

**Louisiana State Employees' Retirement System**  
**Schedule of Collective Employer Pension Amounts<sup>1</sup>**  
**For the Year Ended June 30, 2023**

	Net Pension Liability <sup>2</sup>	Deferred Inflows	Deferred Outflows	Pension Expense
<b>Beginning Balance</b>	\$ (7,559,741,805)	\$ (1,714,209,704)	\$ 2,481,183,089	\$ -
<b>Total Pension Liability Factors</b>				
Service Cost	(225,224,285)			225,224,285
Interest	(1,466,661,115)			1,466,661,115
Changes in Benefit Terms	-			-
Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions <sup>3</sup>	(289,790,291)	-	289,790,291	
Current Year Amortization		-	(144,895,146)	144,895,146
Amortization of Prior Years		-	(20,616,461)	20,616,461
Changes in Assumptions about Future Economic or Demographic Factors or Other Inputs <sup>3</sup>	-	-	-	
Current Year Amortization		-	-	-
Amortization of Prior Years		-	(137,446,739)	137,446,739
Benefit Payments	1,550,226,215			(1,550,226,215)
Refunds and Transfers of Member Contributions	37,249,292			(37,249,292)
<b>Net Change in Total Pension Liability</b>	<b>(394,200,184)</b>	<b>-</b>	<b>(13,168,055)</b>	<b>407,368,239</b>
<b>Plan Fiduciary Net Position</b>				
Employer Contributions	1,290,091,732			
Employee Contributions	179,418,188			(179,418,188)
Expected Earnings on Investments	941,808,790			(941,808,790)
Difference Between Projected and Actual Earnings on Investments <sup>3</sup>	438,755,311	(438,755,311)	-	
Current Year Amortization		87,751,062	-	(87,751,062)
Amortization of Prior Years		571,403,234	(791,043,672)	219,640,438
Retirement Benefits	(1,550,226,215)			1,550,226,215
Administrative Expense	(17,722,198)			17,722,198
Refunds and Transfers of Member Contributions	(37,249,292)			37,249,292
Other	15,537,333			(15,537,333)
<b>Net Change in Plan Fiduciary Net Position</b>	<b>1,260,413,649</b>	<b>220,398,985</b>	<b>(791,043,672)</b>	<b>600,322,770</b>
<b>Ending Balance</b>	<b>\$ (6,693,528,340)</b>	<b>\$ (1,493,810,719)</b>	<b>\$ 1,676,971,362</b>	<b>\$ 1,007,691,009</b>

<sup>1</sup>The *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.

<sup>2</sup>The amounts disclosed under the collective "Net Pension Liability" column are presented on page 19 of LASERS Actuarial Valuation as of June 30, 2023, and used by LASERS in compiling the note disclosure and required supplementary information (RSI) in accordance to GASB 67 in its 2023 Annual Comprehensive Financial Report, pages 28-29 and 63-67, respectively.

<sup>3</sup>Refer to Exhibit 1a.

**Louisiana State Employees' Retirement System**  
**Average Remaining Service Life Calculation**  
**For the Year Ended June 30, 2023**

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 liability<sup>1</sup>
- (4) Difference between employer contributions and proportionate share of employer contributions<sup>1</sup>

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:

	<b># Years</b>
Active	7.32
Active After DROP	3.77
Supplemental	3.24
DROP	0
Term Vested	0
Term Non-vested	0
Retired	0
Average	1.82
Round up	2.0

<sup>1</sup>Refer to GASB 68 Employer Calculation Worksheets

Louisiana State Employees' Retirement System  
Schedule of Employer Pension Annuities  
For the Plan Year Ended June 30, 2023

