

Louisiana State Employees' Retirement System
Schedule of Collective Employer Pension Amounts¹
For the Year Ended June 30, 2020

	Net Pension Liability ²	Deferred Inflows	Deferred Outflows	Pension Expense
Beginning Balance	\$ (7,244,913,304)	\$ (373,349,703)	\$ 715,165,195	\$ -
Total Pension Liability Factors				
Service Cost	(220,437,301)			220,437,301
Interest	(1,447,710,612)			1,447,710,612
Changes in Benefit Terms	-			-
Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions ³	158,856,913	(158,856,913)	-	
Current Year Amortization		79,428,456	-	(79,428,456)
Amortization of Prior Years		15,054,410	(44,486,083)	29,431,673
Changes in Assumptions about Future Economic or Demographic Factors or Other Inputs ³	(52,927,000)	-	52,927,000	
Current Year Amortization		-	(26,463,500)	26,463,500
Amortization of Prior Years		-	(62,081,820)	62,081,820
Benefit Payments	1,368,004,318			(1,368,004,318)
Refunds and Transfers of Member Contributions	30,447,178			(30,447,178)
Net Change in Total Pension Liability	(163,766,504)	(64,374,047)	(80,104,403)	308,244,954
Plan Fiduciary Net Position				
Employer Contributions	854,117,785			
Employee Contributions	164,576,018			(164,576,018)
Expected Earnings on Investments	918,390,778			(918,390,778)
Difference Between Projected and Actual Earnings on Investments ³	(1,398,964,592)	-	1,398,964,592	
Current Year Amortization		-	(279,792,918)	279,792,918
Amortization of Prior Years		166,667,803	(327,128,324)	160,460,521
Retirement Benefits	(1,368,004,318)			1,368,004,318
Administrative Expense	(16,749,257)			16,749,257
Refunds and Transfers of Member Contributions	(30,447,178)			30,447,178
Other	15,092,668			(15,092,668)
Net Change in Plan Fiduciary Net Position	(861,988,096)	166,667,803	792,043,350	757,394,728
Ending Balance	\$ (8,270,667,904)	\$ (271,055,947)	\$ 1,427,104,142	\$ 1,065,639,682

¹The *Schedule of Collective Employer Pension Amounts* presents the components of the total pension liability factors and plan fiduciary net position that impact changes in Net Pension Liability (NPL) during the fiscal year. The components of NPL are further classified into collective Deferred (Inflows)/Outflows and Pension Expense. The employer may multiply the amounts in all columns by their proportionate share of NPL to determine the amounts to be recognized in their financial statements and note disclosures. Employer proportionate share information is provided in Exhibit 2.

²The amounts disclosed under the collective "Net Pension Liability" column are presented on page 20 of LASERS Actuarial Valuation as of June 30, 2020, and used by LASERS in compiling the note disclosure and required supplementary information (RSI) in accordance to GASB 67 in its 2020 Comprehensive Annual Financial Report, pages 27-29 and 61-65, respectively.

³Refer to Exhibit 1a.

**Louisiana State Employees' Retirement System
Average Remaining Service Life Calculation
For the Year Ended June 30, 2020**

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

- (1) Differences between expected and actual experience with regard to economic or demographic assumptions
- (2) Changes in assumptions about future economic or demographic factors or other inputs
- (3) Change in employer's proportion of beginning net pension liability¹
- (4) Difference between employer contributions and proportionate share of employer contributions¹

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

The calculation of the average remaining service life (amortization period) for changes in expected and actual experience and changes in assumptions is presented below:

	# Years
Active	7.32
Active After DROP	3.81
Supplemental	3.46
DROP	0
Term Vested	0
Term Non-vested	0
Retired	0
Average	1.90
Round up	2.0

¹Refer to GASB 68 Employer Calculation Worksheets

Louisiana State Employees' Retirement System
 Schedule of Employer Pension Amounts
 For the Plan Year Ended June 30, 2020

