



EMPLOYER PENSION REPORT

For Fiscal Year Ended June 30, 2021

TABLE OF CONTENTS

	Page
Independent Auditor’s Report	
Report on Employer Pension Schedules	4
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	7
Employer Schedules	
2021 Schedule of Employer Allocations	9
2021 Schedule of Pension Amounts by Employer	17
Notes to Schedules	27
Supplementary Information	
Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities	37
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate	45
Schedule of Remaining Amortization	53
Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion	63
Explanation of Acronyms	71



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Certified Public Accountants

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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, 2021, 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 (benefit) 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, 2021, 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 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 (benefit) for the total of all participating entities for the Teachers' Retirement System of Louisiana as of and for the year ended June 30, 2021, 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 \$33,058,826,858 as of June 30, 2021. 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, 2021 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, 2021, and our report thereon, dated September 29, 2021, 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 pension 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. Such 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 pension 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 24, 2022, 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 solely 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, LLP.

February 24, 2022



**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 and for the year ended June 30, 2021, and the related notes to the schedules and have issued our report thereon dated February 24, 2022.

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) as a basis for designing 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 employer pension schedules. 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, Waymouth & Carroll, LLP.

February 24, 2022

Schedule of Employer Allocations

June 30, 2021

Schedule of Employer Allocations - June 30, 2021

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
ACADIA PARISH SCHOOL BOARD	\$ 10,959,663	0.90020%
ALLEN PARISH SCHOOL BOARD	5,437,838	0.44665%
ASCENSION PARISH SCHOOL BOARD	29,935,998	2.45888%
ASSUMPTION PARISH SCHOOL BOARD	4,183,340	0.34361%
AVOYELLES PARISH SCHOOL BOARD	4,914,575	0.40367%
BEAUREGARD PARISH SCHOOL BOARD	7,465,192	0.61317%
BIENVILLE PARISH SCHOOL BOARD	4,077,607	0.33493%
BOSSIER PARISH SCHOOL BOARD	30,043,424	2.46770%
CADDO PARISH SCHOOL BOARD	48,591,147	3.99117%
CALCASIEU PARISH SCHOOL SYSTEM	46,178,691	3.79302%
CALDWELL PARISH SCHOOL BOARD	2,583,881	0.21223%
CAMERON PARISH SCHOOL BOARD	2,598,754	0.21346%
CATAHOULA PARISH SCHOOL BOARD	1,210,545	0.09943%
CLAIBORNE PARISH SCHOOL BOARD	2,555,407	0.20990%
CONCORDIA PARISH SCHOOL BOARD	4,864,315	0.39954%
DESOTO PARISH SCHOOL BOARD	8,317,470	0.68318%
EAST BATON ROUGE PARISH SCHOOL SYSTEM	60,327,512	4.95517%
EAST CARROLL PARISH SCHOOL BOARD	1,107,059	0.09093%
EAST FELICIANA PARISH SCHOOL BOARD	2,319,627	0.19053%
EVANGELINE PARISH SCHOOL BOARD	6,787,094	0.55748%
FRANKLIN PARISH SCHOOL BOARD	3,927,911	0.32263%
GRANT PARISH SCHOOL BOARD	3,363,550	0.27628%
IBERIA PARISH SCHOOL BOARD	15,531,721	1.27574%
IBERVILLE PARISH SCHOOL BOARD	9,122,846	0.74933%
JACKSON PARISH SCHOOL BOARD	3,099,282	0.25457%
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	59,908,926	4.92079%
JEFFERSON DAVIS PARISH SCHOOL BOARD	7,083,393	0.58181%
LAFAYETTE PARISH SCHOOL SYSTEM	40,843,445	3.35479%
LAFOURCHE PARISH SCHOOL BOARD	16,481,894	1.35379%
LASALLE PARISH SCHOOL BOARD	3,540,731	0.29083%
LINCOLN PARISH SCHOOL BOARD	8,506,366	0.69869%
LIVINGSTON PARISH PUBLIC SCHOOLS	30,816,950	2.53124%
MADISON PARISH SCHOOL BOARD	1,782,873	0.14644%
MOREHOUSE PARISH SCHOOL BOARD	3,428,594	0.28162%
NATCHITOCHE PARISH SCHOOL BOARD	7,834,291	0.64349%
ORLEANS PARISH SCHOOL BOARD	4,140,581	0.34010%
OUACHITA PARISH SCHOOL BOARD	23,467,209	1.92755%
PLAQUEMINES PARISH SCHOOL BOARD	7,252,452	0.59570%

(continued...)

Schedule of Employer Allocations - June 30, 2021

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
POINTE COUPEE PARISH SCHOOL BOARD	\$ 3,555,447	0.29204%
RAPIDES PARISH SCHOOL BOARD	31,983,059	2.62702%
RED RIVER PARISH SCHOOL BOARD	2,808,652	0.23070%
RICHLAND PARISH SCHOOL BOARD	3,689,666	0.30306%
SABINE PARISH SCHOOL BOARD	5,888,350	0.48366%
ST BERNARD PARISH SCHOOL BOARD	9,795,447	0.80458%
ST CHARLES PARISH PUBLIC SCHOOLS	19,248,713	1.58105%
ST. HELENA PARISH SCHOOL SYSTEM	1,781,013	0.14629%
ST JAMES PARISH SCHOOL BOARD	6,788,412	0.55759%
ST JOHN THE BAPTIST PARISH SCHOOL BOARD	9,339,660	0.76714%
ST. LANDRY PARISH SCHOOL BOARD	16,427,228	1.34930%
ST. MARTIN PARISH SCHOOL BOARD	9,935,072	0.81605%
ST. MARY PARISH SCHOOL BOARD	10,315,887	0.84732%
ST. TAMMANY PARISH SCHOOL BOARD	59,894,635	4.91961%
TANGIPAHOA PARISH SCHOOL SYSTEM	23,675,833	1.94468%
TENSAS PARISH SCHOOL BOARD	622,702	0.05115%
TERREBONNE PARISH SCHOOL SYSTEM	20,518,683	1.68536%
UNION PARISH SCHOOL BOARD	1,987,766	0.16327%
VERMILION PARISH SCHOOL BOARD	11,234,081	0.92274%
VERNON PARISH SCHOOL BOARD	10,507,526	0.86307%
WASHINGTON PARISH SCHOOL SYSTEM	6,300,497	0.51751%
WEBSTER PARISH SCHOOL BOARD	7,631,324	0.62682%
WEST BATON ROUGE PARISH SCHOOL BOARD	7,517,537	0.61747%
WEST CARROLL PARISH SCHOOL BOARD	2,338,331	0.19207%
WEST FELICIANA PARISH SCHOOL BOARD	4,365,280	0.35855%
WINN PARISH SCHOOL BOARD	2,692,711	0.22117%
BOGALUSA CITY SCHOOLS	2,718,273	0.22327%
MONROE CITY SCHOOLS	12,894,783	1.05915%
LOUISIANA TECH UNIVERSITY	12,156,657	0.99852%
NORTHWESTERN STATE UNIVERSITY	8,764,611	0.71991%
LOUISIANA STATE UNIVERSITY	76,178,033	6.25710%
UNIVERSITY OF NEW ORLEANS	13,110,892	1.07690%
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	32,540,359	2.67279%
NICHOLLS STATE UNIVERSITY	7,278,340	0.59783%
SOUTHEASTERN LOUISIANA UNIVERSITY	13,338,230	1.09557%
UNIVERSITY OF LOUISIANA AT LAFAYETTE	24,581,738	2.01909%
GRAMBLING STATE UNIVERSITY	5,643,634	0.46356%
SOUTHERN UNIVERSITY AND A&M COLLEGE	13,591,730	1.11640%

(continued...)

Schedule of Employer Allocations - June 30, 2021

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
SOUTHERN UNIVERSITY AT NEW ORLEANS	\$ 2,508,827	0.20607%
DELGADO COMMUNITY COLLEGE	8,633,638	0.70915%
SOWELA TECHNICAL COMMUNITY COLLEGE	2,392,889	0.19655%
LOUISIANA ASSOCIATION OF EDUCATORS	251,439	0.02065%
MCNEESE STATE UNIVERSITY	6,763,460	0.55554%
UNIVERSITY OF LOUISIANA AT MONROE	10,252,178	0.84209%
L. E. FLETCHER TECH COMMUNITY COLLEGE	1,537,478	0.12629%
LA SCHOOL EMPLOYEES RETIREMENT SYSTEM	17,871	0.00147%
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	14,765	0.00121%
SOUTHERN UNIVERSITY AT SHREVEPORT	2,335,261	0.19181%
DOC-RAYMOND LABORDE CORRECTIONAL CENTER	18,677	0.00153%
UNITED TEACHERS OF NEW ORLEANS	687	0.00006%
LSU HEALTH SCIENCES CENTER-SHREVEPORT	18,955,385	1.55695%
NUNEZ COMMUNITY COLLEGE	1,355,293	0.11132%
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	2,411,077	0.19804%
NORTHWEST LOUISIANA TECHNICAL COLLEGE	775,231	0.06368%
LOUISIANA FEDERATION OF TEACHERS	47,371	0.00389%
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	184,088	0.01512%
LOUISIANA STATE SENATE	7,281	0.00060%
LA HOUSE OF REPRESENTATIVES	56,225	0.00462%
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	1,589,998	0.13060%
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	55,652	0.00457%
WARE YOUTH CENTER	15,708	0.00129%
LA STATE EMPLOYEES RETIREMENT SYSTEM	93,191	0.00765%
LOUISIANA LEGISLATIVE AUDITOR	46,200	0.00380%
BOSSIER PARISH COMMUNITY COLLEGE	3,370,169	0.27682%
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	814,346	0.06689%
SOUTH LOUISIANA COMMUNITY COLLEGE	3,958,303	0.32513%
WEBSTER PARISH SALES TAX COMMISSION	24,168	0.00199%
NEW VISION LEARNING ACADEMY	300,808	0.02471%
BATON ROUGE COMMUNITY COLLEGE	4,488,976	0.36872%
RIVER PARISHES COMMUNITY COLLEGE	1,582,250	0.12996%
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	2,959,261	0.24307%
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	520,525	0.04276%
AVOYELLES PUBLIC CHARTER SCHOOL INC.	663,365	0.05449%
LSU HEALTH CARE SERVICES DIVISION	791,225	0.06499%
DELHI CHARTER SCHOOL	1,094,806	0.08993%
LOUISIANA DELTA COMMUNITY COLLEGE	2,336,996	0.19196%

(continued...)

Schedule of Employer Allocations - June 30, 2021

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
CITY OF BAKER SCHOOL SYSTEM	\$ 1,448,024	0.11894%
ZACHARY COMMUNITY SCHOOL BOARD	7,308,742	0.60032%
LA STATE BD PRACTICAL NURSE EXAMINER	35,116	0.00288%
ALGIERS CHARTER SCHOOLS ASSOCIATION	2,662,965	0.21873%
ADVOCATES FOR ACADEMIC EXCELLENCE	1,374,954	0.11294%
FRENCH AND MONTESSORI EDUCATION, INC	1,284,629	0.10552%
ADVOCATES FOR ARTS-BASED EDUCATION CORP	2,798,723	0.22988%
LAKE FOREST ELEMENTARY CHARTER	927,742	0.07620%
HYNES CHARTER SCHOOL	1,606,624	0.13197%
WARREN EASTON SR. HIGH SCHOOL	1,468,134	0.12059%
EINSTEIN CHARTER SCHOOL	2,044,068	0.16790%
ADVOCATES FOR INNOVATIVE SCHOOLS	716,351	0.05884%
CENTRAL COMMUNITY SCHOOL SYSTEM	5,985,868	0.49167%
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	164,897	0.01354%
LOUISIANA STATE BOARD OF NURSING	61,169	0.00502%
GREATER LAFOURCHE PORT COMMISSION	16,479	0.00135%
MADISON PREPARATORY ACADEMY	915,516	0.07520%
DARBONNE WOODS CHARTER SCHOOL	1,191,004	0.09783%
MORRIS JEFF COMMUNITY SCHOOL	2,136,636	0.17550%
BAYOU COMMUNITY ACADEMY	511,065	0.04198%
SLAUGHTER COMMUNITY CHARTER SCHOOL	339,017	0.02785%
A. E. PHILLIPS LABORATORY SCHOOL	101,236	0.00832%
LSU UNIVERSITY HIGH SCHOOL	1,778,240	0.14606%
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	38,316	0.00315%
SOUTHEASTERN LABORATORY SCHOOL	69,871	0.00574%
SOUTHERN UNIVERSITY LABORATORY SCHOOL	539,011	0.04427%
BEEKMAN CHARTER SCHOOL	975,974	0.08016%
DELTA CHARTER GROUP	587,955	0.04829%
NORTHSHORE CHARTER SCHOOLS, INC	688,223	0.05653%
INSPIRE NOLA CHARTER SCHOOLS, INC.	8,415,016	0.69119%
LOUISIANA PHYSICAL THERAPY BOARD	10,823	0.00089%
NORTHEAST CLAIBORNE CHARTER SCHOOL	113,395	0.00931%
DOWNSVILLE COMMUNITY CHARTER SCHOOL	501,550	0.04120%
LINCOLN PREPARATORY SCHOOL	911,870	0.07490%
NON-FLOOD PROTECTION ASSET MGT AUTHORITY	20,104	0.00165%
SIGNIFICANT EDUCATORS/BETHUNE ELEM CHART	816,755	0.06709%
LEGACY OF EXCELLENCE/BEN FRANKLIN ELEM	1,294,274	0.10631%
LOUISIANA STATE UNIVERSITY	19,120,274	1.57050%

(continued...)

Schedule of Employer Allocations - June 30, 2021

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
LOUISIANA STATE UNIVERSITY (LAB SCHOOL)	\$ 177,827	0.01461%
DIV OF ADMIN - EXECUTIVE OFFICE	82,972	0.00682%
DOA – LOUISIANA TAX COMMISSION	26,208	0.00215%
DIVISION OF ADMINISTRATION	103,627	0.00851%
OFC OF COASTAL PROTECTION & RESTORATION	27,374	0.00225%
GOVERNOR'S OFFICE OF HOMELAND SECURITY	29,763	0.00245%
STATE MILITARY DEPARTMENT	307,720	0.02528%
LOUISIANA PUBLIC DEFENDER BD	23,566	0.00194%
DEPARTMENT OF VETERANS AFFAIRS	51,858	0.00426%
SECRETARY OF STATE	9,564	0.00079%
LOUISIANA DEPARTMENT OF JUSTICE	20,373	0.00167%
OFFICE OF LIEUTENANT GOVERNOR	19,490	0.00160%
TREASURY DEPARTMENT	29,485	0.00242%
LOUISIANA PUBLIC SERVICE COMMISSION	15,304	0.00126%
LA DEPT OF AGRICULTURE & FORESTRY	77,777	0.00639%
DEPARTMENT OF INSURANCE	8,769	0.00072%
DEPT. OF ECONOMIC DEVELOPMENT – OFC OF THE SECRETARY	17,046	0.00140%
CRT-OFFICE OF THE SECRETARY	30,009	0.00247%
OFF OF THE STATE LIBRARY OF LA	14,678	0.00121%
CRT--OFFICE OF STATE PARKS	18,800	0.00154%
OFFICE OF CULTURAL DEVELOPMENT	33,861	0.00278%
OFFICE OF TOURISM	19,319	0.00159%
ENGINEERING AND OPERATIONS	215,393	0.01769%
CAPITAL AREA HUMAN SERVICE DISTRICT	97,729	0.00803%
MEDICAL VENDOR ADMINISTRATION	99,870	0.00820%
DEPARTMENT OF HEALTH AND HOSPITALS	162,901	0.01338%
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	35,306	0.00290%
NE DELTA HUMAN SVCS AUTHORITY	39,014	0.00321%
LDH - OFFICE OF AGING AND ADULT SERVICES	16,888	0.00139%
OFFICE OF PUBLIC HEALTH	318,820	0.02619%
OFFICE OF BEHAVIORAL HEALTH	237,202	0.01948%
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	266,240	0.02187%
DEPARTMENT OF CHILDREN & FAMILY SERVICES	96,094	0.00789%
CENTRAL LOUISIANA HUMAN SERVICE DISTRICT	21,290	0.00175%
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	61,159	0.00502%
LA STATE PENITENTIARY	130,447	0.01072%
OFFICE OF JUVENILE JUSTICE	898,249	0.07378%
AVOYELLES CORRECTIONAL CENTER	46,844	0.00385%

(continued...)

Schedule of Employer Allocations - June 30, 2021

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
LA CORRECTIONAL INST WOMEN	\$ 82,972	0.00682%
DPS-ALLEN CORRECTION CENTER	18,257	0.00150%
DIXON CORRECTIONAL INSTITUTE	108,861	0.00894%
ELAYN HUNT CORRECTIONAL CENTER	72,631	0.00597%
DAVID WADE CORRECTIONAL CENTER	15,948	0.00131%
DOC-ADULT PROBATION & PAROLE	29,132	0.00239%
RAYBURN CORRECTIONAL CENTER	78,167	0.00642%
PUB SAFETY OFF OF MGT & FIN	41,653	0.00342%
OFFICE OF STATE POLICE	6,208	0.00051%
PUBLIC SAFETY OFFICE OF MOTOR VEHICLES	45,542	0.00374%
OFFICE OF CONSERVATION	33,815	0.00278%
OFFICE OF COASTAL MANAGEMENT	20,304	0.00167%
LOUISIANA DEPARTMENT OF REVENUE	25,697	0.00211%
LOUISIANA WORKFORCE COMMISSION	140,059	0.01150%
OFFICE OF WILDLIFE	18,347	0.00151%
DEPARTMENT OF STATE CIVIL SERVICE	37,518	0.00308%
DPT OF STATE CIVIL SVC - BRD OF TAX APPEALS	17,814	0.00146%
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	349,511	0.02871%
LA SCH FOR THE DEAF & VISUALLY IMPAIRED	1,602,444	0.13162%
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	1,054,341	0.08660%
THRIVE ACADEMY	612,654	0.05032%
LA EDUCATIONAL TELEVISION AUTHORITY	13,297	0.00109%
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	112,846	0.00927%
BOARD OF REGENTS	2,339,855	0.19219%
NEW ORLEANS CENTER FOR CREATIVE ARTS	995,788	0.08179%
LOUISIANA DEPARTMENT OF EDUCATION	2,727,796	0.22406%
RECOVERY SCHOOL DISTRICT OF LOUISIANA	59,844	0.00492%
DOA-OFFICE OF RISK MANAGEMENT	29,532	0.00243%
DOA-FEDERAL PROPERTY ASSISTANCE	7,628	0.00063%
PRISON ENTERPRISES	36,929	0.00303%
DIV OF ADMIN - OFFICE OF TECHNOLOGY SVCS	316,668	0.02601%
DIVISION OF ADMINISTRATIVE LAW	21,968	0.00180%
OFFICE OF STATE PROCUREMENT	20,153	0.00166%
DEPARTMENT OF ENVIRONMENTAL QUALITY	44,706	0.00367%
Total	<u>\$ 1,217,466,346</u>	<u>100.0000%</u>

The accompanying notes are an integral part of these schedules.

