

**PAROCHIAL EMPLOYEES' RETIREMENT
SYSTEM**

INFORMATION FOR FINANCIAL REPORTING
AS of DECEMBER 31, 2017

G. S. CURRAN & COMPANY, LTD.

Actuarial Services

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July 27, 2018

Board of Trustees
Parochial Employees' Retirement System
P.O. Box 14619
Baton Rouge, LA 70898-4619

Ladies and Gentlemen:

This report presents information for financial reporting for the Parochial Employees' Retirement System for the fiscal year ending December 31, 2017. Our report is based on the actuarial assumptions and methods specified and relies on the data supplied by the system's administrators and accountants. This report was prepared at the request of the Board of Trustees of the Parochial Employees' Retirement System to assist the fund and its accountants in preparing financial statements for the system. It is not for the use or benefit of any third party for any purpose. This report is not intended to provide information related to funding the system's liabilities.

This report has been designed to provide information necessary to prepare financial statements which comply with Governmental Accounting Standards Board (GASB) Statements 67, 68, 73 and 82. The report has been prepared in accordance with generally accepted actuarial principles and practices to the extent that there is no conflict with GASB statements 67, 68, 73 and 82, and to the best of our knowledge and belief, fairly reflects the actuarial present values and liabilities stated herein. The findings in this report are based on data and other information through December 31, 2017. Future actuarial measurements may differ significantly from the current measurements presented in this report due to such facts as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; changes in the demographic composition of the group; completion of amortization payments or credit schedules; and changes in plan provisions or applicable law.

The undersigned are members of the American Academy of Actuaries and have met the qualification standards of the American Academy of Actuaries to render the actuarial opinions incorporated in this report, and are available to provide further information or answers any questions with respect to the information contained herein.

Sincerely,

G. S. CURRAN & COMPANY, LTD.

By: 
Gary Curran, F.C.A., M.A.A.A., A.S.A.


Gregory Curran, F.C.A., M.A.A.A., A.S.A.

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PLAN DESCRIPTION

All members of the Parochial Employees' Retirement System are participants in either Plan A or B according to the provisions of the agreement entered into by their employer. All employees of a participating employer must participate in the same plan. The following summary of plan provisions is for general informational purposes only and does not constitute a guarantee of benefits. The principal provisions as of December 31, 2017 of each plan are given below.

MEMBERSHIP – All persons who are employed as permanent employees of a parish who work at least twenty-eight hours a week and whose compensation is paid wholly or partly by said parish, but excluding all persons employed by a parish or city school board, and all persons eligible for any other public retirement system in this state are members of this system. In addition, all persons employed by either the Policy Jury Association of Louisiana, the Louisiana School Boards Association, or this retirement system, elected officials of the governing authority of parishes covered by this plan, members of school boards who opt to participate, and persons employed by a district indigent defender program or a soil and water conservation district in this state

As of December 31, 2017, pension plan membership in Plan A consisted of the following:

Active plan members	14,201
Inactive plan members or beneficiaries currently receiving benefits	7,301
Inactive plan members entitled to but not yet receiving benefits	<u>8,191</u>
Total	<u>29,693</u>

As of December 31, 2017, pension plan membership in Plan B consisted of the following:

Active plan members	2,459
Inactive plan members or beneficiaries currently receiving benefits	855
Inactive plan members entitled to but not yet receiving benefits	<u>1,779</u>
Total	<u>5,093</u>

PLAN A PROVISIONS:

CONTRIBUTION RATES - The Plan A fund is financed by employee contributions at a rate determined by the Board subject to the statutory range of 8% through 11% of each member's earnings and employer contributions as determined by the Public Retirement Systems' Actuarial Committee. In addition, each sheriff and ex-officio tax collector deducts one-fourth of one percent of the aggregate amount of the tax shown to be collected by the tax roll of each respective parish, excepting Orleans Parish and East Baton Rouge Parish, and remits the money to the system on an annual basis. The system also receives revenue sharing funds each year as appropriated by the legislature. In any fiscal year in which employer contribution rate as actuarially determined is scheduled to decrease, the Board of Trustees may elect to maintain the existing rate or any rate between the existing and minimum rates.

RETIREMENT BENEFITS – Members hired on or before December 31, 2006, with seven years of creditable service may retire at age sixty-five; ten years of creditable service may retire at age sixty; members with twenty-five years of service may retire at age fifty-five; members with thirty years of service may retire regardless of age. Members hired on or after January 1, 2007, with seven years of creditable service may retire at age sixty-seven; ten years of creditable service may retire at age sixty-two; members with thirty years of service may retire at age fifty-five. The retirement allowance is equal to three percent of the member's final compensation multiplied by his years of creditable service; however, any employee who was a member of the supplemental plan only prior to the revision date has the benefit earned for service credited prior to the revision date on the basis of one percent of final compensation plus two dollars per month for each year of service credited prior to the revision date, and three percent of final compensation for each year of service credited after the revision date. All accumulated annual leave for which payment cannot be made in accordance with law and all unused sick leave accumulated at the time of retirement is included in the member's creditable service for retirement computation purposes. The retirement allowance may not exceed the greater of one hundred percent of member's final salary or final compensation. Final compensation for members hired before January 1, 2007 refers to the highest 36 months of consecutive or joined service; final compensation for members hired after December 31, 2006 refers to the highest 60 months of consecutive or joined service.

DISABILITY BENEFITS – Five years of creditable service are required in order to be eligible for disability benefits for members hired on or before December 31, 2006. Seven years of creditable service are required in order to be eligible for disability benefits for members hired on or after January 1, 2007. Disabled members receive a normal retirement allowance if eligible. Otherwise, the member receives the lesser of three percent of compensation multiplied by his years of service, not to be less than fifteen years, or the accrual percentage as defined for retirement benefits multiplied by final compensation multiplied by years of service assuming continued service to age sixty for members hired on or before December 31, 2006 or age sixty-two for members hired on or after January 1, 2007.

SURVIVOR BENEFITS - Five years of creditable service is required in order to be eligible for survivor benefits. If a member is eligible for normal retirement at the time of death, the surviving spouse receives an automatic option 2 benefit. If the member was not eligible for a normal retirement, the surviving unmarried spouse with minor children receives sixty percent of final compensation. If the member was not eligible for a normal retirement, the surviving unmarried spouse with no minor children receives forty percent of final compensation payable upon the attainment of age sixty by the spouse, or upon becoming disabled. Minor children with no unmarried spouse receive thirty percent of final compensation each, not to exceed a total of sixty percent of final compensation.

CONTRIBUTION REFUNDS - Upon withdrawal from service, members not entitled to a retirement allowance are paid a refund of accumulated contributions upon request. Receipt of such a refund cancels all accrued rights in the system. If a member receives a refund of contributions and is subsequently rehired on or after January 1, 2007, the provisions applicable to members initially hired on or after January 1, 2007 will apply.

PLAN B PROVISIONS:

CONTRIBUTION RATES - The Plan B fund is financed by employee contributions at a rate determined by the Board subject to the statutory range of 3% through 5% of each member's earnings and employer contributions as determined by the Public Retirement Systems' Actuarial Committee. In addition, each sheriff and ex officio tax collector deducts one-fourth of one percent of the aggregate amount of the tax shown to be collected by the tax roll of each respective parish excepting, Orleans Parish and East Baton Rouge Parish, and remits the money to the system on an annual basis. The system also receives revenue sharing funds each year as appropriated by the legislature. In any fiscal year in which the employer contribution rate as actuarially determined is scheduled to decrease, the Board of Trustees may elect to maintain the existing rate or any rate between the existing and minimum rates.

RETIREMENT BENEFITS: - Members hired on or before December 31, 2006, with seven years of creditable service may retire at age sixty-five; ten years of creditable service may retire at age sixty; members with thirty years of service may retire at age fifty-five. Members hired on or after January 1, 2007, with seven years of creditable service may retire at age sixty-seven; ten years of creditable service may retire at age sixty-two; members with thirty years of service may retire at age fifty-five. The retirement allowance is equal to two percent of the member's final compensation multiplied by the years of creditable service. All accumulated annual leave for which payment cannot be made in accordance with law and all unused sick leave accumulated at the time of retirement is included in the member's creditable service for retirement computation purposes. Final compensation for members hired before January 1, 2007 refers to the highest 36 months of consecutive or joined service; final compensation for members hired after December 31, 2006 refers to the highest 60 months of consecutive or joined service.

DISABILITY BENEFITS – Five years of creditable service is required in order to be eligible for disability benefits for members hired on or before December 31, 2006. Seven years of creditable service is required in order to be eligible for disability benefits for members hired on or after January 1, 2007. Disabled members receive a normal retirement allowance, if eligible. Otherwise, the member receives the lesser of two percent of compensation multiplied by the years of service, not to be less than fifteen years, or two percent of final compensation multiplied by the years of service assuming continued service to age sixty for members hired on or before December 31, 2006 or age sixty-two for members hired on or after January 1, 2007.

SURVIVOR BENEFITS - The surviving spouse of a member who was eligible for normal retirement at the time of death receives an automatic option 2 benefit. The surviving spouse of a member with ten or more years of creditable service and not eligible for normal retirement at the time of death receives an option 2 benefit payable at attainment of age fifty by the spouse.

CONTRIBUTION REFUNDS - Upon withdrawal from service, members not entitled to a retirement allowance are paid a refund of accumulated contributions upon request. Receipt of such a refund cancels all accrued rights in the system. If a member receives a refund of contributions and is subsequently rehired on or after January 1, 2007, the provisions applicable to members initially hired on or after January 1, 2007 will apply.

PROVISIONS APPLICABLE TO BOTH PLAN A AND B:

OPTIONAL ALLOWANCES – Members may receive their benefits as a life annuity, or in lieu of such receive a reduced benefit according to the option selected that is the actuarial equivalent of the maximum benefit. If, upon retirement, a member selects their spouse as their beneficiary under Option 2 or Option 3 or Option 4, the option reduction factor will be based on the ages of the member and his or her beneficiary as of the member's sixtieth birthday. If a participant selects an option 4 for someone other than their spouse, the option reduction factor is based on the ages of the member and beneficiary as of the later of the date of the member's retirement or the member's sixtieth birthday.

Option 1 – If the member dies before he has received in annuity payments the present value of his member's annuity, as it was at the time of retirement the balance is paid to his beneficiary.

Option 2 – Upon retirement, the member receives a reduced benefit. Upon the member's death, the surviving spouse will continue to receive the same reduced benefit.

Option 3 – Upon retirement, the member receives a reduced benefit. Upon the member's death, the surviving spouse will receive one-half of the member's reduced benefit.

Option 4 – Upon retirement, the member may elect to receive a Board-approved benefit that is actuarially equivalent to the maximum benefit.

DEFERRED RETIREMENT OPTION PLAN:

In lieu of terminating employment and accepting a service retirement allowance, any member of Plan A or Plan B who is eligible for a normal retirement may elect to participate in the Deferred Retirement Option Plan (DROP) for up to three years and defer the receipt of benefits. In terms of DROP eligibility, any member whose service, when combined with service in any other state or statewide public retirement system exceeds thirty years will be eligible to include reciprocally recognized service credit. Upon commencement of participation in the plan, employer contributions are payable but employee contributions cease. The monthly retirement benefits that would have been payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP fund. This fund does earn interest once the member terminates participation in DROP but continues their employment. The interest rate is based upon the rate of return of a short-term U.S. Treasury security, a group of short-term U.S. Treasury Securities, or an index of short-term U.S. Treasury securities to be selected by the board of trustees. This interest is to be credited to the individual's account balance on an annual basis. Additionally, no cost-of-living increases are payable to the participants until employment which made them eligible to become members of the system has been terminated for at least one full year.

Upon termination of employment prior to, or at the end of, the specified period of participation, a participant in the plan may receive, at his option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or any other method of payment if approved by the board of trustees. The monthly benefits that were being paid into the Deferred Retirement Option Plan fund will begin to be paid to the retiree. If a

participant dies during the participation in the plan, a lump sum equal to his account balance in the plan fund shall be paid to his named beneficiary or, if none, to his estate. If employment is not terminated at the end of the three years, payments into the plan fund cease and the person resumes active contributing membership in the system. Additional accrued benefits are based on final average compensation used to calculate the member's original benefit unless the additional period of service is at least thirty-six months for those individuals hired on or before December 31, 2006; or at least sixty months for those individuals hired on or after January 1, 2007.

COST of LIVING INCREASES – The Board of Trustees is authorized to grant retired members, and widows of members, who have been retired for at least one full year an annual cost of living increase of two percent of their original benefit and all retired members and widows who are sixty-five years of age and older a two percent increase in their original benefit (or their benefit as of October 1, 1977, if they retired prior to that time). In order for the Board to grant either of these increases the system must meet certain criteria detailed in the statute related to funding status and interest earnings on investments. In lieu of other cost of living increases the Board may grant an increase to retirees in the form " $X \times (A \& B)$ " where "A" is equal to the number of years of credited service accrued as retirement or death of the member or retiree and "B" is equal to the number of years since death of the member or retiree to June 30 of the initial year of increase and "X" is equal to any amount available for funding such increase up to a maximum of \$1.00.

COMMENTS ON DATA

For the valuation, the system's administration furnished census data derived from the system's master data processing file indicating each active covered employee's sex, date of birth, service credit, annual salary, and accumulated contributions. Information on retirees detailing dates of birth of retirees and beneficiaries, sex, as well as option categories and benefit amounts, was provided in like manner. In addition, data was supplied on former employees who are vested or who have contributions remaining on deposit.

Census data submitted to our office is tested for errors. Several types of census data errors are possible; to ensure that the valuation results are as accurate as possible, a significant effort is made to identify and correct these errors. In order to minimize coverage errors (i.e., missing or duplicated individual records) the records are checked for duplicates, and a comparison of the current year's records to those submitted in prior years is made. Changes in status, new records, and previous records that have no corresponding current record are identified. This portion of the review indicates the annual flow of members from one status to another and is used to check some of the actuarial assumptions such as retirement rates, rates of withdrawal, and mortality. In addition, the census is checked for reasonableness in several areas such as age, service, salary, and current benefits. The records identified by this review as questionable are checked against data from prior valuations; those not recently verified are included in a detailed list of items sent to the system's administrative staff for verification and/or correction. Once the identified data has been researched and verified or corrected, it is returned to us for use in the valuation. Occasionally some requested information is either unavailable or impractical to obtain. In such cases, values may be assigned to missing data. The assigned values are based on information from similar records or based on information implied from other data in the record.

Notwithstanding our efforts to review both census and financial data for apparent errors, we must rely upon the system's administrative staff and accountants to provide accurate information. Our review of submitted information is limited to validation of reasonableness and consistency. Verification of submitted data to source information is beyond the scope of our efforts.

ACCOUNT BALANCES

Present Assets of Plan A as of December 31, 2017 Creditable to:

Annuity Savings Fund	\$ 447,267,566
Annuity Reserve Fund	1,695,304,808
Pension Accumulation Fund	1,562,063,153
DROP Accounts	57,474,361
Funding Deposit Account	66,910,393
Total Net Position	\$ 3,829,020,281

Present Assets of Plan B as of December 31, 2017 Creditable to:

Annuity Savings Fund	\$ 23,699,405
Annuity Reserve Fund	101,618,663
Pension Accumulation Fund	190,253,061
DROP Accounts	4,693,778
Funding Deposit Account	5,361,971
Total Net Position	\$ 325,626,878

See the Plan Description above for information regarding the Deferred Retirement Option Plan (DROP).

ACTUARIAL METHODS AND ASSUMPTIONS

The Total Pension Liability as stated in this report is based on the Individual Entry Age Normal actuarial cost method as described in Statement 67 of the Government Accounting Standards Board (GASB 67). Calculations were made as of December 31, 2017 and were based on December 31, 2017 data. The current year actuarial assumptions utilized for this report are based on the assumptions used in the December 31, 2017 actuarial funding valuation, which were based on results of an actuarial experience study for the period January 1, 2010 – December 31, 2014, unless otherwise specified in this report. Based on the results of the actuarial experience study and expectations of future experience, retirement, DROP entry, and withdrawal rates were changed. Family statistics were also updated based on more recent measures available from the United States Census Bureau. The new assumptions are listed in the back of December 31, 2017 actuarial funding valuation report. All assumptions selected were determined to be reasonable and represent our expectations of future experience for the fund. The experience study report contains further explanations of the selection of assumptions.

The following actuarial assumptions for Plan A apply to all periods included in the measurement of total pension liability as of December 31, 2017:

Inflation:	2.50%
Salary increases, including inflation and merit increases:	5.25%
Investment rate of return (Discount Rate):	6.75%, net of pension plan investment expense, including inflation
Municipal bond rate:	N/A

The following actuarial assumptions for Plan B apply to all periods included in the measurement of total pension liability as of December 31, 2017:

Inflation:	2.50%
Salary increases, including inflation and merit increases:	5.25%
Investment rate of return (Discount Rate):	6.75%, net of pension plan investment expense, including inflation
Municipal bond rate:	N/A

MORTALITY RATES – Mortality assumptions were based on the above mentioned experience study. The data was assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the fund’s liabilities. The RP-2000 Healthy Annuitant Sex Distinct Tables (set forward 2 years for males and set forward 1 year for females) projected to 2031 using Scale AA were selected for annuitant and beneficiary mortality. For employees, the RP-2000 Employee Sex Distinct Tables set back 4 years for males and 3 years for females was selected. The RP-2000 Disabled Lives Mortality Table set back 5 years for males and set back 3 years for females was selected for disabled annuitants. Setbacks in these tables were used to approximate mortality improvement.

DISCOUNT RATE – The long-term expected rate of return selected for this report by the fund was 6.75% for Plan A and 6.75% for Plan B. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from the participating employers and non-employer contributing entities will be made at actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems’ Actuarial Committee. Based on these assumptions and the other assumptions and methods as specified in this report, the pension plan’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. Thus, the discount rate used to measure the total pension liability was 6.75% for Plan A and 6.75% for Plan B.

EXPECTED REMAINING SERVICE LIVES – The effects of certain other changes in the net pension liability are required to be included in pension expense over the current and future periods. The effects on the total pension liability of (1) changes of economic and demographic assumptions or of other inputs and (2) differences between expected and actual experience are required to be included in pension expense in a systematic and rational manner over a closed period equal to the average of the expected remaining service lives of all employees that are provided with benefits through the pension plan (active employees and inactive employees), beginning with the current period. The effect on the net pension liability of differences between the projected earnings on pension plan investments and actual experience with regard to those earnings is required to be included in pension expense in a systematic and rational manner over a closed period of five years, beginning with the current period.

The Expected Remaining Service Lives (ERSL) for Plan A for the current and prior year is:

<u>Year</u>	<u>ERSL (in years)</u>
2017	4
2016	4

The Expected Remaining Service Lives (ERSL) for Plan B for the current and prior year is:

<u>Year</u>	<u>ERSL (in years)</u>
2017	4
2016	4

POST-EMPLOYMENT BENEFIT CHANGES – Although the board of trustees has authority to grant ad hoc Cost of Living Increases (COLAs) under limited circumstances, these COLAs have not shown to have a historical pattern, the amounts of the COLAs have not been relative to a defined cost-of-living or inflation index, and there is no evidence to conclude that COLAs will be granted on a predictable basis in the future. Therefore, for purposes of determining the present value of benefits, these COLAs were deemed not to be substantively automatic and the present value of benefits excludes COLAs not previously granted by the board of trustees.

NET PENSION LIABILITY AND EXPENSE

The components of the net pension liability of the retirement system for Plan A as of December 31, 2017, were as follows:

Pension Liability for Active Members	\$ 1,968,399,048
Pension Liability for Terminated Members	89,527,845
Pension Liability for Retirees & Survivors	<u>1,696,868,733</u>
Total Pension Liability	\$ 3,754,795,626
Plan Fiduciary Net Position	<u>3,829,020,281</u>
Net Pension Liability/(Asset)	<u>\$ (74,224,655)</u>

For the year ended December 31, 2017, the Collective Pension Expense for Plan A is \$93,020,513.

The components of the net pension liability of the retirement system for Plan B as of December 31, 2017, were as follows:

Pension Liability for Active Members	\$ 201,954,458
Pension Liability for Terminated Members	9,471,006
Pension Liability for Retirees & Survivors	<u>101,619,373</u>
Total Pension Liability	\$ 313,044,837
Plan Fiduciary Net Position	<u>325,626,878</u>
Net Pension Liability/(Asset)	<u>\$ (12,582,041)</u>

For the year ended December 31, 2017, the Collective Pension Expense for Plan B is \$8,562,700.

The total pension liability was determined by an actuarial valuation as of the valuation date using the assumptions and methods as described in the previous section.

SENSITIVITY TO CHANGES IN THE DISCOUNT RATE

The following presents the net pension liability of Plan A calculated using the discount rate of 6.75%, as well as what the system's net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate (assuming all other assumptions remain unchanged):

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Net Pension Liability/(Asset)	\$365,954,492	\$(74,224,655)	\$(446,175,109)

The following presents the net pension liability of Plan B calculated using the discount rate of 6.75%, as well as what the system's net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate (assuming all other assumptions remain unchanged):

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Net Pension Liability/(Asset)	\$26,810,242	\$(12,582,041)	\$(45,810,815)

EXHIBITS

EXHIBIT I
Plan A – Statement of Fiduciary Net Position
as of December 31, 2017 and 2016

	2017	2016
Current Assets:		
Cash & Cash Equivalents in Banks	\$ 24,256,825	\$ 24,304,376
Contributions Receivable	31,919,961	29,294,532
Accrued Interest and Dividends	2,124,582	1,213,479
Investments Receivable	2,949,213	2,301,715
Due / (to) from other Funds	226,601	1,285,228
Due / (to) from Plan B	(14,440)	179,592
Other Current Assets	13	13
TOTAL CURRENT ASSETS	\$ 61,462,755	\$ 58,578,935
Property, Plant & Equipment	\$ 597,716	\$ 617,843
Investments:		
Cash & Cash Equivalents	\$ 34,860,773	\$ 74,308,726
Equities	2,182,706,488	1,767,110,160
Fixed Income	1,225,833,493	1,133,091,618
Real Estate	182,526,077	161,073,541
Alternative Investments	163,109,067	139,346,218
TOTAL INVESTEMENTS	\$ 3,789,035,898	\$ 3,274,930,263
TOTAL ASSETS	\$ 3,851,096,369	\$ 3,334,127,041
Current Liabilities:		
Accounts Payable	\$ 2,473,126	\$ 2,129,420
Benefits Payable	14,921,513	13,624,175
Refunds Payable	511,515	813,679
Investments Payable	3,532,812	3,047,875
Other Postemployment Benefits	637,122	594,878
TOTAL CURRENT LIABILITIES	\$ 22,076,088	\$ 20,210,027
FIDUCIARY NET POSITION	\$ 3,829,020,281	\$ 3,313,917,014

EXHIBIT II
Plan A – Statement of Changes in Fiduciary Net Position
For the Year Ended December 31, 2017

	2017
Beginning of Year Net Position:	\$ 3,313,917,014
Income:	
Regular Member Contributions	\$ 55,665,016
Regular Employer Contributions	77,029,442
Irregular Contributions	3,961,554
Ad Valorem Taxes & Revenue Sharing	7,434,422
Transfers from Other Systems	2,325,415
Transfers from/(to) Plan B	(14,440)
Other Income	2,043,973
TOTAL CONTRIBUTIONS	<u>\$ 148,445,382</u>
Net Appreciation of Fair Value of Investments	\$ 535,152,073
Dividends, Interest and Recurring Income	54,359,691
Class Action Settlements	24,923
Miscellaneous Investment Income	81,706
Investment Expense	(19,703,870)
TOTAL MARKET INVESTMENT INCOME	<u>\$ 569,914,523</u>
TOTAL INCOME	<u>\$ 718,359,905</u>
Expenses:	
Retirement Annuity Benefits	\$ 164,136,927
DROP Benefits	22,625,420
Refunds of Contributions	11,051,467
Funds Transferred to Other Systems	4,015,603
Administrative Expenses	1,427,221
TOTAL EXPENSES	<u>\$ 203,256,638</u>
NET MARKET INCOME (INCOME – EXPENSES)	<u>\$ 515,103,267</u>
END of YEAR FIDUCIARY NET POSITION	<u>\$ 3,829,020,281</u>

EXHIBIT III
Plan A – Schedule of Changes in Net Pension Liability and Related Ratios
For the Years 2014 – 2017

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total Pension Liability:				
Service Cost	\$ 96,851,197	\$ 93,628,785	\$ 92,179,543	\$ 89,258,252
Interest	246,511,966	237,294,449	232,727,540	221,836,067
Changes of Benefit Terms	26,860,777	0	0	20,487,101
Differences Between Expected and Actual Experience	(40,626,421)	(12,667,455)	(44,975,205)	(16,205,443)
Changes of Assumptions	98,842,690	0	78,202,025	0
Benefit Payments	(186,762,347)	(175,282,523)	(163,209,008)	(151,794,329)
Refunds of Member Contributions	(11,051,467)	(11,028,687)	(10,977,072)	(11,000,773)
Other	4,300,899	101,867	883,237	(222,109)
Net Change in Total Pension Liability	<u>\$ 234,927,294</u>	<u>\$ 132,046,436</u>	<u>\$ 184,831,060</u>	<u>\$ 152,358,766</u>
Total Pension Liability – Beginning	<u>\$3,519,868,332</u>	<u>\$3,387,821,896</u>	<u>\$3,202,990,836</u>	<u>\$3,050,632,070</u>
Total Pension Liability – Ending (a)	<u>\$3,754,795,626</u>	<u>\$3,519,868,332</u>	<u>\$3,387,821,896</u>	<u>\$3,202,990,836</u>
Plan Fiduciary Net Position:				
Contributions – Member	\$ 55,665,016	\$ 53,518,453	\$ 51,345,556	\$ 50,171,491
Contributions – Employer	77,029,442	77,431,442	83,730,525	90,041,259
Contributions – Nonemployer Contributing Entities	7,434,422	7,386,897	7,276,289	7,137,180
Net Investment Income	569,914,523	238,615,848	(18,772,102)	149,089,602
Benefit Payments	(186,762,347)	(175,282,523)	(163,209,008)	(151,794,329)
Refunds of Member Contributions	(11,051,467)	(11,028,687)	(10,977,072)	(11,000,773)
Administrative Expenses	(1,427,221)	(1,419,415)	(1,334,292)	(1,252,136)
Other	4,300,899	101,867	883,237	(222,109)
Net Change in Plan Fiduciary Net Position	<u>\$ 515,103,267</u>	<u>\$ 189,323,882</u>	<u>\$ (51,056,867)</u>	<u>\$ 132,170,185</u>
Plan Fiduciary Net Position – Beginning	<u>\$3,313,917,014</u>	<u>\$3,124,593,132</u>	<u>\$3,175,649,999</u>	<u>\$3,043,479,814</u>
Plan Fiduciary Net Position – Ending (b)	<u>\$3,829,020,281</u>	<u>\$3,313,917,014</u>	<u>\$3,124,593,132</u>	<u>\$3,175,649,999</u>
Net Pension Liability (Asset) – Ending (a) – (b)	\$ (74,224,655)	\$ 205,951,318	\$ 263,228,764	\$ 27,340,837
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	101.98%	94.15%	92.23%	99.15%
Covered-Employee Payroll	\$ 616,235,536	\$ 595,626,477	\$ 577,451,897	\$ 562,757,869
Net Pension Liability (Asset) as a Percentage of Covered-Employee Payroll	(12.04%)	34.58%	45.58%	4.86%

EXHIBIT IV
Plan A – Schedule of Net Pension Liability
For the Years 2013 – 2017

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total Pension Liability	\$ 3,754,795,626	\$ 3,519,868,332	\$ 3,387,821,896	\$ 3,202,990,836
Plan Fiduciary Net Position	3,829,020,281	3,313,917,014	3,124,593,132	3,175,649,999
Net Pension Liability (Asset)	<u>\$ (74,224,655)</u>	<u>\$ 205,951,318</u>	<u>\$ 263,228,764</u>	<u>\$ 27,340,837</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	101.98%	94.15%	92.23%	99.15%
Covered-Employee Payroll	\$ 616,235,536	\$ 595,626,477	\$ 577,451,897	\$ 562,757,869
Net Pension Liability (Asset) as a Percentage of Covered-Employee Payroll	(12.04%)	34.58%	45.58%	4.86%

EXHIBIT V
Plan A – Schedule of Contributions
For the Years 2014 – 2017

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Actuarially Determined Contribution (Determined as of the Prior Fiscal Year) *	\$ 72,215,108	\$ 70,025,994	\$ 82,513,991	\$ 94,496,545
Contributions in Relation to the Actuarially Determined Contribution *	84,463,864	84,818,339	91,006,814	97,178,439
Contribution Deficiency (Excess)	<u>\$ (12,248,756)</u>	<u>\$ (14,792,345)</u>	<u>\$ (8,492,823)</u>	<u>\$ (2,681,894)</u>
Covered-Employee Payroll	\$ 616,235,536	\$ 595,626,477	\$ 577,451,897	\$ 562,757,869
Contributions as a Percentage of Covered Employee Payroll	13.71%	14.24%	15.76%	17.27%

* Includes contributions from employers and nonemployer contributing entities as well as funds allocated to the Funding Deposit Account. Does not include funds withdrawn from the Funding Deposit Account.

