

**PAROCHIAL EMPLOYEES' RETIREMENT  
SYSTEM**

INFORMATION FOR FINANCIAL REPORTING  
AS of DECEMBER 31, 2020

# G. S. CURRAN & COMPANY, LTD.

Actuarial Services

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August 1, 2021

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, 2020. 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, 2020. 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:   
\_\_\_\_\_  
Gregory Curran, F.C.A., M.A.A.A., A.S.A.

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## PLAN DESCRIPTION

All members of the Parochial Employees' Retirement System are participants in either Plan A or B according to the provisions of the agreement entered into by their employer. All employees of a participating employer must participate in the same plan. The following summary of plan provisions is for general informational purposes only and does not constitute a guarantee of benefits. The principal provisions as of December 31, 2020 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, 2020, pension plan membership in Plan A consisted of the following:

Active plan members	13,750
Inactive plan members or beneficiaries currently receiving benefits	7,873
Inactive plan members entitled to but not yet receiving benefits	<u>9,200</u>
Total	<u><u>30,823</u></u>

As of December 31, 2020, pension plan membership in Plan B consisted of the following:

Active plan members	2,387
Inactive plan members or beneficiaries currently receiving benefits	985
Inactive plan members entitled to but not yet receiving benefits	<u>1,999</u>
Total	<u><u>5,371</u></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 pursuant to R.S. 11:241 based on a formula equal to up to \$1 times the total of the number of years of credited service accrued at retirement or at death of the member or retiree plus the number of years since retirement or since death of the member or retiree to the system's fiscal year end preceding the payment of the benefit increase.

### **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, 2020 Creditable to:

Annuity Savings Fund	\$ 493,298,264
Annuity Reserve Fund	2,077,506,294
Pension Accumulation Fund	1,876,178,156
DROP Accounts	58,841,156
Funding Deposit Account	<u>55,177,473</u>
Total Net Position	<u>\$ 4,561,001,343</u>

Present Assets of Plan B as of December 31, 2020 Creditable to:

Annuity Savings Fund	\$ 26,883,314
Annuity Reserve Fund	138,145,742
Pension Accumulation Fund	229,293,343
DROP Accounts	6,452,642
Funding Deposit Account	<u>4,881,920</u>
Total Net Position	<u>\$ 405,656,961</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, 2020 and were based on December 31, 2020 data. The current year actuarial assumptions utilized for this report are based on the assumptions used in the December 31, 2020 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, 2020 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, 2020:

Inflation:	2.30%
Salary increases, including inflation and merit increases:	4.75%
Investment rate of return (Discount Rate):	6.40%, 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, 2020:

Inflation:	2.30%
Salary increases, including inflation and merit increases:	4.25%
Investment rate of return (Discount Rate):	6.40%, 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 6.40% for Plan A and 6.40% 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. 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 6.40% for Plan A and 6.40% 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>
2020	4
2019	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>
2020	4
2019	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, 2020, were as follows:

Pension Liability for Active Members	\$ 2,190,310,563
Pension Liability for Terminated Members	115,489,911
Pension Liability for Retirees & Survivors	<u>2,079,859,486</u>
Total Pension Liability	\$ 4,385,659,960
Plan Fiduciary Net Position	<u>4,561,001,343</u>
Net Pension Liability/(Asset)	<u>\$ (175,341,383)</u>

For the year ended December 31, 2020, the Collective Pension Expense for Plan A is \$20,444,163.

The components of the net pension liability of the retirement system for Plan B as of December 31, 2020, were as follows:

Pension Liability for Active Members	\$ 228,576,819
Pension Liability for Terminated Members	13,198,054
Pension Liability for Retirees & Survivors	<u>138,209,493</u>
Total Pension Liability	\$ 379,984,366
Plan Fiduciary Net Position	<u>405,656,961</u>
Net Pension Liability/(Asset)	<u>\$ (25,672,595)</u>

For the year ended December 31, 2020, the Collective Pension Expense for Plan B is \$3,010,014.

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 6.40%, 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 (5.40%) or one percentage point higher (7.40%) than the current rate (assuming all other assumptions remain unchanged):

	1% Decrease (5.40%)	Current Discount Rate (6.40%)	1% Increase (7.40%)
Net Pension Liability/(Asset)	\$367,639,664	\$(175,341,383)	\$(630,076,590)

The following presents the net pension liability of Plan B calculated using the discount rate of 6.40%, 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 (5.40%) or one percentage point higher (7.40%) than the current rate (assuming all other assumptions remain unchanged):

	1% Decrease (5.40%)	Current Discount Rate (6.40%)	1% Increase (7.40%)
Net Pension Liability/(Asset)	\$24,000,373	\$(25,672,595)	\$(67,181,039)

## **EXHIBITS**

**EXHIBIT I**  
**Plan A – Statement of Fiduciary Net Position**  
as of December 31, 2020 and 2019

	<b>2020</b>	<b>2019</b>
<b>Current Assets:</b>		
Cash & Cash Equivalents in Banks	\$ 62,940,442	\$ 20,980,448
Contributions Receivable	35,345,151	30,161,772
Accrued Interest and Dividends	1,560,962	986,461
Investments Receivable	1,434,967	293,716
Due (to) from other Funds	278,472	(271,508)
Due (to) from Plan B	1,579,623	178,107
Other Current Assets	13	13
<b>TOTAL CURRENT ASSETS</b>	<b>\$ 103,139,630</b>	<b>\$ 52,329,009</b>
Property, Plant & Equipment	\$ 541,341	\$ 559,051
<b>Investments:</b>		
Cash & Cash Equivalents	\$ 150,880,268	\$ 55,298,109
Equities	2,444,927,061	2,189,588,989
Fixed Income	1,328,813,395	1,305,050,509
Real Estate	200,507,600	216,148,426
Alternative Investments	363,167,434	293,747,848
<b>TOTAL INVESTMENTS</b>	<b>\$ 4,488,295,758</b>	<b>\$ 4,059,833,881</b>
<b>DEFERRED OUTFLOWS OF RESOURCES*</b>	\$ 15,372	\$ 6,048
<b>TOTAL ASSETS</b>	<b>\$ 4,591,992,101</b>	<b>\$ 4,112,727,989</b>
<b>Current Liabilities:</b>		
Accounts Payable	\$ 2,683,935	\$ 2,437,318
Benefits Payable	17,990,811	16,287,852
Refunds Payable	1,219,692	1,161,370
Investments Payable	8,273,818	178,331
Other Postemployment Benefits	620,166	591,049
<b>TOTAL CURRENT LIABILITIES</b>	<b>\$ 30,788,422</b>	<b>\$ 20,655,920</b>
<b>DEFERRED INFLOWS OF RESOURCES*</b>	\$ 202,336	\$ 283,494
<b>FIDUCIARY NET POSITION</b>	<b>\$ 4,561,001,343</b>	<b>\$ 4,091,788,575</b>

\* Related to OPEB for PERS Employees



**EXHIBIT II**  
**Plan A – Statement of Changes in Fiduciary Net Position**  
For the Year Ended December 31, 2020

	<b>2020</b>
<b>Beginning of Year Net Position:</b>	\$ 4,091,788,575
<b>Income:</b>	
Regular Member Contributions	\$ 60,430,089
Regular Employer Contributions	81,854,501
Irregular Contributions	317,094
Ad Valorem Taxes & Revenue Sharing	8,407,288
Transfers from Other Systems	1,408,489
Transfers from/(to) Plan B	1,579,623
Other Income	1,561,714
<b>TOTAL CONTRIBUTIONS</b>	<b>\$ 155,558,798</b>
Net Appreciation of Fair Value of Investments	\$ 497,997,567
Dividends, Interest and Recurring Income	67,811,846
Class Action Settlements	16,691
Investment Expense	(22,690,126)
<b>TOTAL MARKET INVESTMENT INCOME</b>	<b>\$ 543,135,978</b>
<b>TOTAL INCOME</b>	<b>\$ 698,694,776</b>
<b>Expenses:</b>	
Retirement Annuity Benefits	\$ 192,876,142
DROP Benefits	22,010,132
Refunds of Contributions	10,631,201
Funds Transferred to Other Systems	2,373,769
Administrative Expenses	1,590,764
<b>TOTAL EXPENSES</b>	<b>\$ 229,482,008</b>
<b>NET MARKET INCOME (INCOME – EXPENSES)</b>	<b>\$ 469,212,768</b>
<b>END OF YEAR FIDUCIARY NET POSITION</b>	<b>\$ 4,561,001,343</b>

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

For the Years 2014 – 2020

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>Total Pension Liability:</b>				
Service Cost	\$ 105,864,756	\$ 103,278,431	\$ 103,162,285	\$ 96,851,197
Interest	266,019,266	258,973,110	253,635,577	246,511,966
Changes of Benefit Terms	34,252,925	0	0	26,860,777
Differences Between Expected and Actual Experience	56,919,551	(39,482,931)	(4,746,111)	(40,626,421)
Changes of Assumptions	49,131,750	0	82,069,583	98,842,690
Benefit Payments	(214,886,274)	(199,534,313)	(191,685,061)	(186,762,347)
Refunds of Member Contributions	(10,631,201)	(12,208,207)	(11,486,631)	(11,051,467)
Other	2,493,151	673,568	(948,890)	4,300,899
<b>Net Change in Total Pension Liability</b>	<b>\$ 289,163,924</b>	<b>\$ 111,699,658</b>	<b>\$ 230,000,752</b>	<b>\$ 234,927,294</b>
<b>Total Pension Liability – Beginning</b>	<b><u>\$4,096,496,036</u></b>	<b><u>\$3,984,796,378</u></b>	<b><u>\$3,754,795,626</u></b>	<b><u>\$3,519,868,332</u></b>
<b>Total Pension Liability – Ending (a)</b>	<b><u>\$4,385,659,960</u></b>	<b><u>\$4,096,496,036</u></b>	<b><u>\$3,984,796,378</u></b>	<b><u>\$3,754,795,626</u></b>
<b>Plan Fiduciary Net Position:</b>				
Contributions – Member	\$ 60,430,089	\$ 57,299,760	\$ 54,385,489	\$ 55,665,016
Contributions – Employer	81,854,501	72,984,730	69,015,634	77,029,442
Contributions – Nonemployer Contributing Entities	8,407,288	8,092,294	7,641,523	7,434,422
Net Investment Income	543,135,978	625,015,609	(213,305,699)	569,914,523
Benefit Payments	(214,886,274)	(199,534,313)	(191,685,061)	(186,762,347)
Refunds of Member Contributions	(10,631,201)	(12,208,207)	(11,486,631)	(11,051,467)
Administrative Expenses	(1,590,764)	(1,495,334)	(1,676,178)	(1,427,221)
Other	2,493,151	673,568	(948,890)	4,300,899
<b>Net Change in Plan Fiduciary Net Position</b>	<b>\$ 469,212,768</b>	<b>\$ 550,828,107</b>	<b>\$(288,059,813)</b>	<b>\$ 515,103,267</b>
<b>Plan Fiduciary Net Position – Beginning</b>	<b><u>\$4,091,788,575</u></b>	<b><u>\$3,540,960,468</u></b>	<b><u>\$3,829,020,281</u></b>	<b><u>\$3,313,917,014</u></b>
<b>Plan Fiduciary Net Position – Ending (b)</b>	<b><u>\$4,561,001,343</u></b>	<b><u>\$4,091,788,575</u></b>	<b><u>\$3,540,960,468</u></b>	<b><u>\$3,829,020,281</u></b>
<b>Net Pension Liability (Asset) – Ending (a) – (b)</b>	<b>\$ (175,341,383)</b>	<b>\$ 4,707,461</b>	<b>\$ 443,835,910</b>	<b>\$ (74,224,655)</b>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>	104.00%	99.89%	88.86%	101.98%
<b>Covered Payroll</b>	<b>\$ 668,200,008</b>	<b>\$ 634,649,826</b>	<b>\$ 600,135,948</b>	<b>\$ 616,235,536</b>
<b>Net Pension Liability (Asset) as a Percentage of Covered Payroll</b>	<b>(26.24%)</b>	<b>0.74%</b>	<b>73.96%</b>	<b>(12.04%)</b>

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
\$ 93,628,785	\$ 92,179,543	\$ 89,258,252			
237,294,449	232,727,540	221,836,067			
0	0	20,487,101			
(12,667,455)	(44,975,205)	(16,205,443)			
0	78,202,025	0			
(175,282,523)	(163,209,008)	(151,794,329)			
(11,028,687)	(10,977,072)	(11,000,773)			
101,867	883,237	(222,109)			
<u>\$ 132,046,436</u>	<u>\$ 184,831,060</u>	<u>\$ 152,358,766</u>			
<u>\$3,387,821,896</u>	<u>\$3,202,990,836</u>	<u>\$3,050,632,070</u>			
<u><u>\$3,519,868,332</u></u>	<u><u>\$3,387,821,896</u></u>	<u><u>\$3,202,990,836</u></u>			
\$ 53,518,453	\$ 51,345,556	\$ 50,171,491			
77,431,442	83,730,525	90,041,259			
7,386,897	7,276,289	7,137,180			
238,615,848	(18,772,102)	149,089,602			
(175,282,523)	(163,209,008)	(151,794,329)			
(11,028,687)	(10,977,072)	(11,000,773)			
(1,419,415)	(1,334,292)	(1,252,136)			
101,867	883,237	(222,109)			
<u>\$ 189,323,882</u>	<u>\$ (51,056,867)</u>	<u>\$ 132,170,185</u>			
<u>\$3,124,593,132</u>	<u>\$3,175,649,999</u>	<u>\$3,043,479,814</u>			
<u><u>\$3,313,917,014</u></u>	<u><u>\$3,124,593,132</u></u>	<u><u>\$3,175,649,999</u></u>			
\$ 205,951,318	\$ 263,228,764	\$ 27,340,837			
94.15%	92.23%	99.15%			
\$ 595,626,477	\$ 577,451,897	\$ 562,757,869			
34.58%	45.58%	4.86%			

**EXHIBIT IV**  
**Plan A – Schedule of Net Pension Liability**  
For the Years 2013 – 2020

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total Pension Liability	\$ 4,385,659,960	\$ 4,096,496,036	\$ 3,984,796,378	\$ 3,754,795,626
Plan Fiduciary Net Position	<u>4,561,001,343</u>	<u>4,091,788,575</u>	<u>3,540,960,468</u>	<u>3,829,020,281</u>
Net Pension Liability (Asset)	<u>\$ (175,341,383)</u>	<u>\$ 4,707,461</u>	<u>\$ 443,835,910</u>	<u>\$ (74,224,655)</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	104.00%	99.89%	88.86%	101.98%
Covered-Employee Payroll	\$ 668,200,008	\$ 634,649,826	\$ 600,135,948	\$ 616,235,536
Net Pension Liability (Asset) as a Percentage of Covered Payroll	(26.24%)	0.74%	73.96%	(12.04%)

**EXHIBIT V**  
**Plan A – Schedule of Contributions**  
For the Years 2014 – 2020

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Actuarially Determined Contribution (Determined as of the Prior Fiscal Year) *	\$ 90,257,666	\$ 71,254,127	\$ 63,069,363	\$ 72,215,108
Contributions in Relation to the Actuarially Determined Contribution *	<u>90,261,789</u>	<u>81,077,024</u>	<u>76,657,157</u>	<u>84,463,864</u>
Contribution Deficiency (Excess)	<u>\$ (4,123)</u>	<u>\$ (9,822,897)</u>	<u>\$ (13,587,794)</u>	<u>\$ (12,248,756)</u>
Covered Payroll	\$ 668,200,008	\$ 634,649,826	\$ 600,135,948	\$ 616,235,536
Contributions as a Percentage of Covered Payroll	13.51%	12.78%	12.77%	13.71%

\* 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>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>N/A</u>	<u>N/A</u>
\$ 3,519,868,332	\$ 3,387,821,896	\$ 3,202,990,836	\$ 3,050,632,070		
<u>3,313,917,014</u>	<u>3,124,593,132</u>	<u>3,175,649,999</u>	<u>3,043,479,814</u>		
<u>\$ 205,951,318</u>	<u>\$ 263,228,764</u>	<u>\$ 27,340,837</u>	<u>\$ 7,152,256</u>		
94.15%	92.23%	99.15%	99.77%		
\$ 595,626,477	\$ 577,451,897	\$ 562,757,869	\$ 550,521,230		
34.58%	45.58%	4.86%	1.30%		

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
\$ 70,025,994	\$ 82,513,991	\$ 94,496,545			
<u>84,818,339</u>	<u>91,006,814</u>	<u>97,178,439</u>			
<u>\$ (14,792,345)</u>	<u>\$ (8,492,823)</u>	<u>\$ (2,681,894)</u>			
\$ 595,626,477	\$ 577,451,897	\$ 562,757,869			
14.24%	15.76%	17.27%			

**EXHIBIT VI**  
**Plan A – Schedule of Pension Expense**  
For the Year Ended December 31, 2020

	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)
<b>Beginning Balance:</b>	\$4,096,496,036	\$4,091,788,575	\$ 4,707,461	\$500,171,496	\$347,315,150	N/A	N/A
Service Cost	105,864,756		105,864,756			105,864,756	
Interest on Total Pension Liability	266,019,266		266,019,266			266,019,266	
Changes in Benefit Terms	34,252,925		34,252,925			34,252,925	
Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	56,919,551		56,919,551	0	56,919,551		
Current Year Amortization				(21,213,867)	(14,229,888)	(6,983,979)	
Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	49,131,750		49,131,750	0	49,131,750		
Current Year Amortization				0	(57,511,005)	57,511,005	
Benefit Payments	(214,886,274)		(214,886,274)			(214,886,274)	
Refunds of Contributions	(10,631,201)		(10,631,201)			(10,631,201)	
Other	2,493,151		2,493,151			2,493,151	
Contributions – Member		60,430,089	(60,430,089)			(60,430,089)	
Contributions – Employer*		81,854,501	(81,854,501)				81,854,501
Contributions – Nonemployer Contributing Entities*		8,407,288	(8,407,288)				8,407,288
Projected Earnings on Pension Plan Investments		263,601,574	(263,601,574)			(263,601,574)	
Difference Between Projected and Actual Earnings on Pension Plan Investments		279,534,404	(279,534,404)	279,534,404	0		
Current Year Amortization				(207,635,473)	(93,856,562)	(113,778,911)	
Benefit Payments		(214,886,274)	214,886,274			214,886,274	
Refunds of Contributions		(10,631,201)	10,631,201			10,631,201	
Administrative Expenses		(1,590,764)	1,590,764			1,590,764	
Other		2,493,151	(2,493,151)			(2,493,151)	
<b>Net Increase (Decrease)</b>	<b>\$ 289,163,924</b>	<b>\$ 469,212,768</b>	<b>\$ (180,048,844)</b>	<b>\$ 50,685,064</b>	<b>\$ (59,546,154)</b>	<b>\$ 20,444,163</b>	<b>\$ 90,261,789</b>
<b>Ending Balance</b>	<b>\$4,385,659,960</b>	<b>\$4,561,001,343</b>	<b>\$ (175,341,383)</b>	<b>\$550,856,560</b>	<b>\$287,768,996</b>	<b>N/A</b>	<b>N/A</b>

For the year ended December 31, 2020, the Collective Pension Expense for Plan A is \$20,444,163.

\* 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, 2020

<b>Employer Name</b>	<b>Employer's Proportion from the Prior Year</b>	<b>Employer Contributions</b>	<b>Employer's Proportion</b>	<b>Net Pension Asset at 6.40% Discount Rate</b>	<b>Net Pension Liability Assuming -1% Change in Discount Rate</b>	<b>Net Pension Asset Assuming +1% Change in Discount Rate</b>
15th Judicial District Court	0.294467%	\$229,038	0.279935%	\$(490,842)	\$1,029,152	\$(1,763,805)
16th Judicial District Attorney	0.359741%	247,398	0.302375%	(530,189)	1,111,650	(1,905,194)
5th Judicial District Attorney - Richland	0.069939%	54,200	0.066244%	(116,153)	243,539	(417,388)
Acadia Parish Communications District	0.009719%	7,700	0.009411%	(16,501)	34,599	(59,297)
Acadia Parish Library	0.092485%	73,790	0.090188%	(158,137)	331,567	(568,253)
Acadia Parish Police Jury	0.420060%	355,757	0.434814%	(762,409)	1,598,549	(2,739,661)
Acadiana Crime Lab	0.258792%	193,092	0.236001%	(413,807)	867,633	(1,486,987)
Allen Parish 33rd Judicial Indigent Defender Board	0.018047%	14,069	0.017195%	(30,150)	63,216	(108,342)
Allen Parish Ambulance Service	0.163646%	140,935	0.172254%	(302,033)	633,274	(1,085,332)
Allen Parish District Attorney	0.059064%	40,998	0.050109%	(87,862)	184,221	(315,725)
Allen Parish Library	0.054492%	39,279	0.048008%	(84,178)	176,496	(302,487)
Allen Parish Police Jury	0.164320%	134,779	0.164730%	(288,840)	605,613	(1,037,925)
Assumption Parish Police Jury	0.362171%	267,973	0.327522%	(574,282)	1,204,101	(2,063,639)
Avoyelles Parish 12th Judicial District Indigent Defender Board	0.023877%	18,620	0.022758%	(39,904)	83,667	(143,393)
Bayou Vermillion District	0.148025%	107,074	0.130868%	(229,466)	481,123	(824,569)
Beauregard Parish Communications District	0.027004%	27,418	0.033511%	(58,759)	123,200	(211,145)
Beauregard Parish District Attorney	0.022904%	20,730	0.025337%	(44,426)	93,149	(159,643)
Beauregard Parish Library	0.079911%	69,720	0.085213%	(149,414)	313,277	(536,907)
Beauregard Parish Police Jury	0.376831%	283,062	0.345964%	(606,618)	1,271,901	(2,179,838)
Bienville Parish Library	0.072784%	59,875	0.073181%	(128,317)	269,042	(461,096)
Bienville Parish Police Jury	0.257235%	196,259	0.239872%	(420,595)	881,865	(1,511,377)
Bossier Parish Communications District	0.146845%	120,212	0.146926%	(257,622)	540,158	(925,746)
Bossier Parish Emergency Medical Services	0.310290%	256,812	0.313881%	(550,363)	1,153,951	(1,977,691)
Bossier Parish Police Jury	1.703203%	1,492,612	1.824302%	(3,198,756)	6,706,858	(11,494,500)
Caddo Parish Commission	2.228866%	1,749,201	2.137911%	(3,748,643)	7,859,809	(13,470,477)
Caddo Parish Coroner	0.095583%	74,807	0.091431%	(160,316)	336,137	(576,085)
Caddo Parish District Attorney	0.492133%	397,051	0.485284%	(850,904)	1,784,096	(3,057,661)
Caddo/Bossier Port Commission	0.252419%	247,085	0.301993%	(529,519)	1,110,246	(1,902,787)
Calcasieu Parish Police Jury	6.491028%	6,096,429	7.451186%	(13,065,013)	27,393,515	(46,948,179)
Calcasieu Parish Waterworks District #7	0.044864%	36,376	0.044460%	(77,957)	163,453	(280,132)
Calcasieu Regional Airport	0.122967%	105,264	0.128656%	(225,587)	472,990	(810,631)
Calcasieu-Sulphur Parks & Recreation	0.265968%	231,520	0.282969%	(496,162)	1,040,306	(1,782,921)
Caldwell Parish District Attorney	0.009565%	4,575	0.005592%	(9,805)	20,558	(35,234)
Caldwell Parish Library	0.017380%	13,499	0.016499%	(28,930)	60,657	(103,956)
Caldwell Parish Police Jury	0.131249%	103,010	0.125901%	(220,757)	462,862	(793,273)
Cameron Parish Ambulance District #2	0.220123%	183,362	0.224109%	(392,956)	823,914	(1,412,058)
Cameron Parish District Attorney	0.007665%	496	0.000606%	(1,063)	2,228	(3,818)
Cameron Parish Police Jury	0.725804%	692,768	0.846716%	(1,484,644)	3,112,864	(5,334,959)
Catahoula E911 Communications District	0.004921%	4,704	0.005749%	(10,080)	21,136	(36,223)
Catahoula Parish Police Jury	0.087946%	63,410	0.077501%	(135,891)	284,924	(488,316)
City of Morgan City	0.049956%	40,590	0.049610%	(86,987)	182,386	(312,581)
Claiborne Parish Police Jury	0.190575%	149,654	0.182910%	(320,717)	672,450	(1,152,473)
Concordia Parish 7th District Attorney	0.072014%	52,409	0.064055%	(112,315)	235,492	(403,596)
Concordia Parish Indigent Defender Board	0.021007%	15,925	0.019464%	(34,128)	71,557	(122,638)
Concordia Parish Library	0.046818%	38,087	0.046551%	(81,623)	171,140	(293,307)

† Calcasieu Parish Police Jury Prior Year Proportion includes values shown separately in 2019. Within the 2019 report, the values for Calcasieu Parish Police Jury, Calcasieu Parish Gravity Drainage Districts #4 and #5 were combined to coordinate with the makeup of the current year proportion.

