferral Period 2</b>	<b>Deferral Period 3</b>	<b>Deferral Period 4</b>
ACADIA PARISH SCHOOL BOARD	\$ 1,318,603	\$ 3,760,739	\$ 3,943,094	\$ 2,972,550
ALLEN PARISH SCHOOL BOARD	667,138	1,902,720	1,994,981	1,503,941
ASCENSION PARISH SCHOOL BOARD	3,583,563	10,220,550	10,716,135	8,078,490
ASSUMPTION PARISH SCHOOL BOARD	508,904	1,451,427	1,521,805	1,147,232
AVOUELLES PARISH SCHOOL BOARD	589,658	1,681,743	1,763,289	1,329,277
BEAUREGARD PARISH SCHOOL BOARD	893,642	2,548,724	2,672,309	2,014,553
BIENVILLE PARISH SCHOOL BOARD	468,382	1,335,855	1,400,629	1,055,881
BOSSIER PARISH SCHOOL BOARD	3,665,147	10,453,234	10,960,103	8,262,408
CADDO PARISH SCHOOL BOARD	6,069,542	17,310,723	18,150,105	13,682,680
CALCASIEU PARISH SCHOOL SYSTEM	6,059,718	17,282,704	18,120,727	13,660,533
CALDWELL PARISH SCHOOL BOARD	295,817	843,690	884,600	666,867
CAMERON PARISH SCHOOL BOARD	305,866	872,349	914,648	689,519
CATAHOULA PARISH SCHOOL BOARD	135,538	386,563	405,307	305,545
CLAIBORNE PARISH SCHOOL BOARD	290,877	829,601	869,827	655,730
CONCORDIA PARISH SCHOOL BOARD	599,505	1,709,825	1,792,733	1,351,474
DESOTO PARISH SCHOOL BOARD	1,000,042	2,852,184	2,990,484	2,254,413
EAST BATON ROUGE PARISH SCHOOL SYSTEM	7,211,952	20,568,948	21,566,319	16,258,034
EAST CARROLL PARISH SCHOOL BOARD	130,297	371,615	389,634	293,730
EAST FELICIANA PARISH SCHOOL BOARD	280,621	800,349	839,157	632,609
EVANGELINE PARISH SCHOOL BOARD	785,364	2,239,908	2,348,519	1,770,460
FRANKLIN PARISH SCHOOL BOARD	440,924	1,257,544	1,318,521	993,984
GRANT PARISH SCHOOL BOARD	405,191	1,155,632	1,211,668	913,431
IBERIA PARISH SCHOOL BOARD	1,885,676	5,378,068	5,638,845	4,250,913
IBERVILLE PARISH SCHOOL BOARD	1,067,616	3,044,910	3,192,555	2,406,747
JACKSON PARISH SCHOOL BOARD	345,161	984,421	1,032,155	778,103
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	7,861,378	22,421,153	23,508,336	17,722,048
JEFFERSON DAVIS PARISH SCHOOL BOARD	853,465	2,434,136	2,552,165	1,923,981

**Schedule of Remaining Amortization (June 30, 2020)**

<b>Employer Name</b>	<b>Deferral Period 1</b>	<b>Deferral Period 2</b>	<b>Deferral Period 3</b>	<b>Deferral Period 4</b>
LAFAYETTE PARISH SCHOOL SYSTEM	\$ 4,835,789	\$ 13,791,979	\$ 14,460,740	\$ 10,901,407
LAFOURCHE PARISH SCHOOL BOARD	1,977,036	5,638,633	5,912,045	4,456,868
LASALLE PARISH SCHOOL BOARD	433,103	1,235,238	1,295,134	976,353
LINCOLN PARISH SCHOOL BOARD	1,023,176	2,918,164	3,059,663	2,306,564
LIVINGSTON PARISH PUBLIC SCHOOLS	3,623,839	10,335,420	10,836,575	8,169,285
MADISON PARISH SCHOOL BOARD	218,052	621,898	652,053	491,558
MOREHOUSE PARISH SCHOOL BOARD	407,496	1,162,203	1,218,558	918,625
NATCHITOCHE PARISH SCHOOL BOARD	907,298	2,587,673	2,713,147	2,045,339
ORLEANS PARISH SCHOOL BOARD	449,936	1,283,245	1,345,469	1,014,298
OUACHITA PARISH SCHOOL BOARD	2,906,887	8,290,627	8,692,633	6,553,048
PLAQUEMINES PARISH SCHOOL BOARD	917,984	2,618,149	2,745,101	2,069,428
POINTE COUPEE PARISH SCHOOL BOARD	372,465	1,062,294	1,113,804	839,655
RAPIDES PARISH SCHOOL BOARD	3,646,110	10,398,938	10,903,173	8,219,491
RED RIVER PARISH SCHOOL BOARD	354,295	1,010,471	1,059,468	798,693
RICHLAND PARISH SCHOOL BOARD	438,462	1,250,523	1,311,159	988,434
SABINE PARISH SCHOOL BOARD	730,866	2,084,478	2,185,552	1,647,605
ST BERNARD PARISH SCHOOL BOARD	1,155,826	3,296,489	3,456,333	2,605,599
ST CHARLES PARISH PUBLIC SCHOOLS	2,235,277	6,375,152	6,684,278	5,039,025
ST. HELENA PARISH SCHOOL SYSTEM	177,816	507,141	531,732	400,853
ST JAMES PARISH SCHOOL BOARD	856,661	2,443,252	2,561,724	1,931,187
ST JOHN THE BAPTIST PARISH SCHOOL BOARD	1,150,537	3,281,406	3,440,519	2,593,677
ST. LANDRY PARISH SCHOOL BOARD	1,989,407	5,673,917	5,949,041	4,484,757
ST. MARTIN PARISH SCHOOL BOARD	1,123,882	3,205,384	3,360,811	2,533,589
ST. MARY PARISH SCHOOL BOARD	1,230,131	3,508,411	3,678,531	2,773,106
ST. TAMMANY PARISH SCHOOL BOARD	6,859,179	19,562,819	20,511,403	15,462,773
TANGIPAHOA PARISH SCHOOL SYSTEM	2,877,715	8,207,428	8,605,399	6,487,286
TENSAS PARISH SCHOOL BOARD	77,419	220,804	231,511	174,527



