

**PAROCHIAL EMPLOYEES' RETIREMENT
SYSTEM**

INFORMATION FOR FINANCIAL REPORTING
AS of DECEMBER 31, 2019

G. S. CURRAN & COMPANY, LTD.

Actuarial Services

10555 N. Glenstone Place • Baton Rouge, Louisiana 70810 • (225)769-4825

Gary S. Curran, FCA, MAAA, ASA, EA
Consulting Actuary

Gregory M. Curran, FCA, MAAA, ASA, EA
Consulting Actuary

August 11, 2020

Board of Trustees
Parochial Employees' Retirement System
7905 Wrenwood Blvd.
Baton Rouge, LA 70809

Ladies and Gentlemen:

This report presents information for financial reporting for the Parochial Employees' Retirement System for the fiscal year ending December 31, 2019. 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, 2019. 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.

TABLE OF CONTENTS

<u>SUBJECT</u>	<u>PAGE</u>
PLAN DESCRIPTION	1
COMMENTS ON DATA	5
ACCOUNT BALANCES	6
ACTUARIAL METHODS AND ASSUMPTIONS	6
NET PENSION LIABILITY AND EXPENSE	9
SENSITIVITY TO CHANGES IN THE DISCOUNT RATE	10
EXHIBIT I – Plan A – Statement of Fiduciary Net Position	12
EXHIBIT II – Plan A – Statement of Changes in Fiduciary Net Position	13
EXHIBIT III – Plan A – Schedule of Changes in Net Pension Liability and Related Ratios	14
EXHIBIT IV – Plan A – Schedule of Net Pension Liability	16
EXHIBIT V – Plan A – Schedule of Contributions	16
EXHIBIT VI – Plan A – Schedule of Pension Expense	18
EXHIBIT VII – Schedule A – Plan A – Schedule of Net Pension Liability / (Asset) by Employer	19
EXHIBIT VII – Schedule B – Plan A – Schedule of Changes in Employer Proportions	24
EXHIBIT VII – Schedule C – Plan A – Current Year Additions to Deferred Inflows of Resources	29
EXHIBIT VII – Schedule D – Plan A – Current Year Additions to Deferred Outflows of Resources	34
EXHIBIT VII – Schedule E – Plan A – Allocated Share of Contributions and Pension Expense	39
EXHIBIT VIII – Plan B – Statement of Fiduciary Net Position	44
EXHIBIT IX – Plan B – Statement of Changes in Fiduciary Net Position	45
EXHIBIT X – Plan B – Schedule of Changes in Net Pension Liability and Related Ratios	46
EXHIBIT XI – Plan B – Schedule of Net Pension Liability	48
EXHIBIT XII – Plan B – Schedule of Contributions	48
EXHIBIT XIII – Plan B – Schedule of Pension Expense	50
EXHIBIT XIV – Schedule A – Plan B – Schedule of Net Pension Liability / (Asset) by Employer	51
EXHIBIT XIV – Schedule B – Plan B – Schedule of Changes in Employer Proportions	53
EXHIBIT XIV – Schedule C – Plan B – Current Year Additions to Deferred Inflows of Resources	55
EXHIBIT XIV – Schedule D – Plan B – Current Year Additions to Deferred Outflows of Resources	57
EXHIBIT XIV – Schedule E – Plan B – Allocated Share of Contributions and Pension Expense	59
GLOSSARY	61

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, 2019 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, 2019, pension plan membership in Plan A consisted of the following:

Active plan members	14,042
Inactive plan members or beneficiaries currently receiving benefits	7,651
Inactive plan members entitled to but not yet receiving benefits	<u>8,785</u>
Total	<u>30,478</u>

As of December 31, 2019, pension plan membership in Plan B consisted of the following:

Active plan members	2,462
Inactive plan members or beneficiaries currently receiving benefits	942
Inactive plan members entitled to but not yet receiving benefits	<u>1,921</u>
Total	<u>5,325</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 – Upon application for retirement any member may elect to receive their benefit in a retirement allowance payable throughout their life, or he may elect at that time to receive the actuarial equivalent of their retirement allowance in a reduced retirement allowance payable throughout life. A retiree cannot change the designation of 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 – Under R.S. 11:246, 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). Under R.S. 11:1937, 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 up to two and one-half percent of the member's current benefit to those age sixty-two and over. 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×(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, 2019 Creditable to:

Annuity Savings Fund	\$ 478,394,644
Annuity Reserve Fund	1,907,077,750
Pension Accumulation Fund	1,561,017,275
DROP Accounts	61,326,701
Funding Deposit Account	<u>83,972,205</u>
Total Net Position	<u>\$ 4,091,788,575</u>

Present Assets of Plan B as of December 31, 2019 Creditable to:

Annuity Savings Fund	\$ 25,748,180
Annuity Reserve Fund	123,183,681
Pension Accumulation Fund	198,574,856
DROP Accounts	6,458,408
Funding Deposit Account	<u>6,928,047</u>
Total Net Position	<u>\$ 360,893,172</u>

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, 2019 and were based on December 31, 2019 data. The current year actuarial assumptions utilized for this report are based on the assumptions used in the December 31, 2019 actuarial funding valuation, which were based on results of an actuarial experience study for the period January 1, 2013 – December 31, 2017, unless otherwise specified in this report. Based on the results of the actuarial experience study and expectations of future experience, retirement, DROP entry, withdrawal, disability, and mortality rates, as well as future salary increase rates, were changed. The new and previous assumptions are listed in the back of December 31, 2019 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 future periods included the measurement of total the pension liability as of December 31, 2019:

Inflation:	2.40%
Salary increases, including inflation and merit increases:	4.75%
Investment rate of return (Discount Rate):	6.50%, net of pension plan investment expense, including inflation
Municipal bond rate:	N/A

The following actuarial assumptions for Plan B apply to all future periods included the measurement of the total pension liability as of December 31, 2019:

Inflation:	2.40%
Salary increases, including inflation and merit increases:	4.25%
Investment rate of return (Discount Rate):	6.50%, 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. As a result of this study, mortality for employees was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. In addition, mortality for annuitants and beneficiaries was set equal to the Pub-2010 Public Retirement Plans Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. For Disabled annuitants mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale.

DISCOUNT RATE – The long-term expected rate of return selected for this report by the fund was 6.50% for Plan A and 6.50% for Plan B. This represents a decrease from the prior year. This rate was selected based on analysis performed as part of the system’s recent experience study. Based on previous projections of cash flows, and in conjunction with the statutory and constitutional provisions affecting the Parochial Employees’ Retirement System with regard to actuarial funding of the retirement system, the pension plan’s Fiduciary Net Position was projected to be available to make all projected future benefit payments to current plan members. Since there have been no substantial changes in the funding structure or demographics of the system we have determined that the results of the December 31, 2017 cashflow analysis are still valid. 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. 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 6.50% for Plan A and 6.50% 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>
2019	4
2018	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>
2019	4
2018	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. In addition, COLAs paid out of the Funding Deposit Account do not affect the system’s actuarially required contributions. 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, 2019, were as follows:

Pension Liability for Active Members	\$ 2,078,673,615
Pension Liability for Terminated Members	109,526,351
Pension Liability for Retirees & Survivors	<u>1,908,296,070</u>
Total Pension Liability	\$ 4,096,496,036
Plan Fiduciary Net Position	<u>4,091,788,575</u>
Net Pension Liability/(Asset)	<u><u>\$ 4,707,461</u></u>

For the year ended December 31, 2019, the Collective Pension Expense for Plan A is \$91,204,508.

The components of the net pension liability of the retirement system for Plan B as of December 31, 2019, were as follows:

Pension Liability for Active Members	\$ 218,169,458
Pension Liability for Terminated Members	12,079,817
Pension Liability for Retirees & Survivors	<u>123,409,266</u>
Total Pension Liability	\$ 353,658,541
Plan Fiduciary Net Position	<u>360,893,172</u>
Net Pension Liability/(Asset)	<u><u>\$ (7,234,631)</u></u>

For the year ended December 31, 2019, the Collective Pension Expense for Plan B is \$9,171,983.

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 6.50%, 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 (5.50%) or one percentage point higher (7.50%) than the current rate (assuming all other assumptions remain unchanged):

	1% Decrease (5.50%)	Current Discount Rate (6.50%)	1% Increase (7.50%)
Net Pension Liability/(Asset)	\$508,789,262	\$4,707,461	\$(417,703,230)

The following presents the net pension liability of Plan B calculated using the discount rate of 6.50%, 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 (5.50%) or one percentage point higher (7.50%) than the current rate (assuming all other assumptions remain unchanged):

	1% Decrease (5.50%)	Current Discount Rate (6.50%)	1% Increase (7.50%)
Net Pension Liability/(Asset)	\$38,864,568	\$(7,234,631)	\$(45,765,229)

EXHIBITS

EXHIBIT I
Plan A – Statement of Fiduciary Net Position
as of December 31, 2019 and 2018

	2019	2018
Current Assets:		
Cash & Cash Equivalents in Banks	\$ 20,980,448	\$ 19,390,908
Contributions Receivable	30,161,772	30,378,332
Accrued Interest and Dividends	986,461	956,953
Investments Receivable	293,716	847,854
Due (to) from other Funds	(271,508)	561,005
Due (to) from Plan B	178,107	(1,062,257)
Other Current Assets	13	13
TOTAL CURRENT ASSETS	\$ 52,329,009	\$ 51,072,808
Property, Plant & Equipment	\$ 559,051	\$ 577,794
Investments:		
Cash & Cash Equivalents	\$ 55,298,109	\$ 22,466,143
Equities	2,189,588,989	1,842,581,974
Fixed Income	1,305,050,509	1,204,806,658
Real Estate	216,148,426	206,098,783
Alternative Investments	293,747,848	233,131,299
TOTAL INVESTMENTS	\$ 4,059,833,881	\$ 3,509,084,857
DEFERRED OUTFLOWS OF RESOURCES*	\$ 6,048	\$ 10,248
TOTAL ASSETS	\$ 4,112,727,989	\$ 3,560,745,707
Current Liabilities:		
Accounts Payable	\$ 2,437,318	\$ 2,096,672
Benefits Payable	16,287,852	15,049,108
Refunds Payable	1,161,370	678,503
Investments Payable	178,331	1,044,445
Other Postemployment Benefits	591,049	841,291
TOTAL CURRENT LIABILITIES	\$ 20,655,920	\$ 19,710,019
DEFERRED INFLOWS OF RESOURCES*	\$ 283,494	\$ 75,220
FIDUCIARY NET POSITION	\$ 4,091,788,575	\$ 3,540,960,468

* Related to OPEB for PERS Employees

EXHIBIT II
Plan A – Statement of Changes in Fiduciary Net Position
For the Year Ended December 31, 2019

	2019
Beginning of Year Net Position:	\$ 3,540,960,468
Income:	
Regular Member Contributions	\$ 57,299,760
Regular Employer Contributions	72,984,730
Irregular Contributions	94,670
Ad Valorem Taxes & Revenue Sharing	8,092,294
Transfers from Other Systems	1,116,560
Transfers from/(to) Plan B	178,107
Other Income	1,085,394
TOTAL CONTRIBUTIONS	\$ 140,851,515
Net Appreciation of Fair Value of Investments	\$ 577,007,139
Dividends, Interest and Recurring Income	70,860,250
Class Action Settlements	61,072
Investment Expense	(22,912,852)
TOTAL MARKET INVESTMENT INCOME	\$ 625,015,609
TOTAL INCOME	\$ 765,867,124
Expenses:	
Retirement Annuity Benefits	\$ 182,519,287
DROP Benefits	17,015,026
Refunds of Contributions	12,208,207
Funds Transferred to Other Systems	1,801,163
Administrative Expenses	1,495,334
TOTAL EXPENSES	\$ 215,039,017
NET MARKET INCOME (INCOME – EXPENSES)	\$ 550,828,107
END OF YEAR FIDUCIARY NET POSITION	\$ 4,091,788,575

EXHIBIT III
Plan A – Schedule of Changes in Net Pension Liability and Related Ratios

For the Years 2014 – 2019

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Total Pension Liability:				
Service Cost	\$ 103,278,431	\$ 103,162,285	\$ 96,851,197	\$ 93,628,785
Interest	258,973,110	253,635,577	246,511,966	237,294,449
Changes of Benefit Terms	0	0	26,860,777	0
Differences Between Expected and Actual Experience	(39,482,931)	(4,746,111)	(40,626,421)	(12,667,455)
Changes of Assumptions	0	82,069,583	98,842,690	0
Benefit Payments	(199,534,313)	(191,685,061)	(186,762,347)	(175,282,523)
Refunds of Member Contributions	(12,208,207)	(11,486,631)	(11,051,467)	(11,028,687)
Other	673,568	(948,890)	4,300,899	101,867
Net Change in Total Pension Liability	\$ 111,699,658	\$ 230,000,752	\$ 234,927,294	\$ 132,046,436
Total Pension Liability – Beginning	\$3,984,796,378	\$3,754,795,626	\$3,519,868,332	\$3,387,821,896
Total Pension Liability – Ending (a)	\$4,096,496,036	\$3,984,796,378	\$3,754,795,626	\$3,519,868,332
Plan Fiduciary Net Position:				
Contributions – Member	\$ 57,299,760	\$ 54,385,489	\$ 55,665,016	\$ 53,518,453
Contributions – Employer	72,984,730	69,015,634	77,029,442	77,431,442
Contributions – Nonemployer Contributing Entities	8,092,294	7,641,523	7,434,422	7,386,897
Net Investment Income	625,015,609	(213,305,699)	569,914,523	238,615,848
Benefit Payments	(199,534,313)	(191,685,061)	(186,762,347)	(175,282,523)
Refunds of Member Contributions	(12,208,207)	(11,486,631)	(11,051,467)	(11,028,687)
Administrative Expenses	(1,495,334)	(1,676,178)	(1,427,221)	(1,419,415)
Other	673,568	(948,890)	4,300,899	101,867
Net Change in Plan Fiduciary Net Position	\$ 550,828,107	\$ (288,059,813)	\$ 515,103,267	\$ 189,323,882
Plan Fiduciary Net Position – Beginning	\$3,540,960,468	\$3,829,020,281	\$3,313,917,014	\$3,124,593,132
Plan Fiduciary Net Position – Ending (b)	\$4,091,788,575	\$3,540,960,468	\$3,829,020,281	\$3,313,917,014
Net Pension Liability (Asset) – Ending (a) – (b)	\$ 4,707,461	\$ 443,835,910	\$ (74,224,655)	\$ 205,951,318
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	99.89%	88.86%	101.98%	94.15%
Covered-Employee Payroll	\$ 634,649,826	\$ 600,135,948	\$ 616,235,536	\$ 595,626,477
Net Pension Liability (Asset) as a Percentage of Covered-Employee Payroll	0.74%	73.96%	(12.04%)	34.58%

<u>2015</u>	<u>2014</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
\$ 92,179,543	\$ 89,258,252				
232,727,540	221,836,067				
0	20,487,101				
(44,975,205)	(16,205,443)				
78,202,025	0				
(163,209,008)	(151,794,329)				
(10,977,072)	(11,000,773)				
883,237	(222,109)				
<u>\$ 184,831,060</u>	<u>\$ 152,358,766</u>				
<u>\$3,202,990,836</u>	<u>\$3,050,632,070</u>				
<u><u>\$3,387,821,896</u></u>	<u><u>\$3,202,990,836</u></u>				
\$ 51,345,556	\$ 50,171,491				
83,730,525	90,041,259				
7,276,289	7,137,180				
(18,772,102)	149,089,602				
(163,209,008)	(151,794,329)				
(10,977,072)	(11,000,773)				
(1,334,292)	(1,252,136)				
883,237	(222,109)				
<u>\$ (51,056,867)</u>	<u>\$ 132,170,185</u>				
<u>\$3,175,649,999</u>	<u>\$3,043,479,814</u>				
<u><u>\$3,124,593,132</u></u>	<u><u>\$3,175,649,999</u></u>				
\$ 263,228,764	\$ 27,340,837				
92.23%	99.15%				
\$ 577,451,897	\$ 562,757,869				
45.58%	4.86%				

EXHIBIT IV
Plan A – Schedule of Net Pension Liability
For the Years 2013 – 2019

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Total Pension Liability	\$ 4,096,496,036	\$ 3,984,796,378	\$ 3,754,795,626	\$ 3,519,868,332
Plan Fiduciary Net Position	<u>4,091,788,575</u>	<u>3,540,960,468</u>	<u>3,829,020,281</u>	<u>3,313,917,014</u>
Net Pension Liability (Asset)	<u>\$ 4,707,461</u>	<u>\$ 443,835,910</u>	<u>\$ (74,224,655)</u>	<u>\$ 205,951,318</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	99.89%	88.86%	101.98%	94.15%
Covered-Employee Payroll	\$ 634,649,826	\$ 600,135,948	\$ 616,235,536	\$ 595,626,477
Net Pension Liability (Asset) as a Percentage of Covered-Employee Payroll	0.74%	73.96%	(12.04%)	34.58%

EXHIBIT V
Plan A – Schedule of Contributions
For the Years 2014 – 2019

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Actuarially Determined Contribution (Determined as of the Prior Fiscal Year) *	\$ 71,254,127	\$ 63,069,363	\$ 72,215,108	\$ 70,025,994
Contributions in Relation to the Actuarially Determined Contribution *	<u>81,077,024</u>	<u>76,657,157</u>	<u>84,463,864</u>	<u>84,818,339</u>
Contribution Deficiency (Excess)	<u>\$ (9,822,897)</u>	<u>\$ (13,587,794)</u>	<u>\$ (12,248,756)</u>	<u>\$ (14,792,345)</u>
Covered-Employee Payroll	\$ 634,649,826	\$ 600,135,948	\$ 616,235,536	\$ 595,626,477
Contributions as a Percentage of Covered Employee Payroll	12.78%	12.77%	13.71%	14.24%

* 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>2015</u>	<u>2014</u>	<u>2013</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
\$ 3,387,821,896	\$ 3,202,990,836	\$ 3,050,632,070			
<u>3,124,593,132</u>	<u>3,175,649,999</u>	<u>3,043,479,814</u>			
<u>\$ 263,228,764</u>	<u>\$ 27,340,837</u>	<u>\$ 7,152,256</u>			
92.23%	99.15%	99.77%			
\$ 577,451,897	\$ 562,757,869	\$ 550,521,230			
45.58%	4.86%	1.30%			

<u>2015</u>	<u>2014</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
\$ 82,513,991	\$ 94,496,545				
<u>91,006,814</u>	<u>97,178,439</u>				
<u>\$ (8,492,823)</u>	<u>\$ (2,681,894)</u>				
\$ 577,451,897	\$ 562,757,869				
15.76%	17.27%				

EXHIBIT VI
Plan A – Schedule of Pension Expense
For the Year Ended December 31, 2019

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/ (Asset) (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:	\$3,984,796,378	\$3,540,960,468	\$ 443,835,910	\$239,571,571	\$535,971,158	N/A	N/A
Service Cost	103,278,431		103,278,431			103,278,431	
Interest on Total Pension Liability	258,973,110		258,973,110			258,973,110	
Changes in Benefit Terms	0		0			0	
Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	(39,482,931)		(39,482,931)	39,482,931	0		
Current Year Amortization				(24,380,729)	0	(24,380,729)	
Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	0		0	0	0		
Current Year Amortization				0	(45,228,069)	45,228,069	
Benefit Payments	(199,534,313)		(199,534,313)			(199,534,313)	
Refunds of Contributions	(12,208,207)		(12,208,207)			(12,208,207)	
Other	673,568		673,568			673,568	
Contributions – Member		57,299,760	(57,299,760)			(57,299,760)	
Contributions – Employer*		72,984,730	(72,984,730)				72,984,730
Contributions – Nonemployer Contributing Entities*		8,092,294	(8,092,294)				8,092,294
Projected Earnings on Pension Plan Investments		227,789,293	(227,789,293)			(227,789,293)	
Difference Between Projected and Actual Earnings on Pension Plan Investments		397,226,316	(397,226,316)	397,226,316	0		
Current Year Amortization				(151,728,593)	(143,427,939)	(8,300,654)	
Benefit Payments		(199,534,313)	199,534,313			199,534,313	
Refunds of Contributions		(12,208,207)	12,208,207			12,208,207	
Administrative Expenses		(1,495,334)	1,495,334			1,495,334	
Other		673,568	(673,568)			(673,568)	
Net Increase (Decrease)	\$ 111,699,658	\$ 550,828,107	\$ (439,128,449)	\$260,599,925	\$(188,656,008)	\$ 91,204,508	\$ 81,077,024
Ending Balance	\$4,096,496,036	\$4,091,788,575	\$ 4,707,461	\$500,171,496	\$347,315,150	N/A	N/A

For the year ended December 31, 2019, the Collective Pension Expense for Plan A is \$91,204,508.