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Schedule of Pension Amounts by Employer

June 30, 2021

Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2021

Employer Name	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense (Benefit)
		Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense (Benefit)
ACADIA PARISH SCHOOL BOARD	\$ (48,059,781)	\$ 245,462	\$ 4,678,256	\$ 4,923,718	\$ (726,693)	\$ (32,441,741)	\$ -	\$ (33,168,434)	\$ (202,402)
ALLEN PARISH SCHOOL BOARD	(23,845,729)	121,790	2,321,202	2,442,992	(360,562)	(16,096,557)	-	(16,457,118)	(100,426)
ASCENSION PARISH SCHOOL BOARD	(131,273,823)	670,472	12,778,514	13,448,986	(1,984,938)	(88,613,626)	-	(90,598,564)	(552,856)
ASSUMPTION PARISH SCHOOL BOARD	(18,344,552)	93,693	1,785,704	1,879,397	(277,381)	(12,383,103)	-	(12,660,484)	(77,258)
AVOYELLES PARISH SCHOOL BOARD	(21,551,125)	110,071	2,097,839	2,207,910	(325,866)	(14,547,633)	-	(14,873,499)	(90,762)
BEAUREGARD PARISH SCHOOL BOARD	(32,735,958)	167,197	3,186,598	3,353,795	(494,987)	(22,097,718)	-	(22,592,706)	(137,867)
BIENVILLE PARISH SCHOOL BOARD	(17,880,934)	91,326	1,740,574	1,831,899	(270,370)	(12,070,147)	-	(12,340,518)	(75,305)
BOSSIER PARISH SCHOOL BOARD	(131,744,916)	672,878	12,824,372	13,497,250	(1,992,062)	(88,931,627)	-	(90,923,689)	(554,840)
CADDO PARISH SCHOOL BOARD	(213,079,443)	1,088,288	20,741,673	21,829,962	(3,221,888)	(143,834,785)	-	(147,056,673)	(897,378)
CALCASIEU PARISH SCHOOL SYSTEM	(202,500,454)	1,034,257	19,711,889	20,746,145	(3,061,928)	(136,693,661)	-	(139,755,589)	(852,825)
CALDWELL PARISH SCHOOL BOARD	(11,330,688)	57,871	1,102,957	1,160,828	(171,327)	(7,648,542)	-	(7,819,869)	(47,719)
CAMERON PARISH SCHOOL BOARD	(11,395,928)	58,204	1,109,307	1,167,511	(172,313)	(7,692,581)	-	(7,864,894)	(47,994)
CATAHOULA PARISH SCHOOL BOARD	(5,308,447)	27,113	516,737	543,850	(80,267)	(3,583,355)	-	(3,663,622)	(22,356)
CLAIBORNE PARISH SCHOOL BOARD	(11,205,868)	57,233	1,090,807	1,148,040	(169,439)	(7,564,285)	-	(7,733,724)	(47,193)
CONCORDIA PARISH SCHOOL BOARD	(21,330,741)	108,945	2,076,386	2,185,332	(322,534)	(14,398,867)	-	(14,721,400)	(89,834)
DESOTO PARISH SCHOOL BOARD	(36,473,365)	186,285	3,550,406	3,736,692	(551,499)	(24,620,576)	-	(25,172,075)	(153,607)
EAST BATON ROUGE PARISH SCH SYSTEM	(264,545,147)	1,351,146	25,751,471	27,102,616	(4,000,080)	(178,575,623)	-	(182,575,703)	(1,114,125)
EAST CARROLL PARISH SCHOOL BOARD	(4,854,598)	24,795	472,558	497,353	(73,404)	(3,276,994)	-	(3,350,399)	(20,445)
EAST FELICIANA PARISH SCHOOL BOARD	(10,171,908)	51,952	990,158	1,042,111	(153,805)	(6,866,332)	-	(7,020,137)	(42,839)
EVANGELINE PARISH SCHOOL BOARD	(29,762,423)	152,009	2,897,147	3,049,156	(450,026)	(20,090,496)	-	(20,540,521)	(125,344)
FRANKLIN PARISH SCHOOL BOARD	(17,224,478)	87,973	1,676,673	1,764,646	(260,444)	(11,627,021)	-	(11,887,465)	(72,540)
GRANT PARISH SCHOOL BOARD	(14,749,691)	75,333	1,435,771	1,511,104	(223,024)	(9,956,468)	-	(10,179,492)	(62,118)
IBERIA PARISH SCHOOL BOARD	(68,108,896)	347,861	6,629,886	6,977,748	(1,029,847)	(45,975,474)	-	(47,005,321)	(286,839)
IBERVILLE PARISH SCHOOL BOARD	(40,005,016)	204,323	3,894,186	4,098,509	(604,900)	(27,004,542)	-	(27,609,442)	(168,480)
JACKSON PARISH SCHOOL BOARD	(13,590,804)	69,414	1,322,962	1,392,376	(205,501)	(9,174,185)	-	(9,379,686)	(57,237)
JEFFERSON PARISH PUBLIC SCHOOL SYS	(262,709,570)	1,341,770	25,572,791	26,914,562	(3,972,325)	(177,336,555)	-	(181,308,881)	(1,106,394)
JEFFERSON DAVIS PARISH SCH BOARD	(31,061,720)	158,646	3,023,624	3,182,269	(469,672)	(20,967,559)	-	(21,437,230)	(130,816)
LAFAYETTE PARISH SCHOOL SYSTEM	(179,104,623)	914,764	17,434,481	18,349,246	(2,708,169)	(120,900,799)	-	(123,608,968)	(754,294)

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.

(continued...)

Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2021

Employer Name	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense (Benefit)
		Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense (Benefit)
LAFOURCHE PARISH SCHOOL BOARD	\$ (72,275,540)	\$ 369,142	\$ 7,035,478	\$ 7,404,620	\$ (1,092,849)	\$ (48,788,079)	\$ -	\$ (49,880,928)	\$ (304,386)
LASALLE PARISH SCHOOL BOARD	(15,526,642)	79,301	1,511,401	1,590,702	(234,772)	(10,480,932)	-	(10,715,704)	(65,390)
LINCOLN PARISH SCHOOL BOARD	(37,301,676)	190,516	3,631,036	3,821,552	(564,024)	(25,179,710)	-	(25,743,733)	(157,095)
LIVINGSTON PARISH PUBLIC SCHOOLS	(135,136,904)	690,202	13,154,556	13,844,758	(2,043,351)	(91,221,317)	-	(93,264,668)	(569,125)
MADISON PARISH SCHOOL BOARD	(7,818,150)	39,931	761,038	800,968	(118,215)	(5,277,477)	-	(5,395,693)	(32,926)
MOREHOUSE PARISH SCHOOL BOARD	(15,034,888)	76,790	1,463,533	1,540,322	(227,336)	(10,148,984)	-	(10,376,321)	(63,319)
NATCHITOCHE PARISH SCHOOL BOARD	(34,354,514)	175,463	3,344,152	3,519,615	(519,461)	(23,190,290)	-	(23,709,751)	(144,683)
ORLEANS PARISH SCHOOL BOARD	(18,157,055)	92,736	1,767,452	1,860,188	(274,545)	(12,256,537)	-	(12,531,082)	(76,468)
OUACHITA PARISH SCHOOL BOARD	(102,907,222)	525,591	10,017,240	10,542,832	(1,556,019)	(69,465,350)	-	(71,021,368)	(433,391)
PLAQUEMINES PARISH SCHOOL BOARD	(31,803,061)	162,432	3,095,788	3,258,220	(480,881)	(21,467,986)	-	(21,948,867)	(133,938)
POINTE COUPEE PARISH SCHOOL BOARD	(15,591,188)	79,631	1,517,684	1,597,315	(235,748)	(10,524,503)	-	(10,760,251)	(65,662)
RAPIDES PARISH SCHOOL BOARD	(140,250,486)	716,319	13,652,325	14,368,644	(2,120,671)	(94,673,133)	-	(96,793,804)	(590,661)
RED RIVER PARISH SCHOOL BOARD	(12,316,386)	62,905	1,198,907	1,261,812	(186,231)	(8,313,916)	-	(8,500,147)	(51,870)
RICHLAND PARISH SCHOOL BOARD	(16,179,734)	82,637	1,574,975	1,657,612	(244,647)	(10,921,788)	-	(11,166,436)	(68,141)
SABINE PARISH SCHOOL BOARD	(25,821,288)	131,880	2,513,507	2,645,388	(390,433)	(17,430,116)	-	(17,820,549)	(108,746)
ST BERNARD PARISH SCHOOL BOARD	(42,954,474)	219,387	4,181,293	4,400,680	(649,497)	(28,995,512)	-	(29,645,009)	(180,902)
ST CHARLES PARISH PUBLIC SCHOOLS	(84,408,485)	431,110	8,216,528	8,647,638	(1,276,307)	(56,978,168)	-	(58,254,475)	(355,484)
ST. HELENA PARISH SCHOOL SYSTEM	(7,809,982)	39,889	760,243	800,132	(118,092)	(5,271,964)	-	(5,390,055)	(32,892)
ST JAMES PARISH SCHOOL BOARD	(29,768,189)	152,039	2,897,708	3,049,747	(450,113)	(20,094,388)	-	(20,544,501)	(125,368)
ST JOHN THE BAPTIST PARISH SCH BOARD	(40,955,798)	209,179	3,986,737	4,195,916	(619,276)	(27,646,348)	-	(28,265,624)	(172,484)
ST. LANDRY PARISH SCHOOL BOARD	(72,035,829)	367,918	7,012,144	7,380,061	(1,089,225)	(48,626,267)	-	(49,715,492)	(303,377)
ST. MARTIN PARISH SCHOOL BOARD	(43,566,777)	222,514	4,240,896	4,463,411	(658,756)	(29,408,834)	-	(30,067,590)	(183,480)
ST. MARY PARISH SCHOOL BOARD	(45,236,692)	231,043	4,403,450	4,634,493	(684,006)	(30,536,075)	-	(31,220,080)	(190,513)
ST. TAMMANY PARISH SCHOOL BOARD	(262,646,893)	1,341,450	25,566,690	26,908,140	(3,971,378)	(177,294,246)	-	(181,265,624)	(1,106,130)
TANGIPAHOA PARISH SCHOOL SYSTEM	(103,822,073)	530,264	10,106,294	10,636,558	(1,569,852)	(70,082,901)	-	(71,652,753)	(437,244)
TENSAS PARISH SCHOOL BOARD	(2,730,621)	13,946	265,805	279,752	(41,289)	(1,843,248)	-	(1,884,537)	(11,500)
TERREBONNE PARISH SCHOOL SYSTEM	(89,977,465)	459,554	8,758,626	9,218,180	(1,360,513)	(60,737,390)	-	(62,097,903)	(378,938)
UNION PARISH SCHOOL BOARD	(8,716,665)	44,520	848,502	893,021	(131,801)	(5,884,001)	-	(6,015,802)	(36,710)

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(continued...)

Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2021

Employer Name	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense (Benefit)
		Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense (Benefit)
VERMILION PARISH SCHOOL BOARD	\$ (49,263,140)	\$ 251,608	\$ 4,795,394	\$ 5,047,002	\$ (744,888)	\$ (33,254,044)	\$ -	\$ (33,998,932)	\$ (207,470)
VERNON PARISH SCHOOL BOARD	(46,077,068)	235,335	4,485,254	4,720,590	(696,713)	(31,103,353)	-	(31,800,066)	(194,052)
WASHINGTON PARISH SCHOOL SYSTEM	(27,628,623)	141,111	2,689,438	2,830,549	(417,761)	(18,650,119)	-	(19,067,880)	(116,357)
WEBSTER PARISH SCHOOL BOARD	(33,464,487)	170,917	3,257,515	3,428,432	(506,003)	(22,589,496)	-	(23,095,499)	(140,935)
WEST BATON ROUGE PARISH SCH BOARD	(32,965,525)	168,369	3,208,945	3,377,314	(498,458)	(22,252,683)	-	(22,751,141)	(138,833)
WEST CARROLL PARISH SCHOOL BOARD	(10,253,911)	52,371	998,141	1,050,512	(155,045)	(6,921,687)	-	(7,076,732)	(43,184)
WEST FELICIANA PARISH SCHOOL BOARD	(19,142,378)	97,768	1,863,366	1,961,134	(289,444)	(12,921,659)	-	(13,211,103)	(80,618)
WINN PARISH SCHOOL BOARD	(11,807,921)	60,308	1,149,412	1,209,720	(178,543)	(7,970,688)	-	(8,149,231)	(49,729)
BOGALUSA CITY SCHOOLS	(11,920,035)	60,881	1,160,325	1,221,206	(180,238)	(8,046,368)	-	(8,226,606)	(50,201)
MONROE CITY SCHOOLS	(56,545,544)	288,802	5,504,281	5,793,084	(855,002)	(38,169,877)	-	(39,024,879)	(238,140)
LOUISIANA TECH UNIVERSITY	(53,308,754)	272,271	5,189,204	5,461,475	(806,060)	(35,984,950)	-	(36,791,010)	(224,508)
NORTHWESTERN STATE UNIVERSITY	(38,434,136)	196,300	3,741,273	3,937,572	(581,147)	(25,944,153)	-	(26,525,300)	(161,864)
LOUISIANA STATE UNIVERSITY	(334,052,160)	1,706,148	32,517,453	34,223,601	(5,051,068)	(225,494,866)	-	(230,545,934)	(1,406,851)
UNIVERSITY OF NEW ORLEANS	(57,493,229)	293,643	5,596,531	5,890,174	(869,332)	(38,809,592)	-	(39,678,924)	(242,131)
LSU HEALTH SCI CTR, NEW ORLEANS	(142,694,309)	728,801	13,890,212	14,619,014	(2,157,623)	(96,322,784)	-	(98,480,407)	(600,953)
NICHOLLS STATE UNIVERSITY	(31,916,617)	163,012	3,106,841	3,269,853	(482,598)	(21,544,639)	-	(22,027,238)	(134,416)
SOUTHEASTERN LOUISIANA UNIVERSITY	(58,490,138)	298,734	5,693,573	5,992,307	(884,406)	(39,482,534)	-	(40,366,940)	(246,330)
UNIVERSITY OF LOUISIANA AT LAFAYETTE	(107,794,600)	550,553	10,492,990	11,043,543	(1,629,919)	(72,764,472)	-	(74,394,390)	(453,974)
GRAMBLING STATE UNIVERSITY	(24,748,195)	126,400	2,409,050	2,535,449	(374,207)	(16,705,747)	-	(17,079,955)	(104,226)
SOUTHERN UNIV AND A&M COLLEGE	(59,601,777)	304,412	5,801,783	6,106,194	(901,214)	(40,232,923)	-	(41,134,137)	(251,011)
SOUTHERN UNIVERSITY AT NEW ORLEANS	(11,001,606)	56,190	1,070,923	1,127,113	(166,351)	(7,426,402)	-	(7,592,753)	(46,333)
DELGADO COMMUNITY COLLEGE	(37,859,791)	193,366	3,685,364	3,878,731	(572,463)	(25,556,453)	-	(26,128,916)	(159,445)
SOWELA TECH COMMUNITY COLLEGE	(10,493,195)	53,593	1,021,433	1,075,026	(158,663)	(7,083,210)	-	(7,241,873)	(44,192)
LOUISIANA ASSOCIATION OF EDUCATORS	(1,102,616)	5,632	107,331	112,963	(16,672)	(744,298)	-	(760,970)	(4,644)
MCNEESE STATE UNIVERSITY	(29,658,797)	151,480	2,887,060	3,038,540	(448,459)	(20,020,546)	-	(20,469,004)	(124,907)
UNIVERSITY OF LOUISIANA AT MONROE	(44,957,314)	229,616	4,376,255	4,605,871	(679,781)	(30,347,487)	-	(31,027,268)	(189,336)
L. E. FLETCHER TECH COMM COLLEGE	(6,742,067)	34,435	656,289	690,724	(101,944)	(4,551,090)	-	(4,653,035)	(28,394)
LA SCHOOL EMPLOYEES RET SYSTEM	(78,373)	400	7,629	8,029	(1,185)	(52,904)	-	(54,089)	(330)

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(continued...)

Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2021

Employer Name	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense (Benefit)
		Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense (Benefit)
LOUISIANA HIGH SCH ATHLETIC ASSOC	\$ (64,759)	\$ 331	\$ 6,304	\$ 6,635	\$ (979)	\$ (43,714)	\$ -	\$ (44,694)	\$ (273)
SOUTHERN UNIVERSITY AT SHREVEPORT	(10,240,458)	52,302	996,831	1,049,134	(154,842)	(6,912,605)	-	(7,067,447)	(43,127)
DOC-RAYMOND LABORDE CORR CTR	(81,897)	418	7,972	8,390	(1,238)	(55,283)	-	(56,521)	(345)
UNITED TEACHERS OF NEW ORLEANS	(2,990)	15	291	306	(45)	(2,018)	-	(2,063)	(13)
LSU HEALTH SCI CENTER-SHREVEPORT	(83,122,162)	424,541	8,091,314	8,515,855	(1,256,857)	(56,109,862)	-	(57,366,719)	(350,067)
NUNEZ COMMUNITY COLLEGE	(5,943,174)	30,354	578,523	608,877	(89,864)	(4,011,814)	-	(4,101,678)	(25,030)
NORTHSHORE TECH COMM COLLEGE	(10,572,956)	54,001	1,029,197	1,083,198	(159,869)	(7,137,051)	-	(7,296,921)	(44,528)
NORTHWEST LOUISIANA TECH COLLEGE	(3,399,516)	17,363	330,917	348,280	(51,403)	(2,294,772)	-	(2,346,174)	(14,317)
LOUISIANA FEDERATION OF TEACHERS	(207,732)	1,061	20,221	21,282	(3,141)	(140,225)	-	(143,366)	(875)
SPECIAL EDUC DIST #1 OF LAFOURCHE	(807,276)	4,123	78,582	82,705	(12,206)	(544,934)	-	(557,141)	(3,400)
LOUISIANA STATE SENATE	(31,926)	163	3,108	3,271	(483)	(21,551)	-	(22,034)	(134)
LA HOUSE OF REPRESENTATIVES	(246,544)	1,259	23,999	25,258	(3,728)	(166,425)	-	(170,153)	(1,038)
CENTRAL LA TECH COMM COLLEGE	(6,972,382)	35,611	678,709	714,320	(105,427)	(4,706,559)	-	(4,811,986)	(29,364)
ASSOCIATED PROF EDUCATORS OF LA	(244,035)	1,246	23,755	25,001	(3,690)	(164,731)	-	(168,421)	(1,028)
WARE YOUTH CENTER	(68,870)	352	6,704	7,056	(1,041)	(46,489)	-	(47,531)	(290)
LA STATE EMPLOYEES RET SYSTEM	(408,630)	2,087	39,777	41,864	(6,179)	(275,837)	-	(282,015)	(1,721)
LOUISIANA LEGISLATIVE AUDITOR	(202,606)	1,035	19,722	20,757	(3,064)	(136,765)	-	(139,829)	(853)
BOSSIER PARISH COMMUNITY COLLEGE	(14,778,680)	75,481	1,438,593	1,514,074	(223,462)	(9,976,036)	-	(10,199,499)	(62,240)
LSU HS-HCSD/LALLIE KEMP MEDICAL CTR	(3,571,051)	18,239	347,615	365,854	(53,996)	(2,410,563)	-	(2,464,559)	(15,039)
SOUTH LOUISIANA COMM COLLEGE	(17,357,734)	88,653	1,689,644	1,778,298	(262,459)	(11,716,972)	-	(11,979,432)	(73,102)
WEBSTER PARISH SALES TAX COMM	(105,975)	541	10,316	10,857	(1,602)	(71,536)	-	(73,138)	(446)
NEW VISION LEARNING ACADEMY	(1,319,104)	6,737	128,405	135,142	(19,946)	(890,433)	-	(910,379)	(5,555)
BATON ROUGE COMMUNITY COLLEGE	(19,684,851)	100,539	1,916,171	2,016,710	(297,647)	(13,287,844)	-	(13,585,490)	(82,902)
RIVER PARISHES COMMUNITY COLLEGE	(6,938,428)	35,438	675,403	710,841	(104,913)	(4,683,639)	-	(4,788,552)	(29,221)
LA COMMUNITY & TECH COLLEGE SYS	(12,976,792)	66,278	1,263,193	1,329,471	(196,217)	(8,759,709)	-	(8,955,926)	(54,651)
VIRGIL BROWNE GLENCOE CHARTER SCH	(2,282,592)	11,658	222,193	233,851	(34,514)	(1,540,815)	-	(1,575,330)	(9,613)
AVOYELLES PUBLIC CHARTER SCH INC.	(2,908,936)	14,857	283,163	298,020	(43,985)	(1,963,616)	-	(2,007,601)	(12,251)
LSU HEALTH CARE SERVICES DIVISION	(3,469,614)	17,721	337,741	355,462	(52,463)	(2,342,090)	-	(2,394,553)	(14,612)

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(continued...)

Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2021

Employer Name	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense (Benefit)
		Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense (Benefit)
DELHI CHARTER SCHOOL	\$ (4,800,890)	\$ 24,520	\$ 467,330	\$ 491,851	\$ (72,592)	\$ (3,240,740)	\$ -	\$ (3,313,332)	\$ (20,219)
LOUISIANA DELTA COMMUNITY COLLEGE	(10,248,092)	52,341	997,574	1,049,916	(154,957)	(6,917,758)	-	(7,072,716)	(43,160)
CITY OF BAKER SCHOOL SYSTEM	(6,349,775)	32,431	618,103	650,534	(96,012)	(4,286,281)	-	(4,382,294)	(26,742)
ZACHARY COMMUNITY SCHOOL BOARD	(32,049,926)	163,693	3,119,818	3,283,511	(484,614)	(21,634,627)	-	(22,119,241)	(134,977)
LA STATE BD PRACTICAL NURSE EXAMINER	(153,970)	786	14,988	15,774	(2,328)	(103,934)	-	(106,262)	(648)
ALGIERS CHARTER SCH ASSOCIATION	(11,677,495)	59,642	1,136,716	1,196,358	(176,571)	(7,882,647)	-	(8,059,217)	(49,179)
ADVOCATES FOR ACAD EXCELLENCE	(6,029,395)	30,795	586,916	617,711	(91,168)	(4,070,016)	-	(4,161,184)	(25,393)
FRENCH & MONTESSORI EDUCATION, INC	(5,633,311)	28,772	548,360	577,132	(85,179)	(3,802,648)	-	(3,887,827)	(23,725)
ADVOCATES FOR ARTS-BASED EDUCATION CORP	(12,272,821)	62,683	1,194,666	1,257,349	(185,572)	(8,284,509)	-	(8,470,081)	(51,687)
LAKE FOREST ELEMENTARY CHARTER	(4,068,304)	20,779	396,019	416,797	(61,515)	(2,746,223)	-	(2,807,738)	(17,134)
HYNES CHARTER SCHOOL	(7,045,310)	35,983	685,808	721,791	(106,529)	(4,755,788)	-	(4,862,317)	(29,671)
WARREN EASTON SR. HIGH SCHOOL	(6,437,971)	32,881	626,688	659,569	(97,346)	(4,345,817)	-	(4,443,163)	(27,113)
EINSTEIN CHARTER SCHOOL	(8,963,530)	45,781	872,532	918,313	(135,534)	(6,050,642)	-	(6,186,176)	(37,750)
ADVOCATES FOR INNOVATIVE SCHOOLS	(3,141,280)	16,044	305,780	321,824	(47,498)	(2,120,455)	-	(2,167,953)	(13,229)
CENTRAL COMMUNITY SCHOOL SYSTEM	(26,248,924)	134,065	2,555,134	2,689,199	(396,899)	(17,718,783)	-	(18,115,682)	(110,547)
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	(723,083)	3,693	70,387	74,080	(10,933)	(488,102)	-	(499,036)	(3,045)
LOUISIANA STATE BOARD OF NURSING	(268,220)	1,370	26,109	27,479	(4,056)	(181,056)	-	(185,112)	(1,130)
GREATER LAFOURCHE PORT COMM	(72,287)	369	7,037	7,406	(1,093)	(48,796)	-	(49,889)	(304)
MADISON PREPARATORY ACADEMY	(4,014,649)	20,505	390,796	411,300	(60,704)	(2,710,004)	-	(2,770,708)	(16,908)
DARBONNE WOODS CHARTER SCHOOL	(5,222,707)	26,675	508,391	535,066	(78,970)	(3,525,478)	-	(3,604,448)	(21,995)
MORRIS JEFF COMMUNITY SCHOOL	(9,369,490)	47,854	912,049	959,903	(141,672)	(6,324,677)	-	(6,466,349)	(39,459)
BAYOU COMMUNITY ACADEMY	(2,241,109)	11,446	218,155	229,601	(33,887)	(1,512,814)	-	(1,546,701)	(9,438)
SLAUGHTER COMM CHARTER SCHOOL	(1,486,634)	7,593	144,713	152,305	(22,479)	(1,003,521)	-	(1,026,000)	(6,261)
A. E. PHILLIPS LABORATORY SCHOOL	(443,919)	2,267	43,212	45,479	(6,712)	(299,658)	-	(306,370)	(1,870)
LSU UNIVERSITY HIGH SCHOOL	(7,797,863)	39,827	759,063	798,890	(117,908)	(5,263,783)	-	(5,381,691)	(32,840)
NORTHWESTERN STATE UNIV LAB SCH	(168,011)	858	16,355	17,213	(2,540)	(113,412)	-	(115,953)	(708)

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(continued...)

Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2021

Employer Name	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense (Benefit)
		Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense (Benefit)
SOUTHEASTERN LABORATORY SCHOOL	\$ (306,392)	\$ 1,565	\$ 29,825	\$ 31,390	\$ (4,633)	\$ (206,824)	\$ -	\$ (211,456)	\$ (1,290)
SOUTHERN UNIV LAB SCHOOL	(2,363,634)	12,072	230,082	242,154	(35,740)	(1,595,521)	-	(1,631,261)	(9,954)
BEEKMAN CHARTER SCHOOL	(4,279,773)	21,859	416,604	438,462	(64,713)	(2,888,970)	-	(2,953,683)	(18,024)
DELTA CHARTER GROUP	(2,578,253)	13,168	250,973	264,142	(38,985)	(1,740,395)	-	(1,779,380)	(10,858)
NORTHSHORE CHARTER SCHOOLS, INC	(3,017,954)	15,414	293,775	309,189	(45,633)	(2,037,206)	-	(2,082,840)	(12,710)
INSPIRE NOLA CHARTER SCHOOLS, INC.	(36,901,108)	188,470	3,592,044	3,780,514	(557,967)	(24,909,315)	-	(25,467,281)	(155,408)
LOUISIANA PHYSICAL THERAPY BOARD	(47,462)	242	4,620	4,862	(718)	(32,038)	-	(32,756)	(200)
NORTHEAST CLAIBORNE CHARTER SCH	(497,253)	2,540	48,404	50,944	(7,519)	(335,660)	-	(343,179)	(2,094)
DOWNSVILLE COMM CHARTER SCH	(2,199,360)	11,233	214,091	225,324	(33,256)	(1,484,632)	-	(1,517,887)	(9,263)
LINCOLN PREPARATORY SCHOOL	(3,998,686)	20,423	389,242	409,665	(60,463)	(2,699,229)	-	(2,759,691)	(16,840)
NON-FLOOD PROTECTION ASSET MGT AUTHORITY	(88,143)	450	8,580	9,030	(1,333)	(59,499)	-	(60,832)	(371)
SIGNIFICANT EDUCATORS/BETHUNE ELEM CHART	(3,581,568)	18,293	348,639	366,931	(54,155)	(2,417,662)	-	(2,471,818)	(15,084)
LEGACY OF EXCELLENCE/BEN FRANKLIN ELEM	(5,675,595)	28,988	552,476	581,464	(85,818)	(3,831,190)	-	(3,917,009)	(23,903)
LOUISIANA STATE UNIVERSITY	(83,845,245)	428,234	8,161,701	8,589,935	(1,267,790)	(56,597,965)	-	(57,865,755)	(353,112)
LOUISIANA STATE UNIVERSITY (LAB SCH)	(779,781)	3,983	75,906	79,888	(11,791)	(526,375)	-	(538,165)	(3,284)
DIV OF ADMIN - EXECUTIVE OFFICE	(363,837)	1,858	35,417	37,275	(5,501)	(245,601)	-	(251,102)	(1,532)
DOA – LOUISIANA TAX COMMISSION	(114,944)	587	11,189	11,776	(1,738)	(77,590)	-	(79,328)	(484)
DIVISION OF ADMINISTRATION	(454,436)	2,321	44,236	46,557	(6,871)	(306,758)	-	(313,629)	(1,914)
OFC OF COASTAL PROTECTION & RESTORATION	(120,016)	613	11,683	12,296	(1,815)	(81,014)	-	(82,829)	(505)
GOVERNOR'S OFFICE OF HOMELAND SECURITY	(130,533)	667	12,706	13,373	(1,974)	(88,114)	-	(90,087)	(550)
STATE MILITARY DEPARTMENT	(1,349,374)	6,892	131,351	138,243	(20,403)	(910,867)	-	(931,270)	(5,683)
LOUISIANA PUBLIC DEFENDER BD	(103,359)	528	10,061	10,589	(1,563)	(69,770)	-	(71,333)	(435)
DEPARTMENT OF VETERANS AFFAIRS	(227,432)	1,162	22,139	23,300	(3,439)	(153,523)	-	(156,962)	(958)
SECRETARY OF STATE	(41,963)	214	4,085	4,299	(635)	(28,326)	-	(28,961)	(177)
LOUISIANA DEPARTMENT OF JUSTICE	(89,318)	456	8,694	9,151	(1,351)	(60,292)	-	(61,643)	(376)

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(continued...)

Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2021

Employer Name	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense (Benefit)
		Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense (Benefit)
OFFICE OF LIEUTENANT GOVERNOR	\$ (85,474)	\$ 437	\$ 8,320	\$ 8,757	\$ (1,292)	\$ (57,697)	\$ -	\$ (58,990)	\$ (360)
TREASURY DEPARTMENT	(129,305)	660	12,587	13,247	(1,955)	(87,285)	-	(89,240)	(545)
LOUISIANA PUBLIC SERVICE COMMISSION	(67,108)	343	6,532	6,875	(1,015)	(45,300)	-	(46,315)	(283)
LA DEPT OF AGRICULTURE & FORESTRY	(341,041)	1,742	33,198	34,940	(5,157)	(230,212)	-	(235,369)	(1,436)
DEPARTMENT OF INSURANCE	(38,439)	196	3,742	3,938	(581)	(25,948)	-	(26,529)	(162)
DEPT. OF ECONOMIC DEVELOPMENT – OFFICE OF THE SECRETARY	(74,743)	382	7,276	7,657	(1,130)	(50,454)	-	(51,584)	(315)
CRT-OFFICE OF THE SECRETARY	(131,601)	672	12,810	13,482	(1,990)	(88,834)	-	(90,824)	(554)
OFF OF THE STATE LIBRARY OF LA	(64,386)	329	6,267	6,596	(974)	(43,462)	-	(44,436)	(271)
CRT--OFFICE OF STATE PARKS	(82,431)	421	8,024	8,445	(1,246)	(55,643)	-	(56,889)	(347)
OFFICE OF CULTURAL DEVELOPMENT	(148,471)	758	14,453	15,211	(2,245)	(100,222)	-	(102,467)	(625)
OFFICE OF TOURISM	(84,726)	433	8,247	8,680	(1,281)	(57,193)	-	(58,474)	(357)
ENGINEERING AND OPERATIONS	(944,535)	4,824	91,943	96,768	(14,282)	(637,589)	-	(651,871)	(3,978)
CAPITAL AREA HUMAN SERVICE DISTRICT	(428,543)	2,189	41,715	43,904	(6,480)	(289,279)	-	(295,759)	(1,805)
MEDICAL VENDOR ADMINISTRATION	(437,939)	2,237	42,630	44,867	(6,622)	(295,622)	-	(302,244)	(1,844)
DEPARTMENT OF HEALTH AND HOSPITALS	(714,328)	3,648	69,534	73,183	(10,801)	(482,192)	-	(492,993)	(3,008)
SOUTH CENTRAL LA HUMAN SVCS AUTH.	(154,824)	791	15,071	15,862	(2,341)	(104,511)	-	(106,852)	(652)
NE DELTA HUMAN SVCS AUTHORITY	(171,108)	874	16,656	17,530	(2,587)	(115,503)	-	(118,090)	(721)
LDH - OFFICE OF AGING & ADULT SVCS	(74,049)	378	7,208	7,586	(1,120)	(49,985)	-	(51,105)	(312)
OFFICE OF PUBLIC HEALTH	(1,398,064)	7,141	136,091	143,231	(21,140)	(943,734)	-	(964,873)	(5,888)
OFFICE OF BEHAVIORAL HEALTH	(1,040,153)	5,313	101,251	106,564	(15,728)	(702,133)	-	(717,861)	(4,381)
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	(1,167,483)	5,963	113,646	119,608	(17,653)	(788,084)	-	(805,737)	(4,917)
DEPT OF CHILDREN & FAMILY SVCS	(421,389)	2,152	41,019	43,171	(6,372)	(284,450)	-	(290,822)	(1,775)
CENTRAL LOUISIANA HUMAN SVC DIST	(93,375)	477	9,089	9,566	(1,412)	(63,031)	-	(64,443)	(393)
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	(268,166)	1,370	26,104	27,474	(4,055)	(181,020)	-	(185,075)	(1,129)
LA STATE PENITENTIARY	(572,049)	2,922	55,685	58,606	(8,650)	(386,150)	-	(394,800)	(2,409)
OFFICE OF JUVENILE JUSTICE	(3,938,946)	20,118	383,427	403,544	(59,559)	(2,658,902)	-	(2,718,461)	(16,589)

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(continued...)

Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2021

Employer Name	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense (Benefit)
		Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense (Benefit)
AVOYELLES CORRECTIONAL CENTER	\$ (205,436)	\$ 1,049	\$ 19,998	\$ 21,047	\$ (3,106)	\$ (138,675)	\$ -	\$ (141,782)	\$ (865)
LA CORRECTIONAL INST WOMEN	(363,837)	1,858	35,417	37,275	(5,501)	(245,601)	-	(251,102)	(1,532)
DPS-ALLEN CORRECTION CENTER	(80,082)	409	7,795	8,204	(1,211)	(54,057)	-	(55,268)	(337)
DIXON CORRECTIONAL INSTITUTE	(477,393)	2,438	46,471	48,909	(7,218)	(322,254)	-	(329,473)	(2,011)
ELAYN HUNT CORRECTIONAL CENTER	(318,511)	1,627	31,005	32,631	(4,816)	(215,004)	-	(219,820)	(1,341)
DAVID WADE CORRECTIONAL CENTER	(69,938)	357	6,808	7,165	(1,058)	(47,210)	-	(48,268)	(295)
DOC-ADULT PROBATION & PAROLE	(127,757)	653	12,436	13,089	(1,932)	(86,240)	-	(88,171)	(538)
RAYBURN CORRECTIONAL CENTER	(342,749)	1,751	33,364	35,115	(5,183)	(231,366)	-	(236,548)	(1,443)
PUB SAFETY OFF OF MGT & FIN	(182,639)	933	17,779	18,711	(2,762)	(123,287)	-	(126,048)	(769)
OFFICE OF STATE POLICE	(27,228)	139	2,650	2,789	(412)	(18,380)	-	(18,791)	(115)
PUBLIC SAFETY OFC OF MOTOR VEHICLES	(199,723)	1,020	19,442	20,462	(3,020)	(134,819)	-	(137,839)	(841)
OFFICE OF CONSERVATION	(148,258)	757	14,432	15,189	(2,242)	(100,078)	-	(102,320)	(624)
OFFICE OF COASTAL MANAGEMENT	(89,051)	455	8,668	9,123	(1,346)	(60,112)	-	(61,458)	(375)
LOUISIANA DEPARTMENT OF REVENUE	(112,701)	576	10,971	11,546	(1,704)	(76,077)	-	(77,781)	(475)
LOUISIANA WORKFORCE COMMISSION	(614,172)	3,137	59,785	62,922	(9,287)	(414,584)	-	(423,871)	(2,587)
OFFICE OF WILDLIFE	(80,455)	411	7,832	8,243	(1,217)	(54,310)	-	(55,526)	(339)
DEPARTMENT OF STATE CIVIL SERVICE	(164,541)	840	16,017	16,857	(2,488)	(111,070)	-	(113,558)	(693)
DPT OF STATE CIVIL SVC - BRD OF TAX APPEALS	(78,106)	399	7,603	8,002	(1,181)	(52,724)	-	(53,905)	(329)
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	(1,532,655)	7,828	149,192	157,020	(23,175)	(1,034,586)	-	(1,057,761)	(6,455)
LA SCH FOR THE DEAF & VISUALLY IMPAIRED	(7,026,944)	35,890	684,020	719,910	(106,252)	(4,743,391)	-	(4,849,642)	(29,594)
LA SCH FOR MATH, SCIENCE & THE ARTS	(4,623,429)	23,614	450,056	473,670	(69,909)	(3,120,949)	-	(3,190,858)	(19,471)
THRIVE ACADEMY	(2,686,577)	13,721	261,518	275,239	(40,623)	(1,813,517)	-	(1,854,139)	(11,314)
LA EDUCATIONAL TELEVISION AUTHORITY	(58,299)	298	5,675	5,973	(882)	(39,354)	-	(40,235)	(246)
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	(494,851)	2,527	48,170	50,697	(7,482)	(334,039)	-	(341,521)	(2,084)
BOARD OF REGENTS	(10,260,638)	52,405	998,796	1,051,201	(155,147)	(6,926,227)	-	(7,081,374)	(43,212)
NEW ORLEANS CTR FOR CREATIVE ARTS	(4,366,688)	22,303	425,064	447,367	(66,027)	(2,947,641)	-	(3,013,668)	(18,390)

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(continued...)