Exhibit 2

OSRAP Employer No.	Employer Name	(1) Annualized Payroll 6/30/2019	(2) Projected Required Employer Contributions	(2)/(1) Average FYE 2019 Rate	Collective Deferred Outflow										Collective Deferred Inflow				Collective Deferred O/I to be recognized as follows				Net Pension Liability		Net Pension Liability		Change in Net Pension Liability		Change in Net Pension Liability		Employer's Share of Total Contributions
					Net Pension Liability	Current Year Proportionate Share	Prior Year Proportionate Share	Change in Proportion from Prior Year	Proportionate Share of Collective Pension Expense	Experience Gain/Loss	Change of Assumptions	Net Difference Between Projected and Actual Investment Gain/Loss	Experience Gain/Loss	Change of Assumptions	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	Change in Liability Assuming -1% Change in Rate	Change in Liability Assuming +1% Change in Rate	Prior Year Net Pension Liability	Change in Net Pension Liability due to Change in Proportion	Deferred Inflow due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	
LsrAgy00943	15TH JUDICIAL DISTRICT COURT	167,911	67,332	40.10%	662,150	0.00801%	0.00844%	-0.00044%	85,315	-	2,119	96,794	(6,359)	-	12,328	27,913	29,912	22,400	813,679	533,560	611,543	(31,515)	(65)	(1,552)	68,381						
LsrAgy00351	17TH JUDICIAL DISTRICT COURT	852,349	342,224	40.15%	3,365,335	0.04069%	0.04506%	-0.00437%	493,609	-	10,768	491,947	(32,319)	-	62,656	141,868	152,024	113,848	2,711,788	1,814,868	2,522,024	(316,530)	(658)	(15,592)	347,541						
LsrAgy00250	18TH JUDICIAL DISTRICT COURT	280,289	112,396	40.10%	1,105,292	0.01336%	0.01640%	-0.00304%	142,412	-	3,537	161,573	(10,615)	-	20,578	46,594	49,930	37,392	1,358,232	890,645	1,188,456	(220,245)	(458)	(10,849)	114,144						
LsrAgy00321	19TH JUDICIAL DISTRICT COURT	2,631,104	1,055,073	40.10%	10,375,222	0.12545%	0.13637%	-0.01092%	1,336,802	-	33,197	1,516,659	(99,640)	-	193,166	437,375	468,686	350,989	12,749,534	8,979,888	791,434	(1,645)	(38,984)	1,071,457							
LsrAgy00245	20TH JUDICIAL DISTRICT COURT	209,793	84,127	40.10%	827,315	0.01000%	0.01092%	-0.00092%	106,596	-	2,647	120,938	(7,945)	-	15,403	34,876	37,373	27,988	1,016,641	666,651	791,434	(66,726)	(139)	(3,287)	85,437						
LsrAgy00243	24TH JUDICIAL DIST CT JEFFERSON PARISH	683,293	274,000	40.10%	2,694,418	0.03258%	0.03502%	-0.00244%	347,164	-	8,621	393,872	(25,876)	-	50,165	113,585	121,717	91,151	3,311,021	2,171,163	2,536,806	(176,559)	(367)	(6,997)	278,254						
LsrAgy00359	2ND JUDICIAL DISTRICT COURT DIVISION A	41,400	16,601	40.10%	163,263	0.00197%	0.00208%	-0.00011%	21,036	-	522	23,866	(1,568)	-	3,040	6,882	7,375	5,523	200,625	131,557	150,767	(7,752)	(16)	(382)	16,860						
LsrAgy00368	2ND JUDICIAL DISTRICT COURT DIVISION B	35,400	14,195	40.10%	139,609	0.00169%	0.00178%	-0.00009%	17,988	-	447	20,408	(1,341)	-	2,599	5,885	6,307	4,723	171,558	112,497	128,959	(6,665)	(14)	(328)	14,418						
LsrAgy00361	2ND JUDICIAL DISTRICT COURT DIVISION C	112,400	45,072	40.10%	443,225	0.00536%	0.00565%	-0.00029%	57,108	-	1,418	64,791	(4,257)	-	8,252	18,684	20,022	14,994	544,655	357,151	409,410	(21,155)	(44)	(1,042)	45,772						
23-CA-3	3RD CIRCUIT COURT OF APPEAL	3,296,721	1,321,985	40.10%	12,999,919	0.15718%	0.17283%	-0.01565%	1,674,983	-	41,596	1,900,339	(124,846)	-	242,032	548,021	587,253	439,781	15,974,877	10,475,338	12,521,601	(1,133,974)	(2,356)	(55,857)	1,342,511						
LsrAgy00194	3RD JUDICIAL DISTRICT COURT	201,800	80,922	40.10%	795,721	0.00962%	0.00952%	0.00010%	102,525	-	2,546	116,319	(7,642)	-	14,815	33,544	35,946	26,919	977,817	641,192	689,498	7,335	16	(37)	82,175						
LsrAgy00195	4TH DISTRICT COURT JUDGES OFFICE	407,371	163,356	40.10%	1,606,412	0.01942%	0.02293%	-0.00351%	206,799	-	5,140	234,827	(15,427)	-	29,908	54,344	72,567	54,344	1,974,030	1,294,447	1,661,548	(254,369)	(529)	(12,530)	165,895						
23-CA-5	5TH CIRCUIT COURT OF APPEAL	1,830,934	734,205	40.10%	7,219,880	0.08730%	0.08849%	-0.00120%	930,250	-	23,101	1,055,408	(69,337)	-	134,420	304,359	326,148	244,245	8,872,109	5,817,781	6,411,241	(86,794)	(180)	(4,275)	745,602						
LsrAgy00739	ACADIA PARISH POLICE JURY	38,379	16,311	42.50%	160,368	0.00194%	0.00201%	-0.00007%	20,663	-	513	23,443	(1,540)	-	2,986	6,760	7,244	5,425	129,225	120,225	145,623	(5,144)	(11)	(253)	16,561						
LsrAgy00608	ACADIA PARISH SCHOOL BOARD	47,480	19,039	40.10%	187,248	0.00226%	0.00212%	0.00014%	24,126	-	599	27,372	(1,798)	-	3,486	7,894	8,459	6,335	230,099	150,884	153,810	10,215	21	503	19,337						