**Schedule of Remaining Amortization (June 30, 2020)**

<b>Employer Name</b>	<b>Deferral Period 1</b>	<b>Deferral Period 2</b>	<b>Deferral Period 3</b>	<b>Deferral Period 4</b>
TERREBONNE PARISH SCHOOL SYSTEM	\$ 2,446,282	\$ 6,976,952	\$ 7,315,259	\$ 5,514,698
UNION PARISH SCHOOL BOARD	237,365	676,981	709,807	535,097
VERMILION PARISH SCHOOL BOARD	1,364,983	3,893,018	4,081,787	3,077,105
VERNON PARISH SCHOOL BOARD	1,264,527	3,606,512	3,781,389	2,850,646
WASHINGTON PARISH SCHOOL SYSTEM	731,455	2,086,156	2,187,312	1,648,932
WEBSTER PARISH SCHOOL BOARD	863,404	2,462,483	2,581,887	1,946,387
WEST BATON ROUGE PARISH SCHOOL BOARD	869,508	2,479,892	2,600,140	1,960,147
WEST CARROLL PARISH SCHOOL BOARD	290,448	828,377	868,544	654,762
WEST FELICIANA PARISH SCHOOL BOARD	509,512	1,453,160	1,523,623	1,148,602
WINN PARISH SCHOOL BOARD	322,970	921,130	965,795	728,076
BOGALUSA CITY SCHOOLS	312,775	892,055	935,310	705,095
MONROE CITY SCHOOLS	1,474,880	4,206,453	4,410,420	3,324,849
LOUISIANA TECH UNIVERSITY	1,482,675	4,228,683	4,433,728	3,342,421
NORTHWESTERN STATE UNIVERSITY	1,099,439	3,135,669	3,287,715	2,478,484
LOUISIANA STATE UNIVERSITY	9,222,763	26,303,910	27,579,364	20,791,042
UNIVERSITY OF NEW ORLEANS	1,730,494	4,935,479	5,174,797	3,901,084
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	4,082,905	11,644,707	12,209,348	9,204,167
NICHOLLS STATE UNIVERSITY	868,279	2,476,387	2,596,465	1,957,377
SOUTHEASTERN LOUISIANA UNIVERSITY	1,627,507	4,641,754	4,866,829	3,668,919
UNIVERSITY OF LOUISIANA AT LAFAYETTE	3,059,238	8,725,142	9,148,217	6,896,496
GRAMBLING STATE UNIVERSITY	704,164	2,008,321	2,105,703	1,587,410
SOUTHERN UNIVERSITY AND A&M COLLEGE	1,532,505	4,370,802	4,582,739	3,454,754
SOUTHERN UNIVERSITY AT NEW ORLEANS	274,290	782,292	820,225	618,337
DELGADO COMMUNITY COLLEGE	1,080,692	3,082,201	3,231,655	2,436,223
SOWELA TECHNICAL COMMUNITY COLLEGE	312,659	891,722	934,961	704,832
LOUISIANA ASSOCIATION OF EDUCATORS	28,938	82,534	86,536	65,236
MCNEESE STATE UNIVERSITY	852,097	2,430,236	2,548,076	1,920,898

**Schedule of Remaining Amortization (June 30, 2020)**

<b>Employer Name</b>	<b>Deferral Period 1</b>	<b>Deferral Period 2</b>	<b>Deferral Period 3</b>	<b>Deferral Period 4</b>
UNIVERSITY OF LOUISIANA AT MONROE	\$ 1,258,953	\$ 3,590,613	\$ 3,764,719	\$ 2,838,080
L. E. FLETCHER TECH COMMUNITY COLLEGE	189,333	539,990	566,174	426,817
LA SCHOOL EMPLOYEES RETIREMENT SYSTEM	2,061	5,877	6,162	4,645
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	1,769	5,044	5,289	3,987
ST. TAMMANY FEDERATION OF TEACHERS	2,363	6,740	7,067	5,327
SOUTHERN UNIVERSITY AT SHREVEPORT	288,485	822,777	862,673	650,336
LSU HEALTH SCIENCES CENTER-SHREVEPORT	2,089,901	5,960,532	6,249,553	4,711,303
NUNEZ COMMUNITY COLLEGE	169,422	483,203	506,633	381,932
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	323,598	922,922	967,674	729,493
NORTHWEST LOUISIANA TECHNICAL COLLEGE	105,766	301,651	316,278	238,430
LOUISIANA FEDERATION OF TEACHERS	9,059	25,836	27,088	20,421
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	25,221	71,933	75,420	56,857
LOUISIANA STATE SENATE	881	2,512	2,633	1,985
LA HOUSE OF REPRESENTATIVES	4,886	13,934	14,609	11,014
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	230,019	656,030	687,840	518,537
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	6,756	19,268	20,203	15,230
WARE YOUTH CENTER	1,935	5,520	5,787	4,363
LA STATE EMPLOYEES RETIREMENT SYSTEM	14,534	41,452	43,462	32,765
BOSSIER PARISH COMMUNITY COLLEGE	461,503	1,316,237	1,380,060	1,040,375
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	93,819	267,578	280,553	211,498
SOUTH LOUISIANA COMMUNITY COLLEGE	585,664	1,670,350	1,751,344	1,320,272
WEBSTER PARISH SALES TAX COMMISSION	2,906	8,288	8,690	6,551
NEW VISION LEARNING ACADEMY	36,883	105,194	110,294	83,147
BATON ROUGE COMMUNITY COLLEGE	602,953	1,719,661	1,803,046	1,359,249
RIVER PARISHES COMMUNITY COLLEGE	202,765	578,300	606,341	457,098
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	365,989	1,043,825	1,094,439	825,056
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	57,133	162,948	170,850	128,797

