

**Teachers' Retirement System of Louisiana
Schedule of Collective Employer Pension Amounts
For the year ended June 30, 2025**

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

	<u>Net Pension Liability</u>	<u>Deferred Inflows</u>	<u>Deferred Outflows</u>	<u>Pension Expense</u>
Beginning balance	(8,633,666,082)	(1,342,710,537)	2,498,661,517	
Total pension liability factors⁽¹⁾:				
Service cost	(595,527,229)			595,527,229
Interest	(2,561,043,458)			2,561,043,458
Changes in benefit terms	-			-
Differences between expected and actual experience with regard to economic or demographic assumptions	46,164,679	(46,164,679)	-	
Amortization of current year ⁽²⁾		9,232,936	-	(9,232,936)
Amortization of prior years ⁽²⁾			(163,263,983)	163,263,983
Changes in assumptions about future economic or demographic factors or other inputs	-	-	-	
Current year amortization ⁽²⁾		-	-	-
Amortization of prior years ⁽²⁾		73,688,416	(131,470,832)	57,782,416
Benefit payments	2,460,026,650			
Refunds and Transfers of Member Contributions	59,429,377			
Net change	<u>(590,949,981)</u>	<u>36,756,673</u>	<u>(294,734,815)</u>	<u>3,368,384,150</u>
Plan fiduciary net position⁽¹⁾:				
Contributions - employer	1,224,369,212			
Contributions - nonemployer contributing entities	55,818,906			
Contributions - employee	443,642,603			(443,642,603)
Expected earnings on pension plan investments	1,954,368,130			(1,954,368,130)
Diff b/w proj and actual earnings on pension plan inv	815,439,032	(815,439,032)	-	
Amortization of current year ⁽²⁾		163,087,806	-	(163,087,806)
Amortization of prior years ⁽²⁾		1,121,645,289	(859,600,632)	(262,044,657)
Benefit payments	(2,460,026,650)			
Administrative expenses	(17,255,850)			17,255,850
Refunds and Transfers of Member Contributions	(59,429,377)			
Accounting Principle Change	-			-
Other	15,948,204			(15,948,204)
Net change	<u>1,972,874,210</u>	<u>469,294,063</u>	<u>(859,600,632)</u>	<u>(2,821,835,550)</u>
Ending Balance	<u>(7,251,741,853)</u>	<u>(836,659,801)</u>	<u>1,344,326,070</u>	<u>546,548,600</u>