* 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, 2019

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Liability at 6.50% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Asset Assuming +1% Change in Discount Rate
15th Judicial District Court	0.295896%	\$214,722	0.294467%	\$13,862	\$1,498,216	\$(1,229,998)
16th Judicial District Attorney	0.380939%	262,319	0.359741%	16,935	1,830,324	(1,502,650)
5th Judicial District Attorney - Richland	0.073421%	50,999	0.069939%	3,292	355,842	(292,137)
Acadia Parish Communications District	0.009828%	7,087	0.009719%	458	49,449	(40,597)
Acadia Parish Library	0.093354%	67,439	0.092485%	4,354	470,554	(386,313)
Acadia Parish Police Jury	0.402482%	306,303	0.420060%	19,774	2,137,220	(1,754,604)
Acadiana Crime Lab	0.253221%	188,708	0.258792%	12,183	1,316,706	(1,080,983)
Allen Parish 33rd Judicial Indigent Defender Board	0.014640%	13,160	0.018047%	850	91,821	(75,383)
Allen Parish Ambulance Service	0.156246%	119,329	0.163646%	7,704	832,613	(683,555)
Allen Parish District Attorney	0.056491%	43,069	0.059064%	2,780	300,511	(246,712)
Allen Parish Library	0.061473%	39,735	0.054492%	2,565	277,249	(227,615)
Allen Parish Police Jury	0.155576%	119,820	0.164320%	7,735	836,043	(686,370)
Assumption Parish Police Jury	0.360159%	264,091	0.362171%	17,049	1,842,687	(1,512,800)
Avoyelles Parish 12th Judicial District Indigent Defender Board	0.022383%	17,411	0.023877%	1,124	121,484	(99,735)
Bayou Vermillion District	0.082765%	107,938	0.148025%	6,968	753,135	(618,305)
Beauregard Parish Communications District	0.025148%	19,691	0.027004%	1,271	137,393	(112,797)
Beauregard Parish District Attorney	0.020695%	16,701	0.022904%	1,078	116,533	(95,671)
Beauregard Parish Library	0.086403%	58,270	0.079911%	3,762	406,579	(333,791)
Beauregard Parish Police Jury	0.415932%	274,781	0.376831%	17,739	1,917,276	(1,574,035)
Bienville Parish Library	0.064811%	53,073	0.072784%	3,426	370,317	(304,021)
Bienville Parish Police Jury	0.253848%	187,573	0.257235%	12,109	1,308,784	(1,074,479)
Bossier Parish Communications District	0.152874%	107,078	0.146845%	6,913	747,132	(613,376)
Bossier Parish Emergency Medical Services	0.312581%	226,260	0.310290%	14,607	1,578,722	(1,296,091)
Bossier Parish Police Jury	1.632271%	1,241,956	1.703203%	80,178	8,665,714	(7,114,334)
Caddo Parish Commission	2.234972%	1,625,264	2.228866%	104,923	11,340,231	(9,310,045)
Caddo Parish Coroner	0.097800%	69,698	0.095583%	4,500	486,316	(399,253)
Caddo Parish District Attorney	0.472587%	358,858	0.492133%	23,167	2,503,920	(2,055,655)
Caddo/Bossier Port Commission	0.236614%	184,061	0.252419%	11,883	1,284,281	(1,054,362)
Calcasieu Parish Gravity Drainage District #4	0.111727%	82,688	0.113397%	5,338	576,952	(473,663)
Calcasieu Parish Gravity Drainage District #5	0.184517%	128,567	0.176315%	8,300	897,072	(736,473)
Calcasieu Parish Police Jury	6.187045%	4,521,929	6.201316%	291,925	31,551,630	(25,903,097)
Calcasieu Parish Waterworks District #7	0.043818%	32,714	0.044864%	2,112	228,263	(187,398)
Calcasieu Regional Airport	0.126058%	89,666	0.122967%	5,789	625,643	(513,637)
Calcasieu-Sulphur Parks & Recreation	0.269426%	193,941	0.265968%	12,520	1,353,217	(1,110,957)
Caldwell Parish District Attorney	0.009866%	6,975	0.009565%	450	48,666	(39,953)
Caldwell Parish Library	0.017405%	12,673	0.017380%	818	88,428	(72,597)
Caldwell Parish Police Jury	0.135808%	95,705	0.131249%	6,178	667,781	(548,231)
Cameron Parish Ambulance District #2	0.207300%	160,511	0.220123%	10,362	1,119,962	(919,461)
Cameron Parish District Attorney	0.007906%	5,589	0.007665%	361	38,999	(32,017)
Cameron Parish Police Jury	0.721942%	529,248	0.725804%	34,167	3,692,813	(3,031,707)
Catahoula E911 Communications District	0.004685%	3,588	0.004921%	232	25,038	(20,555)
Catahoula Parish Police Jury	0.096443%	64,129	0.087946%	4,140	447,460	(367,353)
City of Morgan City	0.050204%	36,427	0.049956%	2,352	254,171	(208,668)
Claiborne Parish Police Jury	0.191757%	138,965	0.190575%	8,971	969,625	(796,038)
Concordia Parish 7th District Attorney	0.074365%	52,512	0.072014%	3,390	366,399	(300,805)

EXHIBIT VII – Schedule A (continued)
Plan A – Schedule of Net Pension Liability / (Asset) by Employer
For the Year Ended December 31, 2019

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Liability at 6.50% 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	0.021714%	\$15,318	0.021007%	\$989	\$106,881	\$(87,747)
Concordia Parish Library	0.047829%	34,139	0.046818%	2,204	238,205	(195,560)
Concordia Parish Police Jury	0.139492%	92,638	0.127043%	5,980	646,381	(530,663)
Concordia Parish Sewer District #1	0.005033%	3,507	0.004809%	226	24,468	(20,087)
Desoto Parish Emergency Medical Services	0.394569%	306,934	0.420925%	19,815	2,141,621	(1,758,217)
Desoto Parish School Board	0.003221%	2,277	0.003123%	147	15,889	(13,045)
Desoto Parish Waterworks	0.076741%	54,550	0.074809%	3,522	380,620	(312,480)
East Carroll Parish Police Jury	0.217903%	152,646	0.209337%	9,854	1,065,084	(874,407)
East Feliciana 20th Judicial District Indigent Defender	0.010951%	15,649	0.021461%	1,010	109,191	(89,643)
East Feliciana Parish Communications District	0.045013%	34,314	0.047058%	2,215	239,426	(196,563)
East Feliciana Parish Police Jury	0.179304%	130,955	0.179590%	8,454	913,735	(750,153)
Evangeline Parish Communications District	0.000000%	16,280	0.022326%	1,051	113,592	(93,256)
Evangeline Parish District Attorney	0.057871%	42,968	0.058926%	2,774	299,809	(246,136)
Evangeline Parish Police Jury	0.389598%	278,317	0.381680%	17,967	1,941,947	(1,594,290)
Evangeline Parish Solid Waste	0.081331%	60,935	0.083565%	3,934	425,170	(349,054)
Franklin Parish Communications District	0.017030%	12,492	0.017131%	806	87,161	(71,557)
Franklin Parish Library	0.048453%	34,595	0.047443%	2,233	241,385	(198,171)
Franklin Parish Police Jury	0.204418%	164,351	0.225389%	10,610	1,146,755	(941,457)
Grant Parish Police Jury	0.213671%	150,922	0.206973%	9,743	1,053,056	(864,533)
Greater New Orleans Expressway	0.817577%	632,834	0.867861%	40,854	4,415,584	(3,625,083)
Iberia Parish 16th Judicial District Judge	0.193863%	135,324	0.185582%	8,736	944,221	(775,182)
Iberia Parish Government	1.082760%	743,126	1.019114%	47,974	5,185,143	(4,256,872)
Iberia Parish Medical Center	4.711360%	3,538,061	4.852052%	228,408	24,686,720	(20,267,178)
Iberia Parish School Board	0.001596%	1,104	0.001514%	71	7,703	(6,324)
Iberville Parish District Attorney / 18th Judicial District	0.083688%	63,940	0.087687%	4,128	446,142	(366,271)
Iberville Parish Parks & Recreation	0.066853%	37,638	0.051616%	2,430	262,617	(215,602)
Iberville Parish Police Jury	1.241145%	944,189	1.294849%	60,955	6,588,053	(5,408,626)
Iberville Parish School Board	0.001570%	1,104	0.001514%	71	7,703	(6,324)
Jackson Parish District Attorney	0.077560%	49,440	0.067801%	3,192	344,964	(283,207)
Jackson Parish Police Jury	0.302503%	235,723	0.323268%	15,218	1,644,753	(1,350,301)
Jackson Parish Recreation Department	0.032653%	22,900	0.031405%	1,478	159,785	(131,180)
Jackson Parish Sales Tax	0.013865%	9,632	0.013209%	622	67,206	(55,174)
Jefferson Davis Parish District Attorney	0.074205%	53,928	0.073956%	3,481	376,280	(308,917)
Jefferson Davis Parish Indigent Defender Board	0.008220%	7,174	0.009838%	463	50,055	(41,094)
Jefferson Davis Parish Landfill	0.030218%	20,170	0.027661%	1,302	140,736	(115,541)
Jefferson Davis Parish Library	0.071202%	38,899	0.053346%	2,511	271,419	(222,828)
Jefferson Davis Parish Mosquito Abatement	0.054339%	39,330	0.053937%	2,539	274,426	(225,297)
Jefferson Davis Parish Police Jury	0.195233%	133,137	0.182582%	8,595	928,958	(762,651)
Jefferson Davis Parish Tourist Commission	0.025639%	18,835	0.025830%	1,216	131,420	(107,893)
Jefferson Parish	20.407282%	14,984,274	20.549244%	967,348	104,552,347	(85,834,856)
Jefferson Parish 24th Indigent Defender Board	0.019448%	12,796	0.017548%	826	89,282	(73,299)
Jefferson Parish Finance Authority	0.000000%	7,553	0.010358%	488	52,700	(43,266)
Jefferson Parish Housing Authority	0.041177%	23,728	0.032540%	1,532	165,560	(135,921)
Jefferson Parish Retirement System	0.028556%	20,278	0.027809%	1,309	141,489	(116,159)
Kolin Ruby Wise Water District (Rapides Parish)	0.041751%	21,261	0.029157%	1,373	148,348	(121,790)

EXHIBIT VII – Schedule A (continued)
Plan A – Schedule of Net Pension Liability / (Asset) by Employer
For the Year Ended December 31, 2019

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Liability at 6.50% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Asset Assuming +1% Change in Discount Rate
Lafayette 15th Judicial District Attorney	0.378694%	\$232,445	0.318772%	\$15,006	\$1,621,878	\$(1,331,521)
Lafayette Airport Commission	0.207326%	157,880	0.216515%	10,192	1,101,605	(904,390)
Lafayette Consolidated Government	5.442528%	3,828,470	5.250315%	247,157	26,713,039	(21,930,735)
Lafayette Convention & Visitors Commission	0.147143%	111,681	0.153158%	7,210	779,251	(639,746)
Lafayette Economic Development Authority	0.199630%	160,872	0.220618%	10,386	1,122,481	(921,529)
Lafourche School Board	0.001562%	0	0.000000%	0	0	0
Lafourche Parish Water District #1	0.531346%	410,348	0.562746%	26,491	2,863,191	(2,350,608)
Lasalle Parish Police Jury	0.169704%	138,373	0.189763%	8,933	965,494	(792,646)
Lincoln Parish 3rd Judicial District Attorney	0.103394%	76,204	0.104505%	4,920	531,710	(436,521)
Lincoln Parish Police Jury	0.559671%	398,582	0.546610%	25,731	2,781,093	(2,283,208)
Livingston Parish Recreation District #3	0.160883%	130,371	0.178789%	8,416	909,659	(746,807)
Madison Parish Police Jury	0.290264%	230,808	0.316527%	14,900	1,610,455	(1,322,144)
Monroe/West Monroe Visitors' Bureau	0.096564%	69,525	0.095346%	4,488	485,110	(398,263)
Morehouse Parish Library	0.021277%	17,008	0.023325%	1,098	118,675	(97,429)
Morehouse Parish Police Jury	0.153126%	113,446	0.155578%	7,324	791,564	(649,854)
Natchitoches 10th Judicial District Court	0.023792%	16,698	0.022899%	1,078	116,508	(95,650)
Natchitoches Parish District Attorney	0.029305%	21,323	0.029242%	1,377	148,780	(122,145)
Natchitoches Parish Police Jury	0.665246%	398,455	0.546436%	25,723	2,780,208	(2,282,481)
Natchitoches Parish Port Commission	0.029075%	21,985	0.030150%	1,419	153,400	(125,938)
Natchitoches Parish Tax Commission	0.047490%	32,789	0.044966%	2,117	228,782	(187,824)
North Louisiana Crime Lab	0.367711%	305,704	0.419239%	19,736	2,133,043	(1,751,175)
Ouachita Parish Police Jury	2.136730%	1,591,752	2.182909%	102,760	11,106,407	(9,118,081)
Parochial Employees' Retirement System	0.000000%	0	0.000000%	0	0	0
Plaquemines 25th Judicial District Public Defender	0.031720%	19,378	0.026575%	1,251	135,211	(111,005)
Plaquemines Medical Center	0.265547%	192,374	0.263819%	12,419	1,342,283	(1,101,980)
Plaquemines Parish District Attorney of the 25th District	0.007374%	5,321	0.007297%	344	37,126	(30,480)
Plaquemines Parish Government	2.724316%	1,961,650	2.690182%	126,639	13,687,357	(11,236,977)
Plaquemines Port, Harbor & Terminal District	0.348498%	263,527	0.361398%	17,013	1,838,754	(1,509,571)
Pointe Coupee Hospital	1.403537%	1,032,535	1.416005%	66,658	7,204,481	(5,914,699)
Pointe Coupee Parish Library	0.064776%	59,636	0.081784%	3,850	416,108	(341,614)
Pointe Coupee Parish Police Jury	0.267035%	241,447	0.331117%	15,587	1,684,688	(1,383,086)
Pointe Coupee Parish School Board	0.001562%	1,173	0.001609%	76	8,186	(6,721)
Police Jury Association (Ex Board)	0.000993%	696	0.000954%	45	4,854	(3,985)
Police Jury Association (Office)	0.086934%	51,390	0.070476%	3,318	358,574	(294,381)
Port of Iberia	0.041376%	29,557	0.040534%	1,908	206,233	(169,312)
Rapides Parish Indigent Defender Board	0.050080%	38,966	0.053437%	2,516	271,882	(223,208)
Rapides Parish Library	0.368704%	267,922	0.367425%	17,296	1,869,419	(1,534,746)
Rapides Parish Police Jury	1.309958%	1,007,775	1.382050%	65,059	7,031,722	(5,772,867)
Red River Parish Police Jury	0.234799%	152,085	0.208567%	9,818	1,061,167	(871,191)
Red River Parish School Board	0.001562%	1,242	0.001703%	80	8,665	(7,113)
Red River Waterway Commission	0.216734%	157,646	0.216194%	10,177	1,099,972	(903,049)
Richland Parish Communications District	0.013176%	9,323	0.012785%	602	65,049	(53,403)
Richland Parish District Judge	0.027314%	17,138	0.023503%	1,106	119,581	(98,173)
Richland Parish Police Jury	0.367789%	237,331	0.325473%	15,322	1,655,972	(1,359,511)
Richland Parish Tax Commission	0.019882%	12,084	0.016572%	780	84,317	(69,222)

EXHIBIT VII – Schedule A (continued)
Plan A – Schedule of Net Pension Liability / (Asset) by Employer
For the Year Ended December 31, 2019