<u>2013</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
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\$3,050,632,070					
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3,043,479,814					
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<u>\$ 7,152,256</u>					
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99.77%					
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\$ 550,521,230					
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1.30%					
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<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
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EXHIBIT VI
Plan A – Schedule of Pension Expense
For the Year Ended December 31, 2017

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (c) = (a) – (b)	Collective Deferred Inflows (d)	Collective Deferred Outflows (e)	Collective Pension Expense* (f) = (c) + (d) – (e) + (g)*	Revenue Excluded from Pension Expense* (g)
Beginning Balance:	\$3,519,868,332	\$3,313,917,014	\$ 205,951,318	\$ 53,311,849	\$216,199,178	N/A	N/A
Service Cost	96,851,197		96,851,197			96,851,197	
Interest on Total Pension Liability	246,511,966		246,511,966			246,511,966	
Changes in Benefit Terms	26,860,777		26,860,777			26,860,777	
Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	(40,626,421)		(40,626,421)	40,626,421	0		
Current Year Amortization				(28,618,631)	0	(28,618,631)	
Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	98,842,690		98,842,690	0	98,842,690		
Current Year Amortization				0	(44,261,179)	44,261,179	
Benefit Payments	(186,762,347)		(186,762,347)			(186,762,347)	
Refunds of Contributions	(11,051,467)		(11,051,467)			(11,051,467)	
Other	4,300,899		4,300,899			4,300,899	
Contributions – Member		55,665,016	(55,665,016)			(55,665,016)	
Contributions – Employer*		77,029,442	(77,029,442)				77,029,442
Contributions – Nonemployer Contributing Entities*		7,434,422	(7,434,422)				7,434,422
Projected Earnings on Pension Plan Investments		230,088,243	(230,088,243)			(230,088,243)	
Difference Between Projected and Actual Earnings on Pension Plan Investments		339,826,280	(339,826,280)	339,826,280	0		
Current Year Amortization				(72,283,330)	(63,763,393)	(8,519,937)	
Benefit Payments		(186,762,347)	186,762,347			186,762,347	
Refunds of Contributions		(11,051,467)	11,051,467			11,051,467	
Administrative Expenses		(1,427,221)	1,427,221			1,427,221	
Other		4,300,899	(4,300,899)			(4,300,899)	
Net Increase (Decrease)	\$ 234,927,294	\$ 515,103,267	\$ (280,175,973)	\$279,550,740	\$ (9,181,882)	\$ 93,020,513	\$ 84,463,864
Ending Balance	\$3,754,795,626	\$3,829,020,281	\$ (74,224,655)	\$332,862,589	\$207,017,296	N/A	N/A

For the year ended December 31, 2017, the Collective Pension Expense for Plan A is \$93,020,513.

* Contributions from employers and nonemployer contributing entities are excluded from Pension Expense and are reported as revenue as per paragraphs 58 and 71(c) of GASB 68.

EXHIBIT VII – Schedule A
Plan A – Schedule of Net Pension Liability / (Asset) by Employer
For the Year Ended December 31, 2017

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Asset at 6.75% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Asset Assuming +1% Change in Discount Rate
15th Judicial District Court	0.312041%	\$230,553	0.299654%	\$(222,417)	\$1,096,597	\$(1,336,982)
16th Judicial District Attorney	0.426261%	319,592	0.415380%	(308,314)	1,520,102	(1,853,322)
5th Judicial District Attorney - Richland	0.066294%	53,375	0.069373%	(51,492)	253,874	(309,525)
Acadia Parish Communication District	0.009611%	7,125	0.009261%	(6,874)	33,891	(41,320)
Acadia Parish Library	0.094660%	61,656	0.080136%	(59,481)	293,261	(357,547)
Acadia Parish Police Jury	0.479947%	332,925	0.432709%	(321,177)	1,583,518	(1,930,640)
Acadiana Crime Lab	0.233695%	183,268	0.238197%	(176,801)	871,693	(1,062,776)
Acadiana Works, Inc	0.117903%	34,638	0.045020%	(33,416)	164,753	(200,868)
Allen Parish 33rd Judicial Indigent Defender Board	0.012646%	12,188	0.015841%	(11,758)	57,971	(70,679)
Allen Parish Ambulance Service	0.169502%	117,895	0.153231%	(113,735)	560,756	(683,679)
Allen Parish District Attorney	0.062795%	46,279	0.060150%	(44,646)	220,122	(268,374)
Allen Parish Library	0.046690%	38,284	0.049758%	(36,933)	182,092	(222,008)
Allen Parish Police Jury	0.186387%	127,367	0.165541%	(122,872)	605,805	(738,603)
Assumption Parish Police Jury	0.363714%	264,908	0.344306%	(255,560)	1,260,003	(1,536,208)
Avoyelles Parish 12th Judicial District Indigent Defender Board	0.023202%	17,372	0.022579%	(16,759)	82,629	(100,742)
Beauregard Parish Communication District	0.024696%	17,199	0.022354%	(16,592)	81,805	(99,738)
Beauregard Parish District Attorney	0.020745%	15,903	0.020669%	(15,341)	75,639	(92,220)
Beauregard Parish Library	0.082111%	60,917	0.079175%	(58,767)	289,744	(353,259)
Beauregard Parish Police Jury	0.398891%	297,667	0.386884%	(287,163)	1,415,819	(1,726,180)
Bienville Parish Library	0.059732%	45,129	0.058655%	(43,536)	214,651	(261,704)
Bienville Parish Police Jury	0.236718%	187,489	0.243683%	(180,873)	891,769	(1,087,253)
Bossier Parish Communications District	0.133246%	109,447	0.142250%	(105,585)	520,570	(634,684)
Bossier Parish Emergency Medical Services	0.306212%	226,688	0.294631%	(218,689)	1,078,215	(1,314,570)
Bossier Parish Police Jury	1.611773%	1,199,082	1.558471%	(1,156,770)	5,703,295	(6,953,510)
Caddo Parish Commission	2.327973%	1,737,323	2.258034%	(1,676,018)	8,263,377	(10,074,786)
Caddo Parish Coroner	0.102198%	77,103	0.100212%	(74,382)	366,730	(447,121)
Caddo Parish District Attorney	0.441409%	359,943	0.467825%	(347,241)	1,712,027	(2,087,319)
Caddo/Bossier Port Commission	0.254088%	185,508	0.241108%	(178,962)	882,346	(1,075,764)
Calcasieu Parish Gravity Drainage District #4	0.130684%	82,650	0.107422%	(79,734)	393,116	(479,290)
Calcasieu Parish Gravity Drainage District #5	0.175718%	136,457	0.177356%	(131,642)	649,042	(791,318)
Calcasieu Parish Police Jury	5.843870%	4,604,674	5.984788%	(4,442,188)	21,901,601	(26,702,634)
Calcasieu Parish Waterworks District #7	0.039051%	31,557	0.041015%	(30,443)	150,096	(182,999)
Calcasieu Regional Airport	0.104661%	88,455	0.114967%	(85,334)	420,727	(512,954)
Calcasieu-Sulphur Parks & Recreation	0.245053%	189,814	0.246705%	(183,116)	902,828	(1,100,736)
Caldwell Parish District Attorney	0.017589%	11,781	0.015312%	(11,365)	56,035	(68,318)
Caldwell Parish Library	0.018163%	14,746	0.019166%	(14,226)	70,139	(85,514)
Caldwell Parish Police Jury	0.129420%	96,842	0.125868%	(93,425)	460,620	(561,592)
Cameron Parish Ambulance District #2	0.185073%	154,513	0.200824%	(149,061)	734,924	(896,027)
Cameron Parish District Attorney	0.003389%	5,738	0.007458%	(5,536)	27,293	(33,276)
Cameron Parish Police Jury	0.766526%	564,899	0.734211%	(544,966)	2,686,878	(3,275,867)
Catahoula E911 Communications District	0.004856%	3,600	0.004679%	(3,473)	17,123	(20,877)
Catahoula Parish Police Jury	0.102233%	75,640	0.098311%	(72,971)	359,774	(438,639)
City of Morgan City	0.043265%	36,066	0.046876%	(34,794)	171,545	(209,149)
Claiborne Parish Police Jury	0.213223%	151,466	0.196863%	(146,121)	720,429	(878,354)
Concordia Parish 7th District Attorney	0.074372%	57,131	0.074254%	(55,115)	271,736	(331,303)

EXHIBIT VII – Schedule A (continued)
Plan A – Schedule of Net Pension Liability / (Asset) by Employer
For the Year Ended December 31, 2017

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Asset at 6.75% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Asset Assuming +1% Change in Discount Rate
Concordia Parish Indigent Defender Board	0.019222%	\$15,450	0.020081%	\$(14,905)	\$73,487	\$(89,596)
Concordia Parish Library	0.048898%	37,049	0.048153%	(35,741)	176,218	(214,847)
Concordia Parish Police Jury	0.149568%	108,402	0.140892%	(104,577)	515,601	(628,625)
Concordia Parish Sewer District #1	0.006094%	3,810	0.004952%	(3,676)	18,122	(22,095)
Desoto Parish Emergency Medical Services	0.314539%	264,815	0.344185%	(255,470)	1,259,560	(1,535,668)
Desoto Parish School Board	0.003237%	2,475	0.003217%	(2,388)	11,773	(14,353)
Desoto Parish Waterworks	0.069346%	38,764	0.050382%	(37,396)	184,375	(224,792)
East Carroll Parish Police Jury	0.207826%	155,065	0.201541%	(149,593)	737,548	(899,226)
East Feliciana Communications District	0.039260%	33,729	0.043838%	(32,539)	160,427	(195,594)
East Feliciana Parish Police Jury	0.158474%	122,460	0.159164%	(118,139)	582,468	(710,150)
Evangeline Parish District Attorney	0.059343%	42,585	0.055349%	(41,083)	202,552	(246,953)
Evangeline Parish Police Jury	0.338456%	262,848	0.341629%	(253,573)	1,250,207	(1,524,264)
Evangeline Parish Solid Waste	0.092103%	62,352	0.081040%	(60,152)	296,570	(361,580)
Franklin Parish Communication District	0.016465%	12,710	0.016519%	(12,261)	60,452	(73,704)
Franklin Parish Library	0.036925%	34,750	0.045165%	(33,524)	165,283	(201,515)
Franklin Parish Police Jury	0.201556%	157,197	0.204312%	(151,650)	747,689	(911,589)
Grant Parish Police Jury	0.216427%	160,504	0.208610%	(154,840)	763,418	(930,766)
Greater New Orleans Expressway	0.887027%	620,274	0.806183%	(598,387)	2,950,263	(3,596,988)
Iberia Medical Center	4.283340%	3,345,995	4.348857%	(3,227,924)	15,914,838	(19,403,517)
Iberia Parish 16th Judicial District Judge	0.188998%	141,450	0.183845%	(136,458)	672,789	(820,271)
Iberia Parish Government	1.150074%	808,528	1.050860%	(779,997)	3,845,669	(4,688,676)
Iberia Parish School Board	0.001619%	1,200	0.001560%	(1,158)	5,709	(6,960)
Iberville Parish District Attorney / 18th Judicial District	0.079970%	48,276	0.062745%	(46,572)	229,618	(279,953)
Iberville Parish Parks & Recreation	0.077837%	47,484	0.061716%	(45,808)	225,852	(275,361)
Iberville Parish Police Jury	1.183912%	905,121	1.176404%	(873,182)	4,305,103	(5,248,822)
Iberville Parish School Board	0.001619%	1,219	0.001584%	(1,176)	5,797	(7,067)
Jackson Parish District Attorney	0.080374%	59,908	0.077864%	(57,794)	284,947	(347,410)
Jackson Parish Police Jury	0.295510%	235,873	0.306569%	(227,550)	1,121,903	(1,367,835)
Jackson Parish Recreation Department	0.037579%	24,154	0.031393%	(23,301)	114,884	(140,068)
Jackson Parish Sales Tax	0.009843%	10,006	0.013005%	(9,653)	47,592	(58,025)
Jefferson Davis District Attorney	0.073921%	55,770	0.072485%	(53,802)	265,262	(323,410)
Jefferson Davis Parish Indigent Defender Board	0.006257%	6,030	0.007837%	(5,817)	28,680	(34,967)
Jefferson Davis Parish Landfill	0.031028%	24,092	0.031313%	(23,242)	114,591	(139,711)
Jefferson Davis Parish Library	0.061211%	46,828	0.060863%	(45,175)	222,731	(271,556)
Jefferson Davis Parish Mosquito Abatement	0.077931%	41,561	0.054018%	(40,095)	197,681	(241,015)
Jefferson Davis Parish Police Jury	0.202526%	146,129	0.189927%	(140,973)	695,046	(847,407)
Jefferson Davis Parish Tourist Commission	0.025295%	19,166	0.024910%	(18,489)	91,159	(111,142)
Jefferson Parish	20.467396%	17,123,160	22.255317%	(16,518,932)	81,444,332	(99,297,685)
Jefferson Parish 24th Indigent Defender Board	0.022590%	16,126	0.020959%	(15,557)	76,700	(93,514)
Jefferson Parish Housing Authority	0.063343%	32,440	0.042163%	(31,295)	154,297	(188,121)
Jefferson Parish Retirement System	0.026736%	20,788	0.027019%	(20,055)	98,877	(120,552)
Kolin Ruby Wise Water District (Rapides)	0.047452%	36,589	0.047555%	(35,298)	174,030	(212,179)
Lafayette 15th Judicial District Attorney	0.035191%	70,670	0.091851%	(68,176)	336,133	(409,816)
Lafayette Airport Commission	0.190934%	153,451	0.199443%	(148,036)	729,871	(889,865)
Lafayette Consolidated Government	6.030525%	4,323,057	5.618765%	(4,170,509)	20,562,123	(25,069,531)

EXHIBIT VII – Schedule A (continued)
Plan A – Schedule of Net Pension Liability / (Asset) by Employer
For the Year Ended December 31, 2017

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Asset at 6.75% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Asset Assuming +1% Change in Discount Rate
Lafayette Convention & Visitors Commission	0.139187%	\$102,049	0.132635%	\$(98,448)	\$485,384	\$(591,784)
Lafayette Economic Development Authority	0.230539%	163,696	0.212759%	(157,920)	778,601	(949,278)
Lafourche Parish School Board	0.001619%	1,200	0.001560%	(1,158)	5,709	(6,960)
Lafourche Parish Water District #1	0.554134%	402,354	0.522948%	(388,156)	1,913,752	(2,333,264)
Lasalle Parish Police Jury	0.174188%	118,905	0.154543%	(114,709)	565,557	(689,532)
Lincoln Parish 3rd Judicial District Attorney	0.096656%	78,411	0.101912%	(75,644)	372,952	(454,706)
Lincoln Parish Police Jury	0.559783%	428,123	0.556440%	(413,016)	2,036,317	(2,482,697)
Livingston Parish Recreation District #3	0.149737%	116,824	0.151839%	(112,702)	555,662	(677,468)
Madison Parish Police Jury	0.305684%	224,795	0.292171%	(216,863)	1,069,213	(1,303,594)
Monroe/West Monroe Visitors' Bureau	0.086994%	73,889	0.096035%	(71,282)	351,444	(428,484)
Morehouse Parish Library	0.022053%	15,982	0.020772%	(15,418)	76,016	(92,679)
Morehouse Parish Police Jury	0.176827%	120,686	0.156858%	(116,427)	574,029	(699,861)
Natchitoches 10th Judicial Court	0.016923%	13,687	0.017789%	(13,204)	65,100	(79,370)
Natchitoches Parish	0.666258%	492,429	0.640020%	(475,053)	2,342,182	(2,855,610)
Natchitoches Parish District Attorney	0.024133%	19,451	0.025281%	(18,765)	92,517	(112,798)
Natchitoches Parish Tax Commission	0.045483%	34,379	0.044683%	(33,166)	163,519	(199,364)
Natchitoches Port Commission	0.031162%	26,507	0.034452%	(25,572)	126,079	(153,716)
North Louisiana Crime Lab	0.303721%	242,601	0.315313%	(234,040)	1,153,902	(1,406,848)
Ouachita Parish Police Jury	2.173240%	1,613,710	2.097372%	(1,556,767)	7,675,427	(9,357,952)
Plaquemines 25th Judicial District Public Defender	0.026205%	16,919	0.021990%	(16,322)	80,473	(98,114)
Plaquemines Medical Center	0.245949%	202,470	0.263154%	(195,325)	963,024	(1,174,128)
Plaquemines Parish District Attorney of the 25th District	0.008742%	5,816	0.007559%	(5,611)	27,663	(33,726)
Plaquemines Parish Government	3.282461%	2,144,943	2.787826%	(2,069,254)	10,202,174	(12,438,586)
Plaquemines Port, Harbor & Terminal District	0.333225%	255,461	0.332028%	(246,447)	1,215,071	(1,481,426)
Pointe Coupee Hospital	1.365762%	1,021,616	1.327815%	(985,566)	4,859,199	(5,924,380)
Pointe Coupee Parish Library	0.065917%	49,460	0.064284%	(47,715)	235,250	(286,819)
Pointe Coupee Parish Police Jury	0.330601%	204,359	0.265610%	(197,148)	972,012	(1,185,086)
Pointe Coupee Parish School Board	0.001619%	1,200	0.001560%	(1,158)	5,709	(6,960)
Police Jury Association (Ex Board)	0.000279%	908	0.001180%	(876)	4,318	(5,265)
Police Jury Association (Office)	0.081898%	52,732	0.068537%	(50,871)	250,814	(305,795)
Port of Iberia	0.036187%	27,266	0.035438%	(26,304)	129,687	(158,116)
Rapides Parish Indigent Defender Board	0.040688%	34,928	0.045397%	(33,696)	166,132	(202,550)
Rapides Parish Library	0.343197%	265,073	0.344521%	(255,720)	1,260,790	(1,537,167)
Rapides Parish Police Jury	1.364794%	1,072,412	1.393836%	(1,034,570)	5,100,805	(6,218,949)
Red River Parish Police Jury	0.248869%	178,571	0.232092%	(172,269)	849,351	(1,035,537)
Red River Parish School Board	0.001619%	1,200	0.001560%	(1,158)	5,709	(6,960)
Red River Waterway Commission	0.260802%	175,184	0.227690%	(169,002)	833,242	(1,015,896)
Richland Parish Communication District	0.012294%	9,356	0.012160%	(9,026)	44,500	(54,255)
Richland Parish District Judge	0.034765%	23,226	0.030187%	(22,406)	110,471	(134,687)
Richland Parish Police Jury	0.352967%	269,957	0.350869%	(260,431)	1,284,021	(1,565,490)
Richland Parish Tax Commission	0.020574%	15,942	0.020720%	(15,379)	75,826	(92,447)
Sabine Parish District Attorney	0.057806%	42,375	0.055076%	(40,880)	201,553	(245,735)
Sabine Parish Library	0.030935%	24,088	0.031308%	(23,238)	114,573	(139,689)
Sabine Parish Police Jury	0.240214%	192,650	0.250391%	(185,852)	916,317	(1,117,182)
Sabine Parish School Board	0.001315%	1,101	0.001431%	(1,062)	5,237	(6,385)

EXHIBIT VII – Schedule A (continued)
Plan A – Schedule of Net Pension Liability / (Asset) by Employer
For the Year Ended December 31, 2017

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Asset at 6.75% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Asset Assuming +1% Change in Discount Rate
South Toledo Bend Water District	0.037115%	\$27,164	0.035306%	\$(26,206)	\$129,204	\$(157,527)
St Bernard Parish Government	1.957516%	1,467,416	1.907230%	(1,415,635)	6,979,594	(8,509,586)
St Bernard Parish Library	0.027953%	21,135	0.027470%	(20,390)	100,528	(122,564)
St Bernard Parish School Board	0.003237%	2,700	0.003509%	(2,605)	12,841	(15,656)
St Charles Parish 29th Judicial District Attorney	0.300338%	206,394	0.268254%	(199,111)	981,688	(1,196,883)
St Charles Parish Council	4.080875%	3,250,733	4.225043%	(3,136,024)	15,461,735	(18,851,090)
St Charles Parish School Board	0.001619%	1,200	0.001560%	(1,158)	5,709	(6,960)
St Helena Parish Police Jury	0.217451%	130,639	0.169794%	(126,029)	621,369	(757,579)
St James Parish Government	1.310171%	981,613	1.275822%	(946,974)	4,668,928	(5,692,400)
St James Parish School Board	0.001821%	1,350	0.001755%	(1,303)	6,423	(7,830)
St John Parish Council	1.772993%	1,309,061	1.701413%	(1,262,868)	6,226,397	(7,591,281)
St John The Baptist Parish 40Th Judicial District Attorney	0.129147%	118,076	0.153466%	(113,910)	561,616	(684,727)
St John The Baptist Parish Library	0.173023%	128,815	0.167423%	(124,269)	612,692	(747,000)
St Landry Parish E911 Communications District	0.083806%	56,161	0.072994%	(54,180)	267,125	(325,681)
St Landry Parish Government	0.631099%	444,277	0.577436%	(428,600)	2,113,153	(2,576,376)
St Landry Parish Sheriff	0.002125%	1,575	0.002047%	(1,519)	7,491	(9,133)
St Martin Parish Government	0.566705%	441,278	0.573538%	(425,707)	2,098,888	(2,558,984)
St Martin Parish Library	0.095697%	76,701	0.099690%	(73,995)	364,820	(444,792)
St Martin Parish School Board	0.001619%	1,212	0.001575%	(1,169)	5,764	(7,027)
St Martin Parish Water & Sewer	0.015370%	12,437	0.016165%	(11,998)	59,157	(72,124)
St Mary Parish Consolidated Gravity Drainage District #1	0.059870%	45,895	0.059651%	(44,276)	218,296	(266,148)
St Mary Parish E911 Communications District	0.059151%	47,047	0.061148%	(45,387)	223,774	(272,827)
St Mary Parish Government	1.025232%	729,153	0.947695%	(703,423)	3,468,132	(4,228,379)
St Mary Parish Library	0.174292%	131,537	0.170961%	(126,895)	625,639	(762,785)
St Mary Parish Sales & Use Tax Department	0.074065%	55,728	0.072431%	(53,762)	265,064	(323,169)
St Mary Parish School Board	0.001214%	1,135	0.001475%	(1,095)	5,398	(6,581)
St Mary Parish Sewer District #5	0.027836%	15,782	0.020512%	(15,225)	75,065	(91,519)
St Mary Parish Sewer District #8	0.015021%	10,015	0.013017%	(9,662)	47,636	(58,079)
St Mary Parish Sewer District Wards 5 & 8	0.011712%	9,327	0.012122%	(8,998)	44,361	(54,085)
St Mary Parish Water District #3	0.000000%	11,408	0.014827%	(11,005)	54,260	(66,154)
St Mary Parish Water District #4	0.000000%	1,798	0.002337%	(1,735)	8,552	(10,427)
St Tammany Parish 22nd District Attorney	0.154771%	117,263	0.152409%	(113,125)	557,748	(680,011)
St Tammany Parish Communications District	0.054552%	38,067	0.049476%	(36,723)	181,060	(220,750)
St Tammany Parish Coroner	0.331479%	243,959	0.317078%	(235,350)	1,160,361	(1,414,723)
St Tammany Parish Fire District #1	0.005986%	3,624	0.004710%	(3,496)	17,236	(21,015)
St Tammany Parish Fire District #4	0.016936%	12,797	0.016633%	(12,346)	60,869	(74,212)
St Tammany Parish Government	4.215396%	3,312,071	4.304766%	(3,195,198)	15,753,485	(19,206,794)
St Tammany Parish Library	0.640436%	499,361	0.649030%	(481,740)	2,375,154	(2,895,810)
St Tammany Parish Mosquito Abatement District #2	0.258847%	206,104	0.267878%	(198,832)	980,312	(1,195,205)
St Tammany Parish Recreation District #1	0.243934%	177,336	0.230487%	(171,078)	843,478	(1,028,376)
St Tammany Parish Recreation District #11	0.014759%	12,720	0.016532%	(12,271)	60,500	(73,762)
Tangipahoa Parish 21st Judicial District Attorney	0.182389%	206,388	0.268247%	(199,105)	981,662	(1,196,851)
Tangipahoa Parish 21st Judicial District Indigent Defender Board	0.310184%	170,708	0.221873%	(164,684)	811,954	(989,942)
Tangipahoa Parish Consolidated Gravity Drainage District	0.132245%	95,656	0.124326%	(92,281)	454,977	(554,712)
Tangipahoa Parish Government	1.801970%	1,508,453	1.960567%	(1,455,224)	7,174,783	(8,747,562)

EXHIBIT VII – Schedule A (continued)
Plan A – Schedule of Net Pension Liability / (Asset) by Employer
For the Year Ended December 31, 2017

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Asset at 6.75% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Asset Assuming +1% Change in Discount Rate
Tangipahoa Parish Library	0.162922%	\$120,691	0.156865%	\$(116,433)	\$574,055	\$(699,893)
Tangipahoa Parish Mosquito Abatement District #1	0.090610%	68,142	0.088566%	(65,738)	324,111	(395,159)
Tangipahoa Parish Sewer District #1	0.052613%	48,711	0.063311%	(46,992)	231,689	(282,478)
Tangipahoa Parish Sheriff	0.033170%	26,136	0.033969%	(25,213)	124,311	(151,561)
Tangipahoa Parish Tourist Commission	0.053147%	39,512	0.051355%	(38,118)	187,936	(229,133)
Tangipahoa Parish Water District	0.121462%	95,314	0.123882%	(91,951)	453,352	(552,731)
Teche-Vermilion Fresh Water District	0.116138%	92,606	0.120362%	(89,338)	440,470	(537,025)
Tensas Parish Police Jury	0.143144%	96,689	0.125669%	(93,277)	459,891	(560,704)
Terrebonne Parish Indigent Defender Board	0.082183%	66,979	0.087054%	(64,616)	318,578	(388,413)
Union Parish 3rd Judicial Clerks Fund	0.019422%	14,698	0.019103%	(14,179)	69,908	(85,233)
Union Parish Police Jury	0.446355%	359,463	0.467201%	(346,778)	1,709,743	(2,084,535)
Vermilion Parish 7th Ward Drainage District #2	0.025067%	15,278	0.019857%	(14,739)	72,668	(88,597)
Vermilion Parish Library	0.090810%	65,469	0.085091%	(63,159)	311,394	(379,655)
Vermilion Parish Police Jury	0.819665%	575,671	0.748211%	(555,357)	2,738,112	(3,338,331)
Vermilion Parish Tourist Commission	0.007082%	4,562	0.005929%	(4,401)	21,697	(26,454)
Vermilion Parish Waterworks District #1	0.070197%	68,860	0.089499%	(66,430)	327,526	(399,322)
Washington Parish Police Jury	0.536575%	406,768	0.528685%	(392,415)	1,934,747	(2,358,861)
Webster Parish Police Jury	0.530874%	400,225	0.520181%	(386,103)	1,903,626	(2,320,918)
West Baton Rouge Natural Gas & Water	0.270238%	203,349	0.264297%	(196,174)	967,207	(1,179,227)
West Baton Rouge Parish 18th Judicial Court	0.040287%	45,194	0.058740%	(43,600)	214,962	(262,083)
West Baton Rouge Parish Council	0.999772%	764,175	0.993214%	(737,210)	3,634,711	(4,431,474)
West Baton Rouge Parish Library	0.107333%	74,528	0.096866%	(71,898)	354,485	(432,192)
West Baton Rouge Parish School Board	0.001619%	1,200	0.001560%	(1,158)	5,709	(6,960)
West Calcasieu Cameron Hospital	4.613444%	3,466,607	4.505619%	(3,344,280)	16,488,515	(20,102,950)
West Carroll Parish Library	0.014111%	9,500	0.012347%	(9,165)	45,184	(55,089)
West Carroll Parish Police Jury	0.179049%	139,833	0.181744%	(134,899)	665,100	(810,896)
West Feliciana Parish Tourist Commission	0.005754%	4,559	0.005925%	(4,398)	21,683	(26,436)
West Ouachita Parish Sewer District #5	0.068026%	54,775	0.071192%	(52,842)	260,530	(317,641)
Winn Parish District Attorney	0.039052%	25,587	0.033256%	(24,684)	121,702	(148,380)
Winn Parish Police Jury	0.148462%	108,708	0.141290%	(104,872)	517,057	(630,401)
Winn Parish School Board	0.000809%	525	0.000682%	(506)	2,496	(3,043)
Workforce Investment Board	0.020578%	0	0.000000%	0	0	0
Grand Total	100.000000%	\$76,939,636	100.000000%	\$(74,224,655)	\$365,954,492	\$(446,175,109)

* The sum of individual employer amounts may not match the Grand Total due to rounding.