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

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

Exhibit 2

Schedule of Employer Pension Amounts
For the plan year ended June 30, 2025

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

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

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

		A	B	C	D																											
						E	F	G	H	I	J	K	L	M	N	O	P	Q	R	Additional Employer Reporting Information		S1	S2									
						Proportionate Share of																										
						Collective Deferred Outflows					Collective Deferred Inflows					Collective Deferred OI to be recognized as follows:																
TRSL Data file - matched employer	ISIS Employer #	OSRAP Employer #	TRSL Employer #	Employer Name	Category	Subcategory	(1) 6/30/2025 Annualized Payroll	(2) Contribution Effort (Annualized Payroll x FTE 2025	(2) / (1) Average FTE 2025 Rate	Net Pension Liability	Current Year Proportionate Share	Prior Year Proportionate Share	Change in Proportion from Prior Year	Proportion of Collective Pension Expense	Experience GL	Assump Chg	Inv GL	Experience GL	Assump Chg	Inv GL	Deferral Period 1	Deferral Period 2	Deferral Period 3	Deferral Period 4	Deferral Period 5	Therafter	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Liability Assuming +1% Change in Discount Rate	Prior Year NPL	Chg in NPL due to Chg in proportion	Proportionate Share of Employer Contributions	Proportionate Share of Nonemployer Contributing Entity
235	9562	562	562	244 ETHICS ADMINISTRATION	Governmental Activities	Government	104,730	21,941	21.0%	(131,698)	0.00182%	0.00100%	0.00079%	9,923	5,933	1,809	16,665	(671)	(2,676)	(11,844)	15,789	(1,375)	(2,069)	(3,129)	-	-	203,355	71,397	(91,949)	(64,824)	22,229	1,013
236	9565	565	565	244 250 DPT OF STATE CIVIL SVC - BRD OF TAX APPEALS	Governmental Activities	Government	91,916	19,256	21.0%	(115,549)	0.00109%	0.00107%	-0.00025%	8,709	5,207	1,567	14,626	(98)	(2,348)	(10,365)	13,657	(1,206)	(1,616)	(2,746)	-	-	176,474	62,662	(135,271)	(1,825)	19,509	869
237	9560	620	620	0156 BOARD OF SUPERVISORS-UNIV. OF LA SYSTEM	Discrete Component Units	Univ. System	2,105,682	396,747	18.8%	(2,380,705)	0.02625%	0.02640%	0.000640%	179,429	107,276	32,707	301,351	(12,124)	(46,383)	(214,163)	285,506	(24,856)	(37,415)	(56,572)	-	-	3,677,176	6,925,044	(2,281,619)	(652,721)	401,953	18,325
238	9556	656	656	371 SSC-SPECIAL SCHOOL DISTRICT	K-12	N/A	10,159,269	2,128,367	21.0%	(12,771,398)	0.17811%	0.18414%	-0.00802%	962,554	575,488	175,460	1,616,611	(65,042)	(259,553)	(1,148,888)	1,531,612	(133,341)	(200,712)	(303,483)	-	-	19,726,375	6,925,861	(15,897,946)	692,747	2,156,297	98,305
239	9557	657	657	0107 LA SCHOOL FOR MATH, SCIENCE AND THE ARTS	Governmental Activities	Government	4,670,075	1,017,981	20.5%	(6,107,739)	0.08422%	0.08153%	0.00269%	460,328	275,219	83,911	873,121	(31,106)	(124,127)	(949,439)	732,472	(63,769)	(95,888)	(145,136)	-	-	9,433,858	3,312,194	(7,036,201)	(232,472)	1,031,218	47,013
240	9559	658	658	384 THRIVE ACADEMY	Governmental Activities	Government	3,696,060	772,229	21.0%	(4,633,911)	0.06336%	0.06400%	0.00075%	345,241	208,803	63,661	596,551	(23,599)	(84,173)	(418,848)	555,711	(48,300)	(72,524)	(110,112)	-	-	7,157,296	2,510,891	(4,680,216)	(641,598)	792,363	35,668
241	9559	659	659	373 ECOLE PONTE-AU-CHIEN (K-12 STATE SCHOOL)	Governmental Activities	Government	471,417	98,762	21.0%	(592,627)	0.00817%	0.00633%	0.00185%	44,665	26,704	8,142	75,015	(3,018)	(12,044)	(53,311)	71,071	(6,187)	(9,314)	(14,982)	-	-	915,356	321,378	(546,252)	(159,317)	100,058	4,562
242	9562	662	662	186 LA EDUCATIONAL TELEVISION AUTHORITY	State Agency	Government	192,881	40,362	21.0%	(242,197)	0.00334%	0.00117%	0.00217%	18,254	10,914	3,327	30,857	(1,233)	(4,522)	(21,788)	29,946	(2,529)	(3,806)	(5,755)	-	-	374,091	131,342	(107,144)	(107,144)	40,892	1,964