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Liability at 6.50% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Asset Assuming +1% Change in Discount Rate
Sabine Parish District Attorney	0.059592%	\$45,744	0.062733%	\$2,953	\$319,179	\$(262,038)
Sabine Parish Library	0.032839%	24,992	0.034274%	1,613	174,382	(143,164)
Sabine Parish Police Jury	0.245824%	160,818	0.220544%	10,382	1,122,104	(921,219)
Sabine Parish School Board	0.000878%	828	0.001136%	53	5,780	(4,745)
South Toledo Bend Water District	0.033259%	25,418	0.034858%	1,641	177,354	(145,603)
St. Bernard Parish Government	1.968266%	1,377,312	1.888828%	88,916	9,610,154	(7,889,696)
St. Bernard Parish Library	0.028055%	20,232	0.027746%	1,306	141,169	(115,896)
St. Bernard Parish School Board	0.003123%	2,208	0.003028%	143	15,406	(12,648)
St. Charles Parish 29th Judicial District Attorney	0.268113%	197,562	0.270934%	12,754	1,378,483	(1,131,700)
St. Charles Parish Council	4.413540%	3,277,488	4.494706%	211,587	22,868,581	(18,774,532)
St. Charles Parish School Board	0.001562%	4,299	0.005896%	278	29,998	(24,628)
St. Helena Parish Police Jury	0.198446%	137,099	0.188016%	8,851	956,605	(785,349)
St. James Parish Government	1.315262%	955,930	1.310950%	61,712	6,669,973	(5,475,880)
St. James Parish School Board	0.001757%	1,242	0.001703%	80	8,665	(7,113)
St. John Parish Council	1.645964%	1,139,783	1.563084%	73,582	7,952,804	(6,529,052)
St. John The Baptist Parish 40Th Judicial District Attorney	0.167381%	115,636	0.158582%	7,465	806,848	(662,402)
St. John The Baptist Parish Library	0.162283%	108,366	0.148612%	6,996	756,122	(620,757)
St. Landry Parish E911 Communications District	0.080191%	63,153	0.086607%	4,077	440,647	(361,760)
St. Landry Parish Government	0.587228%	395,901	0.542934%	25,558	2,762,390	(2,267,853)
St. Landry Parish Sheriff	0.002050%	1,449	0.001987%	94	10,110	(8,300)
St. Martin Parish Government	0.595673%	444,020	0.608923%	28,665	3,098,135	(2,543,491)
St. Martin Parish Library	0.104458%	73,003	0.100115%	4,713	509,374	(418,184)
St. Martin Parish School Board	0.001562%	1,104	0.001514%	71	7,703	(6,324)
St. Martin Parish Water & Sewer	0.024035%	19,095	0.026187%	1,233	133,237	(109,384)
St. Mary Parish Consolidated Gravity Drainage District #1	0.061646%	49,913	0.068450%	3,222	348,266	(285,918)
St. Mary Parish E911 Communications District	0.082447%	63,776	0.087462%	4,117	444,997	(365,332)
St. Mary Parish Government	0.973070%	699,526	0.959321%	45,160	4,880,922	(4,007,115)
St. Mary Parish Library	0.172357%	127,712	0.175143%	8,245	891,109	(731,578)
St. Mary Parish Sales & Use Tax Department	0.074332%	52,551	0.072068%	3,393	366,674	(301,030)
St. Mary Parish School Board	0.001366%	966	0.001325%	62	6,741	(5,535)
St. Mary Parish Water and Sewer Commission #3	0.056820%	45,160	0.061932%	2,915	315,103	(258,692)
St. Tammany Parish 22nd District Attorney	0.165631%	115,226	0.158019%	7,439	803,984	(660,050)
St. Tammany Parish Communications District	0.048057%	42,089	0.057720%	2,717	293,673	(241,098)
St. Tammany Parish Coroner	0.359239%	263,239	0.361003%	16,994	1,836,744	(1,507,921)
St. Tammany Parish Fire District #1	0.005098%	3,681	0.005048%	238	25,684	(21,086)
St. Tammany Parish Fire District #4	0.016835%	12,356	0.016945%	798	86,214	(70,780)
St. Tammany Parish Government	4.017903%	2,790,113	3.826326%	180,123	19,467,936	(15,982,687)
St. Tammany Parish Library	0.638432%	450,168	0.617355%	29,062	3,141,036	(2,578,712)
St. Tammany Parish Mosquito Abatement District #2	0.267089%	204,093	0.279891%	13,176	1,424,055	(1,169,114)
St. Tammany Parish Recreation District #1	0.235461%	168,231	0.230710%	10,861	1,173,828	(963,683)
St. Tammany Parish Recreation District #11	0.017858%	12,762	0.017502%	824	89,048	(73,106)
Tangipahoa Parish 21st Judicial District Attorney	0.200781%	147,710	0.202568%	9,536	1,030,644	(846,133)
Tangipahoa Parish 21st Judicial District Indigent Defender Board	0.299022%	230,702	0.316382%	14,894	1,609,718	(1,321,538)
Tangipahoa Parish Consolidated Gravity Drainage District	0.116975%	90,294	0.123828%	5,829	630,024	(517,234)
Tangipahoa Parish Government	2.133150%	1,609,350	2.207042%	103,896	11,229,193	(9,218,886)

EXHIBIT VII – Schedule A (continued)
Plan A – Schedule of Net Pension Liability / (Asset) by Employer
For the Year Ended December 31, 2019

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Liability at 6.50% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Asset Assuming +1% Change in Discount Rate
Tangipahoa Parish Library	0.160739%	\$120,657	0.165467%	\$7,789	\$841,878	\$(691,161)
Tangipahoa Parish Mosquito Abatement District #1	0.093538%	69,634	0.095495%	4,495	485,868	(398,886)
Tangipahoa Parish Sewer District #1	0.081383%	57,235	0.078491%	3,695	399,354	(327,859)
Tangipahoa Parish Sheriff	0.035041%	25,179	0.034530%	1,625	175,685	(144,233)
Tangipahoa Parish Tourist Commission	0.053737%	39,504	0.054175%	2,550	275,637	(226,291)
Tangipahoa Parish Water District	0.135615%	96,190	0.131914%	6,210	671,164	(551,009)
Teche-Vermilion Fresh Water District	0.124606%	94,811	0.130023%	6,121	661,543	(543,110)
Tensas Parish Police Jury	0.121111%	78,657	0.107869%	5,078	548,826	(450,572)
Terrebonne Parish Indigent Defender Board	0.096613%	65,630	0.090004%	4,237	457,931	(375,950)
Union Parish 3rd Judicial Clerks' Fund	0.018790%	19,153	0.026266%	1,236	133,639	(109,714)
Union Parish Police Jury	0.474084%	331,400	0.454478%	21,394	2,312,335	(1,898,369)
Vermilion Parish 7th Ward Drainage District #2	0.023944%	17,111	0.023466%	1,105	119,392	(98,018)
Vermilion Parish Library	0.087944%	60,058	0.082363%	3,877	419,054	(344,033)
Vermilion Parish Police Jury	0.674371%	523,441	0.717840%	33,792	3,652,293	(2,998,441)
Vermilion Parish Tourist Commission	0.008337%	6,235	0.008551%	403	43,507	(35,718)
Vermilion Parish Waterworks District #1	0.077136%	56,451	0.077416%	3,644	393,884	(323,369)
Washington Parish Police Jury	0.556950%	417,725	0.572863%	26,967	2,914,665	(2,392,867)
Webster Parish Police Jury	0.535127%	376,241	0.515972%	24,289	2,625,210	(2,155,232)
West Baton Rouge Natural Gas & Water	0.262819%	198,234	0.271856%	12,798	1,383,174	(1,135,551)
West Baton Rouge Parish 18th Judicial Court	0.039443%	24,583	0.033713%	1,587	171,528	(140,820)
West Baton Rouge Parish Council	1.000796%	759,790	1.041966%	49,050	5,301,411	(4,352,326)
West Baton Rouge Parish Library	0.107391%	77,334	0.106055%	4,992	539,596	(442,995)
West Baton Rouge Parish School Board	0.001562%	1,104	0.001514%	71	7,703	(6,324)
West Calcasieu Cameron Hospital	4.659933%	3,309,446	4.538532%	213,650	23,091,563	(18,957,595)
West Carroll Parish Library	0.009343%	6,577	0.009020%	425	45,893	(37,677)
West Carroll Parish Police Jury	0.180940%	121,141	0.166131%	7,821	845,257	(693,935)
West Feliciana Parish Tourist Commission	0.005866%	2,488	0.003412%	161	17,360	(14,252)
West Ouachita Parish Sewer District #5	0.051201%	36,397	0.049914%	2,350	253,957	(208,492)
Winn Parish District Attorney	0.034205%	22,087	0.030290%	1,426	154,112	(126,522)
Winn Parish Police Jury	0.141637%	105,282	0.144382%	6,797	734,600	(603,088)
Winn Parish School Board	0.000683%	483	0.000662%	31	3,368	(2,765)
Grand Total	100.000000%	\$72,918,859	100.000000%	\$4,707,461	\$508,789,262	\$(417,703,230)

* 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, 2019

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	\$(6,342)	\$(3,423)	\$(7,659)	\$(2,106)	\$(527)
16th Judicial District Attorney	(94,084)	(50,784)	(113,615)	(31,253)	(7,813)
5th Judicial District Attorney - Richland	(15,454)	(8,342)	(18,663)	(5,133)	(1,283)
Acadia Parish Communications District	(484)	(261)	(584)	(161)	(40)
Acadia Parish Library	(3,857)	(2,082)	(4,658)	(1,281)	(320)
Acadia Parish Police Jury	78,017	42,112	94,213	25,916	6,479
Acadiana Crime Lab	24,726	13,347	29,859	8,214	2,054
Allen Parish 33rd Judicial Indigent Defender Board	15,121	8,162	18,261	5,022	1,256
Allen Parish Ambulance Service	32,844	17,728	39,662	10,910	2,728
Allen Parish District Attorney	11,420	6,164	13,791	3,793	948
Allen Parish Library	(30,984)	(16,724)	(37,416)	(10,292)	(2,573)
Allen Parish Police Jury	38,809	20,948	46,865	12,892	3,223
Assumption Parish Police Jury	8,930	4,820	10,784	2,966	742
Avoyelles Parish 12th Judicial District Indigent Defender Board	6,631	3,579	8,007	2,203	551
Bayou Vermillion District	289,647	156,344	349,775	96,216	24,054
Beauregard Parish Communications District	8,238	4,446	9,948	2,736	684
Beauregard Parish District Attorney	9,804	5,292	11,840	3,256	814
Beauregard Parish Library	(28,814)	(15,553)	(34,795)	(9,572)	(2,393)
Beauregard Parish Police Jury	(173,544)	(93,675)	(209,570)	(57,649)	(14,412)
Bienville Parish Library	35,387	19,101	42,733	11,755	2,939
Bienville Parish Police Jury	15,033	8,114	18,153	4,994	1,249
Bossier Parish Communications District	(26,759)	(14,444)	(32,314)	(8,889)	(2,222)
Bossier Parish Emergency Medical Services	(10,168)	(5,489)	(12,279)	(3,378)	(845)
Bossier Parish Police Jury	314,822	169,933	380,175	104,580	26,145
Caddo Parish Commission	(27,101)	(14,628)	(32,726)	(9,003)	(2,251)
Caddo Parish Coroner	(9,840)	(5,311)	(11,882)	(3,269)	(817)
Caddo Parish District Attorney	86,752	46,827	104,761	28,818	7,205
Caddo/Bossier Port Commission	70,148	37,864	84,710	23,302	5,826
Calcasieu Parish Gravity Drainage District #4	7,412	4,001	8,951	2,462	616
Calcasieu Parish Gravity Drainage District #5	(36,403)	(19,650)	(43,960)	(12,093)	(3,023)
Calcasieu Parish Police Jury	63,340	34,189	76,488	21,041	5,260
Calcasieu Parish Waterworks District #7	4,643	2,506	5,606	1,543	386
Calcasieu Regional Airport	(13,719)	(7,405)	(16,567)	(4,557)	(1,139)
Calcasieu-Sulphur Parks & Recreation	(15,348)	(8,284)	(18,534)	(5,098)	(1,275)
Caldwell Parish District Attorney	(1,336)	(721)	(1,613)	(444)	(111)
Caldwell Parish Library	(111)	(60)	(134)	(37)	(9)
Caldwell Parish Police Jury	(20,234)	(10,922)	(24,435)	(6,721)	(1,680)
Cameron Parish Ambulance District #2	56,913	30,720	68,728	18,905	4,726
Cameron Parish District Attorney	(1,070)	(577)	(1,292)	(355)	(89)
Cameron Parish Police Jury	17,141	9,252	20,699	5,694	1,424
Catahoula E911 Communications District	1,047	565	1,265	347	87
Catahoula Parish Police Jury	(37,713)	(20,356)	(45,541)	(12,528)	(3,132)
City of Morgan City	(1,101)	(594)	(1,329)	(366)	(92)
Claiborne Parish Police Jury	(5,246)	(2,832)	(6,335)	(1,743)	(436)
Concordia Parish 7th District Attorney	(10,435)	(5,632)	(12,601)	(3,466)	(867)

EXHIBIT VII – Schedule B (continued)
Plan A – Schedule of Changes in Employer Proportions
For the Year Ended December 31, 2019

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	\$(3,138)	\$(1,694)	\$(3,789)	\$(1,043)	\$(261)
Concordia Parish Library	(4,487)	(2,422)	(5,419)	(1,490)	(373)
Concordia Parish Police Jury	(55,253)	(29,824)	(66,723)	(18,354)	(4,589)
Concordia Parish Sewer District #1	(994)	(537)	(1,201)	(330)	(83)
Desoto Parish Emergency Medical Services	116,977	63,141	141,261	38,857	9,714
Desoto Parish School Board	(435)	(235)	(525)	(145)	(36)
Desoto Parish Waterworks	(8,575)	(4,629)	(10,355)	(2,849)	(712)
East Carroll Parish Police Jury	(38,019)	(20,522)	(45,911)	(12,630)	(3,158)
East Feliciana 20th Judicial District Indigent Defender	46,647	25,179	56,331	15,495	3,874
East Feliciana Parish Communications District	9,076	4,899	10,961	3,014	754
East Feliciana Parish Police Jury	1,269	685	1,533	421	105
Evangeline Parish Communications District	99,091	53,487	119,661	32,917	8,229
Evangeline Parish District Attorney	4,682	2,527	5,654	1,555	389
Evangeline Parish Police Jury	(35,143)	(18,969)	(42,438)	(11,674)	(2,919)
Evangeline Parish Solid Waste	9,915	5,352	11,974	3,293	823
Franklin Parish Communications District	448	242	541	149	37
Franklin Parish Library	(4,483)	(2,420)	(5,413)	(1,490)	(373)
Franklin Parish Police Jury	93,077	50,241	112,399	30,919	7,730
Grant Parish Police Jury	(29,728)	(16,047)	(35,899)	(9,876)	(2,469)
Greater New Orleans Expressway	223,178	120,466	269,508	74,136	18,534
Iberia Parish 16th Judicial District Judge	(36,754)	(19,839)	(44,384)	(12,209)	(3,052)
Iberia Parish Government	(282,484)	(152,478)	(341,124)	(93,838)	(23,460)
Iberia Parish Medical Center	624,442	337,058	754,069	207,431	51,858
Iberia Parish School Board	(364)	(196)	(439)	(121)	(30)
Iberville Parish District Attorney / 18th Judicial District	17,749	9,580	21,433	5,896	1,474
Iberville Parish Parks & Recreation	(67,627)	(36,504)	(81,666)	(22,465)	(5,616)
Iberville Parish Police Jury	238,358	128,660	287,838	79,180	19,795
Iberville Parish School Board	(249)	(134)	(300)	(83)	(21)
Jackson Parish District Attorney	(43,314)	(23,380)	(52,305)	(14,389)	(3,597)
Jackson Parish Police Jury	92,163	49,747	111,294	30,616	7,654
Jackson Parish Recreation Department	(5,539)	(2,990)	(6,689)	(1,840)	(460)
Jackson Parish Sales Tax	(2,912)	(1,572)	(3,516)	(968)	(242)
Jefferson Davis Parish District Attorney	(1,105)	(597)	(1,335)	(367)	(92)
Jefferson Davis Parish Indigent Defender Board	7,181	3,876	8,672	2,385	596
Jefferson Davis Parish Landfill	(11,349)	(6,126)	(13,705)	(3,770)	(943)
Jefferson Davis Parish Library	(79,251)	(42,778)	(95,703)	(26,326)	(6,582)
Jefferson Davis Parish Mosquito Abatement	(1,784)	(963)	(2,155)	(592)	(148)
Jefferson Davis Parish Police Jury	(56,150)	(30,308)	(67,806)	(18,652)	(4,663)
Jefferson Davis Parish Tourist Commission	848	458	1,024	282	71
Jefferson Parish	630,078	340,101	760,875	209,304	52,326
Jefferson Parish 24th Indigent Defender Board	(8,433)	(4,552)	(10,183)	(2,802)	(701)
Jefferson Parish Finance Authority	45,973	24,815	55,516	15,272	3,818
Jefferson Parish Housing Authority	(38,334)	(20,692)	(46,292)	(12,734)	(3,184)
Jefferson Parish Retirement System	(3,315)	(1,790)	(4,004)	(1,101)	(275)
Kolin Ruby Wise Water District (Rapides Parish)	(55,897)	(30,172)	(67,500)	(18,569)	(4,642)

EXHIBIT VII – Schedule B (continued)
Plan A – Schedule of Changes in Employer Proportions
For the Year Ended December 31, 2019

