

**PAROCHIAL EMPLOYEES' RETIREMENT  
SYSTEM**

INFORMATION FOR FINANCIAL REPORTING  
AS OF DECEMBER 31, 2021

# G. S. CURRAN & COMPANY, LTD.

Actuarial Services

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July 12, 2022

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

Ladies and Gentlemen:

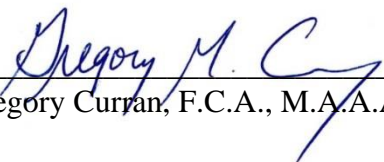
This report presents information for financial reporting for the Parochial Employees' Retirement System for the fiscal year ending December 31, 2021. Our report is based on the actuarial assumptions and methods specified and relies on the data supplied by the system's administrators and accountants. 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, 2021. 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 is a member of the American Academy of Actuaries and has met the qualification standards of the American Academy of Actuaries to render the actuarial opinions incorporated in this report, and is 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, 2021 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, 2021, pension plan membership in Plan A consisted of the following:

Active plan members	13,643
Inactive plan members or beneficiaries currently receiving benefits	8,096
Inactive plan members entitled to but not yet receiving benefits	<u>9,632</u>
Total	<u>31,371</u>

As of December 31, 2021, pension plan membership in Plan B consisted of the following:

Active plan members	2,367
Inactive plan members or beneficiaries currently receiving benefits	1,013
Inactive plan members entitled to but not yet receiving benefits	<u>2,088</u>
Total	<u>5,468</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.

Within this report in Exhibits VII and XIV, certain employers are listed differently than they were last year; some employers are now listed under one name instead of two while others are now listed as two names instead of one. This can occur for a host of reasons. Whether two employers are now together or separate, their Prior Year Proportion in this report will not match the Current Year Proportion from last year's report. In the case of two employers listed separately last year but together this year, the Prior Year Proportion in this year's report is the sum of the Current Year Proportions from last year's report. In the case of two employers listed together last year but separately this year, the Current Year Proportion from last year's report is the sum of the Prior Year Proportions in this year's report. The affected employers are listed below:

- Cameron Parish Police Jury now includes Cameron Parish District Attorney.
- Catahoula Parish Police Jury and Catahoula Parish Library are separate.
- Claiborne Parish Police Jury and Claiborne Parish Office of Com Ser are separate.
- Iberville Parish Police Jury and Iberville Parish Library are separate.
- Pointe Coupee General Hospital and Pointe Coupee HB Health & Hospice are separate.
- St. Bernard Parish Government and St. Bernard Parish WIA are separate.
- Vermilion Parish Police Jury and Vermilion Parish Communication District are separate.
- Winn Parish Police Jury and Winn Parish 8<sup>th</sup> Judicial District Court are separate.
- West Feliciana Parish Police Jury and West Feliciana Parish Consolidated Waterworks #13 are separate.

## ACCOUNT BALANCES

Present Assets of Plan A as of December 31, 2021 Creditable to:

Annuity Savings Fund	\$ 501,704,176
Annuity Reserve Fund	2,175,658,766
Pension Accumulation Fund	2,172,133,736
DROP Accounts	56,557,874
Funding Deposit Account	69,983,070
Total Net Position	\$ 4,976,037,622

Present Assets of Plan B as of December 31, 2021 Creditable to:

Annuity Savings Fund	\$ 28,418,430
Annuity Reserve Fund	146,741,543
Pension Accumulation Fund	262,562,389
DROP Accounts	6,475,315
Funding Deposit Account	5,194,363
Total Net Position	\$ 449,392,040

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

**FUNDING DEPOSIT ACCOUNT** – If the contribution rate is set above the minimum recommended rate pursuant to R.S. 11:105, the surplus contributions collected, if any, are credited to the Funding Deposit Account defined in R.S. 11:107.1. For any fiscal year ending on or after December 31, 2008, in which the board of trustees elects or previously elected to set the net direct employer contribution rate higher than the minimum recommended rate, all surplus funds collected by the system shall be credited to the system’s funding deposit account. The funds in the account earn interest annually at the board-approved actuarial valuation interest rate, and such interest is credited to the account at least once a year. The board of trustees may in any fiscal year direct that funds from the account be charged for the following purposes: (1) to reduce the unfunded accrued liability; (2) to reduce the present value of future normal costs; (3) to pay all or a portion of any future net direct employer contributions; and (4) to provide for cost of living increases in accordance with applicable law. In no event shall the funds charged from the account exceed the outstanding account balance. If the board of trustees of the system elects to utilize funds from the funding deposit account to pay all or a portion of any future net direct employer contributions, the percent reduction in the minimum recommended employer contribution rate otherwise applicable is determined by dividing the interest-adjusted value of the charges from the funding deposit account by the projected payroll for the fiscal year for which the contribution rate is to be reduced. For funding purposes, any asset value utilized in the calculation of the actuarial value of assets of a system excludes the funding deposit account balance as of the asset determination date for such

calculation. For all purposes other than funding, the funds in the account are considered assets of the system.

## **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, 2021 and were based on December 31, 2021 data. The current year actuarial assumptions utilized for this report are based on the assumptions used in the December 31, 2021 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, 2021 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, 2021:

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, 2021:

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>
2021	4
2020	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>
2021	4
2020	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, 2021, were as follows:

Pension Liability for Active Members	\$ 2,198,033,494
Pension Liability for Terminated Members	130,050,726
Pension Liability for Retirees & Survivors	<u>2,176,909,991</u>
Total Pension Liability	\$ 4,504,994,211
Plan Fiduciary Net Position	<u>4,976,037,622</u>
Net Pension Liability/(Asset)	<u>\$ (471,043,411)</u>

For the year ended December 31, 2021, the Collective Pension Expense (Income) for Plan A is (\$79,684,054).

The components of the net pension liability of the retirement system for Plan B as of December 31, 2021, were as follows:

Pension Liability for Active Members	\$ 232,477,884
Pension Liability for Terminated Members	14,272,653
Pension Liability for Retirees & Survivors	<u>146,760,434</u>
Total Pension Liability	\$ 393,510,971
Plan Fiduciary Net Position	<u>449,392,040</u>
Net Pension Liability/(Asset)	<u>\$ (55,881,069)</u>

For the year ended December 31, 2021, the Collective Pension Expense (Income) for Plan B is (\$6,190,285).

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)	\$83,977,976	\$(471,043,411)	\$(935,975,463)

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)	\$(4,825,756)	\$(55,881,069)	\$(98,577,018)



## **EXHIBITS**

**EXHIBIT I**  
**Plan A – Statement of Fiduciary Net Position**  
as of December 31, 2021 and 2020

	<b>2021</b>	<b>2020</b>
<b>Current Assets:</b>		
Cash & Cash Equivalents in Banks	\$ 130,028,774	\$ 62,940,442
Contributions Receivable	35,002,947	35,345,151
Accrued Interest and Dividends	1,738,918	1,560,962
Investments Receivable	159,343	1,434,967
Due (to) from other Funds	2,212,539	278,472
Liability Transfer Due (to) from Plan B	(334,999)	1,579,623
Other Current Assets	13	13
<b>TOTAL CURRENT ASSETS</b>	<b>\$ 168,807,535</b>	<b>\$ 103,139,630</b>
 Property, Plant & Equipment	 \$ 524,106	 \$ 541,341
<b>Investments:</b>		
Cash & Cash Equivalents	\$ 59,304,713	\$ 150,880,268
Equities	2,640,145,032	2,444,927,061
Fixed Income	1,386,683,416	1,328,813,395
Real Estate	283,013,568	200,507,600
Alternative Investments	464,343,465	363,167,434
<b>TOTAL INVESTMENTS</b>	<b>\$ 4,833,490,194</b>	<b>\$ 4,488,295,758</b>
 <b>DEFERRED OUTFLOWS OF RESOURCES*</b>	 \$ 44,487	 \$ 15,372
 <b>TOTAL ASSETS</b>	 \$ 5,002,866,322	 \$ 4,591,992,101
<b>Current Liabilities:</b>		
Accounts Payable	\$ 3,017,192	\$ 2,683,935
Benefits Payable	18,968,895	17,990,811
Refunds Payable	1,564,321	1,219,692
Investments Payable	2,478,503	8,273,818
Other Postemployment Benefits	678,611	620,166
<b>TOTAL CURRENT LIABILITIES</b>	<b>\$ 26,707,522</b>	<b>\$ 30,788,422</b>
 <b>DEFERRED INFLOWS OF RESOURCES*</b>	 \$ 121,178	 \$ 202,336
 <b>FIDUCIARY NET POSITION</b>	 \$ 4,976,037,622	 \$ 4,561,001,343

\* Related to OPEB for PERS Employees

**EXHIBIT II**  
**Plan A – Statement of Changes in Fiduciary Net Position**  
For the Year Ended December 31, 2021

	<b>2021</b>
<b>Beginning of Year Net Position:</b>	\$ 4,561,001,343
<b>Income:</b>	
Regular Member Contributions	\$ 60,596,263
Regular Employer Contributions	82,274,839
Irregular Contributions	340,040
Ad Valorem Taxes & Revenue Sharing	8,272,216
Transfers from Other Systems	2,943,663
Transfers from/(to) Plan B	(1,385,061)
Other Income	2,888,302
<b>TOTAL CONTRIBUTIONS</b>	<b>\$ 155,930,262</b>
Net Appreciation of Fair Value of Investments	\$ 448,887,247
Dividends, Interest and Recurring Income	82,410,084
Class Action Settlements	13,038
Investment Expense	(23,952,470)
<b>TOTAL MARKET INVESTMENT INCOME</b>	<b>\$ 507,357,899</b>
<b>TOTAL INCOME</b>	<b>\$ 663,288,161</b>
<b>Expenses:</b>	
Retirement Annuity Benefits	\$ 207,160,592
DROP Benefits	22,399,392
Refunds of Contributions	14,043,544
Funds Transferred to Other Systems	3,097,868
Administrative Expenses	1,550,486
<b>TOTAL EXPENSES</b>	<b>\$ 248,251,882</b>
<b>NET MARKET INCOME (INCOME – EXPENSES)</b>	<b>\$ 415,036,279</b>
<b>END OF YEAR FIDUCIARY NET POSITION</b>	<b>\$ 4,976,037,622</b>

**EXHIBIT III**  
**Plan A – Schedule of Changes in Net Pension Liability and Related Ratios**  
For the Years 2014 – 2021

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>Total Pension Liability:</b>				
Service Cost	\$ 113,295,392	\$ 105,864,756	\$ 103,278,431	\$ 103,162,285
Interest	280,311,929	266,019,266	258,973,110	253,635,577
Changes of Benefit Terms	0	34,252,925	0	0
Differences Between Expected and Actual Experience	(32,358,618)	56,919,551	(39,482,931)	(4,746,111)
Changes of Assumptions	0	49,131,750	0	82,069,583
Benefit Payments	(229,559,984)	(214,886,274)	(199,534,313)	(191,685,061)
Refunds of Member Contributions	(14,043,544)	(10,631,201)	(12,208,207)	(11,486,631)
Other	1,689,076	2,493,151	673,568	(948,890)
<b>Net Change in Total Pension Liability</b>	<b>\$ 119,334,251</b>	<b>\$ 289,163,924</b>	<b>\$ 111,699,658</b>	<b>\$ 230,000,752</b>
<b>Total Pension Liability – Beginning</b>	<b>\$ 4,385,659,960</b>	<b>\$4,096,496,036</b>	<b>\$3,984,796,378</b>	<b>\$3,754,795,626</b>
<b>Total Pension Liability – Ending (a)</b>	<b>\$ 4,504,994,211</b>	<b>\$4,385,659,960</b>	<b>\$4,096,496,036</b>	<b>\$3,984,796,378</b>
<b>Plan Fiduciary Net Position:</b>				
Contributions – Member	\$ 60,596,263	\$ 60,430,089	\$ 57,299,760	\$ 54,385,489
Contributions – Employer	82,274,839	81,854,501	72,984,730	69,015,634
Contributions – Nonemployer Contributing Entities	8,272,216	8,407,288	8,092,294	7,641,523
Net Investment Income	507,357,899	543,135,978	625,015,609	(213,305,699)
Benefit Payments	(229,559,984)	(214,886,274)	(199,534,313)	(191,685,061)
Refunds of Member Contributions	(14,043,544)	(10,631,201)	(12,208,207)	(11,486,631)
Administrative Expenses	(1,550,486)	(1,590,764)	(1,495,334)	(1,676,178)
Other	1,689,076	2,493,151	673,568	(948,890)
<b>Net Change in Plan Fiduciary Net Position</b>	<b>\$ 415,036,279</b>	<b>\$ 469,212,768</b>	<b>\$ 550,828,107</b>	<b>\$ (288,059,813)</b>
<b>Plan Fiduciary Net Position – Beginning</b>	<b>\$ 4,561,001,343</b>	<b>\$4,091,788,575</b>	<b>\$3,540,960,468</b>	<b>\$3,829,020,281</b>
<b>Plan Fiduciary Net Position – Ending (b)</b>	<b>\$ 4,976,037,622</b>	<b>\$4,561,001,343</b>	<b>\$4,091,788,575</b>	<b>\$3,540,960,468</b>
<b>Net Pension Liability (Asset) – Ending (a) – (b)</b>	<b>\$ (471,043,411)</b>	<b>\$ (175,341,383)</b>	<b>\$ 4,707,461</b>	<b>\$ 443,835,910</b>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>	<b>110.46%</b>	<b>104.00%</b>	<b>99.89%</b>	<b>88.86%</b>
<b>Covered Payroll</b>	<b>\$ 671,631,339</b>	<b>\$ 668,200,008</b>	<b>\$ 634,649,826</b>	<b>\$ 600,135,948</b>
<b>Net Pension Liability (Asset) as a Percentage of Covered Payroll</b>	<b>(70.13%)</b>	<b>(26.24%)</b>	<b>0.74%</b>	<b>73.96%</b>

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>N/A</u>	<u>N/A</u>
\$ 96,851,197	\$ 93,628,785	\$ 92,179,543	\$ 89,258,252		
246,511,966	237,294,449	232,727,540	221,836,067		
26,860,777	0	0	20,487,101		
(40,626,421)	(12,667,455)	(44,975,205)	(16,205,443)		
98,842,690	0	78,202,025	0		
(186,762,347)	(175,282,523)	(163,209,008)	(151,794,329)		
(11,051,467)	(11,028,687)	(10,977,072)	(11,000,773)		
4,300,899	101,867	883,237	(222,109)		
<u>\$ 234,927,294</u>	<u>\$ 132,046,436</u>	<u>\$ 184,831,060</u>	<u>\$ 152,358,766</u>		
<u>\$3,519,868,332</u>	<u>\$3,387,821,896</u>	<u>\$3,202,990,836</u>	<u>\$3,050,632,070</u>		
<u>\$3,754,795,626</u>	<u>\$3,519,868,332</u>	<u>\$3,387,821,896</u>	<u>\$3,202,990,836</u>		
\$ 55,665,016	\$ 53,518,453	\$ 51,345,556	\$ 50,171,491		
77,029,442	77,431,442	83,730,525	90,041,259		
7,434,422	7,386,897	7,276,289	7,137,180		
569,914,523	238,615,848	(18,772,102)	149,089,602		
(186,762,347)	(175,282,523)	(163,209,008)	(151,794,329)		
(11,051,467)	(11,028,687)	(10,977,072)	(11,000,773)		
(1,427,221)	(1,419,415)	(1,334,292)	(1,252,136)		
4,300,899	101,867	883,237	(222,109)		
<u>\$ 515,103,267</u>	<u>\$ 189,323,882</u>	<u>\$ (51,056,867)</u>	<u>\$ 132,170,185</u>		
<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>\$3,829,020,281</u>	<u>\$3,313,917,014</u>	<u>\$3,124,593,132</u>	<u>\$3,175,649,999</u>		
\$ (74,224,655)	\$ 205,951,318	\$ 263,228,764	\$ 27,340,837		
101.98%	94.15%	92.23%	99.15%		
\$ 616,235,536	\$ 595,626,477	\$ 577,451,897	\$ 562,757,869		
(12.04%)	34.58%	45.58%	4.86%		

**EXHIBIT IV**  
**Plan A – Schedule of Net Pension Liability**  
For the Years 2013 – 2021

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total Pension Liability	\$ 4,504,994,211	\$ 4,385,659,960	\$ 4,096,496,036	\$ 3,984,796,378
Plan Fiduciary Net Position	<u>4,976,037,622</u>	<u>4,561,001,343</u>	<u>4,091,788,575</u>	<u>3,540,960,468</u>
Net Pension Liability (Asset)	<u>\$ (471,043,411)</u>	<u>\$ (175,341,383)</u>	<u>\$ 4,707,461</u>	<u>\$ 443,835,910</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	110.46%	104.00%	99.89%	88.86%
Covered-Employee Payroll	\$ 671,631,339	\$ 668,200,008	\$ 634,649,826	\$ 600,135,948
Net Pension Liability (Asset) as a Percentage of Covered Payroll	(70.13%)	(26.24%)	0.74%	73.96%

**EXHIBIT V**  
**Plan A – Schedule of Contributions**  
For the Years 2014 – 2021

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Actuarially Determined Contribution (Determined as of the Prior Fiscal Year) *	\$ 82,755,906	\$ 90,257,666	\$ 71,254,127	\$ 63,069,363
Contributions in Relation to the Actuarially Determined Contribution *	<u>90,547,055</u>	<u>90,261,789</u>	<u>81,077,024</u>	<u>76,657,157</u>
Contribution Deficiency (Excess)	<u>\$ (7,791,149)</u>	<u>\$ (4,123)</u>	<u>\$ (9,822,897)</u>	<u>\$ (13,587,794)</u>
Covered Payroll	\$ 671,631,339	\$ 668,200,008	\$ 634,649,826	\$ 600,135,948
Contributions as a Percentage of Covered Payroll	13.48%	13.51%	12.78%	12.77%

\* 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>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>N/A</u>
\$ 3,754,795,626	\$ 3,519,868,332	\$ 3,387,821,896	\$ 3,202,990,836	\$ 3,050,632,070	
<u>3,829,020,281</u>	<u>3,313,917,014</u>	<u>3,124,593,132</u>	<u>3,175,649,999</u>	<u>3,043,479,814</u>	
\$ (74,224,655)	\$ 205,951,318	\$ 263,228,764	\$ 27,340,837	\$ 7,152,256	
101.98%	94.15%	92.23%	99.15%	99.77%	
\$ 616,235,536	\$ 595,626,477	\$ 577,451,897	\$ 562,757,869	\$ 550,521,230	
(12.04%)	34.58%	45.58%	4.86%	1.30%	

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>N/A</u>	<u>N/A</u>
\$ 72,215,108	\$ 70,025,994	\$ 82,513,991	\$ 94,496,545		
<u>84,463,864</u>	<u>84,818,339</u>	<u>91,006,814</u>	<u>97,178,439</u>		
\$ (12,248,756)	\$ (14,792,345)	\$ (8,492,823)	\$ (2,681,894)		
\$ 616,235,536	\$ 595,626,477	\$ 577,451,897	\$ 562,757,869		
13.71%	14.24%	15.76%	17.27%		

**EXHIBIT VI**  
**Plan A – Schedule of Pension Expense**  
For the Year Ended December 31, 2021

	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>	\$4,385,659,960	\$4,561,001,343	\$(175,341,383)	\$550,856,560	\$287,768,996	N/A	N/A
Service Cost	113,295,392		113,295,392			113,295,392	
Interest on Total Pension Liability	280,311,929		280,311,929			280,311,929	
Changes in Benefit Terms	0		0			0	
Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	(32,358,618)		(32,358,618)	32,358,618	0	(4,917,027)	
Current Year Amortization				(19,146,915)	(14,229,888)	(4,917,027)	
Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	0		0	0	0		
Current Year Amortization				0	(32,800,333)	32,800,333	
Benefit Payments	(229,559,984)		(229,559,984)			(229,559,984)	
Refunds of Contributions	(14,043,544)		(14,043,544)			(14,043,544)	
Other	1,689,076		1,689,076			1,689,076	
Contributions – Member		60,596,263	(60,596,263)			(60,596,263)	
Contributions – Employer*		82,274,839	(82,274,839)				82,274,839
Contributions – Nonemployer Contributing Entities*		8,272,216	(8,272,216)				8,272,216
Projected Earnings on Pension Plan Investments		288,995,608	(288,995,608)			(288,995,608)	
Difference Between Projected and Actual Earnings on Pension Plan Investments		218,362,291	(218,362,291)	218,362,291	0		
Current Year Amortization				(246,989,858)	(93,856,562)	(153,133,296)	
Benefit Payments		(229,559,984)	229,559,984			229,559,984	
Refunds of Contributions		(14,043,544)	14,043,544			14,043,544	
Administrative Expenses		(1,550,486)	1,550,486			1,550,486	
Other		1,689,076	(1,689,076)			(1,689,076)	
<b>Net Increase (Decrease)</b>	<b>\$ 119,334,251</b>	<b>\$ 415,036,279</b>	<b>\$(295,702,028)</b>	<b>\$(15,415,864)</b>	<b>\$(140,886,783)</b>	<b>\$(79,684,054)</b>	<b>\$ 90,547,055</b>
<b>Ending Balance</b>	<b>\$4,504,994,211</b>	<b>\$4,976,037,622</b>	<b>\$(471,043,411)</b>	<b>\$535,440,696</b>	<b>\$146,882,213</b>	<b>N/A</b>	<b>N/A</b>

For the year ended December 31, 2021, the Collective Pension Expense (Income) for Plan A is (\$79,684,054).

\* 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, 2021

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
15th Judicial District Court	0.279935%	\$224,387	0.273012%	\$(1,286,005)	\$229,270	\$(2,555,325)
Iberia Parish 16th Judicial District Attorney	0.302375%	245,045	0.298147%	(1,404,402)	250,378	(2,790,583)
5th Judicial District Attorney - Richland	0.066244%	58,589	0.071285%	(335,783)	59,864	(667,210)
Acadia Parish Communications District	0.009411%	7,700	0.009369%	(44,132)	7,868	(87,692)
Acadia Parish Library	0.090188%	67,846	0.082548%	(388,837)	69,322	(772,629)
Acadia Parish Police Jury	0.434814%	358,248	0.435881%	(2,053,189)	366,044	(4,079,739)
Acadiana Crime Lab	0.236001%	179,928	0.218919%	(1,031,204)	183,844	(2,049,028)
Allen Parish 33rd Judicial Indigent Defender Board	0.017195%	14,019	0.017057%	(80,346)	14,324	(159,649)
Allen Parish Ambulance Service	0.172254%	147,465	0.179421%	(845,151)	150,674	(1,679,337)
Allen Parish District Attorney	0.050109%	37,947	0.046170%	(217,481)	38,773	(432,140)
Allen Parish Library	0.048008%	38,439	0.046769%	(220,302)	39,276	(437,746)
Allen Parish Police Jury	0.164730%	149,295	0.181648%	(855,641)	152,544	(1,700,181)
Assumption Parish Police Jury	0.327522%	268,857	0.327119%	(1,540,872)	274,708	(3,061,754)
Avoyelles Parish 12th Judicial District Indigent Defender Board	0.022758%	17,286	0.021032%	(99,070)	17,662	(196,854)
Bayou Vermillion District	0.130868%	85,863	0.104470%	(492,099)	87,732	(977,814)
Beauregard Parish Communications District	0.033511%	25,721	0.031295%	(147,413)	26,281	(292,914)
Beauregard Parish District Attorney	0.025337%	19,531	0.023763%	(111,934)	19,956	(222,416)
Beauregard Parish Library	0.085213%	70,614	0.085916%	(404,702)	72,151	(804,153)
Beauregard Parish Police Jury	0.345964%	282,114	0.343249%	(1,616,852)	288,254	(3,212,726)
Bienville Parish Library	0.073181%	60,764	0.073932%	(348,252)	62,087	(691,985)
Bienville Parish Police Jury	0.239872%	193,720	0.235700%	(1,110,249)	197,936	(2,206,094)
Bossier Parish Communications District	0.146926%	132,659	0.161407%	(760,297)	135,546	(1,510,730)
Bossier Parish Emergency Medical Services	0.313881%	297,845	0.362389%	(1,707,010)	304,327	(3,391,872)
Bossier Parish Police Jury	1.824302%	1,368,808	1.665432%	(7,844,908)	1,398,596	(15,588,035)
Caddo Parish Commission	2.137911%	1,745,689	2.123984%	(10,004,887)	1,783,679	(19,879,969)
Caddo Parish Coroner	0.091431%	73,924	0.089944%	(423,675)	75,533	(841,854)
Caddo Parish District Attorney	0.485284%	398,493	0.484847%	(2,283,840)	407,165	(4,538,049)
Caddo/Bossier Port Commission	0.301993%	257,734	0.313586%	(1,477,126)	263,343	(2,935,088)
Calcasieu Parish Police Jury	7.451186%	5,256,480	6.395573%	(30,125,925)	5,370,873	(59,860,994)
Calcasieu Parish Waterworks District #7	0.044460%	35,329	0.042985%	(202,478)	36,098	(402,329)
Calcasieu Regional Airport	0.128656%	107,076	0.130280%	(613,675)	109,407	(1,219,389)
Calcasieu-Sulphur Parks & Recreation	0.282969%	225,651	0.274550%	(1,293,250)	230,562	(2,569,721)
Caldwell Parish District Attorney	0.005592%	1,499	0.001824%	(8,592)	1,532	(17,072)
Caldwell Parish Library	0.016499%	13,896	0.016907%	(79,639)	14,198	(158,245)
Caldwell Parish Police Jury	0.125901%	92,402	0.112426%	(529,575)	94,413	(1,052,280)
Cameron Parish Ambulance District #2	0.224109%	173,830	0.211499%	(996,252)	177,613	(1,979,579)
Cameron Parish Police Jury	0.847322%	622,029	0.756824%	(3,564,970)	635,565	(7,083,687)
Catahoula E911 Communications District	0.005749%	4,704	0.005723%	(26,958)	4,806	(53,566)
Catahoula Parish Library	0.019251%	14,226	0.017309%	(81,533)	14,536	(162,008)
Catahoula Parish Police Jury	0.058250%	51,180	0.062271%	(293,323)	52,294	(582,841)
City of Morgan City	0.049610%	27,296	0.033211%	(156,438)	27,890	(310,847)
Claiborne Parish Office of Com Ser	0.022065%	12,808	0.015584%	(73,407)	13,087	(145,862)
Claiborne Parish Police Jury	0.160845%	129,690	0.157794%	(743,278)	132,512	(1,476,913)
Concordia Parish 7th District Attorney	0.064055%	46,630	0.056735%	(267,246)	47,645	(531,026)
Concordia Parish Indigent Defender Board	0.019464%	15,582	0.018959%	(89,305)	15,921	(177,452)

**EXHIBIT VII – Schedule A (continued)**  
**Plan A – Schedule of Net Pension Liability / (Asset) by Employer**  
For the Year Ended December 31, 2021

