

**PAROCHIAL EMPLOYEES' RETIREMENT
SYSTEM**

INFORMATION FOR FINANCIAL REPORTING
AS OF DECEMBER 31, 2016

G. S. CURRAN & COMPANY, LTD.

Actuarial Services

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October 4, 2017

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

Ladies and Gentlemen:

This report presents information for financial reporting for the Parochial Employees' Retirement System for the fiscal year ending December 31, 2016. 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, 2016. Future actuarial measurements may differ significantly from the current measurements presented in this report due to such facts as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; changes in the demographic composition of the group; completion of amortization payments or credit schedules; and changes in plan provisions or applicable law.

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

Sincerely,

G. S. CURRAN & COMPANY, LTD.

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


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

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PLAN DESCRIPTION

All members of the Parochial Employees' Retirement System are participants in either Plan A or B according to the provisions of the agreement entered into by their employer. All employees of a participating employer must participate in the same plan. The following summary of plan provisions is for general informational purposes only and does not constitute a guarantee of benefits. The principal provisions as of December 31, 2016 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, 2016, pension plan membership in Plan A consisted of the following:

Active plan members	14,330
Inactive plan members or beneficiaries currently receiving benefits	7,050
Inactive plan members entitled to but not yet receiving benefits	<u>8,032</u>
Total	<u>29,412</u>

As of December 31, 2016, pension plan membership in Plan B consisted of the following:

Active plan members	2,415
Inactive plan members or beneficiaries currently receiving benefits	792
Inactive plan members entitled to but not yet receiving benefits	<u>1,746</u>
Total	<u>4,953</u>

PLAN A PROVISIONS:

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

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

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

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

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

PLAN B PROVISIONS:

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

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

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

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

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

PROVISIONS APPLICABLE TO BOTH PLAN A AND B:

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

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

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

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

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

DEFERRED RETIREMENT OPTION PLAN:

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

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

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

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

COMMENTS ON DATA

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

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

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

ACCOUNT BALANCES

Present Assets of Plan A as of December 31, 2016 Creditable to:

Annuity Savings Fund	\$ 433,055,518
Annuity Reserve Fund	1,533,743,272
Pension Accumulation Fund	1,216,809,194
DROP Accounts	61,412,942
Funding Deposit Account	68,896,088
Total Net Position	\$ 3,313,917,014

Present Assets of Plan B as of December 31, 2016 Creditable to:

Annuity Savings Fund	\$ 23,252,675
Annuity Reserve Fund	87,124,168
Pension Accumulation Fund	155,413,071
DROP Accounts	4,363,848
Funding Deposit Account	5,602,259
Total Net Position	\$ 275,756,021

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

ACTUARIAL METHODS AND ASSUMPTIONS

The Total Pension Liability as stated in this report is based on the Individual Entry Age Normal actuarial cost method as described in Statement 67 of the Government Accounting Standards Board (GASB 67). Calculations were made as of December 31, 2016 and were based on December 31, 2016 data. The current year actuarial assumptions utilized for this report are based on the assumptions used in the December 31, 2016 actuarial funding valuation, which were based on results of an actuarial experience study for the period January 1, 2010 – December 31, 2014, unless otherwise specified in this report. Based on the results of the actuarial experience study and expectations of future experience, retirement, DROP entry, and withdrawal rates were changed. Family statistics were also updated based on more recent measures available from the United States Census Bureau. The new assumptions are listed in the back of December 31, 2016 actuarial funding valuation report. All assumptions selected were determined to be reasonable and represent our expectations of future experience for the fund. The experience study report contains further explanations of the selection of assumptions.

The following actuarial assumptions for Plan A apply to all periods included in the measurement of total pension liability as of December 31, 2016:

Inflation:	2.50%
Salary increases, including inflation and merit increases:	5.25%
Investment rate of return (Discount Rate):	7.00%, net of pension plan investment expense, including inflation
Municipal bond rate:	N/A

The following actuarial assumptions for Plan B apply to all periods included in the measurement of total pension liability as of December 31, 2016:

Inflation:	2.50%
Salary increases, including inflation and merit increases:	5.25%
Investment rate of return (Discount Rate):	7.00%, net of pension plan investment expense, including inflation
Municipal bond rate:	N/A

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

DISCOUNT RATE – The long-term expected rate of return selected for this report by the fund was 7.00% for Plan A and 7.00% for Plan B. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from the participating employers and non-employer contributing entities will be made at actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems’ Actuarial Committee. Based on these assumptions and the other assumptions and methods as specified in this report, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. Thus, the discount rate used to measure the total pension liability was 7.00% for Plan A and 7.00% 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>
2016	4
2015	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>
2016	4
2015	4

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

NET PENSION LIABILITY AND EXPENSE

The components of the net pension liability of the retirement system for Plan A as of December 31, 2016, were as follows:

Pension Liability for Active Members	\$ 1,902,393,727
Pension Liability for Terminated Members	82,100,254
Pension Liability for Retirees & Survivors	<u>1,535,374,351</u>
Total Pension Liability	\$ 3,519,868,332
Plan Fiduciary Net Position	<u>3,313,917,014</u>
Net Pension Liability	<u>\$ 205,951,318</u>

For the year ended December 31, 2016, the Collective Pension Expense for Plan A is \$122,332,516.

The components of the net pension liability of the retirement system for Plan B as of December 31, 2016, were as follows:

Pension Liability for Active Members	\$ 192,618,150
Pension Liability for Terminated Members	9,004,404
Pension Liability for Retirees & Survivors	<u>87,124,198</u>
Total Pension Liability	\$ 288,746,752
Plan Fiduciary Net Position	<u>275,756,021</u>
Net Pension Liability	<u>\$ 12,990,731</u>

For the year ended December 31, 2016, the Collective Pension Expense for Plan B is \$12,108,815.

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 7.00%, 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 (6.00%) or one percentage point higher (8.00%) than the current rate (assuming all other assumptions remain unchanged):

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Net Pension Liability/(Asset)	\$616,083,089	\$205,951,318	\$(140,827,554)

The following presents the net pension liability of Plan B calculated using the discount rate of 7.00%, 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 (6.00%) or one percentage point higher (8.00%) than the current rate (assuming all other assumptions remain unchanged):

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Net Pension Liability/(Asset)	\$49,387,413	\$12,990,731	\$(17,733,113)

EXHIBITS

EXHIBIT I
Plan A – Statement of Fiduciary Net Position
as of December 31, 2016 and 2015

	2016	2015
Current Assets:		
Cash & Cash Equivalents in Banks	\$ 24,304,376	\$ 16,330,730
Contributions and Taxes Receivable	29,294,532	32,781,001
Accrued Interest and Dividends	1,213,479	483,289
Investments Receivable	2,301,715	57,739
Due (to) from other Funds	1,285,228	1,504,352
Due (to) from Plan B	179,592	(236,637)
Other Current Assets	13	13
TOTAL CURRENT ASSETS	\$ 58,578,935	\$ 50,920,487
 Property, Plant & Equipment	 \$ 617,843	 \$ 641,714
Investments:		
Cash & Cash Equivalents	\$ 74,308,726	\$ 80,031,384
Equities	1,767,110,160	1,644,650,040
Fixed Income	1,133,091,618	1,071,046,581
Real Estate	161,073,541	137,284,408
Alternative Investments	139,346,218	157,460,560
TOTAL INVESTEMENTS	\$ 3,274,930,263	\$ 3,090,472,973
 TOTAL ASSETS	 \$ 3,334,127,041	 \$ 3,142,035,174
Current Liabilities:		
Accounts Payable	\$ 2,129,420	\$ 2,043,922
Benefits Payable	13,624,175	13,707,337
Refunds Payable	813,679	497,445
Investments Payable	3,047,875	660,228
Other Postemployment Benefits	594,878	533,110
TOTAL CURRENT LIABILITIES	\$ 20,210,027	\$ 17,442,042
 FIDUCIARY NET POSITION	 \$ 3,313,917,014	 \$ 3,124,593,132

EXHIBIT II
Plan A – Statement of Changes in Fiduciary Net Position
For the Year Ended December 31, 2016

	2016
Beginning of Year Fiduciary Net Position:	\$ 3,124,593,132
Income:	
Regular Member Contributions	\$53,518,453
Regular Employer Contributions	77,431,442
Irregular Contributions	1,846,948
Ad Valorem Taxes / Revenue Sharing	7,386,897
Transfers (to)/from Plan B	179,592
Other Income	995,543
TOTAL CONTRIBUTIONS	\$ 141,358,875
Net Appreciation of Fair Value of Investments	\$ 204,619,999
Dividends, Interest and Recurring Income	51,207,333
Class Action Settlements	10,635
Miscellaneous Investment Income	70,263
Investment Expense	(17,292,382)
TOTAL MARKET INVESTMENT INCOME	\$ 238,615,848
TOTAL INCOME	\$ 379,974,723
Expenses:	
Retirement Annuity Benefits	\$ 153,388,380
DROP Benefits	21,894,143
Refunds of Contributions	11,028,687
Funds Transferred to Other Plans / Systems	2,920,216
Administrative Expenses	1,419,415
TOTAL EXPENSES	\$ 190,650,841
NET MARKET INCOME (INCOME – EXPENSES)	\$ 189,323,882
END OF YEAR FIDUCIARY NET POSITION	\$ 3,313,917,014

EXHIBIT III
Plan A – Schedule of Changes in Net Pension Liability and Related Ratios
For the Years 2014 – 2016

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

EXHIBIT IV
Plan A – Schedule of Net Pension Liability
For the Years 2013 – 2016

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Total Pension Liability	\$ 3,519,868,332	\$ 3,387,821,896	\$ 3,202,990,836	\$ 3,050,632,070
Plan Fiduciary Net Position	3,313,917,014	3,124,593,132	3,175,649,999	3,043,479,814
Net Pension Liability (Asset)	<u>\$ 205,951,318</u>	<u>\$ 263,228,764</u>	<u>\$ 27,340,837</u>	<u>\$ 7,152,256</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	94.15%	92.23%	99.15%	99.77%
Covered-Employee Payroll	\$ 595,626,477	\$ 577,451,897	\$ 562,757,869	\$ 550,521,230
Net Pension Liability (Asset) as a Percentage of Covered-Employee Payroll	34.58%	45.58%	4.86%	1.30%

EXHIBIT V
Plan A – Schedule of Contributions
For the Years 2014 – 2016

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

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

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

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

EXHIBIT VI
Plan A – Schedule of Pension Expense
For the Year Ended December 31, 2016

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (c) = (a) – (b)	Collective Deferred Inflows (d)	Collective Deferred Outflows (e)	Collective Pension Expense* (f) = (c) + (d) – (e) + (g)*	Revenue Excluded from Pension Expense* (g)
Beginning Balance:	\$3,387,821,896	\$3,124,593,132	\$ 263,228,764	\$ 41,834,125	\$299,513,077	N/A	N/A
Service Cost	93,628,785		93,628,785			\$ 93,628,785	
Interest on Total Pension Liability	237,294,449		237,294,449			237,294,449	
Changes in Benefit Terms	0		0			0	
Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	(12,667,455)		(12,667,455)	12,667,455	0		
Current Year Amortization				(18,462,026)	0	(18,462,026)	
Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	0		0	0	0		
Current Year Amortization				0	(19,550,506)	19,550,506	
Benefit Payments	(175,282,523)		(175,282,523)			(175,282,523)	
Refunds of Contributions	(11,028,687)		(11,028,687)			(11,028,687)	
Other	101,867		101,867			101,867	
Contributions – Member		53,518,453	(53,518,453)			(53,518,453)	
Contributions – Employer*		77,431,442	(77,431,442)				\$ 77,431,442
Contributions – Nonemployer Contributing Entities*		7,386,897	(7,386,897)				7,386,897
Projected Earnings on Pension Plan Investments		217,025,479	(217,025,479)			(217,025,479)	
Difference Between Projected and Actual Earnings on Pension Plan Investments		21,590,369	(21,590,369)	21,590,369	0		
Current Year Amortization				(4,318,074)	(63,763,393)	59,445,319	
Benefit Payments		(175,282,523)	175,282,523			175,282,523	
Refunds of Contributions		(11,028,687)	11,028,687			11,028,687	
Administrative Expenses		(1,419,415)	1,419,415			1,419,415	
Other		101,867	(101,867)			(101,867)	
Net Increase (Decrease)	\$ 132,046,436	\$ 189,323,882	\$(57,277,446)	\$ 11,477,724	\$(83,313,899)	\$ 122,332,516	\$ 84,818,339
Ending Balance	\$3,519,868,332	\$3,313,917,014	\$ 205,951,318	\$ 53,311,849	\$216,199,178	N/A	N/A

For the year ended December 31, 2016, the Collective Pension Expense for Plan A is \$122,332,516.

* 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, 2016

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Liability at 7.00% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Asset Assuming +1% Change in Discount Rate
15th Judicial District Court	0.327824%	\$ 240,575	0.312041%	\$ 642,653	\$ 1,922,432	\$ (439,440)
16th Judicial District Attorney	0.442651%	328,635	0.426261%	877,890	2,626,122	(600,293)
5th Judicial District Attorney - Richland	0.063602%	51,111	0.066294%	136,533	408,426	(93,360)
Acadia Parish Communication District	0.009941%	7,410	0.009611%	19,794	59,212	(13,535)
Acadia Parish Library	0.094909%	72,980	0.094660%	194,954	583,184	(133,307)
Acadia Parish Police Jury	0.474515%	370,026	0.479947%	988,457	2,956,872	(675,898)
Acadiana Crime Lab	0.227945%	180,172	0.233695%	481,298	1,439,755	(329,107)
Acadiana Works, Inc	0.175849%	90,900	0.117903%	242,823	726,380	(166,040)
Allen Parish 33rd Judicial Indigent Defender Board	0.012906%	9,750	0.012646%	26,045	77,910	(17,809)
Allen Parish Ambulance Service	0.173370%	130,681	0.169502%	349,092	1,044,273	(238,706)
Allen Parish District Attorney	0.060679%	48,413	0.062795%	129,327	386,869	(88,433)
Allen Parish Library	0.053592%	35,997	0.046690%	96,159	287,649	(65,752)
Allen Parish Police Jury	0.192657%	143,699	0.186387%	383,866	1,148,299	(262,484)
Assumption Parish Police Jury	0.381657%	280,413	0.363714%	749,074	2,240,780	(512,210)
Avoyelles Parish 12th Judicial District Indigent Defender Board	0.023999%	17,888	0.023202%	47,785	142,944	(32,675)
Beauregard Parish Communication District	0.029261%	19,040	0.024696%	50,862	152,148	(34,779)
Beauregard Parish District Attorney	0.021283%	15,994	0.020745%	42,725	127,806	(29,215)
Beauregard Parish Library	0.094906%	63,305	0.082111%	169,109	505,872	(115,635)
Beauregard Parish Police Jury	0.418016%	307,534	0.398891%	821,521	2,457,500	(561,748)
Bienville Parish Library	0.062659%	46,052	0.059732%	123,019	367,999	(84,119)
Bienville Parish Police Jury	0.242963%	182,503	0.236718%	487,524	1,458,380	(333,364)
Bossier Parish Communications District	0.131424%	102,729	0.133246%	274,422	820,906	(187,647)
Bossier Parish Emergency Medical Services	0.319335%	236,081	0.306212%	630,648	1,886,520	(431,231)
Bossier Parish Police Jury	1.615635%	1,242,632	1.611773%	3,319,468	9,929,861	(2,269,820)
Caddo Parish Commission	2.454962%	1,794,802	2.327973%	4,794,491	14,342,248	(3,278,427)
Caddo Parish Coroner	0.101506%	78,792	0.102198%	210,478	629,625	(143,923)
Caddo Parish District Attorney	0.409566%	340,314	0.441409%	909,088	2,719,446	(621,625)
Caddo/Bossier Port Commission	0.235998%	195,895	0.254088%	523,298	1,565,395	(357,826)
Calcasieu Parish Gravity Drainage District #4	0.073310%	100,754	0.130684%	269,145	805,122	(184,039)
Calcasieu Parish Gravity Drainage District #5	0.192194%	135,474	0.175718%	361,894	1,082,569	(247,459)
Calcasieu Parish Police Jury	5.783634%	4,505,460	5.843870%	12,035,527	36,003,095	(8,229,779)
Calcasieu Parish Waterworks District #7	0.037502%	30,107	0.039051%	80,426	240,587	(54,995)
Calcasieu Regional Airport	0.099096%	80,691	0.104661%	215,551	644,799	(147,392)
Calcasieu-Sulphur Parks & Recreation	0.249717%	188,929	0.245053%	504,690	1,509,730	(345,102)
Caldwell Parish District Attorney	0.017164%	13,561	0.017589%	36,225	108,363	(24,770)
Caldwell Parish Library	0.054363%	14,003	0.018163%	37,407	111,899	(25,579)
Caldwell Parish Police Jury	0.128773%	99,779	0.129420%	266,542	797,335	(182,259)
Cameron Parish Ambulance District #2	0.173744%	142,686	0.185073%	381,160	1,140,203	(260,634)
Cameron Parish District Attorney	0.000000%	2,613	0.003389%	6,980	20,879	(4,773)
Cameron Parish Police Jury	0.750893%	590,970	0.766526%	1,578,670	4,722,437	(1,079,480)
Catahoula E911 Communications District	0.005023%	3,744	0.004856%	10,001	29,917	(6,839)
Catahoula Parish Police Jury	0.085984%	78,819	0.102233%	210,550	629,840	(143,972)
City Of Morgan City	0.043433%	33,356	0.043265%	89,105	266,548	(60,929)
Claiborne Parish Police Jury	0.210418%	164,389	0.213223%	439,136	1,313,631	(300,277)
Concordia Parish 7th District Attorney	0.093618%	57,339	0.074372%	153,170	458,193	(104,736)

EXHIBIT VII – Schedule A (continued)
Plan A – Schedule of Net Pension Liability / (Asset) by Employer
For the Year Ended December 31, 2016

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Liability at 7.00% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Asset Assuming +1% Change in Discount Rate
Concordia Parish Indigent Defender Board	0.019883%	\$ 14,820	0.019222%	\$ 39,588	\$ 118,423	\$ (27,070)
Concordia Parish Library	0.046040%	37,699	0.048898%	100,706	301,252	(68,862)
Concordia Parish Police Jury	0.158515%	115,313	0.149568%	308,037	921,463	(210,633)
Concordia Parish Sewer District #1	0.008748%	4,698	0.006094%	12,551	37,544	(8,582)
Desoto Parish Emergency Medical Services	0.281127%	242,501	0.314539%	647,797	1,937,822	(442,958)
Desoto Parish School Board	0.003453%	2,496	0.003237%	6,667	19,943	(4,559)
Desoto Parish Waterworks	0.071127%	53,464	0.069346%	142,819	427,229	(97,658)
East Carroll Parish Police Jury	0.209121%	160,228	0.207826%	428,020	1,280,381	(292,676)
East Feliciana Communications District	0.029022%	30,268	0.039260%	80,856	241,874	(55,289)
East Feliciana Parish Police Jury	0.162222%	122,179	0.158474%	326,379	976,332	(223,175)
Evangeline Parish District Attorney	0.000000%	45,752	0.059343%	122,218	365,602	(83,571)
Evangeline Parish Police Jury	0.396611%	260,940	0.338456%	697,055	2,085,170	(476,639)
Evangeline Parish Solid Waste	0.106211%	71,009	0.092103%	189,687	567,431	(129,706)
Franklin Parish Communication District	0.016006%	12,694	0.016465%	33,910	101,438	(23,187)
Franklin Parish Library	0.034488%	28,468	0.036925%	76,048	227,489	(52,001)
Franklin Parish Police Jury	0.199338%	155,394	0.201556%	415,107	1,241,752	(283,846)
Grant Parish Police Jury	0.225866%	166,859	0.216427%	445,734	1,333,370	(304,789)
Greater New Orleans Expressway	0.821064%	683,873	0.887027%	1,826,844	5,464,823	(1,249,178)
Iberia Medical Center	3.723066%	3,302,335	4.283340%	8,821,595	26,388,933	(6,032,123)
Iberia Parish 16th Judicial District Judge	0.192212%	145,712	0.188998%	389,244	1,164,385	(266,161)
Iberia Parish Government	1.205213%	886,675	1.150074%	2,368,593	7,085,411	(1,619,621)
Iberia Parish School Board	0.001674%	1,248	0.001619%	3,334	9,974	(2,280)
Iberville Parish District Attorney / 18th Judicial District	0.100009%	61,655	0.079970%	164,699	492,682	(112,620)
Iberville Parish Parks & Recreation	0.088651%	60,010	0.077837%	160,306	479,541	(109,616)
Iberville Parish Police Jury	1.122082%	912,763	1.183912%	2,438,282	7,293,882	(1,667,274)
Iberville Parish School Board	0.001744%	1,248	0.001619%	3,334	9,974	(2,280)
Jackson Parish District Attorney	0.081092%	61,966	0.080374%	165,531	495,171	(113,189)
Jackson Parish Police Jury	0.302500%	227,830	0.295510%	608,607	1,820,587	(416,160)
Jackson Parish Recreation Department	0.037418%	28,972	0.037579%	77,394	231,518	(52,922)
Jackson Parish Sales Tax	0.012547%	7,589	0.009843%	20,272	60,641	(13,862)
Jefferson Davis District Attorney	0.075221%	56,991	0.073921%	152,241	455,415	(104,101)
Jefferson Davis Parish 31st Judicial Court	0.005006%	0	0.000000%	0	0	0
Jefferson Davis Parish Indigent Defender Board	0.008926%	4,824	0.006257%	12,886	38,548	(8,812)
Jefferson Davis Parish Landfill	0.030842%	23,922	0.031028%	63,903	191,158	(43,696)
Jefferson Davis Parish Library	0.061963%	47,192	0.061211%	126,065	377,111	(86,202)
Jefferson Davis Parish Mosquito Abatement	0.078524%	60,083	0.077931%	160,500	480,120	(109,748)
Jefferson Davis Parish Police Jury	0.201842%	156,142	0.202526%	417,105	1,247,728	(285,212)
Jefferson Davis Parish Tourist Commission	0.019095%	19,502	0.025295%	52,095	155,838	(35,622)
Jefferson Parish	19.908806%	15,779,788	20.467396%	42,152,872	126,096,166	(28,823,733)
Jefferson Parish 24th Indigent Defender Board	0.026741%	17,416	0.022590%	46,524	139,173	(31,813)
Jefferson Parish Housing Authority	0.055851%	48,836	0.063343%	130,456	390,246	(89,204)
Jefferson Parish Retirement System	0.025704%	20,613	0.026736%	55,063	164,716	(37,652)
Kolin Ruby Wise Water District (Rapides)	0.044576%	36,584	0.047452%	97,728	292,344	(66,825)
Lafayette 15th Jud District Attorney	0.000000%	27,131	0.035191%	72,476	216,806	(49,559)
Lafayette Airport Commission	0.199408%	147,205	0.190934%	393,231	1,176,312	(268,888)

EXHIBIT VII – Schedule A (continued)
Plan A – Schedule of Net Pension Liability / (Asset) by Employer
For the Year Ended December 31, 2016