**Schedule of Remaining Amortization (June 30, 2020)**

<b>Employer Name</b>	<b>Deferral Period 1</b>	<b>Deferral Period 2</b>	<b>Deferral Period 3</b>	<b>Deferral Period 4</b>
AVOYELLES PUBLIC CHARTER SCHOOL INC.	\$ 79,865	\$ 227,779	\$ 238,824	\$ 180,040
LSU HEALTH CARE SERVICES DIVISION	100,553	286,783	300,689	226,678
DELHI CHARTER SCHOOL	129,216	368,531	386,401	291,293
LOUISIANA DELTA COMMUNITY COLLEGE	317,717	906,148	950,087	716,235
CITY OF BAKER SCHOOL SYSTEM	202,175	576,617	604,577	455,768
ZACHARY COMMUNITY SCHOOL BOARD	876,686	2,500,363	2,621,604	1,976,328
LA STATE BD PRACTICAL NURSE EXAMINER	4,328	12,344	12,942	9,757
ALGIERS CHARTER SCHOOLS ASSOCIATION	316,131	901,626	945,345	712,660
ADVOCATES FOR ACADEMIC EXCELLENCE	155,754	444,220	465,760	351,119
FRENCH AND MONTESSORI EDUCATION, INC	162,581	463,691	486,175	366,509
ADVOCATES FOR ARTS-BASED EDUCATION CORP	321,303	916,376	960,810	724,319
LAKE FOREST ELEMENTARY CHARTER	127,013	362,250	379,815	286,328
HYNES CHARTER SCHOOL	154,158	439,668	460,988	347,521
WARREN EASTON SR. HIGH SCHOOL	175,786	501,352	525,663	396,277
EINSTEIN CHARTER SCHOOL	274,046	781,598	819,497	617,788
ADVOCATES FOR INNOVATIVE SCHOOLS	112,895	321,984	337,597	254,501
CENTRAL COMMUNITY SCHOOL SYSTEM	699,268	1,994,358	2,091,063	1,576,373
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	22,684	64,696	67,833	51,137
LOUISIANA STATE BOARD OF NURSING	1,797	5,124	5,373	4,050
GREATER LAFOURCHE PORT COMMISSION	1,926	5,494	5,761	4,343
MADISON PREPARATORY ACADEMY	110,944	316,418	331,761	250,102
DARBONNE WOODS CHARTER SCHOOL	135,657	386,903	405,664	305,815
MORRIS JEFF COMMUNITY SCHOOL	244,021	695,963	729,710	550,101
BAYOU COMMUNITY ACADEMY	60,722	173,184	181,582	136,888
SLAUGHTER COMMUNITY CHARTER SCHOOL	41,489	118,328	124,066	93,528
NEW BEGINNINGS SCHOOLS FOUNDATION	9,479	27,035	28,346	21,369
ST. BD. OF CERTIFIED PUBLIC ACCOUNTANTS	1,335	3,807	3,992	3,009

**Schedule of Remaining Amortization (June 30, 2020)**

<b>Employer Name</b>	<b>Deferral Period 1</b>	<b>Deferral Period 2</b>	<b>Deferral Period 3</b>	<b>Deferral Period 4</b>
A. E. PHILLIPS LABORATORY SCHOOL	\$ 10,447	\$ 29,794	\$ 31,239	\$ 23,550
LSU UNIVERSITY HIGH SCHOOL	215,324	614,119	643,897	485,410
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	3,393	9,676	10,145	7,648
SOUTHEASTERN LABORATORY SCHOOL	7,529	21,473	22,514	16,973
SOUTHERN UNIVERSITY LABORATORY SCHOOL	68,182	194,459	203,888	153,704
BEEKMAN CHARTER SCHOOL	123,457	352,107	369,180	278,311
DELTA CHARTER GROUP	67,663	192,978	202,336	152,533
NORTHSHORE CHARTER SCHOOLS, INC	89,015	253,876	266,186	200,668
INSPIRE NOLA CHARTER SCHOOLS, INC.	961,676	2,742,762	2,875,756	2,167,924
LOUISIANA PHYSICAL THERAPY BOARD	1,397	3,984	4,177	3,149
NORTHEAST CLAIBORNE CHARTER SCHOOL	16,705	47,645	49,955	37,659
DOWNSVILLE COMMUNITY CHARTER SCHOOL	56,533	161,236	169,054	127,444
LINCOLN PREPARATORY SCHOOL	92,036	262,492	275,220	207,478
NON-FLOOD PROTECTION ASSET MGT AUTHORITY	2,434	6,942	7,278	5,487
SIGNIFICANT EDUCATORS/BETHUNE ELEM CHART	94,477	269,455	282,520	212,981
LEGACY OF EXCELLENCE/BEN FRANKLIN ELEM	134,170	382,663	401,218	302,463
LOUISIANA STATE UNIVERSITY	2,336,715	6,664,460	6,987,613	5,267,698
LOUISIANA STATE UNIVERSITY (LAB SCHOOL)	23,510	67,052	70,304	52,999
DIV OF ADMIN - EXECUTIVE OFFICE	10,010	28,549	29,934	22,566
DOA – LOUISIANA TAX COMMISSION	3,161	9,016	9,453	7,126
DIVISION OF ADMINISTRATION	11,754	33,522	35,147	26,496
OFC OF COASTAL PROTECTION & RESTORATION	3,205	9,142	9,585	7,226
GOVERNOR'S OFFICE OF HOMELAND SECURITY	3,315	9,453	9,912	7,472
STATE MILITARY DEPARTMENT	35,562	101,424	106,342	80,167
LOUISIANA PUBLIC DEFENDER BD	2,884	8,225	8,624	6,501
DEPARTMENT OF VETERANS AFFAIRS	6,091	17,371	18,213	13,730
SECRETARY OF STATE	975	2,781	2,916	2,198