<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 Library	0.046551%	\$40,224	0.048941%	\$(230,533)	\$41,100	\$(458,076)
Concordia Parish Police Jury	0.123388%	95,361	0.116026%	(546,533)	97,436	(1,085,975)
Concordia Parish Sewer District #1	0.005517%	4,988	0.006069%	(28,588)	5,097	(56,804)
Desoto Parish Emergency Medical Services	0.427379%	358,308	0.435954%	(2,053,533)	366,105	(4,080,422)
Desoto Parish School Board	0.002965%	2,426	0.002952%	(13,905)	2,479	(27,630)
Desoto Parish Waterworks	0.076957%	65,937	0.080226%	(377,899)	67,372	(750,896)
East Carroll Parish Police Jury	0.184811%	173,947	0.211642%	(996,926)	177,733	(1,980,917)
East Feliciana 20th Judicial District Indigent Defender	0.018805%	18,036	0.021944%	(103,366)	18,428	(205,390)
East Feliciana Parish Communications District	0.040206%	37,556	0.045694%	(215,239)	38,373	(427,685)
East Feliciana Parish Police Jury	0.178746%	161,358	0.196325%	(924,776)	164,870	(1,837,554)
Evangeline Parish Communications District	0.079641%	60,128	0.073158%	(344,606)	61,437	(684,741)
Evangeline Parish District Attorney	0.057305%	45,495	0.055354%	(260,741)	46,485	(518,100)
Evangeline Parish Police Jury	0.329142%	273,962	0.333330%	(1,570,129)	279,924	(3,119,887)
Evangeline Parish Solid Waste	0.079161%	73,717	0.089692%	(422,488)	75,322	(839,495)
Franklin Parish Communications District	0.016146%	13,309	0.016193%	(76,276)	13,599	(151,563)
Franklin Parish Library	0.045759%	41,301	0.050251%	(236,704)	42,200	(470,337)
Franklin Parish Police Jury	0.197147%	158,474	0.192816%	(908,247)	161,923	(1,804,710)
Grant Parish Police Jury	0.204080%	161,341	0.196304%	(924,677)	164,852	(1,837,357)
Greater New Orleans Expressway	0.757831%	609,970	0.742152%	(3,495,858)	623,244	(6,946,361)
Iberia Parish 16th Judicial District Judge	0.161278%	119,718	0.145661%	(686,127)	122,323	(1,363,351)
Iberia Parish Government	0.976722%	734,199	0.893302%	(4,207,840)	750,177	(8,361,088)
Iberia Parish Medical Center	4.621149%	3,965,543	4.824887%	(22,727,312)	4,051,842	(45,159,758)
Iberia Parish School Board	0.001437%	1,176	0.001431%	(6,741)	1,202	(13,394)
Iberville Parish District Attorney	0.081658%	75,209	0.091507%	(431,038)	76,846	(856,483)
Iberville Parish Library	0.182945%	142,339	0.173184%	(815,772)	145,436	(1,620,960)
Iberville Parish Police Jury	1.163663%	995,898	1.211712%	(5,707,690)	1,017,571	(11,341,327)
Iberville Parish School Board	0.001445%	1,176	0.001431%	(6,741)	1,202	(13,394)
Jackson Parish District Attorney	0.072644%	60,254	0.073311%	(345,327)	61,565	(686,173)
Jackson Parish Police Jury	0.321009%	259,503	0.315738%	(1,487,263)	265,150	(2,955,230)
Jackson Parish Recreation Department	0.033941%	30,244	0.036798%	(173,335)	30,902	(344,420)
Jackson Parish Sales Tax	0.012956%	8,967	0.010910%	(51,391)	9,162	(102,115)
Jefferson Davis Parish District Attorney	0.067681%	55,460	0.067478%	(317,851)	56,667	(631,578)
Jefferson Davis Parish Indigent Defender Board	0.009517%	6,262	0.007619%	(35,889)	6,398	(71,312)
Jefferson Davis Parish Landfill	0.027012%	23,309	0.028360%	(133,588)	23,816	(265,443)
Jefferson Davis Parish Library	0.061237%	52,038	0.063315%	(298,241)	53,171	(592,613)
Jefferson Davis Parish Mosquito Abatement	0.054528%	45,283	0.055096%	(259,526)	46,269	(515,685)
Jefferson Davis Parish Police Jury	0.162409%	131,227	0.159664%	(752,087)	134,083	(1,494,416)
Jefferson Davis Parish Tourist Commission	0.024767%	21,921	0.026671%	(125,632)	22,398	(249,634)
Jefferson Parish	20.352792%	17,461,367	21.245292%	(100,074,548)	17,841,366	(198,850,720)
Jefferson Parish 24th Indigent Defender Board	0.016963%	14,936	0.018173%	(85,603)	15,261	(170,095)
Jefferson Parish Finance Authority	0.019062%	15,548	0.018917%	(89,107)	15,886	(177,058)
Jefferson Parish Housing Authority	0.061353%	26,229	0.031913%	(150,324)	26,800	(298,698)
Jefferson Parish Retirement System	0.030162%	24,057	0.029270%	(137,874)	24,580	(273,960)
Kolin Ruby Wise Water District (Rapides Parish)	0.028077%	24,935	0.030338%	(142,905)	25,477	(283,956)
Lafayette 15th Judicial District Attorney	0.334499%	275,289	0.334945%	(1,577,736)	281,280	(3,135,003)

**EXHIBIT VII – Schedule A (continued)**  
**Plan A – Schedule of Net Pension Liability / (Asset) by Employer**  
For the Year Ended December 31, 2021

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 Airport Commission	0.197779%	\$175,697	0.213771%	\$(1,006,954)	\$179,521	\$(2,000,844)
Lafayette Consolidated Government	5.319640%	4,295,079	5.225834%	(24,615,947)	4,388,550	(48,912,524)
Lafayette Convention & Visitors Commission	0.129448%	104,952	0.127695%	(601,499)	107,236	(1,195,194)
Lafayette Economic Development Authority	0.221561%	189,272	0.230288%	(1,084,756)	193,391	(2,155,439)
Lafourche Parish Water District #1	0.553883%	482,293	0.586807%	(2,764,116)	492,789	(5,492,370)
Lasalle Parish Police Jury	0.167894%	127,211	0.154778%	(729,072)	129,979	(1,448,684)
Lincoln Parish 3rd Judicial District Attorney	0.101436%	85,730	0.104308%	(491,336)	87,596	(976,297)
Lincoln Parish 3rd Judicial Indigent Defender	0.000000%	2,756	0.003353%	(15,794)	2,816	(31,383)
Lincoln Parish Police Jury	0.553912%	434,158	0.528241%	(2,488,244)	443,606	(4,944,206)
Livingston Parish Recreation District #3	0.190043%	144,550	0.175874%	(828,443)	147,695	(1,646,137)
Madison Parish Police Jury	0.295862%	235,306	0.286297%	(1,348,583)	240,426	(2,679,670)
Monroe/West Monroe Visitors' Bureau	0.093076%	87,102	0.105977%	(499,198)	88,997	(991,919)
Morehouse Parish Library	0.022807%	16,838	0.020487%	(96,503)	17,205	(191,753)
Morehouse Parish Police Jury	0.159599%	98,718	0.120110%	(565,770)	100,866	(1,124,200)
Natchitoches 10th Judicial District Court	0.022392%	19,463	0.023681%	(111,548)	19,887	(221,648)
Natchitoches Parish District Attorney	0.030276%	24,572	0.029897%	(140,828)	25,107	(279,829)
Natchitoches Parish Police Jury	0.428802%	356,206	0.433397%	(2,041,488)	363,958	(4,056,490)
Natchitoches Parish Port Commission	0.029311%	23,961	0.029153%	(137,323)	24,482	(272,865)
Natchitoches Parish Tax Commission	0.045078%	36,449	0.044348%	(208,898)	37,243	(415,086)
North Louisiana Crime Lab	0.421829%	319,709	0.388991%	(1,832,316)	326,667	(3,640,860)
Ouachita Parish Police Jury	2.248594%	1,727,556	2.101922%	(9,900,965)	1,765,152	(19,673,474)
Parochial Employees' Retirement System	0.000000%	0	0.000000%	0	0	0
Plaquemines 25th Judicial District Public Defender	0.031255%	26,261	0.031952%	(150,508)	26,833	(299,063)
Plaquemines Medical Center	0.318216%	325,965	0.396602%	(1,868,168)	333,058	(3,712,097)
Plaquemines Parish District Attorney of the 25th District	0.007245%	7,421	0.009029%	(42,531)	7,582	(84,509)
Plaquemines Parish Government	2.647728%	1,925,257	2.342465%	(11,034,027)	1,967,155	(21,924,898)
Plaquemines Port, Harbor & Terminal District	0.363698%	328,490	0.399675%	(1,882,643)	335,639	(3,740,860)
Pointe Coupee General Hospital	1.202633%	1,066,210	1.297261%	(6,110,662)	1,089,414	(12,142,045)
Pointe Coupee HB Health & Hospice	0.264885%	145,496	0.177025%	(833,865)	148,662	(1,656,911)
Pointe Coupee Parish Library	0.076171%	72,186	0.087829%	(413,713)	73,757	(822,058)
Pointe Coupee Parish Police Jury	0.306861%	266,940	0.324787%	(1,529,888)	272,750	(3,039,927)
Pointe Coupee Parish School Board	0.001437%	1,176	0.001431%	(6,741)	1,202	(13,394)
Police Jury Association (Office)	0.064268%	54,651	0.066494%	(313,216)	55,840	(622,368)
Port of Iberia	0.034718%	32,805	0.039914%	(188,012)	33,519	(373,585)
Rapides Parish Indigent Defender Board	0.050496%	45,807	0.055733%	(262,527)	46,803	(521,647)
Rapides Parish Library	0.370746%	292,388	0.355749%	(1,675,732)	298,751	(3,329,723)
Rapides Parish Police Jury	1.208016%	952,355	1.158733%	(5,458,135)	973,081	(10,845,457)
Red River Parish Police Jury	0.242181%	215,766	0.262523%	(1,236,597)	220,462	(2,457,151)
Red River Parish School Board	0.001437%	1,176	0.001431%	(6,741)	1,202	(13,394)
Red River Waterway Commission	0.211373%	172,577	0.209975%	(989,073)	176,333	(1,965,314)
Richland Parish Communications District	0.013283%	7,207	0.008769%	(41,306)	7,364	(82,076)
Richland Parish District Judge	0.022299%	14,094	0.017148%	(80,775)	14,401	(160,501)
Richland Parish Police Jury	0.304966%	234,766	0.285640%	(1,345,488)	239,875	(2,673,520)
Richland Parish Tax Commission	0.014819%	12,096	0.014717%	(69,323)	12,359	(137,748)
Sabine Parish District Attorney	0.062227%	53,736	0.065381%	(307,973)	54,906	(611,950)

**EXHIBIT VII – Schedule A (continued)**  
**Plan A – Schedule of Net Pension Liability / (Asset) by Employer**  
For the Year Ended December 31, 2021

<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>
Sabine Parish Library	0.033563%	\$27,921	0.033972%	\$(160,023)	\$28,529	\$(317,970)
Sabine Parish Police Jury	0.300435%	278,825	0.339247%	(1,598,001)	284,893	(3,175,269)
Sabine Parish School Board	0.000270%	0	0.000000%	0	0	0
South Toledo Bend Water District	0.033655%	27,049	0.032911%	(155,025)	27,638	(308,039)
St. Bernard Parish Government	1.775604%	1,476,916	1.796968%	(8,464,499)	1,509,057	(16,819,180)
St. Bernard Parish Library	0.026891%	22,443	0.027306%	(128,623)	22,931	(255,577)
St. Bernard Parish School Board	0.003054%	2,499	0.003041%	(14,324)	2,554	(28,463)
St. Bernard WIA	0.093171%	84,990	0.103408%	(487,097)	86,840	(967,874)
St. Charles Parish 29th Judicial District Attorney	0.254023%	208,335	0.253482%	(1,194,010)	212,869	(2,372,529)
St. Charles Parish Council	4.456678%	3,924,433	4.774868%	(22,491,701)	4,009,838	(44,691,593)
St. Charles Parish School Board	0.006978%	6,177	0.007516%	(35,404)	6,312	(70,348)
St. Helena Parish Police Jury	0.165013%	177,678	0.216181%	(1,018,306)	181,544	(2,023,401)
St. James Parish Government	1.327321%	1,208,457	1.470333%	(6,925,907)	1,234,756	(13,761,956)
St. James Parish School Board	0.001617%	1,188	0.001445%	(6,807)	1,213	(13,525)
St. John Parish Council	1.636123%	1,333,489	1.622460%	(7,642,491)	1,362,509	(15,185,827)
St. John The Baptist Parish 40th Judicial District Attorney	0.145084%	105,683	0.128585%	(605,691)	107,983	(1,203,524)
St. John The Baptist Parish Library	0.164826%	167,783	0.204142%	(961,597)	171,434	(1,910,719)
St. Landry Parish E911 Communications District	0.087720%	79,226	0.096394%	(454,058)	80,950	(902,224)
St. Landry Parish Government	0.515126%	533,370	0.648953%	(3,056,850)	544,978	(6,074,041)
St. Landry Parish Sheriff	0.001887%	1,103	0.001342%	(6,321)	1,127	(12,561)
St. Martin Parish Government	0.595980%	449,313	0.546680%	(2,575,100)	459,091	(5,116,791)
St. Martin Parish Library	0.092690%	73,356	0.089252%	(420,416)	74,952	(835,377)
St. Martin Parish School Board	0.001437%	992	0.001207%	(5,685)	1,014	(11,297)
St. Martin Parish Water & Sewer	0.019278%	17,564	0.021370%	(100,662)	17,946	(200,018)
St. Mary Parish Consolidated Gravity Drainage District #1	0.066854%	65,336	0.079494%	(374,451)	66,757	(744,044)
St. Mary Parish E911 Communications District	0.069430%	51,946	0.063203%	(297,714)	53,077	(591,565)
St. Mary Parish Government	0.873353%	684,018	0.832247%	(3,920,245)	698,904	(7,789,628)
St. Mary Parish Library	0.151905%	113,799	0.138460%	(652,207)	116,276	(1,295,952)
St. Mary Parish Sales & Use Tax Department	0.069410%	56,778	0.069082%	(325,406)	58,014	(646,591)
St. Mary Parish School Board	0.001258%	882	0.001073%	(5,054)	901	(10,043)
St. Mary Parish Sewer District Wards 5 & 8	0.011748%	9,335	0.011358%	(53,501)	9,538	(106,308)
St. Mary Parish Water and Sewer Commission #3	0.054663%	51,551	0.062722%	(295,448)	52,673	(587,063)
St. Tammany Parish 22nd District Attorney	0.165314%	238,762	0.290502%	(1,368,391)	243,958	(2,719,027)
St. Tammany Parish Communications District	0.057627%	56,790	0.069097%	(325,477)	58,026	(646,731)
St. Tammany Parish Coroner	0.316707%	278,037	0.338288%	(1,593,483)	284,087	(3,166,293)
St. Tammany Parish Fire District #1	0.004894%	5,011	0.006097%	(28,720)	5,120	(57,066)
St. Tammany Parish Fire District #4	0.016265%	13,575	0.016517%	(77,802)	13,871	(154,595)
St. Tammany Parish Government	3.732522%	3,062,325	3.725939%	(17,550,790)	3,128,968	(34,873,875)
St. Tammany Parish Library	0.618277%	516,608	0.628558%	(2,960,781)	527,850	(5,883,149)
St. Tammany Parish Mosquito Abatement District #2	0.274920%	227,125	0.276344%	(1,301,700)	232,068	(2,586,512)
St. Tammany Parish Recreation District #1	0.255181%	212,013	0.257957%	(1,215,089)	216,627	(2,414,414)
St. Tammany Parish Recreation District #11	0.017550%	13,827	0.016823%	(79,244)	14,128	(157,459)
Tangipahoa Parish 21st Judicial District Attorney	0.220248%	174,271	0.212036%	(998,782)	178,064	(1,984,605)
Tangipahoa Parish 21st Judicial District Indigent Defender Board	0.324860%	266,561	0.324325%	(1,527,712)	272,362	(3,035,602)
Tangipahoa Parish Consolidated Gravity Drainage District	0.114164%	96,471	0.117377%	(552,897)	98,571	(1,098,620)

**EXHIBIT VII – Schedule A (continued)**  
**Plan A – Schedule of Net Pension Liability / (Asset) by Employer**  
For the Year Ended December 31, 2021

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 Government	2.226941%	\$1,928,978	2.346993%	\$(11,055,356)	\$1,970,957	\$(21,967,279)
Tangipahoa Parish Library	0.184042%	144,031	0.175243%	(825,471)	147,166	(1,640,231)
Tangipahoa Parish Mosquito Abatement District #1	0.090702%	76,403	0.092960%	(437,882)	78,066	(870,083)
Tangipahoa Parish Sewer District #1	0.082165%	72,720	0.088479%	(416,774)	74,303	(828,142)
Tangipahoa Parish Sheriff	0.036535%	33,735	0.041045%	(193,340)	34,469	(384,171)
Tangipahoa Parish Tourist Commission	0.051326%	43,344	0.052737%	(248,414)	44,287	(493,605)
Tangipahoa Parish Water District	0.136242%	118,571	0.144266%	(679,555)	121,152	(1,350,294)
Teche-Vermilion Fresh Water District	0.120955%	90,799	0.110475%	(520,385)	92,775	(1,034,019)
Tensas Parish Police Jury	0.096038%	76,443	0.093008%	(438,108)	78,106	(870,532)
Terrebonne Parish Indigent Defender Board	0.089754%	80,633	0.098106%	(462,122)	82,387	(918,248)
Union Parish 3rd Judicial Clerks' Fund	0.025984%	19,615	0.023866%	(112,419)	20,042	(223,380)
Union Parish Police Jury	0.465996%	339,019	0.412485%	(1,942,983)	346,397	(3,860,758)
Vermilion Parish 7th Ward Drainage District #2	0.023435%	19,174	0.023329%	(109,890)	19,591	(218,354)
Vermilion Parish Communication District	0.048879%	65,720	0.079962%	(376,656)	67,150	(748,425)
Vermilion Parish Library	0.076181%	61,155	0.074407%	(350,489)	62,485	(696,431)
Vermilion Parish Police Jury	0.662030%	474,370	0.577167%	(2,718,707)	484,693	(5,402,142)
Vermilion Parish Tourist Commission	0.008085%	6,615	0.008048%	(37,910)	6,759	(75,327)
Vermilion Parish Waterworks District #1	0.076692%	65,543	0.079746%	(375,638)	66,969	(746,403)
Washington Parish Police Jury	0.564454%	506,765	0.616582%	(2,904,369)	517,793	(5,771,056)
Webster Parish Police Jury	0.500067%	379,448	0.461675%	(2,174,690)	387,705	(4,321,165)
West Baton Rouge Natural Gas & Water	0.295594%	234,817	0.285702%	(1,345,780)	239,927	(2,674,101)
West Baton Rouge Parish 18th Judicial Court	0.033683%	18,662	0.022706%	(106,955)	19,068	(212,523)
West Baton Rouge Parish Council	1.060049%	843,381	1.026144%	(4,833,584)	861,735	(9,604,456)
West Baton Rouge Parish Library	0.104268%	88,042	0.107121%	(504,586)	89,958	(1,002,626)
West Baton Rouge Parish School Board	0.001437%	1,176	0.001431%	(6,741)	1,202	(13,394)
West Calcasieu Cameron Hospital	4.600594%	3,807,462	4.632549%	(21,821,317)	3,890,321	(43,359,522)
West Carroll Parish Library	0.008762%	6,854	0.008339%	(39,280)	7,003	(78,051)
West Carroll Parish Police Jury	0.159573%	132,209	0.160859%	(757,716)	135,086	(1,505,601)
West Ouachita Parish Sewer District #5	0.051122%	41,034	0.049926%	(235,173)	41,927	(467,295)
Winn Parish 8th Judicial District Court	0.020811%	15,094	0.018365%	(86,507)	15,423	(171,892)
Winn Parish District Attorney	0.029515%	24,262	0.029520%	(139,052)	24,790	(276,300)
Winn Parish Police Jury	0.121970%	99,782	0.121405%	(571,870)	101,953	(1,136,321)
Winn Parish School Board	0.000719%	515	0.000627%	(2,953)	527	(5,869)
<b>Grand Total*</b>	<b>100.000000%</b>	<b>82,189,349</b>	<b>100.000000%</b>	<b>(471,043,411)</b>	<b>83,977,976</b>	<b>(935,975,463)</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, 2021

<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	\$12,139	\$(38,136)	\$(19,922)	\$(6,075)	\$(1,519)
Iberia Parish 16th Judicial District Attorney	7,413	(23,290)	(12,167)	(3,710)	(928)
5th Judicial District Attorney - Richland	(8,839)	27,769	14,506	4,424	1,106
Acadia Parish Communications District	74	(231)	(121)	(36)	(9)
Acadia Parish Library	13,396	(42,085)	(21,986)	(6,703)	(1,676)
Acadia Parish Police Jury	(1,871)	5,878	3,070	937	234
Acadiana Crime Lab	29,952	(94,097)	(49,157)	(14,988)	(3,747)
Allen Parish 33rd Judicial Indigent Defender Board	242	(760)	(397)	(121)	(30)
Allen Parish Ambulance Service	(12,567)	39,480	20,624	6,289	1,572
Allen Parish District Attorney	6,907	(21,698)	(11,335)	(3,456)	(864)
Allen Parish Library	2,172	(6,825)	(3,565)	(1,088)	(272)
Allen Parish Police Jury	(29,664)	93,194	48,685	14,845	3,711
Assumption Parish Police Jury	707	(2,220)	(1,160)	(353)	(88)
Avoyelles Parish 12th Judicial District Indigent Defender Board	3,026	(9,508)	(4,967)	(1,515)	(379)
Bayou Vermillion District	46,287	(145,415)	(75,965)	(23,163)	(5,791)
Beauregard Parish Communications District	3,886	(12,207)	(6,377)	(1,944)	(486)
Beauregard Parish District Attorney	2,760	(8,670)	(4,529)	(1,381)	(345)
Beauregard Parish Library	(1,233)	3,873	2,023	617	154
Beauregard Parish Police Jury	4,761	(14,956)	(7,813)	(2,382)	(596)
Bienville Parish Library	(1,317)	4,137	2,161	659	165
Bienville Parish Police Jury	7,315	(22,982)	(12,006)	(3,661)	(915)
Bossier Parish Communications District	(25,391)	79,770	41,672	12,707	3,177
Bossier Parish Emergency Medical Services	(85,055)	267,210	139,591	42,564	10,641
Bossier Parish Police Jury	278,565	(875,146)	(457,179)	(139,402)	(34,851)
Caddo Parish Commission	24,420	(76,718)	(40,078)	(12,220)	(3,055)
Caddo Parish Coroner	2,607	(8,191)	(4,279)	(1,305)	(326)
Caddo Parish District Attorney	766	(2,407)	(1,258)	(383)	(96)
Caddo/Bossier Port Commission	(20,327)	63,861	33,361	10,173	2,543
Calcasieu Parish Police Jury	1,850,926	(5,814,913)	(3,037,727)	(926,260)	(231,565)
Calcasieu Parish Waterworks District #7	2,586	(8,125)	(4,245)	(1,294)	(324)
Calcasieu Regional Airport	(2,848)	8,946	4,673	1,425	356
Calcasieu-Sulphur Parks & Recreation	14,762	(46,377)	(24,227)	(7,388)	(1,847)
Caldwell Parish District Attorney	6,607	(20,756)	(10,843)	(3,306)	(827)
Caldwell Parish Library	(715)	2,247	1,174	358	90
Caldwell Parish Police Jury	23,627	(74,228)	(38,777)	(11,824)	(2,956)
Cameron Parish Ambulance District #2	22,111	(69,463)	(36,288)	(11,064)	(2,766)
Cameron Parish Police Jury	158,680	(498,514)	(260,425)	(79,409)	(19,852)
Catahoula E911 Communications District	46	(143)	(75)	(22)	(6)
Catahoula Parish Library	3,405	(10,698)	(5,588)	(1,705)	(426)
Catahoula Parish Police Jury	(7,050)	22,150	11,571	3,529	882
City of Morgan City	28,754	(90,335)	(47,191)	(14,390)	(3,598)
Claiborne Parish Office of Com Ser	11,364	(35,701)	(18,650)	(5,687)	(1,422)
Claiborne Parish Police Jury	5,350	(16,807)	(8,780)	(2,677)	(669)
Concordia Parish 7th District Attorney	12,835	(40,323)	(21,065)	(6,423)	(1,606)
Concordia Parish Indigent Defender Board	885	(2,782)	(1,453)	(444)	(111)

**EXHIBIT VII – Schedule B (continued)**  
**Plan A – Schedule of Changes in Employer Proportions**  
For the Year Ended December 31, 2021

<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>
Concordia Parish Library	\$(4,191)	\$13,165	\$6,878	\$2,096	\$524
Concordia Parish Police Jury	12,909	(40,554)	(21,186)	(6,459)	(1,615)
Concordia Parish Sewer District #1	(968)	3,041	1,588	485	121
Desoto Parish Emergency Medical Services	(15,036)	47,236	24,676	7,524	1,881
Desoto Parish School Board	23	(72)	(37)	(12)	(3)
Desoto Parish Waterworks	(5,732)	18,008	9,407	2,869	717
East Carroll Parish Police Jury	(47,046)	147,800	77,211	23,543	5,886
East Feliciana 20th Judicial District Indigent Defender	(5,504)	17,291	9,033	2,754	689
East Feliciana Parish Communications District	(9,623)	30,231	15,793	4,815	1,204
East Feliciana Parish Police Jury	(30,823)	96,835	50,587	15,425	3,856
Evangeline Parish Communications District	11,367	(35,712)	(18,656)	(5,689)	(1,422)
Evangeline Parish District Attorney	3,421	(10,747)	(5,614)	(1,712)	(428)
Evangeline Parish Police Jury	(7,343)	23,070	12,052	3,675	919
Evangeline Parish Solid Waste	(18,465)	58,011	30,305	9,241	2,310
Franklin Parish Communications District	(82)	259	135	42	11
Franklin Parish Library	(7,876)	24,744	12,927	3,941	985
Franklin Parish Police Jury	7,594	(23,858)	(12,463)	(3,801)	(950)
Grant Parish Police Jury	13,635	(42,835)	(22,377)	(6,823)	(1,706)
Greater New Orleans Expressway	27,492	(86,369)	(45,119)	(13,758)	(3,440)
Iberia Parish 16th Judicial District Judge	27,383	(86,027)	(44,941)	(13,703)	(3,426)
Iberia Parish Government	146,270	(459,525)	(240,057)	(73,198)	(18,300)
Iberia Parish Medical Center	(357,237)	1,122,304	586,295	178,772	44,693
Iberia Parish School Board	11	(33)	(17)	(5)	(1)
Iberville Parish District Attorney	(17,269)	54,254	28,342	8,643	2,161
Iberville Parish Library	17,115	(53,769)	(28,089)	(8,565)	(2,141)
Iberville Parish Police Jury	(84,250)	264,681	138,270	42,161	10,540
Iberville Parish School Board	25	(77)	(40)	(12)	(3)
Jackson Parish District Attorney	(1,170)	3,674	1,919	585	146
Jackson Parish Police Jury	9,242	(29,036)	(15,168)	(4,626)	(1,157)
Jackson Parish Recreation Department	(5,010)	15,738	8,222	2,506	627
Jackson Parish Sales Tax	3,587	(11,271)	(5,888)	(1,796)	(449)
Jefferson Davis Parish District Attorney	356	(1,118)	(584)	(178)	(45)
Jefferson Davis Parish Indigent Defender Board	3,328	(10,455)	(5,462)	(1,665)	(416)
Jefferson Davis Parish Landfill	(2,364)	7,426	3,879	1,183	296
Jefferson Davis Parish Library	(3,644)	11,447	5,980	1,823	456
Jefferson Davis Parish Mosquito Abatement	(996)	3,129	1,635	498	125
Jefferson Davis Parish Police Jury	4,813	(15,121)	(7,899)	(2,409)	(602)
Jefferson Davis Parish Tourist Commission	(3,338)	10,488	5,479	1,671	418
Jefferson Parish	(1,564,922)	4,916,395	2,568,338	783,135	195,784
Jefferson Parish 24th Indigent Defender Board	(2,122)	6,665	3,482	1,061	265
Jefferson Parish Finance Authority	254	(799)	(417)	(128)	(32)
Jefferson Parish Housing Authority	51,621	(162,172)	(84,719)	(25,832)	(6,458)
Jefferson Parish Retirement System	1,564	(4,914)	(2,567)	(783)	(196)
Kolin Ruby Wise Water District (Rapides Parish)	(3,964)	12,455	6,506	1,985	496
Lafayette 15th Judicial District Attorney	(782)	2,457	1,283	392	98