EXHIBIT VII – Schedule B
Plan A – Schedule of Changes in Employer Proportions
For the Year Ended December 31, 2017

Employer Name	Changes in Employers' Proportionate Share of Net Pension Liability	Changes in Employers' Proportionate Share of Collective Deferred Inflows	Changes in Employers' Proportionate Share of Collective Deferred Outflows	Net Change in Proportions	Amortization of Net Change in Proportion (to be Recognized in Pension Expense)
15th Judicial District Court	\$(25,511)	\$(6,604)	\$(26,781)	\$(5,334)	\$(1,334)
16th Judicial District Attorney	(22,410)	(5,801)	(23,525)	(4,686)	(1,172)
5th Judicial District Attorney - Richland	6,341	1,641	6,657	1,325	331
Acadia Parish Communication District	(721)	(187)	(757)	(151)	(38)
Acadia Parish Library	(29,912)	(7,743)	(31,401)	(6,254)	(1,564)
Acadia Parish Police Jury	(97,287)	(25,183)	(102,128)	(20,342)	(5,086)
Acadiana Crime Lab	9,272	2,400	9,733	1,939	485
Acadiana Works, Inc	(150,103)	(38,855)	(157,572)	(31,386)	(7,847)
Allen Parish 33rd Judicial Indigent Defender Board	6,580	1,703	6,908	1,375	344
Allen Parish Ambulance Service	(33,510)	(8,674)	(35,178)	(7,006)	(1,752)
Allen Parish District Attorney	(5,447)	(1,410)	(5,718)	(1,139)	(285)
Allen Parish Library	6,319	1,636	6,633	1,322	331
Allen Parish Police Jury	(42,933)	(11,113)	(45,069)	(8,977)	(2,244)
Assumption Parish Police Jury	(39,971)	(10,347)	(41,960)	(8,358)	(2,090)
Avoyelles Parish 12th Judicial District Indigent Defender Board	(1,283)	(332)	(1,347)	(268)	(67)
Beauregard Parish Communication District	(4,823)	(1,249)	(5,063)	(1,009)	(252)
Beauregard Parish District Attorney	(157)	(41)	(164)	(34)	(9)
Beauregard Parish Library	(6,047)	(1,565)	(6,348)	(1,264)	(316)
Beauregard Parish Police Jury	(24,729)	(6,401)	(25,959)	(5,171)	(1,293)
Bienville Parish Library	(2,218)	(574)	(2,328)	(464)	(116)
Bienville Parish Police Jury	14,345	3,713	15,058	3,000	750
Bossier Parish Communications District	18,544	4,800	19,467	3,877	969
Bossier Parish Emergency Medical Services	(23,851)	(6,174)	(25,038)	(4,987)	(1,247)
Bossier Parish Police Jury	(109,776)	(28,416)	(115,238)	(22,954)	(5,739)
Caddo Parish Commission	(144,040)	(37,286)	(151,208)	(30,118)	(7,530)
Caddo Parish Coroner	(4,090)	(1,059)	(4,294)	(855)	(214)
Caddo Parish District Attorney	54,404	14,083	57,111	11,376	2,844
Caddo/Bossier Port Commission	(26,732)	(6,920)	(28,063)	(5,589)	(1,397)
Calcasieu Parish Gravity Drainage District #4	(47,908)	(12,401)	(50,292)	(10,017)	(2,504)
Calcasieu Parish Gravity Drainage District #5	3,373	873	3,541	705	176
Calcasieu Parish Police Jury	290,222	75,126	304,664	60,684	15,171
Calcasieu Parish Waterworks District #7	4,045	1,047	4,246	846	212
Calcasieu Regional Airport	21,225	5,494	22,281	4,438	1,110
Calcasieu-Sulphur Parks & Recreation	3,402	881	3,572	711	178
Caldwell Parish District Attorney	(4,690)	(1,214)	(4,923)	(981)	(245)
Caldwell Parish Library	2,066	535	2,168	433	108
Caldwell Parish Police Jury	(7,315)	(1,894)	(7,679)	(1,530)	(383)
Cameron Parish Ambulance District #2	32,439	8,397	34,054	6,782	1,696
Cameron Parish District Attorney	8,380	2,169	8,797	1,752	438
Cameron Parish Police Jury	(66,553)	(17,228)	(69,865)	(13,916)	(3,479)
Catahoula E911 Communications District	(365)	(94)	(383)	(76)	(19)
Catahoula Parish Police Jury	(8,077)	(2,091)	(8,479)	(1,689)	(422)
City of Morgan City	7,437	1,925	7,807	1,555	389
Claiborne Parish Police Jury	(33,694)	(8,722)	(35,370)	(7,046)	(1,762)
Concordia Parish 7th District Attorney	(243)	(63)	(255)	(51)	(13)

EXHIBIT VII – Schedule B (continued)
Plan A – Schedule of Changes in Employer Proportions
For the Year Ended December 31, 2017

Employer Name	Changes in Employers' Proportionate Share of Net Pension Liability	Changes in Employers' Proportionate Share of Collective Deferred Inflows	Changes in Employers' Proportionate Share of Collective Deferred Outflows	Net Change in Proportions	Amortization of Net Change in Proportion (to be Recognized in Pension Expense)
Concordia Parish Indigent Defender Board	\$1,769	\$458	\$1,857	\$370	\$93
Concordia Parish Library	(1,534)	(397)	(1,611)	(320)	(80)
Concordia Parish Police Jury	(17,868)	(4,625)	(18,757)	(3,736)	(934)
Concordia Parish Sewer District #1	(2,352)	(609)	(2,469)	(492)	(123)
Desoto Parish Emergency Medical Services	61,056	15,805	64,094	12,767	3,192
Desoto Parish School Board	(41)	(11)	(43)	(9)	(2)
Desoto Parish Waterworks	(39,057)	(10,110)	(41,000)	(8,167)	(2,042)
East Carroll Parish Police Jury	(12,944)	(3,351)	(13,588)	(2,707)	(677)
East Feliciana Communications District	9,428	2,441	9,898	1,971	493
East Feliciana Parish Police Jury	1,421	368	1,492	297	74
Evangeline Parish District Attorney	(8,226)	(2,129)	(8,635)	(1,720)	(430)
Evangeline Parish Police Jury	6,535	1,692	6,860	1,367	342
Evangeline Parish Solid Waste	(22,784)	(5,898)	(23,918)	(4,764)	(1,191)
Franklin Parish Communication District	111	29	117	23	6
Franklin Parish Library	16,970	4,393	17,815	3,548	887
Franklin Parish Police Jury	5,676	1,469	5,958	1,187	297
Grant Parish Police Jury	(16,099)	(4,167)	(16,900)	(3,366)	(842)
Greater New Orleans Expressway	(166,499)	(43,099)	(174,784)	(34,814)	(8,704)
Iberia Medical Center	134,933	34,928	141,647	28,214	7,054
Iberia Parish 16th Judicial District Judge	(10,613)	(2,747)	(11,141)	(2,219)	(555)
Iberia Parish Government	(204,333)	(52,893)	(214,500)	(42,726)	(10,682)
Iberia Parish School Board	(122)	(31)	(128)	(25)	(6)
Iberville Parish District Attorney / 18th Judicial District	(35,475)	(9,183)	(37,240)	(7,418)	(1,855)
Iberville Parish Parks & Recreation	(33,201)	(8,594)	(34,853)	(6,942)	(1,736)
Iberville Parish Police Jury	(15,463)	(4,003)	(16,232)	(3,234)	(809)
Iberville Parish School Board	(72)	(19)	(76)	(15)	(4)
Jackson Parish District Attorney	(5,169)	(1,338)	(5,427)	(1,080)	(270)
Jackson Parish Police Jury	22,776	5,896	23,909	4,763	1,191
Jackson Parish Recreation Department	(12,740)	(3,298)	(13,374)	(2,664)	(666)
Jackson Parish Sales Tax	6,512	1,686	6,836	1,362	341
Jefferson Davis District Attorney	(2,957)	(766)	(3,105)	(618)	(155)
Jefferson Davis Parish Indigent Defender Board	3,254	842	3,416	680	170
Jefferson Davis Parish Landfill	587	152	616	123	31
Jefferson Davis Parish Library	(717)	(186)	(752)	(151)	(38)
Jefferson Davis Parish Mosquito Abatement	(49,249)	(12,748)	(51,700)	(10,297)	(2,574)
Jefferson Davis Parish Police Jury	(25,948)	(6,717)	(27,239)	(5,426)	(1,357)
Jefferson Davis Parish Tourist Commission	(793)	(205)	(832)	(166)	(42)
Jefferson Parish	3,682,247	953,174	3,865,471	769,950	192,488
Jefferson Parish 24th Indigent Defender Board	(3,359)	(870)	(3,526)	(703)	(176)
Jefferson Parish Housing Authority	(43,620)	(11,291)	(45,791)	(9,120)	(2,280)
Jefferson Parish Retirement System	583	151	612	122	31
Kolin Ruby Wise Water District (Rapides)	212	55	223	44	11
Lafayette 15th Judicial District Attorney	116,692	30,206	122,498	24,400	6,100
Lafayette Airport Commission	17,524	4,536	18,396	3,664	916
Lafayette Consolidated Government	(848,025)	(219,517)	(890,222)	(177,320)	(44,330)

EXHIBIT VII – Schedule B (continued)
Plan A – Schedule of Changes in Employer Proportions
For the Year Ended December 31, 2017

Employer Name	Changes in Employers' Proportionate Share of Net Pension Liability	Changes in Employers' Proportionate Share of Collective Deferred Inflows	Changes in Employers' Proportionate Share of Collective Deferred Outflows	Net Change in Proportions	Amortization of Net Change in Proportion (to be Recognized in Pension Expense)
Lafayette Convention & Visitors Commission	\$(13,494)	\$(3,493)	\$(14,165)	\$(2,822)	\$(706)
Lafayette Economic Development Authority	(36,618)	(9,479)	(38,440)	(7,657)	(1,914)
Lafourche Parish School Board	(122)	(31)	(128)	(25)	(6)
Lafourche Parish Water District #1	(64,228)	(16,626)	(67,424)	(13,430)	(3,358)
Lasalle Parish Police Jury	(40,459)	(10,473)	(42,472)	(8,460)	(2,115)
Lincoln Parish 3rd Judicial District Attorney	10,825	2,802	11,363	2,264	566
Lincoln Parish Police Jury	(6,885)	(1,782)	(7,228)	(1,439)	(360)
Livingston Parish Recreation District #3	4,329	1,121	4,545	905	226
Madison Parish Police Jury	(27,830)	(7,204)	(29,215)	(5,819)	(1,455)
Monroe/West Monroe Visitors' Bureau	18,620	4,820	19,547	3,893	973
Morehouse Parish Library	(2,638)	(683)	(2,770)	(551)	(138)
Morehouse Parish Police Jury	(41,126)	(10,646)	(43,173)	(8,599)	(2,150)
Natchitoches 10th Judicial Court	1,784	462	1,872	374	94
Natchitoches Parish	(54,038)	(13,988)	(56,726)	(11,300)	(2,825)
Natchitoches Parish District Attorney	2,364	612	2,482	494	124
Natchitoches Parish Tax Commission	(1,648)	(426)	(1,730)	(344)	(86)
Natchitoches Port Commission	6,776	1,754	7,113	1,417	354
North Louisiana Crime Lab	23,874	6,180	25,062	4,992	1,248
Ouachita Parish Police Jury	(156,251)	(40,447)	(164,026)	(32,672)	(8,168)
Plaquemines 25th Judicial District Public Defender	(8,681)	(2,247)	(9,113)	(1,815)	(454)
Plaquemines Medical Center	35,434	9,172	37,197	7,409	1,852
Plaquemines Parish District Attorney of the 25th District	(2,436)	(631)	(2,558)	(509)	(127)
Plaquemines Parish Government	(1,018,707)	(263,699)	(1,069,397)	(213,009)	(53,252)
Plaquemines Port, Harbor & Terminal District	(2,465)	(638)	(2,588)	(515)	(129)
Pointe Coupee Hospital	(78,152)	(20,230)	(82,041)	(16,341)	(4,085)
Pointe Coupee Parish Library	(3,363)	(871)	(3,531)	(703)	(176)
Pointe Coupee Parish Police Jury	(133,850)	(34,648)	(140,510)	(27,988)	(6,997)
Pointe Coupee Parish School Board	(122)	(31)	(128)	(25)	(6)
Police Jury Association (Ex Board)	1,856	480	1,948	388	97
Police Jury Association (Office)	(27,517)	(7,123)	(28,886)	(5,754)	(1,439)
Port of Iberia	(1,543)	(399)	(1,619)	(323)	(81)
Rapides Parish Indigent Defender Board	9,698	2,510	10,181	2,027	507
Rapides Parish Library	2,727	706	2,862	571	143
Rapides Parish Police Jury	59,812	15,483	62,789	12,506	3,127
Red River Parish Police Jury	(34,552)	(8,944)	(36,272)	(7,224)	(1,806)
Red River Parish School Board	(122)	(31)	(128)	(25)	(6)
Red River Waterway Commission	(68,195)	(17,653)	(71,588)	(14,260)	(3,565)
Richland Parish Communication District	(276)	(71)	(290)	(57)	(14)
Richland Parish District Judge	(9,428)	(2,441)	(9,898)	(1,971)	(493)
Richland Parish Police Jury	(4,321)	(1,118)	(4,536)	(903)	(226)
Richland Parish Tax Commission	301	78	316	63	16
Sabine Parish District Attorney	(5,622)	(1,455)	(5,902)	(1,175)	(294)
Sabine Parish Library	768	199	806	161	40
Sabine Parish Police Jury	20,960	5,426	22,003	4,383	1,096
Sabine Parish School Board	239	62	251	50	13

EXHIBIT VII – Schedule B (continued)
Plan A – Schedule of Changes in Employer Proportions
For the Year Ended December 31, 2017

Employer Name	Changes in Employers’ Proportionate Share of Net Pension Liability	Changes in Employers’ Proportionate Share of Collective Deferred Inflows	Changes in Employers’ Proportionate Share of Collective Deferred Outflows	Net Change in Proportions	Amortization of Net Change in Proportion (to be Recognized in Pension Expense)
South Toledo Bend Water District	\$(3,726)	\$(964)	\$(3,911)	\$(779)	\$(195)
St Bernard Parish Government	(103,565)	(26,808)	(108,718)	(21,655)	(5,414)
St Bernard Parish Library	(995)	(257)	(1,044)	(208)	(52)
St Bernard Parish School Board	560	145	588	117	29
St Charles Parish 29th Judicial District Attorney	(66,077)	(17,105)	(69,365)	(13,817)	(3,454)
St Charles Parish Council	296,916	76,859	311,690	62,085	15,521
St Charles Parish School Board	(122)	(31)	(128)	(25)	(6)
St Helena Parish Police Jury	(98,150)	(25,407)	(103,034)	(20,523)	(5,131)
St James Parish Government	(70,742)	(18,312)	(74,262)	(14,792)	(3,698)
St James Parish School Board	(136)	(35)	(143)	(28)	(7)
St John Parish Council	(147,420)	(38,161)	(154,755)	(30,826)	(7,707)
St John The Baptist Parish 40Th Judicial District Attorney	50,085	12,965	52,577	10,473	2,618
St John The Baptist Parish Library	(11,533)	(2,985)	(12,107)	(2,411)	(603)
St Landry Parish E911 Communications District	(22,267)	(5,764)	(23,375)	(4,656)	(1,164)
St Landry Parish Government	(110,520)	(28,609)	(116,019)	(23,110)	(5,778)
St Landry Parish Sheriff	(161)	(42)	(169)	(34)	(9)
St Martin Parish Government	14,073	3,643	14,773	2,943	736
St Martin Parish Library	8,224	2,129	8,633	1,720	430
St Martin Parish School Board	(91)	(23)	(95)	(19)	(5)
St Martin Parish Water & Sewer	1,637	424	1,719	342	86
St Mary Parish Consolidated Gravity Drainage District #1	(451)	(117)	(473)	(95)	(24)
St Mary Parish E911 Communications District	4,113	1,065	4,317	861	215
St Mary Parish Government	(159,688)	(41,336)	(167,634)	(33,390)	(8,348)
St Mary Parish Library	(6,860)	(1,776)	(7,202)	(1,434)	(359)
St Mary Parish Sales & Use Tax Department	(3,365)	(871)	(3,533)	(703)	(176)
St Mary Parish School Board	538	139	564	113	28
St Mary Parish Sewer District #5	(15,084)	(3,905)	(15,834)	(3,155)	(789)
St Mary Parish Sewer District #8	(4,127)	(1,068)	(4,333)	(862)	(216)
St Mary Parish Sewer District Wards 5 & 8	844	219	886	177	44
St Mary Parish Water District #3	30,536	7,905	32,056	6,385	1,596
St Mary Parish Water District #4	4,813	1,246	5,053	1,006	252
St Tammany Parish 22nd District Attorney	(4,865)	(1,259)	(5,107)	(1,017)	(254)
St Tammany Parish Communications District	(10,454)	(2,706)	(10,974)	(2,186)	(547)
St Tammany Parish Coroner	(29,659)	(7,677)	(31,135)	(6,201)	(1,550)
St Tammany Parish Fire District #1	(2,628)	(680)	(2,759)	(549)	(137)
St Tammany Parish Fire District #4	(624)	(162)	(655)	(131)	(33)
St Tammany Parish Government	184,059	47,645	193,217	38,487	9,622
St Tammany Parish Library	17,699	4,582	18,580	3,701	925
St Tammany Parish Mosquito Abatement District #2	18,599	4,815	19,525	3,889	972
St Tammany Parish Recreation District #1	(27,694)	(7,169)	(29,072)	(5,791)	(1,448)
St Tammany Parish Recreation District #11	3,652	945	3,833	764	191
Tangipahoa Parish 21st Judicial District Attorney	176,826	45,772	185,624	36,974	9,244
Tangipahoa Parish 21st Judicial District Indigent Defender Board	(181,878)	(47,080)	(190,928)	(38,030)	(9,508)
Tangipahoa Parish Consolidated Gravity Drainage District	(16,309)	(4,222)	(17,121)	(3,410)	(853)
Tangipahoa Parish Government	326,633	84,551	342,885	68,299	17,075

EXHIBIT VII – Schedule B (continued)
Plan A – Schedule of Changes in Employer Proportions
For the Year Ended December 31, 2017

Employer Name	Changes in Employers' Proportionate Share of Net Pension Liability	Changes in Employers' Proportionate Share of Collective Deferred Inflows	Changes in Employers' Proportionate Share of Collective Deferred Outflows	Net Change in Proportions	Amortization of Net Change in Proportion (to be Recognized in Pension Expense)
Tangipahoa Parish Library	\$(12,474)	\$(3,229)	\$(13,095)	\$(2,608)	\$(652)
Tangipahoa Parish Mosquito Abatement District #1	(4,210)	(1,090)	(4,419)	(881)	(220)
Tangipahoa Parish Sewer District #1	22,033	5,703	23,129	4,607	1,152
Tangipahoa Parish Sheriff	1,646	426	1,727	345	86
Tangipahoa Parish Tourist Commission	(3,691)	(955)	(3,874)	(772)	(193)
Tangipahoa Parish Water District	4,984	1,290	5,232	1,042	261
Teche-Vermilion Fresh Water District	8,699	2,252	9,132	1,819	455
Tensas Parish Police Jury	(35,990)	(9,316)	(37,781)	(7,525)	(1,881)
Terrebonne Parish Indigent Defender Board	10,032	2,597	10,531	2,098	525
Union Parish 3rd Judicial Clerks Fund	(657)	(170)	(690)	(137)	(34)
Union Parish Police Jury	42,933	11,113	45,069	8,977	2,244
Vermilion Parish 7th Ward Drainage District #2	(10,730)	(2,778)	(11,264)	(2,244)	(561)
Vermilion Parish Library	(11,778)	(3,049)	(12,364)	(2,463)	(616)
Vermilion Parish Police Jury	(147,160)	(38,093)	(154,483)	(30,770)	(7,693)
Vermilion Parish Tourist Commission	(2,375)	(615)	(2,493)	(497)	(124)
Vermilion Parish Waterworks District #1	39,753	10,290	41,731	8,312	2,078
Washington Parish Police Jury	(16,250)	(4,206)	(17,058)	(3,398)	(850)
Webster Parish Police Jury	(22,022)	(5,701)	(23,118)	(4,605)	(1,151)
West Baton Rouge Natural Gas & Water	(12,236)	(3,167)	(12,844)	(2,559)	(640)
West Baton Rouge Parish 18th Judicial Court	38,004	9,838	39,895	7,947	1,987
West Baton Rouge Parish Council	(13,506)	(3,496)	(14,178)	(2,824)	(706)
West Baton Rouge Parish Library	(21,557)	(5,580)	(22,630)	(4,507)	(1,127)
West Baton Rouge Parish School Board	(122)	(31)	(128)	(25)	(6)
West Calcasieu Cameron Hospital	(222,067)	(57,484)	(233,117)	(46,434)	(11,609)
West Carroll Parish Library	(3,633)	(940)	(3,814)	(759)	(190)
West Carroll Parish Police Jury	5,550	1,437	5,827	1,160	290
West Feliciana Parish Tourist Commission	352	91	370	73	18
West Ouachita Parish Sewer District #5	6,520	1,688	6,845	1,363	341
Winn Parish District Attorney	(11,937)	(3,090)	(12,531)	(2,496)	(624)
Winn Parish Police Jury	(14,771)	(3,824)	(15,506)	(3,089)	(772)
Winn Parish School Board	(262)	(68)	(275)	(55)	(14)
Workforce Investment Board	(42,381)	(10,971)	(44,489)	(8,863)	(2,216)
Grand Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

* The sum of individual employer amounts may not match the Grand Total due to rounding.

EXHIBIT VII – Schedule C
Plan A – Current Year Additions to Deferred Inflows of Resources
For the Year Ended December 31, 2017

Employer Name	Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	Differences Between Projected and Actual Earnings on Pension Plan Investments	Net Amount Recognized Due to Changes in Proportion
15th Judicial District Court	\$35,982	\$0	\$801,703	\$4,000
16th Judicial District Attorney	49,878	0	1,111,320	3,514
5th Judicial District Attorney - Richland	8,330	0	185,603	0
Acadia Parish Communication District	1,112	0	24,777	113
Acadia Parish Library	9,623	0	214,398	4,690
Acadia Parish Police Jury	51,959	0	1,157,682	15,256
Acadiana Crime Lab	28,602	0	637,279	0
Acadiana Works, Inc	5,406	0	120,448	23,539
Allen Parish 33rd Judicial Indigent Defender Board	1,902	0	42,381	0
Allen Parish Ambulance Service	18,400	0	409,959	5,254
Allen Parish District Attorney	7,223	0	160,927	854
Allen Parish Library	5,975	0	133,124	0
Allen Parish Police Jury	19,878	0	442,893	6,733
Assumption Parish Police Jury	41,344	0	921,166	6,268
Avoyelles Parish 12th Judicial District Indigent Defender Board	2,711	0	60,409	201
Beauregard Parish Communication District	2,684	0	59,807	757
Beauregard Parish District Attorney	2,482	0	55,298	25
Beauregard Parish Library	9,507	0	211,827	948
Beauregard Parish Police Jury	46,456	0	1,035,081	3,878
Bienville Parish Library	7,043	0	156,927	348
Bienville Parish Police Jury	29,261	0	651,957	0
Bossier Parish Communications District	17,081	0	380,580	0
Bossier Parish Emergency Medical Services	35,379	0	788,264	3,740
Bossier Parish Police Jury	187,138	0	4,169,579	17,215
Caddo Parish Commission	271,140	0	6,041,211	22,588
Caddo Parish Coroner	12,033	0	268,110	641
Caddo Parish District Attorney	56,175	0	1,251,633	0
Caddo/Bossier Port Commission	28,952	0	645,067	4,192
Calcasieu Parish Gravity Drainage District #4	12,899	0	287,400	7,513
Calcasieu Parish Gravity Drainage District #5	21,297	0	474,503	0
Calcasieu Parish Police Jury	718,641	0	16,011,878	0
Calcasieu Parish Waterworks District #7	4,925	0	109,733	0
Calcasieu Regional Airport	13,805	0	307,586	0
Calcasieu-Sulphur Parks & Recreation	29,624	0	660,042	0
Caldwell Parish District Attorney	1,839	0	40,966	736
Caldwell Parish Library	2,301	0	51,277	0
Caldwell Parish Police Jury	15,114	0	336,751	1,147
Cameron Parish Ambulance District #2	24,115	0	537,290	0
Cameron Parish District Attorney	896	0	19,953	0
Cameron Parish Police Jury	88,163	0	1,964,330	10,437
Catahoula E911 Communications District	562	0	12,518	57
Catahoula Parish Police Jury	11,805	0	263,024	1,267
City of Morgan City	5,629	0	125,413	0
Claiborne Parish Police Jury	23,639	0	526,693	5,284
Concordia Parish 7th District Attorney	8,916	0	198,661	38

EXHIBIT VII – Schedule C (continued)
Plan A – Current Year Additions to Deferred Inflows of Resources
For the Year Ended December 31, 2017