**Schedule of Remaining Amortization (June 30, 2020)**

<b>Employer Name</b>	<b>Deferral Period 1</b>	<b>Deferral Period 2</b>	<b>Deferral Period 3</b>	<b>Deferral Period 4</b>
LOUISIANA DEPARTMENT OF JUSTICE	\$ 2,450	\$ 6,988	\$ 7,327	\$ 5,523
OFFICE OF LIEUTENANT GOVERNOR	2,314	6,601	6,921	5,217
TREASURY DEPARTMENT	3,202	9,134	9,576	7,219
LOUISIANA PUBLIC SERVICE COMMISSION	1,834	5,229	5,483	4,133
LA DEPT OF AGRICULTURE & FORESTRY	7,505	21,406	22,444	16,919
DEPARTMENT OF INSURANCE	918	2,617	2,744	2,068
DEPT. OF ECONOMIC DEVELOPMENT – OFFICE OF THE SECRETARY	2,099	5,987	6,277	4,732
CRT-OFFICE OF THE SECRETARY	3,422	9,760	10,234	7,715
OFF OF THE STATE LIBRARY OF LA	1,744	4,973	5,214	3,931
CRT--OFFICE OF STATE PARKS	237	677	710	535
OFFICE OF CULTURAL DEVELOPMENT	4,062	11,586	12,148	9,158
OFFICE OF TOURISM	994	2,836	2,973	2,241
ENGINEERING AND OPERATIONS	25,050	71,444	74,909	56,471
CAPITAL AREA HUMAN SERVICE DISTRICT	6,566	18,726	19,634	14,801
MEDICAL VENDOR ADMINISTRATION	12,832	36,597	38,372	28,927
DEPARTMENT OF HEALTH AND HOSPITALS	25,879	73,809	77,388	58,340
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	9,517	27,144	28,460	21,455
NE DELTA HUMAN SVCS AUTHORITY	5,543	15,810	16,577	12,497
LDH - OFFICE OF AGING AND ADULT SERVICES	3,270	9,327	9,779	7,372
ACADIANA AREA HUMAN SERVICES DISTRICT	677	1,931	2,025	1,526
OFFICE OF PUBLIC HEALTH	42,498	121,206	127,083	95,803
OFFICE OF BEHAVIORAL HEALTH	43,688	124,601	130,643	98,487
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	32,013	91,302	95,729	72,166
DEPARTMENT OF CHILDREN & FAMILY SERVICES	11,473	32,723	34,309	25,864
CENTRAL LOUISIANA HUMAN SERVICE DISTRICT	2,589	7,383	7,741	5,836
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	13,900	39,643	41,565	31,335

**Schedule of Remaining Amortization (June 30, 2020)**

<b>Employer Name</b>	<b>Deferral Period 1</b>	<b>Deferral Period 2</b>	<b>Deferral Period 3</b>	<b>Deferral Period 4</b>
LA STATE PENITENTIARY	\$ 15,738	\$ 44,885	\$ 47,062	\$ 35,478
OFFICE OF JUVENILE JUSTICE	117,229	334,344	350,556	264,271
AVOYELLES CORRECTIONAL CENTER	8,491	24,216	25,390	19,141
LA CORRECTIONAL INST WOMEN	10,023	28,587	29,973	22,596
DIXON CORRECTIONAL INSTITUTE	13,249	37,788	39,620	29,868
ELAYN HUNT CORRECTIONAL CENTER	8,641	24,645	25,840	19,480
DAVID WADE CORRECTIONAL CENTER	10,413	29,698	31,138	23,474
DOC-ADULT PROBATION & PAROLE	2,360	6,731	7,058	5,321
RAYBURN CORRECTIONAL CENTER	7,591	21,650	22,699	17,112
PUB SAFETY OFF OF MGT & FIN	1,965	5,604	5,876	4,429
OFFICE OF STATE POLICE	2,257	6,437	6,749	5,088
PUBLIC SAFETY OFFICE OF MOTOR VEHICLES	4,682	13,353	14,001	10,555
OFFICE OF CONSERVATION	3,865	11,023	11,557	8,712
OFFICE OF COASTAL MANAGEMENT	2,484	7,085	7,428	5,600
LOUISIANA DEPARTMENT OF REVENUE	1,409	4,018	4,213	3,176
LOUISIANA WORKFORCE COMMISSION	13,699	39,071	40,966	30,882
WILDLIFE & FISHERIES OFF OF SEC	3,459	9,866	10,344	7,798
OFFICE OF WILDLIFE	3,913	11,161	11,703	8,822
DEPARTMENT OF STATE CIVIL SERVICE	4,372	12,470	13,074	9,856
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	46,564	132,805	139,244	104,971
LA SCH FOR THE DEAF & VISUALLY IMPAIRED	214,006	610,358	639,953	482,437
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	131,000	373,622	391,738	295,317
THRIVE ACADEMY	48,401	138,042	144,736	109,111
LA EDUCATIONAL TELEVISION AUTHORITY	1,720	4,905	5,143	3,877
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	20,791	59,299	62,174	46,871
BOARD OF REGENTS	273,274	779,394	817,186	616,046
NEW ORLEANS CENTER FOR CREATIVE ARTS	117,666	335,590	351,862	265,256