**EXHIBIT VII – Schedule A (continued)**  
**Plan A – Schedule of Net Pension Liability / (Asset) by Employer**  
For the Year Ended December 31, 2020

<b>Employer Name</b>	<b>Employer's Proportion from the Prior Year</b>	<b>Employer Contributions</b>	<b>Employer's Proportion</b>	<b>Net Pension Asset at 6.40% Discount Rate</b>	<b>Net Pension Liability Assuming -1% Change in Discount Rate</b>	<b>Net Pension Asset Assuming +1% Change in Discount Rate</b>
Concordia Parish Police Jury	0.127043%	\$100,954	0.123388%	\$(216,350)	\$453,623	\$(777,439)
Concordia Parish Sewer District #1	0.004809%	4,514	0.005517%	(9,674)	20,283	(34,761)
Desoto Parish Emergency Medical Services	0.420925%	349,674	0.427379%	(749,372)	1,571,215	(2,692,815)
Desoto Parish School Board	0.003123%	2,426	0.002965%	(5,199)	10,901	(18,682)
Desoto Parish Waterworks	0.074809%	62,965	0.076957%	(134,937)	282,924	(484,888)
East Carroll Parish Police Jury	0.209337%	151,209	0.184811%	(324,050)	679,439	(1,164,451)
East Feliciana 20th Judicial District Indigent Defender	0.021461%	15,386	0.018805%	(32,973)	69,135	(118,486)
East Feliciana Parish Communications District	0.047058%	32,896	0.040206%	(70,498)	147,813	(253,329)
East Feliciana Parish Police Jury	0.179590%	146,247	0.178746%	(313,416)	657,141	(1,126,237)
Evangeline Parish Communications District	0.022326%	65,161	0.079641%	(139,644)	292,792	(501,799)
Evangeline Parish District Attorney	0.058926%	46,886	0.057305%	(100,479)	210,676	(361,065)
Evangeline Parish Police Jury	0.381680%	269,298	0.329142%	(577,122)	1,210,057	(2,073,847)
Evangeline Parish Solid Waste	0.083565%	64,768	0.079161%	(138,802)	291,027	(498,775)
Franklin Parish Communications District	0.017131%	13,210	0.016146%	(28,311)	59,359	(101,732)
Franklin Parish Library	0.047443%	37,439	0.045759%	(80,234)	168,228	(288,317)
Franklin Parish Police Jury	0.225389%	161,302	0.197147%	(345,680)	724,791	(1,242,177)
Grant Parish Police Jury	0.206973%	166,975	0.204080%	(357,837)	750,279	(1,285,860)
Greater New Orleans Expressway	0.867861%	620,044	0.757831%	(1,328,791)	2,786,087	(4,774,916)
Iberia Parish 16th Judicial District Judge	0.185582%	131,955	0.161278%	(282,787)	592,922	(1,016,175)
Iberia Parish Government	1.019114%	799,137	0.976722%	(1,712,598)	3,590,817	(6,154,097)
Iberia Parish Medical Center	4.852052%	3,780,943	4.621149%	(8,102,787)	16,989,177	(29,116,778)
Iberia Parish School Board	0.001514%	1,176	0.001437%	(2,520)	5,283	(9,054)
Iberville Parish District Attorney / 18th Judicial District	0.087687%	66,811	0.081658%	(143,180)	300,207	(514,508)
Iberville Parish Police Jury	1.346465%	1,101,771	1.346608%	(2,361,161)	4,950,665	(8,484,662)
Iberville Parish School Board	0.001514%	1,182	0.001445%	(2,534)	5,312	(9,105)
Jackson Parish District Attorney	0.067801%	59,436	0.072644%	(127,375)	267,068	(457,713)
Jackson Parish Police Jury	0.323268%	262,644	0.321009%	(562,862)	1,180,156	(2,022,603)
Jackson Parish Recreation Department	0.031405%	27,770	0.033941%	(59,513)	124,781	(213,854)
Jackson Parish Sales Tax	0.013209%	10,600	0.012956%	(22,717)	47,631	(81,633)
Jefferson Davis Parish District Attorney	0.073956%	55,375	0.067681%	(118,673)	248,822	(426,442)
Jefferson Davis Parish Indigent Defender Board	0.009838%	7,787	0.009517%	(16,687)	34,988	(59,964)
Jefferson Davis Parish Landfill	0.027661%	22,101	0.027012%	(47,363)	99,307	(170,196)
Jefferson Davis Parish Library	0.053346%	50,103	0.061237%	(107,374)	225,132	(385,840)
Jefferson Davis Parish Mosquito Abatement	0.053937%	44,614	0.054528%	(95,610)	200,467	(343,568)
Jefferson Davis Parish Police Jury	0.182582%	132,880	0.162409%	(284,770)	597,080	(1,023,301)
Jefferson Davis Parish Tourist Commission	0.025830%	20,264	0.024767%	(43,427)	91,053	(156,051)
Jefferson Parish	20.549244%	16,652,295	20.352792%	(35,686,867)	74,824,936	(128,238,178)
Jefferson Parish 24th Indigent Defender Board	0.017548%	13,879	0.016963%	(29,743)	62,363	(106,880)
Jefferson Parish Finance Authority	0.010358%	15,596	0.019062%	(33,424)	70,079	(120,105)
Jefferson Parish Housing Authority	0.032540%	50,198	0.061353%	(107,577)	225,558	(386,571)
Jefferson Parish Retirement System	0.027809%	24,678	0.030162%	(52,886)	110,887	(190,044)
Kolin Ruby Wise Water District (Rapides Parish)	0.029157%	22,972	0.028077%	(49,231)	103,222	(176,907)
Lafayette 15th Judicial District Attorney	0.318772%	273,681	0.334499%	(586,515)	1,229,751	(2,107,600)
Lafayette Airport Commission	0.216515%	161,819	0.197779%	(346,788)	727,114	(1,246,159)
Lafayette Consolidated Government	5.250315%	4,352,436	5.319640%	(9,327,530)	19,557,107	(33,517,806)



**EXHIBIT VII – Schedule A (continued)**  
**Plan A – Schedule of Net Pension Liability / (Asset) by Employer**  
For the Year Ended December 31, 2020

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Asset at 6.40% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Asset Assuming +1% Change in Discount Rate
Lafayette Convention & Visitors Commission	0.153158%	\$105,912	0.129448%	\$(226,976)	\$475,902	\$(815,622)
Lafayette Economic Development Authority	0.220618%	181,277	0.221561%	(388,488)	814,546	(1,396,004)
Lafourche Parish Water District #1	0.562746%	453,177	0.553883%	(971,186)	2,036,294	(3,489,887)
Lasalle Parish Police Jury	0.189763%	137,368	0.167894%	(294,388)	617,245	(1,057,861)
Lincoln Parish 3rd Judicial District Attorney	0.104505%	82,993	0.101436%	(177,859)	372,919	(639,124)
Lincoln Parish Police Jury	0.546610%	453,201	0.553912%	(971,237)	2,036,400	(3,490,070)
Livingston Parish Recreation District #3	0.178789%	155,490	0.190043%	(333,224)	698,673	(1,197,416)
Madison Parish Police Jury	0.316527%	242,069	0.295862%	(518,769)	1,087,706	(1,864,157)
Monroe/West Monroe Visitors' Bureau	0.095346%	76,153	0.093076%	(163,201)	342,184	(586,450)
Morehouse Parish Library	0.023325%	18,660	0.022807%	(39,990)	83,848	(143,702)
Morehouse Parish Police Jury	0.155578%	130,581	0.159599%	(279,843)	586,749	(1,005,596)
Natchitoches 10th Judicial District Court	0.022899%	18,321	0.022392%	(39,262)	82,322	(141,087)
Natchitoches Parish District Attorney	0.029242%	24,771	0.030276%	(53,086)	111,307	(190,762)
Natchitoches Parish Police Jury	0.546436%	350,838	0.428802%	(751,867)	1,576,446	(2,701,781)
Natchitoches Parish Port Commission	0.030150%	23,982	0.029311%	(51,394)	107,759	(184,682)
Natchitoches Parish Tax Commission	0.044966%	36,882	0.045078%	(79,040)	165,725	(284,026)
North Louisiana Crime Lab	0.419239%	345,133	0.421829%	(739,641)	1,550,811	(2,657,846)
Ouachita Parish Police Jury	2.182909%	1,839,760	2.248594%	(3,942,716)	8,266,723	(14,167,864)
Parochial Employees' Retirement System	0.000000%	0	0.000000%	0	0	0
Plaquemines 25th Judicial District Public Defender	0.026575%	25,572	0.031255%	(54,803)	114,906	(196,930)
Plaquemines Medical Center	0.263819%	260,359	0.318216%	(557,964)	1,169,888	(2,005,005)
Plaquemines Parish District Attorney of the 25th District	0.007297%	5,928	0.007245%	(12,703)	26,635	(45,649)
Plaquemines Parish Government	2.690182%	2,166,324	2.647728%	(4,642,563)	9,734,098	(16,682,714)
Plaquemines Port, Harbor & Terminal District	0.361398%	297,571	0.363698%	(637,713)	1,337,098	(2,291,576)
Pointe Coupee Hospital	1.416005%	1,200,697	1.467518%	(2,573,166)	5,395,178	(9,246,487)
Pointe Coupee Parish Library	0.081784%	62,322	0.076171%	(133,559)	280,035	(479,936)
Pointe Coupee Parish Police Jury	0.331117%	251,068	0.306861%	(538,054)	1,128,143	(1,933,459)
Pointe Coupee Parish School Board	0.001609%	1,176	0.001437%	(2,520)	5,283	(9,054)
Police Jury Association (Ex Board)	0.000954%	0	0.000000%	0	0	0
Police Jury Association (Office)	0.070476%	52,583	0.064268%	(112,688)	236,275	(404,938)
Port of Iberia	0.040534%	28,406	0.034718%	(60,875)	127,637	(218,750)
Rapides Parish Indigent Defender Board	0.053437%	41,315	0.050496%	(88,540)	185,643	(318,163)
Rapides Parish Library	0.367425%	303,338	0.370746%	(650,071)	1,363,009	(2,335,984)
Rapides Parish Police Jury	1.382050%	988,377	1.208016%	(2,118,152)	4,441,146	(7,611,426)
Red River Parish Police Jury	0.208567%	198,148	0.242181%	(424,644)	890,353	(1,525,926)
Red River Parish School Board	0.001703%	1,176	0.001437%	(2,520)	5,283	(9,054)
Red River Waterway Commission	0.216194%	172,942	0.211373%	(370,624)	777,091	(1,331,812)
Richland Parish Communications District	0.012785%	10,868	0.013283%	(23,291)	48,834	(83,693)
Richland Parish District Judge	0.023503%	18,245	0.022299%	(39,099)	81,980	(140,501)
Richland Parish Police Jury	0.325473%	249,518	0.304966%	(534,732)	1,121,176	(1,921,519)
Richland Parish Tax Commission	0.016572%	12,125	0.014819%	(25,984)	54,481	(93,371)
Sabine Parish District Attorney	0.062733%	50,913	0.062227%	(109,110)	228,771	(392,078)
Sabine Parish Library	0.034274%	27,461	0.033563%	(58,850)	123,391	(211,473)
Sabine Parish Police Jury	0.220544%	245,811	0.300435%	(526,787)	1,104,518	(1,892,971)
Sabine Parish School Board	0.001136%	221	0.000270%	(473)	993	(1,701)

**EXHIBIT VII – Schedule A (continued)**  
**Plan A – Schedule of Net Pension Liability / (Asset) by Employer**  
For the Year Ended December 31, 2020

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Asset at 6.40% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Asset Assuming +1% Change in Discount Rate
South Toledo Bend Water District	0.034858%	\$27,536	0.033655%	\$(59,011)	\$123,729	\$(212,052)
St. Bernard Parish Government	1.888828%	1,528,999	1.868775%	(3,276,736)	6,870,358	(11,774,714)
St. Bernard Parish Library	0.027746%	22,002	0.026891%	(47,151)	98,862	(169,434)
St. Bernard Parish School Board	0.003028%	2,499	0.003054%	(5,355)	11,228	(19,243)
St. Charles Parish 29th Judicial District Attorney	0.270934%	207,837	0.254023%	(445,407)	933,889	(1,600,539)
St. Charles Parish Council	4.494706%	3,646,375	4.456678%	(7,814,401)	16,384,516	(28,080,485)
St. Charles Parish School Board	0.005896%	5,709	0.006978%	(12,235)	25,654	(43,967)
St. Helena Parish Police Jury	0.188016%	135,011	0.165013%	(289,336)	606,653	(1,039,708)
St. James Parish Government	1.310950%	1,085,991	1.327321%	(2,327,343)	4,879,758	(8,363,139)
St. James Parish School Board	0.001703%	1,323	0.001617%	(2,835)	5,945	(10,188)
St. John Parish Council	1.563084%	1,338,647	1.636123%	(2,868,801)	6,015,037	(10,308,828)
St. John The Baptist Parish 40th Judicial District Attorney	0.158582%	118,705	0.145084%	(254,392)	533,386	(914,140)
St. John The Baptist Parish Library	0.148612%	134,858	0.164826%	(289,008)	605,966	(1,038,530)
St. Landry Parish E911 Communications District	0.086607%	71,771	0.087720%	(153,809)	322,494	(552,703)
St. Landry Parish Government	0.542934%	421,467	0.515126%	(903,229)	1,893,807	(3,245,688)
St. Landry Parish Sheriff	0.001987%	1,544	0.001887%	(3,309)	6,937	(11,890)
St. Martin Parish Government	0.608923%	487,620	0.595980%	(1,045,000)	2,191,059	(3,755,130)
St. Martin Parish Library	0.100115%	75,837	0.092690%	(162,524)	340,765	(584,018)
St. Martin Parish School Board	0.001514%	1,176	0.001437%	(2,520)	5,283	(9,054)
St. Martin Parish Water & Sewer	0.026187%	15,773	0.019278%	(33,802)	70,874	(121,466)
St. Mary Parish Consolidated Gravity Drainage District #1	0.068450%	54,699	0.066854%	(117,223)	245,782	(421,231)
St. Mary Parish E911 Communications District	0.087462%	56,806	0.069430%	(121,740)	255,252	(437,462)
St. Mary Parish Government	0.959321%	714,562	0.873353%	(1,531,349)	3,210,792	(5,502,793)
St. Mary Parish Library	0.175143%	124,286	0.151905%	(266,352)	558,463	(957,118)
St. Mary Parish Sales & Use Tax Department	0.072068%	56,790	0.069410%	(121,704)	255,179	(437,336)
St. Mary Parish School Board	0.001325%	1,029	0.001258%	(2,206)	4,625	(7,926)
St. Mary Parish Sewer District Wards 5 & 8	0.010720%	9,612	0.011748%	(20,599)	43,190	(74,021)
St. Mary Parish Water and Sewer Commission #3	0.051212%	44,724	0.054663%	(95,847)	200,963	(344,419)
St. Tammany Parish 22nd District Attorney	0.158019%	135,257	0.165314%	(289,864)	607,760	(1,041,605)
St. Tammany Parish Communications District	0.057720%	47,149	0.057627%	(101,044)	211,860	(363,094)
St. Tammany Parish Coroner	0.361003%	259,124	0.316707%	(555,318)	1,164,341	(1,995,497)
St. Tammany Parish Fire District #1	0.005048%	4,004	0.004894%	(8,581)	17,992	(30,836)
St. Tammany Parish Fire District #4	0.016945%	13,308	0.016265%	(28,519)	59,797	(102,482)
St. Tammany Parish Government	3.826326%	3,053,884	3.732522%	(6,544,656)	13,722,231	(23,517,747)
St. Tammany Parish Library	0.617355%	505,863	0.618277%	(1,084,095)	2,273,031	(3,895,619)
St. Tammany Parish Mosquito Abatement District #2	0.279891%	224,935	0.274920%	(482,049)	1,010,715	(1,732,207)
St. Tammany Parish Recreation District #1	0.230710%	208,785	0.255181%	(447,438)	938,147	(1,607,836)
St. Tammany Parish Recreation District #11	0.017502%	14,359	0.017550%	(30,772)	64,521	(110,578)
Tangipahoa Parish 21st Judicial District Attorney	0.202568%	180,203	0.220248%	(386,186)	809,719	(1,387,731)
Tangipahoa Parish 21st Judicial District Indigent Defender Board	0.316382%	265,795	0.324860%	(569,614)	1,194,314	(2,046,867)
Tangipahoa Parish Consolidated Gravity Drainage District	0.123828%	93,407	0.114164%	(200,177)	419,712	(719,321)
Tangipahoa Parish Government	2.207042%	1,822,044	2.226941%	(3,904,749)	8,187,118	(14,031,434)
Tangipahoa Parish Library	0.165467%	150,580	0.184042%	(322,702)	676,611	(1,159,606)
Tangipahoa Parish Mosquito Abatement District #1	0.095495%	74,211	0.090702%	(159,038)	333,457	(571,492)
Tangipahoa Parish Sewer District #1	0.078491%	67,226	0.082165%	(144,069)	302,071	(517,702)

**EXHIBIT VII – Schedule A (continued)**  
**Plan A – Schedule of Net Pension Liability / (Asset) by Employer**  
For the Year Ended December 31, 2020

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Asset at 6.40% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Asset Assuming +1% Change in Discount Rate
Tangipahoa Parish Sheriff	0.034530%	\$29,892	0.036535%	\$(64,061)	\$134,317	\$(230,198)
Tangipahoa Parish Tourist Commission	0.054175%	41,994	0.051326%	(89,996)	188,695	(323,393)
Tangipahoa Parish Water District	0.131914%	111,471	0.136242%	(238,889)	500,880	(858,429)
Teche-Vermilion Fresh Water District	0.130023%	98,963	0.120955%	(212,084)	444,679	(762,109)
Tensas Parish Police Jury	0.107869%	78,577	0.096038%	(168,394)	353,074	(605,113)
Terrebonne Parish Indigent Defender Board	0.090004%	73,435	0.089754%	(157,376)	329,971	(565,519)
Union Parish 3rd Judicial Clerks' Fund	0.026266%	21,260	0.025984%	(45,561)	95,527	(163,719)
Union Parish Police Jury	0.454478%	381,270	0.465996%	(817,084)	1,713,186	(2,936,132)
Vermilion Parish 7th Ward Drainage District #2	0.023466%	19,174	0.023435%	(41,091)	86,156	(147,658)
Vermilion Parish Library	0.082363%	62,330	0.076181%	(133,577)	280,072	(479,999)
Vermilion Parish Police Jury	0.717840%	581,653	0.710909%	(1,246,518)	2,613,583	(4,479,271)
Vermilion Parish Tourist Commission	0.008551%	6,615	0.008085%	(14,176)	29,724	(50,942)
Vermilion Parish Waterworks District #1	0.077416%	62,748	0.076692%	(134,473)	281,950	(483,218)
Washington Parish Police Jury	0.572863%	461,826	0.564454%	(989,721)	2,075,157	(3,556,493)
Webster Parish Police Jury	0.515972%	409,146	0.500067%	(876,824)	1,838,445	(3,150,805)
West Baton Rouge Natural Gas & Water	0.271856%	241,850	0.295594%	(518,299)	1,086,721	(1,862,469)
West Baton Rouge Parish 18th Judicial Court	0.033713%	27,559	0.033683%	(59,060)	123,832	(212,229)
West Baton Rouge Parish Council	1.041966%	867,313	1.060049%	(1,858,705)	3,897,161	(6,679,121)
West Baton Rouge Parish Library	0.106055%	85,310	0.104268%	(182,825)	383,331	(656,968)
West Baton Rouge Parish School Board	0.001514%	1,176	0.001437%	(2,520)	5,283	(9,054)
West Calcasieu Cameron Hospital	4.538532%	3,764,125	4.600594%	(8,066,745)	16,913,608	(28,987,266)
West Carroll Parish Library	0.009020%	7,169	0.008762%	(15,363)	32,213	(55,207)
West Carroll Parish Police Jury	0.166131%	130,560	0.159573%	(279,798)	586,654	(1,005,432)
West Feliciana Parish Tourist Commission	0.003412%	0	0.000000%	0	0	0
West Ouachita Parish Sewer District #5	0.049914%	41,827	0.051122%	(89,638)	187,945	(322,108)
Winn Parish District Attorney	0.030290%	24,149	0.029515%	(51,752)	108,509	(185,967)
Winn Parish Police Jury	0.144382%	116,821	0.142781%	(250,354)	524,920	(899,630)
Winn Parish School Board	0.000662%	588	0.000719%	(1,261)	2,643	(4,530)
<b>Grand Total</b>	<b>100.000000%</b>	<b>\$81,818,236</b>	<b>100.000000%</b>	<b>\$(175,341,383)</b>	<b>\$367,639,664</b>	<b>\$(630,076,590)</b>

\* 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, 2020

<b>Employer Name</b>	<b>Changes in Employers' Proportionate Share of Net Pension Liability</b>	<b>Changes in Employers' Proportionate Share of Collective Deferred Inflows</b>	<b>Changes in Employers' Proportionate Share of Collective Deferred Outflows</b>	<b>Net Change in Proportions</b>	<b>Amortization of Net Change in Proportion (to be Recognized in Pension Expense)</b>
15th Judicial District Court	\$(684)	\$(72,685)	\$(50,472)	\$(22,897)	\$(5,724)
16th Judicial District Attorney	(2,700)	(286,928)	(199,241)	(90,387)	(22,597)
5th Judicial District Attorney - Richland	(174)	(18,481)	(12,833)	(5,822)	(1,456)
Acadia Parish Communications District	(14)	(1,541)	(1,070)	(485)	(121)
Acadia Parish Library	(108)	(11,489)	(7,978)	(3,619)	(905)
Acadia Parish Police Jury	695	73,795	51,243	23,247	5,812
Acadiana Crime Lab	(1,073)	(113,994)	(79,157)	(35,910)	(8,978)
Allen Parish 33rd Judicial Indigent Defender Board	(40)	(4,261)	(2,959)	(1,342)	(336)
Allen Parish Ambulance Service	405	43,055	29,897	13,563	3,391
Allen Parish District Attorney	(422)	(44,790)	(31,102)	(14,110)	(3,528)
Allen Parish Library	(305)	(32,431)	(22,520)	(10,216)	(2,554)
Allen Parish Police Jury	19	2,051	1,424	646	162
Assumption Parish Police Jury	(1,631)	(173,304)	(120,341)	(54,594)	(13,649)
Avoyelles Parish 12th Judicial District Indigent Defender Board	(53)	(5,597)	(3,886)	(1,764)	(441)
Bayou Vermillion District	(808)	(85,814)	(59,589)	(27,033)	(6,758)
Beauregard Parish Communications District	306	32,546	22,600	10,252	2,563
Beauregard Parish District Attorney	115	12,169	8,450	3,834	959
Beauregard Parish Library	250	26,519	18,415	8,354	2,089
Beauregard Parish Police Jury	(1,453)	(154,388)	(107,206)	(48,635)	(12,159)
Bienville Parish Library	19	1,986	1,379	626	157
Bienville Parish Police Jury	(817)	(86,845)	(60,304)	(27,358)	(6,840)
Bossier Parish Communications District	4	405	281	128	32
Bossier Parish Emergency Medical Services	169	17,961	12,472	5,658	1,415
Bossier Parish Police Jury	5,701	605,703	420,595	190,809	47,702
Caddo Parish Commission	(4,282)	(454,931)	(315,900)	(143,313)	(35,828)
Caddo Parish Coroner	(195)	(20,767)	(14,421)	(6,541)	(1,635)
Caddo Parish District Attorney	(322)	(34,257)	(23,788)	(10,791)	(2,698)
Caddo/Bossier Port Commission	2,334	247,955	172,178	78,111	19,528
Calcasieu Parish Police Jury	45,199	4,802,437	3,334,774	1,512,862	378,216
Calcasieu Parish Waterworks District #7	(19)	(2,021)	(1,403)	(637)	(159)
Calcasieu Regional Airport	268	28,455	19,759	8,964	2,241
Calcasieu-Sulphur Parks & Recreation	800	85,034	59,047	26,787	6,697
Caldwell Parish District Attorney	(187)	(19,872)	(13,799)	(6,260)	(1,565)
Caldwell Parish Library	(41)	(4,407)	(3,060)	(1,388)	(347)
Caldwell Parish Police Jury	(252)	(26,749)	(18,574)	(8,427)	(2,107)
Cameron Parish Ambulance District #2	188	19,937	13,844	6,281	1,570
Cameron Parish District Attorney	(332)	(35,307)	(24,517)	(11,122)	(2,781)
Cameron Parish Police Jury	5,692	604,767	419,946	190,513	47,628
Catahoula E911 Communications District	39	4,141	2,876	1,304	326
Catahoula Parish Police Jury	(492)	(52,243)	(36,277)	(16,458)	(4,115)
City of Morgan City	(16)	(1,731)	(1,202)	(545)	(136)
Claiborne Parish Police Jury	(361)	(38,338)	(26,622)	(12,077)	(3,019)
Concordia Parish 7th District Attorney	(375)	(39,809)	(27,643)	(12,541)	(3,135)
Concordia Parish Indigent Defender Board	(73)	(7,718)	(5,359)	(2,432)	(608)
Concordia Parish Library	(13)	(1,335)	(927)	(421)	(105)

**EXHIBIT VII – Schedule B (continued)**  
**Plan A – Schedule of Changes in Employer Proportions**  
For the Year Ended December 31, 2020

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 Police Jury	\$(172)	\$(18,281)	\$(12,694)	\$(5,759)	\$(1,440)
Concordia Parish Sewer District #1	33	3,541	2,459	1,115	279
Desoto Parish Emergency Medical Services	304	32,281	22,416	10,169	2,542
Desoto Parish School Board	(7)	(790)	(549)	(248)	(62)
Desoto Parish Waterworks	101	10,744	7,460	3,385	846
East Carroll Parish Police Jury	(1,155)	(122,672)	(85,183)	(38,644)	(9,661)
East Feliciana 20th Judicial District Indigent Defender	(125)	(13,285)	(9,225)	(4,185)	(1,046)
East Feliciana Parish Communications District	(323)	(34,272)	(23,798)	(10,797)	(2,699)
East Feliciana Parish Police Jury	(40)	(4,221)	(2,931)	(1,330)	(333)
Evangeline Parish Communications District	2,698	286,673	199,064	90,307	22,577
Evangeline Parish District Attorney	(76)	(8,108)	(5,630)	(2,554)	(639)
Evangeline Parish Police Jury	(2,473)	(262,780)	(182,472)	(82,781)	(20,695)
Evangeline Parish Solid Waste	(207)	(22,028)	(15,296)	(6,939)	(1,735)
Franklin Parish Communications District	(46)	(4,927)	(3,421)	(1,552)	(388)
Franklin Parish Library	(79)	(8,423)	(5,849)	(2,653)	(663)
Franklin Parish Police Jury	(1,329)	(141,258)	(98,089)	(44,498)	(11,125)
Grant Parish Police Jury	(136)	(14,470)	(10,048)	(4,558)	(1,140)
Greater New Orleans Expressway	(5,180)	(550,339)	(382,151)	(173,368)	(43,342)
Iberia Parish 16th Judicial District Judge	(1,144)	(121,562)	(84,411)	(38,295)	(9,574)
Iberia Parish Government	(1,996)	(212,033)	(147,234)	(66,795)	(16,699)
Iberia Parish Medical Center	(10,870)	(1,154,911)	(801,961)	(363,820)	(90,955)
Iberia Parish School Board	(4)	(385)	(267)	(122)	(31)
Iberville Parish District Attorney / 18th Judicial District	(284)	(30,155)	(20,940)	(9,499)	(2,375)
Iberville Parish Police Jury	7	715	497	225	56
Iberville Parish School Board	(3)	(345)	(240)	(108)	(27)
Jackson Parish District Attorney	228	24,223	16,820	7,631	1,908
Jackson Parish Police Jury	(106)	(11,299)	(7,846)	(3,559)	(890)
Jackson Parish Recreation Department	119	12,684	8,808	3,995	999
Jackson Parish Sales Tax	(12)	(1,265)	(879)	(398)	(100)
Jefferson Davis Parish District Attorney	(295)	(31,386)	(21,794)	(9,887)	(2,472)
Jefferson Davis Parish Indigent Defender Board	(15)	(1,606)	(1,115)	(506)	(127)
Jefferson Davis Parish Landfill	(31)	(3,246)	(2,254)	(1,023)	(256)
Jefferson Davis Parish Library	371	39,469	27,407	12,433	3,108
Jefferson Davis Parish Mosquito Abatement	28	2,956	2,053	931	233
Jefferson Davis Parish Police Jury	(950)	(100,900)	(70,064)	(31,786)	(7,947)
Jefferson Davis Parish Tourist Commission	(50)	(5,317)	(3,692)	(1,675)	(419)
Jefferson Parish	(9,248)	(982,597)	(682,308)	(309,537)	(77,384)
Jefferson Parish 24th Indigent Defender Board	(28)	(2,926)	(2,032)	(922)	(231)
Jefferson Parish Finance Authority	410	43,535	30,230	13,715	3,429
Jefferson Parish Housing Authority	1,356	144,114	100,072	45,398	11,350
Jefferson Parish Retirement System	111	11,769	8,172	3,708	927
Kolin Ruby Wise Water District (Rapides Parish)	(51)	(5,402)	(3,751)	(1,702)	(426)
Lafayette 15th Judicial District Attorney	740	78,662	54,622	24,780	6,195
Lafayette Airport Commission	(882)	(93,712)	(65,073)	(29,521)	(7,380)
Lafayette Consolidated Government	3,263	346,744	240,776	109,231	27,308

**EXHIBIT VII – Schedule B (continued)**  
**Plan A – Schedule of Changes in Employer Proportions**  
For the Year Ended December 31, 2020