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Liability at 7.00% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Asset Assuming +1% Change in Discount Rate
Lafayette Consolidated Government	6.391275%	\$ 4,649,366	6.030525%	\$12,419,946	\$ 37,153,045	\$ (8,492,641)
Lafayette Convention & Visitors Commission	0.142550%	107,309	0.139187%	286,657	857,508	(196,014)
Lafayette Economic Development Authority	0.219292%	177,739	0.230539%	474,798	1,420,312	(324,662)
Lafourche Parish School Board	0.001674%	1,248	0.001619%	3,334	9,974	(2,280)
Lafourche Parish Water District #1	0.526845%	427,222	0.554134%	1,141,246	3,413,926	(780,373)
Lasalle Parish Police Jury	0.179533%	134,294	0.174188%	358,742	1,073,143	(245,305)
Lincoln Parish 3rd Judicial District Attorney	0.098521%	74,519	0.096656%	199,064	595,481	(136,118)
Lincoln Parish Police Jury	0.552352%	431,577	0.559783%	1,152,880	3,448,728	(788,329)
Livingston Parish Mosquito Abatement	0.011067%	0	0.000000%	0	0	0
Livingston Parish Recreation District #3	0.148363%	115,443	0.149737%	308,385	922,504	(210,871)
Madison Parish Police Jury	0.335608%	235,674	0.305684%	629,560	1,883,267	(430,487)
Monroe/West Monroe Visitors' Bureau	0.085482%	67,070	0.086994%	179,165	535,955	(122,512)
Morehouse Parish Library	0.028057%	17,002	0.022053%	45,418	135,865	(31,057)
Morehouse Parish Police Jury	0.170653%	136,329	0.176827%	364,178	1,089,401	(249,021)
Natchitoches 10Th Judicial Court	0.019034%	13,047	0.016923%	34,853	104,260	(23,832)
Natchitoches Parish	0.689525%	513,666	0.666258%	1,372,167	4,104,703	(938,275)
Natchitoches Parish District Attorney	0.020358%	18,606	0.024133%	49,702	148,679	(33,986)
Natchitoches Parish Tax Commission	0.042409%	35,066	0.045483%	93,673	280,213	(64,053)
Natchitoches Port Commission	0.030903%	24,025	0.031162%	64,179	191,984	(43,885)
North Louisiana Crime Lab	0.323831%	234,160	0.303721%	625,517	1,871,174	(427,723)
Ouachita Parish Police Jury	2.124530%	1,675,507	2.173240%	4,475,816	13,388,964	(3,060,521)
Plaquemines 25th Judicial District Public Defender	0.033138%	20,203	0.026205%	53,970	161,445	(36,904)
Plaquemines Medical Center	0.208163%	189,620	0.245949%	506,535	1,515,250	(346,364)
Plaquemines Parish District Attorney Of The 25th District	0.011143%	6,740	0.008742%	18,004	53,858	(12,311)
Plaquemines Parish Government	3.683153%	2,530,685	3.282461%	6,760,272	20,222,687	(4,622,610)
Plaquemines Port, Harbor & Terminal District	0.345807%	256,907	0.333225%	686,281	2,052,943	(469,273)
Pointe Coupee Hospital	1.405866%	1,052,964	1.365762%	2,812,805	8,414,229	(1,923,369)
Pointe Coupee Parish Library	0.061969%	50,820	0.065917%	135,757	406,103	(92,829)
Pointe Coupee Parish Police Jury	0.384354%	254,884	0.330601%	680,877	2,036,777	(465,577)
Pointe Coupee Parish School Board	0.001988%	1,248	0.001619%	3,334	9,974	(2,280)
Police Jury Association (Ex Board)	0.000384%	215	0.000279%	575	1,719	(393)
Police Jury Association (Office)	0.086522%	63,141	0.081898%	168,670	504,560	(115,335)
Port Of Iberia	0.036654%	27,899	0.036187%	74,528	222,942	(50,961)
Rapides Parish Indigent Defender Board	0.053236%	31,369	0.040688%	83,797	250,672	(57,300)
Rapides Parish Library	0.360393%	264,595	0.343197%	706,819	2,114,379	(483,316)
Rapides Parish Police Jury	1.370711%	1,052,218	1.364794%	2,810,811	8,408,265	(1,922,006)
Red River Parish Police Jury	0.259482%	191,871	0.248869%	512,549	1,533,240	(350,476)
Red River Parish School Board	0.001674%	1,248	0.001619%	3,334	9,974	(2,280)
Red River Waterway Commission	0.271194%	201,071	0.260802%	537,125	1,606,757	(367,281)
Richland Parish Communication District	0.011335%	9,478	0.012294%	25,320	75,741	(17,313)
Richland Parish District Judge	0.034783%	26,803	0.034765%	71,599	214,181	(48,959)
Richland Parish Police Jury	0.344855%	272,128	0.352967%	726,940	2,174,570	(497,075)
Richland Parish Tax Commission	0.021042%	15,862	0.020574%	42,372	126,753	(28,974)
Sabine Parish District Attorney	0.054996%	44,567	0.057806%	119,052	356,133	(81,407)
Sabine Parish Library	0.033788%	23,850	0.030935%	63,711	190,585	(43,565)

EXHIBIT VII – Schedule A (continued)
Plan A – Schedule of Net Pension Liability / (Asset) by Employer
For the Year Ended December 31, 2016

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Liability at 7.00% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Asset Assuming +1% Change in Discount Rate
Sabine Parish Police Jury	0.252795%	\$ 185,198	0.240214%	\$ 494,724	\$ 1,479,918	\$ (338,288)
Sabine Parish School Board	0.000628%	1,014	0.001315%	2,708	8,101	(1,852)
South Toledo Bend Water District	0.036769%	28,615	0.037115%	76,439	228,659	(52,268)
St Bernard Parish Government	1.983008%	1,509,190	1.957516%	4,031,530	12,059,925	(2,756,722)
St Bernard Parish Library	0.028347%	21,551	0.027953%	57,570	172,214	(39,366)
St Bernard Parish School Board	0.003349%	2,496	0.003237%	6,667	19,943	(4,559)
St Charles Parish 29th Judicial District Attorney	0.291006%	231,552	0.300338%	618,550	1,850,332	(422,959)
St Charles Parish Council	4.047616%	3,146,240	4.080875%	8,404,616	25,141,581	(5,746,996)
St Charles Parish School Board	0.001674%	1,248	0.001619%	3,334	9,974	(2,280)
St Helena Parish Police Jury	0.198789%	167,649	0.217451%	447,843	1,339,679	(306,231)
St James Parish Government	1.403697%	1,010,105	1.310171%	2,698,314	8,071,742	(1,845,082)
St James Parish School Board	0.001884%	1,404	0.001821%	3,750	11,219	(2,564)
St John Parish Council	1.773272%	1,366,928	1.772993%	3,651,502	10,923,110	(2,496,863)
St John The Baptist Parish 40Th Judicial District Attorney	0.120806%	99,569	0.129147%	265,980	795,653	(181,875)
St John The Baptist Parish Library	0.191209%	133,396	0.173023%	356,343	1,065,965	(243,664)
St Landry Parish E911 Communications District	0.085431%	64,612	0.083806%	172,600	516,315	(118,022)
St Landry Parish Government	0.663124%	486,560	0.631099%	1,299,757	3,888,094	(888,761)
St Landry Parish Sheriff	0.002198%	1,638	0.002125%	4,376	13,092	(2,993)
St Martin Parish Government	0.554152%	436,914	0.566705%	1,167,136	3,491,374	(798,077)
St Martin Parish Library	0.097410%	73,780	0.095697%	197,089	589,573	(134,768)
St Martin Parish School Board	0.001256%	1,248	0.001619%	3,334	9,974	(2,280)
St Martin Parish Water & Sewer	0.014849%	11,850	0.015370%	31,655	94,692	(21,645)
St Mary Parish Consolidated Gravity Drainage District #1	0.061322%	46,158	0.059870%	123,303	368,849	(84,313)
St Mary Parish E911 Communications District	0.054509%	45,604	0.059151%	121,822	364,419	(83,301)
St Mary Parish Government	1.141169%	790,425	1.025232%	2,111,479	6,316,281	(1,443,809)
St Mary Parish Library	0.190394%	134,374	0.174292%	358,957	1,073,784	(245,451)
St Mary Parish Sales & Use Tax Department	0.071476%	57,102	0.074065%	152,538	456,302	(104,304)
St Mary Parish School Board	0.001256%	936	0.001214%	2,500	7,479	(1,710)
St Mary Parish Sewer District #5	0.029362%	21,461	0.027836%	57,329	171,493	(39,201)
St Mary Parish Sewer District #8	0.015524%	11,581	0.015021%	30,936	92,542	(21,154)
St Mary Parish Sewer District Wards 5 & 8	0.009329%	9,030	0.011712%	24,121	72,156	(16,494)
St Tammany Parish 22dn District Attorney	0.130792%	119,324	0.154771%	318,753	953,518	(217,960)
St Tammany Parish Communications District	0.054522%	42,058	0.054552%	112,351	336,086	(76,824)
St Tammany Parish Coroner	0.299226%	255,561	0.331479%	682,685	2,042,186	(466,814)
St Tammany Parish Fire District #1	0.002231%	4,615	0.005986%	12,328	36,879	(8,430)
St Tammany Parish Fire District #4	0.017787%	13,057	0.016936%	34,880	104,340	(23,851)
St Tammany Parish Government	4.132239%	3,249,952	4.215396%	8,681,664	25,970,342	(5,936,439)
St Tammany Parish Library	0.632207%	493,758	0.640436%	1,318,986	3,945,618	(901,910)
St Tammany Parish Mosquito Abatement District #2	0.283389%	199,564	0.258847%	533,099	1,594,713	(364,528)
St Tammany Parish Recreation District #1	0.206252%	188,066	0.243934%	502,385	1,502,836	(343,526)
St Tammany Parish Recreation District #11	0.012395%	11,379	0.014759%	30,396	90,928	(20,785)
Tangipahoa Parish 21st Judicial District Attorney	0.192592%	140,617	0.182389%	375,633	1,123,668	(256,854)
Tangipahoa Parish 21st Judicial District Indigent Defender Board	0.301729%	239,143	0.310184%	638,828	1,910,991	(436,825)
Tangipahoa Parish Consolidated Gravity Drainage District	0.122887%	101,957	0.132245%	272,360	814,739	(186,237)
Tangipahoa Parish Government	1.702461%	1,389,268	1.801970%	3,711,181	11,101,632	(2,537,670)

EXHIBIT VII – Schedule A (continued)
Plan A – Schedule of Net Pension Liability / (Asset) by Employer
For the Year Ended December 31, 2016

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Liability at 7.00% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Asset Assuming +1% Change in Discount Rate
Tangipahoa Parish Library	0.152482%	\$ 125,608	0.162922%	\$ 335,540	\$ 1,003,735	\$ (229,439)
Tangipahoa Parish Mosquito Abatement District #1	0.090051%	69,858	0.090610%	186,612	558,233	(127,604)
Tangipahoa Parish Sewer District #1	0.055120%	40,563	0.052613%	108,357	324,140	(74,094)
Tangipahoa Parish Sheriff	0.034925%	25,573	0.033170%	68,314	204,355	(46,712)
Tangipahoa Parish Tourist Commission	0.051693%	40,975	0.053147%	109,457	327,430	(74,846)
Tangipahoa Parish Water District	0.111531%	93,644	0.121462%	250,153	748,307	(171,052)
Teche-Vermilion Fresh Water District	0.125865%	89,539	0.116138%	239,188	715,507	(163,554)
Tensas Parish Police Jury	0.160591%	110,360	0.143144%	294,807	881,886	(201,586)
Terrebonne Parish Indigent Defender Board	0.105259%	63,361	0.082183%	169,257	506,316	(115,736)
Union Parish 3rd Judicial Clerks Fund	0.022961%	14,974	0.019422%	40,000	119,656	(27,352)
Union Parish Police Jury	0.494215%	344,127	0.446355%	919,274	2,749,918	(628,591)
Vermilion Parish 7th Ward Drainage District #2	0.025922%	19,326	0.025067%	51,626	154,434	(35,301)
Vermilion Parish Library	0.092795%	70,012	0.090810%	187,024	559,465	(127,886)
Vermilion Parish Police Jury	0.893013%	631,939	0.819665%	1,688,111	5,049,817	(1,154,314)
Vermilion Parish Tourist Commission	0.006279%	5,460	0.007082%	14,585	43,631	(9,973)
Vermilion Parish Waterworks District #1	0.070372%	54,120	0.070197%	144,572	432,472	(98,857)
Washington Parish Police Jury	0.521790%	413,684	0.536575%	1,105,083	3,305,748	(755,645)
Webster Parish Police Jury	0.533967%	409,289	0.530874%	1,093,342	3,270,625	(747,617)
West Baton Rouge Natural Gas & Water	0.264585%	208,346	0.270238%	556,559	1,664,891	(380,570)
West Baton Rouge Parish 18th Judicial Court	0.041875%	31,060	0.040287%	82,972	248,201	(56,735)
West Baton Rouge Parish Council	1.019816%	770,796	0.999772%	2,059,044	6,159,426	(1,407,954)
West Baton Rouge Parish Library	0.112816%	82,751	0.107333%	221,054	661,260	(151,154)
West Baton Rouge Parish School Board	0.001674%	1,248	0.001619%	3,334	9,974	(2,280)
West Calcasieu Cameron Hospital	4.620386%	3,556,836	4.613444%	9,501,449	28,422,648	(6,497,000)
West Carroll Parish Library	0.010898%	10,879	0.014111%	29,062	86,935	(19,872)
West Carroll Parish Police Jury	0.184743%	138,042	0.179049%	368,754	1,103,091	(252,150)
West Feliciana Parish Tourist Commission	0.006023%	4,436	0.005754%	11,850	35,449	(8,103)
West Ouachita Parish Sewer District #5	0.061655%	52,446	0.068026%	140,100	419,097	(95,799)
Winn Parish District Attorney	0.039726%	30,108	0.039052%	80,428	240,593	(54,996)
Winn Parish Police Jury	0.152378%	114,460	0.148462%	305,759	914,649	(209,075)
Winn Parish School Board	0.000733%	624	0.000809%	1,666	4,984	(1,139)
Workforce Investment Board	0.045014%	15,865	0.020578%	42,381	126,778	(28,979)
Grand Total	100.000000%	\$ 77,097,195	100.000000%	\$205,951,318	\$616,083,089	\$(140,827,554)

* 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, 2016

Employer Name	Changes in Employers’ Proportionate Share of Net Pension Liability	Changes in Employers’ Proportionate Share of Collective Deferred Inflows	Changes in Employers’ Proportionate Share of Collective Deferred Outflows	Net Change in Proportions	Amortization of Net Change in Proportion (to be Recognized in Pension Expense)
15th Judicial District Court	\$ (41,545)	\$ (6,603)	\$ (47,272)	\$ (876)	\$ (219)
16th Judicial District Attorney	(43,143)	(6,857)	(49,090)	(910)	(228)
5th Judicial District Attorney - Richland	7,086	1,126	8,063	149	37
Acadia Parish Communication District	(869)	(138)	(988)	(19)	(5)
Acadia Parish Library	(655)	(104)	(746)	(13)	(3)
Acadia Parish Police Jury	14,299	2,272	16,270	301	75
Acadiana Crime Lab	15,136	2,405	17,222	319	80
Acadiana Works, Inc	(152,531)	(24,241)	(173,556)	(3,216)	(804)
Allen Parish 33rd Judicial Indigent Defender Board	(684)	(109)	(779)	(14)	(4)
Allen Parish Ambulance Service	(10,182)	(1,618)	(11,585)	(215)	(54)
Allen Parish District Attorney	5,570	885	6,338	117	29
Allen Parish Library	(18,168)	(2,887)	(20,672)	(383)	(96)
Allen Parish Police Jury	(16,504)	(2,623)	(18,779)	(348)	(87)
Assumption Parish Police Jury	(47,231)	(7,506)	(53,742)	(995)	(249)
Avoyelles Parish 12th Judicial District Indigent Defender Board	(2,098)	(333)	(2,387)	(44)	(11)
Beauregard Parish Communication District	(12,016)	(1,910)	(13,673)	(253)	(63)
Beauregard Parish District Attorney	(1,416)	(225)	(1,611)	(30)	(8)
Beauregard Parish Library	(33,680)	(5,353)	(38,323)	(710)	(178)
Beauregard Parish Police Jury	(50,343)	(8,001)	(57,282)	(1,062)	(266)
Bienville Parish Library	(7,705)	(1,224)	(8,767)	(162)	(41)
Bienville Parish Police Jury	(16,439)	(2,613)	(18,705)	(347)	(87)
Bossier Parish Communications District	4,796	762	5,457	101	25
Bossier Parish Emergency Medical Services	(34,544)	(5,490)	(39,305)	(729)	(182)
Bossier Parish Police Jury	(10,166)	(1,616)	(11,567)	(215)	(54)
Caddo Parish Commission	(334,272)	(53,125)	(380,349)	(7,048)	(1,762)
Caddo Parish Coroner	1,822	289	2,073	38	10
Caddo Parish District Attorney	83,820	13,321	95,374	1,767	442
Caddo/Bossier Port Commission	47,618	7,568	54,182	1,004	251
Calcasieu Parish Gravity Drainage District #4	151,025	24,002	171,843	3,184	796
Calcasieu Parish Gravity Drainage District #5	(43,370)	(6,893)	(49,348)	(915)	(229)
Calcasieu Parish Police Jury	158,558	25,199	180,415	3,342	836
Calcasieu Parish Waterworks District #7	4,077	648	4,639	86	22
Calcasieu Regional Airport	14,649	2,328	16,668	309	77
Calcasieu-Sulphur Parks & Recreation	(12,277)	(1,951)	(13,969)	(259)	(65)
Caldwell Parish District Attorney	1,119	178	1,273	24	6
Caldwell Parish Library	(95,289)	(15,144)	(108,424)	(2,009)	(502)
Caldwell Parish Police Jury	1,703	271	1,938	36	9
Cameron Parish Ambulance District #2	29,821	4,739	33,932	628	157
Cameron Parish District Attorney	8,921	1,418	10,150	189	47
Cameron Parish Police Jury	41,151	6,540	46,823	868	217
Catahoula E911 Communications District	(440)	(70)	(500)	(10)	(3)
Catahoula Parish Police Jury	42,772	6,798	48,668	902	226
City Of Morgan City	(442)	(70)	(503)	(9)	(2)
Claiborne Parish Police Jury	7,384	1,173	8,401	156	39
Concordia Parish 7th District Attorney	(50,661)	(8,051)	(57,644)	(1,068)	(267)

EXHIBIT VII – Schedule B (continued)
Plan A – Schedule of Changes in Employer Proportions
For the Year Ended December 31, 2016

Employer Name	Changes in Employers' Proportionate Share of Net Pension Liability	Changes in Employers' Proportionate Share of Collective Deferred Inflows	Changes in Employers' Proportionate Share of Collective Deferred Outflows	Net Change in Proportions	Amortization of Net Change in Proportion (to be Recognized in Pension Expense)
Concordia Parish Indigent Defender Board	\$ (1,740)	\$ (277)	\$ (1,980)	\$ (37)	\$ (9)
Concordia Parish Library	7,523	1,196	8,560	159	40
Concordia Parish Police Jury	(23,551)	(3,743)	(26,797)	(497)	(124)
Concordia Parish Sewer District #1	(6,986)	(1,110)	(7,949)	(147)	(37)
Desoto Parish Emergency Medical Services	87,950	13,978	100,073	1,855	464
Desoto Parish School Board	(569)	(90)	(647)	(12)	(3)
Desoto Parish Waterworks	(4,688)	(745)	(5,334)	(99)	(25)
East Carroll Parish Police Jury	(3,409)	(542)	(3,879)	(72)	(18)
East Feliciana Communications District	26,949	4,283	30,664	568	142
East Feliciana Parish Police Jury	(9,866)	(1,568)	(11,226)	(208)	(52)
Evangeline Parish District Attorney	156,208	24,826	177,740	3,294	824
Evangeline Parish Police Jury	(153,081)	(24,329)	(174,182)	(3,228)	(807)
Evangeline Parish Solid Waste	(37,136)	(5,902)	(42,255)	(783)	(196)
Franklin Parish Communication District	1,208	192	1,375	25	6
Franklin Parish Library	6,415	1,019	7,299	135	34
Franklin Parish Police Jury	5,838	928	6,643	123	31
Grant Parish Police Jury	(24,846)	(3,949)	(28,271)	(524)	(131)
Greater New Orleans Expressway	173,634	27,595	197,568	3,661	915
Iberia Medical Center	1,474,802	234,386	1,678,094	31,094	7,774
Iberia Parish 16th Judicial District Judge	(8,460)	(1,345)	(9,626)	(179)	(45)
Iberia Parish Government	(145,142)	(23,067)	(165,149)	(3,060)	(765)
Iberia Parish School Board	(145)	(23)	(165)	(3)	(1)
Iberville Parish District Attorney / 18th Judicial District	(52,748)	(8,383)	(60,019)	(1,112)	(278)
Iberville Parish Parks & Recreation	(28,466)	(4,524)	(32,389)	(601)	(150)
Iberville Parish Police Jury	162,754	25,866	185,189	3,431	858
Iberville Parish School Board	(329)	(52)	(374)	(7)	(2)
Jackson Parish District Attorney	(1,890)	(300)	(2,151)	(39)	(10)
Jackson Parish Police Jury	(18,400)	(2,924)	(20,936)	(388)	(97)
Jackson Parish Recreation Department	424	67	482	9	2
Jackson Parish Sales Tax	(7,118)	(1,131)	(8,099)	(150)	(38)
Jefferson Davis District Attorney	(3,422)	(544)	(3,894)	(72)	(18)
Jefferson Davis Parish 31st Judicial Court	(13,177)	(2,094)	(14,994)	(277)	(69)
Jefferson Davis Parish Indigent Defender Board	(7,026)	(1,117)	(7,994)	(149)	(37)
Jefferson Davis Parish Landfill	490	78	557	11	3
Jefferson Davis Parish Library	(1,979)	(315)	(2,252)	(42)	(11)
Jefferson Davis Parish Mosquito Abatement	(1,561)	(248)	(1,776)	(33)	(8)
Jefferson Davis Parish Police Jury	1,800	286	2,049	37	9
Jefferson Davis Parish Tourist Commission	16,320	2,594	18,570	344	86
Jefferson Parish	1,470,370	233,681	1,673,050	31,001	7,750
Jefferson Parish 24th Indigent Defender Board	(10,927)	(1,737)	(12,433)	(231)	(58)
Jefferson Parish Housing Authority	19,721	3,134	22,440	415	104
Jefferson Parish Retirement System	2,717	432	3,091	58	15
Kolin Ruby Wise Water District (Rapides)	7,570	1,203	8,614	159	40
Lafayette 15th Jud District Attorney	92,633	14,722	105,402	1,953	488
Lafayette Airport Commission	(22,306)	(3,545)	(25,381)	(470)	(118)

EXHIBIT VII – Schedule B (continued)
Plan A – Schedule of Changes in Employer Proportions
For the Year Ended December 31, 2016

Employer Name	Changes in Employers' Proportionate Share of Net Pension Liability	Changes in Employers' Proportionate Share of Collective Deferred Inflows	Changes in Employers' Proportionate Share of Collective Deferred Outflows	Net Change in Proportions	Amortization of Net Change in Proportion (to be Recognized in Pension Expense)
Lafayette Consolidated Government	\$ (949,598)	\$ (150,917)	\$ (1,080,493)	\$ (20,022)	\$ (5,006)
Lafayette Convention & Visitors Commission	(8,852)	(1,407)	(10,073)	(186)	(47)
Lafayette Economic Development Authority	29,605	4,705	33,686	624	156
Lafourche Parish School Board	(145)	(23)	(165)	(3)	(1)
Lafourche Parish Water District #1	71,832	11,416	81,734	1,514	379
Lasalle Parish Police Jury	(14,070)	(2,236)	(16,009)	(297)	(74)
Lincoln Parish 3rd Judicial District Attorney	(4,909)	(780)	(5,586)	(103)	(26)
Lincoln Parish Police Jury	19,561	3,109	22,257	413	103
Livingston Parish Mosquito Abatement	(29,132)	(4,630)	(33,147)	(615)	(154)
Livingston Parish Recreation District #3	3,617	575	4,115	77	19
Madison Parish Police Jury	(78,769)	(12,518)	(89,626)	(1,661)	(415)
Monroe/West Monroe Visitors' Bureau	3,980	633	4,529	84	21
Morehouse Parish Library	(15,804)	(2,512)	(17,983)	(333)	(83)
Morehouse Parish Police Jury	16,252	2,583	18,492	343	86
Natchitoches 10Th Judicial Court	(5,557)	(883)	(6,323)	(117)	(29)
Natchitoches Parish	(61,245)	(9,734)	(69,688)	(1,291)	(323)
Natchitoches Parish District Attorney	9,937	1,579	11,307	209	52
Natchitoches Parish Tax Commission	8,092	1,286	9,207	171	43
Natchitoches Port Commission	682	108	776	14	4
North Louisiana Crime Lab	(52,935)	(8,413)	(60,232)	(1,116)	(279)
Ouachita Parish Police Jury	128,219	20,377	145,893	2,703	676
Plaquemines 25th Judicial District Public Defender	(18,250)	(2,900)	(20,765)	(385)	(96)
Plaquemines Medical Center	99,464	15,807	113,174	2,097	524
Plaquemines Parish District Attorney Of The 25th District	(6,320)	(1,004)	(7,191)	(133)	(33)
Plaquemines Parish Government	(1,054,737)	(167,626)	(1,200,125)	(22,238)	(5,560)
Plaquemines Port, Harbor & Terminal District	(33,119)	(5,264)	(37,685)	(698)	(175)
Pointe Coupee Hospital	(105,565)	(16,777)	(120,117)	(2,225)	(556)
Pointe Coupee Parish Library	10,392	1,652	11,825	219	55
Pointe Coupee Parish Police Jury	(141,493)	(22,487)	(160,997)	(2,983)	(746)
Pointe Coupee Parish School Board	(971)	(154)	(1,105)	(20)	(5)
Police Jury Association (Ex Board)	(276)	(44)	(314)	(6)	(2)
Police Jury Association (Office)	(12,172)	(1,934)	(13,849)	(257)	(64)
Port Of Iberia	(1,229)	(195)	(1,399)	(25)	(6)
Rapides Parish Indigent Defender Board	(33,030)	(5,249)	(37,583)	(696)	(174)
Rapides Parish Library	(45,265)	(7,194)	(51,504)	(955)	(239)
Rapides Parish Police Jury	(15,575)	(2,475)	(17,722)	(328)	(82)
Red River Parish Police Jury	(27,936)	(4,440)	(31,787)	(589)	(147)
Red River Parish School Board	(145)	(23)	(165)	(3)	(1)
Red River Waterway Commission	(27,355)	(4,347)	(31,125)	(577)	(144)
Richland Parish Communication District	2,524	401	2,872	53	13
Richland Parish District Judge	(47)	(8)	(54)	(1)	0
Richland Parish Police Jury	21,353	3,394	24,297	450	113
Richland Parish Tax Commission	(1,232)	(196)	(1,402)	(26)	(7)
Sabine Parish District Attorney	7,397	1,176	8,416	157	39
Sabine Parish Library	(7,510)	(1,194)	(8,545)	(159)	(40)