**EXHIBIT VII – Schedule B (continued)**  
**Plan A – Schedule of Changes in Employer Proportions**  
For the Year Ended December 31, 2021

<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>
Lafayette Airport Commission	\$(28,041)	\$88,093	\$46,020	\$14,032	\$3,508
Lafayette Consolidated Government	164,481	(516,737)	(269,945)	(82,311)	(20,578)
Lafayette Convention & Visitors Commission	3,074	(9,657)	(5,045)	(1,538)	(385)
Lafayette Economic Development Authority	(15,302)	48,073	25,114	7,657	1,914
Lafourche Parish Water District #1	(57,729)	181,364	94,745	28,890	7,223
Lasalle Parish Police Jury	22,998	(72,250)	(37,744)	(11,508)	(2,877)
Lincoln Parish 3rd Judicial District Attorney	(5,036)	15,821	8,265	2,520	630
Lincoln Parish 3rd Judicial Indigent Defender	(5,879)	18,470	9,649	2,942	736
Lincoln Parish Police Jury	45,012	(141,410)	(73,873)	(22,525)	(5,631)
Livingston Parish Recreation District #3	24,844	(78,051)	(40,774)	(12,433)	(3,108)
Madison Parish Police Jury	16,771	(52,689)	(27,525)	(8,393)	(2,098)
Monroe/West Monroe Visitors' Bureau	(22,621)	71,066	37,125	11,320	2,830
Morehouse Parish Library	4,068	(12,780)	(6,676)	(2,036)	(509)
Morehouse Parish Police Jury	69,241	(217,528)	(113,637)	(34,650)	(8,663)
Natchitoches 10th Judicial District Court	(2,260)	7,101	3,709	1,132	283
Natchitoches Parish District Attorney	665	(2,088)	(1,091)	(332)	(83)
Natchitoches Parish Police Jury	(8,057)	25,312	13,223	4,032	1,008
Natchitoches Parish Port Commission	277	(870)	(455)	(138)	(35)
Natchitoches Parish Tax Commission	1,280	(4,021)	(2,101)	(640)	(160)
North Louisiana Crime Lab	57,579	(180,890)	(94,498)	(28,813)	(7,203)
Ouachita Parish Police Jury	257,177	(807,952)	(422,077)	(128,698)	(32,175)
Parochial Employees' Retirement System	0	0	0	0	0
Plaquemines 25th Judicial District Public Defender	(1,222)	3,839	2,006	611	153
Plaquemines Medical Center	(137,443)	431,794	225,571	68,780	17,195
Plaquemines Parish District Attorney of the 25th District	(3,128)	9,827	5,134	1,565	391
Plaquemines Parish Government	535,252	(1,681,561)	(878,452)	(267,857)	(66,964)
Plaquemines Port, Harbor & Terminal District	(63,083)	198,182	103,531	31,568	7,892
Pointe Coupee General Hospital	(165,922)	521,265	272,310	83,033	20,758
Pointe Coupee HB Health & Hospice	154,055	(483,983)	(252,834)	(77,094)	(19,274)
Pointe Coupee Parish Library	(20,441)	64,219	33,548	10,230	2,558
Pointe Coupee Parish Police Jury	(31,432)	98,747	51,585	15,730	3,933
Pointe Coupee Parish School Board	11	(33)	(17)	(5)	(1)
Police Jury Association (Office)	(3,903)	12,262	6,406	1,953	488
Port of Iberia	(9,111)	28,623	14,952	4,560	1,140
Rapides Parish Indigent Defender Board	(9,183)	28,848	15,070	4,595	1,149
Rapides Parish Library	26,296	(82,612)	(43,157)	(13,159)	(3,290)
Rapides Parish Police Jury	86,413	(271,479)	(141,821)	(43,245)	(10,811)
Red River Parish Police Jury	(35,668)	112,055	58,538	17,849	4,462
Red River Parish School Board	11	(33)	(17)	(5)	(1)
Red River Waterway Commission	2,451	(7,701)	(4,023)	(1,227)	(307)
Richland Parish Communications District	7,915	(24,866)	(12,990)	(3,961)	(990)
Richland Parish District Judge	9,032	(28,375)	(14,823)	(4,520)	(1,130)
Richland Parish Police Jury	33,886	(106,459)	(55,614)	(16,959)	(4,240)
Richland Parish Tax Commission	179	(562)	(294)	(89)	(22)
Sabine Parish District Attorney	(5,530)	17,374	9,076	2,768	692



**EXHIBIT VII – Schedule B (continued)**  
**Plan A – Schedule of Changes in Employer Proportions**  
For the Year Ended December 31, 2021

<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>
Sabine Parish Library	\$(717)	\$2,253	\$1,177	\$359	\$90
Sabine Parish Police Jury	(68,053)	213,798	111,689	34,056	8,514
Sabine Parish School Board	473	(1,487)	(777)	(237)	(59)
South Toledo Bend Water District	1,305	(4,098)	(2,141)	(652)	(163)
St. Bernard Parish Government	(37,460)	117,685	61,479	18,746	4,687
St. Bernard Parish Library	(728)	2,286	1,194	364	91
St. Bernard Parish School Board	23	(72)	(37)	(12)	(3)
St. Bernard WIA	(17,950)	56,391	29,459	8,982	2,246
St. Charles Parish 29th Judicial District Attorney	949	(2,980)	(1,557)	(474)	(119)
St. Charles Parish Council	(557,919)	1,752,770	915,652	279,199	69,800
St. Charles Parish School Board	(943)	2,964	1,548	473	118
St. Helena Parish Police Jury	(89,719)	281,862	147,246	44,897	11,224
St. James Parish Government	(250,759)	787,791	411,544	125,488	31,372
St. James Parish School Board	302	(947)	(495)	(150)	(38)
St. John Parish Council	23,957	(75,264)	(39,318)	(11,989)	(2,997)
St. John The Baptist Parish 40th Judicial District Attorney	28,930	(90,886)	(47,479)	(14,477)	(3,619)
St. John The Baptist Parish Library	(68,937)	216,575	113,139	34,499	8,625
St. Landry Parish E911 Communications District	(15,209)	47,781	24,961	7,611	1,903
St. Landry Parish Government	(234,654)	737,195	385,113	117,428	29,357
St. Landry Parish Sheriff	956	(3,002)	(1,568)	(478)	(120)
St. Martin Parish Government	86,443	(271,572)	(141,870)	(43,259)	(10,815)
St. Martin Parish Library	6,028	(18,938)	(9,893)	(3,017)	(754)
St. Martin Parish School Board	403	(1,267)	(662)	(202)	(51)
St. Martin Parish Water & Sewer	(3,668)	11,524	6,020	1,836	459
St. Mary Parish Consolidated Gravity Drainage District #1	(22,163)	69,628	36,374	11,091	2,773
St. Mary Parish E911 Communications District	10,919	(34,302)	(17,919)	(5,464)	(1,366)
St. Mary Parish Government	72,076	(226,435)	(118,290)	(36,069)	(9,017)
St. Mary Parish Library	23,575	(74,063)	(38,691)	(11,797)	(2,949)
St. Mary Parish Sales & Use Tax Department	575	(1,807)	(944)	(288)	(72)
St. Mary Parish School Board	324	(1,019)	(532)	(163)	(41)
St. Mary Parish Sewer District Wards 5 & 8	684	(2,148)	(1,122)	(342)	(86)
St. Mary Parish Water and Sewer Commission #3	(14,131)	44,394	23,191	7,072	1,768
St. Tammany Parish 22nd District Attorney	(219,506)	689,606	360,252	109,848	27,462
St. Tammany Parish Communications District	(20,112)	63,183	33,007	10,064	2,516
St. Tammany Parish Coroner	(37,840)	118,880	62,103	18,937	4,734
St. Tammany Parish Fire District #1	(2,109)	6,627	3,462	1,056	264
St. Tammany Parish Fire District #4	(442)	1,388	725	221	55
St. Tammany Parish Government	11,543	(36,263)	(18,944)	(5,776)	(1,444)
St. Tammany Parish Library	(18,027)	56,634	29,586	9,021	2,255
St. Tammany Parish Mosquito Abatement District #2	(2,497)	7,844	4,098	1,249	312
St. Tammany Parish Recreation District #1	(4,867)	15,292	7,988	2,437	609
St. Tammany Parish Recreation District #11	1,275	(4,005)	(2,092)	(638)	(160)
Tangipahoa Parish 21st Judicial District Attorney	14,399	(45,236)	(23,632)	(7,205)	(1,801)
Tangipahoa Parish 21st Judicial District Indigent Defender Board	938	(2,947)	(1,540)	(469)	(117)
Tangipahoa Parish Consolidated Gravity Drainage District	(5,634)	17,699	9,246	2,819	705

**EXHIBIT VII – Schedule B (continued)**  
**Plan A – Schedule of Changes in Employer Proportions**  
For the Year Ended December 31, 2021

<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>
Tangipahoa Parish Government	\$(210,501)	\$661,314	\$345,472	\$105,341	\$26,335
Tangipahoa Parish Library	15,428	(48,470)	(25,321)	(7,721)	(1,930)
Tangipahoa Parish Mosquito Abatement District #1	(3,959)	12,438	6,498	1,981	495
Tangipahoa Parish Sewer District #1	(11,071)	34,781	18,170	5,540	1,385
Tangipahoa Parish Sheriff	(7,908)	24,844	12,978	3,958	990
Tangipahoa Parish Tourist Commission	(2,474)	7,773	4,060	1,239	310
Tangipahoa Parish Water District	(14,069)	44,201	23,091	7,041	1,760
Teche-Vermilion Fresh Water District	18,376	(57,730)	(30,158)	(9,196)	(2,299)
Tensas Parish Police Jury	5,313	(16,691)	(8,719)	(2,659)	(665)
Terrebonne Parish Indigent Defender Board	(14,645)	46,008	24,034	7,329	1,832
Union Parish 3rd Judicial Clerks' Fund	3,714	(11,667)	(6,095)	(1,858)	(465)
Union Parish Police Jury	93,827	(294,769)	(153,988)	(46,954)	(11,739)
Vermilion Parish 7th Ward Drainage District #2	186	(584)	(305)	(93)	(23)
Vermilion Parish Communication District	(54,501)	171,223	89,447	27,275	6,819
Vermilion Parish Library	3,111	(9,772)	(5,105)	(1,556)	(389)
Vermilion Parish Police Jury	148,800	(467,473)	(244,209)	(74,464)	(18,616)
Vermilion Parish Tourist Commission	65	(204)	(106)	(33)	(8)
Vermilion Parish Waterworks District #1	(5,355)	16,823	8,788	2,680	670
Washington Parish Police Jury	(91,402)	287,151	150,008	45,741	11,435
Webster Parish Police Jury	67,317	(211,485)	(110,480)	(33,688)	(8,422)
West Baton Rouge Natural Gas & Water	17,345	(54,491)	(28,466)	(8,680)	(2,170)
West Baton Rouge Parish 18th Judicial Court	19,247	(60,468)	(31,588)	(9,633)	(2,408)
West Baton Rouge Parish Council	59,449	(186,768)	(97,568)	(29,751)	(7,438)
West Baton Rouge Parish Library	(5,002)	15,716	8,210	2,504	626
West Baton Rouge Parish School Board	11	(33)	(17)	(5)	(1)
West Calcasieu Cameron Hospital	(56,030)	176,026	91,957	28,039	7,010
West Carroll Parish Library	742	(2,330)	(1,217)	(371)	(93)
West Carroll Parish Police Jury	(2,255)	7,084	3,701	1,128	282
West Ouachita Parish Sewer District #5	2,097	(6,588)	(3,442)	(1,049)	(262)
Winn Parish 8th Judicial District Court	4,289	(13,474)	(7,039)	(2,146)	(537)
Winn Parish District Attorney	(9)	28	14	5	1
Winn Parish Police Jury	991	(3,112)	(1,626)	(495)	(124)
Winn Parish School Board	161	(507)	(265)	(81)	(20)
<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, 2021

<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	\$36,070	\$0	\$(78,157)	\$4,556
Iberia Parish 16th Judicial District Attorney	39,390	0	(85,352)	2,782
5th Judicial District Attorney - Richland	9,418	0	(20,407)	0
Acadia Parish Communications District	1,238	0	(2,682)	27
Acadia Parish Library	10,906	0	(23,631)	5,027
Acadia Parish Police Jury	57,587	0	(124,782)	0
Acadiana Crime Lab	28,923	0	(62,671)	11,241
Allen Parish 33rd Judicial Indigent Defender Board	2,254	0	(4,883)	91
Allen Parish Ambulance Service	23,705	0	(51,364)	0
Allen Parish District Attorney	6,100	0	(13,217)	2,592
Allen Parish Library	6,179	0	(13,389)	816
Allen Parish Police Jury	23,999	0	(52,001)	0
Assumption Parish Police Jury	43,218	0	(93,646)	265
Avoyelles Parish 12th Judicial District Indigent Defender Board	2,779	0	(6,021)	1,136
Bayou Vermillion District	13,802	0	(29,907)	17,372
Beauregard Parish Communications District	4,135	0	(8,959)	1,458
Beauregard Parish District Attorney	3,139	0	(6,803)	1,036
Beauregard Parish Library	11,351	0	(24,596)	0
Beauregard Parish Police Jury	45,349	0	(98,264)	1,786
Bienville Parish Library	9,768	0	(21,165)	0
Bienville Parish Police Jury	31,140	0	(67,475)	2,746
Bossier Parish Communications District	21,325	0	(46,207)	0
Bossier Parish Emergency Medical Services	47,878	0	(103,743)	0
Bossier Parish Police Jury	220,032	0	(476,773)	104,551
Caddo Parish Commission	280,614	0	(608,045)	9,165
Caddo Parish Coroner	11,883	0	(25,749)	979
Caddo Parish District Attorney	64,057	0	(138,800)	287
Caddo/Bossier Port Commission	41,430	0	(89,772)	0
Calcasieu Parish Police Jury	844,964	0	(1,830,897)	694,695
Calcasieu Parish Waterworks District #7	5,679	0	(12,306)	970
Calcasieu Regional Airport	17,212	0	(37,296)	0
Calcasieu-Sulphur Parks & Recreation	36,273	0	(78,597)	5,541
Caldwell Parish District Attorney	241	0	(522)	2,479
Caldwell Parish Library	2,234	0	(4,840)	0
Caldwell Parish Police Jury	14,853	0	(32,185)	8,868
Cameron Parish Ambulance District #2	27,943	0	(60,547)	8,298
Cameron Parish Police Jury	99,989	0	(216,660)	59,557
Catahoula E911 Communications District	756	0	(1,638)	16
Catahoula Parish Library	2,287	0	(4,955)	1,279
Catahoula Parish Police Jury	8,227	0	(17,827)	0
City of Morgan City	4,388	0	(9,508)	10,792
Claiborne Parish Office of Com Ser	2,059	0	(4,461)	4,265
Claiborne Parish Police Jury	20,847	0	(45,173)	2,008
Concordia Parish 7th District Attorney	7,496	0	(16,242)	4,817
Concordia Parish Indigent Defender Board	2,505	0	(5,428)	333

**EXHIBIT VII – Schedule C (continued)**  
**Plan A – Current Year Additions to Deferred Inflows of Resources**  
For the Year Ended December 31, 2021

<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 Library	\$6,466	\$0	\$(14,011)	\$0
Concordia Parish Police Jury	15,329	0	(33,215)	4,844
Concordia Parish Sewer District #1	802	0	(1,737)	0
Desoto Parish Emergency Medical Services	57,597	0	(124,803)	0
Desoto Parish School Board	390	0	(845)	9
Desoto Parish Waterworks	10,599	0	(22,967)	0
East Carroll Parish Police Jury	27,962	0	(60,588)	0
East Feliciana 20th Judicial District Indigent Defender	2,899	0	(6,282)	0
East Feliciana Parish Communications District	6,037	0	(13,081)	0
East Feliciana Parish Police Jury	25,938	0	(56,203)	0
Evangeline Parish Communications District	9,665	0	(20,943)	4,267
Evangeline Parish District Attorney	7,313	0	(15,847)	1,284
Evangeline Parish Police Jury	44,039	0	(95,424)	0
Evangeline Parish Solid Waste	11,850	0	(25,677)	0
Franklin Parish Communications District	2,139	0	(4,636)	0
Franklin Parish Library	6,639	0	(14,386)	0
Franklin Parish Police Jury	25,474	0	(55,199)	2,851
Grant Parish Police Jury	25,935	0	(56,197)	5,117
Greater New Orleans Expressway	98,051	0	(212,460)	10,318
Iberia Parish 16th Judicial District Judge	19,244	0	(41,699)	10,277
Iberia Parish Government	118,020	0	(255,731)	54,898
Iberia Parish Medical Center	637,450	0	(1,381,248)	0
Iberia Parish School Board	189	0	(410)	4
Iberville Parish District Attorney	12,090	0	(26,196)	0
Iberville Parish Library	22,881	0	(49,578)	6,424
Iberville Parish Police Jury	160,088	0	(346,884)	0
Iberville Parish School Board	189	0	(410)	9
Jackson Parish District Attorney	9,686	0	(20,987)	0
Jackson Parish Police Jury	41,714	0	(90,388)	3,469
Jackson Parish Recreation Department	4,862	0	(10,534)	0
Jackson Parish Sales Tax	1,441	0	(3,123)	1,347
Jefferson Davis Parish District Attorney	8,915	0	(19,317)	133
Jefferson Davis Parish Indigent Defender Board	1,007	0	(2,181)	1,249
Jefferson Davis Parish Landfill	3,747	0	(8,119)	0
Jefferson Davis Parish Library	8,365	0	(18,126)	0
Jefferson Davis Parish Mosquito Abatement	7,279	0	(15,773)	0
Jefferson Davis Parish Police Jury	21,094	0	(45,708)	1,807
Jefferson Davis Parish Tourist Commission	3,524	0	(7,635)	0
Jefferson Parish	2,806,865	0	(6,082,010)	0
Jefferson Parish 24th Indigent Defender Board	2,401	0	(5,202)	0
Jefferson Parish Finance Authority	2,499	0	(5,415)	96
Jefferson Parish Housing Authority	4,216	0	(9,136)	19,374
Jefferson Parish Retirement System	3,867	0	(8,379)	587
Kolin Ruby Wise Water District (Rapides Parish)	4,008	0	(8,685)	0
Lafayette 15th Judicial District Attorney	44,252	0	(95,887)	0

**EXHIBIT VII – Schedule C (continued)**  
**Plan A – Current Year Additions to Deferred Inflows of Resources**  
For the Year Ended December 31, 2021

<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 Airport Commission	\$28,243	\$0	\$(61,197)	\$0
Lafayette Consolidated Government	690,422	0	(1,496,029)	61,733
Lafayette Convention & Visitors Commission	16,871	0	(36,556)	1,153
Lafayette Economic Development Authority	30,425	0	(65,926)	0
Lafourche Parish Water District #1	77,527	0	(167,989)	0
Lasalle Parish Police Jury	20,449	0	(44,309)	8,631
Lincoln Parish 3rd Judicial District Attorney	13,781	0	(29,861)	0
Lincoln Parish 3rd Judicial Indigent Defender	443	0	(960)	0
Lincoln Parish Police Jury	69,790	0	(151,223)	16,894
Livingston Parish Recreation District #3	23,236	0	(50,348)	9,325
Madison Parish Police Jury	37,825	0	(81,960)	6,295
Monroe/West Monroe Visitors' Bureau	14,001	0	(30,339)	0
Morehouse Parish Library	2,707	0	(5,865)	1,527
Morehouse Parish Police Jury	15,869	0	(34,385)	25,987
Natchitoches 10th Judicial District Court	3,129	0	(6,779)	0
Natchitoches Parish District Attorney	3,950	0	(8,559)	249
Natchitoches Parish Police Jury	57,259	0	(124,071)	0
Natchitoches Parish Port Commission	3,852	0	(8,346)	103
Natchitoches Parish Tax Commission	5,859	0	(12,696)	480
North Louisiana Crime Lab	51,392	0	(111,359)	21,610
Ouachita Parish Police Jury	277,700	0	(601,729)	96,523
Parochial Employees' Retirement System	0	0	0	0
Plaquemines 25th Judicial District Public Defender	4,221	0	(9,147)	0
Plaquemines Medical Center	52,398	0	(113,538)	0
Plaquemines Parish District Attorney of the 25th District	1,193	0	(2,585)	0
Plaquemines Parish Government	309,480	0	(670,591)	200,893
Plaquemines Port, Harbor & Terminal District	52,804	0	(114,417)	0
Pointe Coupee General Hospital	171,390	0	(371,374)	0
Pointe Coupee HB Health & Hospice	23,388	0	(50,678)	57,820
Pointe Coupee Parish Library	11,604	0	(25,143)	0
Pointe Coupee Parish Police Jury	42,910	0	(92,979)	0
Pointe Coupee Parish School Board	189	0	(410)	4
Police Jury Association (Office)	8,785	0	(19,036)	0
Port of Iberia	5,273	0	(11,426)	0
Rapides Parish Indigent Defender Board	7,363	0	(15,955)	0
Rapides Parish Library	47,001	0	(101,842)	9,869
Rapides Parish Police Jury	153,088	0	(331,717)	32,434
Red River Parish Police Jury	34,684	0	(75,154)	0
Red River Parish School Board	189	0	(410)	4
Red River Waterway Commission	27,741	0	(60,111)	920
Richland Parish Communications District	1,159	0	(2,510)	2,971
Richland Parish District Judge	2,266	0	(4,909)	3,390
Richland Parish Police Jury	37,738	0	(81,772)	12,719
Richland Parish Tax Commission	1,944	0	(4,213)	67
Sabine Parish District Attorney	8,638	0	(18,717)	0

**EXHIBIT VII – Schedule C (continued)**  
**Plan A – Current Year Additions to Deferred Inflows of Resources**  
For the Year Ended December 31, 2021

<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>
Sabine Parish Library	\$4,488	\$0	\$(9,725)	\$0
Sabine Parish Police Jury	44,820	0	(97,118)	0
Sabine Parish School Board	0	0	0	178
South Toledo Bend Water District	4,348	0	(9,422)	489
<b>St. Bernard Parish Government</b>	<b>237,410</b>	<b>0</b>	<b>(514,428)</b>	<b>0</b>
St. Bernard Parish Library	3,608	0	(7,817)	0
St. Bernard Parish School Board	402	0	(871)	9
St. Bernard WIA	13,662	0	(29,603)	0
St. Charles Parish 29th Judicial District Attorney	33,489	0	(72,566)	355
<b>St. Charles Parish Council</b>	<b>630,841</b>	<b>0</b>	<b>(1,366,929)</b>	<b>0</b>
St. Charles Parish School Board	993	0	(2,152)	0
St. Helena Parish Police Jury	28,561	0	(61,887)	0
St. James Parish Government	194,256	0	(420,921)	0
St. James Parish School Board	191	0	(414)	112
<b>St. John Parish Council</b>	<b>214,355</b>	<b>0</b>	<b>(464,471)</b>	<b>8,992</b>
St. John The Baptist Parish 40th Judicial District Attorney	16,988	0	(36,811)	10,858
St. John The Baptist Parish Library	26,971	0	(58,441)	0
St. Landry Parish E911 Communications District	12,735	0	(27,595)	0
St. Landry Parish Government	85,738	0	(185,779)	0
St. Landry Parish Sheriff	177	0	(384)	358
St. Martin Parish Government	72,226	0	(156,501)	32,444
St. Martin Parish Library	11,792	0	(25,551)	2,263
St. Martin Parish School Board	159	0	(346)	151
St. Martin Parish Water & Sewer	2,823	0	(6,118)	0
St. Mary Parish Consolidated Gravity Drainage District #1	10,503	0	(22,757)	0
St. Mary Parish E911 Communications District	8,350	0	(18,093)	4,098
St. Mary Parish Government	109,954	0	(238,252)	27,052
St. Mary Parish Library	18,293	0	(39,638)	8,848
St. Mary Parish Sales & Use Tax Department	9,127	0	(19,776)	216
St. Mary Parish School Board	142	0	(307)	122
St. Mary Parish Sewer District Wards 5 & 8	1,501	0	(3,252)	256
St. Mary Parish Water and Sewer Commission #3	8,287	0	(17,956)	0
St. Tammany Parish 22nd District Attorney	38,380	0	(83,164)	0
St. Tammany Parish Communications District	9,129	0	(19,781)	0
St. Tammany Parish Coroner	44,694	0	(96,844)	0
St. Tammany Parish Fire District #1	806	0	(1,745)	0
St. Tammany Parish Fire District #4	2,182	0	(4,728)	0
St. Tammany Parish Government	492,260	0	(1,066,646)	4,332
St. Tammany Parish Library	83,043	0	(179,941)	0
St. Tammany Parish Mosquito Abatement District #2	36,510	0	(79,111)	0
St. Tammany Parish Recreation District #1	34,081	0	(73,847)	0
St. Tammany Parish Recreation District #11	2,223	0	(4,816)	478
Tangipahoa Parish 21st Judicial District Attorney	28,014	0	(60,701)	5,404
Tangipahoa Parish 21st Judicial District Indigent Defender Board	42,849	0	(92,846)	352
Tangipahoa Parish Consolidated Gravity Drainage District	15,508	0	(33,602)	0

