



**Employer Pension Report**  
**For Fiscal Year Ended**  
**June 30, 2025**

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## INDEPENDENT AUDITORS' REPORT

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

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

#### *Opinions*

We have audited the accompanying schedule of employer allocations of the Louisiana State Employees' Retirement System (the System) as of and for the year ended June 30, 2025, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying schedule of pension amounts by employer of the System as of and for the year ended June 30, 2025, and the related notes to the schedules.

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and the net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities of the System, as of and for the year ended June 30, 2025, in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

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

#### *Emphasis of Matters*

As disclosed in Note F to the employer schedules, the total pension liability for the System was \$21,731,329,104 as of June 30, 2025. The actuarial valuations were based on various assumptions made by the System's actuary. Because actual experience may differ from the assumptions used in the actuarial valuations, there is a risk that the total pension liability at June 30, 2025 could be materially different from the estimate. Our opinions are not modified with respect to this matter.

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

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

### ***Responsibilities of Management for the Schedules***

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

### ***Auditors' Responsibilities for the Audit of the Schedules***

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the System's ability to continue as a going concern for a reasonable period of time.

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

### ***Other Matters***

#### *Financial Statement Audit*

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the System as of and for the year ended June 30, 2025, and our report thereon, dated September 22, 2025, expressed an unmodified opinion on those financial statements and included emphasis of matter paragraphs on the sources of fair value measurement of the System's investments and the actuarial assumptions used to determine the total pension liability.

#### *Supplementary Information*

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



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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 5, 2025, on our consideration of the System's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the System's internal control over financial reporting and compliance.

### **Restriction on Use**

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

*EisnerAmper LLP*

EISNERAMPER LLP  
Baton Rouge, Louisiana  
December 5, 2025



# Louisiana State Employees' Retirement System

## Schedule of Employer Allocations

June 30, 2025

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
15TH JUDICIAL DISTRICT COURT	\$ 61,203	0.00726%
17TH JUDICIAL DIST COURT	298,034	0.03535%
18TH JUDICIAL DISTRICT	75,505	0.00896%
19TH JUDICIAL DIST COURT	1,311,111	0.15551%
20TH JUDICIAL DISTRICT COURT	78,828	0.00935%
24TH JUDICIAL DIST CT JEFFERSON PARISH	308,664	0.03661%
2ND JUDICIAL DISTRICT COURT DIVISION A	36,498	0.00433%
2ND JUDICIAL DISTRICT COURT DIVISION B	31,824	0.00378%
2ND JUDICIAL DISTRICT COURT DIVISION C	42,167	0.00500%
3RD CIRCUIT COURT OF APPEAL	1,261,900	0.14967%
3RD JUDICIAL DISTRICT COURT	78,605	0.00932%
4TH DISTRICT COURT JUDGES OFFICE	195,471	0.02319%
5TH CIRCUIT COURT OF APPEAL	706,900	0.08385%
ACADIA PARISH POLICE JURY	13,866	0.00165%
ACADIA PARISH SCHOOL BOARD	-	0.00000%
ALGIERS CHARTER SCHOOLS ASSOCIATION	26,577	0.00315%
ALLEN PARISH POLICE JURY	4,229	0.00050%
ALLEN PARISH SCHOOL BOARD	33,476	0.00397%
AMITE RIVER BASIN WATER DIST	25,854	0.00307%
ASCENSION PARISH POLICE JURY	19,056	0.00226%
ASCENSION PARISH SCHOOL BOARD	139,221	0.01651%
ATCHAFALAYA LEVEE DISTRICT	874,911	0.10377%
AUDUBON SCHOOLS	14,609	0.00173%
AVOYELLES PARISH POLICE JURY	3,452	0.00041%
BATON ROUGE COMMUNITY COLLEGE	1,099,565	0.13042%
BD EX SPEECH PATHOLOGY & AUDIOLOGY	47,240	0.00560%
BD OF COMMISSIONERS PORT OF NEW ORLEANS	5,569,543	0.66060%
BD OF ELEM AND SECONDARY ED	88,091	0.01045%
BD OF EXAMINERS OF CERTIFIED SHORTHAND	21,715	0.00258%
BEEKMAN CHARTER SCHOOL	23,925	0.00284%
BIENVILLE PARISH SCHOOL DISTRICT	14,553	0.00173%
BD OF EXAMINERS OF NURSING FACILITIES ADMIN	24,071	0.00286%
BOARD OF MEDICAL EXAMINERS	1,161,095	0.13772%
BOARD OF REGENTS	1,562,498	0.18533%
BOSSIER CITY COURT	29,580	0.00351%

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Employer Allocations

June 30, 2025

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
BOSSIER PARISH COMMUNITY COLLEGE	\$ 512,346	0.06077%
BOSSIER PARISH SCHOOL BOARD	101,455	0.01203%
CADDO LEVEE DISTRICT	239,580	0.02842%
CADDO PARISH SCHOOL BOARD	127,044	0.01507%
CALCASIEU PARISH POLICE JURY	17,206	0.00204%
CALCASIEU PARISH SCHOOL BOARD	60,766	0.00721%
CAPITOL AREA GROUNDWATER COMMISSION	25,677	0.00305%
CENTRAL LA TECH COMMUNITY COLLEGE	135,661	0.01609%
CITY COURT OF ABBEVILLE	20,247	0.00240%
CITY COURT OF BASTROP	34,588	0.00410%
CITY COURT OF BOGALUSA	11,628	0.00138%
CITY COURT OF CROWLEY	14,965	0.00178%
CITY COURT OF DENHAM SPRINGS	34,665	0.00411%
CITY COURT OF FRANKLIN	11,615	0.00138%
CITY COURT OF HAMMOND	16,598	0.00197%
CITY COURT OF HOUMA	30,905	0.00367%
CITY COURT OF JENNINGS	17,015	0.00202%
CITY COURT OF LAKE CHARLES	66,996	0.00795%
CITY COURT OF MORGAN CITY	9,763	0.00116%
CITY COURT OF OAKDALE	4,711	0.00056%
CITY COURT OF PORT ALLEN CIVIL FEES	5,535	0.00066%
CITY COURT OF SLIDELL	25,042	0.00297%
CITY COURT OF SULPHUR	17,342	0.00206%
CITY COURT OF THIBODAUX	-	0.00000%
CITY COURT OF VILLE PLATTE CIVIL DIV	12,053	0.00143%
CITY COURT OF WEST MONROE	9,614	0.00114%
CITY OF ABBEVILLE	3,444	0.00041%
CITY OF ALEXANDRIA	20,366	0.00242%
CITY OF BAKER SCHOOL BOARD	10,329	0.00123%
CITY OF BASTROP	9,225	0.00109%
CITY OF BATON ROUGE	160,814	0.01907%
CITY OF BOGALUSA	10,409	0.00124%
CITY OF BOSSIER	12,259	0.00145%
CITY OF BREAUX BRIDGE	2,421	0.00029%
CITY OF CROWLEY	10,778	0.00128%

(Continued)



# Louisiana State Employees' Retirement System

## Schedule of Employer Allocations

June 30, 2025

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
CITY OF DENHAM SPRINGS	\$ 9,463	0.00112%
CITY OF DONALDSONVILLE	2,506	0.00030%
CITY OF EUNICE	7,828	0.00093%
CITY OF FRANKLIN	6,784	0.00081%
CITY OF GONZALES	2,506	0.00030%
CITY OF JEANERETTE	6,991	0.00083%
CITY OF JENNINGS	3,225	0.00038%
CITY OF KAPLAN	7,798	0.00093%
CITY OF LAKE CHARLES	12,103	0.00144%
CITY OF MANDEVILLE	-	0.00000%
CITY OF MARKSVILLE	4,535	0.00054%
CITY OF MINDEN	2,114	0.00025%
CITY OF MONROE	102,687	0.01218%
CITY OF MORGAN CITY	13,205	0.00157%
CITY OF NEW IBERIA	14,173	0.00168%
CITY OF OAKDALE	6,370	0.00076%
CITY OF OPELOUSAS	12,405	0.00147%
CITY OF PINEVILLE	6,809	0.00081%
CITY OF PORT ALLEN	10,457	0.00124%
CITY OF RAYNE	7,924	0.00094%
CITY OF RUSTON	11,171	0.00133%
CITY OF SHREVEPORT	146,108	0.01733%
CITY OF SLIDELL	16,857	0.00200%
CITY OF SULPHUR	7,890	0.00094%
CITY OF THIBODAUX	-	0.00000%
CITY OF WEST MONROE	18,857	0.00224%
CITY OF WINNFIELD	846	0.00010%
CITY OF ZACHARY	2,889	0.00034%
CLAIBORNE PARISH SCHOOL BOARD	8,536	0.00101%
COASTAL PROTECTION & RESTORATION AUTH	4,696,909	0.55710%
COMMISSION OF LAW ENFORCEMENT LCLE	864,917	0.10259%
COURT OF APPEAL FIRST CIRCUIT	1,589,288	0.18850%
COURT OF APPEALS FOURTH CIRCUIT	1,273,029	0.15099%
COURT OF APPEALS SECOND CIRCUIT	822,809	0.09759%
CRIMINAL DISTRICT COURT	1,604,215	0.19028%

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Employer Allocations

June 30, 2025

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
CRT - OFFICE OF CULTURAL DEVELOPMENT	\$ 824,409	0.09778%
CRT - OFFICE OF STATE LIBRARY	915,803	0.10862%
CRT - OFFICE OF STATE MUSEUM	1,171,123	0.13891%
CRT - OFFICE OF STATE PARKS	4,337,089	0.51442%
CRT - OFFICE OF THE SECRETARY	1,415,867	0.16794%
CRT - OFFICE OF TOURISM	1,127,859	0.13377%
CUSTODIAN OF NOTARIAL ARCHIVES	54,137	0.00642%
DELGADO COLLEGE	1,854,232	0.21993%
DENR - OFFICE OF CONSERVATION	-	0.00000%
DENR - OFFICE OF THE SECRETARY	8,149,375	0.96659%
DEPT OF CHILDREN AND FAMILY SERVICES	66,814,269	7.92479%
DEPARTMENT OF INSURANCE	5,362,372	0.63603%
DEPT ENVIRONMENTAL QUALITY	15,243,929	1.80807%
DEPT OF AGRICULTURE AND FORESTRY	11,533,499	1.36798%
DEPT OF FINANCE CITY OF NEW ORLEANS	289,779	0.03437%
DEPT OF REVENUE & TAXATION	14,014,870	1.66229%
DESOTO PARISH SCHOOL BOARD	46,623	0.00553%
DOA - DIVISION OF ADMINISTRATION	12,732,551	1.51020%
DOA - EXECUTIVE OFFICE	2,146,412	0.25458%
DOA - FEDERAL PROPERTY ASSISTANCE	98,650	0.01170%
DOA - LA PROPERTY ASSISTANCE AGENCY	502,042	0.05955%
DOA - LOUISIANA TAX COMMISSION	813,132	0.09645%
DOA - MENTAL HEALTH ADVOCACY SERVICE	1,203,627	0.14276%
DOA - OFFICE OF AIRCRAFT SERVICES	72,721	0.00863%
DOA - OFFICE OF GROUP BENEFITS	1,139,193	0.13512%
DOA - OFFICE OF RISK MANAGEMENT	865,265	0.10263%
DOA - OFFICE OF ST PROCUREMENT	1,983,939	0.23531%
DOA - OFFICE OF TECHNOLOGY SERVICES	19,614,595	2.32647%
DOA - OFFICE OF THE INSPECTOR GENERAL	436,329	0.05175%
DOC - ADMINISTRATION	6,743,069	0.79979%
DOC - ADULT PROBATION AND PAROLE	18,160,700	2.15403%
DOC - ALLEN CORRECTIONAL CENTER	4,574,969	0.54263%
DOC - DAVID WADE CORRECTIONAL CENTER	6,206,373	0.73613%
DOC - DIXON CORRECTIONAL INSTITUTE	9,171,566	1.08783%
DOC - ELAYN HUNT CORRECTIONAL CENTER	11,801,615	1.39978%

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Employer Allocations

June 30, 2025

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
DOC - LA CORRECTIONAL INST FOR WOMEN	\$ 5,188,611	0.61542%
DOC - LOUISIANA STATE PENITENTIARY	23,625,446	2.80219%
DOC - PRISON ENTERPRISES	1,461,189	0.17331%
DOC - RAYBURN CORRECTIONAL INST	5,922,201	0.70243%
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	6,843,239	0.81167%
DOE - STATE ACTIVITIES	6,849,859	0.81246%
DOTD - ADMINISTRATION	4,531,468	0.53747%
DOTD - ENGINEERING AND OPERATIONS	75,312,053	8.93244%
DPS - LA HIGHWAY SAFETY COMMISSION	291,119	0.03453%
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	199,264	0.02364%
DPS - LOUISIANA GAMING CONTROL BOARD	133,694	0.01586%
DPS - OFFICE OF MGT AND FINANCE	2,575,643	0.30550%
DPS - OFFICE OF MOTOR VEHICLES	7,238,526	0.85856%
DPS - OFFICE OF STATE FIRE MARSHALL	4,406,927	0.52270%
DPS - OFFICE OF STATE POLICE	13,807,012	1.63764%
DSCS - BOARD OF TAX APPEALS	179,992	0.02135%
DSCS - DIV OF ADMINISTRATIVE LAW	1,570,926	0.18633%
DSCS - ETHICS ADMINISTRATION	821,344	0.09742%
DSCS - STATE CIVIL SERVICE	2,679,206	0.31778%
DVA - DEPARTMENT OF VETERANS AFFAIRS	2,119,492	0.25139%
DVA - LOUISIANA VETERANS HOME	1,474,599	0.17490%
DVA - NORTHEAST LA VETERANS HOME	1,811,518	0.21486%
DVA - NORTHWEST LA VETERANS HOME	1,940,907	0.23021%
DVA - SOUTHEAST LA VETERANS HOME	1,832,716	0.21738%
DVA - SOUTHWEST LA VETERANS HOME	1,921,100	0.22786%
EAST BATON ROUGE PARISH SCHOOL BOARD	200,250	0.02375%
EAST JEFFERSON POLICE DEPT	547,513	0.06494%
EUNICE CITY COURT	23,041	0.00273%
FIFTH LA LEVEE BOARD	202,406	0.02401%
FLORIDA PARISHES JUV DETENTION CENTER	1,844,536	0.21878%
GREATER BATON ROUGE PORT COM	733,468	0.08700%
GREATER KROTZ SPRINGS PORT COMM	41,803	0.00496%
GREATER LAFOURCHE PORT COMMISSION	1,184,631	0.14051%
IBERIA PARISH GOVERNMENT	6,664	0.00079%
IBERIA PARISH SCHOOL BOARD	27,482	0.00326%

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Employer Allocations

June 30, 2025

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
IBERVILLE PARISH SCHOOL BOARD	\$ 44,158	0.00524%
INSPIRENOLA SCHOOLS	-	0.00000%
JEANERETTE CITY COURT	1,333	0.00016%
JEFFERSON DAVIS PARISH	1,529	0.00018%
JEFFERSON DAVIS PARISH SCHOOL BOARD	-	0.00000%
JEFFERSON PARISH	214,465	0.02544%
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	379,409	0.04500%
JIMMY D. LONG SR. LA SCH FOR MATH SCI & ARTS	229,860	0.02726%
JUDICIAL EXP REG PARISH OF ORLEANS	1,270,588	0.15070%
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	202,021	0.02396%
LA BD OF DRUG & DEVICE DISTR	82,718	0.00981%
LA BEHAVIOR ANALYST BOARD	54,465	0.00646%
LA BOARD OF PHARMACY	670,469	0.07952%
LA BOARD REGISTRATION PROF ENGINEERS	278,611	0.03305%
LA CEMETERY BOARD	15,511	0.00184%
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	437,286	0.05187%
LA ED TELEVISION AUTHORITY	1,292,442	0.15330%
LA HOUSE OF REPRESENTATIVES	3,906,303	0.46332%
LA HOUSING CORPORATION	2,830,148	0.33568%
LA LICENSED PROFESSIONAL COUNSELORS	69,630	0.00826%
LA MILITARY DEPT	12,890,026	1.52888%
LA PATIENT'S COMP FUND OVERSIGHT BOARD	1,147,968	0.13616%
LA RACING COMMISSION	1,188,975	0.14102%
LA REAL ESTATE COMM	561,888	0.06665%
LA SALES & USE TAX COMM FOR REMOTE SELLERS	202,271	0.02399%
LA SENATE	3,391,870	0.40231%
LA ST BD BARBER EXAMINERS	62,877	0.00746%
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	84,628	0.01004%
LA ST BD OF EXAMINERS OF DIET & NUTRITION	19,029	0.00226%
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	55,989	0.00664%
LA ST BOARD OF ARCHITECTURAL EXAMINERS	88,284	0.01047%
LA ST BOARD OF CHIROPRACTIC EXAMINERS	50,200	0.00595%
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	222,372	0.02638%
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	29,112	0.00345%
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	74,235	0.00881%

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Employer Allocations

June 30, 2025

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
LA STATE BD OF COSMETOLOGY	\$ 308,983	0.03665%
LA STATE BD OF EMBALMERS & FUNERAL DIRS	62,195	0.00738%
LA STATE BD PRIVATE SECURITY EXAM	125,041	0.01483%
LA STATE BOARD OF DENTISTRY	201,137	0.02386%
LA STATE BOARD OF HOME INSPECTORS	29,835	0.00354%
LA STATE BOARD OF NURSING	1,370,938	0.16261%
LA STATE LAW INSTITUTE	173,096	0.02053%
LA STATE LICENSING BOARD FOR CONTRACTORS	1,109,711	0.13162%
LA STATE UNIVERSITY MEDICAL CENTER	6,132,904	0.72742%
LA USED MOTOR VEHICLE & PARTS	242,249	0.02873%
LA VETERINARY BOARD	46,350	0.00550%
LAFAYETTE CONSOL GOVT ADM OPERAT	85,313	0.01012%
LAFAYETTE PARISH SCHOOL BOARD	95,221	0.01129%
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	31,824	0.00378%
LAFOURCHE PARISH SCHOOL BOARD	31,467	0.00373%
LAKE PROVIDENCE PORT COMMISSION	41,072	0.00487%
LALLIE KEMP CHARITY HOSPITAL	4,301,880	0.51024%
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	2,409,919	0.28584%
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	4,457,704	0.52873%
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	1,700,082	0.20165%
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	149,457	0.01773%
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	3,990,421	0.47330%
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTH	1,767,576	0.20965%
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	2,973,449	0.35268%
LDH-LA EMERGENCY RESPONSE NETWORK	332,315	0.03942%
LDH-MEDICAL VENDOR ADMINISTRATION	19,450,619	2.30702%
LDH-NORTHEAST DELTA HUMAN SERVICES AUTH	1,844,396	0.21876%
LDH-NORTHWEST LA HUMAN SERVICES DISTRICT	1,745,662	0.20705%
LDH-OFF OF THE SECRETARY MGT AND FINANCE	11,317,482	1.34236%
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	23,655,722	2.80579%
LDH-OFFICE OF AGING AND ADULT SERVICES	8,385,931	0.99465%
LDH-OFFICE OF BEHAVIORAL HEALTH	26,517,783	3.14525%
LDH-OFFICE OF PUBLIC HEALTH	28,964,696	3.43548%
LDH-OFFICE OF THE SURGEON GENERAL	103,673	0.01230%
LDH-OFFICE ON WOMEN'S HLTH AND COMM HLTH	205,279	0.02435%

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Employer Allocations

June 30, 2025

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTH	\$ 3,174,827	0.37656%
LED - LA OFFICE OF ECONOMIC DEVELOPMENT	4,173,272	0.49499%
LED - OFFICE OF BUSINESS DEV	-	0.00000%
LED - OFFICE OF THE SECRETARY	-	0.00000%
LEESVILLE CITY COURT	5,711	0.00068%
LEGISLATIVE BUDGETARY CONTROL COUN	642,993	0.07627%
LEGISLATIVE FISCAL OFFICE	663,196	0.07866%
LINCOLN PARISH SCHOOL BOARD	-	0.00000%
LIVINGSTON PARISH COUNCIL	3,055	0.00036%
LIVINGSTON PARISH SCHOOL BOARD	169,182	0.02007%
LOUISIANA BOARD OF CPAS	172,055	0.02041%
LOUISIANA BOARD OF MASSAGE THERAPY	47,189	0.00560%
LOUISIANA DELTA COMMUNITY COLLEGE	220,862	0.02620%
LOUISIANA DEPARTMENT OF JUSTICE	13,955,917	1.65530%
LOUISIANA LEGISLATIVE AUDITOR	7,159,004	0.84912%
LOUISIANA LOTTERY CORPORATION	34,773	0.00412%
LOUISIANA MOTOR VEHICLE COMMISSION	493,075	0.05848%
LOUISIANA PHYSICAL THERAPY BOARD	92,241	0.01094%
LOUISIANA STATE UNIVERSITY	23,973,690	2.84350%
LSU MEDICAL CENTER HEALTH CARE SRV DIV	518,869	0.06154%
LSU MEDICAL CENTER IN SHREVEPORT	3,302,024	0.39165%
LT GOVERNORS OFFICE	478,529	0.05676%
MADISON PARISH PORT HARBOR & TERMINAL	29,835	0.00354%
MARKSVILLE CITY COURT	18,625	0.00221%
METROPOLITAN HUMAN SERVICES DISTRICT	2,898,615	0.34380%
MINDEN CITY COURT	37,899	0.00450%
MONROE CITY SCHOOL BOARD	26,288	0.00312%
MUNICIPAL FIRE & POLICE CIVIL SERVICE	433,924	0.05147%
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	89,393	0.01060%
NATCHITOCHE CANE RIVER LEVEE DISTRICT	48,984	0.00581%
NATCHITOCHE CITY COURT	17,501	0.00208%
NATCHITOCHE PARISH SCHOOL BOARD	29,107	0.00345%
NEW IBERIA CITY COURT	29,260	0.00347%
NEW ORLEANS CENTER FOR CREATIVE ARTS	108,900	0.01292%
NORTH LAFOURCHE LEVEE DISTRICT	186,436	0.02211%

(Continued)



# Louisiana State Employees' Retirement System

## Schedule of Employer Allocations

June 30, 2025

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
NORTHSHORE CHARTER SCHOOL	\$ 17,901	0.00212%
NORTHSHORE TECH COMMUNITY COLLEGE	475,919	0.05645%
NORTHWEST LA TECHNICAL COMM COLLEGE	172,471	0.02046%
NUNEZ COMMUNITY COLLEGE	106,977	0.01269%
OFFICE OF ELDERLY AFFAIRS	1,703,638	0.20207%
OFFICE OF FINANCIAL INSTITUTIONS	2,093,161	0.24827%
OFFICE OF HOME LAND SEC & EMERG. PREP.	7,371,714	0.87435%
OFFICE OF JUVENILE JUSTICE	16,498,601	1.95689%
OFFICE OF THE STATE PUBLIC DEFENDER	422,171	0.05007%
OPELOUSAS CITY COURT	20,688	0.00245%
ORLEANS PARISH SCHOOL BOARD	132,768	0.01575%
OUACHITA PARISH POLICE JURY	14,137	0.00168%
OUACHITA PARISH SCHOOL BOARD	54,630	0.00648%
PARISH OF ORLEANS JUDICIAL EXP JUDGES	171,957	0.02040%
PARISH OF TANGIPAHOA	4,969	0.00059%
PARISH OF TERREBONNE	14,689	0.00174%
PINEVILLE CITY COURT	38,761	0.00460%
POINT COUPEE PARISH SCHOOL BOARD	19,499	0.00231%
PONTCHARTRAIN LEVEE DISTRICT	735,620	0.08725%
PORT OF LAKE CHARLES	2,240,216	0.26571%
PUBLIC SERVICE COMMISSION	1,451,930	0.17221%
RAPIDES PARISH HOUSING AUTHORITY	249,579	0.02960%
RAPIDES PARISH POLICE JURY	22,063	0.00262%
RAPIDES PARISH SCHOOL BOARD	453,581	0.05380%
RAYNE CITY COURT	4,229	0.00050%
RECOVERY SCHOOL DISTRICT	141,290	0.01676%
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	309,036	0.03665%
REGIONAL PLANNING COMMISSION	615,926	0.07305%
RIVER PARISHES COMMUNITY COLLEGE	244,553	0.02901%
RUSTON CITY COURT	31,750	0.00377%
SABINE RIVER AUTHORITY	722,383	0.08568%
SCHOOL EMPLOYEES RETIREMENT SYSTEM	69,800	0.00828%
SECRETARY OF STATE'S OFFICE	7,290,992	0.86478%
SOUTH LAFOURCHE LEVEE DISTRICT	347,123	0.04117%
SOUTH LOUISIANA COMMUNITY COLLEGE	874,845	0.10377%

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Employer Allocations

June 30, 2025

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
SOUTH TANGIPAHOA PARISH PORT COMM	\$ 43,444	0.00515%
SOUTHEAST LA FLOOD PROTECTION AUTH EAST	5,466,762	0.64841%
SOUTHERN UNIVERSITY	5,958,459	0.70673%
SOWELA TECHNICAL COMMUNITY COLLEGE	319,705	0.03792%
SPRINGHILL CITY COURT	6,192	0.00073%
SSC - ECOLE POINTE-AU-CHIEN	43,957	0.00521%
SSC - SPECIAL SCHOOL DISTRICT	1,648,930	0.19558%
ST BERNARD PORT HARBOR & TERM DIST	505,086	0.05991%
ST CHARLES PARISH PUBLIC SCHOOLS	22,023	0.00261%
ST JAMES PARISH SCHOOL BOARD	52,937	0.00628%
ST LANDRY PARISH GOVERNMENT	8,362	0.00099%
ST LANDRY PARISH SCHOOL BOARD	63,979	0.00759%
ST MARTIN PARISH POLICE JURY	2,421	0.00029%
ST MARTIN PARISH SCHOOL BOARD	55,401	0.00657%
ST TAMMANY PARISH GOVERNMENT	1,269	0.00015%
ST TAMMANY PARISH SCHOOL BOARD	181,662	0.02155%
ST. HELENA PARISH SCHOOL BOARD	14,260	0.00169%
ST. MARY PARISH SCHOOL BOARD	58,027	0.00688%
STATE PLUMBING BOARD	96,841	0.01149%
STATE POLICE COMMISSION	127,858	0.01517%
STATE POLICE RETIREMENT SYSTEM	175,940	0.02087%
SUPREME COURT OF LA	27,063,995	3.21004%
TANGIPAHOA PARISH SCHOOL SYSTEM	253,521	0.03007%
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	1,823,134	0.21624%
TENSAS BASIN LEVEE DISTRICT	457,168	0.05422%
TERREBONNE LEVEE & CONSERVATION DISTRICT	383,879	0.04553%
TERREBONNE PARISH SCHOOL BOARD	72,951	0.00865%
THE CITY OF VILLE PLATTE	20,767	0.00246%
THE PORT OF SOUTH LOUISIANA	1,095,279	0.12991%
THRIVE ACADEMY	68,318	0.00810%
TOWN OF BUNKIE	4,213	0.00050%
TOWN OF SORRENTO	1,031	0.00012%
TOWN OF VIDALIA	36,106	0.00428%
TREASURY DEPARTMENT	1,513,872	0.17956%
UNIVERSITY OF LOUISIANA	25,525,273	3.02753%

(Continued)



# Louisiana State Employees' Retirement System

## Schedule of Employer Allocations

June 30, 2025

Employer Name	Projected Required Employer Contributions	Employer Allocation Percentage
VERMILION PARISH POLICE JURY	\$ 5,469	0.00065%
VERMILION PARISH SCHOOL BOARD	24,483	0.00290%
VERNON PARISH SCHOOL BOARD	41,111	0.00488%
WARE YOUTH CENTER	1,418,736	0.16828%
WASHINGTON PARISH POLICE JURY	10,347	0.00123%
WASHINGTON PARISH SCHOOL SYSTEM	14,795	0.00176%
WEBSTER PARISH POLICE JURY	3,806	0.00045%
WEBSTER PARISH SCHOOL BOARD	16,433	0.00195%
WEST BATON ROUGE PARISH COUNCIL	7,247	0.00086%
WEST FELICIANA PARISH SCHOOL BOARD	25,725	0.00305%
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	1,026,571	0.12176%
WINN PARISH POLICE JURY	846	0.00010%
WINN PARISH SCHOOL BOARD	41,277	0.00490%
WINNFIELD CITY COURT	1,527	0.00018%
WINNSBORO CITY COURT	8,398	0.00100%
WLF - OFFICE OF FISHERIES	4,338,773	0.51462%
WLF - OFFICE OF MGT AND FINANCE	1,136,123	0.13476%
WLF - OFFICE OF THE SECRETARY	8,681,068	1.02965%
WLF - OFFICE OF WILDLIFE	4,422,632	0.52457%
WORKFORCE SUPPORT AND TRAINING	14,466,984	1.71592%
ZACHARY CITY COURT	35,067	0.00416%
ZACHARY SCHOOL BOARD	54,927	0.00652%
<b>Total</b>	<b>\$ 843,105,148</b>	<b>100.00000%</b>

The accompanying notes are an integral part of this schedule.

