



**CURRAN ACTUARIAL**  
— CONSULTING, LTD. —

**Information for  
Financial Reporting  
December 31, 2022**

**Parochial Employees'  
Retirement System  
of Louisiana**



August 9, 2023

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

Ladies and Gentlemen:

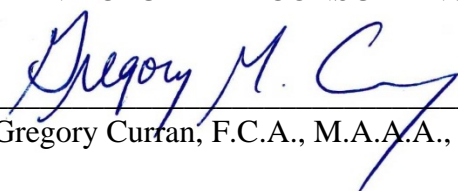
This report presents information for financial reporting for the Parochial Employees' Retirement System for the fiscal year ending December 31, 2022. Our report is based on the actuarial assumptions and methods specified and relies on the data supplied by the system's administrators and accountants. 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, 2022. Future actuarial measurements may differ significantly from the current measurements presented in this report due to such facts as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; changes in the demographic composition of the group; completion of amortization payments or credit schedules; and changes in plan provisions or applicable law.

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

Sincerely,

CURRAN ACTUARIAL CONSULTING, LTD.

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

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## PLAN DESCRIPTION

All members of the Parochial Employees' Retirement System are participants in either Plan A or B according to the provisions of the agreement entered into by their employer. All employees of a participating employer must participate in the same plan. The following summary of plan provisions is for general informational purposes only and does not constitute a guarantee of benefits. The principal provisions as of December 31, 2022 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, 2022, pension plan membership in Plan A consisted of the following:

Active plan members	13,412
Inactive plan members or beneficiaries currently receiving benefits	8,284
Inactive plan members entitled to but not yet receiving benefits	<u>10,332</u>
Total	<u>32,028</u>

As of December 31, 2022, pension plan membership in Plan B consisted of the following:

Active plan members	2,314
Inactive plan members or beneficiaries currently receiving benefits	1,074
Inactive plan members entitled to but not yet receiving benefits	<u>2,218</u>
Total	<u>5,606</u>

### PLAN A PROVISIONS:

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

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

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

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

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

## **PLAN B PROVISIONS:**

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

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

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

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

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

## **PROVISIONS APPLICABLE TO BOTH PLAN A AND B:**

OPTIONAL ALLOWANCES – Upon application for retirement any member may elect to receive their benefit in a retirement allowance payable throughout their life, or he may elect at that time to receive the actuarial equivalent of their retirement allowance in a reduced retirement allowance payable throughout life. A retiree cannot change the designation of beneficiary.

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

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

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

## **DEFERRED RETIREMENT OPTION PLAN:**

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

Upon termination of employment prior to, or at the end of, the specified period of participation, a participant in the plan may receive, at his option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or any other method of payment if approved by the board of trustees. The monthly benefits that were being paid into the Deferred Retirement Option Plan fund will begin to be paid to the retiree. If a participant dies during the participation in the plan, a lump sum equal to his account balance in the plan fund shall be paid to his named beneficiary or, if none, to his estate. If employment is not terminated at the end of the three years, payments into the plan fund cease and the person resumes active contributing membership in the system. Additional accrued benefits are based on final average compensation used to calculate the member's original benefit unless the additional period of service is at least thirty-six months for those individuals hired on or before December 31, 2006; or at least sixty months for those individuals hired on or after January 1, 2007.



COST OF LIVING INCREASES – Under R.S. 11:246, the Board of Trustees is authorized to grant retired members, and widows of members, who have been retired for at least one full year an annual cost of living increase of two percent of their original benefit and all retired members and widows who are sixty-five years of age and older a two percent increase in their original benefit (or their benefit as of October 1, 1977, if they retired prior to that time). Under R.S. 11:1937, the Board of Trustees is authorized to grant retired members and widows of members who have been retired for at least one full year an annual cost of living increase of up to two and one-half percent of the member's current benefit to those age sixty-two and over. In order for the Board to grant either of these increases the system must meet certain criteria detailed in the statute related to funding status and interest earnings on investments. In lieu of other cost of living increases the Board may grant an increase to retirees pursuant to R.S. 11:241 based on a formula equal to up to \$1 times the total of the number of years of credited service accrued at retirement or at death of the member or retiree plus the number of years since retirement or since death of the member or retiree to the system's fiscal year end preceding the payment of the benefit increase.

### **COMMENTS ON DATA**

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

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

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

## ACCOUNT BALANCES

Present Assets of Plan A as of December 31, 2022 Creditable to:

Annuity Savings Fund	\$ 512,971,322
Annuity Reserve Fund	2,306,667,540
Pension Accumulation Fund	1,330,146,025
DROP Accounts	59,017,098
Funding Deposit Account	<u>65,263,833</u>
Total Net Position	<u>\$ 4,274,065,818</u>

Present Assets of Plan B as of December 31, 2022 Creditable to:

Annuity Savings Fund	\$ 29,251,921
Annuity Reserve Fund	165,671,353
Pension Accumulation Fund	184,225,308
DROP Accounts	5,850,781
Funding Deposit Account	<u>5,727,180</u>
Total Net Position	<u>\$ 390,726,543</u>

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

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

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

## **ACTUARIAL METHODS AND ASSUMPTIONS**

The Total Pension Liability as stated in this report is based on the Individual Entry Age Normal actuarial cost method as described in Statement 67 of the Government Accounting Standards Board (GASB 67). Calculations were made as of December 31, 2022 and were based on December 31, 2022 data. The current year actuarial assumptions utilized for this report are based on the assumptions used in the December 31, 2022 actuarial funding valuation, which were based on results of an actuarial experience study for the period January 1, 2013 – December 31, 2017, unless otherwise specified in this report. Based on the results of the actuarial experience study and expectations of future experience, retirement, DROP entry, withdrawal, disability, and mortality rates, as well as future salary increase rates, were changed. The new and previous assumptions are listed in the back of December 31, 2022 actuarial funding valuation report. All assumptions selected were determined to be reasonable and represent our expectations of future experience for the fund. The experience study report contains further explanations of the selection of assumptions.

The following actuarial assumptions for Plan A apply to all future periods included the measurement of total the pension liability as of December 31, 2022:

Inflation:	2.30%
Salary increases, including inflation and merit increases:	4.75%
Investment rate of return (Discount Rate):	6.40%, net of pension plan investment expense, including inflation
Municipal bond rate:	N/A

The following actuarial assumptions for Plan B apply to all future periods included the measurement of the total pension liability as of December 31, 2022:

Inflation:	2.30%
Salary increases, including inflation and merit increases:	4.25%
Investment rate of return (Discount Rate):	6.40%, net of pension plan investment expense, including inflation
Municipal bond rate:	N/A

**MORTALITY RATES** – Mortality assumptions were based on the above mentioned experience study. The data was assigned credibility weighting and combined with a standard table to produce current levels of mortality. As a result of this study, mortality for employees was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. In addition, mortality for annuitants and beneficiaries was set equal to the Pub-2010 Public

Retirement Plans Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. For Disabled annuitants mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale.

DISCOUNT RATE – The long-term expected rate of return selected for this report by the fund was 6.40% for Plan A and 6.40% for Plan B. This represents a decrease from the prior year. This rate was selected based on analysis performed as part of the system’s recent experience study. Based on previous projections of cash flows, and in conjunction with the statutory and constitutional provisions affecting the Parochial Employees' Retirement System with regard to actuarial funding of the retirement system, the pension plan’s Fiduciary Net Position was projected to be available to make all projected future benefit payments to current plan members. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from the participating employers and non-employer contributing entities will be made at actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems’ Actuarial Committee. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. Thus, the discount rate used to measure the total pension liability was 6.40% for Plan A and 6.40% for Plan B.

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

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

<u>Year</u>	<u>ERSL (in years)</u>
2022	4
2021	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>
2022	4
2021	4

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

## NET PENSION LIABILITY AND EXPENSE

The components of the net pension liability of the retirement system for Plan A as of December 31, 2022, were as follows:

Pension Liability for Active Members	\$ 2,208,273,170
Pension Liability for Terminated Members	142,799,259
Pension Liability for Retirees & Survivors	<u>2,307,872,453</u>
Total Pension Liability	\$ 4,658,944,882
Plan Fiduciary Net Position	<u>4,274,065,818</u>
Net Pension Liability/(Asset)	<u>\$ 384,879,064</u>

For the year ended December 31, 2022, the Collective Pension Expense (Income) for Plan A is \$164,373,011.

The components of the net pension liability of the retirement system for Plan B as of December 31, 2022, were as follows:

Pension Liability for Active Members	\$ 232,812,578
Pension Liability for Terminated Members	15,800,069
Pension Liability for Retirees & Survivors	<u>165,922,812</u>
Total Pension Liability	\$ 414,535,459
Plan Fiduciary Net Position	<u>390,726,543</u>
Net Pension Liability/(Asset)	<u>\$ 23,808,916</u>

For the year ended December 31, 2022, the Collective Pension Expense (Income) for Plan B is \$16,706,362.

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

## SENSITIVITY TO CHANGES IN THE DISCOUNT RATE

The following presents the net pension liability of Plan A calculated using the discount rate of 6.40%, as well as what the system's net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.40%) or one percentage point higher (7.40%) than the current rate (assuming all other assumptions remain unchanged):

	1% Decrease (5.40%)	Current Discount Rate (6.40%)	1% Increase (7.40%)
Net Pension Liability/(Asset)	\$951,818,910	\$384,879,064	\$(90,427,343)

The following presents the net pension liability of Plan B calculated using the discount rate of 6.40%, as well as what the system's net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.40%) or one percentage point higher (7.40%) than the current rate (assuming all other assumptions remain unchanged):

	1% Decrease (5.40%)	Current Discount Rate (6.40%)	1% Increase (7.40%)
Net Pension Liability/(Asset)	\$77,041,714	\$23,808,916	\$(20,751,830)

**EXHIBIT I**  
**Plan A – Statement of Fiduciary Net Position**  
as of December 31, 2022 and 2021

	<b>2022</b>	<b>2021</b>
<b>Current Assets:</b>		
Cash & Cash Equivalents in Banks	\$ 105,259,108	\$ 130,028,774
Contributions Receivable	34,420,244	35,002,947
Accrued Interest and Dividends	2,168,071	1,738,918
Investments Receivable	248,592	159,343
Due (to) from other Funds	2,264,118	2,212,539
Due (to) from Plan B	14,666	(334,999)
Other Current Assets	13	13
<b>TOTAL CURRENT ASSETS</b>	<b>\$ 144,374,812</b>	<b>\$ 168,807,535</b>
Property, Plant & Equipment	\$ 506,965	\$ 524,106
<b>Investments:</b>		
Cash & Cash Equivalents	\$ 35,152,680	\$ 59,304,713
Equities	2,048,071,880	2,640,145,032
Fixed Income	1,311,651,783	1,386,683,416
Real Estate	286,355,995	283,013,568
Alternative Investments	476,158,350	464,343,465
<b>TOTAL INVESTMENTS</b>	<b>\$ 4,157,390,688</b>	<b>\$ 4,833,490,194</b>
<b>DEFERRED OUTFLOWS OF RESOURCES*</b>	<b>\$ 33,342</b>	<b>\$ 44,487</b>
<b>TOTAL ASSETS</b>	<b>\$ 4,302,305,807</b>	<b>\$ 5,002,866,322</b>
<b>Current Liabilities:</b>		
Accounts Payable	\$ 2,439,399	\$ 3,017,192
Benefits Payable	20,411,514	18,968,895
Refunds Payable	2,037,472	1,564,321
Investments Payable	2,654,952	2,478,503
Other Postemployment Benefits	454,181	678,611
<b>TOTAL CURRENT LIABILITIES</b>	<b>\$ 27,997,518</b>	<b>\$ 26,707,522</b>
<b>DEFERRED INFLOWS OF RESOURCES*</b>	<b>\$ 242,471</b>	<b>\$ 121,178</b>
<b>FIDUCIARY NET POSITION</b>	<b>\$ 4,274,065,818</b>	<b>\$ 4,976,037,622</b>

\* Related to OPEB for PERS Employees



**EXHIBIT II**  
**Plan A – Statement of Changes in Fiduciary Net Position**  
For the Year Ended December 31, 2022

	<b>2022</b>
<b>Beginning of Year Net Position:</b>	\$ 4,976,037,622
<b>Income:</b>	
Regular Member Contributions	\$ 61,063,549
Regular Employer Contributions	78,108,350
Irregular Contributions	248,718
Ad Valorem Taxes & Revenue Sharing	9,318,063
Transfers from Other Systems	2,467,071
Transfers from/(to) Plan B	14,666
Other Income	1,240,479
<b>TOTAL CONTRIBUTIONS</b>	<b>\$ 152,460,896</b>
Net Depreciation of Fair Value of Investments	\$ (678,576,114)
Dividends, Interest and Recurring Income	112,642,045
Class Action Settlements	74,983
Investment Expense	(29,756,647)
<b>TOTAL MARKET INVESTMENT INCOME</b>	<b>\$ (595,615,733)</b>
<b>TOTAL INCOME</b>	<b>\$ (443,154,837)</b>
<b>Expenses:</b>	
Retirement Annuity Benefits	\$ 217,109,755
DROP Benefits	20,491,832
Refunds of Contributions	14,426,798
Funds Transferred to Other Systems	5,033,894
Administrative Expenses	1,754,688
<b>TOTAL EXPENSES</b>	<b>\$ 258,816,967</b>
<b>NET MARKET INCOME (INCOME – EXPENSES)</b>	<b>\$ (701,971,804)</b>
<b>END OF YEAR FIDUCIARY NET POSITION</b>	<b>\$ 4,274,065,818</b>

**EXHIBIT III**  
**Plan A – Schedule of Changes in Net Pension Liability and Related Ratios**  
For the Years 2014 – 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b>Total Pension Liability:</b>				
Service Cost	\$ 113,895,933	\$ 113,295,392	\$ 105,864,756	\$ 103,278,431
Interest	287,635,641	280,311,929	266,019,266	258,973,110
Changes of Benefit Terms	40,477,032	0	34,252,925	0
Differences Between Expected and Actual Experience	(34,966,590)	(32,358,618)	56,919,551	(39,482,931)
Changes of Assumptions	0	0	49,131,750	0
Benefit Payments	(237,601,587)	(229,559,984)	(214,886,274)	(199,534,313)
Refunds of Member Contributions	(14,426,798)	(14,043,544)	(10,631,201)	(12,208,207)
Other	(1,062,960)	1,689,076	2,493,151	673,568
<b>Net Change in Total Pension Liability</b>	<b>\$ 153,950,671</b>	<b>\$ 119,334,251</b>	<b>\$ 289,163,924</b>	<b>\$ 111,699,658</b>
<b>Total Pension Liability – Beginning</b>	<b>\$ 4,504,994,211</b>	<b>\$4,385,659,960</b>	<b>\$4,096,496,036</b>	<b>\$3,984,796,378</b>
<b>Total Pension Liability – Ending (a)</b>	<b>\$ 4,658,944,882</b>	<b>\$4,504,994,211</b>	<b>\$4,385,659,960</b>	<b>\$4,096,496,036</b>
<b>Plan Fiduciary Net Position:</b>				
Contributions – Member	\$ 61,063,549	\$ 60,596,263	\$ 60,430,089	\$ 57,299,760
Contributions – Employer	78,108,350	82,274,839	81,854,501	72,984,730
Contributions – Nonemployer Contributing Entities	9,318,063	8,272,216	8,407,288	8,092,294
Net Investment Income	(595,615,733)	507,357,899	543,135,978	625,015,609
Benefit Payments	(237,601,587)	(229,559,984)	(214,886,274)	(199,534,313)
Refunds of Member Contributions	(14,426,798)	(14,043,544)	(10,631,201)	(12,208,207)
Administrative Expenses	(1,754,688)	(1,550,486)	(1,590,764)	(1,495,334)
Other	(1,062,960)	1,689,076	2,493,151	673,568
<b>Net Change in Plan Fiduciary Net Position</b>	<b>\$ (701,971,804)</b>	<b>\$ 415,036,279</b>	<b>\$ 469,212,768</b>	<b>\$ 550,828,107</b>
<b>Plan Fiduciary Net Position – Beginning</b>	<b>\$ 4,976,037,622</b>	<b>\$4,561,001,343</b>	<b>\$4,091,788,575</b>	<b>\$3,540,960,468</b>
<b>Plan Fiduciary Net Position – Ending (b)</b>	<b>\$ 4,274,065,818</b>	<b>\$4,976,037,622</b>	<b>\$4,561,001,343</b>	<b>\$4,091,788,575</b>
<b>Net Pension Liability (Asset) – Ending (a) – (b)</b>	<b>\$ 384,879,064</b>	<b>\$(471,043,411)</b>	<b>\$(175,341,383)</b>	<b>\$ 4,707,461</b>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>	<b>91.74%</b>	<b>110.46%</b>	<b>104.00%</b>	<b>99.89%</b>
<b>Covered Payroll</b>	<b>\$ 679,203,043</b>	<b>\$ 671,631,339</b>	<b>\$ 668,200,008</b>	<b>\$ 634,649,826</b>
<b>Net Pension Liability (Asset) as a Percentage of Covered Payroll</b>	<b>56.67%</b>	<b>(70.13%)</b>	<b>(26.24%)</b>	<b>0.74%</b>