Exhibit 2

		Collective Deferred Outflow										Collective Deferred Inflow			Collective Deferred O/I to be recognized as follows:							P			Q			R			S			T			U		
OSRP Employer No.	OSRP Employer Name	(1) Annualized Payroll 6/30/2023	(2) Projected Required Employer Contributions	(2)(1) Average FYE 2023 Rate	A Net Pension Liability	B Current Year Proprietary Share	C Prior Year Proprietary Share	D Change in Proportion from Prior Year	E Proportionate Share of Collective Pension Expense	F Experience Gain/Loss	G Change of Assumptions	H Investment Gain/Loss	I Experience Gain/Loss	J Change of Assumptions	K Net Difference Between Projected and Actual Investment Gain/Loss	L 2025	M 2026	N 2027	O 2028	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	Employer's Proportionate Share of Legislative Acts Contributions	Employer's Proportionate Share of Employer Contributions	Employer's Proportionate Share of Total Contributions											
																													2025	2026	2027	2028	Discount Rate	Discount Rate	Pension Liability	Proportion	Proportion	Proportion	Contributions
LsrAgy00943	15TH JUDICIAL DISTRICT COURT	185,983	76,811	41.30%	548,535	0.00820%	-0.00054%	82,580	11,874	-	3,136	-	-	14,994	(19,809)	27,017	(7,191)	718,261	404,741	660,646	660,646	(41,125)	-	(4,172)	30,877	74,846	106,723												
LsrAgy00351	17TH JUDICIAL DIST. COURT	968,842	400,942	41.38%	2,863,157	0.04278%	0.04366%	431,040	61,979	-	16,368	-	-	78,262	(103,399)	141,019	(37,536)	3,749,067	2,112,603	3,300,508	3,300,508	(66,828)	-	(6,780)	161,085	390,752	551,837												
LsrAgy00250	18TH JUDICIAL DISTRICT	204,008	84,256	41.30%	601,681	0.00899%	-0.00032%	90,581	13,025	-	3,440	-	-	16,446	(21,729)	29,635	(7,888)	787,852	443,955	703,888	703,888	(24,342)	-	(2,470)	33,851	82,115	115,966												
LsrAgy00321	19TH JUDICIAL DIST. COURT	2,767,797	1,143,100	41.30%	8,163,026	0.12195%	0.13531%	1,228,919	176,705	-	46,666	-	-	223,129	(294,795)	402,054	(107,016)	10,888,908	6,023,154	10,229,313	10,229,313	(1,009,906)	-	(102,460)	459,194	1,114,124	1,573,318												
LsrAgy00243	20TH JUDICIAL DISTRICT COURT	214,193	88,462	41.30%	631,735	0.00944%	0.01054%	81,106	13,875	-	3,611	-	-	36,126	(47,284)	31,115	(8,282)	827,205	468,131	796,797	796,797	(6,452)	-	(39,850)	35,546	86,213	121,759												
LsrAgy00243	24TH JUDICIAL DIST. CT. JEFFERSON PARISH	328,451	138,450	41.30%	2,738,256	0.01991%	0.03267%	412,236	59,275	-	15,654	-	-	74,848	(98,888)	134,867	(36,890)	3,586,520	2,020,444	2,899,735	2,899,735	(392,880)	-	(39,860)	154,044	373,720	527,764												
LsrAgy00359	2ND JUDICIAL DISTRICT COURT DIVISION A	103,200	42,622	41.30%	304,355	0.00455%	0.00395%	45,820	6,588	-	1,740	-	-	8,319	(10,991)	14,990	(3,990)	398,527	224,571	298,534	298,534	(45,207)	-	(4,587)	17,133	41,527	58,660												
LsrAgy00368	2ND JUDICIAL DISTRICT COURT DIVISION B	96,000	39,648	41.30%	283,136	0.00423%	0.00451%	42,625	6,129	-	1,645	-	-	7,739	(10,225)	13,945	(3,712)	370,744	208,914	341,171	341,171	(21,394)	-	(2,171)	15,928	38,643	54,571												