LsrAgy00907	ALGIERIERS CHARTER SCHOOLS ASSOCIATION	71,000	28,471	40.10%	279,962	0.00339%	0.00357%	-0.00018%	36,072	-	896	40,925	(2,689)	-	11,802	24,030	25,817	12,647	9,471	344,030	225,594	258,571	(13,331)	(28)	(657)	28,912					
LsrAgy00783	ALLEN PARISH POLICE JURY	12,000	5,100	42.50%	50,120	0.00061%	0.00063%	-0.00002%	6,458	-	160	7,327	(481)	-	933	2,113	2,264	1,696	61,590	40,387	45,498	(1,594)	(3)	(79)	5,176						
LsrAgy00173	AMITE RIVER BASIN WATER DIST	161,020	64,569	40.10%	634,939	0.00788%	0.00798%	-0.00011%	81,809	-	2,032	92,816	(6,098)	-	11,821	26,786	28,682	21,480	578,289	356,751	458,298	(22,097)	(46)	(1,088)	65,571						
LsrAgy00718	ASCENSION PARISH POLICE JURY	44,724	19,500	43.60%	191,714	0.00232%	0.00245%	-0.00013%	24,702	-	613	28,025	(1,841)	-	3,569	8,082	8,660	6,486	235,587	154,483	177,355	(9,418)	(20)	(464)	19,798						
LsrAgy00506	ASCENSION PARISH SCHOOL BOARD	599,101	240,240	40.10%	2,362,434	0.02856%	0.00223%	0.00023%	304,389	-	7,539	345,343	(22,688)	-	43,984	106,720	79,920	2,903,063	1,903,650	2,053,136	16,301	34	803	243,970							
20142	ATCHAFALAYA LEEVE DISTRICT	2,045,189	820,121	40.10%	8,064,728	0.09751%	0.10785%	-0.01014%	1,039,105	-	25,805	1,178,909	(77,451)	-	150,149	339,975	364,313	272,826	9,910,296	6,498,560	7,799,077	(734,562)	(1,526)	(36,183)	832,850						
LsrAgy00711	AVOUELLES PARISH POLICE JURY	9,600	4,133	43.05%	40,609	0.00049%	0.00050%	-0.00001%	5,232	-	130	5,936	(390)	-	756	1,712	1,834	1,374	49,902	32,723	36,225	(652)	(1)	(32)	4,194						
612	BATON ROUGE COMMUNITY COLLEGE	2,834,538	1,146,624	40.45%	11,275,484	0.13633%	0.13170%	0.00463%	1,452,797	-	36,078	1,648,260	(108,286)	-	209,927	475,327	509,354	381,444	13,855,816	9,085,788	9,941,841	335,222	697	16,512	1,164,427						
71532	BD EX SPEECH PATHOLOGY & AUDIOLOGY	117,003	45,019	38.28%	442,729	0.00535%	0.00525%	0.00011%	57,044	-	1,417	64,718	(4,252)	-	8,243	18,664	20,000	14,977	544,945	356,751	390,213	7,607	16	375	45,721						
LsrAgy00530	BD OF COMMISSIONERS PORT OF NEW ORLEANS	14,449,331	5,547,316	38.39%	54,550,265	0.65956%	0.69181%	-0.03204%	7,028,565	-	174,543	7,974,203	(523,881)	-	1,015,616	2,299,607	2,464,232	1,845,411	67,033,789	43,956,619	50,106,255	(2,321,488)	(4,824)	(114,352)	5,633,445						
19-686	BD OF ELEM AND SECONDARY ED	136,365	54,882	40.10%	537,759	0.00650%	0.00686%	-0.00036%	69,280	-	1,721	78,610	(5,194)	-	10,012	22,670	24,293	18,192	680,822	433,326	496,711	(25,847)	(53)	(1,263)	55,535						
7153	BD OF EXAMINERS OF CERTIFIED SHORTHAND	45,692	18,323	40.10%	180,218	0.00218%	0.00220%	-0.00002%	23,220	-	577	26,344	(7,731)	-	3,355	7,597	8,141	6,097	145,220	166,416	166,416	(5,540)	(18)	(421)	18,611						
7155	ADMINISTRATORS	205,695	82,444	40.10%	810,691	0.00980%	0.00980%	0.00000%	104,454	-	2,594	118,507	(7,786)	-	15,093	34,175	36,622	27,425	986,213	653,255	710,074	0	72	0	83,721						
71526	BOARD OF MEDICAL EXAMINERS	2,931,371	1,175,480	40.10%	11,559,251	0.13978%	0.13807%	0.00171%	1,489,359	-	36,986	1,689,741	(111,011)	-	215,210	488,289	522,173	391,044	14,204,521	9,314,448	9,858,298	267,337	556	13,169	1,193,732						
200C5	BOARD OF REGENTS	5,336,126	2,139,786	40.10%	21,041,902	0.25442%	0.27310%	-0.01868%	2,711,158	-	67,327	3,075,923	(202,079)	-	391,758	887,037	950,539	711,838	25,857,224	16,955,571	19,785,496	(1,353,277)	(2,812)	(66,660)	2,173,012						
LsrAgy00177	BOGALUSA CITY SCHOOLS	44,351	17,785	40.10%	174,925	0.00212%	0.00215%	-0.00003%	25,571	-	560	25,571	(1,680)	-	3,257	7,902	5,918	2,734	7,902	214,955	155,403	155,403	(5)	(107)	18,065						
LsrAgy00742	BOSSIER CITY COURT	72,450	30,791	42.50%	302,789	0.00366%	0.00379%	-0.00013%	39,013	-	969	44,262	(2,908)	-	5,637	12,764	13,678	10,243	372,081	243,988	274,872	(9,636)	(20)	(475)	31,269						
644	BOSSIER PARISH COMMUNITY COLLEGE	2,206,681	884,879	40.10%	8,701,570	0.11339%	0.11339%	-0.00018%	1,121,160	-	27,842	1,272,003	(83,567)	-	162,006	366,821	393,081	294,370	10,682,675	7,011,277	8,024,790	(592,147)	(1,231)	(29,181)	898,617						
LsrAgy00777	BOSSIER PARISH SCHOOL BOARD	246,446	98,825	40.10%	971,803	0.01175%	0.01192%	-0.00017%	125,213	-	3,109	142,059	(9,333)	-	18,093	40,967	43,900	32,876	1,194,195	783,080	863,811	(12,534)	(26)	(617)	100,959						
20145	CADDO LEEVE DISTRICT	495,924	198,866	40.10%	1,955,599	0.02365%	0.02861%	-0.00496%	251,971	-	36,409	285,871	(18,781)	-	36,409	82,440	88,341	66,157	2,403,127	1,575,823	2,072,697	(359,638)	(747)	(17,715)	201,356						
LsrAgy00601	CADDO PARISH SCHOOL BOARD	355,375	142,505	40.10%	1,401,382	0.01694%	0.02417%	-0.00723%	180,562	-	4,484	204,855	(13,458)	-	26,091	59,076	63,305	47,408	1,722,080	1,129,234	1,751,313	(523,735)	(1,088)	(25,798)	144,722						
LsrAgy00789	CALCASIEU																														