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>N/A</u>
\$ 103,162,285	\$ 96,851,197	\$ 93,628,785	\$ 92,179,543	\$ 89,258,252	
253,635,577	246,511,966	237,294,449	232,727,540	221,836,067	
0	26,860,777	0	0	20,487,101	
(4,746,111)	(40,626,421)	(12,667,455)	(44,975,205)	(16,205,443)	
82,069,583	98,842,690	0	78,202,025	0	
(191,685,061)	(186,762,347)	(175,282,523)	(163,209,008)	(151,794,329)	
(11,486,631)	(11,051,467)	(11,028,687)	(10,977,072)	(11,000,773)	
(948,890)	4,300,899	101,867	883,237	(222,109)	
<u>\$ 230,000,752</u>	<u>\$ 234,927,294</u>	<u>\$ 132,046,436</u>	<u>\$ 184,831,060</u>	<u>\$ 152,358,766</u>	
<u>\$3,754,795,626</u>	<u>\$3,519,868,332</u>	<u>\$3,387,821,896</u>	<u>\$3,202,990,836</u>	<u>\$3,050,632,070</u>	
<u>\$3,984,796,378</u>	<u>\$3,754,795,626</u>	<u>\$3,519,868,332</u>	<u>\$3,387,821,896</u>	<u>\$3,202,990,836</u>	
\$ 54,385,489	\$ 55,665,016	\$ 53,518,453	\$ 51,345,556	\$ 50,171,491	
69,015,634	77,029,442	77,431,442	83,730,525	90,041,259	
7,641,523	7,434,422	7,386,897	7,276,289	7,137,180	
(213,305,699)	569,914,523	238,615,848	(18,772,102)	149,089,602	
(191,685,061)	(186,762,347)	(175,282,523)	(163,209,008)	(151,794,329)	
(11,486,631)	(11,051,467)	(11,028,687)	(10,977,072)	(11,000,773)	
(1,676,178)	(1,427,221)	(1,419,415)	(1,334,292)	(1,252,136)	
(948,890)	4,300,899	101,867	883,237	(222,109)	
<u>\$(288,059,813)</u>	<u>\$ 515,103,267</u>	<u>\$ 189,323,882</u>	<u>\$ (51,056,867)</u>	<u>\$ 132,170,185</u>	
<u>\$3,829,020,281</u>	<u>\$3,313,917,014</u>	<u>\$3,124,593,132</u>	<u>\$3,175,649,999</u>	<u>\$3,043,479,814</u>	
<u>\$3,540,960,468</u>	<u>\$3,829,020,281</u>	<u>\$3,313,917,014</u>	<u>\$3,124,593,132</u>	<u>\$3,175,649,999</u>	
\$ 443,835,910	\$ (74,224,655)	\$ 205,951,318	\$ 263,228,764	\$ 27,340,837	
88.86%	101.98%	94.15%	92.23%	99.15%	
\$ 600,135,948	\$ 616,235,536	\$ 595,626,477	\$ 577,451,897	\$ 562,757,869	
73.96%	(12.04%)	34.58%	45.58%	4.86%	

**EXHIBIT IV**  
**Plan A – Schedule of Net Pension Liability**  
For the Years 2013 – 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Total Pension Liability	\$ 4,658,944,882	\$ 4,504,994,211	\$ 4,385,659,960	\$ 4,096,496,036
Plan Fiduciary Net Position	<u>4,274,065,818</u>	<u>4,976,037,622</u>	<u>4,561,001,343</u>	<u>4,091,788,575</u>
Net Pension Liability (Asset)	<u>\$ 384,879,064</u>	<u>\$ (471,043,411)</u>	<u>\$ (175,341,383)</u>	<u>\$ 4,707,461</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	91.74%	110.46%	104.00%	99.89%
Covered-Employee Payroll	\$ 679,203,043	\$ 671,631,339	\$ 668,200,008	\$ 634,649,826
Net Pension Liability (Asset) as a Percentage of Covered Payroll	56.67%	(70.13%)	(26.24%)	0.74%

**EXHIBIT V**  
**Plan A – Schedule of Contributions**  
For the Years 2014 – 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Actuarially Determined Contribution (Determined as of the Prior Fiscal Year) *	\$ 79,768,930	\$ 82,755,906	\$ 90,257,666	\$ 71,254,127
Contributions in Relation to the Actuarially Determined Contribution *	<u>87,426,413</u>	<u>90,547,055</u>	<u>90,261,789</u>	<u>81,077,024</u>
Contribution Deficiency (Excess)	<u>\$ (7,657,483)</u>	<u>\$ (7,791,149)</u>	<u>\$ (4,123)</u>	<u>\$ (9,822,897)</u>
Covered Payroll	\$ 679,203,043	\$ 671,631,339	\$ 668,200,008	\$ 634,649,826
Contributions as a Percentage of Covered Payroll	12.87%	13.48%	13.51%	12.78%

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

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ 3,984,796,378	\$ 3,754,795,626	\$ 3,519,868,332	\$ 3,387,821,896	\$ 3,202,990,836	\$ 3,050,632,070
<u>3,540,960,468</u>	<u>3,829,020,281</u>	<u>3,313,917,014</u>	<u>3,124,593,132</u>	<u>3,175,649,999</u>	<u>3,043,479,814</u>
<u>\$ 443,835,910</u>	<u>\$ (74,224,655)</u>	<u>\$ 205,951,318</u>	<u>\$ 263,228,764</u>	<u>\$ 27,340,837</u>	<u>\$ 7,152,256</u>
88.86%	101.98%	94.15%	92.23%	99.15%	99.77%
\$ 600,135,948	\$ 616,235,536	\$ 595,626,477	\$ 577,451,897	\$ 562,757,869	\$ 550,521,230
73.96%	(12.04%)	34.58%	45.58%	4.86%	1.30%

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>N/A</u>
\$ 63,069,363	\$ 72,215,108	\$ 70,025,994	\$ 82,513,991	\$ 94,496,545	
<u>76,657,157</u>	<u>84,463,864</u>	<u>84,818,339</u>	<u>91,006,814</u>	<u>97,178,439</u>	
<u>\$ (13,587,794)</u>	<u>\$ (12,248,756)</u>	<u>\$ (14,792,345)</u>	<u>\$ (8,492,823)</u>	<u>\$ (2,681,894)</u>	
\$ 600,135,948	\$ 616,235,536	\$ 595,626,477	\$ 577,451,897	\$ 562,757,869	
12.77%	13.71%	14.24%	15.76%	17.27%	

**EXHIBIT VI**  
**Plan A – Schedule of Pension Expense**  
For the Year Ended December 31, 2022

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/ (Asset) (c) = (a) – (b)	Collective Deferred Inflows (d)	Collective Deferred Outflows (e)	Collective Pension Expense* (f) = (c) + (d) – (e) + (g)	Revenue Excluded from Pension Expense* (g)
<b>Beginning Balance:</b>	\$4,504,994,211	\$4,976,037,622	\$(471,043,411)	\$535,440,696	\$146,882,213	N/A	N/A
Service Cost	113,895,933		113,895,933			113,895,933	
Interest on Total Pension Liability	287,635,641		287,635,641			287,635,641	
Changes in Benefit Terms	40,477,032		40,477,032			40,477,032	
Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	(34,966,590)		(34,966,590)	34,966,590	0		
Current Year Amortization				(26,702,035)	(14,229,888)	(12,472,147)	
Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	0		0	0	0		
Current Year Amortization				0	(12,282,938)	12,282,938	
Benefit Payments	(237,601,587)		(237,601,587)			(237,601,587)	
Refunds of Contributions	(14,426,798)		(14,426,798)			(14,426,798)	
Other	(1,062,960)		(1,062,960)			(1,062,960)	
Contributions – Member		61,063,549	(61,063,549)			(61,063,549)	
Contributions – Employer*		78,108,350	(78,108,350)				78,108,350
Contributions – Nonemployer Contributing Entities*		9,318,063	(9,318,063)				9,318,063
Projected Earnings on Pension Plan Investments		315,115,792	(315,115,792)			(315,115,792)	
Difference Between Projected and Actual Earnings on Pension Plan Investments		(910,731,525)	910,731,525	0	910,731,525		
Current Year Amortization				(179,024,602)	(276,002,869)	96,978,267	
Benefit Payments		(237,601,587)	237,601,587			237,601,587	
Refunds of Contributions		(14,426,798)	14,426,798			14,426,798	
Administrative Expenses		(1,754,688)	1,754,688			1,754,688	
Other		(1,062,960)	1,062,960			1,062,960	
<b>Net Increase (Decrease)</b>	<b>\$ 153,950,671</b>	<b>\$(701,971,804)</b>	<b>\$ 855,922,475</b>	<b>\$(170,760,047)</b>	<b>\$608,215,830</b>	<b>\$ 164,373,011</b>	<b>\$ 87,426,413</b>
<b>Ending Balance</b>	<b>\$4,658,944,882</b>	<b>\$4,274,065,818</b>	<b>\$ 384,879,064</b>	<b>\$364,680,649</b>	<b>\$755,098,043</b>	<b>N/A</b>	<b>N/A</b>

For the year ended December 31, 2022, the Collective Pension Expense (Income) for Plan A is \$164,373,011.

\* 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, 2022

<b>Employer Name</b>	<b>Employer's Proportion from the Prior Year</b>	<b>Employer Contributions</b>	<b>Employer's Proportion</b>	<b>Net Pension Liability at 6.40% Discount Rate</b>	<b>Net Pension Liability Assuming -1% Change in Discount Rate</b>	<b>Net Pension Asset Assuming +1% Change in Discount Rate</b>
15th Judicial District Court	0.273012%	\$221,047	0.283341%	\$1,090,520	\$2,696,893	\$(256,218)
5th Judicial District Attorney - Richland	0.071285%	49,303	0.063197%	243,232	601,521	(57,147)
Acadia Parish Communications District	0.009369%	7,229	0.009266%	35,663	88,196	(8,379)
Acadia Parish Library	0.082548%	64,466	0.082633%	318,037	786,517	(74,723)
Acadia Parish Police Jury	0.435881%	369,803	0.474018%	1,824,396	4,511,793	(428,642)
Acadiana Crime Lab	0.218919%	191,063	0.244907%	942,596	2,331,071	(221,463)
Allen Parish 33rd Judicial Indigent Defender Board	0.017057%	10,350	0.013267%	51,062	126,278	(11,997)
Allen Parish Ambulance Service	0.179421%	141,258	0.181066%	696,885	1,723,420	(163,733)
Allen Parish Coroner	0.000000%	1,040	0.001333%	5,130	12,688	(1,205)
Allen Parish District Attorney	0.046170%	38,768	0.049693%	191,258	472,987	(44,936)
Allen Parish Library	0.046769%	49,213	0.063082%	242,789	600,426	(57,043)
Allen Parish Police Jury	0.181648%	141,781	0.181737%	699,468	1,729,807	(164,340)
Assumption Parish Police Jury	0.327119%	254,273	0.325930%	1,254,436	3,102,263	(294,730)
Avoyelles Parish 12th Judicial District Indigent Defender Board	0.021032%	14,410	0.018471%	71,091	175,810	(16,703)
Bayou Vermillion District	0.104470%	54,227	0.069509%	267,526	661,600	(62,855)
Beauregard Parish Communications District	0.031295%	27,539	0.035300%	135,862	335,992	(31,921)
Beauregard Parish District Attorney	0.023763%	18,268	0.023416%	90,123	222,878	(21,174)
Beauregard Parish Library	0.085916%	68,256	0.087491%	336,735	832,756	(79,116)
Beauregard Parish Police Jury	0.343249%	277,316	0.355467%	1,368,118	3,383,402	(321,439)
Bienville Parish Library	0.073932%	56,886	0.072917%	280,642	694,038	(65,937)
Bienville Parish Police Jury	0.235700%	179,407	0.229966%	885,091	2,188,860	(207,952)
Bossier Parish Communications District	0.161407%	120,311	0.154216%	593,545	1,467,857	(139,453)
Bossier Parish Emergency Medical Services	0.362389%	322,141	0.412924%	1,589,258	3,930,289	(373,396)
Bossier Parish Police Jury	1.665432%	1,326,417	1.700218%	6,543,783	16,182,996	(1,537,462)
Caddo Parish Commission	2.123984%	1,670,885	2.141762%	8,243,194	20,385,696	(1,936,738)
Caddo Parish Coroner	0.089944%	74,708	0.095762%	368,568	911,481	(86,595)
Caddo Parish District Attorney	0.484847%	392,068	0.502558%	1,934,241	4,783,442	(454,450)
Caddo/Bossier Port Commission	0.313586%	245,465	0.314640%	1,210,983	2,994,803	(284,521)
Calcasieu Parish Police Jury	6.395573%	5,297,241	6.790071%	26,133,562	64,629,180	(6,140,081)
Calcasieu Parish Waterworks District #7	0.042985%	33,958	0.043528%	167,530	414,308	(39,361)
Calcasieu Regional Airport	0.130280%	98,515	0.126278%	486,018	1,201,938	(114,190)
Calcasieu-Sulphur Parks & Recreation	0.274550%	228,178	0.292481%	1,125,698	2,783,889	(264,483)
Caldwell Parish District Attorney	0.001824%	1,181	0.001514%	5,827	14,411	(1,369)
Caldwell Parish Library	0.016907%	13,248	0.016981%	65,356	161,628	(15,355)
Caldwell Parish Police Jury	0.112426%	105,692	0.135477%	521,423	1,289,496	(122,508)
Cameron Parish Ambulance District #2	0.211499%	168,542	0.216039%	831,489	2,056,300	(195,358)
Cameron Parish Police Jury	0.756824%	602,285	0.772017%	2,971,332	7,348,204	(698,114)
Catahoula E911 Communications District	0.005723%	4,416	0.005660%	21,784	53,873	(5,118)
Catahoula Parish Library	0.017309%	11,329	0.014522%	55,892	138,223	(13,132)
Catahoula Parish Police Jury	0.062271%	53,502	0.068580%	263,950	652,757	(62,015)
City of Morgan City	0.033211%	22,773	0.029191%	112,350	277,845	(26,397)
Claiborne Parish Office of Com Ser	0.015584%	15,177	0.019454%	74,874	185,167	(17,592)
Claiborne Parish Police Jury	0.157794%	119,997	0.153814%	591,998	1,464,031	(139,090)
Concordia Parish 7th District Attorney	0.056735%	48,834	0.062596%	240,919	595,801	(56,604)
Concordia Parish Indigent Defender Board	0.018959%	13,110	0.016805%	64,679	159,953	(15,196)

**EXHIBIT VII – Schedule A (continued)**  
**Plan A – Schedule of Net Pension Liability / (Asset) by Employer**  
For the Year Ended December 31, 2022