**Schedule of Remaining Amortization (June 30, 2020)**

<b>Employer Name</b>	<b>Deferral Period 1</b>	<b>Deferral Period 2</b>	<b>Deferral Period 3</b>	<b>Deferral Period 4</b>
LOUISIANA DEPARTMENT OF EDUCATION	\$ 267,661	\$ 763,386	\$ 800,402	\$ 603,393
RECOVERY SCHOOL DISTRICT OF LOUISIANA	4,328	12,344	12,942	9,757
SPECIAL SCHOOL DISTRICTS	130,322	371,686	389,709	293,787
DOA-OFFICE OF RISK MANAGEMENT	3,548	10,118	10,609	7,997
DOA-FEDERAL PROPERTY ASSISTANCE	906	2,583	2,708	2,042
PRISON ENTERPRISES	4,288	12,230	12,823	9,667
DIV OF ADMIN - OFFICE OF TECHNOLOGY SVCS	34,185	97,499	102,227	77,065
DIVISION OF ADMINISTRATIVE LAW	2,556	7,291	7,644	5,763
OFFICE OF STATE PROCUREMENT	2,443	6,967	7,305	5,507
DEPARTMENT OF ENVIRONMENTAL QUALITY	5,250	14,973	15,699	11,835
<b>TOTALS</b>	<b><u>\$147,509,709</u></b>	<b><u>\$420,707,136</u></b>	<b><u>\$441,106,860</u></b>	<b><u>\$332,533,829</u></b>

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

*Supplementary Information*

June 30, 2020

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## Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2020)

Employer Name	Change in NPL Due to Change in Proportion	Change in Deferred Inflows Due to Change in Proportion	Change in Deferred Outflows Due to Change in Proportion
ACADIA PARISH SCHOOL BOARD	\$ (2,954,568)	\$ (201,683)	\$ 210,046
ALLEN PARISH SCHOOL BOARD	2,320,185	158,379	(164,947)
ASCENSION PARISH SCHOOL BOARD	(10,871,362)	(742,094)	772,867
ASSUMPTION PARISH SCHOOL BOARD	(684,205)	(46,705)	48,642
AVOYELLES PARISH SCHOOL BOARD	(1,126,249)	(76,879)	80,067
BEAUREGARD PARISH SCHOOL BOARD	(1,487,705)	(101,553)	105,764
BIENVILLE PARISH SCHOOL BOARD	(992)	(68)	71
BOSSIER PARISH SCHOOL BOARD	6,122,120	417,904	(435,234)
CADDO PARISH SCHOOL BOARD	11,706,025	799,070	(832,204)
CALCASIEU PARISH SCHOOL SYSTEM	(5,511,754)	(376,240)	391,841
CALDWELL PARISH SCHOOL BOARD	22,727	1,551	(1,616)
CAMERON PARISH SCHOOL BOARD	78,008	5,325	(5,546)
CATAHOULA PARISH SCHOOL BOARD	1,349,951	92,150	(95,971)
CLAIBORNE PARISH SCHOOL BOARD	(355,501)	(24,267)	25,273
CONCORDIA PARISH SCHOOL BOARD	(2,278,203)	(155,513)	161,962
DESOTO PARISH SCHOOL BOARD	1,050,326	71,697	(74,670)
EAST BATON ROUGE PARISH SCHOOL SYSTEM	23,524,398	1,605,808	(1,672,396)
EAST CARROLL PARISH SCHOOL BOARD	382,694	26,123	(27,207)
EAST FELICIANA PARISH SCHOOL BOARD	(46,447)	(3,171)	3,302
EVANGELINE PARISH SCHOOL BOARD	(458,320)	(31,286)	32,583
FRANKLIN PARISH SCHOOL BOARD	(345,775)	(23,603)	24,582
GRANT PARISH SCHOOL BOARD	(505,264)	(34,490)	35,920
IBERIA PARISH SCHOOL BOARD	7,156,566	488,517	(508,774)
IBERVILLE PARISH SCHOOL BOARD	(3,121,600)	(213,085)	221,921
JACKSON PARISH SCHOOL BOARD	(40,691)	(2,778)	2,893
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	(30,147,613)	(2,057,918)	2,143,253
JEFFERSON DAVIS PARISH SCHOOL BOARD	861,460	58,804	(61,243)
LAFAYETTE PARISH SCHOOL SYSTEM	(15,778,308)	(1,077,049)	1,121,711
LAFOURCHE PARISH SCHOOL BOARD	1,757,159	119,946	(124,920)
LASALLE PARISH SCHOOL BOARD	308,855	21,083	(21,957)
LINCOLN PARISH SCHOOL BOARD	4,945,056	337,556	(351,554)
LIVINGSTON PARISH PUBLIC SCHOOLS	(1,488,201)	(101,587)	105,799
MADISON PARISH SCHOOL BOARD	(751,197)	(51,278)	53,404
MOREHOUSE PARISH SCHOOL BOARD	257,545	17,580	(18,309)

## Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2020)