# Louisiana State Employees' Retirement System

## Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2025

Employer Name	Net Pension Liability	Deferred Outflows of Resources		Deferred Inflows of Resources		Pension Expense
		Difference Between Expected and Actual Experience	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
15TH JUDICIAL DISTRICT COURT	\$ 327,244	\$ 4,546	\$ 4,546	\$ (56,042)	\$ (56,042)	\$ 316
17TH JUDICIAL DIST COURT	1,593,620	22,136	22,136	(272,915)	(272,915)	1,537
18TH JUDICIAL DISTRICT	403,747	5,608	5,608	(69,144)	(69,144)	389
19TH JUDICIAL DIST COURT	7,010,574	97,381	97,381	(1,200,594)	(1,200,594)	6,763
20TH JUDICIAL DISTRICT COURT	421,509	5,855	5,855	(72,185)	(72,185)	407
24TH JUDICIAL DIST CT JEFFERSON PARISH	1,650,422	22,925	22,925	(282,643)	(282,643)	1,592
2ND JUDICIAL DISTRICT COURT DIVISION A	195,156	2,711	2,711	(33,421)	(33,421)	188
2ND JUDICIAL DISTRICT COURT DIVISION B	170,181	2,364	2,364	(29,144)	(29,144)	164
2ND JUDICIAL DISTRICT COURT DIVISION C	225,451	3,132	3,132	(38,610)	(38,610)	217
3RD CIRCUIT COURT OF APPEAL	6,747,435	93,726	93,726	(1,155,531)	(1,155,531)	6,509
3RD JUDICIAL DISTRICT COURT	420,292	5,838	5,838	(71,977)	(71,977)	405
4TH DISTRICT COURT JUDGES OFFICE	1,045,207	14,519	14,519	(178,997)	(178,997)	1,008
5TH CIRCUIT COURT OF APPEAL	3,779,831	52,504	52,504	(647,314)	(647,314)	3,646
ACADIA PARISH POLICE JURY	74,159	1,030	1,030	(12,700)	(12,700)	72
ACADIA PARISH SCHOOL BOARD	-	-	-	-	-	-
ALGIERS CHARTER SCHOOLS ASSOCIATION	142,096	1,974	1,974	(24,335)	(24,335)	137
ALLEN PARISH POLICE JURY	22,631	314	314	(3,876)	(3,876)	22
ALLEN PARISH SCHOOL BOARD	179,017	2,487	2,487	(30,658)	(30,658)	173
AMITE RIVER BASIN WATER DIST	138,264	1,921	1,921	(23,678)	(23,678)	133
ASCENSION PARISH POLICE JURY	101,883	1,415	1,415	(17,448)	(17,448)	98
ASCENSION PARISH SCHOOL BOARD	744,425	10,341	10,341	(127,486)	(127,486)	718
ATCHAFALAYA LEVEE DISTRICT	4,678,164	64,983	64,983	(801,158)	(801,158)	4,513
AUDUBON SCHOOLS	78,126	1,085	1,085	(13,379)	(13,379)	75
AVOYELLES PARISH POLICE JURY	18,438	256	256	(3,158)	(3,158)	18
BATON ROUGE COMMUNITY COLLEGE	5,879,397	81,669	81,669	(1,006,875)	(1,006,875)	5,672
BD EX SPEECH PATHOLOGY & AUDIOLOGY	252,590	3,509	3,509	(43,257)	(43,257)	244
BD OF COMMISSIONERS PORT OF NEW ORLEANS	29,780,580	413,672	413,672	(5,100,067)	(5,100,067)	28,728
BD OF ELEM AND SECONDARY ED	471,008	6,543	6,543	(80,662)	(80,662)	454
BD OF EXAMINERS OF CERTIFIED SHORTHAND	116,129	1,613	1,613	(19,888)	(19,888)	112
BEEKMAN CHARTER SCHOOL	127,940	1,777	1,777	(21,910)	(21,910)	123

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2025

Employer Name	Net Pension Liability	Deferred Outflows of Resources		Deferred Inflows of Resources		Pension Expense
		Difference Between Expected and Actual Experience	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		Proportionate Share of Plan Pension Expense
				Total Deferred Inflows of Resources		
BIENVILLE PARISH SCHOOL DISTRICT	\$ 77,810	\$ 1,081	\$ 1,081	\$ (13,325)	\$ (13,325)	\$ 75
BD OF EXAMINERS OF NURSING FACILITIES ADMIN	128,707	1,788	1,788	(22,042)	(22,042)	124
BOARD OF MEDICAL EXAMINERS	6,208,444	86,239	86,239	(1,063,226)	(1,063,226)	5,989
BOARD OF REGENTS	8,354,759	116,053	116,053	(1,430,793)	(1,430,793)	8,059
BOSSIER CITY COURT	158,145	2,197	2,197	(27,083)	(27,083)	153
BOSSIER PARISH COMMUNITY COLLEGE	2,739,538	38,054	38,054	(469,159)	(469,159)	2,643
BOSSIER PARISH SCHOOL BOARD	542,462	7,535	7,535	(92,899)	(92,899)	523
CADDO LEVEE DISTRICT	1,281,027	17,794	17,794	(219,382)	(219,382)	1,236
CADDO PARISH SCHOOL BOARD	679,328	9,436	9,436	(116,338)	(116,338)	655
CALCASIEU PARISH POLICE JURY	92,011	1,278	1,278	(15,757)	(15,757)	89
CALCASIEU PARISH SCHOOL BOARD	324,900	4,513	4,513	(55,641)	(55,641)	313
CAPITOL AREA GROUNDWATER COMMISSION	137,317	1,907	1,907	(23,516)	(23,516)	132
CENTRAL LA TECH COMMUNITY COLLEGE	725,401	10,076	10,076	(124,228)	(124,228)	700
CITY COURT OF ABBEVILLE	108,285	1,504	1,504	(18,544)	(18,544)	104
CITY COURT OF BASTROP	184,923	2,569	2,569	(31,669)	(31,669)	178
CITY COURT OF BOGALUSA	62,167	864	864	(10,646)	(10,646)	60
CITY COURT OF CROWLEY	80,019	1,112	1,112	(13,704)	(13,704)	77
CITY COURT OF DENHAM SPRINGS	185,374	2,575	2,575	(31,746)	(31,746)	179
CITY COURT OF FRANKLIN	62,122	863	863	(10,639)	(10,639)	60
CITY COURT OF HAMMOND	88,765	1,233	1,233	(15,201)	(15,201)	86
CITY COURT OF HOUMA	165,268	2,296	2,296	(28,303)	(28,303)	159
CITY COURT OF JENNINGS	90,974	1,264	1,264	(15,580)	(15,580)	88
CITY COURT OF LAKE CHARLES	358,215	4,976	4,976	(61,346)	(61,346)	346
CITY COURT OF MORGAN CITY	52,204	725	725	(8,940)	(8,940)	50
CITY COURT OF OAKDALE	25,200	350	350	(4,316)	(4,316)	24
CITY COURT OF PORT ALLEN CIVIL FEES	29,618	411	411	(5,072)	(5,072)	29
CITY COURT OF SLIDELL	133,891	1,860	1,860	(22,930)	(22,930)	129
CITY COURT OF SULPHUR	92,732	1,288	1,288	(15,881)	(15,881)	89

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2025

Employer Name	Net Pension Liability	Deferred Outflows of Resources		Deferred Inflows of Resources		Pension Expense
		Difference Between Expected and Actual Experience	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		Proportionate Share of Plan Pension Expense
				Total Deferred Inflows of Resources		
CITY COURT OF THIBODAUX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CITY COURT OF VILLE PLATTE CIVIL DIV	64,466	895	895	(11,040)	(11,040)	62
CITY COURT OF WEST MONROE	51,393	714	714	(8,801)	(8,801)	50
CITY OF ABBEVILLE	18,438	256	256	(3,158)	(3,158)	18
CITY OF ALEXANDRIA	108,916	1,513	1,513	(18,652)	(18,652)	105
CITY OF BAKER SCHOOL BOARD	55,224	767	767	(9,457)	(9,457)	53
CITY OF BASTROP	49,319	685	685	(8,446)	(8,446)	48
CITY OF BATON ROUGE	859,878	11,944	11,944	(147,258)	(147,258)	829
CITY OF BOGALUSA	55,675	773	773	(9,535)	(9,535)	54
CITY OF BOSSIER	65,548	911	911	(11,225)	(11,225)	63
CITY OF BREAUX BRIDGE	12,938	180	180	(2,216)	(2,216)	12
CITY OF CROWLEY	57,614	800	800	(9,867)	(9,867)	56
CITY OF DENHAM SPRINGS	50,581	703	703	(8,662)	(8,662)	49
CITY OF DONALDSONVILLE	13,389	186	186	(2,293)	(2,293)	13
CITY OF EUNICE	41,835	581	581	(7,165)	(7,165)	40
CITY OF FRANKLIN	36,290	504	504	(6,215)	(6,215)	35
CITY OF GONZALES	13,389	186	186	(2,293)	(2,293)	13
CITY OF JEANERETTE	37,372	519	519	(6,400)	(6,400)	36
CITY OF JENNINGS	17,266	240	240	(2,957)	(2,957)	17
CITY OF KAPLAN	41,700	579	579	(7,141)	(7,141)	40
CITY OF LAKE CHARLES	64,737	899	899	(11,086)	(11,086)	62
CITY OF MANDEVILLE	-	-	-	-	-	-
CITY OF MARKSVILLE	24,254	337	337	(4,154)	(4,154)	23
CITY OF MINDEN	11,315	157	157	(1,938)	(1,938)	11
CITY OF MONROE	549,089	7,627	7,627	(94,034)	(94,034)	530
CITY OF MORGAN CITY	70,597	981	981	(12,090)	(12,090)	68
CITY OF NEW IBERIA	75,781	1,053	1,053	(12,978)	(12,978)	73
CITY OF OAKDALE	34,081	473	473	(5,837)	(5,837)	33

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2025

Employer Name	Net Pension Liability	Deferred Outflows of Resources		Deferred Inflows of Resources		Pension Expense
		Difference Between Expected and Actual Experience	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
CITY OF OPELOUSAS	\$ 66,314	\$ 921	\$ 921	\$ (11,357)	\$ (11,357)	\$ 64
CITY OF PINEVILLE	36,426	506	506	(6,238)	(6,238)	35
CITY OF PORT ALLEN	55,901	777	777	(9,573)	(9,573)	54
CITY OF RAYNE	42,376	589	589	(7,257)	(7,257)	41
CITY OF RUSTON	59,733	830	830	(10,229)	(10,229)	58
CITY OF SHREVEPORT	781,257	10,852	10,852	(133,794)	(133,794)	754
CITY OF SLIDELL	90,117	1,252	1,252	(15,433)	(15,433)	87
CITY OF SULPHUR	42,196	586	586	(7,226)	(7,226)	41
CITY OF THIBODAUX	-	-	-	-	-	-
CITY OF WEST MONROE	100,847	1,401	1,401	(17,270)	(17,270)	97
CITY OF WINNFIELD	4,508	63	63	(772)	(772)	4
CITY OF ZACHARY	15,463	215	215	(2,648)	(2,648)	15
CLAIBORNE PARISH SCHOOL BOARD	45,622	634	634	(7,813)	(7,813)	44
COASTAL PROTECTION & RESTORATION AUTH	25,114,543	348,857	348,857	(4,300,986)	(4,300,986)	24,227
COMMISSION OF LAW ENFORCEMENT LCLE	4,624,743	64,241	64,241	(792,009)	(792,009)	4,461
COURT OF APPEAL FIRST CIRCUIT	8,497,982	118,042	118,042	(1,455,320)	(1,455,320)	8,198
COURT OF APPEALS FOURTH CIRCUIT	6,806,942	94,553	94,553	(1,165,722)	(1,165,722)	6,566
COURT OF APPEALS SECOND CIRCUIT	4,399,607	61,113	61,113	(753,454)	(753,454)	4,244
CRIMINAL DISTRICT COURT	8,577,821	119,152	119,152	(1,468,993)	(1,468,993)	8,275
CRT - OFFICE OF CULTURAL DEVELOPMENT	4,408,128	61,232	61,232	(754,913)	(754,913)	4,252
CRT - OFFICE OF STATE LIBRARY	4,896,853	68,020	68,020	(838,610)	(838,610)	4,724
CRT - OFFICE OF STATE MUSEUM	6,262,046	86,984	86,984	(1,072,405)	(1,072,405)	6,041
CRT - OFFICE OF STATE PARKS	23,190,614	322,133	322,133	(3,971,504)	(3,971,504)	22,371
CRT - OFFICE OF THE SECRETARY	7,570,707	105,162	105,162	(1,296,520)	(1,296,520)	7,303
CRT - OFFICE OF TOURISM	6,030,689	83,770	83,770	(1,032,785)	(1,032,785)	5,817
CUSTODIAN OF NOTARIAL ARCHIVES	289,466	4,021	4,021	(49,572)	(49,572)	279
DELGADO COLLEGE	9,914,658	137,721	137,721	(1,697,933)	(1,697,933)	9,564
DENR - OFFICE OF CONSERVATION	-	-	-	-	-	-

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2025

Employer Name	Net Pension Liability	Deferred Outflows of Resources		Deferred Inflows of Resources		Pension Expense
		Difference Between Expected and Actual Experience	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		Proportionate Share of Plan Pension Expense
				Total Deferred Inflows of Resources		
DENR - OFFICE OF THE SECRETARY	\$ 43,575,060	\$ 605,286	\$ 605,286	\$ (7,462,438)	\$ (7,462,438)	\$ 42,035
DEPT OF CHILDREN AND FAMILY SERVICES	357,258,635	4,962,554	4,962,554	(61,182,256)	(61,182,256)	344,629
DEPARTMENT OF INSURANCE	28,672,846	398,284	398,284	(4,910,362)	(4,910,362)	27,659
DEPT ENVIRONMENTAL QUALITY	81,509,924	1,132,226	1,132,226	(13,958,966)	(13,958,966)	78,628
DEPT OF AGRICULTURE AND FORESTRY	61,670,103	856,638	856,638	(10,561,301)	(10,561,301)	59,490
DEPT OF FINANCE CITY OF NEW ORLEANS	1,549,440	21,523	21,523	(265,349)	(265,349)	1,495
DEPT OF REVENUE & TAXATION	74,938,080	1,040,939	1,040,939	(12,833,506)	(12,833,506)	72,289
DESOTO PARISH SCHOOL BOARD	249,299	3,463	3,463	(42,694)	(42,694)	240
DOA - DIVISION OF ADMINISTRATION	68,081,458	945,696	945,696	(11,659,277)	(11,659,277)	65,675
DOA - EXECUTIVE OFFICE	11,476,946	159,422	159,422	(1,965,482)	(1,965,482)	11,071
DOA - FEDERAL PROPERTY ASSISTANCE	527,495	7,327	7,327	(90,336)	(90,336)	509
DOA - LA PROPERTY ASSISTANCE AGENCY	2,684,449	37,289	37,289	(459,725)	(459,725)	2,590
DOA - LOUISIANA TAX COMMISSION	4,347,854	60,395	60,395	(744,591)	(744,591)	4,194
DOA - MENTAL HEALTH ADVOCACY SERVICE	6,435,834	89,398	89,398	(1,102,167)	(1,102,167)	6,208
DOA - OFFICE OF AIRCRAFT SERVICES	388,825	5,401	5,401	(66,588)	(66,588)	375
DOA - OFFICE OF GROUP BENEFITS	6,091,324	84,612	84,612	(1,043,168)	(1,043,168)	5,876
DOA - OFFICE OF RISK MANAGEMENT	4,626,591	64,266	64,266	(792,326)	(792,326)	4,463
DOA - OFFICE OF ST PROCUREMENT	10,608,187	147,355	147,355	(1,816,703)	(1,816,703)	10,233
DOA - OFFICE OF TECHNOLOGY SERVICES	104,880,051	1,456,852	1,456,852	(17,961,212)	(17,961,212)	101,172
DOA - OFFICE OF THE INSPECTOR GENERAL	2,333,086	32,408	32,408	(399,552)	(399,552)	2,251
DOC - ADMINISTRATION	36,055,475	500,834	500,834	(6,174,673)	(6,174,673)	34,781
DOC - ADULT PROBATION AND PAROLE	97,106,027	1,348,866	1,348,866	(16,629,873)	(16,629,873)	93,673
DOC - ALLEN CORRECTIONAL CENTER	24,462,534	339,800	339,800	(4,189,326)	(4,189,326)	23,598
DOC - DAVID WADE CORRECTIONAL CENTER	33,185,742	460,971	460,971	(5,683,218)	(5,683,218)	32,013
DOC - DIXON CORRECTIONAL INSTITUTE	49,040,747	681,208	681,208	(8,398,463)	(8,398,463)	47,307
DOC - ELAYN HUNT CORRECTIONAL CENTER	63,103,730	876,552	876,552	(10,806,817)	(10,806,817)	60,873
DOC - LA CORRECTIONAL INST FOR WOMEN	27,743,723	385,378	385,378	(4,751,246)	(4,751,246)	26,763
DOC - LOUISIANA STATE PENITENTIARY	126,326,204	1,754,753	1,754,753	(21,633,969)	(21,633,969)	121,860
DOC - PRISON ENTERPRISES	7,813,019	108,528	108,528	(1,338,017)	(1,338,017)	7,537

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2025

Employer Name	Net Pension Liability	Deferred Outflows of Resources		Deferred Inflows of Resources		Pension Expense
		Difference Between Expected and Actual Experience	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		Proportionate Share of Plan Pension Expense
				Total Deferred Inflows of Resources		
DOC - RAYBURN CORRECTIONAL INST	\$ 31,666,236	\$ 439,865	\$ 439,865	\$ (5,422,995)	\$ (5,422,995)	\$ 30,547
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	36,591,084	508,274	508,274	(6,266,399)	(6,266,399)	35,297
DOE - STATE ACTIVITIES	36,626,473	508,765	508,765	(6,272,459)	(6,272,459)	35,332
DOTD - ADMINISTRATION	24,229,961	336,570	336,570	(4,149,497)	(4,149,497)	23,373
DOTD - ENGINEERING AND OPERATIONS	402,696,545	5,593,718	5,593,718	(68,963,718)	(68,963,718)	388,461
DPS - LA HIGHWAY SAFETY COMMISSION	1,556,608	21,622	21,622	(266,577)	(266,577)	1,502
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	1,065,494	14,800	14,800	(182,471)	(182,471)	1,028
DPS - LOUISIANA GAMING CONTROL BOARD	714,852	9,930	9,930	(122,422)	(122,422)	690
DPS - OFFICE OF MGT AND FINANCE	13,772,074	191,303	191,303	(2,358,534)	(2,358,534)	13,285
DPS - OFFICE OF MOTOR VEHICLES	38,704,715	537,634	537,634	(6,628,368)	(6,628,368)	37,336
DPS - OFFICE OF STATE FIRE MARSHALL	23,564,021	327,320	327,320	(4,035,452)	(4,035,452)	22,731
DPS - OFFICE OF STATE POLICE	73,826,649	1,025,500	1,025,500	(12,643,168)	(12,643,168)	71,217
DSCS - BOARD OF TAX APPEALS	962,438	13,369	13,369	(164,822)	(164,822)	928
DSCS - DIV OF ADMINISTRATIVE LAW	8,399,795	116,679	116,679	(1,438,505)	(1,438,505)	8,103
DSCS - ETHICS ADMINISTRATION	4,391,763	61,004	61,004	(752,111)	(752,111)	4,237
DSCS - STATE CIVIL SERVICE	14,325,806	198,995	198,995	(2,453,363)	(2,453,363)	13,819
DVA - DEPARTMENT OF VETERANS AFFAIRS	11,333,002	157,423	157,423	(1,940,831)	(1,940,831)	10,932
DVA - LOUISIANA VETERANS HOME	7,884,743	109,524	109,524	(1,350,300)	(1,350,300)	7,606
DVA - NORTHEAST LA VETERANS HOME	9,686,277	134,549	134,549	(1,658,821)	(1,658,821)	9,344
DVA - NORTHWEST LA VETERANS HOME	10,378,093	144,158	144,158	(1,777,298)	(1,777,298)	10,011
DVA - SOUTHEAST LA VETERANS HOME	9,799,611	136,123	136,123	(1,678,230)	(1,678,230)	9,453
DVA - SOUTHWEST LA VETERANS HOME	10,272,197	142,687	142,687	(1,759,163)	(1,759,163)	9,909
EAST BATON ROUGE PARISH SCHOOL BOARD	1,070,723	14,873	14,873	(183,366)	(183,366)	1,033
EAST JEFFERSON POLICE DEPT	2,927,572	40,666	40,666	(501,361)	(501,361)	2,824
EUNICE CITY COURT	123,207	1,711	1,711	(21,100)	(21,100)	119
FIFTH LA LEVEE BOARD	1,082,264	15,033	15,033	(185,343)	(185,343)	1,044
FLORIDA PARISHES JUV DETENTION CENTER	9,862,815	137,001	137,001	(1,689,054)	(1,689,054)	9,514
GREATER BATON ROUGE PORT COM	3,921,882	54,477	54,477	(671,641)	(671,641)	3,783
GREATER KROTZ SPRINGS PORT COMM	223,512	3,105	3,105	(38,278)	(38,278)	216

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# Louisiana State Employees' Retirement System

## Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2025

Employer Name	Net Pension Liability	Deferred Outflows of Resources		Deferred Inflows of Resources		Pension Expense
		Difference Between Expected and Actual Experience	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		
				Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	
GREATER LAFOURCHE PORT COMMISSION	\$ 6,334,266	\$ 87,987	\$ 87,987	\$ (1,084,773)	\$ (1,084,773)	\$ 6,110
IBERIA PARISH GOVERNMENT	35,614	495	495	(6,099)	(6,099)	34
IBERIA PARISH SCHOOL BOARD	146,965	2,041	2,041	(25,168)	(25,168)	142
IBERVILLE PARISH SCHOOL BOARD	236,135	3,280	3,280	(40,439)	(40,439)	228
INSPIRENOLA SCHOOLS	-	-	-	-	-	-
JEANERETTE CITY COURT	7,123	99	99	(1,220)	(1,220)	7
JEFFERSON DAVIS PARISH	8,160	113	113	(1,397)	(1,397)	8
JEFFERSON DAVIS PARISH SCHOOL BOARD	-	-	-	-	-	-
JEFFERSON PARISH	1,146,730	15,929	15,929	(196,383)	(196,383)	1,106
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	2,028,698	28,180	28,180	(347,424)	(347,424)	1,957
JIMMY D. LONG SR. LA SCH FOR MATH SCI & ARTS	1,229,093	17,073	17,073	(210,488)	(210,488)	1,186
JUDICIAL EXP REG PARISH OF ORLEANS	6,793,869	94,371	94,371	(1,163,483)	(1,163,483)	6,554
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	1,080,235	15,005	15,005	(184,995)	(184,995)	1,042
LA BD OF DRUG & DEVICE DISTR	442,291	6,144	6,144	(75,745)	(75,745)	427
LA BEHAVIOR ANALYST BOARD	291,224	4,045	4,045	(49,874)	(49,874)	281
LA BOARD OF PHARMACY	3,585,036	49,798	49,798	(613,955)	(613,955)	3,458
LA BOARD REGISTRATION PROF ENGINEERS	1,489,753	20,694	20,694	(255,127)	(255,127)	1,437
LA CEMETERY BOARD	82,949	1,152	1,152	(14,205)	(14,205)	80
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	2,338,180	32,479	32,479	(400,425)	(400,425)	2,256
LA ED TELEVISION AUTHORITY	6,910,719	95,994	95,994	(1,183,494)	(1,183,494)	6,666
LA HOUSE OF REPRESENTATIVES	20,887,146	290,136	290,136	(3,577,024)	(3,577,024)	20,149
LA HOUSING CORPORATION	15,132,895	210,206	210,206	(2,591,581)	(2,591,581)	14,598
LA LICENSED PROFESSIONAL COUNSELORS	372,325	5,172	5,172	(63,763)	(63,763)	359
LA MILITARY DEPT	68,923,484	957,392	957,392	(11,803,478)	(11,803,478)	66,487
LA PATIENT'S COMP FUND OVERSIGHT BOARD	6,138,253	85,264	85,264	(1,051,205)	(1,051,205)	5,921
LA RACING COMMISSION	6,357,483	88,310	88,310	(1,088,749)	(1,088,749)	6,133
LA REAL ESTATE COMM	3,004,435	41,734	41,734	(514,524)	(514,524)	2,898
LA SALES & USE TAX COMM FOR REMOTE SELLERS	1,081,543	15,023	15,023	(185,219)	(185,219)	1,043

(Continued)



# Louisiana State Employees' Retirement System

## Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2025

Employer Name	Net Pension Liability	Deferred Outflows of Resources		Deferred Inflows of Resources		Pension Expense
		Difference Between Expected and Actual Experience	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		
				Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	
LA SENATE	\$ 18,136,473	\$ 251,927	\$ 251,927	\$ (3,105,958)	\$ (3,105,958)	\$ 17,495
LA ST BD BARBER EXAMINERS	336,215	4,670	4,670	(57,579)	(57,579)	324
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	452,525	6,286	6,286	(77,497)	(77,497)	437
LA ST BD OF EXAMINERS OF DIET & NUTRITION	101,748	1,413	1,413	(17,425)	(17,425)	98
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	299,384	4,159	4,159	(51,271)	(51,271)	289
LA ST BOARD OF ARCHITECTURAL EXAMINERS	472,045	6,557	6,557	(80,840)	(80,840)	455
LA ST BOARD OF CHIROPRACTIC EXAMINERS	268,413	3,728	3,728	(45,967)	(45,967)	259
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	1,189,016	16,516	16,516	(203,625)	(203,625)	1,147
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	155,665	2,162	2,162	(26,658)	(26,658)	150
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	396,940	5,514	5,514	(67,978)	(67,978)	383
LA STATE BD OF COSMETOLOGY	1,652,135	22,949	22,949	(282,936)	(282,936)	1,594
LA STATE BD OF EMBALMERS & FUNERAL DIRS	332,564	4,620	4,620	(56,953)	(56,953)	321
LA STATE BD PRIVATE SECURITY EXAM	668,599	9,287	9,287	(114,501)	(114,501)	645
LA STATE BOARD OF DENTISTRY	1,075,502	14,939	14,939	(184,185)	(184,185)	1,037
LA STATE BOARD OF HOME INSPECTORS	159,542	2,216	2,216	(27,322)	(27,322)	154
LA STATE BOARD OF NURSING	7,330,470	101,825	101,825	(1,255,378)	(1,255,378)	7,071
LA STATE LAW INSTITUTE	925,562	12,857	12,857	(158,507)	(158,507)	893
LA STATE LICENSING BOARD FOR CONTRACTORS	5,933,675	82,423	82,423	(1,016,170)	(1,016,170)	5,724
LA STATE UNIVERSITY MEDICAL CENTER	32,792,905	455,515	455,515	(5,615,942)	(5,615,942)	31,634
LA USED MOTOR VEHICLE & PARTS	1,295,317	17,993	17,993	(221,829)	(221,829)	1,250
LA VETERINARY BOARD	247,811	3,442	3,442	(42,439)	(42,439)	239
LAFAYETTE CONSOL GOVT ADM OPERAT	456,176	6,337	6,337	(78,122)	(78,122)	440
LAFAYETTE PARISH SCHOOL BOARD	509,147	7,072	7,072	(87,194)	(87,194)	491
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	170,181	2,364	2,364	(29,144)	(29,144)	164
LAFOURCHE PARISH SCHOOL BOARD	168,243	2,337	2,337	(28,812)	(28,812)	162
LAKE PROVIDENCE PORT COMMISSION	219,590	3,050	3,050	(37,606)	(37,606)	212
LALLIE KEMP CHARITY HOSPITAL	23,002,310	319,517	319,517	(3,939,256)	(3,939,256)	22,189
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	12,885,913	178,994	178,994	(2,206,775)	(2,206,775)	12,430

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# Louisiana State Employees' Retirement System

## Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2025

Employer Name	Net Pension Liability	Deferred Outflows of Resources		Deferred Inflows of Resources		Pension Expense
		Difference Between Expected and Actual Experience	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		
				Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	\$ 23,835,545	\$ 331,091	\$ 331,091	\$ (4,081,952)	\$ (4,081,952)	\$ 22,993
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	9,090,394	126,271	126,271	(1,556,774)	(1,556,774)	8,769
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	799,154	11,101	11,101	(136,859)	(136,859)	771
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	21,336,966	296,384	296,384	(3,654,058)	(3,654,058)	20,583
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTH	9,451,314	131,285	131,285	(1,618,583)	(1,618,583)	9,117
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	15,899,139	220,849	220,849	(2,722,804)	(2,722,804)	15,337
LDH-LA EMERGENCY RESPONSE NETWORK	1,776,920	24,683	24,683	(304,306)	(304,306)	1,714
LDH-MEDICAL VENDOR ADMINISTRATION	104,003,267	1,444,673	1,444,673	(17,811,059)	(17,811,059)	100,326
LDH-NORTHEAST DELTA HUMAN SERVICES AUTH	9,862,048	136,990	136,990	(1,688,923)	(1,688,923)	9,513
LDH-NORTHWEST LA HUMAN SERVICES DISTRICT	9,334,148	129,657	129,657	(1,598,518)	(1,598,518)	9,004
LDH-OFF OF THE SECRETARY MGT AND FINANCE	60,515,033	840,593	840,593	(10,363,490)	(10,363,490)	58,376
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	126,488,135	1,757,002	1,757,002	(21,661,700)	(21,661,700)	122,016
LDH-OFFICE OF AGING AND ADULT SERVICES	44,839,903	622,855	622,855	(7,679,049)	(7,679,049)	43,255
LDH-OFFICE OF BEHAVIORAL HEALTH	141,791,662	1,969,578	1,969,578	(24,282,503)	(24,282,503)	136,779
LDH-OFFICE OF PUBLIC HEALTH	154,875,392	2,151,320	2,151,320	(26,523,154)	(26,523,154)	149,400
LDH-OFFICE OF THE SURGEON GENERAL	554,363	7,700	7,700	(94,937)	(94,937)	535
LDH-OFFICE ON WOMEN'S HLTH AND COMM HLTH	1,097,637	15,247	15,247	(187,976)	(187,976)	1,059
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTH	16,975,948	235,807	235,807	(2,907,213)	(2,907,213)	16,376
LED - LA OFFICE OF ECONOMIC DEVELOPMENT	22,314,642	309,965	309,965	(3,821,490)	(3,821,490)	21,526
LED - OFFICE OF BUSINESS DEV	-	-	-	-	-	-
LED - OFFICE OF THE SECRETARY	-	-	-	-	-	-
LEESVILLE CITY COURT	30,520	424	424	(5,227)	(5,227)	29
LEGISLATIVE BUDGETARY CONTROL COUN	3,438,116	47,758	47,758	(588,794)	(588,794)	3,317
LEGISLATIVE FISCAL OFFICE	3,546,130	49,258	49,258	(607,292)	(607,292)	3,421
LINCOLN PARISH SCHOOL BOARD	-	-	-	-	-	-
LIVINGSTON PARISH COUNCIL	16,319	227	227	(2,795)	(2,795)	16
LIVINGSTON PARISH SCHOOL BOARD	904,644	12,566	12,566	(154,925)	(154,925)	873
LOUISIANA BOARD OF CPAS	919,972	12,779	12,779	(157,550)	(157,550)	887

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# Louisiana State Employees' Retirement System

## Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2025

Employer Name	Net Pension Liability	Deferred Outflows of Resources		Deferred Inflows of Resources		Pension Expense
		Difference Between Expected and Actual Experience	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		Proportionate Share of Plan Pension Expense
LOUISIANA BOARD OF MASSAGE THERAPY	\$ 252,319	\$ 3,505	\$ 3,505	\$ (43,211)	\$ (43,211)	\$ 243
LOUISIANA DELTA COMMUNITY COLLEGE	1,180,947	16,404	16,404	(202,243)	(202,243)	1,139
LOUISIANA DEPARTMENT OF JUSTICE	74,622,872	1,036,560	1,036,560	(12,779,525)	(12,779,525)	71,985
LOUISIANA LEGISLATIVE AUDITOR	38,279,509	531,727	531,727	(6,555,550)	(6,555,550)	36,926
LOUISIANA LOTTERY CORPORATION	185,915	2,582	2,582	(31,839)	(31,839)	179
LOUISIANA MOTOR VEHICLE COMMISSION	2,636,482	36,622	36,622	(451,510)	(451,510)	2,543
LOUISIANA PHYSICAL THERAPY BOARD	493,233	6,851	6,851	(84,469)	(84,469)	476
LOUISIANA STATE UNIVERSITY	128,188,282	1,780,618	1,780,618	(21,952,859)	(21,952,859)	123,656
LSU MEDICAL CENTER HEALTH CARE SRV DIV	2,774,431	38,539	38,539	(475,135)	(475,135)	2,676
LSU MEDICAL CENTER IN SHREVEPORT	17,656,043	245,254	245,254	(3,023,682)	(3,023,682)	17,032
LT GOVERNORS OFFICE	2,558,717	35,542	35,542	(438,193)	(438,193)	2,468
MADISON PARISH PORT HARBOR & TERMINAL	159,542	2,216	2,216	(27,322)	(27,322)	154
MARKSVILLE CITY COURT	99,584	1,383	1,383	(17,054)	(17,054)	96
METROPOLITAN HUMAN SERVICES DISTRICT	15,498,999	215,291	215,291	(2,654,278)	(2,654,278)	14,951
MINDEN CITY COURT	202,640	2,815	2,815	(34,703)	(34,703)	195
MONROE CITY SCHOOL BOARD	140,563	1,953	1,953	(24,072)	(24,072)	136
MUNICIPAL FIRE & POLICE CIVIL SERVICE	2,320,193	32,229	32,229	(397,344)	(397,344)	2,238
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	477,996	6,640	6,640	(81,859)	(81,859)	461
NATCHITOCHES CANE RIVER LEVEE DISTRICT	261,922	3,638	3,638	(44,855)	(44,855)	253
NATCHITOCHES CITY COURT	93,589	1,300	1,300	(16,027)	(16,027)	90
NATCHITOCHES PARISH SCHOOL BOARD	155,620	2,162	2,162	(26,651)	(26,651)	150
NEW IBERIA CITY COURT	156,477	2,174	2,174	(26,797)	(26,797)	151
NEW ORLEANS CENTER FOR CREATIVE ARTS	582,314	8,089	8,089	(99,724)	(99,724)	562
NORTH LAFOURCHE LEVEE DISTRICT	996,880	13,847	13,847	(170,721)	(170,721)	962
NORTHSHORE CHARTER SCHOOL	95,707	1,329	1,329	(16,390)	(16,390)	92
NORTHSHORE TECH COMMUNITY COLLEGE	2,544,742	35,348	35,348	(435,799)	(435,799)	2,455
NORTHWEST LA TECHNICAL COMM COLLEGE	922,226	12,810	12,810	(157,936)	(157,936)	890
NUNEZ COMMUNITY COLLEGE	571,990	7,945	7,945	(97,956)	(97,956)	552

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2025

Employer Name	Net Pension Liability	Deferred Outflows of Resources		Deferred Inflows of Resources		Pension Expense
		Difference Between Expected and Actual Experience	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		Proportionate Share of Plan Pension Expense
				Total Deferred Inflows of Resources		
OFFICE OF ELDERLY AFFAIRS	\$ 9,109,418	\$ 126,536	\$ 126,536	\$ (1,560,032)	\$ (1,560,032)	\$ 8,787
OFFICE OF FINANCIAL INSTITUTIONS	11,192,214	155,467	155,467	(1,916,720)	(1,916,720)	10,797
OFFICE OF HOME LAND SEC & EMERG. PREP.	39,416,862	547,526	547,526	(6,750,327)	(6,750,327)	38,023
OFFICE OF JUVENILE JUSTICE	88,218,679	1,225,415	1,225,415	(15,107,872)	(15,107,872)	85,100
OFFICE OF THE STATE PUBLIC DEFENDER	2,257,350	31,356	31,356	(386,582)	(386,582)	2,178
OPELOUSAS CITY COURT	110,629	1,537	1,537	(18,946)	(18,946)	107
ORLEANS PARISH SCHOOL BOARD	709,938	9,862	9,862	(121,580)	(121,580)	685
OUACHITA PARISH POLICE JURY	75,601	1,050	1,050	(12,947)	(12,947)	73
OUACHITA PARISH SCHOOL BOARD	292,126	4,058	4,058	(50,028)	(50,028)	282
PARISH OF ORLEANS JUDICIAL EXP JUDGES	919,476	12,772	12,772	(157,465)	(157,465)	887
PARISH OF TANGIPAHOA	26,553	369	369	(4,547)	(4,547)	26
PARISH OF TERREBONNE	78,531	1,091	1,091	(13,449)	(13,449)	76
PINEVILLE CITY COURT	207,238	2,879	2,879	(35,491)	(35,491)	200
POINT COUPEE PARISH SCHOOL BOARD	104,273	1,448	1,448	(17,857)	(17,857)	101
PONTCHARTRAIN LEVEE DISTRICT	3,933,378	54,637	54,637	(673,610)	(673,610)	3,794
PORT OF LAKE CHARLES	11,978,520	166,389	166,389	(2,051,379)	(2,051,379)	11,555
PUBLIC SERVICE COMMISSION	7,763,520	107,840	107,840	(1,329,540)	(1,329,540)	7,489
RAPIDES PARISH HOUSING AUTHORITY	1,334,493	18,537	18,537	(228,538)	(228,538)	1,287
RAPIDES PARISH POLICE JURY	117,977	1,639	1,639	(20,204)	(20,204)	114
RAPIDES PARISH SCHOOL BOARD	2,425,322	33,689	33,689	(415,348)	(415,348)	2,340
RAYNE CITY COURT	22,631	314	314	(3,876)	(3,876)	22
RECOVERY SCHOOL DISTRICT	755,470	10,494	10,494	(129,378)	(129,378)	729
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	1,652,405	22,953	22,953	(282,982)	(282,982)	1,594
REGIONAL PLANNING COMMISSION	3,293,360	45,747	45,747	(564,004)	(564,004)	3,177
RIVER PARISHES COMMUNITY COLLEGE	1,307,625	18,164	18,164	(223,937)	(223,937)	1,261
RUSTON CITY COURT	169,776	2,358	2,358	(29,075)	(29,075)	164
SABINE RIVER AUTHORITY	3,862,600	53,654	53,654	(661,489)	(661,489)	3,726
SCHOOL EMPLOYEES RETIREMENT SYSTEM	373,227	5,184	5,184	(63,917)	(63,917)	360

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2025

Employer Name	Net Pension Liability	Deferred Outflows of Resources		Deferred Inflows of Resources		Pension Expense
		Difference Between Expected and Actual Experience	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		Proportionate Share of Plan Pension Expense
				Total Deferred Inflows of Resources		
SECRETARY OF STATE'S OFFICE	\$ 38,985,210	\$ 541,530	\$ 541,530	\$ (6,676,404)	\$ (6,676,404)	\$ 37,607
SOUTH LAFOURCHE LEVEE DISTRICT	1,856,082	25,782	25,782	(317,863)	(317,863)	1,790
SOUTH LOUISIANA COMMUNITY COLLEGE	4,677,848	64,978	64,978	(801,104)	(801,104)	4,512
SOUTH TANGIPAHOA PARISH PORT COMM	232,303	3,227	3,227	(39,783)	(39,783)	224
SOUTHEAST LA FLOOD PROTECTION AUTH EAST	29,230,996	406,037	406,037	(5,005,948)	(5,005,948)	28,198
SOUTHERN UNIVERSITY	31,860,130	442,558	442,558	(5,456,200)	(5,456,200)	30,734
SOWELA TECHNICAL COMMUNITY COLLEGE	1,709,478	23,746	23,746	(292,756)	(292,756)	1,649
SPRINGHILL CITY COURT	33,090	460	460	(5,667)	(5,667)	32
SSC - ECOLE POINTE-AU-CHIEN	235,053	3,265	3,265	(40,254)	(40,254)	227
SSC - SPECIAL SCHOOL DISTRICT	8,816,886	122,472	122,472	(1,509,934)	(1,509,934)	8,505
ST BERNARD PORT HARBOR & TERM DIST	2,700,723	37,515	37,515	(462,512)	(462,512)	2,605
ST CHARLES PARISH PUBLIC SCHOOLS	117,752	1,636	1,636	(20,166)	(20,166)	114
ST JAMES PARISH SCHOOL BOARD	283,065	3,932	3,932	(48,476)	(48,476)	273
ST LANDRY PARISH GOVERNMENT	44,721	621	621	(7,659)	(7,659)	43
ST LANDRY PARISH SCHOOL BOARD	342,121	4,752	4,752	(58,590)	(58,590)	330
ST MARTIN PARISH POLICE JURY	12,938	180	180	(2,216)	(2,216)	12
ST MARTIN PARISH SCHOOL BOARD	296,228	4,115	4,115	(50,731)	(50,731)	286
ST TAMMANY PARISH GOVERNMENT	6,762	94	94	(1,158)	(1,158)	7
ST TAMMANY PARISH SCHOOL BOARD	971,364	13,493	13,493	(166,351)	(166,351)	937
ST. HELENA PARISH SCHOOL BOARD	76,232	1,059	1,059	(13,055)	(13,055)	74
ST. MARY PARISH SCHOOL BOARD	310,294	4,310	4,310	(53,139)	(53,139)	299
STATE PLUMBING BOARD	517,802	7,193	7,193	(88,676)	(88,676)	500
STATE POLICE COMMISSION	683,656	9,496	9,496	(117,079)	(117,079)	659
STATE POLICE RETIREMENT SYSTEM	940,754	13,068	13,068	(161,109)	(161,109)	908
SUPREME COURT OF LA	144,712,291	2,010,148	2,010,148	(24,782,675)	(24,782,675)	139,596
TANGIPAHOA PARISH SCHOOL SYSTEM	1,355,591	18,830	18,830	(232,151)	(232,151)	1,308
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	9,748,354	135,411	135,411	(1,669,452)	(1,669,452)	9,404
TENSAS BASIN LEVEE DISTRICT	2,444,482	33,955	33,955	(418,629)	(418,629)	2,358

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2025

Employer Name	Net Pension Liability	Deferred Outflows of Resources		Deferred Inflows of Resources		Pension Expense
		Difference Between Expected and Actual Experience	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		
				Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	
TERREBONNE LEVEE & CONSERVATION DISTRICT	\$ 2,052,636	\$ 28,512	\$ 28,512	\$ (351,524)	\$ (351,524)	\$ 1,980
TERREBONNE PARISH SCHOOL BOARD	390,087	5,419	5,419	(66,804)	(66,804)	376
THE CITY OF VILLE PLATTE	111,035	1,542	1,542	(19,015)	(19,015)	107
THE PORT OF SOUTH LOUISIANA	5,856,496	81,351	81,351	(1,002,953)	(1,002,953)	5,649
THRIVE ACADEMY	365,293	5,074	5,074	(62,558)	(62,558)	352
TOWN OF BUNKIE	22,541	313	313	(3,860)	(3,860)	22
TOWN OF SORRENTO	5,500	76	76	(942)	(942)	5
TOWN OF VIDALIA	193,083	2,682	2,682	(33,066)	(33,066)	186
TREASURY DEPARTMENT	8,094,731	112,441	112,441	(1,386,262)	(1,386,262)	7,809
UNIVERSITY OF LOUISIANA	136,484,661	1,895,860	1,895,860	(23,373,653)	(23,373,653)	131,660
VERMILION PARISH POLICE JURY	29,258	406	406	(5,011)	(5,011)	28
VERMILION PARISH SCHOOL BOARD	130,916	1,819	1,819	(22,420)	(22,420)	126
VERNON PARISH SCHOOL BOARD	219,816	3,053	3,053	(37,645)	(37,645)	212
WARE YOUTH CENTER	7,586,035	105,375	105,375	(1,299,145)	(1,299,145)	7,318
WASHINGTON PARISH POLICE JURY	55,315	768	768	(9,473)	(9,473)	53
WASHINGTON PARISH SCHOOL SYSTEM	79,117	1,099	1,099	(13,549)	(13,549)	76
WEBSTER PARISH POLICE JURY	20,332	282	282	(3,482)	(3,482)	20
WEBSTER PARISH SCHOOL BOARD	87,863	1,220	1,220	(15,047)	(15,047)	85
WEST BATON ROUGE PARISH COUNCIL	38,770	539	539	(6,640)	(6,640)	37
WEST FELICIANA PARISH SCHOOL BOARD	137,543	1,911	1,911	(23,555)	(23,555)	133
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	5,489,129	76,248	76,248	(940,040)	(940,040)	5,295
WINN PARISH POLICE JURY	4,508	63	63	(772)	(772)	4
WINN PARISH SCHOOL BOARD	220,717	3,066	3,066	(37,799)	(37,799)	213
WINNFIELD CITY COURT	8,160	113	113	(1,397)	(1,397)	8
WINNSBORO CITY COURT	44,901	624	624	(7,689)	(7,689)	43
WLF - OFFICE OF FISHERIES	23,199,585	322,257	322,257	(3,973,040)	(3,973,040)	22,379
WLF - OFFICE OF MGT AND FINANCE	6,074,914	84,384	84,384	(1,040,358)	(1,040,358)	5,860
WLF - OFFICE OF THE SECRETARY	46,418,014	644,776	644,776	(7,949,308)	(7,949,308)	44,777

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Pension Amounts by Employer

As of and for the Year Ended June 30, 2025

Employer Name	Net Pension Liability	Deferred Outflows of Resources		Deferred Inflows of Resources		Pension Expense
		Difference Between Expected and Actual Experience	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
WLF - OFFICE OF WILDLIFE	\$ 23,648,008	\$ 328,486	\$ 328,486	\$ (4,049,835)	\$ (4,049,835)	\$ 22,812
WORKFORCE SUPPORT AND TRAINING	77,355,558	1,074,519	1,074,519	(13,247,511)	(13,247,511)	74,621
ZACHARY CITY COURT	187,493	2,604	2,604	(32,109)	(32,109)	181
ZACHARY SCHOOL BOARD	293,704	4,080	4,080	(50,298)	(50,298)	283
<b>Total</b>	<b>\$ 4,508,117,698</b>	<b>\$ 62,620,678</b>	<b>\$ 62,620,678</b>	<b>\$ (772,036,798)</b>	<b>\$ (772,036,798)</b>	<b>\$ 4,348,744</b>

The accompanying notes are an integral part of this schedule.



# Notes to Schedules

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

## A. Summary of Significant Accounting Policies

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

### 1. Basis of Accounting

The System's employer pension schedules were prepared using the accrual basis of accounting. Members' earnable compensation, for which the employer allocations are based, is calculated using the methodology described at Note D. The member's earnable compensation is attributed to the employer for which the member is employed as of June 30, 2025.

### 2. System Employees

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

### 3. Plan Fiduciary Net Position

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

## B. Plan Description

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



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

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

## **1. Retirement Benefits**

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

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

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

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

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

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

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

## **2. Deferred Benefits**

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

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

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

### **3. Disability Benefits**

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

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

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

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

### **4. Survivor's Benefits**

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

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

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

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

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

## 5. Cost-of-Living Adjustments

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

## C. Contributions

### 1. Employer Contributions

The employer contribution rate is established annually under La. R.S. 11:101-11:104 by the Public Retirement Systems' Actuarial Committee (PRSAC), taking into consideration the recommendation of the System's Actuary. Each plan pays a separate actuarially-determined employer contribution rate. However, all assets of LASERS are used for the payment of benefits for all classes of members, regardless of their plan membership. Rates for the year ended June 30, 2025 are as follows:

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

## **2. Legislative Acts Contributions**

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

## **D. Schedule of Employer Allocations**

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

The allocation method used in determining each employer's proportion was based on the employer's projected contribution effort to the plan for 2026 as compared to the total of all employers' projected contribution effort to the plan for 2026.