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Liability at 6.40% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Asset Assuming +1% Change in Discount Rate
Concordia Parish Library	0.048941%	\$43,097	0.055242%	\$212,615	\$525,804	\$(49,954)
Concordia Parish Police Jury	0.116026%	93,563	0.119930%	461,585	1,141,516	(108,450)
Concordia Parish Sewer District #1	0.006069%	6,844	0.008773%	33,765	83,503	(7,933)
Desoto Parish Emergency Medical Services	0.435954%	335,716	0.430325%	1,656,231	4,095,915	(389,131)
Desoto Parish School Board	0.002952%	2,277	0.002919%	11,235	27,784	(2,640)
Desoto Parish Waterworks	0.080226%	67,498	0.086520%	332,997	823,514	(78,238)
East Carroll Parish Police Jury	0.211642%	154,392	0.197902%	761,683	1,883,669	(178,958)
East Feliciana 20th Judicial District Indigent Defender	0.021944%	16,606	0.021286%	81,925	202,604	(19,248)
East Feliciana Parish Communications District	0.045694%	40,258	0.051603%	198,609	491,167	(46,663)
East Feliciana Parish Police Jury	0.196325%	187,318	0.240107%	924,122	2,285,384	(217,122)
Evangeline Parish Communications District	0.073158%	53,655	0.068776%	264,704	654,623	(62,192)
Evangeline Parish District Attorney	0.055354%	36,253	0.046470%	178,853	442,310	(42,022)
Evangeline Parish Police Jury	0.333330%	244,678	0.313631%	1,207,100	2,985,199	(283,608)
Evangeline Parish Solid Waste	0.089692%	72,665	0.093143%	358,488	886,553	(84,227)
Franklin Parish Communications District	0.016193%	13,117	0.016814%	64,714	160,039	(15,204)
Franklin Parish Library	0.050251%	24,587	0.031516%	121,298	299,975	(28,499)
Franklin Parish Police Jury	0.192816%	159,033	0.203851%	784,580	1,940,292	(184,337)
Grant Parish Police Jury	0.196304%	160,937	0.206291%	793,971	1,963,517	(186,543)
Greater New Orleans Expressway	0.742152%	579,029	0.742207%	2,856,599	7,064,467	(671,158)
Iberia Parish 16th Judicial District Attorney	0.298147%	239,152	0.306548%	1,179,839	2,917,782	(277,203)
Iberia Parish 16th Judicial District Judge	0.145661%	113,514	0.145504%	560,014	1,384,935	(131,575)
Iberia Parish Government	0.893302%	695,762	0.891837%	3,432,494	8,488,673	(806,465)
Iberia Parish Medical Center	4.824887%	3,792,875	4.861755%	18,711,877	46,275,103	(4,396,356)
Iberia Parish School Board	0.001431%	828	0.001061%	4,084	10,099	(959)
Iberville Parish District Attorney	0.091507%	69,661	0.089292%	343,666	849,898	(80,744)
Iberville Parish Library	0.173184%	138,076	0.176988%	681,190	1,684,605	(160,046)
Iberville Parish Police Jury	1.211712%	985,644	1.263411%	4,862,604	12,025,385	(1,142,469)
Iberville Parish School Board	0.001431%	1,380	0.001769%	6,809	16,838	(1,600)
Jackson Parish District Attorney	0.073311%	53,106	0.068072%	261,995	647,922	(61,556)
Jackson Parish Police Jury	0.315738%	245,193	0.314291%	1,209,640	2,991,481	(284,205)
Jackson Parish Recreation Department	0.036798%	29,202	0.037431%	144,064	356,275	(33,848)
Jackson Parish Sales Tax	0.010910%	6,140	0.007870%	30,290	74,908	(7,117)
Jefferson Davis Parish District Attorney	0.067478%	45,986	0.058945%	226,867	561,050	(53,302)
Jefferson Davis Parish Indigent Defender Board	0.007619%	6,252	0.008014%	30,844	76,279	(7,247)
Jefferson Davis Parish Landfill	0.028360%	22,372	0.028677%	110,372	272,953	(25,932)
Jefferson Davis Parish Library	0.063315%	42,234	0.054136%	208,358	515,277	(48,954)
Jefferson Davis Parish Mosquito Abatement	0.055096%	44,774	0.057392%	220,890	546,268	(51,898)
Jefferson Davis Parish Police Jury	0.159664%	116,899	0.149843%	576,714	1,426,234	(135,499)
Jefferson Davis Parish Tourist Commission	0.026671%	24,296	0.031143%	119,863	296,425	(28,162)
Jefferson Parish	21.245292%	15,847,482	20.313503%	78,182,420	193,347,763	(18,368,961)
Jefferson Parish 24th Indigent Defender Board	0.018173%	13,007	0.016673%	64,171	158,697	(15,077)
Jefferson Parish Finance Authority	0.018917%	5,475	0.007018%	27,011	66,799	(6,346)
Jefferson Parish Housing Authority	0.031913%	23,836	0.030553%	117,592	290,809	(27,628)
Jefferson Parish Retirement System	0.029270%	19,931	0.025548%	98,329	243,171	(23,102)
Kolin Ruby Wise Water District (Rapides Parish)	0.030338%	24,208	0.031030%	119,428	295,349	(28,060)



**EXHIBIT VII – Schedule A (continued)**  
**Plan A – Schedule of Net Pension Liability / (Asset) by Employer**  
For the Year Ended December 31, 2022

<b>Employer Name</b>	<b>Employer's Proportion from the Prior Year</b>	<b>Employer Contributions</b>	<b>Employer's Proportion</b>	<b>Net Pension Liability at 6.40% Discount Rate</b>	<b>Net Pension Liability Assuming -1% Change in Discount Rate</b>	<b>Net Pension Asset Assuming +1% Change in Discount Rate</b>
Lafayette 15th Judicial District Attorney	0.334945%	\$226,695	0.290581%	\$1,118,385	\$2,765,805	\$(262,765)
Lafayette Airport Commission	0.213771%	193,232	0.247687%	953,295	2,357,532	(223,977)
Lafayette Consolidated Government	5.225834%	4,406,117	5.647817%	21,737,265	53,756,990	(5,107,171)
Lafayette Convention & Visitors Commission	0.127695%	108,316	0.138841%	534,370	1,321,515	(125,550)
Lafayette Economic Development Authority	0.230288%	162,559	0.208370%	801,973	1,983,305	(188,423)
Lafourche Parish Water District #1	0.586807%	454,653	0.582780%	2,242,998	5,547,010	(526,992)
Lasalle Parish Police Jury	0.154778%	121,672	0.155961%	600,261	1,484,466	(141,031)
Lincoln Parish 3rd Judicial District Attorney	0.104308%	64,370	0.082510%	317,564	785,346	(74,612)
Lincoln Parish 3rd Judicial Indigent Defender	0.003353%	2,674	0.003428%	13,194	32,628	(3,100)
Lincoln Parish Police Jury	0.528241%	449,631	0.576343%	2,218,224	5,485,742	(521,172)
Livingston Parish Recreation District #3	0.175874%	136,759	0.175299%	674,689	1,668,529	(158,518)
Madison Parish Police Jury	0.286297%	237,670	0.304648%	1,172,526	2,899,697	(275,485)
Monroe/West Monroe Visitors' Bureau	0.105977%	79,044	0.101320%	389,959	964,383	(91,621)
Morehouse Parish Library	0.020487%	15,139	0.019405%	74,686	184,700	(17,547)
Morehouse Parish Police Jury	0.120110%	100,399	0.128693%	495,312	1,224,924	(116,374)
Natchitoches 10th Judicial District Court	0.023681%	18,853	0.024166%	93,010	230,017	(21,853)
Natchitoches Parish District Attorney	0.029897%	20,839	0.026712%	102,809	254,250	(24,155)
Natchitoches Parish Police Jury	0.433397%	341,590	0.437854%	1,685,208	4,167,577	(395,940)
Natchitoches Parish Port Commission	0.029153%	25,721	0.032970%	126,895	313,815	(29,814)
Natchitoches Parish Tax Commission	0.044348%	30,768	0.039439%	151,792	375,388	(35,664)
North Louisiana Crime Lab	0.388991%	276,749	0.354740%	1,365,320	3,376,482	(320,782)
Ouachita Parish Police Jury	2.101922%	1,685,030	2.159893%	8,312,976	20,558,270	(1,953,134)
Parochial Employees' Retirement System	0.000000%	0	0.000000%	0	0	0
Plaquemines 25th Judicial District Public Defender	0.031952%	23,490	0.030110%	115,887	286,593	(27,228)
Plaquemines Medical Center	0.396602%	264,327	0.338818%	1,304,040	3,224,934	(306,384)
Plaquemines Parish District Attorney of the 25th District	0.009029%	6,471	0.008295%	31,926	78,953	(7,501)
Plaquemines Parish Government	2.342465%	1,502,407	1.925804%	7,412,016	18,330,167	(1,741,453)
Plaquemines Port, Harbor & Terminal District	0.399675%	423,809	0.543244%	2,090,832	5,170,699	(491,241)
Pointe Coupee General Hospital	1.297261%	984,908	1.262468%	4,858,975	12,016,409	(1,141,616)
Pointe Coupee HB Health & Hospice	0.177025%	221,725	0.284210%	1,093,865	2,705,165	(257,004)
Pointe Coupee Parish Library	0.087829%	79,764	0.102243%	393,512	973,168	(92,456)
Pointe Coupee Parish Police Jury	0.324787%	273,185	0.350172%	1,347,739	3,333,003	(316,651)
Pointe Coupee Parish School Board	0.001431%	1,380	0.001769%	6,809	16,838	(1,600)
Police Jury Association (Office)	0.066494%	56,703	0.072683%	279,742	691,811	(65,725)
Port of Iberia	0.039914%	31,930	0.040928%	157,523	389,560	(37,010)
Rapides Parish Indigent Defender Board	0.055733%	40,709	0.052181%	200,834	496,669	(47,186)
Rapides Parish Library	0.355749%	305,798	0.391976%	1,508,634	3,730,902	(354,453)
Rapides Parish Police Jury	1.158733%	880,085	1.128104%	4,341,836	10,737,507	(1,020,114)
Red River Parish Police Jury	0.262523%	220,850	0.283088%	1,089,546	2,694,485	(255,989)
Red River Parish School Board	0.001431%	828	0.001061%	4,084	10,099	(959)
Red River Waterway Commission	0.209975%	148,566	0.190434%	732,941	1,812,587	(172,204)
Richland Parish Communications District	0.008769%	5,316	0.006814%	26,226	64,857	(6,162)
Richland Parish District Judge	0.017148%	13,628	0.017469%	67,235	166,273	(15,797)
Richland Parish Police Jury	0.285640%	222,924	0.285747%	1,099,780	2,719,794	(258,393)
Richland Parish Tax Commission	0.014717%	12,363	0.015847%	60,992	150,835	(14,330)

**EXHIBIT VII – Schedule A (continued)**  
**Plan A – Schedule of Net Pension Liability / (Asset) by Employer**  
For the Year Ended December 31, 2022

<b>Employer Name</b>	<b>Employer's Proportion from the Prior Year</b>	<b>Employer Contributions</b>	<b>Employer's Proportion</b>	<b>Net Pension Liability at 6.40% Discount Rate</b>	<b>Net Pension Liability Assuming -1% Change in Discount Rate</b>	<b>Net Pension Asset Assuming +1% Change in Discount Rate</b>
Sabine Parish District Attorney	0.065381%	\$50,844	0.065172%	\$250,833	\$620,319	\$(58,933)
Sabine Parish Library	0.033972%	28,594	0.036652%	141,066	348,861	(33,143)
Sabine Parish Police Jury	0.339247%	292,994	0.375563%	1,445,463	3,574,680	(339,612)
South Toledo Bend Water District	0.032911%	26,143	0.033510%	128,973	318,955	(30,302)
St. Bernard Parish Government	1.796968%	1,391,315	1.783405%	6,863,952	16,974,786	(1,612,686)
St. Bernard Parish Library	0.027306%	21,490	0.027546%	106,019	262,188	(24,909)
St. Bernard Parish School Board	0.003041%	2,208	0.002830%	10,892	26,936	(2,559)
St. Bernard WIA	0.103408%	70,918	0.090904%	349,870	865,241	(82,202)
St. Charles Parish 29th Judicial District Attorney	0.253482%	208,764	0.267596%	1,029,921	2,547,029	(241,980)
St. Charles Parish Council	4.774868%	3,503,291	4.490563%	17,283,237	42,742,028	(4,060,697)
St. Charles Parish School Board	0.007516%	6,496	0.008327%	32,049	79,258	(7,530)
St. Helena Parish Police Jury	0.216181%	139,980	0.179428%	690,581	1,707,830	(162,252)
St. James Parish Government	1.470333%	1,205,473	1.545191%	5,947,117	14,707,420	(1,397,275)
St. James Parish School Board	0.001445%	1,104	0.001415%	5,446	13,468	(1,280)
St. John Parish Council	1.622460%	1,222,990	1.567644%	6,033,534	14,921,132	(1,417,579)
St. John The Baptist Parish 40th Judicial District Attorney	0.128585%	87,541	0.112211%	431,877	1,068,046	(101,469)
St. John The Baptist Parish Library	0.204142%	131,315	0.168321%	647,832	1,602,111	(152,208)
St. Landry Parish E911 Communications District	0.096394%	73,058	0.093647%	360,428	891,350	(84,682)
St. Landry Parish Government	0.648953%	596,464	0.764555%	2,942,612	7,277,179	(691,367)
St. Landry Parish Sheriff	0.001342%	1,035	0.001327%	5,107	12,631	(1,200)
St. Martin Parish Government	0.546680%	414,412	0.531199%	2,044,474	5,056,053	(480,349)
St. Martin Parish Library	0.089252%	55,581	0.071244%	274,203	678,114	(64,424)
St. Martin Parish School Board	0.001207%	1,262	0.001618%	6,227	15,400	(1,463)
St. Martin Parish Water & Sewer	0.021370%	16,161	0.020715%	79,728	197,169	(18,732)
St. Mary Parish Consolidated Gravity Drainage District #1	0.079494%	59,040	0.075678%	291,269	720,318	(68,434)
St. Mary Parish E911 Communications District	0.063203%	50,213	0.064364%	247,724	612,629	(58,203)
St. Mary Parish Government	0.832247%	616,569	0.790326%	3,041,799	7,522,472	(714,671)
St. Mary Parish Library	0.138460%	94,391	0.120992%	465,673	1,151,625	(109,410)
St. Mary Parish Sales & Use Tax Department	0.069082%	54,586	0.069969%	269,296	665,978	(63,271)
St. Mary Parish School Board	0.001073%	828	0.001061%	4,084	10,099	(959)
St. Mary Parish Sewer District Wards 5 & 8	0.011358%	7,309	0.009369%	36,059	89,176	(8,472)
St. Mary Parish Water and Sewer Commission #3	0.062722%	50,401	0.064605%	248,651	614,923	(58,421)
St. Tammany Parish 22nd District Attorney	0.290502%	321,718	0.412382%	1,587,172	3,925,130	(372,906)
St. Tammany Parish Communications District	0.069097%	50,607	0.064869%	249,667	617,435	(58,659)
St. Tammany Parish Coroner	0.338288%	298,693	0.382868%	1,473,579	3,644,210	(346,217)
St. Tammany Parish Fire District #1	0.006097%	4,010	0.005140%	19,783	48,923	(4,648)
St. Tammany Parish Fire District #4	0.016517%	12,320	0.015792%	60,780	150,311	(14,280)
St. Tammany Parish Government	3.725939%	2,856,083	3.660963%	14,090,280	34,845,738	(3,310,512)
St. Tammany Parish Library	0.628558%	502,497	0.644107%	2,479,033	6,130,732	(582,449)
St. Tammany Parish Mosquito Abatement District #2	0.276344%	224,509	0.287778%	1,107,597	2,739,125	(260,230)
St. Tammany Parish Recreation District #1	0.257957%	212,421	0.272284%	1,047,964	2,591,651	(246,219)
St. Tammany Parish Recreation District #11	0.016823%	12,563	0.016103%	61,977	153,271	(14,562)
Tangipahoa Parish 21st Judicial District Attorney	0.212036%	151,604	0.194328%	747,928	1,849,651	(175,726)
Tangipahoa Parish 21st Judicial District Indigent Defender Board	0.324325%	243,665	0.312333%	1,202,104	2,972,845	(282,434)
Tangipahoa Parish Consolidated Gravity Drainage District	0.117377%	92,775	0.118920%	457,698	1,131,903	(107,536)

**EXHIBIT VII – Schedule A (continued)**  
**Plan A – Schedule of Net Pension Liability / (Asset) by Employer**  
For the Year Ended December 31, 2022