EXHIBIT VII – Schedule B (continued)
Plan A – Schedule of Changes in Employer Proportions
For the Year Ended December 31, 2016

Employer Name	Changes in Employers' Proportionate Share of Net Pension Liability	Changes in Employers' Proportionate Share of Collective Deferred Inflows	Changes in Employers' Proportionate Share of Collective Deferred Outflows	Net Change in Proportions	Amortization of Net Change in Proportion (to be Recognized in Pension Expense)
Sabine Parish Police Jury	\$ (33,117)	\$ (5,263)	\$ (37,682)	\$ (698)	\$ (175)
Sabine Parish School Board	1,808	287	2,058	37	9
South Toledo Bend Water District	911	145	1,036	20	5
St Bernard Parish Government	(67,102)	(10,664)	(76,352)	(1,414)	(354)
St Bernard Parish Library	(1,037)	(165)	(1,180)	(22)	(6)
St Bernard Parish School Board	(295)	(47)	(335)	(7)	(2)
St Charles Parish 29th Judicial District Attorney	24,565	3,904	27,951	518	130
St Charles Parish Council	87,547	13,914	99,615	1,846	462
St Charles Parish School Board	(145)	(23)	(165)	(3)	(1)
St Helena Parish Police Jury	49,124	7,807	55,895	1,036	259
St James Parish Government	(246,187)	(39,126)	(280,123)	(5,190)	(1,298)
St James Parish School Board	(166)	(26)	(189)	(3)	(1)
St John Parish Council	(734)	(117)	(836)	(15)	(4)
St John The Baptist Parish 40Th Judicial District Attorney	21,956	3,489	24,982	463	116
St John The Baptist Parish Library	(47,871)	(7,608)	(54,469)	(1,010)	(253)
St Landry Parish E911 Communications District	(4,277)	(680)	(4,867)	(90)	(23)
St Landry Parish Government	(84,299)	(13,397)	(95,919)	(1,777)	(444)
St Landry Parish Sheriff	(192)	(31)	(219)	(4)	(1)
St Martin Parish Government	33,043	5,251	37,598	696	174
St Martin Parish Library	(4,509)	(717)	(5,131)	(95)	(24)
St Martin Parish School Board	956	152	1,087	21	5
St Martin Parish Water & Sewer	1,371	218	1,560	29	7
St Mary Parish Consolidated Gravity Drainage District #1	(3,822)	(607)	(4,349)	(80)	(20)
St Mary Parish E911 Communications District	12,219	1,942	13,903	258	65
St Mary Parish Government	(305,180)	(48,501)	(347,246)	(6,435)	(1,609)
St Mary Parish Library	(42,385)	(6,736)	(48,228)	(893)	(223)
St Mary Parish Sales & Use Tax Department	6,815	1,083	7,754	144	36
St Mary Parish School Board	(111)	(18)	(126)	(3)	(1)
St Mary Parish Sewer District #5	(4,017)	(638)	(4,571)	(84)	(21)
St Mary Parish Sewer District #8	(1,324)	(210)	(1,507)	(27)	(7)
St Mary Parish Sewer District Wards 5 & 8	6,273	997	7,137	133	33
St Tammany Parish 22dn District Attorney	63,120	10,031	71,820	1,331	333
St Tammany Parish Communications District	79	13	90	2	1
St Tammany Parish Coroner	84,899	13,493	96,602	1,790	448
St Tammany Parish Fire District #1	9,884	1,571	11,247	208	52
St Tammany Parish Fire District #4	(2,240)	(356)	(2,549)	(47)	(12)
St Tammany Parish Government	218,893	34,788	249,066	4,615	1,154
St Tammany Parish Library	21,661	3,443	24,647	457	114
St Tammany Parish Mosquito Abatement District #2	(64,602)	(10,267)	(73,506)	(1,363)	(341)
St Tammany Parish Recreation District #1	99,190	15,764	112,863	2,091	523
St Tammany Parish Recreation District #11	6,223	989	7,080	132	33
Tangipahoa Parish 21st Judicial District Attorney	(26,857)	(4,268)	(30,559)	(566)	(142)
Tangipahoa Parish 21st Judicial District Indigent Defender Board	22,256	3,537	25,324	469	117
Tangipahoa Parish Consolidated Gravity Drainage District	24,633	3,915	28,028	520	130
Tangipahoa Parish Government	261,936	41,629	298,042	5,523	1,381

EXHIBIT VII – Schedule B (continued)
Plan A – Schedule of Changes in Employer Proportions
For the Year Ended December 31, 2016

Employer Name	Changes in Employers' Proportionate Share of Net Pension Liability	Changes in Employers' Proportionate Share of Collective Deferred Inflows	Changes in Employers' Proportionate Share of Collective Deferred Outflows	Net Change in Proportions	Amortization of Net Change in Proportion (to be Recognized in Pension Expense)
Tangipahoa Parish Library	\$ 27,481	\$ 4,367	\$ 31,269	\$ 579	\$ 145
Tangipahoa Parish Mosquito Abatement District #1	1,471	234	1,674	31	8
Tangipahoa Parish Sewer District #1	(6,599)	(1,049)	(7,509)	(139)	(35)
Tangipahoa Parish Sheriff	(4,620)	(734)	(5,256)	(98)	(25)
Tangipahoa Parish Tourist Commission	3,827	608	4,355	80	20
Tangipahoa Parish Water District	26,141	4,155	29,745	551	138
Teche-Vermilion Fresh Water District	(25,604)	(4,069)	(29,134)	(539)	(135)
Tensas Parish Police Jury	(45,926)	(7,299)	(52,256)	(969)	(242)
Terrebonne Parish Indigent Defender Board	(60,743)	(9,654)	(69,116)	(1,281)	(320)
Union Parish 3rd Judicial Clerks Fund	(9,316)	(1,481)	(10,600)	(197)	(49)
Union Parish Police Jury	(125,981)	(20,022)	(143,347)	(2,656)	(664)
Vermilion Parish 7th Ward Drainage District #2	(2,251)	(358)	(2,561)	(48)	(12)
Vermilion Parish Library	(5,225)	(830)	(5,945)	(110)	(28)
Vermilion Parish Police Jury	(193,073)	(30,684)	(219,687)	(4,070)	(1,018)
Vermilion Parish Tourist Commission	2,114	336	2,405	45	11
Vermilion Parish Waterworks District #1	(461)	(73)	(524)	(10)	(3)
Washington Parish Police Jury	38,918	6,185	44,283	820	205
Webster Parish Police Jury	(8,142)	(1,294)	(9,264)	(172)	(43)
West Baton Rouge Natural Gas & Water	14,880	2,365	16,931	314	79
West Baton Rouge Parish 18th Judicial Court	(4,180)	(664)	(4,756)	(88)	(22)
West Baton Rouge Parish Council	(52,762)	(8,385)	(60,034)	(1,113)	(278)
West Baton Rouge Parish Library	(14,433)	(2,294)	(16,422)	(305)	(76)
West Baton Rouge Parish School Board	(145)	(23)	(165)	(3)	(1)
West Calcasieu Cameron Hospital	(18,273)	(2,904)	(20,792)	(385)	(96)
West Carroll Parish Library	8,458	1,344	9,623	179	45
West Carroll Parish Police Jury	(14,988)	(2,382)	(17,054)	(316)	(79)
West Feliciana Parish Tourist Commission	(708)	(113)	(806)	(15)	(4)
West Ouachita Parish Sewer District #5	16,770	2,665	19,082	353	88
Winn Parish District Attorney	(1,774)	(282)	(2,019)	(37)	(9)
Winn Parish Police Jury	(10,308)	(1,638)	(11,729)	(217)	(54)
Winn Parish School Board	200	32	228	4	1
Workforce Investment Board	(64,323)	(10,223)	(73,189)	(1,357)	(339)
Grand Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

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

EXHIBIT VII – Schedule C
Plan A – Current Year Additions to Deferred Inflows of Resources
For the Year Ended December 31, 2016

Employer Name	Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	Differences Between Projected and Actual Earnings on Pension Plan Investments	Net Amount Recognized Due to Changes in Proportion
15th Judicial District Court	\$ (18,081)	\$ 0	\$ 53,897	\$ 657
16th Judicial District Attorney	(24,700)	0	73,625	682
5th Judicial District Attorney - Richland	(3,841)	0	11,450	0
Acadia Parish Communication District	(557)	0	1,660	14
Acadia Parish Library	(5,485)	0	16,350	10
Acadia Parish Police Jury	(27,811)	0	82,898	0
Acadiana Crime Lab	(13,542)	0	40,364	0
Acadiana Works, Inc	(6,832)	0	20,365	2,412
Allen Parish 33rd Judicial Indigent Defender Board	(733)	0	2,184	10
Allen Parish Ambulance Service	(9,822)	0	29,277	161
Allen Parish District Attorney	(3,639)	0	10,846	0
Allen Parish Library	(2,705)	0	8,064	287
Allen Parish Police Jury	(10,800)	0	32,193	261
Assumption Parish Police Jury	(21,076)	0	62,822	746
Avoyelles Parish 12th Judicial District Indigent Defender Board	(1,344)	0	4,008	33
Beauregard Parish Communication District	(1,431)	0	4,266	190
Beauregard Parish District Attorney	(1,202)	0	3,583	22
Beauregard Parish Library	(4,758)	0	14,182	532
Beauregard Parish Police Jury	(23,114)	0	68,898	796
Bienville Parish Library	(3,461)	0	10,317	121
Bienville Parish Police Jury	(13,717)	0	40,887	260
Bossier Parish Communications District	(7,721)	0	23,015	0
Bossier Parish Emergency Medical Services	(17,744)	0	52,890	547
Bossier Parish Police Jury	(93,395)	0	278,390	161
Caddo Parish Commission	(134,896)	0	402,094	5,286
Caddo Parish Coroner	(5,922)	0	17,652	0
Caddo Parish District Attorney	(25,578)	0	76,241	0
Caddo/Bossier Port Commission	(14,723)	0	43,887	0
Calcasieu Parish Gravity Drainage District #4	(7,573)	0	22,572	0
Calcasieu Parish Gravity Drainage District #5	(10,182)	0	30,351	686
Calcasieu Parish Police Jury	(338,627)	0	1,009,370	0
Calcasieu Parish Waterworks District #7	(2,263)	0	6,745	0
Calcasieu Regional Airport	(6,065)	0	18,077	0
Calcasieu-Sulphur Parks & Recreation	(14,200)	0	42,326	194
Caldwell Parish District Attorney	(1,019)	0	3,038	0
Caldwell Parish Library	(1,052)	0	3,137	1,507
Caldwell Parish Police Jury	(7,499)	0	22,354	0
Cameron Parish Ambulance District #2	(10,724)	0	31,966	0
Cameron Parish District Attorney	(196)	0	585	0
Cameron Parish Police Jury	(44,417)	0	132,397	0
Catahoula E911 Communications District	(281)	0	839	7
Catahoula Parish Police Jury	(5,924)	0	17,658	0
City Of Morgan City	(2,507)	0	7,473	7
Claiborne Parish Police Jury	(12,355)	0	36,829	0
Concordia Parish 7th District Attorney	(4,310)	0	12,846	801

EXHIBIT VII – Schedule C (continued)
Plan A – Current Year Additions to Deferred Inflows of Resources
For the Year Ended December 31, 2016

Employer Name	Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	Differences Between Projected and Actual Earnings on Pension Plan Investments	Net Amount Recognized Due to Changes in Proportion
Concordia Parish Indigent Defender Board	\$ (1,114)	\$ 0	\$ 3,320	\$ 28
Concordia Parish Library	(2,833)	0	8,446	0
Concordia Parish Police Jury	(8,667)	0	25,834	373
Concordia Parish Sewer District #1	(353)	0	1,053	110
Desoto Parish Emergency Medical Services	(18,226)	0	54,328	0
Desoto Parish School Board	(188)	0	559	9
Desoto Parish Waterworks	(4,018)	0	11,978	74
East Carroll Parish Police Jury	(12,043)	0	35,896	54
East Feliciana Communications District	(2,275)	0	6,781	0
East Feliciana Parish Police Jury	(9,183)	0	27,372	156
Evangeline Parish District Attorney	(3,439)	0	10,250	0
Evangeline Parish Police Jury	(19,612)	0	58,459	2,421
Evangeline Parish Solid Waste	(5,337)	0	15,908	587
Franklin Parish Communication District	(954)	0	2,844	0
Franklin Parish Library	(2,140)	0	6,378	0
Franklin Parish Police Jury	(11,679)	0	34,813	0
Grant Parish Police Jury	(12,541)	0	37,382	393
Greater New Orleans Expressway	(51,399)	0	153,210	0
Iberia Medical Center	(248,201)	0	739,831	0
Iberia Parish 16th Judicial District Judge	(10,952)	0	32,644	134
Iberia Parish Government	(66,642)	0	198,644	2,295
Iberia Parish School Board	(94)	0	280	2
Iberville Parish District Attorney / 18th Judicial District	(4,634)	0	13,813	834
Iberville Parish Parks & Recreation	(4,510)	0	13,444	451
Iberville Parish Police Jury	(68,603)	0	204,489	0
Iberville Parish School Board	(94)	0	280	5
Jackson Parish District Attorney	(4,657)	0	13,882	29
Jackson Parish Police Jury	(17,124)	0	51,041	291
Jackson Parish Recreation Department	(2,178)	0	6,491	0
Jackson Parish Sales Tax	(570)	0	1,700	112
Jefferson Davis District Attorney	(4,283)	0	12,768	54
Jefferson Davis Parish 31st Judicial Court	0	0	0	208
Jefferson Davis Parish Indigent Defender Board	(363)	0	1,081	112
Jefferson Davis Parish Landfill	(1,798)	0	5,359	0
Jefferson Davis Parish Library	(3,547)	0	10,573	31
Jefferson Davis Parish Mosquito Abatement	(4,516)	0	13,460	25
Jefferson Davis Parish Police Jury	(11,736)	0	34,981	0
Jefferson Davis Parish Tourist Commission	(1,466)	0	4,369	0
Jefferson Parish	(1,185,998)	0	3,535,189	0
Jefferson Parish 24th Indigent Defender Board	(1,309)	0	3,902	173
Jefferson Parish Housing Authority	(3,670)	0	10,941	0
Jefferson Parish Retirement System	(1,549)	0	4,618	0
Kolin Ruby Wise Water District (Rapides)	(2,750)	0	8,196	0
Lafayette 15th Jud District Attorney	(2,039)	0	6,078	0
Lafayette Airport Commission	(11,064)	0	32,979	352

EXHIBIT VII – Schedule C (continued)
Plan A – Current Year Additions to Deferred Inflows of Resources
For the Year Ended December 31, 2016

Employer Name	Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	Differences Between Projected and Actual Earnings on Pension Plan Investments	Net Amount Recognized Due to Changes in Proportion
Lafayette Consolidated Government	\$ (349,443)	\$ 0	\$ 1,041,610	\$ 15,016
Lafayette Convention & Visitors Commission	(8,065)	0	24,041	139
Lafayette Economic Development Authority	(13,359)	0	39,819	0
Lafourche Parish School Board	(94)	0	280	2
Lafourche Parish Water District #1	(32,110)	0	95,712	0
Lasalle Parish Police Jury	(10,093)	0	30,086	223
Lincoln Parish 3rd Judicial District Attorney	(5,601)	0	16,695	77
Lincoln Parish Police Jury	(32,437)	0	96,687	0
Livingston Parish Mosquito Abatement	0	0	0	461
Livingston Parish Recreation District #3	(8,677)	0	25,863	0
Madison Parish Police Jury	(17,713)	0	52,799	1,246
Monroe/West Monroe Visitors' Bureau	(5,041)	0	15,026	0
Morehouse Parish Library	(1,278)	0	3,809	250
Morehouse Parish Police Jury	(10,246)	0	30,542	0
Natchitoches 10Th Judicial Court	(981)	0	2,923	88
Natchitoches Parish	(38,607)	0	115,078	968
Natchitoches Parish District Attorney	(1,398)	0	4,168	0
Natchitoches Parish Tax Commission	(2,636)	0	7,856	0
Natchitoches Port Commission	(1,806)	0	5,382	0
North Louisiana Crime Lab	(17,599)	0	52,460	837
Ouachita Parish Police Jury	(125,930)	0	375,368	0
Plaquemines 25th Judicial District Public Defender	(1,518)	0	4,526	289
Plaquemines Medical Center	(14,252)	0	42,481	0
Plaquemines Parish District Attorney Of The 25th District	(507)	0	1,510	100
Plaquemines Parish Government	(190,205)	0	566,956	16,678
Plaquemines Port, Harbor & Terminal District	(19,309)	0	57,556	523
Pointe Coupee Hospital	(79,140)	0	235,898	1,669
Pointe Coupee Parish Library	(3,820)	0	11,385	0
Pointe Coupee Parish Police Jury	(19,157)	0	57,102	2,237
Pointe Coupee Parish School Board	(94)	0	280	15
Police Jury Association (Ex Board)	(16)	0	48	4
Police Jury Association (Office)	(4,746)	0	14,146	193
Port Of Iberia	(2,097)	0	6,250	19
Rapides Parish Indigent Defender Board	(2,358)	0	7,028	522
Rapides Parish Library	(19,887)	0	59,278	716
Rapides Parish Police Jury	(79,084)	0	235,731	246
Red River Parish Police Jury	(14,421)	0	42,985	442
Red River Parish School Board	(94)	0	280	2
Red River Waterway Commission	(15,112)	0	45,046	433
Richland Parish Communication District	(712)	0	2,123	0
Richland Parish District Judge	(2,014)	0	6,005	1
Richland Parish Police Jury	(20,453)	0	60,966	0
Richland Parish Tax Commission	(1,192)	0	3,554	19
Sabine Parish District Attorney	(3,350)	0	9,984	0
Sabine Parish Library	(1,793)	0	5,343	119

EXHIBIT VII – Schedule C (continued)
Plan A – Current Year Additions to Deferred Inflows of Resources
For the Year Ended December 31, 2016

Employer Name	Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	Differences Between Projected and Actual Earnings on Pension Plan Investments	Net Amount Recognized Due to Changes in Proportion
Sabine Parish Police Jury	\$ (13,919)	\$ 0	\$ 41,490	\$ 523
Sabine Parish School Board	(76)	0	227	0
South Toledo Bend Water District	(2,151)	0	6,411	0
St Bernard Parish Government	(113,430)	0	338,108	1,060
St Bernard Parish Library	(1,620)	0	4,828	16
St Bernard Parish School Board	(188)	0	559	5
St Charles Parish 29th Judicial District Attorney	(17,403)	0	51,875	0
St Charles Parish Council	(236,469)	0	704,861	0
St Charles Parish School Board	(94)	0	280	2
St Helena Parish Police Jury	(12,600)	0	37,559	0
St James Parish Government	(75,919)	0	226,297	3,892
St James Parish School Board	(106)	0	315	2
St John Parish Council	(102,737)	0	306,237	11
St John The Baptist Parish 40Th Judicial District Attorney	(7,484)	0	22,307	0
St John The Baptist Parish Library	(10,026)	0	29,885	757
St Landry Parish E911 Communications District	(4,856)	0	14,475	67
St Landry Parish Government	(36,569)	0	109,005	1,333
St Landry Parish Sheriff	(123)	0	367	3
St Martin Parish Government	(32,838)	0	97,883	0
St Martin Parish Library	(5,545)	0	16,529	71
St Martin Parish School Board	(94)	0	280	0
St Martin Parish Water & Sewer	(891)	0	2,655	0
St Mary Parish Consolidated Gravity Drainage District #1	(3,469)	0	10,341	60
St Mary Parish E911 Communications District	(3,428)	0	10,217	0
St Mary Parish Government	(59,408)	0	177,081	4,826
St Mary Parish Library	(10,099)	0	30,104	670
St Mary Parish Sales & Use Tax Department	(4,292)	0	12,793	0
St Mary Parish School Board	(70)	0	210	2
St Mary Parish Sewer District #5	(1,613)	0	4,808	63
St Mary Parish Sewer District #8	(870)	0	2,594	20
St Mary Parish Sewer District Wards 5 & 8	(679)	0	2,023	0
St Tammany Parish 22dn District Attorney	(8,968)	0	26,733	0
St Tammany Parish Communications District	(3,161)	0	9,422	0
St Tammany Parish Coroner	(19,208)	0	57,254	0
St Tammany Parish Fire District #1	(347)	0	1,034	0
St Tammany Parish Fire District #4	(981)	0	2,925	35
St Tammany Parish Government	(244,264)	0	728,096	0
St Tammany Parish Library	(37,111)	0	110,618	0
St Tammany Parish Mosquito Abatement District #2	(14,999)	0	44,709	1,022
St Tammany Parish Recreation District #1	(14,135)	0	42,133	0
St Tammany Parish Recreation District #11	(855)	0	2,549	0
Tangipahoa Parish 21st Judicial District Attorney	(10,569)	0	31,503	424
Tangipahoa Parish 21st Judicial District Indigent Defender Board	(17,974)	0	53,576	0
Tangipahoa Parish Consolidated Gravity Drainage District	(7,663)	0	22,842	0
Tangipahoa Parish Government	(104,416)	0	311,242	0

EXHIBIT VII – Schedule C (continued)
Plan A – Current Year Additions to Deferred Inflows of Resources
For the Year Ended December 31, 2016