The employers' projected contribution effort was calculated by multiplying the eligible base compensation of active members in the System on June 30, 2025, by 2026 employers' actuarially required contribution rates. Generally, eligible base compensation was based on the reported base salary from each employer's July contribution report multiplied by twelve. For active members who did not have a July 2025 contribution report or where the July base salary was greater than 115% of the prior fiscal year's annualized earnings, the annualized earnings for the prior fiscal year were used. Annualized earnings are derived using the total earnings for the prior fiscal year and dividing by the portion of the year for which the member was employed by the employer. The portion of the year employed is determined by dividing the actual days employed in the fiscal year by the days in the fiscal year. The projected employer rates for the year ended June 30, 2026 for the various plans follow:

<b>Plan</b>	<b>2026 Employer Rate</b>
Appellate Law Clerks	33.15
Appellate Law Clerks hired on or after 7/01/06	33.15
Alcohol Tobacco Control	35.14
Bridge Police	35.63
Bridge Police hired on or after 7/01/06	35.63
Corrections Primary	30.68
Corrections Secondary	37.36
Harbor Police	40.24
Hazardous Duty	39.68
Judges hired before 1/01/11	36.68
Judges hired after 12/31/10	35.24
Judges hired on or after 7/01/15	35.24
Legislators	36.05
Optional Retirement Plan (ORP) before 7/01/06*	29.73
Optional Retirement Plan (ORP) on or after 7/01/06*	29.73
Peace Officers	35.01
Regular Employees hired before 7/01/06	33.15
Regular Employees hired on or after 7/01/06	33.15
Regular Employees hired on or after 1/01/11	33.15
Regular Employees hired on or after 7/01/15	33.15
Special Legislative Employees	38.05
Wildlife Agents	46.09
<b>Aggregate Rate</b>	<b>33.92</b>

\*For ORP the projected employer contribution effort was calculated using the total contribution rate for Regular Employees less the Employer Normal Cost of 3.42% for 2026.

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

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

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

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



The components of the net pension liability of the System's employers as of June 30, 2025 are as follows:

	<b>2025</b>
Total Pension Liability	\$ 21,731,329,104
Plan Fiduciary Net Position	17,223,211,406
Employers' Net Pension Liability	\$ 4,508,117,698
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	79.3%

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2025 are as follows:

<b>Valuation Date</b>	June 30, 2025
<b>Actuarial Cost Method</b>	Entry Age Normal
<b>Actuarial Assumptions:</b>	
<b>Expected Remaining Service Lives</b>	2 years
<b>Investment Rate of Return</b>	7.25% per annum, net of investment expenses
<b>Inflation Rate</b>	2.40% per annum
<b>Mortality</b>	<p><b>Non-disabled members</b> – The PubG-2010 Healthy Retiree on a fully generational basis by Mortality Improvement Scale MP-2021.</p> <p><b>Disabled members</b> – Mortality rates based on the RP-2000 Disabled Retiree Mortality Table, with no projection for mortality improvement.</p>
<b>Termination, Disability, and Retirement</b>	Termination, disability, and retirement assumptions were projected based on a five-year (2019-2023) experience study of the System's members.
<b>Salary Increases</b>	Salary increases were projected based on a 2019-2023 experience study of the System's members. The salary increase ranges for specific types of members are:

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

### Cost-of-Living Adjustments

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

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.40% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term nominal rate of return is 8.30% for 2025. Best estimates of geometric real rates of return for each major asset class included in the System's target asset allocation as of June 30, 2025 are summarized in the following table:

#### Expected Long Term Real Rates of Return

Asset Class	2025
Cash	0.85%
Domestic Equity	4.42%
International Equity	5.22%
Domestic Fixed Income	2.53%
International Fixed Income	5.37%
Alternative Investments	7.43%
<b>Total Fund</b>	<b>5.75%</b>

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



# G. Sensitivity to Changes in Discount Rate

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

## Changes in Discount Rate

	1% Decrease 6.25%	Current Discount Rate 7.25%	1% Increase 8.25%
2025 Employer Net Pension Liability	\$ 6,862,371,620	\$ 4,508,117,698	\$ 2,940,557,110

# H. Change in Net Pension Liability

The changes in the net pension liability for the year ended June 30, 2025 were recognized as pension expense or benefit in the current reporting period except as follows:

## 1. Differences between Expected and Actual Experience

Differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The difference between expected and actual experience resulted in a deferred outflow of resources as of June 30, 2025, as follows:

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	June 30, 2025	
				Deferred Outflows	Deferred Inflows
2025	\$ 125,241,356	\$ -	\$ 62,620,678	\$ 62,620,678	\$ -
2024	-	24,051,707	(24,051,707)	-	-
			Totals	\$ 62,620,678	\$ -

## 2. Differences between Projected and Actual Investment Earnings

Differences between projected and actual investment earnings on pension plan investments were recognized in pension expense using the straight-line amortization method over a closed five-year period. The difference between projected and actual investment earnings resulted in a net deferred outflow of resources as of June 30, 2025 as follows:

				June 30, 2025		
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows	Net Deferred Inflows Balance
2025	\$ -	\$ 659,396,753	\$(131,879,351)	\$ -	\$ (527,517,402)	\$(527,517,402)
2024	-	648,593,382	(162,148,345)	-	(486,445,037)	(486,445,037)
2023	-	263,253,187	(87,751,062)	-	(175,502,125)	(175,502,125)
2022	834,855,531	-	417,427,765	417,427,766	-	417,427,766
2021	-	571,403,236	(571,403,236)	-	-	-
			Totals	\$ 417,427,766	\$(1,189,464,564)	\$(772,036,798)

### 3. Changes in Actuarial Assumptions

Changes in actuarial assumptions related to inflation and salary factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. Changes in actuarial assumptions resulted in no deferred inflows or outflows of resources as of June 30, 2025, as follows:

			June 30, 2025		
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2024	\$ 38,014,819	\$ -	\$ 38,014,819	\$ -	\$ -
			Totals	\$ -	\$ -

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

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

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

## **J. Estimates**

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

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

The Louisiana State Employees' Retirement System has issued stand-alone audit reports on their financial statements for the years ended June 30, 2025. Access to the reports can be found on the Louisiana Legislative Auditor's website, [www.la.la.gov](http://www.la.la.gov) and the System's website, [www.lasersonline.org](http://www.lasersonline.org).

**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2025**

<b>Employer Name</b>	<b>Proportionate Share of Employer Contributions</b>
15TH JUDICIAL DISTRICT COURT	\$ 62,389
17TH JUDICIAL DIST COURT	303,821
18TH JUDICIAL DISTRICT	76,974
19TH JUDICIAL DIST COURT	1,336,555
20TH JUDICIAL DISTRICT COURT	80,360
24TH JUDICIAL DIST CT JEFFERSON PARISH	314,650
2ND JUDICIAL DISTRICT COURT DIVISION A	37,206
2ND JUDICIAL DISTRICT COURT DIVISION B	32,445
2ND JUDICIAL DISTRICT COURT DIVISION C	42,982
3RD CIRCUIT COURT OF APPEAL	1,286,388
3RD JUDICIAL DISTRICT COURT	80,128
4TH DISTRICT COURT JUDGES OFFICE	199,267
5TH CIRCUIT COURT OF APPEAL	720,619
ACADIA PARISH POLICE JURY	14,138
ACADIA PARISH SCHOOL BOARD	-
ALGIERS CHARTER SCHOOLS ASSOCIATION	27,090
ALLEN PARISH POLICE JURY	4,315
ALLEN PARISH SCHOOL BOARD	34,129
AMITE RIVER BASIN WATER DIST	26,360
ASCENSION PARISH POLICE JURY	19,424
ASCENSION PARISH SCHOOL BOARD	141,924
ATCHAFALAYA LEVEE DISTRICT	891,885
AUDUBON SCHOOLS	14,895
AVOYELLES PARISH POLICE JURY	3,515
BATON ROUGE COMMUNITY COLLEGE	1,120,898
BD EX SPEECH PATHOLOGY & AUDIOLOGY	48,156
BD OF COMMISSIONERS PORT OF NEW ORLEANS	5,677,623
BD OF ELEM AND SECONDARY ED	89,797
BD OF EXAMINERS OF CERTIFIED SHORTHAND	22,140
BEEKMAN CHARTER SCHOOL	24,392
BIENVILLE PARISH SCHOOL DISTRICT	14,834
	(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2025**

<b>Employer Name</b>	<b>Proportionate Share of Employer Contributions</b>
BD OF EXAMINERS OF NURSING FACILITIES ADMIN	\$ 24,538
BOARD OF MEDICAL EXAMINERS	1,183,631
BOARD OF REGENTS	1,592,822
BOSSIER CITY COURT	30,150
BOSSIER PARISH COMMUNITY COLLEGE	522,289
BOSSIER PARISH SCHOOL BOARD	103,420
CADDO LEVEE DISTRICT	244,226
CADDO PARISH SCHOOL BOARD	129,513
CALCASIEU PARISH POLICE JURY	17,542
CALCASIEU PARISH SCHOOL BOARD	61,942
CAPITOL AREA GROUNDWATER COMMISSION	26,179
CENTRAL LA TECH COMMUNITY COLLEGE	138,297
CITY COURT OF ABBEVILLE	20,644
CITY COURT OF BASTROP	35,255
CITY COURT OF BOGALUSA	11,852
CITY COURT OF CROWLEY	15,256
CITY COURT OF DENHAM SPRINGS	35,341
CITY COURT OF FRANKLIN	11,843
CITY COURT OF HAMMOND	16,923
CITY COURT OF HOUMA	31,508
CITY COURT OF JENNINGS	17,344
CITY COURT OF LAKE CHARLES	68,293
CITY COURT OF MORGAN CITY	9,953
CITY COURT OF OAKDALE	4,804
CITY COURT OF PORT ALLEN CIVIL FEES	5,647
CITY COURT OF SLIDELL	25,526
CITY COURT OF SULPHUR	17,679
CITY COURT OF THIBODAUX	-
CITY COURT OF VILLE PLATTE CIVIL DIV	12,290
CITY COURT OF WEST MONROE	9,798
CITY OF ABBEVILLE	3,515

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2025**

<b>Employer Name</b>	<b>Proportionate Share of Employer Contributions</b>
CITY OF ALEXANDRIA	\$ 20,765
CITY OF BAKER SCHOOL BOARD	10,528
CITY OF BASTROP	9,403
CITY OF BATON ROUGE	163,935
CITY OF BOGALUSA	10,614
CITY OF BOSSIER	12,497
CITY OF BREAUX BRIDGE	2,467
CITY OF CROWLEY	10,984
CITY OF DENHAM SPRINGS	9,643
CITY OF DONALDSONVILLE	2,553
CITY OF EUNICE	7,976
CITY OF FRANKLIN	6,919
CITY OF GONZALES	2,553
CITY OF JEANERETTE	7,125
CITY OF JENNINGS	3,292
CITY OF KAPLAN	7,950
CITY OF LAKE CHARLES	12,342
CITY OF MANDEVILLE	-
CITY OF MARKSVILLE	4,624
CITY OF MINDEN	2,157
CITY OF MONROE	104,683
CITY OF MORGAN CITY	13,459
CITY OF NEW IBERIA	14,448
CITY OF OAKDALE	6,498
CITY OF OPELOUSAS	12,643
CITY OF PINEVILLE	6,944
CITY OF PORT ALLEN	10,657
CITY OF RAYNE	8,079
CITY OF RUSTON	11,388
CITY OF SHREVEPORT	148,945
CITY OF SLIDELL	17,181
	(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2025**

<b>Employer Name</b>	<b>Proportionate Share of Employer Contributions</b>
CITY OF SULPHUR	\$ 8,045
CITY OF THIBODAUX	-
CITY OF WEST MONROE	19,226
CITY OF WINNFIELD	859
CITY OF ZACHARY	2,948
CLAIBORNE PARISH SCHOOL BOARD	8,698
COASTAL PROTECTION & RESTORATION AUTH	4,788,050
COMMISSION OF LAW ENFORCEMENT LCLE	881,700
COURT OF APPEAL FIRST CIRCUIT	1,620,128
COURT OF APPEALS FOURTH CIRCUIT	1,297,733
COURT OF APPEALS SECOND CIRCUIT	838,779
CRIMINAL DISTRICT COURT	1,635,349
CRT - OFFICE OF CULTURAL DEVELOPMENT	840,403
CRT - OFFICE OF STATE LIBRARY	933,578
CRT - OFFICE OF STATE MUSEUM	1,193,850
CRT - OFFICE OF STATE PARKS	4,421,256
CRT - OFFICE OF THE SECRETARY	1,443,344
CRT - OFFICE OF TOURISM	1,149,742
CUSTODIAN OF NOTARIAL ARCHIVES	55,186
DELGADO COLLEGE	1,890,215
DENR - OFFICE OF CONSERVATION	-
DENR - OFFICE OF THE SECRETARY	8,307,520
DEPT OF CHILDREN AND FAMILY SERVICES	68,110,824
DEPARTMENT OF INSURANCE	5,466,435
DEPT ENVIRONMENTAL QUALITY	15,539,745
DEPT OF AGRICULTURE AND FORESTRY	11,757,313
DEPT OF FINANCE CITY OF NEW ORLEANS	295,398
DEPT OF REVENUE & TAXATION	14,286,833
DESOTO PARISH SCHOOL BOARD	47,528
DOA - DIVISION OF ADMINISTRATION	12,979,628
DOA - EXECUTIVE OFFICE	2,188,063
	(Continued)



**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2025**

<b>Employer Name</b>	<b>Proportionate Share of Employer Contributions</b>
DOA - FEDERAL PROPERTY ASSISTANCE	\$ 100,566
DOA - LA PROPERTY ASSISTANCE AGENCY	511,786
DOA - LOUISIANA TAX COMMISSION	828,912
DOA - MENTAL HEALTH ADVOCACY SERVICE	1,226,982
DOA - OFFICE OF AIRCRAFT SERVICES	74,129
DOA - OFFICE OF GROUP BENEFITS	1,161,302
DOA - OFFICE OF RISK MANAGEMENT	882,053
DOA - OFFICE OF ST PROCUREMENT	2,022,435
DOA - OFFICE OF TECHNOLOGY SERVICES	19,995,225
DOA - OFFICE OF THE INSPECTOR GENERAL	444,799
DOC - ADMINISTRATION	6,873,922
DOC - ADULT PROBATION AND PAROLE	18,513,119
DOC - ALLEN CORRECTIONAL CENTER	4,663,746
DOC - DAVID WADE CORRECTIONAL CENTER	6,326,812
DOC - DIXON CORRECTIONAL INSTITUTE	9,349,545
DOC - ELAYN HUNT CORRECTIONAL CENTER	12,030,632
DOC - LA CORRECTIONAL INST FOR WOMEN	5,289,299
DOC - LOUISIANA STATE PENITENTIARY	24,083,901
DOC - PRISON ENTERPRISES	1,489,540
DOC - RAYBURN CORRECTIONAL INST	6,037,120
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	6,976,035
DOE - STATE ACTIVITIES	6,982,782
DOTD - ADMINISTRATION	4,619,406
DOTD - ENGINEERING AND OPERATIONS	76,773,490
DPS - LA HIGHWAY SAFETY COMMISSION	296,765
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	203,135
DPS - LOUISIANA GAMING CONTROL BOARD	136,286
DPS - OFFICE OF MGT AND FINANCE	2,625,625
DPS - OFFICE OF MOTOR VEHICLES	7,378,996
DPS - OFFICE OF STATE FIRE MARSHALL	4,492,445
DPS - OFFICE OF STATE POLICE	14,074,940
	(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2025**

<b>Employer Name</b>	<b>Proportionate Share of Employer Contributions</b>
DSCS - BOARD OF TAX APPEALS	\$ 183,487
DSCS - DIV OF ADMINISTRATIVE LAW	1,601,408
DSCS - ETHICS ADMINISTRATION	837,283
DSCS - STATE CIVIL SERVICE	2,731,194
DVA - DEPARTMENT OF VETERANS AFFAIRS	2,160,620
DVA - LOUISIANA VETERANS HOME	1,503,214
DVA - NORTHEAST LA VETERANS HOME	1,846,674
DVA - NORTHWEST LA VETERANS HOME	1,978,568
DVA - SOUTHEAST LA VETERANS HOME	1,868,281
DVA - SOUTHWEST LA VETERANS HOME	1,958,379
EAST BATON ROUGE PARISH SCHOOL BOARD	204,132
EAST JEFFERSON POLICE DEPT	558,137
EUNICE CITY COURT	23,489
FIFTH LA LEVEE BOARD	206,332
FLORIDA PARISHES JUV DETENTION CENTER	1,880,331
GREATER BATON ROUGE PORT COM	747,701
GREATER KROTZ SPRINGS PORT COMM	42,612
GREATER LAFOURCHE PORT COMMISSION	1,207,618
IBERIA PARISH GOVERNMENT	6,790
IBERIA PARISH SCHOOL BOARD	28,019
IBERVILLE PARISH SCHOOL BOARD	45,019
INSPIRENOLA SCHOOLS	-
JEANERETTE CITY COURT	1,358
JEFFERSON DAVIS PARISH	1,556
JEFFERSON DAVIS PARISH SCHOOL BOARD	-
JEFFERSON PARISH	218,622
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	386,768
JIMMY D. LONG SR. LA SCH FOR MATH SCI & ARTS	234,325
JUDICIAL EXP REG PARISH OF ORLEANS	1,295,241
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	205,945
LA BD OF DRUG & DEVICE DISTR	84,322
	(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2025**

<b>Employer Name</b>	<b>Proportionate Share of Employer Contributions</b>
LA BEHAVIOR ANALYST BOARD	\$ 55,522
LA BOARD OF PHARMACY	683,482
LA BOARD REGISTRATION PROF ENGINEERS	284,019
LA CEMETERY BOARD	15,814
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	445,771
LA ED TELEVISION AUTHORITY	1,317,518
LA HOUSE OF REPRESENTATIVES	3,982,103
LA HOUSING CORPORATION	2,885,064
LA LICENSED PROFESSIONAL COUNSELORS	70,983
LA MILITARY DEPT	13,140,159
LA PATIENT'S COMP FUND OVERSIGHT BOARD	1,170,249
LA RACING COMMISSION	1,212,045
LA REAL ESTATE COMM	572,791
LA SALES & USE TAX COMM FOR REMOTE SELLERS	206,194
LA SENATE	3,457,691
LA ST BD BARBER EXAMINERS	64,099
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	86,273
LA ST BD OF EXAMINERS OF DIET & NUTRITION	19,398
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	57,077
LA ST BOARD OF ARCHITECTURAL EXAMINERS	89,995
LA ST BOARD OF CHIROPRACTIC EXAMINERS	51,173
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	226,684
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	29,677
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	75,676
LA STATE BD OF COSMETOLOGY	314,977
LA STATE BD OF EMBALMERS & FUNERAL DIRS	63,403
LA STATE BD PRIVATE SECURITY EXAM	127,467
LA STATE BOARD OF DENTISTRY	205,043
LA STATE BOARD OF HOME INSPECTORS	30,417
LA STATE BOARD OF NURSING	1,397,543
LA STATE LAW INSTITUTE	176,457
	(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2025**

<b>Employer Name</b>	<b>Proportionate Share of Employer Contributions</b>
LA STATE LICENSING BOARD FOR CONTRACTORS	\$ 1,131,246
LA STATE UNIVERSITY MEDICAL CENTER	6,251,918
LA USED MOTOR VEHICLE & PARTS	246,950
LA VETERINARY BOARD	47,245
LAFAYETTE CONSOL GOVT ADM OPERAT	86,969
LAFAYETTE PARISH SCHOOL BOARD	97,068
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	32,445
LAFOURCHE PARISH SCHOOL BOARD	32,075
LAKE PROVIDENCE PORT COMMISSION	41,865
LALLIE KEMP CHARITY HOSPITAL	4,385,356
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	2,456,680
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	4,544,211
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	1,733,070
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	152,358
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	4,067,861
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTH	1,801,879
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	3,031,147
LDH-LA EMERGENCY RESPONSE NETWORK	338,767
LDH-MEDICAL VENDOR ADMINISTRATION	19,828,067
LDH-NORTHEAST DELTA HUMAN SERVICES AUTH	1,880,185
LDH-NORTHWEST LA HUMAN SERVICES DISTRICT	1,779,541
LDH-OFF OF THE SECRETARY MGT AND FINANCE	11,537,100
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	24,114,773
LDH-OFFICE OF AGING AND ADULT SERVICES	8,548,660
LDH-OFFICE OF BEHAVIORAL HEALTH	27,032,368
LDH-OFFICE OF PUBLIC HEALTH	29,526,761
LDH-OFFICE OF THE SURGEON GENERAL	105,689
LDH-OFFICE ON WOMEN'S HLTH AND COMM HLTH	209,263
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTH	3,236,439
LED - LA OFFICE OF ECONOMIC DEVELOPMENT	4,254,253
LED - OFFICE OF BUSINESS DEV	-

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2025**

<b>Employer Name</b>	<b>Proportionate Share of Employer Contributions</b>
LED - OFFICE OF THE SECRETARY	\$ -
LEESVILLE CITY COURT	5,819
LEGISLATIVE BUDGETARY CONTROL COUN	655,472
LEGISLATIVE FISCAL OFFICE	676,064
LINCOLN PARISH SCHOOL BOARD	-
LIVINGSTON PARISH COUNCIL	3,111
LIVINGSTON PARISH SCHOOL BOARD	172,469
LOUISIANA BOARD OF CPAS	175,391
LOUISIANA BOARD OF MASSAGE THERAPY	48,104
LOUISIANA DELTA COMMUNITY COLLEGE	225,146
LOUISIANA DEPARTMENT OF JUSTICE	14,226,739
LOUISIANA LEGISLATIVE AUDITOR	7,297,931
LOUISIANA LOTTERY CORPORATION	35,444
LOUISIANA MOTOR VEHICLE COMMISSION	502,641
LOUISIANA PHYSICAL THERAPY BOARD	94,034
LOUISIANA STATE UNIVERSITY	24,438,904
LSU MEDICAL CENTER HEALTH CARE SRV DIV	528,941
LSU MEDICAL CENTER IN SHREVEPORT	3,366,098
LT GOVERNORS OFFICE	487,816
MADISON PARISH PORT HARBOR & TERMINAL	30,417
MARKSVILLE CITY COURT	18,986
METROPOLITAN HUMAN SERVICES DISTRICT	2,954,861
MINDEN CITY COURT	38,633
MONROE CITY SCHOOL BOARD	26,798
MUNICIPAL FIRE & POLICE CIVIL SERVICE	442,341
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	91,129
NATCHITOCHE CANE RIVER LEVEE DISTRICT	49,935
NATCHITOCHE CITY COURT	17,843
NATCHITOCHE PARISH SCHOOL BOARD	29,669
NEW IBERIA CITY COURT	29,832
NEW ORLEANS CENTER FOR CREATIVE ARTS	111,017
	(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2025**

<b>Employer Name</b>	<b>Proportionate Share of Employer Contributions</b>
NORTH LAFOURCHE LEVEE DISTRICT	\$ 190,054
NORTHSHORE CHARTER SCHOOL	18,246
NORTHSHORE TECH COMMUNITY COLLEGE	485,151
NORTHWEST LA TECHNICAL COMM COLLEGE	175,821
NUNEZ COMMUNITY COLLEGE	109,049
OFFICE OF ELDERLY AFFAIRS	1,736,697
OFFICE OF FINANCIAL INSTITUTIONS	2,133,779
OFFICE OF HOME LAND SEC & EMERG. PREP.	7,514,766
OFFICE OF JUVENILE JUSTICE	16,818,759
OFFICE OF THE STATE PUBLIC DEFENDER	430,360
OPELOUSAS CITY COURT	21,091
ORLEANS PARISH SCHOOL BOARD	135,349
OUACHITA PARISH POLICE JURY	14,413
OUACHITA PARISH SCHOOL BOARD	55,693
PARISH OF ORLEANS JUDICIAL EXP JUDGES	175,297
PARISH OF TANGIPAHOA	5,062
PARISH OF TERREBONNE	14,972
PINEVILLE CITY COURT	39,510
POINT COUPEE PARISH SCHOOL BOARD	19,879
PONTCHARTRAIN LEVEE DISTRICT	749,893
PORT OF LAKE CHARLES	2,283,687
PUBLIC SERVICE COMMISSION	1,480,103
RAPIDES PARISH HOUSING AUTHORITY	254,419
RAPIDES PARISH POLICE JURY	22,492
RAPIDES PARISH SCHOOL BOARD	462,384
RAYNE CITY COURT	4,315
RECOVERY SCHOOL DISTRICT	144,029
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	315,029
REGIONAL PLANNING COMMISSION	627,874
RIVER PARISHES COMMUNITY COLLEGE	249,297
RUSTON CITY COURT	32,367

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2025**

<b>Employer Name</b>	<b>Proportionate Share of Employer Contributions</b>
SABINE RIVER AUTHORITY	\$ 736,399
SCHOOL EMPLOYEES RETIREMENT SYSTEM	71,155
SECRETARY OF STATE'S OFFICE	7,432,472
SOUTH LAFOURCHE LEVEE DISTRICT	353,859
SOUTH LOUISIANA COMMUNITY COLLEGE	891,825
SOUTH TANGIPAHOA PARISH PORT COMM	44,288
SOUTHEAST LA FLOOD PROTECTION AUTH EAST	5,572,846
SOUTHERN UNIVERSITY	6,074,086
SOWELA TECHNICAL COMMUNITY COLLEGE	325,909
SPRINGHILL CITY COURT	6,308
SSC - ECOLE POINTE-AU-CHIEN	44,813
SSC - SPECIAL SCHOOL DISTRICT	1,680,926
ST BERNARD PORT HARBOR & TERM DIST	514,889
ST CHARLES PARISH PUBLIC SCHOOLS	22,449
ST JAMES PARISH SCHOOL BOARD	53,966
ST LANDRY PARISH GOVERNMENT	8,526
ST LANDRY PARISH SCHOOL BOARD	65,225
ST MARTIN PARISH POLICE JURY	2,467
ST MARTIN PARISH SCHOOL BOARD	56,476
ST TAMMANY PARISH GOVERNMENT	1,289
ST TAMMANY PARISH SCHOOL BOARD	185,189
ST. HELENA PARISH SCHOOL BOARD	14,534
ST. MARY PARISH SCHOOL BOARD	59,157
STATE PLUMBING BOARD	98,718
STATE POLICE COMMISSION	130,338
STATE POLICE RETIREMENT SYSTEM	179,353
SUPREME COURT OF LA	27,589,182
TANGIPAHOA PARISH SCHOOL SYSTEM	258,441
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	1,858,509
TENSAS BASIN LEVEE DISTRICT	466,037
TERREBONNE LEVEE & CONSERVATION DISTRICT	391,332
	(Continued)



