

Teachers' Retirement System of Louisiana
Schedule of Collective Employer Pension Amounts ¹
For the Year Ended June 30, 2022

This schedule is used to assist the plans in compiling note disclosures and RSI and employers in determining amounts to be accrued in the financial statements and information reported in the note disclosures.

	<u>Net Pension Liability</u>	<u>Deferred Inflows</u>	<u>Deferred Outflows</u>	<u>Pension Expense</u>
Beginning balance	(5,338,771,423.00)	(4,699,135,145.00)	1,561,541,115.00	
Total pension liability factors⁽¹⁾:				
Service cost	(482,490,694.00)			482,490,694.00
Interest	(2,394,974,360.00)			2,394,974,360.00
Changes in benefit terms	(353,117,800.00)			353,117,800.00
Differences between expected and actual experience with regard to economic or demographic assumptions	(159,411,123.00)	-	159,411,123.00	
Amortization of current year ⁽²⁾		-	(31,882,225.00)	31,882,225.00
Amortization of prior years ⁽²⁾		53,192,028.00	(6,816,849.00)	(46,375,179.00)
Changes in assumptions about future economic or demographic factors or other inputs	(498,139,277.00)	-	498,139,277.00	
Current year amortization ⁽²⁾		-	(99,627,855.00)	99,627,855.00
Amortization of prior years ⁽²⁾		-	(274,241,466.00)	274,241,466.00
Benefit payments	2,303,868,400.00			
Refunds and Transfers of Member Contributions	49,729,953.00			
Net change	<u>(1,534,534,901.00)</u>	<u>53,192,028.00</u>	<u>244,982,005.00</u>	<u>3,589,959,221.00</u>
Plan fiduciary net position⁽¹⁾:				
Contributions - employer	1,266,088,182.00			
Contributions - nonemployer contributing entities	45,234,317.00			
Contributions - employee	378,065,213.00			(378,065,213.00)
Expected earnings on pension plan investments	2,026,165,444.00			(2,026,165,444.00)
Diff b/w proj and actual earnings on pension plan inv	(4,069,345,419.00)	-	4,069,345,419.00	
Amortization of current year ⁽²⁾		-	(813,869,084.00)	813,869,084.00
Amortization of prior years ⁽²⁾		1,253,473,869.00	(363,329,254.00)	(890,144,615.00)
Benefit payments	(2,303,868,400.00)			
Administrative expenses	(15,944,862.00)			15,944,862.00
Refunds and Transfers of Member Contributions	(49,729,953.00)			
Accounting Principle Change	-			-
Other	49,365,462.33			(49,365,462.33)
Net change	<u>(2,673,970,015.67)</u>	<u>1,253,473,869.00</u>	<u>2,892,147,081.00</u>	<u>(2,513,926,788.33)</u>
Ending Balance	<u>(9,547,276,339.67)</u>	<u>(3,392,469,248.00)</u>	<u>4,698,670,201.00</u>	<u>1,076,032,432.67</u>

(1) The amounts disclosed under the "Net Pension Liability" column will be used by the plan in compiling the note disclosure required by GASB 67 paragraph 31(a) and the RSI required in GASB 67, paragraph 32(a). All columns will be used by the employer in determining the amounts to be recognized in the financial statements and disclosed in the notes. See GASB 68, paragraphs 33 and 71.

(2) All amortization periods are equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan (active and inactive employees) determined as of the beginning of the measurement period, except the amortization of the difference between projected and actual investment returns which are to be amortized over a closed 5-year period. See GASB 68, paragraphs 33, 53-57, and 71.

**Teachers' Retirement System of Louisiana
Average Remaining Service Life Calculation
For the Year Ended June 30, 2022**

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

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

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

The calculation of the average remaining service life (amortization period) for differences/changes (1) through (4) above is presented below:

Average remaining service life:		
	# Years	# Members
Active	9.80	84,459
Active After DROP	3.26	1,905
DROP	0	2,172
Term Vested	0	9,245
Term Non-vested	0	27,722
Retired	0	82,600
Average	4.01	208,103
Rounded Up	5.0	

Exhibit 2

Schedule of Employer Pension Amounts
For the plan year ended June 30, 2022

This schedule contains employer-specific information required for financial statement presentation, note disclosures, and RSI.