Schedule of Pension Amounts by Employer - As of and for the Year Ended June 30, 2021

Employer Name	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense (Benefit)
		Difference Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense (Benefit)
LOUISIANA DEPARTMENT OF EDUCATION	\$ (11,961,784)	\$ 61,094	\$ 1,164,389	\$ 1,225,483	\$ (180,869)	\$ (8,074,550)	\$ -	\$ (8,255,420)	\$ (50,377)
RECOVERY SCH DISTRICT OF LOUISIANA	(262,401)	1,340	25,543	26,883	(3,968)	(177,128)	-	(181,096)	(1,105)
DOA-OFFICE OF RISK MANAGEMENT	(129,519)	662	12,608	13,269	(1,958)	(87,429)	-	(89,387)	(545)
DOA-FEDERAL PROPERTY ASSISTANCE	(33,474)	171	3,258	3,429	(506)	(22,596)	-	(23,102)	(141)
PRISON ENTERPRISES	(161,925)	827	15,762	16,589	(2,448)	(109,304)	-	(111,752)	(682)
DIV OF ADMIN - OTC OF TECH SVCS	(1,388,614)	7,092	135,171	142,263	(20,997)	(937,355)	-	(958,352)	(5,848)
DIVISION OF ADMINISTRATIVE LAW	(96,311)	492	9,375	9,867	(1,456)	(65,013)	-	(66,469)	(406)
OFFICE OF STATE PROCUREMENT	(88,357)	451	8,601	9,052	(1,336)	(59,643)	-	(60,979)	(372)
DEPARTMENT OF ENV QUALITY	(196,040)	1,001	19,083	20,084	(2,964)	(132,332)	-	(135,297)	(826)
TOTALS	<u>\$ (5,338,771,423)</u>	<u>\$27,267,396</u>	<u>\$ 519,689,048</u>	<u>\$546,956,444</u>	<u>\$ (80,725,407)</u>	<u>\$ (3,603,825,067)</u>	<u>\$ -</u>	<u>\$(3,684,550,474)</u>	<u>\$ (22,484,090)</u>

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.

The accompanying notes are an integral part of these schedules.

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, 2021.

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

2.0% benefit factor	At least age 60 with at least 5 years of service credit, or
	Any age with at least 20 years of service credit
2.5% benefit factor	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

2.5% benefit factor	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

2.5% benefit factor	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

2.5% benefit factor	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)

PLAN A

Plan A is closed to new entrants.

Plan A members

3.0% benefit factor	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

2.0% benefit factor	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

2.0% benefit factor	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 three 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, 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%

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 2022 as compared to the total of all employers’ projected contribution effort to the plan for 2022. 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, 2021, by the 2022 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, 2022, are as follows:

TRSL Sub Plan	Total Employer Contribution
	2022
K-12 Regular Plan	25.2%
Higher Ed Regular Plan	24.5%
Plan A	25.2%
Plan B	25.2%

ORP	Employer UAL
2022	21.47%

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, 2021, are as follows:

Schedule of Employers' Net Pension Liability

	June 30, 2021
Total pension liability	\$ 33,058,826,858
Plan fiduciary net position ¹	\$ 27,720,055,435
Employers' net pension liability ²	\$ 5,338,771,423
Plan fiduciary net position as a percentage of total pension liability	83.9%

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

²Based on fair value of assets

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2021, are as follows:

Valuation date	June 30, 2021
Actuarial cost method	Entry Age Normal
Amortization approach	Closed
Actuarial assumptions:	
Expected Remaining Service Lives	5 years
Investment rate of return	7.4% net of investment expenses*
Inflation rate	2.3% per annum
Projected salary increases	3.1% - 4.6% varies depending on duration of service
Cost-of-living adjustments	None
Mortality	Active members – RP-2014 White Collar Employee tables, adjusted by 1.010 for males and by 0.997 for females. Non-Disabled retiree/inactive members – RP-2014 White Collar Healthy Annuitant tables, adjusted by 1.366 for males and by 1.189 for females. Disability retiree mortality – RP-2014 Disability tables, adjusted by 1.111 for males and by 1.134 for females. 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.
Termination and disability	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 7.75%, 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 7.87% for 2021. 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, 2021 are summarized in the following table:

Asset Class	Target Allocation	Long Term Expected Real Rate of Return
Domestic Equity	27.0%	4.21%
International Equity	19.0%	5.23%
Domestic Fixed Income	13.0%	0.44%
International Fixed Income	5.5%	0.56%
Private Assets	25.5%	8.48%
Other Private Assets	10.0%	4.27%

The discount rate used to measure the total pension liability was 7.40%. 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 7.40%, 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.

	1% Decrease	Current Discount Rate	1% Increase
	6.40%	7.40%	8.40%
Employers’ net pension liability for 2021	\$ 8,835,125,367	\$ 5,338,771,423	\$ 2,397,970,045

H. Change in Net Pension Liability

The changes in the net pension liability for the year ended June 30, 2021, were recognized as pension expense or benefit in the current reporting period except as follows:

1. Differences between Expected and Actual Experience

Differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The difference between expected and actual experience resulted in a deferred outflow and deferred inflow of resources as of June 30, 2021 as follows:

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	June 30, 2021	
				Deferred Outflows	Deferred Inflows
2021	\$ 34,084,245	\$ -	\$ 6,816,849	\$ 27,267,396	\$ -
2020	-	2,052,795	(513,199)	-	(1,539,596)
2019	-	79,520,946	(26,506,982)	-	(53,013,964)
2018	-	52,343,695	(26,171,848)	-	(26,171,847)
2017	-	44,640,567	(44,640,567)	-	-
			Totals	\$ 27,267,396	\$ (80,725,407)

2. Differences between Projected and Actual Investment Earnings

Differences between projected and actual investment earnings on pension plan investments were recognized in pension expense (benefit) 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 inflow of resources as of June 30, 2021 as follows:

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	June 30, 2021		
				Deferred Outflows	Deferred Inflows	Net Deferred Inflows Balance
2021	\$ -	\$ 5,608,226,449	\$ (1,121,645,290)	\$ -	\$ (4,486,581,159)	\$ (4,486,581,159)
2020	1,151,704,663	-	287,926,166	863,778,497	-	863,778,497
2019	226,209,262	-	75,403,088	150,806,174	-	150,806,174
2018	-	263,657,159	(131,828,580)	-	(131,828,579)	(131,828,579)
2017	-	255,583,427	(255,583,427)	-	-	-
			Totals	\$ 1,014,584,671	\$ (4,486,581,159)	\$ (3,603,825,067)

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 (benefit) 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, 2021 as follows:

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	June 30, 2021	
				Deferred Outflows	Deferred Inflows
2021	\$ 159,214,885	\$ -	\$ 31,842,977	\$ 127,371,908	\$ -
2020	180,483,455	-	45,120,863	135,362,592	-
2019	179,030,777	-	59,676,926	119,353,851	-
2018	275,201,398	-	137,600,699	137,600,699	-
2017	27,026,569	-	27,026,569	-	-
			Totals	\$ 519,689,048	\$ -

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 and the TRSL website, www.trsl.org.

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

Supplementary Information

June 30, 2021

**Schedule of Proportionate Share of Contributions: Employer & Non-Employer
Contributing Entities (June 30, 2021)**

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
ACADIA PARISH SCHOOL BOARD	\$ 11,159,926	\$ 388,447
ALLEN PARISH SCHOOL BOARD	5,537,199	192,735
ASCENSION PARISH SCHOOL BOARD	30,482,997	1,061,032
ASSUMPTION PARISH SCHOOL BOARD	4,259,775	148,271
AVOYELLES PARISH SCHOOL BOARD	5,004,371	174,189
BEAUREGARD PARISH SCHOOL BOARD	7,601,593	264,591
BIENVILLE PARISH SCHOOL BOARD	4,152,118	144,524
BOSSIER PARISH SCHOOL BOARD	30,592,389	1,064,839
CADDO PARISH SCHOOL BOARD	49,479,020	1,722,233
CALCASIEU PARISH SCHOOL SYSTEM	47,022,481	1,636,727
CALDWELL PARISH SCHOOL BOARD	2,631,091	91,581
CAMERON PARISH SCHOOL BOARD	2,646,240	92,109
CATAHOULA PARISH SCHOOL BOARD	1,232,671	42,906
CLAIBORNE PARISH SCHOOL BOARD	2,602,106	90,572
CONCORDIA PARISH SCHOOL BOARD	4,953,196	172,408
DESOTO PARISH SCHOOL BOARD	8,469,453	294,799
EAST BATON ROUGE PARISH SCHOOL SYSTEM	61,429,833	2,138,209
EAST CARROLL PARISH SCHOOL BOARD	1,127,283	39,238
EAST FELICIANA PARISH SCHOOL BOARD	2,362,011	82,215
EVANGELINE PARISH SCHOOL BOARD	6,911,110	240,557
FRANKLIN PARISH SCHOOL BOARD	3,999,683	139,218
GRANT PARISH SCHOOL BOARD	3,425,015	119,216
IBERIA PARISH SCHOOL BOARD	15,815,516	550,496
IBERVILLE PARISH SCHOOL BOARD	9,289,535	323,344
JACKSON PARISH SCHOOL BOARD	3,155,910	109,849
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	61,003,595	2,123,372
JEFFERSON DAVIS PARISH SCHOOL BOARD	7,212,819	251,059
LAFAYETTE PARISH SCHOOL SYSTEM	41,589,752	1,447,628
LAFOURCHE PARISH SCHOOL BOARD	16,783,050	584,173
LASALLE PARISH SCHOOL BOARD	3,605,430	125,495
LINCOLN PARISH SCHOOL BOARD	8,661,794	301,494
LIVINGSTON PARISH PUBLIC SCHOOLS	31,380,040	1,092,256
MADISON PARISH SCHOOL BOARD	1,815,447	63,191
MOREHOUSE PARISH SCHOOL BOARD	3,491,240	121,521
NATCHITOCHE PARISH SCHOOL BOARD	7,977,436	277,673
ORLEANS PARISH SCHOOL BOARD	4,216,236	146,756

(continued...)

Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities (June 30, 2021)

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
OUACHITA PARISH SCHOOL BOARD	\$ 23,896,010	\$ 831,756
PLAQUEMINES PARISH SCHOOL BOARD	7,384,965	257,051
POINTE COUPEE PARISH SCHOOL BOARD	3,620,418	126,017
RAPIDES PARISH SCHOOL BOARD	32,567,462	1,133,586
RED RIVER PARISH SCHOOL BOARD	2,859,979	99,548
RICHLAND PARISH SCHOOL BOARD	3,757,084	130,774
SABINE PARISH SCHOOL BOARD	5,995,942	208,703
ST BERNARD PARISH SCHOOL BOARD	9,974,426	347,183
ST CHARLES PARISH PUBLIC SCHOOLS	19,600,432	682,239
ST. HELENA PARISH SCHOOL SYSTEM	1,813,550	63,125
ST JAMES PARISH SCHOOL BOARD	6,912,449	240,604
ST JOHN THE BAPTIST PARISH SCHOOL BOARD	9,510,315	331,029
ST. LANDRY PARISH SCHOOL BOARD	16,727,387	582,236
ST. MARTIN PARISH SCHOOL BOARD	10,116,609	352,132
ST. MARY PARISH SCHOOL BOARD	10,504,379	365,629
ST. TAMMANY PARISH SCHOOL BOARD	60,989,040	2,122,866
TANGIPAHOA PARISH SCHOOL SYSTEM	24,108,447	839,151
TENSAS PARISH SCHOOL BOARD	634,076	22,070
TERREBONNE PARISH SCHOOL SYSTEM	20,893,600	727,251
UNION PARISH SCHOOL BOARD	2,024,090	70,453
VERMILION PARISH SCHOOL BOARD	11,439,357	398,174
VERNON PARISH SCHOOL BOARD	10,699,522	372,422
WASHINGTON PARISH SCHOOL SYSTEM	6,415,622	223,311
WEBSTER PARISH SCHOOL BOARD	7,770,764	270,480
WEST BATON ROUGE PARISH SCHOOL BOARD	7,654,900	266,447
WEST CARROLL PARISH SCHOOL BOARD	2,381,053	82,878
WEST FELICIANA PARISH SCHOOL BOARD	4,445,038	154,720
WINN PARISH SCHOOL BOARD	2,741,909	95,439
BOGALUSA CITY SCHOOLS	2,767,943	96,345
MONROE CITY SCHOOLS	13,130,399	457,034
LOUISIANA TECH UNIVERSITY	12,378,786	430,873
NORTHWESTERN STATE UNIVERSITY	8,924,762	310,647
LOUISIANA STATE UNIVERSITY	77,570,005	2,700,005
UNIVERSITY OF NEW ORLEANS	13,350,460	464,694
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	33,134,940	1,153,339
NICHOLLS STATE UNIVERSITY	7,411,334	257,969

(continued...)

**Schedule of Proportionate Share of Contributions: Employer & Non-Employer
Contributing Entities (June 30, 2021)**

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
SOUTHEASTERN LOUISIANA UNIVERSITY	\$ 13,581,952	\$ 472,752
UNIVERSITY OF LOUISIANA AT LAFAYETTE	25,030,904	871,259
GRAMBLING STATE UNIVERSITY	5,746,760	200,029
SOUTHERN UNIVERSITY AND A&M COLLEGE	13,840,085	481,736
SOUTHERN UNIVERSITY AT NEW ORLEANS	2,554,675	88,921
DELGADO COMMUNITY COLLEGE	8,791,394	306,005
SOWELA TECHNICAL COMMUNITY COLLEGE	2,436,617	84,812
LOUISIANA ASSOCIATION OF EDUCATORS	256,038	8,912
MCNEESE STATE UNIVERSITY	6,887,047	239,720
UNIVERSITY OF LOUISIANA AT MONROE	10,439,505	363,371
L. E. FLETCHER TECH COMMUNITY COLLEGE	1,565,570	54,493
LA SCHOOL EMPLOYEES RETIREMENT SYSTEM	18,199	633
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	15,038	523
SOUTHERN UNIVERSITY AT SHREVEPORT	2,377,929	82,769
DOC-RAYMOND LABORDE CORRECTIONAL CTR	19,017	662
UNITED TEACHERS OF NEW ORLEANS	694	24
LSU HEALTH SCIENCES CENTER-SHREVEPORT	19,301,736	671,842
NUNEZ COMMUNITY COLLEGE	1,380,060	48,036
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	2,455,138	85,457
NORTHWEST LOUISIANA TECHNICAL COLLEGE	789,399	27,477
LOUISIANA FEDERATION OF TEACHERS	48,237	1,679
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	187,457	6,525
LOUISIANA STATE SENATE	7,413	258
LA HOUSE OF REPRESENTATIVES	57,250	1,993
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	1,619,052	56,355
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	56,667	1,972
WARE YOUTH CENTER	15,992	557
LA STATE EMPLOYEES RETIREMENT SYSTEM	94,888	3,303
LOUISIANA LEGISLATIVE AUDITOR	47,047	1,638
BOSSIER PARISH COMMUNITY COLLEGE	3,431,746	119,450
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	829,231	28,863
SOUTH LOUISIANA COMMUNITY COLLEGE	4,030,627	140,295
WEBSTER PARISH SALES TAX COMMISSION	24,608	857
NEW VISION LEARNING ACADEMY	306,308	10,662
BATON ROUGE COMMUNITY COLLEGE	4,571,005	159,104
RIVER PARISHES COMMUNITY COLLEGE	1,611,167	56,080

(continued...)

Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities (June 30, 2021)

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	\$ 3,013,331	\$ 104,886
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	530,039	18,449
AVOYELLES PUBLIC CHARTER SCHOOL INC.	675,482	23,512
LSU HEALTH CARE SERVICES DIVISION	805,677	28,043
DELHI CHARTER SCHOOL	1,114,811	38,804
LOUISIANA DELTA COMMUNITY COLLEGE	2,379,702	82,831
CITY OF BAKER SCHOOL SYSTEM	1,474,476	51,323
ZACHARY COMMUNITY SCHOOL BOARD	7,442,290	259,046
LA STATE BD PRACTICAL NURSE EXAMINER	35,753	1,244
ALGIERS CHARTER SCHOOLS ASSOCIATION	2,711,622	94,384
ADVOCATES FOR ACADEMIC EXCELLENCE	1,400,081	48,733
FRENCH AND MONTESSORI EDUCATION, INC	1,308,107	45,532
ADVOCATES FOR ARTS-BASED EDUCATION CORP	2,849,863	99,196
LAKE FOREST ELEMENTARY CHARTER	944,698	32,882
HYNES CHARTER SCHOOL	1,635,986	56,944
WARREN EASTON SR. HIGH SCHOOL	1,494,956	52,035
EINSTEIN CHARTER SCHOOL	2,081,415	72,448
ADVOCATES FOR INNOVATIVE SCHOOLS	729,434	25,390
CENTRAL COMMUNITY SCHOOL SYSTEM	6,095,243	212,159
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	167,907	5,844
LOUISIANA STATE BOARD OF NURSING	62,283	2,168
GREATER LAFOURCHE PORT COMMISSION	16,786	584
MADISON PREPARATORY ACADEMY	932,239	32,449
DARBONNE WOODS CHARTER SCHOOL	1,212,761	42,213
MORRIS JEFF COMMUNITY SCHOOL	2,175,682	75,730
BAYOU COMMUNITY ACADEMY	520,406	18,114
SLAUGHTER COMMUNITY CHARTER SCHOOL	345,210	12,016
A. E. PHILLIPS LABORATORY SCHOOL	103,082	3,588
LSU UNIVERSITY HIGH SCHOOL	1,810,736	63,027
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	39,014	1,358
SOUTHEASTERN LABORATORY SCHOOL	71,147	2,476
SOUTHERN UNIVERSITY LABORATORY SCHOOL	548,858	19,104
BEEKMAN CHARTER SCHOOL	993,803	34,592
DELTA CHARTER GROUP	598,694	20,839
NORTHSHORE CHARTER SCHOOLS, INC	700,797	24,393
INSPIRE NOLA CHARTER SCHOOLS, INC.	8,568,779	298,256

(continued...)