Employer Name	Change in NPL Due to Change in Proportion	Change in Deferred Inflows Due to Change in Proportion	Change in Deferred Outflows Due to Change in Proportion
NATCHITOCHE PARISH SCHOOL BOARD	\$ (1,334,965)	\$ (91,127)	\$ 94,905
ORLEANS PARISH SCHOOL BOARD	10,360,541	707,225	(736,551)
OUACHITA PARISH SCHOOL BOARD	(88,429)	(6,036)	6,287
PLAQUEMINES PARISH SCHOOL BOARD	533,251	36,400	(37,910)
POINTE COUPEE PARISH SCHOOL BOARD	1,067,595	72,875	(75,897)
RAPIDES PARISH SCHOOL BOARD	1,156,122	78,919	(82,191)
RED RIVER PARISH SCHOOL BOARD	(911,877)	(62,246)	64,827
RICHLAND PARISH SCHOOL BOARD	421,798	28,792	(29,986)
SABINE PARISH SCHOOL BOARD	(1,599,060)	(109,154)	113,680
ST BERNARD PARISH SCHOOL BOARD	(4,511,944)	(307,992)	320,763
ST CHARLES PARISH PUBLIC SCHOOLS	(1,592,807)	(108,727)	113,236
ST. HELENA PARISH SCHOOL SYSTEM	(55,380)	(3,780)	3,937
ST JAMES PARISH SCHOOL BOARD	480,055	32,769	(34,128)
ST JOHN THE BAPTIST PARISH SCHOOL BOARD	(3,194,447)	(218,057)	227,100
ST. LANDRY PARISH SCHOOL BOARD	3,046,471	207,956	(216,580)
ST. MARTIN PARISH SCHOOL BOARD	1,451,679	99,094	(103,203)
ST. MARY PARISH SCHOOL BOARD	3,423,806	233,714	(243,405)
ST. TAMMANY PARISH SCHOOL BOARD	(5,634,720)	(384,634)	400,583
TANGIPAHOA PARISH SCHOOL SYSTEM	(568,782)	(38,826)	40,436
TENSAS PARISH SCHOOL BOARD	561,140	38,304	(39,893)
TERREBONNE PARISH SCHOOL SYSTEM	(231,542)	(15,805)	16,461
UNION PARISH SCHOOL BOARD	2,083,978	142,255	(148,154)
VERMILION PARISH SCHOOL BOARD	502,584	34,307	(35,730)
VERNON PARISH SCHOOL BOARD	48,631	3,320	(3,457)
WASHINGTON PARISH SCHOOL SYSTEM	(187,774)	(12,818)	13,349
WEBSTER PARISH SCHOOL BOARD	382,496	26,110	(27,192)
WEST BATON ROUGE PARISH SCHOOL BOARD	41,981	2,866	(2,985)
WEST CARROLL PARISH SCHOOL BOARD	450,182	30,730	(32,004)
WEST FELICIANA PARISH SCHOOL BOARD	(1,098,758)	(75,003)	78,113
WINN PARISH SCHOOL BOARD	1,450,885	99,039	(103,146)
BOGALUSA CITY SCHOOLS	(1,902,059)	(129,837)	135,221
MONROE CITY SCHOOLS	2,813,539	192,056	(200,020)
LOUISIANA TECH UNIVERSITY	2,853,238	194,766	(202,842)
NORTHWESTERN STATE UNIVERSITY	699,092	47,721	(49,700)

## Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2020)

Employer Name	Change in NPL Due to Change in Proportion	Change in Deferred Inflows Due to Change in Proportion	Change in Deferred Outflows Due to Change in Proportion
LOUISIANA STATE UNIVERSITY	\$ 12,513,174	\$ 854,155	\$ (889,590)
UNIVERSITY OF NEW ORLEANS	1,800,331	122,893	(127,989)
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	(4,060,770)	(277,194)	288,688
NICHOLLS STATE UNIVERSITY	(2,210,220)	(150,873)	157,129
SOUTHEASTERN LOUISIANA UNIVERSITY	1,599,159	109,161	(113,687)
UNIVERSITY OF LOUISIANA AT LAFAYETTE	139,437	9,529	(9,910)
GRAMBLING STATE UNIVERSITY	1,360,570	92,874	(96,726)
SOUTHERN UNIVERSITY AND A&M COLLEGE	(494,049)	(33,724)	35,123
SOUTHERN UNIVERSITY AT NEW ORLEANS	3,709,536	253,218	(263,718)
TANGIPAHOA FEDERATION OF TEACHERS	138,647	9,464	(9,857)
DELGADO COMMUNITY COLLEGE	(5,688,412)	(388,299)	404,400
SOWELA TECHNICAL COMMUNITY COLLEGE	(1,186,095)	(80,964)	84,322
LOUISIANA ASSOCIATION OF EDUCATORS	773,428	52,795	(54,985)
MCNEESE STATE UNIVERSITY	(186,286)	(12,716)	13,243
UNIVERSITY OF LOUISIANA AT MONROE	3,375,473	230,414	(239,969)
L. E. FLETCHER TECH COMMUNITY COLLEGE	(2,636,880)	(179,997)	187,461
LA SCHOOL EMPLOYEES RETIREMENT SYSTEM	(992)	(68)	71
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	420,904	28,732	(29,923)
ST. TAMMANY FEDERATION OF TEACHERS	1,886	129	(134)
SOUTHERN UNIVERSITY AT SHREVEPORT	(657,607)	(44,889)	46,751
LSU HEALTH SCIENCES CENTER-SHREVEPORT	(1,108,484)	(75,667)	78,804
NUNEZ COMMUNITY COLLEGE	13,597	928	(967)
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	(3,544,589)	(241,959)	251,992
NORTHWEST LOUISIANA TECHNICAL COLLEGE	(821,463)	(56,074)	58,399
LOUISIANA FEDERATION OF TEACHERS	(10,123)	(691)	720
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	60,739	4,146	(4,318)
LOUISIANA STATE SENATE	99	7	(7)
LA HOUSE OF REPRESENTATIVES	(6,451)	(440)	459
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	(1,774,527)	(121,132)	126,155
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	(9,627)	(657)	684
WARE YOUTH CENTER	2,878	196	(205)
LA STATE EMPLOYEES RETIREMENT SYSTEM	(248,513)	(16,964)	17,667
BOSSIER PARISH COMMUNITY COLLEGE	(537,122)	(36,665)	38,185
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	(33,545)	(2,290)	2,385

## Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2020)