Louisiana State Employees' Retirement System
Schedule of Employer Pension Amounts
For the Plan Year Ended June 30, 2020

Exhibit 2

OSRAP Employer No.	Employer Name	(1) Annualized Payroll 6/30/2019	(2) Projected Required Employer Contributions	(2)/(1) Average FYE 2019 Rate	Collective Deferred Outflow										Collective Deferred Inflow				Collective Deferred O/I to be recognized as follows				Net Pension Liability		Net Pension Liability		Change in Net Pension Liability		Change in Net Pension Liability		Change in Deferred Outflow due to Change in Proportion	Employer's Share of Total Contributions																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
					Net Pension Liability	Current Year Proportionate Share	Prior Year Proportionate Share	Change in Proportion from Prior Year	Proportionate Share of Collective Pension Expense	Experience Gain/Loss	Change of Assumptions	Net Difference Between Projected and Actual Investment Gain/Loss	Experience Gain/Loss	Change of Assumptions	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036			2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409	2410	2411	2412	2413	2414	2415	2416	2417	2418	2419	2420	2421	2422	2423	2424	2425	2426	2427	2428	2429	2430	2431	2432	2433	2434	2435	2436	2437	2438	2439	2440	2441	2442	2443	2444	2445	2446	2447	2448	2449	2450	2451	2452	2453	2454	2455	2456	2457	2458	2459	2460	2461	2462	2463	2464	2465	2466	2467	2468	2469	2470	2471	2472	2473	2474	2475	2476	2477	2478	2479	2480	2481	2482	2483	2484	2485	2486	2487	2488	2489	2490	2491	2492	2493	2494	2495	2496	2497	2498	2499	2500	2501	2502	2503	2504	2505	2506	2507	2508	2509	2510	2511	2512	2513	2514	2515	2516	2517	2518	2519	2520	2521	2522	2523	2524	2525	2526	2527	2528	2529	2530	2531	2532	2533	2534	2535	2536	2537	2538	2539	2540	2541	2542	2543	2544	2545	2546	2547	2548	2549	2550	2551	2552	2553	2554	2555	2556	2557	2558	2559	2560	2561	2562	2563	2564	2565	2566	2567	2568	2569	2570	2571	2572	2573	2574	2575	2576	2577	2578	2579	2580	2581	2582	2583	2584	2585	2586	2587	2588	2589	2590	2591	2592	2593	2594	2595	2596	2597	2598	2599	2600	2601	2602	2603	2604	2605	2606	2607	2608	2609	2610	2611	2612	2613	2614	2615	2616	2617	2618	2619	2620	2621	2622	2623	2624	2625	2626	2627	2628	2629	2630	2631	2632	2633	2634	2635	2636	2637	2638	2639	2640	2641	2642	2643	2644	2645	2646	2647	2648	2649	2650	2651	2652	2653	2654	2655	2656	2657	2658	2659	2660	2661	2662	2663	2664	2665	2666	2667	2668	2669	2670	2671	2672	2673	2674	2675	2676	2677	2678	2679	2680	2681	2682	2683	2684	2685	2686	2687	2688	2689	2690	2691	2692	2693	2694	2695	2696	2697	2698	2699	2700	2701	2702	2703	2704	2705	2706	2707	2708	2709	2710	2711	2712	2713	2714	2715	2716	2717	2718	2719	2720	2721	2722	2723	2724	2725	2726	2727	2728	2729	2730	2731	2732	2733	2734	2735	2736	2737	2738	2739	2740	2741	2742	2743	2744	2745	2746	2747	2748	2749	2750	2751	2752	2753	2754	2755	2756	2757	2758	2759	2760	2761	2762	2763	2764	2765	2766	2767	2768	2769	2770	2771	2772	2773	2774	2775	2776	2777	2778	2779	2780	2781	2782	2783	2784	2785	2786	2787	2788	2789	2790	2791	2792	2793	2794	2795	2796	2797	2798	2799	2800	2801	2802	2803	2804	2805	2806	2807	2808	2809	2810	2811	2812	2813	2814	2815	2816	2817	2818	2819	2820	2821	2822	2823	2824	2825	2826	2827	2828	2829	2830	2831	2832	2833	2834	2835	2836	2837	2838	2839	2840	2841	2842	2843	2844	2845	2846	2847	2848	2849	2850	2851	2852	2853	2854	2855	2856	2857	2858	2859	2860	2861	2862	2863	2864	2865	2866	2867	2868	2869	2870	2871	2872	2873	2874	2875	2876	2877	2878	2879	2880	2881	2882	2883	2884	2885	2886	2887	2888	2889	2890	2891	2892	2893	2894	2895	2896	2897	2898	2899	2900	2901	2902	2903	2904	2905	2906	2907	2908	2909	2910	2911	2912	2913	2914	2915	2916	2917	2918	2919	2920	2921	2922	2923	2924	2925	2926	2927

Louisiana State Employees' Retirement System
Schedule of Employer Pension Amounts
For the Plan Year Ended June 30, 2020