**Louisiana State Employees' Retirement System**  
**Schedule of Employers' Proportionate Share of Contributions**  
**June 30, 2025**

<b>Employer Name</b>	<b>Proportionate Share of Employer Contributions</b>
TERREBONNE PARISH SCHOOL BOARD	\$ 74,370
THE CITY OF VILLE PLATTE	21,169
THE PORT OF SOUTH LOUISIANA	1,116,532
THRIVE ACADEMY	69,643
TOWN OF BUNKIE	4,297
TOWN OF SORRENTO	1,049
TOWN OF VIDALIA	36,811
TREASURY DEPARTMENT	1,543,248
UNIVERSITY OF LOUISIANA	26,020,596
VERMILION PARISH POLICE JURY	5,578
VERMILION PARISH SCHOOL BOARD	24,959
VERNON PARISH SCHOOL BOARD	41,908
WARE YOUTH CENTER	1,446,266
WASHINGTON PARISH POLICE JURY	10,546
WASHINGTON PARISH SCHOOL SYSTEM	15,084
WEBSTER PARISH POLICE JURY	3,876
WEBSTER PARISH SCHOOL BOARD	16,751
WEST BATON ROUGE PARISH COUNCIL	7,391
WEST FELICIANA PARISH SCHOOL BOARD	26,222
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	1,046,494
WINN PARISH POLICE JURY	859
WINN PARISH SCHOOL BOARD	42,079
WINNFIELD CITY COURT	1,556
WINNSBORO CITY COURT	8,560
WLF - OFFICE OF FISHERIES	4,422,966
WLF - OFFICE OF MGT AND FINANCE	1,158,173
WLF - OFFICE OF THE SECRETARY	8,849,525
WLF - OFFICE OF WILDLIFE	4,508,457
WORKFORCE SUPPORT AND TRAINING	14,747,721
ZACHARY CITY COURT	35,745
ZACHARY SCHOOL BOARD	55,994
<b>Total</b>	<b>\$ 859,465,885</b>

**Louisiana State Employees' Retirement System**  
**Schedule of Net Pension Liability Sensitivity to Change in Discount Rate**  
**June 30, 2025**

Employer Name	Changes in Discount Rate	
	1% Decrease (6.25%)	1% Increase (8.25%)
15TH JUDICIAL DISTRICT COURT	\$ 498,140	\$ 213,455
17TH JUDICIAL DIST COURT	2,425,848	1,039,487
18TH JUDICIAL DISTRICT	614,594	263,356
19TH JUDICIAL DIST COURT	10,671,674	4,572,860
20TH JUDICIAL DISTRICT COURT	641,632	274,942
24TH JUDICIAL DIST CT JEFFERSON PARISH	2,512,314	1,076,538
2ND JUDICIAL DISTRICT COURT DIVISION A	297,072	127,297
2ND JUDICIAL DISTRICT COURT DIVISION B	259,055	111,006
2ND JUDICIAL DISTRICT COURT DIVISION C	343,187	147,057
3RD CIRCUIT COURT OF APPEAL	10,271,117	4,401,220
3RD JUDICIAL DISTRICT COURT	639,779	274,148
4TH DISTRICT COURT JUDGES OFFICE	1,591,041	681,768
5TH CIRCUIT COURT OF APPEAL	5,753,755	2,465,510
ACADIA PARISH POLICE JURY	112,886	48,372
ACADIA PARISH SCHOOL BOARD	-	-
ALGIERS CHARTER SCHOOLS ASSOCIATION	216,302	92,686
ALLEN PARISH POLICE JURY	34,449	14,762
ALLEN PARISH SCHOOL BOARD	272,505	116,770
AMITE RIVER BASIN WATER DIST	210,469	90,187
ASCENSION PARISH POLICE JURY	155,090	66,457
ASCENSION PARISH SCHOOL BOARD	1,133,183	485,574
ATCHAFALAYA LEVEE DISTRICT	7,121,220	3,051,475
AUDUBON SCHOOLS	118,925	50,960
AVOYELLES PARISH POLICE JURY	28,067	12,027
BATON ROUGE COMMUNITY COLLEGE	8,949,768	3,835,016
BD EX SPEECH PATHOLOGY & AUDIOLOGY	384,499	164,759
BD OF COMMISSIONERS PORT OF NEW ORLEANS	45,332,758	19,425,291
BD OF ELEM AND SECONDARY ED	716,981	307,229
BD OF EXAMINERS OF CERTIFIED SHORTHAND	176,775	75,749
BEEKMAN CHARTER SCHOOL	194,754	83,453
BIENVILLE PARISH SCHOOL DISTRICT	118,445	50,754
BD OF EXAMINERS OF NURSING FACILITIES ADMIN	195,921	83,953
BOARD OF MEDICAL EXAMINERS	9,450,652	4,049,647
BOARD OF REGENTS	12,717,827	5,449,646
BOSSIER CITY COURT	240,732	103,155
BOSSIER PARISH COMMUNITY COLLEGE	4,170,195	1,786,947

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Net Pension Liability Sensitivity to Change in Discount Rate**  
**June 30, 2025**

Employer Name	Changes in Discount Rate	
	1% Decrease (6.25%)	1% Increase (8.25%)
BOSSIER PARISH SCHOOL BOARD	\$ 825,749	\$ 353,837
CADDO LEVEE DISTRICT	1,950,012	835,589
CADDO PARISH SCHOOL BOARD	1,034,091	443,113
CALCASIEU PARISH POLICE JURY	140,061	60,017
CALCASIEU PARISH SCHOOL BOARD	494,571	211,926
CAPITOL AREA GROUNDWATER COMMISSION	209,028	89,569
CENTRAL LA TECH COMMUNITY COLLEGE	1,104,224	473,165
CITY COURT OF ABBEVILLE	164,834	70,632
CITY COURT OF BASTROP	281,494	120,622
CITY COURT OF BOGALUSA	94,632	40,550
CITY COURT OF CROWLEY	121,807	52,195
CITY COURT OF DENHAM SPRINGS	282,181	120,916
CITY COURT OF FRANKLIN	94,563	40,521
CITY COURT OF HAMMOND	135,120	57,900
CITY COURT OF HOUMA	251,575	107,801
CITY COURT OF JENNINGS	138,483	59,340
CITY COURT OF LAKE CHARLES	545,284	233,657
CITY COURT OF MORGAN CITY	79,466	34,052
CITY COURT OF OAKDALE	38,361	16,438
CITY COURT OF PORT ALLEN CIVIL FEES	45,086	19,319
CITY COURT OF SLIDELL	203,812	87,335
CITY COURT OF SULPHUR	141,159	60,487
CITY COURT OF THIBODAUX	-	-
CITY COURT OF VILLE PLATTE CIVIL DIV	98,132	42,050
CITY COURT OF WEST MONROE	78,231	33,522
CITY OF ABBEVILLE	28,067	12,027
CITY OF ALEXANDRIA	165,795	71,044
CITY OF BAKER SCHOOL BOARD	84,064	36,022
CITY OF BASTROP	75,074	32,170
CITY OF BATON ROUGE	1,308,929	560,882
CITY OF BOGALUSA	84,750	36,316
CITY OF BOSSIER	99,779	42,756
CITY OF BREAUX BRIDGE	19,695	8,439
CITY OF CROWLEY	87,701	37,580
CITY OF DENHAM SPRINGS	76,996	32,993
CITY OF DONALDSONVILLE	20,381	8,733

(Continued)

# Louisiana State Employees' Retirement System

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

June 30, 2025

Employer Name	Changes in Discount Rate	
	1% Decrease (6.25%)	1% Increase (8.25%)
CITY OF EUNICE	\$ 63,683	\$ 27,288
CITY OF FRANKLIN	55,242	23,671
CITY OF GONZALES	20,381	8,733
CITY OF JEANERETTE	56,889	24,377
CITY OF JENNINGS	26,283	11,262
CITY OF KAPLAN	63,477	27,200
CITY OF LAKE CHARLES	98,544	42,226
CITY OF MANDEVILLE	-	-
CITY OF MARKSVILLE	36,920	15,820
CITY OF MINDEN	17,225	7,381
CITY OF MONROE	835,837	358,160
CITY OF MORGAN CITY	107,465	46,049
CITY OF NEW IBERIA	115,356	49,431
CITY OF OAKDALE	51,880	22,231
CITY OF OPELOUSAS	100,945	43,256
CITY OF PINEVILLE	55,448	23,760
CITY OF PORT ALLEN	85,093	36,463
CITY OF RAYNE	64,506	27,641
CITY OF RUSTON	90,926	38,962
CITY OF SHREVEPORT	1,189,249	509,599
CITY OF SLIDELL	137,179	58,782
CITY OF SULPHUR	64,232	27,524
CITY OF THIBODAUX	-	-
CITY OF WEST MONROE	153,511	65,780
CITY OF WINNFIELD	6,862	2,941
CITY OF ZACHARY	23,538	10,086
CLAIBORNE PARISH SCHOOL BOARD	69,447	29,758
COASTAL PROTECTION & RESTORATION AUTH	38,229,998	16,381,726
COMMISSION OF LAW ENFORCEMENT LCLE	7,039,901	3,016,629
COURT OF APPEAL FIRST CIRCUIT	12,935,845	5,543,068
COURT OF APPEALS FOURTH CIRCUIT	10,361,701	4,440,035
COURT OF APPEALS SECOND CIRCUIT	6,697,194	2,869,778
CRIMINAL DISTRICT COURT	13,057,378	5,595,145
CRT - OFFICE OF CULTURAL DEVELOPMENT	6,710,164	2,875,336
CRT - OFFICE OF STATE LIBRARY	7,454,114	3,194,121
CRT - OFFICE OF STATE MUSEUM	9,532,246	4,084,610

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Net Pension Liability Sensitivity to Change in Discount Rate**  
**June 30, 2025**

Employer Name	Changes in Discount Rate	
	1% Decrease (6.25%)	1% Increase (8.25%)
CRT - OFFICE OF STATE PARKS	\$ 35,301,343	\$ 15,126,784
CRT - OFFICE OF THE SECRETARY	11,524,324	4,938,225
CRT - OFFICE OF TOURISM	9,180,069	3,933,701
CUSTODIAN OF NOTARIAL ARCHIVES	440,633	188,813
DELGADO COLLEGE	15,092,345	6,467,138
DENR - OFFICE OF CONSERVATION	-	-
DENR - OFFICE OF THE SECRETARY	66,331,066	28,423,160
DEPT OF CHILDREN AND FAMILY SERVICES	543,828,197	233,032,829
DEPARTMENT OF INSURANCE	43,646,536	18,702,737
DEPT ENVIRONMENTAL QUALITY	124,076,483	53,167,331
DEPT OF AGRICULTURE AND FORESTRY	93,875,803	40,226,204
DEPT OF FINANCE CITY OF NEW ORLEANS	2,358,597	1,010,669
DEPT OF REVENUE & TAXATION	114,072,654	48,880,646
DESOTO PARISH SCHOOL BOARD	379,489	162,613
DOA - DIVISION OF ADMINISTRATION	103,635,330	44,408,205
DOA - EXECUTIVE OFFICE	17,470,500	7,486,188
DOA - FEDERAL PROPERTY ASSISTANCE	802,966	344,075
DOA - LA PROPERTY ASSISTANCE AGENCY	4,086,336	1,751,014
DOA - LOUISIANA TAX COMMISSION	6,618,414	2,836,020
DOA - MENTAL HEALTH ADVOCACY SERVICE	9,796,790	4,197,969
DOA - OFFICE OF AIRCRAFT SERVICES	591,880	253,623
DOA - OFFICE OF GROUP BENEFITS	9,272,368	3,973,251
DOA - OFFICE OF RISK MANAGEMENT	7,042,715	3,017,835
DOA - OFFICE OF ST PROCUREMENT	16,148,053	6,919,513
DOA - OFFICE OF TECHNOLOGY SERVICES	159,651,086	68,411,208
DOA - OFFICE OF THE INSPECTOR GENERAL	3,551,483	1,521,827
DOC - ADMINISTRATION	54,884,562	23,518,282
DOC - ADULT PROBATION AND PAROLE	147,817,269	63,340,365
DOC - ALLEN CORRECTIONAL CENTER	37,237,493	15,956,433
DOC - DAVID WADE CORRECTIONAL CENTER	50,516,182	21,646,411
DOC - DIXON CORRECTIONAL INSTITUTE	74,651,074	31,988,321
DOC - ELAYN HUNT CORRECTIONAL CENTER	96,058,105	41,161,330
DOC - LA CORRECTIONAL INST FOR WOMEN	42,232,202	18,096,688
DOC - LOUISIANA STATE PENITENTIARY	192,296,966	82,400,115
DOC - PRISON ENTERPRISES	11,893,176	5,096,280
DOC - RAYBURN CORRECTIONAL INST	48,203,151	20,655,267

(Continued)

# Louisiana State Employees' Retirement System

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

June 30, 2025

Employer Name	Changes in Discount Rate	
	1% Decrease (6.25%)	1% Increase (8.25%)
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	\$ 55,699,880	\$ 23,867,649
DOE - STATE ACTIVITIES	55,753,750	23,890,733
DOTD - ADMINISTRATION	36,883,463	15,804,730
DOTD - ENGINEERING AND OPERATIONS	612,994,931	262,671,087
DPS - LA HIGHWAY SAFETY COMMISSION	2,369,508	1,015,345
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	1,621,922	695,001
DPS - LOUISIANA GAMING CONTROL BOARD	1,088,166	466,284
DPS - OFFICE OF MGT AND FINANCE	20,964,202	8,983,255
DPS - OFFICE OF MOTOR VEHICLES	58,917,303	25,246,330
DPS - OFFICE OF STATE FIRE MARSHALL	35,869,754	15,370,351
DPS - OFFICE OF STATE POLICE	112,380,805	48,155,681
DSCS - BOARD OF TAX APPEALS	1,465,048	627,780
DSCS - DIV OF ADMINISTRATIVE LAW	12,786,383	5,479,022
DSCS - ETHICS ADMINISTRATION	6,685,254	2,864,661
DSCS - STATE CIVIL SERVICE	21,807,107	9,344,444
DVA - DEPARTMENT OF VETERANS AFFAIRS	17,251,385	7,392,296
DVA - LOUISIANA VETERANS HOME	12,002,357	5,143,064
DVA - NORTHEAST LA VETERANS HOME	14,744,698	6,318,169
DVA - NORTHWEST LA VETERANS HOME	15,797,797	6,769,427
DVA - SOUTHEAST LA VETERANS HOME	14,917,218	6,392,095
DVA - SOUTHWEST LA VETERANS HOME	15,636,600	6,700,353
EAST BATON ROUGE PARISH SCHOOL BOARD	1,629,882	698,412
EAST JEFFERSON POLICE DEPT	4,456,424	1,909,598
EUNICE CITY COURT	187,549	80,365
FIFTH LA LEVEE BOARD	1,647,450	705,940
FLORIDA PARISHES JUV DETENTION CENTER	15,013,428	6,433,321
GREATER BATON ROUGE PORT COM	5,969,989	2,558,167
GREATER KROTZ SPRINGS PORT COMM	340,236	145,793
GREATER LAFOURCHE PORT COMMISSION	9,642,181	4,131,718
IBERIA PARISH GOVERNMENT	54,213	23,230
IBERIA PARISH SCHOOL BOARD	223,713	95,862
IBERVILLE PARISH SCHOOL BOARD	359,451	154,026
INSPIRENOLA SCHOOLS	-	-
JEANERETTE CITY COURT	10,843	4,646
JEFFERSON DAVIS PARISH	12,421	5,322
JEFFERSON DAVIS PARISH SCHOOL BOARD	-	-

(Continued)



**Louisiana State Employees' Retirement System**  
**Schedule of Net Pension Liability Sensitivity to Change in Discount Rate**  
**June 30, 2025**

Employer Name	Changes in Discount Rate	
	1% Decrease (6.25%)	1% Increase (8.25%)
JEFFERSON PARISH	\$ 1,745,581	\$ 747,990
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	3,088,136	1,323,280
JIMMY D. LONG SR. LA SCH FOR MATH SCI & ARTS	1,870,957	801,713
JUDICIAL EXP REG PARISH OF ORLEANS	10,341,800	4,431,508
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	1,644,361	704,616
LA BD OF DRUG & DEVICE DISTR	673,267	288,498
LA BEHAVIOR ANALYST BOARD	443,309	189,960
LA BOARD OF PHARMACY	5,457,232	2,338,449
LA BOARD REGISTRATION PROF ENGINEERS	2,267,739	971,737
LA CEMETERY BOARD	126,268	54,106
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	3,559,238	1,525,149
LA ED TELEVISION AUTHORITY	10,519,673	4,507,727
LA HOUSE OF REPRESENTATIVES	31,794,946	13,624,277
LA HOUSING CORPORATION	23,035,678	9,870,892
LA LICENSED PROFESSIONAL COUNSELORS	566,763	242,861
LA MILITARY DEPT	104,917,084	44,957,443
LA PATIENT'S COMP FUND OVERSIGHT BOARD	9,343,805	4,003,863
LA RACING COMMISSION	9,677,522	4,146,862
LA REAL ESTATE COMM	4,573,428	1,959,734
LA SALES & USE TAX COMM FOR REMOTE SELLERS	1,646,352	705,469
LA SENATE	27,607,801	11,830,067
LA ST BD BARBER EXAMINERS	511,796	219,307
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	688,845	295,173
LA ST BD OF EXAMINERS OF DIET & NUTRITION	154,884	66,368
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	455,730	195,282
LA ST BOARD OF ARCHITECTURAL EXAMINERS	718,559	307,906
LA ST BOARD OF CHIROPRACTIC EXAMINERS	408,586	175,081
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	1,809,951	775,572
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	236,958	101,537
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	604,232	258,916
LA STATE BD OF COSMETOLOGY	2,514,922	1,077,655
LA STATE BD OF EMBALMERS & FUNERAL DIRS	506,237	216,925
LA STATE BD PRIVATE SECURITY EXAM	1,017,758	436,114
LA STATE BOARD OF DENTISTRY	1,637,156	701,529
LA STATE BOARD OF HOME INSPECTORS	242,859	104,066
LA STATE BOARD OF NURSING	11,158,628	4,781,522

(Continued)



**Louisiana State Employees' Retirement System**  
**Schedule of Net Pension Liability Sensitivity to Change in Discount Rate**  
**June 30, 2025**

Employer Name	Changes in Discount Rate	
	1% Decrease (6.25%)	1% Increase (8.25%)
LA STATE LAW INSTITUTE	\$ 1,408,914	\$ 603,726
LA STATE LICENSING BOARD FOR CONTRACTORS	9,032,391	3,870,420
LA STATE UNIVERSITY MEDICAL CENTER	49,918,195	21,390,171
LA USED MOTOR VEHICLE & PARTS	1,971,765	844,910
LA VETERINARY BOARD	377,225	161,642
LAFAYETTE CONSOL GOVT ADM OPERAT	694,403	297,555
LAFAYETTE PARISH SCHOOL BOARD	775,036	332,107
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	259,055	111,006
LAFOURCHE PARISH SCHOOL BOARD	256,104	109,742
LAKE PROVIDENCE PORT COMMISSION	334,266	143,235
LALLIE KEMP CHARITY HOSPITAL	35,014,702	15,003,957
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	19,615,266	8,405,230
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	36,283,074	15,547,461
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	13,837,629	5,929,486
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	1,216,493	521,273
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	32,479,674	13,917,686
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTH	14,387,031	6,164,907
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	24,202,075	10,370,698
LDH-LA EMERGENCY RESPONSE NETWORK	2,704,872	1,159,050
LDH-MEDICAL VENDOR ADMINISTRATION	158,316,423	67,839,299
LDH-NORTHEAST DELTA HUMAN SERVICES AUTH	15,012,261	6,432,822
LDH-NORTHWEST LA HUMAN SERVICES DISTRICT	14,208,678	6,088,482
LDH-OFF OF THE SECRETARY MGT AND FINANCE	92,117,526	39,472,774
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	192,543,462	82,505,740
LDH-OFFICE OF AGING AND ADULT SERVICES	68,256,442	29,248,192
LDH-OFFICE OF BEHAVIORAL HEALTH	215,838,881	92,487,931
LDH-OFFICE OF PUBLIC HEALTH	235,755,267	101,022,193
LDH-OFFICE OF THE SURGEON GENERAL	843,866	361,600
LDH-OFFICE ON WOMEN'S HLTH AND COMM HLTH	1,670,850	715,967
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTH	25,841,221	11,073,079
LED - LA OFFICE OF ECONOMIC DEVELOPMENT	33,967,916	14,555,405
LED - OFFICE OF BUSINESS DEV	-	-
LED - OFFICE OF THE SECRETARY	-	-
LEESVILLE CITY COURT	46,458	19,908
LEGISLATIVE BUDGETARY CONTROL COUN	5,233,588	2,242,616
LEGISLATIVE FISCAL OFFICE	5,398,010	2,313,072

(Continued)

# Louisiana State Employees' Retirement System

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

June 30, 2025

Employer Name	Changes in Discount Rate	
	1% Decrease (6.25%)	1% Increase (8.25%)
LINCOLN PARISH SCHOOL BOARD	\$ -	\$ -
LIVINGSTON PARISH COUNCIL	24,842	10,645
LIVINGSTON PARISH SCHOOL BOARD	1,377,072	590,082
LOUISIANA BOARD OF CPAS	1,400,404	600,079
LOUISIANA BOARD OF MASSAGE THERAPY	384,087	164,583
LOUISIANA DELTA COMMUNITY COLLEGE	1,797,667	770,308
LOUISIANA DEPARTMENT OF JUSTICE	113,592,837	48,675,042
LOUISIANA LEGISLATIVE AUDITOR	58,270,044	24,968,976
LOUISIANA LOTTERY CORPORATION	283,004	121,269
LOUISIANA MOTOR VEHICLE COMMISSION	4,013,321	1,719,726
LOUISIANA PHYSICAL THERAPY BOARD	750,812	321,726
LOUISIANA STATE UNIVERSITY	195,131,468	83,614,712
LSU MEDICAL CENTER HEALTH CARE SRV DIV	4,223,309	1,809,707
LSU MEDICAL CENTER IN SHREVEPORT	26,876,478	11,516,692
LT GOVERNORS OFFICE	3,894,945	1,669,001
MADISON PARISH PORT HARBOR & TERMINAL	242,859	104,066
MARKSVILLE CITY COURT	151,590	64,957
METROPOLITAN HUMAN SERVICES DISTRICT	23,592,971	10,109,694
MINDEN CITY COURT	308,464	132,178
MONROE CITY SCHOOL BOARD	213,969	91,687
MUNICIPAL FIRE & POLICE CIVIL SERVICE	3,531,857	1,513,417
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	727,617	311,787
NATCHITOCHES CANE RIVER LEVEE DISTRICT	398,704	170,846
NATCHITOCHES CITY COURT	142,463	61,046
NATCHITOCHES PARISH SCHOOL BOARD	236,889	101,508
NEW IBERIA CITY COURT	238,193	102,067
NEW ORLEANS CENTER FOR CREATIVE ARTS	886,413	379,832
NORTH LAFOURCHE LEVEE DISTRICT	1,517,476	650,245
NORTHSHORE CHARTER SCHOOL	145,688	62,428
NORTHSHORE TECH COMMUNITY COLLEGE	3,873,672	1,659,886
NORTHWEST LA TECHNICAL COMM COLLEGE	1,403,835	601,550
NUNEZ COMMUNITY COLLEGE	870,698	373,098
OFFICE OF ELDERLY AFFAIRS	13,866,588	5,941,896
OFFICE OF FINANCIAL INSTITUTIONS	17,037,073	7,300,462
OFFICE OF HOME LAND SEC & EMERG. PREP.	60,001,352	25,710,849
OFFICE OF JUVENILE JUSTICE	134,288,721	57,543,321

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Net Pension Liability Sensitivity to Change in Discount Rate**  
**June 30, 2025**

Employer Name	Changes in Discount Rate	
	1% Decrease (6.25%)	1% Increase (8.25%)
OFFICE OF THE STATE PUBLIC DEFENDER	\$ 3,436,195	\$ 1,472,425
OPELOUSAS CITY COURT	168,403	72,161
ORLEANS PARISH SCHOOL BOARD	1,080,686	463,079
OUACHITA PARISH POLICE JURY	115,082	49,313
OUACHITA PARISH SCHOOL BOARD	444,682	190,548
PARISH OF ORLEANS JUDICIAL EXP JUDGES	1,399,649	599,756
PARISH OF TANGIPAHOA	40,419	17,320
PARISH OF TERREBONNE	119,543	51,225
PINEVILLE CITY COURT	315,463	135,177
POINT COUPEE PARISH SCHOOL BOARD	158,727	68,015
PONTCHARTRAIN LEVEE DISTRICT	5,987,488	2,565,665
PORT OF LAKE CHARLES	18,234,008	7,813,354
PUBLIC SERVICE COMMISSION	11,817,827	5,063,992
RAPIDES PARISH HOUSING AUTHORITY	2,031,399	870,464
RAPIDES PARISH POLICE JURY	179,588	76,954
RAPIDES PARISH SCHOOL BOARD	3,691,887	1,581,990
RAYNE CITY COURT	34,449	14,762
RECOVERY SCHOOL DISTRICT	1,149,996	492,779
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	2,515,334	1,077,832
REGIONAL PLANNING COMMISSION	5,013,237	2,148,195
RIVER PARISHES COMMUNITY COLLEGE	1,990,500	852,938
RUSTON CITY COURT	258,437	110,741
SABINE RIVER AUTHORITY	5,879,749	2,519,499
SCHOOL EMPLOYEES RETIREMENT SYSTEM	568,136	243,449
SECRETARY OF STATE'S OFFICE	59,344,280	25,429,291
SOUTH LAFOURCHE LEVEE DISTRICT	2,825,376	1,210,686
SOUTH LOUISIANA COMMUNITY COLLEGE	7,120,740	3,051,269
SOUTH TANGIPAHOA PARISH PORT COMM	353,618	151,527
SOUTHEAST LA FLOOD PROTECTION AUTH EAST	44,496,167	19,066,808
SOUTHERN UNIVERSITY	48,498,302	20,781,740
SOWELA TECHNICAL COMMUNITY COLLEGE	2,602,211	1,115,059
SPRINGHILL CITY COURT	50,370	21,584
SSC - ECOLE POINTE-AU-CHIEN	357,804	153,321
SSC - SPECIAL SCHOOL DISTRICT	13,421,289	5,751,083
ST BERNARD PORT HARBOR & TERM DIST	4,111,110	1,761,629
ST CHARLES PARISH PUBLIC SCHOOLS	179,245	76,807