Employer Name	Changes in Employers' Proportionate Share of Net Pension Liability	Changes in Employers' Proportionate Share of Collective Deferred Inflows	Changes in Employers' Proportionate Share of Collective Deferred Outflows	Net Change in Proportions	Amortization of Net Change in Proportion (to be Recognized in Pension Expense)
Lafayette Convention & Visitors Commission	\$(1,116)	\$(118,591)	\$(82,348)	\$(37,359)	\$(9,340)
Lafayette Economic Development Authority	44	4,717	3,275	1,486	372
Lafourche Parish Water District #1	(417)	(44,330)	(30,783)	(13,964)	(3,491)
Lasalle Parish Police Jury	(1,029)	(109,383)	(75,954)	(34,458)	(8,615)
Lincoln Parish 3rd Judicial District Attorney	(144)	(15,350)	(10,659)	(4,835)	(1,209)
Lincoln Parish Police Jury	344	36,523	25,361	11,506	2,877
Livingston Parish Recreation District #3	530	56,289	39,087	17,732	4,433
Madison Parish Police Jury	(973)	(103,360)	(71,773)	(32,560)	(8,140)
Monroe/West Monroe Visitors' Bureau	(107)	(11,354)	(7,884)	(3,577)	(894)
Morehouse Parish Library	(24)	(2,591)	(1,799)	(816)	(204)
Morehouse Parish Police Jury	189	20,112	13,966	6,335	1,584
Natchitoches 10th Judicial District Court	(24)	(2,536)	(1,761)	(799)	(200)
Natchitoches Parish District Attorney	49	5,172	3,591	1,630	408
Natchitoches Parish Police Jury	(5,538)	(588,372)	(408,561)	(185,349)	(46,337)
Natchitoches Parish Port Commission	(39)	(4,196)	(2,914)	(1,321)	(330)
Natchitoches Parish Tax Commission	5	560	389	176	44
North Louisiana Crime Lab	122	12,954	8,995	4,081	1,020
Ouachita Parish Police Jury	3,092	328,538	228,134	103,496	25,874
Parochial Employees' Retirement System	0	0	0	0	0
Plaquemines 25th Judicial District Public Defender	220	23,408	16,254	7,374	1,844
Plaquemines Medical Center	2,561	272,078	188,929	85,710	21,428
Plaquemines Parish District Attorney of the 25th District	(2)	(260)	(181)	(81)	(20)
Plaquemines Parish Government	(1,999)	(212,343)	(147,449)	(66,893)	(16,723)
Plaquemines Port, Harbor & Terminal District	108	11,504	7,988	3,624	906
Pointe Coupee Hospital	2,425	257,653	178,912	81,166	20,292
Pointe Coupee Parish Library	(264)	(28,075)	(19,495)	(8,844)	(2,211)
Pointe Coupee Parish Police Jury	(1,142)	(121,322)	(84,245)	(38,219)	(9,555)
Pointe Coupee Parish School Board	(8)	(860)	(597)	(271)	(68)
Police Jury Association (Ex Board)	(45)	(4,772)	(3,313)	(1,504)	(376)
Police Jury Association (Office)	(292)	(31,051)	(21,561)	(9,782)	(2,446)
Port of Iberia	(274)	(29,090)	(20,200)	(9,164)	(2,291)
Rapides Parish Indigent Defender Board	(138)	(14,710)	(10,215)	(4,633)	(1,158)
Rapides Parish Library	156	16,611	11,534	5,233	1,308
Rapides Parish Police Jury	(8,193)	(870,468)	(604,446)	(274,215)	(68,554)
Red River Parish Police Jury	1,582	168,128	116,747	52,963	13,241
Red River Parish School Board	(13)	(1,330)	(924)	(419)	(105)
Red River Waterway Commission	(227)	(24,113)	(16,744)	(7,596)	(1,899)
Richland Parish Communications District	23	2,491	1,730	784	196
Richland Parish District Judge	(57)	(6,022)	(4,182)	(1,897)	(474)
Richland Parish Police Jury	(965)	(102,570)	(71,224)	(32,311)	(8,078)
Richland Parish Tax Commission	(83)	(8,768)	(6,088)	(2,763)	(691)
Sabine Parish District Attorney	(24)	(2,531)	(1,757)	(798)	(200)
Sabine Parish Library	(33)	(3,556)	(2,469)	(1,120)	(280)
Sabine Parish Police Jury	3,761	399,592	277,474	125,879	31,470
Sabine Parish School Board	(41)	(4,331)	(3,008)	(1,364)	(341)

**EXHIBIT VII – Schedule B (continued)**  
**Plan A – Schedule of Changes in Employer Proportions**  
For the Year Ended December 31, 2020

Employer Name	Changes in Employers' Proportionate Share of Net Pension Liability	Changes in Employers' Proportionate Share of Collective Deferred Inflows	Changes in Employers' Proportionate Share of Collective Deferred Outflows	Net Change in Proportions	Amortization of Net Change in Proportion (to be Recognized in Pension Expense)
South Toledo Bend Water District	\$(57)	\$(6,017)	\$(4,178)	\$(1,896)	\$(474)
St. Bernard Parish Government	(944)	(100,299)	(69,647)	(31,596)	(7,899)
St. Bernard Parish Library	(40)	(4,276)	(2,970)	(1,346)	(337)
St. Bernard Parish School Board	1	130	90	41	10
St. Charles Parish 29th Judicial District Attorney	(796)	(84,584)	(58,734)	(26,646)	(6,662)
St. Charles Parish Council	(1,790)	(190,205)	(132,077)	(59,918)	(14,980)
St. Charles Parish School Board	51	5,412	3,758	1,705	426
St. Helena Parish Police Jury	(1,083)	(115,054)	(79,893)	(36,244)	(9,061)
St. James Parish Government	771	81,883	56,859	25,795	6,449
St. James Parish School Board	(4)	(430)	(299)	(135)	(34)
St. John Parish Council	3,438	365,320	253,676	115,082	28,771
St. John The Baptist Parish 40Th Judicial District Attorney	(635)	(67,513)	(46,881)	(21,267)	(5,317)
St. John The Baptist Parish Library	763	81,098	56,314	25,547	6,387
St. Landry Parish E911 Communications District	52	5,567	3,866	1,753	438
St. Landry Parish Government	(1,309)	(139,088)	(96,581)	(43,816)	(10,954)
St. Landry Parish Sheriff	(5)	(500)	(347)	(158)	(40)
St. Martin Parish Government	(609)	(64,737)	(44,953)	(20,393)	(5,098)
St. Martin Parish Library	(350)	(37,138)	(25,788)	(11,700)	(2,925)
St. Martin Parish School Board	(4)	(385)	(267)	(122)	(31)
St. Martin Parish Water & Sewer	(325)	(34,557)	(23,996)	(10,886)	(2,722)
St. Mary Parish Consolidated Gravity Drainage District #1	(75)	(7,983)	(5,543)	(2,515)	(629)
St. Mary Parish E911 Communications District	(849)	(90,191)	(62,628)	(28,412)	(7,103)
St. Mary Parish Government	(4,047)	(429,987)	(298,580)	(135,454)	(33,864)
St. Mary Parish Library	(1,094)	(116,230)	(80,709)	(36,615)	(9,154)
St. Mary Parish Sales & Use Tax Department	(125)	(13,295)	(9,232)	(4,188)	(1,047)
St. Mary Parish School Board	(3)	(335)	(233)	(105)	(26)
St. Mary Parish Sewer District Wards 5 & 8	48	5,142	3,570	1,620	405
St. Mary Parish Water and Sewer Commission #3	162	17,261	11,986	5,437	1,359
St. Tammany Parish 22nd District Attorney	343	36,488	25,337	11,494	2,874
St. Tammany Parish Communications District	(4)	(465)	(323)	(146)	(37)
St. Tammany Parish Coroner	(2,085)	(221,556)	(153,847)	(69,794)	(17,449)
St. Tammany Parish Fire District #1	(7)	(770)	(535)	(242)	(61)
St. Tammany Parish Fire District #4	(32)	(3,401)	(2,362)	(1,071)	(268)
St. Tammany Parish Government	(4,416)	(469,181)	(325,796)	(147,801)	(36,950)
St. Tammany Parish Library	43	4,612	3,202	1,453	363
St. Tammany Parish Mosquito Abatement District #2	(234)	(24,864)	(17,265)	(7,833)	(1,958)
St. Tammany Parish Recreation District #1	1,152	122,397	84,991	38,558	9,640
St. Tammany Parish Recreation District #11	2	240	167	75	19
Tangipahoa Parish 21st Judicial District Attorney	832	88,430	61,405	27,857	6,964
Tangipahoa Parish 21st Judicial District Indigent Defender Board	399	42,405	29,445	13,359	3,340
Tangipahoa Parish Consolidated Gravity Drainage District	(455)	(48,337)	(33,565)	(15,227)	(3,807)
Tangipahoa Parish Government	937	99,529	69,112	31,354	7,839
Tangipahoa Parish Library	874	92,907	64,514	29,267	7,317
Tangipahoa Parish Mosquito Abatement District #1	(226)	(23,973)	(16,647)	(7,552)	(1,888)
Tangipahoa Parish Sewer District #1	173	18,376	12,760	5,789	1,447

**EXHIBIT VII – Schedule B (continued)**  
**Plan A – Schedule of Changes in Employer Proportions**  
For the Year Ended December 31, 2020

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 Sheriff	\$94	\$10,028	\$6,964	\$3,158	\$790
Tangipahoa Parish Tourist Commission	(134)	(14,250)	(9,895)	(4,489)	(1,122)
Tangipahoa Parish Water District	204	21,647	15,032	6,819	1,705
Teche-Vermilion Fresh Water District	(427)	(45,356)	(31,495)	(14,288)	(3,572)
Tensas Parish Police Jury	(557)	(59,175)	(41,091)	(18,641)	(4,660)
Terrebonne Parish Indigent Defender Board	(12)	(1,250)	(868)	(394)	(99)
Union Parish 3rd Judicial Clerks' Fund	(13)	(1,410)	(979)	(444)	(111)
Union Parish Police Jury	542	57,610	40,004	18,148	4,537
Vermilion Parish 7th Ward Drainage District #2	(1)	(155)	(108)	(48)	(12)
Vermilion Parish Library	(291)	(30,921)	(21,471)	(9,741)	(2,435)
Vermilion Parish Police Jury	(326)	(34,667)	(24,072)	(10,921)	(2,730)
Vermilion Parish Tourist Commission	(22)	(2,331)	(1,618)	(735)	(184)
Vermilion Parish Waterworks District #1	(34)	(3,621)	(2,515)	(1,140)	(285)
Washington Parish Police Jury	(396)	(42,059)	(29,206)	(13,249)	(3,312)
Webster Parish Police Jury	(749)	(79,552)	(55,240)	(25,061)	(6,265)
West Baton Rouge Natural Gas & Water	1,117	118,731	82,446	37,402	9,351
West Baton Rouge Parish 18th Judicial Court	(1)	(150)	(104)	(47)	(12)
West Baton Rouge Parish Council	851	90,446	62,805	28,492	7,123
West Baton Rouge Parish Library	(84)	(8,938)	(6,207)	(2,815)	(704)
West Baton Rouge Parish School Board	(4)	(385)	(267)	(122)	(31)
West Calcasieu Cameron Hospital	2,922	310,416	215,551	97,787	24,447
West Carroll Parish Library	(12)	(1,290)	(896)	(406)	(102)
West Carroll Parish Police Jury	(309)	(32,801)	(22,777)	(10,333)	(2,583)
West Feliciana Parish Tourist Commission	(161)	(17,066)	(11,850)	(5,377)	(1,344)
West Ouachita Parish Sewer District #5	57	6,042	4,196	1,903	476
Winn Parish District Attorney	(36)	(3,876)	(2,692)	(1,220)	(305)
Winn Parish Police Jury	(75)	(8,008)	(5,561)	(2,522)	(631)
Winn Parish School Board	3	285	198	90	23
<b>Grand Total</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

\* 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, 2020

<b>Employer Name</b>	<b>Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions</b>	<b>Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs</b>	<b>Differences Between Projected and Actual Earnings on Pension Plan Investments</b>	<b>Net Amount Recognized Due to Changes in Proportion</b>
15th Judicial District Court	\$(59,385)	\$0	\$201,270	\$17,173
16th Judicial District Attorney	(64,145)	0	217,404	67,790
5th Judicial District Attorney - Richland	(14,053)	0	47,629	4,366
Acadia Parish Communications District	(1,996)	0	6,766	364
Acadia Parish Library	(19,132)	0	64,844	2,714
Acadia Parish Police Jury	(92,241)	0	312,627	0
Acadiana Crime Lab	(50,065)	0	169,682	26,932
Allen Parish 33rd Judicial Indigent Defender Board	(3,648)	0	12,363	1,006
Allen Parish Ambulance Service	(36,542)	0	123,849	0
Allen Parish District Attorney	(10,630)	0	36,028	10,582
Allen Parish Library	(10,184)	0	34,517	7,662
Allen Parish Police Jury	(34,946)	0	118,439	0
Assumption Parish Police Jury	(69,480)	0	235,485	40,945
Avoyelles Parish 12th Judicial District Indigent Defender Board	(4,828)	0	16,363	1,323
Bayou Vermillion District	(27,762)	0	94,093	20,275
Beauregard Parish Communications District	(7,109)	0	24,094	0
Beauregard Parish District Attorney	(5,375)	0	18,217	0
Beauregard Parish Library	(18,077)	0	61,267	0
Beauregard Parish Police Jury	(73,392)	0	248,744	36,476
Bienville Parish Library	(15,525)	0	52,616	0
Bienville Parish Police Jury	(50,886)	0	172,465	20,518
Bossier Parish Communications District	(31,169)	0	105,638	0
Bossier Parish Emergency Medical Services	(66,586)	0	225,677	0
Bossier Parish Police Jury	(387,005)	0	1,311,654	0
Caddo Parish Commission	(453,534)	0	1,537,135	107,485
Caddo Parish Coroner	(19,396)	0	65,738	4,906
Caddo Parish District Attorney	(102,948)	0	348,914	8,093
Caddo/Bossier Port Commission	(64,064)	0	217,130	0
Calcasieu Parish Police Jury	(1,580,685)	0	5,357,323	0
Calcasieu Parish Waterworks District #7	(9,432)	0	31,966	478
Calcasieu Regional Airport	(27,293)	0	92,502	0
Calcasieu-Sulphur Parks & Recreation	(60,029)	0	203,452	0
Caldwell Parish District Attorney	(1,186)	0	4,021	4,695
Caldwell Parish Library	(3,500)	0	11,863	1,041
Caldwell Parish Police Jury	(26,708)	0	90,521	6,320
Cameron Parish Ambulance District #2	(47,542)	0	161,132	0
Cameron Parish District Attorney	(129)	0	436	8,341
Cameron Parish Police Jury	(179,621)	0	608,780	0
Catahoula E911 Communications District	(1,220)	0	4,133	0
Catahoula Parish Police Jury	(16,441)	0	55,722	12,343
City of Morgan City	(10,524)	0	35,669	409
Claiborne Parish Police Jury	(38,802)	0	131,510	9,058
Concordia Parish 7th District Attorney	(13,589)	0	46,055	9,406
Concordia Parish Indigent Defender Board	(4,129)	0	13,994	1,824
Concordia Parish Library	(9,875)	0	33,470	316

**EXHIBIT VII – Schedule C (continued)**  
**Plan A – Current Year Additions to Deferred Inflows of Resources**  
For the Year Ended December 31, 2020

<b>Employer Name</b>	<b>Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions</b>	<b>Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs</b>	<b>Differences Between Projected and Actual Earnings on Pension Plan Investments</b>	<b>Net Amount Recognized Due to Changes in Proportion</b>
Concordia Parish Police Jury	\$(26,175)	\$0	\$88,715	\$4,319
Concordia Parish Sewer District #1	(1,170)	0	3,967	0
Desoto Parish Emergency Medical Services	(90,664)	0	307,281	0
Desoto Parish School Board	(629)	0	2,132	186
Desoto Parish Waterworks	(16,326)	0	55,331	0
East Carroll Parish Police Jury	(39,206)	0	132,877	28,983
East Feliciana 20th Judicial District Indigent Defender	(3,989)	0	13,521	3,139
East Feliciana Parish Communications District	(8,529)	0	28,908	8,098
East Feliciana Parish Police Jury	(37,919)	0	128,516	997
Evangeline Parish Communications District	(16,895)	0	57,261	0
Evangeline Parish District Attorney	(12,157)	0	41,202	1,915
Evangeline Parish Police Jury	(69,824)	0	236,650	62,086
Evangeline Parish Solid Waste	(16,793)	0	56,916	5,204
Franklin Parish Communications District	(3,425)	0	11,609	1,164
Franklin Parish Library	(9,707)	0	32,900	1,990
Franklin Parish Police Jury	(41,823)	0	141,747	33,373
Grant Parish Police Jury	(43,293)	0	146,731	3,418
Greater New Orleans Expressway	(160,765)	0	544,872	130,026
Iberia Parish 16th Judicial District Judge	(34,213)	0	115,957	28,721
Iberia Parish Government	(207,201)	0	702,253	50,096
Iberia Parish Medical Center	(980,324)	0	3,322,557	272,865
Iberia Parish School Board	(305)	0	1,033	91
Iberville Parish District Attorney / 18th Judicial District	(17,323)	0	58,711	7,124
Iberville Parish Police Jury	(285,668)	0	968,197	0
Iberville Parish School Board	(307)	0	1,039	81
Jackson Parish District Attorney	(15,411)	0	52,230	0
Jackson Parish Police Jury	(68,098)	0	230,802	2,669
Jackson Parish Recreation Department	(7,200)	0	24,403	0
Jackson Parish Sales Tax	(2,748)	0	9,315	298
Jefferson Davis Parish District Attorney	(14,358)	0	48,662	7,415
Jefferson Davis Parish Indigent Defender Board	(2,019)	0	6,843	379
Jefferson Davis Parish Landfill	(5,730)	0	19,421	767
Jefferson Davis Parish Library	(12,991)	0	44,029	0
Jefferson Davis Parish Mosquito Abatement	(11,567)	0	39,205	0
Jefferson Davis Parish Police Jury	(34,453)	0	116,770	23,839
Jefferson Davis Parish Tourist Commission	(5,254)	0	17,807	1,256
Jefferson Parish	(4,317,614)	0	14,633,440	232,153
Jefferson Parish 24th Indigent Defender Board	(3,599)	0	12,196	691
Jefferson Parish Finance Authority	(4,044)	0	13,705	0
Jefferson Parish Housing Authority	(13,015)	0	44,112	0
Jefferson Parish Retirement System	(6,399)	0	21,686	0
Kolin Ruby Wise Water District (Rapides Parish)	(5,956)	0	20,187	1,276
Lafayette 15th Judicial District Attorney	(70,960)	0	240,501	0
Lafayette Airport Commission	(41,957)	0	142,201	22,141
Lafayette Consolidated Government	(1,128,501)	0	3,824,764	0

**EXHIBIT VII – Schedule C (continued)**  
**Plan A – Current Year Additions to Deferred Inflows of Resources**  
For the Year Ended December 31, 2020

<b>Employer Name</b>	<b>Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions</b>	<b>Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs</b>	<b>Differences Between Projected and Actual Earnings on Pension Plan Investments</b>	<b>Net Amount Recognized Due to Changes in Proportion</b>
Lafayette Convention & Visitors Commission	\$(27,461)	\$0	\$93,072	\$28,019
Lafayette Economic Development Authority	(47,002)	0	159,300	0
Lafourche Parish Water District #1	(117,500)	0	398,236	10,473
Lasalle Parish Police Jury	(35,617)	0	120,714	25,843
Lincoln Parish 3rd Judicial District Attorney	(21,518)	0	72,931	3,626
Lincoln Parish Police Jury	(117,506)	0	398,257	0
Livingston Parish Recreation District #3	(40,315)	0	136,639	0
Madison Parish Police Jury	(62,764)	0	212,722	24,420
Monroe/West Monroe Visitors' Bureau	(19,745)	0	66,921	2,683
Morehouse Parish Library	(4,838)	0	16,398	612
Morehouse Parish Police Jury	(33,857)	0	114,750	0
Natchitoches 10th Judicial District Court	(4,750)	0	16,100	599
Natchitoches Parish District Attorney	(6,423)	0	21,768	0
Natchitoches Parish Police Jury	(90,965)	0	308,304	139,012
Natchitoches Parish Port Commission	(6,218)	0	21,074	991
Natchitoches Parish Tax Commission	(9,563)	0	32,411	0
North Louisiana Crime Lab	(89,486)	0	303,291	0
Ouachita Parish Police Jury	(477,014)	0	1,616,715	0
Parochial Employees' Retirement System	0	0	0	0
Plaquemines 25th Judicial District Public Defender	(6,630)	0	22,472	0
Plaquemines Medical Center	(67,506)	0	228,794	0
Plaquemines Parish District Attorney of the 25th District	(1,537)	0	5,209	61
Plaquemines Parish Government	(561,685)	0	1,903,688	50,170
Plaquemines Port, Harbor & Terminal District	(77,154)	0	261,495	0
Pointe Coupee Hospital	(311,317)	0	1,055,130	0
Pointe Coupee Parish Library	(16,159)	0	54,766	6,633
Pointe Coupee Parish Police Jury	(65,097)	0	220,630	28,664
Pointe Coupee Parish School Board	(305)	0	1,033	203
Police Jury Association (Ex Board)	0	0	0	1,128
Police Jury Association (Office)	(13,634)	0	46,208	7,336
Port of Iberia	(7,365)	0	24,962	6,873
Rapides Parish Indigent Defender Board	(10,712)	0	36,306	3,475
Rapides Parish Library	(78,650)	0	266,562	0
Rapides Parish Police Jury	(256,267)	0	868,551	205,661
Red River Parish Police Jury	(51,376)	0	174,126	0
Red River Parish School Board	(305)	0	1,033	314
Red River Waterway Commission	(44,840)	0	151,975	5,697
Richland Parish Communications District	(2,818)	0	9,550	0
Richland Parish District Judge	(4,730)	0	16,033	1,423
Richland Parish Police Jury	(64,695)	0	219,267	24,233
Richland Parish Tax Commission	(3,144)	0	10,655	2,072
Sabine Parish District Attorney	(13,201)	0	44,741	598
Sabine Parish Library	(7,120)	0	24,131	840
Sabine Parish Police Jury	(63,734)	0	216,010	0
Sabine Parish School Board	(57)	0	194	1,023

**EXHIBIT VII – Schedule C (continued)**  
**Plan A – Current Year Additions to Deferred Inflows of Resources**  
For the Year Ended December 31, 2020

<b>Employer Name</b>	<b>Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions</b>	<b>Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs</b>	<b>Differences Between Projected and Actual Earnings on Pension Plan Investments</b>	<b>Net Amount Recognized Due to Changes in Proportion</b>
South Toledo Bend Water District	\$(7,140)	\$0	\$24,198	\$1,422
St. Bernard Parish Government	(396,439)	0	1,343,629	23,697
St. Bernard Parish Library	(5,705)	0	19,334	1,009
St. Bernard Parish School Board	(648)	0	2,196	0
St. Charles Parish 29th Judicial District Attorney	(53,888)	0	182,640	19,984
St. Charles Parish Council	(945,434)	0	3,204,304	44,938
St. Charles Parish School Board	(1,480)	0	5,017	0
St. Helena Parish Police Jury	(35,006)	0	118,643	27,183
St. James Parish Government	(281,576)	0	954,330	0
St. James Parish School Board	(343)	0	1,163	101
St. John Parish Council	(347,085)	0	1,176,355	0
St. John The Baptist Parish 40Th Judicial District Attorney	(30,778)	0	104,314	15,950
St. John The Baptist Parish Library	(34,966)	0	118,508	0
St. Landry Parish E911 Communications District	(18,609)	0	63,070	0
St. Landry Parish Government	(109,278)	0	370,370	32,862
St. Landry Parish Sheriff	(400)	0	1,357	118
St. Martin Parish Government	(126,430)	0	428,503	15,295
St. Martin Parish Library	(19,663)	0	66,643	8,775
St. Martin Parish School Board	(305)	0	1,033	91
St. Martin Parish Water & Sewer	(4,090)	0	13,861	8,164
St. Mary Parish Consolidated Gravity Drainage District #1	(14,182)	0	48,067	1,886
St. Mary Parish E911 Communications District	(14,729)	0	49,919	21,309
St. Mary Parish Government	(185,272)	0	627,931	101,590
St. Mary Parish Library	(32,225)	0	109,218	27,461
St. Mary Parish Sales & Use Tax Department	(14,725)	0	49,905	3,141
St. Mary Parish School Board	(267)	0	904	79
St. Mary Parish Sewer District Wards 5 & 8	(2,492)	0	8,447	0
St. Mary Parish Water and Sewer Commission #3	(11,596)	0	39,302	0
St. Tammany Parish 22nd District Attorney	(35,069)	0	118,859	0
St. Tammany Parish Communications District	(12,225)	0	41,433	109
St. Tammany Parish Coroner	(67,186)	0	227,709	52,345
St. Tammany Parish Fire District #1	(1,038)	0	3,519	181
St. Tammany Parish Fire District #4	(3,450)	0	11,694	803
St. Tammany Parish Government	(791,812)	0	2,683,643	110,851
St. Tammany Parish Library	(131,160)	0	444,535	0
St. Tammany Parish Mosquito Abatement District #2	(58,321)	0	197,665	5,875
St. Tammany Parish Recreation District #1	(54,134)	0	183,472	0
St. Tammany Parish Recreation District #11	(3,723)	0	12,618	0
Tangipahoa Parish 21st Judicial District Attorney	(46,723)	0	158,356	0
Tangipahoa Parish 21st Judicial District Indigent Defender Board	(68,915)	0	233,571	0
Tangipahoa Parish Consolidated Gravity Drainage District	(24,219)	0	82,083	11,420
Tangipahoa Parish Government	(472,420)	0	1,601,147	0
Tangipahoa Parish Library	(39,042)	0	132,324	0
Tangipahoa Parish Mosquito Abatement District #1	(19,241)	0	65,214	5,664
Tangipahoa Parish Sewer District #1	(17,430)	0	59,076	0

**EXHIBIT VII – Schedule C (continued)**  
**Plan A – Current Year Additions to Deferred Inflows of Resources**  
For the Year Ended December 31, 2020