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 15th Judicial District Attorney	\$(265,955)	\$(143,556)	\$(321,165)	\$(88,346)	\$(22,087)
Lafayette Airport Commission	40,784	22,014	49,250	13,548	3,387
Lafayette Consolidated Government	(853,110)	(460,488)	(1,030,206)	(283,392)	(70,848)
Lafayette Convention & Visitors Commission	26,697	14,410	32,239	8,868	2,217
Lafayette Economic Development Authority	93,152	50,281	112,490	30,943	7,736
Lafourche School Board	(6,933)	(3,742)	(8,372)	(2,303)	(576)
Lafourche Parish Water District #1	139,364	75,225	168,295	46,294	11,574
Lasalle Parish Police Jury	89,029	48,056	107,510	29,575	7,394
Lincoln Parish 3rd Judicial District Attorney	4,931	2,662	5,955	1,638	410
Lincoln Parish Police Jury	(57,969)	(31,290)	(70,003)	(19,256)	(4,814)
Livingston Parish Recreation District #3	79,473	42,898	95,971	26,400	6,600
Madison Parish Police Jury	116,565	62,919	140,762	38,722	9,681
Monroe/West Monroe Visitors' Bureau	(5,406)	(2,918)	(6,528)	(1,796)	(449)
Morehouse Parish Library	9,090	4,906	10,977	3,019	755
Morehouse Parish Police Jury	10,883	5,874	13,142	3,615	904
Natchitoches 10th Judicial District Court	(3,963)	(2,139)	(4,786)	(1,316)	(329)
Natchitoches Parish District Attorney	(280)	(151)	(338)	(93)	(23)
Natchitoches Parish Police Jury	(527,321)	(284,635)	(636,787)	(175,169)	(43,792)
Natchitoches Parish Port Commission	4,771	2,575	5,762	1,584	396
Natchitoches Parish Tax Commission	(11,202)	(6,047)	(13,528)	(3,721)	(930)
North Louisiana Crime Lab	228,700	123,446	276,175	75,971	18,993
Ouachita Parish Police Jury	204,959	110,632	247,506	68,085	17,021
Parochial Employees' Retirement System	0	0	0	0	0
Plaquemines 25th Judicial District Public Defender	(22,835)	(12,326)	(27,576)	(7,585)	(1,896)
Plaquemines Medical Center	(7,669)	(4,140)	(9,262)	(2,547)	(637)
Plaquemines Parish District Attorney of the 25th District	(342)	(184)	(413)	(113)	(28)
Plaquemines Parish Government	(151,499)	(81,775)	(182,948)	(50,326)	(12,582)
Plaquemines Port, Harbor & Terminal District	57,255	30,905	69,140	19,020	4,755
Pointe Coupee Hospital	55,337	29,870	66,825	18,382	4,596
Pointe Coupee Parish Library	75,488	40,746	91,158	25,076	6,269
Pointe Coupee Parish Police Jury	284,419	153,522	343,461	94,480	23,620
Pointe Coupee Parish School Board	209	113	252	70	18
Police Jury Association (Ex Board)	(173)	(93)	(209)	(57)	(14)
Police Jury Association (Office)	(73,047)	(39,429)	(88,210)	(24,266)	(6,067)
Port of Iberia	(3,737)	(2,017)	(4,513)	(1,241)	(310)
Rapides Parish Indigent Defender Board	14,900	8,042	17,993	4,949	1,237
Rapides Parish Library	(5,677)	(3,064)	(6,855)	(1,886)	(472)
Rapides Parish Police Jury	319,970	172,712	386,392	106,290	26,573
Red River Parish Police Jury	(116,427)	(62,844)	(140,596)	(38,675)	(9,669)
Red River Parish School Board	626	338	756	208	52
Red River Waterway Commission	(2,397)	(1,294)	(2,894)	(797)	(199)
Richland Parish Communications District	(1,735)	(937)	(2,096)	(576)	(144)
Richland Parish District Judge	(16,915)	(9,130)	(20,426)	(5,619)	(1,405)
Richland Parish Police Jury	(187,814)	(101,377)	(226,802)	(62,389)	(15,597)
Richland Parish Tax Commission	(14,691)	(7,930)	(17,741)	(4,880)	(1,220)

EXHIBIT VII – Schedule B (continued)
Plan A – Schedule of Changes in Employer Proportions
For the Year Ended December 31, 2019

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)
Sabine Parish District Attorney	\$13,941	\$7,525	\$16,835	\$4,631	\$1,158
Sabine Parish Library	6,369	3,438	7,691	2,116	529
Sabine Parish Police Jury	(112,202)	(60,564)	(135,494)	(37,272)	(9,318)
Sabine Parish School Board	1,145	618	1,383	380	95
South Toledo Bend Water District	7,097	3,831	8,570	2,358	590
St. Bernard Parish Government	(352,574)	(190,311)	(425,765)	(117,120)	(29,280)
St. Bernard Parish Library	(1,371)	(740)	(1,656)	(455)	(114)
St. Bernard Parish School Board	(422)	(228)	(509)	(141)	(35)
St. Charles Parish 29th Judicial District Attorney	12,521	6,758	15,120	4,159	1,040
St. Charles Parish Council	360,244	194,451	435,026	119,669	29,917
St. Charles Parish School Board	19,236	10,383	23,229	6,390	1,598
St. Helena Parish Police Jury	(46,292)	(24,987)	(55,902)	(15,377)	(3,844)
St. James Parish Government	(19,138)	(10,330)	(23,111)	(6,357)	(1,589)
St. James Parish School Board	(240)	(129)	(289)	(80)	(20)
St. John Parish Council	(367,851)	(198,557)	(444,213)	(122,195)	(30,549)
St. John The Baptist Parish 40Th Judicial District Attorney	(39,053)	(21,080)	(47,160)	(12,973)	(3,243)
St. John The Baptist Parish Library	(60,677)	(32,752)	(73,273)	(20,156)	(5,039)
St. Landry Parish E911 Communications District	28,477	15,371	34,388	9,460	2,365
St. Landry Parish Government	(196,593)	(106,116)	(237,403)	(65,306)	(16,327)
St. Landry Parish Sheriff	(280)	(151)	(338)	(93)	(23)
St. Martin Parish Government	58,808	31,743	71,016	19,535	4,884
St. Martin Parish Library	(19,276)	(10,405)	(23,277)	(6,404)	(1,601)
St. Martin Parish School Board	(213)	(115)	(257)	(71)	(18)
St. Martin Parish Water & Sewer	9,551	5,156	11,534	3,173	793
St. Mary Parish Consolidated Gravity Drainage District #1	30,199	16,300	36,467	10,032	2,508
St. Mary Parish E911 Communications District	22,258	12,015	26,879	7,394	1,849
St. Mary Parish Government	(61,023)	(32,939)	(73,691)	(20,271)	(5,068)
St. Mary Parish Library	12,365	6,674	14,932	4,107	1,027
St. Mary Parish Sales & Use Tax Department	(10,048)	(5,424)	(12,134)	(3,338)	(835)
St. Mary Parish School Board	(182)	(98)	(220)	(60)	(15)
St. Mary Parish Water and Sewer Commission #3	22,689	12,247	27,399	7,537	1,884
St. Tammany Parish 22nd District Attorney	(33,785)	(18,236)	(40,798)	(11,223)	(2,806)
St. Tammany Parish Communications District	42,888	23,150	51,791	14,247	3,562
St. Tammany Parish Coroner	7,829	4,226	9,455	2,600	650
St. Tammany Parish Fire District #1	(222)	(120)	(268)	(74)	(19)
St. Tammany Parish Fire District #4	488	264	590	162	41
St. Tammany Parish Government	(850,288)	(458,964)	(1,026,797)	(282,455)	(70,614)
St. Tammany Parish Library	(93,547)	(50,495)	(112,967)	(31,075)	(7,769)
St. Tammany Parish Mosquito Abatement District #2	56,820	30,670	68,615	18,875	4,719
St. Tammany Parish Recreation District #1	(21,087)	(11,382)	(25,464)	(7,005)	(1,751)
St. Tammany Parish Recreation District #11	(1,580)	(853)	(1,908)	(525)	(131)
Tangipahoa Parish 21st Judicial District Attorney	7,931	4,281	9,578	2,634	659
Tangipahoa Parish 21st Judicial District Indigent Defender Board	77,050	41,590	93,045	25,595	6,399
Tangipahoa Parish Consolidated Gravity Drainage District	30,416	16,418	36,730	10,104	2,526
Tangipahoa Parish Government	327,959	177,024	396,040	108,943	27,236

EXHIBIT VII – Schedule B (continued)
Plan A – Schedule of Changes in Employer Proportions
For the Year Ended December 31, 2019

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	\$20,985	\$11,327	\$25,341	\$6,971	\$1,743
Tangipahoa Parish Mosquito Abatement District #1	8,686	4,688	10,489	2,885	721
Tangipahoa Parish Sewer District #1	(12,836)	(6,928)	(15,500)	(4,264)	(1,066)
Tangipahoa Parish Sheriff	(2,268)	(1,224)	(2,739)	(753)	(188)
Tangipahoa Parish Tourist Commission	1,944	1,049	2,348	645	161
Tangipahoa Parish Water District	(16,426)	(8,867)	(19,836)	(5,457)	(1,364)
Teche-Vermilion Fresh Water District	24,043	12,978	29,034	7,987	1,997
Tensas Parish Police Jury	(58,773)	(31,724)	(70,973)	(19,524)	(4,881)
Terrebonne Parish Indigent Defender Board	(29,333)	(15,833)	(35,422)	(9,744)	(2,436)
Union Parish 3rd Judicial Clerks' Fund	33,181	17,910	40,069	11,022	2,756
Union Parish Police Jury	(87,018)	(46,970)	(105,083)	(28,905)	(7,226)
Vermilion Parish 7th Ward Drainage District #2	(2,122)	(1,145)	(2,562)	(705)	(176)
Vermilion Parish Library	(24,770)	(13,370)	(29,913)	(8,227)	(2,057)
Vermilion Parish Police Jury	192,931	104,139	232,981	64,089	16,022
Vermilion Parish Tourist Commission	950	513	1,147	316	79
Vermilion Parish Waterworks District #1	1,243	671	1,501	413	103
Washington Parish Police Jury	70,628	38,123	85,289	23,462	5,866
Webster Parish Police Jury	(85,017)	(45,890)	(102,665)	(28,242)	(7,061)
West Baton Rouge Natural Gas & Water	40,109	21,650	48,436	13,323	3,331
West Baton Rouge Parish 18th Judicial Court	(25,432)	(13,727)	(30,711)	(8,448)	(2,112)
West Baton Rouge Parish Council	182,727	98,632	220,659	60,700	15,175
West Baton Rouge Parish Library	(5,930)	(3,201)	(7,161)	(1,970)	(493)
West Baton Rouge Parish School Board	(213)	(115)	(257)	(71)	(18)
West Calcasieu Cameron Hospital	(538,821)	(290,842)	(650,674)	(178,989)	(44,747)
West Carroll Parish Library	(1,434)	(774)	(1,731)	(477)	(119)
West Carroll Parish Police Jury	(65,728)	(35,478)	(79,372)	(21,834)	(5,459)
West Feliciana Parish Tourist Commission	(10,892)	(5,879)	(13,153)	(3,618)	(905)
West Ouachita Parish Sewer District #5	(5,712)	(3,083)	(6,898)	(1,897)	(474)
Winn Parish District Attorney	(17,376)	(9,379)	(20,983)	(5,772)	(1,443)
Winn Parish Police Jury	12,183	6,576	14,712	4,047	1,012
Winn Parish School Board	(93)	(50)	(113)	(30)	(8)
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, 2019

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	\$44,471	\$0	\$722,910	\$1,579
16th Judicial District Attorney	54,329	0	883,156	23,440
5th Judicial District Attorney - Richland	10,562	0	171,699	3,850
Acadia Parish Communications District	1,468	0	23,860	121
Acadia Parish Library	13,967	0	227,049	961
Acadia Parish Police Jury	63,438	0	1,031,238	0
Acadiana Crime Lab	39,083	0	635,328	0
Allen Parish 33rd Judicial Indigent Defender Board	2,725	0	44,305	0
Allen Parish Ambulance Service	24,714	0	401,747	0
Allen Parish District Attorney	8,920	0	145,001	0
Allen Parish Library	8,229	0	133,777	7,719
Allen Parish Police Jury	24,816	0	403,402	0
Assumption Parish Police Jury	54,696	0	889,122	0
Avoyelles Parish 12th Judicial District Indigent Defender Board	3,606	0	58,617	0
Bayou Vermillion District	22,355	0	363,398	0
Beauregard Parish Communications District	4,078	0	66,294	0
Beauregard Parish District Attorney	3,459	0	56,229	0
Beauregard Parish Library	12,068	0	196,180	7,179
Beauregard Parish Police Jury	56,910	0	925,112	43,237
Bienville Parish Library	10,992	0	178,683	0
Bienville Parish Police Jury	38,848	0	631,506	0
Bossier Parish Communications District	22,177	0	360,501	6,667
Bossier Parish Emergency Medical Services	46,861	0	761,755	2,533
Bossier Parish Police Jury	257,221	0	4,181,325	0
Caddo Parish Commission	336,608	0	5,471,815	6,752
Caddo Parish Coroner	14,435	0	234,654	2,452
Caddo Parish District Attorney	74,323	0	1,208,175	0
Caddo/Bossier Port Commission	38,121	0	619,683	0
Calcasieu Parish Gravity Drainage District #4	17,125	0	278,387	0
Calcasieu Parish Gravity Drainage District #5	26,627	0	432,849	9,070
Calcasieu Parish Police Jury	936,535	0	15,224,090	0
Calcasieu Parish Waterworks District #7	6,775	0	110,140	0
Calcasieu Regional Airport	18,571	0	301,881	3,418
Calcasieu-Sulphur Parks & Recreation	40,167	0	652,945	3,823
Caldwell Parish District Attorney	1,445	0	23,482	333
Caldwell Parish Library	2,625	0	42,668	28
Caldwell Parish Police Jury	19,821	0	322,213	5,041
Cameron Parish Ambulance District #2	33,243	0	540,397	0
Cameron Parish District Attorney	1,158	0	18,817	266
Cameron Parish Police Jury	109,612	0	1,781,832	0
Catahoula E911 Communications District	743	0	12,081	0
Catahoula Parish Police Jury	13,282	0	215,905	9,396
City of Morgan City	7,544	0	122,641	274
Claiborne Parish Police Jury	28,781	0	467,857	1,307
Concordia Parish 7th District Attorney	10,876	0	176,793	2,599

EXHIBIT VII – Schedule C (continued)
Plan A – Current Year Additions to Deferred Inflows of Resources
For the Year Ended December 31, 2019

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	\$3,173	\$0	\$51,572	\$782
Concordia Parish Library	7,071	0	114,937	1,117
Concordia Parish Police Jury	19,186	0	311,888	13,765
Concordia Parish Sewer District #1	726	0	11,806	247
Desoto Parish Emergency Medical Services	63,569	0	1,033,361	0
Desoto Parish School Board	472	0	7,667	109
Desoto Parish Waterworks	11,298	0	183,654	2,137
East Carroll Parish Police Jury	31,614	0	513,918	9,472
East Feliciana 20th Judicial District Indigent Defender	3,241	0	52,686	0
East Feliciana Parish Communications District	7,107	0	115,526	0
East Feliciana Parish Police Jury	27,122	0	440,889	0
Evangeline Parish Communications District	3,372	0	54,810	0
Evangeline Parish District Attorney	8,899	0	144,662	0
Evangeline Parish Police Jury	57,642	0	937,016	8,755
Evangeline Parish Solid Waste	12,620	0	205,150	0
Franklin Parish Communications District	2,587	0	42,056	0
Franklin Parish Library	7,165	0	116,471	1,117
Franklin Parish Police Jury	34,039	0	553,325	0
Grant Parish Police Jury	31,257	0	508,114	7,407
Greater New Orleans Expressway	131,066	0	2,130,579	0
Iberia Parish 16th Judicial District Judge	28,027	0	455,600	9,157
Iberia Parish Government	153,909	0	2,501,902	70,378
Iberia Parish Medical Center	732,767	0	11,911,677	0
Iberia Parish School Board	229	0	3,717	91
Iberville Parish District Attorney / 18th Judicial District	13,243	0	215,270	0
Iberville Parish Parks & Recreation	7,795	0	126,716	16,849
Iberville Parish Police Jury	195,551	0	3,178,825	0
Iberville Parish School Board	229	0	3,717	62
Jackson Parish District Attorney	10,239	0	166,450	10,792
Jackson Parish Police Jury	48,821	0	793,616	0
Jackson Parish Recreation Department	4,743	0	77,099	1,380
Jackson Parish Sales Tax	1,995	0	32,428	726
Jefferson Davis Parish District Attorney	11,169	0	181,560	275
Jefferson Davis Parish Indigent Defender Board	1,486	0	24,152	0
Jefferson Davis Parish Landfill	4,177	0	67,907	2,827
Jefferson Davis Parish Library	8,056	0	130,963	19,744
Jefferson Davis Parish Mosquito Abatement	8,146	0	132,414	444
Jefferson Davis Parish Police Jury	27,574	0	448,235	13,989
Jefferson Davis Parish Tourist Commission	3,901	0	63,412	0
Jefferson Parish	3,103,388	0	50,447,926	0
Jefferson Parish 24th Indigent Defender Board	2,650	0	43,080	2,101
Jefferson Parish Finance Authority	1,564	0	25,429	0
Jefferson Parish Housing Authority	4,914	0	79,885	9,550
Jefferson Parish Retirement System	4,200	0	68,270	826
Kolin Ruby Wise Water District (Rapides Parish)	4,403	0	71,580	13,927

EXHIBIT VII – Schedule C (continued)
Plan A – Current Year Additions to Deferred Inflows of Resources
For the Year Ended December 31, 2019

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 15th Judicial District Attorney	\$48,142	\$0	\$782,578	\$66,259
Lafayette Airport Commission	32,699	0	531,539	0
Lafayette Consolidated Government	792,913	0	12,889,404	212,544
Lafayette Convention & Visitors Commission	23,130	0	375,999	0
Lafayette Economic Development Authority	33,318	0	541,612	0
Lafourche School Board	0	0	0	1,727
Lafourche Parish Water District #1	84,987	0	1,381,529	0
Lasalle Parish Police Jury	28,658	0	465,864	0
Lincoln Parish 3rd Judicial District Attorney	15,783	0	256,557	0
Lincoln Parish Police Jury	82,550	0	1,341,915	14,442
Livingston Parish Recreation District #3	27,001	0	438,923	0
Madison Parish Police Jury	47,803	0	777,067	0
Monroe/West Monroe Visitors' Bureau	14,399	0	234,072	1,347
Morehouse Parish Library	3,523	0	57,262	0
Morehouse Parish Police Jury	23,496	0	381,940	0
Natchitoches 10th Judicial District Court	3,458	0	56,217	987
Natchitoches Parish District Attorney	4,416	0	71,788	70
Natchitoches Parish Police Jury	82,524	0	1,341,488	131,377
Natchitoches Parish Port Commission	4,553	0	74,018	0
Natchitoches Parish Tax Commission	6,791	0	110,391	2,791
North Louisiana Crime Lab	63,314	0	1,029,222	0
Ouachita Parish Police Jury	329,667	0	5,358,992	0
Parochial Employees' Retirement System	0	0	0	0
Plaquemines 25th Judicial District Public Defender	4,013	0	65,241	5,689
Plaquemines Medical Center	39,842	0	647,670	1,910
Plaquemines Parish District Attorney of the 25th District	1,102	0	17,914	85
Plaquemines Parish Government	406,277	0	6,604,336	37,744
Plaquemines Port, Harbor & Terminal District	54,579	0	887,224	0
Pointe Coupee Hospital	213,848	0	3,476,260	0
Pointe Coupee Parish Library	12,351	0	200,778	0
Pointe Coupee Parish Police Jury	50,006	0	812,885	0
Pointe Coupee Parish School Board	243	0	3,950	0
Police Jury Association (Ex Board)	144	0	2,342	43
Police Jury Association (Office)	10,643	0	173,017	18,199
Port of Iberia	6,122	0	99,510	931
Rapides Parish Indigent Defender Board	8,070	0	131,187	0
Rapides Parish Library	55,489	0	902,020	1,414
Rapides Parish Police Jury	208,720	0	3,392,901	0
Red River Parish Police Jury	31,498	0	512,027	29,006
Red River Parish School Board	257	0	4,181	0
Red River Waterway Commission	32,650	0	530,751	598
Richland Parish Communications District	1,931	0	31,387	432
Richland Parish District Judge	3,549	0	57,699	4,214
Richland Parish Police Jury	49,154	0	799,029	46,792
Richland Parish Tax Commission	2,503	0	40,684	3,660