Employer Name	Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	Differences Between Projected and Actual Earnings on Pension Plan Investments	Net Amount Recognized Due to Changes in Proportion
Concordia Parish Indigent Defender Board	\$2,411	\$0	\$53,725	\$0
Concordia Parish Library	5,782	0	128,830	240
Concordia Parish Police Jury	16,918	0	376,947	2,802
Concordia Parish Sewer District #1	595	0	13,249	369
Desoto Parish Emergency Medical Services	41,329	0	920,843	0
Desoto Parish School Board	386	0	8,607	7
Desoto Parish Waterworks	6,050	0	134,793	6,125
East Carroll Parish Police Jury	24,201	0	539,209	2,030
East Feliciana Communications District	5,264	0	117,285	0
East Feliciana Parish Police Jury	19,112	0	425,832	0
Evangeline Parish District Attorney	6,646	0	148,082	1,290
Evangeline Parish Police Jury	41,022	0	914,004	0
Evangeline Parish Solid Waste	9,731	0	216,817	3,573
Franklin Parish Communication District	1,984	0	44,195	0
Franklin Parish Library	5,423	0	120,836	0
Franklin Parish Police Jury	24,533	0	546,622	0
Grant Parish Police Jury	25,049	0	558,121	2,524
Greater New Orleans Expressway	96,805	0	2,156,886	26,110
Iberia Medical Center	522,202	0	11,635,060	0
Iberia Parish 16th Judicial District Judge	22,076	0	491,864	1,664
Iberia Parish Government	126,185	0	2,811,502	32,044
Iberia Parish School Board	187	0	4,174	19
Iberville Parish District Attorney / 18th Judicial District	7,534	0	167,870	5,563
Iberville Parish Parks & Recreation	7,411	0	165,117	5,206
Iberville Parish Police Jury	141,260	0	3,147,386	2,425
Iberville Parish School Board	190	0	4,238	11
Jackson Parish District Attorney	9,350	0	208,320	810
Jackson Parish Police Jury	36,812	0	820,204	0
Jackson Parish Recreation Department	3,770	0	83,990	1,998
Jackson Parish Sales Tax	1,562	0	34,794	0
Jefferson Davis District Attorney	8,704	0	193,929	463
Jefferson Davis Parish Indigent Defender Board	941	0	20,967	0
Jefferson Davis Parish Landfill	3,760	0	83,776	0
Jefferson Davis Parish Library	7,308	0	162,835	113
Jefferson Davis Parish Mosquito Abatement	6,486	0	144,521	7,723
Jefferson Davis Parish Police Jury	22,806	0	508,136	4,069
Jefferson Davis Parish Tourist Commission	2,991	0	66,645	124
Jefferson Parish	2,672,372	0	59,542,532	0
Jefferson Parish 24th Indigent Defender Board	2,517	0	56,074	527
Jefferson Parish Housing Authority	5,063	0	112,804	6,840
Jefferson Parish Retirement System	3,244	0	72,287	0
Kolin Ruby Wise Water District (Rapides)	5,710	0	127,230	0
Lafayette 15th Judicial District Attorney	11,029	0	245,741	0
Lafayette Airport Commission	23,949	0	533,596	0
Lafayette Consolidated Government	674,690	0	15,032,610	132,990

EXHIBIT VII – Schedule C (continued)
Plan A – Current Year Additions to Deferred Inflows of Resources
For the Year Ended December 31, 2017

Employer Name	Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	Differences Between Projected and Actual Earnings on Pension Plan Investments	Net Amount Recognized Due to Changes in Proportion
Lafayette Convention & Visitors Commission	\$15,927	\$0	\$354,856	\$2,116
Lafayette Economic Development Authority	25,548	0	569,222	5,743
Lafourche Parish School Board	187	0	4,174	19
Lafourche Parish Water District #1	62,794	0	1,399,111	10,072
Lasalle Parish Police Jury	18,557	0	413,469	6,345
Lincoln Parish 3rd Judicial District Attorney	12,237	0	272,658	0
Lincoln Parish Police Jury	66,816	0	1,488,716	1,079
Livingston Parish Recreation District #3	18,233	0	406,235	0
Madison Parish Police Jury	35,083	0	781,683	4,364
Monroe/West Monroe Visitors' Bureau	11,532	0	256,935	0
Morehouse Parish Library	2,494	0	55,574	413
Morehouse Parish Police Jury	18,835	0	419,663	6,449
Natchitoches 10th Judicial Court	2,136	0	47,593	0
Natchitoches Parish	76,852	0	1,712,328	8,475
Natchitoches Parish District Attorney	3,036	0	67,638	0
Natchitoches Parish Tax Commission	5,365	0	119,546	258
Natchitoches Port Commission	4,137	0	92,174	0
North Louisiana Crime Lab	37,862	0	843,598	0
Ouachita Parish Police Jury	251,848	0	5,611,371	24,504
Plaquemines 25th Judicial District Public Defender	2,641	0	58,833	1,361
Plaquemines Medical Center	31,599	0	704,050	0
Plaquemines Parish District Attorney of the 25th District	908	0	20,224	382
Plaquemines Parish Government	334,756	0	7,458,632	159,757
Plaquemines Port, Harbor & Terminal District	39,869	0	888,318	386
Pointe Coupee Hospital	159,441	0	3,552,475	12,256
Pointe Coupee Parish Library	7,719	0	171,987	527
Pointe Coupee Parish Police Jury	31,894	0	710,621	20,991
Pointe Coupee Parish School Board	187	0	4,174	19
Police Jury Association (Ex Board)	142	0	3,157	0
Police Jury Association (Office)	8,230	0	183,366	4,315
Port of Iberia	4,255	0	94,812	242
Rapides Parish Indigent Defender Board	5,451	0	121,456	0
Rapides Parish Library	41,369	0	921,742	0
Rapides Parish Police Jury	167,369	0	3,729,110	0
Red River Parish Police Jury	27,869	0	620,946	5,418
Red River Parish School Board	187	0	4,174	19
Red River Waterway Commission	27,341	0	609,169	10,695
Richland Parish Communication District	1,460	0	32,533	43
Richland Parish District Judge	3,625	0	80,763	1,478
Richland Parish Police Jury	42,132	0	938,725	677
Richland Parish Tax Commission	2,488	0	55,435	0
Sabine Parish District Attorney	6,613	0	147,352	881
Sabine Parish Library	3,759	0	83,762	0
Sabine Parish Police Jury	30,066	0	669,903	0
Sabine Parish School Board	172	0	3,829	0

EXHIBIT VII – Schedule C (continued)
Plan A – Current Year Additions to Deferred Inflows of Resources
For the Year Ended December 31, 2017

Employer Name	Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	Differences Between Projected and Actual Earnings on Pension Plan Investments	Net Amount Recognized Due to Changes in Proportion
South Toledo Bend Water District	\$4,239	\$0	\$94,459	\$584
St Bernard Parish Government	229,016	0	5,102,659	16,241
St Bernard Parish Library	3,299	0	73,494	156
St Bernard Parish School Board	421	0	9,388	0
St Charles Parish 29th Judicial District Attorney	32,211	0	717,695	10,363
St Charles Parish Council	507,334	0	11,303,805	0
St Charles Parish School Board	187	0	4,174	19
St Helena Parish Police Jury	20,389	0	454,272	15,392
St James Parish Government	153,198	0	3,413,372	11,094
St James Parish School Board	211	0	4,695	21
St John Parish Council	204,302	0	4,552,011	23,119
St John The Baptist Parish 40Th Judicial District Attorney	18,428	0	410,587	0
St John The Baptist Parish Library	20,104	0	447,928	1,808
St Landry Parish E911 Communications District	8,765	0	195,290	3,492
St Landry Parish Government	69,337	0	1,544,889	17,332
St Landry Parish Sheriff	246	0	5,477	25
St Martin Parish Government	68,869	0	1,534,460	0
St Martin Parish Library	11,971	0	266,714	0
St Martin Parish School Board	189	0	4,214	14
St Martin Parish Water & Sewer	1,941	0	43,248	0
St Mary Parish Consolidated Gravity Drainage District #1	7,163	0	159,592	71
St Mary Parish E911 Communications District	7,343	0	163,597	0
St Mary Parish Government	113,797	0	2,535,491	25,042
St Mary Parish Library	20,529	0	457,394	1,075
St Mary Parish Sales & Use Tax Department	8,697	0	193,784	527
St Mary Parish School Board	177	0	3,946	0
St Mary Parish Sewer District #5	2,463	0	54,878	2,366
St Mary Parish Sewer District #8	1,563	0	34,826	646
St Mary Parish Sewer District Wards 5 & 8	1,456	0	32,432	0
St Mary Parish Water District #3	1,780	0	39,669	0
St Mary Parish Water District #4	281	0	6,252	0
St Tammany Parish 22nd District Attorney	18,301	0	407,760	763
St Tammany Parish Communications District	5,941	0	132,370	1,639
St Tammany Parish Coroner	38,074	0	848,320	4,651
St Tammany Parish Fire District #1	566	0	12,601	412
St Tammany Parish Fire District #4	1,997	0	44,500	98
St Tammany Parish Government	516,907	0	11,517,098	0
St Tammany Parish Library	77,934	0	1,736,434	0
St Tammany Parish Mosquito Abatement District #2	32,166	0	716,689	0
St Tammany Parish Recreation District #1	27,676	0	616,652	4,343
St Tammany Parish Recreation District #11	1,985	0	44,230	0
Tangipahoa Parish 21st Judicial District Attorney	32,211	0	717,676	0
Tangipahoa Parish 21st Judicial District Indigent Defender Board	26,642	0	593,606	28,522
Tangipahoa Parish Consolidated Gravity Drainage District	14,929	0	332,625	2,557
Tangipahoa Parish Government	235,421	0	5,245,359	0

EXHIBIT VII – Schedule C (continued)
Plan A – Current Year Additions to Deferred Inflows of Resources
For the Year Ended December 31, 2017

Employer Name	Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	Differences Between Projected and Actual Earnings on Pension Plan Investments	Net Amount Recognized Due to Changes in Proportion
Tangipahoa Parish Library	\$18,836	\$0	\$419,681	\$1,956
Tangipahoa Parish Mosquito Abatement District #1	10,635	0	236,952	661
Tangipahoa Parish Sewer District #1	7,602	0	169,384	0
Tangipahoa Parish Sheriff	4,079	0	90,882	0
Tangipahoa Parish Tourist Commission	6,167	0	137,397	579
Tangipahoa Parish Water District	14,875	0	331,438	0
Teche-Vermilion Fresh Water District	14,453	0	322,020	0
Tensas Parish Police Jury	15,090	0	336,219	5,644
Terrebonne Parish Indigent Defender Board	10,453	0	232,907	0
Union Parish 3rd Judicial Clerks Fund	2,294	0	51,109	103
Union Parish Police Jury	56,101	0	1,249,963	0
Vermilion Parish 7th Ward Drainage District #2	2,384	0	53,126	1,683
Vermilion Parish Library	10,218	0	227,655	1,847
Vermilion Parish Police Jury	89,844	0	2,001,786	23,077
Vermilion Parish Tourist Commission	712	0	15,863	373
Vermilion Parish Waterworks District #1	10,747	0	239,448	0
Washington Parish Police Jury	63,483	0	1,414,459	2,548
Webster Parish Police Jury	62,462	0	1,391,708	3,454
West Baton Rouge Natural Gas & Water	31,736	0	707,108	1,919
West Baton Rouge Parish 18th Judicial Court	7,053	0	157,155	0
West Baton Rouge Parish Council	119,263	0	2,657,274	2,118
West Baton Rouge Parish Library	11,631	0	259,158	3,380
West Baton Rouge Parish School Board	187	0	4,174	19
West Calcasieu Cameron Hospital	541,025	0	12,054,466	34,825
West Carroll Parish Library	1,483	0	33,034	569
West Carroll Parish Police Jury	21,823	0	486,243	0
West Feliciana Parish Tourist Commission	711	0	15,852	0
West Ouachita Parish Sewer District #5	8,549	0	190,469	0
Winn Parish District Attorney	3,993	0	88,974	1,872
Winn Parish Police Jury	16,966	0	378,011	2,317
Winn Parish School Board	82	0	1,825	41
Workforce Investment Board	0	0	0	6,647
Grand Total	\$12,007,790	\$ 0	\$267,542,950	\$956,180

* The sum of individual employer amounts may not match the Grand Total due to rounding.

EXHIBIT VII – Schedule D
Plan A – Current Year Additions to Deferred Outflows of Resources
For the Year Ended December 31, 2017

Employer Name	Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	Differences Between Projected and Actual Earnings on Pension Plan Investments	Net Amount Recognized Due to Changes in Proportion
15th Judicial District Court	\$0	\$163,556	\$(191,070)	\$0
16th Judicial District Attorney	0	226,721	(264,860)	0
5th Judicial District Attorney - Richland	0	37,865	(44,235)	994
Acadia Parish Communication District	0	5,055	(5,905)	0
Acadia Parish Library	0	43,739	(51,097)	0
Acadia Parish Police Jury	0	236,179	(275,910)	0
Acadiana Crime Lab	0	130,012	(151,882)	1,454
Acadiana Works, Inc	0	24,573	(28,706)	0
Allen Parish 33rd Judicial Indigent Defender Board	0	8,646	(10,101)	1,031
Allen Parish Ambulance Service	0	83,636	(97,705)	0
Allen Parish District Attorney	0	32,831	(38,354)	0
Allen Parish Library	0	27,159	(31,727)	991
Allen Parish Police Jury	0	90,355	(105,555)	0
Assumption Parish Police Jury	0	187,927	(219,541)	0
Avoyelles Parish 12th Judicial District Indigent Defender Board	0	12,324	(14,397)	0
Beauregard Parish Communication District	0	12,201	(14,254)	0
Beauregard Parish District Attorney	0	11,281	(13,179)	0
Beauregard Parish Library	0	43,215	(50,485)	0
Beauregard Parish Police Jury	0	211,167	(246,690)	0
Bienville Parish Library	0	32,015	(37,400)	0
Bienville Parish Police Jury	0	133,006	(155,381)	2,250
Bossier Parish Communications District	0	77,642	(90,703)	2,908
Bossier Parish Emergency Medical Services	0	160,814	(187,867)	0
Bossier Parish Police Jury	0	850,637	(993,734)	0
Caddo Parish Commission	0	1,232,469	(1,439,799)	0
Caddo Parish Coroner	0	54,697	(63,899)	0
Caddo Parish District Attorney	0	255,346	(298,301)	8,532
Caddo/Bossier Port Commission	0	131,600	(153,739)	0
Calcasieu Parish Gravity Drainage District #4	0	58,633	(68,496)	0
Calcasieu Parish Gravity Drainage District #5	0	96,804	(113,088)	529
Calcasieu Parish Police Jury	0	3,266,588	(3,816,104)	45,513
Calcasieu Parish Waterworks District #7	0	22,387	(26,153)	634
Calcasieu Regional Airport	0	62,751	(73,307)	3,328
Calcasieu-Sulphur Parks & Recreation	0	134,655	(157,307)	533
Caldwell Parish District Attorney	0	8,358	(9,763)	0
Caldwell Parish Library	0	10,461	(12,221)	325
Caldwell Parish Police Jury	0	68,701	(80,258)	0
Cameron Parish Ambulance District #2	0	109,613	(128,052)	5,086
Cameron Parish District Attorney	0	4,071	(4,755)	1,314
Cameron Parish Police Jury	0	400,743	(468,158)	0
Catahoula E911 Communications District	0	2,554	(2,983)	0
Catahoula Parish Police Jury	0	53,660	(62,686)	0
City of Morgan City	0	25,586	(29,890)	1,166
Claiborne Parish Police Jury	0	107,451	(125,527)	0
Concordia Parish 7th District Attorney	0	40,529	(47,347)	0

EXHIBIT VII – Schedule D (continued)
Plan A – Current Year Additions to Deferred Outflows of Resources
For the Year Ended December 31, 2017

Employer Name	Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	Differences Between Projected and Actual Earnings on Pension Plan Investments	Net Amount Recognized Due to Changes in Proportion
Concordia Parish Indigent Defender Board	\$0	\$10,961	\$(12,804)	\$277
Concordia Parish Library	0	26,283	(30,704)	0
Concordia Parish Police Jury	0	76,901	(89,838)	0
Concordia Parish Sewer District #1	0	2,703	(3,158)	0
Desoto Parish Emergency Medical Services	0	187,861	(219,464)	9,575
Desoto Parish School Board	0	1,756	(2,051)	0
Desoto Parish Waterworks	0	27,499	(32,125)	0
East Carroll Parish Police Jury	0	110,004	(128,509)	0
East Feliciana Communications District	0	23,927	(27,953)	1,478
East Feliciana Parish Police Jury	0	86,874	(101,488)	223
Evangeline Parish District Attorney	0	30,210	(35,292)	0
Evangeline Parish Police Jury	0	186,466	(217,834)	1,025
Evangeline Parish Solid Waste	0	44,233	(51,674)	0
Franklin Parish Communication District	0	9,016	(10,533)	17
Franklin Parish Library	0	24,652	(28,799)	2,661
Franklin Parish Police Jury	0	111,517	(130,276)	890
Grant Parish Police Jury	0	113,862	(133,017)	0
Greater New Orleans Expressway	0	440,027	(514,050)	0
Iberia Medical Center	0	2,373,672	(2,772,979)	21,160
Iberia Parish 16th Judicial District Judge	0	100,345	(117,226)	0
Iberia Parish Government	0	573,575	(670,064)	0
Iberia Parish School Board	0	851	(995)	0
Iberville Parish District Attorney / 18th Judicial District	0	34,247	(40,008)	0
Iberville Parish Parks & Recreation	0	33,686	(39,352)	0
Iberville Parish Police Jury	0	642,099	(750,115)	0
Iberville Parish School Board	0	865	(1,010)	0
Jackson Parish District Attorney	0	42,499	(49,649)	0
Jackson Parish Police Jury	0	167,330	(195,479)	3,572
Jackson Parish Recreation Department	0	17,135	(20,017)	0
Jackson Parish Sales Tax	0	7,098	(8,292)	1,021
Jefferson Davis District Attorney	0	39,563	(46,219)	0
Jefferson Davis Parish Indigent Defender Board	0	4,278	(4,997)	510
Jefferson Davis Parish Landfill	0	17,091	(19,966)	92
Jefferson Davis Parish Library	0	33,220	(38,808)	0
Jefferson Davis Parish Mosquito Abatement	0	29,484	(34,444)	0
Jefferson Davis Parish Police Jury	0	103,665	(121,104)	0
Jefferson Davis Parish Tourist Commission	0	13,596	(15,883)	0
Jefferson Parish	0	12,147,288	(14,190,745)	577,462
Jefferson Parish 24th Indigent Defender Board	0	11,440	(13,364)	0
Jefferson Parish Housing Authority	0	23,013	(26,885)	0
Jefferson Parish Retirement System	0	14,747	(17,228)	91
Kolin Ruby Wise Water District (Rapides)	0	25,956	(30,323)	33
Lafayette 15th Judicial District Attorney	0	50,134	(58,567)	18,300
Lafayette Airport Commission	0	108,859	(127,172)	2,748
Lafayette Consolidated Government	0	3,066,807	(3,582,715)	0

EXHIBIT VII – Schedule D (continued)
Plan A – Current Year Additions to Deferred Outflows of Resources
For the Year Ended December 31, 2017

Employer Name	Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	Differences Between Projected and Actual Earnings on Pension Plan Investments	Net Amount Recognized Due to Changes in Proportion
Lafayette Convention & Visitors Commission	\$0	\$72,394	\$(84,573)	\$0
Lafayette Economic Development Authority	0	116,127	(135,662)	0
Lafourche Parish School Board	0	851	(995)	0
Lafourche Parish Water District #1	0	285,433	(333,449)	0
Lasalle Parish Police Jury	0	84,352	(98,542)	0
Lincoln Parish 3rd Judicial District Attorney	0	55,625	(64,983)	1,698
Lincoln Parish Police Jury	0	303,713	(354,805)	0
Livingston Parish Recreation District #3	0	82,876	(96,818)	679
Madison Parish Police Jury	0	159,471	(186,298)	0
Monroe/West Monroe Visitors' Bureau	0	52,417	(61,235)	2,920
Morehouse Parish Library	0	11,338	(13,245)	0
Morehouse Parish Police Jury	0	85,615	(100,018)	0
Natchitoches 10th Judicial Court	0	9,710	(11,343)	280
Natchitoches Parish	0	349,333	(408,098)	0
Natchitoches Parish District Attorney	0	13,799	(16,120)	370
Natchitoches Parish Tax Commission	0	24,389	(28,491)	0
Natchitoches Port Commission	0	18,804	(21,968)	1,063
North Louisiana Crime Lab	0	172,103	(201,054)	3,744
Ouachita Parish Police Jury	0	1,144,777	(1,337,356)	0
Plaquemines 25th Judicial District Public Defender	0	12,002	(14,022)	0
Plaquemines Medical Center	0	143,633	(167,796)	5,557
Plaquemines Parish District Attorney of the 25th District	0	4,126	(4,820)	0
Plaquemines Parish Government	0	1,521,638	(1,777,612)	0
Plaquemines Port, Harbor & Terminal District	0	181,226	(211,712)	0
Pointe Coupee Hospital	0	724,741	(846,660)	0
Pointe Coupee Parish Library	0	35,087	(40,990)	0
Pointe Coupee Parish Police Jury	0	144,974	(169,362)	0
Pointe Coupee Parish School Board	0	851	(995)	0
Police Jury Association (Ex Board)	0	644	(752)	291
Police Jury Association (Office)	0	37,409	(43,702)	0
Port of Iberia	0	19,343	(22,596)	0
Rapides Parish Indigent Defender Board	0	24,778	(28,947)	1,520
Rapides Parish Library	0	188,045	(219,678)	428
Rapides Parish Police Jury	0	760,777	(888,757)	9,379
Red River Parish Police Jury	0	126,679	(147,990)	0
Red River Parish School Board	0	851	(995)	0
Red River Waterway Commission	0	124,277	(145,183)	0
Richland Parish Communication District	0	6,637	(7,754)	0
Richland Parish District Judge	0	16,477	(19,248)	0
Richland Parish Police Jury	0	191,510	(223,726)	0
Richland Parish Tax Commission	0	11,309	(13,212)	47
Sabine Parish District Attorney	0	30,061	(35,118)	0
Sabine Parish Library	0	17,088	(19,963)	121
Sabine Parish Police Jury	0	136,667	(159,658)	3,287
Sabine Parish School Board	0	781	(912)	37

EXHIBIT VII – Schedule D (continued)
Plan A – Current Year Additions to Deferred Outflows of Resources
For the Year Ended December 31, 2017

Employer Name	Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	Differences Between Projected and Actual Earnings on Pension Plan Investments	Net Amount Recognized Due to Changes in Proportion
South Toledo Bend Water District	\$0	\$19,271	\$(22,512)	\$0
St Bernard Parish Government	0	1,040,995	(1,216,115)	0
St Bernard Parish Library	0	14,994	(17,516)	0
St Bernard Parish School Board	0	1,915	(2,237)	88
St Charles Parish 29th Judicial District Attorney	0	146,417	(171,048)	0
St Charles Parish Council	0	2,306,092	(2,694,031)	46,564
St Charles Parish School Board	0	851	(995)	0
St Helena Parish Police Jury	0	92,676	(108,266)	0
St James Parish Government	0	696,363	(813,507)	0
St James Parish School Board	0	958	(1,119)	0
St John Parish Council	0	928,657	(1,084,879)	0
St John The Baptist Parish 40Th Judicial District Attorney	0	83,764	(97,855)	7,855
St John The Baptist Parish Library	0	91,382	(106,755)	0
St Landry Parish E911 Communications District	0	39,841	(46,543)	0
St Landry Parish Government	0	315,173	(368,193)	0
St Landry Parish Sheriff	0	1,117	(1,305)	0
St Martin Parish Government	0	313,046	(365,707)	2,207
St Martin Parish Library	0	54,412	(63,566)	1,290
St Martin Parish School Board	0	860	(1,004)	0
St Martin Parish Water & Sewer	0	8,823	(10,307)	256
St Mary Parish Consolidated Gravity Drainage District #1	0	32,558	(38,036)	0
St Mary Parish E911 Communications District	0	33,376	(38,990)	646
St Mary Parish Government	0	517,266	(604,282)	0
St Mary Parish Library	0	93,313	(109,011)	0
St Mary Parish Sales & Use Tax Department	0	39,534	(46,184)	0
St Mary Parish School Board	0	805	(941)	85
St Mary Parish Sewer District #5	0	11,196	(13,079)	0
St Mary Parish Sewer District #8	0	7,105	(8,300)	0
St Mary Parish Sewer District Wards 5 & 8	0	6,616	(7,729)	133
St Mary Parish Water District #3	0	8,093	(9,454)	4,789
St Mary Parish Water District #4	0	1,276	(1,490)	754
St Tammany Parish 22nd District Attorney	0	83,187	(97,181)	0
St Tammany Parish Communications District	0	27,005	(31,548)	0
St Tammany Parish Coroner	0	173,066	(202,180)	0
St Tammany Parish Fire District #1	0	2,571	(3,003)	0
St Tammany Parish Fire District #4	0	9,079	(10,606)	0
St Tammany Parish Government	0	2,349,606	(2,744,865)	28,865
St Tammany Parish Library	0	354,250	(413,844)	2,776
St Tammany Parish Mosquito Abatement District #2	0	146,212	(170,808)	2,917
St Tammany Parish Recreation District #1	0	125,803	(146,966)	0
St Tammany Parish Recreation District #11	0	9,023	(10,541)	573
Tangipahoa Parish 21st Judicial District Attorney	0	146,413	(171,043)	27,730
Tangipahoa Parish 21st Judicial District Indigent Defender Board	0	121,102	(141,474)	0
Tangipahoa Parish Consolidated Gravity Drainage District	0	67,859	(79,274)	0
Tangipahoa Parish Government	0	1,070,107	(1,250,124)	51,224

EXHIBIT VII – Schedule D (continued)
Plan A – Current Year Additions to Deferred Outflows of Resources
For the Year Ended December 31, 2017

Employer Name	Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	Differences Between Projected and Actual Earnings on Pension Plan Investments	Net Amount Recognized Due to Changes in Proportion
Tangipahoa Parish Library	\$0	\$85,619	\$(100,022)	\$0
Tangipahoa Parish Mosquito Abatement District #1	0	48,341	(56,473)	0
Tangipahoa Parish Sewer District #1	0	34,556	(40,369)	3,455
Tangipahoa Parish Sheriff	0	18,541	(21,660)	259
Tangipahoa Parish Tourist Commission	0	28,030	(32,746)	0
Tangipahoa Parish Water District	0	67,617	(78,991)	781
Teche-Vermilion Fresh Water District	0	65,695	(76,747)	1,364
Tensas Parish Police Jury	0	68,592	(80,131)	0
Terrebonne Parish Indigent Defender Board	0	47,515	(55,509)	1,573
Union Parish 3rd Judicial Clerks Fund	0	10,427	(12,181)	0
Union Parish Police Jury	0	255,005	(297,903)	6,733
Vermilion Parish 7th Ward Drainage District #2	0	10,838	(12,661)	0
Vermilion Parish Library	0	46,444	(54,257)	0
Vermilion Parish Police Jury	0	408,385	(477,085)	0
Vermilion Parish Tourist Commission	0	3,236	(3,781)	0
Vermilion Parish Waterworks District #1	0	48,850	(57,068)	6,234
Washington Parish Police Jury	0	288,564	(337,107)	0
Webster Parish Police Jury	0	283,923	(331,685)	0
West Baton Rouge Natural Gas & Water	0	144,257	(168,525)	0
West Baton Rouge Parish 18th Judicial Court	0	32,061	(37,455)	5,960
West Baton Rouge Parish Council	0	542,111	(633,307)	0
West Baton Rouge Parish Library	0	52,871	(61,765)	0
West Baton Rouge Parish School Board	0	851	(995)	0
West Calcasieu Cameron Hospital	0	2,459,235	(2,872,936)	0
West Carroll Parish Library	0	6,739	(7,873)	0
West Carroll Parish Police Jury	0	99,199	(115,886)	870
West Feliciana Parish Tourist Commission	0	3,234	(3,778)	55
West Ouachita Parish Sewer District #5	0	38,858	(45,394)	1,022
Winn Parish District Attorney	0	18,152	(21,205)	0
Winn Parish Police Jury	0	77,118	(90,091)	0
Winn Parish School Board	0	372	(435)	0
Workforce Investment Board	0	0	0	0
Grand Total	\$ 0	\$54,581,511	\$(63,763,393)	\$956,180

* The sum of individual employer amounts may not match the Grand Total due to rounding.