<b>Employer Name</b>	<b>Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions</b>	<b>Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs</b>	<b>Differences Between Projected and Actual Earnings on Pension Plan Investments</b>	<b>Net Amount Recognized Due to Changes in Proportion</b>
Tangipahoa Parish Sheriff	\$(7,750)	\$0	\$26,268	\$0
Tangipahoa Parish Tourist Commission	(10,888)	0	36,903	3,367
Tangipahoa Parish Water District	(28,902)	0	97,957	0
Teche-Vermilion Fresh Water District	(25,659)	0	86,965	10,716
Tensas Parish Police Jury	(20,373)	0	69,050	13,981
Terrebonne Parish Indigent Defender Board	(19,040)	0	64,532	295
Union Parish 3rd Judicial Clerks' Fund	(5,512)	0	18,682	333
Union Parish Police Jury	(98,856)	0	335,046	0
Vermilion Parish 7th Ward Drainage District #2	(4,971)	0	16,850	36
Vermilion Parish Library	(16,161)	0	54,773	7,306
Vermilion Parish Police Jury	(150,811)	0	511,136	8,191
Vermilion Parish Tourist Commission	(1,715)	0	5,813	551
Vermilion Parish Waterworks District #1	(16,269)	0	55,141	855
Washington Parish Police Jury	(119,743)	0	405,836	9,937
Webster Parish Police Jury	(106,084)	0	359,543	18,796
West Baton Rouge Natural Gas & Water	(62,707)	0	212,529	0
West Baton Rouge Parish 18th Judicial Court	(7,145)	0	24,218	35
West Baton Rouge Parish Council	(224,877)	0	762,164	0
West Baton Rouge Parish Library	(22,119)	0	74,968	2,111
West Baton Rouge Parish School Board	(305)	0	1,033	91
West Calcasieu Cameron Hospital	(975,964)	0	3,307,778	0
West Carroll Parish Library	(1,859)	0	6,300	304
West Carroll Parish Police Jury	(33,852)	0	114,731	7,750
West Feliciana Parish Tourist Commission	0	0	0	4,033
West Ouachita Parish Sewer District #5	(10,845)	0	36,756	0
Winn Parish District Attorney	(6,261)	0	21,221	915
Winn Parish Police Jury	(30,289)	0	102,658	1,891
Winn Parish School Board	(153)	0	517	0
<b>Grand Total</b>	<b>\$(21,213,867)</b>	<b>\$ 0</b>	<b>\$71,898,931</b>	<b>\$2,586,080</b>

\* 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, 2020

<b>Employer Name</b>	<b>Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions</b>	<b>Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs</b>	<b>Differences Between Projected and Actual Earnings on Pension Plan Investments</b>	<b>Net Amount Recognized Due to Changes in Proportion</b>
15th Judicial District Court	\$119,503	\$(23,456)	\$(262,737)	\$0
16th Judicial District Attorney	129,083	(25,337)	(283,799)	0
5th Judicial District Attorney - Richland	28,279	(5,551)	(62,174)	0
Acadia Parish Communications District	4,018	(789)	(8,833)	0
Acadia Parish Library	38,501	(7,557)	(84,647)	0
Acadia Parish Police Jury	185,621	(36,434)	(408,101)	17,435
Acadiana Crime Lab	100,748	(19,775)	(221,502)	0
Allen Parish 33rd Judicial Indigent Defender Board	7,340	(1,441)	(16,139)	0
Allen Parish Ambulance Service	73,535	(14,434)	(161,672)	10,172
Allen Parish District Attorney	21,391	(4,199)	(47,031)	0
Allen Parish Library	20,494	(4,023)	(45,059)	0
Allen Parish Police Jury	70,323	(13,803)	(154,610)	484
Assumption Parish Police Jury	139,818	(27,444)	(307,401)	0
Avoyelles Parish 12th Judicial District Indigent Defender Board	9,715	(1,907)	(21,360)	0
Bayou Vermillion District	55,867	(10,966)	(122,828)	0
Beauregard Parish Communications District	14,306	(2,808)	(31,452)	7,689
Beauregard Parish District Attorney	10,816	(2,123)	(23,780)	2,875
Beauregard Parish Library	36,377	(7,140)	(79,978)	6,265
Beauregard Parish Police Jury	147,691	(28,989)	(324,710)	0
Bienville Parish Library	31,241	(6,132)	(68,685)	469
Bienville Parish Police Jury	102,401	(20,099)	(225,136)	0
Bossier Parish Communications District	62,722	(12,311)	(137,900)	96
Bossier Parish Emergency Medical Services	133,995	(26,301)	(294,598)	4,243
Bossier Parish Police Jury	778,788	(152,863)	(1,712,227)	143,107
Caddo Parish Commission	912,667	(179,141)	(2,006,570)	0
Caddo Parish Coroner	39,032	(7,661)	(85,814)	0
Caddo Parish District Attorney	207,166	(40,663)	(455,471)	0
Caddo/Bossier Port Commission	128,920	(25,305)	(283,440)	58,583
Calcasieu Parish Police Jury	3,180,886	(624,354)	(6,993,427)	1,134,646
Calcasieu Parish Waterworks District #7	18,980	(3,725)	(41,729)	0
Calcasieu Regional Airport	54,923	(10,780)	(120,752)	6,723
Calcasieu-Sulphur Parks & Recreation	120,799	(23,711)	(265,585)	20,090
Caldwell Parish District Attorney	2,387	(469)	(5,248)	0
Caldwell Parish Library	7,043	(1,382)	(15,485)	0
Caldwell Parish Police Jury	53,747	(10,550)	(118,166)	0
Cameron Parish Ambulance District #2	95,671	(18,779)	(210,341)	4,711
Cameron Parish District Attorney	259	(51)	(569)	0
Cameron Parish Police Jury	361,460	(70,948)	(794,699)	142,885
Catahoula E911 Communications District	2,454	(482)	(5,396)	978
Catahoula Parish Police Jury	33,085	(6,494)	(72,740)	0
City of Morgan City	21,178	(4,157)	(46,562)	0
Claiborne Parish Police Jury	78,084	(15,326)	(171,673)	0
Concordia Parish 7th District Attorney	27,345	(5,367)	(60,120)	0
Concordia Parish Indigent Defender Board	8,309	(1,631)	(18,268)	0
Concordia Parish Library	19,872	(3,901)	(43,691)	0

**EXHIBIT VII – Schedule D (continued)**  
**Plan A – Current Year Additions to Deferred Outflows of Resources**  
For the Year Ended December 31, 2020

<b>Employer Name</b>	<b>Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions</b>	<b>Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs</b>	<b>Differences Between Projected and Actual Earnings on Pension Plan Investments</b>	<b>Net Amount Recognized Due to Changes in Proportion</b>
Concordia Parish Police Jury	\$52,674	\$(10,339)	\$(115,808)	\$0
Concordia Parish Sewer District #1	2,355	(462)	(5,178)	836
Desoto Parish Emergency Medical Services	182,447	(35,811)	(401,123)	7,627
Desoto Parish School Board	1,266	(248)	(2,783)	0
Desoto Parish Waterworks	32,853	(6,448)	(72,229)	2,539
East Carroll Parish Police Jury	78,895	(15,486)	(173,457)	0
East Feliciana 20th Judicial District Indigent Defender	8,028	(1,576)	(17,650)	0
East Feliciana Parish Communications District	17,164	(3,369)	(37,736)	0
East Feliciana Parish Police Jury	76,306	(14,978)	(167,765)	0
Evangeline Parish Communications District	33,998	(6,673)	(74,748)	67,730
Evangeline Parish District Attorney	24,463	(4,802)	(53,785)	0
Evangeline Parish Police Jury	140,510	(27,580)	(308,921)	0
Evangeline Parish Solid Waste	33,794	(6,633)	(74,298)	0
Franklin Parish Communications District	6,893	(1,353)	(15,154)	0
Franklin Parish Library	19,534	(3,834)	(42,948)	0
Franklin Parish Police Jury	84,161	(16,519)	(185,035)	0
Grant Parish Police Jury	87,121	(17,100)	(191,542)	0
Greater New Orleans Expressway	323,516	(63,501)	(711,274)	0
Iberia Parish 16th Judicial District Judge	68,849	(13,514)	(151,370)	0
Iberia Parish Government	416,959	(81,842)	(916,718)	0
Iberia Parish Medical Center	1,972,753	(387,218)	(4,337,252)	0
Iberia Parish School Board	613	(120)	(1,349)	0
Iberville Parish District Attorney / 18th Judicial District	34,860	(6,842)	(76,641)	0
Iberville Parish Police Jury	574,862	(112,836)	(1,263,880)	169
Iberville Parish School Board	617	(121)	(1,356)	0
Jackson Parish District Attorney	31,011	(6,087)	(68,181)	5,723
Jackson Parish Police Jury	137,038	(26,898)	(301,288)	0
Jackson Parish Recreation Department	14,489	(2,844)	(31,856)	2,996
Jackson Parish Sales Tax	5,531	(1,086)	(12,160)	0
Jefferson Davis Parish District Attorney	28,893	(5,671)	(63,523)	0
Jefferson Davis Parish Indigent Defender Board	4,063	(797)	(8,932)	0
Jefferson Davis Parish Landfill	11,531	(2,263)	(25,353)	0
Jefferson Davis Parish Library	26,142	(5,131)	(57,475)	9,325
Jefferson Davis Parish Mosquito Abatement	23,278	(4,569)	(51,178)	698
Jefferson Davis Parish Police Jury	69,332	(13,609)	(152,432)	0
Jefferson Davis Parish Tourist Commission	10,573	(2,075)	(23,245)	0
Jefferson Parish	8,688,538	(1,705,412)	(19,102,431)	0
Jefferson Parish 24th Indigent Defender Board	7,241	(1,421)	(15,921)	0
Jefferson Parish Finance Authority	8,138	(1,597)	(17,891)	10,286
Jefferson Parish Housing Authority	26,191	(5,141)	(57,584)	34,048
Jefferson Parish Retirement System	12,876	(2,527)	(28,309)	2,781
Kolin Ruby Wise Water District (Rapides Parish)	11,986	(2,353)	(26,352)	0
Lafayette 15th Judicial District Attorney	142,796	(28,029)	(313,949)	18,585
Lafayette Airport Commission	84,431	(16,572)	(185,629)	0
Lafayette Consolidated Government	2,270,936	(445,746)	(4,992,831)	81,923

**EXHIBIT VII – Schedule D (continued)**  
**Plan A – Current Year Additions to Deferred Outflows of Resources**  
For the Year Ended December 31, 2020

<b>Employer Name</b>	<b>Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions</b>	<b>Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs</b>	<b>Differences Between Projected and Actual Earnings on Pension Plan Investments</b>	<b>Net Amount Recognized Due to Changes in Proportion</b>
Lafayette Convention & Visitors Commission	\$55,261	\$(10,847)	\$(121,495)	\$0
Lafayette Economic Development Authority	94,584	(18,565)	(207,950)	1,114
Lafourche Parish Water District #1	236,451	(46,411)	(519,856)	0
Lasalle Parish Police Jury	71,673	(14,068)	(157,580)	0
Lincoln Parish 3rd Judicial District Attorney	43,303	(8,500)	(95,204)	0
Lincoln Parish Police Jury	236,463	(46,414)	(519,883)	8,629
Livingston Parish Recreation District #3	81,129	(15,924)	(178,368)	13,299
Madison Parish Police Jury	126,302	(24,791)	(277,686)	0
Monroe/West Monroe Visitors' Bureau	39,734	(7,799)	(87,358)	0
Morehouse Parish Library	9,736	(1,911)	(21,406)	0
Morehouse Parish Police Jury	68,132	(13,373)	(149,794)	4,751
Natchitoches 10th Judicial District Court	9,559	(1,876)	(21,016)	0
Natchitoches Parish District Attorney	12,925	(2,537)	(28,416)	1,222
Natchitoches Parish Police Jury	183,054	(35,930)	(402,459)	0
Natchitoches Parish Port Commission	12,513	(2,456)	(27,510)	0
Natchitoches Parish Tax Commission	19,244	(3,777)	(42,309)	132
North Louisiana Crime Lab	180,077	(35,346)	(395,914)	3,061
Ouachita Parish Police Jury	959,917	(188,415)	(2,110,453)	77,622
Parochial Employees' Retirement System	0	0	0	0
Plaquemines 25th Judicial District Public Defender	13,343	(2,619)	(29,335)	5,530
Plaquemines Medical Center	135,845	(26,664)	(298,667)	64,282
Plaquemines Parish District Attorney of the 25th District	3,093	(607)	(6,800)	0
Plaquemines Parish Government	1,130,306	(221,860)	(2,485,066)	0
Plaquemines Port, Harbor & Terminal District	155,261	(30,475)	(341,354)	2,718
Pointe Coupee Hospital	626,478	(122,967)	(1,377,362)	60,874
Pointe Coupee Parish Library	32,517	(6,383)	(71,491)	0
Pointe Coupee Parish Police Jury	130,998	(25,713)	(288,009)	0
Pointe Coupee Parish School Board	613	(120)	(1,349)	0
Police Jury Association (Ex Board)	0	0	0	0
Police Jury Association (Office)	27,436	(5,385)	(60,320)	0
Port of Iberia	14,821	(2,909)	(32,585)	0
Rapides Parish Indigent Defender Board	21,557	(4,231)	(47,394)	0
Rapides Parish Library	158,270	(31,066)	(347,969)	3,925
Rapides Parish Police Jury	515,698	(101,223)	(1,133,802)	0
Red River Parish Police Jury	103,386	(20,293)	(227,303)	39,722
Red River Parish School Board	613	(120)	(1,349)	0
Red River Waterway Commission	90,234	(17,711)	(198,387)	0
Richland Parish Communications District	5,670	(1,113)	(12,467)	588
Richland Parish District Judge	9,519	(1,868)	(20,929)	0
Richland Parish Police Jury	130,189	(25,554)	(286,231)	0
Richland Parish Tax Commission	6,326	(1,242)	(13,909)	0
Sabine Parish District Attorney	26,564	(5,214)	(58,404)	0
Sabine Parish Library	14,328	(2,812)	(31,501)	0
Sabine Parish Police Jury	128,255	(25,174)	(281,978)	94,409
Sabine Parish School Board	115	(23)	(253)	0



**EXHIBIT VII – Schedule D (continued)**  
**Plan A – Current Year Additions to Deferred Outflows of Resources**  
For the Year Ended December 31, 2020

<b>Employer Name</b>	<b>Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions</b>	<b>Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs</b>	<b>Differences Between Projected and Actual Earnings on Pension Plan Investments</b>	<b>Net Amount Recognized Due to Changes in Proportion</b>
South Toledo Bend Water District	\$14,367	\$(2,820)	\$(31,587)	\$0
St. Bernard Parish Government	797,774	(156,589)	(1,753,968)	0
St. Bernard Parish Library	11,480	(2,253)	(25,239)	0
St. Bernard Parish School Board	1,304	(256)	(2,866)	31
St. Charles Parish 29th Judicial District Attorney	108,442	(21,285)	(238,417)	0
St. Charles Parish Council	1,902,541	(373,436)	(4,182,885)	0
St. Charles Parish School Board	2,979	(585)	(6,549)	1,279
St. Helena Parish Police Jury	70,443	(13,827)	(154,876)	0
St. James Parish Government	566,629	(111,220)	(1,245,778)	19,346
St. James Parish School Board	690	(135)	(1,518)	0
St. John Parish Council	698,455	(137,095)	(1,535,609)	86,311
St. John The Baptist Parish 40Th Judicial District Attorney	61,936	(12,157)	(136,171)	0
St. John The Baptist Parish Library	70,364	(13,811)	(154,700)	19,160
St. Landry Parish E911 Communications District	37,447	(7,350)	(82,331)	1,315
St. Landry Parish Government	219,906	(43,164)	(483,480)	0
St. Landry Parish Sheriff	806	(158)	(1,771)	0
St. Martin Parish Government	254,422	(49,939)	(559,366)	0
St. Martin Parish Library	39,569	(7,767)	(86,996)	0
St. Martin Parish School Board	613	(120)	(1,349)	0
St. Martin Parish Water & Sewer	8,230	(1,615)	(18,094)	0
St. Mary Parish Consolidated Gravity Drainage District #1	28,540	(5,602)	(62,747)	0
St. Mary Parish E911 Communications District	29,639	(5,818)	(65,165)	0
St. Mary Parish Government	372,831	(73,180)	(819,699)	0
St. Mary Parish Library	64,848	(12,729)	(142,573)	0
St. Mary Parish Sales & Use Tax Department	29,631	(5,816)	(65,146)	0
St. Mary Parish School Board	537	(105)	(1,181)	0
St. Mary Parish Sewer District Wards 5 & 8	5,015	(984)	(11,026)	1,215
St. Mary Parish Water and Sewer Commission #3	23,335	(4,580)	(51,305)	4,078
St. Tammany Parish 22nd District Attorney	70,572	(13,852)	(155,158)	8,620
St. Tammany Parish Communications District	24,601	(4,829)	(54,087)	0
St. Tammany Parish Coroner	135,201	(26,538)	(297,250)	0
St. Tammany Parish Fire District #1	2,089	(410)	(4,593)	0
St. Tammany Parish Fire District #4	6,943	(1,363)	(15,266)	0
St. Tammany Parish Government	1,593,401	(312,758)	(3,503,217)	0
St. Tammany Parish Library	263,940	(51,807)	(580,294)	1,090
St. Tammany Parish Mosquito Abatement District #2	117,362	(23,036)	(258,030)	0
St. Tammany Parish Recreation District #1	108,936	(21,382)	(239,504)	28,918
St. Tammany Parish Recreation District #11	7,492	(1,471)	(16,472)	56
Tangipahoa Parish 21st Judicial District Attorney	94,023	(18,455)	(206,717)	20,893
Tangipahoa Parish 21st Judicial District Indigent Defender Board	138,682	(27,221)	(304,902)	10,019
Tangipahoa Parish Consolidated Gravity Drainage District	48,736	(9,566)	(107,150)	0
Tangipahoa Parish Government	950,674	(186,601)	(2,090,130)	23,515
Tangipahoa Parish Library	78,567	(15,421)	(172,735)	21,950
Tangipahoa Parish Mosquito Abatement District #1	38,720	(7,600)	(85,130)	0
Tangipahoa Parish Sewer District #1	35,076	(6,885)	(77,117)	4,342

**EXHIBIT VII – Schedule D (continued)**  
**Plan A – Current Year Additions to Deferred Outflows of Resources**  
For the Year Ended December 31, 2020

<b>Employer Name</b>	<b>Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions</b>	<b>Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs</b>	<b>Differences Between Projected and Actual Earnings on Pension Plan Investments</b>	<b>Net Amount Recognized Due to Changes in Proportion</b>
Tangipahoa Parish Sheriff	\$15,597	\$(3,061)	\$(34,290)	\$2,368
Tangipahoa Parish Tourist Commission	21,911	(4,301)	(48,173)	0
Tangipahoa Parish Water District	58,161	(11,416)	(127,872)	5,114
Teche-Vermilion Fresh Water District	51,635	(10,135)	(113,524)	0
Tensas Parish Police Jury	40,998	(8,047)	(90,138)	0
Terrebonne Parish Indigent Defender Board	38,316	(7,521)	(84,240)	0
Union Parish 3rd Judicial Clerks' Fund	11,092	(2,177)	(24,388)	0
Union Parish Police Jury	198,932	(39,047)	(437,368)	13,611
Vermilion Parish 7th Ward Drainage District #2	10,004	(1,964)	(21,995)	0
Vermilion Parish Library	32,521	(6,383)	(71,501)	0
Vermilion Parish Police Jury	303,485	(59,569)	(667,235)	0
Vermilion Parish Tourist Commission	3,451	(677)	(7,588)	0
Vermilion Parish Waterworks District #1	32,740	(6,426)	(71,980)	0
Washington Parish Police Jury	240,964	(47,297)	(529,777)	0
Webster Parish Police Jury	213,477	(41,902)	(469,346)	0
West Baton Rouge Natural Gas & Water	126,188	(24,769)	(277,434)	28,051
West Baton Rouge Parish 18th Judicial Court	14,379	(2,822)	(31,614)	0
West Baton Rouge Parish Council	452,531	(88,824)	(994,926)	21,369
West Baton Rouge Parish Library	44,512	(8,737)	(97,862)	0
West Baton Rouge Parish School Board	613	(120)	(1,349)	0
West Calcasieu Cameron Hospital	1,963,978	(385,496)	(4,317,959)	73,340
West Carroll Parish Library	3,740	(734)	(8,224)	0
West Carroll Parish Police Jury	68,121	(13,371)	(149,770)	0
West Feliciana Parish Tourist Commission	0	0	0	0
West Ouachita Parish Sewer District #5	21,824	(4,284)	(47,981)	1,427
Winn Parish District Attorney	12,600	(2,473)	(27,702)	0
Winn Parish Police Jury	60,953	(11,964)	(134,009)	0
Winn Parish School Board	307	(60)	(675)	67
<b>Grand Total</b>	<b>\$42,689,663</b>	<b>\$(8,379,255)</b>	<b>\$(93,856,562)</b>	<b>\$2,586,080</b>

\* 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, 2020

<b>Employer Name</b>	<b>Allocated Share of Total Employer Contributions for Fiscal Year 2020</b>	<b>Allocated Share of Nonemployer Contributions for Fiscal Year 2020</b>	<b>Employer's Proportion of Collective Pension Expense</b>
15th Judicial District Court	\$229,139	\$23,535	\$57,230
16th Judicial District Attorney	247,508	25,422	61,818
5th Judicial District Attorney - Richland	54,224	5,569	13,543
Acadia Parish Communications District	7,703	791	1,924
Acadia Parish Library	73,823	7,582	18,438
Acadia Parish Police Jury	355,915	36,556	88,894
Acadiana Crime Lab	193,177	19,841	48,248
Allen Parish 33rd Judicial Indigent Defender Board	14,075	1,446	3,515
Allen Parish Ambulance Service	140,998	14,482	35,216
Allen Parish District Attorney	41,016	4,213	10,244
Allen Parish Library	39,297	4,036	9,815
Allen Parish Police Jury	134,839	13,849	33,678
Assumption Parish Police Jury	268,091	27,536	66,959
Avoyelles Parish 12th Judicial District Indigent Defender Board	18,628	1,913	4,653
Bayou Vermillion District	107,121	11,002	26,755
Beauregard Parish Communications District	27,430	2,817	6,851
Beauregard Parish District Attorney	20,739	2,130	5,180
Beauregard Parish Library	69,751	7,164	17,421
Beauregard Parish Police Jury	283,187	29,086	70,729
Bienville Parish Library	59,902	6,153	14,961
Bienville Parish Police Jury	196,346	20,167	49,040
Bossier Parish Communications District	120,266	12,352	30,038
Bossier Parish Emergency Medical Services	256,926	26,389	64,170
Bossier Parish Police Jury	1,493,273	153,374	372,963
Caddo Parish Commission	1,749,976	179,740	437,078
Caddo Parish Coroner	74,840	7,687	18,692
Caddo Parish District Attorney	397,227	40,799	99,212
Caddo/Bossier Port Commission	247,195	25,389	61,740
Calcasieu Parish Police Jury	6,099,131	626,443	1,523,333
Calcasieu Parish Waterworks District #7	36,393	3,738	9,089
Calcasieu Regional Airport	105,311	10,816	26,303
Calcasieu-Sulphur Parks & Recreation	231,623	23,790	57,851
Caldwell Parish District Attorney	4,577	470	1,143
Caldwell Parish Library	13,505	1,387	3,373
Caldwell Parish Police Jury	103,056	10,585	25,739
Cameron Parish Ambulance District #2	183,443	18,841	45,817
Cameron Parish District Attorney	496	51	124
Cameron Parish Police Jury	693,075	71,186	173,104
Catahoula E911 Communications District	4,706	483	1,175
Catahoula Parish Police Jury	63,438	6,516	15,844
City of Morgan City	40,608	4,171	10,142
Claiborne Parish Police Jury	149,720	15,378	37,394
Concordia Parish 7th District Attorney	52,432	5,385	13,096
Concordia Parish Indigent Defender Board	15,932	1,636	3,979
Concordia Parish Library	38,104	3,914	9,517

**EXHIBIT VII – Schedule E (continued)**  
**Plan A – Allocated Share of Employer Contributions and Pension Expense**  
For the Year Ended December 31, 2020

<b>Employer Name</b>	<b>Allocated Share of Total Employer Contributions for Fiscal Year 2020</b>	<b>Allocated Share of Nonemployer Contributions for Fiscal Year 2020</b>	<b>Employer's Proportion of Collective Pension Expense</b>
Concordia Parish Police Jury	\$100,999	\$10,374	\$25,226
Concordia Parish Sewer District #1	4,516	464	1,128
Desoto Parish Emergency Medical Services	349,829	35,931	87,374
Desoto Parish School Board	2,427	249	606
Desoto Parish Waterworks	62,993	6,470	15,733
East Carroll Parish Police Jury	151,276	15,538	37,783
East Feliciana 20th Judicial District Indigent Defender	15,393	1,581	3,845
East Feliciana Parish Communications District	32,910	3,380	8,220
East Feliciana Parish Police Jury	146,312	15,028	36,543
Evangeline Parish Communications District	65,190	6,696	16,282
Evangeline Parish District Attorney	46,907	4,818	11,716
Evangeline Parish Police Jury	269,418	27,672	67,290
Evangeline Parish Solid Waste	64,797	6,655	16,184
Franklin Parish Communications District	13,216	1,357	3,301
Franklin Parish Library	37,456	3,847	9,355
Franklin Parish Police Jury	161,374	16,575	40,305
Grant Parish Police Jury	167,049	17,158	41,722
Greater New Orleans Expressway	620,319	63,713	154,932
Iberia Parish 16th Judicial District Judge	132,013	13,559	32,972
Iberia Parish Government	799,491	82,116	199,683
Iberia Parish Medical Center	3,782,618	388,513	944,755
Iberia Parish School Board	1,176	121	294
Iberville Parish District Attorney / 18th Judicial District	66,841	6,865	16,694
Iberville Parish Police Jury	1,102,259	113,213	275,303
Iberville Parish School Board	1,183	121	295
Jackson Parish District Attorney	59,462	6,107	14,851
Jackson Parish Police Jury	262,760	26,988	65,628
Jackson Parish Recreation Department	27,782	2,854	6,939
Jackson Parish Sales Tax	10,605	1,089	2,649
Jefferson Davis Parish District Attorney	55,400	5,690	13,837
Jefferson Davis Parish Indigent Defender Board	7,790	800	1,946
Jefferson Davis Parish Landfill	22,111	2,271	5,522
Jefferson Davis Parish Library	50,125	5,148	12,519
Jefferson Davis Parish Mosquito Abatement	44,634	4,584	11,148
Jefferson Davis Parish Police Jury	132,939	13,654	33,203
Jefferson Davis Parish Tourist Commission	20,273	2,082	5,063
Jefferson Parish	16,659,676	1,711,118	4,160,958
Jefferson Parish 24th Indigent Defender Board	13,885	1,426	3,468
Jefferson Parish Finance Authority	15,603	1,603	3,897
Jefferson Parish Housing Authority	50,220	5,158	12,543
Jefferson Parish Retirement System	24,689	2,536	6,166
Kolin Ruby Wise Water District (Rapides Parish)	22,982	2,361	5,740
Lafayette 15th Judicial District Attorney	273,802	28,122	68,386
Lafayette Airport Commission	161,891	16,628	40,434
Lafayette Consolidated Government	4,354,365	447,237	1,087,556

**EXHIBIT VII – Schedule E (continued)**  
**Plan A – Allocated Share of Employer Contributions and Pension Expense**  
For the Year Ended December 31, 2020