EXHIBIT VII – Schedule C (continued)
Plan A – Current Year Additions to Deferred Inflows of Resources
For the Year Ended December 31, 2019

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
Sabine Parish District Attorney	\$9,474	\$0	\$154,008	\$0
Sabine Parish Library	5,176	0	84,142	0
Sabine Parish Police Jury	33,307	0	541,430	27,954
Sabine Parish School Board	172	0	2,789	0
South Toledo Bend Water District	5,264	0	85,576	0
St. Bernard Parish Government	285,255	0	4,637,030	87,840
St. Bernard Parish Library	4,190	0	68,116	341
St. Bernard Parish School Board	457	0	7,434	106
St. Charles Parish 29th Judicial District Attorney	40,917	0	665,137	0
St. Charles Parish Council	678,800	0	11,034,401	0
St. Charles Parish School Board	890	0	14,475	0
St. Helena Parish Police Jury	28,395	0	461,575	11,533
St. James Parish Government	197,982	0	3,218,352	4,768
St. James Parish School Board	257	0	4,181	60
St. John Parish Council	236,060	0	3,837,336	91,646
St. John The Baptist Parish 40Th Judicial District Attorney	23,949	0	389,315	9,730
St. John The Baptist Parish Library	22,444	0	364,839	15,117
St. Landry Parish E911 Communications District	13,080	0	212,618	0
St. Landry Parish Government	81,995	0	1,332,891	48,979
St. Landry Parish Sheriff	300	0	4,878	70
St. Martin Parish Government	91,961	0	1,494,892	0
St. Martin Parish Library	15,120	0	245,780	4,803
St. Martin Parish School Board	229	0	3,717	53
St. Martin Parish Water & Sewer	3,955	0	64,288	0
St. Mary Parish Consolidated Gravity Drainage District #1	10,337	0	168,043	0
St. Mary Parish E911 Communications District	13,209	0	214,717	0
St. Mary Parish Government	144,879	0	2,355,111	15,203
St. Mary Parish Library	26,450	0	429,972	0
St. Mary Parish Sales & Use Tax Department	10,884	0	176,925	2,503
St. Mary Parish School Board	200	0	3,253	45
St. Mary Parish Water and Sewer Commission #3	9,353	0	152,042	0
St. Tammany Parish 22nd District Attorney	23,864	0	387,933	8,417
St. Tammany Parish Communications District	8,717	0	141,701	0
St. Tammany Parish Coroner	54,519	0	886,254	0
St. Tammany Parish Fire District #1	762	0	12,393	55
St. Tammany Parish Fire District #4	2,559	0	41,600	0
St. Tammany Parish Government	577,859	0	9,393,543	211,841
St. Tammany Parish Library	93,234	0	1,515,592	23,306
St. Tammany Parish Mosquito Abatement District #2	42,270	0	687,126	0
St. Tammany Parish Recreation District #1	34,842	0	566,388	5,254
St. Tammany Parish Recreation District #11	2,643	0	42,967	394
Tangipahoa Parish 21st Judicial District Attorney	30,592	0	497,300	0
Tangipahoa Parish 21st Judicial District Indigent Defender Board	47,781	0	776,711	0
Tangipahoa Parish Consolidated Gravity Drainage District	18,701	0	303,995	0
Tangipahoa Parish Government	333,312	0	5,418,238	0

EXHIBIT VII – Schedule C (continued)
Plan A – Current Year Additions to Deferred Inflows of Resources
For the Year Ended December 31, 2019

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	\$24,989	\$0	\$406,218	\$0
Tangipahoa Parish Mosquito Abatement District #1	14,422	0	234,438	0
Tangipahoa Parish Sewer District #1	11,854	0	192,694	3,198
Tangipahoa Parish Sheriff	5,215	0	84,770	565
Tangipahoa Parish Tourist Commission	8,182	0	132,998	0
Tangipahoa Parish Water District	19,922	0	323,846	4,093
Teche-Vermilion Fresh Water District	19,636	0	319,204	0
Tensas Parish Police Jury	16,291	0	264,816	14,643
Terrebonne Parish Indigent Defender Board	13,593	0	220,958	7,308
Union Parish 3rd Judicial Clerks' Fund	3,967	0	64,482	0
Union Parish Police Jury	68,636	0	1,115,733	21,679
Vermilion Parish 7th Ward Drainage District #2	3,544	0	57,608	529
Vermilion Parish Library	12,439	0	202,199	6,170
Vermilion Parish Police Jury	108,410	0	1,762,281	0
Vermilion Parish Tourist Commission	1,291	0	20,993	0
Vermilion Parish Waterworks District #1	11,692	0	190,055	0
Washington Parish Police Jury	86,515	0	1,406,366	0
Webster Parish Police Jury	77,923	0	1,266,700	21,181
West Baton Rouge Natural Gas & Water	41,056	0	667,400	0
West Baton Rouge Parish 18th Judicial Court	5,091	0	82,765	6,336
West Baton Rouge Parish Council	157,360	0	2,558,003	0
West Baton Rouge Parish Library	16,017	0	260,363	1,477
West Baton Rouge Parish School Board	229	0	3,717	53
West Calcasieu Cameron Hospital	685,418	0	11,141,993	134,242
West Carroll Parish Library	1,362	0	22,144	358
West Carroll Parish Police Jury	25,089	0	407,848	16,375
West Feliciana Parish Tourist Commission	515	0	8,376	2,713
West Ouachita Parish Sewer District #5	7,538	0	122,538	1,423
Winn Parish District Attorney	4,574	0	74,361	4,329
Winn Parish Police Jury	21,805	0	354,455	0
Winn Parish School Board	100	0	1,625	22
Grand Total	\$15,102,202	\$ 0	\$245,497,723	\$1,759,044

* 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, 2019

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	\$(133,182)	\$(422,348)	\$0
16th Judicial District Attorney	0	(162,704)	(515,969)	0
5th Judicial District Attorney - Richland	0	(31,632)	(100,312)	0
Acadia Parish Communications District	0	(4,396)	(13,940)	0
Acadia Parish Library	0	(41,829)	(132,649)	0
Acadia Parish Police Jury	0	(189,985)	(602,483)	19,437
Acadiana Crime Lab	0	(117,047)	(371,180)	6,160
Allen Parish 33rd Judicial Indigent Defender Board	0	(8,162)	(25,884)	3,766
Allen Parish Ambulance Service	0	(74,014)	(234,714)	8,182
Allen Parish District Attorney	0	(26,714)	(84,714)	2,845
Allen Parish Library	0	(24,646)	(78,157)	0
Allen Parish Police Jury	0	(74,319)	(235,681)	9,669
Assumption Parish Police Jury	0	(163,803)	(519,454)	2,224
Avoyelles Parish 12th Judicial District Indigent Defender Board	0	(10,799)	(34,246)	1,652
Bayou Vermillion District	0	(66,949)	(212,309)	72,162
Beauregard Parish Communications District	0	(12,213)	(38,731)	2,052
Beauregard Parish District Attorney	0	(10,359)	(32,851)	2,442
Beauregard Parish Library	0	(36,142)	(114,615)	0
Beauregard Parish Police Jury	0	(170,433)	(540,481)	0
Bienville Parish Library	0	(32,919)	(104,393)	8,816
Bienville Parish Police Jury	0	(116,342)	(368,947)	3,745
Bossier Parish Communications District	0	(66,415)	(210,617)	0
Bossier Parish Emergency Medical Services	0	(140,338)	(445,043)	0
Bossier Parish Police Jury	0	(770,326)	(2,442,869)	78,435
Caddo Parish Commission	0	(1,008,073)	(3,196,817)	0
Caddo Parish Coroner	0	(43,230)	(137,093)	0
Caddo Parish District Attorney	0	(222,582)	(705,856)	21,613
Caddo/Bossier Port Commission	0	(114,164)	(362,039)	17,476
Calcasieu Parish Gravity Drainage District #4	0	(51,287)	(162,643)	1,846
Calcasieu Parish Gravity Drainage District #5	0	(79,744)	(252,885)	0
Calcasieu Parish Police Jury	0	(2,804,735)	(8,894,420)	15,781
Calcasieu Parish Waterworks District #7	0	(20,291)	(64,348)	1,157
Calcasieu Regional Airport	0	(55,616)	(176,369)	0
Calcasieu-Sulphur Parks & Recreation	0	(120,292)	(381,472)	0
Caldwell Parish District Attorney	0	(4,326)	(13,719)	0
Caldwell Parish Library	0	(7,861)	(24,928)	0
Caldwell Parish Police Jury	0	(59,361)	(188,248)	0
Cameron Parish Ambulance District #2	0	(99,557)	(315,718)	14,179
Cameron Parish District Attorney	0	(3,467)	(10,994)	0
Cameron Parish Police Jury	0	(328,267)	(1,041,006)	4,270
Catahoula E911 Communications District	0	(2,226)	(7,058)	260
Catahoula Parish Police Jury	0	(39,776)	(126,139)	0
City of Morgan City	0	(22,594)	(71,651)	0
Claiborne Parish Police Jury	0	(86,193)	(273,338)	0
Concordia Parish 7th District Attorney	0	(32,571)	(103,288)	0

EXHIBIT VII – Schedule D (continued)
Plan A – Current Year Additions to Deferred Outflows of Resources
For the Year Ended December 31, 2019

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	\$(9,501)	\$(30,130)	\$0
Concordia Parish Library	0	(21,175)	(67,150)	0
Concordia Parish Police Jury	0	(57,459)	(182,215)	0
Concordia Parish Sewer District #1	0	(2,175)	(6,897)	0
Desoto Parish Emergency Medical Services	0	(190,376)	(603,724)	29,143
Desoto Parish School Board	0	(1,412)	(4,479)	0
Desoto Parish Waterworks	0	(33,835)	(107,297)	0
East Carroll Parish Police Jury	0	(94,679)	(300,248)	0
East Feliciana 20th Judicial District Indigent Defender	0	(9,706)	(30,781)	11,621
East Feliciana Parish Communications District	0	(21,283)	(67,494)	2,260
East Feliciana Parish Police Jury	0	(81,225)	(257,582)	316
Evangeline Parish Communications District	0	(10,098)	(32,022)	24,688
Evangeline Parish District Attorney	0	(26,651)	(84,516)	1,166
Evangeline Parish Police Jury	0	(172,626)	(547,436)	0
Evangeline Parish Solid Waste	0	(37,795)	(119,856)	2,470
Franklin Parish Communications District	0	(7,748)	(24,571)	112
Franklin Parish Library	0	(21,458)	(68,047)	0
Franklin Parish Police Jury	0	(101,939)	(323,271)	23,189
Grant Parish Police Jury	0	(93,610)	(296,857)	0
Greater New Orleans Expressway	0	(392,517)	(1,244,755)	55,602
Iberia Parish 16th Judicial District Judge	0	(83,935)	(266,176)	0
Iberia Parish Government	0	(460,926)	(1,461,694)	0
Iberia Parish Medical Center	0	(2,194,489)	(6,959,198)	155,573
Iberia Parish School Board	0	(685)	(2,171)	0
Iberville Parish District Attorney / 18th Judicial District	0	(39,659)	(125,768)	4,422
Iberville Parish Parks & Recreation	0	(23,345)	(74,032)	0
Iberville Parish Police Jury	0	(585,635)	(1,857,175)	59,385
Iberville Parish School Board	0	(685)	(2,171)	0
Jackson Parish District Attorney	0	(30,665)	(97,246)	0
Jackson Parish Police Jury	0	(146,208)	(463,657)	22,962
Jackson Parish Recreation Department	0	(14,204)	(45,044)	0
Jackson Parish Sales Tax	0	(5,974)	(18,945)	0
Jefferson Davis Parish District Attorney	0	(33,449)	(106,074)	0
Jefferson Davis Parish Indigent Defender Board	0	(4,450)	(14,110)	1,789
Jefferson Davis Parish Landfill	0	(12,511)	(39,674)	0
Jefferson Davis Parish Library	0	(24,127)	(76,513)	0
Jefferson Davis Parish Mosquito Abatement	0	(24,395)	(77,361)	0
Jefferson Davis Parish Police Jury	0	(82,578)	(261,874)	0
Jefferson Davis Parish Tourist Commission	0	(11,682)	(37,047)	211
Jefferson Parish	0	(9,294,026)	(29,473,357)	156,978
Jefferson Parish 24th Indigent Defender Board	0	(7,937)	(25,169)	0
Jefferson Parish Finance Authority	0	(4,685)	(14,856)	11,454
Jefferson Parish Housing Authority	0	(14,717)	(46,671)	0
Jefferson Parish Retirement System	0	(12,577)	(39,886)	0
Kolin Ruby Wise Water District (Rapides Parish)	0	(13,187)	(41,819)	0

EXHIBIT VII – Schedule D (continued)
Plan A – Current Year Additions to Deferred Outflows of Resources
For the Year Ended December 31, 2019

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 15th Judicial District Attorney	\$0	\$(144,174)	\$(457,208)	\$0
Lafayette Airport Commission	0	(97,926)	(310,543)	10,161
Lafayette Consolidated Government	0	(2,374,616)	(7,530,419)	0
Lafayette Convention & Visitors Commission	0	(69,270)	(219,671)	6,651
Lafayette Economic Development Authority	0	(99,781)	(316,428)	23,207
Lafourche School Board	0	0	0	0
Lafourche Parish Water District #1	0	(254,519)	(807,135)	34,720
Lasalle Parish Police Jury	0	(85,826)	(272,173)	22,181
Lincoln Parish 3rd Judicial District Attorney	0	(47,266)	(149,889)	1,228
Lincoln Parish Police Jury	0	(247,221)	(783,991)	0
Livingston Parish Recreation District #3	0	(80,863)	(256,433)	19,800
Madison Parish Police Jury	0	(143,159)	(453,988)	29,041
Monroe/West Monroe Visitors' Bureau	0	(43,123)	(136,753)	0
Morehouse Parish Library	0	(10,549)	(33,455)	2,264
Morehouse Parish Police Jury	0	(70,365)	(223,142)	2,711
Natchitoches 10th Judicial District Court	0	(10,357)	(32,844)	0
Natchitoches Parish District Attorney	0	(13,226)	(41,941)	0
Natchitoches Parish Police Jury	0	(247,142)	(783,742)	0
Natchitoches Parish Port Commission	0	(13,636)	(43,244)	1,188
Natchitoches Parish Tax Commission	0	(20,337)	(64,494)	0
North Louisiana Crime Lab	0	(189,614)	(601,306)	56,978
Ouachita Parish Police Jury	0	(987,288)	(3,130,901)	51,064
Parochial Employees' Retirement System	0	0	0	0
Plaquemines 25th Judicial District Public Defender	0	(12,019)	(38,116)	0
Plaquemines Medical Center	0	(119,320)	(378,390)	0
Plaquemines Parish District Attorney of the 25th District	0	(3,300)	(10,466)	0
Plaquemines Parish Government	0	(1,216,717)	(3,858,473)	0
Plaquemines Port, Harbor & Terminal District	0	(163,453)	(518,346)	14,265
Pointe Coupee Hospital	0	(640,432)	(2,030,947)	13,786
Pointe Coupee Parish Library	0	(36,989)	(117,301)	18,807
Pointe Coupee Parish Police Jury	0	(149,758)	(474,914)	70,860
Pointe Coupee Parish School Board	0	(728)	(2,308)	52
Police Jury Association (Ex Board)	0	(431)	(1,368)	0
Police Jury Association (Office)	0	(31,875)	(101,082)	0
Port of Iberia	0	(18,333)	(58,137)	0
Rapides Parish Indigent Defender Board	0	(24,169)	(76,644)	3,712
Rapides Parish Library	0	(166,179)	(526,990)	0
Rapides Parish Police Jury	0	(625,075)	(1,982,246)	79,717
Red River Parish Police Jury	0	(94,331)	(299,143)	0
Red River Parish School Board	0	(770)	(2,443)	156
Red River Waterway Commission	0	(97,780)	(310,083)	0
Richland Parish Communications District	0	(5,782)	(18,337)	0
Richland Parish District Judge	0	(10,630)	(33,710)	0
Richland Parish Police Jury	0	(147,205)	(466,819)	0
Richland Parish Tax Commission	0	(7,495)	(23,769)	0

EXHIBIT VII – Schedule D (continued)
Plan A – Current Year Additions to Deferred Outflows of Resources
For the Year Ended December 31, 2019