LsrAgy00361	2ND JUDICIAL DISTRICT COURT DIVISION C	112,800	46,586	41.30%	332,668	0.00497%	0.00540%	50,082	7,201	-	1,902	-	-	9,093	(12,014)	16,385	(4,361)	435,602	245,462	407,999	407,999	(32,280)	-	(3,275)	18,714	45,404	64,118												
LsrAgy00361	23-CA-3 3RD CIRCUIT COURT OF APPEAL	3,824,679	1,579,592	41.30%	11,280,068	0.16852%	0.16174%	1,698,181	244,180	-	64,486	-	-	300,330	(407,362)	555,578	(147,880)	14,770,318	8,323,088	12,227,022	12,227,022	(512,626)	-	(52,008)	634,550	1,539,538	2,174,088												
LsrAgy00194	3RD JUDICIAL DISTRICT COURT	235,080	97,088	41.30%	693,516	0.01036%	0.00413%	104,377	15,008	-	3,964	-	-	18,951	(25,038)	34,148	(9,089)	907,840	511,569	312,066	312,066	(40,972)	-	(4,782)	39,010	94,618	133,628												
LsrAgy00195	4TH DISTRICT COURT JUDGES OFFICE	531,506	219,512	41.30%	1,567,557	0.02342%	0.02596%	235,991	33,933	-	8,961	-	-	42,848	(56,610)	77,207	(20,550)	5,156,635	1,981,753	1,913,377	1,913,377	(191,337)	-	(17,412)	88,186	213,941	302,127												
LsrAgy00195	23-CA-5 5TH CIRCUIT COURT OF APPEAL	2,285,408	943,873	41.30%	6,740,316	0.10070%	0.10361%	1,014,735	145,908	-	38,533	-	-	184,240	(243,416)	331,991	(88,364)	8,825,898	4,973,396	7,832,724	7,832,724	(220,144)	-	(22,334)	379,179	919,930	1,299,109												
LsrAgy00739	ACADIA PARISH POLICE JURY	38,379	17,416	45.38%	124,366	0.00166%	-0.00198%	18,723	2,692	-	711	-	-	3,399	(4,491)	6,125	(1,630)	162,847	91,764	149,985	149,985	(9,525)	-	(968)	7,004	16,966	23,970												
LsrAgy00608	ACADIA PARISH SCHOOL BOARD	24,108	9,957	41.30%	71,085	0.00106%	0.00110%	10,702	1,539	-	406	-	-	1,943	(2,567)	3,501	(932)	93,080	52,451	82,855	82,855	(2,570)	-	(261)	3,991	9,710	13,701												
LsrAgy00907	ALGIERI CHARTER SCHOOLS ASSOCIATION	79,525	32,844	41.30%	234,541	0.00350%	0.00334%	35,309	5,077	-	1,341	-	-	6,411	(8,470)	11,552	(3,075)	307,112	173,058	252,344	252,344	(12,549)	-	(1,273)	13,179	32,026	45,205												
LsrAgy00783	ALLEN PARISH POLICE JURY	12,000	5,364	44.70%	38,287	0.00057%	-0.00004%	5,764	829	-	1,219	-	-	1,047	(1,383)	1,886	(502)	50,134	28,250	46,266	46,266	(3,024)	-	(307)	2,146	5,233	7,379												
LsrAgy00173	AMITE RIVER BASIN WATER DIST	68,121	28,134	41.30%	200,940	0.00300%	-0.00482%	30,251	4,350	-	1,149	-	-	5,493	(7,257)	9,897	(2,634)	263,114	148,265	591,323	591,323	(364,380)	-	(36,968)	11,296	27,433	38,729												
LsrAgy00718	ASCENSION PARISH POLICE JURY	54,078	24,172	44.70%	172,626	0.00258%	0.00263%	25,988	3,737	-	987	-	-	4,719	(6,234)	8,502	(2,263)	226,040	127,374	198,231	198,231	(3,855)	-	(391)	9,715	23,556	33,271												
LsrAgy00506	ASCENSION PARISH SCHOOL BOARD	510,957	211,025	41.30%	1,506,981	0.02251%	0.02300%	226,112	32,622	-	8,615	-	-	41,192	(54,422)	74,223	(19,756)	1,111,938	573,267	1,731,267	1,731,267	(3,704)	-	(3,704)	84,760	205,691	290,451												
LsrAgy00506	AT CHAFALAYA LEVEE DISTRICT	2,347,086	969,347	41.30%	6,922,179	0.10342%	0.09725%	1,042,874	149,845	-	39,573	-	-	189,212	(249,984)	340,938	(90,749)	9,064,022	5,107,589	7,351,698	7,351,698	(466,285)	-	(47,307)	388,421	944,740	1,334,161												