<b>Employer Name</b>	<b>Allocated Share of Total Employer Contributions for Fiscal Year 2020</b>	<b>Allocated Share of Nonemployer Contributions for Fiscal Year 2020</b>	<b>Employer's Proportion of Collective Pension Expense</b>
Lafayette Convention & Visitors Commission	\$105,959	\$10,883	\$26,465
Lafayette Economic Development Authority	181,358	18,627	45,296
Lafourche Parish Water District #1	453,378	46,567	113,237
Lasalle Parish Police Jury	137,429	14,115	34,325
Lincoln Parish 3rd Judicial District Attorney	83,030	8,528	20,738
Lincoln Parish Police Jury	453,402	46,569	113,243
Livingston Parish Recreation District #3	155,559	15,977	38,853
Madison Parish Police Jury	242,176	24,874	60,487
Monroe/West Monroe Visitors' Bureau	76,187	7,825	19,029
Morehouse Parish Library	18,669	1,917	4,663
Morehouse Parish Police Jury	130,639	13,418	32,629
Natchitoches 10th Judicial District Court	18,329	1,883	4,578
Natchitoches Parish District Attorney	24,782	2,545	6,190
Natchitoches Parish Police Jury	350,994	36,051	87,665
Natchitoches Parish Port Commission	23,992	2,464	5,992
Natchitoches Parish Tax Commission	36,898	3,790	9,216
North Louisiana Crime Lab	345,286	35,464	86,239
Ouachita Parish Police Jury	1,840,575	189,046	459,706
Parochial Employees' Retirement System	0	0	0
Plaquemines 25th Judicial District Public Defender	25,584	2,628	6,390
Plaquemines Medical Center	260,474	26,753	65,057
Plaquemines Parish District Attorney of the 25th District	5,930	609	1,481
Plaquemines Parish Government	2,167,285	222,602	541,306
Plaquemines Port, Harbor & Terminal District	297,703	30,577	74,355
Pointe Coupee Hospital	1,201,230	123,378	300,022
Pointe Coupee Parish Library	62,349	6,404	15,573
Pointe Coupee Parish Police Jury	251,180	25,799	62,735
Pointe Coupee Parish School Board	1,176	121	294
Police Jury Association (Ex Board)	0	0	0
Police Jury Association (Office)	52,606	5,403	13,139
Port of Iberia	28,418	2,919	7,098
Rapides Parish Indigent Defender Board	41,333	4,245	10,323
Rapides Parish Library	303,472	31,170	75,796
Rapides Parish Police Jury	988,815	101,561	246,969
Red River Parish Police Jury	198,236	20,361	49,512
Red River Parish School Board	1,176	121	294
Red River Waterway Commission	173,018	17,771	43,213
Richland Parish Communications District	10,873	1,117	2,716
Richland Parish District Judge	18,253	1,875	4,559
Richland Parish Police Jury	249,628	25,639	62,348
Richland Parish Tax Commission	12,130	1,246	3,030
Sabine Parish District Attorney	50,936	5,232	12,722
Sabine Parish Library	27,473	2,822	6,862
Sabine Parish Police Jury	245,920	25,258	61,421
Sabine Parish School Board	221	23	55

**EXHIBIT VII – Schedule E (continued)**  
**Plan A – Allocated Share of Employer Contributions and Pension Expense**  
For the Year Ended December 31, 2020

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2020	Allocated Share of Nonemployer Contributions for Fiscal Year 2020	Employer's Proportion of Collective Pension Expense
South Toledo Bend Water District	\$27,548	\$2,829	\$6,880
St. Bernard Parish Government	1,529,676	157,113	382,055
St. Bernard Parish Library	22,011	2,261	5,498
St. Bernard Parish School Board	2,500	257	624
St. Charles Parish 29th Judicial District Attorney	207,929	21,356	51,933
St. Charles Parish Council	3,647,992	374,686	911,131
St. Charles Parish School Board	5,712	587	1,427
St. Helena Parish Police Jury	135,071	13,873	33,736
St. James Parish Government	1,086,472	111,592	271,360
St. James Parish School Board	1,324	136	331
St. John Parish Council	1,339,240	137,554	334,492
St. John The Baptist Parish 40Th Judicial District Attorney	118,758	12,198	29,661
St. John The Baptist Parish Library	134,917	13,857	33,697
St. Landry Parish E911 Communications District	71,803	7,375	17,934
St. Landry Parish Government	421,654	43,308	105,313
St. Landry Parish Sheriff	1,545	159	386
St. Martin Parish Government	487,836	50,106	121,843
St. Martin Parish Library	75,871	7,793	18,950
St. Martin Parish School Board	1,176	121	294
St. Martin Parish Water & Sewer	15,780	1,621	3,941
St. Mary Parish Consolidated Gravity Drainage District #1	54,723	5,621	13,668
St. Mary Parish E911 Communications District	56,832	5,837	14,194
St. Mary Parish Government	714,879	73,425	178,550
St. Mary Parish Library	124,341	12,771	31,056
St. Mary Parish Sales & Use Tax Department	56,815	5,835	14,190
St. Mary Parish School Board	1,030	106	257
St. Mary Parish Sewer Distrcit Wards 5 & 8	9,616	988	2,402
St. Mary Parish Water and Sewer Commission #3	44,744	4,596	11,175
St. Tammany Parish 22nd District Attorney	135,317	13,898	33,797
St. Tammany Parish Communications District	47,170	4,845	11,781
St. Tammany Parish Coroner	259,239	26,626	64,748
St. Tammany Parish Fire District #1	4,006	411	1,001
St. Tammany Parish Fire District #4	13,314	1,367	3,325
St. Tammany Parish Government	3,055,237	313,804	763,083
St. Tammany Parish Library	506,088	51,980	126,402
St. Tammany Parish Mosquito Abatement District #2	225,034	23,113	56,205
St. Tammany Parish Recreation District #1	208,877	21,454	52,170
St. Tammany Parish Recreation District #11	14,365	1,475	3,588
Tangipahoa Parish 21st Judicial District Attorney	180,283	18,517	45,028
Tangipahoa Parish 21st Judicial District Indigent Defender Board	265,913	27,312	66,415
Tangipahoa Parish Consolidated Gravity Drainage District	93,448	9,598	23,340
Tangipahoa Parish Government	1,822,851	187,225	455,279
Tangipahoa Parish Library	150,647	15,473	37,626
Tangipahoa Parish Mosquito Abatement District #1	74,244	7,626	18,543
Tangipahoa Parish Sewer District #1	67,256	6,908	16,798

**EXHIBIT VII – Schedule E (continued)**  
**Plan A – Allocated Share of Employer Contributions and Pension Expense**  
For the Year Ended December 31, 2020

<b>Employer Name</b>	<b>Allocated Share of Total Employer Contributions for Fiscal Year 2020</b>	<b>Allocated Share of Nonemployer Contributions for Fiscal Year 2020</b>	<b>Employer's Proportion of Collective Pension Expense</b>
Tangipahoa Parish Sheriff	\$29,906	\$3,072	\$7,469
Tangipahoa Parish Tourist Commission	42,013	4,315	10,493
Tangipahoa Parish Water District	111,520	11,454	27,854
Teche-Vermilion Fresh Water District	99,007	10,169	24,728
Tensas Parish Police Jury	78,611	8,074	19,634
Terrebonne Parish Indigent Defender Board	73,468	7,546	18,349
Union Parish 3rd Judicial Clerks' Fund	21,269	2,185	5,312
Union Parish Police Jury	381,439	39,178	95,269
Vermilion Parish 7th Ward Drainage District #2	19,183	1,970	4,791
Vermilion Parish Library	62,358	6,405	15,575
Vermilion Parish Police Jury	581,911	59,768	145,339
Vermilion Parish Tourist Commission	6,618	680	1,653
Vermilion Parish Waterworks District #1	62,776	6,448	15,679
Washington Parish Police Jury	462,031	47,455	115,398
Webster Parish Police Jury	409,327	42,042	102,235
West Baton Rouge Natural Gas & Water	241,957	24,851	60,432
West Baton Rouge Parish 18th Judicial Court	27,571	2,832	6,886
West Baton Rouge Parish Council	867,698	89,121	216,718
West Baton Rouge Parish Library	85,348	8,766	21,317
West Baton Rouge Parish School Board	1,176	121	294
West Calcasieu Cameron Hospital	3,765,793	386,785	940,553
West Carroll Parish Library	7,172	737	1,791
West Carroll Parish Police Jury	130,618	13,416	32,623
West Feliciana Parish Tourist Commission	0	0	0
West Ouachita Parish Sewer District #5	41,846	4,298	10,451
Winn Parish District Attorney	24,159	2,481	6,034
Winn Parish Police Jury	116,873	12,004	29,190
Winn Parish School Board	589	60	147
<b>Grand Total</b>	<b>\$81,854,501</b>	<b>\$8,407,288</b>	<b>\$20,444,163</b>

\* 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, 2020 and 2019

	<b>2020</b>	<b>2019</b>
<b>Current Assets:</b>		
Cash & Cash Equivalents in Banks	\$ 5,926,027	\$ 2,291,589
Contributions Receivable	3,361,741	2,971,255
Accrued Interest and Dividends	132,259	112,935
Investments Receivable	122,964	24,284
Due (to) from other Funds	(278,472)	271,508
Due (to) from Plan A	(1,579,623)	(178,107)
Other Current Assets	8,975	7,708
<b>TOTAL CURRENT ASSETS</b>	<b>\$ 7,693,871</b>	<b>\$ 5,501,172</b>
 Property, Plant & Equipment	 \$ 81,190	 \$ 83,847
<b>Investments:</b>		
Cash & Cash Equivalents	\$ 35,398,829	\$ 25,606,173
Equities	205,972,818	180,954,864
Fixed Income	111,148,912	107,483,106
Real Estate	16,520,182	17,908,773
Alternative Investments	30,951,117	24,776,830
<b>TOTAL INVESTMENTS</b>	<b>\$ 399,991,858</b>	<b>\$ 356,729,746</b>
<b>TOTAL ASSETS</b>	<b>\$ 407,766,919</b>	<b>\$ 362,314,765</b>
<b>Current Liabilities:</b>		
Accounts Payable	\$ 221,780	\$ 207,366
Benefits Payable	1,123,268	1,140,596
Refunds Payable	34,461	55,055
Investments Payable	730,449	18,576
<b>TOTAL CURRENT LIABILITIES</b>	<b>\$ 2,109,958</b>	<b>\$ 1,421,593</b>
<b>FIDUCIARY NET POSITION</b>	<b>\$ 405,656,961</b>	<b>\$ 360,893,172</b>



**EXHIBIT IX**  
**Plan B – Statement of Changes in Fiduciary Net Position**  
For the Year Ended December 31, 2020

	<b>2020</b>
<b>Beginning of Year Net Position:</b>	\$ 360,893,172
<b>Income:</b>	
Regular Member Contributions	\$ 3,300,858
Regular Employer Contributions	8,589,896
Irregular Contributions	5,654
Ad Valorem Taxes & Revenue Sharing	1,515,833
Transfers from Other Systems	146,892
Transfers from/(to) Plan A	(1,579,623)
Other Income	65,234
<b>TOTAL CONTRIBUTIONS</b>	<b>\$ 12,044,744</b>
Net Appreciation of Fair Value of Investments	\$ 44,531,523
Dividends, Interest and Recurring Income	6,029,717
Class Action Settlements	1,487
Investment Expense	(2,061,394)
<b>TOTAL MARKET INVESTMENT INCOME</b>	<b>\$ 48,501,333</b>
<b>TOTAL INCOME</b>	<b>\$ 60,546,077</b>
<b>Expenses:</b>	
Retirement Annuity Benefits	\$ 12,916,696
DROP Benefits	1,754,473
Refunds of Contributions	726,412
Funds Transferred to Other Systems	105,541
Administrative Expenses	279,166
<b>TOTAL EXPENSES</b>	<b>\$ 15,782,288</b>
<b>NET MARKET INCOME (INCOME – EXPENSES)</b>	<b>\$ 44,763,789</b>
<b>END OF YEAR FIDUCIARY NET POSITION</b>	<b>\$ 405,656,961</b>

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

For the Years 2014 – 2020

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
<b>Total Pension Liability:</b>				
Service Cost	\$ 11,056,703	\$ 10,519,268	\$ 10,443,125	\$ 9,844,786
Interest	23,167,008	22,000,199	21,460,208	20,549,184
Changes of Benefit Terms	2,496,450	0	0	1,753,159
Differences Between Expected and Actual Experience	1,980,949	285,479	(2,945,913)	(6,450,008)
Changes of Assumptions	4,489,680	0	4,117,485	8,837,618
Benefit Payments	(14,671,169)	(13,117,620)	(11,972,193)	(10,958,480)
Refunds of Member Contributions	(726,412)	(556,488)	(681,290)	(588,797)
Other	<u>(1,467,384)</u>	<u>(289,548)</u>	<u>1,350,992</u>	<u>1,310,623</u>
<b>Net Change in Total Pension Liability</b>	<b>\$ 26,325,825</b>	<b>\$ 18,841,290</b>	<b>\$ 21,772,414</b>	<b>\$ 24,298,085</b>
<b>Total Pension Liability – Beginning</b>	<u>\$ 353,658,541</u>	<u>\$ 334,817,251</u>	<u>\$ 313,044,837</u>	<u>\$ 288,746,752</u>
<b>Total Pension Liability – Ending (a)</b>	<u><u>\$ 379,984,366</u></u>	<u><u>\$ 353,658,541</u></u>	<u><u>\$ 334,817,251</u></u>	<u><u>\$ 313,044,837</u></u>
<b>Plan Fiduciary Net Position:</b>				
Contributions – Member	\$ 3,300,858	\$ 3,180,013	\$ 3,047,834	\$ 2,920,617
Contributions – Employer	8,589,896	8,331,425	7,846,175	8,096,586
Contributions – Nonemployer Contributing Entities	1,515,833	1,394,483	1,311,932	1,269,869
Net Investment Income	48,501,333	54,407,447	(18,484,521)	48,062,503
Benefit Payments	(14,671,169)	(13,117,620)	(11,972,193)	(10,958,480)
Refunds of Member Contributions	(726,412)	(556,488)	(681,290)	(588,797)
Administrative Expenses	(279,166)	(257,297)	(245,050)	(242,064)
Other	<u>(1,467,384)</u>	<u>(289,548)</u>	<u>1,350,992</u>	<u>1,310,623</u>
<b>Net Change in Plan Fiduciary Net Position</b>	<b>\$ 44,763,789</b>	<b>\$ 53,092,415</b>	<b>\$ (17,826,121)</b>	<b>\$ 49,870,857</b>
<b>Plan Fiduciary Net Position – Beginning</b>	<u>\$ 360,893,172</u>	<u>\$ 307,800,757</u>	<u>\$ 325,626,878</u>	<u>\$ 275,756,021</u>
<b>Plan Fiduciary Net Position – Ending (b)</b>	<u><u>\$ 405,656,961</u></u>	<u><u>\$ 360,893,172</u></u>	<u><u>\$ 307,800,757</u></u>	<u><u>\$ 325,626,878</u></u>
<b>Net Pension Liability (Asset) – Ending (a) – (b)</b>	<b>\$ (25,672,595)</b>	<b>\$ (7,234,631)</b>	<b>\$ 27,016,494</b>	<b>\$ (12,582,041)</b>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>	106.76%	102.05%	91.93%	104.02%
<b>Covered Payroll</b>	<b>\$ 114,531,947</b>	<b>\$ 111,085,667</b>	<b>\$ 104,615,667</b>	<b>\$ 101,207,325</b>
<b>Net Pension Liability (Asset) as a Percentage of Covered Payroll</b>	<b>(22.42%)</b>	<b>(6.51%)</b>	<b>25.82%</b>	<b>(12.43%)</b>

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
\$ 9,633,861	\$ 8,544,264	\$ 8,412,233			
19,404,284	18,696,801	17,562,661			
0	0	1,309,944			
(2,340,186)	(2,179,740)	(3,451,795)			
0	3,098,805	0			
(10,155,817)	(8,914,800)	(7,535,484)			
(543,481)	(601,666)	(663,027)			
(159,841)	484,797	562,253			
<u>\$ 15,838,820</u>	<u>\$ 19,128,461</u>	<u>\$ 16,196,785</u>			
<u>\$ 272,907,932</u>	<u>\$ 253,779,471</u>	<u>\$ 237,582,686</u>			
<u>\$ 288,746,752</u>	<u>\$ 272,907,932</u>	<u>\$ 253,779,471</u>			
\$ 2,874,226	\$ 2,782,356	\$ 2,622,467			
7,943,831	8,676,188	8,390,840			
1,209,345	1,194,705	1,176,417			
19,716,857	(1,801,444)	11,741,033			
(10,155,817)	(8,914,800)	(7,535,484)			
(543,481)	(601,666)	(663,027)			
(232,496)	(218,483)	(204,921)			
(159,841)	484,797	562,253			
<u>\$ 20,652,624</u>	<u>\$ 1,601,653</u>	<u>\$ 16,089,578</u>			
<u>\$ 255,103,397</u>	<u>\$ 253,501,744</u>	<u>\$ 237,412,166</u>			
<u>\$ 275,756,021</u>	<u>\$ 255,103,397</u>	<u>\$ 253,501,744</u>			
\$ 12,990,731	\$ 17,804,535	\$ 277,727			
95.50%	93.48%	99.89%			
\$ 99,297,888	\$ 96,402,089	\$ 90,711,784			
13.08%	18.47%	0.31%			

**EXHIBIT XI**  
**Plan B – Schedule of Net Pension Liability**  
For the Years 2013 – 2020

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total Pension Liability	\$ 379,984,366	\$ 353,658,541	\$ 334,817,251	\$ 313,044,837
Plan Fiduciary Net Position	<u>405,656,961</u>	<u>360,893,172</u>	<u>307,800,757</u>	<u>325,626,878</u>
Net Pension Liability (Asset)	<u>\$ (25,672,595)</u>	<u>\$ (7,234,631)</u>	<u>\$ 27,016,494</u>	<u>\$ (12,582,041)</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	106.76%	102.05%	91.93%	104.02%
Covered Payroll	\$ 114,531,947	\$ 111,085,667	\$ 104,615,667	\$ 101,207,325
Net Pension Liability (Asset) as a Percentage of Covered Payroll	(22.42%)	(6.51%)	25.82%	(12.43%)

**EXHIBIT XII**  
**Plan B – Schedule of Contributions**  
For the Years 2014 – 2020

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Actuarially Determined Contribution *	\$ 10,067,512	\$ 9,115,505	\$ 8,348,365	\$ 8,602,151
Contributions in Relation to the Actuarially Determined Contribution *	<u>10,105,729</u>	<u>9,725,908</u>	<u>9,158,107</u>	<u>9,366,455</u>
Contribution Deficiency (Excess)	<u>\$ (38,217)</u>	<u>\$ (610,403)</u>	<u>\$ (809,742)</u>	<u>\$ (764,304)</u>
Covered Payroll	\$ 114,531,947	\$ 111,085,667	\$ 104,615,667	\$ 101,207,325
Contributions as a Percentage of Covered Payroll	8.82%	8.76%	8.75%	9.25%

\* 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>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>N/A</u>	<u>N/A</u>
\$ 288,746,752	\$ 272,907,932	\$ 253,779,471	\$ 237,582,686		
<u>275,756,021</u>	<u>255,103,397</u>	<u>253,501,744</u>	<u>237,412,166</u>		
<u>\$ 12,990,731</u>	<u>\$ 17,804,535</u>	<u>\$ 277,727</u>	<u>\$ 170,520</u>		
95.50%	93.48%	99.89%	99.93%		
\$ 99,297,888	\$ 96,402,089	\$ 90,711,784	\$ 88,218,220		
13.08%	18.47%	0.31%	0.19%		

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
\$ 8,421,102	\$ 9,469,961	\$ 9,507,318			
<u>9,153,176</u>	<u>9,870,893</u>	<u>9,567,257</u>			
<u>\$ (732,074)</u>	<u>\$ (400,932)</u>	<u>\$ (59,939)</u>			
\$ 99,297,888	\$ 96,402,089	\$ 90,711,784			
9.22%	10.24%	10.55%			

**EXHIBIT XIII**  
**Plan B – Schedule of Pension Expense**  
For the Year Ended December 31, 2020

	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)
<b>Beginning Balance:</b>	\$ 353,658,541	\$ 360,893,172	\$ (7,234,631)	\$ 42,483,858	\$ 28,773,970	N/A	N/A
Service Cost	11,056,703		11,056,703			11,056,703	
Interest on Total Pension Liability	23,167,008		23,167,008			23,167,008	
Changes in Benefit Terms	2,496,450		2,496,450			2,496,450	
Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	1,980,949		1,980,949	0	1,980,949		
Current Year Amortization				(2,348,980)	(566,607)	(1,782,373)	
Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	4,489,680		4,489,680	0	4,489,680		
Current Year Amortization				0	(4,361,194)	4,361,194	
Benefit Payments	(14,671,169)		(14,671,169)			(14,671,169)	
Refunds of Contributions	(726,412)		(726,412)			(726,412)	
Other	(1,467,384)		(1,467,384)			(1,467,384)	
Contributions – Member		3,300,858	(3,300,858)			(3,300,858)	
Contributions – Employer*		8,589,896	(8,589,896)				8,589,896
Contributions – Nonemployer Contributing Entities*		1,515,833	(1,515,833)				1,515,833
Projected Earnings on Pension Plan Investments		23,338,498	(23,338,498)			(23,338,498)	
Difference Between Projected and Actual Earnings on Pension Plan Investments		25,162,835	(25,162,835)	25,162,835	0		
Current Year Amortization				(18,026,017)	(8,097,239)	(9,928,778)	
Benefit Payments		(14,671,169)	14,671,169			14,671,169	
Refunds of Contributions		(726,412)	726,412			726,412	
Administrative Expenses		(279,166)	279,166			279,166	
Other		(1,467,384)	1,467,384			1,467,384	
<b>Net Increase (Decrease)</b>	<b>\$ 26,325,825</b>	<b>\$ 44,763,789</b>	<b>\$ (18,437,964)</b>	<b>\$ 4,787,838</b>	<b>\$ (6,554,411)</b>	<b>\$ 3,010,014</b>	<b>\$ 10,105,729</b>
<b>Ending Balance</b>	<b>\$ 379,984,366</b>	<b>\$ 405,656,961</b>	<b>\$ (25,672,595)</b>	<b>\$ 47,271,696</b>	<b>\$ 22,219,559</b>	<b>N/A</b>	<b>N/A</b>

For the year ended December 31, 2020, the Collective Pension Expense for Plan B is \$3,010,014.

\* 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, 2020

<b>Employer Name</b>	<b>Employer's Proportion from the Prior Year</b>	<b>Employer Contributions</b>	<b>Employer's Proportion</b>	<b>Net Pension Asset at 6.40% Discount Rate</b>	<b>Net Pension Liability Assuming -1% Change in Discount Rate</b>	<b>Net Pension Asset Assuming +1% Change in Discount Rate</b>
34th Judicial District Indigent Defender - St Bernard	0.084607%	\$5,427	0.063179%	\$(16,220)	\$15,163	\$(42,444)
Abbeville Harbor & Terminal	0.161750%	13,721	0.159734%	(41,008)	38,337	(107,311)
Ascension Parish Government	20.732651%	1,770,731	20.614115%	(5,292,178)	4,947,464	(13,848,777)
Ascension Parish Library	2.275216%	190,164	2.213810%	(568,342)	531,323	(1,487,261)
Assumption Parish Waterworks #1	0.924740%	77,186	0.898567%	(230,685)	215,659	(603,667)
Audubon Regional Library	0.106737%	9,865	0.114844%	(29,483)	27,563	(77,153)
Avoyelles Parish Coroner's Office	0.040708%	6,356	0.073994%	(18,996)	17,759	(49,710)
Avoyelles Parish District Attorney's Office	0.479753%	41,003	0.477340%	(122,546)	114,563	(320,682)
Avoyelles Parish Police Jury	1.100207%	96,714	1.125904%	(289,049)	270,221	(756,394)
Bayou Lafourche Fresh Water	0.640711%	52,421	0.610264%	(156,671)	146,466	(409,982)
Berwick Bayou Vista Waterworks	0.185272%	17,589	0.204764%	(52,568)	49,144	(137,563)
Cameron Parish Mosquito Abatement District #1	0.393514%	34,164	0.397723%	(102,106)	95,455	(267,194)
City Court of Denham Springs	0.202493%	15,929	0.185439%	(47,607)	44,506	(124,580)
City Court of Hammond	0.748685%	63,936	0.744316%	(191,085)	178,639	(500,039)
City of Bossier	0.261791%	23,162	0.269642%	(69,224)	64,715	(181,148)
Denham Springs Ward Two Marshall	0.198713%	12,549	0.146090%	(37,505)	35,062	(98,145)
Desoto Parish 42nd District Attorney	0.258466%	12,949	0.150747%	(38,701)	36,180	(101,273)
Desoto Parish Communication District	0.270707%	0	0.000000%	0	0	0
Desoto Parish Library	0.844261%	74,065	0.862234%	(221,358)	206,939	(579,258)
Desoto Parish Police Jury	5.030666%	467,156	5.438436%	(1,396,188)	1,305,245	(3,653,598)
Lafourche Parish 17th Indigent Defender Board	0.403355%	37,405	0.435453%	(111,792)	104,510	(292,542)
Livingston Parish Council	6.116891%	496,306	5.777788%	(1,483,308)	1,386,691	(3,881,578)
Livingston Parish Library	1.774653%	168,223	1.958382%	(502,767)	470,019	(1,315,661)
Livingston Parish Sheriff	0.199829%	17,970	0.209199%	(53,707)	50,209	(140,542)
Louisiana School Board Association	0.209898%	24,625	0.286674%	(73,597)	68,803	(192,591)
North Caddo Parish Medical Center	9.390689%	821,412	9.562537%	(2,454,951)	2,295,045	(6,424,212)
St James Parish Hospital	8.565762%	748,490	8.713610%	(2,237,010)	2,091,299	(5,853,894)
St Mary Parish Water & Sewer District #4	0.547931%	46,258	0.538516%	(138,251)	129,246	(361,781)
St Mary Parish Waterworks District # 5	0.290413%	21,868	0.254578%	(65,357)	61,100	(171,028)
Terrebonne Parish 32nd Judicial District Attorney	0.118570%	13,663	0.159059%	(40,835)	38,175	(106,857)
Terrebonne Parish Consolidated Government	26.673751%	2,321,820	27.029664%	(6,939,216)	6,487,220	(18,158,809)
Terrebonne Parish Consolidated Waterworks	3.890819%	316,883	3.689020%	(947,067)	885,379	(2,478,322)
Terrebonne Parish Recreation District #10	0.053957%	4,631	0.053912%	(13,841)	12,939	(36,219)
Terrebonne Parish Sales & Use	0.290269%	22,980	0.267524%	(68,680)	64,207	(179,725)
Vernon Parish 30th Judicial District Attorney	0.330412%	24,152	0.281168%	(72,183)	67,481	(188,892)
Vernon Parish Police Jury	3.094863%	260,964	3.038034%	(779,942)	729,139	(2,040,983)
West Feliciana Parish Police Jury	2.337573%	184,031	2.142412%	(550,013)	514,187	(1,439,295)
Acadia Parish Soil & Water	0.084979%	8,964	0.104355%	(26,791)	25,046	(70,107)
Calcasieu Parish Soil & Water	0.083443%	8,241	0.095938%	(24,630)	23,025	(64,452)
Crescent Soil & Water	0.033699%	2,916	0.033947%	(8,715)	8,147	(22,806)
Evangeline Parish Soil & Water	0.048556%	4,253	0.049512%	(12,711)	11,883	(33,263)
Gulf Coast Soil & Water	0.071814%	8,421	0.098034%	(25,168)	23,529	(65,860)
Iberia Parish Soil & Water	0.033891%	2,992	0.034832%	(8,942)	8,360	(23,400)
Jefferson Davis Parish Soil & Water	0.082879%	4,857	0.056543%	(14,516)	13,571	(37,986)
Lafourche/Terrebonne Soil & Water	0.051484%	4,377	0.050955%	(13,081)	12,229	(34,232)

**EXHIBIT XIV – Schedule A (continued)**  
**Plan B – Schedule of Net Pension Liability / (Asset) by Employer**  
For the Year Ended December 31, 2020