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Net Pension Liability Sensitivity to Change in Discount Rate**  
**June 30, 2025**

Employer Name	Changes in Discount Rate	
	1% Decrease (6.25%)	1% Increase (8.25%)
ST JAMES PARISH SCHOOL BOARD	\$ 430,888	\$ 184,638
ST LANDRY PARISH GOVERNMENT	68,075	29,170
ST LANDRY PARISH SCHOOL BOARD	520,785	223,159
ST MARTIN PARISH POLICE JURY	19,695	8,439
ST MARTIN PARISH SCHOOL BOARD	450,926	193,224
ST TAMMANY PARISH GOVERNMENT	10,294	4,411
ST TAMMANY PARISH SCHOOL BOARD	1,478,635	633,602
ST. HELENA PARISH SCHOOL BOARD	116,043	49,725
ST. MARY PARISH SCHOOL BOARD	472,337	202,399
STATE PLUMBING BOARD	788,212	337,752
STATE POLICE COMMISSION	1,040,679	445,935
STATE POLICE RETIREMENT SYSTEM	1,432,040	613,635
SUPREME COURT OF LA	220,284,737	94,393,001
TANGIPAHOA PARISH SCHOOL SYSTEM	2,063,515	884,226
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	14,839,192	6,358,661
TENSAS BASIN LEVEE DISTRICT	3,721,052	1,594,488
TERREBONNE LEVEE & CONSERVATION DISTRICT	3,124,575	1,338,894
TERREBONNE PARISH SCHOOL BOARD	593,801	254,446
THE CITY OF VILLE PLATTE	169,020	72,426
THE PORT OF SOUTH LOUISIANA	8,914,907	3,820,078
THRIVE ACADEMY	556,058	238,273
TOWN OF BUNKIE	34,312	14,703
TOWN OF SORRENTO	8,372	3,587
TOWN OF VIDALIA	293,915	125,944
TREASURY DEPARTMENT	12,322,006	5,280,035
UNIVERSITY OF LOUISIANA	207,760,428	89,026,278
VERMILION PARISH POLICE JURY	44,537	19,084
VERMILION PARISH SCHOOL BOARD	199,283	85,394
VERNON PARISH SCHOOL BOARD	334,609	143,382
WARE YOUTH CENTER	11,547,656	4,948,222
WASHINGTON PARISH POLICE JURY	84,201	36,081
WASHINGTON PARISH SCHOOL SYSTEM	120,435	51,607
WEBSTER PARISH POLICE JURY	30,949	13,262
WEBSTER PARISH SCHOOL BOARD	133,748	57,311
WEST BATON ROUGE PARISH COUNCIL	59,016	25,289
WEST FELICIANA PARISH SCHOOL BOARD	209,371	89,716

(Continued)

# Louisiana State Employees' Retirement System

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

June 30, 2025

Employer Name	Changes in Discount Rate	
	1% Decrease (6.25%)	1% Increase (8.25%)
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	\$ 8,355,692	\$ 3,580,452
WINN PARISH POLICE JURY	6,862	2,941
WINN PARISH SCHOOL BOARD	335,982	143,970
WINNFIELD CITY COURT	12,421	5,322
WINNSBORO CITY COURT	68,349	29,288
WLF - OFFICE OF FISHERIES	35,315,000	15,132,636
WLF - OFFICE OF MGT AND FINANCE	9,247,389	3,962,548
WLF - OFFICE OF THE SECRETARY	70,658,684	30,277,564
WLF - OFFICE OF WILDLIFE	35,997,600	15,425,133
WORKFORCE SUPPORT AND TRAINING	117,752,601	50,457,519
ZACHARY CITY COURT	285,406	122,298
ZACHARY SCHOOL BOARD	447,084	191,577
<b>Total</b>	<b>\$ 6,862,371,620</b>	<b>\$ 2,940,557,110</b>

# Louisiana State Employees' Retirement System

## Schedule of Remaining Amortization

June 30, 2025

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
15TH JUDICIAL DISTRICT COURT	\$ 7,133	\$ (27,713)	\$ (21,343)	\$ (9,573)
17TH JUDICIAL DIST COURT	34,738	(134,959)	(103,939)	(46,619)
18TH JUDICIAL DISTRICT	8,801	(34,192)	(26,333)	(11,811)
19TH JUDICIAL DIST COURT	152,819	(593,704)	(457,242)	(205,086)
20TH JUDICIAL DISTRICT COURT	9,188	(35,696)	(27,492)	(12,331)
24TH JUDICIAL DIST CT JEFFERSON PARISH	35,977	(139,769)	(107,644)	(48,281)
2ND JUDICIAL DISTRICT COURT DIVISION A	4,254	(16,527)	(12,728)	(5,709)
2ND JUDICIAL DISTRICT COURT DIVISION B	3,710	(14,412)	(11,100)	(4,978)
2ND JUDICIAL DISTRICT COURT DIVISION C	4,914	(19,093)	(14,704)	(6,595)
3RD CIRCUIT COURT OF APPEAL	147,083	(571,420)	(440,080)	(197,388)
3RD JUDICIAL DISTRICT COURT	9,162	(35,593)	(27,412)	(12,295)
4TH DISTRICT COURT JUDGES OFFICE	22,784	(88,515)	(68,170)	(30,576)
5TH CIRCUIT COURT OF APPEAL	82,394	(320,102)	(246,528)	(110,574)
ACADIA PARISH POLICE JURY	1,617	(6,280)	(4,837)	(2,169)
ACADIA PARISH SCHOOL BOARD	-	-	-	-
ALGIERS CHARTER SCHOOLS ASSOCIATION	3,097	(12,034)	(9,268)	(4,157)
ALLEN PARISH POLICE JURY	493	(1,917)	(1,476)	(662)
ALLEN PARISH SCHOOL BOARD	3,902	(15,160)	(11,676)	(5,237)
AMITE RIVER BASIN WATER DIST	3,014	(11,709)	(9,018)	(4,045)
ASCENSION PARISH POLICE JURY	2,221	(8,628)	(6,645)	(2,980)
ASCENSION PARISH SCHOOL BOARD	16,227	(63,043)	(48,553)	(21,777)
ATCHAFALAYA LEVEE DISTRICT	101,976	(396,179)	(305,118)	(136,854)
AUDUBON SCHOOLS	1,703	(6,616)	(5,096)	(2,285)
AVOYELLES PARISH POLICE JURY	402	(1,561)	(1,203)	(539)
BATON ROUGE COMMUNITY COLLEGE	128,161	(497,908)	(383,465)	(171,994)
BD EX SPEECH PATHOLOGY & AUDIOLOGY	5,506	(21,391)	(16,474)	(7,389)
BD OF COMMISSIONERS PORT OF NEW ORLEANS	649,169	(2,522,027)	(1,942,344)	(871,194)

(Continued)



# Louisiana State Employees' Retirement System

## Schedule of Remaining Amortization

June 30, 2025

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
BD OF ELEM AND SECONDARY ED	\$ 10,267	\$ (39,888)	\$ (30,720)	\$ (13,779)
BD OF EXAMINERS OF CERTIFIED SHORTHAND	2,531	(9,835)	(7,574)	(3,397)
BEEKMAN CHARTER SCHOOL	2,789	(10,835)	(8,345)	(3,743)
BIENVILLE PARISH SCHOOL DISTRICT	1,696	(6,590)	(5,075)	(2,276)
BD OF EXAMINERS OF NURSING FACILITIES ADMIN	2,806	(10,900)	(8,394)	(3,765)
BOARD OF MEDICAL EXAMINERS	135,334	(525,774)	(404,926)	(181,620)
BOARD OF REGENTS	182,120	(707,539)	(544,913)	(244,408)
BOSSIER CITY COURT	3,447	(13,393)	(10,314)	(4,626)
BOSSIER PARISH COMMUNITY COLLEGE	59,718	(232,003)	(178,678)	(80,142)
BOSSIER PARISH SCHOOL BOARD	11,825	(45,939)	(35,380)	(15,869)
CADDO LEVEE DISTRICT	27,924	(108,486)	(83,551)	(37,475)
CADDO PARISH SCHOOL BOARD	14,808	(57,530)	(44,307)	(19,873)
CALCASIEU PARISH POLICE JURY	2,006	(7,792)	(6,001)	(2,692)
CALCASIEU PARISH SCHOOL BOARD	7,082	(27,515)	(21,191)	(9,505)
CAPITOL AREA GROUNDWATER COMMISSION	2,993	(11,629)	(8,956)	(4,017)
CENTRAL LA TECH COMMUNITY COLLEGE	15,813	(61,432)	(47,312)	(21,221)
CITY COURT OF ABBEVILLE	2,360	(9,170)	(7,063)	(3,168)
CITY COURT OF BASTROP	4,031	(15,661)	(12,061)	(5,410)
CITY COURT OF BOGALUSA	1,355	(5,265)	(4,055)	(1,819)
CITY COURT OF CROWLEY	1,744	(6,777)	(5,219)	(2,341)
CITY COURT OF DENHAM SPRINGS	4,041	(15,699)	(12,090)	(5,423)
CITY COURT OF FRANKLIN	1,354	(5,261)	(4,052)	(1,817)
CITY COURT OF HAMMOND	1,935	(7,517)	(5,789)	(2,597)
CITY COURT OF HOUMA	3,603	(13,996)	(10,779)	(4,835)
CITY COURT OF JENNINGS	1,983	(7,704)	(5,933)	(2,661)
CITY COURT OF LAKE CHARLES	7,809	(30,336)	(23,363)	(10,479)

(Continued)



# Louisiana State Employees' Retirement System

## Schedule of Remaining Amortization

June 30, 2025

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
CITY COURT OF MORGAN CITY	\$ 1,138	\$ (4,421)	\$ (3,405)	\$ (1,527)
CITY COURT OF OAKDALE	549	(2,134)	(1,644)	(737)
CITY COURT OF PORT ALLEN CIVIL FEES	646	(2,508)	(1,932)	(866)
CITY COURT OF SLIDELL	2,919	(11,339)	(8,733)	(3,917)
CITY COURT OF SULPHUR	2,021	(7,853)	(6,048)	(2,713)
CITY COURT OF THIBODAUX	-	-	-	-
CITY COURT OF VILLE PLATTE CIVIL DIV	1,405	(5,459)	(4,205)	(1,886)
CITY COURT OF WEST MONROE	1,120	(4,352)	(3,352)	(1,503)
CITY OF ABBEVILLE	402	(1,561)	(1,203)	(539)
CITY OF ALEXANDRIA	2,374	(9,224)	(7,104)	(3,186)
CITY OF BAKER SCHOOL BOARD	1,204	(4,677)	(3,602)	(1,616)
CITY OF BASTROP	1,075	(4,177)	(3,217)	(1,443)
CITY OF BATON ROUGE	18,744	(72,820)	(56,083)	(25,155)
CITY OF BOGALUSA	1,214	(4,715)	(3,631)	(1,629)
CITY OF BOSSIER	1,429	(5,551)	(4,275)	(1,918)
CITY OF BREAUX BRIDGE	282	(1,096)	(844)	(378)
CITY OF CROWLEY	1,256	(4,879)	(3,758)	(1,685)
CITY OF DENHAM SPRINGS	1,103	(4,284)	(3,299)	(1,480)
CITY OF DONALDSONVILLE	292	(1,134)	(873)	(392)
CITY OF EUNICE	912	(3,543)	(2,729)	(1,224)
CITY OF FRANKLIN	791	(3,073)	(2,367)	(1,062)
CITY OF GONZALES	292	(1,134)	(873)	(392)
CITY OF JEANERETTE	815	(3,165)	(2,437)	(1,093)
CITY OF JENNINGS	376	(1,462)	(1,126)	(505)
CITY OF KAPLAN	909	(3,531)	(2,720)	(1,220)
CITY OF LAKE CHARLES	1,411	(5,482)	(4,222)	(1,894)

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Remaining Amortization

June 30, 2025

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
CITY OF MANDEVILLE	\$ -	\$ -	\$ -	\$ -
CITY OF MARKSVILLE	529	(2,054)	(1,582)	(710)
CITY OF MINDEN	247	(958)	(738)	(331)
CITY OF MONROE	11,969	(46,501)	(35,813)	(16,063)
CITY OF MORGAN CITY	1,539	(5,979)	(4,604)	(2,065)
CITY OF NEW IBERIA	1,652	(6,418)	(4,943)	(2,217)
CITY OF OAKDALE	743	(2,886)	(2,223)	(997)
CITY OF OPELOUSAS	1,446	(5,616)	(4,325)	(1,940)
CITY OF PINEVILLE	794	(3,085)	(2,376)	(1,066)
CITY OF PORT ALLEN	1,219	(4,734)	(3,646)	(1,635)
CITY OF RAYNE	924	(3,589)	(2,764)	(1,240)
CITY OF RUSTON	1,302	(5,059)	(3,896)	(1,747)
CITY OF SHREVEPORT	17,030	(66,162)	(50,955)	(22,855)
CITY OF SLIDELL	1,964	(7,632)	(5,878)	(2,636)
CITY OF SULPHUR	920	(3,573)	(2,752)	(1,234)
CITY OF THIBODAUX	-	-	-	-
CITY OF WEST MONROE	2,198	(8,540)	(6,577)	(2,950)
CITY OF WINNFIELD	98	(382)	(294)	(132)
CITY OF ZACHARY	337	(1,310)	(1,009)	(452)
CLAIBORNE PARISH SCHOOL BOARD	994	(3,864)	(2,976)	(1,335)
COASTAL PROTECTION & RESTORATION AUTH	547,456	(2,126,874)	(1,638,017)	(734,695)
COMMISSION OF LAW ENFORCEMENT LCLE	100,812	(391,655)	(301,634)	(135,291)
COURT OF APPEAL FIRST CIRCUIT	185,242	(719,668)	(554,254)	(248,598)
COURT OF APPEALS FOURTH CIRCUIT	148,380	(576,459)	(443,961)	(199,129)
COURT OF APPEALS SECOND CIRCUIT	95,904	(372,589)	(286,950)	(128,705)
CRIMINAL DISTRICT COURT	186,983	(726,430)	(559,461)	(250,933)

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Remaining Amortization

June 30, 2025

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
CRT - OFFICE OF CULTURAL DEVELOPMENT	\$ 96,090	\$ (373,311)	\$ (287,506)	\$ (128,954)
CRT - OFFICE OF STATE LIBRARY	106,743	(414,700)	(319,382)	(143,251)
CRT - OFFICE OF STATE MUSEUM	136,502	(530,314)	(408,422)	(183,188)
CRT - OFFICE OF STATE PARKS	505,518	(1,963,942)	(1,512,534)	(678,412)
CRT - OFFICE OF THE SECRETARY	165,029	(641,140)	(493,775)	(221,472)
CRT - OFFICE OF TOURISM	131,459	(510,721)	(393,333)	(176,420)
CUSTODIAN OF NOTARIAL ARCHIVES	6,310	(24,514)	(18,880)	(8,468)
DELGADO COLLEGE	216,124	(839,642)	(646,652)	(290,041)
DENR - OFFICE OF CONSERVATION	-	-	-	-
DENR - OFFICE OF THE SECRETARY	949,866	(3,690,239)	(2,842,045)	(1,274,734)
DEPT OF CHILDREN AND FAMILY SERVICES	7,787,661	(30,255,146)	(23,301,063)	(10,451,155)
DEPARTMENT OF INSURANCE	625,022	(2,428,216)	(1,870,096)	(838,788)
DEPT ENVIRONMENTAL QUALITY	1,776,785	(6,902,827)	(5,316,227)	(2,384,471)
DEPT OF AGRICULTURE AND FORESTRY	1,344,309	(5,222,653)	(4,022,237)	(1,804,082)
DEPT OF FINANCE CITY OF NEW ORLEANS	33,775	(131,217)	(101,057)	(45,327)
DEPT OF REVENUE & TAXATION	1,633,529	(6,346,278)	(4,887,599)	(2,192,220)
DESOTO PARISH SCHOOL BOARD	5,434	(21,112)	(16,260)	(7,293)
DOA - DIVISION OF ADMINISTRATION	1,484,066	(5,765,611)	(4,440,397)	(1,991,638)
DOA - EXECUTIVE OFFICE	250,179	(971,948)	(748,547)	(335,744)
DOA - FEDERAL PROPERTY ASSISTANCE	11,499	(44,672)	(34,404)	(15,431)
DOA - LA PROPERTY ASSISTANCE AGENCY	58,517	(227,338)	(175,085)	(78,530)
DOA - LOUISIANA TAX COMMISSION	94,776	(368,207)	(283,575)	(127,191)
DOA - MENTAL HEALTH ADVOCACY SERVICE	140,291	(545,031)	(419,757)	(188,272)
DOA - OFFICE OF AIRCRAFT SERVICES	8,476	(32,928)	(25,360)	(11,375)
DOA - OFFICE OF GROUP BENEFITS	132,781	(515,856)	(397,287)	(178,194)
DOA - OFFICE OF RISK MANAGEMENT	100,852	(391,812)	(301,755)	(135,345)

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Remaining Amortization

June 30, 2025

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
DOA - OFFICE OF ST PROCUREMENT	\$ 231,241	\$ (898,375)	\$ (691,885)	\$ (310,329)
DOA - OFFICE OF TECHNOLOGY SERVICES	2,286,216	(8,881,972)	(6,840,469)	(3,068,135)
DOA - OFFICE OF THE INSPECTOR GENERAL	50,858	(197,582)	(152,168)	(68,252)
DOC - ADMINISTRATION	785,951	(3,053,428)	(2,351,604)	(1,054,758)
DOC - ADULT PROBATION AND PAROLE	2,116,755	(8,223,614)	(6,333,433)	(2,840,716)
DOC - ALLEN CORRECTIONAL CENTER	533,244	(2,071,658)	(1,595,491)	(715,621)
DOC - DAVID WADE CORRECTIONAL CENTER	723,396	(2,810,399)	(2,164,435)	(970,807)
DOC - DIXON CORRECTIONAL INSTITUTE	1,069,009	(4,153,112)	(3,198,527)	(1,434,626)
DOC - ELAYN HUNT CORRECTIONAL CENTER	1,375,559	(5,344,063)	(4,115,741)	(1,846,021)
DOC - LA CORRECTIONAL INST FOR WOMEN	604,768	(2,349,531)	(1,809,496)	(811,608)
DOC - LOUISIANA STATE PENITENTIARY	2,753,707	(10,698,181)	(8,239,226)	(3,695,515)
DOC - PRISON ENTERPRISES	170,311	(661,661)	(509,579)	(228,560)
DOC - RAYBURN CORRECTIONAL INST	690,273	(2,681,717)	(2,065,330)	(926,356)
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	797,627	(3,098,787)	(2,386,538)	(1,070,426)
DOE - STATE ACTIVITIES	798,398	(3,101,784)	(2,388,846)	(1,071,462)
DOTD - ADMINISTRATION	528,174	(2,051,962)	(1,580,322)	(708,817)
DOTD - ENGINEERING AND OPERATIONS	8,778,140	(34,103,144)	(26,264,600)	(11,780,386)
DPS - LA HIGHWAY SAFETY COMMISSION	33,932	(131,824)	(101,525)	(45,537)
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	23,226	(90,233)	(69,493)	(31,170)
DPS - LOUISIANA GAMING CONTROL BOARD	15,583	(60,539)	(46,624)	(20,912)
DPS - OFFICE OF MGT AND FINANCE	300,209	(1,166,315)	(898,240)	(402,885)
DPS - OFFICE OF MOTOR VEHICLES	843,700	(3,277,784)	(2,524,392)	(1,132,258)
DPS - OFFICE OF STATE FIRE MARSHALL	513,658	(1,995,565)	(1,536,889)	(689,336)
DPS - OFFICE OF STATE POLICE	1,609,302	(6,252,154)	(4,815,109)	(2,159,706)
DSCS - BOARD OF TAX APPEALS	20,980	(81,506)	(62,772)	(28,155)
DSCS - DIV OF ADMINISTRATIVE LAW	183,102	(711,353)	(547,850)	(245,726)

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Remaining Amortization

June 30, 2025

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
DSCS - ETHICS ADMINISTRATION	\$ 95,733	\$ (371,925)	\$ (286,439)	\$ (128,476)
DSCS - STATE CIVIL SERVICE	312,279	(1,213,209)	(934,355)	(419,084)
DVA - DEPARTMENT OF VETERANS AFFAIRS	247,041	(959,757)	(739,159)	(331,533)
DVA - LOUISIANA VETERANS HOME	171,875	(667,735)	(514,257)	(230,658)
DVA - NORTHEAST LA VETERANS HOME	211,145	(820,301)	(631,757)	(283,360)
DVA - NORTHWEST LA VETERANS HOME	226,226	(878,889)	(676,878)	(303,598)
DVA - SOUTHEAST LA VETERANS HOME	213,616	(829,899)	(639,149)	(286,675)
DVA - SOUTHWEST LA VETERANS HOME	223,917	(869,921)	(669,972)	(300,500)
EAST BATON ROUGE PARISH SCHOOL BOARD	23,340	(90,676)	(69,835)	(31,323)
EAST JEFFERSON POLICE DEPT	63,816	(247,927)	(190,942)	(85,642)
EUNICE CITY COURT	2,686	(10,434)	(8,036)	(3,604)
FIFTH LA LEVEE BOARD	23,592	(91,654)	(70,587)	(31,660)
FLORIDA PARISHES JUV DETENTION CENTER	214,993	(835,252)	(643,271)	(288,524)
GREATER BATON ROUGE PORT COM	85,491	(332,132)	(255,792)	(114,730)
GREATER KROTZ SPRINGS PORT COMM	4,872	(18,929)	(14,578)	(6,539)
GREATER LAFOURCHE PORT COMMISSION	138,077	(536,430)	(413,132)	(185,301)
IBERIA PARISH GOVERNMENT	776	(3,016)	(2,323)	(1,042)
IBERIA PARISH SCHOOL BOARD	3,204	(12,446)	(9,585)	(4,299)
IBERVILLE PARISH SCHOOL BOARD	5,147	(19,998)	(15,401)	(6,908)
INSPIRENOLA SCHOOLS	-	-	-	-
JEANERETTE CITY COURT	155	(603)	(465)	(208)
JEFFERSON DAVIS PARISH	178	(691)	(532)	(239)
JEFFERSON DAVIS PARISH SCHOOL BOARD	-	-	-	-
JEFFERSON PARISH	24,997	(97,113)	(74,792)	(33,546)
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	44,222	(171,804)	(132,315)	(59,347)
JIMMY D. LONG SR. LA SCH FOR MATH SCI & ARTS	26,792	(104,088)	(80,164)	(35,956)

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Remaining Amortization

### June 30, 2025

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
JUDICIAL EXP REG PARISH OF ORLEANS	\$ 148,095	\$ (575,352)	\$ (443,109)	\$ (198,746)
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	23,547	(91,482)	(70,455)	(31,601)
LA BD OF DRUG & DEVICE DISTR	9,641	(37,456)	(28,847)	(12,939)
LA BEHAVIOR ANALYST BOARD	6,348	(24,663)	(18,994)	(8,519)
LA BOARD OF PHARMACY	78,148	(303,606)	(233,823)	(104,876)
LA BOARD REGISTRATION PROF ENGINEERS	32,474	(126,163)	(97,164)	(43,581)
LA CEMETERY BOARD	1,808	(7,025)	(5,410)	(2,427)
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	50,969	(198,013)	(152,500)	(68,401)
LA ED TELEVISION AUTHORITY	150,643	(585,248)	(450,730)	(202,164)
LA HOUSE OF REPRESENTATIVES	455,306	(1,768,869)	(1,362,298)	(611,027)
LA HOUSING CORPORATION	329,873	(1,281,559)	(986,995)	(442,694)
LA LICENSED PROFESSIONAL COUNSELORS	8,116	(31,531)	(24,284)	(10,892)
LA MILITARY DEPT	1,502,421	(5,836,920)	(4,495,316)	(2,016,270)
LA PATIENT'S COMP FUND OVERSIGHT BOARD	133,804	(519,830)	(400,348)	(179,567)
LA RACING COMMISSION	138,583	(538,396)	(414,647)	(185,980)
LA REAL ESTATE COMM	65,492	(254,436)	(195,955)	(87,891)
LA SALES & USE TAX COMM FOR REMOTE SELLERS	23,576	(91,593)	(70,540)	(31,639)
LA SENATE	395,346	(1,535,923)	(1,182,894)	(530,560)
LA ST BD BARBER EXAMINERS	7,329	(28,473)	(21,929)	(9,836)
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	9,864	(38,323)	(29,515)	(13,238)
LA ST BD OF EXAMINERS OF DIET & NUTRITION	2,218	(8,617)	(6,636)	(2,977)
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	6,526	(25,354)	(19,526)	(8,758)
LA ST BOARD OF ARCHITECTURAL EXAMINERS	10,290	(39,976)	(30,788)	(13,809)
LA ST BOARD OF CHIROPRACTIC EXAMINERS	5,851	(22,731)	(17,506)	(7,852)
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	25,919	(100,694)	(77,550)	(34,783)
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	3,393	(13,183)	(10,153)	(4,554)

(Continued)