LsrAgy00714	AVOULES PARISH POLICE JURY	9,800	4,344	45.25%	30,991	0.00046%	-0.00005%	4,866	671	-	177	-	-	1,947	(1,119)	1,526	(406)	40,580	22,867	37,421	37,421	(2,416)	-	(245)	9,732	9,423	15,301												
LsrAgy00935	AVOULES PARISH SCHOOL BOARD	52,692	21,762	41.30%	155,424	0.00232%	0.00208%	23,399	3,264	-	889	-	-	4,248	(5,613)	7,655	(2,038)	203,515	114,681	156,965	156,965	(18,673)	-	(1,894)	8,736	21,220	29,956												
LsrAgy00612	BATON ROUGE COMMUNITY COLLEGE	2,758,847	1,154,354	41.84%	8,243,348	0.12315%	0.14385%	1,241,012	178,444	-	47,125	-	-	225,324	(297,696)	406,010	(108,069)	10,793,984	6,082,420	10,874,462	10,874,462	(1,564,337)	-	(158,710)	463,712	1,125,088	1,588,800												
LsrAgy00530	BD OF SPEECH PATHOLOGY & AUDIOLOGY	135,236	53,641	39.66%	383,071	0.00572%	-0.00098%	57,670	8,292	-	2,190	-	-	10,471	(13,834)	18,867	(5,022)	501,599	282,652	439,221	439,221	(6,577)	-	(667)	21,538	52,294	73,832												
LsrAgy00530	BD OF COMMISSIONERS PORT OF NEW ORLEANS	14,773,768	6,194,470	41.93%	44,233,387	0.66987%	0.62909%	6,659,570	957,566	-	262,874	-	-	1,209,134	(1,597,493)	2,178,728	(579,919)	57,922,589	32,639,435	47,557,580	47,557,580	(2,402,335)	-	(243,729)	2,488,458	6,037,345	8,525,803												
LsrAgy00530	BD OF ELEM AND SECONDARY ED	19,066	62,044	41.30%	443,405	0.00682%	0.00915%	66,699	9,591	-	2,533	-	-	12,110	(16,000)	21,821	(5,808)	580,130	326,904	692,019	692,019	(191,639)	-	(19,443)	24,927	60,464	85,391												
LsrAgy00530	BD OF EXAMINERS OF CERTIFIED SHORTHAND	57,500	23,747	41.30%	169,614	0.00253%	0.00211%	25,535	3,672	-	1,020	-	-	4,636	(6,125)	8,354	(2,224)	222,096	125,151	175,915	175,915	(15,649)	-	(1,588)	9,527	23,164	32,691												
LsrAgy00582	BREKMAN CHARTER SCHOOL	70,336	29,049	41.30%	207,432	0.00310%	0.00000%	31,228	4,490	-	1,186	-	-	5,670	(7,491)	10,217	(2,719)	271,616	153,056	234,276	234,276	(23,769)	-	(2,769)	11,673	28,307	39,980												
LsrAgy00920	BIENVILLE PARISH SCHOOL DISTRICT	23,400	9,664	41.30%	60,010	0.00145%	-0.00041%	10,388	1,177	-	309	-	-	1,986	(3,048)	3,399	(906)	50,920	26,963	40,928	40,928	(31,297)	-	(3,175)	9,878	9,423	15,301												
LsrAgy00715	BOARD OF EXAMINERS OF NURSING FACILITIES ADM.	66,497	27,463	41.30%	196,120	0.00293%	-0.00855%	29,525	4,245	-	1,129	-	-	9,661	(7,085)	9,660	(2,571)	256,803	144,709	646,509	646,509	(425,009)	-	(43,119)	11,033	26,767	37,800												
LsrAgy00716	BOARD OF MEDICAL EXAMINERS	3,529,782	1,457,800	41.30%	10,410,311	0.15553%	0.17159%	1,567,242	225,353	-	89,514	-	-	284,556	(375,952)	512,740	(136,477)	13,631,443	7,681,331	12,971,383	12,971,383	(1,213,868)	-	(123,153)	585,637	1,420,817	2,006,454												
LsrAgy00205	BOARD OF REGENTS	5,336,498	2,203,974	41.30%	15,738,828	0.23514%	0.23633%	2,369,434	340,699	-	59,676	-	-	430,207	(568,384)	775,185	(206,333)	20,608,696	11,613,020	17,666,089	17,666,089	(90,490)	-	(9,181)	885,403	2,148,054	3,033,457												
LsrAgy00742	BOSSIER CITY COURT	79,814	35,677	44.70%	254,756	0.00381%	0.00407%	38,353	5,515	-	1,456	-	-	6,964	(9,200)	12,548	(3,340)	333,582	187,974	307,530</																			