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Liability at 6.40% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Asset Assuming +1% Change in Discount Rate
Tangipahoa Parish Coroner	0.000000%	\$6,700	0.008588%	\$33,053	\$81,742	\$(7,766)
Tangipahoa Parish Government	2.346993%	1,884,549	2.415639%	9,297,289	22,992,509	(2,184,398)
Tangipahoa Parish Library	0.175243%	142,048	0.182079%	700,784	1,733,062	(164,649)
Tangipahoa Parish Mosquito Abatement District #1	0.092960%	78,406	0.100502%	386,811	956,597	(90,881)
Tangipahoa Parish Sewer District #1	0.088479%	70,176	0.089952%	346,206	856,180	(81,341)
Tangipahoa Parish Sheriff	0.041045%	32,282	0.041379%	159,259	393,853	(37,418)
Tangipahoa Parish Tourist Commission	0.052737%	39,623	0.050789%	195,476	483,419	(45,927)
Tangipahoa Parish Water District	0.144266%	120,704	0.154720%	595,485	1,472,654	(139,909)
Tangipahoa Recreation District #3	0.000000%	1,327	0.001701%	6,547	16,190	(1,538)
Teche-Vermilion Fresh Water District	0.110475%	90,023	0.115393%	444,123	1,098,332	(104,347)
Tensas Parish Police Jury	0.093008%	75,364	0.096603%	371,805	919,486	(87,356)
Terrebonne Parish Indigent Defender Board	0.098106%	76,869	0.098532%	379,229	937,846	(89,100)
Union Parish 3rd Judicial Clerks' Fund	0.023866%	16,903	0.021666%	83,388	206,221	(19,592)
Union Parish Police Jury	0.412485%	326,756	0.418840%	1,612,027	3,986,598	(378,746)
Vermilion Parish 7th Ward Drainage District #2	0.023329%	18,857	0.024171%	93,029	230,064	(21,857)
Vermilion Parish Communication District	0.079962%	47,766	0.061227%	235,650	582,770	(55,366)
Vermilion Parish Library	0.074407%	62,903	0.080630%	310,328	767,452	(72,912)
Vermilion Parish Police Jury	0.577167%	469,524	0.601842%	2,316,364	5,728,446	(544,230)
Vermilion Parish Tourist Commission	0.008048%	6,440	0.008255%	31,772	78,573	(7,465)
Vermilion Parish Waterworks District #1	0.079746%	67,635	0.086695%	333,671	825,179	(78,396)
Washington Parish Police Jury	0.616582%	488,018	0.625548%	2,407,603	5,954,084	(565,666)
Webster Parish Police Jury	0.461675%	343,186	0.439900%	1,693,083	4,187,051	(397,790)
West Baton Rouge Natural Gas & Water	0.285702%	220,765	0.282979%	1,089,127	2,693,448	(255,890)
West Baton Rouge Parish 18th Judicial Court	0.022706%	14,954	0.019168%	73,774	182,445	(17,333)
West Baton Rouge Parish Council	1.026144%	829,478	1.063235%	4,092,169	10,120,072	(961,455)
West Baton Rouge Parish Library	0.107121%	87,968	0.112758%	433,982	1,073,252	(101,964)
West Baton Rouge Parish School Board	0.001431%	1,104	0.001415%	5,446	13,468	(1,280)
West Calcasieu Cameron Hospital	4.632549%	3,612,302	4.630294%	17,821,032	44,072,014	(4,187,052)
West Carroll Parish Library	0.008339%	8,390	0.010754%	41,390	102,359	(9,725)
West Carroll Parish Police Jury	0.160859%	130,245	0.166950%	642,556	1,589,062	(150,968)
West Ouachita Parish Sewer District #5	0.049926%	44,305	0.056791%	218,577	540,547	(51,355)
Winn Parish 8th Judicial District Court	0.018365%	9,871	0.012653%	48,699	120,434	(11,442)
Winn Parish District Attorney	0.029520%	33,879	0.043427%	167,141	413,346	(39,270)
Winn Parish Police Jury	0.121405%	84,153	0.107868%	415,161	1,026,708	(97,542)
Winn Parish School Board	0.000627%	483	0.000619%	2,382	5,892	(560)
<b>Grand Total</b>	<b>100.000000%</b>	<b>\$78,014,521</b>	<b>100.000000%</b>	<b>\$384,879,064</b>	<b>\$951,818,910</b>	<b>\$(90,427,343)</b>

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

**EXHIBIT VII – Schedule B**  
**Plan A – Schedule of Changes in Employer Proportions**  
For the Year Ended December 31, 2022

<b>Employer Name</b>	<b>Changes in Employers' Proportionate Share of Net Pension Liability</b>	<b>Changes in Employers' Proportionate Share of Collective Deferred Inflows</b>	<b>Changes in Employers' Proportionate Share of Collective Deferred Outflows</b>	<b>Net Change in Proportions</b>	<b>Amortization of Net Change in Proportion (to be Recognized in Pension Expense)</b>
15th Judicial District Court	\$(48,654)	\$55,306	\$15,171	\$(8,519)	\$(2,130)
5th Judicial District Attorney - Richland	38,098	(43,306)	(11,880)	6,672	1,668
Acadia Parish Communications District	485	(552)	(151)	84	21
Acadia Parish Library	(400)	455	125	(70)	(18)
Acadia Parish Police Jury	(179,642)	204,201	56,016	(31,457)	(7,864)
Acadiana Crime Lab	(122,415)	139,150	38,172	(21,437)	(5,359)
Allen Parish 33rd Judicial Indigent Defender Board	17,853	(20,293)	(5,567)	3,127	782
Allen Parish Ambulance Service	(7,749)	8,808	2,416	(1,357)	(339)
Allen Parish Coroner	(6,279)	7,137	1,958	(1,100)	(275)
Allen Parish District Attorney	(16,595)	18,864	5,175	(2,906)	(727)
Allen Parish Library	(76,841)	87,346	23,961	(13,456)	(3,364)
Allen Parish Police Jury	(419)	477	131	(73)	(18)
Assumption Parish Police Jury	5,601	(6,366)	(1,746)	981	245
Avoyelles Parish 12th Judicial District Indigent Defender Board	12,063	(13,713)	(3,762)	2,112	528
Bayou Vermillion District	164,681	(187,195)	(51,351)	28,837	7,209
Beauregard Parish Communications District	(18,865)	21,444	5,883	(3,304)	(826)
Beauregard Parish District Attorney	1,635	(1,858)	(510)	287	72
Beauregard Parish Library	(7,419)	8,433	2,313	(1,299)	(325)
Beauregard Parish Police Jury	(57,552)	65,420	17,946	(10,078)	(2,520)
Bienville Parish Library	4,781	(5,435)	(1,491)	837	209
Bienville Parish Police Jury	27,010	(30,702)	(8,422)	4,730	1,183
Bossier Parish Communications District	33,873	(38,504)	(10,562)	5,931	1,483
Bossier Parish Emergency Medical Services	(238,042)	270,585	74,227	(41,684)	(10,421)
Bossier Parish Police Jury	(163,857)	186,258	51,094	(28,693)	(7,173)
Caddo Parish Commission	(83,742)	95,191	26,113	(14,664)	(3,666)
Caddo Parish Coroner	(27,405)	31,152	8,546	(4,799)	(1,200)
Caddo Parish District Attorney	(83,426)	94,832	26,014	(14,608)	(3,652)
Caddo/Bossier Port Commission	(4,965)	5,644	1,548	(869)	(217)
Calcasieu Parish Police Jury	(1,858,257)	2,112,303	579,447	(325,401)	(81,350)
Calcasieu Parish Waterworks District #7	(2,558)	2,907	798	(449)	(112)
Calcasieu Regional Airport	18,851	(21,428)	(5,878)	3,301	825
Calcasieu-Sulphur Parks & Recreation	(84,463)	96,010	26,337	(14,790)	(3,698)
Caldwell Parish District Attorney	1,460	(1,660)	(455)	255	64
Caldwell Parish Library	(349)	396	109	(62)	(16)
Caldwell Parish Police Jury	(108,580)	123,424	33,858	(19,014)	(4,754)
Cameron Parish Ambulance District #2	(21,385)	24,309	6,668	(3,744)	(936)
Cameron Parish Police Jury	(71,566)	81,350	22,316	(12,532)	(3,133)
Catahoula E911 Communications District	297	(337)	(93)	53	13
Catahoula Parish Library	13,128	(14,923)	(4,094)	2,299	575
Catahoula Parish Police Jury	(29,718)	33,781	9,267	(5,204)	(1,301)
City of Morgan City	18,936	(21,525)	(5,905)	3,316	829
Claiborne Parish Office of Com Ser	(18,229)	20,722	5,684	(3,191)	(798)
Claiborne Parish Police Jury	18,748	(21,311)	(5,846)	3,283	821
Concordia Parish 7th District Attorney	(27,608)	31,382	8,609	(4,835)	(1,209)
Concordia Parish Indigent Defender Board	10,146	(11,533)	(3,164)	1,777	444

**EXHIBIT VII – Schedule B (continued)**  
**Plan A – Schedule of Changes in Employer Proportions**  
For the Year Ended December 31, 2022

<b>Employer Name</b>	<b>Changes in Employers' Proportionate Share of Net Pension Liability</b>	<b>Changes in Employers' Proportionate Share of Collective Deferred Inflows</b>	<b>Changes in Employers' Proportionate Share of Collective Deferred Outflows</b>	<b>Net Change in Proportions</b>	<b>Amortization of Net Change in Proportion (to be Recognized in Pension Expense)</b>
Concordia Parish Library	\$(29,680)	\$33,738	\$9,255	\$(5,197)	\$(1,299)
Concordia Parish Police Jury	(18,390)	20,904	5,734	(3,220)	(805)
Concordia Parish Sewer District #1	(12,737)	14,478	3,972	(2,231)	(558)
Desoto Parish Emergency Medical Services	26,515	(30,140)	(8,268)	4,643	1,161
Desoto Parish School Board	155	(177)	(48)	26	7
Desoto Parish Waterworks	(29,647)	33,701	9,245	(5,191)	(1,298)
East Carroll Parish Police Jury	64,721	(73,570)	(20,182)	11,333	2,833
East Feliciana 20th Judicial District Indigent Defender	3,099	(3,523)	(966)	542	136
East Feliciana Parish Communications District	(27,834)	31,639	8,679	(4,874)	(1,219)
East Feliciana Parish Police Jury	(206,232)	234,427	64,308	(36,113)	(9,028)
Evangeline Parish Communications District	20,641	(23,463)	(6,436)	3,614	904
Evangeline Parish District Attorney	41,847	(47,569)	(13,049)	7,327	1,832
Evangeline Parish Police Jury	92,791	(105,476)	(28,934)	16,249	4,062
Evangeline Parish Solid Waste	(16,256)	18,478	5,069	(2,847)	(712)
Franklin Parish Communications District	(2,925)	3,325	912	(512)	(128)
Franklin Parish Library	88,250	(100,315)	(27,518)	15,453	3,863
Franklin Parish Police Jury	(51,980)	59,086	16,208	(9,102)	(2,276)
Grant Parish Police Jury	(47,043)	53,474	14,669	(8,238)	(2,060)
Greater New Orleans Expressway	(259)	294	81	(46)	(12)
Iberia Parish 16th Judicial District Attorney	(39,572)	44,982	12,340	(6,930)	(1,733)
Iberia Parish 16th Judicial District Judge	740	(841)	(231)	130	33
Iberia Parish Government	6,901	(7,844)	(2,152)	1,209	302
Iberia Parish Medical Center	(173,664)	197,406	54,153	(30,411)	(7,603)
Iberia Parish School Board	1,743	(1,981)	(543)	305	76
Iberville Parish District Attorney	10,434	(11,860)	(3,253)	1,827	457
Iberville Parish Library	(17,918)	20,368	5,587	(3,137)	(784)
Iberville Parish Police Jury	(243,525)	276,817	75,937	(42,645)	(10,661)
Iberville Parish School Board	(1,592)	1,810	496	(278)	(70)
Jackson Parish District Attorney	24,678	(28,052)	(7,695)	4,321	1,080
Jackson Parish Police Jury	6,816	(7,748)	(2,125)	1,193	298
Jackson Parish Recreation Department	(2,982)	3,389	930	(523)	(131)
Jackson Parish Sales Tax	14,320	(16,277)	(4,465)	2,508	627
Jefferson Davis Parish District Attorney	40,194	(45,689)	(12,533)	7,038	1,760
Jefferson Davis Parish Indigent Defender Board	(1,861)	2,115	580	(326)	(82)
Jefferson Davis Parish Landfill	(1,493)	1,697	466	(262)	(66)
Jefferson Davis Parish Library	43,237	(49,148)	(13,482)	7,571	1,893
Jefferson Davis Parish Mosquito Abatement	(10,815)	12,294	3,372	(1,893)	(473)
Jefferson Davis Parish Police Jury	46,261	(52,586)	(14,425)	8,100	2,025
Jefferson Davis Parish Tourist Commission	(21,065)	23,945	6,569	(3,689)	(922)
Jefferson Parish	4,389,131	(4,989,178)	(1,368,632)	768,585	192,146
Jefferson Parish 24th Indigent Defender Board	7,066	(8,032)	(2,203)	1,237	309
Jefferson Parish Finance Authority	56,049	(63,712)	(17,478)	9,815	2,454
Jefferson Parish Housing Authority	6,406	(7,282)	(1,998)	1,122	281
Jefferson Parish Retirement System	17,532	(19,929)	(5,467)	3,070	768
Kolin Ruby Wise Water District (Rapides Parish)	(3,260)	3,705	1,016	(571)	(143)

**EXHIBIT VII – Schedule B (continued)**  
**Plan A – Schedule of Changes in Employer Proportions**  
For the Year Ended December 31, 2022

Employer Name	Changes in Employers’ Proportionate Share of Net Pension Liability	Changes in Employers’ Proportionate Share of Collective Deferred Inflows	Changes in Employers’ Proportionate Share of Collective Deferred Outflows	Net Change in Proportions	Amortization of Net Change in Proportion (to be Recognized in Pension Expense)
Lafayette 15th Judicial District Attorney	\$208,974	\$(237,543)	\$(65,163)	\$36,594	\$9,149
Lafayette Airport Commission	(159,759)	181,600	49,817	(27,976)	(6,994)
Lafayette Consolidated Government	(1,987,723)	2,259,469	619,818	(348,072)	(87,018)
Lafayette Convention & Visitors Commission	(52,502)	59,680	16,371	(9,193)	(2,298)
Lafayette Economic Development Authority	103,243	(117,358)	(32,194)	18,079	4,520
Lafourche Parish Water District #1	18,969	(21,562)	(5,915)	3,322	831
Lasalle Parish Police Jury	(5,572)	6,334	1,738	(976)	(244)
Lincoln Parish 3rd Judicial District Attorney	102,678	(116,715)	(32,017)	17,980	4,495
Lincoln Parish 3rd Judicial Indigent Defender	(353)	402	110	(61)	(15)
Lincoln Parish Police Jury	(226,581)	257,558	70,653	(39,676)	(9,919)
Livingston Parish Recreation District #3	2,708	(3,079)	(845)	474	119
Madison Parish Police Jury	(86,441)	98,259	26,954	(15,136)	(3,784)
Monroe/West Monroe Visitors' Bureau	21,936	(24,935)	(6,840)	3,841	960
Morehouse Parish Library	5,097	(5,793)	(1,589)	893	223
Morehouse Parish Police Jury	(40,430)	45,957	12,607	(7,080)	(1,770)
Natchitoches 10th Judicial District Court	(2,285)	2,597	712	(400)	(100)
Natchitoches Parish District Attorney	15,003	(17,054)	(4,678)	2,627	657
Natchitoches Parish Police Jury	(20,994)	23,865	6,547	(3,676)	(919)
Natchitoches Parish Port Commission	(17,980)	20,438	5,606	(3,148)	(787)
Natchitoches Parish Tax Commission	23,124	(26,285)	(7,210)	4,049	1,012
North Louisiana Crime Lab	161,337	(183,394)	(50,309)	28,252	7,063
Ouachita Parish Police Jury	(273,069)	310,400	85,149	(47,818)	(11,955)
Parochial Employees' Retirement System	0	0	0	0	0
Plaquemines 25th Judicial District Public Defender	8,677	(9,863)	(2,706)	1,520	380
Plaquemines Medical Center	272,188	(309,399)	(84,874)	47,663	11,916
Plaquemines Parish District Attorney of the 25th District	3,457	(3,930)	(1,078)	605	151
Plaquemines Parish Government	1,962,654	(2,230,973)	(612,001)	343,682	85,921
Plaquemines Port, Harbor & Terminal District	(676,272)	768,727	210,877	(118,422)	(29,606)
Pointe Coupee General Hospital	163,890	(186,296)	(51,105)	28,699	7,175
Pointe Coupee HB Health & Hospice	(504,888)	573,912	157,436	(88,412)	(22,103)
Pointe Coupee Parish Library	(67,896)	77,178	21,172	(11,890)	(2,973)
Pointe Coupee Parish Police Jury	(119,574)	135,922	37,286	(20,938)	(5,235)
Pointe Coupee Parish School Board	(1,592)	1,810	496	(278)	(70)
Police Jury Association (Office)	(29,153)	33,138	9,091	(5,106)	(1,277)
Port of Iberia	(4,776)	5,429	1,489	(836)	(209)
Rapides Parish Indigent Defender Board	16,731	(19,019)	(5,217)	2,929	732
Rapides Parish Library	(170,645)	193,974	53,211	(29,882)	(7,471)
Rapides Parish Police Jury	144,276	(164,000)	(44,989)	25,265	6,316
Red River Parish Police Jury	(96,870)	110,113	30,206	(16,963)	(4,241)
Red River Parish School Board	1,743	(1,981)	(543)	305	76
Red River Waterway Commission	92,047	(104,630)	(28,702)	16,119	4,030
Richland Parish Communications District	9,209	(10,468)	(2,872)	1,613	403
Richland Parish District Judge	(1,512)	1,719	471	(264)	(66)
Richland Parish Police Jury	(504)	573	157	(88)	(22)
Richland Parish Tax Commission	(5,323)	6,050	1,660	(933)	(233)