Employers will add value from employer sheet for diff b/c contrib and prior share of cont.

Amounts below represent the employer's proportionate share of the COLLECTIVE deferred inflows/outflows. Employers will add their respective deferred inflows/outflows for changes in proportion and differences between actual employer contributions and proportionate share of contributions (determined from Employer Calculations and Amortization of Employer Specific Calc spreadsheet).

										A	B	C	D							E	F	G	H	I	J	K	L	M	N	O	P	Q	R				
										Future Contribution Effort				Proportionate Share of						Collective Deferred Outflows						Collective Deferred Inflows						Collective Deferred OI to be recognized as follows:					
										(1)	(2)	(3)	(4)	Net Pension Liability		Current Year Proportionate Share		Prior Year Proportionate Share	Change in Proportion	Proportion of Collective Pension Expense	Experience G/L		Inv G/L		Experience G/L		Inv G/L		Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4	Deferral Period 5	Thereafter	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Liability Assuming +1% Change in Discount Rate	
TRSL Data file -	matched employer	ISIS Employer #	OSRAP Employer #	TRSL Employer #	Employer Name	Category	Subcategory	6/30/2022 Annualized Payroll	(1) Annualized Payroll FYE 2023 Rate	(2) Future Contribution Effort	(3) Average Rate	(4) (1) FYE 2023 Rate	Net Pension Liability	Current Year Proportionate Share	Prior Year Proportionate Share	Change in Proportion	Proportion of Collective Pension Expense	Experience G/L	Assump Chg	Inv G/L	Experience G/L	Assump Chg	Inv G/L	Experience G/L	Assump Chg	Inv G/L	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4	Deferral Period 5	Thereafter	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Liability Assuming +1% Change in Discount Rate			
1	0	0	0	1	ACADIA PARISH SCHOOL BOARD	Excluded Enti	0	47,566,715	11,803.73	24.8%			(90,316,279)	0.94569%	0.90020%	0.04547%	10,179,159	1,399,871	6,001,798	36,957,292	260,463		(31,931,957)			2,871,085	1,843,995	(1,301,742)	8,943,192	-	-	124,035,279	59,698,567				
2	0	0	0	2	ALLEN PARISH SCHOOL BOARD	Excluded Enti	0	23,052,319	5,716,975	24.8%			(43,743,424)	0.45818%	0.44665%	0.01153%	4,930,133	6,748,008	2,950,472	17,899,746	(126,152)		(15,417,362)			1,390,570	893,113	(630,480)	4,331,510	-	-	60,074,749	29,914,164				
3	0	0	0	3	ASSUMPTION PARISH SCHOOL BOARD	Excluded Enti	0	127,139,715	31,491,121	24.8%			(234,954,256)	2.52380%	2.52380%	0.06492%	27,156,917	3,730,707	12,223,797	98,598,135	(694,888)		(84,294,285)			6,997,570	4,919,633	(3,472,909)	23,859,489	-	-	330,912,971	159,269,446				
4	0	0	0	4	ASSUMPTION PARISH SCHOOL BOARD	Excluded Enti	0	16,971,581	4,206,505	24.8%			(32,186,064)	0.33712%	0.34361%	-0.00649%	3,627,553	498,873	2,170,934	13,700,941	(92,821)		(11,343,973)			1,023,170	657,146	(463,902)	3,187,091	-	-	44,202,524	21,274,813				
5	0	0	0	5	AVOYLES PARISH SCHOOL BOARD	Excluded Enti	0	20,999,962	5,207,988	24.8%			(39,848,899)	0.41739%	0.40376%	0.01371%	4,491,198	416,624	2,687,788	16,306,112	(114,920)		(14,044,738)			1,266,786	813,598	(574,348)	3,945,871	-	-	54,726,228	26,339,905				