Louisiana State Employees' Retirement System  
Schedule of Employer Pension Amounts  
For the Plan Year Ended June 30, 2023

Exhibit 2

		Collective Deferred Outflow										Collective Deferred Inflow			Collective Deferred O/I to be recognized as follows:							R					S			T			U										
		A		B		C		D		E		F		H		G		I		L		M		N		O		P		Q		R		S		T		U					
		(2) Projected Required Employer Contributions		(2)(1) Average FYE		Net Pension		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		Net Pension Liability Assuming -1% Change in Discount Rate		Net Pension Liability Assuming +1% Change in Discount Rate		Prior Year Net Pension Liability		Change in Net Pension Due to Change in Proportion		Change in Deferred Outflow Due to Change in Proportion		Change in Deferred Outflow Due to Change in Proportion		Employer's Proportionate Share of Legislative Acts Contributions		Employer's Proportionate Share of Employer Contributions		Employer's Proportionate Share of Total Contributions	
OSRAP Employer No.	Employer Name	(1) Annualized Payroll 6/30/2023	(2) Projected Required Employer Contributions	(2)(1) Average FYE	Net Pension	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	2025	2026	2027	2028	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Liability Assuming +1% Change in Discount Rate	Prior Year Net Pension Liability	Change in Net Pension Due to Change in Proportion	Change in Deferred Outflow Due to Change in Proportion	Change in Deferred Outflow Due to Change in Proportion	Employer's Proportionate Share of Legislative Acts Contributions	Employer's Proportionate Share of Employer Contributions	Employer's Proportionate Share of Total Contributions																
LfrAgy0071	MINDEN CITY COURT	97,222	43,458	44.70%	310,312	0.00464%	0.00467%	-0.00004%	46,717	6,717	-	1,774	-	-	8,482	(11,206)	15,284	(4,068)	406,328	228,966	353,116	(2,646)	(268)	(268)	17,472	42,337	59,809																
LfrAgy0086	MONROE CITY SCHOOL BOARD	104,795	43,280	41.30%	309,040	0.00482%	0.01034%	-0.00573%	46,525	6,690	-	1,767	-	-	8,447	(11,161)	15,221	(4,051)	404,683	228,028	353,116	(432,946)	(43,925)	(2,500)	17,396	42,168	59,564																
LfrAgy0074	MUNICIPAL FIRE & POLICE CIVIL SERVICE	1,448,221	598,115	41.30%	4,271,207	0.06381%	0.06414%	-0.00033%	643,018	92,459	-	2,836	-	-	116,750	(154,248)	210,370	(55,995)	5,992,794	3,151,545	4,848,592	(24,645)	(2,500)	240,272	582,948	823,220																	
LfrAgy0064	MUNICIPAL POLICE EMP RETIREMENT SYSTEM	253,636	104,752	41.30%	748,069	0.01189%	0.00880%	-0.00238%	112,620	16,193	-	4,277	-	-	20,448	(27,015)	36,845	(9,807)	979,534	551,969	665,182	(179,895)	(18,231)	42,097	102,084	141,181																	
201410	HATCHICOCHES CANE RIVER LEVEE DISTRICT	166,158	69,449	41.30%	425,324	0.00741%	0.00963%	-0.00222%	74,860	10,735	-	2,836	-	-	13,556	(17,910)	24,426	(6,501)	649,371	365,921	726,079	(167,977)	(17,042)	27,902	97,881	95,583																	
LfrAgy0074	HATCHICOCHES CITY EMP	71,151	31,805	44.70%	227,111	0.00339%	0.00257%	-0.00083%	34,191	4,916	-	1,298	-	-	6,208	(8,202)	11,168	(2,977)	297,384	167,576	194,134	(232,916)	(6,328)	12,765	31,008	43,773																	
LfrAgy0064	HATCHICOCHES PARISH SCHOOL BOARD	69,927	28,880	41.30%	206,228	0.00308%	0.00000%	-0.00308%	31,047	4,664	-	1,179	-	-	5,637	(7,448)	10,157	(2,704)	270,038	152,167	-	(232,916)	-	23,630	11,598	28,150	39,748																