Employer Name	Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	Differences Between Projected and Actual Earnings on Pension Plan Investments	Net Amount Recognized Due to Changes in Proportion
Tangipahoa Parish Library	\$ (9,441)	\$ 0	\$ 28,140	\$ 0
Tangipahoa Parish Mosquito Abatement District #1	(5,250)	0	15,650	0
Tangipahoa Parish Sewer District #1	(3,049)	0	9,087	104
Tangipahoa Parish Sheriff	(1,922)	0	5,729	73
Tangipahoa Parish Tourist Commission	(3,080)	0	9,180	0
Tangipahoa Parish Water District	(7,038)	0	20,979	0
Teche-Vermilion Fresh Water District	(6,730)	0	20,060	404
Tensas Parish Police Jury	(8,295)	0	24,724	727
Terrebonne Parish Indigent Defender Board	(4,762)	0	14,195	961
Union Parish 3rd Judicial Clerks Fund	(1,125)	0	3,355	148
Union Parish Police Jury	(25,864)	0	77,096	1,992
Vermilion Parish 7th Ward Drainage District #2	(1,453)	0	4,330	36
Vermilion Parish Library	(5,262)	0	15,685	82
Vermilion Parish Police Jury	(47,496)	0	141,575	3,052
Vermilion Parish Tourist Commission	(410)	0	1,223	0
Vermilion Parish Waterworks District #1	(4,068)	0	12,125	7
Washington Parish Police Jury	(31,092)	0	92,679	0
Webster Parish Police Jury	(30,762)	0	91,694	129
West Baton Rouge Natural Gas & Water	(15,659)	0	46,676	0
West Baton Rouge Parish 18th Judicial Court	(2,334)	0	6,958	66
West Baton Rouge Parish Council	(57,932)	0	172,684	835
West Baton Rouge Parish Library	(6,219)	0	18,539	229
West Baton Rouge Parish School Board	(94)	0	280	2
West Calcasieu Cameron Hospital	(267,329)	0	796,848	289
West Carroll Parish Library	(818)	0	2,437	0
West Carroll Parish Police Jury	(10,375)	0	30,926	237
West Feliciana Parish Tourist Commission	(333)	0	994	11
West Ouachita Parish Sewer District #5	(3,942)	0	11,750	0
Winn Parish District Attorney	(2,263)	0	6,745	28
Winn Parish Police Jury	(8,603)	0	25,643	163
Winn Parish School Board	(47)	0	140	0
Workforce Investment Board	(1,192)	0	3,554	1,018
Grand Total	\$ (5,794,571)	\$ 0	\$ 17,272,295	\$ 94,694

* 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, 2016

Employer Name	Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	Differences Between Projected and Actual Earnings on Pension Plan Investments	Net Amount Recognized Due to Changes in Proportion
15th Judicial District Court	\$ 0	\$ (61,006)	\$ (198,968)	\$ 0
16th Judicial District Attorney	0	(83,336)	(271,798)	0
5th Judicial District Attorney - Richland	0	(12,961)	(42,271)	112
Acadia Parish Communication District	0	(1,879)	(6,128)	0
Acadia Parish Library	0	(18,507)	(60,358)	0
Acadia Parish Police Jury	0	(93,832)	(306,030)	226
Acadiana Crime Lab	0	(45,689)	(149,012)	239
Acadiana Works, Inc	0	(23,051)	(75,179)	0
Allen Parish 33rd Judicial Indigent Defender Board	0	(2,472)	(8,064)	0
Allen Parish Ambulance Service	0	(33,138)	(108,080)	0
Allen Parish District Attorney	0	(12,277)	(40,040)	88
Allen Parish Library	0	(9,128)	(29,771)	0
Allen Parish Police Jury	0	(36,440)	(118,847)	0
Assumption Parish Police Jury	0	(71,108)	(231,916)	0
Avoyelles Parish 12th Judicial District Indigent Defender Board	0	(4,536)	(14,794)	0
Beauregard Parish Communication District	0	(4,828)	(15,747)	0
Beauregard Parish District Attorney	0	(4,056)	(13,228)	0
Beauregard Parish Library	0	(16,053)	(52,357)	0
Beauregard Parish Police Jury	0	(77,985)	(254,346)	0
Bienville Parish Library	0	(11,678)	(38,087)	0
Bienville Parish Police Jury	0	(46,280)	(150,939)	0
Bossier Parish Communications District	0	(26,050)	(84,962)	76
Bossier Parish Emergency Medical Services	0	(59,866)	(195,251)	0
Bossier Parish Police Jury	0	(315,110)	(1,027,721)	0
Caddo Parish Commission	0	(455,131)	(1,484,395)	0
Caddo Parish Coroner	0	(19,980)	(65,165)	28
Caddo Parish District Attorney	0	(86,298)	(281,457)	1,325
Caddo/Bossier Port Commission	0	(49,675)	(162,015)	753
Calcasieu Parish Gravity Drainage District #4	0	(25,549)	(83,329)	2,388
Calcasieu Parish Gravity Drainage District #5	0	(34,354)	(112,044)	0
Calcasieu Parish Police Jury	0	(1,142,506)	(3,726,250)	2,506
Calcasieu Parish Waterworks District #7	0	(7,635)	(24,900)	64
Calcasieu Regional Airport	0	(20,462)	(66,735)	232
Calcasieu-Sulphur Parks & Recreation	0	(47,909)	(156,254)	0
Caldwell Parish District Attorney	0	(3,439)	(11,215)	18
Caldwell Parish Library	0	(3,551)	(11,581)	0
Caldwell Parish Police Jury	0	(25,302)	(82,523)	27
Cameron Parish Ambulance District #2	0	(36,183)	(118,009)	471
Cameron Parish District Attorney	0	(663)	(2,161)	142
Cameron Parish Police Jury	0	(149,860)	(488,763)	651
Catahoula E911 Communications District	0	(949)	(3,096)	0
Catahoula Parish Police Jury	0	(19,987)	(65,187)	676
City Of Morgan City	0	(8,459)	(27,587)	0
Claiborne Parish Police Jury	0	(41,686)	(135,958)	117
Concordia Parish 7th District Attorney	0	(14,540)	(47,422)	0

EXHIBIT VII – Schedule D (continued)
Plan A – Current Year Additions to Deferred Outflows of Resources
For the Year Ended December 31, 2016

Employer Name	Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	Differences Between Projected and Actual Earnings on Pension Plan Investments	Net Amount Recognized Due to Changes in Proportion
Concordia Parish Indigent Defender Board	\$ 0	\$ (3,758)	\$ (12,257)	\$ 0
Concordia Parish Library	0	(9,560)	(31,179)	119
Concordia Parish Police Jury	0	(29,241)	(95,370)	0
Concordia Parish Sewer District #1	0	(1,191)	(3,886)	0
Desoto Parish Emergency Medical Services	0	(61,494)	(200,561)	1,391
Desoto Parish School Board	0	(633)	(2,064)	0
Desoto Parish Waterworks	0	(13,557)	(44,217)	0
East Carroll Parish Police Jury	0	(40,631)	(132,517)	0
East Feliciana Communications District	0	(7,676)	(25,034)	426
East Feliciana Parish Police Jury	0	(30,982)	(101,048)	0
Evangeline Parish District Attorney	0	(11,602)	(37,839)	2,470
Evangeline Parish Police Jury	0	(66,170)	(215,811)	0
Evangeline Parish Solid Waste	0	(18,007)	(58,728)	0
Franklin Parish Communication District	0	(3,219)	(10,499)	19
Franklin Parish Library	0	(7,219)	(23,545)	101
Franklin Parish Police Jury	0	(39,405)	(128,519)	92
Grant Parish Police Jury	0	(42,313)	(138,001)	0
Greater New Orleans Expressway	0	(173,418)	(565,599)	2,746
Iberia Medical Center	0	(837,415)	(2,731,203)	23,320
Iberia Parish 16th Judicial District Judge	0	(36,950)	(120,512)	0
Iberia Parish Government	0	(224,845)	(733,326)	0
Iberia Parish School Board	0	(317)	(1,032)	0
Iberville Parish District Attorney / 18th Judicial District	0	(15,635)	(50,992)	0
Iberville Parish Parks & Recreation	0	(15,218)	(49,632)	0
Iberville Parish Police Jury	0	(231,461)	(754,902)	2,573
Iberville Parish School Board	0	(317)	(1,032)	0
Jackson Parish District Attorney	0	(15,714)	(51,249)	0
Jackson Parish Police Jury	0	(57,774)	(188,427)	0
Jackson Parish Recreation Department	0	(7,347)	(23,962)	7
Jackson Parish Sales Tax	0	(1,924)	(6,276)	0
Jefferson Davis District Attorney	0	(14,452)	(47,135)	0
Jefferson Davis Parish 31st Judicial Court	0	0	0	0
Jefferson Davis Parish Indigent Defender Board	0	(1,223)	(3,990)	0
Jefferson Davis Parish Landfill	0	(6,066)	(19,785)	8
Jefferson Davis Parish Library	0	(11,967)	(39,030)	0
Jefferson Davis Parish Mosquito Abatement	0	(15,236)	(49,691)	0
Jefferson Davis Parish Police Jury	0	(39,595)	(129,137)	28
Jefferson Davis Parish Tourist Commission	0	(4,945)	(16,129)	258
Jefferson Parish	0	(4,001,479)	(13,050,706)	23,251
Jefferson Parish 24th Indigent Defender Board	0	(4,416)	(14,404)	0
Jefferson Parish Housing Authority	0	(12,384)	(40,390)	311
Jefferson Parish Retirement System	0	(5,227)	(17,048)	43
Kolin Ruby Wise Water District (Rapides)	0	(9,277)	(30,257)	119
Lafayette 15th Jud District Attorney	0	(6,880)	(22,439)	1,465
Lafayette Airport Commission	0	(37,329)	(121,746)	0

EXHIBIT VII – Schedule D (continued)
Plan A – Current Year Additions to Deferred Outflows of Resources
For the Year Ended December 31, 2016

Employer Name	Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	Differences Between Projected and Actual Earnings on Pension Plan Investments	Net Amount Recognized Due to Changes in Proportion
Lafayette Consolidated Government	\$ 0	\$ (1,178,998)	\$ (3,845,267)	\$ 0
Lafayette Convention & Visitors Commission	0	(27,212)	(88,750)	0
Lafayette Economic Development Authority	0	(45,072)	(146,999)	468
Lafourche Parish School Board	0	(317)	(1,032)	0
Lafourche Parish Water District #1	0	(108,336)	(353,335)	1,135
Lasalle Parish Police Jury	0	(34,055)	(111,068)	0
Lincoln Parish 3rd Judicial District Attorney	0	(18,897)	(61,631)	0
Lincoln Parish Police Jury	0	(109,440)	(356,937)	310
Livingston Parish Mosquito Abatement	0	0	0	0
Livingston Parish Recreation District #3	0	(29,274)	(95,477)	58
Madison Parish Police Jury	0	(59,763)	(194,914)	0
Monroe/West Monroe Visitors' Bureau	0	(17,008)	(55,470)	63
Morehouse Parish Library	0	(4,311)	(14,062)	0
Morehouse Parish Police Jury	0	(34,571)	(112,751)	257
Natchitoches 10Th Judicial Court	0	(3,309)	(10,791)	0
Natchitoches Parish	0	(130,257)	(424,829)	0
Natchitoches Parish District Attorney	0	(4,718)	(15,388)	157
Natchitoches Parish Tax Commission	0	(8,892)	(29,002)	128
Natchitoches Port Commission	0	(6,092)	(19,870)	10
North Louisiana Crime Lab	0	(59,379)	(193,663)	0
Ouachita Parish Police Jury	0	(424,879)	(1,385,732)	2,027
Plaquemines 25th Judicial District Public Defender	0	(5,123)	(16,709)	0
Plaquemines Medical Center	0	(48,084)	(156,825)	1,573
Plaquemines Parish District Attorney Of The 25th District	0	(1,709)	(5,574)	0
Plaquemines Parish Government	0	(641,738)	(2,093,009)	0
Plaquemines Port, Harbor & Terminal District	0	(65,147)	(212,476)	0
Pointe Coupee Hospital	0	(267,013)	(870,856)	0
Pointe Coupee Parish Library	0	(12,887)	(42,031)	164
Pointe Coupee Parish Police Jury	0	(64,634)	(210,802)	0
Pointe Coupee Parish School Board	0	(317)	(1,032)	0
Police Jury Association (Ex Board)	0	(55)	(178)	0
Police Jury Association (Office)	0	(16,011)	(52,221)	0
Port Of Iberia	0	(7,075)	(23,074)	0
Rapides Parish Indigent Defender Board	0	(7,955)	(25,944)	0
Rapides Parish Library	0	(67,097)	(218,834)	0
Rapides Parish Police Jury	0	(266,824)	(870,239)	0
Red River Parish Police Jury	0	(48,655)	(158,687)	0
Red River Parish School Board	0	(317)	(1,032)	0
Red River Waterway Commission	0	(50,988)	(166,296)	0
Richland Parish Communication District	0	(2,404)	(7,839)	40
Richland Parish District Judge	0	(6,797)	(22,167)	0
Richland Parish Police Jury	0	(69,007)	(225,064)	337
Richland Parish Tax Commission	0	(4,022)	(13,119)	0
Sabine Parish District Attorney	0	(11,301)	(36,859)	118
Sabine Parish Library	0	(6,048)	(19,725)	0

EXHIBIT VII – Schedule D (continued)
Plan A – Current Year Additions to Deferred Outflows of Resources
For the Year Ended December 31, 2016

Employer Name	Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	Differences Between Projected and Actual Earnings on Pension Plan Investments	Net Amount Recognized Due to Changes in Proportion
Sabine Parish Police Jury	\$ 0	\$ (46,963)	\$ (153,169)	\$ 0
Sabine Parish School Board	0	(257)	(838)	28
South Toledo Bend Water District	0	(7,256)	(23,666)	15
St Bernard Parish Government	0	(382,704)	(1,248,179)	0
St Bernard Parish Library	0	(5,465)	(17,824)	0
St Bernard Parish School Board	0	(633)	(2,064)	0
St Charles Parish 29th Judicial District Attorney	0	(58,718)	(191,506)	388
St Charles Parish Council	0	(797,832)	(2,602,104)	1,384
St Charles Parish School Board	0	(317)	(1,032)	0
St Helena Parish Police Jury	0	(42,513)	(138,654)	777
St James Parish Government	0	(256,145)	(835,409)	0
St James Parish School Board	0	(356)	(1,161)	0
St John Parish Council	0	(346,629)	(1,130,520)	0
St John The Baptist Parish 40Th Judicial District Attorney	0	(25,249)	(82,349)	347
St John The Baptist Parish Library	0	(33,827)	(110,325)	0
St Landry Parish E911 Communications District	0	(16,384)	(53,438)	0
St Landry Parish Government	0	(123,383)	(402,410)	0
St Landry Parish Sheriff	0	(415)	(1,355)	0
St Martin Parish Government	0	(110,794)	(361,350)	522
St Martin Parish Library	0	(18,709)	(61,020)	0
St Martin Parish School Board	0	(317)	(1,032)	16
St Martin Parish Water & Sewer	0	(3,005)	(9,800)	22
St Mary Parish Consolidated Gravity Drainage District #1	0	(11,705)	(38,175)	0
St Mary Parish E911 Communications District	0	(11,564)	(37,717)	193
St Mary Parish Government	0	(200,438)	(653,723)	0
St Mary Parish Library	0	(34,075)	(111,134)	0
St Mary Parish Sales & Use Tax Department	0	(14,480)	(47,226)	108
St Mary Parish School Board	0	(237)	(774)	0
St Mary Parish Sewer District #5	0	(5,442)	(17,749)	0
St Mary Parish Sewer District #8	0	(2,937)	(9,578)	0
St Mary Parish Sewer District Wards 5 & 8	0	(2,290)	(7,468)	100
St Tammany Parish 22dn District Attorney	0	(30,259)	(98,687)	998
St Tammany Parish Communications District	0	(10,665)	(34,784)	1
St Tammany Parish Coroner	0	(64,806)	(211,362)	1,342
St Tammany Parish Fire District #1	0	(1,170)	(3,817)	156
St Tammany Parish Fire District #4	0	(3,311)	(10,799)	0
St Tammany Parish Government	0	(824,131)	(2,687,880)	3,461
St Tammany Parish Library	0	(125,208)	(408,364)	343
St Tammany Parish Mosquito Abatement District #2	0	(50,606)	(165,050)	0
St Tammany Parish Recreation District #1	0	(47,690)	(155,541)	1,568
St Tammany Parish Recreation District #11	0	(2,885)	(9,411)	99
Tangipahoa Parish 21st Judicial District Attorney	0	(35,658)	(116,297)	0
Tangipahoa Parish 21st Judicial District Indigent Defender Board	0	(60,643)	(197,784)	352
Tangipahoa Parish Consolidated Gravity Drainage District	0	(25,855)	(84,324)	390
Tangipahoa Parish Government	0	(352,294)	(1,148,997)	4,142

EXHIBIT VII – Schedule D (continued)
Plan A – Current Year Additions to Deferred Outflows of Resources
For the Year Ended December 31, 2016

Employer Name	Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	Differences Between Projected and Actual Earnings on Pension Plan Investments	Net Amount Recognized Due to Changes in Proportion
Tangipahoa Parish Library	\$ 0	\$ (31,852)	\$ (103,885)	\$ 434
Tangipahoa Parish Mosquito Abatement District #1	0	(17,715)	(57,776)	23
Tangipahoa Parish Sewer District #1	0	(10,286)	(33,548)	0
Tangipahoa Parish Sheriff	0	(6,485)	(21,150)	0
Tangipahoa Parish Tourist Commission	0	(10,391)	(33,888)	60
Tangipahoa Parish Water District	0	(23,746)	(77,448)	413
Teche-Vermilion Fresh Water District	0	(22,706)	(74,054)	0
Tensas Parish Police Jury	0	(27,985)	(91,273)	0
Terrebonne Parish Indigent Defender Board	0	(16,067)	(52,403)	0
Union Parish 3rd Judicial Clerks Fund	0	(3,797)	(12,384)	0
Union Parish Police Jury	0	(87,265)	(284,611)	0
Vermilion Parish 7th Ward Drainage District #2	0	(4,901)	(15,984)	0
Vermilion Parish Library	0	(17,754)	(57,904)	0
Vermilion Parish Police Jury	0	(160,249)	(522,646)	0
Vermilion Parish Tourist Commission	0	(1,385)	(4,516)	34
Vermilion Parish Waterworks District #1	0	(13,724)	(44,760)	0
Washington Parish Police Jury	0	(104,903)	(342,138)	615
Webster Parish Police Jury	0	(103,789)	(338,503)	0
West Baton Rouge Natural Gas & Water	0	(52,833)	(172,313)	235
West Baton Rouge Parish 18th Judicial Court	0	(7,876)	(25,688)	0
West Baton Rouge Parish Council	0	(195,460)	(637,489)	0
West Baton Rouge Parish Library	0	(20,984)	(68,439)	0
West Baton Rouge Parish School Board	0	(317)	(1,032)	0
West Calcasieu Cameron Hospital	0	(901,952)	(2,941,688)	0
West Carroll Parish Library	0	(2,759)	(8,998)	134
West Carroll Parish Police Jury	0	(35,005)	(114,168)	0
West Feliciana Parish Tourist Commission	0	(1,125)	(3,669)	0
West Ouachita Parish Sewer District #5	0	(13,299)	(43,376)	265
Winn Parish District Attorney	0	(7,635)	(24,901)	0
Winn Parish Police Jury	0	(29,025)	(94,664)	0
Winn Parish School Board	0	(158)	(516)	3
Workforce Investment Board	0	(4,023)	(13,121)	0
Grand Total	\$ 0	\$ (19,550,506)	\$ (63,763,393)	\$ 94,694

* 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, 2016

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2016	Allocated Share of Nonemployer Contributions for Fiscal Year 2016	Employer's Proportion of Collective Pension Expense
15th Judicial District Court	\$ 241,618	\$ 23,050	\$ 381,728
16th Judicial District Attorney	330,060	31,487	521,456
5th Judicial District Attorney - Richland	51,332	4,897	81,099
Acadia Parish Communication District	7,442	710	11,757
Acadia Parish Library	73,297	6,992	115,800
Acadia Parish Police Jury	371,630	35,453	587,131
Acadiana Crime Lab	180,953	17,263	285,885
Acadiana Works, Inc	91,294	8,709	144,234
Allen Parish 33rd Judicial Indigent Defender Board	9,792	934	15,470
Allen Parish Ambulance Service	131,248	12,521	207,356
Allen Parish District Attorney	48,623	4,639	76,819
Allen Parish Library	36,153	3,449	57,117
Allen Parish Police Jury	144,322	13,768	228,012
Assumption Parish Police Jury	281,629	26,867	444,940
Avoyelles Parish 12th Judicial District Indigent Defender Board	17,966	1,714	28,384
Beauregard Parish Communication District	19,122	1,824	30,211
Beauregard Parish District Attorney	16,063	1,532	25,378
Beauregard Parish Library	63,580	6,065	100,448
Beauregard Parish Police Jury	308,867	29,466	487,973
Bienville Parish Library	46,251	4,412	73,072
Bienville Parish Police Jury	183,294	17,486	289,583
Bossier Parish Communications District	103,174	9,843	163,003
Bossier Parish Emergency Medical Services	237,104	22,620	374,597
Bossier Parish Police Jury	1,248,019	119,060	1,971,722
Caddo Parish Commission	1,802,583	171,965	2,847,868
Caddo Parish Coroner	79,133	7,549	125,021
Caddo Parish District Attorney	341,789	32,606	539,987
Caddo/Bossier Port Commission	196,744	18,769	310,832
Calcasieu Parish Gravity Drainage District #4	101,191	9,653	159,869
Calcasieu Parish Gravity Drainage District #5	136,061	12,980	214,960
Calcasieu Parish Police Jury	4,524,993	431,681	7,148,953
Calcasieu Parish Waterworks District #7	30,238	2,885	47,772
Calcasieu Regional Airport	81,041	7,731	128,034
Calcasieu-Sulphur Parks & Recreation	189,748	18,102	299,780
Caldwell Parish District Attorney	13,619	1,299	21,517
Caldwell Parish Library	14,064	1,342	22,219
Caldwell Parish Police Jury	100,212	9,560	158,323
Cameron Parish Ambulance District #2	143,305	13,671	226,404
Cameron Parish District Attorney	2,624	250	4,146
Cameron Parish Police Jury	593,532	56,622	937,711
Catahoula E911 Communications District	3,760	359	5,940
Catahoula Parish Police Jury	79,160	7,552	125,064
City Of Morgan City	33,501	3,196	52,927
Claiborne Parish Police Jury	165,102	15,751	260,841
Concordia Parish 7th District Attorney	57,587	5,494	90,981

EXHIBIT VII – Schedule E (continued)
Plan A – Allocated Share of Employer Contributions and Pension Expense
For the Year Ended December 31, 2016

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2016	Allocated Share of Nonemployer Contributions for Fiscal Year 2016	Employer's Proportion of Collective Pension Expense
Concordia Parish Indigent Defender Board	\$ 14,884	\$ 1,420	\$ 23,515
Concordia Parish Library	37,862	3,612	59,818
Concordia Parish Police Jury	115,813	11,048	182,970
Concordia Parish Sewer District #1	4,719	450	7,455
Desoto Parish Emergency Medical Services	243,552	23,235	384,783
Desoto Parish School Board	2,506	239	3,960
Desoto Parish Waterworks	53,696	5,123	84,833
East Carroll Parish Police Jury	160,923	15,352	254,239
East Feliciana Communications District	30,400	2,900	48,028
East Feliciana Parish Police Jury	122,709	11,706	193,865
Evangeline Parish District Attorney	45,950	4,384	72,596
Evangeline Parish Police Jury	262,071	25,001	414,042
Evangeline Parish Solid Waste	71,317	6,804	112,672
Franklin Parish Communication District	12,749	1,216	20,142
Franklin Parish Library	28,592	2,728	45,171
Franklin Parish Police Jury	156,068	14,889	246,569
Grant Parish Police Jury	167,583	15,987	264,761
Greater New Orleans Expressway	686,838	65,524	1,085,122
Iberia Medical Center	3,316,652	316,406	5,239,918
Iberia Parish 16th Judicial District Judge	146,344	13,961	231,206
Iberia Parish Government	890,519	84,955	1,406,914
Iberia Parish School Board	1,254	120	1,981
Iberville Parish District Attorney / 18th Judicial District	61,922	5,907	97,829
Iberville Parish Parks & Recreation	60,270	5,750	95,220
Iberville Parish Police Jury	916,720	87,454	1,448,309
Iberville Parish School Board	1,254	120	1,981
Jackson Parish District Attorney	62,235	5,937	98,324
Jackson Parish Police Jury	228,818	21,829	361,505
Jackson Parish Recreation Department	29,098	2,776	45,971
Jackson Parish Sales Tax	7,622	727	12,041
Jefferson Davis District Attorney	57,238	5,460	90,429
Jefferson Davis Parish 31st Judicial Court	0	0	0
Jefferson Davis Parish Indigent Defender Board	4,845	462	7,654
Jefferson Davis Parish Landfill	24,025	2,292	37,957
Jefferson Davis Parish Library	47,397	4,522	74,881
Jefferson Davis Parish Mosquito Abatement	60,343	5,757	95,335
Jefferson Davis Parish Police Jury	156,819	14,960	247,755
Jefferson Davis Parish Tourist Commission	19,586	1,869	30,944
Jefferson Parish	15,848,200	1,511,905	25,038,280
Jefferson Parish 24th Indigent Defender Board	17,492	1,669	27,635
Jefferson Parish Housing Authority	49,047	4,679	77,489
Jefferson Parish Retirement System	20,702	1,975	32,707
Kolin Ruby Wise Water District (Rapides)	36,743	3,505	58,049
Lafayette 15th Jud District Attorney	27,249	2,600	43,050
Lafayette Airport Commission	147,843	14,104	233,574