**EXHIBIT VII – Schedule C (continued)**  
**Plan A – Current Year Additions to Deferred Inflows of Resources**  
For the Year Ended December 31, 2021

<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 Government	\$310,078	\$0	\$(671,887)	\$0
Tangipahoa Parish Library	23,153	0	(50,168)	5,791
Tangipahoa Parish Mosquito Abatement District #1	12,282	0	(26,612)	0
Tangipahoa Parish Sewer District #1	11,690	0	(25,329)	0
Tangipahoa Parish Sheriff	5,423	0	(11,750)	0
Tangipahoa Parish Tourist Commission	6,967	0	(15,097)	0
Tangipahoa Parish Water District	19,060	0	(41,300)	0
Teche-Vermilion Fresh Water District	14,596	0	(31,626)	6,897
Tensas Parish Police Jury	12,288	0	(26,626)	1,994
Terrebonne Parish Indigent Defender Board	12,961	0	(28,085)	0
Union Parish 3rd Judicial Clerks' Fund	3,153	0	(6,832)	1,393
Union Parish Police Jury	54,496	0	(118,084)	35,215
Vermilion Parish 7th Ward Drainage District #2	3,082	0	(6,679)	70
Vermilion Parish Communication District	10,564	0	(22,891)	0
Vermilion Parish Library	9,830	0	(21,301)	1,167
Vermilion Parish Police Jury	76,254	0	(165,229)	55,848
Vermilion Parish Tourist Commission	1,063	0	(2,304)	25
Vermilion Parish Waterworks District #1	10,536	0	(22,829)	0
Washington Parish Police Jury	81,461	0	(176,512)	0
Webster Parish Police Jury	60,995	0	(132,166)	25,266
West Baton Rouge Natural Gas & Water	37,746	0	(81,790)	6,510
West Baton Rouge Parish 18th Judicial Court	3,000	0	(6,500)	7,225
West Baton Rouge Parish Council	135,571	0	(293,760)	22,313
West Baton Rouge Parish Library	14,153	0	(30,666)	0
West Baton Rouge Parish School Board	189	0	(410)	4
West Calcasieu Cameron Hospital	612,039	0	(1,326,186)	0
West Carroll Parish Library	1,102	0	(2,387)	278
West Carroll Parish Police Jury	21,252	0	(46,050)	0
West Ouachita Parish Sewer District #5	6,596	0	(14,293)	787
Winn Parish 8th Judicial District Court	2,426	0	(5,257)	1,609
Winn Parish District Attorney	3,900	0	(8,451)	0
Winn Parish Police Jury	16,040	0	(34,755)	371
Winn Parish School Board	83	0	(179)	61
<b>Grand Total*</b>	<b>\$13,211,703</b>	<b>\$ 0</b>	<b>\$(28,627,567)</b>	<b>\$1,951,987</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, 2021

<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	\$(38,849)	\$(89,549)	\$(256,240)	\$0
Iberia Parish 16th Judicial District Attorney	(42,426)	(97,793)	(279,831)	0
5th Judicial District Attorney - Richland	(10,144)	(23,382)	(66,906)	3,318
Acadia Parish Communications District	(1,333)	(3,073)	(8,793)	0
Acadia Parish Library	(11,746)	(27,076)	(77,477)	0
Acadia Parish Police Jury	(62,025)	(142,970)	(409,103)	703
Acadiana Crime Lab	(31,152)	(71,806)	(205,470)	0
Allen Parish 33rd Judicial Indigent Defender Board	(2,427)	(5,595)	(16,009)	0
Allen Parish Ambulance Service	(25,531)	(58,851)	(168,398)	4,717
Allen Parish District Attorney	(6,570)	(15,144)	(43,334)	0
Allen Parish Library	(6,655)	(15,340)	(43,896)	0
Allen Parish Police Jury	(25,848)	(59,581)	(170,489)	11,134
Assumption Parish Police Jury	(46,549)	(107,296)	(307,023)	0
Avoyelles Parish 12th Judicial District Indigent Defender Board	(2,993)	(6,899)	(19,740)	0
Bayou Vermillion District	(14,866)	(34,267)	(98,052)	0
Beauregard Parish Communications District	(4,453)	(10,265)	(29,372)	0
Beauregard Parish District Attorney	(3,381)	(7,794)	(22,303)	0
Beauregard Parish Library	(12,226)	(28,181)	(80,638)	463
Beauregard Parish Police Jury	(48,844)	(112,587)	(322,162)	0
Bienville Parish Library	(10,520)	(24,250)	(69,390)	494
Bienville Parish Police Jury	(33,540)	(77,310)	(221,220)	0
Bossier Parish Communications District	(22,968)	(52,942)	(151,491)	9,530
Bossier Parish Emergency Medical Services	(51,568)	(118,865)	(340,126)	31,923
Bossier Parish Police Jury	(236,989)	(546,267)	(1,563,117)	0
Caddo Parish Commission	(302,241)	(696,674)	(1,993,498)	0
Caddo Parish Coroner	(12,799)	(29,502)	(84,418)	0
Caddo Parish District Attorney	(68,993)	(159,031)	(455,061)	0
Caddo/Bossier Port Commission	(44,623)	(102,857)	(294,321)	7,630
Calcasieu Parish Police Jury	(910,083)	(2,097,769)	(6,002,665)	0
Calcasieu Parish Waterworks District #7	(6,117)	(14,099)	(40,344)	0
Calcasieu Regional Airport	(18,539)	(42,732)	(122,276)	1,069
Calcasieu-Sulphur Parks & Recreation	(39,068)	(90,053)	(257,683)	0
Caldwell Parish District Attorney	(260)	(598)	(1,712)	0
Caldwell Parish Library	(2,406)	(5,546)	(15,868)	268
Caldwell Parish Police Jury	(15,998)	(36,876)	(105,519)	0
Cameron Parish Ambulance District #2	(30,096)	(69,372)	(198,506)	0
Cameron Parish Police Jury	(107,695)	(248,241)	(710,329)	0
Catahoula E911 Communications District	(814)	(1,877)	(5,371)	0
Catahoula Parish Library	(2,463)	(5,677)	(16,246)	0
Catahoula Parish Police Jury	(8,861)	(20,425)	(58,445)	2,647
City of Morgan City	(4,726)	(10,893)	(31,171)	0
Claiborne Parish Office of Com Ser	(2,218)	(5,112)	(14,627)	0
Claiborne Parish Police Jury	(22,454)	(51,757)	(148,100)	0
Concordia Parish 7th District Attorney	(8,073)	(18,609)	(53,250)	0
Concordia Parish Indigent Defender Board	(2,698)	(6,219)	(17,794)	0



**EXHIBIT VII – Schedule D (continued)**  
**Plan A – Current Year Additions to Deferred Outflows of Resources**  
For the Year Ended December 31, 2021

<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 Library	\$(6,964)	\$(16,053)	\$(45,934)	\$1,572
Concordia Parish Police Jury	(16,510)	(38,057)	(108,898)	0
Concordia Parish Sewer District #1	(864)	(1,991)	(5,696)	364
Desoto Parish Emergency Medical Services	(62,036)	(142,994)	(409,171)	5,643
Desoto Parish School Board	(420)	(968)	(2,771)	0
Desoto Parish Waterworks	(11,416)	(26,314)	(75,297)	2,152
East Carroll Parish Police Jury	(30,116)	(69,419)	(198,640)	17,657
East Feliciana 20th Judicial District Indigent Defender	(3,123)	(7,198)	(20,596)	2,065
East Feliciana Parish Communications District	(6,502)	(14,988)	(42,887)	3,611
East Feliciana Parish Police Jury	(27,937)	(64,395)	(184,264)	11,569
Evangeline Parish Communications District	(10,410)	(23,996)	(68,664)	0
Evangeline Parish District Attorney	(7,877)	(18,156)	(51,953)	0
Evangeline Parish Police Jury	(47,432)	(109,333)	(312,852)	2,756
Evangeline Parish Solid Waste	(12,763)	(29,419)	(84,182)	6,931
Franklin Parish Communications District	(2,304)	(5,311)	(15,198)	31
Franklin Parish Library	(7,151)	(16,482)	(47,164)	2,956
Franklin Parish Police Jury	(27,438)	(63,244)	(180,970)	0
Grant Parish Police Jury	(27,934)	(64,388)	(184,244)	0
Greater New Orleans Expressway	(105,607)	(243,428)	(696,558)	0
Iberia Parish 16th Judicial District Judge	(20,727)	(47,777)	(136,712)	0
Iberia Parish Government	(127,116)	(293,006)	(838,423)	0
Iberia Parish Medical Center	(686,576)	(1,582,579)	(4,528,473)	134,079
Iberia Parish School Board	(204)	(469)	(1,343)	0
Iberville Parish District Attorney	(13,021)	(30,015)	(85,885)	6,482
Iberville Parish Library	(24,644)	(56,805)	(162,545)	0
Iberville Parish Police Jury	(172,425)	(397,446)	(1,137,271)	31,621
Iberville Parish School Board	(204)	(469)	(1,343)	0
Jackson Parish District Attorney	(10,432)	(24,046)	(68,807)	439
Jackson Parish Police Jury	(44,929)	(103,563)	(296,341)	0
Jackson Parish Recreation Department	(5,236)	(12,070)	(34,537)	1,879
Jackson Parish Sales Tax	(1,552)	(3,579)	(10,240)	0
Jefferson Davis Parish District Attorney	(9,602)	(22,133)	(63,333)	0
Jefferson Davis Parish Indigent Defender Board	(1,084)	(2,499)	(7,151)	0
Jefferson Davis Parish Landfill	(4,036)	(9,302)	(26,618)	887
Jefferson Davis Parish Library	(9,010)	(20,768)	(59,425)	1,367
Jefferson Davis Parish Mosquito Abatement	(7,840)	(18,072)	(51,711)	373
Jefferson Davis Parish Police Jury	(22,720)	(52,370)	(149,855)	0
Jefferson Davis Parish Tourist Commission	(3,795)	(8,748)	(25,032)	1,253
Jefferson Parish	(3,023,181)	(6,968,527)	(19,940,101)	587,351
Jefferson Parish 24th Indigent Defender Board	(2,586)	(5,961)	(17,057)	796
Jefferson Parish Finance Authority	(2,692)	(6,205)	(17,755)	0
Jefferson Parish Housing Authority	(4,541)	(10,468)	(29,952)	0
Jefferson Parish Retirement System	(4,165)	(9,601)	(27,472)	0
Kolin Ruby Wise Water District (Rapides Parish)	(4,317)	(9,951)	(28,474)	1,489
Lafayette 15th Judicial District Attorney	(47,662)	(109,863)	(314,368)	294

**EXHIBIT VII – Schedule D (continued)**  
**Plan A – Current Year Additions to Deferred Outflows of Resources**  
For the Year Ended December 31, 2021

<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 Airport Commission	\$(30,419)	\$(70,118)	\$(200,638)	\$10,524
Lafayette Consolidated Government	(743,630)	(1,714,091)	(4,904,788)	0
Lafayette Convention & Visitors Commission	(18,171)	(41,884)	(119,850)	0
Lafayette Economic Development Authority	(32,770)	(75,535)	(216,140)	5,743
Lafourche Parish Water District #1	(83,502)	(192,475)	(550,757)	21,667
Lasalle Parish Police Jury	(22,025)	(50,768)	(145,269)	0
Lincoln Parish 3rd Judicial District Attorney	(14,843)	(34,213)	(97,900)	1,890
Lincoln Parish 3rd Judicial Indigent Defender	(477)	(1,100)	(3,147)	2,206
Lincoln Parish Police Jury	(75,168)	(173,265)	(495,789)	0
Livingston Parish Recreation District #3	(25,027)	(57,687)	(165,069)	0
Madison Parish Police Jury	(40,740)	(93,906)	(268,709)	0
Monroe/West Monroe Visitors' Bureau	(15,080)	(34,761)	(99,466)	8,490
Morehouse Parish Library	(2,915)	(6,720)	(19,228)	0
Morehouse Parish Police Jury	(17,092)	(39,396)	(112,731)	0
Natchitoches 10th Judicial District Court	(3,370)	(7,767)	(22,226)	849
Natchitoches Parish District Attorney	(4,254)	(9,806)	(28,060)	0
Natchitoches Parish Police Jury	(61,672)	(142,156)	(406,772)	3,024
Natchitoches Parish Port Commission	(4,148)	(9,562)	(27,362)	0
Natchitoches Parish Tax Commission	(6,311)	(14,546)	(41,624)	0
North Louisiana Crime Lab	(55,353)	(127,590)	(365,094)	0
Ouachita Parish Police Jury	(299,101)	(689,437)	(1,972,792)	0
Parochial Employees' Retirement System	0	0	0	0
Plaquemines 25th Judicial District Public Defender	(4,547)	(10,480)	(29,989)	458
Plaquemines Medical Center	(56,436)	(130,087)	(372,237)	51,585
Plaquemines Parish District Attorney of the 25th District	(1,285)	(2,962)	(8,474)	1,174
Plaquemines Parish Government	(333,330)	(768,336)	(2,198,557)	0
Plaquemines Port, Harbor & Terminal District	(56,873)	(131,095)	(375,121)	23,676
Pointe Coupee General Hospital	(184,599)	(425,506)	(1,217,565)	62,275
Pointe Coupee HB Health & Hospice	(25,190)	(58,065)	(166,150)	0
Pointe Coupee Parish Library	(12,498)	(28,808)	(82,433)	7,672
Pointe Coupee Parish Police Jury	(46,217)	(106,531)	(304,834)	11,797
Pointe Coupee Parish School Board	(204)	(469)	(1,343)	0
Police Jury Association (Office)	(9,462)	(21,810)	(62,409)	1,465
Port of Iberia	(5,680)	(13,092)	(37,462)	3,420
Rapides Parish Indigent Defender Board	(7,931)	(18,281)	(52,309)	3,446
Rapides Parish Library	(50,623)	(116,687)	(333,894)	0
Rapides Parish Police Jury	(164,886)	(380,068)	(1,087,547)	0
Red River Parish Police Jury	(37,357)	(86,108)	(246,395)	13,387
Red River Parish School Board	(204)	(469)	(1,343)	0
Red River Waterway Commission	(29,879)	(68,872)	(197,075)	0
Richland Parish Communications District	(1,248)	(2,876)	(8,230)	0
Richland Parish District Judge	(2,440)	(5,625)	(16,095)	0
Richland Parish Police Jury	(40,646)	(93,691)	(268,092)	0
Richland Parish Tax Commission	(2,094)	(4,827)	(13,813)	0
Sabine Parish District Attorney	(9,304)	(21,445)	(61,364)	2,076

**EXHIBIT VII – Schedule D (continued)**  
**Plan A – Current Year Additions to Deferred Outflows of Resources**  
For the Year Ended December 31, 2021

<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>
Sabine Parish Library	\$(4,834)	\$(11,143)	\$(31,885)	\$269
Sabine Parish Police Jury	(48,274)	(111,274)	(318,406)	25,542
Sabine Parish School Board	0	0	0	0
South Toledo Bend Water District	(4,683)	(10,795)	(30,889)	0
<b>St. Bernard Parish Government</b>	<b>(255,707)</b>	<b>(589,411)</b>	<b>(1,686,572)</b>	<b>14,059</b>
St. Bernard Parish Library	(3,886)	(8,956)	(25,628)	273
St. Bernard Parish School Board	(433)	(997)	(2,854)	0
St. Bernard WIA	(14,715)	(33,918)	(97,055)	6,736
St. Charles Parish 29th Judicial District Attorney	(36,070)	(83,143)	(237,909)	0
<b>St. Charles Parish Council</b>	<b>(679,458)</b>	<b>(1,566,173)</b>	<b>(4,481,527)</b>	<b>209,399</b>
St. Charles Parish School Board	(1,070)	(2,465)	(7,054)	355
St. Helena Parish Police Jury	(30,762)	(70,908)	(202,900)	33,673
St. James Parish Government	(209,227)	(482,274)	(1,380,004)	94,116
St. James Parish School Board	(206)	(474)	(1,356)	0
<b>St. John Parish Council</b>	<b>(230,874)</b>	<b>(532,172)</b>	<b>(1,522,785)</b>	<b>0</b>
St. John The Baptist Parish 40th Judicial District Attorney	(18,298)	(42,176)	(120,685)	0
St. John The Baptist Parish Library	(29,049)	(66,959)	(191,601)	25,874
St. Landry Parish E911 Communications District	(13,717)	(31,618)	(90,472)	5,708
St. Landry Parish Government	(92,345)	(212,859)	(609,085)	88,071
St. Landry Parish Sheriff	(191)	(440)	(1,260)	0
St. Martin Parish Government	(77,792)	(179,313)	(513,095)	0
St. Martin Parish Library	(12,700)	(29,275)	(83,769)	0
St. Martin Parish School Board	(172)	(396)	(1,133)	0
St. Martin Parish Water & Sewer	(3,041)	(7,009)	(20,057)	1,377
<b>St. Mary Parish Consolidated Gravity Drainage District #1</b>	<b>(11,312)</b>	<b>(26,074)</b>	<b>(74,610)</b>	<b>8,318</b>
St. Mary Parish E911 Communications District	(8,994)	(20,731)	(59,320)	0
St. Mary Parish Government	(118,428)	(272,980)	(781,118)	0
St. Mary Parish Library	(19,703)	(45,415)	(129,954)	0
St. Mary Parish Sales & Use Tax Department	(9,830)	(22,659)	(64,838)	0
St. Mary Parish School Board	(153)	(352)	(1,007)	0
St. Mary Parish Sewer District Wards 5 & 8	(1,616)	(3,725)	(10,660)	0
St. Mary Parish Water and Sewer Commission #3	(8,925)	(20,573)	(58,869)	5,304
St. Tammany Parish 22nd District Attorney	(41,338)	(95,286)	(272,655)	82,386
St. Tammany Parish Communications District	(9,832)	(22,664)	(64,852)	7,548
St. Tammany Parish Coroner	(48,138)	(110,960)	(317,505)	14,203
St. Tammany Parish Fire District #1	(868)	(2,000)	(5,722)	792
St. Tammany Parish Fire District #4	(2,350)	(5,418)	(15,502)	166
St. Tammany Parish Government	(530,197)	(1,222,120)	(3,497,038)	0
St. Tammany Parish Library	(89,443)	(206,169)	(589,943)	6,766
St. Tammany Parish Mosquito Abatement District #2	(39,323)	(90,642)	(259,367)	937
St. Tammany Parish Recreation District #1	(36,707)	(84,611)	(242,110)	1,828
St. Tammany Parish Recreation District #11	(2,394)	(5,518)	(15,789)	0
Tangipahoa Parish 21st Judicial District Attorney	(30,172)	(69,549)	(199,010)	0
Tangipahoa Parish 21st Judicial District Indigent Defender Board	(46,151)	(106,380)	(304,400)	0
Tangipahoa Parish Consolidated Gravity Drainage District	(16,703)	(38,500)	(110,166)	2,114

**EXHIBIT VII – Schedule D (continued)**  
**Plan A – Current Year Additions to Deferred Outflows of Resources**  
For the Year Ended December 31, 2021

<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 Government	\$(333,974)	\$(769,822)	\$(2,202,807)	\$79,006
Tangipahoa Parish Library	(24,937)	(57,480)	(164,477)	0
Tangipahoa Parish Mosquito Abatement District #1	(13,228)	(30,491)	(87,249)	1,486
Tangipahoa Parish Sewer District #1	(12,590)	(29,021)	(83,043)	4,155
Tangipahoa Parish Sheriff	(5,841)	(13,463)	(38,523)	2,968
Tangipahoa Parish Tourist Commission	(7,504)	(17,298)	(49,497)	929
Tangipahoa Parish Water District	(20,529)	(47,320)	(135,403)	5,281
Teche-Vermilion Fresh Water District	(15,720)	(36,236)	(103,688)	0
Tensas Parish Police Jury	(13,235)	(30,507)	(87,294)	0
Terrebonne Parish Indigent Defender Board	(13,960)	(32,179)	(92,079)	5,497
Union Parish 3rd Judicial Clerks' Fund	(3,396)	(7,828)	(22,400)	0
Union Parish Police Jury	(58,696)	(135,296)	(387,144)	0
Vermilion Parish 7th Ward Drainage District #2	(3,320)	(7,652)	(21,896)	0
Vermilion Parish Communication District	(11,379)	(26,228)	(75,050)	20,456
Vermilion Parish Library	(10,588)	(24,406)	(69,836)	0
Vermilion Parish Police Jury	(82,130)	(189,313)	(541,709)	0
Vermilion Parish Tourist Commission	(1,145)	(2,640)	(7,554)	0
Vermilion Parish Waterworks District #1	(11,348)	(26,157)	(74,847)	2,010
Washington Parish Police Jury	(87,739)	(202,241)	(578,703)	34,306
Webster Parish Police Jury	(65,696)	(151,431)	(433,312)	0
West Baton Rouge Natural Gas & Water	(40,655)	(93,711)	(268,150)	0
West Baton Rouge Parish 18th Judicial Court	(3,231)	(7,448)	(21,311)	0
West Baton Rouge Parish Council	(146,019)	(336,579)	(963,103)	0
West Baton Rouge Parish Library	(15,243)	(35,136)	(100,540)	1,878
West Baton Rouge Parish School Board	(204)	(469)	(1,343)	0
West Calcasieu Cameron Hospital	(659,207)	(1,519,491)	(4,347,951)	21,029
West Carroll Parish Library	(1,187)	(2,735)	(7,827)	0
West Carroll Parish Police Jury	(22,890)	(52,762)	(150,977)	846
West Ouachita Parish Sewer District #5	(7,104)	(16,376)	(46,859)	0
Winn Parish 8th Judicial District Court	(2,613)	(6,024)	(17,237)	0
Winn Parish District Attorney	(4,201)	(9,683)	(27,706)	4
Winn Parish Police Jury	(17,276)	(39,821)	(113,947)	0
Winn Parish School Board	(89)	(206)	(588)	0
<b>Grand Total*</b>	<b>\$(14,229,888)</b>	<b>\$(32,800,333)</b>	<b>\$(93,856,562)</b>	<b>\$1,951,987</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, 2021

<b>Employer Name</b>	<b>Allocated Share of Total Employer Contributions for Fiscal Year 2021</b>	<b>Allocated Share of Nonemployer Contributions for Fiscal Year 2021</b>	<b>Employer's Proportion of Collective Pension Expense</b>
15th Judicial District Court	\$224,620	\$22,584	\$(217,547)
Iberia Parish 16th Judicial District Attorney	245,300	24,663	(237,576)
5th Judicial District Attorney - Richland	58,650	5,897	(56,803)
Acadia Parish Communications District	7,708	775	(7,466)
Acadia Parish Library	67,916	6,829	(65,778)
Acadia Parish Police Jury	358,620	36,057	(347,328)
Acadiana Crime Lab	180,115	18,109	(174,444)
Allen Parish 33rd Judicial Indigent Defender Board	14,034	1,411	(13,592)
Allen Parish Ambulance Service	147,618	14,842	(142,970)
Allen Parish District Attorney	37,986	3,819	(36,790)
Allen Parish Library	38,479	3,869	(37,267)
Allen Parish Police Jury	149,451	15,026	(144,744)
Assumption Parish Police Jury	269,137	27,060	(260,662)
Avoyelles Parish 12th Judicial District Indigent Defender Board	17,304	1,740	(16,759)
Bayou Vermillion District	85,953	8,642	(83,246)
Beauregard Parish Communications District	25,748	2,589	(24,937)
Beauregard Parish District Attorney	19,551	1,966	(18,935)
Beauregard Parish Library	70,687	7,107	(68,461)
Beauregard Parish Police Jury	282,408	28,394	(273,515)
Bienville Parish Library	60,827	6,116	(58,912)
Bienville Parish Police Jury	193,922	19,498	(187,815)
Bossier Parish Communications District	132,797	13,352	(128,616)
Bossier Parish Emergency Medical Services	298,155	29,978	(288,766)
Bossier Parish Police Jury	1,370,231	137,768	(1,327,084)
Caddo Parish Commission	1,747,504	175,701	(1,692,477)
Caddo Parish Coroner	74,001	7,440	(71,671)
Caddo Parish District Attorney	398,907	40,108	(386,346)
Caddo/Bossier Port Commission	258,002	25,941	(249,878)
Calcasieu Parish Police Jury	5,261,947	529,056	(5,096,252)
Calcasieu Parish Waterworks District #7	35,366	3,556	(34,252)
Calcasieu Regional Airport	107,188	10,777	(103,812)
Calcasieu-Sulphur Parks & Recreation	225,886	22,711	(218,773)
Caldwell Parish District Attorney	1,501	151	(1,453)
Caldwell Parish Library	13,910	1,399	(13,472)
Caldwell Parish Police Jury	92,498	9,300	(89,586)
Cameron Parish Ambulance District #2	174,010	17,496	(168,531)
Cameron Parish Police Jury	622,676	62,606	(603,068)
Catahoula E911 Communications District	4,709	473	(4,560)
Catahoula Parish Library	14,241	1,432	(13,793)
Catahoula Parish Police Jury	51,233	5,151	(49,620)
City of Morgan City	27,324	2,747	(26,464)
Claiborne Parish Office of Com Ser	12,822	1,289	(12,418)
Claiborne Parish Police Jury	129,825	13,053	(125,737)
Concordia Parish 7th District Attorney	46,679	4,693	(45,209)
Concordia Parish Indigent Defender Board	15,598	1,568	(15,107)

**EXHIBIT VII – Schedule E (continued)**  
**Plan A – Allocated Share of Employer Contributions and Pension Expense**  
For the Year Ended December 31, 2021