LfrAgy00793	NEW IBERIA CITY COURT	98,015	43,813	44.70%	312,856	0.00467%	0.00365%	-0.00102%	47,099	6,772	-	1,789	-	-	8,552	(11,298)	15,409	(4,101)	409,658	230,843	275,553	(77,790)	7,892	17,585	42,714	60,299																	
19-673	NEW ORLEANS CENTER FOR CREATIVE ARTS	337,433	139,360	41.30%	995,194	0.01487%	0.01335%	-0.00152%	149,824	21,543	-	5,689	-	-	27,203	(35,940)	49,016	(13,047)	1,303,124	734,312	1,009,226	(114,577)	(11,643)	54,992	135,819	191,811																	
201413	NORTH LAFOURCHE LEVEE DISTRICT	511,420	211,216	41.30%	1,508,320	0.02253%	0.02300%	-0.00047%	227,073	32,651	-	8,623	-	-	41,229	(54,471)	74,289	(19,774)	1,112,926	1,112,926	1,738,967	(35,455)	(3,597)	85,835	205,874	290,709																	
LfrAgy00949	NORTHSHORE CHARTER SCHOOL	54,000	22,302	41.30%	159,239	0.00238%	0.00247%	-0.00010%	23,973	3,477	-	910	-	-	4,353	(5,751)	7,843	(2,088)	208,510	117,496	187,028	(7,182)	(729)	8,962	21,020	30,691																	
788	NORTHSHORE TECH COMMUNITY COLLEGE	1,363,949	563,311	41.30%	4,022,677	0.06010%	0.05584%	-0.00426%	605,602	87,079	-	22,997	-	-	109,956	(145,273)	198,129	(52,737)	2,968,164	2,968,164	4,221,209	(322,045)	(32,673)	226,302	549,017	775,319																	
770	NORTHWEST LA TECHNICAL COMMUNITY COLLEGE	509,125	210,269	41.30%	1,501,559	0.02243%	0.02435%	-0.00191%	226,555	32,504	-	8,584	-	-	41,044	(54,227)	73,856	(19,695)	1,966,196	1,966,196	1,840,419	(144,542)	(14,665)	84,459	204,947	289,406																	
643	NUÑEZ COMMUNITY COLLEGE	337,720	139,478	41.30%	995,997	0.01488%	0.01453%	-0.00035%	149,944	21,560	-	5,694	-	-	22,225	(35,969)	49,056	(13,057)	1,304,176	734,904	1,249,323	(124,433)	(12,624)	56,030	135,938	191,966																	
01-133	OFFICE OF LEGAL AFFAIRS	3,776,614	1,559,741	41.30%	11,138,299	0.16640%	0.17774%	-0.01134%	1,678,838	241,111	-	63,675	-	-	304,455	(402,243)	548,595	(146,021)	14,584,683	8,218,483	13,436,761	(857,048)	(86,952)	626,567	1,620,197	2,146,764																	
01-255	OFFICE OF FINANCIAL INSTITUTIONS	5,206,431	2,150,256	41.30%	15,355,222	0.22940%	0.24413%	-0.01472%	2,311,683	332,395	-	87,783	-	-	419,721	(554,530)	756,202	(201,304)	20,106,396	11,329,973	18,455,295	(1,112,945)	(11,914)	683,789	2,095,733	2,959,522																	
01-111	OFFICE OF HOME LAND SEC & EMERG. PREP.	13,459,246	5,556,743	41.29%	39,681,311	0.59283%	0.63987%	-0.04704%	5,973,905	858,983	-	226,850	-	-	1,084,623	(1,493,030)	1,954,426	(520,216)	51,959,402	29,279,173	48,372,369	(3,555,876)	(86,761)	2,332,259	5,415,805	7,640,064																	
08C-403	OFFICE OF JUVENILE JUSTICE	34,963,367	15,577,460	44.55%	111,240,283	1.66191%	1.54074%	-0.12117%	16,746,897	2,408,024	-	635,337	-	-	3,040,652	(4,017,273)	5,478,924	(1,458,342)	145,659,970	82,079,535	116,476,913	9,159,761	929,303	6,257,802	15,182,336	21,440,138																	
LfrAgy00763	OPELOUSAS CITY COURT	56,400	25,831	45.80%	184,474	0.00276%	0.00281%	-0.00005%	27,772	3,993	-	1,055	-	-	5,042	(6,662)	9,086	(2,418)	241,553	136,115	222,256	(13,910)	(1,411)	10,393	25,162	35,555																	
LfrAgy00004	ORLEANS PARISH SCHOOL BOARD	254,739	105,207	41.30%	751,282	0.01122%	0.01357%	-0.00234%	113,103	16,263	-	4,295	-	-	20,536	(27,131)	37,003	(9,849)	983,741	554,339	1,025,479	(176,974)	(17,955)	42,248	102,552	144,800																	