<b>Employer Name</b>	<b>Employer's Proportion from the Prior Year</b>	<b>Employer Contributions</b>	<b>Employer's Proportion</b>	<b>Net Pension Asset at 6.40% Discount Rate</b>	<b>Net Pension Liability Assuming -1% Change in Discount Rate</b>	<b>Net Pension Asset Assuming +1% Change in Discount Rate</b>
Madison Parish Soil & Water	0.038235%	\$4,455	0.051863%	\$(13,315)	\$12,447	\$(34,842)
Northeast Soil & Water	0.045796%	4,861	0.056590%	(14,528)	13,582	(38,018)
St Landry Parish Soil & Water	0.025274%	2,187	0.025460%	(6,536)	6,110	(17,104)
St Mary Parish Soil & Water	0.029427%	2,604	0.030315%	(7,783)	7,276	(20,366)
Tangipahoa Parish Soil & Water	0.020786%	2,180	0.025379%	(6,515)	6,091	(17,050)
Upper Delta Soil & Water	0.020342%	1,787	0.020804%	(5,341)	4,993	(13,976)
Vermilion Parish Soil & Water	0.066282%	7,217	0.084017%	(21,569)	20,164	(56,443)
West Carroll Parish Soil & Water	0.031827%	2,816	0.032783%	(8,416)	7,868	(22,024)
<b>Grand Total*</b>	100.000000%	\$8,589,896	100.000000%	(25,672,595)	\$24,000,373	\$(67,181,039)

\* 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, 2020

<b>Employer Name</b>	<b>Changes in Employers' Proportionate Share of Net Pension Liability</b>	<b>Changes in Employers' Proportionate Share of Collective Deferred Inflows</b>	<b>Changes in Employers' Proportionate Share of Collective Deferred Outflows</b>	<b>Net Change in Proportions</b>	<b>Amortization of Net Change in Proportion (to be Recognized in Pension Expense)</b>
34th Judicial District Indigent Defender - St Bernard	\$1,550	\$(9,103)	\$(6,166)	\$(1,387)	\$(347)
Abbeville Harbor & Terminal	146	(856)	(580)	(130)	(33)
Ascension Parish Government	8,576	(50,359)	(34,108)	(7,675)	(1,919)
Ascension Parish Library	4,442	(26,088)	(17,669)	(3,977)	(994)
Assumption Parish Waterworks #1	1,894	(11,119)	(7,531)	(1,694)	(424)
Audubon Regional Library	(587)	3,444	2,333	524	131
Avoyelles Parish Coroner's Office	(2,408)	14,141	9,578	2,155	539
Avoyelles Parish District Attorney's Office	175	(1,025)	(694)	(156)	(39)
Avoyelles Parish Police Jury	(1,859)	10,917	7,394	1,664	416
Bayou Lafourche Fresh Water	2,203	(12,935)	(8,761)	(1,971)	(493)
Berwick Bayou Vista Waterworks	(1,410)	8,281	5,609	1,262	316
Cameron Parish Mosquito Abatement District #1	(305)	1,788	1,211	272	68
City Court of Denham Springs	1,234	(7,245)	(4,907)	(1,104)	(276)
City Court of Hammond	316	(1,856)	(1,257)	(283)	(71)
City of Bossier	(568)	3,335	2,259	508	127
Denham Springs Ward Two Marshall	3,807	(22,356)	(15,142)	(3,407)	(852)
Desoto Parish 42nd District Attorney	7,793	(45,763)	(30,995)	(6,975)	(1,744)
Desoto Parish Communication District	19,585	(115,007)	(77,893)	(17,529)	(4,382)
Desoto Parish Library	(1,300)	7,636	5,172	1,164	291
Desoto Parish Police Jury	(29,501)	173,236	117,332	26,403	6,601
Lafourche Parish 17th Indigent Defender Board	(2,322)	13,636	9,236	2,078	520
Livingston Parish Council	24,533	(144,064)	(97,573)	(21,958)	(5,490)
Livingston Parish Library	(13,292)	78,055	52,866	11,897	2,974
Livingston Parish Sheriff	(678)	3,981	2,696	607	152
Louisiana School Board Association	(5,554)	32,617	22,092	4,971	1,243
North Caddo Parish Medical Center	(12,433)	73,008	49,447	11,128	2,782
St James Parish Hospital	(10,696)	62,812	42,542	9,574	2,394
St Mary Parish Water & Sewer District #4	681	(4,000)	(2,709)	(610)	(153)
St Mary Parish Waterworks District # 5	2,593	(15,224)	(10,311)	(2,320)	(580)
Terrebone Parish 32nd Judicial District Attorney	(2,929)	17,201	11,650	2,622	656
Terrebonne Parish Consolidated Government	(25,749)	151,206	102,410	23,047	5,762
Terrebonne Parish Consolidated Waterworks	14,599	(85,732)	(58,066)	(13,067)	(3,267)
Terrebonne Parish Recreation District #10	3	(19)	(13)	(3)	(1)
Terrebonne Parish Sales & Use	1,646	(9,663)	(6,545)	(1,472)	(368)
Vernon Parish 30th Judicial District Attorney	3,563	(20,921)	(14,169)	(3,189)	(797)
Vernon Parish Police Jury	4,111	(24,143)	(16,352)	(3,680)	(920)
West Feliciana Parish Police Jury	14,119	(82,912)	(56,156)	(12,637)	(3,159)
Acadia Parish Soil & Water	(1,402)	8,232	5,575	1,255	314
Calcasieu Parish Soil & Water	(904)	5,308	3,595	809	202
Crescent Soil & Water	(18)	105	71	16	4
Evangeline Parish Soil & Water	(69)	406	275	62	16
Gulf Coast Soil & Water	(1,897)	11,139	7,545	1,697	424
Iberia Parish Soil & Water	(68)	400	271	61	15
Jefferson Davis Parish Soil & Water	1,905	(11,189)	(7,578)	(1,706)	(427)
Lafourche/Terrebonne Soil & Water	38	(225)	(152)	(35)	(9)

**EXHIBIT XIV – Schedule B (continued)**  
**Plan B – Schedule of Changes in Employer Proportions**  
For the Year Ended December 31, 2020

<b>Employer Name</b>	<b>Changes in Employers’ Proportionate Share of Net Pension Liability</b>	<b>Changes in Employers’ Proportionate Share of Collective Deferred Inflows</b>	<b>Changes in Employers’ Proportionate Share of Collective Deferred Outflows</b>	<b>Net Change in Proportions</b>	<b>Amortization of Net Change in Proportion (to be Recognized in Pension Expense)</b>
Madison Parish Soil & Water	\$(986)	\$5,790	\$3,921	\$883	\$221
Northeast Soil & Water	(781)	4,586	3,106	699	175
St Landry Parish Soil & Water	(13)	79	54	12	3
St Mary Parish Soil & Water	(64)	377	256	57	14
Tangipahoa Parish Soil & Water	(332)	1,951	1,322	297	74
Upper Delta Soil & Water	(33)	196	133	30	8
Vermilion Parish Soil & Water	(1,283)	7,535	5,103	1,149	287
West Carroll Parish Soil & Water	(69)	406	275	62	16
<b>Grand Total*</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

\* 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, 2020

<b>Employer Name</b>	<b>Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions</b>	<b>Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs</b>	<b>Differences Between Projected and Actual Earnings on Pension Plan Investments</b>	<b>Net Amount Recognized Due to Changes in Proportion</b>
34th Judicial District Indigent Defender - St Bernard	\$(1,484)	\$0	\$4,509	\$1,040
Abbeville Harbor & Terminal	(3,752)	0	11,400	97
Ascension Parish Government	(484,221)	0	1,471,192	5,756
Ascension Parish Library	(52,002)	0	157,996	2,983
Assumption Parish Waterworks #1	(21,107)	0	64,129	1,270
Audubon Regional Library	(2,698)	0	8,196	0
Avoyelles Parish Coroner's Office	(1,738)	0	5,281	0
Avoyelles Parish District Attorney's Office	(11,213)	0	34,067	117
Avoyelles Parish Police Jury	(26,447)	0	80,354	0
Bayou Lafourche Fresh Water	(14,335)	0	43,553	1,478
Berwick Bayou Vista Waterworks	(4,810)	0	14,614	0
Cameron Parish Mosquito Abatement District #1	(9,342)	0	28,385	0
City Court of Denham Springs	(4,356)	0	13,234	828
City Court of Hammond	(17,484)	0	53,120	212
City of Bossier	(6,334)	0	19,244	0
Denham Springs Ward Two Marshall	(3,432)	0	10,426	2,555
Desoto Parish 42nd District Attorney	(3,541)	0	10,759	5,231
Desoto Parish Communication District	0	0	0	13,147
Desoto Parish Library	(20,254)	0	61,536	0
Desoto Parish Police Jury	(127,748)	0	388,131	0
Lafourche Parish 17th Indigent Defender Board	(10,229)	0	31,077	0
Livingston Parish Council	(135,719)	0	412,350	16,468
Livingston Parish Library	(46,002)	0	139,766	0
Livingston Parish Sheriff	(4,914)	0	14,930	0
Louisiana School Board Association	(6,734)	0	20,459	0
North Caddo Parish Medical Center	(224,622)	0	682,461	0
St James Parish Hospital	(204,681)	0	621,874	0
St Mary Parish Water & Sewer District #4	(12,650)	0	38,433	457
St Mary Parish Waterworks District # 5	(5,980)	0	18,169	1,740
Terrebonne Parish 32nd Judicial District Attorney	(3,736)	0	11,352	0
Terrebonne Parish Consolidated Government	(634,921)	0	1,929,058	0
Terrebonne Parish Consolidated Waterworks	(86,654)	0	263,279	9,800
Terrebonne Parish Recreation District #10	(1,266)	0	3,848	2
Terrebonne Parish Sales & Use	(6,284)	0	19,093	1,104
Vernon Parish 30th Judicial District Attorney	(6,605)	0	20,066	2,392
Vernon Parish Police Jury	(71,363)	0	216,819	2,760
West Feliciana Parish Police Jury	(50,325)	0	152,900	9,478
Acadia Parish Soil & Water	(2,451)	0	7,448	0
Calcasieu Parish Soil & Water	(2,254)	0	6,847	0
Crescent Soil & Water	(797)	0	2,423	0
Evangeline Parish Soil & Water	(1,163)	0	3,534	0
Gulf Coast Soil & Water	(2,303)	0	6,997	0
Iberia Parish Soil & Water	(818)	0	2,486	0
Jefferson Davis Parish Soil & Water	(1,328)	0	4,035	1,279
Lafourche/Terrebonne Soil & Water	(1,197)	0	3,637	26

**EXHIBIT XIV – Schedule C (continued)**  
**Plan B – Current Year Additions to Deferred Inflows of Resources**  
For the Year Ended December 31, 2020

<b>Employer Name</b>	<b>Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions</b>	<b>Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs</b>	<b>Differences Between Projected and Actual Earnings on Pension Plan Investments</b>	<b>Net Amount Recognized Due to Changes in Proportion</b>
Madison Parish Soil & Water	\$(1,218)	\$0	\$3,701	\$0
Northeast Soil & Water	(1,329)	0	4,039	0
St Landry Parish Soil & Water	(598)	0	1,817	0
St Mary Parish Soil & Water	(712)	0	2,164	0
Tangipahoa Parish Soil & Water	(596)	0	1,811	0
Upper Delta Soil & Water	(489)	0	1,485	0
Vermilion Parish Soil & Water	(1,974)	0	5,996	0
West Carroll Parish Soil & Water	(770)	0	2,340	0
<b>Grand Total*</b>	<b>\$(2,348,980)</b>	<b>\$ 0</b>	<b>\$7,136,818</b>	<b>\$80,220</b>

\* 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, 2020

<b>Employer Name</b>	<b>Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions</b>	<b>Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs</b>	<b>Differences Between Projected and Actual Earnings on Pension Plan Investments</b>	<b>Net Amount Recognized Due to Changes in Proportion</b>
34th Judicial District Indigent Defender - St Bernard	\$894	\$81	\$(5,116)	\$0
Abbeville Harbor & Terminal	2,259	205	(12,934)	0
Ascension Parish Government	291,554	26,486	(1,669,174)	0
Ascension Parish Library	31,311	2,844	(179,257)	0
Assumption Parish Waterworks #1	12,709	1,155	(72,759)	0
Audubon Regional Library	1,624	148	(9,299)	393
Avoyelles Parish Coroner's Office	1,047	95	(5,991)	1,616
Avoyelles Parish District Attorney's Office	6,751	613	(38,651)	0
Avoyelles Parish Police Jury	15,924	1,447	(91,167)	1,248
Bayou Lafourche Fresh Water	8,631	784	(49,415)	0
Berwick Bayou Vista Waterworks	2,896	263	(16,580)	946
Cameron Parish Mosquito Abatement District #1	5,625	511	(32,205)	204
City Court of Denham Springs	2,623	238	(15,015)	0
City Court of Hammond	10,527	956	(60,269)	0
City of Bossier	3,814	346	(21,834)	381
Denham Springs Ward Two Marshall	2,066	188	(11,829)	0
Desoto Parish 42nd District Attorney	2,132	194	(12,206)	0
Desoto Parish Communication District	0	0	0	0
Desoto Parish Library	12,195	1,108	(69,817)	873
Desoto Parish Police Jury	76,918	6,988	(440,363)	19,802
Lafourche Parish 17th Indigent Defender Board	6,159	559	(35,260)	1,558
Livingston Parish Council	81,718	7,424	(467,841)	0
Livingston Parish Library	27,698	2,516	(158,575)	8,923
Livingston Parish Sheriff	2,959	269	(16,939)	455
Louisiana School Board Association	4,055	368	(23,213)	3,728
North Caddo Parish Medical Center	135,247	12,287	(774,301)	8,346
St James Parish Hospital	123,240	11,196	(705,562)	7,180
St Mary Parish Water & Sewer District #4	7,616	692	(43,605)	0
St Mary Parish Waterworks District # 5	3,601	327	(20,614)	0
Terrebonne Parish 32nd Judicial District Attorney	2,250	204	(12,879)	1,966
Terrebonne Parish Consolidated Government	382,292	34,729	(2,188,656)	17,285
Terrebonne Parish Consolidated Waterworks	52,175	4,740	(298,709)	0
Terrebonne Parish Recreation District #10	763	69	(4,365)	0
Terrebonne Parish Sales & Use	3,784	344	(21,662)	0
Vernon Parish 30th Judicial District Attorney	3,977	361	(22,767)	0
Vernon Parish Police Jury	42,968	3,903	(245,997)	0
West Feliciana Parish Police Jury	30,301	2,753	(173,476)	0
Acadia Parish Soil & Water	1,476	134	(8,450)	941
Calcasieu Parish Soil & Water	1,357	123	(7,768)	607
Crescent Soil & Water	480	44	(2,749)	12
Evangeline Parish Soil & Water	700	64	(4,009)	46
Gulf Coast Soil & Water	1,387	126	(7,938)	1,273
Iberia Parish Soil & Water	493	45	(2,820)	46
Jefferson Davis Parish Soil & Water	800	73	(4,578)	0
Lafourche/Terrebonne Soil & Water	721	65	(4,126)	0

**EXHIBIT XIV – Schedule D (continued)**  
**Plan B – Current Year Additions to Deferred Outflows of Resources**  
For the Year Ended December 31, 2020

<b>Employer Name</b>	<b>Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions</b>	<b>Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs</b>	<b>Differences Between Projected and Actual Earnings on Pension Plan Investments</b>	<b>Net Amount Recognized Due to Changes in Proportion</b>
Madison Parish Soil & Water	\$734	\$67	\$(4,199)	\$662
Northeast Soil & Water	800	73	(4,582)	524
St Landry Parish Soil & Water	360	33	(2,062)	9
St Mary Parish Soil & Water	429	39	(2,455)	43
Tangipahoa Parish Soil & Water	359	33	(2,055)	223
Upper Delta Soil & Water	294	27	(1,685)	22
Vermilion Parish Soil & Water	1,188	108	(6,803)	862
West Carroll Parish Soil & Water	464	42	(2,655)	46
<b>Grand Total*</b>	<b>\$1,414,342</b>	<b>\$128,486</b>	<b>\$(8,097,239)</b>	<b>\$80,220</b>

\* 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, 2020

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2020	Allocated Share of Nonemployer Contributions for Fiscal Year 2020	Employer's Proportion of Collective Pension Expense
34th Judicial District Indigent Defender - St Bernard	\$5,427	\$958	\$1,902
Abbeville Harbor & Terminal	13,721	2,421	4,808
Ascension Parish Government	1,770,731	312,476	620,488
Ascension Parish Library	190,164	33,558	66,636
Assumption Parish Waterworks #1	77,186	13,621	27,047
Audubon Regional Library	9,865	1,741	3,457
Avoyelles Parish Coroner's Office	6,356	1,122	2,227
Avoyelles Parish District Attorney's Office	41,003	7,236	14,368
Avoyelles Parish Police Jury	96,714	17,067	33,890
Bayou Lafourche Fresh Water	52,421	9,251	18,369
Berwick Bayou Vista Waterworks	17,589	3,104	6,163
Cameron Parish Mosquito Abatement District #1	34,164	6,029	11,972
City Court of Denham Springs	15,929	2,811	5,582
City Court of Hammond	63,936	11,283	22,404
City of Bossier	23,162	4,087	8,116
Denham Springs Ward Two Marshall	12,549	2,214	4,397
Desoto Parish 42nd District Attorney	12,949	2,285	4,538
Desoto Parish Communication District	0	0	0
Desoto Parish Library	74,065	13,070	25,953
Desoto Parish Police Jury	467,156	82,438	163,698
Lafourche Parish 17th Indigent Defender Board	37,405	6,601	13,107
Livingston Parish Council	496,306	87,582	173,912
Livingston Parish Library	168,223	29,686	58,948
Livingston Parish Sheriff	17,970	3,171	6,297
Louisiana School Board Association	24,625	4,345	8,629
North Caddo Parish Medical Center	821,412	144,952	287,834
St James Parish Hospital	748,490	132,084	262,281
St Mary Parish Water & Sewer District #4	46,258	8,163	16,209
St Mary Parish Waterworks District # 5	21,868	3,859	7,663
Terrebonne Parish 32nd Judicial District Attorney	13,663	2,411	4,788
Terrebonne Parish Consolidated Government	2,321,820	409,725	813,597
Terrebonne Parish Consolidated Waterworks	316,883	55,919	111,040
Terrebonne Parish Recreation District #10	4,631	817	1,623
Terrebonne Parish Sales & Use	22,980	4,055	8,053
Vernon Parish 30th Judicial District Attorney	24,152	4,262	8,463
Vernon Parish Police Jury	260,964	46,052	91,445
West Feliciana Parish Police Jury	184,031	32,475	64,487
Acadia Parish Soil & Water	8,964	1,582	3,141
Calcasieu Parish Soil & Water	8,241	1,454	2,888
Crescent Soil & Water	2,916	515	1,022
Evangeline Parish Soil & Water	4,253	751	1,490
Gulf Coast Soil & Water	8,421	1,486	2,951
Iberia Parish Soil & Water	2,992	528	1,048
Jefferson Davis Parish Soil & Water	4,857	857	1,702
Lafourche/Terrebonne Soil & Water	4,377	772	1,534

**EXHIBIT XIV – Schedule E (continued)**  
**Plan B – Allocated Share of Employer Contributions and Pension Expense**  
For the Year Ended December 31, 2020

<b>Employer Name</b>	<b>Allocated Share of Total Employer Contributions for Fiscal Year 2020</b>	<b>Allocated Share of Nonemployer Contributions for Fiscal Year 2020</b>	<b>Employer's Proportion of Collective Pension Expense</b>
Madison Parish Soil & Water	\$4,455	\$786	\$1,561
Northeast Soil & Water	4,861	858	1,703
St Landry Parish Soil & Water	2,187	386	766
St Mary Parish Soil & Water	2,604	460	912
Tangipahoa Parish Soil & Water	2,180	385	764
Upper Delta Soil & Water	1,787	315	626
Vermilion Parish Soil & Water	7,217	1,274	2,529
West Carroll Parish Soil & Water	2,816	497	987
<b>Grand Total*</b>	<b>\$8,589,896</b>	<b>\$1,515,833</b>	<b>\$3,010,014</b>

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



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

<b>Year</b>	<b>Payroll for Current Employees (a)</b>	<b>Payroll for Future Employees (b)</b>	<b>Total Employee Payroll (c)=(a)+(b)</b>	<b>Contributions from Current Employees (d)*</b>	<b>Employer Contributions for Current Employees (e)*</b>	<b>Contributions Related to Payroll of Future Employees (f)*</b>	<b>Total Contributions (g)=(d)+(e)+(f)</b>
1	\$625,280,047	\$56,462,139	\$681,742,186	\$56,312,150	\$75,337,833	\$0	\$131,649,983
2	594,783,658	102,638,598	697,422,256	53,221,573	51,460,999	0	104,682,572
3	565,796,004	147,666,964	713,462,968	50,334,051	43,205,395	0	93,539,446
4	541,663,910	188,208,706	729,872,616	47,801,098	25,873,216	0	73,674,314
5	519,944,883	226,714,804	746,659,687	45,476,115	18,799,688	0	64,275,803
6	500,567,961	263,264,898	763,832,859	43,403,062	18,477,358	0	61,880,420
7	481,533,285	299,867,730	781,401,015	41,369,298	18,158,048	0	59,527,346
8	463,157,504	336,215,734	799,373,238	39,539,855	17,715,869	0	57,255,724
9	445,299,916	372,458,907	817,758,823	37,727,210	17,320,951	0	55,048,161
10	427,127,105	409,440,171	836,567,276	36,046,422	16,755,209	0	52,801,631
11	409,400,612	446,407,711	855,808,323	34,338,286	16,271,989	0	50,610,275
12	391,024,601	484,467,314	875,491,915	32,594,048	15,744,576	0	48,338,624
13	373,737,818	521,890,411	895,628,229	31,012,338	15,189,287	0	46,201,625
14	356,730,759	559,496,919	916,227,678	29,666,014	14,433,191	0	44,099,205
15	340,048,189	597,252,726	937,300,915	28,393,370	13,643,529	0	42,036,899
16	324,049,957	634,808,879	958,858,836	27,150,298	12,908,893	0	40,059,191
17	309,239,130	671,673,459	980,912,589	25,990,199	12,238,071	0	38,228,270
18	294,885,213	708,588,365	1,003,473,578	24,846,309	11,607,524	0	36,453,833
19	281,716,023	744,837,448	1,026,553,471	23,685,387	11,140,465	0	34,825,852
20	269,201,605	780,962,595	1,050,164,200	22,389,914	10,888,901	0	33,278,815
21	256,857,127	817,460,850	1,074,317,977	21,099,462	10,653,323	0	31,752,785
22	244,874,797	854,152,494	1,099,027,291	19,899,189	10,372,336	0	30,271,525
23	232,122,568	892,182,350	1,124,304,918	18,636,321	10,058,768	0	28,695,089
24	218,534,353	931,629,578	1,150,163,931	17,308,864	9,706,444	0	27,015,308
25	204,349,658	972,268,044	1,176,617,702	15,817,156	9,444,634	0	25,261,790
26	189,826,101	1,013,853,808	1,203,679,909	14,375,673	9,090,709	0	23,466,382
27	175,141,488	1,056,223,059	1,231,364,547	12,946,006	8,705,058	0	21,651,064
28	159,553,720	1,100,132,211	1,259,685,931	11,566,277	8,157,820	0	19,724,097
29	143,868,454	1,144,790,254	1,288,658,708	10,106,702	7,678,376	0	17,785,078
30	127,487,172	1,190,810,686	1,318,297,858	8,605,519	7,154,498	0	15,760,017
31	111,580,078	1,237,038,631	1,348,618,709	7,163,195	6,630,381	0	13,793,576
32	95,986,344	1,283,650,595	1,379,636,939	5,947,680	5,918,192	0	11,865,872
33	81,132,991	1,330,235,598	1,411,368,589	4,959,356	5,070,338	0	10,029,694
34	66,736,717	1,377,093,349	1,443,830,066	4,134,747	4,115,274	0	8,250,021
35	53,705,720	1,423,332,438	1,477,038,158	3,374,629	3,264,495	0	6,639,124
36	42,129,494	1,468,880,541	1,511,010,035	2,665,116	2,542,950	0	5,208,066
37	32,693,902	1,513,069,364	1,545,763,266	2,073,588	1,968,046	0	4,041,634
38	25,199,702	1,556,116,119	1,581,315,821	1,623,883	1,491,315	0	3,115,198
39	19,350,248	1,598,335,837	1,617,686,085	1,278,057	1,114,029	0	2,392,086
40	14,734,949	1,640,157,916	1,654,892,865	1,002,332	819,209	0	1,821,541

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

<b>Year</b>	<b>Payroll for Current Employees (a)</b>	<b>Payroll for Future Employees (b)</b>	<b>Total Employee Payroll (c)=(a)+(b)</b>	<b>Contributions from Current Employees (d)*</b>	<b>Employer Contributions for Current Employees (e)*</b>	<b>Contributions Related to Payroll of Future Employees (f)*</b>	<b>Total Contributions (g)=(d)+(e)+(f)</b>
41	\$11,216,746	\$1,681,738,655	\$1,692,955,401	\$775,063	\$611,556	\$0	\$1,386,619
42	8,509,763	1,723,383,612	1,731,893,375	592,648	459,332	0	1,051,980
43	6,511,449	1,765,215,474	1,771,726,923	457,495	347,453	0	804,948
44	4,991,831	1,807,484,811	1,812,476,642	354,232	262,860	0	617,092
45	3,828,299	1,850,335,306	1,854,163,605	274,579	198,677	0	473,256
46	2,924,212	1,893,885,156	1,896,809,368	211,906	149,586	0	361,492
47	2,218,204	1,938,217,779	1,940,435,983	162,098	112,117	0	274,215
48	1,675,154	1,983,390,857	1,985,066,011	123,253	83,830	0	207,083
49	1,262,148	2,029,460,381	2,030,722,529	93,437	62,590	0	156,027
50	942,487	2,076,486,660	2,077,429,147	70,062	46,449	0	116,511
51	700,031	2,124,509,987	2,125,210,018	52,238	34,300	0	86,538
52	513,782	2,173,576,066	2,174,089,848	38,479	25,035	0	63,514
53	373,099	2,223,720,816	2,224,093,915	28,088	18,035	0	46,123
54	267,814	2,274,980,261	2,275,248,075	20,302	12,805	0	33,107
55	189,441	2,327,389,339	2,327,578,780	14,461	8,958	0	23,419
56	132,731	2,380,980,361	2,381,113,092	10,208	6,200	0	16,408
57	90,820	2,435,787,873	2,435,878,693	7,019	4,208	0	11,227
58	61,585	2,491,842,318	2,491,903,903	4,775	2,838	0	7,613
59	41,036	2,549,176,657	2,549,217,693	3,182	1,891	0	5,073
60	27,406	2,607,822,294	2,607,849,700	2,131	1,257	0	3,388
61	17,775	2,667,812,468	2,667,830,243	1,391	806	0	2,197
62	10,817	2,729,179,522	2,729,190,339	853	484	0	1,337
63	6,307	2,791,955,410	2,791,961,717	503	277	0	780
64	3,484	2,856,173,352	2,856,176,836	283	148	0	431
65	1,681	2,921,867,222	2,921,868,903	141	67	0	208
66	660	2,989,071,228	2,989,071,888	58	24	0	82
67	123	3,057,820,419	3,057,820,542	11	4	0	15
68	27	3,128,150,387	3,128,150,414	3	0	0	3
69	1	3,200,097,873	3,200,097,874	0	0	0	0
70	0	3,273,700,125	3,273,700,125	0	0	0	0
71	0	3,348,995,227	3,348,995,227	0	0	0	0
72	0	3,426,022,118	3,426,022,118	0	0	0	0
73	0	3,504,820,626	3,504,820,626	0	0	0	0
74	0	3,585,431,501	3,585,431,501	0	0	0	0
75	0	3,667,896,425	3,667,896,425	0	0	0	0
76	0	3,752,258,043	3,752,258,043	0	0	0	0
77	0	3,838,559,978	3,838,559,978	0	0	0	0
78	0	3,926,846,858	3,926,846,858	0	0	0	0
79	0	4,017,164,335	4,017,164,335	0	0	0	0
80	0	4,109,559,115	4,109,559,115	0	0	0	0