243	9566	666	666	0127 BOARD OF ELEMENTARY & SECONDARY EDUCATION	Governmental Activities	Government	661,899	138,668	21.0%	(832,085)	0.01147%	0.00865%	0.00282%	62,712	37,494	11,432	105,326	(4,238)	(16,910)	(74,653)	99,788	(8,897)	(13,077)	(19,773)	-	-	1,285,517	451,235	(783,648)	(226,953)	140,497	6,405
244	9671	671	671	0200 BOARD OF REGENTS	Discrete Component Units	Other	15,343,146	2,883,056	18.8%	(17,289,959)	0.23856%	0.21338%	0.02518%	1,303,862	775,548	237,675	2,189,839	(88,105)	(351,586)	(1,556,267)	2,074,701	(180,622)	(271,882)	(411,093)	-	-	26,721,075	9,381,675	(18,422,848)	(2,173,788)	2,820,890	133,163
245	9673	673	673	0275 NEW ORLEANS CENTER FOR CREATIVE ARTS	Governmental Activities	Government	4,441,722	927,713	20.9%	(5,597,162)	0.0778%	0.0778%	-0.00111%	419,285	250,860	76,484	704,695	(28,353)	(113,141)	(500,810)	867,643	(58,125)	(87,492)	(132,291)	-	-	8,598,867	3,019,042	(6,733,999)	96,796	939,948	42,852
246	9678	678	678	00690288 LOUISIANA DEPARTMENT OF EDUCATION	Governmental Activities	Government	15,455,151	3,233,715	20.9%	(19,404,110)	0.26765%	0.27501%	-0.00736%	1,462,447	874,992	266,593	2,456,194	(93,921)	(394,349)	(1,745,552)	2,337,041	(202,931)	(304,851)	(461,030)	-	-	29,971,092	10,522,744	(23,743,359)	(641,498)	3,776,150	149,359
247	9682	682	682	0291 RECOVERY SCHOOL DISTRICT OF LOUISIANA	Governmental Activities	Government	287,309	60,191	21.0%	(361,181)	0.00498%	0.00209%	0.00289%	27,221	16,275	4,962	45,719	(1,839)	(7,340)	(32,491)	43,315	(3,771)	(5,676)	(8,583)	-	-	557,871	195,867	(180,616)	(249,410)	60,981	2,780
248	9800	800	800	198 STATE EMPLOYEES GROUP BENEFITS	State Agency	Government	195,219	40,898	21.0%	(245,413)	0.00338%	0.00400%	-0.00062%	18,486	11,058	3,372	31,065	(1,250)	(4,888)	(22,077)	29,431	(2,562)	(3,857)	(5,832)	-	-	379,059	133,096	(345,433)	53,234	41,435	1,889
249	9804	804	804	198 DOA-OFFICE OF RISK MANAGEMENT	State Agency	0	141,950	29,739	21.0%	(178,448)	0.00346%	0.00228%	0.00118%	13,440	8,941	2,452	22,588	(909)	(3,627)	(18,053)	21,400	(1,883)	(2,834)	(4,240)	-	-	275,626	98,771	(196,502)	(15,959)	30,129	1,374
250	9807	807	807	198 DOA-FEDERAL PROPERTY ASSISTANCE	State Agency	0	36,695	7,688	21.0%	(46,130)	0.00064%	0.00061%	0.00003%	3,477	2,079	634	5,839	(235)	(937)	(4,150)	5,532	(482)	(725)	(1,096)	-	-	71,251	25,016	(52,403)	(2,463)	7,768	355
251	9811	811	811	0140 PRISON ENTERPRISES	Business-Type Activities	Enterprise	66,827	14,000	21.0%	(84,009)	0.00116%	0.00011%	0.00001%	6,332	3,786	1,154	10,634	(428)	(1,707)	(7,357)	10,075	(877)	(1,320)	(1,996)	-	-	129,759	43,558	(86,942)	(1,111)	14,184	647
252	9815	815	815	198 DIV OF ADMIN - OFFICE OF TECHNOLOGY SVCS	Governmental Activities	Government	14,115,322	271,447	19.2%	(1,639,836)	0.02466%	0.02443%	-0.00023%	122,762	73,396	22,378	206,179	(9,295)	(33,103)	(148,527)	166,339	(17,006)	(26,598)	(38,706)	-	-	2,516,669	883,309	(2,011,175)	(161,903)	275,009	12,538
253	9820	820	820	198 OFFICE OF STATE PROCUREMENT	State Agency	0	102,814	21,540	21.0%	(129,249)	0.00178%	0.00172%	0.00006%	9,741	5,824	1,776	16,360	(658)	(2,627)	(11,627)	15,500	(1,349)	(2,031)	(3,071)	-	-	199,635	70,091	(148,672)	(5,245)	21,822	995
254	9856	856	856	0217 DEPARTMENT OF ENVIRONMENTAL QUALITY	State Agency	0	344,239	72,118	21.0%	(432,749)	0.00097%	0.00300%	0.00203%	32,615	19,500	5,945	54,778	(2,204)	(8,795)	(39,929)	51,898	(4,518)	(6,801)	(10,283)	-	-	688,413	234,678	(259,355)	(255,835)	73,064	3,331
							\$ 5,972,539,119	\$ 1,208,610,359	20.23%	\$ (7,251,741,853)	100.0000%	100.0000%	0.0000%	\$ 548,548,600	326,768,350	99,627,857	917,929,863	(36,931,743)	(147,376,832)	(652,351,228)	899,696,462	(75,712,702)	(113,966,748)	(172,320,743)	-	-	\$ 11,200,855,116	\$ 3,832,580,654	\$ (6,633,696,062)	\$ (0)	\$ 1,224,369,212	\$ 55,618,906