**EXHIBIT VII – Schedule B (continued)**  
**Plan A – Schedule of Changes in Employer Proportions**  
For the Year Ended December 31, 2022

<b>Employer Name</b>	<b>Changes in Employers’ Proportionate Share of Net Pension Liability</b>	<b>Changes in Employers’ Proportionate Share of Collective Deferred Inflows</b>	<b>Changes in Employers’ Proportionate Share of Collective Deferred Outflows</b>	<b>Net Change in Proportions</b>	<b>Amortization of Net Change in Proportion (to be Recognized in Pension Expense)</b>
Sabine Parish District Attorney	\$984	\$(1,119)	\$(307)	\$172	\$43
Sabine Parish Library	(12,624)	14,350	3,936	(2,210)	(553)
Sabine Parish Police Jury	(171,064)	194,451	53,342	(29,955)	(7,489)
South Toledo Bend Water District	(2,822)	3,207	880	(495)	(124)
St. Bernard Parish Government	63,888	(72,622)	(19,922)	11,188	2,797
St. Bernard Parish Library	(1,131)	1,285	353	(199)	(50)
St. Bernard Parish School Board	994	(1,130)	(310)	174	44
St. Bernard WIA	58,899	(66,952)	(18,366)	10,313	2,578
St. Charles Parish 29th Judicial District Attorney	(66,483)	75,572	20,731	(11,642)	(2,911)
St. Charles Parish Council	1,339,200	(1,522,285)	(417,593)	234,508	58,627
St. Charles Parish School Board	(3,820)	4,342	1,191	(669)	(167)
St. Helena Parish Police Jury	173,123	(196,791)	(53,984)	30,316	7,579
St. James Parish Government	(352,614)	400,820	109,953	(61,747)	(15,437)
St. James Parish School Board	141	(161)	(44)	24	6
St. John Parish Council	258,207	(293,507)	(80,515)	45,215	11,304
St. John The Baptist Parish 40th Judicial District Attorney	77,129	(87,673)	(24,050)	13,506	3,377
St. John The Baptist Parish Library	168,732	(191,800)	(52,615)	29,547	7,387
St. Landry Parish E911 Communications District	12,940	(14,709)	(4,035)	2,266	567
St. Landry Parish Government	(544,536)	618,980	169,799	(95,355)	(23,839)
St. Landry Parish Sheriff	71	(80)	(22)	13	3
St. Martin Parish Government	72,922	(82,892)	(22,739)	12,769	3,192
St. Martin Parish Library	84,825	(96,422)	(26,451)	14,854	3,714
St. Martin Parish School Board	(1,936)	2,201	604	(339)	(85)
St. Martin Parish Water & Sewer	3,085	(3,507)	(962)	540	135
St. Mary Parish Consolidated Gravity Drainage District #1	17,975	(20,432)	(5,605)	3,148	787
St. Mary Parish E911 Communications District	(5,469)	6,216	1,705	(958)	(240)
St. Mary Parish Government	197,466	(224,462)	(61,574)	34,578	8,645
St. Mary Parish Library	82,282	(93,531)	(25,657)	14,408	3,602
St. Mary Parish Sales & Use Tax Department	(4,178)	4,749	1,303	(732)	(183)
St. Mary Parish School Board	57	(64)	(18)	11	3
St. Mary Parish Sewer District Wards 5 & 8	9,369	(10,650)	(2,921)	1,640	410
St. Mary Parish Water and Sewer Commission #3	(8,870)	10,082	2,766	(1,554)	(389)
St. Tammany Parish 22nd District Attorney	(574,108)	652,595	179,020	(100,533)	(25,133)
St. Tammany Parish Communications District	19,916	(22,638)	(6,210)	3,488	872
St. Tammany Parish Coroner	(209,991)	238,699	65,480	(36,772)	(9,193)
St. Tammany Parish Fire District #1	4,508	(5,124)	(1,406)	790	198
St. Tammany Parish Fire District #4	3,415	(3,882)	(1,065)	598	150
St. Tammany Parish Government	306,065	(347,908)	(95,438)	53,595	13,399
St. Tammany Parish Library	(73,243)	83,256	22,839	(12,826)	(3,207)
St. Tammany Parish Mosquito Abatement District #2	(53,859)	61,222	16,795	(9,432)	(2,358)
St. Tammany Parish Recreation District #1	(67,486)	76,713	21,044	(11,817)	(2,954)
St. Tammany Parish Recreation District #11	3,392	(3,855)	(1,058)	595	149
Tangipahoa Parish 21st Judicial District Attorney	83,412	(94,816)	(26,010)	14,606	3,652
Tangipahoa Parish 21st Judicial District Indigent Defender Board	56,488	(64,210)	(17,614)	9,892	2,473
Tangipahoa Parish Consolidated Gravity Drainage District	(7,268)	8,262	2,266	(1,272)	(318)

**EXHIBIT VII – Schedule B (continued)**  
**Plan A – Schedule of Changes in Employer Proportions**  
For the Year Ended December 31, 2022

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 Coroner	\$(40,453)	\$45,984	\$12,614	\$(7,083)	\$(1,771)
Tangipahoa Parish Government	(323,352)	367,559	100,829	(56,622)	(14,156)
Tangipahoa Parish Library	(32,201)	36,603	10,041	(5,639)	(1,410)
Tangipahoa Parish Mosquito Abatement District #1	(35,526)	40,383	11,078	(6,221)	(1,555)
Tangipahoa Parish Sewer District #1	(6,938)	7,887	2,164	(1,215)	(304)
Tangipahoa Parish Sheriff	(1,573)	1,788	491	(276)	(69)
Tangipahoa Parish Tourist Commission	9,176	(10,430)	(2,861)	1,607	402
Tangipahoa Parish Water District	(49,243)	55,975	15,355	(8,623)	(2,156)
Tangipahoa Recreation District #3	(8,012)	9,108	2,498	(1,402)	(351)
Teche-Vermilion Fresh Water District	(23,166)	26,333	7,224	(4,057)	(1,014)
Tensas Parish Police Jury	(16,934)	19,249	5,280	(2,965)	(741)
Terrebonne Parish Indigent Defender Board	(2,007)	2,281	626	(352)	(88)
Union Parish 3rd Judicial Clerks' Fund	10,363	(11,780)	(3,231)	1,814	454
Union Parish Police Jury	(29,935)	34,027	9,334	(5,242)	(1,311)
Vermilion Parish 7th Ward Drainage District #2	(3,966)	4,508	1,237	(695)	(174)
Vermilion Parish Communication District	88,250	(100,315)	(27,518)	15,453	3,863
Vermilion Parish Library	(29,313)	33,320	9,140	(5,133)	(1,283)
Vermilion Parish Police Jury	(116,230)	132,120	36,243	(20,353)	(5,088)
Vermilion Parish Tourist Commission	(975)	1,108	304	(171)	(43)
Vermilion Parish Waterworks District #1	(32,733)	37,208	10,207	(5,732)	(1,433)
Washington Parish Police Jury	(42,234)	48,008	13,169	(7,395)	(1,849)
Webster Parish Police Jury	102,570	(116,592)	(31,984)	17,962	4,491
West Baton Rouge Natural Gas & Water	12,827	(14,580)	(4,000)	2,247	562
West Baton Rouge Parish 18th Judicial Court	16,666	(18,944)	(5,197)	2,919	730
West Baton Rouge Parish Council	(174,715)	198,600	54,480	(30,595)	(7,649)
West Baton Rouge Parish Library	(26,553)	30,183	8,280	(4,650)	(1,163)
West Baton Rouge Parish School Board	75	(86)	(24)	13	3
West Calcasieu Cameron Hospital	10,622	(12,074)	(3,312)	1,860	465
West Carroll Parish Library	(11,376)	12,931	3,547	(1,992)	(498)
West Carroll Parish Police Jury	(28,691)	32,614	8,947	(5,024)	(1,256)
West Ouachita Parish Sewer District #5	(32,337)	36,758	10,083	(5,662)	(1,416)
Winn Parish 8th Judicial District Court	26,906	(30,584)	(8,390)	4,712	1,178
Winn Parish District Attorney	(65,508)	74,464	20,427	(11,471)	(2,868)
Winn Parish Police Jury	63,765	(72,483)	(19,883)	11,165	2,791
Winn Parish School Board	38	(43)	(12)	7	2
<b>Grand Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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



**EXHIBIT VII – Schedule C**  
**Plan A – Current Year Additions to Deferred Inflows of Resources**  
For the Year Ended December 31, 2022

<b>Employer Name</b>	<b>Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions</b>	<b>Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs</b>	<b>Differences Between Projected and Actual Earnings on Pension Plan Investments</b>	<b>Net Amount Recognized Due to Changes in Proportion</b>
15th Judicial District Court	\$23,417	\$0	\$(507,250)	\$6,389
5th Judicial District Attorney - Richland	5,223	0	(113,138)	0
Acadia Parish Communications District	766	0	(16,588)	0
Acadia Parish Library	6,829	0	(147,933)	52
Acadia Parish Police Jury	39,175	0	(848,609)	23,593
Acadiana Crime Lab	20,240	0	(438,444)	16,078
Allen Parish 33rd Judicial Indigent Defender Board	1,096	0	(23,751)	0
Allen Parish Ambulance Service	14,964	0	(324,153)	1,018
Allen Parish Coroner	110	0	(2,386)	825
Allen Parish District Attorney	4,107	0	(88,963)	2,179
Allen Parish Library	5,213	0	(112,932)	10,092
Allen Parish Police Jury	15,020	0	(325,354)	55
Assumption Parish Police Jury	26,937	0	(583,495)	0
Avoyelles Parish 12th Judicial District Indigent Defender Board	1,527	0	(33,068)	0
Bayou Vermillion District	5,745	0	(124,438)	0
Beauregard Parish Communications District	2,917	0	(63,196)	2,478
Beauregard Parish District Attorney	1,935	0	(41,920)	0
Beauregard Parish Library	7,231	0	(156,630)	974
Beauregard Parish Police Jury	29,378	0	(636,373)	7,558
Bienville Parish Library	6,026	0	(130,539)	0
Bienville Parish Police Jury	19,006	0	(411,696)	0
Bossier Parish Communications District	12,745	0	(276,085)	0
Bossier Parish Emergency Medical Services	34,126	0	(739,236)	31,263
Bossier Parish Police Jury	140,515	0	(3,043,809)	21,520
Caddo Parish Commission	177,007	0	(3,834,281)	10,998
Caddo Parish Coroner	7,914	0	(171,438)	3,599
Caddo Parish District Attorney	41,534	0	(899,702)	10,956
Caddo/Bossier Port Commission	26,004	0	(563,283)	652
Calcasieu Parish Police Jury	561,169	0	(12,155,898)	244,051
Calcasieu Parish Waterworks District #7	3,597	0	(77,926)	337
Calcasieu Regional Airport	10,436	0	(226,069)	0
Calcasieu-Sulphur Parks & Recreation	24,172	0	(523,613)	11,092
Caldwell Parish District Attorney	125	0	(2,710)	0
Caldwell Parish Library	1,403	0	(30,400)	46
Caldwell Parish Police Jury	11,197	0	(242,537)	14,260
Cameron Parish Ambulance District #2	17,855	0	(386,763)	2,808
Cameron Parish Police Jury	63,804	0	(1,382,100)	9,399
Catahoula E911 Communications District	468	0	(10,133)	0
Catahoula Parish Library	1,200	0	(25,998)	0
Catahoula Parish Police Jury	5,668	0	(122,775)	3,903
City of Morgan City	2,413	0	(52,259)	0
Claiborne Parish Office of Com Ser	1,608	0	(34,827)	2,393
Claiborne Parish Police Jury	12,712	0	(275,365)	0
Concordia Parish 7th District Attorney	5,173	0	(112,062)	3,626
Concordia Parish Indigent Defender Board	1,389	0	(30,085)	0

**EXHIBIT VII – Schedule C (continued)**  
**Plan A – Current Year Additions to Deferred Inflows of Resources**  
For the Year Ended December 31, 2022

<b>Employer Name</b>	<b>Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions</b>	<b>Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs</b>	<b>Differences Between Projected and Actual Earnings on Pension Plan Investments</b>	<b>Net Amount Recognized Due to Changes in Proportion</b>
Concordia Parish Library	\$4,566	\$0	\$(98,897)	\$3,898
Concordia Parish Police Jury	9,912	0	(214,704)	2,415
Concordia Parish Sewer District #1	725	0	(15,706)	1,673
Desoto Parish Emergency Medical Services	35,564	0	(770,388)	0
Desoto Parish School Board	241	0	(5,226)	0
Desoto Parish Waterworks	7,150	0	(154,892)	3,893
East Carroll Parish Police Jury	16,356	0	(354,293)	0
East Feliciana 20th Judicial District Indigent Defender	1,759	0	(38,107)	0
East Feliciana Parish Communications District	4,265	0	(92,382)	3,655
East Feliciana Parish Police Jury	19,844	0	(429,851)	27,085
Evangeline Parish Communications District	5,684	0	(123,126)	0
Evangeline Parish District Attorney	3,841	0	(83,193)	0
Evangeline Parish Police Jury	25,920	0	(561,477)	0
Evangeline Parish Solid Waste	7,698	0	(166,749)	2,135
Franklin Parish Communications District	1,390	0	(30,101)	384
Franklin Parish Library	2,605	0	(56,421)	0
Franklin Parish Police Jury	16,847	0	(364,943)	6,826
Grant Parish Police Jury	17,049	0	(369,312)	6,178
Greater New Orleans Expressway	61,340	0	(1,328,733)	34
Iberia Parish 16th Judicial District Attorney	25,335	0	(548,796)	5,197
Iberia Parish 16th Judicial District Judge	12,025	0	(260,488)	0
Iberia Parish Government	73,706	0	(1,596,608)	0
Iberia Parish Medical Center	401,802	0	(8,703,738)	22,808
Iberia Parish School Board	88	0	(1,899)	0
Iberville Parish District Attorney	7,380	0	(159,855)	0
Iberville Parish Library	14,627	0	(316,852)	2,353
Iberville Parish Police Jury	104,415	0	(2,261,817)	31,984
Iberville Parish School Board	146	0	(3,167)	208
Jackson Parish District Attorney	5,626	0	(121,866)	0
Jackson Parish Police Jury	25,975	0	(562,658)	0
Jackson Parish Recreation Department	3,094	0	(67,011)	392
Jackson Parish Sales Tax	650	0	(14,089)	0
Jefferson Davis Parish District Attorney	4,872	0	(105,526)	0
Jefferson Davis Parish Indigent Defender Board	662	0	(14,347)	244
Jefferson Davis Parish Landfill	2,370	0	(51,339)	196
Jefferson Davis Parish Library	4,474	0	(96,917)	0
Jefferson Davis Parish Mosquito Abatement	4,743	0	(102,746)	1,420
Jefferson Davis Parish Police Jury	12,384	0	(268,256)	0
Jefferson Davis Parish Tourist Commission	2,574	0	(55,754)	2,767
Jefferson Parish	1,678,821	0	(36,366,168)	0
Jefferson Parish 24th Indigent Defender Board	1,378	0	(29,849)	0
Jefferson Parish Finance Authority	580	0	(12,564)	0
Jefferson Parish Housing Authority	2,525	0	(54,697)	0
Jefferson Parish Retirement System	2,111	0	(45,737)	0
Kolin Ruby Wise Water District (Rapides Parish)	2,564	0	(55,551)	428

**EXHIBIT VII – Schedule C (continued)**  
**Plan A – Current Year Additions to Deferred Inflows of Resources**  
For the Year Ended December 31, 2022