<b>Employer Name</b>	<b>Allocated Share of Total Employer Contributions for Fiscal Year 2021</b>	<b>Allocated Share of Nonemployer Contributions for Fiscal Year 2021</b>	<b>Employer's Proportion of Collective Pension Expense</b>
Concordia Parish Library	\$40,266	\$4,049	\$(38,998)
Concordia Parish Police Jury	95,460	9,598	(92,454)
Concordia Parish Sewer District #1	4,993	502	(4,836)
Desoto Parish Emergency Medical Services	358,680	36,063	(347,386)
Desoto Parish School Board	2,429	244	(2,352)
Desoto Parish Waterworks	66,006	6,636	(63,927)
East Carroll Parish Police Jury	174,128	17,507	(168,645)
East Feliciana 20th Judicial District Indigent Defender	18,054	1,815	(17,486)
East Feliciana Parish Communications District	37,595	3,780	(36,411)
East Feliciana Parish Police Jury	161,526	16,240	(156,440)
Evangeline Parish Communications District	60,191	6,052	(58,295)
Evangeline Parish District Attorney	45,542	4,579	(44,108)
Evangeline Parish Police Jury	274,247	27,574	(265,611)
Evangeline Parish Solid Waste	73,794	7,420	(71,470)
Franklin Parish Communications District	13,323	1,340	(12,903)
Franklin Parish Library	41,344	4,157	(40,042)
Franklin Parish Police Jury	158,639	15,950	(153,644)
Grant Parish Police Jury	161,509	16,239	(156,423)
Greater New Orleans Expressway	610,604	61,392	(591,377)
Iberia Parish 16th Judicial District Judge	119,842	12,049	(116,069)
Iberia Parish Government	734,963	73,896	(711,819)
Iberia Parish Medical Center	3,969,668	399,125	(3,844,666)
Iberia Parish School Board	1,177	118	(1,140)
Iberville Parish District Attorney	75,287	7,570	(72,916)
Iberville Parish Library	142,487	14,326	(138,000)
Iberville Parish Police Jury	996,934	100,235	(965,541)
Iberville Parish School Board	1,177	118	(1,140)
Jackson Parish District Attorney	60,317	6,064	(58,417)
Jackson Parish Police Jury	259,773	26,119	(251,593)
Jackson Parish Recreation Department	30,275	3,044	(29,322)
Jackson Parish Sales Tax	8,976	902	(8,694)
Jefferson Davis Parish District Attorney	55,517	5,582	(53,769)
Jefferson Davis Parish Indigent Defender Board	6,269	630	(6,071)
Jefferson Davis Parish Landfill	23,333	2,346	(22,598)
Jefferson Davis Parish Library	52,092	5,238	(50,452)
Jefferson Davis Parish Mosquito Abatement	45,330	4,558	(43,903)
Jefferson Davis Parish Police Jury	131,363	13,208	(127,227)
Jefferson Davis Parish Tourist Commission	21,944	2,206	(21,253)
Jefferson Parish	17,479,530	1,757,456	(16,929,110)
Jefferson Parish 24th Indigent Defender Board	14,952	1,503	(14,481)
Jefferson Parish Finance Authority	15,564	1,565	(15,074)
Jefferson Parish Housing Authority	26,256	2,640	(25,430)
Jefferson Parish Retirement System	24,082	2,421	(23,324)
Kolin Ruby Wise Water District (Rapides Parish)	24,961	2,510	(24,175)
Lafayette 15th Judicial District Attorney	275,575	27,707	(266,898)

**EXHIBIT VII – Schedule E (continued)**  
**Plan A – Allocated Share of Employer Contributions and Pension Expense**  
For the Year Ended December 31, 2021

<b>Employer Name</b>	<b>Allocated Share of Total Employer Contributions for Fiscal Year 2021</b>	<b>Allocated Share of Nonemployer Contributions for Fiscal Year 2021</b>	<b>Employer's Proportion of Collective Pension Expense</b>
Lafayette Airport Commission	\$175,880	\$17,684	\$(170,341)
Lafayette Consolidated Government	4,299,547	432,292	(4,164,156)
Lafayette Convention & Visitors Commission	105,061	10,563	(101,753)
Lafayette Economic Development Authority	189,469	19,050	(183,503)
Lafourche Parish Water District #1	482,795	48,542	(467,592)
Lasalle Parish Police Jury	127,343	12,804	(123,333)
Lincoln Parish 3rd Judicial District Attorney	85,819	8,629	(83,117)
Lincoln Parish 3rd Judicial Indigent Defender	2,759	277	(2,672)
Lincoln Parish Police Jury	434,609	43,697	(420,924)
Livingston Parish Recreation District #3	144,700	14,549	(140,144)
Madison Parish Police Jury	235,550	23,683	(228,133)
Monroe/West Monroe Visitors' Bureau	87,192	8,767	(84,447)
Morehouse Parish Library	16,856	1,695	(16,325)
Morehouse Parish Police Jury	98,820	9,936	(95,709)
Natchitoches 10th Judicial District Court	19,484	1,959	(18,870)
Natchitoches Parish District Attorney	24,598	2,473	(23,823)
Natchitoches Parish Police Jury	356,577	35,852	(345,348)
Natchitoches Parish Port Commission	23,986	2,412	(23,230)
Natchitoches Parish Tax Commission	36,487	3,669	(35,338)
North Louisiana Crime Lab	320,042	32,178	(309,964)
Ouachita Parish Police Jury	1,729,353	173,876	(1,674,897)
Parochial Employees' Retirement System	0	0	0
Plaquemines 25th Judicial District Public Defender	26,288	2,643	(25,461)
Plaquemines Medical Center	326,304	32,808	(316,029)
Plaquemines Parish District Attorney of the 25th District	7,429	747	(7,195)
Plaquemines Parish Government	1,927,259	193,774	(1,866,571)
Plaquemines Port, Harbor & Terminal District	328,832	33,062	(318,477)
Pointe Coupee General Hospital	1,067,319	107,312	(1,033,710)
Pointe Coupee HB Health & Hospice	145,647	14,644	(141,061)
Pointe Coupee Parish Library	72,261	7,265	(69,986)
Pointe Coupee Parish Police Jury	267,218	26,867	(258,803)
Pointe Coupee Parish School Board	1,177	118	(1,140)
Police Jury Association (Office)	54,708	5,501	(52,985)
Port of Iberia	32,839	3,302	(31,805)
Rapides Parish Indigent Defender Board	45,854	4,610	(44,410)
Rapides Parish Library	292,692	29,428	(283,475)
Rapides Parish Police Jury	953,346	95,853	(923,325)
Red River Parish Police Jury	215,990	21,716	(209,189)
Red River Parish School Board	1,177	118	(1,140)
Red River Waterway Commission	172,757	17,370	(167,317)
Richland Parish Communications District	7,215	725	(6,987)
Richland Parish District Judge	14,108	1,419	(13,664)
Richland Parish Police Jury	235,010	23,629	(227,610)
Richland Parish Tax Commission	12,108	1,217	(11,727)
Sabine Parish District Attorney	53,792	5,408	(52,098)

**EXHIBIT VII – Schedule E (continued)**  
**Plan A – Allocated Share of Employer Contributions and Pension Expense**  
For the Year Ended December 31, 2021

<b>Employer Name</b>	<b>Allocated Share of Total Employer Contributions for Fiscal Year 2021</b>	<b>Allocated Share of Nonemployer Contributions for Fiscal Year 2021</b>	<b>Employer's Proportion of Collective Pension Expense</b>
Sabine Parish Library	\$27,950	\$2,810	\$(27,070)
Sabine Parish Police Jury	279,115	28,063	(270,326)
Sabine Parish School Board	0	0	0
South Toledo Bend Water District	27,077	2,722	(26,225)
St. Bernard Parish Government	1,478,453	148,649	(1,431,897)
St. Bernard Parish Library	22,466	2,259	(21,759)
St. Bernard Parish School Board	2,502	252	(2,423)
St. Bernard WIA	85,079	8,554	(82,400)
St. Charles Parish 29th Judicial District Attorney	208,552	20,969	(201,985)
St. Charles Parish Council	3,928,515	394,987	(3,804,808)
St. Charles Parish School Board	6,184	622	(5,989)
St. Helena Parish Police Jury	177,863	17,883	(172,262)
St. James Parish Government	1,209,714	121,629	(1,171,621)
St. James Parish School Board	1,189	120	(1,151)
St. John Parish Council	1,334,876	134,213	(1,292,842)
St. John The Baptist Parish 40th Judicial District Attorney	105,793	10,637	(102,462)
St. John The Baptist Parish Library	167,958	16,887	(162,669)
St. Landry Parish E911 Communications District	79,308	7,974	(76,811)
St. Landry Parish Government	533,925	53,683	(517,112)
St. Landry Parish Sheriff	1,104	111	(1,069)
St. Martin Parish Government	449,780	45,223	(435,617)
St. Martin Parish Library	73,432	7,383	(71,120)
St. Martin Parish School Board	993	100	(962)
St. Martin Parish Water & Sewer	17,582	1,768	(17,028)
St. Mary Parish Consolidated Gravity Drainage District #1	65,404	6,576	(63,344)
St. Mary Parish E911 Communications District	52,000	5,228	(50,363)
St. Mary Parish Government	684,730	68,845	(663,168)
St. Mary Parish Library	113,918	11,454	(110,331)
St. Mary Parish Sales & Use Tax Department	56,837	5,715	(55,047)
St. Mary Parish School Board	883	89	(855)
St. Mary Parish Sewer District Wards 5 & 8	9,345	940	(9,051)
St. Mary Parish Water and Sewer Commission #3	51,604	5,188	(49,979)
St. Tammany Parish 22nd District Attorney	239,010	24,031	(231,484)
St. Tammany Parish Communications District	56,849	5,716	(55,059)
St. Tammany Parish Coroner	278,326	27,984	(269,562)
St. Tammany Parish Fire District #1	5,016	504	(4,858)
St. Tammany Parish Fire District #4	13,589	1,366	(13,161)
St. Tammany Parish Government	3,065,510	308,218	(2,968,979)
St. Tammany Parish Library	517,145	51,996	(500,860)
St. Tammany Parish Mosquito Abatement District #2	227,362	22,860	(220,202)
St. Tammany Parish Recreation District #1	212,234	21,339	(205,551)
St. Tammany Parish Recreation District #11	13,841	1,392	(13,405)
Tangipahoa Parish 21st Judicial District Attorney	174,452	17,540	(168,959)
Tangipahoa Parish 21st Judicial District Indigent Defender Board	266,838	26,829	(258,435)
Tangipahoa Parish Consolidated Gravity Drainage District	96,572	9,710	(93,531)



**EXHIBIT VII – Schedule E (continued)**  
**Plan A – Allocated Share of Employer Contributions and Pension Expense**  
For the Year Ended December 31, 2021

<b>Employer Name</b>	<b>Allocated Share of Total Employer Contributions for Fiscal Year 2021</b>	<b>Allocated Share of Nonemployer Contributions for Fiscal Year 2021</b>	<b>Employer's Proportion of Collective Pension Expense</b>
Tangipahoa Parish Government	\$1,930,985	\$194,148	\$(1,870,179)
Tangipahoa Parish Library	144,181	14,496	(139,641)
Tangipahoa Parish Mosquito Abatement District #1	76,483	7,690	(74,074)
Tangipahoa Parish Sewer District #1	72,796	7,319	(70,504)
Tangipahoa Parish Sheriff	33,770	3,395	(32,706)
Tangipahoa Parish Tourist Commission	43,389	4,363	(42,023)
Tangipahoa Parish Water District	118,695	11,934	(114,957)
Teche-Vermilion Fresh Water District	90,893	9,139	(88,031)
Tensas Parish Police Jury	76,522	7,694	(74,113)
Terrebonne Parish Indigent Defender Board	80,717	8,116	(78,175)
Union Parish 3rd Judicial Clerks' Fund	19,636	1,974	(19,017)
Union Parish Police Jury	339,371	34,122	(328,685)
Vermilion Parish 7th Ward Drainage District #2	19,194	1,930	(18,589)
Vermilion Parish Communication District	65,789	6,615	(63,717)
Vermilion Parish Library	61,218	6,155	(59,291)
Vermilion Parish Police Jury	474,863	47,745	(459,910)
Vermilion Parish Tourist Commission	6,621	666	(6,413)
Vermilion Parish Waterworks District #1	65,611	6,597	(63,545)
Washington Parish Police Jury	507,292	51,005	(491,318)
Webster Parish Police Jury	379,842	38,191	(367,881)
West Baton Rouge Natural Gas & Water	235,061	23,634	(227,659)
West Baton Rouge Parish 18th Judicial Court	18,681	1,878	(18,093)
West Baton Rouge Parish Council	844,258	84,885	(817,673)
West Baton Rouge Parish Library	88,134	8,861	(85,358)
West Baton Rouge Parish School Board	1,177	118	(1,140)
West Calcasieu Cameron Hospital	3,811,422	383,214	(3,691,403)
West Carroll Parish Library	6,861	690	(6,645)
West Carroll Parish Police Jury	132,346	13,307	(128,179)
West Ouachita Parish Sewer District #5	41,077	4,130	(39,783)
Winn Parish 8th Judicial District Court	15,110	1,519	(14,634)
Winn Parish District Attorney	24,288	2,442	(23,523)
Winn Parish Police Jury	99,886	10,043	(96,740)
Winn Parish School Board	516	52	(500)
<b>Grand Total*</b>	<b>\$82,274,839</b>	<b>\$8,272,216</b>	<b>\$(79,684,054)</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, 2021 and 2020

	<b>2021</b>	<b>2020</b>
<b>Current Assets:</b>		
Cash & Cash Equivalents in Banks	\$ 39,331,337	\$ 5,926,027
Contributions Receivable	3,373,412	3,361,741
Accrued Interest and Dividends	148,371	132,259
Investments Receivable	13,564	122,964
Due (to) from other Funds	(2,212,539)	(278,472)
Liability Transfer Due (to) from Plan A	334,999	(1,579,623)
Other Current Assets	8,415	8,975
<b>TOTAL CURRENT ASSETS</b>	<b>\$ 40,997,559</b>	<b>\$ 7,693,871</b>
 Property, Plant & Equipment	 \$ 78,604	 \$ 81,190
<b>Investments:</b>		
Cash & Cash Equivalents	\$ 5,195,095	\$ 35,398,829
Equities	223,454,930	205,972,818
Fixed Income	116,405,283	111,148,912
Real Estate	24,657,318	16,520,182
Alternative Investments	40,467,735	30,951,117
<b>TOTAL INVESTMENTS</b>	<b>\$ 410,180,361</b>	<b>\$ 399,991,858</b>
 <b>DEFERRED OUTFLOWS OF RESOURCES*</b>	 \$ 0	 \$ 0
 <b>TOTAL ASSETS</b>	 \$ 451,256,524	 \$ 407,766,919
<b>Current Liabilities:</b>		
Accounts Payable	\$ 252,928	\$ 221,780
Benefits Payable	1,257,620	1,123,268
Refunds Payable	128,462	34,461
Investments Payable	225,474	730,449
<b>TOTAL CURRENT LIABILITIES</b>	<b>\$ 1,864,484</b>	<b>\$ 2,109,958</b>
 <b>DEFERRED INFLOWS OF RESOURCES*</b>	 \$ 0	 \$ 0
 <b>FIDUCIARY NET POSITION</b>	 <b>\$ 449,392,040</b>	 <b>\$ 405,656,961</b>

**EXHIBIT IX**  
**Plan B – Statement of Changes in Fiduciary Net Position**  
For the Year Ended December 31, 2021

	<b>2021</b>
<b>Beginning of Year Net Position:</b>	\$ 405,656,961
<b>Income:</b>	
Regular Member Contributions	\$ 3,392,465
Regular Employer Contributions	8,566,347
Irregular Contributions	12,388
Ad Valorem Taxes & Revenue Sharing	1,467,409
Transfers from Other Systems	130,687
Transfers from/(to) Plan A	1,385,061
Other Income	122,652
<b>TOTAL CONTRIBUTIONS</b>	<b>\$ 15,077,009</b>
Net Appreciation of Fair Value of Investments	\$ 40,238,555
Dividends, Interest and Recurring Income	7,396,320
Class Action Settlements	1,179
Investment Expense	(2,193,980)
<b>TOTAL MARKET INVESTMENT INCOME</b>	<b>\$ 45,442,074</b>
<b>TOTAL INCOME</b>	<b>\$ 60,519,083</b>
<b>Expenses:</b>	
Retirement Annuity Benefits	\$ 14,014,282
DROP Benefits	1,452,667
Refunds of Contributions	856,758
Funds Transferred to Other Systems	194,955
Administrative Expenses	265,342
<b>TOTAL EXPENSES</b>	<b>\$ 16,784,004</b>
<b>NET MARKET INCOME (INCOME – EXPENSES)</b>	<b>\$ 43,735,079</b>
<b>END OF YEAR FIDUCIARY NET POSITION</b>	<b>\$ 449,392,040</b>

**EXHIBIT X**  
**Plan B – Schedule of Changes in Net Pension Liability and Related Ratios**  
For the Years 2014 – 2021

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>Total Pension Liability:</b>				
Service Cost	\$ 11,712,615	\$ 11,056,703	\$ 10,519,268	\$ 10,443,125
Interest	24,600,213	23,167,008	22,000,199	21,460,208
Changes of Benefit Terms	0	2,496,450	0	0
Differences Between Expected and Actual Experience	(7,918,349)	1,980,949	285,479	(2,945,913)
Changes of Assumptions	0	4,489,680	0	4,117,485
Benefit Payments	(15,466,949)	(14,671,169)	(13,117,620)	(11,972,193)
Refunds of Member Contributions	(856,758)	(726,412)	(556,488)	(681,290)
Other	1,455,833	(1,467,384)	(289,548)	1,350,992
<b>Net Change in Total Pension Liability</b>	<b>\$ 13,526,605</b>	<b>\$ 26,325,825</b>	<b>\$ 18,841,290</b>	<b>\$ 21,772,414</b>
<b>Total Pension Liability – Beginning</b>	<b>\$ 379,984,366</b>	<b>\$ 353,658,541</b>	<b>\$ 334,817,251</b>	<b>\$ 313,044,837</b>
<b>Total Pension Liability – Ending (a)</b>	<b>\$ 393,510,971</b>	<b>\$ 379,984,366</b>	<b>\$ 353,658,541</b>	<b>\$ 334,817,251</b>
<b>Plan Fiduciary Net Position:</b>				
Contributions – Member	\$ 3,392,465	\$ 3,300,858	\$ 3,180,013	\$ 3,047,834
Contributions – Employer	8,566,347	8,589,896	8,331,425	7,846,175
Contributions – Nonemployer Contributing Entities	1,467,409	1,515,833	1,394,483	1,311,932
Net Investment Income	45,442,074	48,501,333	54,407,447	(18,484,521)
Benefit Payments	(15,466,949)	(14,671,169)	(13,117,620)	(11,972,193)
Refunds of Member Contributions	(856,758)	(726,412)	(556,488)	(681,290)
Administrative Expenses	(265,342)	(279,166)	(257,297)	(245,050)
Other	1,455,833	(1,467,384)	(289,548)	1,350,992
<b>Net Change in Plan Fiduciary Net Position</b>	<b>\$ 43,735,079</b>	<b>\$ 44,763,789</b>	<b>\$ 53,092,415</b>	<b>\$ (17,826,121)</b>
<b>Plan Fiduciary Net Position – Beginning</b>	<b>\$ 405,656,961</b>	<b>\$ 360,893,172</b>	<b>\$ 307,800,757</b>	<b>\$ 325,626,878</b>
<b>Plan Fiduciary Net Position – Ending (b)</b>	<b>\$ 449,392,040</b>	<b>\$ 405,656,961</b>	<b>\$ 360,893,172</b>	<b>\$ 307,800,757</b>
<b>Net Pension Liability (Asset) – Ending (a) – (b)</b>	<b>\$ (55,881,069)</b>	<b>\$ (25,672,595)</b>	<b>\$ (7,234,631)</b>	<b>\$ 27,016,494</b>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>	114.20%	106.76%	102.05%	91.93%
<b>Covered Payroll</b>	<b>\$ 114,217,960</b>	<b>\$ 114,531,947</b>	<b>\$ 111,085,667</b>	<b>\$ 104,615,667</b>
<b>Net Pension Liability (Asset) as a Percentage of Covered Payroll</b>	(48.92%)	(22.42%)	(6.51%)	25.82%

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>N/A</u>	<u>N/A</u>
\$ 9,844,786	\$ 9,633,861	\$ 8,544,264	\$ 8,412,233		
20,549,184	19,404,284	18,696,801	17,562,661		
1,753,159	0	0	1,309,944		
(6,450,008)	(2,340,186)	(2,179,740)	(3,451,795)		
8,837,618	0	3,098,805	0		
(10,958,480)	(10,155,817)	(8,914,800)	(7,535,484)		
(588,797)	(543,481)	(601,666)	(663,027)		
1,310,623	(159,841)	484,797	562,253		
<u>\$ 24,298,085</u>	<u>\$ 15,838,820</u>	<u>\$ 19,128,461</u>	<u>\$ 16,196,785</u>		
<u>\$ 288,746,752</u>	<u>\$ 272,907,932</u>	<u>\$ 253,779,471</u>	<u>\$ 237,582,686</u>		
<u>\$ 313,044,837</u>	<u>\$ 288,746,752</u>	<u>\$ 272,907,932</u>	<u>\$ 253,779,471</u>		
\$ 2,920,617	\$ 2,874,226	\$ 2,782,356	\$ 2,622,467		
8,096,586	7,943,831	8,676,188	8,390,840		
1,269,869	1,209,345	1,194,705	1,176,417		
48,062,503	19,716,857	(1,801,444)	11,741,033		
(10,958,480)	(10,155,817)	(8,914,800)	(7,535,484)		
(588,797)	(543,481)	(601,666)	(663,027)		
(242,064)	(232,496)	(218,483)	(204,921)		
1,310,623	(159,841)	484,797	562,253		
<u>\$ 49,870,857</u>	<u>\$ 20,652,624</u>	<u>\$ 1,601,653</u>	<u>\$ 16,089,578</u>		
<u>\$ 275,756,021</u>	<u>\$ 255,103,397</u>	<u>\$ 253,501,744</u>	<u>\$ 237,412,166</u>		
<u>\$ 325,626,878</u>	<u>\$ 275,756,021</u>	<u>\$ 255,103,397</u>	<u>\$ 253,501,744</u>		
\$ (12,582,041)	\$ 12,990,731	\$ 17,804,535	\$ 277,727		
104.02%	95.50%	93.48%	99.89%		
\$ 101,207,325	\$ 99,297,888	\$ 96,402,089	\$ 90,711,784		
(12.43%)	13.08%	18.47%	0.31%		

**EXHIBIT XI**  
**Plan B – Schedule of Net Pension Liability**  
For the Years 2013 – 2021

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total Pension Liability	\$ 393,510,971	\$ 379,984,366	\$ 353,658,541	\$ 334,817,251
Plan Fiduciary Net Position	<u>449,392,040</u>	<u>405,656,961</u>	<u>360,893,172</u>	<u>307,800,757</u>
Net Pension Liability (Asset)	<u>\$ (55,881,069)</u>	<u>\$ (25,672,595)</u>	<u>\$ (7,234,631)</u>	<u>\$ 27,016,494</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	114.20%	106.76%	102.05%	91.93%
Covered Payroll	\$ 114,217,960	\$ 114,531,947	\$ 111,085,667	\$ 104,615,667
Net Pension Liability (Asset) as a Percentage of Covered Payroll	(48.92%)	(22.42%)	(6.51%)	25.82%

**EXHIBIT XII**  
**Plan B – Schedule of Contributions**  
For the Years 2014 – 2021

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Actuarially Determined Contribution *	\$ 10,087,266	\$ 10,067,512	\$ 9,115,505	\$ 8,348,365
Contributions in Relation to the Actuarially Determined Contribution *	<u>10,033,756</u>	<u>10,105,729</u>	<u>9,725,908</u>	<u>9,158,107</u>
Contribution Deficiency (Excess)	<u>\$ 53,510</u>	<u>\$ (38,217)</u>	<u>\$ (610,403)</u>	<u>\$ (809,742)</u>
Covered Payroll	\$ 114,217,960	\$ 114,531,947	\$ 111,085,667	\$ 104,615,667
Contributions as a Percentage of Covered Payroll	8.78%	8.82%	8.76%	8.75%

\* 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>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>N/A</u>
\$ 313,044,837	\$ 288,746,752	\$ 272,907,932	\$ 253,779,471	\$ 237,582,686	
<u>325,626,878</u>	<u>275,756,021</u>	<u>255,103,397</u>	<u>253,501,744</u>	<u>237,412,166</u>	
<u>\$ (12,582,041)</u>	<u>\$ 12,990,731</u>	<u>\$ 17,804,535</u>	<u>\$ 277,727</u>	<u>\$ 170,520</u>	
104.02%	95.50%	93.48%	99.89%	99.93%	
\$ 101,207,325	\$ 99,297,888	\$ 96,402,089	\$ 90,711,784	\$ 88,218,220	
(12.43%)	13.08%	18.47%	0.31%	0.19%	

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>N/A</u>	<u>N/A</u>
\$ 8,602,151	\$ 8,421,102	\$ 9,469,961	\$ 9,507,318		
<u>9,366,455</u>	<u>9,153,176</u>	<u>9,870,893</u>	<u>9,567,257</u>		
<u>\$ (764,304)</u>	<u>\$ (732,074)</u>	<u>\$ (400,932)</u>	<u>\$ (59,939)</u>		
\$ 101,207,325	\$ 99,297,888	\$ 96,402,089	\$ 90,711,784		
9.25%	9.22%	10.24%	10.55%		

**EXHIBIT XIII**  
**Plan B – Schedule of Pension Expense**  
For the Year Ended December 31, 2021

	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>	\$ 379,984,366	\$ 405,656,961	\$ (25,672,595)	\$ 47,271,696	\$ 22,219,559	N/A	N/A
Service Cost	11,712,615		11,712,615			11,712,615	
Interest on Total Pension Liability	24,600,213		24,600,213			24,600,213	
Changes in Benefit Terms	0		0			0	
Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	(7,918,349)		(7,918,349)	7,918,349	0		
Current Year Amortization				(2,716,066)	(566,607)	(2,149,459)	
Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	0		0	0	0		
Current Year Amortization				0	(2,151,792)	2,151,792	
Benefit Payments	(15,466,949)		(15,466,949)			(15,466,949)	
Refunds of Contributions	(856,758)		(856,758)			(856,758)	
Other	1,455,833		1,455,833			1,455,833	
Contributions – Member		3,392,465	(3,392,465)			(3,392,465)	
Contributions – Employer*		8,566,347	(8,566,347)				8,566,347
Contributions – Nonemployer Contributing Entities*		1,467,409	(1,467,409)				1,467,409
Projected Earnings on Pension Plan Investments		25,908,269	(25,908,269)			(25,908,269)	
Difference Between Projected and Actual Earnings on Pension Plan Investments		19,533,805	(19,533,805)	19,533,805	0		
Current Year Amortization				(21,567,293)	(8,097,239)	(13,470,054)	
Benefit Payments		(15,466,949)	15,466,949			15,466,949	
Refunds of Contributions		(856,758)	856,758			856,758	
Administrative Expenses		(265,342)	265,342			265,342	
Other		1,455,833	(1,455,833)			(1,455,833)	
<b>Net Increase (Decrease)</b>	<b>\$ 13,526,605</b>	<b>\$ 43,735,079</b>	<b>\$ (30,208,474)</b>	<b>\$ 3,168,795</b>	<b>\$ (10,815,638)</b>	<b>\$ (6,190,285)</b>	<b>\$ 10,033,756</b>
<b>Ending Balance</b>	<b>\$ 393,510,971</b>	<b>\$ 449,392,040</b>	<b>\$ (55,881,069)</b>	<b>\$ 50,440,491</b>	<b>\$ 11,403,921</b>	<b>N/A</b>	<b>N/A</b>

For the year ended December 31, 2021, the Collective Pension Expense (Income) for Plan B is (\$6,190,285).