EXHIBIT VII – Schedule E
Plan A – Allocated Share of Employer Contributions and Pension Expense
For the Year Ended December 31, 2017

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2017	Allocated Share of Nonemployer Contributions for Fiscal Year 2017	Employer's Proportion of Collective Pension Expense
15th Judicial District Court	\$230,822	\$22,278	\$278,740
16th Judicial District Attorney	319,965	30,881	386,389
5th Judicial District Attorney - Richland	53,438	5,157	64,531
Acadia Parish Communication District	7,134	689	8,615
Acadia Parish Library	61,728	5,958	74,543
Acadia Parish Police Jury	333,313	32,169	402,508
Acadiana Crime Lab	183,482	17,709	221,572
Acadiana Works, Inc	34,679	3,347	41,878
Allen Parish 33rd Judicial Indigent Defender Board	12,202	1,178	14,735
Allen Parish Ambulance Service	118,033	11,392	142,536
Allen Parish District Attorney	46,333	4,472	55,952
Allen Parish Library	38,328	3,699	46,285
Allen Parish Police Jury	127,515	12,307	153,987
Assumption Parish Police Jury	265,217	25,597	320,275
Avoyelles Parish 12th Judicial District Indigent Defender Board	17,392	1,679	21,003
Beauregard Parish Communication District	17,219	1,662	20,794
Beauregard Parish District Attorney	15,921	1,537	19,226
Beauregard Parish Library	60,988	5,886	73,649
Beauregard Parish Police Jury	298,015	28,763	359,881
Bienville Parish Library	45,182	4,361	54,561
Bienville Parish Police Jury	187,708	18,116	226,675
Bossier Parish Communications District	109,574	10,575	132,322
Bossier Parish Emergency Medical Services	226,953	21,904	274,067
Bossier Parish Police Jury	1,200,482	115,863	1,449,698
Caddo Parish Commission	1,739,351	167,872	2,100,435
Caddo Parish Coroner	77,193	7,450	93,218
Caddo Parish District Attorney	360,363	34,780	435,173
Caddo/Bossier Port Commission	185,724	17,925	224,280
Calcasieu Parish Gravity Drainage District #4	82,747	7,986	99,924
Calcasieu Parish Gravity Drainage District #5	136,616	13,185	164,977
Calcasieu Parish Police Jury	4,610,049	444,934	5,567,080
Calcasieu Parish Waterworks District #7	31,594	3,049	38,152
Calcasieu Regional Airport	88,558	8,547	106,943
Calcasieu-Sulphur Parks & Recreation	190,035	18,341	229,486
Caldwell Parish District Attorney	11,795	1,138	14,243
Caldwell Parish Library	14,763	1,425	17,828
Caldwell Parish Police Jury	96,955	9,358	117,083
Cameron Parish Ambulance District #2	154,694	14,930	186,808
Cameron Parish District Attorney	5,745	554	6,937
Cameron Parish Police Jury	565,559	54,584	682,967
Catahoula E911 Communications District	3,604	348	4,352
Catahoula Parish Police Jury	75,728	7,309	91,449
City of Morgan City	36,108	3,485	43,604
Claiborne Parish Police Jury	151,642	14,636	183,123
Concordia Parish 7th District Attorney	57,197	5,520	69,071

EXHIBIT VII – Schedule E (continued)
Plan A – Allocated Share of Employer Contributions and Pension Expense
For the Year Ended December 31, 2017

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2017	Allocated Share of Nonemployer Contributions for Fiscal Year 2017	Employer's Proportion of Collective Pension Expense
Concordia Parish Indigent Defender Board	\$15,468	\$1,493	\$18,679
Concordia Parish Library	37,092	3,580	44,792
Concordia Parish Police Jury	108,528	10,475	131,058
Concordia Parish Sewer District #1	3,814	368	4,606
Desoto Parish Emergency Medical Services	265,124	25,588	320,163
Desoto Parish School Board	2,478	239	2,992
Desoto Parish Waterworks	38,809	3,746	46,866
East Carroll Parish Police Jury	155,246	14,983	187,474
East Feliciana Communications District	33,768	3,259	40,778
East Feliciana Parish Police Jury	122,603	11,833	148,055
Evangeline Parish District Attorney	42,635	4,115	51,486
Evangeline Parish Police Jury	263,155	25,398	317,785
Evangeline Parish Solid Waste	62,425	6,025	75,384
Franklin Parish Communication District	12,724	1,228	15,366
Franklin Parish Library	34,790	3,358	42,013
Franklin Parish Police Jury	157,380	15,189	190,052
Grant Parish Police Jury	160,691	15,509	194,050
Greater New Orleans Expressway	620,998	59,935	749,916
Iberia Medical Center	3,349,900	323,312	4,045,329
Iberia Parish 16th Judicial District Judge	141,615	13,668	171,014
Iberia Parish Government	809,472	78,125	977,515
Iberia Parish School Board	1,202	116	1,451
Iberville Parish District Attorney / 18th Judicial District	48,332	4,665	58,366
Iberville Parish Parks & Recreation	47,539	4,588	57,409
Iberville Parish Police Jury	906,177	87,459	1,094,297
Iberville Parish School Board	1,220	118	1,473
Jackson Parish District Attorney	59,978	5,789	72,429
Jackson Parish Police Jury	236,148	22,792	285,172
Jackson Parish Recreation Department	24,182	2,334	29,202
Jackson Parish Sales Tax	10,018	967	12,097
Jefferson Davis District Attorney	55,835	5,389	67,426
Jefferson Davis Parish Indigent Defender Board	6,037	583	7,290
Jefferson Davis Parish Landfill	24,120	2,328	29,128
Jefferson Davis Parish Library	46,882	4,525	56,615
Jefferson Davis Parish Mosquito Abatement	41,610	4,016	50,248
Jefferson Davis Parish Police Jury	146,300	14,120	176,671
Jefferson Davis Parish Tourist Commission	19,188	1,852	23,171
Jefferson Parish	17,143,147	1,654,554	20,702,010
Jefferson Parish 24th Indigent Defender Board	16,145	1,558	19,496
Jefferson Parish Housing Authority	32,478	3,135	39,220
Jefferson Parish Retirement System	20,813	2,009	25,133
Kolin Ruby Wise Water District (Rapides)	36,631	3,535	44,236
Lafayette 15th Judicial District Attorney	70,752	6,829	85,440
Lafayette Airport Commission	153,630	14,827	185,523
Lafayette Consolidated Government	4,328,103	417,723	5,226,604

EXHIBIT VII – Schedule E (continued)
Plan A – Allocated Share of Employer Contributions and Pension Expense
For the Year Ended December 31, 2017

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2017	Allocated Share of Nonemployer Contributions for Fiscal Year 2017	Employer's Proportion of Collective Pension Expense
Lafayette Convention & Visitors Commission	\$102,168	\$9,861	\$123,378
Lafayette Economic Development Authority	163,887	15,817	197,910
Lafourche Parish School Board	1,202	116	1,451
Lafourche Parish Water District #1	402,824	38,878	486,449
Lasalle Parish Police Jury	119,044	11,489	143,757
Lincoln Parish 3rd Judicial District Attorney	78,502	7,577	94,799
Lincoln Parish Police Jury	428,623	41,368	517,603
Livingston Parish Recreation District #3	116,961	11,288	141,241
Madison Parish Police Jury	225,058	21,721	271,779
Monroe/West Monroe Visitors' Bureau	73,975	7,140	89,332
Morehouse Parish Library	16,001	1,544	19,322
Morehouse Parish Police Jury	120,827	11,661	145,910
Natchitoches 10th Judicial Court	13,703	1,323	16,547
Natchitoches Parish	493,004	47,582	595,350
Natchitoches Parish District Attorney	19,474	1,879	23,517
Natchitoches Parish Tax Commission	34,419	3,322	41,564
Natchitoches Port Commission	26,538	2,561	32,047
North Louisiana Crime Lab	242,884	23,442	293,306
Ouachita Parish Police Jury	1,615,594	155,927	1,950,986
Plaquemines 25th Judicial District Public Defender	16,939	1,635	20,455
Plaquemines Medical Center	202,706	19,564	244,787
Plaquemines Parish District Attorney of the 25th District	5,823	562	7,031
Plaquemines Parish Government	2,147,447	207,259	2,593,250
Plaquemines Port, Harbor & Terminal District	255,759	24,684	308,854
Pointe Coupee Hospital	1,022,808	98,715	1,235,140
Pointe Coupee Parish Library	49,518	4,779	59,797
Pointe Coupee Parish Police Jury	204,598	19,747	247,072
Pointe Coupee Parish School Board	1,202	116	1,451
Police Jury Association (Ex Board)	909	88	1,098
Police Jury Association (Office)	52,794	5,095	63,753
Port of Iberia	27,298	2,635	32,965
Rapides Parish Indigent Defender Board	34,969	3,375	42,229
Rapides Parish Library	265,383	25,613	320,475
Rapides Parish Police Jury	1,073,664	103,624	1,296,553
Red River Parish Police Jury	178,779	17,255	215,893
Red River Parish School Board	1,202	116	1,451
Red River Waterway Commission	175,388	16,927	211,798
Richland Parish Communication District	9,367	904	11,311
Richland Parish District Judge	23,253	2,244	28,080
Richland Parish Police Jury	270,272	26,085	326,380
Richland Parish Tax Commission	15,961	1,540	19,274
Sabine Parish District Attorney	42,425	4,095	51,232
Sabine Parish Library	24,116	2,328	29,123
Sabine Parish Police Jury	192,875	18,615	232,915
Sabine Parish School Board	1,102	106	1,331

EXHIBIT VII – Schedule E (continued)
Plan A – Allocated Share of Employer Contributions and Pension Expense
For the Year Ended December 31, 2017

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2017	Allocated Share of Nonemployer Contributions for Fiscal Year 2017	Employer's Proportion of Collective Pension Expense
South Toledo Bend Water District	\$27,196	\$2,625	\$32,842
St Bernard Parish Government	1,469,129	141,792	1,774,115
St Bernard Parish Library	21,160	2,042	25,553
St Bernard Parish School Board	2,703	261	3,264
St Charles Parish 29th Judicial District Attorney	206,635	19,943	249,531
St Charles Parish Council	3,254,527	314,108	3,930,157
St Charles Parish School Board	1,202	116	1,451
St Helena Parish Police Jury	130,791	12,623	157,943
St James Parish Government	982,759	94,850	1,186,776
St James Parish School Board	1,352	130	1,633
St John Parish Council	1,310,589	126,490	1,582,663
St John The Baptist Parish 40Th Judicial District Attorney	118,214	11,409	142,755
St John The Baptist Parish Library	128,965	12,447	155,738
St Landry Parish E911 Communications District	56,227	5,427	67,899
St Landry Parish Government	444,796	42,929	537,134
St Landry Parish Sheriff	1,577	152	1,904
St Martin Parish Government	441,793	42,639	533,508
St Martin Parish Library	76,791	7,411	92,732
St Martin Parish School Board	1,213	117	1,465
St Martin Parish Water & Sewer	12,452	1,202	15,037
St Mary Parish Consolidated Gravity Drainage District #1	45,949	4,435	55,488
St Mary Parish E911 Communications District	47,102	4,546	56,880
St Mary Parish Government	730,004	70,456	881,551
St Mary Parish Library	131,690	12,710	159,029
St Mary Parish Sales & Use Tax Department	55,793	5,385	67,376
St Mary Parish School Board	1,136	110	1,372
St Mary Parish Sewer District #5	15,800	1,525	19,080
St Mary Parish Sewer District #8	10,027	968	12,108
St Mary Parish Sewer District Wards 5 & 8	9,338	901	11,276
St Mary Parish Water District #3	11,421	1,102	13,792
St Mary Parish Water District #4	1,800	174	2,174
St Tammany Parish 22nd District Attorney	117,400	11,331	141,772
St Tammany Parish Communications District	38,111	3,678	46,023
St Tammany Parish Coroner	244,243	23,573	294,948
St Tammany Parish Fire District #1	3,628	350	4,381
St Tammany Parish Fire District #4	12,812	1,237	15,472
St Tammany Parish Government	3,315,937	320,034	4,004,315
St Tammany Parish Library	499,944	48,252	603,731
St Tammany Parish Mosquito Abatement District #2	206,345	19,915	249,181
St Tammany Parish Recreation District #1	177,543	17,135	214,400
St Tammany Parish Recreation District #11	12,735	1,229	15,378
Tangipahoa Parish 21st Judicial District Attorney	206,629	19,943	249,525
Tangipahoa Parish 21st Judicial District Indigent Defender Board	170,908	16,495	206,387
Tangipahoa Parish Consolidated Gravity Drainage District	95,768	9,243	115,649
Tangipahoa Parish Government	1,510,214	145,757	1,823,729

EXHIBIT VII – Schedule E (continued)
Plan A – Allocated Share of Employer Contributions and Pension Expense
For the Year Ended December 31, 2017

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2017	Allocated Share of Nonemployer Contributions for Fiscal Year 2017	Employer's Proportion of Collective Pension Expense
Tangipahoa Parish Library	\$120,832	\$11,662	\$145,917
Tangipahoa Parish Mosquito Abatement District #1	68,222	6,584	82,385
Tangipahoa Parish Sewer District #1	48,768	4,707	58,892
Tangipahoa Parish Sheriff	26,166	2,525	31,598
Tangipahoa Parish Tourist Commission	39,558	3,818	47,771
Tangipahoa Parish Water District	95,426	9,210	115,236
Teche-Vermilion Fresh Water District	92,714	8,948	111,961
Tensas Parish Police Jury	96,802	9,343	116,898
Terrebonne Parish Indigent Defender Board	67,057	6,472	80,978
Union Parish 3rd Judicial Clerks Fund	14,715	1,420	17,770
Union Parish Police Jury	359,882	34,734	434,593
Vermilion Parish 7th Ward Drainage District #2	15,296	1,476	18,471
Vermilion Parish Library	65,545	6,326	79,152
Vermilion Parish Police Jury	576,343	55,625	695,990
Vermilion Parish Tourist Commission	4,567	441	5,515
Vermilion Parish Waterworks District #1	68,941	6,654	83,252
Washington Parish Police Jury	407,243	39,305	491,785
Webster Parish Police Jury	400,693	38,672	483,875
West Baton Rouge Natural Gas & Water	203,587	19,649	245,850
West Baton Rouge Parish 18th Judicial Court	45,247	4,367	54,640
West Baton Rouge Parish Council	765,067	73,840	923,893
West Baton Rouge Parish Library	74,615	7,201	90,105
West Baton Rouge Parish School Board	1,202	116	1,451
West Calcasieu Cameron Hospital	3,470,653	334,967	4,191,150
West Carroll Parish Library	9,511	918	11,485
West Carroll Parish Police Jury	139,996	13,512	169,059
West Feliciana Parish Tourist Commission	4,564	440	5,511
West Ouachita Parish Sewer District #5	54,839	5,293	66,223
Winn Parish District Attorney	25,617	2,472	30,935
Winn Parish Police Jury	108,835	10,504	131,429
Winn Parish School Board	525	51	634
Workforce Investment Board	0	0	0
Grand Total	\$77,029,442	\$7,434,422	\$93,020,513

* The sum of individual employer amounts may not match the Grand Total due to rounding.

EXHIBIT VIII
Plan B – Statement of Fiduciary Net Position
as of December 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Current Assets:		
Cash & Cash Equivalents in Banks	\$ 1,466,838	\$ 1,776,637
Contributions Receivable	2,747,381	2,730,211
Accrued Interest and Dividends	193,530	103,256
Investments Receivable	204,304	189,062
Due (to) from other Funds	(226,601)	(1,285,228)
Due (to) from Plan B	14,440	(179,592)
Other Current Assets	6,948	7,098
TOTAL CURRENT ASSETS	<u>\$ 4,406,840</u>	<u>\$ 3,341,444</u>
 Property, Plant & Equipment	 <u>\$ 89,694</u>	 <u>\$ 92,744</u>
Investments:		
Cash & Cash Equivalents	\$ 12,901,079	\$ 11,071,550
Equities	180,071,546	145,006,737
Fixed Income	101,142,929	92,882,219
Real Estate	15,009,308	13,202,736
Alternative Investments	13,439,748	11,432,936
TOTAL INVESTEMENTS	<u>\$ 322,564,610</u>	<u>\$ 273,596,178</u>
 TOTAL ASSETS	 <u>\$ 327,061,144</u>	 <u>\$ 277,030,366</u>
Current Liabilities:		
Accounts Payable	\$ 200,939	\$ 180,420
Benefits Payable	869,350	823,878
Refunds Payable	64,467	14,237
Investments Payable	299,510	255,810
TOTAL CURRENT LIABILITIES	<u>\$ 1,434,266</u>	<u>\$ 1,274,345</u>
 FIDUCIARY NET POSITION	 <u>\$ 325,626,878</u>	 <u>\$ 275,756,021</u>

EXHIBIT IX
Plan B – Statement of Changes in Fiduciary Net Position
For the Year Ended December 31, 2017

	2017
Beginning of Year Net Position:	\$ 275,756,021
Income:	
Regular Member Contributions	\$ 2,920,617
Regular Employer Contributions	8,096,586
Irregular Contributions	9,038
Ad Valorem Taxes & Revenue Sharing	1,269,869
Transfers from Other Systems	14,440
Other Income	12,601
TOTAL CONTRIBUTIONS	\$ 12,323,151
Net Appreciation of Fair Value of Investments	\$ 45,114,417
Dividends, Interest and Recurring Income	4,592,491
Class Action Settlements	2,109
Miscellaneous Investment Income	44,762
Investment Expense	(1,691,276)
TOTAL MARKET INVESTMENT INCOME	\$ 48,062,503
TOTAL INCOME	\$ 60,385,654
Expenses:	
Retirement Annuity Benefits	\$ 9,707,218
DROP Benefits	1,251,262
Refunds of Contributions	588,797
Funds Transferred to Other Systems	(1,274,544)
Administrative Expenses	242,064
TOTAL EXPENSES	\$ 10,514,797
NET MARKET INCOME (INCOME – EXPENSES)	\$ 49,870,857
END of YEAR FIDUCIARY NET POSITION	\$ 325,626,878

EXHIBIT X
Plan B – Schedule of Changes in Net Pension Liability and Related Ratios
For the Years 2014 – 2017

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total Pension Liability:				
Service Cost	\$ 9,844,786	\$ 9,633,861	\$ 8,544,264	\$ 8,412,233
Interest	20,549,184	19,404,284	18,696,801	17,562,661
Changes of Benefit Terms	1,753,159	0	0	1,309,944
Differences Between Expected and Actual Experience	(6,450,008)	(2,340,186)	(2,179,740)	(3,451,795)
Changes of Assumptions	8,837,618	0	3,098,805	0
Benefit Payments	(10,958,480)	(10,155,817)	(8,914,800)	(7,535,484)
Refunds of Member Contributions	(588,797)	(543,481)	(601,666)	(663,027)
Other	1,310,623	(159,841)	484,797	562,253
Net Change in Total Pension Liability	\$ 24,298,085	\$ 15,838,820	\$ 19,128,461	\$ 16,196,785
Total Pension Liability – Beginning	\$ 288,746,752	\$ 272,907,932	\$ 253,779,471	\$ 237,582,686
Total Pension Liability – Ending (a)	\$ 313,044,837	\$ 288,746,752	\$ 272,907,932	\$ 253,779,471
Plan Fiduciary Net Position:				
Contributions – Member	\$ 2,920,617	\$ 2,874,226	\$ 2,782,356	\$ 2,622,467
Contributions – Employer	8,096,586	7,943,831	8,676,188	8,390,840
Contributions – Nonemployer Contributing Entities	1,269,869	1,209,345	1,194,705	1,176,417
Net Investment Income	48,062,503	19,716,857	(1,801,444)	11,741,033
Benefit Payments	(10,958,480)	(10,155,817)	(8,914,800)	(7,535,484)
Refunds of Member Contributions	(588,797)	(543,481)	(601,666)	(663,027)
Administrative Expenses	(242,064)	(232,496)	(218,483)	(204,921)
Other	1,310,623	(159,841)	484,797	562,253
Net Change in Plan Fiduciary Net Position	\$ 49,870,857	\$ 20,652,624	\$ 1,601,653	\$ 16,089,578
Plan Fiduciary Net Position – Beginning	\$ 275,756,021	\$ 255,103,397	\$ 253,501,744	\$ 237,412,166
Plan Fiduciary Net Position – Ending (b)	\$ 325,626,878	\$ 275,756,021	\$ 255,103,397	\$ 253,501,744
Net Pension Liability (Asset) – Ending (a) – (b)	\$ (12,582,041)	\$ 12,990,731	\$ 17,804,535	\$ 277,727
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	104.02%	95.50%	93.48%	99.89%
Covered-Employee Payroll	\$ 101,207,325	\$ 99,297,888	\$ 96,402,089	\$ 90,711,784
Net Pension Liability (Asset) as a Percentage of Covered-Employee Payroll	(12.43%)	13.08%	18.47%	0.31%

N/A	N/A	N/A	N/A	N/A	N/A
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EXHIBIT XI
Plan B – Schedule of Net Pension Liability
For the Years 2013 – 2017

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total Pension Liability	\$ 313,044,837	\$ 288,746,752	\$ 272,907,932	\$ 253,779,471
Plan Fiduciary Net Position	325,626,878	275,756,021	255,103,397	253,501,744
Net Pension Liability (Asset)	<u>\$ (12,582,041)</u>	<u>\$ 12,990,731</u>	<u>\$ 17,804,535</u>	<u>\$ 277,727</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	104.02%	95.50%	93.48%	99.89%
Covered-Employee Payroll	\$ 101,207,325	\$ 99,297,888	\$ 96,402,089	\$ 90,711,784
Net Pension Liability (Asset) as a Percentage of Covered-Employee Payroll	(12.43%)	13.08%	18.47%	0.31%

EXHIBIT XII
Plan B – Schedule of Contributions
For the Years 2014 – 2017

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Actuarially Determined Contribution *	\$ 8,602,151	\$ 8,421,102	\$ 9,469,961	\$ 9,507,318
Contributions in Relation to the Actuarially Determined Contribution *	9,366,455	9,153,176	9,870,893	9,567,257
Contribution Deficiency (Excess)	<u>\$ (764,304)</u>	<u>\$ (732,074)</u>	<u>\$ (400,932)</u>	<u>\$ (59,939)</u>
Covered-Employee Payroll	\$ 101,207,325	\$ 99,297,888	\$ 96,402,089	\$ 90,711,784
Contributions as a Percentage of Covered Employee Payroll	9.25%	9.22%	10.24%	10.55%

* Includes contributions from employers and nonemployer contributing entities as well as funds allocated to the Funding Deposit Account. Does not include funds withdrawn from the Funding Deposit Account.

2013	N/A	N/A	N/A	N/A	N/A
\$ 237,582,686					
237,412,166					
\$ 170,520					

99.93%

\$ 88,218,220

0.19%

N/A	N/A	N/A	N/A	N/A	N/A

EXHIBIT XIII
Plan B – Schedule of Pension Expense
For the Year Ended December 31, 2017

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (c) = (a) – (b)	Collective Deferred Inflows (d)	Collective Deferred Outflows (e)	Collective Pension Expense (f) = (c) + (d) – (e)* + (g)	Revenue Excluded from Pension Expense* (g)
Beginning Balance:	\$ 288,746,752	\$ 275,756,021	\$ 12,990,731	\$ 5,169,894	\$ 15,980,808	N/A	N/A
Service Cost	9,844,786		9,844,786			9,844,786	
Interest on Total Pension Liability	20,549,184		20,549,184			20,549,184	
Changes in Benefit Terms	1,753,159		1,753,159			1,753,159	
Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	(6,450,008)		(6,450,008)	6,450,008	0		
Current Year Amortization				(3,605,433)	0	(3,605,433)	
Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	8,837,618		8,837,618	0	8,837,618		
Current Year Amortization				0	(2,984,106)	2,984,106	
Benefit Payments	(10,958,480)		(10,958,480)			(10,958,480)	
Refunds of Contributions	(588,797)		(588,797)			(588,797)	
Other	1,310,623		1,310,623			1,310,623	
Contributions – Member		2,920,617	(2,920,617)			(2,920,617)	
Contributions – Employer*		8,096,586	(8,096,586)				8,096,586
Contributions – Nonemployer Contributing Entities*		1,269,869	(1,269,869)				1,269,869
Projected Earnings on Pension Plan Investments		19,365,143	(19,365,143)			(19,365,143)	
Difference Between Projected and Actual Earnings on Pension Plan Investments		28,697,360	(28,697,360)	28,697,360	0		
Current Year Amortization				(6,104,956)	(5,185,550)	(919,406)	
Benefit Payments		(10,958,480)	10,958,480			10,958,480	
Refunds of Contributions		(588,797)	588,797			588,797	
Administrative Expenses		(242,064)	242,064			242,064	
Other		1,310,623	(1,310,623)			(1,310,623)	
Net Increase (Decrease)	\$ 24,298,085	\$ 49,870,857	\$ (25,572,772)	\$ 25,436,979	\$ 667,962	\$ 8,562,700	\$ 9,366,455
Ending Balance	\$ 313,044,837	\$ 325,626,878	\$ (12,582,041)	\$ 30,606,873	\$ 16,648,770	N/A	N/A

For the year ended December 31, 2017, the Collective Pension Expense for Plan B is \$8,562,700.

* Contributions from employers and nonemployer contributing entities are excluded from Pension Expense and are reported as revenue as per paragraphs 58 and 71(c) of GASB 68.

EXHIBIT XIV – Schedule A
Plan B – Schedule of Net Pension Liability / (Asset) by Employer
For the Year Ended December 31, 2017

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Asset at 6.75% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Asset Assuming +1% Change in Discount Rate
34th Judicial District Indigent Defender - St Bernard	0.094359%	\$7,520	0.092695%	\$(11,663)	\$24,852	\$(42,464)
Abbeville Harbor & Terminal	0.170876%	13,777	0.169822%	(21,367)	45,530	(77,797)
Acadia Parish Soil & Water	0.094435%	7,437	0.091672%	(11,534)	24,577	(41,996)
Ascension Parish Government	18.653012%	1,581,252	19.491312%	(2,452,405)	5,225,668	(8,929,129)
Ascension Parish Library	2.486973%	194,119	2.392809%	(301,064)	641,518	(1,096,165)
Assumption Parish Waterworks #1	0.942666%	76,012	0.936962%	(117,889)	251,202	(429,230)
Audubon Regional Library	0.215847%	14,396	0.177452%	(22,327)	47,575	(81,292)
Avoyelles Parish Coroner'S Office	0.050593%	4,032	0.049700%	(6,253)	13,325	(22,768)
Avoyelles Parish District Attorney'S Office	0.517458%	40,961	0.504906%	(63,527)	135,367	(231,302)
Avoyelles Parish Police Jury	1.223272%	99,778	1.229914%	(154,748)	329,743	(563,434)
Bayou Lafourche Fresh Water	0.551877%	49,610	0.611518%	(76,941)	163,949	(280,141)
Berwick Bayou Vista Waterworks	0.216650%	19,801	0.244077%	(30,710)	65,438	(111,814)
Calcasieu Parish	0.052274%	4,538	0.055938%	(7,038)	14,997	(25,626)
Cameron Parish Mosquito Abatement District #1	0.398531%	31,893	0.393129%	(49,464)	105,399	(180,096)
City Court of Denham Springs	0.293920%	22,685	0.279627%	(35,183)	74,969	(128,099)
City Court of Hammond	0.798868%	62,650	0.772256%	(97,166)	207,044	(353,777)
City of Bossier	0.249312%	19,104	0.235486%	(29,629)	63,134	(107,878)
Crescent Soil And Water District	0.032361%	2,611	0.032185%	(4,050)	8,629	(14,744)
Denham Springs Ward Two Marshall	0.188355%	11,758	0.144935%	(18,236)	38,857	(66,396)
Desoto Parish 42nd District Attorney	0.219875%	20,446	0.252028%	(31,710)	67,569	(115,456)
Desoto Parish Communication District	0.395481%	30,806	0.379730%	(47,778)	101,807	(173,957)
Desoto Parish Library	0.895360%	64,495	0.794998%	(100,027)	213,141	(364,195)
Desoto Parish Police Jury	4.499388%	390,994	4.819590%	(606,403)	1,292,144	(2,207,893)
Evangeline Parish	0.050116%	4,141	0.051044%	(6,422)	13,685	(23,384)
Gulf Coast Soil And Water District	0.090030%	7,753	0.095567%	(12,024)	25,622	(43,780)
Iberia Parish	0.037079%	2,955	0.036425%	(4,583)	9,766	(16,687)
Jefferson Davis Parish	0.092954%	7,952	0.098020%	(12,333)	26,279	(44,904)
Lafourche Parish 17th Indigent Defender Board	0.437793%	31,899	0.393203%	(49,473)	105,419	(180,129)
Lafourche/Terrebonne	0.049890%	3,578	0.044104%	(5,549)	11,824	(20,204)
Livingston Parish Council	5.800218%	473,763	5.839842%	(734,771)	1,565,676	(2,675,279)
Livingston Parish Library	1.815415%	129,783	1.599771%	(201,284)	428,902	(732,868)
Livingston Parish Sheriff	0.223288%	16,615	0.204805%	(25,769)	54,909	(93,823)
Louisiana School Board Association	0.405256%	32,656	0.402534%	(50,647)	107,920	(184,404)
Madison Parish	0.028107%	1,607	0.019809%	(2,492)	5,311	(9,075)
North Caddo Parish Medical Center	9.279019%	759,347	9.360095%	(1,177,691)	2,509,464	(4,287,936)
Northeast Soil And Water District	0.048296%	3,948	0.048665%	(6,123)	13,047	(22,294)
St James Parish Hospital	8.408189%	692,169	8.532025%	(1,073,503)	2,287,457	(3,908,590)
St Landry Parish	0.027141%	2,243	0.027648%	(3,479)	7,412	(12,666)
St Mary Parish	0.027304%	2,368	0.029189%	(3,673)	7,826	(13,372)
St Mary Parish Water & Sewer District #4	0.595456%	44,006	0.542440%	(68,250)	145,429	(248,496)
St Mary Parish Waterworks District # 5	0.331375%	27,907	0.343996%	(43,282)	92,226	(157,587)
Tangipahoa Parish	0.025171%	2,172	0.026773%	(3,369)	7,178	(12,265)
Terrebonne Parish Consolidated Government	28.454320%	2,248,138	27.711686%	(3,486,696)	7,429,570	(12,694,949)
Terrebonne Parish Consolidated Waterworks	3.665801%	316,893	3.906183%	(491,478)	1,047,257	(1,789,454)
Terrebonne Parish Recreation District #10	0.056716%	5,650	0.069645%	(8,763)	18,672	(31,905)

EXHIBIT XIV – Schedule A (continued)
Plan B – Schedule of Net Pension Liability / (Asset) by Employer
For the Year Ended December 31, 2017

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Asset at 6.75% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Asset Assuming +1% Change in Discount Rate
Terrebonne Parish Sales & Use	0.358629%	\$23,998	0.295811%	\$(37,219)	\$79,308	\$(135,513)
Vermilion Parish	0.062501%	5,996	0.073910%	(9,299)	19,815	(33,859)
Vernon Parish 30Th Judicial District Attorney	0.257393%	24,564	0.302788%	(38,097)	81,178	(138,710)
Vernon Parish Police Jury	3.775556%	283,434	3.493751%	(439,585)	936,683	(1,600,516)
West Carroll Parish Soil & Water	0.042311%	2,496	0.030767%	(3,871)	8,249	(14,095)
West Feliciana Parish Police Jury	2.312935%	183,893	2.266758%	(285,204)	607,723	(1,038,420)
Grand Total*	100.000000%	\$8,112,599	100.000000%	(12,582,041)	\$26,810,242	\$(45,810,815)

* The sum of individual employer amounts may not match the Grand Total due to rounding.