6	0	0	0	6	BEAUREGARD PARISH SCHOOL BOARD	Excluded Enti	0	31,489,526	7,807,305	24.8%			(59,737,994)	0.62570%	0.61317%	0.01253%	6,732,767	925,912	4,029,271	24,444,538	(172,277)		(21,054,505)			1,899,012	1,219,667	(861,007)	5,915,266	-	-	82,040,239	39,486,223				
7	0	0	0	7	BIENVILLE PARISH SCHOOL BOARD	Excluded Enti	0	17,415,628	4,308,935	24.8%			(32,969,800)	0.34553%	0.34553%	0.01041%	3,715,984	511,020	2,223,797	13,491,195	(95,062)		(11,620,200)			1,048,085	673,147	(475,199)	3,264,697	-	-	45,278,862	21,792,858				
8	0	0	0	8	BOSSIER PARISH SCHOOL BOARD	Excluded Enti	0	129,259,813	32,025,946	24.8%			(245,046,400)	2.56669%	2.46770%	0.09896%	24,677,004	3,798,134	16,528,257	100,272,638	(706,889)		(86,366,564)			7,789,837	5,002,133	(3,531,890)	24,264,691	-	-	336,523,903	161,974,337				
9	0	0	0	9	CADDO PARISH SCHOOL BOARD	Excluded Enti	0	208,457,007	51,647,726	24.8%			(395,182,390)	4.13922%	3.99117%	0.14805%	44,539,307	6,125,180	26,654,854	161,708,066	(119,636)		(139,281,964)			12,562,544	8,068,471	(5,695,822)	30,131,286	-	-	542,721,182	261,213,399				
10	0	0	0	10	CALCASIEU PARISH SCHOOL SYSTEM	Excluded Enti	0	188,784,118	46,790,064	24.8%			(358,014,079)	3.74991%	3.79302%	-0.04311%	40,590,226	5,459,093	24,147,870	146,498,847	(1,032,476)		(126,181,999)			11,800,992	7,309,603	(5,160,110)	35,450,349	-	-	491,675,323	236,645,349				
11	0	0	0	11	CALDWELL PARISH SCHOOL BOARD	Excluded Enti	0	10,582,826	2,618,082	24.7%			(20,203,286)	0.20982%	0.21233%	-0.00241%	2,257,753	310,493	1,351,168	8,197,183	(57,771)		(7,060,376)			636,811	409,001	(288,728)	1,083,613	-	-	27,511,211	13,241,232				
12	0	0	0	12	CAMERON PARISH SCHOOL BOARD	Excluded Enti	0	10,944,991	2,711,831	24.8%			(20,749,573)	0.21734%	0.20388%	0.01346%	2,338,595	321,611	1,399,548	8,490,695	(50,840)		(7,313,183)			659,613	423,646	(209,067)	2,054,640	-	-	28,496,292	13,715,354				
13	0	0	0	13	CATAHOULA PARISH SCHOOL BOARD	Excluded Enti	0	5,342,284	1,324,886	24.8%			(10,137,393)	0.10618%	0.09943%	0.00675%	1,142,542	157,126	683,762	4,148,207	(29,235)		(3,572,923)			322,280	206,976	(146,112)	1,003,813	-	-	13,922,124	6,700,762				
14	0	0	0	14	CLABORNE PARISH SCHOOL BOARD	Excluded Enti	0	10,603,673	2,629,255	24.8%			(20,117,734)	0.21072%	0.20738%	0.00334%	2,267,383	311,818	1,356,931	8,232,148	(58,018)		(7,090,492)			639,527	410,745	(289,960)	1,902,075	-	-	27,628,560	13,297,712				
15	0	0	0	15	CONCORDIA PARISH SCHOOL BOARD	Excluded Enti	0	19,796,998	4,907,675	24.8%			(37,351,061)	0.39332%	0.39994%	-0.00662%	4,232,218	582,028	2,532,800	15,365,940	(108,293)		(123,284,865)			1,193,719	766,683	(541,229)	3,716,337	-	-	51,570,507	24,821,046				
16	0	0	0	16	DESO TO PARISH SCHOOL BOARD	Excluded Enti	0	34,985,347	8,672,452	24.8%			(66,357,199)	0.69504%	0.68319%	0.01186%	7,478,834	1,028,513	4,475,760	27,153,270	(61,367)		(23,387,383)			2,109,444	1,354,820	(956,416)	6,570,744	-	-	91,131,230	43,861,745				
17	0	0	0	17	EAST BATON ROUGE PARISH SCHOOL SYSTEM	Excluded Enti	0	250,275,662	61,999,344	24.8%			(474,387,635)	4.98883%	4.95517%	0.03366%	49,565,212	7,352,848	31,973,222	194,118,820	(1,368,087)		(167,197,909)			15,800,422	9,885,616	(6,837,422)	46,974,274	-	-	651,497,469	313,587,766				