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
Sabine Parish District Attorney	\$0	\$(28,373)	\$(89,977)	\$3,473
Sabine Parish Library	0	(15,501)	(49,158)	1,587
Sabine Parish Police Jury	0	(99,748)	(316,322)	0
Sabine Parish School Board	0	(514)	(1,629)	285
South Toledo Bend Water District	0	(15,766)	(49,996)	1,768
St. Bernard Parish Government	0	(854,280)	(2,709,107)	0
St. Bernard Parish Library	0	(12,549)	(39,796)	0
St. Bernard Parish School Board	0	(1,370)	(4,343)	0
St. Charles Parish 29th Judicial District Attorney	0	(122,538)	(388,595)	3,119
St. Charles Parish Council	0	(2,032,869)	(6,446,664)	89,752
St. Charles Parish School Board	0	(2,667)	(8,457)	4,792
St. Helena Parish Police Jury	0	(85,036)	(269,667)	0
St. James Parish Government	0	(592,917)	(1,880,269)	0
St. James Parish School Board	0	(770)	(2,443)	0
St. John Parish Council	0	(706,953)	(2,241,899)	0
St. John The Baptist Parish 40Th Judicial District Attorney	0	(71,724)	(227,451)	0
St. John The Baptist Parish Library	0	(67,214)	(213,151)	0
St. Landry Parish E911 Communications District	0	(39,171)	(124,219)	7,095
St. Landry Parish Government	0	(245,559)	(778,719)	0
St. Landry Parish Sheriff	0	(899)	(2,850)	0
St. Martin Parish Government	0	(275,404)	(873,366)	14,651
St. Martin Parish Library	0	(45,280)	(143,593)	0
St. Martin Parish School Board	0	(685)	(2,171)	0
St. Martin Parish Water & Sewer	0	(11,844)	(37,559)	2,380
St. Mary Parish Consolidated Gravity Drainage District #1	0	(30,959)	(98,176)	7,524
St. Mary Parish E911 Communications District	0	(39,557)	(125,445)	5,545
St. Mary Parish Government	0	(433,882)	(1,375,934)	0
St. Mary Parish Library	0	(79,214)	(251,204)	3,080
St. Mary Parish Sales & Use Tax Department	0	(32,595)	(103,366)	0
St. Mary Parish School Board	0	(599)	(1,900)	0
St. Mary Parish Water and Sewer Commission #3	0	(28,011)	(88,828)	5,653
St. Tammany Parish 22nd District Attorney	0	(71,469)	(226,643)	0
St. Tammany Parish Communications District	0	(26,106)	(82,787)	10,685
St. Tammany Parish Coroner	0	(163,275)	(517,779)	1,950
St. Tammany Parish Fire District #1	0	(2,283)	(7,240)	0
St. Tammany Parish Fire District #4	0	(7,664)	(24,304)	121
St. Tammany Parish Government	0	(1,730,573)	(5,488,021)	0
St. Tammany Parish Library	0	(279,218)	(885,460)	0
St. Tammany Parish Mosquito Abatement District #2	0	(126,589)	(401,442)	14,156
St. Tammany Parish Recreation District #1	0	(104,346)	(330,903)	0
St. Tammany Parish Recreation District #11	0	(7,916)	(25,103)	0
Tangipahoa Parish 21st Judicial District Attorney	0	(91,618)	(290,539)	1,975
Tangipahoa Parish 21st Judicial District Indigent Defender Board	0	(143,093)	(453,780)	19,196
Tangipahoa Parish Consolidated Gravity Drainage District	0	(56,005)	(177,604)	7,578
Tangipahoa Parish Government	0	(998,202)	(3,165,515)	81,707

EXHIBIT VII – Schedule D (continued)
Plan A – Current Year Additions to Deferred Outflows of Resources
For the Year Ended December 31, 2019

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	\$(74,838)	\$(237,326)	\$5,228
Tangipahoa Parish Mosquito Abatement District #1	0	(43,191)	(136,967)	2,164
Tangipahoa Parish Sewer District #1	0	(35,500)	(112,578)	0
Tangipahoa Parish Sheriff	0	(15,617)	(49,526)	0
Tangipahoa Parish Tourist Commission	0	(24,502)	(77,702)	484
Tangipahoa Parish Water District	0	(59,662)	(189,202)	0
Teche-Vermilion Fresh Water District	0	(58,807)	(186,489)	5,990
Tensas Parish Police Jury	0	(48,787)	(154,714)	0
Terrebonne Parish Indigent Defender Board	0	(40,707)	(129,091)	0
Union Parish 3rd Judicial Clerks' Fund	0	(11,880)	(37,673)	8,266
Union Parish Police Jury	0	(205,552)	(651,848)	0
Vermilion Parish 7th Ward Drainage District #2	0	(10,613)	(33,657)	0
Vermilion Parish Library	0	(37,251)	(118,132)	0
Vermilion Parish Police Jury	0	(324,665)	(1,029,583)	48,067
Vermilion Parish Tourist Commission	0	(3,867)	(12,265)	237
Vermilion Parish Waterworks District #1	0	(35,014)	(111,036)	310
Washington Parish Police Jury	0	(259,095)	(821,646)	17,596
Webster Parish Police Jury	0	(233,364)	(740,048)	0
West Baton Rouge Natural Gas & Water	0	(122,955)	(389,917)	9,992
West Baton Rouge Parish 18th Judicial Court	0	(15,248)	(48,354)	0
West Baton Rouge Parish Council	0	(471,261)	(1,494,470)	45,525
West Baton Rouge Parish Library	0	(47,967)	(152,113)	0
West Baton Rouge Parish School Board	0	(685)	(2,171)	0
West Calcasieu Cameron Hospital	0	(2,052,690)	(6,509,523)	0
West Carroll Parish Library	0	(4,080)	(12,937)	0
West Carroll Parish Police Jury	0	(75,138)	(238,278)	0
West Feliciana Parish Tourist Commission	0	(1,543)	(4,894)	0
West Ouachita Parish Sewer District #5	0	(22,575)	(71,591)	0
Winn Parish District Attorney	0	(13,700)	(43,444)	0
Winn Parish Police Jury	0	(65,301)	(207,084)	3,035
Winn Parish School Board	0	(299)	(949)	0
Grand Total	\$ 0	\$(45,228,069)	\$(143,427,939)	\$1,759,044

* 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, 2019

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2019	Allocated Share of Nonemployer Contributions for Fiscal Year 2019	Employer's Proportion of Collective Pension Expense
15th Judicial District Court	\$214,916	\$23,829	\$268,567
16th Judicial District Attorney	262,556	29,111	328,100
5th Judicial District Attorney - Richland	51,045	5,660	63,788
Acadia Parish Communications District	7,093	786	8,864
Acadia Parish Library	67,500	7,484	84,350
Acadia Parish Police Jury	306,580	33,992	383,114
Acadiana Crime Lab	188,879	20,942	236,030
Allen Parish 33rd Judicial Indigent Defender Board	13,172	1,460	16,460
Allen Parish Ambulance Service	119,437	13,243	149,253
Allen Parish District Attorney	43,108	4,780	53,869
Allen Parish Library	39,771	4,410	49,699
Allen Parish Police Jury	119,929	13,297	149,867
Assumption Parish Police Jury	264,330	29,308	330,316
Avoyelles Parish 12th Judicial District Indigent Defender Board	17,427	1,932	21,777
Bayou Vermillion District	108,036	11,979	135,005
Beauregard Parish Communications District	19,709	2,185	24,629
Beauregard Parish District Attorney	16,716	1,853	20,889
Beauregard Parish Library	58,323	6,467	72,882
Beauregard Parish Police Jury	275,029	30,494	343,687
Bienville Parish Library	53,121	5,890	66,382
Bienville Parish Police Jury	187,742	20,816	234,610
Bossier Parish Communications District	107,174	11,883	133,929
Bossier Parish Emergency Medical Services	226,464	25,110	282,998
Bossier Parish Police Jury	1,243,078	137,828	1,553,398
Caddo Parish Commission	1,626,732	180,366	2,032,826
Caddo Parish Coroner	69,761	7,735	87,176
Caddo Parish District Attorney	359,182	39,825	448,847
Caddo/Bossier Port Commission	184,227	20,426	230,218
Calcasieu Parish Gravity Drainage District #4	82,762	9,176	103,423
Calcasieu Parish Gravity Drainage District #5	128,683	14,268	160,807
Calcasieu Parish Police Jury	4,526,014	501,829	5,655,880
Calcasieu Parish Waterworks District #7	32,744	3,631	40,918
Calcasieu Regional Airport	89,747	9,951	112,151
Calcasieu-Sulphur Parks & Recreation	194,116	21,523	242,575
Caldwell Parish District Attorney	6,981	774	8,724
Caldwell Parish Library	12,685	1,406	15,851
Caldwell Parish Police Jury	95,792	10,621	119,705
Cameron Parish Ambulance District #2	160,656	17,813	200,762
Cameron Parish District Attorney	5,594	620	6,991
Cameron Parish Police Jury	529,726	58,734	661,966
Catahoula E911 Communications District	3,592	398	4,488
Catahoula Parish Police Jury	64,187	7,117	80,211
City of Morgan City	36,460	4,043	45,562
Claiborne Parish Police Jury	139,091	15,422	173,813
Concordia Parish 7th District Attorney	52,559	5,828	65,680

EXHIBIT VII – Schedule E (continued)
Plan A – Allocated Share of Employer Contributions and Pension Expense
For the Year Ended December 31, 2019

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2019	Allocated Share of Nonemployer Contributions for Fiscal Year 2019	Employer's Proportion of Collective Pension Expense
Concordia Parish Indigent Defender Board	\$15,332	\$1,700	\$19,159
Concordia Parish Library	34,170	3,789	42,700
Concordia Parish Police Jury	92,722	10,281	115,869
Concordia Parish Sewer District #1	3,510	389	4,386
Desoto Parish Emergency Medical Services	307,211	34,062	383,903
Desoto Parish School Board	2,279	253	2,848
Desoto Parish Waterworks	54,599	6,054	68,229
East Carroll Parish Police Jury	152,784	16,940	190,925
East Feliciana 20th Judicial District Indigent Defender	15,663	1,737	19,573
East Feliciana Parish Communications District	34,345	3,808	42,919
East Feliciana Parish Police Jury	131,073	14,533	163,794
Evangeline Parish Communications District	16,295	1,807	20,362
Evangeline Parish District Attorney	43,007	4,768	53,743
Evangeline Parish Police Jury	278,568	30,887	348,109
Evangeline Parish Solid Waste	60,990	6,762	76,215
Franklin Parish Communications District	12,503	1,386	15,624
Franklin Parish Library	34,626	3,839	43,270
Franklin Parish Police Jury	164,500	18,239	205,565
Grant Parish Police Jury	151,059	16,749	188,769
Greater New Orleans Expressway	633,406	70,230	791,528
Iberia Parish 16th Judicial District Judge	135,447	15,018	169,259
Iberia Parish Government	743,798	82,470	929,478
Iberia Parish Medical Center	3,541,257	392,642	4,425,290
Iberia Parish School Board	1,105	123	1,381
Iberville Parish District Attorney / 18th Judicial District	63,998	7,096	79,974
Iberville Parish Parks & Recreation	37,672	4,177	47,076
Iberville Parish Police Jury	945,042	104,783	1,180,961
Iberville Parish School Board	1,105	123	1,381
Jackson Parish District Attorney	49,484	5,487	61,838
Jackson Parish Police Jury	235,936	26,160	294,835
Jackson Parish Recreation Department	22,921	2,541	28,643
Jackson Parish Sales Tax	9,641	1,069	12,047
Jefferson Davis Parish District Attorney	53,977	5,985	67,451
Jefferson Davis Parish Indigent Defender Board	7,180	796	8,973
Jefferson Davis Parish Landfill	20,188	2,238	25,228
Jefferson Davis Parish Library	38,934	4,317	48,654
Jefferson Davis Parish Mosquito Abatement	39,366	4,365	49,193
Jefferson Davis Parish Police Jury	133,257	14,775	166,523
Jefferson Davis Parish Tourist Commission	18,852	2,090	23,558
Jefferson Parish	14,997,810	1,662,905	18,741,837
Jefferson Parish 24th Indigent Defender Board	12,807	1,420	16,005
Jefferson Parish Finance Authority	7,560	838	9,447
Jefferson Parish Housing Authority	23,749	2,633	29,678
Jefferson Parish Retirement System	20,296	2,250	25,363
Kolin Ruby Wise Water District (Rapides Parish)	21,280	2,359	26,592

EXHIBIT VII – Schedule E (continued)
Plan A – Allocated Share of Employer Contributions and Pension Expense
For the Year Ended December 31, 2019

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2019	Allocated Share of Nonemployer Contributions for Fiscal Year 2019	Employer's Proportion of Collective Pension Expense
Lafayette 15th Judicial District Attorney	\$232,655	\$25,796	\$290,734
Lafayette Airport Commission	158,023	17,521	197,471
Lafayette Consolidated Government	3,831,928	424,871	4,788,524
Lafayette Convention & Visitors Commission	111,782	12,394	139,687
Lafayette Economic Development Authority	161,017	17,853	201,214
Lafourche School Board	0	0	0
Lafourche Parish Water District #1	410,719	45,539	513,250
Lasalle Parish Police Jury	138,498	15,356	173,072
Lincoln Parish 3rd Judicial District Attorney	76,273	8,457	95,313
Lincoln Parish Police Jury	398,942	44,233	498,533
Livingston Parish Recreation District #3	130,489	14,468	163,064
Madison Parish Police Jury	231,016	25,614	288,687
Monroe/West Monroe Visitors' Bureau	69,588	7,716	86,960
Morehouse Parish Library	17,024	1,888	21,273
Morehouse Parish Police Jury	113,548	12,590	141,894
Natchitoches 10th Judicial District Court	16,713	1,853	20,885
Natchitoches Parish District Attorney	21,342	2,366	26,670
Natchitoches Parish Police Jury	398,815	44,219	498,374
Natchitoches Parish Port Commission	22,005	2,440	27,498
Natchitoches Parish Tax Commission	32,818	3,639	41,011
North Louisiana Crime Lab	305,980	33,926	382,365
Ouachita Parish Police Jury	1,593,190	176,647	1,990,911
Parochial Employees' Retirement System	0	0	0
Plaquemines 25th Judicial District Public Defender	19,396	2,151	24,238
Plaquemines Medical Center	192,548	21,349	240,615
Plaquemines Parish District Attorney of the 25th District	5,326	590	6,655
Plaquemines Parish Government	1,963,422	217,697	2,453,567
Plaquemines Port, Harbor & Terminal District	263,765	29,245	329,611
Pointe Coupee Hospital	1,033,467	114,587	1,291,460
Pointe Coupee Parish Library	59,690	6,618	74,591
Pointe Coupee Parish Police Jury	241,665	26,795	301,994
Pointe Coupee Parish School Board	1,174	130	1,467
Police Jury Association (Ex Board)	696	77	870
Police Jury Association (Office)	51,437	5,703	64,277
Port of Iberia	29,584	3,280	36,969
Rapides Parish Indigent Defender Board	39,001	4,324	48,737
Rapides Parish Library	268,164	29,733	335,108
Rapides Parish Police Jury	1,008,685	111,840	1,260,492
Red River Parish Police Jury	152,222	16,878	190,223
Red River Parish School Board	1,243	138	1,553
Red River Waterway Commission	157,789	17,495	197,179
Richland Parish Communications District	9,331	1,035	11,660
Richland Parish District Judge	17,154	1,902	21,436
Richland Parish Police Jury	237,546	26,338	296,846
Richland Parish Tax Commission	12,095	1,341	15,114

EXHIBIT VII – Schedule E (continued)
Plan A – Allocated Share of Employer Contributions and Pension Expense
For the Year Ended December 31, 2019

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2019	Allocated Share of Nonemployer Contributions for Fiscal Year 2019	Employer's Proportion of Collective Pension Expense
Sabine Parish District Attorney	\$45,786	\$5,077	\$57,215
Sabine Parish Library	25,015	2,774	31,259
Sabine Parish Police Jury	160,963	17,847	201,146
Sabine Parish School Board	829	92	1,036
South Toledo Bend Water District	25,441	2,821	31,792
St. Bernard Parish Government	1,378,556	152,850	1,722,696
St. Bernard Parish Library	20,250	2,245	25,306
St. Bernard Parish School Board	2,210	245	2,762
St. Charles Parish 29th Judicial District Attorney	197,740	21,925	247,104
St. Charles Parish Council	3,280,449	363,725	4,099,374
St. Charles Parish School Board	4,303	477	5,377
St. Helena Parish Police Jury	137,223	15,215	171,479
St. James Parish Government	956,793	106,086	1,195,645
St. James Parish School Board	1,243	138	1,553
St. John Parish Council	1,140,813	126,489	1,425,603
St. John The Baptist Parish 40Th Judicial District Attorney	115,741	12,833	144,634
St. John The Baptist Parish Library	108,464	12,026	135,541
St. Landry Parish E911 Communications District	63,210	7,008	78,989
St. Landry Parish Government	396,259	43,936	495,180
St. Landry Parish Sheriff	1,450	161	1,812
St. Martin Parish Government	444,421	49,276	555,365
St. Martin Parish Library	73,069	8,102	91,309
St. Martin Parish School Board	1,105	123	1,381
St. Martin Parish Water & Sewer	19,113	2,119	23,884
St. Mary Parish Consolidated Gravity Drainage District #1	49,958	5,539	62,429
St. Mary Parish E911 Communications District	63,834	7,078	79,769
St. Mary Parish Government	700,158	77,631	874,944
St. Mary Parish Library	127,828	14,173	159,738
St. Mary Parish Sales & Use Tax Department	52,599	5,832	65,729
St. Mary Parish School Board	967	107	1,208
St. Mary Parish Water and Sewer Commission #3	45,201	5,012	56,485
St. Tammany Parish 22nd District Attorney	115,330	12,787	144,120
St. Tammany Parish Communications District	42,127	4,671	52,643
St. Tammany Parish Coroner	263,477	29,213	329,251
St. Tammany Parish Fire District #1	3,684	408	4,604
St. Tammany Parish Fire District #4	12,367	1,371	15,455
St. Tammany Parish Government	2,792,634	309,638	3,489,782
St. Tammany Parish Library	450,575	49,958	563,056
St. Tammany Parish Mosquito Abatement District #2	204,278	22,650	255,273
St. Tammany Parish Recreation District #1	168,383	18,670	210,418
St. Tammany Parish Recreation District #11	12,774	1,416	15,963
Tangipahoa Parish 21st Judicial District Attorney	147,844	16,392	184,751
Tangipahoa Parish 21st Judicial District Indigent Defender Board	230,911	25,603	288,555
Tangipahoa Parish Consolidated Gravity Drainage District	90,376	10,021	112,937
Tangipahoa Parish Government	1,610,804	178,600	2,012,922

EXHIBIT VII – Schedule E (continued)
Plan A – Allocated Share of Employer Contributions and Pension Expense
For the Year Ended December 31, 2019