\* 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, 2021

<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	0.063179%	\$9,411	0.109860%	\$(61,391)	\$(5,302)	\$(108,297)
Abbeville Harbor & Terminal	0.159734%	13,771	0.160757%	(89,833)	(7,758)	(158,469)
Ascension Parish Government	20.614115%	1,699,806	19.842822%	(11,088,381)	(957,566)	(19,560,462)
Ascension Parish Library	2.213810%	214,744	2.506831%	(1,400,844)	(120,974)	(2,471,159)
Assumption Parish Waterworks #1	0.898567%	78,520	0.916610%	(512,211)	(44,233)	(903,567)
Audubon Regional Library	0.114844%	12,320	0.143819%	(80,368)	(6,940)	(141,772)
Avoyelles Parish Coroner'S Office	0.073994%	6,375	0.074419%	(41,586)	(3,591)	(73,360)
Avoyelles Parish District Attorney'S Office	0.477340%	41,000	0.478617%	(267,456)	(23,097)	(471,806)
Avoyelles Parish Police Jury	1.125904%	95,469	1.114465%	(622,775)	(53,781)	(1,098,606)
Bayou Lafourche Fresh Water	0.610264%	51,147	0.597069%	(333,649)	(28,813)	(588,573)
Berwick Bayou Vista Waterworks	0.204764%	16,094	0.187875%	(104,987)	(9,066)	(185,202)
Cameron Parish Mosquito Abatement District #1	0.397723%	29,819	0.348094%	(194,519)	(16,798)	(343,141)
City Court Of Denham Springs	0.185439%	12,774	0.149118%	(83,329)	(7,196)	(146,996)
City Court Of Hammond	0.744316%	64,158	0.748954%	(418,524)	(36,143)	(738,297)
City Of Bossier	0.269642%	23,422	0.273419%	(152,789)	(13,195)	(269,528)
Denham Springs Ward Two Marshall	0.146090%	14,476	0.168987%	(94,432)	(8,155)	(166,582)
Desoto Parish 42nd District Attorney	0.150747%	12,013	0.140235%	(78,365)	(6,767)	(138,239)
Desoto Parish Library	0.862234%	73,263	0.855242%	(477,918)	(41,272)	(843,072)
Desoto Parish Police Jury	5.438436%	442,294	5.163155%	(2,885,226)	(249,161)	(5,089,684)
Lafourche Parish 17th Indigent Defender Board	0.435453%	31,418	0.366761%	(204,950)	(17,699)	(361,542)
Livingston Parish Council	5.777788%	472,546	5.516304%	(3,082,570)	(266,203)	(5,437,808)
Livingston Parish Library	1.958382%	165,587	1.932993%	(1,080,177)	(93,282)	(1,905,487)
Livingston Parish Sheriff	0.209199%	12,610	0.147204%	(82,259)	(7,104)	(145,109)
Louisiana School Board Association	0.286674%	21,126	0.246616%	(137,812)	(11,901)	(243,107)
North Caddo Parish Medical Center	9.562537%	852,820	9.955463%	(5,563,219)	(480,426)	(9,813,799)
St Charles 29th Judicial District Public Defender	0.000000%	2,644	0.030865%	(17,248)	(1,489)	(30,426)
St James Parish Hospital	8.713610%	773,722	9.032106%	(5,047,237)	(435,867)	(8,903,581)
St Mary Parish Water & Sewer District #4	0.538516%	51,449	0.600594%	(335,618)	(28,983)	(592,048)
St Mary Parish Waterworks District # 5	0.254578%	21,042	0.245635%	(137,263)	(11,854)	(242,140)
Terrebonne Parish 32nd Judicial District Attorney	0.159059%	14,393	0.168018%	(93,890)	(8,108)	(165,627)
Terrebonne Parish Consolidated Government	27.029664%	2,300,032	26.849609%	(15,003,849)	(1,295,697)	(26,467,544)
Terrebonne Parish Consolidated Waterworks	3.689020%	336,325	3.926117%	(2,193,956)	(189,465)	(3,870,249)
Terrebonne Parish Recreation District #10	0.053912%	4,631	0.054060%	(30,209)	(2,609)	(53,291)
Terrebonne Parish Sales & Use	0.267524%	21,431	0.250177%	(139,802)	(12,073)	(246,617)
Vernon Parish 30th Judicial District Attorney	0.281168%	23,110	0.269776%	(150,754)	(13,019)	(265,937)
Vernon Parish Police Jury	3.038034%	284,570	3.321951%	(1,856,342)	(160,309)	(3,274,680)
West Feliciana Parish Consolidated Waterworks #13	0.410993%	31,158	0.363725%	(203,253)	(17,552)	(358,549)
West Feliciana Parish Police Jury	1.731419%	155,559	1.815931%	(1,014,762)	(87,632)	(1,790,091)
Acadia Parish Soil & Water	0.104355%	7,392	0.086291%	(48,220)	(4,164)	(85,063)
Calcasieu Parish Soil & Water	0.095938%	10,276	0.119958%	(67,034)	(5,789)	(118,251)
Crescent Soil & Water	0.033947%	2,921	0.034099%	(19,055)	(1,646)	(33,614)
Evangeline Parish Soil & Water	0.049512%	4,095	0.047803%	(26,713)	(2,307)	(47,123)
Gulf Coast Soil & Water	0.098034%	11,001	0.128421%	(71,763)	(6,197)	(126,594)
Iberia Parish Soil & Water	0.034832%	2,882	0.033643%	(18,800)	(1,624)	(33,164)
Jefferson Davis Parish Soil & Water	0.056543%	4,510	0.052648%	(29,420)	(2,541)	(51,899)

**EXHIBIT XIV – Schedule A (continued)**  
**Plan B – Schedule of Net Pension Liability / (Asset) by Employer**  
For the Year Ended December 31, 2021

<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>
Lafourche/Terrebonne Soil & Water	0.050955%	\$6,129	0.071547%	\$(39,981)	\$(3,453)	\$(70,529)
Madison Parish Soil & Water	0.051863%	5,246	0.061240%	(34,222)	(2,955)	(60,369)
Northeast Soil & Water	0.056590%	6,742	0.078703%	(43,980)	(3,798)	(77,583)
St Landry Parish Soil & Water	0.025460%	2,418	0.028227%	(15,774)	(1,362)	(27,825)
St Mary Parish Soil & Water	0.030315%	2,676	0.031239%	(17,457)	(1,508)	(30,794)
Tangipahoa Parish Soil & Water	0.025379%	2,465	0.028775%	(16,080)	(1,389)	(28,366)
Upper Delta Soil & Water	0.020804%	1,003	0.011709%	(6,543)	(565)	(11,542)
Vermilion Parish Soil & Water	0.084017%	6,583	0.076847%	(42,943)	(3,708)	(75,753)
West Carroll Parish Soil & Water	0.032783%	2,964	0.034600%	(19,335)	(1,670)	(34,108)
<b>Grand Total*</b>	100.000000%	\$8,566,352	100.000000%	\$(55,881,069)	\$(4,825,756)	\$(98,577,018)

\* 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, 2021

<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	\$(11,984)	\$22,067	\$10,372	\$(289)	\$(72)
Abbeville Harbor & Terminal	(263)	484	227	(6)	(2)
Ascension Parish Government	198,011	(364,603)	(171,378)	4,786	1,197
Ascension Parish Library	(75,226)	138,516	65,108	(1,818)	(455)
Assumption Parish Waterworks #1	(4,632)	8,529	4,009	(112)	(28)
Audubon Regional Library	(7,439)	13,697	6,438	(180)	(45)
Avoyelles Parish Coroner'S Office	(109)	201	94	(2)	(1)
Avoyelles Parish District Attorney'S Office	(328)	604	284	(8)	(2)
Avoyelles Parish Police Jury	2,937	(5,407)	(2,542)	72	18
Bayou Lafourche Fresh Water	3,387	(6,238)	(2,932)	81	20
Berwick Bayou Vista Waterworks	4,336	(7,984)	(3,753)	105	26
Cameron Parish Mosquito Abatement District #1	12,741	(23,460)	(11,027)	308	77
City Court Of Denham Springs	9,325	(17,170)	(8,070)	225	56
City Court Of Hammond	(1,191)	2,192	1,031	(30)	(8)
City Of Bossier	(970)	1,785	839	(24)	(6)
Denham Springs Ward Two Marshall	(5,878)	10,824	5,088	(142)	(36)
Desoto Parish 42nd District Attorney	2,699	(4,969)	(2,336)	66	17
Desoto Parish Library	1,795	(3,305)	(1,554)	44	11
Desoto Parish Police Jury	70,672	(130,130)	(61,166)	1,708	427
Lafourche Parish 17th Indigent Defender Board	17,635	(32,472)	(15,263)	426	107
Livingston Parish Council	67,130	(123,608)	(58,101)	1,623	406
Livingston Parish Library	6,518	(12,002)	(5,641)	157	39
Livingston Parish Sheriff	15,916	(29,306)	(13,775)	385	96
Louisiana School Board Association	10,284	(18,936)	(8,901)	249	62
North Caddo Parish Medical Center	(100,874)	185,743	87,306	(2,437)	(609)
St Charles 29th Judicial District Public Defender	(7,924)	14,590	6,858	(192)	(48)
St James Parish Hospital	(81,766)	150,558	70,768	(1,976)	(494)
St Mary Parish Water & Sewer District #4	(15,937)	29,345	13,793	(385)	(96)
St Mary Parish Waterworks District # 5	2,296	(4,228)	(1,987)	55	14
Terrebone Parish 32nd Judicial District Attorney	(2,300)	4,235	1,991	(56)	(14)
Terrebonne Parish Consolidated Government	46,225	(85,115)	(40,007)	1,117	279
Terrebonne Parish Consolidated Waterworks	(60,869)	112,080	52,682	(1,471)	(368)
Terrebonne Parish Recreation District #10	(38)	70	33	(1)	0
Terrebonne Parish Sales & Use	4,453	(8,200)	(3,854)	107	27
Vernon Parish 30th Judicial District Attorney	2,925	(5,385)	(2,531)	71	18
Vernon Parish Police Jury	(72,889)	134,212	63,085	(1,762)	(441)
West Feliciana Parish Consolidated Waterworks #13	12,135	(22,344)	(10,503)	294	74
West Feliciana Parish Police Jury	(21,696)	39,950	18,778	(524)	(131)
Acadia Parish Soil & Water	4,637	(8,539)	(4,014)	112	28
Calcasieu Parish Soil & Water	(6,167)	11,355	5,337	(149)	(37)
Crescent Soil & Water	(39)	72	34	(1)	0
Evangeline Parish Soil & Water	439	(808)	(380)	11	3
Gulf Coast Soil & Water	(7,801)	14,364	6,752	(189)	(47)
Iberia Parish Soil & Water	305	(562)	(264)	7	2
Jefferson Davis Parish Soil & Water	1,000	(1,841)	(865)	24	6

**EXHIBIT XIV – Schedule B (continued)**  
**Plan B – Schedule of Changes in Employer Proportions**  
For the Year Ended December 31, 2021

<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>
Lafourche/Terrebonne Soil & Water	\$(5,287)	\$9,734	\$4,575	\$(128)	\$(32)
Madison Parish Soil & Water	(2,407)	4,433	2,084	(58)	(15)
Northeast Soil & Water	(5,677)	10,453	4,913	(137)	(34)
St Landry Parish Soil & Water	(710)	1,308	615	(17)	(4)
St Mary Parish Soil & Water	(237)	437	205	(5)	(1)
Tangipahoa Parish Soil & Water	(872)	1,605	755	(22)	(6)
Upper Delta Soil & Water	2,335	(4,299)	(2,021)	57	14
Vermilion Parish Soil & Water	1,841	(3,389)	(1,593)	45	11
West Carroll Parish Soil & Water	(466)	859	404	(11)	(3)
<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, 2021

<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	\$5,715	\$0	\$(2,234)	\$217
Abbeville Harbor & Terminal	8,363	0	(3,269)	4
Ascension Parish Government	1,032,280	0	(403,501)	0
Ascension Parish Library	130,412	0	(50,976)	1,363
Assumption Parish Waterworks #1	47,685	0	(18,639)	84
Audubon Regional Library	7,482	0	(2,925)	135
Avoyelles Parish Coroner'S Office	3,871	0	(1,513)	1
Avoyelles Parish District Attorney'S Office	24,899	0	(9,733)	6
Avoyelles Parish Police Jury	57,978	0	(22,663)	0
Bayou Lafourche Fresh Water	31,061	0	(12,141)	0
Berwick Bayou Vista Waterworks	9,774	0	(3,820)	0
Cameron Parish Mosquito Abatement District #1	18,109	0	(7,078)	0
City Court Of Denham Springs	7,758	0	(3,032)	0
City Court Of Hammond	38,963	0	(15,230)	22
City Of Bossier	14,224	0	(5,560)	18
Denham Springs Ward Two Marshall	8,791	0	(3,436)	106
Desoto Parish 42nd District Attorney	7,295	0	(2,852)	0
Desoto Parish Library	44,492	0	(17,391)	0
Desoto Parish Police Jury	268,602	0	(104,992)	0
Lafourche Parish 17th Indigent Defender Board	19,080	0	(7,458)	0
Livingston Parish Council	286,974	0	(112,173)	0
Livingston Parish Library	100,560	0	(39,307)	0
Livingston Parish Sheriff	7,658	0	(2,993)	0
Louisiana School Board Association	12,830	0	(5,015)	0
North Caddo Parish Medical Center	517,911	0	(202,443)	1,828
St Charles 29th Judicial District Public Defender	1,606	0	(628)	144
St James Parish Hospital	469,876	0	(183,667)	1,482
St Mary Parish Water & Sewer District #4	31,245	0	(12,213)	289
St Mary Parish Waterworks District # 5	12,779	0	(4,995)	0
Terrebonne Parish 32nd Judicial District Attorney	8,741	0	(3,417)	42
Terrebonne Parish Consolidated Government	1,396,793	0	(545,984)	0
Terrebonne Parish Consolidated Waterworks	204,248	0	(79,837)	1,103
Terrebonne Parish Recreation District #10	2,812	0	(1,099)	1
Terrebonne Parish Sales & Use	13,015	0	(5,087)	0
Vernon Parish 30th Judicial District Attorney	14,035	0	(5,486)	0
Vernon Parish Police Jury	172,817	0	(67,551)	1,321
West Feliciana Parish Consolidated Waterworks #13	18,922	0	(7,396)	0
West Feliciana Parish Police Jury	94,470	0	(36,927)	393
Acadia Parish Soil & Water	4,489	0	(1,755)	0
Calcasieu Parish Soil & Water	6,241	0	(2,439)	112
Crescent Soil & Water	1,774	0	(693)	1
Evangeline Parish Soil & Water	2,487	0	(972)	0
Gulf Coast Soil & Water	6,681	0	(2,611)	142
Iberia Parish Soil & Water	1,750	0	(684)	0
Jefferson Davis Parish Soil & Water	2,739	0	(1,071)	0

**EXHIBIT XIV – Schedule C (continued)**  
**Plan B – Current Year Additions to Deferred Inflows of Resources**  
For the Year Ended December 31, 2021

<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>
Lafourche/Terrebonne Soil & Water	\$3,722	\$0	\$(1,455)	\$96
Madison Parish Soil & Water	3,186	0	(1,245)	43
Northeast Soil & Water	4,094	0	(1,600)	103
St Landry Parish Soil & Water	1,468	0	(574)	13
St Mary Parish Soil & Water	1,625	0	(635)	4
Tangipahoa Parish Soil & Water	1,497	0	(585)	16
Upper Delta Soil & Water	609	0	(238)	0
Vermilion Parish Soil & Water	3,998	0	(1,563)	0
West Carroll Parish Soil & Water	1,800	0	(704)	8
<b>Grand Total*</b>	<b>\$5,202,283</b>	<b>\$ 0</b>	<b>\$(2,033,488)</b>	<b>\$9,097</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, 2021

<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	\$(622)	\$(2,364)	\$(8,896)	\$0
Abbeville Harbor & Terminal	(911)	(3,459)	(13,017)	0
Ascension Parish Government	(112,431)	(426,976)	(1,606,721)	3,589
Ascension Parish Library	(14,204)	(53,942)	(202,984)	0
Assumption Parish Waterworks #1	(5,194)	(19,724)	(74,220)	0
Audubon Regional Library	(815)	(3,095)	(11,645)	0
Avoyelles Parish Coroner'S Office	(422)	(1,601)	(6,026)	0
Avoyelles Parish District Attorney'S Office	(2,712)	(10,299)	(38,755)	0
Avoyelles Parish Police Jury	(6,315)	(23,981)	(90,241)	54
Bayou Lafourche Fresh Water	(3,383)	(12,848)	(48,346)	61
Berwick Bayou Vista Waterworks	(1,065)	(4,043)	(15,213)	79
Cameron Parish Mosquito Abatement District #1	(1,972)	(7,490)	(28,186)	231
City Court Of Denham Springs	(845)	(3,209)	(12,074)	169
City Court Of Hammond	(4,244)	(16,116)	(60,645)	0
City Of Bossier	(1,549)	(5,883)	(22,139)	0
Denham Springs Ward Two Marshall	(957)	(3,636)	(13,683)	0
Desoto Parish 42nd District Attorney	(795)	(3,018)	(11,355)	49
Desoto Parish Library	(4,846)	(18,403)	(69,251)	33
Desoto Parish Police Jury	(29,255)	(111,100)	(418,073)	1,281
Lafourche Parish 17th Indigent Defender Board	(2,078)	(7,892)	(29,698)	319
Livingston Parish Council	(31,256)	(118,699)	(446,668)	1,217
Livingston Parish Library	(10,952)	(41,594)	(156,519)	118
Livingston Parish Sheriff	(834)	(3,168)	(11,919)	289
Louisiana School Board Association	(1,397)	(5,307)	(19,969)	187
North Caddo Parish Medical Center	(56,408)	(214,221)	(806,118)	0
St Charles 29th Judicial District Public Defender	(175)	(664)	(2,499)	0
St James Parish Hospital	(51,177)	(194,352)	(731,351)	0
St Mary Parish Water & Sewer District #4	(3,403)	(12,924)	(48,632)	0
St Mary Parish Waterworks District # 5	(1,392)	(5,286)	(19,890)	41
Terrebonne Parish 32nd Judicial District Attorney	(952)	(3,615)	(13,605)	0
Terrebonne Parish Consolidated Government	(152,132)	(577,748)	(2,174,077)	838
Terrebonne Parish Consolidated Waterworks	(22,246)	(84,482)	(317,907)	0
Terrebonne Parish Recreation District #10	(306)	(1,163)	(4,377)	0
Terrebonne Parish Sales & Use	(1,418)	(5,383)	(20,257)	80
Vernon Parish 30th Judicial District Attorney	(1,529)	(5,805)	(21,844)	53
Vernon Parish Police Jury	(18,822)	(71,481)	(268,986)	0
West Feliciana Parish Consolidated Waterworks #13	(2,061)	(7,827)	(29,452)	220
West Feliciana Parish Police Jury	(10,289)	(39,075)	(147,040)	0
Acadia Parish Soil & Water	(489)	(1,857)	(6,987)	84
Calcasieu Parish Soil & Water	(680)	(2,581)	(9,713)	0
Crescent Soil & Water	(193)	(734)	(2,761)	0
Evangeline Parish Soil & Water	(271)	(1,029)	(3,871)	8
Gulf Coast Soil & Water	(728)	(2,763)	(10,399)	0
Iberia Parish Soil & Water	(191)	(724)	(2,724)	5
Jefferson Davis Parish Soil & Water	(298)	(1,133)	(4,263)	18

**EXHIBIT XIV – Schedule D (continued)**  
**Plan B – Current Year Additions to Deferred Outflows of Resources**  
For the Year Ended December 31, 2021

<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>
Lafourche/Terrebonne Soil & Water	\$(405)	\$(1,540)	\$(5,793)	\$0
Madison Parish Soil & Water	(347)	(1,318)	(4,959)	0
Northeast Soil & Water	(446)	(1,694)	(6,373)	0
St Landry Parish Soil & Water	(160)	(607)	(2,286)	0
St Mary Parish Soil & Water	(177)	(672)	(2,529)	0
Tangipahoa Parish Soil & Water	(163)	(619)	(2,330)	0
Upper Delta Soil & Water	(66)	(252)	(948)	43
Vermilion Parish Soil & Water	(435)	(1,654)	(6,222)	34
West Carroll Parish Soil & Water	(196)	(745)	(2,802)	0
<b>Grand Total*</b>	<b>\$(566,607)</b>	<b>\$(2,151,792)</b>	<b>\$(8,097,239)</b>	<b>\$9,097</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, 2021

<b>Employer Name</b>	<b>Allocated Share of Total Employer Contributions for Fiscal Year 2021</b>	<b>Allocated Share of Nonemployer Contributions for Fiscal Year 2021</b>	<b>Employer's Proportion of Collective Pension Expense</b>
34th Judicial District Indigent Defender - St Bernard	\$9,411	\$1,612	\$(6,801)
Abbeville Harbor & Terminal	13,771	2,359	(9,951)
Ascension Parish Government	1,699,805	291,175	(1,228,327)
Ascension Parish Library	214,744	36,785	(155,180)
Assumption Parish Waterworks #1	78,520	13,450	(56,741)
Audubon Regional Library	12,320	2,110	(8,903)
Avoyelles Parish Coroner'S Office	6,375	1,092	(4,607)
Avoyelles Parish District Attorney'S Office	41,000	7,023	(29,628)
Avoyelles Parish Police Jury	95,469	16,354	(68,989)
Bayou Lafourche Fresh Water	51,147	8,761	(36,960)
Berwick Bayou Vista Waterworks	16,094	2,757	(11,630)
Cameron Parish Mosquito Abatement District #1	29,819	5,108	(21,548)
City Court Of Denham Springs	12,774	2,188	(9,231)
City Court Of Hammond	64,158	10,990	(46,362)
City Of Bossier	23,422	4,012	(16,925)
Denham Springs Ward Two Marshall	14,476	2,480	(10,461)
Desoto Parish 42nd District Attorney	12,013	2,058	(8,681)
Desoto Parish Library	73,263	12,550	(52,942)
Desoto Parish Police Jury	442,294	75,765	(319,614)
Lafourche Parish 17th Indigent Defender Board	31,418	5,382	(22,704)
Livingston Parish Council	472,546	80,947	(341,475)
Livingston Parish Library	165,587	28,365	(119,658)
Livingston Parish Sheriff	12,610	2,160	(9,112)
Louisiana School Board Association	21,126	3,619	(15,266)
North Caddo Parish Medical Center	852,820	146,087	(616,272)
St Charles 29th Judicial District Public Defender	2,644	453	(1,911)
St James Parish Hospital	773,722	132,538	(559,113)
St Mary Parish Water & Sewer District #4	51,449	8,813	(37,178)
St Mary Parish Waterworks District # 5	21,042	3,604	(15,206)
Terrebone Parish 32nd Judicial District Attorney	14,393	2,466	(10,401)
Terrebonne Parish Consolidated Government	2,300,031	393,994	(1,662,067)
Terrebonne Parish Consolidated Waterworks	336,325	57,612	(243,038)
Terrebonne Parish Recreation District #10	4,631	793	(3,346)
Terrebonne Parish Sales & Use	21,431	3,671	(15,487)
Vernon Parish 30th Judicial District Attorney	23,110	3,959	(16,700)
Vernon Parish Police Jury	284,570	48,747	(205,638)
West Feliciana Parish Consolidated Waterworks #13	31,158	5,337	(22,516)
West Feliciana Parish Police Jury	155,559	26,647	(112,411)
Acadia Parish Soil & Water	7,392	1,266	(5,342)
Calcasieu Parish Soil & Water	10,276	1,760	(7,426)
Crescent Soil & Water	2,921	500	(2,111)
Evangeline Parish Soil & Water	4,095	701	(2,959)
Gulf Coast Soil & Water	11,001	1,884	(7,950)
Iberia Parish Soil & Water	2,882	494	(2,083)
Jefferson Davis Parish Soil & Water	4,510	773	(3,259)

**EXHIBIT XIV – Schedule E (continued)**  
**Plan B – Allocated Share of Employer Contributions and Pension Expense**  
For the Year Ended December 31, 2021

<b>Employer Name</b>	<b>Allocated Share of Total Employer Contributions for Fiscal Year 2021</b>	<b>Allocated Share of Nonemployer Contributions for Fiscal Year 2021</b>	<b>Employer's Proportion of Collective Pension Expense</b>
Lafourche/Terrebonne Soil & Water	\$6,129	\$1,050	\$(4,429)
Madison Parish Soil & Water	5,246	899	(3,791)
Northeast Soil & Water	6,742	1,155	(4,872)
St Landry Parish Soil & Water	2,418	414	(1,747)
St Mary Parish Soil & Water	2,676	458	(1,934)
Tangipahoa Parish Soil & Water	2,465	422	(1,781)
Upper Delta Soil & Water	1,003	172	(725)
Vermilion Parish Soil & Water	6,583	1,128	(4,757)
West Carroll Parish Soil & Water	2,964	508	(2,142)
<b>Grand Total*</b>	<b>\$8,566,347</b>	<b>\$1,467,409</b>	<b>\$(6,190,285)</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	\$631,334,033	\$56,470,043	\$687,804,076	\$56,631,264	\$52,902,709	\$0	\$109,533,973
2	600,529,897	103,093,672	703,623,569	53,640,064	30,446,585	0	84,086,649
3	569,961,019	149,845,893	719,806,912	50,912,082	7,534,530	0	58,446,612
4	545,947,185	190,415,286	736,362,471	48,246,249	0	0	48,246,249
5	522,817,774	230,481,033	753,298,807	45,735,297	0	0	45,735,297
6	503,592,386	267,032,294	770,624,680	43,632,554	0	0	43,632,554
7	484,941,453	303,407,595	788,349,048	41,720,514	0	0	41,720,514
8	466,709,463	339,771,613	806,481,076	39,808,198	0	0	39,808,198
9	448,286,079	376,744,061	825,030,140	38,061,590	0	0	38,061,590
10	430,388,195	413,617,639	844,005,834	36,313,952	0	0	36,313,952
11	411,785,272	451,632,696	863,417,968	34,528,811	0	0	34,528,811
12	394,186,641	489,089,940	883,276,581	32,885,312	0	0	32,885,312
13	376,702,329	526,889,613	903,591,942	31,456,088	0	0	31,456,088
14	359,674,518	564,700,039	924,374,557	30,134,906	0	0	30,134,906
15	343,308,477	602,326,695	945,635,172	28,849,408	0	0	28,849,408
16	327,922,883	639,461,898	967,384,781	27,636,098	0	0	27,636,098
17	313,215,672	676,418,959	989,634,631	26,476,527	0	0	26,476,527
18	299,640,052	712,756,175	1,012,396,227	25,290,898	0	0	25,290,898
19	286,767,988	748,913,353	1,035,681,341	23,987,480	0	0	23,987,480
20	274,065,139	785,436,872	1,059,502,011	22,659,873	0	0	22,659,873
21	261,954,372	821,916,186	1,083,870,558	21,452,474	0	0	21,452,474
22	249,282,562	859,517,019	1,108,799,581	20,199,144	0	0	20,199,144
23	235,693,958	898,608,013	1,134,301,971	18,895,666	0	0	18,895,666
24	221,370,950	939,019,966	1,160,390,916	17,395,512	0	0	17,395,512
25	206,632,524	980,447,383	1,187,079,907	15,909,516	0	0	15,909,516
26	191,816,917	1,022,565,828	1,214,382,745	14,451,823	0	0	14,451,823
27	176,298,880	1,066,014,668	1,242,313,548	13,091,045	0	0	13,091,045
28	160,605,704	1,110,281,056	1,270,886,760	11,659,534	0	0	11,659,534
29	144,265,145	1,155,852,010	1,300,117,155	10,194,099	0	0	10,194,099
30	128,377,954	1,201,641,896	1,330,019,850	8,776,587	0	0	8,776,587
31	112,135,003	1,248,475,303	1,360,610,306	7,285,306	0	0	7,285,306
32	96,991,575	1,294,912,769	1,391,904,344	6,068,951	0	0	6,068,951
33	82,329,851	1,341,588,292	1,423,918,143	5,000,276	0	0	5,000,276
34	67,906,368	1,388,761,893	1,456,668,261	4,197,531	0	0	4,197,531
35	55,334,023	1,434,837,608	1,490,171,631	3,473,757	0	0	3,473,757
36	43,336,705	1,481,108,873	1,524,445,578	2,741,339	0	0	2,741,339
37	33,764,769	1,525,743,058	1,559,507,827	2,145,836	0	0	2,145,836
38	26,080,768	1,569,295,739	1,595,376,507	1,669,194	0	0	1,669,194
39	20,015,627	1,612,054,539	1,632,070,166	1,307,238	0	0	1,307,238
40	15,280,975	1,654,326,805	1,669,607,780	1,033,497	0	0	1,033,497