18	0	0	0	18	EAST CARROLL PARISH SCHOOL BOARD	Excluded Enti	0	5,466,715	1,353,904	24.8%			(10,359,368)	0.10851%	0.09093%	0.01758%	1,167,560	160,567	698,734	4,239,038	(29,875)		(3,651,157)			329,316	211,508	(149,311)	1,025,793	-	-	14,226,971	6,847,485				
19	0	0	0	19	EAST FELICIANA PARISH SCHOOL BOARD	Excluded Enti	0	8,821,418	2,187,712	24.8%			(16,739,240)	0.17530%	0.18660%	-0.01130%	1,886,608	259,452	1,129,053	6,849,673	(48,274)		(5,899,742)			532,128	341,766	(241,265)	1,057,533	-	-	22,988,727	11,064,546				
20	0	0	0	20	EVANGELINE PARISH SCHOOL BOARD	Excluded Enti	0	31,839,569	7,886,897	24.8%			(60,346,615)	0.63208%	0.57548%	0.07616%	6,801,407	935,351	4,070,349	24,693,748	(174,034)		(21,269,154)			1,918,372	1,232,102	(869,785)	5,975,572	-	-	82,876,634	39,888,783				
21	0	0	0	21	FRANKLIN PARISH SCHOOL BOARD	Excluded Enti	0	17,827,588	4,419,007	24.8%			(33,812,061)	0.35415%	0.32263%	0.03152%	3,810,812	524,075	2,280,607	13,835,847	(97,511)		(11,917,055)			1,073,859	690,344	(487,338)	3,348,098	-	-	46,435,576	22,349,587				
22	0	0	0	22	GRANT PARISH SCHOOL BOARD	Excluded Enti	0	13,614,204	3,376,323	24.8%			(25,833,880)	0.27059%	0.27628%	-0.00569%	2,911,625	400,416	1,742,482	10,571,186	(74,502)		(9,105,146)			821,239	527,452	(372,348)	2,558,092	-	-	35,478,792	17,076,053				
23	0	0	0	23	IBERIA PARISH SCHOOL BOARD	Excluded Enti	0	61,600,719	15,276,978	24.8%			(118,891,791)	1.22435%	1.17574%	0.04861%	13,174,371	1,811,782	7,884,293	47,831,953	(337,104)		(41,198,491)			3,715,900	2,386,589	(1,684,779)	11,574,721	-	-	160,532,587	77,264,835				
24	0	0	0	24	IBERVILLE PARISH SCHOOL BOARD	Excluded Enti	0	38,030,910	9,412,406	24.7%			(72,019,497)	0.74933%	0.75052%	0.00119%	8,117,008	1,166,237	4,857,679	29,470,275	(207,697)		(25,383,259)			2,289,444	1,470,428	(1,036,028)	7,131,430	-	-	98,907,511	47,604,494				
25	0	0	0	25	JACKSON PARISH SCHOOL BOARD	Excluded Enti	0	14,657,855	3,639,344	24.8%			(27,717,404)	0.29088%	0.28457%	0.00631%	3,254,747	430,447	1,873,167	11,364,019	(80,900)		(9,788,026)			882,832	587,011	(400,273)	2,749,947	-	-	38,139,678	18,356,746				
26	0	0	0	26	JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	Excluded Enti	0	237,007,768	58,714,873	24.8%			(449,256,635)	4.70560%	4.50279%	-0.21519%	50,633,782	6,963,321	30,302,135	183,835,169	(1,295,611)		(158,340,422)			12,841,522	9,172,510	(6,475,202)	44,485,762	-	-	616,983,698	296,956,180				
27	0	0	0	27	JEFFERSON DAVIS PARISH SCHOOL BOARD	Excluded Enti	0	31,253,902	7,746,037	24.8%			(59,268,823)	0.62079%	0.58181%	0.03898%	6,679,934	918,646	3,997,652	24,252,717	(170,925)		(20,880,286)			1,884,110	1,210,906	(854,250)	5,868,848	-	-	81,396,455	39,176,368				
28	0	0	0	28	LAFAYETTE PARISH SCHOOL SYSTEM	Excluded Enti	0	161,203,084	39,953,902	24.8%			(305,707,130)	3.35479%	3.45493%	-0.15276%	47,354,935	4,738,354	20,619,793	125,094,918	(881,628)		(107,746,424)			9,718,94	6,241,648	(4,040,202)	30,271,372	-	-	419,840,912	202,704,741				
29	0	0	0	29	LAFOURCHE PARISH SCHOOL BOARD	Excluded Enti	0	67,567,932	16,744,187	24.8%			(128,118,052)	1.34193%	1.35379%	-0.01185%	14,439,634	1,985,785	8,641,498	52,425,723	(369,479)		(45,155,185)			4,022,774	2,615,797	(1,846,584)	12,696,355								