**Louisiana State Employees' Retirement System**  
**Schedule of Remaining Amortization**  
**June 30, 2025**

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	\$ 8,653	\$ (33,616)	\$ (25,889)	\$ (11,612)
LA STATE BD OF COSMETOLOGY	36,014	(139,914)	(107,755)	(48,331)
LA STATE BD OF EMBALMERS & FUNERAL DIRS	7,249	(28,164)	(21,690)	(9,729)
LA STATE BD PRIVATE SECURITY EXAM	14,574	(56,622)	(43,607)	(19,559)
LA STATE BOARD OF DENTISTRY	23,444	(91,081)	(70,146)	(31,462)
LA STATE BOARD OF HOME INSPECTORS	3,478	(13,511)	(10,406)	(4,667)
LA STATE BOARD OF NURSING	159,792	(620,795)	(478,107)	(214,444)
LA STATE LAW INSTITUTE	20,176	(78,383)	(60,367)	(27,076)
LA STATE LICENSING BOARD FOR CONTRACTORS	129,345	(502,505)	(387,005)	(173,582)
LA STATE UNIVERSITY MEDICAL CENTER	714,832	(2,777,131)	(2,138,813)	(959,315)
LA USED MOTOR VEHICLE & PARTS	28,236	(109,696)	(84,483)	(37,893)
LA VETERINARY BOARD	5,402	(20,986)	(16,163)	(7,249)
LAFAYETTE CONSOL GOVT ADM OPERAT	9,944	(38,632)	(29,753)	(13,345)
LAFAYETTE PARISH SCHOOL BOARD	11,099	(43,118)	(33,207)	(14,894)
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	3,710	(14,412)	(11,100)	(4,978)
LAFOURCHE PARISH SCHOOL BOARD	3,667	(14,248)	(10,973)	(4,922)
LAKE PROVIDENCE PORT COMMISSION	4,787	(18,596)	(14,322)	(6,424)
LALLIE KEMP CHARITY HOSPITAL	501,413	(1,947,996)	(1,500,253)	(672,904)
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	280,892	(1,091,269)	(840,443)	(376,961)
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	519,576	(2,018,560)	(1,554,598)	(697,279)
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	198,156	(769,838)	(592,892)	(265,928)
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	17,420	(67,678)	(52,122)	(23,378)
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	465,111	(1,806,963)	(1,391,636)	(624,186)
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTH	206,023	(800,403)	(616,432)	(276,486)
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	346,576	(1,346,450)	(1,036,971)	(465,109)
LDH-LA EMERGENCY RESPONSE NETWORK	38,734	(150,482)	(115,894)	(51,982)

(Continued)



# Louisiana State Employees' Retirement System

## Schedule of Remaining Amortization

June 30, 2025

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
LDH-MEDICAL VENDOR ADMINISTRATION	\$ 2,267,103	\$ (8,807,720)	\$ (6,783,284)	\$ (3,042,486)
LDH-NORTHEAST DELTA HUMAN SERVICES AUTH	214,977	(835,187)	(643,221)	(288,502)
LDH-NORTHWEST LA HUMAN SERVICES DISTRICT	203,469	(790,481)	(608,790)	(273,059)
LDH-OFF OF THE SECRETARY MGT AND FINANCE	1,319,130	(5,124,834)	(3,946,901)	(1,770,292)
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	2,757,237	(10,711,895)	(8,249,788)	(3,700,252)
LDH-OFFICE OF AGING AND ADULT SERVICES	977,437	(3,797,355)	(2,924,541)	(1,311,735)
LDH-OFFICE OF BEHAVIORAL HEALTH	3,090,829	(12,007,904)	(9,247,912)	(4,147,938)
LDH-OFFICE OF PUBLIC HEALTH	3,376,033	(13,115,925)	(10,101,257)	(4,530,686)
LDH-OFFICE OF THE SURGEON GENERAL	12,084	(46,947)	(36,157)	(16,217)
LDH-OFFICE ON WOMEN'S HLTH AND COMM HLTH	23,927	(92,955)	(71,590)	(32,110)
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTH	370,048	(1,437,641)	(1,107,202)	(496,610)
LED - LA OFFICE OF ECONOMIC DEVELOPMENT	486,423	(1,889,759)	(1,455,402)	(652,787)
LED - OFFICE OF BUSINESS DEV	-	-	-	-
LED - OFFICE OF THE SECRETARY	-	-	-	-
LEESVILLE CITY COURT	665	(2,585)	(1,991)	(893)
LEGISLATIVE BUDGETARY CONTROL COUN	74,945	(291,164)	(224,240)	(100,578)
LEGISLATIVE FISCAL OFFICE	77,300	(300,311)	(231,285)	(103,738)
LINCOLN PARISH SCHOOL BOARD	-	-	-	-
LIVINGSTON PARISH COUNCIL	356	(1,382)	(1,064)	(477)
LIVINGSTON PARISH SCHOOL BOARD	19,720	(76,612)	(59,003)	(26,464)
LOUISIANA BOARD OF CPAS	20,054	(77,910)	(60,002)	(26,913)
LOUISIANA BOARD OF MASSAGE THERAPY	5,500	(21,368)	(16,457)	(7,381)
LOUISIANA DELTA COMMUNITY COLLEGE	25,743	(100,011)	(77,024)	(34,547)
LOUISIANA DEPARTMENT OF JUSTICE	1,626,658	(6,319,584)	(4,867,040)	(2,182,999)
LOUISIANA LEGISLATIVE AUDITOR	834,431	(3,241,775)	(2,496,660)	(1,119,819)
LOUISIANA LOTTERY CORPORATION	4,053	(15,745)	(12,126)	(5,439)

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Remaining Amortization

June 30, 2025

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
LOUISIANA MOTOR VEHICLE COMMISSION	\$ 57,471	\$ (223,276)	\$ (171,956)	\$ (77,127)
LOUISIANA PHYSICAL THERAPY BOARD	10,752	(41,770)	(32,170)	(14,429)
LOUISIANA STATE UNIVERSITY	2,794,297	(10,855,875)	(8,360,675)	(3,749,988)
LSU MEDICAL CENTER HEALTH CARE SRV DIV	60,478	(234,958)	(180,953)	(81,163)
LSU MEDICAL CENTER IN SHREVEPORT	384,873	(1,495,237)	(1,151,559)	(516,505)
LT GOVERNORS OFFICE	55,776	(216,690)	(166,884)	(74,852)
MADISON PARISH PORT HARBOR & TERMINAL	3,478	(13,511)	(10,406)	(4,667)
MARKSVILLE CITY COURT	2,171	(8,433)	(6,495)	(2,913)
METROPOLITAN HUMAN SERVICES DISTRICT	337,853	(1,312,563)	(1,010,873)	(453,404)
MINDEN CITY COURT	4,417	(17,161)	(13,217)	(5,928)
MONROE CITY SCHOOL BOARD	3,064	(11,904)	(9,168)	(4,112)
MUNICIPAL FIRE & POLICE CIVIL SERVICE	50,576	(196,490)	(151,327)	(67,874)
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	10,420	(40,480)	(31,176)	(13,983)
NATCHITOCHES CANE RIVER LEVEE DISTRICT	5,709	(22,181)	(17,083)	(7,662)
NATCHITOCHES CITY COURT	2,040	(7,926)	(6,104)	(2,738)
NATCHITOCHES PARISH SCHOOL BOARD	3,392	(13,179)	(10,150)	(4,552)
NEW IBERIA CITY COURT	3,411	(13,252)	(10,206)	(4,578)
NEW ORLEANS CENTER FOR CREATIVE ARTS	12,694	(49,314)	(37,980)	(17,035)
NORTH LAFOURCHE LEVEE DISTRICT	21,730	(84,423)	(65,018)	(29,162)
NORTHSHORE CHARTER SCHOOL	2,086	(8,105)	(6,242)	(2,800)
NORTHSHORE TECH COMMUNITY COLLEGE	55,471	(215,506)	(165,973)	(74,443)
NORTHWEST LA TECHNICAL COMM COLLEGE	20,103	(78,100)	(60,149)	(26,979)
NUNEZ COMMUNITY COLLEGE	12,468	(48,440)	(37,306)	(16,733)
OFFICE OF ELDERLY AFFAIRS	198,571	(771,449)	(594,133)	(266,485)
OFFICE OF FINANCIAL INSTITUTIONS	243,972	(947,834)	(729,977)	(327,414)
OFFICE OF HOME LAND SEC & EMERG. PREP.	859,224	(3,338,094)	(2,570,840)	(1,153,091)

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Remaining Amortization**  
**June 30, 2025**

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
OFFICE OF JUVENILE JUSTICE	\$ 1,923,025	\$ (7,470,971)	\$ (5,753,784)	\$ (2,580,727)
OFFICE OF THE STATE PUBLIC DEFENDER	49,207	(191,168)	(147,228)	(66,036)
OPELOUSAS CITY COURT	2,412	(9,369)	(7,215)	(3,236)
ORLEANS PARISH SCHOOL BOARD	15,476	(60,123)	(46,303)	(20,768)
OUACHITA PARISH POLICE JURY	1,648	(6,402)	(4,931)	(2,212)
OUACHITA PARISH SCHOOL BOARD	6,368	(24,739)	(19,053)	(8,546)
PARISH OF ORLEANS JUDICIAL EXP JUDGES	20,043	(77,868)	(59,970)	(26,898)
PARISH OF TANGIPAHOA	579	(2,249)	(1,732)	(777)
PARISH OF TERREBONNE	1,712	(6,651)	(5,122)	(2,297)
PINEVILLE CITY COURT	4,517	(17,550)	(13,516)	(6,062)
POINT COUPEE PARISH SCHOOL BOARD	2,273	(8,831)	(6,801)	(3,050)
PONTCHARTRAIN LEVEE DISTRICT	85,741	(333,106)	(256,542)	(115,066)
PORT OF LAKE CHARLES	261,112	(1,014,424)	(781,261)	(350,417)
PUBLIC SERVICE COMMISSION	169,232	(657,469)	(506,351)	(227,112)
RAPIDES PARISH HOUSING AUTHORITY	29,090	(113,014)	(87,038)	(39,039)
RAPIDES PARISH POLICE JURY	2,572	(9,991)	(7,695)	(3,451)
RAPIDES PARISH SCHOOL BOARD	52,868	(205,393)	(158,184)	(70,950)
RAYNE CITY COURT	493	(1,917)	(1,476)	(662)
RECOVERY SCHOOL DISTRICT	16,468	(63,978)	(49,273)	(22,100)
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	36,020	(139,937)	(107,773)	(48,339)
REGIONAL PLANNING COMMISSION	71,790	(278,905)	(214,799)	(96,343)
RIVER PARISHES COMMUNITY COLLEGE	28,504	(110,739)	(85,286)	(38,253)
RUSTON CITY COURT	3,701	(14,378)	(11,073)	(4,967)
SABINE RIVER AUTHORITY	84,198	(327,112)	(251,926)	(112,996)
SCHOOL EMPLOYEES RETIREMENT SYSTEM	8,136	(31,607)	(24,343)	(10,918)
SECRETARY OF STATE'S OFFICE	849,815	(3,301,539)	(2,542,687)	(1,140,464)

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Remaining Amortization

June 30, 2025

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
SOUTH LAFOURCHE LEVEE DISTRICT	\$ 40,460	\$ (157,186)	\$ (121,057)	\$ (54,297)
SOUTH LOUISIANA COMMUNITY COLLEGE	101,970	(396,153)	(305,098)	(136,845)
SOUTH TANGIPAHOA PARISH PORT COMM	5,064	(19,673)	(15,151)	(6,796)
SOUTHEAST LA FLOOD PROTECTION AUTH EAST	637,188	(2,475,484)	(1,906,499)	(855,116)
SOUTHERN UNIVERSITY	694,499	(2,698,137)	(2,077,976)	(932,028)
SOWELA TECHNICAL COMMUNITY COLLEGE	37,264	(144,771)	(111,495)	(50,009)
SPRINGHILL CITY COURT	721	(2,802)	(2,158)	(968)
SSC - ECOLE POINTE-AU-CHIEN	5,124	(19,906)	(15,331)	(6,876)
SSC - SPECIAL SCHOOL DISTRICT	192,194	(746,675)	(575,053)	(257,927)
ST BERNARD PORT HARBOR & TERM DIST	58,871	(228,716)	(176,146)	(79,006)
ST CHARLES PARISH PUBLIC SCHOOLS	2,567	(9,972)	(7,680)	(3,445)
ST JAMES PARISH SCHOOL BOARD	6,170	(23,972)	(18,462)	(8,281)
ST LANDRY PARISH GOVERNMENT	975	(3,787)	(2,917)	(1,308)
ST LANDRY PARISH SCHOOL BOARD	7,458	(28,973)	(22,314)	(10,008)
ST MARTIN PARISH POLICE JURY	282	(1,096)	(844)	(378)
ST MARTIN PARISH SCHOOL BOARD	6,457	(25,087)	(19,321)	(8,666)
ST TAMMANY PARISH GOVERNMENT	147	(573)	(441)	(198)
ST TAMMANY PARISH SCHOOL BOARD	21,174	(82,262)	(63,354)	(28,416)
ST. HELENA PARISH SCHOOL BOARD	1,662	(6,456)	(4,972)	(2,230)
ST. MARY PARISH SCHOOL BOARD	6,764	(26,278)	(20,238)	(9,077)
STATE PLUMBING BOARD	11,287	(43,851)	(33,772)	(15,148)
STATE POLICE COMMISSION	14,903	(57,897)	(44,589)	(20,000)
STATE POLICE RETIREMENT SYSTEM	20,507	(79,670)	(61,358)	(27,521)
SUPREME COURT OF LA	3,154,494	(12,255,243)	(9,438,401)	(4,233,377)
TANGIPAHOA PARISH SCHOOL SYSTEM	29,550	(114,801)	(88,414)	(39,656)
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	212,498	(825,558)	(635,805)	(285,176)

(Continued)

**Louisiana State Employees' Retirement System**  
**Schedule of Remaining Amortization**  
**June 30, 2025**

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
TENSAS BASIN LEVEE DISTRICT	\$ 53,286	\$ (207,016)	\$ (159,434)	\$ (71,510)
TERREBONNE LEVEE & CONSERVATION DISTRICT	44,744	(173,832)	(133,877)	(60,047)
TERREBONNE PARISH SCHOOL BOARD	8,503	(33,035)	(25,442)	(11,412)
THE CITY OF VILLE PLATTE	2,420	(9,403)	(7,242)	(3,248)
THE PORT OF SOUTH LOUISIANA	127,662	(495,969)	(381,971)	(171,324)
THRIVE ACADEMY	7,963	(30,936)	(23,825)	(10,686)
TOWN OF BUNKIE	491	(1,909)	(1,470)	(659)
TOWN OF SORRENTO	120	(466)	(359)	(161)
TOWN OF VIDALIA	4,209	(16,352)	(12,593)	(5,648)
TREASURY DEPARTMENT	176,452	(685,518)	(527,953)	(236,801)
UNIVERSITY OF LOUISIANA	2,975,145	(11,558,470)	(8,901,780)	(3,992,688)
VERMILION PARISH POLICE JURY	638	(2,478)	(1,908)	(856)
VERMILION PARISH SCHOOL BOARD	2,854	(11,087)	(8,539)	(3,830)
VERNON PARISH SCHOOL BOARD	4,792	(18,616)	(14,337)	(6,430)
WARE YOUTH CENTER	165,363	(642,438)	(494,775)	(221,920)
WASHINGTON PARISH POLICE JURY	1,206	(4,684)	(3,608)	(1,618)
WASHINGTON PARISH SCHOOL SYSTEM	1,725	(6,700)	(5,160)	(2,314)
WEBSTER PARISH POLICE JURY	443	(1,722)	(1,326)	(595)
WEBSTER PARISH SCHOOL BOARD	1,915	(7,441)	(5,731)	(2,570)
WEST BATON ROUGE PARISH COUNCIL	845	(3,283)	(2,529)	(1,134)
WEST FELICIANA PARISH SCHOOL BOARD	2,998	(11,648)	(8,971)	(4,024)
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	119,654	(464,858)	(358,011)	(160,578)
WINN PARISH POLICE JURY	98	(382)	(294)	(132)
WINN PARISH SCHOOL BOARD	4,811	(18,692)	(14,396)	(6,457)
WINNFIELD CITY COURT	178	(691)	(532)	(239)
WINNSBORO CITY COURT	979	(3,803)	(2,929)	(1,314)

(Continued)

# Louisiana State Employees' Retirement System

## Schedule of Remaining Amortization

June 30, 2025

Employer Name	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4
WLF - OFFICE OF FISHERIES	\$ 505,713	\$ (1,964,702)	\$ (1,513,119)	\$ (678,675)
WLF - OFFICE OF MGT AND FINANCE	132,423	(514,466)	(396,217)	(177,714)
WLF - OFFICE OF THE SECRETARY	1,011,838	(3,931,000)	(3,027,468)	(1,357,901)
WLF - OFFICE OF WILDLIFE	515,488	(2,002,678)	(1,542,366)	(691,793)
WORKFORCE SUPPORT AND TRAINING	1,686,226	(6,551,007)	(5,045,271)	(2,262,940)
ZACHARY CITY COURT	4,087	(15,878)	(12,229)	(5,485)
ZACHARY SCHOOL BOARD	6,402	(24,873)	(19,156)	(8,592)
<b>Total</b>	<b>\$ 98,269,685</b>	<b>\$ (381,778,760)</b>	<b>\$ (294,027,696)</b>	<b>\$ (131,879,349)</b>

# Louisiana State Employees' Retirement System

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

June 30, 2025

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
15TH JUDICIAL DISTRICT COURT	\$ (51,282)	\$ (358)	\$ (6,341)
17TH JUDICIAL DIST COURT	(169,020)	(1,182)	(20,900)
18TH JUDICIAL DISTRICT	(7,559)	(53)	(935)
19TH JUDICIAL DIST COURT	468,448	3,275	57,925
20TH JUDICIAL DISTRICT COURT	(17,239)	(121)	(2,132)
24TH JUDICIAL DIST CT JEFFERSON PARISH	(144,439)	(1,010)	(17,860)
2ND JUDICIAL DISTRICT COURT DIVISION A	(3,045)	(21)	(377)
2ND JUDICIAL DISTRICT COURT DIVISION B	(11,529)	(81)	(1,426)
2ND JUDICIAL DISTRICT COURT DIVISION C	(1,740)	(12)	(215)
3RD CIRCUIT COURT OF APPEAL	(654,218)	(4,573)	(80,895)
3RD JUDICIAL DISTRICT COURT	(34,696)	(243)	(4,290)
4TH DISTRICT COURT JUDGES OFFICE	143,515	1,003	17,746
5TH CIRCUIT COURT OF APPEAL	(747,755)	(5,227)	(92,461)
ACADIA PARISH POLICE JURY	(8,973)	(63)	(1,110)
ACADIA PARISH SCHOOL BOARD	(56,503)	(395)	(6,987)
ALGIERS CHARTER SCHOOLS ASSOCIATION	(9,626)	(67)	(1,190)
ALLEN PARISH POLICE JURY	(2,610)	(18)	(323)
ALLEN PARISH SCHOOL BOARD	9,571	67	1,184
AMITE RIVER BASIN WATER DIST	2,175	15	269
ASCENSION PARISH POLICE JURY	(11,747)	(82)	(1,452)
ASCENSION PARISH SCHOOL BOARD	(84,129)	(588)	(10,403)
ATCHAFALAYA LEVEE DISTRICT	96,311	673	11,909
AUDUBON SCHOOLS	94,244	659	11,653

(Continued)



# Louisiana State Employees' Retirement System

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

June 30, 2025

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
AVOYELLES PARISH POLICE JURY	\$ (2,230)	\$ (16)	\$ (276)
BATON ROUGE COMMUNITY COLLEGE	571,176	3,993	70,627
BD EX SPEECH PATHOLOGY & AUDIOLOGY	(707)	(5)	(87)
BD OF COMMISSIONERS PORT OF NEW ORLEANS	405,909	2,837	50,191
BD OF ELEM AND SECONDARY ED	218,780	1,529	27,053
BD OF EXAMINERS OF CERTIFIED SHORTHAND	10,224	71	1,264
BEEKMAN CHARTER SCHOOL	(5,928)	(41)	(733)
BIENVILLE PARISH SCHOOL DISTRICT	35,348	247	4,371
BD OF EXAMINERS OF NURSING FACILITIES ADMIN	(2,393)	(17)	(296)
BOARD OF MEDICAL EXAMINERS	(828,404)	(5,791)	(102,434)
BOARD OF REGENTS	(1,043,159)	(7,292)	(128,989)
BOSSIER CITY COURT	(18,272)	(128)	(2,259)
BOSSIER PARISH COMMUNITY COLLEGE	(106,045)	(741)	(13,113)
BOSSIER PARISH SCHOOL BOARD	(69,664)	(487)	(8,614)
CADDO LEVEE DISTRICT	131,931	922	16,314
CADDO PARISH SCHOOL BOARD	118,662	829	14,673
CALCASIEU PARISH POLICE JURY	(11,203)	(78)	(1,385)
CALCASIEU PARISH SCHOOL BOARD	(113,006)	(790)	(13,973)
CAPITOL AREA GROUNDWATER COMMISSION	165,648	1,158	20,483
CENTRAL LA TECH COMMUNITY COLLEGE	(209,371)	(1,464)	(25,889)
CITY COURT OF ABBEVILLE	2,175	15	269
CITY COURT OF BASTROP	(21,046)	(147)	(2,602)
CITY COURT OF BOGALUSA	9,245	65	1,143

(Continued)

# Louisiana State Employees' Retirement System

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

June 30, 2025

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
CITY COURT OF CROWLEY	\$ (10,006)	\$ (70)	\$ (1,237)
CITY COURT OF DENHAM SPRINGS	2,991	21	370
CITY COURT OF FRANKLIN	(11,747)	(82)	(1,452)
CITY COURT OF HAMMOND	(10,224)	(71)	(1,264)
CITY COURT OF HOUMA	5,112	36	632
CITY COURT OF JENNINGS	9,027	63	1,116
CITY COURT OF LAKE CHARLES	(37,252)	(260)	(4,606)
CITY COURT OF MORGAN CITY	(26,593)	(186)	(3,288)
CITY COURT OF OAKDALE	(544)	(4)	(67)
CITY COURT OF PORT ALLEN CIVIL FEES	(45,518)	(318)	(5,628)
CITY COURT OF SLIDELL	(24,690)	(173)	(3,053)
CITY COURT OF SULPHUR	(11,583)	(81)	(1,432)
CITY COURT OF THIBODAU	(146,560)	(1,025)	(18,122)
CITY COURT OF VILLE PLATTE CIVIL DIV	6,417	45	793
CITY COURT OF WEST MONROE	61,996	433	7,666
CITY OF ABBEVILLE	(2,284)	(16)	(282)
CITY OF ALEXANDRIA	(13,596)	(95)	(1,681)
CITY OF BAKER SCHOOL BOARD	(2,665)	(19)	(330)
CITY OF BASTROP	(1,142)	(8)	(141)
CITY OF BATON ROUGE	(449,686)	(3,143)	(55,605)
CITY OF BOGALUSA	(6,417)	(45)	(793)
CITY OF BOSSIER	(7,559)	(53)	(935)
CITY OF BREAUX BRIDGE	(105,991)	(741)	(13,106)

(Continued)

# Louisiana State Employees' Retirement System

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

June 30, 2025

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
CITY OF CROWLEY	\$ (5,003)	\$ (35)	\$ (619)
CITY OF DENHAM SPRINGS	(6,363)	(44)	(787)
CITY OF DONALDSONVILLE	(1,577)	(11)	(195)
CITY OF EUNICE	(4,840)	(34)	(598)
CITY OF FRANKLIN	(4,187)	(29)	(518)
CITY OF GONZALES	(1,577)	(11)	(195)
CITY OF JEANERETTE	(4,296)	(30)	(531)
CITY OF JENNINGS	(489)	(3)	(61)
CITY OF KAPLAN	(6,798)	(48)	(841)
CITY OF LAKE CHARLES	(7,450)	(52)	(921)
CITY OF MANDEVILLE	(152,053)	(1,063)	(18,802)
CITY OF MARKSVILLE	(3,045)	(21)	(377)
CITY OF MINDEN	(1,305)	(9)	(161)
CITY OF MONROE	(21,916)	(153)	(2,710)
CITY OF MORGAN CITY	(8,864)	(62)	(1,096)
CITY OF NEW IBERIA	(6,798)	(48)	(841)
CITY OF OAKDALE	(3,916)	(27)	(484)
CITY OF OPELOUSAS	(8,320)	(58)	(1,029)
CITY OF PINEVILLE	(4,187)	(29)	(518)
CITY OF PORT ALLEN	(1,305)	(9)	(161)
CITY OF RAYNE	(4,079)	(29)	(504)
CITY OF RUSTON	(7,450)	(52)	(921)
CITY OF SHREVEPORT	173,370	1,212	21,438

(Continued)

# Louisiana State Employees' Retirement System

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

June 30, 2025

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
CITY OF SLIDELL	\$ (6,907)	\$ (48)	\$ (854)
CITY OF SULPHUR	(5,275)	(37)	(652)
CITY OF THIBODAUX	(114,855)	(803)	(14,202)
CITY OF WEST MONROE	121,653	850	15,043
CITY OF WINNFIELD	(544)	(4)	(67)
CITY OF ZACHARY	(1,740)	(12)	(215)
CLAIBORNE PARISH SCHOOL BOARD	(2,882)	(20)	(356)
COASTAL PROTECTION & RESTORATION AUTH	(791,533)	(5,533)	(97,875)
COMMISSION OF LAW ENFORCEMENT LCLE	(364,034)	(2,545)	(45,014)
COURT OF APPEAL FIRST CIRCUIT	(1,820,825)	(12,728)	(225,148)
COURT OF APPEALS FOURTH CIRCUIT	175,926	1,230	21,754
COURT OF APPEALS SECOND CIRCUIT	(190,338)	(1,331)	(23,536)
CRIMINAL DISTRICT COURT	265,222	1,854	32,795
CRT - OFFICE OF CULTURAL DEVELOPMENT	(330,698)	(2,312)	(40,891)
CRT - OFFICE OF STATE LIBRARY	(105,230)	(736)	(13,012)
CRT - OFFICE OF STATE MUSEUM	(1,276,513)	(8,923)	(157,843)
CRT - OFFICE OF STATE PARKS	614,301	4,294	75,960
CRT - OFFICE OF THE SECRETARY	1,631,031	11,401	201,680
CRT - OFFICE OF TOURISM	483,947	3,383	59,841
CUSTODIAN OF NOTARIAL ARCHIVES	(117,194)	(819)	(14,491)
DELGADO COLLEGE	(829,220)	(5,797)	(102,535)
DENR - OFFICE OF CONSERVATION	(25,970,164)	(181,539)	(3,211,259)
DENR - OFFICE OF THE SECRETARY	26,709,762	186,709	3,302,712
			(Continued)