**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	\$11,632,975	\$1,696,375,784	\$1,708,008,759	\$802,295	\$0	\$0	\$802,295
42	8,785,765	1,738,507,195	1,747,292,960	610,793	0	0	610,793
43	6,697,854	1,780,782,845	1,787,480,699	469,430	0	0	469,430
44	5,135,202	1,823,457,553	1,828,592,755	363,428	0	0	363,428
45	3,935,478	1,866,714,910	1,870,650,388	281,498	0	0	281,498
46	3,001,440	1,910,673,907	1,913,675,347	216,788	0	0	216,788
47	2,280,192	1,955,409,688	1,957,689,880	166,094	0	0	166,094
48	1,724,879	2,000,991,868	2,002,716,747	126,564	0	0	126,564
49	1,300,170	2,047,479,062	2,048,779,232	96,025	0	0	96,025
50	974,455	2,094,926,700	2,095,901,155	72,347	0	0	72,347
51	725,436	2,143,381,445	2,144,106,881	54,065	0	0	54,065
52	535,821	2,192,885,518	2,193,421,339	40,087	0	0	40,087
53	390,592	2,243,479,438	2,243,870,030	29,352	0	0	29,352
54	281,392	2,295,197,649	2,295,479,041	21,259	0	0	21,259
55	201,694	2,348,073,365	2,348,275,059	15,351	0	0	15,351
56	141,946	2,402,143,439	2,402,285,385	10,882	0	0	10,882
57	98,805	2,457,439,144	2,457,537,949	7,630	0	0	7,630
58	66,429	2,513,994,893	2,514,061,322	5,144	0	0	5,144
59	44,797	2,571,839,935	2,571,884,732	3,478	0	0	3,478
60	29,840	2,631,008,241	2,631,038,081	2,321	0	0	2,321
61	19,295	2,691,532,662	2,691,551,957	1,505	0	0	1,505
62	12,209	2,753,445,443	2,753,457,652	962	0	0	962
63	7,072	2,816,780,106	2,816,787,178	562	0	0	562
64	3,963	2,881,569,320	2,881,573,283	319	0	0	319
65	2,105	2,947,847,364	2,947,849,469	174	0	0	174
66	891	3,015,649,115	3,015,650,006	77	0	0	77
67	184	3,085,009,773	3,085,009,957	17	0	0	17
68	41	3,155,965,145	3,155,965,186	4	0	0	4
69	3	3,228,552,382	3,228,552,385	0	0	0	0
70	0	3,302,809,090	3,302,809,090	0	0	0	0
71	0	3,378,773,699	3,378,773,699	0	0	0	0
72	0	3,456,485,494	3,456,485,494	0	0	0	0
73	0	3,535,984,660	3,535,984,660	0	0	0	0
74	0	3,617,312,307	3,617,312,307	0	0	0	0
75	0	3,700,510,490	3,700,510,490	0	0	0	0
76	0	3,785,622,232	3,785,622,232	0	0	0	0
77	0	3,872,691,543	3,872,691,543	0	0	0	0
78	0	3,961,763,449	3,961,763,449	0	0	0	0
79	0	4,052,884,008	4,052,884,008	0	0	0	0
80	0	4,146,100,340	4,146,100,340	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	\$4,241,460,648	\$4,241,460,648	\$0	\$0	\$0	\$0
82	0	4,339,014,243	4,339,014,243	0	0	0	0
83	0	4,438,811,570	4,438,811,570	0	0	0	0
84	0	4,540,904,236	4,540,904,236	0	0	0	0
85	0	4,645,345,034	4,645,345,034	0	0	0	0
86	0	4,752,187,970	4,752,187,970	0	0	0	0
87	0	4,861,488,293	4,861,488,293	0	0	0	0
88	0	4,973,302,524	4,973,302,524	0	0	0	0
89	0	5,087,688,482	5,087,688,482	0	0	0	0
90	0	5,204,705,317	5,204,705,317	0	0	0	0
91	0	5,324,413,539	5,324,413,539	0	0	0	0
92	0	5,446,875,051	5,446,875,051	0	0	0	0
93	0	5,572,153,177	5,572,153,177	0	0	0	0
94	0	5,700,312,700	5,700,312,700	0	0	0	0
95	0	5,831,419,892	5,831,419,892	0	0	0	0
96	0	5,965,542,549	5,965,542,549	0	0	0	0
97	0	6,102,750,028	6,102,750,028	0	0	0	0
98	0	6,243,113,279	6,243,113,279	0	0	0	0
99	0	6,386,704,884	6,386,704,884	0	0	0	0
100	0	6,533,599,096	6,533,599,096	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	\$4,976,037,622	\$109,533,973	\$249,865,433	\$1,916,833	\$313,985,052	\$5,147,774,381
2	5,147,774,381	84,086,649	256,926,545	1,673,610	323,959,729	5,297,220,604
3	5,297,220,604	58,446,612	276,610,524	1,588,418	332,099,095	5,409,567,369
4	5,409,567,369	48,246,249	283,409,295	1,521,494	338,755,859	5,511,638,689
5	5,511,638,689	45,735,297	298,635,769	1,457,035	344,731,659	5,602,012,841
6	5,602,012,841	43,632,554	305,426,820	1,403,456	350,237,105	5,689,052,225
7	5,689,052,225	41,720,514	317,744,795	1,351,478	355,360,964	5,767,037,430
8	5,767,037,430	39,808,198	328,943,673	1,300,667	359,940,566	5,836,541,854
9	5,836,541,854	38,061,590	342,704,931	1,249,323	363,901,911	5,894,551,100
10	5,894,551,100	36,313,952	353,836,096	1,199,444	367,210,343	5,943,039,856
11	5,943,039,856	34,528,811	364,224,588	1,147,599	369,931,742	5,982,128,221
12	5,982,128,221	32,885,312	374,083,183	1,098,554	372,072,583	6,011,904,379
13	6,011,904,379	31,456,088	385,353,364	1,049,827	373,579,713	6,030,536,988
14	6,030,536,988	30,134,906	394,942,856	1,002,373	374,429,968	6,039,156,634
15	6,039,156,634	28,849,408	403,054,738	956,762	374,687,009	6,038,681,551
16	6,038,681,551	27,636,098	409,754,332	913,884	374,408,669	6,030,058,101
17	6,030,058,101	26,476,527	415,495,034	872,897	373,640,675	6,013,807,371
18	6,013,807,371	25,290,898	418,494,085	835,063	372,469,987	5,992,239,108
19	5,992,239,108	23,987,480	422,032,732	799,190	370,938,205	5,964,332,870
20	5,964,332,870	22,659,873	425,650,508	763,789	368,997,523	5,929,575,969
21	5,929,575,969	21,452,474	427,679,497	730,038	366,672,186	5,889,291,094
22	5,889,291,094	20,199,144	431,436,802	694,723	363,937,213	5,841,295,926
23	5,841,295,926	18,895,666	436,063,251	656,853	360,679,900	5,784,151,388
24	5,784,151,388	17,395,512	439,879,218	616,936	356,856,429	5,717,907,175
25	5,717,907,175	15,909,516	444,041,901	575,862	352,440,139	5,641,639,067
26	5,641,639,067	14,451,823	446,825,187	534,572	347,426,674	5,556,157,805
27	5,556,157,805	13,091,045	451,058,171	491,325	341,781,011	5,459,480,365
28	5,459,480,365	11,659,534	452,849,310	447,590	335,493,507	5,353,336,506
29	5,353,336,506	10,194,099	456,213,500	402,051	328,549,584	5,235,464,638
30	5,235,464,638	8,776,587	455,894,110	357,775	320,972,584	5,108,961,924
31	5,108,961,924	7,285,306	456,584,833	312,508	312,809,095	4,972,158,984
32	4,972,158,984	6,068,951	454,223,912	270,305	304,091,095	4,827,824,813
33	4,827,824,813	5,000,276	451,880,450	229,444	294,895,155	4,675,610,350
34	4,675,610,350	4,197,531	449,106,441	189,247	285,216,798	4,515,728,991
35	4,515,728,991	3,473,757	440,835,831	154,210	275,223,249	4,353,435,956
36	4,353,435,956	2,741,339	433,939,577	120,775	265,031,732	4,187,148,675
37	4,187,148,675	2,145,836	420,686,471	94,099	254,788,948	4,023,302,890
38	4,023,302,890	1,669,194	406,901,455	72,684	244,722,757	3,862,720,702
39	3,862,720,702	1,307,238	392,080,501	55,781	234,901,542	3,706,793,199
40	3,706,793,199	1,033,497	376,669,497	42,586	225,399,478	3,556,514,091

**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	\$3,556,514,091	\$802,295	\$360,799,405	\$32,420	\$216,274,619	\$3,412,759,180
42	3,412,759,180	610,793	344,979,839	24,485	207,566,898	3,275,932,547
43	3,275,932,547	469,430	328,709,006	18,666	199,318,315	3,146,992,620
44	3,146,992,620	363,428	312,770,875	14,311	191,565,069	3,026,135,930
45	3,026,135,930	281,498	297,060,571	10,968	184,322,698	2,913,668,588
46	2,913,668,588	216,788	281,544,644	8,365	177,611,642	2,809,944,009
47	2,809,944,009	166,094	266,210,797	6,355	171,454,809	2,715,347,760
48	2,715,347,760	126,564	251,074,828	4,807	165,876,292	2,630,270,981
49	2,630,270,981	96,025	236,158,330	3,623	160,900,379	2,555,105,432
50	2,555,105,432	72,347	221,489,008	2,716	156,551,205	2,490,237,261
51	2,490,237,261	54,065	207,099,626	2,022	152,852,408	2,436,042,086
52	2,436,042,086	40,087	193,020,753	1,493	149,827,031	2,392,886,957
53	2,392,886,957	29,352	179,282,934	1,089	147,497,570	2,361,129,856
54	2,361,129,856	21,259	165,916,588	784	145,885,960	2,341,119,703
55	2,341,119,703	15,351	152,953,093	562	145,013,530	2,333,194,929
56	2,333,194,929	10,882	140,428,402	396	144,900,784	2,337,677,797
57	2,337,677,797	7,630	128,373,180	275	145,567,373	2,354,879,345
58	2,354,879,345	5,144	116,819,588	185	147,032,178	2,385,096,894
59	2,385,096,894	3,478	105,793,064	125	149,313,428	2,428,620,611
60	2,428,620,611	2,321	95,321,696	83	152,428,798	2,485,729,951
61	2,485,729,951	1,505	85,428,451	54	156,395,445	2,556,698,397
62	2,556,698,397	962	76,132,146	34	161,230,278	2,641,797,457
63	2,641,797,457	562	67,445,651	20	166,950,263	2,741,302,611
64	2,741,302,611	319	59,375,554	11	173,572,824	2,855,500,189
65	2,855,500,189	174	51,923,872	6	181,116,220	2,984,692,705
66	2,984,692,705	77	45,088,046	2	189,599,893	3,129,204,627
67	3,129,204,627	17	38,860,108	1	199,044,857	3,289,389,392
68	3,289,389,392	4	33,226,808	0	209,474,152	3,465,636,740
69	3,465,636,740	0	28,169,858	0	220,913,295	3,658,380,177
70	3,658,380,177	0	23,666,056	0	233,390,762	3,868,104,883
71	3,868,104,883	0	19,689,161	0	246,938,430	4,095,354,152
72	4,095,354,152	0	16,209,077	0	261,592,019	4,340,737,094
73	4,340,737,094	0	13,193,389	0	277,391,533	4,604,935,238
74	4,604,935,238	0	10,607,332	0	294,381,684	4,888,709,590
75	4,888,709,590	0	8,414,943	0	312,612,311	5,192,906,958
76	5,192,906,958	0	6,579,870	0	332,138,755	5,518,465,843
77	5,518,465,843	0	5,065,226	0	353,022,240	5,866,422,857
78	5,866,422,857	0	3,833,747	0	375,330,285	6,237,919,396
79	6,237,919,396	0	2,849,026	0	399,137,086	6,634,207,456
80	6,634,207,456	0	2,075,987	0	424,523,876	7,056,655,345

**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	\$7,056,655,345	\$0	\$1,481,255	\$0	\$451,579,277	\$7,506,753,367
82	7,506,753,367	0	1,033,611	0	480,399,653	7,986,119,409
83	7,986,119,409	0	704,395	0	511,089,451	8,496,504,465
84	8,496,504,465	0	468,209	0	543,761,535	9,039,797,791
85	9,039,797,791	0	303,251	0	578,537,505	9,618,032,045
86	9,618,032,045	0	191,320	0	615,548,024	10,233,388,749
87	10,233,388,749	0	117,585	0	654,933,176	10,888,204,339
88	10,888,204,339	0	70,484	0	696,842,857	11,584,976,713
89	11,584,976,713	0	41,347	0	741,437,207	12,326,372,573
90	12,326,372,573	0	23,897	0	788,887,092	13,115,235,768
91	13,115,235,768	0	13,739	0	839,374,656	13,954,596,685
92	13,954,596,685	0	7,954	0	893,093,937	14,847,682,668
93	14,847,682,668	0	4,700	0	950,251,543	15,797,929,511
94	15,797,929,511	0	2,863	0	1,011,067,398	16,808,994,046
95	16,808,994,046	0	1,800	0	1,075,775,562	17,884,767,808
96	17,884,767,808	0	1,154	0	1,144,625,103	19,029,391,758
97	19,029,391,758	0	744	0	1,217,881,049	20,247,272,063
98	20,247,272,063	0	477	0	1,295,825,397	21,543,096,983
99	21,543,096,983	0	300	0	1,378,758,197	22,921,854,880
100	22,921,854,880	0	183	0	1,466,998,707	24,388,853,404



**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	\$4,976,037,622	\$249,865,433	\$249,865,433	\$0	\$234,835,933	\$0	\$234,835,933
2	5,147,774,381	256,926,545	256,926,545	0	226,947,666	0	226,947,666
3	5,297,220,604	276,610,524	276,610,524	0	229,638,032	0	229,638,032
4	5,409,567,369	283,409,295	283,409,295	0	221,129,955	0	221,129,955
5	5,511,638,689	298,635,769	298,635,769	0	218,994,740	0	218,994,740
6	5,602,012,841	305,426,820	305,426,820	0	210,502,570	0	210,502,570
7	5,689,052,225	317,744,795	317,744,795	0	205,819,751	0	205,819,751
8	5,767,037,430	328,943,673	328,943,673	0	200,257,373	0	200,257,373
9	5,836,541,854	342,704,931	342,704,931	0	196,085,600	0	196,085,600
10	5,894,551,100	353,836,096	353,836,096	0	190,276,807	0	190,276,807
11	5,943,039,856	364,224,588	364,224,588	0	184,082,012	0	184,082,012
12	5,982,128,221	374,083,183	374,083,183	0	177,692,317	0	177,692,317
13	6,011,904,379	385,353,364	385,353,364	0	172,035,467	0	172,035,467
14	6,030,536,988	394,942,856	394,942,856	0	165,711,051	0	165,711,051
15	6,039,156,634	403,054,738	403,054,738	0	158,942,343	0	158,942,343
16	6,038,681,551	409,754,332	409,754,332	0	151,864,934	0	151,864,934
17	6,030,058,101	415,495,034	415,495,034	0	144,729,867	0	144,729,867
18	6,013,807,371	418,494,085	418,494,085	0	137,006,137	0	137,006,137
19	5,992,239,108	422,032,732	422,032,732	0	129,853,962	0	129,853,962
20	5,964,332,870	425,650,508	425,650,508	0	123,089,384	0	123,089,384
21	5,929,575,969	427,679,497	427,679,497	0	116,236,960	0	116,236,960
22	5,889,291,094	431,436,802	431,436,802	0	110,205,019	0	110,205,019
23	5,841,295,926	436,063,251	436,063,251	0	104,686,829	0	104,686,829
24	5,784,151,388	439,879,218	439,879,218	0	99,250,882	0	99,250,882
25	5,717,907,175	444,041,901	444,041,901	0	94,163,643	0	94,163,643
26	5,641,639,067	446,825,187	446,825,187	0	89,054,387	0	89,054,387
27	5,556,157,805	451,058,171	451,058,171	0	84,490,640	0	84,490,640
28	5,459,480,365	452,849,310	452,849,310	0	79,723,825	0	79,723,825
29	5,353,336,506	456,213,500	456,213,500	0	75,485,046	0	75,485,046
30	5,235,464,638	455,894,110	455,894,110	0	70,894,924	0	70,894,924
31	5,108,961,924	456,584,833	456,584,833	0	66,731,520	0	66,731,520
32	4,972,158,984	454,223,912	454,223,912	0	62,393,292	0	62,393,292
33	4,827,824,813	451,880,450	451,880,450	0	58,337,771	0	58,337,771
34	4,675,610,350	449,106,441	449,106,441	0	54,492,149	0	54,492,149
35	4,515,728,991	440,835,831	440,835,831	0	50,271,276	0	50,271,276
36	4,353,435,956	433,939,577	433,939,577	0	46,508,320	0	46,508,320
37	4,187,148,675	420,686,471	420,686,471	0	42,375,839	0	42,375,839
38	4,023,302,890	406,901,455	406,901,455	0	38,521,872	0	38,521,872
39	3,862,720,702	392,080,501	392,080,501	0	34,886,046	0	34,886,046
40	3,706,793,199	376,669,497	376,669,497	0	31,498,896	0	31,498,896

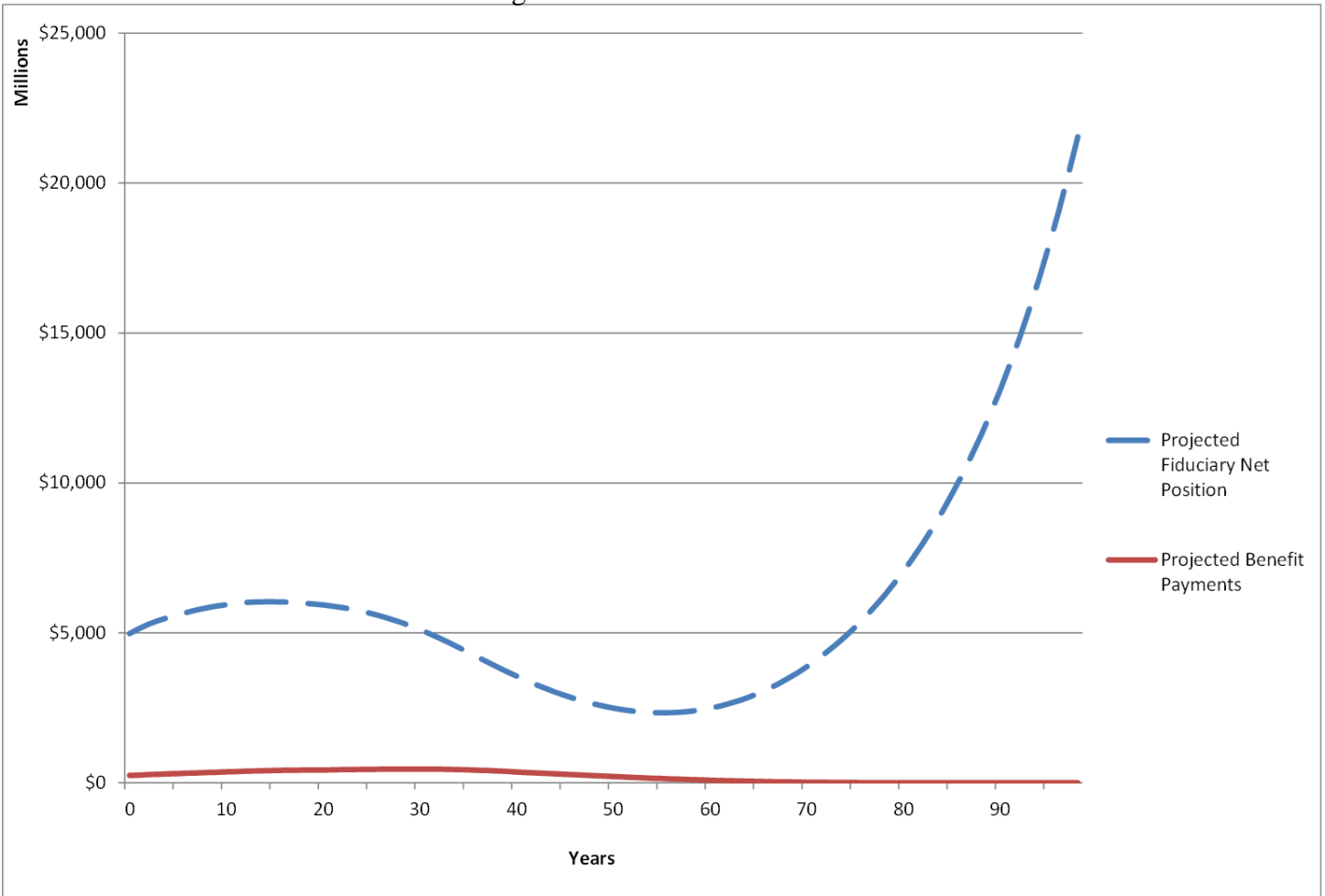
**TABLE 3 (continued)**  
**Plan A – Actuarial Present Value of Projected Benefit Payments**  
For Single Discount Rate Determination

<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>
41	\$3,556,514,091	\$360,799,405	\$360,799,405	\$0	\$28,356,921	\$0	\$28,356,921
42	3,412,759,180	344,979,839	344,979,839	0	25,482,694	0	25,482,694
43	3,275,932,547	328,709,006	328,709,006	0	22,820,313	0	22,820,313
44	3,146,992,620	312,770,875	312,770,875	0	20,407,729	0	20,407,729
45	3,026,135,930	297,060,571	297,060,571	0	18,216,786	0	18,216,786
46	2,913,668,588	281,544,644	281,544,644	0	16,226,781	0	16,226,781
47	2,809,944,009	266,210,797	266,210,797	0	14,420,129	0	14,420,129
48	2,715,347,760	251,074,828	251,074,828	0	12,782,183	0	12,782,183
49	2,630,270,981	236,158,330	236,158,330	0	11,299,611	0	11,299,611
50	2,555,105,432	221,489,008	221,489,008	0	9,960,262	0	9,960,262
51	2,490,237,261	207,099,626	207,099,626	0	8,752,987	0	8,752,987
52	2,436,042,086	193,020,753	193,020,753	0	7,667,245	0	7,667,245
53	2,392,886,957	179,282,934	179,282,934	0	6,693,183	0	6,693,183
54	2,361,129,856	165,916,588	165,916,588	0	5,821,594	0	5,821,594
55	2,341,119,703	152,953,093	152,953,093	0	5,043,926	0	5,043,926
56	2,333,194,929	140,428,402	140,428,402	0	4,352,350	0	4,352,350
57	2,337,677,797	128,373,180	128,373,180	0	3,739,396	0	3,739,396
58	2,354,879,345	116,819,588	116,819,588	0	3,198,168	0	3,198,168
59	2,385,096,894	105,793,064	105,793,064	0	2,722,082	0	2,722,082
60	2,428,620,611	95,321,696	95,321,696	0	2,305,123	0	2,305,123
61	2,485,729,951	85,428,451	85,428,451	0	1,941,615	0	1,941,615
62	2,556,698,397	76,132,146	76,132,146	0	1,626,249	0	1,626,249
63	2,641,797,457	67,445,651	67,445,651	0	1,354,040	0	1,354,040
64	2,741,302,611	59,375,554	59,375,554	0	1,120,324	0	1,120,324
65	2,855,500,189	51,923,872	51,923,872	0	920,791	0	920,791
66	2,984,692,705	45,088,046	45,088,046	0	751,474	0	751,474
67	3,129,204,627	38,860,108	38,860,108	0	608,716	0	608,716
68	3,289,389,392	33,226,808	33,226,808	0	489,168	0	489,168
69	3,465,636,740	28,169,858	28,169,858	0	389,774	0	389,774
70	3,658,380,177	23,666,056	23,666,056	0	307,760	0	307,760
71	3,868,104,883	19,689,161	19,689,161	0	240,642	0	240,642
72	4,095,354,152	16,209,077	16,209,077	0	186,192	0	186,192
73	4,340,737,094	13,193,389	13,193,389	0	142,435	0	142,435
74	4,604,935,238	10,607,332	10,607,332	0	107,628	0	107,628
75	4,888,709,590	8,414,943	8,414,943	0	80,247	0	80,247
76	5,192,906,958	6,579,870	6,579,870	0	58,973	0	58,973
77	5,518,465,843	5,065,226	5,065,226	0	42,667	0	42,667
78	5,866,422,857	3,833,747	3,833,747	0	30,351	0	30,351
79	6,237,919,396	2,849,026	2,849,026	0	21,199	0	21,199
80	6,634,207,456	2,075,987	2,075,987	0	14,518	0	14,518