Exhibit 2

Schedule of Employer Pension Amounts
For the plan year ended June 30, 2022

This schedule contains employer-specific information required for financial statement presentation, note disclosures, and RSI.

Employers will add value from employer share for chg to prop and diff b/c cont and prop share of cont.

Amounts below represent the employer's proportionate share of the COLLECTIVE deferred inflows/outflows. Employers will add their respective deferred inflows/outflows for change in proportion and differences between employer contributions and proportionate share of contributions (determined from Employer Calculations and Amortization of Employer Specific Calc spreadsheet).

TRSL Data file -		(1)		(2)		Future		(2) / (1)		C		D		E		F		G		H		I		J		K		L		M		N		O		P		Q		R	
matched employer	ISIS Employer #	OSRAP Employer #	TRSL Employer #	Employer Name	Category	Subcategory	6/30/2022 Annualized Payroll	6/30/2021 Annualized Payroll	Average Rate	Net Pension Liability	Current Year Proportionate Share	Prior Year Proportionate Share	Change in Proportion from Prior Year	Proportion of Collective Pension Expense	Experience GL	Assump Chg	Inv GL	Experience GL	Assump Chg	Inv GL	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4	Deferral Period 5	Thereafter	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Liability Assuming +1% Change in Discount Rate													
85	102	0	102	LA SCHOOL EMPLOYEES RETIREMENT SYSTEM	State Agency	Government	76,412	18,950	24.8%	(145,023)	0.00152%	0.00147%	-0.00005%	16,345	2,248	9,782	59,343	(418)	(51,113)	4,610	2,961	(2,090)	14,360	-	-	199,167	95,859														
87	119	0	713	LOUISIANA HIGH SCHOOL ATHLETIC ASSOC	Excluded Enti	0	61,717	15,306	24.8%	(117,145)	0.00123%	0.00121%	-0.00002%	13,203	1,816	7,901	47,936	(338)	(41,288)	3,724	2,392	(1,688)	11,600	-	-	160,880	77,432														
88	123	0	123	ST. TAMMANY FEDERATION OF TEACHERS	Excluded Enti	0	132,518	32,864	24.8%	(251,475)	0.00263%	0.00263%	0.00000%	28,343	3,898	16,962	102,903	(725)	(88,632)	7,994	5,134	(3,625)	24,901	-	-	345,362	166,224														
89	125	N/A	N/A	LOUISIANA SCHOOL BOARD ASSOCIATION	0	0	261,502	64,853	24.8%	(496,172)	0.00520%	0.00520%	0.00000%	55,921	7,690	33,467	203,033	(1,431)	(174,878)	15,773	10,130	(7,151)	49,131	-	-	681,415	327,967														
90	136	0	713	SOUTHERN UNIVERSITY AT SHREVEPORT	Discrete Comp	Southern	9,943,959	2,323,255	23.4%	(17,776,360)	0.18619%	0.19181%	-0.00562%	2,003,497	275,527	1,199,007	7,274,061	(51,265)	(6,265,275)	565,097	362,941	(256,213)	1,760,230	-	-	24,410,049	11,570,077														