EXHIBIT VII – Schedule E (continued)
Plan A – Allocated Share of Employer Contributions and Pension Expense
For the Year Ended December 31, 2016

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2016	Allocated Share of Nonemployer Contributions for Fiscal Year 2016	Employer's Proportion of Collective Pension Expense
Lafayette Consolidated Government	\$ 4,669,522	\$ 445,469	\$ 7,377,293
Lafayette Convention & Visitors Commission	107,775	10,282	170,271
Lafayette Economic Development Authority	178,510	17,030	282,024
Lafourche Parish School Board	1,254	120	1,981
Lafourche Parish Water District #1	429,074	40,933	677,886
Lasalle Parish Police Jury	134,876	12,867	213,089
Lincoln Parish 3rd Judicial District Attorney	74,842	7,140	118,242
Lincoln Parish Police Jury	433,448	41,351	684,797
Livingston Parish Mosquito Abatement	0	0	0
Livingston Parish Recreation District #3	115,944	11,061	183,177
Madison Parish Police Jury	236,696	22,581	373,951
Monroe/West Monroe Visitors' Bureau	67,361	6,426	106,422
Morehouse Parish Library	17,076	1,629	26,978
Morehouse Parish Police Jury	136,920	13,062	216,317
Natchitoches 10Th Judicial Court	13,104	1,250	20,702
Natchitoches Parish	515,893	49,216	815,050
Natchitoches Parish District Attorney	18,687	1,783	29,523
Natchitoches Parish Tax Commission	35,218	3,360	55,640
Natchitoches Port Commission	24,129	2,302	38,121
North Louisiana Crime Lab	235,176	22,436	371,550
Ouachita Parish Police Jury	1,682,771	160,535	2,658,579
Plaquemines 25th Judicial District Public Defender	20,291	1,936	32,057
Plaquemines Medical Center	190,442	18,168	300,876
Plaquemines Parish District Attorney Of The 25th District	6,769	646	10,694
Plaquemines Parish Government	2,541,657	242,472	4,015,517
Plaquemines Port, Harbor & Terminal District	258,021	24,615	407,643
Pointe Coupee Hospital	1,057,529	100,887	1,670,771
Pointe Coupee Parish Library	51,040	4,869	80,638
Pointe Coupee Parish Police Jury	255,989	24,421	404,433
Pointe Coupee Parish School Board	1,254	120	1,981
Police Jury Association (Ex Board)	216	21	341
Police Jury Association (Office)	63,415	6,050	100,188
Port Of Iberia	28,020	2,673	44,268
Rapides Parish Indigent Defender Board	31,505	3,006	49,775
Rapides Parish Library	265,742	25,352	419,842
Rapides Parish Police Jury	1,056,780	100,816	1,669,587
Red River Parish Police Jury	192,703	18,384	304,448
Red River Parish School Board	1,254	120	1,981
Red River Waterway Commission	201,943	19,265	319,046
Richland Parish Communication District	9,519	908	15,040
Richland Parish District Judge	26,919	2,568	42,529
Richland Parish Police Jury	273,307	26,073	431,793
Richland Parish Tax Commission	15,931	1,520	25,169
Sabine Parish District Attorney	44,760	4,270	70,716
Sabine Parish Library	23,953	2,285	37,844

EXHIBIT VII – Schedule E (continued)
Plan A – Allocated Share of Employer Contributions and Pension Expense
For the Year Ended December 31, 2016

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2016	Allocated Share of Nonemployer Contributions for Fiscal Year 2016	Employer's Proportion of Collective Pension Expense
Sabine Parish Police Jury	\$ 186,001	\$ 17,744	\$ 293,860
Sabine Parish School Board	1,018	97	1,609
South Toledo Bend Water District	28,739	2,742	45,404
St Bernard Parish Government	1,515,733	144,600	2,394,679
St Bernard Parish Library	21,644	2,065	34,196
St Bernard Parish School Board	2,506	239	3,960
St Charles Parish 29th Judicial District Attorney	232,556	22,186	367,411
St Charles Parish Council	3,159,880	301,450	4,992,237
St Charles Parish School Board	1,254	120	1,981
St Helena Parish Police Jury	168,375	16,063	266,013
St James Parish Government	1,014,484	96,781	1,602,765
St James Parish School Board	1,410	135	2,228
St John Parish Council	1,372,854	130,969	2,168,947
St John The Baptist Parish 40Th Judicial District Attorney	100,000	9,540	157,989
St John The Baptist Parish Library	133,974	12,781	211,663
St Landry Parish E911 Communications District	64,892	6,191	102,522
St Landry Parish Government	488,669	46,619	772,039
St Landry Parish Sheriff	1,645	157	2,600
St Martin Parish Government	438,808	41,862	693,264
St Martin Parish Library	74,100	7,069	117,069
St Martin Parish School Board	1,254	120	1,981
St Martin Parish Water & Sewer	11,901	1,135	18,803
St Mary Parish Consolidated Gravity Drainage District #1	46,358	4,423	73,240
St Mary Parish E911 Communications District	45,801	4,369	72,361
St Mary Parish Government	793,852	75,733	1,254,192
St Mary Parish Library	134,957	12,875	213,216
St Mary Parish Sales & Use Tax Department	57,350	5,471	90,606
St Mary Parish School Board	940	90	1,485
St Mary Parish Sewer District #5	21,554	2,056	34,052
St Mary Parish Sewer District #8	11,631	1,110	18,376
St Mary Parish Sewer District Wards 5 & 8	9,069	865	14,328
St Tammany Parish 22dn District Attorney	119,841	11,433	189,335
St Tammany Parish Communications District	42,240	4,030	66,735
St Tammany Parish Coroner	256,669	24,486	405,507
St Tammany Parish Fire District #1	4,635	442	7,323
St Tammany Parish Fire District #4	13,114	1,251	20,718
St Tammany Parish Government	3,264,042	311,387	5,156,800
St Tammany Parish Library	495,899	47,308	783,461
St Tammany Parish Mosquito Abatement District #2	200,429	19,121	316,654
St Tammany Parish Recreation District #1	188,882	18,019	298,411
St Tammany Parish Recreation District #11	11,428	1,090	18,055
Tangipahoa Parish 21st Judicial District Attorney	141,226	13,473	223,121
Tangipahoa Parish 21st Judicial District Indigent Defender Board	240,180	22,913	379,456
Tangipahoa Parish Consolidated Gravity Drainage District	102,399	9,769	161,779
Tangipahoa Parish Government	1,395,291	133,110	2,204,395

EXHIBIT VII – Schedule E (continued)
Plan A – Allocated Share of Employer Contributions and Pension Expense
For the Year Ended December 31, 2016

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2016	Allocated Share of Nonemployer Contributions for Fiscal Year 2016	Employer's Proportion of Collective Pension Expense
Tangipahoa Parish Library	\$ 126,153	\$ 12,035	\$ 199,307
Tangipahoa Parish Mosquito Abatement District #1	70,161	6,693	110,845
Tangipahoa Parish Sewer District #1	40,739	3,886	64,363
Tangipahoa Parish Sheriff	25,684	2,450	40,578
Tangipahoa Parish Tourist Commission	41,152	3,926	65,016
Tangipahoa Parish Water District	94,050	8,972	148,588
Teche-Vermilion Fresh Water District	89,927	8,579	142,075
Tensas Parish Police Jury	110,838	10,574	175,112
Terrebonne Parish Indigent Defender Board	63,635	6,071	100,537
Union Parish 3rd Judicial Clerks Fund	15,039	1,435	23,759
Union Parish Police Jury	345,619	32,972	546,037
Vermilion Parish 7th Ward Drainage District #2	19,410	1,852	30,665
Vermilion Parish Library	70,315	6,708	111,090
Vermilion Parish Police Jury	634,678	60,548	1,002,717
Vermilion Parish Tourist Commission	5,484	523	8,664
Vermilion Parish Waterworks District #1	54,355	5,185	85,874
Washington Parish Police Jury	415,478	39,636	656,406
Webster Parish Police Jury	411,063	39,215	649,432
West Baton Rouge Natural Gas & Water	209,249	19,962	330,589
West Baton Rouge Parish 18th Judicial Court	31,195	2,976	49,284
West Baton Rouge Parish Council	774,138	73,852	1,223,046
West Baton Rouge Parish Library	83,109	7,929	131,303
West Baton Rouge Parish School Board	1,254	120	1,981
West Calcasieu Cameron Hospital	3,572,256	340,790	5,643,742
West Carroll Parish Library	10,926	1,042	17,262
West Carroll Parish Police Jury	138,640	13,226	219,035
West Feliciana Parish Tourist Commission	4,455	425	7,039
West Ouachita Parish Sewer District #5	52,674	5,025	83,218
Winn Parish District Attorney	30,239	2,885	47,773
Winn Parish Police Jury	114,956	10,967	181,617
Winn Parish School Board	626	60	990
Workforce Investment Board	15,934	1,520	25,174
Grand Total	\$ 77,431,442	\$ 7,386,897	\$122,332,516

* 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, 2016 and 2015

	2016	2015
Current Assets:		
Cash & Cash Equivalents in Banks	\$ 1,776,637	\$ 877,763
Contributions Receivable	2,730,211	2,835,051
Accrued Interest and Dividends	103,256	39,083
Investments Receivable	189,062	4,642
Due (to) from other Funds	(1,285,228)	(1,504,352)
Due (to) from Plan A	(179,592)	236,637
Other Current Assets	7,098	6,595
TOTAL CURRENT ASSETS	\$ 3,341,444	\$ 2,495,419
 Property, Plant & Equipment	 \$ 92,744	 \$ 96,359
 Investments:		
Cash & Cash Equivalents	\$ 11,071,550	\$ 9,540,565
Equities	145,006,737	130,970,179
Fixed Income	92,882,219	90,169,050
Real Estate	13,202,736	10,473,290
Alternative Investments	11,432,936	12,331,169
TOTAL INVESTEMENTS	\$ 273,596,178	\$ 253,484,253
 TOTAL ASSETS	 \$ 277,030,366	 \$ 256,076,031
 Current Liabilities:		
Accounts Payable	\$ 180,420	\$ 167,290
Benefits Payable	823,878	698,889
Refunds Payable	14,237	48,598
Investments Payable	255,810	57,857
TOTAL CURRENT LIABILITIES	\$ 1,274,345	\$ 972,634
 FIDUCIARY NET POSITION	 \$ 275,756,021	 \$ 255,103,397

EXHIBIT IX
Plan B – Statement of Changes in Fiduciary Net Position
For the Year Ended December 31, 2016

	2016
Beginning of Year Fiduciary Net Position:	\$ 255,103,397
Income:	
Regular Member Contributions	\$ 2,874,226
Regular Employer Contributions	7,943,831
Irregular Contributions	45,721
Ad Valorem Taxes / Revenue Sharing	1,209,345
Transfers (to)/from Plan A	(179,592)
Other Income	65,960
TOTAL CONTRIBUTIONS	\$ 11,959,491
Net Appreciation of Fair Value of Investments	\$ 16,943,010
Dividends, Interest and Recurring Income	4,225,115
Class Action Settlements	875
Miscellaneous Investment Income	5,884
Investment Expense	(1,458,027)
TOTAL MARKET INVESTMENT INCOME	\$ 19,716,857
TOTAL INCOME	\$ 31,676,348
Expenses:	
Retirement Annuity Benefits	\$ 8,780,515
DROP Benefits	1,375,302
Refunds of Contributions	543,481
Funds Transferred to Other Plans / Systems	91,930
Administrative Expenses	232,496
TOTAL EXPENSES	\$ 11,023,724
NET MARKET INCOME (INCOME – EXPENSES)	\$ 20,652,624
END OF YEAR FIDUCIARY NET POSITION	\$ 275,756,021

EXHIBIT X
Plan B – Schedule of Changes in Net Pension Liability and Related Ratios
For the Years 2014 – 2016

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

N/A	N/A	N/A	N/A	N/A	N/A
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EXHIBIT XI
Plan B – Schedule of Net Pension Liability
For the Years 2013 – 2016

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Total Pension Liability	\$ 288,746,752	\$ 272,907,932	\$ 253,779,471	\$ 237,582,686
Plan Fiduciary Net Position	<u>275,756,021</u>	<u>255,103,397</u>	<u>253,501,744</u>	<u>237,412,166</u>
Net Pension Liability (Asset)	<u>\$ 12,990,731</u>	<u>\$ 17,804,535</u>	<u>\$ 277,727</u>	<u>\$ 170,520</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	95.50%	93.48%	99.89%	99.93%
Covered-Employee Payroll	\$ 99,297,888	\$ 96,402,089	\$ 90,711,784	\$ 88,218,220
Net Pension Liability (Asset) as a Percentage of Covered-Employee Payroll	13.08%	18.47%	0.31%	0.19%

EXHIBIT XII
Plan B – Schedule of Contributions
For the Years 2014 – 2016

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

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

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

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

EXHIBIT XIII
Plan B – Schedule of Pension Expense
For the Year Ended December 31, 2016

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (c) = (a) – (b)	Collective Deferred Inflows (d)	Collective Deferred Outflows (e)	Collective Pension Expense (f) = (c) + (d) – (e)* + (g)	Revenue Excluded from Pension Expense* (g)
Beginning Balance:	\$ 272,907,932	\$ 255,103,397	\$ 17,804,535	\$ 3,360,702	\$ 21,941,059	N/A	N/A
Service Cost	9,633,861		9,633,861			\$ 9,633,861	
Interest on Total Pension Liability	19,404,284		19,404,284			19,404,284	
Changes in Benefit Terms	0		0			0	
Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	(2,340,186)		(2,340,186)	2,340,186	0		
Current Year Amortization				(1,992,931)	0	(1,992,931)	
Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	0		0	0	0		
Current Year Amortization				0	(774,701)	774,701	
Benefit Payments	(10,155,817)		(10,155,817)			(10,155,817)	
Refunds of Contributions	(543,481)		(543,481)			(543,481)	
Other	(159,841)		(159,841)			(159,841)	
Contributions – Member		2,874,226	(2,874,226)			(2,874,226)	
Contributions – Employer*		7,943,831	(7,943,831)				\$ 7,943,831
Contributions – Nonemployer Contributing Entities*		1,209,345	(1,209,345)				1,209,345
Projected Earnings on Pension Plan Investments		17,889,436	(17,889,436)			(17,889,436)	
Difference Between Projected and Actual Earnings on Pension Plan Investments		1,827,421	(1,827,421)	1,827,421	0		
Current Year Amortization				(365,484)	(5,185,550)	4,820,066	
Benefit Payments		(10,155,817)	10,155,817			10,155,817	
Refunds of Contributions		(543,481)	543,481			543,481	
Administrative Expenses		(232,496)	232,496			232,496	
Other		(159,841)	159,841			159,841	
Net Increase (Decrease)	\$ 15,838,820	\$ 20,652,624	\$ (4,813,804)	\$ 1,809,192	\$ (5,960,251)	\$ 12,108,815	\$ 9,153,176
Ending Balance	\$ 288,746,752	\$ 275,756,021	\$ 12,990,731	\$ 5,169,894	\$ 15,980,808	N/A	N/A

For the year ended December 31, 2016, the Collective Pension Expense for Plan B is \$12,108,815.

* 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, 2016

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Liability at 7.00% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Asset Assuming +1% Change in Discount Rate
34Th Judicial District Indigent Defender - St Bernard	0.097799%	\$ 7,520	0.094359%	\$ 12,258	\$ 46,601	\$ (16,733)
Abbeville Harbor & Terminal	0.176409%	13,618	0.170876%	22,198	84,391	(30,302)
Acadia Parish Soil & Water	0.064922%	7,526	0.094435%	12,268	46,639	(16,746)
Ascension Parish Government	17.630244%	1,486,557	18.653012%	2,423,163	9,212,240	(3,307,760)
Ascension Parish Library	2.472147%	198,200	2.486973%	323,076	1,228,252	(441,018)
Assumption Parish Waterworks #1	0.904204%	75,126	0.942666%	122,459	465,558	(167,164)
Audubon Regional Library	0.191379%	17,202	0.215847%	28,040	106,601	(38,276)
Avoyelles Parish Coroner'S Office	0.052437%	4,032	0.050593%	6,572	24,987	(8,972)
Avoyelles Parish District Attorney'S Office	0.544404%	41,239	0.517458%	67,222	255,559	(91,761)
Avoyelles Parish Police Jury	1.344612%	97,489	1.223272%	158,912	604,142	(216,924)
Bayou Lafourche Fresh Water	0.537063%	43,982	0.551877%	71,693	272,558	(97,865)
Berwick Bayou Vista Waterworks	0.240325%	17,266	0.216650%	28,144	106,998	(38,419)
Calcasieu Parish	0.048611%	4,166	0.052274%	6,791	25,817	(9,270)
Cameron Parish Mosquito Abatement District #1	0.400168%	31,761	0.398531%	51,772	196,824	(70,672)
City Court Of Denham Springs	0.294646%	23,424	0.293920%	38,182	145,159	(52,121)
City Court Of Hammond	0.822531%	63,666	0.798868%	103,779	394,540	(141,664)
City Of Bossier	0.271896%	19,869	0.249312%	32,387	123,129	(44,211)
Crescent Soil And Water District	0.033548%	2,579	0.032361%	4,204	15,982	(5,739)
Denham Springs Ward Two Marshall	0.228811%	15,011	0.188355%	24,469	93,024	(33,401)
Desoto Parish 42Nd District Attorney	0.207297%	17,523	0.219875%	28,563	108,591	(38,991)
Desoto Parish Communication District	0.379475%	31,518	0.395481%	51,376	195,318	(70,131)
Desoto Parish Library	0.759077%	71,356	0.895360%	116,314	442,195	(158,775)
Desoto Parish Police Jury	4.689312%	358,580	4.499388%	584,503	2,222,131	(797,882)
Evangeline Parish	0.051524%	3,994	0.050116%	6,510	24,751	(8,887)
Gulf Coast Soil And Water District	0.086158%	7,175	0.090030%	11,696	44,463	(15,965)
Iberia Parish	0.038438%	2,955	0.037079%	4,817	18,312	(6,575)
Jefferson Davis Parish	0.071939%	7,408	0.092954%	12,075	45,908	(16,484)
Lafourche Parish 17Th Indigent Defender Board	0.437056%	34,890	0.437793%	56,873	216,215	(77,634)
Lafourche/Terrebonne	0.060899%	3,976	0.049890%	6,481	24,639	(8,847)
Livingston Parish Council	6.041681%	462,250	5.800218%	753,491	2,864,578	(1,028,559)
Livingston Parish Library	1.822210%	144,680	1.815415%	235,836	896,587	(321,930)
Livingston Parish Sheriff	0.248856%	17,795	0.223288%	29,007	110,276	(39,596)
Louisiana School Board Association	0.414398%	32,297	0.405256%	52,646	200,145	(71,865)
Madison Parish	0.002162%	2,240	0.028107%	3,651	13,881	(4,984)
North Caddo Parish Medical Center	8.935775%	739,494	9.279019%	1,205,412	4,582,667	(1,645,459)
Northeast Soil And Water District	0.045443%	3,849	0.048296%	6,274	23,852	(8,564)
St James Parish Hospital	8.710641%	670,093	8.408189%	1,092,285	4,152,587	(1,491,034)
St Landry Parish	0.028138%	2,163	0.027141%	3,526	13,404	(4,813)
St Mary Parish	0.026427%	2,176	0.027304%	3,547	13,485	(4,842)
St Mary Parish Water & Sewer District #4	0.609904%	47,455	0.595456%	77,354	294,080	(105,593)
St Mary Parish Waterworks District # 5	0.377302%	26,409	0.331375%	43,048	163,658	(58,763)
Tangipahoa Parish	0.024982%	2,006	0.025171%	3,270	12,431	(4,464)
Terrebonne Parish Consolidated Government	28.704366%	2,267,675	28.454320%	3,696,424	14,052,853	(5,045,837)
Terrebonne Parish Consolidated Waterworks	3.547881%	292,147	3.665801%	476,214	1,810,444	(650,061)
Terrebonne Parish Recreation District #10	0.058784%	4,520	0.056716%	7,368	28,011	(10,058)

EXHIBIT XIV – Schedule A (continued)
Plan B – Schedule of Net Pension Liability / (Asset) by Employer
For the Year Ended December 31, 2016

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Liability at 7.00% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Asset Assuming +1% Change in Discount Rate
Terrebonne Parish Sales & Use	0.396838%	\$ 28,581	0.358629%	\$ 46,589	\$ 177,118	\$ (63,596)
Vermilion Parish	0.063304%	4,981	0.062501%	8,119	30,868	(11,083)
Vernon Parish 30Th Judicial District Attorney	0.240695%	20,513	0.257393%	33,437	127,120	(45,644)
Vernon Parish Police Jury	4.190177%	300,894	3.775556%	490,472	1,864,649	(669,524)
West Carroll Parish Soil & Water	0.044680%	3,372	0.042311%	5,497	20,896	(7,503)
West Feliciana Parish Police Jury	2.328027%	184,330	2.312935%	300,467	1,142,299	(410,155)
Grand Total	100.000000%	\$ 7,969,528	100.000000%	\$ 12,990,731	\$ 49,387,413	\$(17,733,113)

* 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, 2016

Employer Name	Changes in Employers' Proportionate Share of Net Pension Liability	Changes in Employers' Proportionate Share of Collective Deferred Inflows	Changes in Employers' Proportionate Share of Collective Deferred Outflows	Net Change in Proportions	Amortization of Net Change in Proportion (to be Recognized in Pension Expense)
34Th Judicial District Indigent Defender - St Bernard	\$ (612)	\$ (116)	\$ (755)	\$ 27	\$ 7
Abbeville Harbor & Terminal	(985)	(186)	(1,214)	43	11
Acadia Parish Soil & Water	5,255	992	6,475	(228)	(57)
Ascension Parish Government	182,099	34,372	224,406	(7,935)	(1,984)
Ascension Parish Library	2,640	498	3,253	(115)	(29)
Assumption Parish Waterworks #1	6,848	1,293	8,439	(298)	(75)
Audubon Regional Library	4,356	822	5,369	(191)	(48)
Avoyelles Parish Coroner'S Office	(328)	(62)	(405)	15	4
Avoyelles Parish District Attorney'S Office	(4,798)	(906)	(5,912)	208	52
Avoyelles Parish Police Jury	(21,604)	(4,078)	(26,623)	941	235
Bayou Lafourche Fresh Water	2,638	498	3,250	(114)	(29)
Berwick Bayou Vista Waterworks	(4,215)	(796)	(5,195)	184	46
Calcasieu Parish	652	123	804	(29)	(7)
Cameron Parish Mosquito Abatement District #1	(291)	(55)	(359)	13	3
City Court Of Denham Springs	(129)	(24)	(159)	6	2
City Court Of Hammond	(4,213)	(795)	(5,192)	184	46
City Of Bossier	(4,021)	(759)	(4,955)	175	44
Crescent Soil And Water District	(211)	(40)	(260)	9	2
Denham Springs Ward Two Marshall	(7,203)	(1,360)	(8,876)	313	78
Desoto Parish 42Nd District Attorney	2,239	423	2,760	(98)	(25)
Desoto Parish Communication District	2,850	538	3,512	(124)	(31)
Desoto Parish Library	24,265	4,580	29,902	(1,057)	(264)
Desoto Parish Police Jury	(33,815)	(6,383)	(41,671)	1,473	368
Evangeline Parish	(251)	(47)	(309)	11	3
Gulf Coast Soil And Water District	689	130	850	(31)	(8)
Iberia Parish	(242)	(46)	(298)	10	3
Jefferson Davis Parish	3,742	706	4,611	(163)	(41)
Lafourche Parish 17Th Indigent Defender Board	131	25	162	(6)	(2)
Lafourche/Terrebonne	(1,960)	(370)	(2,415)	85	21
Livingston Parish Council	(42,991)	(8,115)	(52,980)	1,874	469
Livingston Parish Library	(1,210)	(228)	(1,491)	53	13
Livingston Parish Sheriff	(4,552)	(859)	(5,610)	199	50
Louisiana School Board Association	(1,628)	(307)	(2,006)	71	18
Madison Parish	4,619	872	5,693	(202)	(51)
North Caddo Parish Medical Center	61,113	11,535	75,311	(2,663)	(666)
Northeast Soil And Water District	508	96	626	(22)	(6)
St James Parish Hospital	(53,850)	(10,165)	(66,361)	2,346	587
St Landry Parish	(178)	(34)	(219)	7	2
St Mary Parish	156	29	192	(7)	(2)
St Mary Parish Water & Sewer District #4	(2,572)	(486)	(3,170)	112	28
St Mary Parish Waterworks District # 5	(8,177)	(1,543)	(10,077)	357	89
Tangipahoa Parish	34	6	41	(1)	0
Terrebonne Parish Consolidated Government	(44,520)	(8,403)	(54,863)	1,940	485
Terrebonne Parish Consolidated Waterworks	20,995	3,963	25,873	(915)	(229)
Terrebonne Parish Recreation District #10	(368)	(69)	(454)	17	4