Exhibit 2

OSRAP Employer No.	Employer Name	(1) Annualized Payroll 6/30/2019	(2) Projected Required Employer Contributions	(2)(1) Average FYE 2019 Rate	Collective Deferred Outflow										Collective Deferred Inflow				Collective Deferred O/I to be recognized as follows					P Net Pension Liability Assuming -1% Change in Discount Rate	Q Net Pension Liability Assuming +1% Change in Discount Rate	R Change in Net Pension Liability due to Change in Proportion	S Change in Deferred Outflow due to Change in Proportion	Employer's Proprietary Share of Total Contributions	
					Net Pension Liability	Current Year Proportionate Share	Prior Year Proportionate Share	Change in Proportion from Prior Year	Proportionate Share of Collective Pension Expense	Experience Gain/Loss	Change of Assumptions	Net Difference Between Projected and Actual Investment Gain/Loss	Experience Gain/Loss	Change of Assumptions	2021	2022	2023	2024	2025	2026	2027	2028	2029						2030
17-560	DSCS - STATE CIVIL SERVICE	6,513,235	2,611,807	40.10%	25,685,567	0.31054%	0.31545%	-0.00492%	3,309,216	-	82,179	3,754,445	(246,656)	-	478,176	1,082,710	1,160,219	868,863	31,561,107	20,695,825	22,854,369	(356,160)	(740)	(17,544)	2,652,380				
03-130	DVA - DEPARTMENT OF VETERANS AFFAIRS	4,250,809	1,704,574	40.10%	16,762,163	0.20267%	0.19595%	-0.00673%	2,159,732	-	53,634	2,450,307	(160,978)	-	312,078	706,622	20,598,090	567,056	20,598,090	13,506,955	14,196,405	487,220	1,012	24,000	1,731,041				
03-131	DVA - LOUISIANA VETERANS HOME	3,972,177	1,592,843	40.10%	15,663,404	0.18939%	0.18225%	-0.00713%	2,018,162	-	50,118	2,289,690	(150,426)	-	291,621	660,303	19,247,887	525,886	19,247,887	12,621,576	13,204,144	516,635	1,074	25,448	1,617,571				
03-132	DVA - NORTHEAST LA VETERANS HOME	4,156,442	1,666,733	40.10%	16,390,065	0.19817%	0.21781%	-0.01964%	2,111,789	-	52,443	2,395,913	(157,404)	-	305,150	690,936	740,398	554,488	20,140,840	13,207,119	15,780,001	(1,422,684)	(2,956)	(70,079)	1,692,614				
03-135	DVA - NORTHWEST LA VETERANS HOME	4,515,291	1,810,632	40.10%	17,805,094	0.21528%	0.21244%	-0.00284%	2,294,190	-	56,971	2,602,764	(170,994)	-	331,495	750,587	21,879,690	602,338	21,879,690	14,347,350	15,391,094	205,756	428	10,135	1,838,745				
03-136	DVA - SOUTHEAST LA VETERANS HOME	4,763,404	1,910,125	40.10%	18,783,431	0.22711%	0.20093%	-0.02618%	2,420,164	-	60,101	2,745,778	(180,389)	-	349,710	819,330	23,081,914	848,515	23,081,914	15,135,694	14,556,842	1,897,008	3,942	93,443	1,939,778				
03-134	DVA - SOUTHWEST LA VETERANS HOME	4,979,941	1,996,956	40.10%	19,637,295	0.23743%	0.22579%	-0.01164%	2,530,180	-	62,833	2,870,596	(188,589)	-	365,607	827,825	24,131,180	887,087	24,131,180	15,823,738	16,358,290	843,525	1,753	41,550	2,027,957				
LsrAgy00117	EAST BATON ROUGE PARISH SCHOOL BOARD	441,663	177,107	40.10%	1,741,637	0.02106%	0.01848%	-0.00258%	224,402	-	5,573	254,594	(16,726)	-	32,426	73,420	58,919	1,403,412	2,140,201	1,339,005	186,629	388	9,193	179,860					
LsrAgy00941	EAST JEFFERSON POLICE DEPT	1,397,461	605,232	43.31%	5,951,655	0.07196%	0.06600%	-0.00596%	766,845	-	19,043	870,018	(57,158)	-	110,808	250,897	268,858	201,342	7,313,658	4,795,846	4,390,635	822,877	1,710	40,533	614,632				
LsrAgy00946	EINSTEIN CHARTER SCHOOLS	123,389	49,479	40.10%	486,563	0.00588%	0.00000%	-0.00588%	62,692	-	1,557	71,126	(6,673)	-	9,059	21,980	16,460	597,911	392,073	-	426,218	886	20,995	50,248					
LsrAgy00754	EUNICE CITY COURT	51,704	22,543	43.60%	221,654	0.02668%	0.03040%	-0.00372%	28,559	-	709	32,402	(2,129)	-	4,127	9,344	10,013	7,498	272,378	178,609	246,182	(52,018)	(108)	(2,562)	22,890				
20147	FIFTH LA LEVEE BOARD	492,086	197,327	40.10%	1,940,464	0.02346%	0.02318%	-0.00028%	250,220	-	6,209	283,659	(18,636)	-	36,128	81,802	87,658	65,645	1,679,516	1,563,627	1,679,516	20,286	42	999	200,393				
LsrAgy00278	FLORIDA PARISHES JUV DETENTION CENTER	3,473,414	1,392,839	40.10%	13,696,640	0.16561%	0.16855%	-0.00294%	1,764,753	-	43,825	2,002,186	(131,538)	-	255,004	577,392	618,727	443,351	16,831,039	11,036,756	12,211,012	(1,237,073)	(443)	(10,496)	1,414,462				
2002	GREATER BATON ROUGE PORT COM	1,908,780	765,421	40.10%	7,526,887	0.09101%	0.08749%	-0.00352%	969,807	-	14,035	1,100,287	(72,285)	-	140,135	317,302	3,638,557	254,631	6,338,357	5,603,167	6,338,357	255,021	(43)	(1,024)	1,414,462				
LsrAgy00378	GREATER KROTZ SPRINGS PORT COMM	116,072	46,545	40.10%	457,699	0.00553%	0.00582%	-0.00029%	58,973	-	1,464	66,907	(4,396)	-	8,521	19,295	20,676	15,484	562,441	368,814	421,726	(20,793)	(43)	(1,024)	47,267				