LfrAgy00734	QUACHITA PARISH POLICE JURY	29,484	13,396	45.43%	95,651	0.00143%	0.00544%	-0.00401%	14,400	2,071	-	547	-	-	2,615	(3,454)	4,711	(1,254)	125,246	70,577	111,477	(303,448)	(30,786)	5,385	13,050	16,435																	
LfrAgy00734	QUACHITA PARISH SCHOOL BOARD	206,522	82,815	41.30%	591,373	0.00884%	0.00921%	-0.00037%	89,030	12,901	-	3,391	-	-	16,165	(21,357)	29,127	(7,753)	774,354	436,349	686,403	(28,500)	(2,891)	33,286	80,694	115,980																	
LfrAgy00727	PARISH OF ORLEANS JUDICIAL EXP JUDGES	343,808	154,943	45.07%	1,106,440	0.01663%	0.02350%	-0.00687%	166,571	23,951	-	6,325	-	-	30,244	(39,957)	54,496	(14,505)	1,448,792	816,396	1,776,313	(626,687)	(53,435)	62,243	151,009	213,252																	
LfrAgy00726	PARISH OF TANGIPAHOA	14,100	6,303	44.50%	44,981	0.00067%	0.00073%	-0.00006%	6,772	974	-	257	-	-	1,230	(1,624)	2,215	(590)	58,898	33,189	55,111	(4,300)	(437)	2,523	6,146	8,669																	
LfrAgy00751	PARISH OF TERREBONNE	40,865	18,267	44.70%	130,457	0.00195%	0.00204%	-0.00009%	19,640	2,824	-	746	-	-	3,566	(4,711)	6,425	(1,710)	170,823	96,259	154,370	(7,031)	(713)	7,343	17,801	25,144																	
LfrAgy00757	PINEVILLE CITY COURT	99,165	44,327	44.70%	316,537	0.00473%	0.00484%	-0.00012%	47,654	6,852	-	1,810	-	-	8,652	(11,431)	15,590	(4,150)	414,479	233,559	366,194	(8,694)	(882)	17,410	43,198	61,008																	
LfrAgy00948	POINT COUPEE PARISH SCHOOL BOARD	64,573	26,669	41.30%	190,431	0.00285%	0.00270%	0.00015%	28,669	4,122	-	1,089	-	-	5,205	(6,877)	9,379	(2,497)	249,354	140,511	203,886	11,188	1,135	10,731	25,972	36,703																	
201414	PONCHARTRAIN LEVEE DISTRICT	2,062,766	864,607	41.91%	6,174,244	0.09229%	0.09942%	-0.00718%	929,514	133,654	-	35,297	-	-	168,767	(222,973)	304,100	(80,943)	8,084,664	4,555,716	7,515,744	(542,487)	(55,038)	347,323	842,683	1,190,006																	
LfrAgy00517	PORT OF LAKE CHARLES	5,724,820	2,383,241	41.63%	17,018,965	0.25426%	0.25708%	-0.00282%	2,562,155	368,410	-	97,294	-	-	465,198	(614,614)	838,236	(223,116)	22,294,390	12,557,580	19,434,282	(212,882)	(21,598)	957,398	2,322,779	3,280,187																	
04-158	PUBLIC SERVICE COMMISSION	4,369,736	1,804,701	41.30%	12,887,586	0.1924%	0.19142%	-0.00102%	1,940,186	278,789	-	80,331	-	-	352,653	(461,915)	636,320	(168,595)	17,693,230	9,448,103	107,273	(10,883)	(10,883)	1,788,922	2,459,917																		
LfrAgy00312	RAPIDES PARISH HOUSING AUTHORITY	278,899	115,185	41.30%	822,568	0.01229%	0.02080%	-0.00851%	120,861	17,406	-	4,702	-	-	22,484	(28,708)	40,514	(10,784)	1,077,085	606,938	1,534,628	(605,611)	(61,442)	46,277	112,262	158,539																	
LfrAgy00758	RAPIDES PARISH POLICE JURY	58,122	26,620	45.80%	190,006	0.00284%	0.00292%	-0.00008%	28,618	4,115	-	1,087	-	-	5,196	(6,865)	9,363	(2,492)	248,915	140,264	220,669	(5,972)	(606)	10,694	25,945	36,639																	
LfrAgy00778	RAPIDES PARISH SCHOOL BOARD	1,189,291	491,177	41.30%	3,507,543	0.05240%	0.04563%	-0.00677%	528,505	75,928	-	20,502	-	-	95,876	(126,670)	172,757	(45,983)	4,592,838	2,588,069	3,449,586	(511,870)	51,932	197,308	478,726	676,034																	
LfrAgy00709	RAYNE CITY COURT	36,000	16,092	44.70%	114,928	0.00172%	0.00138%	-0.00034%	17,302	2,488	-	657	-	-	3,141	(4,150)	5,661	(1,507)	150,489	84,800	104,022	(25,779)	2,615	6,477																			