EXHIBIT XIV – Schedule B (continued)
Plan B – Schedule of Changes in Employer Proportions
For the Year Ended December 31, 2016

Employer Name	Changes in Employers' Proportionate Share of Net Pension Liability	Changes in Employers' Proportionate Share of Collective Deferred Inflows	Changes in Employers' Proportionate Share of Collective Deferred Outflows	Net Change in Proportions	Amortization of Net Change in Proportion (to be Recognized in Pension Expense)
Terrebonne Parish Sales & Use	\$ (6,803)	\$ (1,284)	\$ (8,383)	\$ 296	\$ 74
Vermilion Parish	(143)	(27)	(176)	6	2
Vernon Parish 30Th Judicial District Attorney	2,973	561	3,664	(130)	(33)
Vernon Parish Police Jury	(73,821)	(13,934)	(90,972)	3,217	804
West Carroll Parish Soil & Water	(422)	(80)	(520)	18	5
West Feliciana Parish Police Jury	(2,687)	(507)	(3,311)	117	29
Grand Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

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

EXHIBIT XIV – Schedule C
Plan B – Current Year Additions to Deferred Inflows of Resources
For the Year Ended December 31, 2016

Employer Name	Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	Differences Between Projected and Actual Earnings on Pension Plan Investments	Net Amount Recognized Due to Changes in Proportion
34Th Judicial District Indigent Defender - St Bernard	\$ 328	\$ 0	\$ 1,379	\$ 0
Abbeville Harbor & Terminal	593	0	2,498	0
Acadia Parish Soil & Water	328	0	1,381	171
Ascension Parish Government	64,774	0	272,695	5,951
Ascension Parish Library	8,636	0	36,358	86
Assumption Parish Waterworks #1	3,273	0	13,781	223
Audubon Regional Library	750	0	3,156	143
Avoyelles Parish Coroner'S Office	176	0	740	0
Avoyelles Parish District Attorney'S Office	1,797	0	7,565	0
Avoyelles Parish Police Jury	4,248	0	17,883	0
Bayou Lafourche Fresh Water	1,916	0	8,068	85
Berwick Bayou Vista Waterworks	752	0	3,167	0
Calcasieu Parish	182	0	764	22
Cameron Parish Mosquito Abatement District #1	1,384	0	5,826	0
City Court Of Denham Springs	1,021	0	4,297	0
City Court Of Hammond	2,774	0	11,679	0
City Of Bossier	866	0	3,645	0
Crescent Soil And Water District	112	0	473	0
Denham Springs Ward Two Marshall	654	0	2,754	0
Desoto Parish 42Nd District Attorney	764	0	3,214	73
Desoto Parish Communication District	1,373	0	5,782	93
Desoto Parish Library	3,109	0	13,090	793
Desoto Parish Police Jury	15,624	0	65,778	0
Evangeline Parish	174	0	733	0
Gulf Coast Soil And Water District	313	0	1,316	23
Iberia Parish	129	0	542	0
Jefferson Davis Parish	323	0	1,359	122
Lafourche Parish 17Th Indigent Defender Board	1,520	0	6,400	4
Lafourche/Terrebonne	173	0	729	0
Livingston Parish Council	20,142	0	84,796	0
Livingston Parish Library	6,304	0	26,540	0
Livingston Parish Sheriff	775	0	3,264	0
Louisiana School Board Association	1,407	0	5,925	0
Madison Parish	98	0	411	151
North Caddo Parish Medical Center	32,222	0	135,653	1,997
Northeast Soil And Water District	168	0	706	16
St James Parish Hospital	29,198	0	122,922	0
St Landry Parish	94	0	397	0
St Mary Parish	95	0	399	5
St Mary Parish Water & Sewer District #4	2,068	0	8,705	0
St Mary Parish Waterworks District # 5	1,151	0	4,844	0
Tangipahoa Parish	87	0	368	1
Terrebonne Parish Consolidated Government	98,809	0	415,984	0
Terrebonne Parish Consolidated Waterworks	12,730	0	53,592	686
Terrebonne Parish Recreation District #10	197	0	829	0

EXHIBIT XIV – Schedule C (continued)
Plan B – Current Year Additions to Deferred Inflows of Resources
For the Year Ended December 31, 2016

Employer Name	Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	Differences Between Projected and Actual Earnings on Pension Plan Investments	Net Amount Recognized Due to Changes in Proportion
Terbonne Parish Sales & Use	\$ 1,245	\$ 0	\$ 5,243	\$ 0
Vermilion Parish	217	0	914	0
Vernon Parish 30Th Judicial District Attorney	894	0	3,763	97
Vernon Parish Police Jury	13,111	0	55,196	0
West Carroll Parish Soil & Water	147	0	619	0
West Feliciana Parish Police Jury	8,032	0	33,814	0
Grand Total	\$ 347,255	\$ 0	\$ 1,461,937	\$ 10,742

* 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, 2016

Employer Name	Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	Differences Between Projected and Actual Earnings on Pension Plan Investments	Net Amount Recognized Due to Changes in Proportion
34Th Judicial District Indigent Defender - St Bernard	\$ 0	\$ (731)	\$ (4,893)	\$ 20
Abbeville Harbor & Terminal	0	(1,324)	(8,861)	32
Acadia Parish Soil & Water	0	(732)	(4,897)	0
Ascension Parish Government	0	(144,505)	(967,261)	0
Ascension Parish Library	0	(19,267)	(128,963)	0
Assumption Parish Waterworks #1	0	(7,303)	(48,882)	0
Audubon Regional Library	0	(1,672)	(11,193)	0
Avoyelles Parish Coroner'S Office	0	(392)	(2,624)	11
Avoyelles Parish District Attorney'S Office	0	(4,009)	(26,833)	156
Avoyelles Parish Police Jury	0	(9,477)	(63,433)	706
Bayou Lafourche Fresh Water	0	(4,275)	(28,618)	0
Berwick Bayou Vista Waterworks	0	(1,678)	(11,234)	138
Calcasieu Parish	0	(405)	(2,711)	0
Cameron Parish Mosquito Abatement District #1	0	(3,087)	(20,666)	10
City Court Of Denham Springs	0	(2,277)	(15,241)	4
City Court Of Hammond	0	(6,189)	(41,426)	138
City Of Bossier	0	(1,931)	(12,928)	131
Crescent Soil And Water District	0	(251)	(1,678)	7
Denham Springs Ward Two Marshall	0	(1,459)	(9,767)	235
Desoto Parish 42Nd District Attorney	0	(1,703)	(11,402)	0
Desoto Parish Communication District	0	(3,064)	(20,508)	0
Desoto Parish Library	0	(6,936)	(46,429)	0
Desoto Parish Police Jury	0	(34,857)	(233,318)	1,105
Evangeline Parish	0	(388)	(2,599)	8
Gulf Coast Soil And Water District	0	(697)	(4,669)	0
Iberia Parish	0	(287)	(1,923)	7
Jefferson Davis Parish	0	(720)	(4,820)	0
Lafourche Parish 17Th Indigent Defender Board	0	(3,392)	(22,702)	0
Lafourche/Terrebonne	0	(386)	(2,587)	64
Livingston Parish Council	0	(44,934)	(300,773)	1,405
Livingston Parish Library	0	(14,064)	(94,139)	40
Livingston Parish Sheriff	0	(1,730)	(11,579)	149
Louisiana School Board Association	0	(3,140)	(21,015)	53
Madison Parish	0	(218)	(1,458)	0
North Caddo Parish Medical Center	0	(71,885)	(481,168)	0
Northeast Soil And Water District	0	(374)	(2,504)	0
St James Parish Hospital	0	(65,138)	(436,011)	1,759
St Landry Parish	0	(210)	(1,407)	5
St Mary Parish	0	(212)	(1,416)	0
St Mary Parish Water & Sewer District #4	0	(4,613)	(30,878)	84
St Mary Parish Waterworks District # 5	0	(2,567)	(17,184)	268
Tangipahoa Parish	0	(195)	(1,305)	0
Terrebonne Parish Consolidated Government	0	(220,436)	(1,475,513)	1,455
Terrebonne Parish Consolidated Waterworks	0	(28,399)	(190,092)	0
Terrebonne Parish Recreation District #10	0	(439)	(2,941)	13

EXHIBIT XIV – Schedule D (continued)
Plan B – Current Year Additions to Deferred Outflows of Resources
For the Year Ended December 31, 2016

Employer Name	Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	Differences Between Projected and Actual Earnings on Pension Plan Investments	Net Amount Recognized Due to Changes in Proportion
Terrebonne Parish Sales & Use	\$ 0	\$ (2,778)	\$ (18,597)	\$ 222
Vermilion Parish	0	(484)	(3,241)	4
Vernon Parish 30Th Judicial District Attorney	0	(1,994)	(13,347)	0
Vernon Parish Police Jury	0	(29,249)	(195,783)	2,413
West Carroll Parish Soil & Water	0	(328)	(2,194)	13
West Feliciana Parish Police Jury	0	(17,918)	(119,938)	88
Grand Total	\$ 0	\$ (774,701)	\$ (5,185,550)	\$ 10,742

* 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, 2016

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2016	Allocated Share of Nonemployer Contributions for Fiscal Year 2016	Employer's Proportion of Collective Pension Expense
34Th Judicial District Indigent Defender - St Bernard	\$ 7,496	\$ 1,141	\$ 11,426
Abbeville Harbor & Terminal	13,574	2,066	20,691
Acadia Parish Soil & Water	7,502	1,142	11,435
Ascension Parish Government	1,481,764	225,579	2,258,659
Ascension Parish Library	197,561	30,076	301,143
Assumption Parish Waterworks #1	74,884	11,400	114,146
Audubon Regional Library	17,147	2,610	26,137
Avoyelles Parish Coroner'S Office	4,019	612	6,126
Avoyelles Parish District Attorney'S Office	41,106	6,258	62,658
Avoyelles Parish Police Jury	97,175	14,794	148,124
Bayou Lafourche Fresh Water	43,840	6,674	66,826
Berwick Bayou Vista Waterworks	17,210	2,620	26,234
Calcasieu Parish	4,153	632	6,330
Cameron Parish Mosquito Abatement District #1	31,659	4,820	48,257
City Court Of Denham Springs	23,349	3,555	35,590
City Court Of Hammond	63,461	9,661	96,733
City Of Bossier	19,805	3,015	30,189
Crescent Soil And Water District	2,571	391	3,919
Denham Springs Ward Two Marshall	14,963	2,278	22,808
Desoto Parish 42Nd District Attorney	17,466	2,659	26,624
Desoto Parish Communication District	31,416	4,783	47,888
Desoto Parish Library	71,126	10,828	108,417
Desoto Parish Police Jury	357,424	54,413	544,823
Evangeline Parish	3,981	606	6,068
Gulf Coast Soil And Water District	7,152	1,089	10,902
Iberia Parish	2,945	448	4,490
Jefferson Davis Parish	7,384	1,124	11,256
Lafourche Parish 17Th Indigent Defender Board	34,778	5,294	53,012
Lafourche/Terrebonne	3,963	603	6,041
Livingston Parish Council	460,760	70,145	702,338
Livingston Parish Library	144,213	21,955	219,825
Livingston Parish Sheriff	17,738	2,700	27,038
Louisiana School Board Association	32,193	4,901	49,072
Madison Parish	2,233	340	3,403
North Caddo Parish Medical Center	737,110	112,215	1,123,579
Northeast Soil And Water District	3,837	584	5,848
St James Parish Hospital	667,932	101,684	1,018,132
St Landry Parish	2,156	328	3,286
St Mary Parish	2,169	330	3,306
St Mary Parish Water & Sewer District #4	47,302	7,201	72,103
St Mary Parish Waterworks District # 5	26,324	4,007	40,126
Tangipahoa Parish	2,000	304	3,048
Terrebonne Parish Consolidated Government	2,260,363	344,111	3,445,481
Terrebonne Parish Consolidated Waterworks	291,205	44,332	443,885
Terrebonne Parish Recreation District #10	4,505	686	6,868

EXHIBIT XIV – Schedule E (continued)
Plan B – Allocated Share of Employer Contributions and Pension Expense
For the Year Ended December 31, 2016

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2016	Allocated Share of Nonemployer Contributions for Fiscal Year 2016	Employer's Proportion of Collective Pension Expense
Terrebonne Parish Sales & Use	\$ 28,489	\$ 4,337	\$ 43,426
Vermilion Parish	4,965	756	7,568
Vernon Parish 30Th Judicial District Attorney	20,447	3,113	31,167
Vernon Parish Police Jury	299,924	45,659	457,175
West Carroll Parish Soil & Water	3,361	512	5,123
West Feliciana Parish Police Jury	183,736	27,971	280,069
Grand Total	\$ 7,943,831	\$ 1,209,345	\$ 12,108,815

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

TABLES

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

Year	Payroll for Current Employees (a)	Payroll for Future Employees (b)	Total Employee Payroll (c)=(a)+(b)	Contributions from Current Employees (d)*	Employer Contributions for Current Employees (e)*	Contributions Related to Payroll of Future Employees (f)*	Total Contributions (g)=(d)+(e)+(f)
1	\$553,296,065	\$61,110,532	\$614,406,597	\$49,620,740	\$60,389,323	\$0	\$110,010,063
2	520,657,399	109,109,363	629,766,762	46,385,910	50,024,576	0	96,410,486
3	496,157,701	149,353,230	645,510,931	43,733,753	55,680,188	0	99,413,941
4	474,455,275	187,193,429	661,648,704	41,376,574	59,167,731	0	100,544,305
5	455,502,482	222,687,440	678,189,922	39,237,429	56,760,089	0	95,997,518
6	437,074,411	258,070,259	695,144,670	37,358,911	54,754,876	0	92,113,787
7	419,271,198	293,252,088	712,523,286	35,662,178	52,699,568	0	88,361,746
8	401,921,932	328,414,437	730,336,369	34,013,757	50,691,617	0	84,705,374
9	385,997,585	362,597,193	748,594,778	32,382,003	48,967,302	0	81,349,305
10	371,066,111	396,243,536	767,309,647	30,866,391	47,336,094	0	78,202,485
11	355,652,165	430,840,223	786,492,388	29,312,613	45,641,370	0	74,953,983
12	340,206,574	465,948,124	806,154,698	27,928,976	43,769,836	0	71,698,812
13	325,527,218	500,781,348	826,308,566	26,540,212	42,064,914	0	68,605,126
14	310,481,072	536,485,208	846,966,280	25,280,473	40,153,665	0	65,434,138
15	296,500,549	571,639,888	868,140,437	23,981,586	38,506,146	0	62,487,732
16	281,606,056	608,237,892	889,843,948	22,550,150	36,798,555	0	59,348,705
17	268,252,092	643,837,954	912,090,046	21,347,366	35,186,980	0	56,534,346
18	254,803,402	680,088,895	934,892,297	20,312,548	33,387,476	0	53,700,024
19	240,070,569	718,194,036	958,264,605	19,276,714	31,318,354	0	50,595,068
20	227,708,495	754,512,725	982,221,220	18,345,680	29,644,070	0	47,989,750
21	217,130,969	789,645,781	1,006,776,750	17,546,713	28,213,815	0	45,760,528
22	205,995,585	825,950,584	1,031,946,169	16,666,175	26,747,562	0	43,413,737
23	195,216,450	862,528,373	1,057,744,823	15,651,809	25,490,217	0	41,142,026
24	185,202,197	898,986,247	1,084,188,444	14,530,299	24,501,215	0	39,031,514
25	174,402,301	936,890,854	1,111,293,155	13,334,939	23,420,488	0	36,755,427
26	162,420,062	976,655,422	1,139,075,484	12,106,914	22,123,246	0	34,230,160
27	149,376,735	1,018,175,636	1,167,552,371	10,813,383	20,667,885	0	31,481,268
28	135,586,280	1,061,154,900	1,196,741,180	9,455,384	19,119,535	0	28,574,919
29	121,226,618	1,105,433,092	1,226,659,710	7,973,804	17,574,804	0	25,548,608
30	106,371,829	1,150,954,374	1,257,326,203	6,480,723	15,937,226	0	22,417,949
31	90,957,192	1,197,802,166	1,288,759,358	4,963,520	14,205,782	0	19,169,302
32	75,352,990	1,245,625,352	1,320,978,342	3,748,381	12,132,323	0	15,880,704
33	60,348,380	1,293,654,420	1,354,002,800	2,798,480	9,919,990	0	12,718,470
34	45,689,839	1,342,163,031	1,387,852,870	2,077,597	7,551,574	0	9,629,171
35	34,038,423	1,388,510,769	1,422,549,192	1,514,321	5,659,304	0	7,173,625
36	24,995,225	1,433,117,697	1,458,112,922	1,079,937	4,187,827	0	5,267,764
37	18,266,603	1,476,299,142	1,494,565,745	773,006	3,076,695	0	3,849,701
38	13,133,198	1,518,796,690	1,531,929,888	565,092	2,202,740	0	2,767,832
39	9,221,319	1,561,006,817	1,570,228,136	417,917	1,525,483	0	1,943,400
40	6,463,072	1,603,020,767	1,609,483,839	310,912	1,051,186	0	1,362,098

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

Year	Payroll for Current Employees (a)	Payroll for Future Employees (b)	Total Employee Payroll (c)=(a)+(b)	Contributions from Current Employees (d)*	Employer Contributions for Current Employees (e)*	Contributions Related to Payroll of Future Employees (f)*	Total Contributions (g)=(d)+(e)+(f)
41	\$4,603,762	\$1,645,117,173	\$1,649,720,935	\$232,966	\$737,281	\$0	\$970,247
42	3,299,705	1,687,664,253	1,690,963,958	174,578	520,838	0	695,416
43	2,376,553	1,730,861,504	1,733,238,057	130,004	370,856	0	500,860
44	1,722,139	1,774,846,870	1,776,569,009	96,410	266,532	0	362,942
45	1,245,951	1,819,737,283	1,820,983,234	70,689	191,896	0	262,585
46	890,256	1,865,617,559	1,866,507,815	50,771	136,851	0	187,622
47	630,719	1,912,539,791	1,913,170,510	36,191	96,734	0	132,925
48	440,229	1,960,559,544	1,960,999,773	25,427	67,352	0	92,779
49	298,415	2,009,726,352	2,010,024,767	17,245	45,646	0	62,891
50	200,998	2,060,074,388	2,060,275,386	11,735	30,626	0	42,361
51	134,795	2,111,647,476	2,111,782,271	8,013	20,395	0	28,408
52	89,841	2,164,486,987	2,164,576,828	5,431	13,503	0	18,934
53	59,728	2,218,631,521	2,218,691,249	3,677	8,911	0	12,588
54	39,685	2,274,118,845	2,274,158,530	2,477	5,887	0	8,364
55	26,513	2,330,985,980	2,331,012,493	1,663	3,925	0	5,588
56	17,496	2,389,270,309	2,389,287,805	1,090	2,597	0	3,687
57	10,893	2,449,009,108	2,449,020,001	661	1,635	0	2,296
58	6,428	2,510,239,073	2,510,245,501	378	977	0	1,355
59	3,644	2,572,997,994	2,573,001,638	209	559	0	768
60	1,773	2,637,324,906	2,637,326,679	94	280	0	374
61	627	2,703,259,219	2,703,259,846	24	108	0	132
62	148	2,770,841,194	2,770,841,342	1	30	0	31
63	29	2,840,112,347	2,840,112,376	0	6	0	6
64	1	2,911,115,184	2,911,115,185	0	0	0	0
65	0	2,983,893,065	2,983,893,065	0	0	0	0
66	0	3,058,490,391	3,058,490,391	0	0	0	0
67	0	3,134,952,651	3,134,952,651	0	0	0	0
68	0	3,213,326,467	3,213,326,467	0	0	0	0
69	0	3,293,659,629	3,293,659,629	0	0	0	0
70	0	3,376,001,120	3,376,001,120	0	0	0	0
71	0	3,460,401,148	3,460,401,148	0	0	0	0
72	0	3,546,911,176	3,546,911,176	0	0	0	0
73	0	3,635,583,956	3,635,583,956	0	0	0	0
74	0	3,726,473,555	3,726,473,555	0	0	0	0
75	0	3,819,635,394	3,819,635,394	0	0	0	0
76	0	3,915,126,279	3,915,126,279	0	0	0	0
77	0	4,013,004,435	4,013,004,435	0	0	0	0
78	0	4,113,329,546	4,113,329,546	0	0	0	0
79	0	4,216,162,785	4,216,162,785	0	0	0	0
80	0	4,321,566,855	4,321,566,855	0	0	0	0

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

Year	Payroll for Current Employees (a)	Payroll for Future Employees (b)	Total Employee Payroll (c)=(a)+(b)	Contributions from Current Employees (d)*	Employer Contributions for Current Employees (e)*	Contributions Related to Payroll of Future Employees (f)*	Total Contributions (g)=(d)+(e)+(f)
81	\$0	\$4,429,606,026	\$4,429,606,026	\$0	\$0	\$0	\$0
82	0	4,540,346,177	4,540,346,177	0	0	0	0
83	0	4,653,854,831	4,653,854,831	0	0	0	0
84	0	4,770,201,202	4,770,201,202	0	0	0	0
85	0	4,889,456,232	4,889,456,232	0	0	0	0
86	0	5,011,692,638	5,011,692,638	0	0	0	0
87	0	5,136,984,954	5,136,984,954	0	0	0	0
88	0	5,265,409,577	5,265,409,577	0	0	0	0
89	0	5,397,044,817	5,397,044,817	0	0	0	0
90	0	5,531,970,937	5,531,970,937	0	0	0	0
91	0	5,670,270,211	5,670,270,211	0	0	0	0
92	0	5,812,026,966	5,812,026,966	0	0	0	0
93	0	5,957,327,640	5,957,327,640	0	0	0	0
94	0	6,106,260,831	6,106,260,831	0	0	0	0
95	0	6,258,917,352	6,258,917,352	0	0	0	0
96	0	6,415,390,286	6,415,390,286	0	0	0	0
97	0	6,575,775,043	6,575,775,043	0	0	0	0
98	0	6,740,169,419	6,740,169,419	0	0	0	0
99	0	6,908,673,654	6,908,673,654	0	0	0	0
100	0	7,081,390,496	7,081,390,496	0	0	0	0