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

<b>Year</b>	<b>Payroll for Current Employees (a)</b>	<b>Payroll for Future Employees (b)</b>	<b>Total Employee Payroll (c)=(a)+(b)</b>	<b>Contributions from Current Employees (d)*</b>	<b>Employer Contributions for Current Employees (e)*</b>	<b>Contributions Related to Payroll of Future Employees (f)*</b>	<b>Total Contributions (g)=(d)+(e)+(f)</b>
81	\$0	\$4,204,078,975	\$4,204,078,975	\$0	\$0	\$0	\$0
82	0	4,300,772,791	4,300,772,791	0	0	0	0
83	0	4,399,690,565	4,399,690,565	0	0	0	0
84	0	4,500,883,448	4,500,883,448	0	0	0	0
85	0	4,604,403,768	4,604,403,768	0	0	0	0
86	0	4,710,305,054	4,710,305,054	0	0	0	0
87	0	4,818,642,071	4,818,642,071	0	0	0	0
88	0	4,929,470,838	4,929,470,838	0	0	0	0
89	0	5,042,848,667	5,042,848,667	0	0	0	0
90	0	5,158,834,187	5,158,834,187	0	0	0	0
91	0	5,277,487,373	5,277,487,373	0	0	0	0
92	0	5,398,869,583	5,398,869,583	0	0	0	0
93	0	5,523,043,583	5,523,043,583	0	0	0	0
94	0	5,650,073,585	5,650,073,585	0	0	0	0
95	0	5,780,025,278	5,780,025,278	0	0	0	0
96	0	5,912,965,859	5,912,965,859	0	0	0	0
97	0	6,048,964,074	6,048,964,074	0	0	0	0
98	0	6,188,090,248	6,188,090,248	0	0	0	0
99	0	6,330,416,324	6,330,416,324	0	0	0	0
100	0	6,476,015,899	6,476,015,899	0	0	0	0

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

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

Year	Projected Beginning Fiduciary Net Position (a)	Projected Total Contributions (b)	Projected Benefit Payments (c)	Projected Administrative Expense (d)	Projected Investment Earnings (e)	Projected Ending Fiduciary Net Position (f)=(a)+(b)-(c)-(d)+(e)
1	\$4,561,001,343	\$131,649,983	\$241,483,064	\$1,794,420	\$288,387,400	\$4,737,761,242
2	4,737,761,242	104,682,572	246,947,788	1,565,536	298,685,511	4,892,616,002
3	4,892,616,002	93,539,446	264,332,610	1,489,237	307,699,881	5,028,033,482
4	5,028,033,482	73,674,314	273,603,888	1,425,719	315,450,695	5,142,128,884
5	5,142,128,884	64,275,803	285,142,752	1,368,552	322,094,995	5,241,988,379
6	5,241,988,379	61,880,420	296,398,098	1,317,550	328,057,561	5,334,210,713
7	5,334,210,713	59,527,346	308,413,716	1,267,448	333,508,701	5,417,565,595
8	5,417,565,595	57,255,724	320,618,556	1,219,081	338,388,874	5,491,372,555
9	5,491,372,555	55,048,161	332,217,644	1,172,078	342,679,039	5,555,710,033
10	5,555,710,033	52,801,631	345,905,481	1,124,245	346,296,152	5,607,778,090
11	5,607,778,090	50,610,275	353,469,338	1,077,587	349,322,651	5,653,164,091
12	5,653,164,091	48,338,624	366,616,964	1,029,220	351,743,114	5,685,599,646
13	5,685,599,646	46,201,625	376,108,280	983,719	353,454,088	5,708,163,360
14	5,708,163,360	44,099,205	386,836,170	938,954	354,495,372	5,718,982,813
15	5,718,982,813	42,036,899	396,065,287	895,044	354,833,479	5,718,892,860
16	5,718,892,860	40,059,191	403,801,509	852,935	354,523,023	5,708,820,630
17	5,708,820,630	38,228,270	409,781,332	813,951	353,633,561	5,690,087,177
18	5,690,087,177	36,453,833	415,004,572	776,170	352,215,357	5,662,975,625
19	5,662,975,625	34,825,852	417,330,420	741,507	350,356,749	5,630,086,299
20	5,630,086,299	33,278,815	420,243,453	708,568	348,112,361	5,590,525,453
21	5,590,525,453	31,752,785	423,387,944	676,076	345,434,351	5,543,648,570
22	5,543,648,570	30,271,525	425,035,080	644,537	342,336,668	5,490,577,145
23	5,490,577,145	28,695,089	428,673,648	610,972	338,776,862	5,428,764,476
24	5,428,764,476	27,015,308	432,688,360	575,206	334,642,580	5,357,158,798
25	5,357,158,798	25,261,790	436,217,805	537,871	329,894,560	5,275,559,472
26	5,275,559,472	23,466,382	439,756,880	499,643	324,505,351	5,183,274,682
27	5,183,274,682	21,651,064	442,292,665	460,992	318,463,266	5,080,635,355
28	5,080,635,355	19,724,097	446,272,144	419,963	311,709,566	4,965,376,913
29	4,965,376,913	17,785,078	447,600,828	378,678	304,231,382	4,839,413,867
30	4,839,413,867	15,760,017	450,590,973	335,560	296,013,107	4,700,260,459
31	4,700,260,459	13,793,576	449,844,383	293,691	287,070,178	4,550,986,139
32	4,550,986,139	11,865,872	449,698,456	252,647	277,461,782	4,390,362,691
33	4,390,362,691	10,029,694	447,090,302	213,551	267,207,434	4,220,295,966
34	4,220,295,966	8,250,021	444,038,550	175,658	256,364,432	4,040,696,211
35	4,040,696,211	6,639,124	437,096,441	141,359	245,039,082	3,855,136,615
36	3,855,136,615	5,208,066	428,150,716	110,889	233,400,968	3,665,484,043
37	3,665,484,043	4,041,634	415,543,536	86,054	221,624,412	3,475,520,499
38	3,475,520,499	3,115,198	401,570,315	66,328	209,878,389	3,286,877,443
39	3,286,877,443	2,392,086	386,623,656	50,932	198,253,814	3,100,848,754
40	3,100,848,754	1,821,541	371,440,469	38,784	186,808,714	2,917,999,755

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

Year	Projected Beginning Fiduciary Net Position (a)	Projected Total Contributions (b)	Projected Benefit Payments (c)	Projected Administrative Expense (d)	Projected Investment Earnings (e)	Projected Ending Fiduciary Net Position (f)=(a)+(b)-(c)-(d)+(e)
41	\$2,917,999,755	\$1,386,619	\$355,552,019	\$29,524	\$175,593,514	\$2,739,398,345
42	2,739,398,345	1,051,980	339,749,705	22,399	164,650,538	2,565,328,760
43	2,565,328,760	804,948	323,697,433	17,139	154,008,174	2,396,427,310
44	2,396,427,310	617,092	307,995,308	13,139	143,687,365	2,232,723,321
45	2,232,723,321	473,256	292,491,519	10,077	133,694,303	2,074,389,284
46	2,074,389,284	361,492	277,189,628	7,697	124,039,545	1,921,592,997
47	1,921,592,997	274,215	262,083,460	5,839	114,733,793	1,774,511,707
48	1,774,511,707	207,083	247,181,419	4,409	105,787,991	1,633,320,953
49	1,633,320,953	156,027	232,499,090	3,322	97,212,757	1,498,187,325
50	1,498,187,325	116,511	218,066,775	2,481	89,017,659	1,369,252,239
51	1,369,252,239	86,538	203,909,345	1,843	81,210,901	1,246,638,490
52	1,246,638,490	63,514	190,057,041	1,352	73,799,311	1,130,442,922
53	1,130,442,922	46,123	176,534,566	982	66,788,267	1,020,741,764
54	1,020,741,764	33,107	163,371,414	705	60,181,680	917,584,432
55	917,584,432	23,419	150,598,278	499	53,981,714	820,990,789
56	820,990,789	16,408	138,246,509	349	48,188,632	730,948,971
57	730,948,971	11,227	126,350,151	239	42,800,576	647,410,384
58	647,410,384	7,613	114,937,826	162	37,813,526	570,293,535
59	570,293,535	5,073	104,038,556	108	33,221,337	499,481,281
60	499,481,281	3,388	93,678,681	72	29,015,676	434,821,592
61	434,821,592	2,197	83,883,616	47	25,186,001	376,126,127
62	376,126,127	1,337	74,674,007	28	21,719,602	323,173,030
63	323,173,030	780	66,065,650	17	18,601,782	275,709,925
64	275,709,925	431	58,068,287	9	15,816,079	233,458,139
65	233,458,139	208	50,686,937	4	13,344,498	196,115,904
66	196,115,904	82	43,920,478	2	11,167,760	163,363,266
67	163,363,266	15	37,762,405	0	9,265,592	134,866,468
68	134,866,468	3	32,200,131	0	7,617,029	110,283,369
69	110,283,369	0	27,216,250	0	6,200,722	89,267,841
70	89,267,841	0	22,788,125	0	4,995,230	71,474,946
71	71,474,946	0	18,888,897	0	3,979,325	56,565,374
72	56,565,374	0	15,488,139	0	3,132,249	44,209,485
73	44,209,485	0	12,551,882	0	2,433,976	34,091,578
74	34,091,578	0	10,044,032	0	1,865,436	25,912,983
75	25,912,983	0	7,927,437	0	1,408,687	19,394,232
76	19,394,232	0	6,164,267	0	1,047,033	14,276,999
77	14,276,999	0	4,716,416	0	765,143	10,325,726
78	10,325,726	0	3,545,965	0	549,135	7,328,896
79	7,328,896	0	2,615,927	0	386,638	5,099,607
80	5,099,607	0	1,890,988	0	266,802	3,475,420

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

Year	Projected Beginning Fiduciary Net Position (a)	Projected Total Contributions (b)	Projected Benefit Payments (c)	Projected Administrative Expense (d)	Projected Investment Earnings (e)	Projected Ending Fiduciary Net Position (f)=(a)+(b)-(c)-(d)+(e)
81	\$3,475,420	\$0	\$1,337,690	\$0	\$180,285	\$2,318,015
82	2,318,015	0	924,870	0	119,216	1,512,361
83	1,512,361	0	624,190	0	77,127	965,298
84	965,298	0	410,798	0	48,837	603,337
85	603,337	0	263,546	0	30,311	370,102
86	370,102	0	164,894	0	18,492	223,700
87	223,700	0	100,770	0	11,142	134,072
88	134,072	0	60,358	0	6,679	80,393
89	80,393	0	35,674	0	4,021	48,741
90	48,741	0	21,033	0	2,457	30,164
91	30,164	0	12,544	0	1,535	19,156
92	19,156	0	7,676	0	984	12,464
93	12,464	0	4,872	0	644	8,236
94	8,236	0	3,208	0	426	5,454
95	5,454	0	2,173	0	281	3,562
96	3,562	0	1,494	0	181	2,249
97	2,249	0	1,024	0	112	1,336
98	1,336	0	691	0	64	709
99	709	0	456	0	31	284
100	284	0	284	0	9	9

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

<b>Year</b>	<b>Projected Beginning Fiduciary Net Position</b>	<b>Projected Benefit Payments</b>	<b>"Funded" Portion of Benefit Payments</b>	<b>"Unfunded" Portion of Benefit Payments</b>	<b>Present Value of "Funded" Benefit Payments</b>	<b>Present Value of "Unfunded" Benefit Payments</b>	<b>Present Value of Benefit Payments Using the Single Discount Rate</b>
1	\$4,561,001,343	\$241,483,064	\$241,483,064	\$0	\$226,957,767	\$0	\$226,957,767
2	4,737,761,242	246,947,788	246,947,788	0	218,133,257	0	218,133,257
3	4,892,616,002	264,332,610	264,332,610	0	219,445,086	0	219,445,086
4	5,028,033,482	273,603,888	273,603,888	0	213,479,291	0	213,479,291
5	5,142,128,884	285,142,752	285,142,752	0	209,100,079	0	209,100,079
6	5,241,988,379	296,398,098	296,398,098	0	204,279,904	0	204,279,904
7	5,334,210,713	308,413,716	308,413,716	0	199,775,529	0	199,775,529
8	5,417,565,595	320,618,556	320,618,556	0	195,189,131	0	195,189,131
9	5,491,372,555	332,217,644	332,217,644	0	190,085,085	0	190,085,085
10	5,555,710,033	345,905,481	345,905,481	0	186,012,086	0	186,012,086
11	5,607,778,090	353,469,338	353,469,338	0	178,646,223	0	178,646,223
12	5,653,164,091	366,616,964	366,616,964	0	174,145,807	0	174,145,807
13	5,685,599,646	376,108,280	376,108,280	0	167,908,132	0	167,908,132
14	5,708,163,360	386,836,170	386,836,170	0	162,309,628	0	162,309,628
15	5,718,982,813	396,065,287	396,065,287	0	156,186,093	0	156,186,093
16	5,718,892,860	403,801,509	403,801,509	0	149,658,673	0	149,658,673
17	5,708,820,630	409,781,332	409,781,332	0	142,739,606	0	142,739,606
18	5,690,087,177	415,004,572	415,004,572	0	135,863,744	0	135,863,744
19	5,662,975,625	417,330,420	417,330,420	0	128,407,122	0	128,407,122
20	5,630,086,299	420,243,453	420,243,453	0	121,525,774	0	121,525,774
21	5,590,525,453	423,387,944	423,387,944	0	115,070,579	0	115,070,579
22	5,543,648,570	425,035,080	425,035,080	0	108,569,781	0	108,569,781
23	5,490,577,145	428,673,648	428,673,648	0	102,912,788	0	102,912,788
24	5,428,764,476	432,688,360	432,688,360	0	97,628,393	0	97,628,393
25	5,357,158,798	436,217,805	436,217,805	0	92,504,464	0	92,504,464
26	5,275,559,472	439,756,880	439,756,880	0	87,645,640	0	87,645,640
27	5,183,274,682	442,292,665	442,292,665	0	82,848,716	0	82,848,716
28	5,080,635,355	446,272,144	446,272,144	0	78,565,919	0	78,565,919
29	4,965,376,913	447,600,828	447,600,828	0	74,059,994	0	74,059,994
30	4,839,413,867	450,590,973	450,590,973	0	70,070,247	0	70,070,247
31	4,700,260,459	449,844,383	449,844,383	0	65,746,378	0	65,746,378
32	4,550,986,139	449,698,456	449,698,456	0	61,771,664	0	61,771,664
33	4,390,362,691	447,090,302	447,090,302	0	57,719,363	0	57,719,363
34	4,220,295,966	444,038,550	444,038,550	0	53,877,238	0	53,877,238
35	4,040,696,211	437,096,441	437,096,441	0	49,844,850	0	49,844,850
36	3,855,136,615	428,150,716	428,150,716	0	45,887,888	0	45,887,888
37	3,665,484,043	415,543,536	415,543,536	0	41,857,790	0	41,857,790
38	3,475,520,499	401,570,315	401,570,315	0	38,017,166	0	38,017,166
39	3,286,877,443	386,623,656	386,623,656	0	34,400,514	0	34,400,514
40	3,100,848,754	371,440,469	371,440,469	0	31,061,620	0	31,061,620

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

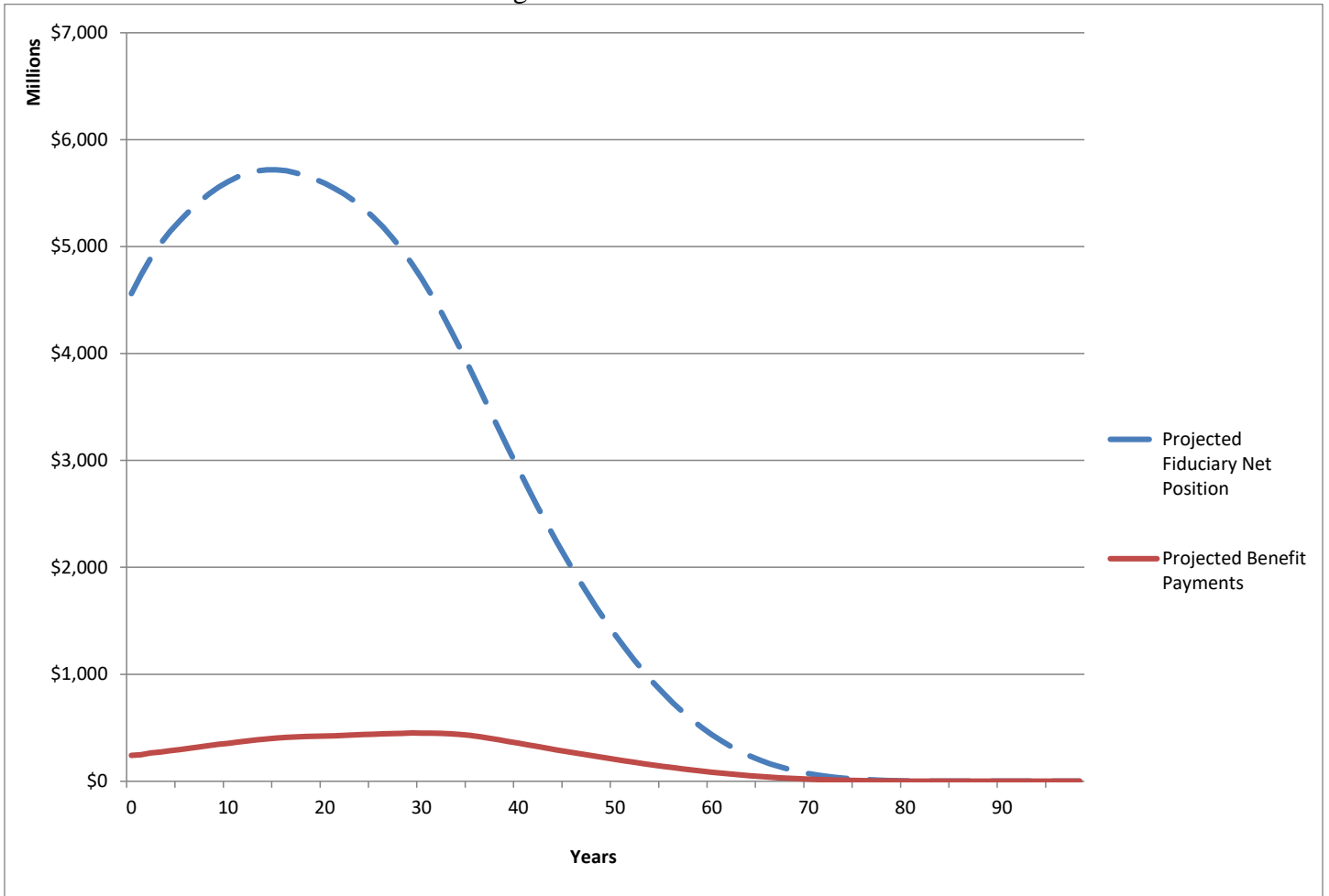
Year	Projected Beginning Fiduciary Net Position	Projected Benefit Payments	"Funded" Portion of Benefit Payments	"Unfunded" Portion of Benefit Payments	Present Value of "Funded" Benefit Payments	Present Value of "Unfunded" Benefit Payments	Present Value of Benefit Payments Using the Single Discount Rate
41	\$2,917,999,755	\$355,552,019	\$355,552,019	\$0	\$27,944,504	\$0	\$27,944,504
42	2,739,398,345	339,749,705	339,749,705	0	25,096,359	0	25,096,359
43	2,565,328,760	323,697,433	323,697,433	0	22,472,389	0	22,472,389
44	2,396,427,310	307,995,308	307,995,308	0	20,096,132	0	20,096,132
45	2,232,723,321	292,491,519	292,491,519	0	17,936,596	0	17,936,596
46	2,074,389,284	277,189,628	277,189,628	0	15,975,781	0	15,975,781
47	1,921,592,997	262,083,460	262,083,460	0	14,196,559	0	14,196,559
48	1,774,511,707	247,181,419	247,181,419	0	12,583,970	0	12,583,970
49	1,633,320,953	232,499,090	232,499,090	0	11,124,525	0	11,124,525
50	1,498,187,325	218,066,775	218,066,775	0	9,806,366	0	9,806,366
51	1,369,252,239	203,909,345	203,909,345	0	8,618,151	0	8,618,151
52	1,246,638,490	190,057,041	190,057,041	0	7,549,519	0	7,549,519
53	1,130,442,922	176,534,566	176,534,566	0	6,590,578	0	6,590,578
54	1,020,741,764	163,371,414	163,371,414	0	5,732,290	0	5,732,290
55	917,584,432	150,598,278	150,598,278	0	4,966,272	0	4,966,272
56	820,990,789	138,246,509	138,246,509	0	4,284,726	0	4,284,726
57	730,948,971	126,350,151	126,350,151	0	3,680,467	0	3,680,467
58	647,410,384	114,937,826	114,937,826	0	3,146,651	0	3,146,651
59	570,293,535	104,038,556	104,038,556	0	2,676,938	0	2,676,938
60	499,481,281	93,678,681	93,678,681	0	2,265,391	0	2,265,391
61	434,821,592	83,883,616	83,883,616	0	1,906,505	0	1,906,505
62	376,126,127	74,674,007	74,674,007	0	1,595,102	0	1,595,102
63	323,173,030	66,065,650	66,065,650	0	1,326,335	0	1,326,335
64	275,709,925	58,068,287	58,068,287	0	1,095,658	0	1,095,658
65	233,458,139	50,686,937	50,686,937	0	898,856	0	898,856
66	196,115,904	43,920,478	43,920,478	0	732,014	0	732,014
67	163,363,266	37,762,405	37,762,405	0	591,522	0	591,522
68	134,866,468	32,200,131	32,200,131	0	474,053	0	474,053
69	110,283,369	27,216,250	27,216,250	0	376,579	0	376,579
70	89,267,841	22,788,125	22,788,125	0	296,343	0	296,343
71	71,474,946	18,888,897	18,888,897	0	230,861	0	230,861
72	56,565,374	15,488,139	15,488,139	0	177,911	0	177,911
73	44,209,485	12,551,882	12,551,882	0	135,510	0	135,510
74	34,091,578	10,044,032	10,044,032	0	101,913	0	101,913
75	25,912,983	7,927,437	7,927,437	0	75,598	0	75,598
76	19,394,232	6,164,267	6,164,267	0	55,248	0	55,248
77	14,276,999	4,716,416	4,716,416	0	39,729	0	39,729
78	10,325,726	3,545,965	3,545,965	0	28,073	0	28,073
79	7,328,896	2,615,927	2,615,927	0	19,464	0	19,464
80	5,099,607	1,890,988	1,890,988	0	13,224	0	13,224



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

<b>Year</b>	<b>Projected Beginning Fiduciary Net Position</b>	<b>Projected Benefit Payments</b>	<b>"Funded" Portion of Benefit Payments</b>	<b>"Unfunded" Portion of Benefit Payments</b>	<b>Present Value of "Funded" Benefit Payments</b>	<b>Present Value of "Unfunded" Benefit Payments</b>	<b>Present Value of Benefit Payments Using the Single Discount Rate</b>
81	\$3,475,420	\$1,337,690	\$1,337,690	\$0	\$8,792	\$0	\$8,792
82	2,318,015	924,870	924,870	0	5,713	0	5,713
83	1,512,361	624,190	624,190	0	3,624	0	3,624
84	965,298	410,798	410,798	0	2,241	0	2,241
85	603,337	263,546	263,546	0	1,352	0	1,352
86	370,102	164,894	164,894	0	795	0	795
87	223,700	100,770	100,770	0	456	0	456
88	134,072	60,358	60,358	0	257	0	257
89	80,393	35,674	35,674	0	143	0	143
90	48,741	21,033	21,033	0	79	0	79
91	30,164	12,544	12,544	0	44	0	44
92	19,156	7,676	7,676	0	25	0	25
93	12,464	4,872	4,872	0	15	0	15
94	8,236	3,208	3,208	0	9	0	9
95	5,454	2,173	2,173	0	6	0	6
96	3,562	1,494	1,494	0	4	0	4
97	2,249	1,024	1,024	0	2	0	2
98	1,336	691	691	0	2	0	2
99	709	456	456	0	1	0	1
100	284	284	284	0	1	0	1

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



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

Year	Payroll for Current Employees (a)	Payroll for Future Employees (b)	Total Employee Payroll (c)=(a)+(b)	Contributions from Current Employees (d)*	Employer Contributions for Current Employees (e)*	Contributions Related to Payroll of Future Employees (f)*	Total Contributions (g)=(d)+(e)+(f)
1	\$106,443,991	\$10,367,746	\$116,811,737	\$3,085,444	\$9,424,781	\$0	\$12,510,225
2	100,527,845	18,970,562	119,498,407	2,917,515	7,078,599	0	9,996,114
3	95,535,960	26,710,910	122,246,870	2,749,100	6,198,986	0	8,948,086
4	91,103,613	33,954,935	125,058,548	2,608,775	4,531,929	0	7,140,704
5	87,687,784	40,247,111	127,934,895	2,495,160	3,799,257	0	6,294,417
6	84,373,021	46,504,376	130,877,397	2,381,082	3,675,394	0	6,056,476
7	81,172,964	52,714,613	133,887,577	2,267,201	3,559,568	0	5,826,769
8	78,071,000	58,895,992	136,966,992	2,169,314	3,434,790	0	5,604,104
9	75,051,551	65,065,682	140,117,233	2,082,468	3,304,893	0	5,387,361
10	71,931,760	71,408,169	143,339,929	1,997,811	3,165,605	0	5,163,416
11	68,948,810	77,687,937	146,636,747	1,910,593	3,038,700	0	4,949,293
12	66,051,691	83,957,701	150,009,392	1,828,654	2,912,678	0	4,741,332
13	63,353,519	90,106,089	153,459,608	1,750,793	2,796,858	0	4,547,651
14	60,795,650	96,193,529	156,989,179	1,677,535	2,686,507	0	4,364,042
15	58,413,895	102,186,036	160,599,931	1,606,843	2,586,232	0	4,193,075
16	56,026,024	108,267,705	164,293,729	1,540,460	2,481,208	0	4,021,668
17	53,762,054	114,310,431	168,072,485	1,475,536	2,383,619	0	3,859,155
18	51,432,644	120,505,508	171,938,152	1,397,467	2,294,478	0	3,691,945
19	49,068,425	126,824,304	175,892,729	1,310,804	2,211,433	0	3,522,237
20	46,741,820	133,196,442	179,938,262	1,233,491	2,121,737	0	3,355,228
21	44,374,586	139,702,256	184,076,842	1,169,966	2,015,337	0	3,185,303
22	41,816,294	146,494,316	188,310,610	1,106,221	1,895,442	0	3,001,663
23	39,135,993	153,505,761	192,641,754	1,027,704	1,781,561	0	2,809,265
24	36,417,689	160,654,825	197,072,514	938,844	1,675,296	0	2,614,140
25	33,790,369	167,814,813	201,605,182	852,598	1,572,947	0	2,425,545
26	31,228,150	175,013,951	206,242,101	771,104	1,470,520	0	2,241,624
27	28,634,855	182,350,814	210,985,669	690,725	1,364,746	0	2,055,471
28	25,989,753	189,848,587	215,838,340	612,070	1,253,530	0	1,865,600
29	23,285,366	197,517,256	220,802,622	532,108	1,139,365	0	1,671,473
30	20,573,411	205,307,671	225,881,082	451,193	1,025,611	0	1,476,804
31	17,922,197	213,154,150	231,076,347	372,624	913,870	0	1,286,494
32	15,334,147	221,056,956	236,391,103	309,065	791,653	0	1,100,718
33	12,844,654	228,983,444	241,828,098	257,095	664,922	0	922,017
34	10,451,016	236,939,128	247,390,144	212,285	537,911	0	750,196
35	8,303,453	244,776,665	253,080,118	170,659	425,381	0	596,040
36	6,398,038	252,502,922	258,900,960	133,792	325,473	0	459,265
37	4,900,967	259,954,715	264,855,682	105,579	246,223	0	351,802
38	3,702,094	267,245,269	270,947,363	81,914	183,830	0	265,744
39	2,766,274	274,412,878	277,179,152	63,589	134,980	0	198,569
40	2,078,284	281,475,989	283,554,273	49,379	99,805	0	149,184