LsrAgy00227	GREATER LAFOURCHE PORT COMMISSION	2,633,486	1,114,820	42.33%	10,962,770	0.13255%	0.13038%	-0.00217%	1,412,505	-	35,077	1,325,547	(105,282)	-	204,105	462,144	495,228	370,866	13,471,539	8,833,803	9,446,208	156,925	326	7,730	1,132,133				
LsrAgy00780	IBERIA PARISH GOVERNMENT	18,911	8,037	42.50%	79,068	0.00096%	0.00099%	-0.00003%	10,188	-	253	11,558	(759)	-	1,472	3,333	3,572	2,675	97,162	63,713	71,725	(2,463)	(5)	(121)	8,165				
LsrAgy00668	IBERIA PARISH SCHOOL BOARD	121,500	48,722	40.10%	479,120	0.00579%	0.00484%	-0.00095%	61,733	-	1,533	70,038	(4,601)	-	8,920	20,198	21,644	16,208	588,764	386,075	350,436	69,261	144	3,412	49,479				
LsrAgy00516	IBERVILLE PARISH SCHOOL BOARD	55,989	22,452	40.10%	220,744	0.00267%	0.00279%	-0.00012%	28,442	-	706	32,269	(2,120)	-	4,110	9,306	7,972	7,468	177,876	201,843	177,876	(18)	(418)	(22,796)					
LsrAgy00947	INSPIRENOLA SCHOOLS	61,250	24,561	40.10%	241,504	0.00292%	0.00000%	-0.00292%	31,117	-	773	35,303	(2,319)	-	4,496	10,181	9,170	8,170	296,770	194,604	-	211,551	440	10,422	24,940				
LsrAgy00798	JEANERETTE CITY COURT	7,016	2,982	42.50%	29,361	0.00036%	0.00034%	-0.00002%	3,783	-	94	4,292	(282)	-	547	1,238	1,326	993	36,080	23,659	24,270	1,449	3	71	3,032				
LsrAgy00535	JEFFERSON DAVIS PARISH	4,167	1,771	42.50%	17,451	0.00021%	0.00022%	-0.00001%	2,249	-	56	2,521	(168)	-	325	788	590	21,445	14,062	15,794	(507)	(1)	(25)	1,802					
LsrAgy00942	JEFFERSON DAVIS PARISH SCHOOL BOARD	601,888	259,113	43.05%	2,548,027	0.03081%	0.03103%	-0.00022%	328,302	-	8,153	372,473	(24,470)	-	47,439	107,414	115,104	86,199	2,053,201	7,939,332	7,939,332	(79,332)	(165)	(3,908)	263,197				
LsrAgy00767	JEFFERSON PARISH PUBLIC SCHOOL SYSTEM	1,052,397	422,091	40.10%	4,150,717	0.05019%	0.04305%	-0.00714%	534,802	-	13,281	606,755	(39,862)	-	77,278	174,977	187,503	140,417	5,100,586	3,344,649	3,116,935	516,997	1,074	25,466	428,648				
23-949	JUDICIAL BRANCH OF LOUISIANA	59,861,973	25,314,265	42.29%	248,931,142	3.00981%	3.14631%	-0.13651%	32,073,698	-	796,500	36,398,962	(2,390,643)	-	4,634,596	10,493,879	11,245,118	8,421,227	305,897,642	200,588,755	227,947,577	(98,889,577)	(20,550)	(487,145)	25,707,297				
LsrAgy00343	JUDICIAL EXP REG PARISH OF ORLEANS	731	140,202	40.10%	13,867,429	0.16767%	0.16899%	-0.00132%	1,786,758	-	44,371	2,027,152	(13,178)	-	258,184	584,602	626,442	649,129	17,040,912	11,174,378	12,235,717	(88,171)	(183)	(4,343)	1,432,099				
71557	L E FLETCHER TECHNICAL COMMUNITY COLLEGE	481,789	193,197	40.10%	1,899,855	0.02297%	0.02588%	-0.00291%	244,788	-	6,079	277,722	(18,246)	-	35,371	80,000	85,823	64,271	2,334,626	1,530,904	1,875,273	(211,044)	(439)	(10,306)	196,199				
71557	LA BD OF DRUG & DEVICE DISTR	160,375	64,311	40.10%	632,375	0.00765%	0.01059%	-0.00294%	80,945	-	2,023	92,441	(6,073)	-	11,774	26,658	28,567	21,263	509,568	377,091	367,236	(13,290)	(443)	(10,506)	65,306				
71510A	LA BEHAVIOR ANALYST BOARD	65,000	26,065	40.10%	258,300	0.00310%	0.00327%	-0.00017%	33,024	-	820	37,467	(2,461)	-	4,772	10,805	11,578	8,671	314,963	206,533	236,764	(12,244)	(25)	(603)	26,469				
LsrAgy00247	LA BOARD OF JURY COMM ORLEANS PARISH	-	-	0.00%	-	0.00000%	0.00465%	-0.00465%	-	-	-	-	-	-	-	-	-	-	-	-	336,816	(36,816)	(700)	(16,591)	-				
71512	LA BOARD OF PHARMACY	1,778,919	713,347	40.10%	7,014,767	0.08482%	0.08694%	-0.00213%	903,822	-	22,445	1,025,425	(67,367)	-	130,601	295,713	316,882	237,306	8,620,057	5,652,501	6,298,800	(154,027)	(320)	(7,587)	724,420				
7156	LA BOARD REGISTRATION PROF ENGINEERS	599,269	240,307	40.10%	2,363,095	0.02857%	0.02680%	-0.00177%	304,475	-	7,561	345,439	(22,694)	-	43,996	99,618	106,750	79,942	2,903,676	1,904,183	1,927,437	296,107	7,023	244,039					
71513	LA CEMETERY BOARD	224,159	89,888	40.10%	883,886	0.01069%	0.01071%	-0.00002%	113,885	-	2,828	129,207	(8,489)	-	16,456	37,261	39,928	29,901	1,086,159	712,236	775,568	(1,304)	(3)	(64)	91,280				
787	LA COMMUNITY & TECHNICAL COLLEGE SYSTEM	1,756,488	704,351	40.10%	6,926,354	0.08375%	0.08302%	-0.00073%	892,431	-	22,162	1,012,500	(66,518)	-	128,955	291,966	312,888	234,315	8,511,411	5,581,258	6,014,727	52,598	109	2,591	715,289				
05-252	LA ECON DEV - OFFICE OF BUSINESS DEV	5,546,174	2,220,555	40.04%	21,836,135	0.26402%	0.25399%	-0.01003%	2,813,491	-	69,869	3,192,024	(209,706)	-	406,545	920,519	986,417	738,706	26,833,212	17,595,564	18,401,283	726,665	1,510	35,794	2,255,033				
05-251	LA ECON DEV - OFFICE OF THE SECRETARY	9,021,608	3,621,608	40.10%	10,337,756	0.12499%	0.12371%	-0.00128%	1,331,975	-	15,112	1,331,975	(99,280)	-	192,468	435,796	466,994	349,722	1										