<b>Employer Name</b>	<b>Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions</b>	<b>Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs</b>	<b>Differences Between Projected and Actual Earnings on Pension Plan Investments</b>	<b>Net Amount Recognized Due to Changes in Proportion</b>
Lafayette 15th Judicial District Attorney	\$24,015	\$0	\$(520,211)	\$0
Lafayette Airport Commission	20,470	0	(443,421)	20,982
Lafayette Consolidated Government	466,767	0	(10,110,982)	261,054
Lafayette Convention & Visitors Commission	11,475	0	(248,560)	6,895
Lafayette Economic Development Authority	17,221	0	(373,034)	0
Lafourche Parish Water District #1	48,164	0	(1,043,320)	0
Lasalle Parish Police Jury	12,889	0	(279,209)	732
Lincoln Parish 3rd Judicial District Attorney	6,819	0	(147,713)	0
Lincoln Parish 3rd Judicial Indigent Defender	283	0	(6,137)	46
Lincoln Parish Police Jury	47,632	0	(1,031,796)	29,757
Livingston Parish Recreation District #3	14,488	0	(313,828)	0
Madison Parish Police Jury	25,178	0	(545,395)	11,352
Monroe/West Monroe Visitors' Bureau	8,374	0	(181,388)	0
Morehouse Parish Library	1,604	0	(34,740)	0
Morehouse Parish Police Jury	10,636	0	(230,392)	5,310
Natchitoches 10th Judicial District Court	1,997	0	(43,263)	300
Natchitoches Parish District Attorney	2,208	0	(47,821)	0
Natchitoches Parish Police Jury	36,187	0	(783,866)	2,757
Natchitoches Parish Port Commission	2,725	0	(59,024)	2,361
Natchitoches Parish Tax Commission	3,259	0	(70,606)	0
North Louisiana Crime Lab	29,318	0	(635,072)	0
Ouachita Parish Police Jury	178,506	0	(3,866,740)	35,863
Parochial Employees' Retirement System	0	0	0	0
Plaquemines 25th Judicial District Public Defender	2,488	0	(53,904)	0
Plaquemines Medical Center	28,002	0	(606,568)	0
Plaquemines Parish District Attorney of the 25th District	686	0	(14,850)	0
Plaquemines Parish Government	159,159	0	(3,447,663)	0
Plaquemines Port, Harbor & Terminal District	44,897	0	(972,540)	88,816
Pointe Coupee General Hospital	104,337	0	(2,260,128)	0
Pointe Coupee HB Health & Hospice	23,489	0	(508,806)	66,309
Pointe Coupee Parish Library	8,450	0	(183,040)	8,917
Pointe Coupee Parish Police Jury	28,940	0	(626,894)	15,703
Pointe Coupee Parish School Board	146	0	(3,167)	208
Police Jury Association (Office)	6,007	0	(130,120)	3,829
Port of Iberia	3,383	0	(73,271)	627
Rapides Parish Indigent Defender Board	4,313	0	(93,417)	0
Rapides Parish Library	32,395	0	(701,733)	22,411
Rapides Parish Police Jury	93,233	0	(2,019,584)	0
Red River Parish Police Jury	23,396	0	(506,797)	12,722
Red River Parish School Board	88	0	(1,899)	0
Red River Waterway Commission	15,739	0	(340,924)	0
Richland Parish Communications District	563	0	(12,199)	0
Richland Parish District Judge	1,444	0	(31,274)	198
Richland Parish Police Jury	23,616	0	(511,557)	66
Richland Parish Tax Commission	1,310	0	(28,370)	700

**EXHIBIT VII – Schedule C (continued)**  
**Plan A – Current Year Additions to Deferred Inflows of Resources**  
For the Year Ended December 31, 2022

Employer Name	Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	Differences Between Projected and Actual Earnings on Pension Plan Investments	Net Amount Recognized Due to Changes in Proportion
Sabine Parish District Attorney	\$5,386	\$0	\$(116,674)	\$0
Sabine Parish Library	3,029	0	(65,616)	1,657
Sabine Parish Police Jury	31,039	0	(672,350)	22,466
South Toledo Bend Water District	2,769	0	(59,991)	371
St. Bernard Parish Government	147,390	0	(3,192,734)	0
St. Bernard Parish Library	2,277	0	(49,314)	149
St. Bernard Parish School Board	234	0	(5,066)	0
St. Bernard WIA	7,513	0	(162,741)	0
St. Charles Parish 29th Judicial District Attorney	22,116	0	(479,063)	8,731
St. Charles Parish Council	371,125	0	(8,039,213)	0
St. Charles Parish School Board	688	0	(14,907)	502
St. Helena Parish Police Jury	14,829	0	(321,220)	0
St. James Parish Government	127,703	0	(2,766,272)	46,310
St. James Parish School Board	117	0	(2,533)	0
St. John Parish Council	129,559	0	(2,806,468)	0
St. John The Baptist Parish 40th Judicial District Attorney	9,274	0	(200,885)	0
St. John The Baptist Parish Library	13,911	0	(301,336)	0
St. Landry Parish E911 Communications District	7,740	0	(167,651)	0
St. Landry Parish Government	63,187	0	(1,368,742)	71,516
St. Landry Parish Sheriff	110	0	(2,376)	0
St. Martin Parish Government	43,901	0	(950,977)	0
St. Martin Parish Library	5,888	0	(127,544)	0
St. Martin Parish School Board	134	0	(2,897)	254
St. Martin Parish Water & Sewer	1,712	0	(37,085)	0
St. Mary Parish Consolidated Gravity Drainage District #1	6,254	0	(135,482)	0
St. Mary Parish E911 Communications District	5,319	0	(115,227)	718
St. Mary Parish Government	65,317	0	(1,414,878)	0
St. Mary Parish Library	9,999	0	(216,605)	0
St. Mary Parish Sales & Use Tax Department	5,783	0	(125,262)	549
St. Mary Parish School Board	88	0	(1,899)	0
St. Mary Parish Sewer District Wards 5 & 8	774	0	(16,773)	0
St. Mary Parish Water and Sewer Commission #3	5,339	0	(115,659)	1,165
St. Tammany Parish 22nd District Attorney	34,082	0	(738,265)	75,400
St. Tammany Parish Communications District	5,361	0	(116,131)	0
St. Tammany Parish Coroner	31,642	0	(685,428)	27,579
St. Tammany Parish Fire District #1	425	0	(9,202)	0
St. Tammany Parish Fire District #4	1,305	0	(28,272)	0
St. Tammany Parish Government	302,562	0	(6,554,024)	0
St. Tammany Parish Library	53,233	0	(1,153,110)	9,619
St. Tammany Parish Mosquito Abatement District #2	23,784	0	(515,193)	7,074
St. Tammany Parish Recreation District #1	22,503	0	(487,455)	8,863
St. Tammany Parish Recreation District #11	1,331	0	(28,828)	0
Tangipahoa Parish 21st Judicial District Attorney	16,060	0	(347,895)	0
Tangipahoa Parish 21st Judicial District Indigent Defender Board	25,813	0	(559,153)	0
Tangipahoa Parish Consolidated Gravity Drainage District	9,828	0	(212,896)	954

**EXHIBIT VII – Schedule C (continued)**  
**Plan A – Current Year Additions to Deferred Inflows of Resources**  
For the Year Ended December 31, 2022

<b>Employer Name</b>	<b>Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions</b>	<b>Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs</b>	<b>Differences Between Projected and Actual Earnings on Pension Plan Investments</b>	<b>Net Amount Recognized Due to Changes in Proportion</b>
Tangipahoa Parish Coroner	\$710	\$0	\$(15,375)	\$5,312
Tangipahoa Parish Government	199,642	0	(4,324,588)	42,466
Tangipahoa Parish Library	15,048	0	(325,966)	4,229
Tangipahoa Parish Mosquito Abatement District #1	8,306	0	(179,923)	4,666
Tangipahoa Parish Sewer District #1	7,434	0	(161,036)	911
Tangipahoa Parish Sheriff	3,420	0	(74,079)	207
Tangipahoa Parish Tourist Commission	4,197	0	(90,925)	0
Tangipahoa Parish Water District	12,787	0	(276,987)	6,467
Tangipahoa Recreation District #3	141	0	(3,045)	1,051
Teche-Vermilion Fresh Water District	9,537	0	(206,582)	3,043
Tensas Parish Police Jury	7,984	0	(172,943)	2,224
Terrebonne Parish Indigent Defender Board	8,143	0	(176,397)	264
Union Parish 3rd Judicial Clerks' Fund	1,791	0	(38,787)	0
Union Parish Police Jury	34,615	0	(749,827)	3,931
Vermilion Parish 7th Ward Drainage District #2	1,998	0	(43,272)	521
Vermilion Parish Communication District	5,060	0	(109,611)	0
Vermilion Parish Library	6,664	0	(144,348)	3,850
Vermilion Parish Police Jury	49,740	0	(1,077,445)	15,265
Vermilion Parish Tourist Commission	682	0	(14,778)	128
Vermilion Parish Waterworks District #1	7,165	0	(155,205)	4,299
Washington Parish Police Jury	51,699	0	(1,119,885)	5,546
Webster Parish Police Jury	36,356	0	(787,529)	0
West Baton Rouge Natural Gas & Water	23,387	0	(506,602)	0
West Baton Rouge Parish 18th Judicial Court	1,584	0	(34,315)	0
West Baton Rouge Parish Council	87,872	0	(1,903,452)	22,946
West Baton Rouge Parish Library	9,319	0	(201,865)	3,487
West Baton Rouge Parish School Board	117	0	(2,533)	0
West Calcasieu Cameron Hospital	382,673	0	(8,289,365)	0
West Carroll Parish Library	889	0	(19,252)	1,494
West Carroll Parish Police Jury	13,798	0	(298,882)	3,768
West Ouachita Parish Sewer District #5	4,694	0	(101,670)	4,246
Winn Parish 8th Judicial District Court	1,046	0	(22,652)	0
Winn Parish District Attorney	3,589	0	(77,745)	8,603
Winn Parish Police Jury	8,915	0	(193,110)	0
Winn Parish School Board	51	0	(1,108)	0
<b>Grand Total</b>	<b>\$8,264,555</b>	<b>\$0</b>	<b>\$(179,024,602)</b>	<b>\$1,599,083</b>

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

**EXHIBIT VII – Schedule D**  
**Plan A – Current Year Additions to Deferred Outflows of Resources**  
For the Year Ended December 31, 2022

<b>Employer Name</b>	<b>Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions</b>	<b>Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs</b>	<b>Differences Between Projected and Actual Earnings on Pension Plan Investments</b>	<b>Net Amount Recognized Due to Changes in Proportion</b>
15th Judicial District Court	\$(40,319)	\$(34,803)	\$1,798,447	\$0
5th Judicial District Attorney - Richland	(8,993)	(7,762)	401,129	5,004
Acadia Parish Communications District	(1,319)	(1,138)	58,814	63
Acadia Parish Library	(11,759)	(10,150)	524,495	0
Acadia Parish Police Jury	(67,452)	(58,223)	3,008,728	0
Acadiana Crime Lab	(34,850)	(30,082)	1,554,495	0
Allen Parish 33rd Judicial Indigent Defender Board	(1,888)	(1,630)	84,209	2,345
Allen Parish Ambulance Service	(25,765)	(22,240)	1,149,278	0
Allen Parish Coroner	(190)	(164)	8,461	0
Allen Parish District Attorney	(7,071)	(6,104)	315,416	0
Allen Parish Library	(8,976)	(7,748)	400,400	0
Allen Parish Police Jury	(25,861)	(22,323)	1,153,537	0
Assumption Parish Police Jury	(46,379)	(40,034)	2,068,771	736
Avoyelles Parish 12th Judicial District Indigent Defender Board	(2,628)	(2,269)	117,241	1,584
Bayou Vermillion District	(9,891)	(8,538)	441,194	21,628
Beauregard Parish Communications District	(5,023)	(4,336)	224,059	0
Beauregard Parish District Attorney	(3,332)	(2,876)	148,628	215
Beauregard Parish Library	(12,450)	(10,746)	555,330	0
Beauregard Parish Police Jury	(50,583)	(43,662)	2,256,251	0
Bienville Parish Library	(10,376)	(8,956)	462,825	628
Bienville Parish Police Jury	(32,724)	(28,247)	1,459,660	3,547
Bossier Parish Communications District	(21,945)	(18,942)	978,853	4,448
Bossier Parish Emergency Medical Services	(58,759)	(50,719)	2,620,947	0
Bossier Parish Police Jury	(241,939)	(208,837)	10,791,771	0
Caddo Parish Commission	(304,770)	(263,071)	13,594,377	0
Caddo Parish Coroner	(13,627)	(11,762)	607,829	0
Caddo Parish District Attorney	(71,513)	(61,729)	3,189,880	0
Caddo/Bossier Port Commission	(44,773)	(38,647)	1,997,110	0
Calcasieu Parish Police Jury	(966,219)	(834,020)	43,098,526	0
Calcasieu Parish Waterworks District #7	(6,194)	(5,347)	276,285	0
Calcasieu Regional Airport	(17,969)	(15,511)	801,523	2,476
Calcasieu-Sulphur Parks & Recreation	(41,620)	(35,925)	1,856,461	0
Caldwell Parish District Attorney	(215)	(186)	9,610	191
Caldwell Parish Library	(2,416)	(2,086)	107,783	0
Caldwell Parish Police Jury	(19,278)	(16,641)	859,911	0
Cameron Parish Ambulance District #2	(30,742)	(26,536)	1,371,261	0
Cameron Parish Police Jury	(109,857)	(94,826)	4,900,213	0
Catahoula E911 Communications District	(805)	(695)	35,926	40
Catahoula Parish Library	(2,066)	(1,784)	92,175	1,724
Catahoula Parish Police Jury	(9,759)	(8,424)	435,297	0
City of Morgan City	(4,154)	(3,586)	185,284	2,487
Claiborne Parish Office of Com Ser	(2,768)	(2,390)	123,480	0
Claiborne Parish Police Jury	(21,888)	(18,893)	976,302	2,462
Concordia Parish 7th District Attorney	(8,907)	(7,689)	397,315	0
Concordia Parish Indigent Defender Board	(2,391)	(2,064)	106,666	1,333

**EXHIBIT VII – Schedule D (continued)**  
**Plan A – Current Year Additions to Deferred Outflows of Resources**  
For the Year Ended December 31, 2022

<b>Employer Name</b>	<b>Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions</b>	<b>Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs</b>	<b>Differences Between Projected and Actual Earnings on Pension Plan Investments</b>	<b>Net Amount Recognized Due to Changes in Proportion</b>
Concordia Parish Library	\$(7,861)	\$(6,785)	\$350,637	\$0
Concordia Parish Police Jury	(17,066)	(14,731)	761,230	0
Concordia Parish Sewer District #1	(1,248)	(1,078)	55,685	0
Desoto Parish Emergency Medical Services	(61,235)	(52,857)	2,731,396	3,482
Desoto Parish School Board	(415)	(359)	18,528	19
Desoto Parish Waterworks	(12,312)	(10,627)	549,167	0
East Carroll Parish Police Jury	(28,161)	(24,308)	1,256,141	8,500
East Feliciana 20th Judicial District Indigent Defender	(3,029)	(2,615)	135,108	406
East Feliciana Parish Communications District	(7,343)	(6,338)	327,539	0
East Feliciana Parish Police Jury	(34,167)	(29,492)	1,524,028	0
Evangeline Parish Communications District	(9,787)	(8,448)	436,541	2,710
Evangeline Parish District Attorney	(6,613)	(5,708)	294,958	5,495
Evangeline Parish Police Jury	(44,629)	(38,523)	1,990,706	12,187
Evangeline Parish Solid Waste	(13,254)	(11,441)	591,205	0
Franklin Parish Communications District	(2,393)	(2,065)	106,723	0
Franklin Parish Library	(4,485)	(3,871)	200,041	11,590
Franklin Parish Police Jury	(29,008)	(25,039)	1,293,901	0
Grant Parish Police Jury	(29,355)	(25,339)	1,309,388	0
Greater New Orleans Expressway	(105,615)	(91,165)	4,711,001	0
Iberia Parish 16th Judicial District Attorney	(43,621)	(37,653)	1,945,748	0
Iberia Parish 16th Judicial District Judge	(20,705)	(17,872)	923,556	97
Iberia Parish Government	(126,907)	(109,544)	5,660,745	907
Iberia Parish Medical Center	(691,822)	(597,166)	30,858,952	0
Iberia Parish School Board	(151)	(130)	6,734	229
Iberville Parish District Attorney	(12,706)	(10,968)	566,762	1,370
Iberville Parish Library	(25,185)	(21,739)	1,123,394	0
Iberville Parish Police Jury	(179,782)	(155,184)	8,019,232	0
Iberville Parish School Board	(252)	(217)	11,228	0
Jackson Parish District Attorney	(9,687)	(8,361)	432,072	3,241
Jackson Parish Police Jury	(44,723)	(38,604)	1,994,895	895
Jackson Parish Recreation Department	(5,326)	(4,598)	237,585	0
Jackson Parish Sales Tax	(1,120)	(967)	49,953	1,881
Jefferson Davis Parish District Attorney	(8,388)	(7,240)	374,141	5,278
Jefferson Davis Parish Indigent Defender Board	(1,140)	(984)	50,867	0
Jefferson Davis Parish Landfill	(4,081)	(3,522)	182,021	0
Jefferson Davis Parish Library	(7,703)	(6,649)	343,617	5,678
Jefferson Davis Parish Mosquito Abatement	(8,167)	(7,049)	364,283	0
Jefferson Davis Parish Police Jury	(21,322)	(18,405)	951,096	6,075
Jefferson Davis Parish Tourist Commission	(4,432)	(3,825)	197,674	0
Jefferson Parish	(2,890,589)	(2,495,095)	128,935,625	576,439
Jefferson Parish 24th Indigent Defender Board	(2,373)	(2,048)	105,828	928
Jefferson Parish Finance Authority	(999)	(862)	44,545	7,361
Jefferson Parish Housing Authority	(4,348)	(3,753)	193,929	841
Jefferson Parish Retirement System	(3,635)	(3,138)	162,160	2,302
Kolin Ruby Wise Water District (Rapides Parish)	(4,416)	(3,811)	196,956	0