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

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

Year	Projected Beginning Fiduciary Net Position (a)	Projected Total Contributions (b)	Projected Benefit Payments (c)	Projected Administrative Expense (d)	Projected Investment Earnings (e)	Projected Ending Fiduciary Net Position (f)=(a)+(b)-(c)-(d)+(e)
1	\$3,313,917,014	\$110,010,063	\$207,237,459	\$1,451,134	\$228,578,856	\$3,443,817,340
2	3,443,817,340	96,410,486	216,351,470	1,229,713	236,897,967	3,559,544,610
3	3,559,544,610	99,413,941	223,527,895	1,171,848	244,857,283	3,679,116,091
4	3,679,116,091	100,544,305	236,124,059	1,120,590	252,834,535	3,795,250,282
5	3,795,250,282	95,997,518	244,748,187	1,075,827	260,512,283	3,905,936,070
6	3,905,936,070	92,113,787	257,509,793	1,032,303	267,689,052	4,007,196,814
7	4,007,196,814	88,361,746	269,713,388	990,254	274,229,749	4,099,084,667
8	4,099,084,667	84,705,374	281,193,636	949,278	280,142,487	4,181,789,614
9	4,181,789,614	81,349,305	291,085,620	911,667	285,477,288	4,256,618,920
10	4,256,618,920	78,202,485	301,195,458	876,401	290,260,417	4,323,009,962
11	4,323,009,962	74,953,983	309,943,838	839,996	294,496,254	4,381,676,365
12	4,381,676,365	71,698,812	322,127,396	803,516	298,072,941	4,428,517,206
13	4,428,517,206	68,605,126	330,702,530	768,845	300,951,491	4,466,602,448
14	4,466,602,448	65,434,138	341,200,850	733,309	303,148,347	4,493,250,774
15	4,493,250,774	62,487,732	348,375,861	700,289	304,666,608	4,511,328,964
16	4,511,328,964	59,348,705	359,065,569	665,110	305,457,471	4,516,404,461
17	4,516,404,461	56,534,346	364,499,813	633,570	305,530,023	4,513,335,448
18	4,513,335,448	53,700,024	372,373,516	601,806	304,947,843	4,499,007,992
19	4,499,007,992	50,595,068	381,941,072	567,010	303,510,082	4,470,605,060
20	4,470,605,060	47,989,750	382,245,403	537,812	301,422,766	4,437,234,361
21	4,437,234,361	45,760,528	381,899,825	512,830	299,022,864	4,399,605,099
22	4,399,605,099	43,413,737	384,938,943	486,530	296,204,402	4,353,797,765
23	4,353,797,765	41,142,026	385,031,724	461,071	292,917,407	4,302,364,403
24	4,302,364,403	39,031,514	383,511,888	437,419	289,297,562	4,246,744,171
25	4,246,744,171	36,755,427	384,767,268	411,911	285,283,512	4,183,603,931
26	4,183,603,931	34,230,160	387,542,418	383,611	280,682,292	4,110,590,354
27	4,110,590,354	31,481,268	390,061,587	352,805	275,391,138	4,027,048,369
28	4,027,048,369	28,574,919	391,972,772	320,234	269,378,558	3,932,708,840
29	3,932,708,840	25,548,608	393,084,614	286,319	262,633,572	3,827,520,088
30	3,827,520,088	22,417,949	394,392,352	251,234	255,118,850	3,710,413,302
31	3,710,413,302	19,169,302	395,503,966	214,827	246,772,600	3,580,636,411
32	3,580,636,411	15,880,704	396,955,197	177,972	237,526,397	3,436,910,343
33	3,436,910,343	12,718,470	395,046,420	142,534	227,423,663	3,281,863,522
34	3,281,863,522	9,629,171	392,444,480	107,912	216,554,808	3,115,495,109
35	3,115,495,109	7,173,625	381,055,763	80,394	205,217,339	2,946,749,916
36	2,946,749,916	5,267,764	368,065,848	59,035	193,787,291	2,777,680,088
37	2,777,680,088	3,849,701	353,491,887	43,143	182,405,618	2,610,400,377
38	2,610,400,377	2,767,832	338,904,339	31,019	171,161,160	2,445,394,012
39	2,445,394,012	1,943,400	323,837,560	21,779	160,101,083	2,283,579,156
40	2,283,579,156	1,362,098	307,762,502	15,265	149,307,377	2,126,470,864

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

Year	Projected Beginning Fiduciary Net Position (a)	Projected Total Contributions (b)	Projected Benefit Payments (c)	Projected Administrative Expense (d)	Projected Investment Earnings (e)	Projected Ending Fiduciary Net Position (f)=(a)+(b)-(c)-(d)+(e)
41	\$2,126,470,864	\$970,247	\$291,573,023	\$10,873	\$138,853,513	\$1,974,710,728
42	1,974,710,728	695,416	275,877,807	7,793	128,760,995	1,828,281,538
43	1,828,281,538	500,860	260,479,273	5,613	119,034,166	1,687,331,679
44	1,687,331,679	362,942	245,356,191	4,067	109,683,339	1,552,017,702
45	1,552,017,702	262,585	230,531,564	2,943	100,718,033	1,422,463,813
46	1,422,463,813	187,622	216,023,304	2,103	92,145,911	1,298,771,940
47	1,298,771,940	132,925	201,825,939	1,490	83,974,123	1,181,051,558
48	1,181,051,558	92,779	187,949,945	1,040	76,209,776	1,069,403,128
49	1,069,403,128	62,891	174,412,465	705	68,859,167	963,912,016
50	963,912,016	42,361	161,232,208	475	61,927,598	864,649,292
51	864,649,292	28,408	148,437,923	318	55,418,958	771,658,417
52	771,658,417	18,934	136,055,379	212	49,335,334	684,957,094
53	684,957,094	12,588	124,113,578	141	43,676,919	604,532,882
54	604,532,882	8,364	112,641,945	94	38,441,797	530,341,004
55	530,341,004	5,588	101,671,835	63	33,625,731	462,300,426
56	462,300,426	3,687	91,232,998	41	29,222,006	400,293,080
57	400,293,080	2,296	81,353,682	26	25,221,373	344,163,040
58	344,163,040	1,355	72,061,395	15	21,611,967	293,714,952
59	293,714,952	768	63,376,873	9	18,379,399	248,718,237
60	248,718,237	374	55,319,731	4	15,506,846	208,905,721
61	208,905,721	132	47,902,250	1	12,975,182	173,978,784
62	173,978,784	31	41,129,203	0	10,763,341	143,612,953
63	143,612,953	6	35,000,281	0	8,848,616	117,461,294
64	117,461,294	0	29,506,493	0	7,207,030	95,161,831
65	95,161,831	0	24,631,268	0	5,813,814	76,344,377
66	76,344,377	0	20,352,620	0	4,643,813	60,635,570
67	60,635,570	0	16,639,682	0	3,671,951	47,667,839
68	47,667,839	0	13,455,844	0	2,873,759	37,085,754
69	37,085,754	0	10,759,357	0	2,225,794	28,552,191
70	28,552,191	0	8,505,220	0	1,706,005	21,752,977
71	21,752,977	0	6,646,725	0	1,294,008	16,400,259
72	16,400,259	0	5,134,771	0	971,341	12,236,829
73	12,236,829	0	3,921,381	0	721,651	9,037,099
74	9,037,099	0	2,960,889	0	530,719	6,606,929
75	6,606,929	0	2,210,953	0	386,410	4,782,386
76	4,782,386	0	1,632,984	0	278,579	3,427,981
77	3,427,981	0	1,193,250	0	198,901	2,433,632
78	2,433,632	0	862,810	0	140,667	1,711,489
79	1,711,489	0	617,439	0	98,559	1,192,610
80	1,192,610	0	437,318	0	68,435	823,727

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	\$823,727	\$0	\$306,713	\$0	\$47,107	\$564,121
82	564,121	0	213,035	0	32,158	383,245
83	383,245	0	146,591	0	21,783	258,437
84	258,437	0	100,004	0	14,650	173,083
85	173,083	0	67,694	0	9,787	115,175
86	115,175	0	45,494	0	6,497	76,178
87	76,178	0	30,376	0	4,287	50,089
88	50,089	0	20,159	0	2,813	32,743
89	32,743	0	13,311	0	1,834	21,266
90	21,266	0	8,748	0	1,188	13,706
91	13,706	0	5,715	0	763	8,753
92	8,753	0	3,712	0	485	5,527
93	5,527	0	2,395	0	304	3,436
94	3,436	0	1,530	0	188	2,094
95	2,094	0	964	0	113	1,243
96	1,243	0	598	0	66	712
97	712	0	363	0	37	386
98	386	0	216	0	20	190
99	190	0	127	0	3	66
100	66	0	28	0	4	42

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

Year	Projected Beginning Fiduciary Net Position	Projected Benefit Payments	"Funded" Portion of Benefit Payments	"Unfunded" Portion of Benefit Payments	Present Value of "Funded" Benefit Payments	Present Value of "Unfunded" Benefit Payments	Present Value of Benefit Payments Using the Single Discount Rate
1	\$3,313,917,014	\$207,237,459	\$207,237,459	\$0	\$193,679,868	\$0	\$193,679,868
2	3,443,817,340	216,351,470	216,351,470	0	188,969,753	0	188,969,753
3	3,559,544,610	223,527,895	223,527,895	0	182,465,346	0	182,465,346
4	3,679,116,091	236,124,059	236,124,059	0	180,137,914	0	180,137,914
5	3,795,250,282	244,748,187	244,748,187	0	174,502,075	0	174,502,075
6	3,905,936,070	257,509,793	257,509,793	0	171,589,648	0	171,589,648
7	4,007,196,814	269,713,388	269,713,388	0	167,963,943	0	167,963,943
8	4,099,084,667	281,193,636	281,193,636	0	163,657,256	0	163,657,256
9	4,181,789,614	291,085,620	291,085,620	0	158,331,291	0	158,331,291
10	4,256,618,920	301,195,458	301,195,458	0	153,112,498	0	153,112,498
11	4,323,009,962	309,943,838	309,943,838	0	147,252,085	0	147,252,085
12	4,381,676,365	322,127,396	322,127,396	0	143,028,416	0	143,028,416
13	4,428,517,206	330,702,530	330,702,530	0	137,229,793	0	137,229,793
14	4,466,602,448	341,200,850	341,200,850	0	132,323,572	0	132,323,572
15	4,493,250,774	348,375,861	348,375,861	0	126,267,444	0	126,267,444
16	4,511,328,964	359,065,569	359,065,569	0	121,627,931	0	121,627,931
17	4,516,404,461	364,499,813	364,499,813	0	115,391,306	0	115,391,306
18	4,513,335,448	372,373,516	372,373,516	0	110,171,887	0	110,171,887
19	4,499,007,992	381,941,072	381,941,072	0	105,609,889	0	105,609,889
20	4,470,605,060	382,245,403	382,245,403	0	98,779,476	0	98,779,476
21	4,437,234,361	381,899,825	381,899,825	0	92,233,806	0	92,233,806
22	4,399,605,099	384,938,943	384,938,943	0	86,885,787	0	86,885,787
23	4,353,797,765	385,031,724	385,031,724	0	81,221,242	0	81,221,242
24	4,302,364,403	383,511,888	383,511,888	0	75,608,072	0	75,608,072
25	4,246,744,171	384,767,268	384,767,268	0	70,893,053	0	70,893,053
26	4,183,603,931	387,542,418	387,542,418	0	66,733,058	0	66,733,058
27	4,110,590,354	390,061,587	390,061,587	0	62,772,754	0	62,772,754
28	4,027,048,369	391,972,772	391,972,772	0	58,953,572	0	58,953,572
29	3,932,708,840	393,084,614	393,084,614	0	55,253,080	0	55,253,080
30	3,827,520,088	394,392,352	394,392,352	0	51,810,186	0	51,810,186
31	3,710,413,302	395,503,966	395,503,966	0	48,557,211	0	48,557,211
32	3,580,636,411	396,955,197	396,955,197	0	45,547,087	0	45,547,087
33	3,436,910,343	395,046,420	395,046,420	0	42,362,684	0	42,362,684
34	3,281,863,522	392,444,480	392,444,480	0	39,330,529	0	39,330,529
35	3,115,495,109	381,055,763	381,055,763	0	35,690,803	0	35,690,803
36	2,946,749,916	368,065,848	368,065,848	0	32,218,812	0	32,218,812
37	2,777,680,088	353,491,887	353,491,887	0	28,918,761	0	28,918,761
38	2,610,400,377	338,904,339	338,904,339	0	25,911,561	0	25,911,561
39	2,445,394,012	323,837,560	323,837,560	0	23,139,815	0	23,139,815
40	2,283,579,156	307,762,502	307,762,502	0	20,552,497	0	20,552,497

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

Year	Projected Beginning Fiduciary Net Position	Projected Benefit Payments	"Funded" Portion of Benefit Payments	"Unfunded" Portion of Benefit Payments	Present Value of "Funded" Benefit Payments	Present Value of "Unfunded" Benefit Payments	Present Value of Benefit Payments Using the Single Discount Rate
41	\$2,126,470,864	\$291,573,023	\$291,573,023	\$0	\$18,197,530	\$0	\$18,197,530
42	1,974,710,728	275,877,807	275,877,807	0	16,091,558	0	16,091,558
43	1,828,281,538	260,479,273	260,479,273	0	14,199,424	0	14,199,424
44	1,687,331,679	245,356,191	245,356,191	0	12,500,023	0	12,500,023
45	1,552,017,702	230,531,564	230,531,564	0	10,976,412	0	10,976,412
46	1,422,463,813	216,023,304	216,023,304	0	9,612,732	0	9,612,732
47	1,298,771,940	201,825,939	201,825,939	0	8,393,429	0	8,393,429
48	1,181,051,558	187,949,945	187,949,945	0	7,305,011	0	7,305,011
49	1,069,403,128	174,412,465	174,412,465	0	6,335,376	0	6,335,376
50	963,912,016	161,232,208	161,232,208	0	5,473,472	0	5,473,472
51	864,649,292	148,437,923	148,437,923	0	4,709,472	0	4,709,472
52	771,658,417	136,055,379	136,055,379	0	4,034,217	0	4,034,217
53	684,957,094	124,113,578	124,113,578	0	3,439,371	0	3,439,371
54	604,532,882	112,641,945	112,641,945	0	2,917,267	0	2,917,267
55	530,341,004	101,671,835	101,671,835	0	2,460,894	0	2,460,894
56	462,300,426	91,232,998	91,232,998	0	2,063,766	0	2,063,766
57	400,293,080	81,353,682	81,353,682	0	1,719,895	0	1,719,895
58	344,163,040	72,061,395	72,061,395	0	1,423,782	0	1,423,782
59	293,714,952	63,376,873	63,376,873	0	1,170,275	0	1,170,275
60	248,718,237	55,319,731	55,319,731	0	954,670	0	954,670
61	208,905,721	47,902,250	47,902,250	0	772,584	0	772,584
62	173,978,784	41,129,203	41,129,203	0	619,949	0	619,949
63	143,612,953	35,000,281	35,000,281	0	493,053	0	493,053
64	117,461,294	29,506,493	29,506,493	0	388,469	0	388,469
65	95,161,831	24,631,268	24,631,268	0	303,069	0	303,069
66	76,344,377	20,352,620	20,352,620	0	234,040	0	234,040
67	60,635,570	16,639,682	16,639,682	0	178,827	0	178,827
68	47,667,839	13,455,844	13,455,844	0	135,149	0	135,149
69	37,085,754	10,759,357	10,759,357	0	100,996	0	100,996
70	28,552,191	8,505,220	8,505,220	0	74,614	0	74,614
71	21,752,977	6,646,725	6,646,725	0	54,495	0	54,495
72	16,400,259	5,134,771	5,134,771	0	39,345	0	39,345
73	12,236,829	3,921,381	3,921,381	0	28,082	0	28,082
74	9,037,099	2,960,889	2,960,889	0	19,816	0	19,816
75	6,606,929	2,210,953	2,210,953	0	13,829	0	13,829
76	4,782,386	1,632,984	1,632,984	0	9,546	0	9,546
77	3,427,981	1,193,250	1,193,250	0	6,519	0	6,519
78	2,433,632	862,810	862,810	0	4,405	0	4,405
79	1,711,489	617,439	617,439	0	2,946	0	2,946
80	1,192,610	437,318	437,318	0	1,950	0	1,950

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

Year	Projected Beginning Fiduciary Net Position	Projected Benefit Payments	"Funded" Portion of Benefit Payments	"Unfunded" Portion of Benefit Payments	Present Value of "Funded" Benefit Payments	Present Value of "Unfunded" Benefit Payments	Present Value of Benefit Payments Using the Single Discount Rate
81	\$823,727	\$306,713	\$306,713	\$0	\$1,278	\$0	\$1,278
82	564,121	213,035	213,035	0	830	0	830
83	383,245	146,591	146,591	0	534	0	534
84	258,437	100,004	100,004	0	340	0	340
85	173,083	67,694	67,694	0	215	0	215
86	115,175	45,494	45,494	0	135	0	135
87	76,178	30,376	30,376	0	84	0	84
88	50,089	20,159	20,159	0	52	0	52
89	32,743	13,311	13,311	0	32	0	32
90	21,266	8,748	8,748	0	20	0	20
91	13,706	5,715	5,715	0	12	0	12
92	8,753	3,712	3,712	0	7	0	7
93	5,527	2,395	2,395	0	4	0	4
94	3,436	1,530	1,530	0	3	0	3
95	2,094	964	964	0	2	0	2
96	1,243	598	598	0	1	0	1
97	712	363	363	0	1	0	1
98	386	216	216	0	0	0	0
99	190	127	127	0	0	0	0
100	66	28	28	0	0	0	0

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

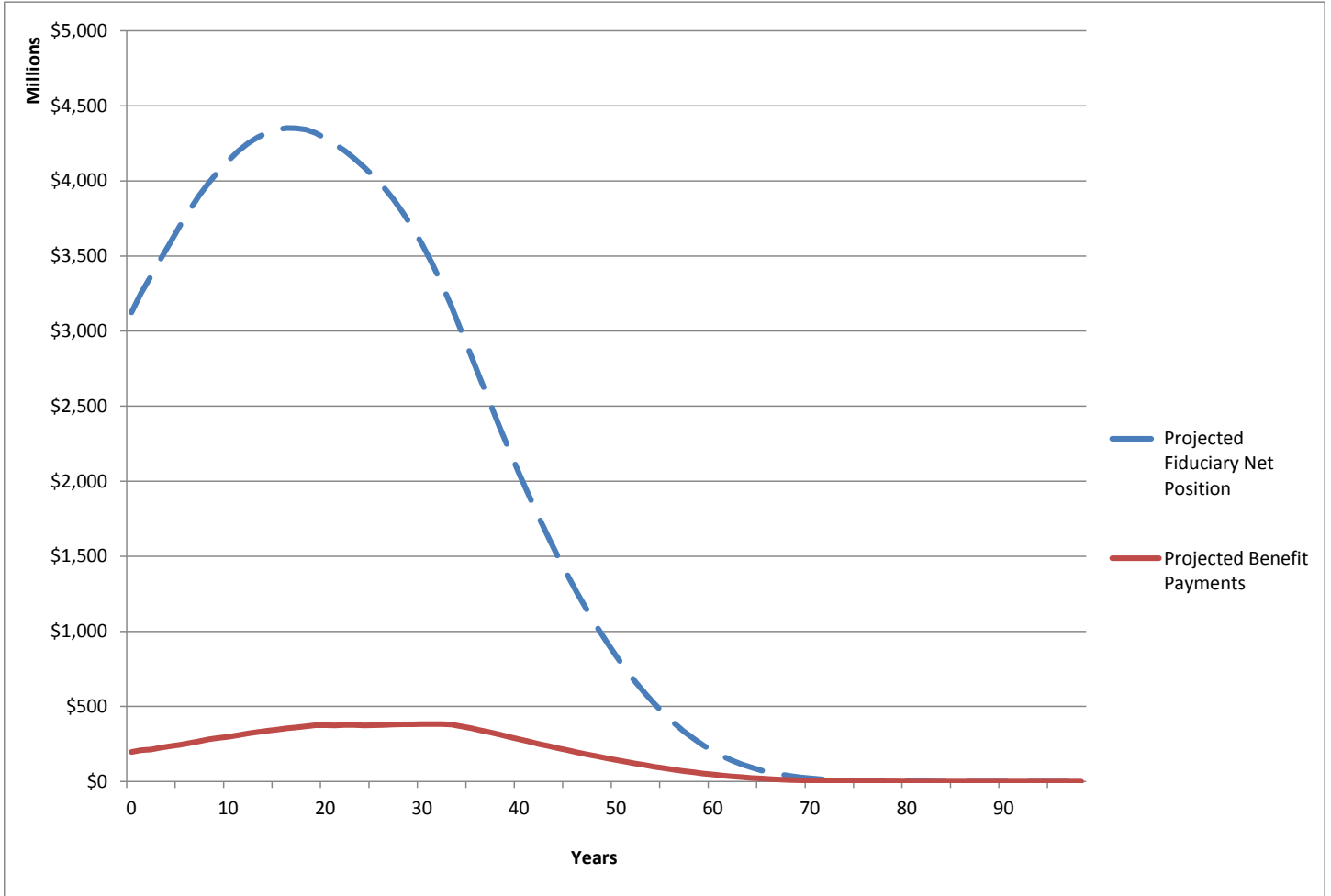


TABLE 4
Plan B – Projection of Contributions
For Single Discount Rate Determination

Year	Payroll for Current Employees (a)	Payroll for Future Employees (b)	Total Employee Payroll (c)=(a)+(b)	Contributions from Current Employees (d)*	Employer Contributions for Current Employees (e)*	Contributions Related to Payroll of Future Employees (f)*	Total Contributions (g)=(d)+(e)+(f)
1	\$94,058,037	\$9,397,649	\$103,455,686	\$2,706,305	\$8,010,341	\$0	\$10,716,646
2	88,575,275	17,466,804	106,042,079	2,539,459	7,024,972	0	9,564,431
3	84,210,959	24,482,172	108,693,131	2,395,030	7,290,102	0	9,685,132
4	80,683,603	30,726,856	111,410,459	2,278,404	7,433,158	0	9,711,562
5	77,719,484	36,476,236	114,195,720	2,189,644	7,121,799	0	9,311,443
6	74,726,191	42,324,422	117,050,613	2,107,332	6,845,490	0	8,952,822
7	72,035,378	47,941,501	119,976,879	2,031,878	6,598,562	0	8,630,440
8	69,731,560	53,244,741	122,976,301	1,958,124	6,396,299	0	8,354,423
9	67,477,584	58,573,124	126,050,708	1,883,482	6,200,896	0	8,084,378
10	65,214,685	63,987,291	129,201,976	1,804,509	6,008,755	0	7,813,264
11	62,774,234	69,657,791	132,432,025	1,712,866	5,808,011	0	7,520,877
12	60,408,870	75,333,956	135,742,826	1,638,506	5,598,981	0	7,237,487
13	58,020,884	81,115,512	139,136,396	1,571,874	5,379,512	0	6,951,386
14	55,284,281	87,330,525	142,614,806	1,507,869	5,115,649	0	6,623,518
15	53,024,972	93,155,205	146,180,177	1,444,129	4,908,705	0	6,352,834
16	51,045,331	98,789,350	149,834,681	1,386,652	4,729,005	0	6,115,657
17	49,118,117	104,462,431	153,580,548	1,327,391	4,557,369	0	5,884,760
18	47,052,704	110,367,358	157,420,062	1,261,850	4,375,457	0	5,637,307
19	45,119,859	116,235,704	161,355,563	1,200,484	4,205,252	0	5,405,736
20	43,275,830	122,113,622	165,389,452	1,147,821	4,036,985	0	5,184,806
21	41,167,533	128,356,656	169,524,189	1,088,437	3,843,777	0	4,932,214
22	38,970,754	134,791,539	173,762,293	1,011,547	3,657,475	0	4,669,022
23	36,852,926	141,253,425	178,106,351	929,699	3,485,589	0	4,415,288
24	34,648,312	147,910,697	182,559,009	858,901	3,292,256	0	4,151,157
25	32,002,718	155,120,267	187,122,985	794,952	3,039,241	0	3,834,193
26	29,191,256	162,609,803	191,801,059	724,258	2,773,098	0	3,497,356
27	26,578,363	170,017,723	196,596,086	639,193	2,545,117	0	3,184,310
28	24,173,248	177,337,740	201,510,988	550,085	2,346,072	0	2,896,157
29	21,664,808	184,883,955	206,548,763	468,636	2,126,989	0	2,595,625
30	18,683,227	193,029,255	211,712,482	382,818	1,855,589	0	2,238,407
31	15,563,685	201,441,609	217,005,294	288,985	1,575,674	0	1,864,659
32	12,947,684	209,482,742	222,430,426	224,958	1,326,283	0	1,551,241
33	10,389,261	217,601,926	227,991,187	175,962	1,068,758	0	1,244,720
34	7,679,888	226,011,078	233,690,966	137,438	782,677	0	920,115
35	5,881,918	233,651,323	239,533,241	107,286	597,417	0	704,703
36	4,534,547	240,987,025	245,521,572	84,732	458,545	0	543,277
37	3,459,535	248,200,076	251,659,611	67,572	346,909	0	414,481
38	2,636,475	255,314,626	257,951,101	54,526	261,346	0	315,872
39	2,013,902	262,385,977	264,399,879	43,994	197,288	0	241,282
40	1,564,251	269,445,625	271,009,876	35,396	152,014	0	187,410