EXHIBIT XIV – Schedule B
Plan B – Schedule of Changes in Employer Proportions
For the Year Ended December 31, 2017

Employer Name	Changes in Employers' Proportionate Share of Net Pension Liability	Changes in Employers' Proportionate Share of Collective Deferred Inflows	Changes in Employers' Proportionate Share of Collective Deferred Outflows	Net Change in Proportions	Amortization of Net Change in Proportion (to be Recognized in Pension Expense)
34th Judicial District Indigent Defender - St Bernard	\$(216)	\$(86)	\$(266)	\$(36)	\$(9)
Abbeville Harbor & Terminal	(137)	(54)	(168)	(23)	(6)
Acadia Parish Soil & Water	(359)	(143)	(442)	(60)	(15)
Ascension Parish Government	108,901	43,339	133,967	18,273	4,568
Ascension Parish Library	(12,233)	(4,868)	(15,048)	(2,053)	(513)
Assumption Parish Waterworks #1	(741)	(295)	(912)	(124)	(31)
Audubon Regional Library	(4,988)	(1,985)	(6,136)	(837)	(209)
Avoyelles Parish Coroner'S Office	(116)	(46)	(143)	(19)	(5)
Avoyelles Parish District Attorney'S Office	(1,631)	(649)	(2,006)	(274)	(69)
Avoyelles Parish Police Jury	863	343	1,061	145	36
Bayou Lafourche Fresh Water	7,748	3,083	9,531	1,300	325
Berwick Bayou Vista Waterworks	3,563	1,418	4,383	598	150
Calcasieu Parish	476	189	586	79	20
Cameron Parish Mosquito Abatement District #1	(702)	(279)	(863)	(118)	(30)
City Court of Denham Springs	(1,857)	(739)	(2,284)	(312)	(78)
City Court of Hammond	(3,457)	(1,376)	(4,253)	(580)	(145)
City of Bossier	(1,796)	(715)	(2,210)	(301)	(75)
Crescent Soil And Water District	(23)	(9)	(28)	(4)	(1)
Denham Springs Ward Two Marshall	(5,641)	(2,245)	(6,939)	(947)	(237)
Desoto Parish 42nd District Attorney	4,177	1,662	5,138	701	175
Desoto Parish Communication District	(2,046)	(814)	(2,517)	(343)	(86)
Desoto Parish Library	(13,038)	(5,189)	(16,039)	(2,188)	(547)
Desoto Parish Police Jury	41,597	16,554	51,171	6,980	1,745
Evangeline Parish	121	48	148	21	5
Gulf Coast Soil And Water District	719	286	885	120	30
Iberia Parish	(85)	(34)	(105)	(14)	(4)
Jefferson Davis Parish	658	262	810	110	28
Lafourche Parish 17th Indigent Defender Board	(5,793)	(2,305)	(7,126)	(972)	(243)
Lafourche/Terrebonne	(752)	(299)	(925)	(126)	(32)
Livingston Parish Council	5,147	2,049	6,332	864	216
Livingston Parish Library	(28,014)	(11,149)	(34,462)	(4,701)	(1,175)
Livingston Parish Sheriff	(2,401)	(956)	(2,954)	(403)	(101)
Louisiana School Board Association	(354)	(141)	(435)	(60)	(15)
Madison Parish	(1,078)	(429)	(1,326)	(181)	(45)
North Caddo Parish Medical Center	10,532	4,192	12,957	1,767	442
Northeast Soil And Water District	48	19	59	8	2
St James Parish Hospital	16,087	6,402	19,790	2,699	675
St Landry Parish	66	26	81	11	3
St Mary Parish	245	97	301	41	10
St Mary Parish Water & Sewer District #4	(6,887)	(2,741)	(8,472)	(1,156)	(289)
St Mary Parish Waterworks District # 5	1,640	652	2,017	275	69
Tangipahoa Parish	208	83	256	35	9
Terrebonne Parish Consolidated Government	(96,474)	(38,393)	(118,679)	(16,188)	(4,047)
Terrebonne Parish Consolidated Waterworks	31,227	12,427	38,415	5,239	1,310
Terrebonne Parish Recreation District #10	1,680	668	2,066	282	71

EXHIBIT XIV – Schedule B (continued)
Plan B – Schedule of Changes in Employer Proportions
For the Year Ended December 31, 2017

Employer Name	Changes in Employers' Proportionate Share of Net Pension Liability	Changes in Employers' Proportionate Share of Collective Deferred Inflows	Changes in Employers' Proportionate Share of Collective Deferred Outflows	Net Change in Proportions	Amortization of Net Change in Proportion (to be Recognized in Pension Expense)
Terrebonne Parish Sales & Use	\$(8,161)	\$(3,248)	\$(10,039)	\$(1,370)	\$(343)
Vermilion Parish	1,482	590	1,823	249	62
Vernon Parish 30Th Judicial District Attorney	5,897	2,347	7,254	990	248
Vernon Parish Police Jury	(36,609)	(14,569)	(45,035)	(6,143)	(1,536)
West Carroll Parish Soil & Water	(1,500)	(597)	(1,845)	(252)	(63)
West Feliciana Parish Police Jury	(5,999)	(2,387)	(7,379)	(1,007)	(252)
Grand Total*	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

* The sum of individual employer amounts may not match the Grand Total due to rounding.

EXHIBIT XIV – Schedule C
Plan B – Current Year Additions to Deferred Inflows of Resources
For the Year Ended December 31, 2017

Employer Name	Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	Differences Between Projected and Actual Earnings on Pension Plan Investments	Net Amount Recognized Due to Changes in Proportion
34th Judicial District Indigent Defender - St Bernard	\$2,637	\$0	\$20,942	\$27
Abbeville Harbor & Terminal	4,831	0	38,367	17
Acadia Parish Soil & Water	2,608	0	20,711	45
Ascension Parish Government	554,445	0	4,403,556	0
Ascension Parish Library	68,065	0	540,593	1,540
Assumption Parish Waterworks #1	26,653	0	211,682	93
Audubon Regional Library	5,048	0	40,091	628
Avoyelles Parish Coroner'S Office	1,414	0	11,228	14
Avoyelles Parish District Attorney'S Office	14,362	0	114,070	205
Avoyelles Parish Police Jury	34,986	0	277,867	0
Bayou Lafourche Fresh Water	17,395	0	138,157	0
Berwick Bayou Vista Waterworks	6,943	0	55,143	0
Calcasieu Parish	1,591	0	12,638	0
Cameron Parish Mosquito Abatement District #1	11,183	0	88,817	88
City Court of Denham Springs	7,954	0	63,174	234
City Court of Hammond	21,967	0	174,471	435
City of Bossier	6,699	0	53,202	226
Crescent Soil And Water District	916	0	7,271	3
Denham Springs Ward Two Marshall	4,123	0	32,744	710
Desoto Parish 42nd District Attorney	7,169	0	56,939	0
Desoto Parish Communication District	10,802	0	85,790	257
Desoto Parish Library	22,614	0	179,609	1,641
Desoto Parish Police Jury	137,097	0	1,088,861	0
Evangeline Parish	1,452	0	11,532	0
Gulf Coast Soil And Water District	2,718	0	21,591	0
Iberia Parish	1,036	0	8,229	10
Jefferson Davis Parish	2,788	0	22,145	0
Lafourche Parish 17th Indigent Defender Board	11,185	0	88,834	729
Lafourche/Terrebonne	1,255	0	9,964	94
Livingston Parish Council	166,119	0	1,319,361	0
Livingston Parish Library	45,507	0	361,427	3,526
Livingston Parish Sheriff	5,826	0	46,270	302
Louisiana School Board Association	11,450	0	90,942	45
Madison Parish	563	0	4,475	136
North Caddo Parish Medical Center	266,255	0	2,114,670	0
Northeast Soil And Water District	1,384	0	10,995	0
St James Parish Hospital	242,700	0	1,927,590	0
St Landry Parish	786	0	6,246	0
St Mary Parish	830	0	6,594	0
St Mary Parish Water & Sewer District #4	15,430	0	122,550	867
St Mary Parish Waterworks District # 5	9,785	0	77,717	0
Tangipahoa Parish	762	0	6,049	0
Terrebonne Parish Consolidated Government	788,280	0	6,260,736	12,141
Terrebonne Parish Consolidated Waterworks	111,114	0	882,501	0
Terrebonne Parish Recreation District #10	1,981	0	15,734	0

EXHIBIT XIV – Schedule C (continued)
Plan B – Current Year Additions to Deferred Inflows of Resources
For the Year Ended December 31, 2017

Employer Name	Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	Differences Between Projected and Actual Earnings on Pension Plan Investments	Net Amount Recognized Due to Changes in Proportion
Terbonne Parish Sales & Use	\$8,415	\$0	\$66,831	\$1,027
Vermilion Parish	2,102	0	16,698	0
Vernon Parish 30Th Judicial District Attorney	8,613	0	68,407	0
Vernon Parish Police Jury	99,382	0	789,322	4,607
West Carroll Parish Soil & Water	875	0	6,951	189
West Feliciana Parish Police Jury	64,480	0	512,115	755
Grand Total*	\$2,844,575	\$ 0	\$22,592,404	\$30,591

* The sum of individual employer amounts may not match the Grand Total due to rounding.

EXHIBIT XIV – Schedule D
Plan B – Current Year Additions to Deferred Outflows of Resources
For the Year Ended December 31, 2017

Employer Name	Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	Differences Between Projected and Actual Earnings on Pension Plan Investments	Net Amount Recognized Due to Changes in Proportion
34th Judicial District Indigent Defender - St Bernard	\$0	\$5,426	\$(4,807)	\$0
Abbeville Harbor & Terminal	0	9,941	(8,806)	0
Acadia Parish Soil & Water	0	5,366	(4,754)	0
Ascension Parish Government	0	1,140,926	(1,010,732)	13,705
Ascension Parish Library	0	140,063	(124,080)	0
Assumption Parish Waterworks #1	0	54,845	(48,587)	0
Audubon Regional Library	0	10,387	(9,202)	0
Avoyelles Parish Coroner'S Office	0	2,909	(2,577)	0
Avoyelles Parish District Attorney'S Office	0	29,555	(26,182)	0
Avoyelles Parish Police Jury	0	71,993	(63,778)	109
Bayou Lafourche Fresh Water	0	35,795	(31,711)	975
Berwick Bayou Vista Waterworks	0	14,287	(12,657)	448
Calcasieu Parish	0	3,274	(2,901)	59
Cameron Parish Mosquito Abatement District #1	0	23,012	(20,386)	0
City Court of Denham Springs	0	16,368	(14,500)	0
City Court of Hammond	0	45,204	(40,046)	0
City of Bossier	0	13,784	(12,211)	0
Crescent Soil And Water District	0	1,884	(1,669)	0
Denham Springs Ward Two Marshall	0	8,484	(7,516)	0
Desoto Parish 42nd District Attorney	0	14,752	(13,069)	526
Desoto Parish Communication District	0	22,228	(19,691)	0
Desoto Parish Library	0	46,535	(41,225)	0
Desoto Parish Police Jury	0	282,115	(249,922)	5,235
Evangeline Parish	0	2,988	(2,647)	16
Gulf Coast Soil And Water District	0	5,594	(4,956)	90
Iberia Parish	0	2,132	(1,889)	0
Jefferson Davis Parish	0	5,738	(5,083)	82
Lafourche Parish 17th Indigent Defender Board	0	23,016	(20,390)	0
Lafourche/Terrebonne	0	2,582	(2,287)	0
Livingston Parish Council	0	341,836	(302,828)	648
Livingston Parish Library	0	93,643	(82,957)	0
Livingston Parish Sheriff	0	11,988	(10,620)	0
Louisiana School Board Association	0	23,562	(20,874)	0
Madison Parish	0	1,160	(1,027)	0
North Caddo Parish Medical Center	0	547,894	(485,372)	1,325
Northeast Soil And Water District	0	2,849	(2,524)	6
St James Parish Hospital	0	499,423	(442,432)	2,024
St Landry Parish	0	1,618	(1,434)	8
St Mary Parish	0	1,709	(1,514)	31
St Mary Parish Water & Sewer District #4	0	31,752	(28,128)	0
St Mary Parish Waterworks District # 5	0	20,136	(17,838)	206
Tangipahoa Parish	0	1,567	(1,388)	26
Terrebonne Parish Consolidated Government	0	1,622,107	(1,437,003)	0
Terrebonne Parish Consolidated Waterworks	0	228,649	(202,557)	3,929
Terrebonne Parish Recreation District #10	0	4,077	(3,611)	211

EXHIBIT XIV – Schedule D (continued)
Plan B – Current Year Additions to Deferred Outflows of Resources
For the Year Ended December 31, 2017

Employer Name	Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	Differences Between Projected and Actual Earnings on Pension Plan Investments	Net Amount Recognized Due to Changes in Proportion
Terrebonne Parish Sales & Use	\$0	\$17,315	\$(15,339)	\$0
Vermilion Parish	0	4,326	(3,833)	187
Vernon Parish 30Th Judicial District Attorney	0	17,724	(15,701)	742
Vernon Parish Police Jury	0	204,507	(181,170)	0
West Carroll Parish Soil & Water	0	1,801	(1,595)	0
West Feliciana Parish Police Jury	0	132,685	(117,544)	0
Grand Total*	\$ 0	\$5,853,512	\$(5,185,550)	\$30,591

* The sum of individual employer amounts may not match the Grand Total due to rounding.

EXHIBIT XIV – Schedule E
Plan B – Allocated Share of Employer Contributions and Pension Expense
For the Year Ended December 31, 2017

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2017	Allocated Share of Nonemployer Contributions for Fiscal Year 2017	Employer's Proportion of Collective Pension Expense
34th Judicial District Indigent Defender - St Bernard	\$7,505	\$1,177	\$7,937
Abbeville Harbor & Terminal	13,750	2,157	14,541
Acadia Parish Soil & Water	7,422	1,164	7,850
Ascension Parish Government	1,578,131	247,514	1,668,983
Ascension Parish Library	193,736	30,386	204,889
Assumption Parish Waterworks #1	75,862	11,898	80,229
Audubon Regional Library	14,368	2,253	15,195
Avoyelles Parish Coroner'S Office	4,024	631	4,256
Avoyelles Parish District Attorney'S Office	40,880	6,412	43,234
Avoyelles Parish Police Jury	99,581	15,618	105,314
Bayou Lafourche Fresh Water	49,512	7,765	52,362
Berwick Bayou Vista Waterworks	19,762	3,099	20,900
Calcasieu Parish	4,529	710	4,790
Cameron Parish Mosquito Abatement District #1	31,830	4,992	33,662
City Court of Denham Springs	22,640	3,551	23,944
City Court of Hammond	62,526	9,807	66,126
City of Bossier	19,066	2,990	20,164
Crescent Soil And Water District	2,606	409	2,756
Denham Springs Ward Two Marshall	11,735	1,840	12,410
Desoto Parish 42nd District Attorney	20,406	3,200	21,580
Desoto Parish Communication District	30,745	4,822	32,515
Desoto Parish Library	64,368	10,095	68,073
Desoto Parish Police Jury	390,222	61,202	412,687
Evangeline Parish	4,133	648	4,371
Gulf Coast Soil And Water District	7,738	1,214	8,183
Iberia Parish	2,949	463	3,119
Jefferson Davis Parish	7,936	1,245	8,393
Lafourche Parish 17th Indigent Defender Board	31,836	4,993	33,669
Lafourche/Terrebonne	3,571	560	3,776
Livingston Parish Council	472,828	74,158	500,048
Livingston Parish Library	129,527	20,315	136,984
Livingston Parish Sheriff	16,582	2,601	17,537
Louisiana School Board Association	32,592	5,112	34,468
Madison Parish	1,604	252	1,696
North Caddo Parish Medical Center	757,848	118,861	801,477
Northeast Soil And Water District	3,940	618	4,167
St James Parish Hospital	690,803	108,346	730,572
St Landry Parish	2,239	351	2,367
St Mary Parish	2,363	371	2,499
St Mary Parish Water & Sewer District #4	43,919	6,888	46,448
St Mary Parish Waterworks District # 5	27,852	4,368	29,455
Tangipahoa Parish	2,168	340	2,292
Terrebonne Parish Consolidated Government	2,243,700	351,902	2,372,869
Terrebonne Parish Consolidated Waterworks	316,267	49,603	334,475
Terrebonne Parish Recreation District #10	5,639	884	5,963

EXHIBIT XIV – Schedule E (continued)
Plan B – Allocated Share of Employer Contributions and Pension Expense
For the Year Ended December 31, 2017

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2017	Allocated Share of Nonemployer Contributions for Fiscal Year 2017	Employer's Proportion of Collective Pension Expense
Terrebonne Parish Sales & Use	\$23,951	\$3,756	\$25,329
Vermilion Parish	5,984	939	6,329
Vernon Parish 30Th Judicial District Attorney	24,515	3,845	25,927
Vernon Parish Police Jury	282,875	44,366	299,159
West Carroll Parish Soil & Water	2,491	391	2,634
West Feliciana Parish Police Jury	183,530	28,785	194,096
Grand Total*	\$8,096,586	\$1,269,869	\$8,562,700

* The sum of individual employer amounts may not match the Grand Total due to rounding.

TABLES

TABLE 1
Plan A – Projection of Contributions
For Single Discount Rate Determination

Year	Payroll for Current Employees (a)	Payroll for Future Employees (b)	Total Employee Payroll (c)=(a)+(b)	Contributions from Current Employees (d)*	Employer Contributions for Current Employees (e)*	Contributions Related to Payroll of Future Employees (f)*	Total Contributions (g)=(d)+(e)+(f)
1	\$561,610,251	\$58,719,214	\$620,329,465	\$50,485,275	\$64,432,337	\$0	\$114,917,612
2	529,435,648	106,402,054	635,837,702	47,102,964	50,925,661	0	98,028,625
3	504,339,977	147,393,667	651,733,644	44,353,669	45,283,334	0	89,637,003
4	482,965,466	185,061,519	668,026,985	41,959,311	34,750,626	0	76,709,937
5	462,689,749	222,037,911	684,727,660	39,893,841	25,444,419	0	65,338,260
6	443,625,904	258,219,947	701,845,851	38,061,844	24,584,335	0	62,646,179
7	425,281,758	294,110,240	719,391,998	36,298,410	23,757,319	0	60,055,729
8	408,560,823	328,815,975	737,376,798	34,574,683	23,119,816	0	57,694,499
9	393,192,987	362,618,231	755,811,218	32,985,386	22,538,960	0	55,524,346
10	377,379,154	397,327,344	774,706,498	31,362,986	21,928,226	0	53,291,212
11	361,606,085	432,468,075	794,074,160	29,888,868	21,174,966	0	51,063,834
12	346,576,745	467,349,269	813,926,014	28,424,639	20,516,842	0	48,941,481
13	331,228,230	503,045,935	834,274,165	27,107,966	19,666,090	0	46,774,056
14	316,568,108	538,562,911	855,131,019	25,746,419	18,957,423	0	44,703,842
15	301,391,746	575,117,548	876,509,294	24,319,954	18,240,774	0	42,560,728
16	287,638,341	610,783,686	898,422,027	23,074,095	17,544,460	0	40,618,555
17	273,720,867	647,161,710	920,882,577	22,013,810	16,639,403	0	38,653,213
18	259,005,305	684,899,337	943,904,642	20,948,826	15,626,344	0	36,575,170
19	246,234,071	721,268,187	967,502,258	19,988,360	14,783,333	0	34,771,693
20	235,453,227	756,236,587	991,689,814	19,175,457	14,073,830	0	33,249,287
21	224,254,673	792,227,387	1,016,482,060	18,300,589	13,367,306	0	31,667,895
22	213,403,568	828,490,543	1,041,894,111	17,300,161	12,835,406	0	30,135,567
23	203,477,695	864,463,769	1,067,941,464	16,202,214	12,531,681	0	28,733,895
24	192,764,433	901,875,568	1,094,640,001	15,032,369	12,188,664	0	27,221,033
25	180,923,062	941,082,939	1,122,006,001	13,822,598	11,726,267	0	25,548,865
26	168,067,972	981,988,179	1,150,056,151	12,536,193	11,197,354	0	23,733,547
27	154,500,745	1,024,306,809	1,178,807,554	11,198,546	10,619,119	0	21,817,665
28	140,177,446	1,068,100,297	1,208,277,743	9,698,426	10,096,589	0	19,795,015
29	125,241,494	1,113,243,193	1,238,484,687	8,176,657	9,509,193	0	17,685,850
30	109,804,677	1,159,642,127	1,269,446,804	6,604,965	8,900,990	0	15,505,955
31	93,056,881	1,208,126,093	1,301,182,974	5,035,710	8,105,222	0	13,140,932
32	77,071,705	1,256,640,843	1,333,712,548	3,804,724	7,078,878	0	10,883,602
33	61,355,118	1,305,700,244	1,367,055,362	2,832,271	5,831,929	0	8,664,200
34	46,159,259	1,355,072,487	1,401,231,746	2,077,209	4,441,124	0	6,518,333
35	34,378,455	1,401,884,085	1,436,262,540	1,505,334	3,349,384	0	4,854,718
36	25,224,061	1,446,945,042	1,472,169,103	1,083,044	2,478,946	0	3,561,990
37	18,250,644	1,490,722,687	1,508,973,331	785,818	1,791,428	0	2,577,246
38	13,029,376	1,533,668,288	1,546,697,664	573,649	1,266,281	0	1,839,930
39	9,210,005	1,576,155,101	1,585,365,106	424,693	875,888	0	1,300,581
40	6,535,511	1,618,463,722	1,624,999,233	317,008	605,898	0	922,906

TABLE 1 (continued)
Plan A – Projection of Contributions
For Single Discount Rate Determination

Year	Payroll for Current Employees (a)	Payroll for Future Employees (b)	Total Employee Payroll (c)=(a)+(b)	Contributions from Current Employees (d)*	Employer Contributions for Current Employees (e)*	Contributions Related to Payroll of Future Employees (f)*	Total Contributions (g)=(d)+(e)+(f)
41	\$4,641,583	\$1,660,982,631	\$1,665,624,214	\$237,461	\$417,995	\$0	\$655,456
42	3,335,707	1,703,929,113	1,707,264,820	177,562	293,486	0	471,048
43	2,415,529	1,747,530,911	1,749,946,440	132,688	208,418	0	341,106
44	1,753,495	1,791,941,606	1,793,695,101	98,586	149,032	0	247,618
45	1,261,358	1,837,276,121	1,838,537,479	71,658	106,463	0	178,121
46	900,179	1,883,600,737	1,884,500,916	51,507	75,611	0	127,118
47	635,510	1,930,977,928	1,931,613,438	36,611	53,132	0	89,743
48	434,446	1,979,469,328	1,979,903,774	24,975	36,375	0	61,350
49	295,574	2,029,105,795	2,029,401,369	17,110	24,629	0	41,739
50	200,388	2,079,936,015	2,080,136,403	11,816	16,482	0	28,298
51	132,899	2,132,006,914	2,132,139,813	7,917	10,850	0	18,767
52	88,746	2,185,354,562	2,185,443,308	5,377	7,155	0	12,532
53	58,929	2,240,020,462	2,240,079,391	3,629	4,693	0	8,322
54	39,402	2,296,041,974	2,296,081,376	2,455	3,109	0	5,564
55	25,841	2,353,457,569	2,353,483,410	1,606	2,043	0	3,649
56	16,847	2,412,303,649	2,412,320,496	1,042	1,337	0	2,379
57	10,481	2,472,618,027	2,472,628,508	636	844	0	1,480
58	6,104	2,534,438,117	2,534,444,221	357	505	0	862
59	3,248	2,597,802,078	2,597,805,326	180	279	0	459
60	1,533	2,662,748,926	2,662,750,459	78	138	0	216
61	596	2,729,318,625	2,729,319,221	25	59	0	84
62	208	2,797,551,993	2,797,552,201	8	21	0	29
63	38	2,867,490,968	2,867,491,006	0	5	0	5
64	9	2,939,178,272	2,939,178,281	0	1	0	1
65	0	3,012,657,739	3,012,657,739	0	0	0	0
66	0	3,087,974,182	3,087,974,182	0	0	0	0
67	0	3,165,173,537	3,165,173,537	0	0	0	0
68	0	3,244,302,875	3,244,302,875	0	0	0	0
69	0	3,325,410,447	3,325,410,447	0	0	0	0
70	0	3,408,545,708	3,408,545,708	0	0	0	0
71	0	3,493,759,351	3,493,759,351	0	0	0	0
72	0	3,581,103,334	3,581,103,334	0	0	0	0
73	0	3,670,630,918	3,670,630,918	0	0	0	0
74	0	3,762,396,691	3,762,396,691	0	0	0	0
75	0	3,856,456,608	3,856,456,608	0	0	0	0
76	0	3,952,868,023	3,952,868,023	0	0	0	0
77	0	4,051,689,724	4,051,689,724	0	0	0	0
78	0	4,152,981,967	4,152,981,967	0	0	0	0
79	0	4,256,806,516	4,256,806,516	0	0	0	0
80	0	4,363,226,679	4,363,226,679	0	0	0	0

TABLE 1 (continued)
Plan A – Projection of Contributions
For Single Discount Rate Determination

Year	Payroll for Current Employees (a)	Payroll for Future Employees (b)	Total Employee Payroll (c)=(a)+(b)	Contributions from Current Employees (d)*	Employer Contributions for Current Employees (e)*	Contributions Related to Payroll of Future Employees (f)*	Total Contributions (g)=(d)+(e)+(f)
81	\$0	\$4,472,307,346	\$4,472,307,346	\$0	\$0	\$0	\$0
82	0	4,584,115,030	4,584,115,030	0	0	0	0
83	0	4,698,717,905	4,698,717,905	0	0	0	0
84	0	4,816,185,853	4,816,185,853	0	0	0	0
85	0	4,936,590,499	4,936,590,499	0	0	0	0
86	0	5,060,005,262	5,060,005,262	0	0	0	0
87	0	5,186,505,393	5,186,505,393	0	0	0	0
88	0	5,316,168,028	5,316,168,028	0	0	0	0
89	0	5,449,072,229	5,449,072,229	0	0	0	0
90	0	5,585,299,035	5,585,299,035	0	0	0	0
91	0	5,724,931,510	5,724,931,510	0	0	0	0
92	0	5,868,054,798	5,868,054,798	0	0	0	0
93	0	6,014,756,168	6,014,756,168	0	0	0	0
94	0	6,165,125,072	6,165,125,072	0	0	0	0
95	0	6,319,253,199	6,319,253,199	0	0	0	0
96	0	6,477,234,529	6,477,234,529	0	0	0	0
97	0	6,639,165,392	6,639,165,392	0	0	0	0
98	0	6,805,144,527	6,805,144,527	0	0	0	0
99	0	6,975,273,140	6,975,273,140	0	0	0	0
100	0	7,149,654,969	7,149,654,969	0	0	0	0

* Contributions based on current statutory provisions as stipulated in R.S. 11.105.