**Schedule of Proportionate Share of Contributions: Employer & Non-Employer
Contributing Entities (June 30, 2021)**

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
LOUISIANA PHYSICAL THERAPY BOARD	\$ 11,021	\$ 384
NORTHEAST CLAIBORNE CHARTER SCHOOL	115,467	4,019
DOWNSVILLE COMMUNITY CHARTER SCHOOL	510,712	17,777
LINCOLN PREPARATORY SCHOOL	928,532	32,320
NON-FLOOD PROTECTION ASSET MGT AUTHORITY	20,468	712
SIGNIFICANT EDUCATORS/BETHUNE ELEM CHART	831,673	28,948
LEGACY OF EXCELLENCE/BEN FRANKLIN ELEM	1,317,926	45,873
LOUISIANA STATE UNIVERSITY	19,469,642	677,686
LOUISIANA STATE UNIVERSITY (LAB SCHOOL)	181,072	6,303
DIV OF ADMIN - EXECUTIVE OFFICE	84,486	2,941
DOA – LOUISIANA TAX COMMISSION	26,691	929
DIVISION OF ADMINISTRATION	105,524	3,673
OFC OF COASTAL PROTECTION & RESTORATION	27,869	970
GOVERNOR'S OFFICE OF HOMELAND SECURITY	30,311	1,055
STATE MILITARY DEPARTMENT	313,337	10,906
LOUISIANA PUBLIC DEFENDER BD	24,001	835
DEPARTMENT OF VETERANS AFFAIRS	52,812	1,838
SECRETARY OF STATE	9,744	339
LOUISIANA DEPARTMENT OF JUSTICE	20,740	722
OFFICE OF LIEUTENANT GOVERNOR	19,848	691
TREASURY DEPARTMENT	30,026	1,045
LOUISIANA PUBLIC SERVICE COMMISSION	15,583	542
LA DEPT OF AGRICULTURE & FORESTRY	79,193	2,756
DEPARTMENT OF INSURANCE	8,926	311
DEPT. OF ECONOMIC DEVELOPMENT – OFFICE OF THE SECRETARY	17,356	604
CRT-OFFICE OF THE SECRETARY	30,559	1,064
OFF OF THE STATE LIBRARY OF LA	14,951	520
CRT--OFFICE OF STATE PARKS	19,141	666
OFFICE OF CULTURAL DEVELOPMENT	34,476	1,200
OFFICE OF TOURISM	19,674	685
ENGINEERING AND OPERATIONS	219,330	7,634
CAPITAL AREA HUMAN SERVICE DISTRICT	99,512	3,464
MEDICAL VENDOR ADMINISTRATION	101,694	3,540
DEPARTMENT OF HEALTH AND HOSPITALS	165,873	5,774
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	35,952	1,251

(continued...)

Schedule of Proportionate Share of Contributions: Employer & Non-Employer Contributing Entities (June 30, 2021)

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
NE DELTA HUMAN SVCS AUTHORITY	\$ 39,733	\$ 1,383
LDH - OFFICE OF AGING AND ADULT SERVICES	17,195	599
OFFICE OF PUBLIC HEALTH	324,643	11,300
OFFICE OF BEHAVIORAL HEALTH	241,533	8,407
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	271,100	9,436
DEPARTMENT OF CHILDREN & FAMILY SERVICES	97,850	3,406
CENTRAL LOUISIANA HUMAN SERVICE DISTRICT	21,683	755
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	62,271	2,167
LA STATE PENITENTIARY	132,835	4,624
OFFICE OF JUVENILE JUSTICE	914,660	31,837
AVOYELLES CORRECTIONAL CENTER	47,704	1,660
LA CORRECTIONAL INST WOMEN	84,486	2,941
DPS-ALLEN CORRECTION CENTER	18,596	647
DIXON CORRECTIONAL INSTITUTE	110,855	3,859
ELAYN HUNT CORRECTIONAL CENTER	73,961	2,574
DAVID WADE CORRECTIONAL CENTER	16,240	565
DOC-ADULT PROBATION & PAROLE	29,666	1,033
RAYBURN CORRECTIONAL CENTER	79,590	2,770
PUB SAFETY OFF OF MGT & FIN	42,411	1,476
OFFICE OF STATE POLICE	6,323	220
PUBLIC SAFETY OFFICE OF MOTOR VEHICLES	46,378	1,614
OFFICE OF CONSERVATION	34,427	1,198
OFFICE OF COASTAL MANAGEMENT	20,678	720
LOUISIANA DEPARTMENT OF REVENUE	26,170	911
LOUISIANA WORKFORCE COMMISSION	142,616	4,964
OFFICE OF WILDLIFE	18,682	650
DEPARTMENT OF STATE CIVIL SERVICE	38,208	1,330
DPT OF STATE CIVIL SVC - BRD OF TAX APPEALS	18,137	631
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	355,897	12,388
LA SCH FOR THE DEAF & VISUALLY IMPAIRED	1,631,722	56,796
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	1,073,603	37,369
THRIVE ACADEMY	623,848	21,714
LA EDUCATIONAL TELEVISION AUTHORITY	13,538	471
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	114,909	4,000
BOARD OF REGENTS	2,382,615	82,932
NEW ORLEANS CENTER FOR CREATIVE ARTS	1,013,985	35,294

(continued...)

**Schedule of Proportionate Share of Contributions: Employer & Non-Employer
Contributing Entities (June 30, 2021)**

Employer Name	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributing Entity Contributions
LOUISIANA DEPARTMENT OF EDUCATION	\$ 2,777,637	\$ 96,682
RECOVERY SCHOOL DISTRICT OF LOUISIANA	60,932	2,121
DOA-OFFICE OF RISK MANAGEMENT	30,075	1,047
DOA-FEDERAL PROPERTY ASSISTANCE	7,773	271
PRISON ENTERPRISES	37,600	1,309
DIV OF ADMIN - OFFICE OF TECHNOLOGY SVCS	322,449	11,224
DIVISION OF ADMINISTRATIVE LAW	22,364	778
OFFICE OF STATE PROCUREMENT	20,517	714
DEPARTMENT OF ENVIRONMENTAL QUALITY	45,522	1,585
TOTALS	<u>\$ 1,239,712,158</u>	<u>\$ 43,151,074</u>

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

Supplementary Information

June 30, 2021

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2021)

Employer Name	Changes in Discount Rate	
	-1% Change 6.40%	+1% Change 8.40%
ACADIA PARISH SCHOOL BOARD	\$ 79,534,064	\$ 21,586,598
ALLEN PARISH SCHOOL BOARD	39,462,264	10,710,581
ASCENSION PARISH SCHOOL BOARD	217,244,866	58,963,134
ASSUMPTION PARISH SCHOOL BOARD	30,358,374	8,239,665
AVOYELLES PARISH SCHOOL BOARD	35,664,927	9,679,934
BEAUREGARD PARISH SCHOOL BOARD	54,174,692	14,703,729
BIENVILLE PARISH SCHOOL BOARD	29,591,132	8,031,425
BOSSIER PARISH SCHOOL BOARD	218,024,477	59,174,731
CADDO PARISH SCHOOL BOARD	352,624,873	95,707,061
CALCASIEU PARISH SCHOOL SYSTEM	335,117,719	90,955,387
CALDWELL PARISH SCHOOL BOARD	18,751,140	5,089,308
CAMERON PARISH SCHOOL BOARD	18,859,105	5,118,611
CATAHOULA PARISH SCHOOL BOARD	8,784,942	2,384,350
CLAIBORNE PARISH SCHOOL BOARD	18,544,575	5,033,243
CONCORDIA PARISH SCHOOL BOARD	35,300,213	9,580,945
DESOTO PARISH SCHOOL BOARD	60,359,721	16,382,428
EAST BATON ROUGE PARISH SCHOOL SYSTEM	437,795,393	118,823,468
EAST CARROLL PARISH SCHOOL BOARD	8,033,868	2,180,498
EAST FELICIANA PARISH SCHOOL BOARD	16,833,476	4,568,828
EVANGELINE PARISH SCHOOL BOARD	49,253,792	13,368,131
FRANKLIN PARISH SCHOOL BOARD	28,504,765	7,736,571
GRANT PARISH SCHOOL BOARD	24,409,243	6,624,992
IBERIA PARISH SCHOOL BOARD	112,713,317	30,591,887
IBERVILLE PARISH SCHOOL BOARD	66,204,245	17,968,709
JACKSON PARISH SCHOOL BOARD	22,491,402	6,104,464
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	434,757,700	117,998,998
JEFFERSON DAVIS PARISH SCHOOL BOARD	51,403,996	13,951,725
LAFAYETTE PARISH SCHOOL SYSTEM	296,399,991	80,446,883
LAFOURCHE PARISH SCHOOL BOARD	119,608,690	32,463,383
LASALLE PARISH SCHOOL BOARD	25,695,018	6,973,968
LINCOLN PARISH SCHOOL BOARD	61,730,491	16,754,473
LIVINGSTON PARISH PUBLIC SCHOOLS	223,637,874	60,698,281
MADISON PARISH SCHOOL BOARD	12,938,246	3,511,611
MOREHOUSE PARISH SCHOOL BOARD	24,881,215	6,753,091
NATCHITOCHE PARISH SCHOOL BOARD	56,853,237	15,430,721
ORLEANS PARISH SCHOOL BOARD	30,048,085	8,155,448

(continued...)

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2021)

Employer Name	Changes in Discount Rate	
	-1% Change 6.40%	+1% Change 8.40%
OUACHITA PARISH SCHOOL BOARD	\$ 170,301,017	\$ 46,221,952
PLAQUEMINES PARISH SCHOOL BOARD	52,630,842	14,284,708
POINTE COUPEE PARISH SCHOOL BOARD	25,801,835	7,002,960
RAPIDES PARISH SCHOOL BOARD	232,100,334	62,995,105
RED RIVER PARISH SCHOOL BOARD	20,382,369	5,532,045
RICHLAND PARISH SCHOOL BOARD	26,775,819	7,267,312
SABINE PARISH SCHOOL BOARD	42,731,614	11,597,926
ST BERNARD PARISH SCHOOL BOARD	71,085,298	19,293,491
ST CHARLES PARISH PUBLIC SCHOOLS	139,687,485	37,913,033
ST. HELENA PARISH SCHOOL SYSTEM	12,924,728	3,507,942
ST JAMES PARISH SCHOOL BOARD	49,263,334	13,370,721
ST JOHN THE BAPTIST PARISH SCHOOL BOARD	67,777,692	18,395,763
ST. LANDRY PARISH SCHOOL BOARD	119,211,993	32,355,714
ST. MARTIN PARISH SCHOOL BOARD	72,098,599	19,568,515
ST. MARY PARISH SCHOOL BOARD	74,862,138	20,318,576
ST. TAMMANY PARISH SCHOOL BOARD	434,653,976	117,970,846
TANGIPAHOA PARISH SCHOOL SYSTEM	171,815,004	46,632,868
TENSAS PARISH SCHOOL BOARD	4,518,902	1,226,490
TERREBONNE PARISH SCHOOL SYSTEM	148,903,581	40,414,404
UNION PARISH SCHOOL BOARD	14,425,198	3,915,190
VERMILION PARISH SCHOOL BOARD	81,525,501	22,127,101
VERNON PARISH SCHOOL BOARD	76,252,875	20,696,040
WASHINGTON PARISH SCHOOL SYSTEM	45,722,569	12,409,711
WEBSTER PARISH SCHOOL BOARD	55,380,333	15,030,956
WEST BATON ROUGE PARISH SCHOOL BOARD	54,554,602	14,806,842
WEST CARROLL PARISH SCHOOL BOARD	16,969,184	4,605,661
WEST FELICIANA PARISH SCHOOL BOARD	31,678,695	8,598,018
WINN PARISH SCHOOL BOARD	19,540,912	5,303,662
BOGALUSA CITY SCHOOLS	19,726,449	5,354,020
MONROE CITY SCHOOLS	93,577,142	25,398,076
LOUISIANA TECH UNIVERSITY	88,220,582	23,944,234
NORTHWESTERN STATE UNIVERSITY	63,604,598	17,263,130
LOUISIANA STATE UNIVERSITY	552,822,453	150,043,336
UNIVERSITY OF NEW ORLEANS	95,145,465	25,823,739
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	236,144,612	64,092,776
NICHOLLS STATE UNIVERSITY	52,818,765	14,335,712

(continued...)

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2021)

Employer Name	Changes in Discount Rate	
	-1% Change 6.40%	+1% Change 8.40%
SOUTHEASTERN LOUISIANA UNIVERSITY	\$ 96,795,248	\$ 26,271,512
UNIVERSITY OF LOUISIANA AT LAFAYETTE	178,389,133	48,417,173
GRAMBLING STATE UNIVERSITY	40,955,754	11,115,934
SOUTHERN UNIVERSITY AND A&M COLLEGE	98,634,898	26,770,818
SOUTHERN UNIVERSITY AT NEW ORLEANS	18,206,543	4,941,497
DELGADO COMMUNITY COLLEGE	62,654,115	17,005,157
SOWELA TECHNICAL COMMUNITY COLLEGE	17,365,174	4,713,138
LOUISIANA ASSOCIATION OF EDUCATORS	1,824,718	495,253
MCNEESE STATE UNIVERSITY	49,082,302	13,321,587
UNIVERSITY OF LOUISIANA AT MONROE	74,399,796	20,193,090
L. E. FLETCHER TECH COMMUNITY COLLEGE	11,157,438	3,028,276
LA SCHOOL EMPLOYEES RETIREMENT SYSTEM	129,700	35,202
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	107,170	29,087
SOUTHERN UNIVERSITY AT SHREVEPORT	16,946,919	4,599,618
DOC-RAYMOND LABORDE CORRECTIONAL CENTER	135,531	36,785
UNITED TEACHERS OF NEW ORLEANS	4,948	1,343
LSU HEALTH SCIENCES CENTER-SHREVEPORT	137,558,749	37,335,267
NUNEZ COMMUNITY COLLEGE	9,835,350	2,669,444
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	17,497,171	4,748,964
NORTHWEST LOUISIANA TECHNICAL COLLEGE	5,625,854	1,526,931
LOUISIANA FEDERATION OF TEACHERS	343,775	93,305
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	1,335,959	362,597
LOUISIANA STATE SENATE	52,834	14,340
LA HOUSE OF REPRESENTATIVES	408,006	110,738
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	11,538,585	3,131,725
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	403,854	109,611
WARE YOUTH CENTER	113,973	30,934
LA STATE EMPLOYEES RETIREMENT SYSTEM	676,240	183,541
LOUISIANA LEGISLATIVE AUDITOR	335,293	91,003
BOSSIER PARISH COMMUNITY COLLEGE	24,457,217	6,638,013
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	5,909,727	1,603,978
SOUTH LOUISIANA COMMUNITY COLLEGE	28,725,290	7,796,424
WEBSTER PARISH SALES TAX COMMISSION	175,377	47,600
NEW VISION LEARNING ACADEMY	2,182,983	592,490
BATON ROUGE COMMUNITY COLLEGE	32,576,432	8,841,675
RIVER PARISHES COMMUNITY COLLEGE	11,482,394	3,116,474
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	21,475,274	5,828,674

(continued...)

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2021)

Employer Name	Changes in Discount Rate	
	-1% Change 6.40%	+1% Change 8.40%
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	\$ 3,777,458	\$ 1,025,252
AVOYELLES PUBLIC CHARTER SCHOOL INC.	4,813,995	1,306,582
LSU HEALTH CARE SERVICES DIVISION	5,741,860	1,558,417
DELHI CHARTER SCHOOL	7,944,986	2,156,375
LOUISIANA DELTA COMMUNITY COLLEGE	16,959,553	4,603,047
CITY OF BAKER SCHOOL SYSTEM	10,508,233	2,852,074
ZACHARY COMMUNITY SCHOOL BOARD	53,039,378	14,395,590
LA STATE BD PRACTICAL NURSE EXAMINER	254,805	69,157
ALGIERS CHARTER SCHOOLS ASSOCIATION	19,325,070	5,245,080
ADVOCATES FOR ACADEMIC EXCELLENCE	9,978,037	2,708,171
FRENCH AND MONTESSORI EDUCATION, INC	9,322,559	2,530,266
ADVOCATES FOR ARTS-BASED EDUCATION CORP	20,310,275	5,512,478
LAKE FOREST ELEMENTARY CHARTER	6,732,631	1,827,325
HYNES CHARTER SCHOOL	11,659,273	3,164,481
WARREN EASTON SR. HIGH SCHOOL	10,654,189	2,891,688
EINSTEIN CHARTER SCHOOL	14,833,734	4,026,072
ADVOCATES FOR INNOVATIVE SCHOOLS	5,198,499	1,410,942
CENTRAL COMMUNITY SCHOOL SYSTEM	43,439,307	11,790,003
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	1,196,629	324,781
LOUISIANA STATE BOARD OF NURSING	443,877	120,474
GREATER LAFOURCHE PORT COMMISSION	119,628	32,469
MADISON PREPARATORY ACADEMY	6,643,838	1,803,226
DARBONNE WOODS CHARTER SCHOOL	8,643,050	2,345,838
MORRIS JEFF COMMUNITY SCHOOL	15,505,557	4,208,413
BAYOU COMMUNITY ACADEMY	3,708,809	1,006,620
SLAUGHTER COMMUNITY CHARTER SCHOOL	2,460,229	667,739
A. E. PHILLIPS LABORATORY SCHOOL	734,641	199,391
LSU UNIVERSITY HIGH SCHOOL	12,904,672	3,502,499
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	278,041	75,464
SOUTHEASTERN LABORATORY SCHOOL	507,048	137,620
SOUTHERN UNIVERSITY LABORATORY SCHOOL	3,911,575	1,061,653
BEEKMAN CHARTER SCHOOL	7,082,590	1,922,309
DELTA CHARTER GROUP	4,266,747	1,158,052
NORTHSHORE CHARTER SCHOOLS, INC	4,994,408	1,355,548
INSPIRE NOLA CHARTER SCHOOLS, INC.	61,067,591	16,574,553
LOUISIANA PHYSICAL THERAPY BOARD	78,544	21,318
NORTHEAST CLAIBORNE CHARTER SCHOOL	822,904	223,347

(continued...)