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2019	Allocated Share of Nonemployer Contributions for Fiscal Year 2019	Employer's Proportion of Collective Pension Expense
Tangipahoa Parish Library	\$120,766	\$13,390	\$150,913
Tangipahoa Parish Mosquito Abatement District #1	69,697	7,728	87,096
Tangipahoa Parish Sewer District #1	57,286	6,352	71,587
Tangipahoa Parish Sheriff	25,202	2,794	31,493
Tangipahoa Parish Tourist Commission	39,539	4,384	49,410
Tangipahoa Parish Water District	96,277	10,675	120,312
Teche-Vermilion Fresh Water District	94,897	10,522	118,587
Tensas Parish Police Jury	78,728	8,729	98,381
Terrebonne Parish Indigent Defender Board	65,689	7,283	82,088
Union Parish 3rd Judicial Clerks' Fund	19,170	2,126	23,956
Union Parish Police Jury	331,700	36,778	414,504
Vermilion Parish 7th Ward Drainage District #2	17,127	1,899	21,402
Vermilion Parish Library	60,112	6,665	75,119
Vermilion Parish Police Jury	523,914	58,090	654,702
Vermilion Parish Tourist Commission	6,241	692	7,799
Vermilion Parish Waterworks District #1	56,502	6,265	70,607
Washington Parish Police Jury	418,103	46,358	522,477
Webster Parish Police Jury	376,581	41,754	470,590
West Baton Rouge Natural Gas & Water	198,413	21,999	247,945
West Baton Rouge Parish 18th Judicial Court	24,605	2,728	30,748
West Baton Rouge Parish Council	760,476	84,319	950,320
West Baton Rouge Parish Library	77,404	8,582	96,727
West Baton Rouge Parish School Board	1,105	123	1,381
West Calcasieu Cameron Hospital	3,312,435	367,271	4,139,346
West Carroll Parish Library	6,583	730	8,227
West Carroll Parish Police Jury	121,250	13,444	151,519
West Feliciana Parish Tourist Commission	2,490	276	3,112
West Ouachita Parish Sewer District #5	36,430	4,039	45,524
Winn Parish District Attorney	22,107	2,451	27,626
Winn Parish Police Jury	105,377	11,684	131,683
Winn Parish School Board	483	54	604
Grand Total	\$72,984,730	\$8,092,294	\$91,204,508

* 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, 2019 and 2018

	2019	2018
Current Assets:		
Cash & Cash Equivalents in Banks	\$ 2,291,589	\$ 6,271,679
Contributions Receivable	2,971,255	2,951,738
Accrued Interest and Dividends	112,935	102,153
Investments Receivable	24,284	69,573
Due (to) from other Funds	271,508	(561,005)
Due (to) from Plan B	(178,107)	1,062,257
Other Current Assets	7,708	7,519
TOTAL CURRENT ASSETS	\$ 5,501,172	\$ 9,903,914
 Property, Plant & Equipment	 \$ 83,847	 \$ 86,675
Investments:		
Cash & Cash Equivalents	\$ 25,606,173	\$ 12,282,878
Equities	180,954,864	150,823,503
Fixed Income	107,483,106	99,508,366
Real Estate	17,908,773	17,032,197
Alternative Investments	24,776,830	19,435,993
TOTAL INVESTMENTS	\$ 356,729,746	\$ 299,082,937
TOTAL ASSETS	\$ 362,314,765	\$ 309,073,526
Current Liabilities:		
Accounts Payable	\$ 207,366	\$ 176,390
Benefits Payable	1,140,596	\$951,599
Refunds Payable	55,055	55,328
Investments Payable	18,576	89,452
TOTAL CURRENT LIABILITIES	\$ 1,421,593	\$ 1,272,769
FIDUCIARY NET POSITION	\$ 360,893,172	\$ 307,800,757

EXHIBIT IX
Plan B – Statement of Changes in Fiduciary Net Position
For the Year Ended December 31, 2019

	2019
Beginning of Year Net Position:	\$ 307,800,757
Income:	
Regular Member Contributions	\$ 3,180,013
Regular Employer Contributions	8,331,425
Irregular Contributions	3,683
Ad Valorem Taxes & Revenue Sharing	1,394,483
Transfers from Other Systems	66,135
Transfers from/(to) Plan A	(178,107)
Other Income	18,929
TOTAL CONTRIBUTIONS	\$ 12,816,561
Net Appreciation of Fair Value of Investments	\$ 50,255,730
Dividends, Interest and Recurring Income	6,184,237
Class Action Settlements	5,368
Investment Expense	(2,037,888)
TOTAL MARKET INVESTMENT INCOME	\$ 54,407,447
TOTAL INCOME	\$ 67,224,008
Expenses:	
Retirement Annuity Benefits	\$ 11,698,412
DROP Benefits	1,419,208
Refunds of Contributions	556,488
Funds Transferred to Other Systems	200,188
Administrative Expenses	257,297
TOTAL EXPENSES	\$ 14,131,593
NET MARKET INCOME (INCOME – EXPENSES)	\$ 53,092,415
END OF YEAR FIDUCIARY NET POSITION	\$ 360,893,172

EXHIBIT X

Plan B – Schedule of Changes in Net Pension Liability and Related Ratios

For the Years 2014 – 2019

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Total Pension Liability:				
Service Cost	\$ 10,519,268	\$ 10,443,125	\$ 9,844,786	\$ 9,633,861
Interest	22,000,199	21,460,208	20,549,184	19,404,284
Changes of Benefit Terms	0	0	1,753,159	0
Differences Between Expected and Actual Experience	285,479	(2,945,913)	(6,450,008)	(2,340,186)
Changes of Assumptions	0	4,117,485	8,837,618	0
Benefit Payments	(13,117,620)	(11,972,193)	(10,958,480)	(10,155,817)
Refunds of Member Contributions	(556,488)	(681,290)	(588,797)	(543,481)
Other	(289,548)	1,350,992	1,310,623	(159,841)
Net Change in Total Pension Liability	<u>\$ 18,841,290</u>	<u>\$ 21,772,414</u>	<u>\$ 24,298,085</u>	<u>\$ 15,838,820</u>
Total Pension Liability – Beginning	<u>\$ 334,817,251</u>	<u>\$ 313,044,837</u>	<u>\$ 288,746,752</u>	<u>\$ 272,907,932</u>
Total Pension Liability – Ending (a)	<u><u>\$ 353,658,541</u></u>	<u><u>\$ 334,817,251</u></u>	<u><u>\$ 313,044,837</u></u>	<u><u>\$ 288,746,752</u></u>
Plan Fiduciary Net Position:				
Contributions – Member	\$ 3,180,013	\$ 3,047,834	\$ 2,920,617	\$ 2,874,226
Contributions – Employer	8,331,425	7,846,175	8,096,586	7,943,831
Contributions – Nonemployer Contributing Entities	1,394,483	1,311,932	1,269,869	1,209,345
Net Investment Income	54,407,447	(18,484,521)	48,062,503	19,716,857
Benefit Payments	(13,117,620)	(11,972,193)	(10,958,480)	(10,155,817)
Refunds of Member Contributions	(556,488)	(681,290)	(588,797)	(543,481)
Administrative Expenses	(257,297)	(245,050)	(242,064)	(232,496)
Other	(289,548)	1,350,992	1,310,623	(159,841)
Net Change in Plan Fiduciary Net Position	<u>\$ 53,092,415</u>	<u>\$ (17,826,121)</u>	<u>\$ 49,870,857</u>	<u>\$ 20,652,624</u>
Plan Fiduciary Net Position – Beginning	<u>\$ 307,800,757</u>	<u>\$ 325,626,878</u>	<u>\$ 275,756,021</u>	<u>\$ 255,103,397</u>
Plan Fiduciary Net Position – Ending (b)	<u><u>\$ 360,893,172</u></u>	<u><u>\$ 307,800,757</u></u>	<u><u>\$ 325,626,878</u></u>	<u><u>\$ 275,756,021</u></u>
Net Pension Liability (Asset) – Ending (a) – (b)	<u>\$ (7,234,631)</u>	<u>\$ 27,016,494</u>	<u>\$ (12,582,041)</u>	<u>\$ 12,990,731</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	102.05%	91.93%	104.02%	95.50%
Covered-Employee Payroll	\$ 111,085,667	\$ 104,615,667	\$ 101,207,325	\$ 99,297,888
Net Pension Liability (Asset) as a Percentage of Covered-Employee Payroll	(6.51%)	25.82%	(12.43%)	13.08%

<u>2015</u>	<u>2014</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
\$ 8,544,264	\$ 8,412,233				
18,696,801	17,562,661				
0	1,309,944				
(2,179,740)	(3,451,795)				
3,098,805	0				
(8,914,800)	(7,535,484)				
(601,666)	(663,027)				
484,797	562,253				
<u>\$ 19,128,461</u>	<u>\$ 16,196,785</u>				
<u>\$ 253,779,471</u>	<u>\$ 237,582,686</u>				
<u><u>\$ 272,907,932</u></u>	<u><u>\$ 253,779,471</u></u>				
\$ 2,782,356	\$ 2,622,467				
8,676,188	8,390,840				
1,194,705	1,176,417				
(1,801,444)	11,741,033				
(8,914,800)	(7,535,484)				
(601,666)	(663,027)				
(218,483)	(204,921)				
484,797	562,253				
<u>\$ 1,601,653</u>	<u>\$ 16,089,578</u>				
<u>\$ 253,501,744</u>	<u>\$ 237,412,166</u>				
<u><u>\$ 255,103,397</u></u>	<u><u>\$ 253,501,744</u></u>				
\$ 17,804,535	\$ 277,727				
93.48%	99.89%				
\$ 96,402,089	\$ 90,711,784				
18.47%	0.31%				

EXHIBIT XI
Plan B – Schedule of Net Pension Liability
For the Years 2013 – 2019

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Total Pension Liability	\$ 353,658,541	\$ 334,817,251	\$ 313,044,837	\$ 288,746,752
Plan Fiduciary Net Position	360,893,172	307,800,757	325,626,878	275,756,021
Net Pension Liability (Asset)	<u>\$ (7,234,631)</u>	<u>\$ 27,016,494</u>	<u>\$ (12,582,041)</u>	<u>\$ 12,990,731</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	102.05%	91.93%	104.02%	95.50%
Covered-Employee Payroll	\$ 111,085,667	\$ 104,615,667	\$ 101,207,325	\$ 99,297,888
Net Pension Liability (Asset) as a Percentage of Covered-Employee Payroll	(6.51%)	25.82%	(12.43%)	13.08%

EXHIBIT XII
Plan B – Schedule of Contributions
For the Years 2014 – 2019

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Actuarially Determined Contribution *	\$ 9,115,505	\$ 8,348,365	\$ 8,602,151	\$ 8,421,102
Contributions in Relation to the Actuarially Determined Contribution *	9,725,908	9,158,107	9,366,455	9,153,176
Contribution Deficiency (Excess)	<u>\$ (610,403)</u>	<u>\$ (809,742)</u>	<u>\$ (764,304)</u>	<u>\$ (732,074)</u>
Covered-Employee Payroll	\$ 111,085,667	\$ 104,615,667	\$ 101,207,325	\$ 99,297,888
Contributions as a Percentage of Covered Employee Payroll	8.76%	8.75%	9.25%	9.22%

* 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>2015</u>	<u>2014</u>	<u>2013</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
\$ 272,907,932	\$ 253,779,471	\$ 237,582,686			
255,103,397	253,501,744	237,412,166			
<u>\$ 17,804,535</u>	<u>\$ 277,727</u>	<u>\$ 170,520</u>			

93.48% 99.89% 99.93%

\$ 96,402,089 \$ 90,711,784 \$ 88,218,220

18.47% 0.31% 0.19%

<u>2015</u>	<u>2014</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
\$ 9,469,961	\$ 9,507,318				
9,870,893	9,567,257				
<u>\$ (400,932)</u>	<u>\$ (59,939)</u>				

\$ 96,402,089 \$ 90,711,784

10.24% 10.55%

EXHIBIT XIII
Plan B – Schedule of Pension Expense
For the Year Ended December 31, 2019

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/ (Asset) (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:	\$ 334,817,251	\$ 307,800,757	\$ 27,016,494	\$ 23,968,868	\$ 43,956,180	N/A	N/A
Service Cost	10,519,268		10,519,268			10,519,268	
Interest on Total Pension Liability	22,000,199		22,000,199			22,000,199	
Changes in Benefit Terms	0		0			0	
Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	285,479		285,479	0	285,479		
Current Year Amortization				(2,934,025)	(71,370)	(2,862,655)	
Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	0		0	0	0		
Current Year Amortization				0	(3,238,776)	3,238,776	
Benefit Payments	(13,117,620)		(13,117,620)			(13,117,620)	
Refunds of Contributions	(556,488)		(556,488)			(556,488)	
Other	(289,548)		(289,548)			(289,548)	
Contributions – Member		3,180,013	(3,180,013)			(3,180,013)	
Contributions – Employer*		8,331,425	(8,331,425)				8,331,425
Contributions – Nonemployer Contributing Entities*		1,394,483	(1,394,483)				1,394,483
Projected Earnings on Pension Plan Investments		19,964,983	(19,964,983)			(19,964,983)	
Difference Between Projected and Actual Earnings on Pension Plan Investments		34,442,464	(34,442,464)	34,442,464	0		
Current Year Amortization				(12,993,449)	(12,157,543)	(835,906)	
Benefit Payments		(13,117,620)	13,117,620			13,117,620	
Refunds of Contributions		(556,488)	556,488			556,488	
Administrative Expenses		(257,297)	257,297			257,297	
Other		(289,548)	289,548			289,548	
Net Increase (Decrease)	\$ 18,841,290	\$ 53,092,415	\$ (34,251,125)	\$ 18,514,990	\$ (15,182,210)	\$ 9,171,983	\$ 9,725,908
Ending Balance	\$ 353,658,541	\$ 360,893,172	\$ (7,234,631)	\$ 42,483,858	\$ 28,773,970	N/A	N/A

For the year ended December 31, 2019, the Collective Pension Expense for Plan B is \$9,171,983.

* 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, 2019

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Asset at 6.50% 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	0.089853%	\$7,050	0.084607%	\$(6,121)	\$32,882	\$(38,721)
Abbeville Harbor & Terminal	0.170491%	13,478	0.161750%	(11,702)	62,863	(74,025)
Acadia Parish Soil & Water	0.071946%	7,081	0.084979%	(6,148)	33,027	(38,891)
Ascension Parish Government	20.184610%	1,727,572	20.732651%	(1,499,931)	8,057,655	(9,488,345)
Ascension Parish Library	2.438933%	189,585	2.275216%	(164,603)	884,253	(1,041,258)
Assumption Parish Waterworks #1	0.922347%	77,055	0.924740%	(66,902)	359,396	(423,209)
Audubon Regional Library	0.121409%	8,894	0.106737%	(7,722)	41,483	(48,848)
Avoyelles Parish Coroner's Office	0.048176%	3,392	0.040708%	(2,945)	15,821	(18,630)
Avoyelles Parish District Attorney's Office	0.488161%	39,976	0.479753%	(34,708)	186,454	(219,560)
Avoyelles Parish Police Jury	1.209761%	91,676	1.100207%	(79,596)	427,591	(503,512)
Bayou Lafourche Fresh Water	0.660806%	53,388	0.640711%	(46,353)	249,010	(293,223)
Berwick Bayou Vista Waterworks	0.190360%	15,438	0.185272%	(13,404)	72,005	(84,790)
Calcasieu Parish Soil & Water	0.072838%	6,953	0.083443%	(6,037)	32,430	(38,188)
Cameron Parish Mosquito Abatement District #1	0.410748%	32,790	0.393514%	(28,469)	152,938	(180,093)
City Court of Denham Springs	0.193381%	16,873	0.202493%	(14,650)	78,698	(92,671)
City Court of Hammond	0.785389%	62,385	0.748685%	(54,165)	290,973	(342,637)
City of Bossier	0.312866%	21,814	0.261791%	(18,940)	101,744	(119,809)
Crescent Soil & Water	0.035788%	2,808	0.033699%	(2,438)	13,097	(15,422)
Denham Springs Ward Two Marshall	0.225333%	16,558	0.198713%	(14,376)	77,229	(90,941)
Desoto Parish 42nd District Attorney	0.265187%	21,537	0.258466%	(18,699)	100,452	(118,288)
Desoto Parish Communication District	0.510656%	22,557	0.270707%	(19,585)	105,209	(123,890)
Desoto Parish Library	0.820782%	70,349	0.844261%	(61,079)	328,118	(386,378)
Desoto Parish Police Jury	4.746733%	419,186	5.030666%	(363,950)	1,955,147	(2,302,296)
Evangeline Parish Soil & Water	0.050432%	4,046	0.048556%	(3,513)	18,871	(22,222)
Gulf Coast Soil & Water	0.091459%	5,984	0.071814%	(5,195)	27,910	(32,866)
Iberia Parish Soil & Water	0.034832%	2,824	0.033891%	(2,452)	13,172	(15,510)
Jefferson Davis Parish Soil & Water	0.095397%	6,906	0.082879%	(5,996)	32,211	(37,930)
Lafourche Parish 17th Indigent Defender Board	0.423276%	33,610	0.403355%	(29,181)	156,762	(184,596)
Lafourche/Terrebonne Soil & Water	0.054676%	4,290	0.051484%	(3,725)	20,009	(23,562)
Livingston Parish Council	6.047226%	509,697	6.116891%	(442,534)	2,377,303	(2,799,409)
Livingston Parish Library	1.650014%	147,875	1.774653%	(128,390)	689,711	(812,174)
Livingston Parish Sheriff	0.207018%	16,651	0.199829%	(14,457)	77,663	(91,452)
Louisiana School Board Association	0.349406%	17,490	0.209898%	(15,185)	81,576	(96,060)
Madison Parish Soil & Water	0.027682%	3,186	0.038235%	(2,766)	14,860	(17,498)
North Caddo Parish Medical Center	8.385665%	782,490	9.390689%	(679,382)	3,649,651	(4,297,670)
Northeast Soil & Water	0.048635%	3,816	0.045796%	(3,313)	17,798	(20,959)
St James Parish Hospital	8.908301%	713,752	8.565762%	(619,701)	3,329,046	(3,920,141)
St Landry Parish Soil & Water	0.026841%	2,106	0.025274%	(1,828)	9,823	(11,567)
St Mary Parish Soil & Water	0.029326%	2,452	0.029427%	(2,129)	11,437	(13,467)
St Mary Parish Water & Sewer District #4	0.631072%	45,657	0.547931%	(39,641)	212,951	(250,762)
St Mary Parish Waterworks District # 5	0.331091%	24,199	0.290413%	(21,010)	112,868	(132,908)
Tangipahoa Parish Soil & Water	0.023782%	1,732	0.020786%	(1,504)	8,078	(9,513)
Terrebonne Parish 32nd Judicial District Attorney	0.102929%	9,880	0.118570%	(8,578)	46,082	(54,264)
Terrebonne Parish Consolidated Government	27.150538%	2,222,621	26.673751%	(1,929,747)	10,366,638	(12,207,303)
Terrebonne Parish Consolidated Waterworks	3.982284%	324,207	3.890819%	(281,486)	1,512,150	(1,780,642)

EXHIBIT XIV – Schedule A (continued)
Plan B – Schedule of Net Pension Liability / (Asset) by Employer
For the Year Ended December 31, 2019