91	140	N/A	08A-405	DCC-RAYMOND LABORDE CORRECTIONAL CENTER	State Agency	0	76,927	19,078	24.8%	(145,978)	0.00153%	0.00153%	0.00000%	16,453	2,263	9,846	59,734	(421)	(51,450)	4,641	2,980	(2,104)	14,455	-	-	200,478	96,491														
92	147	N/A	N/A	UNITED TEACHERS OF NEW ORLEANS	Excluded Enti	0	4,800	999	20.8%	(7,538)	0.00006%	0.00006%	0.00000%	861	118	515	3,125	(22)	(2,992)	243	156	(110)	795	-	-	10,489	5,949														
93	149	0	149	LSU HEALTH SCIENCES CENTER-SHREVEPORT	Discrete Comp	LSU Syst	93,685,600	21,047,397	22.5%	(161,044,126)	1.68681%	1.56569%	-0.12112%	18,150,660	2,496,128	10,862,346	65,899,025	(464,455)	(56,759,874)	5,119,469	3,288,051	(2,321,153)	15,946,722	-	-	221,168,910	106,449,287														
94	159	0	20C01	NUMEX COMMUNITY COLLEGE	Business-Typ	Enterprise	5,993,742	1,427,804	23.8%	(10,925,521)	0.11444%	0.11325%	-0.00312%	1,231,368	169,342	736,921	4,470,708	(31,508)	(3,850,689)	347,314	223,067	(157,471)	1,081,854	-	-	15,004,944	7,221,710														
95	176	0	713	NORTHSHORE TECHNICAL COMMUNITY COLLEGE	Business-Typ	Enterprise	10,152,923	2,432,926	24.0%	(18,615,566)	0.19498%	0.19804%	-0.00306%	2,098,580	288,535	1,255,611	7,617,463	(53,685)	(6,851,053)	591,774	380,076	(268,309)	1,843,329	-	-	25,565,567	12,304,787														
96	183	0	713	NORTHWEST LOUISIANA TECHNICAL COLLEGE	Business-Typ	Enterprise	3,645,196	872,848	23.9%	(6,678,606)	0.06995%	0.06368%	-0.00628%	752,717	103,516	450,649	2,732,876	(19,260)	(2,353,874)	212,308	136,538	(96,260)	661,321	-	-	9,172,021	4,414,522														
97	186	0	713	NORTHWEST LOUISIANA FEDERATION OF TEACHERS	Excluded Enti	0	187,980	46,619	24.8%	(356,686)	0.00387%	0.00374%	-0.00013%	40,201	5,529	26,458	145,955	(1,029)	(125,714)	11,339	7,282	(5,141)	35,319	-	-	489,853	235,768														
98	192	0	0	SPECIAL EDUCATION DIST #1 OF LAFOURCH	Excluded Enti	0	836,489	207,449	24.8%	(1,587,330)	0.01663%	0.01512%	-0.00151%	178,901	24,603	107,065	649,533	(4,578)	(559,545)	50,460	32,409	(22,878)	157,179	-	-	2,179,950	1,049,217														
100	196	0	196	LOUISIANA STATE SENATE	Governmental	Government	35,607	7,406	20.8%	(66,711)	0.00059%	0.00059%	0.00000%	6,392	879	3,825	23,206	(164)	(19,988)	1,803	1,158	(817)	5,616	-	-	77,883	37,486														
101	197	0	24-952	LA HOUSE OF REPRESENTATIVES	Governmental	Government	192,551	47,753	24.8%	(365,374)	0.00383%	0.00462%	-0.00079%	41,180	5,663	24,644	149,511	(1,054)	(128,776)	11,615	7,460	(5,266)	36,180	-	-	501,794	241,510														