Employer Name	Change in NPL Due to Change in Proportion	Change in Deferred Inflows Due to Change in Proportion	Change in Deferred Outflows Due to Change in Proportion
SOUTH LOUISIANA COMMUNITY COLLEGE	\$ (3,606,122)	\$ (246,159)	\$ 256,366
WEBSTER PARISH SALES TAX COMMISSION	278,486	19,010	(19,798)
NEW VISION LEARNING ACADEMY	(161,573)	(11,029)	11,487
BATON ROUGE COMMUNITY COLLEGE	(2,816,814)	(192,280)	200,253
RIVER PARISHES COMMUNITY COLLEGE	(1,191,355)	(81,324)	84,696
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	(688,771)	(47,016)	48,966
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	(205,936)	(14,058)	14,640
AVOYELLES PUBLIC CHARTER SCHOOL INC.	283,646	19,362	(20,165)
LSU HEALTH CARE SERVICES DIVISION	455,442	31,089	(32,378)
DELHI CHARTER SCHOOL	11,810	806	(840)
LOUISIANA DELTA COMMUNITY COLLEGE	(372,671)	(25,439)	26,494
CITY OF BAKER SCHOOL SYSTEM	1,549,734	105,787	(110,174)
ZACHARY COMMUNITY SCHOOL BOARD	(1,905,731)	(130,088)	135,482
LA STATE BD PRACTICAL NURSE EXAMINER	(170,605)	(11,646)	12,129
ALGIERS CHARTER SCHOOLS ASSOCIATION	697,405	47,606	(49,580)
ADVOCATES FOR ACADEMIC EXCELLENCE	979,761	66,880	(69,653)
FRENCH AND MONTESSORI EDUCATION, INC	(125,150)	(8,543)	8,897
ADVOCATES FOR ARTS-BASED EDUCATION CORP	(1,209,815)	(82,584)	86,008
LAKE FOREST ELEMENTARY CHARTER	(1,214,579)	(82,909)	86,347
HYNES CHARTER SCHOOL	(1,693,642)	(115,610)	120,404
WARREN EASTON SR. HIGH SCHOOL	1,335,461	91,160	(94,941)
EINSTEIN CHARTER SCHOOL	1,502,890	102,589	(106,843)
ADVOCATES FOR INNOVATIVE SCHOOLS	(1,696,321)	(115,793)	120,595
CENTRAL COMMUNITY SCHOOL SYSTEM	(968,844)	(66,135)	68,877
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	(222,808)	(15,209)	15,840
LOUISIANA STATE BOARD OF NURSING	7,245	495	(515)
GREATER LAFOURCHE PORT COMMISSION	2,183	149	(155)
MADISON PREPARATORY ACADEMY	(1,293,579)	(88,301)	91,963
DARBONNE WOODS CHARTER SCHOOL	(534,442)	(36,482)	37,995
MORRIS JEFF COMMUNITY SCHOOL	(2,606,610)	(177,931)	185,309
BAYOU COMMUNITY ACADEMY	(251,292)	(17,154)	17,865
SLAUGHTER COMMUNITY CHARTER SCHOOL	90,711	6,192	(6,449)
NEW BEGINNINGS SCHOOLS FOUNDATION	20,606,054	1,406,598	(1,464,925)
ST. BD. OF CERTIFIED PUBLIC ACCOUNTANTS	198	14	(14)

### Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2020)

Employer Name	Change in NPL Due to Change in Proportion	Change in Deferred Inflows Due to Change in Proportion	Change in Deferred Outflows Due to Change in Proportion
A. E. PHILLIPS LABORATORY SCHOOL	\$ (49,226)	\$ (3,360)	\$ 3,500
LSU UNIVERSITY HIGH SCHOOL	(328,804)	(22,445)	23,375
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	(41,386)	(2,825)	2,942
SOUTHEASTERN LABORATORY SCHOOL	(156,214)	(10,663)	11,106
SOUTHERN UNIVERSITY LABORATORY SCHOOL	(635,972)	(43,412)	45,212
BEEKMAN CHARTER SCHOOL	142,816	9,749	(10,153)
DELTA CHARTER GROUP	352,821	24,084	(25,083)
NORTHSHORE CHARTER SCHOOLS, INC	(331,186)	(22,607)	23,545
INSPIRE NOLA CHARTER SCHOOLS, INC.	(3,708,345)	(253,137)	263,634
LOUISIANA PHYSICAL THERAPY BOARD	(6,650)	(454)	473
NORTHEAST CLAIBORNE CHARTER SCHOOL	26,300	1,795	(1,870)
DOWNSVILLE COMMUNITY CHARTER SCHOOL	(249,506)	(17,032)	17,738
LINCOLN PREPARATORY SCHOOL	(286,227)	(19,538)	20,348
NON-FLOOD PROTECTION ASSET MGT AUTHORITY	67,388	4,600	(4,791)
SIGNIFICANT EDUCATORS/BETHUNE ELEM CHART	309,451	21,124	(21,999)
LEGACY OF EXCELLENCE/BEN FRANKLIN ELEM	(613,542)	(41,881)	43,618
LOUISIANA STATE UNIVERSITY	5,651,592	385,786	(401,783)
LOUISIANA STATE UNIVERSITY (LAB SCHOOL)	319,772	21,828	(22,733)
DIV OF ADMIN - EXECUTIVE OFFICE	(19,849)	(1,355)	1,411
DOA – LOUISIANA TAX COMMISSION	(34,736)	(2,371)	2,469
DIVISION OF ADMINISTRATION	35,431	2,419	(2,519)
OFC OF COASTAL PROTECTION & RESTORATION	2,680	183	(191)
GOVERNOR'S OFFICE OF HOMELAND SECURITY	(47,936)	(3,272)	3,408
STATE MILITARY DEPARTMENT	(601,930)	(41,089)	42,792
LOUISIANA PUBLIC DEFENDER BD	8,337	569	(593)
DEPARTMENT OF VETERANS AFFAIRS	(133,983)	(9,146)	9,525
SECRETARY OF STATE	(29,278)	(1,999)	2,081
LOUISIANA DEPARTMENT OF JUSTICE	155,420	10,609	(11,049)
OFFICE OF LIEUTENANT GOVERNOR	695	47	(49)
TREASURY DEPARTMENT	(1,588)	(108)	113
LOUISIANA PUBLIC SERVICE COMMISSION	198	14	(14)
LA DEPT OF AGRICULTURE & FORESTRY	(17,467)	(1,192)	1,242
DEPARTMENT OF INSURANCE	(17,467)	(1,192)	1,242

### Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2020)

Employer Name	Change in NPL Due to Change in Proportion	Change in Deferred Inflows Due to Change in Proportion	Change in Deferred Outflows Due to Change in Proportion
DEPT. OF ECONOMIC DEVELOPMENT – OFFICE OF THE SECRETARY	\$ 298	\$ 20	\$ (21)
CRT-OFFICE OF THE SECRETARY	(130,311)	(8,895)	9,264
OFF OF THE STATE LIBRARY OF LA	298	20	(21)
OFFICE OF STATE MUSEUM	138,747	9,471	(9,864)
CRT--OFFICE OF STATE PARKS	(15,979)	(1,091)	1,136
OFFICE OF CULTURAL DEVELOPMENT	6,153	420	(437)
OFFICE OF TOURISM	198	14	(14)
ENGINEERING AND OPERATIONS	(65,800)	(4,492)	4,678
CAPITAL AREA HUMAN SERVICE DISTRICT	(26,499)	(1,809)	1,884
MEDICAL VENDOR ADMINISTRATION	(225,091)	(15,365)	16,002
DEPARTMENT OF HEALTH AND HOSPITALS	119,691	8,170	(8,509)
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	(227,870)	(15,555)	16,200
NE DELTA HUMAN SVCS AUTHORITY	(61,831)	(4,221)	4,396
LDH - OFFICE OF AGING AND ADULT SERVICES	(100,537)	(6,863)	7,147
ACADIANA AREA HUMAN SERVICES DISTRICT	(45,554)	(3,110)	3,239
OFFICE OF PUBLIC HEALTH	(476,284)	(32,512)	33,860
OFFICE OF BEHAVIORAL HEALTH	(712,888)	(48,663)	50,681
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	(1,235,917)	(84,365)	87,864
DEPARTMENT OF CHILDREN & FAMILY SERVICES	(166,833)	(11,388)	11,861
CENTRAL LOUISIANA HUMAN SERVICE DISTRICT	(3,672)	(251)	261
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	214,869	14,667	(15,275)
LA STATE PENITENTIARY	179,041	12,222	(12,728)
OFFICE OF JUVENILE JUSTICE	375,946	25,663	(26,727)
AVOYELLES CORRECTIONAL CENTER	11,016	752	(783)
LA CORRECTIONAL INST WOMEN	13,001	887	(924)
DIXON CORRECTIONAL INSTITUTE	(31,064)	(2,120)	2,208
ELAYN HUNT CORRECTIONAL CENTER	22,727	1,551	(1,616)
DAVID WADE CORRECTIONAL CENTER	(133,487)	(9,112)	9,490
DOC-ADULT PROBATION & PAROLE	(67,289)	(4,593)	4,784
RAYBURN CORRECTIONAL CENTER	145,793	9,952	(10,365)
PUB SAFETY OFF OF MGT & FIN	298	20	(21)
OFFICE OF STATE POLICE	334,560	22,838	(23,785)
PUBLIC SAFETY OFFICE OF MOTOR VEHICLES	(25,109)	(1,714)	1,785

## Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2020)

Employer Name	Change in NPL Due to Change in Proportion	Change in Deferred Inflows Due to Change in Proportion	Change in Deferred Outflows Due to Change in Proportion
OFFICE OF CONSERVATION	\$ (17,765)	\$ (1,213)	\$ 1,263
OFFICE OF COASTAL MANAGEMENT	(4,863)	(332)	346
LOUISIANA DEPARTMENT OF REVENUE	(3,771)	(257)	268
LOUISIANA WORKFORCE COMMISSION	(270,248)	(18,448)	19,212
WILDLIFE & FISHERIES OFF OF SEC	2,779	190	(198)
OFFICE OF WILDLIFE	1,687	115	(120)
DEPARTMENT OF STATE CIVIL SERVICE	(7,245)	(495)	515
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	(197,203)	(13,461)	14,020
LA SCH FOR THE DEAF & VISUALLY IMPAIRED	(899,372)	(61,392)	63,938
LA SPECIAL EDUCATION CENTER	4,985,747	340,334	(354,447)
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	539,901	36,854	(38,383)
THRIVE ACADEMY	740,577	50,553	(52,649)
LA EDUCATIONAL TELEVISION AUTHORITY	(9,103)	(621)	647
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	(11,314)	(772)	804
BOARD OF REGENTS	(803,400)	(54,841)	57,115
NEW ORLEANS CENTER FOR CREATIVE ARTS	87,535	5,975	(6,223)
LOUISIANA DEPARTMENT OF EDUCATION	222,213	15,169	(15,798)
RECOVERY SCHOOL DISTRICT OF LOUISIANA	87,635	5,982	(6,230)
SPECIAL SCHOOL DISTRICTS	(1,668,929)	(113,923)	118,647
DOA-OFFICE OF RISK MANAGEMENT	7,642	522	(543)
DOA-FEDERAL PROPERTY ASSISTANCE	(496)	(34)	35
PRISON ENTERPRISES	2,382	163	(169)
DIV OF ADMIN - OFFICE OF TECHNOLOGY SVCS	(694,031)	(47,376)	49,340
DIVISION OF ADMINISTRATIVE LAW	(5,856)	(400)	416
OFFICE OF STATE PROCUREMENT	(17,170)	(1,172)	1,221
DEPARTMENT OF ENVIRONMENTAL QUALITY	(3,672)	(251)	261
<b>TOTALS</b>	<b>\$ _____ -</b>	<b>\$ _____ -</b>	<b>\$ _____ -</b>

# EXPLANATION OF ACRONYMS

## Notes to Schedules

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

## TRSL Employer Schedules

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

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