# Louisiana State Employees' Retirement System

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

June 30, 2025

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
DEPT OF CHILDREN AND FAMILY SERVICES	\$ (10,657,606)	\$ (74,500)	\$ (1,317,833)
DEPARTMENT OF INSURANCE	1,259,492	8,804	155,738
DEPT ENVIRONMENTAL QUALITY	(2,124,277)	(14,849)	(262,671)
DEPT OF AGRICULTURE AND FORESTRY	(3,910,352)	(27,335)	(483,522)
DEPT OF FINANCE CITY OF NEW ORLEANS	(187,890)	(1,313)	(23,233)
DEPT OF REVENUE & TAXATION	21,209	148	2,623
DESOTO PARISH SCHOOL BOARD	87,936	615	10,873
DOA - DIVISION OF ADMINISTRATION	3,933,410	27,496	486,373
DOA - EXECUTIVE OFFICE	69,120	483	8,547
DOA - FEDERAL PROPERTY ASSISTANCE	210,024	1,468	25,970
DOA - LA PROPERTY ASSISTANCE AGENCY	184,682	1,291	22,836
DOA - LOUISIANA TAX COMMISSION	(105,338)	(736)	(13,025)
DOA - MENTAL HEALTH ADVOCACY SERVICE	1,295,710	9,057	160,217
DOA - OFFICE OF AIRCRAFT SERVICES	(5,765)	(40)	(713)
DOA - OFFICE OF GROUP BENEFITS	(82,878)	(579)	(10,248)
DOA - OFFICE OF RISK MANAGEMENT	(1,464,785)	(10,239)	(181,123)
DOA - OFFICE OF ST PROCUREMENT	(348,753)	(2,438)	(43,124)
DOA - OFFICE OF TECHNOLOGY SERVICES	(4,625,206)	(32,332)	(571,915)
DOA - OFFICE OF THE INSPECTOR GENERAL	33,391	233	4,129
DOC - ADMINISTRATION	(384,863)	(2,690)	(47,589)
DOC - ADULT PROBATION AND PAROLE	593,799	4,151	73,424
DOC - ALLEN CORRECTIONAL CENTER	(10,768)	(75)	(1,331)
DOC - DAVID WADE CORRECTIONAL CENTER	(2,522,029)	(17,630)	(311,854)

(Continued)

# Louisiana State Employees' Retirement System

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

June 30, 2025

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
DOC - DIXON CORRECTIONAL INSTITUTE	\$ (203,172)	\$ (1,420)	\$ (25,123)
DOC - ELAYN HUNT CORRECTIONAL CENTER	8,198,008	57,307	1,013,699
DOC - LA CORRECTIONAL INST FOR WOMEN	312,643	2,185	38,659
DOC - LOUISIANA STATE PENITENTIARY	14,009,616	97,932	1,732,315
DOC - PRISON ENTERPRISES	1,054,688	7,373	130,414
DOC - RAYBURN CORRECTIONAL INST	71,730	501	8,870
DOC - RAYMOND LABORDE CORRECTIONAL CENTER	673,197	4,706	83,242
DOE - STATE ACTIVITIES	(1,570,612)	(10,979)	(194,209)
DOTD - ADMINISTRATION	(701,367)	(4,903)	(86,725)
DOTD - ENGINEERING AND OPERATIONS	(9,934,976)	(69,448)	(1,228,484)
DPS - LA HIGHWAY SAFETY COMMISSION	375,128	2,622	46,385
DPS - LIQUEFIED PETROLEUM GAS COMMISSION	(77,060)	(539)	(9,529)
DPS - LOUISIANA GAMING CONTROL BOARD	339,508	2,373	41,981
DPS - OFFICE OF MGT AND FINANCE	716,866	5,011	88,642
DPS - OFFICE OF MOTOR VEHICLES	(10,496)	(73)	(1,298)
DPS - OFFICE OF STATE FIRE MARSHALL	253,312	1,771	31,323
DPS - OFFICE OF STATE POLICE	2,398,255	16,765	296,549
DSCS - BOARD OF TAX APPEALS	(544)	(4)	(67)
DSCS - DIV OF ADMINISTRATIVE LAW	34,098	238	4,216
DSCS - ETHICS ADMINISTRATION	(651,553)	(4,555)	(80,566)
DSCS - STATE CIVIL SERVICE	(241,946)	(1,691)	(29,917)
DVA - DEPARTMENT OF VETERANS AFFAIRS	183,268	1,281	22,661
DVA - LOUISIANA VETERANS HOME	567,750	3,969	70,203

(Continued)

# Louisiana State Employees' Retirement System

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

June 30, 2025

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
DVA - NORTHEAST LA VETERANS HOME	\$ 84,347	\$ 590	\$ 10,430
DVA - NORTHWEST LA VETERANS HOME	576,723	4,031	71,313
DVA - SOUTHEAST LA VETERANS HOME	132,475	926	16,381
DVA - SOUTHWEST LA VETERANS HOME	(6,091)	(43)	(753)
EAST BATON ROUGE PARISH SCHOOL BOARD	80,051	560	9,898
EAST JEFFERSON POLICE DEPT	767,985	5,368	94,963
EUNICE CITY COURT	30,237	211	3,739
FIFTH LA LEVEE BOARD	(65,857)	(460)	(8,143)
FLORIDA PARISHES JUV DETENTION CENTER	(385,679)	(2,696)	(47,690)
GREATER BATON ROUGE PORT COM	120,293	841	14,875
GREATER KROTZ SPRINGS PORT COMM	(7,450)	(52)	(921)
GREATER LAFOURCHE PORT COMMISSION	(10,550)	(74)	(1,305)
IBERIA PARISH GOVERNMENT	(4,133)	(29)	(511)
IBERIA PARISH SCHOOL BOARD	7,342	51	908
IBERVILLE PARISH SCHOOL BOARD	(3,644)	(25)	(451)
INSPIRENOLA SCHOOLS	(155,914)	(1,090)	(19,279)
JEANERETTE CITY COURT	(4,459)	(31)	(551)
JEFFERSON DAVIS PARISH	(1,033)	(7)	(128)
JEFFERSON DAVIS PARISH SCHOOL BOARD	(86,576)	(605)	(10,705)
JEFFERSON PARISH	(135,194)	(945)	(16,717)
JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	(311,719)	(2,179)	(38,545)
JIMMY D. LONG SR. LA SCH FOR MATH SCI & ARTS	(160,699)	(1,123)	(19,871)
JUDICIAL EXP REG PARISH OF ORLEANS	29,965	209	3,705

(Continued)



# Louisiana State Employees' Retirement System

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

June 30, 2025

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
L E FLETCHER TECHNICAL COMMUNITY COLLEGE	\$ 33,228	\$ 232	\$ 4,109
LA BD OF DRUG & DEVICE DISTR	(8,266)	(58)	(1,022)
LA BEHAVIOR ANALYST BOARD	1,251	9	155
LA BOARD OF PHARMACY	(136,934)	(957)	(16,932)
LA BOARD REGISTRATION PROF ENGINEERS	93,918	657	11,613
LA CEMETERY BOARD	(1,523)	(11)	(188)
LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	(415,371)	(2,904)	(51,361)
LA ED TELEVISION AUTHORITY	(345,490)	(2,415)	(42,720)
LA HOUSE OF REPRESENTATIVES	(1,123,645)	(7,855)	(138,941)
LA HOUSING CORPORATION	(5,534,204)	(38,686)	(684,315)
LA LICENSED PROFESSIONAL COUNSELORS	(90,546)	(633)	(11,196)
LA MILITARY DEPT	(3,772,765)	(26,373)	(466,509)
LA PATIENT'S COMP FUND OVERSIGHT BOARD	(142,971)	(999)	(17,679)
LA RACING COMMISSION	782,234	5,468	96,725
LA REAL ESTATE COMM	261,578	1,829	32,345
LA SALES & USE TAX COMM FOR REMOTE SELLERS	68,195	477	8,432
LA SENATE	(385,026)	(2,691)	(47,609)
LA ST BD BARBER EXAMINERS	25,342	177	3,134
LA ST BD OF CERTIFIED SOCIAL WORK EXAM	(94,679)	(662)	(11,707)
LA ST BD OF EXAMINERS OF DIET & NUTRITION	2,719	19	336
LA ST BD OF EXAMINERS OF PSYCHOLOGISTS	(20,285)	(142)	(2,508)
LA ST BOARD OF ARCHITECTURAL EXAMINERS	(11,910)	(83)	(1,473)
LA ST BOARD OF CHIROPRACTIC EXAMINERS	(8,103)	(57)	(1,002)

(Continued)

# Louisiana State Employees' Retirement System

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

June 30, 2025

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
LA ST BOARD OF PRACTICAL NURSE EXAMINERS	\$ 15,988	\$ 112	\$ 1,977
LA ST BOARD OF PRIVATE INVESTIGATOR EXM	(10,550)	(74)	(1,305)
LA ST RADIOLOGIC TECHNOLOGY BD OF EXAM	5,329	37	659
LA STATE BD OF COSMETOLOGY	(6,580)	(46)	(814)
LA STATE BD OF EMBALMERS & FUNERAL DIRS	(22,514)	(157)	(2,784)
LA STATE BD PRIVATE SECURITY EXAM	113,931	796	14,088
LA STATE BOARD OF DENTISTRY	27,572	193	3,409
LA STATE BOARD OF HOME INSPECTORS	6,091	43	753
LA STATE BOARD OF NURSING	111,755	781	13,819
LA STATE LAW INSTITUTE	26,267	184	3,248
LA STATE LICENSING BOARD FOR CONTRACTORS	(5,166)	(36)	(639)
LA STATE UNIVERSITY MEDICAL CENTER	(361,805)	(2,529)	(44,738)
LA USED MOTOR VEHICLE & PARTS	(234,279)	(1,638)	(28,969)
LA VETERINARY BOARD	3,861	27	477
LAFAYETTE CONSOL GOVT ADM OPERAT	(69,337)	(485)	(8,574)
LAFAYETTE PARISH SCHOOL BOARD	163,310	1,142	20,194
LAFITTE AREA INDEPENDENT LEVEE DISTRICT	(11,529)	(81)	(1,426)
LAFOURCHE PARISH SCHOOL BOARD	6,798	48	841
LAKE PROVIDENCE PORT COMMISSION	(289,912)	(2,027)	(35,848)
LALLIE KEMP CHARITY HOSPITAL	(1,832,952)	(12,813)	(226,648)
LDH-ACADIANA AREA HUMAN SERVICES DISTRICT	(154,174)	(1,078)	(19,064)
LDH-CAPITAL AREA HUMAN SERVICES DISTRICT	(943,694)	(6,597)	(116,690)
LDH-CENTRAL LOUISIANA HUMAN SERVICES DISTRICT	(136,499)	(954)	(16,878)

(Continued)

# Louisiana State Employees' Retirement System

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

June 30, 2025

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
LDH-DEVELOPMENTAL DISABILITIES COUNCIL	\$ 112,462	\$ 786	\$ 13,906
LDH-FLORIDA PARISHES HUMAN SERV AUTHORITY	(1,063,933)	(7,437)	(131,557)
LDH-IMPERIAL CALCASIEU HUMAN SERVICES AUTH	474,865	3,319	58,718
LDH-JEFFERSON PARISH HUMAN SERV AUTHORITY	(300,570)	(2,101)	(37,166)
LDH-LA EMERGENCY RESPONSE NETWORK	(52,424)	(366)	(6,482)
LDH-MEDICAL VENDOR ADMINISTRATION	(3,761,127)	(26,291)	(465,070)
LDH-NORTHEAST DELTA HUMAN SERVICES AUTH	(1,039,407)	(7,266)	(128,525)
LDH-NORTHWEST LA HUMAN SERVICES DISTRICT	157,328	1,100	19,454
LDH-OFF OF THE SECRETARY MGT AND FINANCE	1,017,872	7,115	125,862
LDH-OFFICE FOR CITIZEN WITH DISABILITIES	765,756	5,353	94,687
LDH-OFFICE OF AGING AND ADULT SERVICES	(2,752,174)	(19,239)	(340,311)
LDH-OFFICE OF BEHAVIORAL HEALTH	1,177,211	8,229	145,564
LDH-OFFICE OF PUBLIC HEALTH	(3,267,391)	(22,840)	(404,019)
LDH-OFFICE OF THE SURGEON GENERAL	(72,002)	(503)	(8,903)
LDH-OFFICE ON WOMEN'S HLTH AND COMM HLTH	641,384	4,483	79,308
LDH-SOUTH CENTRAL LA HUMAN SERVICES AUTH	145,255	1,015	17,961
LED - LA OFFICE OF ECONOMIC DEVELOPMENT	26,918,535	188,169	3,328,527
LED - OFFICE OF BUSINESS DEV	(12,292,878)	(85,931)	(1,520,037)
LED - OFFICE OF THE SECRETARY	(7,120,642)	(49,775)	(880,481)
LEESVILLE CITY COURT	6,036	42	746
LEGISLATIVE BUDGETARY CONTROL COUN	1,864,059	13,030	230,494
LEGISLATIVE FISCAL OFFICE	343,097	2,398	42,425
LINCOLN PARISH SCHOOL BOARD	(138,511)	(968)	(17,127)

(Continued)

# Louisiana State Employees' Retirement System

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

June 30, 2025

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
LIVINGSTON PARISH COUNCIL	\$ (2,067)	\$ (14)	\$ (256)
LIVINGSTON PARISH SCHOOL BOARD	(406,616)	(2,842)	(50,279)
LOUISIANA BOARD OF CPAS	(5,166)	(36)	(639)
LOUISIANA BOARD OF MASSAGE THERAPY	11,638	81	1,439
LOUISIANA DELTA COMMUNITY COLLEGE	(176,525)	(1,234)	(21,828)
LOUISIANA DEPARTMENT OF JUSTICE	10,795,193	75,462	1,334,846
LOUISIANA LEGISLATIVE AUDITOR	(61,452)	(430)	(7,599)
LOUISIANA LOTTERY CORPORATION	(3,970)	(28)	(491)
LOUISIANA MOTOR VEHICLE COMMISSION	(575,636)	(4,024)	(71,178)
LOUISIANA PHYSICAL THERAPY BOARD	3,970	28	491
LOUISIANA STATE UNIVERSITY	913,458	6,385	112,951
LSU MEDICAL CENTER HEALTH CARE SRV DIV	(436,200)	(3,049)	(53,937)
LSU MEDICAL CENTER IN SHREVEPORT	(3,798,705)	(26,554)	(469,717)
LT GOVERNORS OFFICE	(305,247)	(2,134)	(37,744)
MADISON PARISH PORT HARBOR & TERMINAL	(201,105)	(1,406)	(24,867)
MARKSVILLE CITY COURT	(22,351)	(156)	(2,764)
METROPOLITAN HUMAN SERVICES DISTRICT	704,249	4,923	87,082
MINDEN CITY COURT	(19,850)	(139)	(2,454)
MONROE CITY SCHOOL BOARD	(9,626)	(67)	(1,190)
MUNICIPAL FIRE & POLICE CIVIL SERVICE	(213,069)	(1,489)	(26,346)
MUNICIPAL POLICE EMP RETIREMENT SYSTEM	(32,357)	(226)	(4,001)
NATCHITOCHES CANE RIVER LEVEE DISTRICT	29,203	204	3,611
NATCHITOCHES CITY COURT	(27,517)	(192)	(3,403)

(Continued)

# Louisiana State Employees' Retirement System

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

June 30, 2025

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
NATCHITOCHES PARISH SCHOOL BOARD	\$ 27,952	\$ 195	\$ 3,456
NEW IBERIA CITY COURT	18,001	126	2,226
NEW ORLEANS CENTER FOR CREATIVE ARTS	35,947	251	4,445
NORTH LAFOURCHE LEVEE DISTRICT	(103,381)	(723)	(12,783)
NORTHSHORE CHARTER SCHOOL	(16,641)	(116)	(2,058)
NORTHSHORE TECH COMMUNITY COLLEGE	(10,550)	(74)	(1,305)
NORTHWEST LA TECHNICAL COMM COLLEGE	(76,896)	(538)	(9,508)
NUNEZ COMMUNITY COLLEGE	24,418	171	3,019
OFFICE OF ELDERLY AFFAIRS	1,602,915	11,205	198,203
OFFICE OF FINANCIAL INSTITUTIONS	135,575	948	16,764
OFFICE OF HOME LAND SEC & EMERG. PREP.	9,652,623	67,475	1,193,565
OFFICE OF JUVENILE JUSTICE	5,563,571	38,891	687,946
OFFICE OF THE STATE PUBLIC DEFENDER	96,039	671	11,875
OPELOUSAS CITY COURT	(13,813)	(97)	(1,708)
ORLEANS PARISH SCHOOL BOARD	25,125	176	3,107
OUACHITA PARISH POLICE JURY	16,587	116	2,051
OUACHITA PARISH SCHOOL BOARD	(115,399)	(807)	(14,269)
PARISH OF ORLEANS JUDICIAL EXP JUDGES	(96,148)	(672)	(11,889)
PARISH OF TANGIPAHOA	(3,100)	(22)	(383)
PARISH OF TERREBONNE	(9,082)	(63)	(1,123)
PINEVILLE CITY COURT	3,045	21	377
POINT COUPEE PARISH SCHOOL BOARD	(19,578)	(137)	(2,421)
PONTCHARTRAIN LEVEE DISTRICT	(422,169)	(2,951)	(52,202)
			(Continued)

# Louisiana State Employees' Retirement System

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

June 30, 2025

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
PORT OF LAKE CHARLES	\$ (430,000)	\$ (3,006)	\$ (53,170)
PUBLIC SERVICE COMMISSION	(1,577)	(11)	(195)
RAPIDES PARISH HOUSING AUTHORITY	889,747	6,220	110,019
RAPIDES PARISH POLICE JURY	(19,034)	(133)	(2,354)
RAPIDES PARISH SCHOOL BOARD	(146,506)	(1,024)	(18,116)
RAYNE CITY COURT	(62,376)	(436)	(7,713)
RECOVERY SCHOOL DISTRICT	(220,465)	(1,541)	(27,261)
RED RIVER & BAYOU BOUEF LEVEE DISTRICT	31,433	220	3,887
REGIONAL PLANNING COMMISSION	120,674	844	14,922
RIVER PARISHES COMMUNITY COLLEGE	(16,369)	(114)	(2,024)
RUSTON CITY COURT	(28,388)	(198)	(3,510)
SABINE RIVER AUTHORITY	68,250	477	8,439
SCHOOL EMPLOYEES RETIREMENT SYSTEM	134,052	937	16,576
SECRETARY OF STATE'S OFFICE	584,065	4,083	72,221
SOUTH LAFOURCHE LEVEE DISTRICT	124,100	868	15,345
SOUTH LOUISIANA COMMUNITY COLLEGE	777,122	5,432	96,093
SOUTH TANGIPAHOA PARISH PORT COMM	(15,716)	(110)	(1,943)
SOUTHEAST LA FLOOD PROTECTION AUTH EAST	2,640,093	18,455	326,452
SOUTHERN UNIVERSITY	(1,747,518)	(12,216)	(216,084)
SOWELA TECHNICAL COMMUNITY COLLEGE	188,978	1,321	23,368
SPRINGHILL CITY COURT	(2,937)	(21)	(363)
SSC - ECOLE POINTE-AU-CHIEN	(15,880)	(111)	(1,964)
SSC - SPECIAL SCHOOL DISTRICT	(47,965)	(335)	(5,931)

(Continued)

# Louisiana State Employees' Retirement System

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

June 30, 2025

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
ST BERNARD PORT HARBOR & TERM DIST	\$ 188,761	\$ 1,319	\$ 23,341
ST CHARLES PARISH PUBLIC SCHOOLS	2,610	18	323
ST JAMES PARISH SCHOOL BOARD	129,702	907	16,038
ST LANDRY PARISH GOVERNMENT	(5,384)	(38)	(666)
ST LANDRY PARISH SCHOOL BOARD	(174,839)	(1,222)	(21,619)
ST MARTIN PARISH POLICE JURY	(1,631)	(11)	(202)
ST MARTIN PARISH SCHOOL BOARD	(7,505)	(52)	(928)
ST TAMMANY PARISH GOVERNMENT	(816)	(6)	(101)
ST TAMMANY PARISH SCHOOL BOARD	(44,648)	(312)	(5,521)
ST. HELENA PARISH SCHOOL BOARD	91,960	643	11,371
ST. MARY PARISH SCHOOL BOARD	(16,043)	(112)	(1,984)
STATE PLUMBING BOARD	(1,958)	(14)	(242)
STATE POLICE COMMISSION	(19,741)	(138)	(2,441)
STATE POLICE RETIREMENT SYSTEM	16,695	117	2,064
SUPREME COURT OF LA	(772,662)	(5,401)	(95,541)
TANGIPAHOA PARISH SCHOOL SYSTEM	143,623	1,004	17,759
TEACHERS RETIREMENT SYSTEM OF LOUISIANA	(356,530)	(2,492)	(44,086)
TENSAS BASIN LEVEE DISTRICT	81,247	568	10,046
TERREBONNE LEVEE & CONSERVATION DISTRICT	(589,612)	(4,122)	(72,907)
TERREBONNE PARISH SCHOOL BOARD	(159,122)	(1,112)	(19,676)
THE CITY OF VILLE PLATTE	(12,834)	(90)	(1,587)
THE PORT OF SOUTH LOUISIANA	303,996	2,125	37,590
THRIVE ACADEMY	(13,596)	(95)	(1,681)

(Continued)



# Louisiana State Employees' Retirement System

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

June 30, 2025

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
TOWN OF BUNKIE	\$ (2,556)	\$ (18)	\$ (316)
TOWN OF SORRENTO	(653)	(5)	(81)
TOWN OF VIDALIA	5,221	36	646
TREASURY DEPARTMENT	596,899	4,173	73,808
UNIVERSITY OF LOUISIANA	(10,984,823)	(76,787)	(1,358,294)
VERMILION PARISH POLICE JURY	(3,644)	(25)	(451)
VERMILION PARISH SCHOOL BOARD	(5,765)	(40)	(713)
VERNON PARISH SCHOOL BOARD	224,218	1,567	27,725
WARE YOUTH CENTER	2,761,746	19,305	341,495
WASHINGTON PARISH POLICE JURY	272	2	34
WASHINGTON PARISH SCHOOL SYSTEM	9,245	65	1,143
WEBSTER PARISH POLICE JURY	(2,393)	(17)	(296)
WEBSTER PARISH SCHOOL BOARD	43,288	303	5,353
WEST BATON ROUGE PARISH COUNCIL	(2,828)	(20)	(350)
WEST FELICIANA PARISH SCHOOL BOARD	5,819	41	720
WEST JEFF LEVEE DIST/SE LA FP AUTH WEST	33,717	236	4,169
WINN PARISH POLICE JURY	(544)	(4)	(67)
WINN PARISH SCHOOL BOARD	141,611	990	17,510
WINNFELD CITY COURT	(16,043)	(112)	(1,984)
WINNSBORO CITY COURT	1,795	13	222
WLF - OFFICE OF FISHERIES	(1,437,865)	(10,051)	(177,795)
WLF - OFFICE OF MGT AND FINANCE	473,071	3,307	58,496
WLF - OFFICE OF THE SECRETARY	7,404,789	51,762	915,616

(Continued)

# Louisiana State Employees' Retirement System

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

June 30, 2025

Employer Name	Change in NPL due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion
WLF - OFFICE OF WILDLIFE	\$ (318,517)	\$ (2,227)	\$ (39,385)
WORKFORCE SUPPORT AND TRAINING	(3,174,180)	(22,188)	(392,493)
ZACHARY CITY COURT	(10,061)	(70)	(1,244)
ZACHARY SCHOOL BOARD	122,197	854	15,110
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Louisiana State Employees' Retirement System

## Explanation of Acronyms

### Notes to Schedules

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

### LASERS Employer Schedules

CRT	Department of Culture, Recreation, and Tourism
DEQ	Department of Environmental Quality
DOA	Division of Administration
DOC	Department of Corrections
DOE	Department of Education
DOTD	Department of Transportation and Development
DPS	Department of Public Safety
DSCS	Department of Civil Service
DVA	Department of Veteran Affairs
LDH	Louisiana Department of Health
LED	Louisiana Office of Economic Development
WLF	Department of Wildlife & Fisheries

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedule of employer allocations and the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying schedule of pension amounts by employer the specified column totals included in the schedule of pension amounts by employer of the Louisiana State Employees' Retirement System (the System), as of June 30, 2025, and the related notes to the schedules and have issued our report thereon dated December 5, 2025.

### Report on Internal Control Over Financial Reporting

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

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

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

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

## Report on Compliance and Other Matters

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

## Purpose of this Report

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



EISNERAMPER LLP  
Baton Rouge, Louisiana  
December 5, 2025



# Louisiana State Employees' Retirement System

## Summary Schedule of Findings and Responses

### For the Year Ended June 30, 2025

#### A. Summary of Auditor's Results

*Employer Pension Schedules*

Type of auditors' report issued: Unmodified

	Yes	No	None Reported
• Material weakness(es) identified?		X	
• Significant deficiencies identified that are not considered to be material weaknesses?			X
Noncompliance material to financial statements or other matter noted?		X	

#### B. Summary of Prior Year Audit Findings

There were no prior year audit findings or comments.