102	204	0	24-951	CENTRAL LA TECHNICAL COMMUNITY COLLEGE	Business-Typ	Enterprise	6,614,072	1,591,247	24.1%	(12,175,451)	0.12733%	0.13060%	-0.00327%	1,372,243	188,715	821,228	4,982,177	(93,113)	(4,291,235)	387,948	248,587	(175,487)	1,205,623	-	-	16,721,076	8,047,906														
104	207	0	713	ASSOCIATED PROFESSIONAL EDUCATORS OF LA	Excluded Enti	0	104,700	25,966	24.8%	(198,679)	0.00208%	0.00457%	-0.00249%	22,392	3,079	13,401	81,299	(573)	(70,024)	6,316	4,056	(2,864)	19,673	-	-	272,854	131,326														
105	228	0	228	WARE YOUTH CENTER	Excluded Enti	0	64,626	16,027	24.8%	(122,587)	0.00128%	0.00129%	-0.00001%	13,816	1,900	8,268	50,162	(354)	(43,206)	3,897	2,503	(1,767)	12,139	-	-	168,354	81,029														
107	234	0	8C01	LA STATE EMPLOYEES RETIREMENT SYSTEM	Fiduciary Fun	Pension T	298,887	74,124	24.8%	(567,204)	0.00765%	0.00765%	0.00000%	63,927	8,791	38,258	232,099	(1,636)	(199,911)	18,031	11,881	(8,175)	56,165	-	-	778,966	374,919														
108	235	N/A	24-954	LOUISIANA LEGISLATIVE AUDITOR	Governmental	Government	310,982	77,123	24.8%	(590,117)	0.00618%	0.00380%	-0.00239%	66,510	9,147	39,803	241,475	(1,702)	(207,987)	18,759	12,048	(8,505)	58,434	-	-	810,344	390,064														
109	242	0	713	BOSSIER PARISH COMMUNITY COLLEGE	Business-Typ	Enterprise	15,222,699	3,405,143	22.4%	(26,054,422)	0.27682%	0.27682%	0.00000%	2,936,482	403,834	1,757,358	10,661,432	(75,138)	(9,182,876)	828,250	537,955	(375,526)	2,579,930	-	-	35,781,672	17,221,830														
110	245	0	20C01	LSU HS-HCSDILLALIE KEMP MEDICAL CENTER	Discrete Comp	LSU Syst	3,533,552	819,886	23.2%	(6,273,324)	0.06571%	0.06689%	-0.00118%	707,039	97,234	423,133	2,567,035	(8,092)	(2,211,032)	199,424	128,083	(90,418)	621,190	-	-	8,615,429	4,146,633														
111	250	0	713	250 SOUTH LOUISIANA COMMUNITY COLLEGE	Business-Typ	Enterprise	16,257,147	3,859,576	23.7%	(29,531,540)	0.30932%	0.32513%	-0.01581%	3,328,373	457,729	1,991,888	12,084,264	(85,166)	(10,408,386)	938,785	602,948	(425,642)	2,924,237	-	-	40,556,949	19,520,186														
112	253	0	253	WEBSTER PARISH SALES TAX COMMISSION	Excluded Enti	0	96,392	24,401	24.8%	(186,745)	0.00198%	0.00198%	0.00000%	2,047	2,694	12,596	76,416	(539)	(65,818)	5,936	3,813	(2,992)	15,492	-	-	256,465	123,437														
113	255	0	255	NEW VISION LEARNING ACADEMY	Excluded Enti	0	1,078,683	287,052	24.8%	(2,043,690)	0.02141%	0.02340%	-0.00199%	316,776	31,676	137,846	836,275	(5,804)	(770,296)	64,967	41,726	(26,864)	102,368	-	-	2,806,888	1,350,868														