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

Year	Payroll for Current Employees (a)	Payroll for Future Employees (b)	Total Employee Payroll (c)=(a)+(b)	Contributions from Current Employees (d)*	Employer Contributions for Current Employees (e)*	Contributions Related to Payroll of Future Employees (f)*	Total Contributions (g)=(d)+(e)+(f)
41	\$1,220,146	\$276,564,976	\$277,785,122	\$28,304	\$117,880	\$0	\$146,184
42	970,172	283,759,579	284,729,751	22,826	93,409	0	116,235
43	773,521	291,074,473	291,847,994	18,342	74,332	0	92,674
44	588,558	298,555,636	299,144,194	13,898	56,616	0	70,514
45	447,371	306,175,428	306,622,799	10,543	43,056	0	53,599
46	314,418	313,973,951	314,288,369	7,323	30,347	0	37,670
47	222,082	321,923,496	322,145,578	5,153	21,454	0	26,607
48	148,434	330,050,784	330,199,218	3,421	14,363	0	17,784
49	105,409	338,348,789	338,454,198	2,452	10,177	0	12,629
50	72,671	346,842,882	346,915,553	1,694	7,013	0	8,707
51	45,444	355,542,998	355,588,442	1,031	4,414	0	5,445
52	29,641	364,448,512	364,478,153	671	2,880	0	3,551
53	18,680	373,571,427	373,590,107	424	1,814	0	2,238
54	12,240	382,917,619	382,929,859	279	1,187	0	1,466
55	7,937	392,495,169	392,503,106	181	770	0	951
56	4,708	402,310,976	402,315,684	105	459	0	564
57	3,046	412,370,530	412,373,576	69	296	0	365
58	1,825	422,681,090	422,682,915	41	178	0	219
59	985	433,249,003	433,249,988	21	97	0	118
60	444	444,080,794	444,081,238	9	44	0	53
61	166	455,183,103	455,183,269	3	17	0	20
62	56	466,562,794	466,562,850	1	6	0	7
63	8	478,226,914	478,226,922	0	1	0	1
64	2	490,182,593	490,182,595	0	0	0	0
65	0	502,437,159	502,437,159	0	0	0	0
66	0	514,998,088	514,998,088	0	0	0	0
67	0	527,873,041	527,873,041	0	0	0	0
68	0	541,069,867	541,069,867	0	0	0	0
69	0	554,596,613	554,596,613	0	0	0	0
70	0	568,461,529	568,461,529	0	0	0	0
71	0	582,673,067	582,673,067	0	0	0	0
72	0	597,239,894	597,239,894	0	0	0	0
73	0	612,170,891	612,170,891	0	0	0	0
74	0	627,475,163	627,475,163	0	0	0	0
75	0	643,162,042	643,162,042	0	0	0	0
76	0	659,241,093	659,241,093	0	0	0	0
77	0	675,722,121	675,722,121	0	0	0	0
78	0	692,615,174	692,615,174	0	0	0	0
79	0	709,930,553	709,930,553	0	0	0	0
80	0	727,678,817	727,678,817	0	0	0	0

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

Year	Payroll for Current Employees (a)	Payroll for Future Employees (b)	Total Employee Payroll (c)=(a)+(b)	Contributions from Current Employees (d)*	Employer Contributions for Current Employees (e)*	Contributions Related to Payroll of Future Employees (f)*	Total Contributions (g)=(d)+(e)+(f)
81	\$0	\$745,870,787	\$745,870,787	\$0	\$0	\$0	\$0
82	0	764,517,557	764,517,557	0	0	0	0
83	0	783,630,496	783,630,496	0	0	0	0
84	0	803,221,258	803,221,258	0	0	0	0
85	0	823,301,790	823,301,790	0	0	0	0
86	0	843,884,334	843,884,334	0	0	0	0
87	0	864,981,443	864,981,443	0	0	0	0
88	0	886,605,979	886,605,979	0	0	0	0
89	0	908,771,128	908,771,128	0	0	0	0
90	0	931,490,407	931,490,407	0	0	0	0
91	0	954,777,667	954,777,667	0	0	0	0
92	0	978,647,108	978,647,108	0	0	0	0
93	0	1,003,113,286	1,003,113,286	0	0	0	0
94	0	1,028,191,118	1,028,191,118	0	0	0	0
95	0	1,053,895,896	1,053,895,896	0	0	0	0
96	0	1,080,243,294	1,080,243,294	0	0	0	0
97	0	1,107,249,376	1,107,249,376	0	0	0	0
98	0	1,134,930,610	1,134,930,610	0	0	0	0
99	0	1,163,303,876	1,163,303,876	0	0	0	0
100	0	1,192,386,473	1,192,386,473	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	\$275,756,021	\$10,716,646	\$12,453,872	\$244,346	\$19,234,739	\$293,009,188
2	293,009,188	9,564,431	13,974,409	209,201	20,351,706	308,741,716
3	308,741,716	9,685,132	14,922,095	198,893	21,424,883	324,730,743
4	324,730,743	9,711,562	16,438,274	190,562	22,493,142	340,306,611
5	340,306,611	9,311,443	17,762,969	183,561	23,524,346	355,195,870
6	355,195,870	8,952,822	19,568,587	176,491	24,492,370	368,895,983
7	368,895,983	8,630,440	20,608,752	170,136	25,404,714	382,152,249
8	382,152,249	8,354,423	21,417,434	164,695	26,295,518	395,220,061
9	395,220,061	8,084,378	22,682,329	159,371	27,157,634	407,620,372
10	407,620,372	7,813,264	23,829,506	154,027	27,977,039	419,427,142
11	419,427,142	7,520,877	25,244,587	148,263	28,744,960	430,300,130
12	430,300,130	7,237,487	26,839,314	142,676	29,441,639	439,997,266
13	439,997,266	6,951,386	28,301,436	137,036	30,060,480	448,570,660
14	448,570,660	6,623,518	30,358,315	130,573	30,578,786	455,284,076
15	455,284,076	6,352,834	31,077,686	125,237	31,014,842	461,448,830
16	461,448,830	6,115,657	31,962,317	120,561	31,407,937	466,889,546
17	466,889,546	5,884,760	32,888,752	116,009	31,749,122	471,518,667
18	471,518,667	5,637,307	34,083,631	111,131	32,023,701	474,984,912
19	474,984,912	5,405,736	34,913,046	106,566	32,229,988	477,601,024
20	477,601,024	5,184,806	35,868,576	102,211	32,372,786	479,187,829
21	479,187,829	4,932,214	37,225,120	97,231	32,428,667	479,226,359
22	479,226,359	4,669,022	38,029,798	92,043	32,394,799	478,168,339
23	478,168,339	4,415,288	38,580,341	87,041	32,293,236	476,209,482
24	476,209,482	4,151,157	39,538,389	81,834	32,114,243	472,854,659
25	472,854,659	3,834,193	41,026,790	75,585	31,817,501	467,403,977
26	467,403,977	3,497,356	41,881,764	68,945	31,395,174	460,345,798
27	460,345,798	3,184,310	42,027,034	62,774	30,885,544	452,325,843
28	452,325,843	2,896,157	42,139,835	57,093	30,310,546	443,335,618
29	443,335,618	2,595,625	42,701,833	51,169	29,651,757	432,829,998
30	432,829,998	2,238,407	43,819,087	44,127	28,865,872	420,071,062
31	420,071,062	1,864,659	44,434,422	36,759	27,938,967	405,403,508
32	405,403,508	1,551,241	44,153,164	30,580	26,911,345	389,682,348
33	389,682,348	1,244,720	44,239,217	24,538	25,797,564	372,460,877
34	372,460,877	920,115	44,571,047	18,139	24,569,694	353,361,501
35	353,361,501	704,703	42,755,449	13,892	23,287,943	334,584,805
36	334,584,805	543,277	41,314,443	10,710	22,017,712	315,820,641
37	315,820,641	414,481	39,907,172	8,171	20,748,298	297,068,077
38	297,068,077	315,872	38,379,679	6,227	19,484,850	278,482,893
39	278,482,893	241,282	36,719,967	4,757	18,238,479	260,237,930
40	260,237,930	187,410	34,989,546	3,695	17,019,055	242,451,154

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	\$242,451,154	\$146,184	\$33,291,146	\$2,882	\$15,831,028	\$225,134,339
42	225,134,339	116,235	31,568,201	2,291	14,677,124	208,357,205
43	208,357,205	92,674	29,862,058	1,827	13,560,635	192,146,630
44	192,146,630	70,514	28,179,685	1,390	12,483,035	176,519,104
45	176,519,104	53,599	26,496,301	1,057	11,446,459	161,521,804
46	161,521,804	37,670	24,843,411	743	10,452,984	147,168,304
47	147,168,304	26,607	23,190,316	525	9,504,745	133,508,816
48	133,508,816	17,784	21,566,470	351	8,604,157	120,563,936
49	120,563,936	12,629	19,961,843	249	7,753,054	108,367,526
50	108,367,526	8,707	18,402,953	172	6,952,811	96,925,919
51	96,925,919	5,445	16,894,418	107	6,203,694	86,240,533
52	86,240,533	3,551	15,435,763	70	5,505,843	76,314,094
53	76,314,094	2,238	14,032,340	44	4,859,237	67,143,184
54	67,143,184	1,466	12,686,217	29	4,263,564	58,721,969
55	58,721,969	951	11,405,545	19	3,718,127	51,035,484
56	51,035,484	564	10,194,327	11	3,221,736	44,063,446
57	44,063,446	365	9,054,839	7	2,772,894	37,781,859
58	37,781,859	219	7,990,104	4	2,369,814	32,161,783
59	32,161,783	118	7,001,805	2	2,010,410	27,170,504
60	27,170,504	53	6,091,339	1	1,692,346	22,771,563
61	22,771,563	20	5,257,975	0	1,413,093	18,926,701
62	18,926,701	7	4,501,109	0	1,169,995	15,595,593
63	15,595,593	1	3,820,148	0	960,248	12,735,694
64	12,735,694	0	3,212,965	0	780,947	10,303,676
65	10,303,676	0	2,676,525	0	629,163	8,256,314
66	8,256,314	0	2,207,372	0	501,991	6,550,933
67	6,550,933	0	1,801,869	0	396,567	5,145,631
68	5,145,631	0	1,455,464	0	310,114	4,000,281
69	4,000,281	0	1,162,625	0	240,016	3,077,672
70	3,077,672	0	918,169	0	183,845	2,343,348
71	2,343,348	0	717,105	0	139,360	1,765,603
72	1,765,603	0	553,949	0	104,532	1,316,186
73	1,316,186	0	423,060	0	77,576	970,702
74	970,702	0	319,383	0	56,960	708,279
75	708,279	0	238,455	0	41,375	511,199
76	511,199	0	176,109	0	29,724	364,814
77	364,814	0	128,560	0	21,113	257,368
78	257,368	0	92,730	0	14,825	179,463
79	179,463	0	66,104	0	10,288	123,647
80	123,647	0	46,554	0	7,053	84,146

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	\$84,146	\$0	\$32,372	\$0	\$4,776	\$56,550
82	56,550	0	22,223	0	3,194	37,521
83	37,521	0	15,054	0	2,109	24,576
84	24,576	0	10,064	0	1,374	15,886
85	15,886	0	6,638	0	884	10,131
86	10,131	0	4,315	0	561	6,377
87	6,377	0	2,767	0	351	3,961
88	3,961	0	1,751	0	217	2,427
89	2,427	0	1,095	0	132	1,464
90	1,464	0	676	0	79	868
91	868	0	410	0	47	504
92	504	0	244	0	27	287
93	287	0	143	0	15	159
94	159	0	83	0	8	85
95	85	0	46	0	4	43
96	43	0	24	0	2	21
97	21	0	13	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

Year	Projected Beginning Fiduciary Net Position	Projected Benefit Payments	"Funded" Portion of Benefit Payments	"Unfunded" Portion of Benefit Payments	Present Value of "Funded" Benefit Payments	Present Value of "Unfunded" Benefit Payments	Present Value of Benefit Payments Using the Single Discount Rate
1	\$275,756,021	\$12,453,872	\$12,453,872	\$0	\$11,639,133	\$0	\$11,639,133
2	293,009,188	13,974,409	13,974,409	0	12,205,790	0	12,205,790
3	308,741,716	14,922,095	14,922,095	0	12,180,874	0	12,180,874
4	324,730,743	16,438,274	16,438,274	0	12,540,681	0	12,540,681
5	340,306,611	17,762,969	17,762,969	0	12,664,751	0	12,664,751
6	355,195,870	19,568,587	19,568,587	0	13,039,376	0	13,039,376
7	368,895,983	20,608,752	20,608,752	0	12,834,095	0	12,834,095
8	382,152,249	21,417,434	21,417,434	0	12,465,142	0	12,465,142
9	395,220,061	22,682,329	22,682,329	0	12,337,684	0	12,337,684
10	407,620,372	23,829,506	23,829,506	0	12,113,713	0	12,113,713
11	419,427,142	25,244,587	25,244,587	0	11,993,521	0	11,993,521
12	430,300,130	26,839,314	26,839,314	0	11,916,976	0	11,916,976
13	439,997,266	28,301,436	28,301,436	0	11,744,090	0	11,744,090
14	448,570,660	30,358,315	30,358,315	0	11,773,478	0	11,773,478
15	455,284,076	31,077,686	31,077,686	0	11,263,984	0	11,263,984
16	461,448,830	31,962,317	31,962,317	0	10,826,743	0	10,826,743
17	466,889,546	32,888,752	32,888,752	0	10,411,737	0	10,411,737
18	471,518,667	34,083,631	34,083,631	0	10,084,117	0	10,084,117
19	474,984,912	34,913,046	34,913,046	0	9,653,748	0	9,653,748
20	477,601,024	35,868,576	35,868,576	0	9,269,122	0	9,269,122
21	479,187,829	37,225,120	37,225,120	0	8,990,354	0	8,990,354
22	479,226,359	38,029,798	38,029,798	0	8,583,826	0	8,583,826
23	478,168,339	38,580,341	38,580,341	0	8,138,403	0	8,138,403
24	476,209,482	39,538,389	39,538,389	0	7,794,860	0	7,794,860
25	472,854,659	41,026,790	41,026,790	0	7,559,152	0	7,559,152
26	467,403,977	41,881,764	41,881,764	0	7,211,851	0	7,211,851
27	460,345,798	42,027,034	42,027,034	0	6,763,426	0	6,763,426
28	452,325,843	42,139,835	42,139,835	0	6,337,924	0	6,337,924
29	443,335,618	42,701,833	42,701,833	0	6,002,290	0	6,002,290
30	432,829,998	43,819,087	43,819,087	0	5,756,387	0	5,756,387
31	420,071,062	44,434,422	44,434,422	0	5,455,348	0	5,455,348
32	405,403,508	44,153,164	44,153,164	0	5,066,184	0	5,066,184
33	389,682,348	44,239,217	44,239,217	0	4,743,979	0	4,743,979
34	372,460,877	44,571,047	44,571,047	0	4,466,881	0	4,466,881
35	353,361,501	42,755,449	42,755,449	0	4,004,601	0	4,004,601
36	334,584,805	41,314,443	41,314,443	0	3,616,479	0	3,616,479
37	315,820,641	39,907,172	39,907,172	0	3,264,759	0	3,264,759
38	297,068,077	38,379,679	38,379,679	0	2,934,390	0	2,934,390
39	278,482,893	36,719,967	36,719,967	0	2,623,826	0	2,623,826
40	260,237,930	34,989,546	34,989,546	0	2,336,615	0	2,336,615

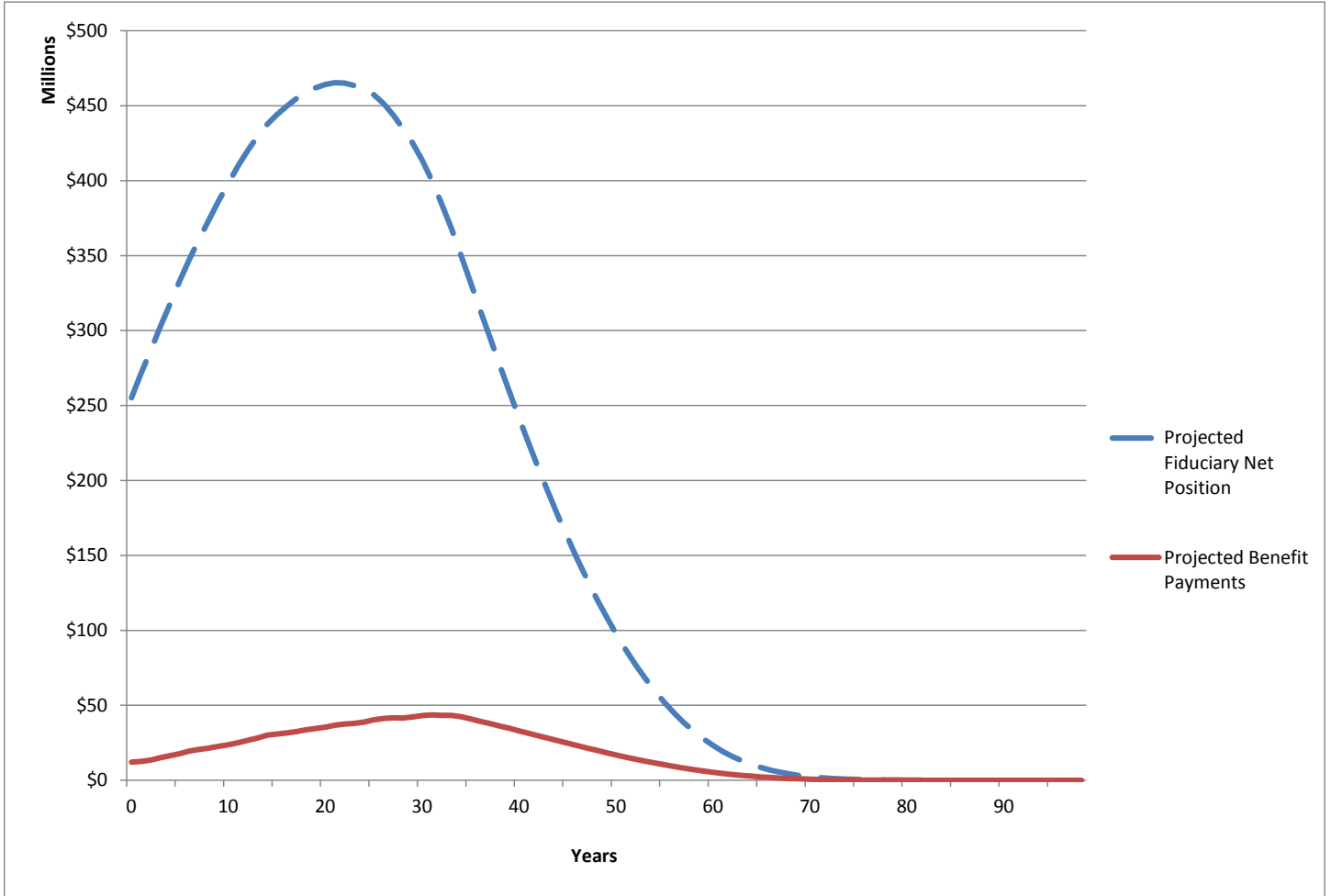
TABLE 6 (continued)
Plan B – Actuarial Present Value of Projected Benefit Payments
For Single Discount Rate Determination

Year	Projected Beginning Fiduciary Net Position	Projected Benefit Payments	"Funded" Portion of Benefit Payments	"Unfunded" Portion of Benefit Payments	Present Value of "Funded" Benefit Payments	Present Value of "Unfunded" Benefit Payments	Present Value of Benefit Payments Using the Single Discount Rate
41	\$242,451,154	\$33,291,146	\$33,291,146	\$0	\$2,077,753	\$0	\$2,077,753
42	225,134,339	31,568,201	31,568,201	0	1,841,328	0	1,841,328
43	208,357,205	29,862,058	29,862,058	0	1,627,861	0	1,627,861
44	192,146,630	28,179,685	28,179,685	0	1,435,654	0	1,435,654
45	176,519,104	26,496,301	26,496,301	0	1,261,581	0	1,261,581
46	161,521,804	24,843,411	24,843,411	0	1,105,497	0	1,105,497
47	147,168,304	23,190,316	23,190,316	0	964,426	0	964,426
48	133,508,816	21,566,470	21,566,470	0	838,219	0	838,219
49	120,563,936	19,961,843	19,961,843	0	725,096	0	725,096
50	108,367,526	18,402,953	18,402,953	0	624,739	0	624,739
51	96,925,919	16,894,418	16,894,418	0	536,007	0	536,007
52	86,240,533	15,435,763	15,435,763	0	457,690	0	457,690
53	76,314,094	14,032,340	14,032,340	0	388,857	0	388,857
54	67,143,184	12,686,217	12,686,217	0	328,555	0	328,555
55	58,721,969	11,405,545	11,405,545	0	276,063	0	276,063
56	51,035,484	10,194,327	10,194,327	0	230,604	0	230,604
57	44,063,446	9,054,839	9,054,839	0	191,428	0	191,428
58	37,781,859	7,990,104	7,990,104	0	157,868	0	157,868
59	32,161,783	7,001,805	7,001,805	0	129,291	0	129,291
60	27,170,504	6,091,339	6,091,339	0	105,120	0	105,120
61	22,771,563	5,257,975	5,257,975	0	84,802	0	84,802
62	18,926,701	4,501,109	4,501,109	0	67,846	0	67,846
63	15,595,593	3,820,148	3,820,148	0	53,815	0	53,815
64	12,735,694	3,212,965	3,212,965	0	42,300	0	42,300
65	10,303,676	2,676,525	2,676,525	0	32,933	0	32,933
66	8,256,314	2,207,372	2,207,372	0	25,383	0	25,383
67	6,550,933	1,801,869	1,801,869	0	19,365	0	19,365
68	5,145,631	1,455,464	1,455,464	0	14,619	0	14,619
69	4,000,281	1,162,625	1,162,625	0	10,913	0	10,913
70	3,077,672	918,169	918,169	0	8,055	0	8,055
71	2,343,348	717,105	717,105	0	5,879	0	5,879
72	1,765,603	553,949	553,949	0	4,245	0	4,245
73	1,316,186	423,060	423,060	0	3,030	0	3,030
74	970,702	319,383	319,383	0	2,138	0	2,138
75	708,279	238,455	238,455	0	1,491	0	1,491
76	511,199	176,109	176,109	0	1,029	0	1,029
77	364,814	128,560	128,560	0	702	0	702
78	257,368	92,730	92,730	0	473	0	473
79	179,463	66,104	66,104	0	315	0	315
80	123,647	46,554	46,554	0	208	0	208

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

Year	Projected Beginning Fiduciary Net Position	Projected Benefit Payments	"Funded" Portion of Benefit Payments	"Unfunded" Portion of Benefit Payments	Present Value of "Funded" Benefit Payments	Present Value of "Unfunded" Benefit Payments	Present Value of Benefit Payments Using the Single Discount Rate
81	\$84,146	\$32,372	\$32,372	\$0	\$135	\$0	\$135
82	56,550	22,223	22,223	0	87	0	87
83	37,521	15,054	15,054	0	55	0	55
84	24,576	10,064	10,064	0	34	0	34
85	15,886	6,638	6,638	0	21	0	21
86	10,131	4,315	4,315	0	13	0	13
87	6,377	2,767	2,767	0	8	0	8
88	3,961	1,751	1,751	0	5	0	5
89	2,427	1,095	1,095	0	3	0	3
90	1,464	676	676	0	2	0	2
91	868	410	410	0	1	0	1
92	504	244	244	0	0	0	0
93	287	143	143	0	0	0	0
94	159	83	83	0	0	0	0
95	85	46	46	0	0	0	0
96	43	24	24	0	0	0	0
97	21	13	13	0	0	0	0
98	9	6	6	0	0	0	0
99	4	3	3	0	0	0	0
100	1	1	0	0	0	0	0

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



GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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