Louisiana State Employees' Retirement System
 Schedule of Employer Pension Amounts
 For the Plan Year Ended June 30, 2020

Exhibit 2

OSRAP Employer No.	Employer Name	(1) Annualized Payroll 6/30/2019	(2) Projected Required Employer Contributions	(2)/(1) Average FYE 2019 Rate	Collective Deferred Outflow										Collective Deferred Inflow		Collective Deferred O/I to be recognized as follows				P Net Pension Liability Assuming -1% Change in Discount Rate	Q Net Pension Liability Assuming +1% Change in Discount Rate	R Prior Year Net Pension Liability	Change in Net Pension Liability due to Change in Proportion	Change in Deferred Inflow due to Change in Proportion	Change in Deferred Outflow due to Change in Proportion	S Employer's Proportionate Share of Total Contributions		
					Net Pension Liability	Current Year Proportionate Share	Prior Year Proportionate Share	Change in Proportion from Prior Year	Proportionate Share of Collective Pension Expense	Experience Gain/Loss	Change of Assumptions	Net Difference Between Projected and Actual Investment Gain/Loss	Experience Gain/Loss	Change of Assumptions	2021	2022	2023	2024	2021	2022								2023	2024
LsrAgy00338	ST BERNARD PORT HARBOR & TERM DIST	1,348,566	540,775	40.10%	5,317,791	0.06430%	0.06505%	-0.00075%	685,174	-	17,015	777,359	(5,107)	-	99,007	224,175	240,224	179,898	6,534,738	4,285,078	4,712,671	(54,409)	(113)	(2,680)	549,172				
LsrAgy00182	ST CHARLES PARISH PUBLIC SCHOOLS	151,642	60,809	40.10%	597,969	0.00723%	0.00785%	-0.00062%	77,046	-	1,913	87,412	(5,743)	-	11,133	25,208	20,229	734,811	481,844	568,871	(45,063)	(94)	(2,220)	61,753					
LsrAgy00764	ST LANDRY PARISH GOVERNMENT	23,254	10,011	43.05%	98,421	0.00119%	0.00121%	-0.00002%	12,681	-	315	14,387	(945)	-	1,832	4,149	4,446	3,330	120,944	79,308	87,808	(1,594)	(3)	(79)	10,164				
LsrAgy00207	ST LANDRY PARISH SCHOOL BOARD	208,132	83,461	40.10%	820,698	0.00992%	0.00995%	-0.00002%	105,743	-	2,626	119,970	(7,882)	-	15,280	34,597	37,074	27,764	1,008,511	661,319	720,507	(1,594)	(3)	(79)	84,754				
LsrAgy00723	ST MARTIN PARISH POLICE JURY	6,600	2,805	42.50%	27,624	0.00033%	0.00035%	-0.00001%	3,559	-	88	4,038	(265)	-	514	1,165	1,248	935	33,946	22,259	25,067	(869)	(2)	(43)	2,853				
LsrAgy00029	ST MARTIN PARISH SCHOOL BOARD	85,015	34,091	40.10%	335,210	0.00405%	0.00425%	-0.00019%	43,190	-	1,073	49,001	(3,219)	-	6,241	14,131	15,143	11,340	411,921	270,112	307,547	(13,910)	(29)	(685)	34,617				
LsrAgy00616	ST TAMMANY PARISH GOVERNMENT	3,600	1,570	43.60%	15,466	0.00019%	0.00019%	0.00000%	1,993	-	49	2,261	(149)	-	288	652	699	523	19,005	12,463	13,693	(145)	(0)	(7)	1,597				
LsrAgy00020	ST TAMMANY PARISH SCHOOL BOARD	584,826	234,515	40.10%	2,306,110	0.02788%	0.02982%	-0.00194%	297,132	-	7,379	337,109	(22,147)	-	42,935	97,216	104,175	78,015	2,833,851	1,858,264	2,160,288	(140,189)	(291)	(6,905)	238,154				
LsrAgy00127	ST HELENA PARISH SCHOOL BOARD	41,781	16,754	40.10%	164,752	0.00199%	0.00198%	0.00001%	21,228	-	527	24,084	(1,582)	-	3,067	6,945	7,442	5,573	202,454	132,757	143,594	724	2	36	17,014				
LsrAgy00126	ST. MARY PARISH SCHOOL BOARD	135,155	54,197	40.10%	532,962	0.00644%	0.00494%	0.00150%	68,670	-	1,705	77,909	(5,118)	-	9,923	22,467	24,076	18,030	654,927	429,461	358,189	108,674	226	5,353	55,039				
20114	STATE PLUMBING BOARD	231,776	92,942	40.10%	913,992	0.01105%	0.00959%	0.00146%	117,764	-	2,924	133,608	(8,778)	-	17,017	38,530	41,288	30,920	1,123,153	736,495	694,715	105,921	220	5,217	94,389				
17-563	STATE POLICE COMMISSION	154,881	62,107	40.10%	610,706	0.00738%	0.01159%	-0.00421%	78,687	-	1,954	89,274	(5,865)	-	11,370	25,745	27,588	20,660	750,463	492,107	304,649	(633)	(15,006)	63,068					
8C04	STATE POLICE RETIREMENT SYSTEM	349,009	139,953	40.10%	1,376,329	0.01664%	0.01537%	0.00127%	177,322	-	4,404	201,180	(13,217)	-	25,623	58,016	62,170	46,558	1,691,184	1,108,974	1,113,471	92,083	191	4,536	142,125				
LsrAgy00019	TANGIPAHOA PARISH SCHOOL SYSTEM	564,375	226,315	40.10%	2,225,471	0.02691%	0.03003%	-0.00312%	286,742	-	7,121	325,321	(21,373)	-	41,434	93,816	100,533	75,287	2,734,758	1,793,285	2,175,575	(226,114)	(470)	(11,138)	229,826				
8C03	TEACHERS RETIREMENT SYSTEM OF LOUISIANA	4,556,300	1,827,076	40.10%	17,966,785	0.21724%	0.21861%	-0.00138%	2,314,942	-	57,488	2,626,400	(172,546)	-	334,505	757,403	811,625	607,808	22,078,384	14,477,641	15,838,322	(99,835)	(207)	(4,918)	1,855,443				
201420	TENSAS BASIN LEVEE DISTRICT	1,365,951	554,736	40.61%	5,455,084	0.06596%	0.06480%	0.00116%	702,864	-	10,563	797,429	(25,389)	-	17,455	229,963	246,426	184,543	6,703,450	4,395,709	4,694,776	83,751	174	4,125	563,350				