114	257	0	713	BATON ROUGE COMMUNITY COLLEGE	Business-Typ	Enterprise	17,056,179	4,221,695	23.5%	(32,302,255)	0.33834%	0.36872%	-0.03038%	3,640,648	500,674	2,178,711	13,218,036	(93,156)	(11,384,924)	1,026,864	659,518	(465,577)	3,198,596	-	-	44,362,093	21,351,614														
115	258	0	713	RIVER PARISHES COMMUNITY COLLEGE	Business-Typ	Enterprise	6,703,826	1,584,369	23.6%	(12,122,750)	0.12698%	0.12966%	-0.00269%	1,366,303	187,898	81,673	4,960,612	(34,961)	(4,272,661)	385,373	247,511	(174,727)	1,200,405	-	-	16,648,700	8,013,071														
116	259	0	713	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	Business-Typ	Enterprise	12,699,814	3,015,193	23.7%	(23,070,707)	0.24165%	0.24307%	-0.00142%	2,600,200	357,588	1,556,108	9,440,500	(66,534)	(8,131,267)	733,400	471,037	(332,521)	2,284,480	-	-	31,684,006	15,249,611														
117	260	0	260	VIROGEL BROWNE GLENCOE CHARTER SCHOOL	Excluded Enti	0	2,300,781	570,594	24.8%	(4,365,874)	0.04573%	0.04276%	-0.00297%	492,059	67,670	294,476	1,786,500	(12,591)	(1,538,752)	138,788	89,138	(62,926)	432,312	-	-	5,995,845	2,885,819														
119	276	0	276	AVOYELES PUBLIC CHARTER SCHOOL, INC.	Excluded Enti	0	2,889,218	716,526	24.8%	(5,482,523)	0.05743%	0.05449%	-0.00294%	617,912	84,977	369,793	2,243,441	(15,811)	(1,932,314)	174,285	111,937	(79,020)	542,884	-	-	7,529,388	3,623,918														
120	277	0	20C01	TRULY HEALTH CARE SERVICES DIVISION	Discrete Comp	LSU Syst	3,375,480	754,328	22.3%	(5,771,710)	0.08045%	0.06499%	-0.01546%	650,505	89,459	389,299	2,361,776	(16,645)	(2,034,238)	183,478	117,841	(83,189)	571,520	-	-	7,926,541	3,815,069														
121	280	0	280	DELHI CHARTER SCHOOL	Excluded Enti	0	4,050,271	1,004,467	24.8%	(7,685,653)	0.08050%	0.08963%	-0.00913%	896,217	119,125	518,393	3,144,958	(22,165)	(2,708,807)	24,251	156,919	(110,774)	761,340	-	-	10,555,042	5,080,175														
122	281	0	713	LOUISIANA DELTA COMMUNITY COLLEGE	Business-Typ	Enterprise	10,283,039	2,426,637	23.6%	(18,559,905)	0.19440%	0.19196%	-0.00244%	2,091,807	287,672	1,251,656	7,594,687	(53,525)	(6,541,435)	590,005	379,939	(267,507)	1,837,817	-	-	25,489,128	12,287,966														
123	285	0	285	CITY OF BAKER SCHOOL SYSTEM	Excluded Enti	0	6,918,325	1,713,988	24.8%	(13,107,647)	0.13729%	0.11894%	-0.01836%	1,477,306	203,164	894,104	5,363,630	(37,471)	(4,619,788)	416,662	267,620	(188,922)	1,297,930	-	-	18,001,302	8,664,083														
124	286	0	286	ZACHARY COMMUNITY SCHOOL BOARD	Excluded Enti	0	29,565,596	7,317,880	24.8%	(55,992,771)	0.60032%	0.60032%	0.00000%	4,130,704	867,868	3,784,684	22,912,161	(161,801																							