TABLE 2
Plan A – Projection of the Pension Plan’s Fiduciary Net Position
For Single Discount Rate Determination

Year	Projected Beginning Fiduciary Net Position (a)	Projected Total Contributions (b)	Projected Benefit Payments (c)	Projected Administrative Expense (d)	Projected Investment Earnings (e)	Projected Ending Fiduciary Net Position (f)=(a)+(b)-(c)-(d)+(e)
1	\$3,829,020,281	\$114,917,612	\$217,372,307	\$1,537,336	\$255,006,446	\$3,980,034,696
2	3,980,034,696	98,028,625	227,904,718	1,312,078	264,297,037	4,113,143,562
3	4,113,143,562	89,637,003	236,587,125	1,249,884	272,717,111	4,237,660,666
4	4,237,660,666	76,709,937	247,576,342	1,196,913	280,329,779	4,345,927,128
5	4,345,927,128	65,338,260	260,452,896	1,146,664	286,834,419	4,436,500,247
6	4,436,500,247	62,646,179	272,062,202	1,099,419	292,474,882	4,518,459,687
7	4,518,459,687	60,055,729	283,195,681	1,053,958	297,553,034	4,591,818,812
8	4,591,818,812	57,694,499	292,666,894	1,012,519	302,113,326	4,657,947,225
9	4,657,947,225	55,524,346	302,384,787	974,433	306,183,589	4,716,295,939
10	4,716,295,939	53,291,212	313,387,504	935,243	309,684,012	4,764,948,416
11	4,764,948,416	51,063,834	323,069,979	896,153	312,573,958	4,804,620,076
12	4,804,620,076	48,941,481	331,787,024	858,906	314,893,175	4,835,808,802
13	4,835,808,802	46,774,056	342,573,172	820,869	316,569,632	4,855,758,450
14	4,855,758,450	44,703,842	350,492,621	784,537	317,585,794	4,866,770,927
15	4,866,770,927	42,560,728	361,216,184	746,926	317,903,225	4,865,271,769
16	4,865,271,769	40,618,555	366,945,439	712,842	317,548,480	4,855,780,523
17	4,855,780,523	38,653,213	375,507,790	678,351	316,559,458	4,834,807,053
18	4,834,807,053	36,575,170	384,313,957	641,882	314,783,616	4,801,209,999
19	4,801,209,999	34,771,693	385,885,401	610,231	312,404,821	4,761,890,881
20	4,761,890,881	33,249,287	385,497,985	583,514	309,713,988	4,718,772,657
21	4,718,772,657	31,667,895	388,833,513	555,761	306,641,192	4,667,692,471
22	4,667,692,471	30,135,567	389,297,356	528,869	303,127,902	4,611,129,714
23	4,611,129,714	28,733,895	387,652,472	504,270	299,318,807	4,551,025,674
24	4,551,025,674	27,221,033	389,253,554	477,720	295,159,286	4,483,674,719
25	4,483,674,719	25,548,865	392,064,559	448,374	290,465,234	4,407,175,886
26	4,407,175,886	23,733,547	394,532,375	416,516	285,160,425	4,321,120,967
27	4,321,120,967	21,817,665	396,511,749	382,893	279,223,516	4,225,267,507
28	4,225,267,507	19,795,015	398,101,533	347,396	272,634,657	4,119,248,250
29	4,119,248,250	17,685,850	400,065,747	310,381	265,344,355	4,001,902,327
30	4,001,902,327	15,505,955	401,246,413	272,124	257,313,208	3,873,202,953
31	3,873,202,953	13,140,932	404,631,053	230,619	248,436,495	3,729,918,709
32	3,729,918,709	10,883,602	404,098,230	191,004	238,708,872	3,575,221,950
33	3,575,221,950	8,664,200	403,212,182	152,054	228,223,868	3,408,745,782
34	3,408,745,782	6,518,333	400,081,600	114,395	217,020,669	3,232,088,789
35	3,232,088,789	4,854,718	387,934,655	85,199	205,445,326	3,054,368,980
36	3,054,368,980	3,561,990	374,751,764	62,512	193,844,733	2,876,961,427
37	2,876,961,427	2,577,246	360,440,400	45,230	182,312,726	2,701,365,769
38	2,701,365,769	1,839,930	345,199,845	32,290	170,941,940	2,528,915,505
39	2,528,915,505	1,300,581	329,354,115	22,825	159,810,017	2,360,649,163
40	2,360,649,163	922,906	313,060,969	16,197	148,980,635	2,197,475,539

TABLE 2 (continued)
Plan A – Projection of the Pension Plan’s Fiduciary Net Position
For Single Discount Rate Determination

Year	Projected Beginning Fiduciary Net Position (a)	Projected Total Contributions (b)	Projected Benefit Payments (c)	Projected Administrative Expense (d)	Projected Investment Earnings (e)	Projected Ending Fiduciary Net Position (f)=(a)+(b)-(c)-(d)+(e)
41	\$2,197,475,539	\$655,456	\$296,980,024	\$11,503	\$138,491,563	\$2,039,631,031
42	2,039,631,031	471,048	280,979,184	8,267	128,362,254	1,887,476,883
43	1,887,476,883	341,106	265,348,308	5,986	118,606,539	1,741,070,234
44	1,741,070,234	247,618	250,003,713	4,346	109,230,465	1,600,540,258
45	1,600,540,258	178,121	234,953,089	3,126	100,242,089	1,466,004,254
46	1,466,004,254	127,118	220,190,904	2,231	91,649,334	1,337,587,571
47	1,337,587,571	89,743	205,722,595	1,575	83,460,321	1,215,413,464
48	1,215,413,464	61,350	191,567,690	1,077	75,682,570	1,099,588,618
49	1,099,588,618	41,739	177,733,972	733	68,323,018	990,218,670
50	990,218,670	28,298	164,256,727	497	61,387,538	887,377,282
51	887,377,282	18,767	151,162,549	329	54,880,146	791,113,317
52	791,113,317	12,532	138,481,106	220	48,803,135	701,447,658
53	701,447,658	8,322	126,247,543	146	43,156,707	618,364,998
54	618,364,998	5,564	114,495,141	98	37,938,704	541,814,027
55	541,814,027	3,649	103,257,902	64	33,144,515	471,704,226
56	471,704,226	2,379	92,568,983	42	28,766,923	407,904,503
57	407,904,503	1,480	82,463,211	26	24,795,913	350,238,659
58	350,238,659	862	72,965,195	15	21,218,772	298,493,083
59	298,493,083	459	64,100,002	8	18,020,247	252,413,779
60	252,413,779	216	55,885,851	4	15,182,587	211,710,729
61	211,710,729	84	48,333,178	1	12,685,868	176,063,501
62	176,063,501	29	41,447,714	1	10,508,268	145,124,084
63	145,124,084	5	35,226,099	0	8,626,408	118,524,398
64	118,524,398	1	29,657,470	0	7,015,801	95,882,730
65	95,882,730	0	24,724,748	0	5,651,249	76,809,232
66	76,809,232	0	20,401,928	0	4,507,301	60,914,605
67	60,914,605	0	16,656,717	0	3,558,751	47,816,639
68	47,816,639	0	13,450,216	0	2,781,091	37,147,513
69	37,147,513	0	10,739,204	0	2,150,927	28,559,236
70	28,559,236	0	8,477,841	0	1,646,293	21,727,689
71	21,727,689	0	6,616,193	0	1,246,969	16,358,464
72	16,358,464	0	5,104,225	0	934,742	12,188,981
73	12,188,981	0	3,893,062	0	693,511	8,989,430
74	8,989,430	0	2,936,210	0	509,308	6,562,527
75	6,562,527	0	2,190,085	0	370,262	4,742,704
76	4,742,704	0	1,615,812	0	266,489	3,393,382
77	3,393,382	0	1,179,383	0	189,899	2,403,898
78	2,403,898	0	851,752	0	133,986	1,686,131
79	1,686,131	0	608,568	0	93,610	1,171,173
80	1,171,173	0	430,238	0	64,771	805,706

TABLE 2 (continued)
Plan A – Projection of the Pension Plan’s Fiduciary Net Position
For Single Discount Rate Determination

Year	Projected Beginning Fiduciary Net Position (a)	Projected Total Contributions (b)	Projected Benefit Payments (c)	Projected Administrative Expense (d)	Projected Investment Earnings (e)	Projected Ending Fiduciary Net Position (f)=(a)+(b)-(c)-(d)+(e)
81	\$805,706	\$0	\$300,980	\$0	\$44,393	\$549,119
82	549,119	0	208,392	0	30,147	370,874
83	370,874	0	142,843	0	20,292	248,323
84	248,323	0	96,984	0	13,542	164,881
85	164,881	0	65,242	0	8,964	108,603
86	108,603	0	43,513	0	5,886	70,976
87	70,976	0	28,781	0	3,835	46,030
88	46,030	0	18,894	0	2,480	29,616
89	29,616	0	12,318	0	1,590	18,888
90	18,888	0	7,967	0	1,010	11,932
91	11,932	0	5,114	0	636	7,453
92	7,453	0	3,260	0	395	4,588
93	4,588	0	2,056	0	241	2,773
94	2,773	0	1,278	0	145	1,640
95	1,640	0	782	0	85	943
96	943	0	469	0	48	522
97	522	0	274	0	26	274
98	274	0	157	0	13	131
99	131	0	88	0	3	46
100	46	0	28	0	2	20

TABLE 3
Plan A – Actuarial Present Value of Projected Benefit Payments
For Single Discount Rate Determination

Year	Projected Beginning Fiduciary Net Position	Projected Benefit Payments	"Funded" Portion of Benefit Payments	"Unfunded" Portion of Benefit Payments	Present Value of "Funded" Benefit Payments	Present Value of "Unfunded" Benefit Payments	Present Value of Benefit Payments Using the Single Discount Rate
1	\$3,829,020,281	\$217,372,307	\$217,372,307	\$0	\$203,627,454	\$0	\$203,627,454
2	3,980,034,696	227,904,718	227,904,718	0	199,994,268	0	199,994,268
3	4,113,143,562	236,587,125	236,587,125	0	194,485,602	0	194,485,602
4	4,237,660,666	247,576,342	247,576,342	0	190,650,350	0	190,650,350
5	4,345,927,128	260,452,896	260,452,896	0	187,883,989	0	187,883,989
6	4,436,500,247	272,062,202	272,062,202	0	183,848,845	0	183,848,845
7	4,518,459,687	283,195,681	283,195,681	0	179,271,577	0	179,271,577
8	4,591,818,812	292,666,894	292,666,894	0	173,552,362	0	173,552,362
9	4,657,947,225	302,384,787	302,384,787	0	167,976,677	0	167,976,677
10	4,716,295,939	313,387,504	313,387,504	0	163,080,802	0	163,080,802
11	4,764,948,416	323,069,979	323,069,979	0	157,488,876	0	157,488,876
12	4,804,620,076	331,787,024	331,787,024	0	151,511,219	0	151,511,219
13	4,835,808,802	342,573,172	342,573,172	0	146,544,951	0	146,544,951
14	4,855,758,450	350,492,621	350,492,621	0	140,452,187	0	140,452,187
15	4,866,770,927	361,216,184	361,216,184	0	135,596,645	0	135,596,645
16	4,865,271,769	366,945,439	366,945,439	0	129,037,326	0	129,037,326
17	4,855,780,523	375,507,790	375,507,790	0	123,698,641	0	123,698,641
18	4,834,807,053	384,313,957	384,313,957	0	118,594,419	0	118,594,419
19	4,801,209,999	385,885,401	385,885,401	0	111,549,739	0	111,549,739
20	4,761,890,881	385,497,985	385,497,985	0	104,391,332	0	104,391,332
21	4,718,772,657	388,833,513	388,833,513	0	98,636,609	0	98,636,609
22	4,667,692,471	389,297,356	389,297,356	0	92,509,858	0	92,509,858
23	4,611,129,714	387,652,472	387,652,472	0	86,294,126	0	86,294,126
24	4,551,025,674	389,253,554	389,253,554	0	81,171,464	0	81,171,464
25	4,483,674,719	392,064,559	392,064,559	0	76,587,958	0	76,587,958
26	4,407,175,886	394,532,375	394,532,375	0	72,196,754	0	72,196,754
27	4,321,120,967	396,511,749	396,511,749	0	67,970,928	0	67,970,928
28	4,225,267,507	398,101,533	398,101,533	0	63,928,293	0	63,928,293
29	4,119,248,250	400,065,747	400,065,747	0	60,181,463	0	60,181,463
30	4,001,902,327	401,246,413	401,246,413	0	56,542,454	0	56,542,454
31	3,873,202,953	404,631,053	404,631,053	0	53,413,965	0	53,413,965
32	3,729,918,709	404,098,230	404,098,230	0	49,970,612	0	49,970,612
33	3,575,221,950	403,212,182	403,212,182	0	46,708,238	0	46,708,238
34	3,408,745,782	400,081,600	400,081,600	0	43,415,073	0	43,415,073
35	3,232,088,789	387,934,655	387,934,655	0	39,435,073	0	39,435,073
36	3,054,368,980	374,751,764	374,751,764	0	35,686,164	0	35,686,164
37	2,876,961,427	360,440,400	360,440,400	0	32,153,020	0	32,153,020
38	2,701,365,769	345,199,845	345,199,845	0	28,846,359	0	28,846,359
39	2,528,915,505	329,354,115	329,354,115	0	25,781,942	0	25,781,942
40	2,360,649,163	313,060,969	313,060,969	0	22,956,918	0	22,956,918

TABLE 3 (continued)
Plan A – Actuarial Present Value of Projected Benefit Payments
For Single Discount Rate Determination

Year	Projected Beginning Fiduciary Net Position	Projected Benefit Payments	"Funded" Portion of Benefit Payments	"Unfunded" Portion of Benefit Payments	Present Value of "Funded" Benefit Payments	Present Value of "Unfunded" Benefit Payments	Present Value of Benefit Payments Using the Single Discount Rate
41	\$2,197,475,539	\$296,980,024	\$296,980,024	\$0	\$20,400,650	\$0	\$20,400,650
42	2,039,631,031	280,979,184	280,979,184	0	18,081,024	0	18,081,024
43	1,887,476,883	265,348,308	265,348,308	0	15,995,482	0	15,995,482
44	1,741,070,234	250,003,713	250,003,713	0	14,117,558	0	14,117,558
45	1,600,540,258	234,953,089	234,953,089	0	12,428,720	0	12,428,720
46	1,466,004,254	220,190,904	220,190,904	0	10,911,306	0	10,911,306
47	1,337,587,571	205,722,595	205,722,595	0	9,549,738	0	9,549,738
48	1,215,413,464	191,567,690	191,567,690	0	8,330,361	0	8,330,361
49	1,099,588,618	177,733,972	177,733,972	0	7,240,093	0	7,240,093
50	990,218,670	164,256,727	164,256,727	0	6,268,000	0	6,268,000
51	887,377,282	151,162,549	151,162,549	0	5,403,587	0	5,403,587
52	791,113,317	138,481,106	138,481,106	0	4,637,251	0	4,637,251
53	701,447,658	126,247,543	126,247,543	0	3,960,273	0	3,960,273
54	618,364,998	114,495,141	114,495,141	0	3,364,506	0	3,364,506
55	541,814,027	103,257,902	103,257,902	0	2,842,429	0	2,842,429
56	471,704,226	92,568,983	92,568,983	0	2,387,064	0	2,387,064
57	407,904,503	82,463,211	82,463,211	0	1,992,007	0	1,992,007
58	350,238,659	72,965,195	72,965,195	0	1,651,119	0	1,651,119
59	298,493,083	64,100,002	64,100,002	0	1,358,792	0	1,358,792
60	252,413,779	55,885,851	55,885,851	0	1,109,759	0	1,109,759
61	211,710,729	48,333,178	48,333,178	0	899,093	0	899,093
62	176,063,501	41,447,714	41,447,714	0	722,257	0	722,257
63	145,124,084	35,226,099	35,226,099	0	575,027	0	575,027
64	118,524,398	29,657,470	29,657,470	0	453,513	0	453,513
65	95,882,730	24,724,748	24,724,748	0	354,176	0	354,176
66	76,809,232	20,401,928	20,401,928	0	273,773	0	273,773
67	60,914,605	16,656,717	16,656,717	0	209,383	0	209,383
68	47,816,639	13,450,216	13,450,216	0	158,385	0	158,385
69	37,147,513	10,739,204	10,739,204	0	118,464	0	118,464
70	28,559,236	8,477,841	8,477,841	0	87,606	0	87,606
71	21,727,689	6,616,193	6,616,193	0	64,045	0	64,045
72	16,358,464	5,104,225	5,104,225	0	46,285	0	46,285
73	12,188,981	3,893,062	3,893,062	0	33,070	0	33,070
74	8,989,430	2,936,210	2,936,210	0	23,365	0	23,365
75	6,562,527	2,190,085	2,190,085	0	16,326	0	16,326
76	4,742,704	1,615,812	1,615,812	0	11,283	0	11,283
77	3,393,382	1,179,383	1,179,383	0	7,715	0	7,715
78	2,403,898	851,752	851,752	0	5,219	0	5,219
79	1,686,131	608,568	608,568	0	3,493	0	3,493
80	1,171,173	430,238	430,238	0	2,314	0	2,314

TABLE 3 (continued)
Plan A – Actuarial Present Value of Projected Benefit Payments
For Single Discount Rate Determination

Year	Projected Beginning Fiduciary Net Position	Projected Benefit Payments	"Funded" Portion of Benefit Payments	"Unfunded" Portion of Benefit Payments	Present Value of "Funded" Benefit Payments	Present Value of "Unfunded" Benefit Payments	Present Value of Benefit Payments Using the Single Discount Rate
81	\$805,706	\$300,980	\$300,980	\$0	\$1,516	\$0	\$1,516
82	549,119	208,392	208,392	0	983	0	983
83	370,874	142,843	142,843	0	631	0	631
84	248,323	96,984	96,984	0	402	0	402
85	164,881	65,242	65,242	0	253	0	253
86	108,603	43,513	43,513	0	158	0	158
87	70,976	28,781	28,781	0	98	0	98
88	46,030	18,894	18,894	0	60	0	60
89	29,616	12,318	12,318	0	37	0	37
90	18,888	7,967	7,967	0	22	0	22
91	11,932	5,114	5,114	0	13	0	13
92	7,453	3,260	3,260	0	8	0	8
93	4,588	2,056	2,056	0	5	0	5
94	2,773	1,278	1,278	0	3	0	3
95	1,640	782	782	0	2	0	2
96	943	469	469	0	1	0	1
97	522	274	274	0	0	0	0
98	274	157	157	0	0	0	0
99	131	88	88	0	0	0	0
100	46	28	28	0	0	0	0

CHART 1
Plan A – Projection of the Pension Plan’s Fiduciary Net Position
 For Single Discount Rate Determination

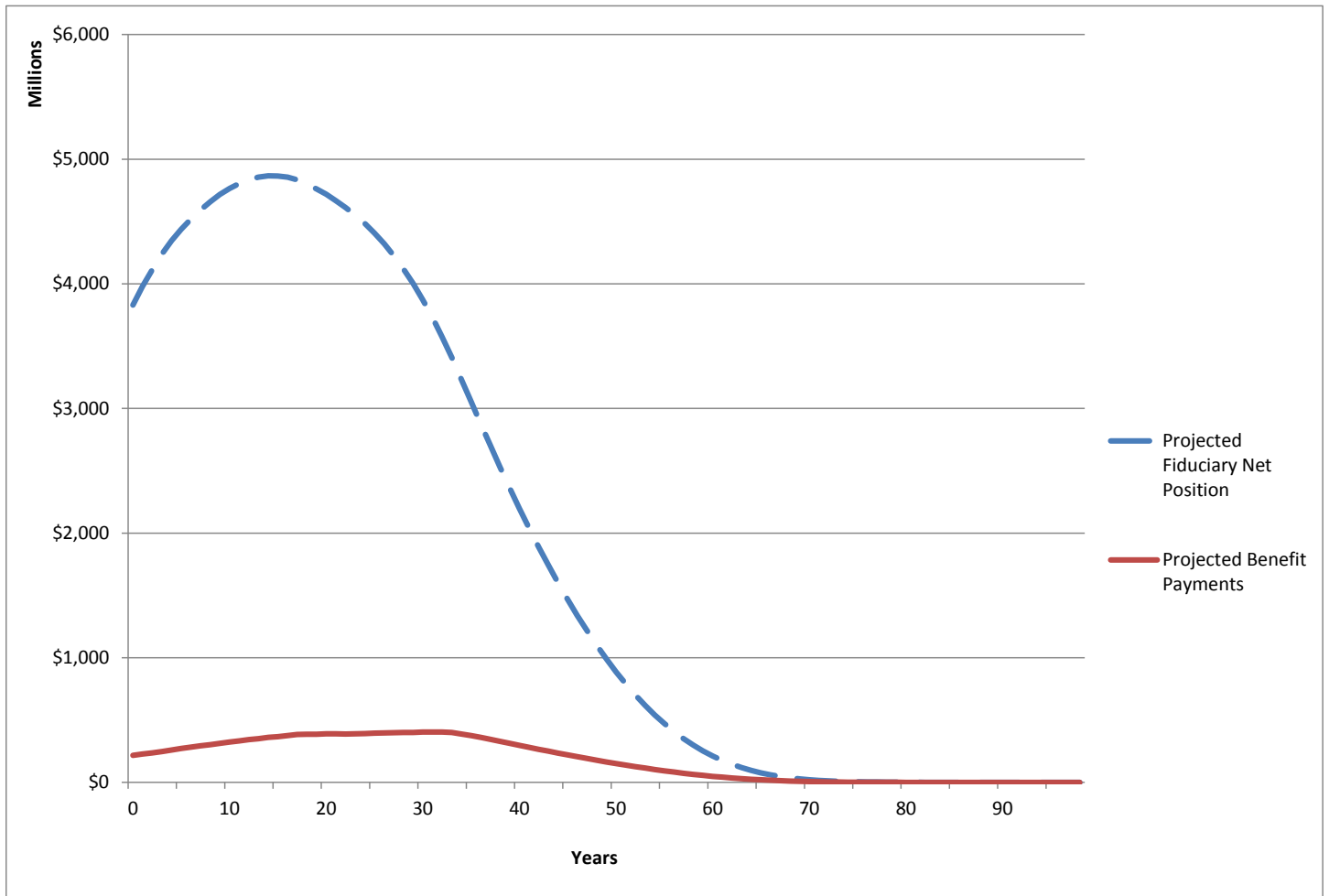


TABLE 4
Plan B – Projection of Contributions
For Single Discount Rate Determination

Year	Payroll for Current Employees (a)	Payroll for Future Employees (b)	Total Employee Payroll (c)=(a)+(b)	Contributions from Current Employees (d)*	Employer Contributions for Current Employees (e)*	Contributions Related to Payroll of Future Employees (f)*	Total Contributions (g)=(d)+(e)+(f)
1	\$95,736,817	\$9,895,961	\$105,632,778	\$2,737,737	\$8,427,437	\$0	\$11,165,174
2	89,934,492	18,339,106	108,273,598	2,561,394	7,076,179	0	9,637,573
3	84,992,434	25,988,004	110,980,438	2,423,086	6,365,420	0	8,788,506
4	81,597,426	32,157,523	113,754,949	2,318,213	5,377,093	0	7,695,306
5	78,447,243	38,151,579	116,598,822	2,229,054	4,507,190	0	6,736,244
6	75,673,548	43,840,245	119,513,793	2,148,206	4,349,861	0	6,498,067
7	73,316,493	49,185,145	122,501,638	2,070,736	4,224,932	0	6,295,668
8	71,048,082	54,516,097	125,564,179	1,993,993	4,106,887	0	6,100,880
9	68,739,037	59,964,246	128,703,283	1,912,571	3,990,032	0	5,902,603
10	66,252,420	65,668,445	131,920,865	1,818,686	3,870,392	0	5,689,078
11	63,819,318	71,399,569	135,218,887	1,740,787	3,739,361	0	5,480,148
12	61,363,375	77,235,984	138,599,359	1,670,715	3,598,542	0	5,269,257
13	58,581,159	83,483,184	142,064,343	1,604,423	3,425,925	0	5,030,348
14	56,268,377	89,347,574	145,615,951	1,539,114	3,292,637	0	4,831,751
15	54,228,555	95,027,795	149,256,350	1,479,640	3,176,952	0	4,656,592
16	52,247,344	100,740,415	152,987,759	1,418,080	3,068,385	0	4,486,465
17	50,120,050	106,692,403	156,812,453	1,350,447	2,953,348	0	4,303,795
18	48,123,697	112,609,067	160,732,764	1,288,426	2,843,943	0	4,132,369
19	46,241,814	118,509,269	164,751,083	1,235,409	2,735,363	0	3,970,772
20	44,112,402	124,757,459	168,869,861	1,175,802	2,612,118	0	3,787,920
21	41,973,176	131,118,431	173,091,607	1,099,530	2,504,695	0	3,604,225
22	39,872,570	137,546,327	177,418,897	1,017,063	2,406,784	0	3,423,847
23	37,669,324	144,185,046	181,854,370	945,809	2,288,846	0	3,234,655
24	35,036,213	151,364,516	186,400,729	882,104	2,126,446	0	3,008,550
25	32,189,748	158,870,999	191,060,747	811,889	1,952,236	0	2,764,125
26	29,587,377	166,249,889	195,837,266	728,909	1,811,751	0	2,540,660
27	27,177,552	173,555,645	200,733,197	639,330	1,694,399	0	2,333,729
28	24,694,147	181,057,380	205,751,527	558,851	1,561,629	0	2,120,480
29	21,789,210	189,106,106	210,895,316	474,519	1,396,515	0	1,871,034
30	18,679,679	197,488,019	216,167,698	385,017	1,219,002	0	1,604,019
31	15,893,654	205,678,237	221,571,891	303,637	1,061,147	0	1,364,784
32	13,198,241	213,912,947	227,111,188	237,774	895,555	0	1,133,329
33	10,480,243	222,308,725	232,788,968	183,257	716,679	0	899,936
34	8,141,197	230,467,495	238,608,692	140,693	558,389	0	699,082
35	6,279,523	238,294,386	244,573,909	109,518	429,703	0	539,221
36	4,724,418	245,963,839	250,688,257	86,047	319,638	0	405,685
37	3,543,207	253,412,257	256,955,464	68,840	235,414	0	304,254
38	2,673,887	260,705,463	263,379,350	55,115	174,491	0	229,606
39	2,044,994	267,918,840	269,963,834	44,424	131,179	0	175,603
40	1,582,639	275,130,291	276,712,930	35,667	100,234	0	135,901