**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	\$7,056,655,345	\$1,481,255	\$1,481,255	\$0	\$9,735	\$0	\$9,735
82	7,506,753,367	1,033,611	1,033,611	0	6,385	0	6,385
83	7,986,119,409	704,395	704,395	0	4,089	0	4,089
84	8,496,504,465	468,209	468,209	0	2,555	0	2,555
85	9,039,797,791	303,251	303,251	0	1,555	0	1,555
86	9,618,032,045	191,320	191,320	0	922	0	922
87	10,233,388,749	117,585	117,585	0	533	0	533
88	10,888,204,339	70,484	70,484	0	300	0	300
89	11,584,976,713	41,347	41,347	0	165	0	165
90	12,326,372,573	23,897	23,897	0	90	0	90
91	13,115,235,768	13,739	13,739	0	49	0	49
92	13,954,596,685	7,954	7,954	0	26	0	26
93	14,847,682,668	4,700	4,700	0	15	0	15
94	15,797,929,511	2,863	2,863	0	8	0	8
95	16,808,994,046	1,800	1,800	0	5	0	5
96	17,884,767,808	1,154	1,154	0	3	0	3
97	19,029,391,758	744	744	0	2	0	2
98	20,247,272,063	477	477	0	1	0	1
99	21,543,096,983	300	300	0	1	0	1
100	22,921,854,880	183	183	0	0	0	0

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



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

<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	\$107,208,204	\$10,838,255	\$118,046,459	\$3,126,251	\$6,908,062	\$0	\$10,034,313
2	101,460,033	19,301,495	120,761,528	2,937,472	4,848,079	0	7,785,551
3	96,174,301	27,364,742	123,539,043	2,768,877	2,714,456	0	5,483,333
4	92,047,630	34,332,811	126,380,441	2,632,255	1,563,392	0	4,195,647
5	88,381,563	40,905,628	129,287,191	2,505,820	1,071,098	0	3,576,918
6	84,955,048	47,305,748	132,260,796	2,383,438	1,054,805	0	3,438,243
7	81,659,283	53,643,511	135,302,794	2,279,148	1,025,711	0	3,304,859
8	78,467,295	59,947,464	138,414,759	2,185,869	989,806	0	3,175,675
9	75,218,096	66,380,202	141,598,298	2,095,190	948,985	0	3,044,175
10	72,086,493	72,768,566	144,855,059	2,003,187	914,248	0	2,917,435
11	69,047,461	79,139,264	148,186,725	1,917,408	877,034	0	2,794,442
12	66,186,969	85,408,051	151,595,020	1,835,113	843,561	0	2,678,674
13	63,472,807	91,608,899	155,081,706	1,755,682	813,146	0	2,568,828
14	60,964,130	97,684,455	158,648,585	1,680,186	787,113	0	2,467,299
15	58,475,579	103,821,923	162,297,502	1,608,926	757,658	0	2,366,584
16	56,132,442	109,897,903	166,030,345	1,540,260	731,494	0	2,271,754
17	53,739,287	116,109,756	169,849,043	1,459,350	715,550	0	2,174,900
18	51,292,803	122,462,768	173,755,571	1,372,370	703,517	0	2,075,887
19	48,927,377	128,824,572	177,751,949	1,295,438	684,717	0	1,980,155
20	46,540,769	135,299,475	181,840,244	1,235,553	648,013	0	1,883,566
21	43,987,944	142,034,625	186,022,569	1,173,930	606,320	0	1,780,250
22	41,321,020	148,980,068	190,301,088	1,098,650	573,666	0	1,672,316
23	38,702,233	155,975,780	194,678,013	1,012,149	554,181	0	1,566,330
24	36,134,924	163,020,684	199,155,608	926,601	535,827	0	1,462,428
25	33,641,821	170,094,366	203,736,187	845,604	515,925	0	1,361,529
26	31,106,024	177,316,095	208,422,119	765,877	493,025	0	1,258,902
27	28,479,959	184,735,869	213,215,828	687,021	465,600	0	1,152,621
28	25,814,011	192,305,781	218,119,792	611,676	433,051	0	1,044,727
29	23,155,663	199,980,884	223,136,547	535,320	401,820	0	937,140
30	20,517,408	207,751,280	228,268,688	459,042	371,325	0	830,367
31	17,900,189	215,618,678	233,518,867	375,896	348,548	0	724,444
32	15,418,402	223,471,399	238,889,801	311,763	312,240	0	624,003
33	13,072,333	231,311,934	244,384,267	256,988	272,067	0	529,055
34	10,682,041	239,323,064	250,005,105	216,361	215,955	0	432,316
35	8,615,794	247,139,428	255,755,222	176,563	172,130	0	348,693
36	6,622,642	255,014,950	261,637,592	138,008	130,019	0	268,027
37	5,095,986	262,559,271	267,655,257	108,141	98,100	0	206,241
38	3,837,562	269,973,766	273,811,328	84,160	71,151	0	155,311
39	2,894,585	277,214,403	280,108,988	65,703	51,445	0	117,148
40	2,158,353	284,393,142	286,551,495	50,630	36,721	0	87,351

**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	\$1,616,159	\$291,526,021	\$293,142,180	\$38,897	\$26,511	\$0	\$65,408
42	1,217,981	298,666,469	299,884,450	29,936	19,357	0	49,293
43	929,186	305,852,606	306,781,792	23,301	14,304	0	37,605
44	707,875	313,129,898	313,837,773	18,054	10,595	0	28,649
45	540,380	320,515,662	321,056,042	14,001	7,869	0	21,870
46	409,366	328,030,965	328,440,331	10,757	5,811	0	16,568
47	310,699	335,683,760	335,994,459	8,285	4,289	0	12,574
48	233,818	343,488,513	343,722,331	6,318	3,145	0	9,463
49	177,361	351,450,584	351,627,945	4,855	2,323	0	7,178
50	133,972	359,581,415	359,715,387	3,706	1,716	0	5,422
51	100,309	367,888,532	367,988,841	2,794	1,266	0	4,060
52	73,347	376,379,238	376,452,585	2,053	915	0	2,968
53	52,845	385,058,149	385,110,994	1,489	650	0	2,139
54	37,967	393,930,580	393,968,547	1,082	455	0	1,537
55	26,142	403,003,682	403,029,824	754	304	0	1,058
56	17,863	412,281,647	412,299,510	522	201	0	723
57	12,348	421,770,050	421,782,398	366	134	0	500
58	8,024	431,475,369	431,483,393	239	86	0	325
59	5,310	441,402,202	441,407,512	159	56	0	215
60	3,465	451,556,419	451,559,884	104	36	0	140
61	2,283	461,943,479	461,945,762	68	24	0	92
62	1,478	472,569,036	472,570,514	44	16	0	60
63	746	483,438,890	483,439,636	22	8	0	30
64	428	494,558,320	494,558,748	13	4	0	17
65	145	505,933,454	505,933,599	4	2	0	6
66	57	517,570,015	517,570,072	2	0	0	2
67	0	529,474,183	529,474,183	0	0	0	0
68	0	541,652,089	541,652,089	0	0	0	0
69	0	554,110,087	554,110,087	0	0	0	0
70	0	566,854,620	566,854,620	0	0	0	0
71	0	579,892,276	579,892,276	0	0	0	0
72	0	593,229,798	593,229,798	0	0	0	0
73	0	606,874,083	606,874,083	0	0	0	0
74	0	620,832,187	620,832,187	0	0	0	0
75	0	635,111,328	635,111,328	0	0	0	0
76	0	649,718,888	649,718,888	0	0	0	0
77	0	664,662,423	664,662,423	0	0	0	0
78	0	679,949,658	679,949,658	0	0	0	0
79	0	695,588,501	695,588,501	0	0	0	0
80	0	711,587,036	711,587,036	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	\$727,953,538	\$727,953,538	\$0	\$0	\$0	\$0
82	0	744,696,469	744,696,469	0	0	0	0
83	0	761,824,488	761,824,488	0	0	0	0
84	0	779,346,451	779,346,451	0	0	0	0
85	0	797,271,420	797,271,420	0	0	0	0
86	0	815,608,662	815,608,662	0	0	0	0
87	0	834,367,662	834,367,662	0	0	0	0
88	0	853,558,118	853,558,118	0	0	0	0
89	0	873,189,954	873,189,954	0	0	0	0
90	0	893,273,323	893,273,323	0	0	0	0
91	0	913,818,610	913,818,610	0	0	0	0
92	0	934,836,438	934,836,438	0	0	0	0
93	0	956,337,676	956,337,676	0	0	0	0
94	0	978,333,442	978,333,442	0	0	0	0
95	0	1,000,835,112	1,000,835,112	0	0	0	0
96	0	1,023,854,319	1,023,854,319	0	0	0	0
97	0	1,047,402,969	1,047,402,969	0	0	0	0
98	0	1,071,493,237	1,071,493,237	0	0	0	0
99	0	1,096,137,581	1,096,137,581	0	0	0	0
100	0	1,121,348,746	1,121,348,746	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	\$449,392,040	\$10,034,313	\$18,453,976	\$328,982	\$28,485,475	\$469,128,871
2	469,128,871	7,785,551	18,858,738	282,758	29,666,493	487,439,419
3	487,439,419	5,483,333	20,891,258	268,027	30,702,271	502,465,739
4	502,465,739	4,195,647	21,665,986	256,526	31,599,344	516,338,218
5	516,338,218	3,576,918	22,959,096	246,309	32,427,275	529,137,006
6	529,137,006	3,438,243	24,508,535	236,760	33,193,516	541,023,470
7	541,023,470	3,304,859	26,016,521	227,575	33,902,830	551,987,062
8	551,987,062	3,175,675	27,553,202	218,679	34,552,299	561,943,154
9	561,943,154	3,044,175	29,351,459	209,624	35,128,980	570,555,226
10	570,555,226	2,917,435	30,750,724	200,897	35,632,352	578,153,393
11	578,153,393	2,794,442	31,957,477	192,427	36,077,010	584,874,940
12	584,874,940	2,678,674	33,111,973	184,456	36,467,422	590,724,607
13	590,724,607	2,568,828	34,243,190	176,891	36,802,941	595,676,295
14	595,676,295	2,467,299	35,228,165	169,900	37,085,840	599,831,368
15	599,831,368	2,366,584	36,369,817	162,965	37,312,844	602,978,014
16	602,978,014	2,271,754	37,351,721	156,435	37,480,514	605,222,126
17	605,222,126	2,174,900	38,372,264	149,765	37,589,145	606,464,142
18	606,464,142	2,075,887	39,456,893	142,947	37,631,560	606,571,748
19	606,571,748	1,980,155	40,393,165	136,355	37,606,142	605,628,526
20	605,628,526	1,883,566	41,446,978	129,704	37,509,743	603,445,154
21	603,445,154	1,780,250	42,485,893	122,589	37,334,247	599,951,168
22	599,951,168	1,672,316	43,493,328	115,157	37,075,728	595,090,727
23	595,090,727	1,566,330	44,155,702	107,859	36,740,683	589,134,180
24	589,134,180	1,462,428	44,684,303	100,704	36,339,764	582,151,365
25	582,151,365	1,361,529	45,108,155	93,756	35,876,551	574,187,534
26	574,187,534	1,258,902	45,748,061	86,689	35,343,695	564,955,381
27	564,955,381	1,152,621	46,409,956	79,370	34,728,868	554,347,544
28	554,347,544	1,044,727	46,993,351	71,941	34,028,422	542,355,401
29	542,355,401	937,140	47,458,806	64,532	33,243,105	529,012,309
30	529,012,309	830,367	47,755,995	57,180	32,376,653	514,406,153
31	514,406,153	724,444	47,915,379	49,886	31,433,730	498,599,063
32	498,599,063	624,003	47,958,474	42,969	30,417,773	481,639,396
33	481,639,396	529,055	47,790,773	36,431	29,334,852	463,676,098
34	463,676,098	432,316	47,820,067	29,770	28,181,440	444,440,018
35	444,440,018	348,693	47,058,776	24,011	26,971,862	424,677,785
36	424,677,785	268,027	46,559,812	18,457	25,720,432	404,087,975
37	404,087,975	206,241	45,133,563	14,202	24,445,804	383,592,255
38	383,592,255	155,311	43,839,140	10,695	23,173,363	363,071,094
39	363,071,094	117,148	42,226,649	8,067	21,909,688	342,863,214
40	342,863,214	87,351	40,660,138	6,015	20,664,861	322,949,273



**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	\$322,949,273	\$65,408	\$38,959,455	\$4,504	\$19,443,303	\$303,494,025
42	303,494,025	49,293	37,273,366	3,394	18,250,813	284,517,371
43	284,517,371	37,605	35,567,380	2,590	17,089,709	266,074,715
44	266,074,715	28,649	33,886,964	1,973	15,962,056	248,176,483
45	248,176,483	21,870	32,224,134	1,506	14,868,755	230,841,468
46	230,841,468	16,568	30,577,695	1,141	13,811,028	214,090,227
47	214,090,227	12,574	28,947,148	866	12,790,200	197,944,987
48	197,944,987	9,463	27,335,707	652	11,807,579	182,425,671
49	182,425,671	7,178	25,743,459	494	10,864,438	167,553,334
50	167,553,334	5,422	24,175,877	373	9,961,941	153,344,447
51	153,344,447	4,060	22,636,852	280	9,101,018	139,812,393
52	139,812,393	2,968	21,130,123	204	8,282,402	126,967,436
53	126,967,436	2,139	19,657,293	147	7,506,700	114,818,834
54	114,818,834	1,537	18,221,555	106	6,774,403	103,373,113
55	103,373,113	1,058	16,827,306	73	6,085,787	92,632,579
56	92,632,579	723	15,476,478	50	5,440,939	82,597,713
57	82,597,713	500	14,171,907	34	4,839,800	73,266,071
58	73,266,071	325	12,917,451	22	4,282,090	64,631,013
59	64,631,013	215	11,715,410	15	3,767,312	56,683,114
60	56,683,114	140	10,569,369	10	3,294,749	49,408,625
61	49,408,625	92	9,482,495	6	2,863,420	42,789,636
62	42,789,636	60	8,457,632	4	2,472,091	36,804,151
63	36,804,151	30	7,496,943	2	2,119,285	31,426,521
64	31,426,521	17	6,601,336	1	1,803,331	26,628,532
65	26,628,532	6	5,771,899	0	1,522,390	22,379,028
66	22,379,028	2	5,008,676	0	1,274,466	18,644,820
67	18,644,820	0	4,311,352	0	1,057,445	15,390,913
68	15,390,913	0	3,679,088	0	869,113	12,580,938
69	12,580,938	0	3,110,675	0	707,182	10,177,445
70	10,177,445	0	2,604,264	0	569,312	8,142,494
71	8,142,494	0	2,157,500	0	453,150	6,438,144
72	6,438,144	0	1,767,418	0	356,361	5,027,087
73	5,027,087	0	1,430,668	0	276,662	3,873,081
74	3,873,081	0	1,143,395	0	211,856	2,941,542
75	2,941,542	0	901,411	0	159,861	2,199,992
76	2,199,992	0	700,230	0	118,740	1,618,501
77	1,618,501	0	535,332	0	86,719	1,169,888
78	1,169,888	0	402,295	0	62,199	829,792
79	829,792	0	296,764	0	43,758	576,786
80	576,786	0	214,570	0	30,155	392,371

**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	\$392,371	\$0	\$151,823	\$0	\$20,329	\$260,876
82	260,876	0	104,977	0	13,389	169,288
83	169,288	0	70,815	0	8,604	107,077
84	107,077	0	46,523	0	5,387	65,941
85	65,941	0	29,718	0	3,284	39,507
86	39,507	0	18,441	0	1,947	23,013
87	23,013	0	11,104	0	1,123	13,032
88	13,032	0	6,484	0	630	7,178
89	7,178	0	3,670	0	344	3,852
90	3,852	0	2,018	0	183	2,017
91	2,017	0	1,081	0	95	1,031
92	1,031	0	565	0	48	514
93	514	0	288	0	24	250
94	250	0	143	0	11	119
95	119	0	70	0	5	54
96	54	0	33	0	2	23
97	23	0	15	0	1	9
98	9	0	6	0	0	4
99	4	0	3	0	0	1
100	1	0	1	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	\$449,392,040	\$18,453,976	\$18,453,976	\$0	\$17,343,962	\$0	\$17,343,962
2	469,128,871	18,858,738	18,858,738	0	16,658,250	0	16,658,250
3	487,439,419	20,891,258	20,891,258	0	17,343,618	0	17,343,618
4	502,465,739	21,665,986	21,665,986	0	16,904,874	0	16,904,874
5	516,338,218	22,959,096	22,959,096	0	16,836,300	0	16,836,300
6	529,137,006	24,508,535	24,508,535	0	16,891,475	0	16,891,475
7	541,023,470	26,016,521	26,016,521	0	16,852,247	0	16,852,247
8	551,987,062	27,553,202	27,553,202	0	16,774,093	0	16,774,093
9	561,943,154	29,351,459	29,351,459	0	16,794,035	0	16,794,035
10	570,555,226	30,750,724	30,750,724	0	16,536,328	0	16,536,328
11	578,153,393	31,957,477	31,957,477	0	16,151,564	0	16,151,564
12	584,874,940	33,111,973	33,111,973	0	15,728,435	0	15,728,435
13	590,724,607	34,243,190	34,243,190	0	15,287,380	0	15,287,380
14	595,676,295	35,228,165	35,228,165	0	14,781,116	0	14,781,116
15	599,831,368	36,369,817	36,369,817	0	14,342,230	0	14,342,230
16	602,978,014	37,351,721	37,351,721	0	13,843,457	0	13,843,457
17	605,222,126	38,372,264	38,372,264	0	13,366,255	0	13,366,255
18	606,464,142	39,456,893	39,456,893	0	12,917,355	0	12,917,355
19	606,571,748	40,393,165	40,393,165	0	12,428,450	0	12,428,450
20	605,628,526	41,446,978	41,446,978	0	11,985,615	0	11,985,615
21	603,445,154	42,485,893	42,485,893	0	11,547,037	0	11,547,037
22	599,951,168	43,493,328	43,493,328	0	11,109,815	0	11,109,815
23	595,090,727	44,155,702	44,155,702	0	10,600,573	0	10,600,573
24	589,134,180	44,684,303	44,684,303	0	10,082,214	0	10,082,214
25	582,151,365	45,108,155	45,108,155	0	9,565,647	0	9,565,647
26	574,187,534	45,748,061	45,748,061	0	9,117,806	0	9,117,806
27	564,955,381	46,409,956	46,409,956	0	8,693,351	0	8,693,351
28	554,347,544	46,993,351	46,993,351	0	8,273,149	0	8,273,149
29	542,355,401	47,458,806	47,458,806	0	7,852,530	0	7,852,530
30	529,012,309	47,755,995	47,755,995	0	7,426,412	0	7,426,412
31	514,406,153	47,915,379	47,915,379	0	7,003,005	0	7,003,005
32	498,599,063	47,958,474	47,958,474	0	6,587,692	0	6,587,692
33	481,639,396	47,790,773	47,790,773	0	6,169,789	0	6,169,789
34	463,676,098	47,820,067	47,820,067	0	5,802,229	0	5,802,229
35	444,440,018	47,058,776	47,058,776	0	5,366,408	0	5,366,408
36	424,677,785	46,559,812	46,559,812	0	4,990,139	0	4,990,139
37	404,087,975	45,133,563	45,133,563	0	4,546,314	0	4,546,314
38	383,592,255	43,839,140	43,839,140	0	4,150,306	0	4,150,306
39	363,071,094	42,226,649	42,226,649	0	3,757,190	0	3,757,190
40	342,863,214	40,660,138	40,660,138	0	3,400,194	0	3,400,194

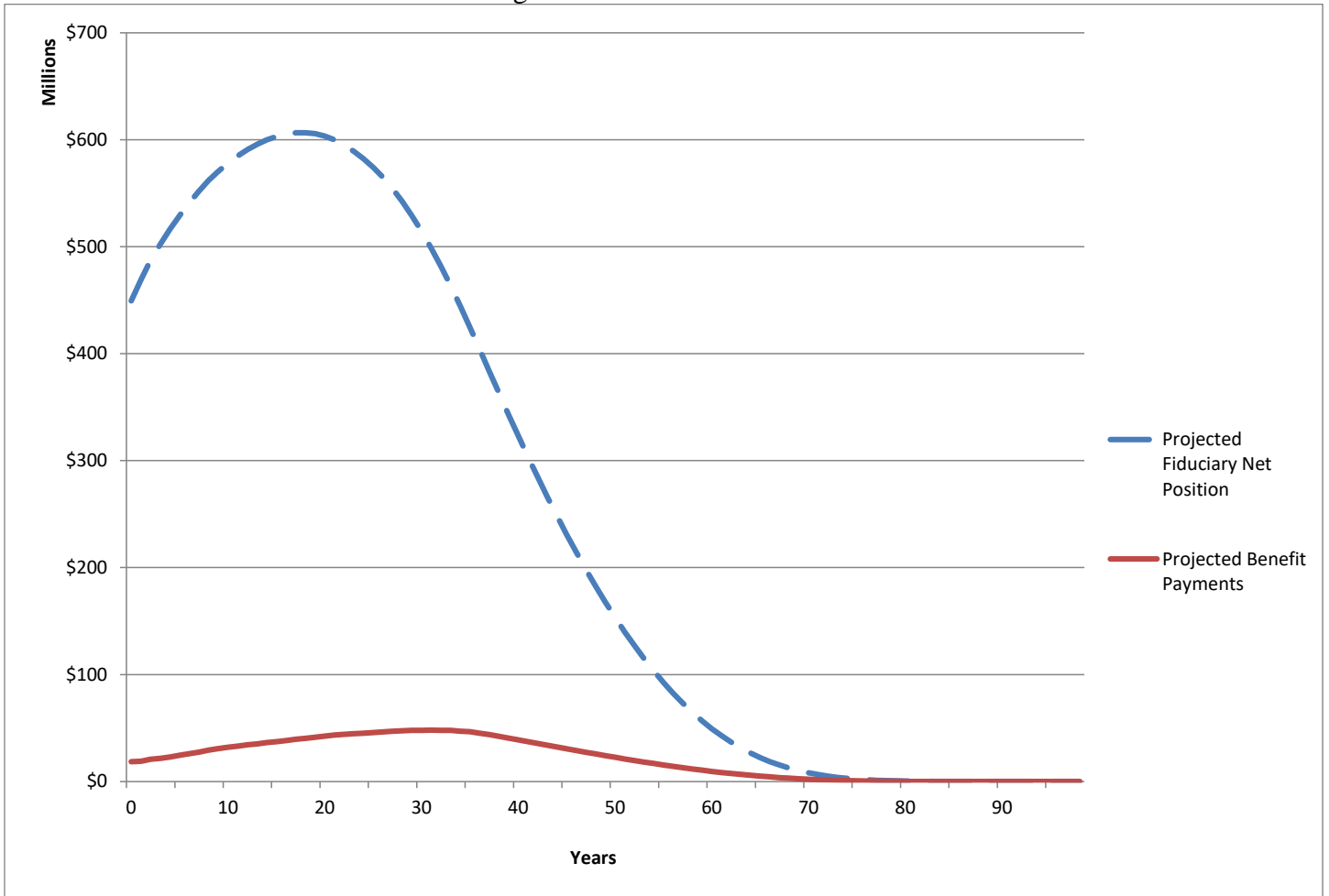
**TABLE 6 (continued)**  
**Plan B – Actuarial Present Value of Projected Benefit Payments**  
For Single Discount Rate Determination

<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>
41	\$322,949,273	\$38,959,455	\$38,959,455	\$0	\$3,062,007	\$0	\$3,062,007
42	303,494,025	37,273,366	37,273,366	0	2,753,279	0	2,753,279
43	284,517,371	35,567,380	35,567,380	0	2,469,232	0	2,469,232
44	266,074,715	33,886,964	33,886,964	0	2,211,063	0	2,211,063
45	248,176,483	32,224,134	32,224,134	0	1,976,096	0	1,976,096
46	230,841,468	30,577,695	30,577,695	0	1,762,341	0	1,762,341
47	214,090,227	28,947,148	28,947,148	0	1,568,012	0	1,568,012
48	197,944,987	27,335,707	27,335,707	0	1,391,657	0	1,391,657
49	182,425,671	25,743,459	25,743,459	0	1,231,763	0	1,231,763
50	167,553,334	24,175,877	24,175,877	0	1,087,178	0	1,087,178
51	153,344,447	22,636,852	22,636,852	0	956,738	0	956,738
52	139,812,393	21,130,123	21,130,123	0	839,339	0	839,339
53	126,967,436	19,657,293	19,657,293	0	733,867	0	733,867
54	114,818,834	18,221,555	18,221,555	0	639,348	0	639,348
55	103,373,113	16,827,306	16,827,306	0	554,913	0	554,913
56	92,632,579	15,476,478	15,476,478	0	479,668	0	479,668
57	82,597,713	14,171,907	14,171,907	0	412,815	0	412,815
58	73,266,071	12,917,451	12,917,451	0	353,641	0	353,641
59	64,631,013	11,715,410	11,715,410	0	301,440	0	301,440
60	56,683,114	10,569,369	10,569,369	0	255,594	0	255,594
61	49,408,625	9,482,495	9,482,495	0	215,518	0	215,518
62	42,789,636	8,457,632	8,457,632	0	180,662	0	180,662
63	36,804,151	7,496,943	7,496,943	0	150,509	0	150,509
64	31,426,521	6,601,336	6,601,336	0	124,557	0	124,557
65	26,628,532	5,771,899	5,771,899	0	102,356	0	102,356
66	22,379,028	5,008,676	5,008,676	0	83,479	0	83,479
67	18,644,820	4,311,352	4,311,352	0	67,534	0	67,534
68	15,390,913	3,679,088	3,679,088	0	54,164	0	54,164
69	12,580,938	3,110,675	3,110,675	0	43,041	0	43,041
70	10,177,445	2,604,264	2,604,264	0	33,867	0	33,867
71	8,142,494	2,157,500	2,157,500	0	26,369	0	26,369
72	6,438,144	1,767,418	1,767,418	0	20,302	0	20,302
73	5,027,087	1,430,668	1,430,668	0	15,445	0	15,445
74	3,873,081	1,143,395	1,143,395	0	11,602	0	11,602
75	2,941,542	901,411	901,411	0	8,596	0	8,596
76	2,199,992	700,230	700,230	0	6,276	0	6,276
77	1,618,501	535,332	535,332	0	4,509	0	4,509
78	1,169,888	402,295	402,295	0	3,185	0	3,185
79	829,792	296,764	296,764	0	2,208	0	2,208
80	576,786	214,570	214,570	0	1,501	0	1,501

**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	\$392,371	\$151,823	\$151,823	\$0	\$998	\$0	\$998
82	260,876	104,977	104,977	0	648	0	648
83	169,288	70,815	70,815	0	411	0	411
84	107,077	46,523	46,523	0	254	0	254
85	65,941	29,718	29,718	0	152	0	152
86	39,507	18,441	18,441	0	89	0	89
87	23,013	11,104	11,104	0	50	0	50
88	13,032	6,484	6,484	0	28	0	28
89	7,178	3,670	3,670	0	15	0	15
90	3,852	2,018	2,018	0	8	0	8
91	2,017	1,081	1,081	0	4	0	4
92	1,031	565	565	0	2	0	2
93	514	288	288	0	1	0	1
94	250	143	143	0	0	0	0
95	119	70	70	0	0	0	0
96	54	33	33	0	0	0	0
97	23	15	15	0	0	0	0
98	9	6	6	0	0	0	0
99	4	3	3	0	0	0	0
100	1	1	1	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.