**EXHIBIT VII – Schedule D (continued)**  
**Plan A – Current Year Additions to Deferred Outflows of Resources**  
For the Year Ended December 31, 2022

<b>Employer Name</b>	<b>Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions</b>	<b>Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs</b>	<b>Differences Between Projected and Actual Earnings on Pension Plan Investments</b>	<b>Net Amount Recognized Due to Changes in Proportion</b>
Lafayette 15th Judicial District Attorney	\$(41,349)	\$(35,692)	\$1,844,401	\$27,445
Lafayette Airport Commission	(35,246)	(30,423)	1,572,140	0
Lafayette Consolidated Government	(803,678)	(693,718)	35,848,313	0
Lafayette Convention & Visitors Commission	(19,757)	(17,054)	881,264	0
Lafayette Economic Development Authority	(29,651)	(25,594)	1,322,584	13,559
Lafourche Parish Water District #1	(82,929)	(71,583)	3,699,072	2,491
Lasalle Parish Police Jury	(22,193)	(19,157)	989,929	0
Lincoln Parish 3rd Judicial District Attorney	(11,741)	(10,135)	523,715	13,485
Lincoln Parish 3rd Judicial Indigent Defender	(488)	(421)	21,758	0
Lincoln Parish Police Jury	(82,013)	(70,792)	3,658,214	0
Livingston Parish Recreation District #3	(24,945)	(21,532)	1,112,673	355
Madison Parish Police Jury	(43,351)	(37,420)	1,933,688	0
Monroe/West Monroe Visitors' Bureau	(14,418)	(12,445)	643,107	2,881
Morehouse Parish Library	(2,761)	(2,384)	123,169	670
Morehouse Parish Police Jury	(18,313)	(15,807)	816,851	0
Natchitoches 10th Judicial District Court	(3,439)	(2,968)	153,389	0
Natchitoches Parish District Attorney	(3,801)	(3,281)	169,549	1,970
Natchitoches Parish Police Jury	(62,306)	(53,781)	2,779,185	0
Natchitoches Parish Port Commission	(4,692)	(4,050)	209,270	0
Natchitoches Parish Tax Commission	(5,612)	(4,844)	250,331	3,037
North Louisiana Crime Lab	(50,479)	(43,572)	2,251,636	21,189
Ouachita Parish Police Jury	(307,350)	(265,298)	13,709,460	0
Parochial Employees' Retirement System	0	0	0	0
Plaquemines 25th Judicial District Public Defender	(4,285)	(3,698)	191,117	1,140
Plaquemines Medical Center	(48,213)	(41,617)	2,150,575	35,747
Plaquemines Parish District Attorney of the 25th District	(1,180)	(1,019)	52,651	454
Plaquemines Parish Government	(274,040)	(236,545)	12,223,630	257,761
Plaquemines Port, Harbor & Terminal District	(77,303)	(66,726)	3,448,125	0
Pointe Coupee General Hospital	(179,648)	(155,068)	8,013,246	21,524
Pointe Coupee HB Health & Hospice	(40,443)	(34,909)	1,803,962	0
Pointe Coupee Parish Library	(14,549)	(12,558)	648,966	0
Pointe Coupee Parish Police Jury	(49,829)	(43,011)	2,222,642	0
Pointe Coupee Parish School Board	(252)	(217)	11,228	0
Police Jury Association (Office)	(10,343)	(8,928)	461,340	0
Port of Iberia	(5,824)	(5,027)	259,782	0
Rapides Parish Indigent Defender Board	(7,425)	(6,409)	331,208	2,197
Rapides Parish Library	(55,778)	(48,146)	2,487,984	0
Rapides Parish Police Jury	(160,528)	(138,564)	7,160,399	18,949
Red River Parish Police Jury	(40,283)	(34,772)	1,796,841	0
Red River Parish School Board	(151)	(130)	6,734	229
Red River Waterway Commission	(27,099)	(23,391)	1,208,739	12,089
Richland Parish Communications District	(970)	(837)	43,250	1,210
Richland Parish District Judge	(2,486)	(2,146)	110,881	0
Richland Parish Police Jury	(40,661)	(35,098)	1,813,718	0
Richland Parish Tax Commission	(2,255)	(1,946)	100,585	0



**EXHIBIT VII – Schedule D (continued)**  
**Plan A – Current Year Additions to Deferred Outflows of Resources**  
For the Year Ended December 31, 2022

Employer Name	Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	Differences Between Projected and Actual Earnings on Pension Plan Investments	Net Amount Recognized Due to Changes in Proportion
Sabine Parish District Attorney	\$(9,274)	\$(8,005)	\$413,665	\$129
Sabine Parish Library	(5,216)	(4,502)	232,641	0
Sabine Parish Police Jury	(53,442)	(46,130)	2,383,806	0
South Toledo Bend Water District	(4,768)	(4,116)	212,698	0
<b>St. Bernard Parish Government</b>	<b>(253,777)</b>	<b>(219,055)</b>	<b>11,319,783</b>	<b>8,391</b>
St. Bernard Parish Library	(3,920)	(3,383)	174,842	0
St. Bernard Parish School Board	(403)	(348)	17,963	130
St. Bernard WIA	(12,936)	(11,166)	576,994	7,735
St. Charles Parish 29th Judicial District Attorney	(38,079)	(32,869)	1,698,508	0
<b>St. Charles Parish Council</b>	<b>(639,002)</b>	<b>(551,573)</b>	<b>28,502,890</b>	<b>175,881</b>
St. Charles Parish School Board	(1,185)	(1,023)	52,854	0
St. Helena Parish Police Jury	(25,532)	(22,039)	1,138,881	22,737
St. James Parish Government	(219,879)	(189,795)	9,807,770	0
St. James Parish School Board	(201)	(174)	8,981	18
<b>St. John Parish Council</b>	<b>(223,074)</b>	<b>(192,553)</b>	<b>9,950,286</b>	<b>33,911</b>
St. John The Baptist Parish 40th Judicial District Attorney	(15,967)	(13,783)	712,235	10,129
St. John The Baptist Parish Library	(23,952)	(20,675)	1,068,382	22,160
St. Landry Parish E911 Communications District	(13,326)	(11,503)	594,404	1,699
St. Landry Parish Government	(108,795)	(93,910)	4,852,850	0
St. Landry Parish Sheriff	(189)	(163)	8,423	10
St. Martin Parish Government	(75,589)	(65,247)	3,371,672	9,577
St. Martin Parish Library	(10,138)	(8,751)	452,206	11,140
St. Martin Parish School Board	(230)	(199)	10,270	0
St. Martin Parish Water & Sewer	(2,948)	(2,544)	131,484	405
St. Mary Parish Consolidated Gravity Drainage District #1	(10,769)	(9,295)	480,350	2,361
St. Mary Parish E911 Communications District	(9,159)	(7,906)	408,537	0
St. Mary Parish Government	(112,463)	(97,075)	5,016,426	25,933
St. Mary Parish Library	(17,217)	(14,861)	767,971	10,806
St. Mary Parish Sales & Use Tax Department	(9,957)	(8,594)	444,113	0
St. Mary Parish School Board	(151)	(130)	6,734	8
St. Mary Parish Sewer District Wards 5 & 8	(1,333)	(1,151)	59,468	1,230
St. Mary Parish Water and Sewer Commission #3	(9,193)	(7,935)	410,066	0
St. Tammany Parish 22nd District Attorney	(58,681)	(50,653)	2,617,507	0
St. Tammany Parish Communications District	(9,231)	(7,968)	411,742	2,616
St. Tammany Parish Coroner	(54,482)	(47,027)	2,430,173	0
St. Tammany Parish Fire District #1	(731)	(631)	32,625	592
St. Tammany Parish Fire District #4	(2,247)	(1,940)	100,236	448
St. Tammany Parish Government	(520,951)	(449,674)	23,237,181	40,196
St. Tammany Parish Library	(91,656)	(79,115)	4,088,332	0
St. Tammany Parish Mosquito Abatement District #2	(40,950)	(35,348)	1,826,609	0
St. Tammany Parish Recreation District #1	(38,746)	(33,444)	1,728,265	0
St. Tammany Parish Recreation District #11	(2,291)	(1,978)	102,210	446
Tangipahoa Parish 21st Judicial District Attorney	(27,653)	(23,869)	1,233,456	10,954
Tangipahoa Parish 21st Judicial District Indigent Defender Board	(44,445)	(38,364)	1,982,467	7,419
Tangipahoa Parish Consolidated Gravity Drainage District	(16,922)	(14,607)	754,819	0

**EXHIBIT VII – Schedule D (continued)**  
**Plan A – Current Year Additions to Deferred Outflows of Resources**  
For the Year Ended December 31, 2022

<b>Employer Name</b>	<b>Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions</b>	<b>Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs</b>	<b>Differences Between Projected and Actual Earnings on Pension Plan Investments</b>	<b>Net Amount Recognized Due to Changes in Proportion</b>
Tangipahoa Parish Coroner	\$(1,222)	\$(1,055)	\$54,510	\$0
Tangipahoa Parish Government	(343,743)	(296,711)	15,332,753	0
Tangipahoa Parish Library	(25,910)	(22,365)	1,155,708	0
Tangipahoa Parish Mosquito Abatement District #1	(14,301)	(12,345)	637,915	0
Tangipahoa Parish Sewer District #1	(12,800)	(11,049)	570,951	0
Tangipahoa Parish Sheriff	(5,888)	(5,083)	262,644	0
Tangipahoa Parish Tourist Commission	(7,227)	(6,238)	322,372	1,205
Tangipahoa Parish Water District	(22,016)	(19,004)	982,052	0
Tangipahoa Recreation District #3	(242)	(209)	10,797	0
Teche-Vermilion Fresh Water District	(16,420)	(14,174)	732,432	0
Tensas Parish Police Jury	(13,746)	(11,866)	613,167	0
Terrebonne Parish Indigent Defender Board	(14,021)	(12,103)	625,411	0
Union Parish 3rd Judicial Clerks' Fund	(3,083)	(2,661)	137,520	1,360
Union Parish Police Jury	(59,600)	(51,446)	2,658,498	0
Vermilion Parish 7th Ward Drainage District #2	(3,440)	(2,969)	153,420	0
Vermilion Parish Communication District	(8,713)	(7,520)	388,625	11,590
Vermilion Parish Library	(11,474)	(9,904)	511,782	0
Vermilion Parish Police Jury	(85,641)	(73,924)	3,820,064	0
Vermilion Parish Tourist Commission	(1,175)	(1,014)	52,397	0
Vermilion Parish Waterworks District #1	(12,337)	(10,649)	550,278	0
Washington Parish Police Jury	(89,015)	(76,836)	3,970,532	0
Webster Parish Police Jury	(62,597)	(54,033)	2,792,171	13,471
West Baton Rouge Natural Gas & Water	(40,268)	(34,758)	1,796,149	1,685
West Baton Rouge Parish 18th Judicial Court	(2,728)	(2,354)	121,665	2,189
West Baton Rouge Parish Council	(151,297)	(130,596)	6,748,657	0
West Baton Rouge Parish Library	(16,045)	(13,850)	715,707	0
West Baton Rouge Parish School Board	(201)	(174)	8,981	10
West Calcasieu Cameron Hospital	(658,886)	(568,736)	29,389,803	1,395
West Carroll Parish Library	(1,530)	(1,321)	68,259	0
West Carroll Parish Police Jury	(23,757)	(20,506)	1,059,679	0
West Ouachita Parish Sewer District #5	(8,081)	(6,976)	360,469	0
Winn Parish 8th Judicial District Court	(1,801)	(1,554)	80,312	3,534
Winn Parish District Attorney	(6,180)	(5,334)	275,644	0
Winn Parish Police Jury	(15,349)	(13,249)	684,669	8,374
Winn Parish School Board	(88)	(76)	3,929	5
<b>Grand Total</b>	<b>\$(14,229,888)</b>	<b>\$(12,282,938)</b>	<b>\$634,728,656</b>	<b>\$1,599,083</b>

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

**EXHIBIT VII – Schedule E**  
**Plan A – Allocated Share of Employer Contributions and Pension Expense**  
For the Year Ended December 31, 2022

<b>Employer Name</b>	<b>Allocated Share of Total Employer Contributions for Fiscal Year 2022</b>	<b>Allocated Share of Nonemployer Contributions for Fiscal Year 2022</b>	<b>Employer's Proportion of Collective Pension Expense</b>
15th Judicial District Court	\$221,313	\$26,402	\$465,736
5th Judicial District Attorney - Richland	49,362	5,889	103,879
Acadia Parish Communications District	7,238	863	15,231
Acadia Parish Library	64,543	7,700	135,826
Acadia Parish Police Jury	370,248	44,169	779,158
Acadiana Crime Lab	191,293	22,821	402,561
Allen Parish 33rd Judicial Indigent Defender Board	10,363	1,236	21,807
Allen Parish Ambulance Service	141,428	16,872	297,624
Allen Parish Coroner	1,041	124	2,191
Allen Parish District Attorney	38,814	4,630	81,682
Allen Parish Library	49,272	5,878	103,690
Allen Parish Police Jury	141,952	16,934	298,727
Assumption Parish Police Jury	254,579	30,370	535,741
Avoyelles Parish 12th Judicial District Indigent Defender Board	14,427	1,721	30,361
Bayou Vermillion District	54,292	6,477	114,254
Beauregard Parish Communications District	27,572	3,289	58,024
Beauregard Parish District Attorney	18,290	2,182	38,490
Beauregard Parish Library	68,338	8,152	143,812
Beauregard Parish Police Jury	277,649	33,123	584,292
Bienville Parish Library	56,954	6,794	119,856
Bienville Parish Police Jury	179,623	21,428	378,002
Bossier Parish Communications District	120,456	14,370	253,489
Bossier Parish Emergency Medical Services	322,528	38,477	678,736
Bossier Parish Police Jury	1,328,012	158,427	2,794,700
Caddo Parish Commission	1,672,895	199,571	3,520,479
Caddo Parish Coroner	74,798	8,923	157,407
Caddo Parish District Attorney	392,540	46,829	826,070
Caddo/Bossier Port Commission	245,760	29,318	517,183
Calcasieu Parish Police Jury	5,303,612	632,703	11,161,044
Calcasieu Parish Waterworks District #7	33,999	4,056	71,548
Calcasieu Regional Airport	98,634	11,767	207,567
Calcasieu-Sulphur Parks & Recreation	228,452	27,254	480,760
Caldwell Parish District Attorney	1,183	141	2,489
Caldwell Parish Library	13,264	1,582	27,912
Caldwell Parish Police Jury	105,819	12,624	222,688
Cameron Parish Ambulance District #2	168,744	20,131	355,110
Cameron Parish Police Jury	603,010	71,937	1,268,988
Catahoula E911 Communications District	4,421	527	9,304
Catahoula Parish Library	11,343	1,353	23,870
Catahoula Parish Police Jury	53,567	6,390	112,727
City of Morgan City	22,801	2,720	47,982
Claiborne Parish Office of Com Ser	15,195	1,813	31,977
Claiborne Parish Police Jury	120,142	14,332	252,829
Concordia Parish 7th District Attorney	48,893	5,833	102,891
Concordia Parish Indigent Defender Board	13,126	1,566	27,623

**EXHIBIT VII – Schedule E (continued)**  
**Plan A – Allocated Share of Employer Contributions and Pension Expense**  
For the Year Ended December 31, 2022