Louisiana State Employees' Retirement System  
 Schedule of Employer Pension Amounts  
 For the Plan Year Ended June 30, 2023

OSRAP Employer No.	Employer Name	(1) Annualized Payroll 6/30/2023	(2) Projected Required Employer Contributions	(2)/(1) Average FYE 2023 Rate	A		B		C		D		E		Collective Deferred Outflow		Collective Deferred Inflow		Collective Deferred O/I to be recognized as follows:					R			S			T			U		
					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	2025	2026	2027	2028	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Liability Assuming +1% Change in Discount Rate	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	Change in Deferred Outflow due to Change in Proportion	Employer's Proportionate Share of Legislative Acts Contributions	Employer's Proportionate Share of Employer Contributions	Employer's Proportionate Share of Total Contributions							
					F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U															
LsrAgy00797	WINN PARISH POLICE JURY	2,400	1,073	44.70%	7,631	0.00011%	0.00012%	-0.00001%	1,149	165	-	44	-	-	209	(276)	376	(100)	9,992	5,630	9,223	(605)	-	(61)	414	1,057	1,471								
LsrAgy00513	WINN PARISH SCHOOL BOARD	37,060	15,306	41.30%	109,305	0.00163%	0.00000%	0.00163%	16,456	2,366	-	625	-	-	2,988	(3,947)	5,384	(1,433)	143,126	80,652	-	123,451	-	12,525	6,138	14,929	21,067								
LsrAgy00618	WINNFIELD CITY COURT	12,776	5,711	44.70%	40,764	0.00061%	0.00041%	0.00020%	6,137	882	-	233	-	-	1,114	(1,472)	2,008	(534)	53,377	30,078	30,617	15,422	-	1,565	2,297	5,560	7,857								
LsrAgy00539	WINNSBORO CITY COURT	21,788	9,739	44.70%	69,546	0.00104%	0.00089%	0.00015%	10,470	1,505	-	398	-	-	1,901	(2,512)	3,425	(912)	91,064	51,315	67,508	11,037	-	1,120	3,916	9,488	13,404								
16-514	WLF - OFFICE OF FISHERIES	12,486,356	5,156,865	41.30%	36,825,718	0.55017%	0.59001%	-0.03984%	5,544,004	797,168	-	210,525	-	-	1,006,598	(1,329,904)	1,813,779	(482,776)	48,220,239	27,172,151	44,603,384	(3,012,028)	-	(305,585)	2,071,625	5,026,060	7,097,695								
16-511	WLF - OFFICE OF MGT AND FINANCE	2,788,165	1,151,512	41.30%	8,223,067	0.12285%	0.12109%	0.00176%	1,237,958	178,005	-	47,010	-	-	224,770	(296,963)	405,011	(107,803)	10,767,427	6,067,456	9,154,091	133,127	-	13,506	462,583	1,122,308	1,584,891								
16-512	WLF - OFFICE OF THE SECRETARY	16,794,471	8,220,992	48.95%	58,706,996	0.87707%	0.95064%	-0.07356%	8,838,166	1,270,833	-	335,616	-	-	1,604,703	(2,120,113)	2,891,499	(769,639)	76,871,966	43,317,428	71,965,552	(5,561,248)	-	(564,216)	3,302,544	8,012,476	11,315,020								
16-513	WLF - OFFICE OF WILDLIFE	12,231,348	5,051,547	41.30%	36,073,633	0.53893%	0.59628%	-0.05734%	5,430,779	780,888	-	206,225	-	-	986,040	(1,302,744)	1,776,737	(472,919)	47,235,446	26,617,219	45,076,926	(4,334,983)	-	(439,806)	2,029,302	4,923,428	6,952,730								
14-474	WORKFORCE SUPPORT AND TRAINING	41,130,290	16,986,810	41.30%	121,304,605	1.81227%	1.80545%	0.00682%	18,262,052	2,625,887	-	693,473	-	-	3,315,751	(4,380,730)	5,974,622	(1,590,284)	158,838,370	89,505,575	136,487,207	515,499	-	52,300	6,823,972	16,555,935	23,379,907								
LsrAgy00514	ZACHARY CITY COURT	89,244	39,892	44.70%	284,877	0.00426%	0.00337%	0.00088%	42,887	6,167	-	1,629	-	-	7,787	(10,288)	14,031	(3,735)	373,022	210,198	255,066	66,677	-	6,765	16,041	38,865	54,906								
LsrAgy00121	ZACHARY SCHOOL BOARD	63,035	26,033	41.30%	185,879	0.00278%	0.00164%	0.00114%	27,984	4,024	-	1,063	-	-	5,081	(6,713)	9,155	(2,437)	243,394	137,153	123,753	86,181	-	8,744	10,468	25,358	35,826								
		\$ 2,232,283,452	\$ 937,323,603	41.99%	\$ 6,893,528,340	100.00000%	100.00000%	0.00000%	\$ 1,007,691,009	\$ 144,895,145	\$ -	\$ 38,265,497	\$ -	\$ -	\$ 182,961,534	\$ (241,726,533)	\$ 329,676,704	\$ (87,751,063)	\$ 8,764,622,972	\$ 4,938,873,543	\$ 7,559,741,805	\$ -	\$ -	\$ -	\$ -	\$ 376,542,786	\$ 913,548,946	\$ 1,290,091,732							