LsrAgy00380	TERREBONNE LEVEE & CONSERVATION DISTRICT	1,103,373	442,453	40.10%	4,350,950	0.05261%	0.05057%	0.00204%	560,601	-	13,922	636,026	(41,785)	-	81,006	183,418	196,548	147,191	5,346,641	3,505,997	3,663,463	147,869	307	7,284	449,326				
LsrAgy00104	TERREBONNE PARISH SCHOOL BOARD	299,385	120,053	40.10%	1,180,555	0.01427%	0.01463%	-0.00035%	152,109	-	3,777	172,575	(11,338)	-	49,767	53,330	39,938	53,330	1,059,719	951,292	1,059,713	(25,575)	(53)	(1,260)	121,917				
LsrAgy00799	THE CITY OF VILLE PLATTE	62,288	27,158	43.60%	267,060	0.00323%	0.00306%	0.00017%	34,410	-	855	39,039	(2,565)	-	4,972	11,258	12,064	9,035	328,175	215,197	221,477	12,461	26	614	27,579				
LsrAgy00281	THE PORT OF SOUTH LOUISIANA	2,432,328	975,364	40.10%	9,591,328	0.11597%	0.12670%	-0.01073%	1,235,801	-	30,689	1,402,068	(92,112)	-	178,571	404,330	433,275	324,470	11,786,250	7,728,285	9,179,378	(777,597)	(1,616)	(38,303)	990,503				
19-658	THRIVE ACADEMY	101,800	40,822	40.10%	401,458	0.00485%	0.00508%	-0.00023%	51,726	-	1,285	58,686	(3,855)	-	7,474	16,924	18,135	13,581	493,330	323,495	368,331	(16,663)	(35)	(821)	41,459				
LsrAgy00765	TOWN OF BUNKIE	11,954	5,212	43.60%	51,278	0.00062%	0.00062%	0.00000%	6,607	-	164	7,496	(492)	-	955	2,162	2,316	1,735	63,013	41,320	44,918	-	-	-	5,296				
LsrAgy00720	TOWN OF SORRENTO	2,927	1,276	43.60%	12,571	0.00015%	0.00015%	0.00000%	1,620	-	40	1,838	(121)	-	234	530	568	425	10,130	11,012	-	-	-	-	1,298				
LsrAgy00924	TOWN OF VIDALIA	111,912	54,343	48.56%	534,368	0.00648%	0.00648%	-0.00002%	66,851	-	1,710	78,114	(5,132)	-	9,949	22,527	24,139	18,077	656,655	430,594	469,470	(1,377)	(3)	(68)	55,185				
04-147	TREASURY DEPARTMENT	3,690,747	1,479,990	40.10%	14,553,640	0.17597%	0.18137%	-0.00541%	1,875,174	-	46,567	2,127,464	(139,798)	-	270,960	613,520	657,441	492,343	17,884,167	11,727,332	13,140,244	(391,588)	(814)	(19,289)	1,502,965				
20C02	UNIVERSITY OF LOUISIANA	74,559,399	30,171,420	40.47%	296,694,662	3.58731%	3.80576%	-0.21845%	38,227,820	-	949,328	43,371,074	(2,849,347)	-	5,523,856	12,507,386	13,402,768	10,037,045	364,591,578	239,076,644	275,723,868	(15,826,223)	(32,886)	(779,568)	30,639,870				
LsrAgy00731	VERMILION PARISH POLICE JURY	14,911	6,337	42.50%	62,278	0.00075%	0.00069%	0.00016%	8,024	-	199	9,104	(598)	-	1,159	2,625	2,813	2,107	78,530	50,184	42,890	11,664	24	575	6,432				
LsrAgy00128	VERMILION PARISH SCHOOL BOARD	66,593	26,704	40.10%	262,594	0.00318%	0.00328%	-0.00010%	33,834	-	840	38,386	(2,522)	-	4,889	11,070	11,862	8,883	322,687	211,598	237,561	(7,535)	(16)	(371)	27,118				
LsrAgy00940	VERNON PARISH SCHOOL BOARD	68,185	27,342	40.10%	268,879	0.00325%	0.00306%	0.00019%	34,644	-	860	39,305	(2,582)	-	5,006	11,335	12,146	9,096	330,411	216,663	221,984	13,548	28	667	27,767				
LsrAgy00370	WARE YOUTH CENTER	3,204,905	1,285,167	40.10%	12,637,829	0.15280%	0.18920%	-0.03640%	1,628,329	-	40,437	1,847,408	(121,369)	-	235,291	532,757	570,896	427,532	15,529,925	10,183,566	13,707,521	(2,637,076)	(5,480)	(129,897)	1,305,118				
LsrAgy00945	WARREN EASTON CHARTER HIGH SCHOOL	72,558	29,096	40.10%	286,082	0.00346%	0.00363%	-0.00017%	36,880	-	915	41,820	(2,747)	-	5,326	12,060	12,923	9,678	230,525	151,551	262,628	(12,027)	(25)	(592)	29,544				
LsrAgy00749	WASHINGTON PARISH POLICE JURY	24,000	10,200	42.50%	100,323	0.00121%	0.00128%	-0.00004%	12,926	-	321	14,665	(963)	-	1,868	4,229	4,532	3,394	123,282	80,840	91,069	(3,188)	(7)	(157)	10,360				
LsrAgy00796	WEBSTER PARISH POLICE JURY	6,000	2,616	43.60%	25,722	0.00031%	0.00056%	-0.00025%	3,314	-	82	3,760	(247)	-	479	1,084	1,162	870	31,608	20,727	40,789	(18,257)	(38)	(899)	2,656				
LsrAgy00707	WEST BATON ROUGE PARISH COUNCIL	13,071	5,555	42.50%	54,586	0.00066%	0.00067%	-0.00001%	7,033	-	175	7,979	(524)	-	1,016	2,301	2,466	1,847	67,078	43,986	48,613	(797)	(2)	(39)	5,637				
LsrAgy00505	WEST FELICIANA PARISH SCHOOL BOARD	59,613	23,905	40.10%	235,052	0.00284%	0.00221%	0.00064%	30,285	-	752	34,360	(2,257)	-	4,376	9,909	10,618	7,952	288,843	189,405	159,823	46,078	96	2,270	24,274				
2028W	WEST JEFF LEVEE DISTRIE LA FP AUTH WEST	2,572,415	1,031,538	40.10%	10,143,809	0.12265%	0.12719%	-0.00454%	1,308,986	-	32,457	1,482,830	(97,417)	-	188,857	427,620	458,232	343,160	12,465,163	8,173,884	9,214,950	(329,209)	(684)	(16,216)	1,047,558				
LsrAgy00797	WINN PARISH POLICE JURY	2,400	1,020	42.50%	10,008	0.00012%	0.00013%	-0.00001%	1,289	-	32	1,463	(96)	-	186	422	452	339	12,298	8,064	9,129	(362)	(1)	(18)	1,033				
LsrAgy00618	WINNFIELD CITY COURT																												