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2021)

Employer Name	Changes in Discount Rate	
	-1% Change 6.40%	+1% Change 8.40%
DOWNSVILLE COMMUNITY CHARTER SCHOOL	\$ 3,639,718	\$ 987,868
LINCOLN PREPARATORY SCHOOL	6,617,421	1,796,056
NON-FLOOD PROTECTION ASSET MGT AUTHORITY	145,868	39,590
SIGNIFICANT EDUCATORS/BETHUNE ELEM CHART	5,927,132	1,608,702
LEGACY OF EXCELLENCE/BEN FRANKLIN ELEM	9,392,533	2,549,258
LOUISIANA STATE UNIVERSITY	138,755,379	37,660,048
LOUISIANA STATE UNIVERSITY (LAB SCHOOL)	1,290,458	350,248
DIV OF ADMIN - EXECUTIVE OFFICE	602,114	163,422
DOA – LOUISIANA TAX COMMISSION	190,220	51,628
DIVISION OF ADMINISTRATION	752,046	204,115
OFC OF COASTAL PROTECTION & RESTORATION	198,614	53,906
GOVERNOR'S OFFICE OF HOMELAND SECURITY	216,019	58,630
STATE MILITARY DEPARTMENT	2,233,078	606,087
LOUISIANA PUBLIC DEFENDER BD	171,048	46,425
DEPARTMENT OF VETERANS AFFAIRS	376,376	102,154
SECRETARY OF STATE	69,444	18,848
LOUISIANA DEPARTMENT OF JUSTICE	147,812	40,118
OFFICE OF LIEUTENANT GOVERNOR	141,450	38,392
TREASURY DEPARTMENT	213,987	58,079
LOUISIANA PUBLIC SERVICE COMMISSION	111,058	30,142
LA DEPT OF AGRICULTURE & FORESTRY	564,388	153,182
DEPARTMENT OF INSURANCE	63,613	17,265
DEPT. OF ECONOMIC DEVELOPMENT – OFFICE OF THE SECRETARY	123,692	33,572
CRT-OFFICE OF THE SECRETARY	217,786	59,110
OFF OF THE STATE LIBRARY OF LA	106,552	28,920
CRT-OFFICE OF STATE PARKS	136,414	37,025
OFFICE OF CULTURAL DEVELOPMENT	245,705	66,688
OFFICE OF TOURISM	140,213	38,056
ENGINEERING AND OPERATIONS	1,563,110	424,249
CAPITAL AREA HUMAN SERVICE DISTRICT	709,196	192,485
MEDICAL VENDOR ADMINISTRATION	724,745	196,705
DEPARTMENT OF HEALTH AND HOSPITALS	1,182,140	320,848
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	256,219	69,541
NE DELTA HUMAN SVCS AUTHORITY	283,166	76,855
LDH - OFFICE OF AGING AND ADULT SERVICES	122,543	33,260
OFFICE OF PUBLIC HEALTH	2,313,654	627,956

(continued...)

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2021)

Employer Name	Changes in Discount Rate	
	-1% Change 6.40%	+1% Change 8.40%
OFFICE OF BEHAVIORAL HEALTH	\$ 1,721,347	\$ 467,197
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	1,932,065	524,388
DEPARTMENT OF CHILDREN & FAMILY SERVICES	697,356	189,272
CENTRAL LOUISIANA HUMAN SERVICE DISTRICT	154,526	41,940
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	443,788	120,450
LA STATE PENITENTIARY	946,684	256,942
OFFICE OF JUVENILE JUSTICE	6,518,555	1,769,222
AVOYELLES CORRECTIONAL CENTER	339,976	92,274
LA CORRECTIONAL INST WOMEN	602,114	163,422
DPS-ALLEN CORRECTION CENTER	132,527	35,970
DIXON CORRECTIONAL INSTITUTE	790,037	214,426
ELAYN HUNT CORRECTIONAL CENTER	527,104	143,063
DAVID WADE CORRECTIONAL CENTER	115,740	31,413
DOC-ADULT PROBATION & PAROLE	211,425	57,383
RAYBURN CORRECTIONAL CENTER	567,215	153,950
PUB SAFETY OFF OF MGT & FIN	302,250	82,035
OFFICE OF STATE POLICE	45,059	12,230
PUBLIC SAFETY OFFICE OF MOTOR VEHICLES	330,522	89,708
OFFICE OF CONSERVATION	245,351	66,592
OFFICE OF COASTAL MANAGEMENT	147,370	39,998
LOUISIANA DEPARTMENT OF REVENUE	186,509	50,621
LOUISIANA WORKFORCE COMMISSION	1,016,393	275,862
OFFICE OF WILDLIFE	133,145	36,137
DEPARTMENT OF STATE CIVIL SERVICE	272,299	73,905
DPT OF STATE CIVIL SVC - BRD OF TAX APPEALS	129,258	35,082
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	2,536,388	688,409
LA SCH FOR THE DEAF & VISUALLY IMPAIRED	11,628,880	3,156,232
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	7,651,307	2,076,666
THRIVE ACADEMY	4,446,012	1,206,706
LA EDUCATIONAL TELEVISION AUTHORITY	96,480	26,186
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	818,928	222,268
BOARD OF REGENTS	16,980,316	4,608,683
NEW ORLEANS CENTER FOR CREATIVE ARTS	7,226,426	1,961,348
LOUISIANA DEPARTMENT OF EDUCATION	19,795,540	5,372,772
RECOVERY SCHOOL DISTRICT OF LOUISIANA	434,246	117,860
DOA-OFFICE OF RISK MANAGEMENT	214,340	58,175
DOA-FEDERAL PROPERTY ASSISTANCE	55,396	15,035

(continued...)

Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (June 30, 2021)

Employer Name	Changes in Discount Rate	
	-1% Change 6.40%	+1% Change 8.40%
PRISON ENTERPRISES	\$ 267,969	\$ 72,730
DIV OF ADMIN - OFFICE OF TECHNOLOGY SVCS	2,298,016	623,712
DIVISION OF ADMINISTRATIVE LAW	159,386	43,259
OFFICE OF STATE PROCUREMENT	146,221	39,686
DEPARTMENT OF ENVIRONMENTAL QUALITY	324,426	88,053
TOTALS	<u>\$ 8,835,125,367</u>	<u>\$ 2,397,970,045</u>

Schedule of Remaining Amortization

Supplementary Information

June 30, 2021

Schedule of Remaining Amortization (June 30, 2021)

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
ACADIA PARISH SCHOOL BOARD	\$ (5,961,849)	\$ (5,778,210)	\$ (6,755,588)	\$ (9,749,068)
ALLEN PARISH SCHOOL BOARD	(2,958,079)	(2,866,964)	(3,351,907)	(4,837,176)
ASCENSION PARISH SCHOOL BOARD	(16,284,609)	(15,783,005)	(18,452,683)	(26,629,280)
ASSUMPTION PARISH SCHOOL BOARD	(2,275,655)	(2,205,559)	(2,578,627)	(3,721,246)
AVOYELLES PARISH SCHOOL BOARD	(2,673,432)	(2,591,084)	(3,029,363)	(4,371,709)
BEAUREGARD PARISH SCHOOL BOARD	(4,060,919)	(3,935,833)	(4,601,574)	(6,640,585)
BIENVILLE PARISH SCHOOL BOARD	(2,218,142)	(2,149,818)	(2,513,458)	(3,627,200)
BOSSIER PARISH SCHOOL BOARD	(16,343,049)	(15,839,645)	(18,518,903)	(26,724,843)
CADDO PARISH SCHOOL BOARD	(26,432,654)	(25,618,466)	(29,951,801)	(43,223,791)
CALCASIEU PARISH SCHOOL SYSTEM	(25,120,323)	(24,346,558)	(28,464,751)	(41,077,812)
CALDWELL PARISH SCHOOL BOARD	(1,405,580)	(1,362,285)	(1,592,714)	(2,298,463)
CAMERON PARISH SCHOOL BOARD	(1,413,673)	(1,370,128)	(1,601,884)	(2,311,697)
CATAHOULA PARISH SCHOOL BOARD	(658,517)	(638,233)	(746,189)	(1,076,834)
CLAIBORNE PARISH SCHOOL BOARD	(1,390,096)	(1,347,278)	(1,575,168)	(2,273,143)
CONCORDIA PARISH SCHOOL BOARD	(2,646,093)	(2,564,587)	(2,998,384)	(4,327,003)
DESOTO PARISH SCHOOL BOARD	(4,524,546)	(4,385,180)	(5,126,928)	(7,398,729)
EAST BATON ROUGE PARISH SCHOOL SYSTEM	(32,817,010)	(31,806,170)	(37,186,147)	(53,663,760)
EAST CARROLL PARISH SCHOOL BOARD	(602,216)	(583,667)	(682,393)	(984,770)
EAST FELICIANA PARISH SCHOOL BOARD	(1,261,832)	(1,222,965)	(1,429,828)	(2,063,401)
EVANGELINE PARISH SCHOOL BOARD	(3,692,049)	(3,578,326)	(4,183,595)	(6,037,395)
FRANKLIN PARISH SCHOOL BOARD	(2,136,709)	(2,070,893)	(2,421,182)	(3,494,036)
GRANT PARISH SCHOOL BOARD	(1,829,709)	(1,773,350)	(2,073,310)	(2,992,018)
IBERIA PARISH SCHOOL BOARD	(8,448,956)	(8,188,709)	(9,573,819)	(13,816,090)
IBERVILLE PARISH SCHOOL BOARD	(4,962,650)	(4,809,789)	(5,623,359)	(8,115,135)
JACKSON PARISH SCHOOL BOARD	(1,685,949)	(1,634,018)	(1,910,410)	(2,756,934)
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	(32,589,306)	(31,585,479)	(36,928,126)	(53,291,408)
JEFFERSON DAVIS PARISH SCHOOL BOARD	(3,853,228)	(3,734,540)	(4,366,233)	(6,300,961)

(continued...)

Schedule of Remaining Amortization (June 30, 2021)				
Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
LAFAYETTE PARISH SCHOOL SYSTEM	\$ (22,218,054)	\$ (21,533,686)	\$ (25,176,084)	\$ (36,331,899)
LAFOURCHE PARISH SCHOOL BOARD	(8,965,831)	(8,689,663)	(10,159,509)	(14,661,306)
LASALLE PARISH SCHOOL BOARD	(1,926,091)	(1,866,763)	(2,182,523)	(3,149,625)
LINCOLN PARISH SCHOOL BOARD	(4,627,299)	(4,484,767)	(5,243,361)	(7,566,754)
LIVINGSTON PARISH PUBLIC SCHOOLS	(16,763,827)	(16,247,462)	(18,995,702)	(27,412,918)
MADISON PARISH SCHOOL BOARD	(969,847)	(939,973)	(1,098,969)	(1,585,935)
MOREHOUSE PARISH SCHOOL BOARD	(1,865,088)	(1,807,639)	(2,113,399)	(3,049,871)
NATCHITOCHE PARISH SCHOOL BOARD	(4,261,701)	(4,130,431)	(4,829,089)	(6,968,914)
ORLEANS PARISH SCHOOL BOARD	(2,252,395)	(2,183,016)	(2,552,271)	(3,683,212)
OUACHITA PARISH SCHOOL BOARD	(12,765,713)	(12,372,499)	(14,465,293)	(20,875,032)
PLAQUEMINES PARISH SCHOOL BOARD	(3,945,192)	(3,823,671)	(4,470,440)	(6,451,344)
POINTE COUPEE PARISH SCHOOL BOARD	(1,934,098)	(1,874,523)	(2,191,596)	(3,162,718)
RAPIDES PARISH SCHOOL BOARD	(17,398,171)	(16,862,266)	(19,714,500)	(28,450,223)
RED RIVER PARISH SCHOOL BOARD	(1,527,856)	(1,480,795)	(1,731,269)	(2,498,415)
RICHLAND PARISH SCHOOL BOARD	(2,007,107)	(1,945,284)	(2,274,326)	(3,282,107)
SABINE PARISH SCHOOL BOARD	(3,203,149)	(3,104,484)	(3,629,604)	(5,237,924)
ST BERNARD PARISH SCHOOL BOARD	(5,328,532)	(5,164,401)	(6,037,954)	(8,713,441)
ST CHARLES PARISH PUBLIC SCHOOLS	(10,470,932)	(10,148,402)	(11,864,993)	(17,122,509)
ST. HELENA PARISH SCHOOL SYSTEM	(968,834)	(938,991)	(1,097,821)	(1,584,278)
ST JAMES PARISH SCHOOL BOARD	(3,692,765)	(3,579,019)	(4,184,406)	(6,038,564)
ST JOHN THE BAPTIST PARISH SCHOOL BOARD	(5,080,595)	(4,924,101)	(5,757,007)	(8,308,004)
ST. LANDRY PARISH SCHOOL BOARD	(8,936,095)	(8,660,842)	(10,125,814)	(14,612,680)
ST. MARTIN PARISH SCHOOL BOARD	(5,404,489)	(5,238,018)	(6,124,023)	(8,837,649)
ST. MARY PARISH SCHOOL BOARD	(5,611,643)	(5,438,791)	(6,358,757)	(9,176,396)
ST. TAMMANY PARISH SCHOOL BOARD	(32,581,531)	(31,577,943)	(36,919,316)	(53,278,694)
TANGIPAHOA PARISH SCHOOL SYSTEM	(12,879,201)	(12,482,491)	(14,593,890)	(21,060,613)
TENSAS PARISH SCHOOL BOARD	(338,735)	(328,302)	(383,833)	(553,915)

(continued...)

Schedule of Remaining Amortization (June 30, 2021)

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
TERREBONNE PARISH SCHOOL SYSTEM	\$ (11,161,767)	\$ (10,817,959)	\$ (12,647,804)	\$ (18,252,193)
UNION PARISH SCHOOL BOARD	(1,081,308)	(1,048,002)	(1,225,270)	(1,768,201)
VERMILION PARISH SCHOOL BOARD	(6,111,127)	(5,922,890)	(6,924,740)	(9,993,173)
VERNON PARISH SCHOOL BOARD	(5,715,892)	(5,539,830)	(6,476,885)	(9,346,868)
WASHINGTON PARISH SCHOOL SYSTEM	(3,427,350)	(3,321,780)	(3,883,655)	(5,604,547)
WEBSTER PARISH SCHOOL BOARD	(4,151,293)	(4,023,423)	(4,703,981)	(6,788,369)
WEST BATON ROUGE PARISH SCHOOL BOARD	(4,089,396)	(3,963,433)	(4,633,844)	(6,687,154)
WEST CARROLL PARISH SCHOOL BOARD	(1,272,005)	(1,232,824)	(1,441,355)	(2,080,036)
WEST FELICIANA PARISH SCHOOL BOARD	(2,374,625)	(2,301,481)	(2,690,774)	(3,883,088)
WINN PARISH SCHOOL BOARD	(1,464,781)	(1,419,662)	(1,659,796)	(2,395,271)
BOGALUSA CITY SCHOOLS	(1,478,689)	(1,433,142)	(1,675,556)	(2,418,014)
MONROE CITY SCHOOLS	(7,014,514)	(6,798,451)	(7,948,401)	(11,470,430)
LOUISIANA TECH UNIVERSITY	(6,612,988)	(6,409,293)	(7,493,417)	(10,813,837)
NORTHWESTERN STATE UNIVERSITY	(4,767,781)	(4,620,923)	(5,402,546)	(7,796,477)
LOUISIANA STATE UNIVERSITY	(41,439,404)	(40,162,973)	(46,956,494)	(67,763,462)
UNIVERSITY OF NEW ORLEANS	(7,132,075)	(6,912,391)	(8,081,614)	(11,662,670)
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	(17,701,329)	(17,156,086)	(20,058,019)	(28,945,960)
NICHOLLS STATE UNIVERSITY	(3,959,279)	(3,837,324)	(4,486,402)	(6,474,380)
SOUTHEASTERN LOUISIANA UNIVERSITY	(7,255,743)	(7,032,249)	(8,221,745)	(11,864,896)
UNIVERSITY OF LOUISIANA AT LAFAYETTE	(13,371,995)	(12,960,107)	(15,152,294)	(21,866,451)
GRAMBLING STATE UNIVERSITY	(3,070,031)	(2,975,467)	(3,478,764)	(5,020,244)
SOUTHERN UNIVERSITY AND A&M COLLEGE	(7,393,642)	(7,165,901)	(8,378,005)	(12,090,396)
SOUTHERN UNIVERSITY AT NEW ORLEANS	(1,364,757)	(1,322,719)	(1,546,456)	(2,231,708)
DELGADO COMMUNITY COLLEGE	(4,696,534)	(4,551,869)	(5,321,813)	(7,679,970)
SOWELA TECHNICAL COMMUNITY COLLEGE	(1,301,688)	(1,261,593)	(1,474,990)	(2,128,575)
LOUISIANA ASSOCIATION OF EDUCATORS	(136,780)	(132,567)	(154,991)	(223,669)
MCNEESE STATE UNIVERSITY	(3,679,195)	(3,565,867)	(4,169,029)	(6,016,374)
UNIVERSITY OF LOUISIANA AT MONROE	(5,576,986)	(5,405,202)	(6,319,486)	(9,119,723)

(continued...)