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Asset at 6.50% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Asset Assuming +1% Change in Discount Rate
Terrebonne Parish Recreation District #10	0.055632%	\$4,496	0.053957%	\$(3,904)	\$20,970	\$(24,694)
Terrebonne Parish Sales & Use	0.309680%	24,187	0.290269%	(21,000)	112,812	(132,842)
Upper Delta Soil & Water	0.010897%	1,695	0.020342%	(1,472)	7,906	(9,310)
Vermilion Parish Soil & Water	0.090261%	5,523	0.066282%	(4,795)	25,760	(30,334)
Vernon Parish 30th Judicial District Attorney	0.290702%	27,532	0.330412%	(23,904)	128,413	(151,214)
Vernon Parish Police Jury	3.298600%	257,883	3.094863%	(223,902)	1,202,805	(1,416,371)
West Carroll Parish Soil & Water	0.031200%	2,652	0.031827%	(2,303)	12,369	(14,566)
West Feliciana Parish Police Jury	2.284591%	194,781	2.337573%	(169,115)	908,488	(1,069,796)
Grand Total*	100.000000%	\$8,332,615	100.000000%	(7,234,631)	\$38,864,568	\$(45,765,229)

* 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, 2019

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	\$(1,417)	\$(1,257)	\$(2,306)	\$(368)	\$(92)
Abbeville Harbor & Terminal	(2,362)	(2,095)	(3,842)	(615)	(154)
Acadia Parish Soil & Water	3,521	3,124	5,729	916	229
Ascension Parish Government	148,061	131,359	240,898	38,522	9,631
Ascension Parish Library	(44,231)	(39,241)	(71,964)	(11,508)	(2,877)
Assumption Parish Waterworks #1	647	574	1,052	169	42
Audubon Regional Library	(3,964)	(3,517)	(6,449)	(1,032)	(258)
Avoyelles Parish Coroner's Office	(2,018)	(1,790)	(3,283)	(525)	(131)
Avoyelles Parish District Attorney's Office	(2,272)	(2,015)	(3,696)	(591)	(148)
Avoyelles Parish Police Jury	(29,598)	(26,259)	(48,156)	(7,701)	(1,925)
Bayou Lafourche Fresh Water	(5,429)	(4,817)	(8,833)	(1,413)	(353)
Berwick Bayou Vista Waterworks	(1,375)	(1,220)	(2,236)	(359)	(90)
Calcasieu Parish Soil & Water	2,865	2,542	4,662	745	186
Cameron Parish Mosquito Abatement District #1	(4,656)	(4,131)	(7,575)	(1,212)	(303)
City Court of Denham Springs	2,462	2,184	4,005	641	160
City Court of Hammond	(9,916)	(8,798)	(16,134)	(2,580)	(645)
City of Bossier	(13,799)	(12,242)	(22,451)	(3,590)	(898)
Crescent Soil & Water	(564)	(501)	(918)	(147)	(37)
Denham Springs Ward Two Marshall	(7,192)	(6,381)	(11,701)	(1,872)	(468)
Desoto Parish 42nd District Attorney	(1,816)	(1,611)	(2,954)	(473)	(118)
Desoto Parish Communication District	(64,826)	(57,513)	(105,472)	(16,867)	(4,217)
Desoto Parish Library	6,343	5,628	10,320	1,651	413
Desoto Parish Police Jury	76,709	68,056	124,806	19,959	4,990
Evangeline Parish Soil & Water	(507)	(450)	(825)	(132)	(33)
Gulf Coast Soil & Water	(5,307)	(4,709)	(8,635)	(1,381)	(345)
Iberia Parish Soil & Water	(254)	(226)	(414)	(66)	(17)
Jefferson Davis Parish Soil & Water	(3,382)	(3,000)	(5,502)	(880)	(220)
Lafourche Parish 17th Indigent Defender Board	(5,382)	(4,775)	(8,757)	(1,400)	(350)
Lafourche/Terrebonne Soil & Water	(862)	(765)	(1,403)	(224)	(56)
Livingston Parish Council	18,821	16,698	30,622	4,897	1,224
Livingston Parish Library	33,673	29,875	54,787	8,761	2,190
Livingston Parish Sheriff	(1,942)	(1,723)	(3,160)	(505)	(126)
Louisiana School Board Association	(37,690)	(33,438)	(61,322)	(9,806)	(2,452)
Madison Parish Soil & Water	2,851	2,529	4,639	741	185
North Caddo Parish Medical Center	271,522	240,893	441,770	70,645	17,661
Northeast Soil & Water	(767)	(680)	(1,248)	(199)	(50)
St James Parish Hospital	(92,542)	(82,103)	(150,567)	(24,078)	(6,020)
St Landry Parish Soil & Water	(423)	(376)	(689)	(110)	(28)
St Mary Parish Soil & Water	27	24	44	7	2
St Mary Parish Water & Sewer District #4	(22,462)	(19,928)	(36,546)	(5,844)	(1,461)
St Mary Parish Waterworks District # 5	(10,990)	(9,750)	(17,880)	(2,860)	(715)
Tangipahoa Parish Soil & Water	(809)	(718)	(1,317)	(210)	(53)
Terrebonne Parish 32nd Judicial District Attorney	4,226	3,749	6,875	1,100	275
Terrebonne Parish Consolidated Government	(128,811)	(114,280)	(209,577)	(33,514)	(8,379)
Terrebonne Parish Consolidated Waterworks	(24,711)	(21,923)	(40,205)	(6,429)	(1,607)

EXHIBIT XIV – Schedule B (continued)
Plan B – Schedule of Changes in Employer Proportions
For the Year Ended December 31, 2019

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 Recreation District #10	\$(453)	\$(401)	\$(736)	\$(118)	\$(30)
Terrebonne Parish Sales & Use	(5,244)	(4,653)	(8,532)	(1,365)	(341)
Upper Delta Soil & Water	2,552	2,264	4,152	664	166
Vermilion Parish Soil & Water	(6,478)	(5,747)	(10,540)	(1,685)	(421)
Vernon Parish 30th Judicial District Attorney	10,728	9,518	17,455	2,791	698
Vernon Parish Police Jury	(55,043)	(48,833)	(89,555)	(14,321)	(3,580)
West Carroll Parish Soil & Water	169	150	276	43	11
West Feliciana Parish Police Jury	14,314	12,699	23,289	3,724	931
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, 2019

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	\$(2,482)	\$0	\$18,147	\$276
Abbeville Harbor & Terminal	(4,746)	0	34,694	461
Acadia Parish Soil & Water	(2,493)	0	18,227	0
Ascension Parish Government	(608,301)	0	4,446,949	0
Ascension Parish Library	(66,755)	0	488,011	8,631
Assumption Parish Waterworks #1	(27,132)	0	198,348	0
Audubon Regional Library	(3,132)	0	22,894	774
Avoyelles Parish Coroner's Office	(1,194)	0	8,731	394
Avoyelles Parish District Attorney's Office	(14,076)	0	102,902	443
Avoyelles Parish Police Jury	(32,280)	0	235,984	5,776
Bayou Lafourche Fresh Water	(18,799)	0	137,426	1,060
Berwick Bayou Vista Waterworks	(5,436)	0	39,739	269
Calcasieu Parish Soil & Water	(2,448)	0	17,898	0
Cameron Parish Mosquito Abatement District #1	(11,546)	0	84,405	909
City Court of Denham Springs	(5,941)	0	43,433	0
City Court of Hammond	(21,967)	0	160,586	1,935
City of Bossier	(7,681)	0	56,152	2,692
Crescent Soil & Water	(989)	0	7,228	110
Denham Springs Ward Two Marshall	(5,830)	0	42,622	1,404
Desoto Parish 42nd District Attorney	(7,583)	0	55,438	355
Desoto Parish Communication District	(7,943)	0	58,064	12,650
Desoto Parish Library	(24,771)	0	181,086	0
Desoto Parish Police Jury	(147,601)	0	1,079,028	0
Evangeline Parish Soil & Water	(1,425)	0	10,415	99
Gulf Coast Soil & Water	(2,107)	0	15,403	1,036
Iberia Parish Soil & Water	(994)	0	7,269	49
Jefferson Davis Parish Soil & Water	(2,432)	0	17,777	660
Lafourche Parish 17th Indigent Defender Board	(11,835)	0	86,516	1,050
Lafourche/Terrebonne Soil & Water	(1,511)	0	11,043	168
Livingston Parish Council	(179,471)	0	1,312,013	0
Livingston Parish Library	(52,069)	0	380,646	0
Livingston Parish Sheriff	(5,863)	0	42,861	379
Louisiana School Board Association	(6,158)	0	45,021	7,354
Madison Parish Soil & Water	(1,122)	0	8,201	0
North Caddo Parish Medical Center	(275,525)	0	2,014,210	0
Northeast Soil & Water	(1,344)	0	9,823	149
St James Parish Hospital	(251,322)	0	1,837,272	18,058
St Landry Parish Soil & Water	(742)	0	5,421	82
St Mary Parish Soil & Water	(863)	0	6,312	0
St Mary Parish Water & Sewer District #4	(16,076)	0	117,526	4,383
St Mary Parish Waterworks District # 5	(8,521)	0	62,291	2,145
Tangipahoa Parish Soil & Water	(610)	0	4,458	157
Terrebonne Parish 32nd Judicial District Attorney	(3,479)	0	25,432	0
Terrebonne Parish Consolidated Government	(782,615)	0	5,721,257	25,135
Terrebonne Parish Consolidated Waterworks	(114,158)	0	834,542	4,822

EXHIBIT XIV – Schedule C (continued)
Plan B – Current Year Additions to Deferred Inflows of Resources
For the Year Ended December 31, 2019

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 Recreation District #10	\$(1,583)	\$0	\$11,573	\$88
Terrebonne Parish Sales & Use	(8,517)	0	62,260	1,024
Upper Delta Soil & Water	(597)	0	4,363	0
Vermilion Parish Soil & Water	(1,945)	0	14,217	1,264
Vernon Parish 30th Judicial District Attorney	(9,694)	0	70,870	0
Vernon Parish Police Jury	(90,804)	0	663,818	10,741
West Carroll Parish Soil & Water	(934)	0	6,827	0
West Feliciana Parish Police Jury	(68,585)	0	501,386	0
Grand Total*	\$(2,934,025)	\$ 0	\$21,449,015	\$116,982

* 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, 2019

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	\$181	\$(2,740)	\$(10,286)	\$0
Abbeville Harbor & Terminal	346	(5,239)	(19,665)	0
Acadia Parish Soil & Water	182	(2,752)	(10,331)	687
Ascension Parish Government	44,390	(671,484)	(2,520,581)	28,891
Ascension Parish Library	4,871	(73,689)	(276,610)	0
Assumption Parish Waterworks #1	1,980	(29,950)	(112,426)	127
Audubon Regional Library	229	(3,457)	(12,977)	0
Avoyelles Parish Coroner's Office	87	(1,318)	(4,949)	0
Avoyelles Parish District Attorney's Office	1,027	(15,538)	(58,326)	0
Avoyelles Parish Police Jury	2,356	(35,633)	(133,758)	0
Bayou Lafourche Fresh Water	1,372	(20,751)	(77,895)	0
Berwick Bayou Vista Waterworks	397	(6,001)	(22,525)	0
Calcasieu Parish Soil & Water	179	(2,703)	(10,145)	559
Cameron Parish Mosquito Abatement District #1	843	(12,745)	(47,842)	0
City Court of Denham Springs	434	(6,558)	(24,618)	481
City Court of Hammond	1,603	(24,248)	(91,022)	0
City of Bossier	561	(8,479)	(31,827)	0
Crescent Soil & Water	72	(1,091)	(4,097)	0
Denham Springs Ward Two Marshall	425	(6,436)	(24,159)	0
Desoto Parish 42nd District Attorney	553	(8,371)	(31,423)	0
Desoto Parish Communication District	580	(8,768)	(32,911)	0
Desoto Parish Library	1,808	(27,344)	(102,641)	1,238
Desoto Parish Police Jury	10,771	(162,932)	(611,605)	14,969
Evangeline Parish Soil & Water	104	(1,573)	(5,903)	0
Gulf Coast Soil & Water	154	(2,326)	(8,731)	0
Iberia Parish Soil & Water	73	(1,098)	(4,120)	0
Jefferson Davis Parish Soil & Water	177	(2,684)	(10,076)	0
Lafourche Parish 17th Indigent Defender Board	864	(13,064)	(49,038)	0
Lafourche/Terrebonne Soil & Water	110	(1,667)	(6,259)	0
Livingston Parish Council	13,097	(198,112)	(743,664)	3,673
Livingston Parish Library	3,800	(57,477)	(215,754)	6,571
Livingston Parish Sheriff	428	(6,472)	(24,294)	0
Louisiana School Board Association	449	(6,798)	(25,518)	0
Madison Parish Soil & Water	82	(1,238)	(4,648)	556
North Caddo Parish Medical Center	20,106	(304,143)	(1,141,677)	52,984
Northeast Soil & Water	98	(1,483)	(5,568)	0
St James Parish Hospital	18,340	(277,426)	(1,041,386)	0
St Landry Parish Soil & Water	54	(819)	(3,073)	0
St Mary Parish Soil & Water	63	(953)	(3,578)	5
St Mary Parish Water & Sewer District #4	1,173	(17,746)	(66,615)	0
St Mary Parish Waterworks District # 5	622	(9,406)	(35,307)	0
Tangipahoa Parish Soil & Water	45	(673)	(2,527)	0
Terrebonne Parish 32nd Judicial District Attorney	254	(3,840)	(14,415)	825
Terrebonne Parish Consolidated Government	57,111	(863,903)	(3,242,873)	0
Terrebonne Parish Consolidated Waterworks	8,331	(126,015)	(473,028)	0

EXHIBIT XIV – Schedule D (continued)
Plan B – Current Year Additions to Deferred Outflows of Resources
For the Year Ended December 31, 2019

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 Recreation District #10	\$116	\$(1,748)	\$(6,560)	\$0
Terrebonne Parish Sales & Use	621	(9,401)	(35,290)	0
Upper Delta Soil & Water	44	(659)	(2,473)	498
Vermilion Parish Soil & Water	142	(2,147)	(8,058)	0
Vernon Parish 30th Judicial District Attorney	707	(10,701)	(40,170)	2,093
Vernon Parish Police Jury	6,626	(100,236)	(376,259)	0
West Carroll Parish Soil & Water	68	(1,031)	(3,869)	32
West Feliciana Parish Police Jury	5,005	(75,709)	(284,191)	2,793
Grand Total*	\$214,109	\$(3,238,776)	\$(12,157,543)	\$116,982

* 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, 2019

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2019	Allocated Share of Nonemployer Contributions for Fiscal Year 2019	Employer's Proportion of Collective Pension Expense
34th Judicial District Indigent Defender - St Bernard	\$7,049	\$1,180	\$7,760
Abbeville Harbor & Terminal	13,476	2,256	14,836
Acadia Parish Soil & Water	7,080	1,185	7,794
Ascension Parish Government	1,727,325	289,113	1,901,595
Ascension Parish Library	189,558	31,728	208,682
Assumption Parish Waterworks #1	77,044	12,895	84,817
Audubon Regional Library	8,893	1,488	9,790
Avoyelles Parish Coroner's Office	3,392	568	3,734
Avoyelles Parish District Attorney's Office	39,970	6,690	44,003
Avoyelles Parish Police Jury	91,663	15,342	100,911
Bayou Lafourche Fresh Water	53,380	8,935	58,766
Berwick Bayou Vista Waterworks	15,436	2,584	16,993
Calcasieu Parish Soil & Water	6,952	1,164	7,653
Cameron Parish Mosquito Abatement District #1	32,785	5,487	36,093
City Court of Denham Springs	16,871	2,824	18,573
City Court of Hammond	62,376	10,440	68,669
City of Bossier	21,811	3,651	24,011
Crescent Soil & Water	2,808	470	3,091
Denham Springs Ward Two Marshall	16,556	2,771	18,226
Desoto Parish 42nd District Attorney	21,534	3,604	23,706
Desoto Parish Communication District	22,554	3,775	24,829
Desoto Parish Library	70,339	11,773	77,435
Desoto Parish Police Jury	419,126	70,152	461,412
Evangeline Parish Soil & Water	4,045	677	4,454
Gulf Coast Soil & Water	5,983	1,001	6,587
Iberia Parish Soil & Water	2,824	473	3,108
Jefferson Davis Parish Soil & Water	6,905	1,156	7,602
Lafourche Parish 17th Indigent Defender Board	33,605	5,625	36,996
Lafourche/Terrebonne Soil & Water	4,289	718	4,722
Livingston Parish Council	509,624	85,299	561,040
Livingston Parish Library	147,854	24,747	162,771
Livingston Parish Sheriff	16,649	2,787	18,328
Louisiana School Board Association	17,487	2,927	19,252
Madison Parish Soil & Water	3,186	533	3,507
North Caddo Parish Medical Center	782,378	130,952	861,312
Northeast Soil & Water	3,815	639	4,200
St James Parish Hospital	713,650	119,448	785,650
St Landry Parish Soil & Water	2,106	352	2,318
St Mary Parish Soil & Water	2,452	410	2,699
St Mary Parish Water & Sewer District #4	45,650	7,641	50,256
St Mary Parish Waterworks District # 5	24,196	4,050	26,637
Tangipahoa Parish Soil & Water	1,732	290	1,906
Terrebonne Parish 32nd Judicial District Attorney	9,879	1,653	10,875
Terrebonne Parish Consolidated Government	2,222,304	371,961	2,446,512
Terrebonne Parish Consolidated Waterworks	324,161	54,257	356,865

EXHIBIT XIV – Schedule E (continued)
Plan B – Allocated Share of Employer Contributions and Pension Expense
For the Year Ended December 31, 2019

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2019	Allocated Share of Nonemployer Contributions for Fiscal Year 2019	Employer's Proportion of Collective Pension Expense
Terrebonne Parish Recreation District #10	\$4,495	\$752	\$4,949
Terrebonne Parish Sales & Use	24,184	4,048	26,623
Upper Delta Soil & Water	1,695	284	1,866
Vermilion Parish Soil & Water	5,522	924	6,079
Vernon Parish 30th Judicial District Attorney	27,528	4,608	30,305
Vernon Parish Police Jury	257,846	43,157	283,860
West Carroll Parish Soil & Water	2,652	444	2,919
West Feliciana Parish Police Jury	194,753	32,597	214,402
Grand Total*	\$8,331,425	\$1,394,483	\$9,171,983

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

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.