TABLE 4 (continued)
Plan B – Projection of Contributions
For Single Discount Rate Determination

Year	Payroll for Current Employees (a)	Payroll for Future Employees (b)	Total Employee Payroll (c)=(a)+(b)	Contributions from Current Employees (d)*	Employer Contributions for Current Employees (e)*	Contributions Related to Payroll of Future Employees (f)*	Total Contributions (g)=(d)+(e)+(f)
41	\$1,244,840	\$282,385,913	\$283,630,753	\$28,875	\$78,019	\$0	\$106,894
42	992,346	289,729,176	290,721,522	23,364	61,848	0	85,212
43	765,284	297,224,276	297,989,560	18,011	47,704	0	65,715
44	593,702	304,845,597	305,439,299	13,993	36,988	0	50,981
45	433,069	312,642,212	313,075,281	10,140	27,048	0	37,188
46	316,534	320,585,629	320,902,163	7,400	19,781	0	27,181
47	223,228	328,701,489	328,924,717	5,206	13,963	0	19,169
48	163,511	336,984,324	337,147,835	3,839	10,202	0	14,041
49	110,997	345,465,534	345,576,531	2,581	6,950	0	9,531
50	74,210	354,141,735	354,215,945	1,705	4,667	0	6,372
51	49,708	363,021,635	363,071,343	1,143	3,125	0	4,268
52	32,813	372,115,314	372,148,127	753	2,065	0	2,818
53	21,420	381,430,410	381,451,830	490	1,349	0	1,839
54	13,109	390,975,017	390,988,126	295	831	0	1,126
55	8,011	400,754,818	400,762,829	179	509	0	688
56	5,616	410,776,283	410,781,899	130	352	0	482
57	3,540	421,047,907	421,051,447	81	223	0	304
58	1,986	431,575,747	431,577,733	43	128	0	171
59	984	442,366,192	442,367,176	20	65	0	85
60	441	453,425,915	453,426,356	9	29	0	38
61	164	464,761,851	464,762,015	3	11	0	14
62	55	476,381,010	476,381,065	1	4	0	5
63	8	488,290,584	488,290,592	0	1	0	1
64	2	500,497,855	500,497,857	0	0	0	0
65	0	513,010,303	513,010,303	0	0	0	0
66	0	525,835,561	525,835,561	0	0	0	0
67	0	538,981,450	538,981,450	0	0	0	0
68	0	552,455,986	552,455,986	0	0	0	0
69	0	566,267,385	566,267,385	0	0	0	0
70	0	580,424,070	580,424,070	0	0	0	0
71	0	594,934,672	594,934,672	0	0	0	0
72	0	609,808,039	609,808,039	0	0	0	0
73	0	625,053,240	625,053,240	0	0	0	0
74	0	640,679,571	640,679,571	0	0	0	0
75	0	656,696,560	656,696,560	0	0	0	0
76	0	673,113,974	673,113,974	0	0	0	0
77	0	689,941,823	689,941,823	0	0	0	0
78	0	707,190,369	707,190,369	0	0	0	0
79	0	724,870,128	724,870,128	0	0	0	0
80	0	742,991,881	742,991,881	0	0	0	0

TABLE 4 (continued)
Plan B – Projection of Contributions
For Single Discount Rate Determination

Year	Payroll for Current Employees (a)	Payroll for Future Employees (b)	Total Employee Payroll (c)=(a)+(b)	Contributions from Current Employees (d)*	Employer Contributions for Current Employees (e)*	Contributions Related to Payroll of Future Employees (f)*	Total Contributions (g)=(d)+(e)+(f)
81	\$0	\$761,566,678	\$761,566,678	\$0	\$0	\$0	\$0
82	0	780,605,845	780,605,845	0	0	0	0
83	0	800,120,991	800,120,991	0	0	0	0
84	0	820,124,016	820,124,016	0	0	0	0
85	0	840,627,117	840,627,117	0	0	0	0
86	0	861,642,794	861,642,794	0	0	0	0
87	0	883,183,864	883,183,864	0	0	0	0
88	0	905,263,461	905,263,461	0	0	0	0
89	0	927,895,047	927,895,047	0	0	0	0
90	0	951,092,424	951,092,424	0	0	0	0
91	0	974,869,734	974,869,734	0	0	0	0
92	0	999,241,478	999,241,478	0	0	0	0
93	0	1,024,222,514	1,024,222,514	0	0	0	0
94	0	1,049,828,077	1,049,828,077	0	0	0	0
95	0	1,076,073,779	1,076,073,779	0	0	0	0
96	0	1,102,975,624	1,102,975,624	0	0	0	0
97	0	1,130,550,014	1,130,550,014	0	0	0	0
98	0	1,158,813,765	1,158,813,765	0	0	0	0
99	0	1,187,784,109	1,187,784,109	0	0	0	0
100	0	1,217,478,712	1,217,478,712	0	0	0	0

* Contributions based on current statutory provisions as stipulated in R.S. 11.105.

TABLE 5
Plan B – Projection of the Pension Plan’s Fiduciary Net Position
For Single Discount Rate Determination

Year	Projected Beginning Fiduciary Net Position (a)	Projected Total Contributions (b)	Projected Benefit Payments (c)	Projected Administrative Expense (d)	Projected Investment Earnings (e)	Projected Ending Fiduciary Net Position (f)=(a)+(b)-(c)-(d)+(e)
1	\$325,626,878	\$11,165,174	\$14,205,882	\$261,785	\$21,870,175	\$344,194,560
2	344,194,560	9,637,573	15,501,464	222,881	23,031,059	361,138,847
3	361,138,847	8,788,506	17,034,650	210,633	24,096,116	376,778,186
4	376,778,186	7,695,306	17,868,886	202,219	25,088,062	391,490,449
5	391,490,449	6,736,244	19,567,539	194,412	25,993,166	404,457,908
6	404,457,908	6,498,067	20,434,399	187,538	26,832,012	417,166,049
7	417,166,049	6,295,668	21,234,573	181,697	27,656,721	429,702,168
8	429,702,168	6,100,880	22,436,302	176,075	28,456,732	441,647,403
9	441,647,403	5,902,603	23,561,887	170,353	29,219,275	453,037,040
10	453,037,040	5,689,078	25,120,666	164,190	29,929,442	463,370,703
11	463,370,703	5,480,148	26,543,540	158,161	30,572,990	472,722,140
12	472,722,140	5,269,257	28,003,807	152,074	31,148,933	480,984,449
13	480,984,449	5,030,348	30,063,724	145,179	31,630,550	487,436,444
14	487,436,444	4,831,751	30,804,447	139,447	32,035,065	493,359,366
15	493,359,366	4,656,592	31,701,301	134,392	32,399,440	498,579,704
16	498,579,704	4,486,465	32,650,584	129,482	32,714,813	503,000,917
17	503,000,917	4,303,795	33,886,597	124,210	32,966,321	506,260,226
18	506,260,226	4,132,369	34,780,085	119,263	33,151,135	508,644,382
19	508,644,382	3,970,772	35,781,987	114,599	33,273,593	509,992,162
20	509,992,162	3,787,920	37,170,853	109,322	33,312,564	509,812,472
21	509,812,472	3,604,225	37,937,557	104,020	33,269,059	508,644,179
22	508,644,179	3,423,847	38,596,573	98,814	33,162,505	506,535,143
23	506,535,143	3,234,655	39,616,144	93,354	32,980,197	503,040,497
24	503,040,497	3,008,550	41,175,632	86,829	32,685,245	497,471,832
25	497,471,832	2,764,125	42,141,491	79,774	32,269,414	490,284,106
26	490,284,106	2,540,660	42,287,066	73,325	31,772,205	482,236,580
27	482,236,580	2,333,729	42,445,555	67,353	31,217,064	473,274,465
28	473,274,465	2,120,480	43,018,573	61,198	30,586,222	462,901,396
29	462,901,396	1,871,034	44,106,728	53,999	29,841,872	450,453,575
30	450,453,575	1,604,019	44,877,002	46,293	28,967,463	436,101,762
31	436,101,762	1,364,784	44,689,648	39,389	27,997,223	420,734,732
32	420,734,732	1,133,329	44,901,918	32,709	26,945,439	403,878,874
33	403,878,874	899,936	45,175,385	25,973	25,791,065	385,368,516
34	385,368,516	699,082	44,454,416	20,176	24,559,075	366,152,082
35	366,152,082	539,221	43,329,500	15,562	23,294,158	346,640,399
36	346,640,399	405,685	42,183,069	11,708	22,010,874	326,862,180
37	326,862,180	304,254	40,694,938	8,781	20,721,979	307,184,694
38	307,184,694	229,606	39,002,396	6,627	19,447,532	287,852,810
39	287,852,810	175,603	37,280,012	5,068	18,198,070	268,941,403
40	268,941,403	135,901	35,545,123	3,922	16,977,867	250,506,126

TABLE 5 (continued)
Plan B – Projection of the Pension Plan’s Fiduciary Net Position
For Single Discount Rate Determination

Year	Projected Beginning Fiduciary Net Position (a)	Projected Total Contributions (b)	Projected Benefit Payments (c)	Projected Administrative Expense (d)	Projected Investment Earnings (e)	Projected Ending Fiduciary Net Position (f)=(a)+(b)-(c)-(d)+(e)
41	\$250,506,126	\$106,894	\$33,812,132	\$3,085	\$15,790,084	\$232,587,887
42	232,587,887	85,212	32,064,117	2,459	14,637,936	215,244,458
43	215,244,458	65,715	30,348,686	1,897	13,523,576	198,483,167
44	198,483,167	50,981	28,632,522	1,471	12,448,689	182,348,843
45	182,348,843	37,188	26,945,876	1,073	11,415,172	166,854,253
46	166,854,253	27,181	25,252,296	784	10,425,190	152,053,543
47	152,053,543	19,169	23,581,636	553	9,481,347	137,971,870
48	137,971,870	14,041	21,924,589	405	8,585,681	124,646,598
49	124,646,598	9,531	20,312,572	275	7,739,597	112,082,879
50	112,082,879	6,372	18,738,791	184	6,943,692	100,293,969
51	100,293,969	4,268	17,211,465	123	6,198,579	89,285,228
52	89,285,228	2,818	15,733,537	81	5,504,507	79,058,934
53	79,058,934	1,839	14,310,490	53	4,861,445	69,611,675
54	69,611,675	1,126	12,949,414	32	4,268,918	60,932,272
55	60,932,272	688	11,653,738	20	3,726,059	53,005,261
56	53,005,261	482	10,426,625	14	3,231,718	45,810,823
57	45,810,823	304	9,272,655	9	2,784,398	39,322,861
58	39,322,861	171	8,193,827	5	2,382,272	33,511,472
59	33,511,472	85	7,191,593	2	2,023,274	28,343,235
60	28,343,235	38	6,265,822	1	1,705,151	23,782,601
61	23,782,601	14	5,417,010	0	1,425,487	19,791,092
62	19,791,092	5	4,645,211	0	1,181,683	16,327,569
63	16,327,569	1	3,949,487	0	970,992	13,349,074
64	13,349,074	0	3,327,559	0	790,591	10,812,107
65	10,812,107	0	2,776,667	0	637,635	8,673,075
66	8,673,075	0	2,293,891	0	509,278	6,888,462
67	6,888,462	0	1,875,340	0	402,712	5,415,833
68	5,415,833	0	1,516,375	0	315,227	4,214,685
69	4,214,685	0	1,212,472	0	244,238	3,246,452
70	3,246,452	0	958,707	0	187,307	2,475,052
71	2,475,052	0	749,687	0	142,177	1,867,542
72	1,867,542	0	579,699	0	106,814	1,394,657
73	1,394,657	0	443,225	0	79,425	1,030,857
74	1,030,857	0	335,201	0	58,455	754,110
75	754,110	0	250,760	0	42,577	545,928
76	545,928	0	185,517	0	30,691	391,102
77	391,102	0	135,763	0	21,892	277,231
78	277,231	0	98,278	0	15,450	194,404
79	194,404	0	70,340	0	10,787	134,851
80	134,851	0	49,793	0	7,449	92,507

TABLE 5 (continued)
Plan B – Projection of the Pension Plan’s Fiduciary Net Position
For Single Discount Rate Determination

Year	Projected Beginning Fiduciary Net Position (a)	Projected Total Contributions (b)	Projected Benefit Payments (c)	Projected Administrative Expense (d)	Projected Investment Earnings (e)	Projected Ending Fiduciary Net Position (f)=(a)+(b)-(c)-(d)+(e)
81	\$92,507	\$0	\$34,864	\$0	\$5,087	\$62,730
82	62,730	0	24,131	0	3,433	42,032
83	42,032	0	16,502	0	2,289	27,819
84	27,819	0	11,147	0	1,508	18,180
85	18,180	0	7,435	0	980	11,725
86	11,725	0	4,894	0	629	7,460
87	7,460	0	3,177	0	398	4,681
88	4,681	0	2,037	0	248	2,893
89	2,893	0	1,288	0	152	1,757
90	1,757	0	801	0	92	1,048
91	1,048	0	488	0	55	615
92	615	0	294	0	32	353
93	353	0	174	0	18	197
94	197	0	100	0	10	107
95	107	0	55	0	5	57
96	57	0	31	0	3	29
97	29	0	17	0	1	13
98	13	0	8	0	1	6
99	6	0	4	0	0	2
100	2	0	2	0	0	0

TABLE 6
Plan B – Actuarial Present Value of Projected Benefit Payments
For Single Discount Rate Determination

Year	Projected Beginning Fiduciary Net Position	Projected Benefit Payments	"Funded" Portion of Benefit Payments	"Unfunded" Portion of Benefit Payments	Present Value of "Funded" Benefit Payments	Present Value of "Unfunded" Benefit Payments	Present Value of Benefit Payments Using the Single Discount Rate
1	\$325,626,878	\$14,205,882	\$14,205,882	\$0	\$13,307,618	\$0	\$13,307,618
2	344,194,560	15,501,464	15,501,464	0	13,603,070	0	13,603,070
3	361,138,847	17,034,650	17,034,650	0	14,003,273	0	14,003,273
4	376,778,186	17,868,886	17,868,886	0	13,760,238	0	13,760,238
5	391,490,449	19,567,539	19,567,539	0	14,115,517	0	14,115,517
6	404,457,908	20,434,399	20,434,399	0	13,808,756	0	13,808,756
7	417,166,049	21,234,573	21,234,573	0	13,442,138	0	13,442,138
8	429,702,168	22,436,302	22,436,302	0	13,304,796	0	13,304,796
9	441,647,403	23,561,887	23,561,887	0	13,088,778	0	13,088,778
10	453,037,040	25,120,666	25,120,666	0	13,072,309	0	13,072,309
11	463,370,703	26,543,540	26,543,540	0	12,939,340	0	12,939,340
12	472,722,140	28,003,807	28,003,807	0	12,787,995	0	12,787,995
13	480,984,449	30,063,724	30,063,724	0	12,860,572	0	12,860,572
14	487,436,444	30,804,447	30,804,447	0	12,344,203	0	12,344,203
15	493,359,366	31,701,301	31,701,301	0	11,900,325	0	11,900,325
16	498,579,704	32,650,584	32,650,584	0	11,481,663	0	11,481,663
17	503,000,917	33,886,597	33,886,597	0	11,162,820	0	11,162,820
18	506,260,226	34,780,085	34,780,085	0	10,732,694	0	10,732,694
19	508,644,382	35,781,987	35,781,987	0	10,343,670	0	10,343,670
20	509,992,162	37,170,853	37,170,853	0	10,065,720	0	10,065,720
21	509,812,472	37,937,557	37,937,557	0	9,623,738	0	9,623,738
22	508,644,179	38,596,573	38,596,573	0	9,171,815	0	9,171,815
23	506,535,143	39,616,144	39,616,144	0	8,818,828	0	8,818,828
24	503,040,497	41,175,632	41,175,632	0	8,586,399	0	8,586,399
25	497,471,832	42,141,491	42,141,491	0	8,232,141	0	8,232,141
26	490,284,106	42,287,066	42,287,066	0	7,738,247	0	7,738,247
27	482,236,580	42,445,555	42,445,555	0	7,276,112	0	7,276,112
28	473,274,465	43,018,573	43,018,573	0	6,908,047	0	6,908,047
29	462,901,396	44,106,728	44,106,728	0	6,634,928	0	6,634,928
30	450,453,575	44,877,002	44,877,002	0	6,323,934	0	6,323,934
31	436,101,762	44,689,648	44,689,648	0	5,899,328	0	5,899,328
32	420,734,732	44,901,918	44,901,918	0	5,552,552	0	5,552,552
33	403,878,874	45,175,385	45,175,385	0	5,233,132	0	5,233,132
34	385,368,516	44,454,416	44,454,416	0	4,823,995	0	4,823,995
35	366,152,082	43,329,500	43,329,500	0	4,404,613	0	4,404,613
36	346,640,399	42,183,069	42,183,069	0	4,016,931	0	4,016,931
37	326,862,180	40,694,938	40,694,938	0	3,630,184	0	3,630,184
38	307,184,694	39,002,396	39,002,396	0	3,259,205	0	3,259,205
39	287,852,810	37,280,012	37,280,012	0	2,918,291	0	2,918,291
40	268,941,403	35,545,123	35,545,123	0	2,606,542	0	2,606,542

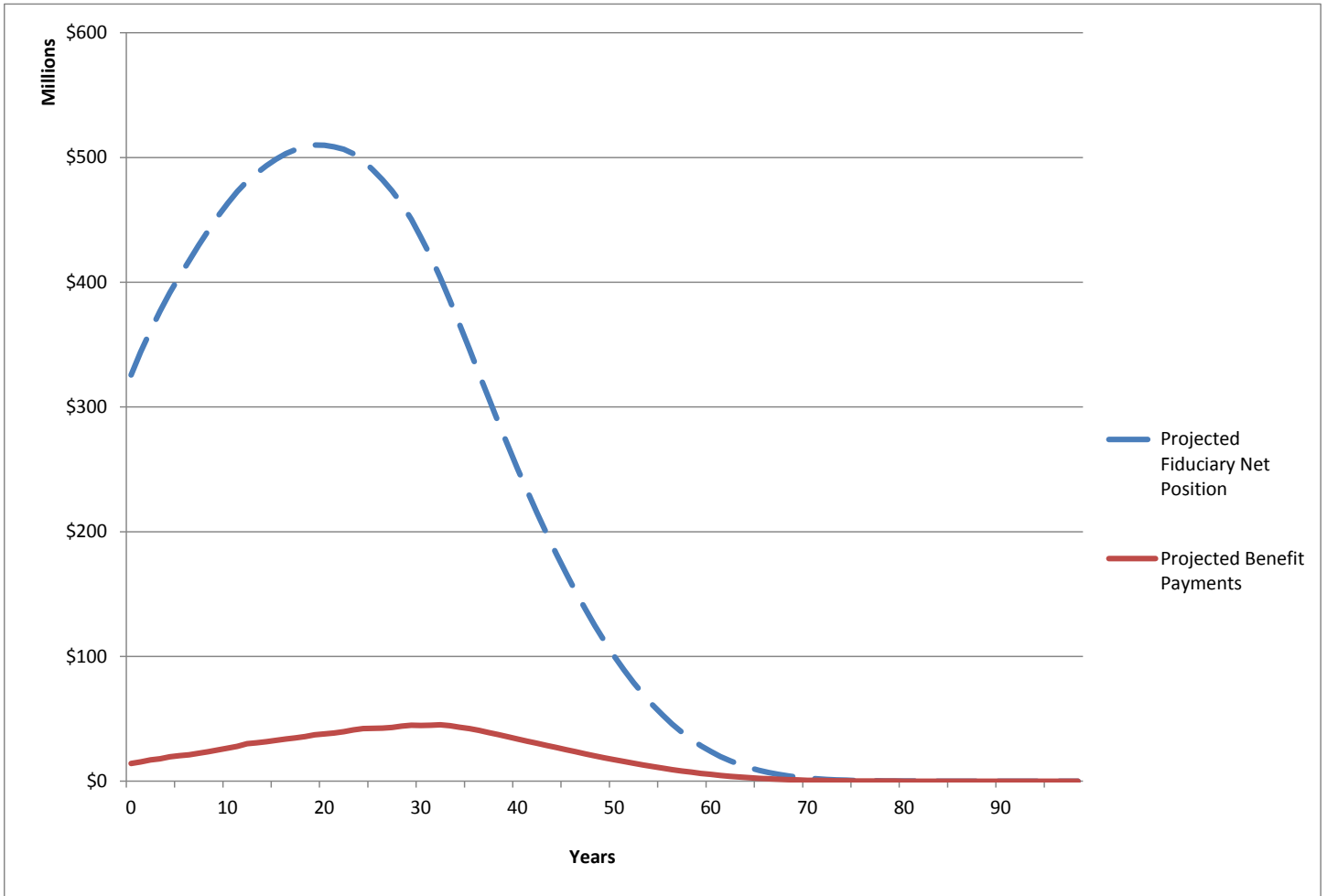
TABLE 6 (continued)
Plan B – Actuarial Present Value of Projected Benefit Payments
For Single Discount Rate Determination

Year	Projected Beginning Fiduciary Net Position	Projected Benefit Payments	"Funded" Portion of Benefit Payments	"Unfunded" Portion of Benefit Payments	Present Value of "Funded" Benefit Payments	Present Value of "Unfunded" Benefit Payments	Present Value of Benefit Payments Using the Single Discount Rate
41	\$250,506,126	\$33,812,132	\$33,812,132	\$0	\$2,322,680	\$0	\$2,322,680
42	232,587,887	32,064,117	32,064,117	0	2,063,328	0	2,063,328
43	215,244,458	30,348,686	30,348,686	0	1,829,451	0	1,829,451
44	198,483,167	28,632,522	28,632,522	0	1,616,861	0	1,616,861
45	182,348,843	26,945,876	26,945,876	0	1,425,403	0	1,425,403
46	166,854,253	25,252,296	25,252,296	0	1,251,348	0	1,251,348
47	152,053,543	23,581,636	23,581,636	0	1,094,670	0	1,094,670
48	137,971,870	21,924,589	21,924,589	0	953,395	0	953,395
49	124,646,598	20,312,572	20,312,572	0	827,444	0	827,444
50	112,082,879	18,738,791	18,738,791	0	715,068	0	715,068
51	100,293,969	17,211,465	17,211,465	0	615,256	0	615,256
52	89,285,228	15,733,537	15,733,537	0	526,861	0	526,861
53	79,058,934	14,310,490	14,310,490	0	448,907	0	448,907
54	69,611,675	12,949,414	12,949,414	0	380,526	0	380,526
55	60,932,272	11,653,738	11,653,738	0	320,798	0	320,798
56	53,005,261	10,426,625	10,426,625	0	268,870	0	268,870
57	45,810,823	9,272,655	9,272,655	0	223,993	0	223,993
58	39,322,861	8,193,827	8,193,827	0	185,417	0	185,417
59	33,511,472	7,191,593	7,191,593	0	152,447	0	152,447
60	28,343,235	6,265,822	6,265,822	0	124,424	0	124,424
61	23,782,601	5,417,010	5,417,010	0	100,767	0	100,767
62	19,791,092	4,645,211	4,645,211	0	80,946	0	80,946
63	16,327,569	3,949,487	3,949,487	0	64,471	0	64,471
64	13,349,074	3,327,559	3,327,559	0	50,884	0	50,884
65	10,812,107	2,776,667	2,776,667	0	39,775	0	39,775
66	8,673,075	2,293,891	2,293,891	0	30,782	0	30,782
67	6,888,462	1,875,340	1,875,340	0	23,574	0	23,574
68	5,415,833	1,516,375	1,516,375	0	17,856	0	17,856
69	4,214,685	1,212,472	1,212,472	0	13,375	0	13,375
70	3,246,452	958,707	958,707	0	9,907	0	9,907
71	2,475,052	749,687	749,687	0	7,257	0	7,257
72	1,867,542	579,699	579,699	0	5,257	0	5,257
73	1,394,657	443,225	443,225	0	3,765	0	3,765
74	1,030,857	335,201	335,201	0	2,667	0	2,667
75	754,110	250,760	250,760	0	1,869	0	1,869
76	545,928	185,517	185,517	0	1,295	0	1,295
77	391,102	135,763	135,763	0	888	0	888
78	277,231	98,278	98,278	0	602	0	602
79	194,404	70,340	70,340	0	404	0	404
80	134,851	49,793	49,793	0	268	0	268

TABLE 6 (continued)
Plan B – Actuarial Present Value of Projected Benefit Payments
For Single Discount Rate Determination

Year	Projected Beginning Fiduciary Net Position	Projected Benefit Payments	"Funded" Portion of Benefit Payments	"Unfunded" Portion of Benefit Payments	Present Value of "Funded" Benefit Payments	Present Value of "Unfunded" Benefit Payments	Present Value of Benefit Payments Using the Single Discount Rate
81	\$92,507	\$34,864	\$34,864	\$0	\$176	\$0	\$176
82	62,730	24,131	24,131	0	114	0	114
83	42,032	16,502	16,502	0	73	0	73
84	27,819	11,147	11,147	0	46	0	46
85	18,180	7,435	7,435	0	29	0	29
86	11,725	4,894	4,894	0	18	0	18
87	7,460	3,177	3,177	0	11	0	11
88	4,681	2,037	2,037	0	6	0	6
89	2,893	1,288	1,288	0	4	0	4
90	1,757	801	801	0	2	0	2
91	1,048	488	488	0	1	0	1
92	615	294	294	0	1	0	1
93	353	174	174	0	0	0	0
94	197	100	100	0	0	0	0
95	107	55	55	0	0	0	0
96	57	31	31	0	0	0	0
97	29	17	17	0	0	0	0
98	13	8	8	0	0	0	0
99	6	4	4	0	0	0	0
100	2	2	0	0	0	0	0

CHART 2
Plan B – Projection of the Pension Plan’s Fiduciary Net Position
For Single Discount Rate Determination



GLOSSARY

Actuarial Determined Contributions – That contribution determined by the funding valuation to be the minimum recommended contribution applicable to the fiscal year.

Annuity Reserve Fund – The fund in which reserves for liabilities for retirees and beneficiaries are held. At retirement, funds sufficient to provide for lifetime payments are transferred from the annuity savings and pension accumulation funds into the annuity reserve fund.

Annuity Savings Fund – The fund to which all member contributions are credited. At a member's retirement, funds are transferred from this account to the annuity reserve fund.

Average Expected Remaining Service Lives – Total expected remaining service for all active plan participants, divided by all plan participants, including terminated and retired participants.

Covered Employee Payroll – The estimated payroll of all the active participants in the plan throughout the immediately preceding fiscal year.

DROP Account – The account into which DROP accruals are paid and from which DROP lump-sum balances are disbursed.

Fiduciary Net Position – Market value of assets net of liabilities and applicable deferred inflows and outflows.

Funded Portion of Benefit Payments – Benefit payments paid from accumulated plan assets.

Funding Deposit Account – The account in which surplus employer contributions made pursuant to R.S. 11:105, 106 or 107 are deposited. Funds in this account may be used to reduce the unfunded accrued liability, reduce the future normal costs, or to pay all or a portion of future net direct employer contributions.

Net Pension Liability – Total pension liability minus Fiduciary Net Position (i.e., the entry age normal actuarial accrued liability less the market value of assets).

Pension Accumulation Fund – The fund which is credited with all payments to the system exclusive of those paid to the annuity savings fund, including contributions from the employers and taxes from sheriffs and ex-officio tax collectors.

Projected Required Contribution – The actuarially required contribution based on the funding method and assumptions utilized applicable to the forthcoming fiscal year.

Service Cost – The portion of the actuarial present value of projected benefit payments that are attributed to the valuation year by the funding method utilized.

Unfunded Portion of Benefit Payments – Benefit payments paid based on “pay-as-you-go” basis as a result of insufficient available plan assets.