Schedule of Remaining Amortization (June 30, 2021)				
Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
L. E. FLETCHER TECH COMMUNITY COLLEGE	\$ (836,358)	\$ (810,596)	\$ (947,708)	\$ (1,367,648)
LA SCHOOL EMPLOYEES RETIREMENT SYSTEM	(9,722)	(9,423)	(11,017)	(15,898)
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	(8,033)	(7,786)	(9,103)	(13,137)
SOUTHERN UNIVERSITY AT SHREVEPORT	(1,270,336)	(1,231,207)	(1,439,464)	(2,077,307)
DOC-RAYMOND LABORDE CORRECTIONAL CENTER	(10,159)	(9,846)	(11,512)	(16,613)
UNITED TEACHERS OF NEW ORLEANS	(371)	(359)	(420)	(606)
LSU HEALTH SCIENCES CENTER-SHREVEPORT	(10,311,362)	(9,993,748)	(11,684,179)	(16,861,575)
NUNEZ COMMUNITY COLLEGE	(737,255)	(714,546)	(835,410)	(1,205,590)
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	(1,311,583)	(1,271,183)	(1,486,202)	(2,144,755)
NORTHWEST LOUISIANA TECHNICAL COLLEGE	(421,712)	(408,723)	(477,858)	(689,602)
LOUISIANA FEDERATION OF TEACHERS	(25,769)	(24,975)	(29,200)	(42,139)
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	(100,143)	(97,058)	(113,476)	(163,758)
LOUISIANA STATE SENATE	(3,960)	(3,838)	(4,488)	(6,476)
LA HOUSE OF REPRESENTATIVES	(30,584)	(29,642)	(34,656)	(50,012)
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	(864,929)	(838,287)	(980,082)	(1,414,368)
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	(30,273)	(29,340)	(34,303)	(49,503)
WARE YOUTH CENTER	(8,543)	(8,280)	(9,681)	(13,971)
LA STATE EMPLOYEES RETIREMENT SYSTEM	(50,691)	(49,129)	(57,440)	(82,892)
LOUISIANA LEGISLATIVE AUDITOR	(25,133)	(24,359)	(28,480)	(41,099)
BOSSIER PARISH COMMUNITY COLLEGE	(1,833,306)	(1,776,836)	(2,077,385)	(2,997,899)
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	(442,991)	(429,346)	(501,970)	(724,398)
SOUTH LOUISIANA COMMUNITY COLLEGE	(2,153,239)	(2,086,914)	(2,439,913)	(3,521,067)
WEBSTER PARISH SALES TAX COMMISSION	(13,146)	(12,741)	(14,896)	(21,497)
NEW VISION LEARNING ACADEMY	(163,636)	(158,595)	(185,422)	(267,584)
BATON ROUGE COMMUNITY COLLEGE	(2,441,920)	(2,366,703)	(2,767,028)	(3,993,130)
RIVER PARISHES COMMUNITY COLLEGE	(860,717)	(834,205)	(975,309)	(1,407,480)
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	(1,609,780)	(1,560,195)	(1,824,100)	(2,632,380)
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	(283,157)	(274,435)	(320,856)	(463,030)

(continued...)

Schedule of Remaining Amortization (June 30, 2021)

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
AVOYELLES PUBLIC CHARTER SCHOOL INC.	\$ (360,856)	\$ (349,740)	\$ (408,899)	\$ (590,086)
LSU HEALTH CARE SERVICES DIVISION	(430,408)	(417,150)	(487,711)	(703,821)
DELHI CHARTER SCHOOL	(595,554)	(577,209)	(674,844)	(973,875)
LOUISIANA DELTA COMMUNITY COLLEGE	(1,271,283)	(1,232,124)	(1,440,537)	(2,078,856)
CITY OF BAKER SCHOOL SYSTEM	(787,694)	(763,431)	(892,565)	(1,288,070)
ZACHARY COMMUNITY SCHOOL BOARD	(3,975,816)	(3,853,351)	(4,505,141)	(6,501,422)
LA STATE BD PRACTICAL NURSE EXAMINER	(19,100)	(18,512)	(21,643)	(31,233)
ALGIERS CHARTER SCHOOLS ASSOCIATION	(1,448,601)	(1,403,981)	(1,641,463)	(2,368,814)
ADVOCATES FOR ACADEMIC EXCELLENCE	(747,951)	(724,912)	(847,530)	(1,223,080)
FRENCH AND MONTESSORI EDUCATION, INC	(698,816)	(677,291)	(791,854)	(1,142,734)
ADVOCATES FOR ARTS-BASED EDUCATION CORP	(1,522,452)	(1,475,557)	(1,725,146)	(2,489,578)
LAKE FOREST ELEMENTARY CHARTER	(504,676)	(489,131)	(571,867)	(825,267)
HYNES CHARTER SCHOOL	(873,976)	(847,055)	(990,334)	(1,429,162)
WARREN EASTON SR. HIGH SCHOOL	(798,635)	(774,035)	(904,962)	(1,305,961)
EINSTEIN CHARTER SCHOOL	(1,111,932)	(1,077,682)	(1,259,971)	(1,818,278)
ADVOCATES FOR INNOVATIVE SCHOOLS	(389,678)	(377,675)	(441,558)	(637,218)
CENTRAL COMMUNITY SCHOOL SYSTEM	(3,256,197)	(3,155,899)	(3,689,716)	(5,324,671)
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	(89,699)	(86,936)	(101,641)	(146,680)
LOUISIANA STATE BOARD OF NURSING	(33,273)	(32,248)	(37,703)	(54,409)
GREATER LAFOURCHE PORT COMMISSION	(8,967)	(8,691)	(10,161)	(14,664)
MADISON PREPARATORY ACADEMY	(498,020)	(482,680)	(564,325)	(814,383)
DARBONNE WOODS CHARTER SCHOOL	(647,880)	(627,924)	(734,137)	(1,059,441)
MORRIS JEFF COMMUNITY SCHOOL	(1,162,292)	(1,126,491)	(1,317,035)	(1,900,629)
BAYOU COMMUNITY ACADEMY	(278,011)	(269,448)	(315,025)	(454,616)
SLAUGHTER COMMUNITY CHARTER SCHOOL	(184,418)	(178,738)	(208,971)	(301,568)
A. E. PHILLIPS LABORATORY SCHOOL	(55,068)	(53,372)	(62,400)	(90,050)
LSU UNIVERSITY HIGH SCHOOL	(967,330)	(937,534)	(1,096,117)	(1,581,819)
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	(20,842)	(20,200)	(23,617)	(34,082)

(continued...)

Schedule of Remaining Amortization (June 30, 2021)				
Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
SOUTHEASTERN LABORATORY SCHOOL	\$ (38,008)	\$ (36,837)	\$ (43,068)	\$ (62,153)
SOUTHERN UNIVERSITY LABORATORY SCHOOL	(293,210)	(284,179)	(332,247)	(479,470)
BEEKMAN CHARTER SCHOOL	(530,909)	(514,556)	(601,592)	(868,164)
DELTA CHARTER GROUP	(319,834)	(309,982)	(362,416)	(523,006)
NORTHSHORE CHARTER SCHOOLS, INC	(374,379)	(362,848)	(424,223)	(612,201)
INSPIRE NOLA CHARTER SCHOOLS, INC.	(4,577,608)	(4,436,607)	(5,187,054)	(7,485,498)
LOUISIANA PHYSICAL THERAPY BOARD	(5,888)	(5,706)	(6,672)	(9,628)
NORTHEAST CLAIBORNE CHARTER SCHOOL	(61,685)	(59,785)	(69,897)	(100,869)
DOWNSVILLE COMMUNITY CHARTER SCHOOL	(272,832)	(264,428)	(309,156)	(446,147)
LINCOLN PREPARATORY SCHOOL	(496,040)	(480,761)	(562,081)	(811,145)
NON-FLOOD PROTECTION ASSET MGT AUTHORITY	(10,934)	(10,597)	(12,390)	(17,880)
SIGNIFICANT EDUCATORS/BETHUNE ELEM CHART	(444,296)	(430,611)	(503,448)	(726,532)
LEGACY OF EXCELLENCE/BEN FRANKLIN ELEM	(704,061)	(682,375)	(797,798)	(1,151,311)
LOUISIANA STATE UNIVERSITY	(10,401,061)	(10,080,684)	(11,785,820)	(17,008,254)
LOUISIANA STATE UNIVERSITY (LAB SCHOOL)	(96,732)	(93,753)	(109,611)	(158,181)
DIV OF ADMIN - EXECUTIVE OFFICE	(45,134)	(43,744)	(51,143)	(73,805)
DOA – LOUISIANA TAX COMMISSION	(14,259)	(13,820)	(16,157)	(23,317)
DIVISION OF ADMINISTRATION	(56,373)	(54,637)	(63,878)	(92,184)
OFC OF COASTAL PROTECTION & RESTORATION	(14,888)	(14,429)	(16,870)	(24,346)
GOVERNOR'S OFFICE OF HOMELAND SECURITY	(16,193)	(15,694)	(18,349)	(26,479)
STATE MILITARY DEPARTMENT	(167,391)	(162,235)	(189,677)	(273,725)
LOUISIANA PUBLIC DEFENDER BD	(12,822)	(12,427)	(14,529)	(20,967)
DEPARTMENT OF VETERANS AFFAIRS	(28,213)	(27,344)	(31,969)	(46,135)
SECRETARY OF STATE	(5,206)	(5,045)	(5,899)	(8,512)
LOUISIANA DEPARTMENT OF JUSTICE	(11,080)	(10,739)	(12,555)	(18,118)
OFFICE OF LIEUTENANT GOVERNOR	(10,603)	(10,276)	(12,015)	(17,339)
TREASURY DEPARTMENT	(16,040)	(15,546)	(18,176)	(26,230)
LOUISIANA PUBLIC SERVICE COMMISSION	(8,325)	(8,068)	(9,433)	(13,613)

(continued...)

Schedule of Remaining Amortization (June 30, 2021)

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
LA DEPT OF AGRICULTURE & FORESTRY	\$ (42,306)	\$ (41,003)	\$ (47,939)	\$ (69,181)
DEPARTMENT OF INSURANCE	(4,768)	(4,622)	(5,403)	(7,797)
DEPT. OF ECONOMIC DEVELOPMENT – OFFICE OF THE SECRETARY	(9,272)	(8,986)	(10,506)	(15,162)
CRT-OFFICE OF THE SECRETARY	(16,325)	(15,822)	(18,499)	(26,696)
OFF OF THE STATE LIBRARY OF LA	(7,987)	(7,741)	(9,050)	(13,061)
CRT--OFFICE OF STATE PARKS	(10,226)	(9,911)	(11,587)	(16,721)
OFFICE OF CULTURAL DEVELOPMENT	(18,418)	(17,851)	(20,870)	(30,118)
OFFICE OF TOURISM	(10,510)	(10,187)	(11,910)	(17,187)
ENGINEERING AND OPERATIONS	(117,170)	(113,561)	(132,770)	(191,602)
CAPITAL AREA HUMAN SERVICE DISTRICT	(53,161)	(51,524)	(60,239)	(86,931)
MEDICAL VENDOR ADMINISTRATION	(54,327)	(52,653)	(61,560)	(88,837)
DEPARTMENT OF HEALTH AND HOSPITALS	(88,613)	(85,883)	(100,410)	(144,903)
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	(19,206)	(18,614)	(21,763)	(31,407)
NE DELTA HUMAN SVCS AUTHORITY	(21,226)	(20,572)	(24,052)	(34,710)
LDH - OFFICE OF AGING AND ADULT SERVICES	(9,186)	(8,903)	(10,409)	(15,021)
OFFICE OF PUBLIC HEALTH	(173,431)	(168,089)	(196,521)	(283,601)
OFFICE OF BEHAVIORAL HEALTH	(129,032)	(125,057)	(146,210)	(210,998)
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	(144,827)	(140,366)	(164,109)	(236,827)
DEPARTMENT OF CHILDREN & FAMILY SERVICES	(52,274)	(50,663)	(59,233)	(85,480)
CENTRAL LOUISIANA HUMAN SERVICE DISTRICT	(11,583)	(11,226)	(13,125)	(18,941)
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	(33,266)	(32,242)	(37,695)	(54,398)
LA STATE PENITENTIARY	(70,963)	(68,777)	(80,411)	(116,042)
OFFICE OF JUVENILE JUSTICE	(488,629)	(473,578)	(553,683)	(799,027)
AVOYELLES CORRECTIONAL CENTER	(25,484)	(24,699)	(28,877)	(41,673)
LA CORRECTIONAL INST WOMEN	(45,134)	(43,744)	(51,143)	(73,805)
DPS-ALLEN CORRECTION CENTER	(9,934)	(9,628)	(11,257)	(16,245)
DIXON CORRECTIONAL INSTITUTE	(59,221)	(57,397)	(67,105)	(96,841)

(continued...)

Schedule of Remaining Amortization (June 30, 2021)				
Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
ELAYN HUNT CORRECTIONAL CENTER	\$ (39,512)	\$ (38,294)	\$ (44,772)	\$ (64,611)
DAVID WADE CORRECTIONAL CENTER	(8,676)	(8,409)	(9,831)	(14,187)
DOC-ADULT PROBATION & PAROLE	(15,848)	(15,360)	(17,958)	(25,916)
RAYBURN CORRECTIONAL CENTER	(42,518)	(41,209)	(48,179)	(69,528)
PUB SAFETY OFF OF MGT & FIN	(22,657)	(21,959)	(25,673)	(37,049)
OFFICE OF STATE POLICE	(3,378)	(3,274)	(3,827)	(5,523)
PUBLIC SAFETY OFFICE OF MOTOR VEHICLES	(24,776)	(24,013)	(28,074)	(40,514)
OFFICE OF CONSERVATION	(18,391)	(17,825)	(20,840)	(30,075)
OFFICE OF COASTAL MANAGEMENT	(11,047)	(10,707)	(12,518)	(18,064)
LOUISIANA DEPARTMENT OF REVENUE	(13,981)	(13,550)	(15,842)	(22,862)
LOUISIANA WORKFORCE COMMISSION	(76,188)	(73,842)	(86,332)	(124,587)
OFFICE OF WILDLIFE	(9,981)	(9,673)	(11,309)	(16,321)
DEPARTMENT OF STATE CIVIL SERVICE	(20,411)	(19,783)	(23,129)	(33,378)
DPT OF STATE CIVIL SVC - BRD OF TAX APPEALS	(9,689)	(9,391)	(10,979)	(15,844)
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	(190,127)	(184,271)	(215,440)	(310,903)
LA SCH FOR THE DEAF & VISUALLY IMPAIRED	(871,697)	(844,847)	(987,752)	(1,425,436)
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	(573,540)	(555,873)	(649,899)	(937,876)
THRIVE ACADEMY	(333,272)	(323,006)	(377,642)	(544,980)
LA EDUCATIONAL TELEVISION AUTHORITY	(7,232)	(7,009)	(8,195)	(11,826)
BOARD OF ELEMENTARY & SECONDARY EDUC/DOA	(61,387)	(59,496)	(69,559)	(100,382)
BOARD OF REGENTS	(1,272,839)	(1,233,633)	(1,442,301)	(2,081,401)
NEW ORLEANS CENTER FOR CREATIVE ARTS	(541,691)	(525,005)	(613,809)	(885,795)
LOUISIANA DEPARTMENT OF EDUCATION	(1,483,868)	(1,438,161)	(1,681,424)	(2,426,483)
RECOVERY SCHOOL DISTRICT OF LOUISIANA	(32,551)	(31,548)	(36,885)	(53,229)
DOA-OFFICE OF RISK MANAGEMENT	(16,067)	(15,572)	(18,206)	(26,273)
DOA-FEDERAL PROPERTY ASSISTANCE	(4,152)	(4,025)	(4,705)	(6,790)
PRISON ENTERPRISES	(20,087)	(19,468)	(22,761)	(32,847)
DIV OF ADMIN - OFFICE OF TECHNOLOGY SVCS	(172,259)	(166,953)	(195,192)	(281,685)

(continued...)

Schedule of Remaining Amortization (June 30, 2021)

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
DIVISION OF ADMINISTRATIVE LAW	\$ (11,948)	\$ (11,579)	\$ (13,538)	\$ (19,537)
OFFICE OF STATE PROCUREMENT	(10,961)	(10,623)	(12,420)	(17,923)
DEPARTMENT OF ENVIRONMENTAL QUALITY	(24,319)	(23,570)	(27,557)	(39,767)
TOTALS	<u>\$ (662,278,328)</u>	<u>\$ (641,878,604)</u>	<u>\$ (750,451,635)</u>	<u>\$ (1,082,985,463)</u>

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

Supplementary Information

June 30, 2021

Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2021)

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	\$ (700,118)	\$ (11,238)	\$ 95,695
ALLEN PARISH SCHOOL BOARD	624,588	10,026	(85,371)
ASCENSION PARISH SCHOOL BOARD	(3,281,787)	(52,680)	448,568
ASSUMPTION PARISH SCHOOL BOARD	154,284	2,477	(21,088)
AVOYELLES PARISH SCHOOL BOARD	(437,156)	(7,017)	59,752
BEAUREGARD PARISH SCHOOL BOARD	(818,139)	(13,133)	111,827
BIENVILLE PARISH SCHOOL BOARD	(1,935,501)	(31,069)	264,552
BOSSIER PARISH SCHOOL BOARD	1,888,893	30,321	(258,182)
CADDO PARISH SCHOOL BOARD	13,737,943	220,524	(1,877,759)
CALCASIEU PARISH SCHOOL SYSTEM	35,038,913	562,452	(4,789,263)
CALDWELL PARISH SCHOOL BOARD	(1,300,679)	(20,879)	177,782
CAMERON PARISH SCHOOL BOARD	(678,871)	(10,897)	92,791
CATAHOULA PARISH SCHOOL BOARD	(839,607)	(13,478)	114,761
CLAIBORNE PARISH SCHOOL BOARD	(1,413,138)	(22,684)	193,154
CONCORDIA PARISH SCHOOL BOARD	764,523	12,272	(104,498)
DESOTO PARISH SCHOOL BOARD	(581,651)	(9,337)	79,503
EAST BATON ROUGE PARISH SCHOOL SYSTEM	(7,345,116)	(117,905)	1,003,961
EAST CARROLL PARISH SCHOOL BOARD	(289,213)	(4,643)	39,531
EAST FELICIANA PARISH SCHOOL BOARD	(32,258)	(518)	4,409
EVANGELINE PARISH SCHOOL BOARD	(2,787,789)	(44,750)	381,047
FRANKLIN PARISH SCHOOL BOARD	(2,638,288)	(42,350)	360,612
GRANT PARISH SCHOOL BOARD	(176,531)	(2,834)	24,129
IBERIA PARISH SCHOOL BOARD	289,102	4,641	(39,516)
IBERVILLE PARISH SCHOOL BOARD	(2,844,297)	(45,657)	388,770
JACKSON PARISH SCHOOL BOARD	(2,288,786)	(36,740)	312,841
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	45,452,021	729,606	(6,212,570)
JEFFERSON DAVIS PARISH SCHOOL BOARD	(359,514)	(5,771)	49,140
LAFAYETTE PARISH SCHOOL SYSTEM	(8,510,199)	(136,608)	1,163,209
LAFOURCHE PARISH SCHOOL BOARD	(1,502,906)	(24,125)	205,423
LASALLE PARISH SCHOOL BOARD	309,458	4,967	(42,298)
LINCOLN PARISH SCHOOL BOARD	(562,964)	(9,037)	76,948
LIVINGSTON PARISH PUBLIC SCHOOLS	(8,293,512)	(133,129)	1,133,591
MADISON PARISH SCHOOL BOARD	153,617	2,466	(20,997)
MOREHOUSE PARISH SCHOOL BOARD	(597,002)	(9,583)	81,601

(continued...)

Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2021)

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	\$ (3,160,651)	\$ (50,735)	\$ 432,011
ORLEANS PARISH SCHOOL BOARD	(3,901,815)	(62,633)	533,316
OUACHITA PARISH SCHOOL BOARD	4,793,814	76,951	(655,238)
PLAQUEMINES PARISH SCHOOL BOARD	2,961,206	47,534	(404,750)
POINTE COUPEE PARISH SCHOOL BOARD	(4,397,704)	(70,593)	601,096
RAPIDES PARISH SCHOOL BOARD	(17,268,453)	(277,197)	2,360,323
RED RIVER PARISH SCHOOL BOARD	1,055,293	16,940	(144,242)
RICHLAND PARISH SCHOOL BOARD	(647,169)	(10,389)	88,458
SABINE PARISH SCHOOL BOARD	1,314,139	21,095	(179,622)
ST BERNARD PARISH SCHOOL BOARD	(2,337,841)	(37,528)	319,546
ST CHARLES PARISH PUBLIC SCHOOLS	(7,308,742)	(117,322)	998,989
ST. HELENA PARISH SCHOOL SYSTEM	(2,863,541)	(45,966)	391,401
ST JAMES PARISH SCHOOL BOARD	2,576,664	41,361	(352,189)
ST JOHN THE BAPTIST PARISH SCHOOL BOARD	1,427,710	22,918	(195,145)
ST. LANDRY PARISH SCHOOL BOARD	(70,523)	(1,132)	9,639
ST. MARTIN PARISH SCHOOL BOARD	(6,022,412)	(96,673)	823,168
ST. MARY PARISH SCHOOL BOARD	(1,489,669)	(23,912)	203,614
ST. TAMMANY PARISH SCHOOL BOARD	(29,992,260)	(481,442)	4,099,466
TANGIPAHOA PARISH SCHOOL SYSTEM	687,882	11,042	(94,022)
TENSAS PARISH SCHOOL BOARD	148,722	2,387	(20,328)
TERREBONNE PARISH SCHOOL SYSTEM	(3,000,249)	(48,161)	410,086
UNION PARISH SCHOOL BOARD	(262,071)	(4,207)	35,821
VERMILION PARISH SCHOOL BOARD	290,103	4,657	(39,652)
VERNON PARISH SCHOOL BOARD	(646,836)	(10,383)	88,412
WASHINGTON PARISH SCHOOL SYSTEM	(2,407,141)	(38,640)	329,018
WEBSTER PARISH SCHOOL BOARD	(4,616,282)	(74,102)	630,972
WEST BATON ROUGE PARISH SCHOOL BOARD	(3,116,379)	(50,025)	425,960
WEST CARROLL PARISH SCHOOL BOARD	537,936	8,635	(73,527)
WEST FELICIANA PARISH SCHOOL BOARD	(1,462,193)	(23,471)	199,859
WINN PARISH SCHOOL BOARD	(247,499)	(3,973)	33,829
BOGALUSA CITY SCHOOLS	(1,249,844)	(20,063)	170,834
MONROE CITY SCHOOLS	(6,595,832)	(105,878)	901,546
LOUISIANA TECH UNIVERSITY	735,935	11,813	(100,591)
NORTHWESTERN STATE UNIVERSITY	2,828,390	45,402	(386,596)

(continued...)

Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2021)

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	\$ (532,707)	\$ (8,551)	\$ 72,813
UNIVERSITY OF NEW ORLEANS	10,705,213	171,842	(1,463,233)
LSU HEALTH SCIENCES CENTER, NEW ORLEANS	10,578,070	169,802	(1,445,854)
NICHOLLS STATE UNIVERSITY	(1,023,591)	(16,431)	139,909
SOUTHEASTERN LOUISIANA UNIVERSITY	861,965	13,836	(117,817)
UNIVERSITY OF LOUISIANA AT LAFAYETTE	6,099,387	97,909	(833,689)
GRAMBLING STATE UNIVERSITY	1,536,388	24,662	(210,000)
SOUTHERN UNIVERSITY AND A&M COLLEGE	(8,618,209)	(138,341)	1,177,972
SOUTHERN UNIVERSITY AT NEW ORLEANS	(2,238,396)	(35,931)	305,953
DELGADO COMMUNITY COLLEGE	2,611,369	41,918	(356,933)
SOWELA TECHNICAL COMMUNITY COLLEGE	1,714,253	27,518	(234,311)
LOUISIANA ASSOCIATION OF EDUCATORS	(115,129)	(1,848)	15,736
MCNEESE STATE UNIVERSITY	2,460,423	39,495	(336,301)
UNIVERSITY OF LOUISIANA AT MONROE	1,265,862	20,320	(173,023)
L. E. FLETCHER TECH COMMUNITY COLLEGE	230,035	3,693	(31,442)
LA SCHOOL EMPLOYEES RETIREMENT SYSTEM	(7,898)	(127)	1,079
LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	(1,557)	(25)	213
ST. TAMMANY FEDERATION OF TEACHERS	178,200	2,860	(24,357)
SOUTHERN UNIVERSITY AT SHREVEPORT	417,913	6,708	(57,122)
DOC-RAYMOND LABORDE CORRECTIONAL CENTER	(170,636)	(2,739)	23,323
UNITED TEACHERS OF NEW ORLEANS	(6,229)	(100)	851
LSU HEALTH SCIENCES CENTER-SHREVEPORT	(15,591,241)	(250,274)	2,131,075
NUNEZ COMMUNITY COLLEGE	393,107	6,310	(53,731)
NORTHSHORE TECHNICAL COMMUNITY COLLEGE	2,372,991	38,092	(324,350)
NORTHWEST LOUISIANA TECHNICAL COLLEGE	892,667	14,329	(122,013)
LOUISIANA FEDERATION OF TEACHERS	250,280	4,018	(34,209)
SPECIAL EDUCATION DIST #1 OF LAFOURCHE	219,913	3,530	(30,059)
LOUISIANA STATE SENATE	(111)	(2)	15
LA HOUSE OF REPRESENTATIVES	(145,274)	(2,332)	19,857
CENTRAL LA TECHNICAL COMMUNITY COLLEGE	2,818,268	45,239	(385,212)
ASSOCIATED PROFESSIONAL EDUCATORS OF LA	1,001	16	(137)
WARE YOUTH CENTER	2,447	39	(334)
LA STATE EMPLOYEES RETIREMENT SYSTEM	244,607	3,926	(33,434)
LOUISIANA LEGISLATIVE AUDITOR	(422,139)	(6,776)	57,700

(continued...)

Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2021)

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
BOSSIER PARISH COMMUNITY COLLEGE	\$ 4,009,491	\$ 64,361	\$ (548,034)
LSU HS-HCSD/LALLIE KEMP MEDICAL CENTER	(365,632)	(5,869)	49,976
SOUTH LOUISIANA COMMUNITY COLLEGE	7,998,737	128,397	(1,093,300)
WEBSTER PARISH SALES TAX COMMISSION	(1,669)	(27)	228
NEW VISION LEARNING ACADEMY	32,926	529	(4,500)
BATON ROUGE COMMUNITY COLLEGE	4,453,878	71,495	(608,774)
RIVER PARISHES COMMUNITY COLLEGE	833,823	13,385	(113,970)
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	561,184	9,008	(76,705)
VIRGIL BROWNE GLENCOE CHARTER SCHOOL	(447,501)	(7,183)	61,166
AVOYELLES PUBLIC CHARTER SCHOOL INC.	(38,376)	(616)	5,245
LSU HEALTH CARE SERVICES DIVISION	353,507	5,675	(48,319)
DELHI CHARTER SCHOOL	(258,845)	(4,155)	35,380
LOUISIANA DELTA COMMUNITY COLLEGE	2,606,364	41,838	(356,249)
CITY OF BAKER SCHOOL SYSTEM	2,015,813	32,358	(275,530)
ZACHARY COMMUNITY SCHOOL BOARD	(667,414)	(10,713)	91,225
LA STATE BD PRACTICAL NURSE EXAMINER	5,562	89	(760)
ALGIERS CHARTER SCHOOLS ASSOCIATION	(491,439)	(7,889)	67,172
ADVOCATES FOR ACADEMIC EXCELLENCE	(817,249)	(13,119)	111,705
FRENCH AND MONTESSORI EDUCATION, INC	522,808	8,392	(71,460)
ADVOCATES FOR ARTS-BASED EDUCATION CORP	(1,341,836)	(21,539)	183,408
LAKE FOREST ELEMENTARY CHARTER	1,101,456	17,681	(150,552)
HYNES CHARTER SCHOOL	(3,054,310)	(49,028)	417,476
WARREN EASTON SR. HIGH SCHOOL	(157,955)	(2,536)	21,590
EINSTEIN CHARTER SCHOOL	1,989,673	31,939	(271,957)
ADVOCATES FOR INNOVATIVE SCHOOLS	1,968,316	31,596	(269,038)
CENTRAL COMMUNITY SCHOOL SYSTEM	(1,959,639)	(31,457)	267,852
THE MAXINE GIARDINA CHARTER SCHOOL, INC.	204,006	3,275	(27,884)
LOUISIANA STATE BOARD OF NURSING	(423,363)	(6,796)	57,867
GREATER LAFOURCHE PORT COMMISSION	(5,339)	(86)	730
MADISON PREPARATORY ACADEMY	1,446	23	(198)
DARBONNE WOODS CHARTER SCHOOL	(651,952)	(10,465)	89,112
MORRIS JEFF COMMUNITY SCHOOL	(1,120,366)	(17,984)	153,136
BAYOU COMMUNITY ACADEMY	(90,435)	(1,452)	12,361
SLAUGHTER COMMUNITY CHARTER SCHOOL	31,146	500	(4,257)

(continued...)

Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2021)

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
NEW BEGINNINGS SCHOOLS FOUNDATION	\$ 714,801	\$ 11,474	\$ (97,702)
ST. BD. OF CERTIFIED PUBLIC ACCOUNTANTS	100,668	1,616	(13,760)
A. E. PHILLIPS LABORATORY SCHOOL	(137,154)	(2,202)	18,747
LSU UNIVERSITY HIGH SCHOOL	(9,789)	(157)	1,338
NORTHWESTERN STATE UNIVERSITY LAB SCHOOL	(94,217)	(1,512)	12,878
SOUTHEASTERN LABORATORY SCHOOL	(70,635)	(1,134)	9,655
SOUTHERN UNIVERSITY LABORATORY SCHOOL	216,798	3,480	(29,633)
BEEKMAN CHARTER SCHOOL	392,662	6,303	(53,671)
DELTA CHARTER GROUP	(269,524)	(4,326)	36,840
NORTHSHORE CHARTER SCHOOLS, INC	424,475	6,814	(58,019)
INSPIRE NOLA CHARTER SCHOOLS, INC.	(4,366,001)	(70,084)	596,763
LOUISIANA PHYSICAL THERAPY BOARD	6,452	104	(882)
NORTHEAST CLAIBORNE CHARTER SCHOOL	223,695	3,591	(30,576)
DOWNSVILLE COMMUNITY CHARTER SCHOOL	(319,358)	(5,126)	43,651
LINCOLN PREPARATORY SCHOOL	(1,391,114)	(22,330)	190,143
NON-FLOOD PROTECTION ASSET MGT AUTH	(111)	(2)	15
SIGNIFICANT EDUCATORS/BETHUNE ELEM CHART	(337,934)	(5,425)	46,190
LEGACY OF EXCELLENCE/BEN FRANKLIN ELEM	(1,707,691)	(27,412)	233,414
LOUISIANA STATE UNIVERSITY	1,514,140	24,305	(206,959)
LOUISIANA STATE UNIVERSITY (LAB SCHOOL)	148,166	2,378	(20,252)
DIV OF ADMIN - EXECUTIVE OFFICE	(3,226)	(52)	441
DOA – LOUISIANA TAX COMMISSION	(1,112)	(18)	152
DIVISION OF ADMINISTRATION	(60,512)	(971)	8,271
OFC OF COASTAL PROTECTION & RESTORATION	(8,343)	(134)	1,140
GOVERNOR'S OFFICE OF HOMELAND SECURITY	(22,025)	(354)	3,010
STATE MILITARY DEPARTMENT	(129,812)	(2,084)	17,743
LOUISIANA PUBLIC DEFENDER BD	2,113	34	(289)
DEPARTMENT OF VETERANS AFFAIRS	(14,572)	(234)	1,992
SECRETARY OF STATE	(13,904)	(223)	1,901
LOUISIANA DEPARTMENT OF JUSTICE	(1,335)	(21)	182
OFFICE OF LIEUTENANT GOVERNOR	(3,560)	(57)	487
TREASURY DEPARTMENT	(27,920)	(448)	3,816
LOUISIANA PUBLIC SERVICE COMMISSION	(1,557)	(25)	213
LA DEPT OF AGRICULTURE & FORESTRY	(144,606)	(2,321)	19,765

(continued...)

Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2021)

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
DEPARTMENT OF INSURANCE	\$ (10,901)	\$ (175)	\$ 1,490
DEPT. OF ECONOMIC DEVELOPMENT – OFFICE OF THE SECRETARY	2,558	41	(350)
CRT-OFFICE OF THE SECRETARY	(16,129)	(259)	2,205
OFF OF THE STATE LIBRARY OF LA	(2,670)	(43)	365
CRT--OFFICE OF STATE PARKS	(153,839)	(2,469)	21,027
OFFICE OF CULTURAL DEVELOPMENT	(3,003)	(48)	411
OFFICE OF TOURISM	(101,558)	(1,630)	13,881
ENGINEERING AND OPERATIONS	(78,977)	(1,268)	10,795
CAPITAL AREA HUMAN SERVICE DISTRICT	(397,779)	(6,385)	54,370
MEDICAL VENDOR ADMINISTRATION	55,173	886	(7,541)
DEPARTMENT OF HEALTH AND HOSPITALS	463,185	7,435	(63,310)
SOUTH CENTRAL LA HUMAN SERVICES AUTH.	395,109	6,342	(54,005)
NE DELTA HUMAN SVCS AUTHORITY	61,513	987	(8,408)
LDH - OFFICE OF AGING AND ADULT SERVICES	92,326	1,482	(12,619)
ACADIANA AREA HUMAN SERVICES DISTRICT	51,057	820	(6,979)
OFFICE OF PUBLIC HEALTH	291,771	4,684	(39,880)
OFFICE OF BEHAVIORAL HEALTH	1,127,263	18,095	(154,079)
DEPT OF HEALTH & HOSPITALS/OCDD OFFICES	(18,465)	(296)	2,524
DEPARTMENT OF CHILDREN & FAMILY SERVICES	(12,792)	(205)	1,748
CENTRAL LOUISIANA HUMAN SERVICE DISTRICT	667	11	(91)
DEPT. OF PUBLIC SAFETY & CORRECTIONS - ADMIN	489,437	7,857	(66,898)
LA STATE PENITENTIARY	(5,117)	(82)	699
OFFICE OF JUVENILE JUSTICE	633,154	10,164	(86,542)
AVOYELLES CORRECTIONAL CENTER	212,238	3,407	(29,010)
LA CORRECTIONAL INST WOMEN	(2,225)	(36)	304
DPS-ALLEN CORRECTION CENTER	(166,854)	(2,678)	22,806
DIXON CORRECTIONAL INSTITUTE	4,449	71	(608)
ELAYN HUNT CORRECTIONAL CENTER	(12,013)	(193)	1,642
DAVID WADE CORRECTIONAL CENTER	639,494	10,265	(87,409)
DOC-ADULT PROBATION & PAROLE	(88,210)	(1,416)	12,057
RAYBURN CORRECTIONAL CENTER	(141,714)	(2,275)	19,370
PUB SAFETY OFF OF MGT & FIN	(232,371)	(3,730)	31,761
OFFICE OF STATE POLICE	113,460	1,821	(15,508)
PUBLIC SAFETY OFFICE OF MOTOR VEHICLES	(63,071)	(1,012)	8,621

(continued...)

Schedule of Change in Net Pension Liability and Deferred Inflows and Deferred Outflows Due to Change in Proportion (June 30, 2021)

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	\$ (17,464)	\$ (280)	\$ 2,387
OFFICE OF COASTAL MANAGEMENT	1,780	29	(243)
LOUISIANA DEPARTMENT OF REVENUE	(128,588)	(2,064)	17,576
LOUISIANA WORKFORCE COMMISSION	(246,610)	(3,959)	33,708
WILDLIFE & FISHERIES OFF OF SEC	260,848	4,187	(35,654)
OFFICE OF WILDLIFE	127,476	2,046	(17,424)
DEPARTMENT OF STATE CIVIL SERVICE	(13,126)	(211)	1,794
DPT OF STATE CIVIL SVC - BRD OF TAX APPEALS	(162,738)	(2,612)	22,244
BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	318,023	5,105	(43,469)
LA SCH FOR THE DEAF & VISUALLY IMPAIRED	1,497,010	24,030	(204,618)
LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	245,497	3,941	(33,556)
THRIVE ACADEMY	(1,947,737)	(31,266)	266,225
LA EDUCATIONAL TELEVISION AUTHORITY	8,231	132	(1,125)
BOARD OF ELEM & SECONDARY EDUC/DOA	536,824	8,617	(73,375)
BOARD OF REGENTS	(771,197)	(12,379)	105,410
NEW ORLEANS CENTER FOR CREATIVE ARTS	(225,141)	(3,614)	30,773
LOUISIANA DEPARTMENT OF EDUCATION	(4,738,863)	(76,069)	647,727
RECOVERY SCHOOL DISTRICT OF LOUISIANA	(220,358)	(3,537)	30,119
SPECIAL SCHOOL DISTRICTS	9,827,452	157,752	(1,343,257)
DOA-OFFICE OF RISK MANAGEMENT	(2,336)	(37)	319
DOA-FEDERAL PROPERTY ASSISTANCE	(1,446)	(23)	198
PRISON ENTERPRISES	(14,016)	(225)	1,916
DIV OF ADMIN - OFFICE OF TECHNOLOGY SVCS	(315,353)	(5,062)	43,104
DIVISION OF ADMINISTRATIVE LAW	(7,898)	(127)	1,079
OFFICE OF STATE PROCUREMENT	111	2	(15)
DEPARTMENT OF ENVIRONMENTAL QUALITY	(12,570)	(202)	1,718
Totals	\$ _____ -	\$ _____ -	\$ _____ -

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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The printing of this document (10 copies) was paid for out of the TRSL trust fund administrative budget (at a cost of \$46.40).



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