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

<b>Year</b>	<b>Payroll for Current Employees (a)</b>	<b>Payroll for Future Employees (b)</b>	<b>Total Employee Payroll (c)=(a)+(b)</b>	<b>Contributions from Current Employees (d)*</b>	<b>Employer Contributions for Current Employees (e)*</b>	<b>Contributions Related to Payroll of Future Employees (f)*</b>	<b>Total Contributions (g)=(d)+(e)+(f)</b>
41	\$1,556,425	\$288,519,596	\$290,076,021	\$37,762	\$73,962	\$0	\$111,724
42	1,172,796	295,574,974	296,747,770	28,924	55,262	0	84,186
43	895,293	302,677,675	303,572,968	22,482	41,784	0	64,266
44	687,900	309,867,247	310,555,147	17,628	31,751	0	49,379
45	524,096	317,173,819	317,697,915	13,695	23,926	0	37,621
46	397,483	324,607,484	325,004,967	10,574	17,958	0	28,532
47	299,031	332,181,050	332,480,081	8,070	13,395	0	21,465
48	224,740	339,902,383	340,127,123	6,134	9,998	0	16,132
49	168,841	347,781,206	347,950,047	4,648	7,472	0	12,120
50	127,629	355,825,269	355,952,898	3,536	5,625	0	9,161
51	95,517	364,044,298	364,139,815	2,661	4,195	0	6,856
52	70,328	372,444,703	372,515,031	1,972	3,076	0	5,048
53	50,179	381,032,697	381,082,876	1,419	2,183	0	3,602
54	34,170	389,813,612	389,847,782	976	1,477	0	2,453
55	23,446	398,790,835	398,814,281	679	1,004	0	1,683
56	15,947	407,971,063	407,987,010	468	677	0	1,145
57	10,612	417,360,099	417,370,711	315	447	0	762
58	7,254	426,962,983	426,970,237	217	304	0	521
59	4,944	436,785,609	436,790,553	148	207	0	355
60	3,223	446,833,513	446,836,736	97	134	0	231
61	2,112	457,111,869	457,113,981	63	89	0	152
62	1,287	467,626,315	467,627,602	39	53	0	92
63	635	478,382,402	478,383,037	19	27	0	46
64	297	489,385,550	489,385,847	9	12	0	21
65	146	500,641,575	500,641,721	4	6	0	10
66	17	512,156,464	512,156,481	1	0	0	1
67	0	523,936,080	523,936,080	0	0	0	0
68	0	535,986,610	535,986,610	0	0	0	0
69	0	548,314,302	548,314,302	0	0	0	0
70	0	560,925,531	560,925,531	0	0	0	0
71	0	573,826,818	573,826,818	0	0	0	0
72	0	587,024,835	587,024,835	0	0	0	0
73	0	600,526,406	600,526,406	0	0	0	0
74	0	614,338,513	614,338,513	0	0	0	0
75	0	628,468,299	628,468,299	0	0	0	0
76	0	642,923,070	642,923,070	0	0	0	0
77	0	657,710,301	657,710,301	0	0	0	0
78	0	672,837,637	672,837,637	0	0	0	0
79	0	688,312,903	688,312,903	0	0	0	0
80	0	704,144,100	704,144,100	0	0	0	0

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

<b>Year</b>	<b>Payroll for Current Employees (a)</b>	<b>Payroll for Future Employees (b)</b>	<b>Total Employee Payroll (c)=(a)+(b)</b>	<b>Contributions from Current Employees (d)*</b>	<b>Employer Contributions for Current Employees (e)*</b>	<b>Contributions Related to Payroll of Future Employees (f)*</b>	<b>Total Contributions (g)=(d)+(e)+(f)</b>
81	\$0	\$720,339,414	\$720,339,414	\$0	\$0	\$0	\$0
82	0	736,907,221	736,907,221	0	0	0	0
83	0	753,856,087	753,856,087	0	0	0	0
84	0	771,194,777	771,194,777	0	0	0	0
85	0	788,932,257	788,932,257	0	0	0	0
86	0	807,077,699	807,077,699	0	0	0	0
87	0	825,640,486	825,640,486	0	0	0	0
88	0	844,630,217	844,630,217	0	0	0	0
89	0	864,056,712	864,056,712	0	0	0	0
90	0	883,930,016	883,930,016	0	0	0	0
91	0	904,260,406	904,260,406	0	0	0	0
92	0	925,058,396	925,058,396	0	0	0	0
93	0	946,334,739	946,334,739	0	0	0	0
94	0	968,100,438	968,100,438	0	0	0	0
95	0	990,366,748	990,366,748	0	0	0	0
96	0	1,013,145,183	1,013,145,183	0	0	0	0
97	0	1,036,447,522	1,036,447,522	0	0	0	0
98	0	1,060,285,815	1,060,285,815	0	0	0	0
99	0	1,084,672,389	1,084,672,389	0	0	0	0
100	0	1,109,619,854	1,109,619,854	0	0	0	0

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

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

Year	Projected Beginning Fiduciary Net Position (a)	Projected Total Contributions (b)	Projected Benefit Payments (c)	Projected Administrative Expense (d)	Projected Investment Earnings (e)	Projected Ending Fiduciary Net Position (f)=(a)+(b)-(c)-(d)+(e)
1	\$405,656,961	\$12,510,225	\$17,402,103	\$307,461	\$25,798,247	\$426,255,869
2	426,255,869	9,996,114	18,344,587	264,600	27,009,031	444,651,828
3	444,651,828	8,948,086	19,731,345	251,461	28,110,082	461,727,190
4	461,727,190	7,140,704	21,229,549	239,794	29,099,134	476,497,684
5	476,497,684	6,294,417	21,833,740	230,804	29,999,034	490,726,591
6	490,726,591	6,056,476	23,338,616	222,079	30,855,053	504,077,426
7	504,077,426	5,826,769	24,810,393	213,656	31,656,169	516,536,315
8	516,536,315	5,604,104	26,288,275	205,491	32,400,221	528,046,874
9	528,046,874	5,387,361	27,843,281	197,544	33,081,331	538,474,741
10	538,474,741	5,163,416	29,550,919	189,332	33,688,121	547,586,027
11	547,586,027	4,949,293	30,699,076	181,481	34,228,574	555,883,337
12	555,883,337	4,741,332	32,118,789	173,855	34,708,564	563,040,589
13	563,040,589	4,547,651	33,205,994	166,753	35,126,499	569,341,992
14	569,341,992	4,364,042	34,298,608	160,021	35,489,795	574,737,200
15	574,737,200	4,193,075	35,223,258	153,752	35,800,770	579,354,035
16	579,354,035	4,021,668	36,393,372	147,466	36,054,182	582,889,047
17	582,889,047	3,859,155	37,322,012	141,507	36,246,235	585,530,918
18	585,530,918	3,691,945	38,318,535	135,376	36,378,846	587,147,799
19	587,147,799	3,522,237	39,336,472	129,153	36,445,107	587,649,517
20	587,649,517	3,355,228	40,234,821	123,029	36,443,847	587,090,742
21	587,090,742	3,185,303	41,232,578	116,799	36,371,496	585,298,164
22	585,298,164	3,001,663	42,304,467	110,065	36,217,429	582,102,725
23	582,102,725	2,809,265	43,281,137	103,010	35,976,313	577,504,156
24	577,504,156	2,614,140	44,084,182	95,855	35,650,784	571,589,043
25	571,589,043	2,425,545	44,584,842	88,940	35,250,721	564,591,527
26	564,591,527	2,241,624	45,079,358	82,196	34,781,719	556,453,315
27	556,453,315	2,055,471	45,699,350	75,370	34,235,692	546,969,758
28	546,969,758	1,865,600	46,329,928	68,408	33,603,116	536,040,138
29	536,040,138	1,671,473	46,914,976	61,290	32,879,298	523,614,644
30	523,614,644	1,476,804	47,364,016	54,151	32,064,012	509,737,292
31	509,737,292	1,286,494	47,624,556	47,173	31,161,877	494,513,934
32	494,513,934	1,100,718	47,853,827	40,361	30,174,722	477,895,185
33	477,895,185	922,017	47,819,612	33,809	29,106,776	460,070,558
34	460,070,558	750,196	47,679,350	27,508	27,965,204	441,079,100
35	441,079,100	596,040	47,097,028	21,856	26,763,418	421,319,674
36	421,319,674	459,265	46,309,167	16,840	25,519,484	400,972,417
37	400,972,417	351,802	44,997,331	12,900	24,255,326	380,569,314
38	380,569,314	265,744	43,607,431	9,744	22,990,703	360,208,586
39	360,208,586	198,569	42,095,002	7,281	21,733,225	340,038,097
40	340,038,097	149,184	40,431,403	5,470	20,493,225	320,243,632

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

Year	Projected Beginning Fiduciary Net Position (a)	Projected Total Contributions (b)	Projected Benefit Payments (c)	Projected Administrative Expense (d)	Projected Investment Earnings (e)	Projected Ending Fiduciary Net Position (f)=(a)+(b)-(c)-(d)+(e)
41	\$320,243,632	\$111,724	\$38,781,413	\$4,097	\$19,277,223	\$300,847,069
42	300,847,069	84,186	37,078,751	3,087	18,088,647	281,938,064
43	281,938,064	64,266	35,382,399	2,357	16,931,308	263,548,883
44	263,548,883	49,379	33,702,019	1,811	15,806,887	245,701,319
45	245,701,319	37,621	32,042,799	1,379	14,716,558	228,411,319
46	228,411,319	28,532	30,394,908	1,046	13,661,637	211,705,533
47	211,705,533	21,465	28,761,920	787	12,643,697	195,607,988
48	195,607,988	16,132	27,146,270	592	11,664,191	180,141,450
49	180,141,450	12,120	25,551,102	444	10,724,465	165,326,489
50	165,326,489	9,161	23,980,564	336	9,825,695	151,180,446
51	151,180,446	6,856	22,440,030	251	8,968,811	137,715,832
52	137,715,832	5,048	20,931,843	185	8,154,535	124,943,387
53	124,943,387	3,602	19,459,255	132	7,383,446	112,871,048
54	112,871,048	2,453	18,025,005	90	6,655,966	101,504,372
55	101,504,372	1,683	16,630,482	62	5,972,408	90,847,920
56	90,847,920	1,145	15,280,469	42	5,332,909	80,901,463
57	80,901,463	762	13,978,646	28	4,737,337	71,660,888
58	71,660,888	521	12,727,465	19	4,185,350	63,119,274
59	63,119,274	355	11,530,101	13	3,676,403	55,265,918
60	55,265,918	231	10,389,497	8	3,209,718	48,086,361
61	48,086,361	152	9,308,284	6	2,784,286	41,562,509
62	41,562,509	92	8,289,438	3	2,398,855	35,672,015
63	35,672,015	46	7,335,232	2	2,051,923	30,388,750
64	30,388,750	21	6,446,871	1	1,741,780	25,683,680
65	25,683,680	10	5,625,096	0	1,466,544	21,525,138
66	21,525,138	1	4,870,153	0	1,224,181	17,879,167
67	17,879,167	0	4,181,603	0	1,012,530	14,710,094
68	14,710,094	0	3,558,539	0	829,339	11,980,894
69	11,980,894	0	2,999,562	0	672,280	9,653,612
70	9,653,612	0	2,502,770	0	538,984	7,689,826
71	7,689,826	0	2,065,657	0	427,073	6,051,242
72	6,051,242	0	1,685,226	0	334,189	4,700,204
73	4,700,204	0	1,357,921	0	258,033	3,600,317
74	3,600,317	0	1,079,692	0	196,406	2,717,031
75	2,717,031	0	846,235	0	147,230	2,018,026
76	2,018,026	0	653,108	0	108,578	1,473,497
77	1,473,497	0	495,721	0	78,687	1,056,462
78	1,056,462	0	369,555	0	55,971	742,879
79	742,879	0	270,226	0	39,031	511,684
80	511,684	0	193,524	0	26,651	344,811

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

Year	Projected Beginning Fiduciary Net Position (a)	Projected Total Contributions (b)	Projected Benefit Payments (c)	Projected Administrative Expense (d)	Projected Investment Earnings (e)	Projected Ending Fiduciary Net Position (f)=(a)+(b)-(c)-(d)+(e)
81	\$344,811	\$0	\$135,532	\$0	\$17,798	\$227,077
82	227,077	0	92,691	0	11,613	145,999
83	145,999	0	61,821	0	7,396	91,574
84	91,574	0	40,152	0	4,596	56,018
85	56,018	0	25,368	0	2,786	33,436
86	33,436	0	15,588	0	1,649	19,496
87	19,496	0	9,318	0	954	11,133
88	11,133	0	5,428	0	541	6,246
89	6,246	0	3,091	0	302	3,457
90	3,457	0	1,728	0	167	1,896
91	1,896	0	955	0	91	1,033
92	1,033	0	525	0	50	557
93	557	0	288	0	27	296
94	296	0	156	0	14	154
95	154	0	84	0	7	77
96	77	0	44	0	4	36
97	36	0	23	0	2	15
98	15	0	10	0	1	6
99	6	0	4	0	0	2
100	2	0	2	0	0	0



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

<b>Year</b>	<b>Projected Beginning Fiduciary Net Position</b>	<b>Projected Benefit Payments</b>	<b>"Funded" Portion of Benefit Payments</b>	<b>"Unfunded" Portion of Benefit Payments</b>	<b>Present Value of "Funded" Benefit Payments</b>	<b>Present Value of "Unfunded" Benefit Payments</b>	<b>Present Value of Benefit Payments Using the Single Discount Rate</b>
1	\$405,656,961	\$17,402,103	\$17,402,103	\$0	\$16,355,360	\$0	\$16,355,360
2	426,255,869	18,344,587	18,344,587	0	16,204,091	0	16,204,091
3	444,651,828	19,731,345	19,731,345	0	16,380,675	0	16,380,675
4	461,727,190	21,229,549	21,229,549	0	16,564,345	0	16,564,345
5	476,497,684	21,833,740	21,833,740	0	16,011,057	0	16,011,057
6	490,726,591	23,338,616	23,338,616	0	16,085,158	0	16,085,158
7	504,077,426	24,810,393	24,810,393	0	16,070,976	0	16,070,976
8	516,536,315	26,288,275	26,288,275	0	16,004,019	0	16,004,019
9	528,046,874	27,843,281	27,843,281	0	15,931,100	0	15,931,100
10	538,474,741	29,550,919	29,550,919	0	15,891,127	0	15,891,127
11	547,586,027	30,699,076	30,699,076	0	15,515,558	0	15,515,558
12	555,883,337	32,118,789	32,118,789	0	15,256,666	0	15,256,666
13	563,040,589	33,205,994	33,205,994	0	14,824,338	0	14,824,338
14	569,341,992	34,298,608	34,298,608	0	14,391,090	0	14,391,090
15	574,737,200	35,223,258	35,223,258	0	13,890,091	0	13,890,091
16	579,354,035	36,393,372	36,393,372	0	13,488,270	0	13,488,270
17	582,889,047	37,322,012	37,322,012	0	13,000,420	0	13,000,420
18	585,530,918	38,318,535	38,318,535	0	12,544,680	0	12,544,680
19	587,147,799	39,336,472	39,336,472	0	12,103,319	0	12,103,319
20	587,649,517	40,234,821	40,234,821	0	11,635,084	0	11,635,084
21	587,090,742	41,232,578	41,232,578	0	11,206,405	0	11,206,405
22	585,298,164	42,304,467	42,304,467	0	10,806,136	0	10,806,136
23	582,102,725	43,281,137	43,281,137	0	10,390,614	0	10,390,614
24	577,504,156	44,084,182	44,084,182	0	9,946,808	0	9,946,808
25	571,589,043	44,584,842	44,584,842	0	9,454,673	0	9,454,673
26	564,591,527	45,079,358	45,079,358	0	8,984,531	0	8,984,531
27	556,453,315	45,699,350	45,699,350	0	8,560,243	0	8,560,243
28	546,969,758	46,329,928	46,329,928	0	8,156,354	0	8,156,354
29	536,040,138	46,914,976	46,914,976	0	7,762,548	0	7,762,548
30	523,614,644	47,364,016	47,364,016	0	7,365,457	0	7,365,457
31	509,737,292	47,624,556	47,624,556	0	6,960,501	0	6,960,501
32	494,513,934	47,853,827	47,853,827	0	6,573,317	0	6,573,317
33	477,895,185	47,819,612	47,819,612	0	6,173,512	0	6,173,512
34	460,070,558	47,679,350	47,679,350	0	5,785,155	0	5,785,155
35	441,079,100	47,097,028	47,097,028	0	5,370,770	0	5,370,770
36	421,319,674	46,309,167	46,309,167	0	4,963,275	0	4,963,275
37	400,972,417	44,997,331	44,997,331	0	4,532,591	0	4,532,591
38	380,569,314	43,607,431	43,607,431	0	4,128,370	0	4,128,370
39	360,208,586	42,095,002	42,095,002	0	3,745,476	0	3,745,476
40	340,038,097	40,431,403	40,431,403	0	3,381,066	0	3,381,066

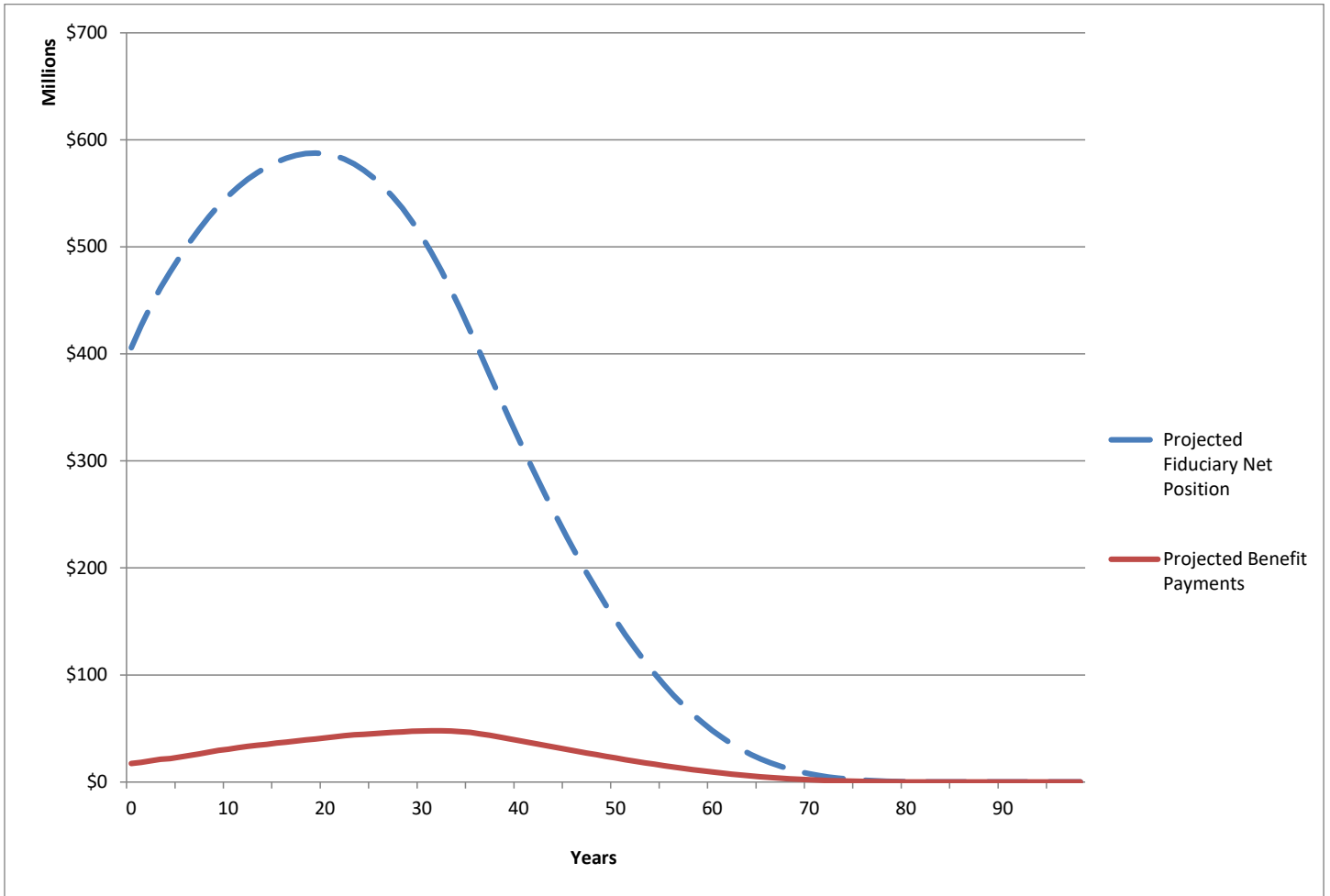
**TABLE 6 (continued)**  
**Plan B – Actuarial Present Value of Projected Benefit Payments**  
For Single Discount Rate Determination

Year	Projected Beginning Fiduciary Net Position	Projected Benefit Payments	"Funded" Portion of Benefit Payments	"Unfunded" Portion of Benefit Payments	Present Value of "Funded" Benefit Payments	Present Value of "Unfunded" Benefit Payments	Present Value of Benefit Payments Using the Single Discount Rate
41	\$320,243,632	\$38,781,413	\$38,781,413	\$0	\$3,048,013	\$0	\$3,048,013
42	300,847,069	37,078,751	37,078,751	0	2,738,903	0	2,738,903
43	281,938,064	35,382,399	35,382,399	0	2,456,390	0	2,456,390
44	263,548,883	33,702,019	33,702,019	0	2,198,995	0	2,198,995
45	245,701,319	32,042,799	32,042,799	0	1,964,976	0	1,964,976
46	228,411,319	30,394,908	30,394,908	0	1,751,806	0	1,751,806
47	211,705,533	28,761,920	28,761,920	0	1,557,978	0	1,557,978
48	195,607,988	27,146,270	27,146,270	0	1,382,013	0	1,382,013
49	180,141,450	25,551,102	25,551,102	0	1,222,559	0	1,222,559
50	165,326,489	23,980,564	23,980,564	0	1,078,395	0	1,078,395
51	151,180,446	22,440,030	22,440,030	0	948,419	0	948,419
52	137,715,832	20,931,843	20,931,843	0	831,463	0	831,463
53	124,943,387	19,459,255	19,459,255	0	726,474	0	726,474
54	112,871,048	18,025,005	18,025,005	0	632,452	0	632,452
55	101,504,372	16,630,482	16,630,482	0	548,423	0	548,423
56	90,847,920	15,280,469	15,280,469	0	473,593	0	473,593
57	80,901,463	13,978,646	13,978,646	0	407,186	0	407,186
58	71,660,888	12,727,465	12,727,465	0	348,440	0	348,440
59	63,119,274	11,530,101	11,530,101	0	296,672	0	296,672
60	55,265,918	10,389,497	10,389,497	0	251,245	0	251,245
61	48,086,361	9,308,284	9,308,284	0	211,558	0	211,558
62	41,562,509	8,289,438	8,289,438	0	177,070	0	177,070
63	35,672,015	7,335,232	7,335,232	0	147,262	0	147,262
64	30,388,750	6,446,871	6,446,871	0	121,642	0	121,642
65	25,683,680	5,625,096	5,625,096	0	99,753	0	99,753
66	21,525,138	4,870,153	4,870,153	0	81,170	0	81,170
67	17,879,167	4,181,603	4,181,603	0	65,502	0	65,502
68	14,710,094	3,558,539	3,558,539	0	52,389	0	52,389
69	11,980,894	2,999,562	2,999,562	0	41,504	0	41,504
70	9,653,612	2,502,770	2,502,770	0	32,547	0	32,547
71	7,689,826	2,065,657	2,065,657	0	25,247	0	25,247
72	6,051,242	1,685,226	1,685,226	0	19,358	0	19,358
73	4,700,204	1,357,921	1,357,921	0	14,660	0	14,660
74	3,600,317	1,079,692	1,079,692	0	10,955	0	10,955
75	2,717,031	846,235	846,235	0	8,070	0	8,070
76	2,018,026	653,108	653,108	0	5,854	0	5,854
77	1,473,497	495,721	495,721	0	4,176	0	4,176
78	1,056,462	369,555	369,555	0	2,926	0	2,926
79	742,879	270,226	270,226	0	2,011	0	2,011
80	511,684	193,524	193,524	0	1,353	0	1,353

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

<b>Year</b>	<b>Projected Beginning Fiduciary Net Position</b>	<b>Projected Benefit Payments</b>	<b>"Funded" Portion of Benefit Payments</b>	<b>"Unfunded" Portion of Benefit Payments</b>	<b>Present Value of "Funded" Benefit Payments</b>	<b>Present Value of "Unfunded" Benefit Payments</b>	<b>Present Value of Benefit Payments Using the Single Discount Rate</b>
81	\$344,811	\$135,532	\$135,532	\$0	\$891	\$0	\$891
82	227,077	92,691	92,691	0	573	0	573
83	145,999	61,821	61,821	0	359	0	359
84	91,574	40,152	40,152	0	219	0	219
85	56,018	25,368	25,368	0	130	0	130
86	33,436	15,588	15,588	0	75	0	75
87	19,496	9,318	9,318	0	42	0	42
88	11,133	5,428	5,428	0	23	0	23
89	6,246	3,091	3,091	0	12	0	12
90	3,457	1,728	1,728	0	6	0	6
91	1,896	955	955	0	3	0	3
92	1,033	525	525	0	2	0	2
93	557	288	288	0	1	0	1
94	296	156	156	0	0	0	0
95	154	84	84	0	0	0	0
96	77	44	44	0	0	0	0
97	36	23	23	0	0	0	0
98	15	10	10	0	0	0	0
99	6	4	4	0	0	0	0
100	2	2	2	0	0	0	0

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



## GLOSSARY

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

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

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

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

**Covered 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.