<b>Employer Name</b>	<b>Allocated Share of Total Employer Contributions for Fiscal Year 2022</b>	<b>Allocated Share of Nonemployer Contributions for Fiscal Year 2022</b>	<b>Employer's Proportion of Collective Pension Expense</b>
Concordia Parish Library	\$43,149	\$5,147	\$90,803
Concordia Parish Police Jury	93,675	11,175	197,133
Concordia Parish Sewer District #1	6,852	817	14,420
Desoto Parish Emergency Medical Services	336,120	40,098	707,338
Desoto Parish School Board	2,280	272	4,798
Desoto Parish Waterworks	67,579	8,062	142,216
East Carroll Parish Police Jury	154,578	18,441	325,297
East Feliciana 20th Judicial District Indigent Defender	16,626	1,983	34,988
East Feliciana Parish Communications District	40,306	4,808	84,821
East Feliciana Parish Police Jury	187,544	22,373	394,671
Evangeline Parish Communications District	53,720	6,409	113,049
Evangeline Parish District Attorney	36,297	4,330	76,384
Evangeline Parish Police Jury	244,972	29,224	515,525
Evangeline Parish Solid Waste	72,752	8,679	153,102
Franklin Parish Communications District	13,133	1,567	27,638
Franklin Parish Library	24,617	2,937	51,804
Franklin Parish Police Jury	159,225	18,995	335,076
Grant Parish Police Jury	161,130	19,222	339,087
Greater New Orleans Expressway	579,726	69,159	1,219,988
Iberia Parish 16th Judicial District Attorney	239,440	28,564	503,882
Iberia Parish 16th Judicial District Judge	113,651	13,558	239,169
Iberia Parish Government	696,599	83,102	1,465,939
Iberia Parish Medical Center	3,797,437	453,021	7,991,413
Iberia Parish School Board	829	99	1,744
Iberville Parish District Attorney	69,745	8,320	146,772
Iberville Parish Library	138,242	16,492	290,921
Iberville Parish Police Jury	986,829	117,725	2,076,707
Iberville Parish School Board	1,382	165	2,908
Jackson Parish District Attorney	53,170	6,343	111,892
Jackson Parish Police Jury	245,488	29,286	516,610
Jackson Parish Recreation Department	29,237	3,488	61,526
Jackson Parish Sales Tax	6,147	733	12,936
Jefferson Davis Parish District Attorney	46,041	5,493	96,890
Jefferson Davis Parish Indigent Defender Board	6,260	747	13,173
Jefferson Davis Parish Landfill	22,399	2,672	47,137
Jefferson Davis Parish Library	42,285	5,044	88,985
Jefferson Davis Parish Mosquito Abatement	44,828	5,348	94,337
Jefferson Davis Parish Police Jury	117,040	13,962	246,301
Jefferson Davis Parish Tourist Commission	24,325	2,902	51,191
Jefferson Parish	15,866,542	1,892,825	33,389,917
Jefferson Parish 24th Indigent Defender Board	13,023	1,554	27,406
Jefferson Parish Finance Authority	5,482	654	11,536
Jefferson Parish Housing Authority	23,864	2,847	50,221
Jefferson Parish Retirement System	19,955	2,381	41,994
Kolin Ruby Wise Water District (Rapides Parish)	24,237	2,891	51,005

**EXHIBIT VII – Schedule E (continued)**  
**Plan A – Allocated Share of Employer Contributions and Pension Expense**  
For the Year Ended December 31, 2022

<b>Employer Name</b>	<b>Allocated Share of Total Employer Contributions for Fiscal Year 2022</b>	<b>Allocated Share of Nonemployer Contributions for Fiscal Year 2022</b>	<b>Employer's Proportion of Collective Pension Expense</b>
Lafayette 15th Judicial District Attorney	\$226,968	\$27,077	\$477,637
Lafayette Airport Commission	193,464	23,080	407,131
Lafayette Consolidated Government	4,411,417	526,267	9,283,487
Lafayette Convention & Visitors Commission	108,446	12,937	228,217
Lafayette Economic Development Authority	162,754	19,416	342,504
Lafourche Parish Water District #1	455,200	54,304	957,933
Lasalle Parish Police Jury	121,819	14,533	256,358
Lincoln Parish 3rd Judicial District Attorney	64,447	7,688	135,624
Lincoln Parish 3rd Judicial Indigent Defender	2,678	319	5,635
Lincoln Parish Police Jury	450,172	53,704	947,352
Livingston Parish Recreation District #3	136,923	16,334	288,144
Madison Parish Police Jury	237,956	28,387	500,759
Monroe/West Monroe Visitors' Bureau	79,139	9,441	166,543
Morehouse Parish Library	15,157	1,808	31,897
Morehouse Parish Police Jury	100,520	11,992	211,537
Natchitoches 10th Judicial District Court	18,876	2,252	39,722
Natchitoches Parish District Attorney	20,864	2,489	43,907
Natchitoches Parish Police Jury	342,001	40,800	719,714
Natchitoches Parish Port Commission	25,752	3,072	54,194
Natchitoches Parish Tax Commission	30,805	3,675	64,827
North Louisiana Crime Lab	277,082	33,055	583,097
Ouachita Parish Police Jury	1,687,057	201,260	3,550,281
Parochial Employees' Retirement System	0	0	0
Plaquemines 25th Judicial District Public Defender	23,518	2,806	49,493
Plaquemines Medical Center	264,645	31,571	556,925
Plaquemines Parish District Attorney of the 25th District	6,479	773	13,635
Plaquemines Parish Government	1,504,214	179,448	3,165,502
Plaquemines Port, Harbor & Terminal District	424,319	50,620	892,947
Pointe Coupee General Hospital	986,093	117,638	2,075,157
Pointe Coupee HB Health & Hospice	221,992	26,483	467,165
Pointe Coupee Parish Library	79,860	9,527	168,060
Pointe Coupee Parish Police Jury	273,514	32,629	575,588
Pointe Coupee Parish School Board	1,382	165	2,908
Police Jury Association (Office)	56,771	6,773	119,471
Port of Iberia	31,968	3,814	67,275
Rapides Parish Indigent Defender Board	40,758	4,862	85,771
Rapides Parish Library	306,166	36,525	644,303
Rapides Parish Police Jury	881,143	105,117	1,854,299
Red River Parish Police Jury	221,115	26,378	465,320
Red River Parish School Board	829	99	1,744
Red River Waterway Commission	148,745	17,745	313,022
Richland Parish Communications District	5,322	635	11,200
Richland Parish District Judge	13,645	1,628	28,714
Richland Parish Police Jury	223,192	26,626	469,691
Richland Parish Tax Commission	12,378	1,477	26,048

**EXHIBIT VII – Schedule E (continued)**  
**Plan A – Allocated Share of Employer Contributions and Pension Expense**  
For the Year Ended December 31, 2022

<b>Employer Name</b>	<b>Allocated Share of Total Employer Contributions for Fiscal Year 2022</b>	<b>Allocated Share of Nonemployer Contributions for Fiscal Year 2022</b>	<b>Employer's Proportion of Collective Pension Expense</b>
Sabine Parish District Attorney	\$50,905	\$6,073	\$107,125
Sabine Parish Library	28,628	3,415	60,246
Sabine Parish Police Jury	293,346	34,995	617,324
South Toledo Bend Water District	26,174	3,122	55,081
St. Bernard Parish Government	1,392,988	166,179	2,931,436
St. Bernard Parish Library	21,516	2,567	45,278
St. Bernard Parish School Board	2,210	264	4,652
St. Bernard WIA	71,004	8,470	149,422
St. Charles Parish 29th Judicial District Attorney	209,015	24,935	439,856
St. Charles Parish Council	3,507,505	418,433	7,381,274
St. Charles Parish School Board	6,504	776	13,687
St. Helena Parish Police Jury	140,148	16,719	294,931
St. James Parish Government	1,206,923	143,982	2,539,877
St. James Parish School Board	1,105	132	2,326
St. John Parish Council	1,224,461	146,074	2,576,784
St. John The Baptist Parish 40th Judicial District Attorney	87,646	10,456	184,445
St. John The Baptist Parish Library	131,473	15,684	276,674
St. Landry Parish E911 Communications District	73,146	8,726	153,930
St. Landry Parish Government	597,181	71,242	1,256,722
St. Landry Parish Sheriff	1,036	124	2,181
St. Martin Parish Government	414,911	49,497	873,148
St. Martin Parish Library	55,648	6,639	117,106
St. Martin Parish School Board	1,264	151	2,660
St. Martin Parish Water & Sewer	16,180	1,930	34,050
St. Mary Parish Consolidated Gravity Drainage District #1	59,111	7,052	124,394
St. Mary Parish E911 Communications District	50,274	5,997	105,797
St. Mary Parish Government	617,311	73,643	1,299,083
St. Mary Parish Library	94,505	11,274	198,878
St. Mary Parish Sales & Use Tax Department	54,652	6,520	115,010
St. Mary Parish School Board	829	99	1,744
St. Mary Parish Sewer District Wards 5 & 8	7,318	873	15,400
St. Mary Parish Water and Sewer Commission #3	50,462	6,020	106,193
St. Tammany Parish 22nd District Attorney	322,105	38,426	677,845
St. Tammany Parish Communications District	50,668	6,045	106,627
St. Tammany Parish Coroner	299,052	35,676	629,332
St. Tammany Parish Fire District #1	4,015	479	8,449
St. Tammany Parish Fire District #4	12,335	1,472	25,958
St. Tammany Parish Government	2,859,518	341,131	6,017,635
St. Tammany Parish Library	503,101	60,018	1,058,738
St. Tammany Parish Mosquito Abatement District #2	224,779	26,815	473,029
St. Tammany Parish Recreation District #1	212,677	25,372	447,561
St. Tammany Parish Recreation District #11	12,578	1,500	26,469
Tangipahoa Parish 21st Judicial District Attorney	151,786	18,108	319,423
Tangipahoa Parish 21st Judicial District Indigent Defender Board	243,958	29,103	513,391
Tangipahoa Parish Consolidated Gravity Drainage District	92,886	11,081	195,472

**EXHIBIT VII – Schedule E (continued)**  
**Plan A – Allocated Share of Employer Contributions and Pension Expense**  
For the Year Ended December 31, 2022

<b>Employer Name</b>	<b>Allocated Share of Total Employer Contributions for Fiscal Year 2022</b>	<b>Allocated Share of Nonemployer Contributions for Fiscal Year 2022</b>	<b>Employer's Proportion of Collective Pension Expense</b>
Tangipahoa Parish Coroner	\$6,708	\$800	\$14,116
Tangipahoa Parish Government	1,886,816	225,091	3,970,659
Tangipahoa Parish Library	142,219	16,966	299,289
Tangipahoa Parish Mosquito Abatement District #1	78,500	9,365	165,198
Tangipahoa Parish Sewer District #1	70,260	8,382	147,857
Tangipahoa Parish Sheriff	32,320	3,856	68,016
Tangipahoa Parish Tourist Commission	39,670	4,733	83,483
Tangipahoa Parish Water District	120,849	14,417	254,318
Tangipahoa Recreation District #3	1,329	159	2,796
Teche-Vermilion Fresh Water District	90,132	10,752	189,675
Tensas Parish Police Jury	75,455	9,002	158,789
Terrebonne Parish Indigent Defender Board	76,962	9,181	161,960
Union Parish 3rd Judicial Clerks' Fund	16,923	2,019	35,613
Union Parish Police Jury	327,149	39,028	688,460
Vermilion Parish 7th Ward Drainage District #2	18,880	2,252	39,731
Vermilion Parish Communication District	47,823	5,705	100,641
Vermilion Parish Library	62,979	7,513	132,534
Vermilion Parish Police Jury	470,089	56,080	989,266
Vermilion Parish Tourist Commission	6,448	769	13,569
Vermilion Parish Waterworks District #1	67,716	8,078	142,503
Washington Parish Police Jury	488,605	58,289	1,028,232
Webster Parish Police Jury	343,599	40,990	723,077
West Baton Rouge Natural Gas & Water	221,030	26,368	465,141
West Baton Rouge Parish 18th Judicial Court	14,972	1,786	31,507
West Baton Rouge Parish Council	830,475	99,073	1,747,671
West Baton Rouge Parish Library	88,073	10,507	185,344
West Baton Rouge Parish School Board	1,105	132	2,326
West Calcasieu Cameron Hospital	3,616,646	431,454	7,610,954
West Carroll Parish Library	8,400	1,002	17,677
West Carroll Parish Police Jury	130,402	15,557	274,421
West Ouachita Parish Sewer District #5	44,359	5,292	93,349
Winn Parish 8th Judicial District Court	9,883	1,179	20,798
Winn Parish District Attorney	33,920	4,047	71,382
Winn Parish Police Jury	84,254	10,051	177,306
Winn Parish School Board	483	58	1,017
<b>Grand Total</b>	<b>\$78,108,350</b>	<b>\$9,318,063</b>	<b>\$164,373,011</b>

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

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**EXHIBIT VIII**  
**Plan B – Statement of Fiduciary Net Position**  
as of December 31, 2022 and 2021

	<b>2022</b>	<b>2021</b>
<b>Current Assets:</b>		
Cash & Cash Equivalents in Banks	\$ 42,267,024	\$ 39,331,337
Contributions Receivable	3,545,519	3,373,412
Accrued Interest and Dividends	183,609	148,371
Investments Receivable	21,493	13,564
Due (to) from other Funds	(2,264,118)	(2,212,539)
Due (to) from Plan A	(14,666)	334,999
Other Current Assets	17,036	8,415
<b>TOTAL CURRENT ASSETS</b>	<b>\$ 43,755,897</b>	<b>\$ 40,997,559</b>
Property, Plant & Equipment	\$ 76,033	\$ 78,604
<b>Investments:</b>		
Cash & Cash Equivalents	\$ 2,948,181	\$ 5,195,095
Equities	169,747,518	223,454,930
Fixed Income	109,663,991	116,405,283
Real Estate	24,943,341	24,657,318
Alternative Investments	41,583,581	40,467,735
<b>TOTAL INVESTMENTS</b>	<b>\$ 348,886,612</b>	<b>\$ 410,180,361</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL ASSETS</b>	<b>\$ 392,718,542</b>	<b>\$ 451,256,524</b>
<b>Current Liabilities:</b>		
Accounts Payable	\$ 203,410	\$ 252,928
Benefits Payable	1,453,665	1,257,620
Refunds Payable	97,988	128,462
Investments Payable	236,936	225,474
<b>TOTAL CURRENT LIABILITIES</b>	<b>\$ 1,991,999</b>	<b>\$ 1,864,484</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>FIDUCIARY NET POSITION</b>	<b>\$ 390,726,543</b>	<b>\$ 449,392,040</b>

**EXHIBIT IX**  
**Plan B – Statement of Changes in Fiduciary Net Position**  
For the Year Ended December 31, 2022

	<b>2022</b>
<b>Beginning of Year Net Position:</b>	\$ 449,392,040
<b>Income:</b>	
Regular Member Contributions	\$ 3,472,402
Regular Employer Contributions	8,747,104
Ad Valorem Taxes & Revenue Sharing	1,593,729
Transfers from Other Systems	272,465
Transfers from/(to) Plan A	(14,666)
Other Income	125,687
<b>TOTAL CONTRIBUTIONS</b>	<b>\$ 14,196,721</b>
Net Depreciation of Fair Value of Investments	\$ (61,554,724)
Dividends, Interest and Recurring Income	10,265,703
Class Action Settlements	6,885
Investment Expense	(2,753,184)
<b>TOTAL MARKET INVESTMENT INCOME</b>	<b>\$ (54,035,320)</b>
<b>TOTAL INCOME</b>	<b>\$ (39,838,599)</b>
<b>Expenses:</b>	
Retirement Annuity Benefits	\$ 15,382,411
DROP Benefits	2,000,527
Refunds of Contributions	785,357
Funds Transferred to Other Systems	357,176
Administrative Expenses	301,427
<b>TOTAL EXPENSES</b>	<b>\$ 18,826,898</b>
<b>NET MARKET INCOME (INCOME – EXPENSES)</b>	<b>\$ (58,665,497)</b>
<b>END OF YEAR FIDUCIARY NET POSITION</b>	<b>\$ 390,726,543</b>

**EXHIBIT X**  
**Plan B – Schedule of Changes in Net Pension Liability and Related Ratios**  
For the Years 2014 – 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b>Total Pension Liability:</b>				
Service Cost	\$ 11,876,996	\$ 11,712,615	\$ 11,056,703	\$ 10,519,268
Interest	25,373,290	24,600,213	23,167,008	22,000,199
Changes of Benefit Terms	3,005,685	0	2,496,450	0
Differences Between Expected and Actual Experience	(1,089,498)	(7,918,349)	1,980,949	285,479
Changes of Assumptions	0	0	4,489,680	0
Benefit Payments	(17,382,938)	(15,466,949)	(14,671,169)	(13,117,620)
Refunds of Member Contributions	(785,357)	(856,758)	(726,412)	(556,488)
Other	26,310	1,455,833	(1,467,384)	(289,548)
<b>Net Change in Total Pension Liability</b>	<u>\$ 21,024,488</u>	<u>\$ 13,526,605</u>	<u>\$ 26,325,825</u>	<u>\$ 18,841,290</u>
<b>Total Pension Liability – Beginning</b>	<u>\$ 393,510,971</u>	<u>\$ 379,984,366</u>	<u>\$ 353,658,541</u>	<u>\$ 334,817,251</u>
<b>Total Pension Liability – Ending (a)</b>	<u><u>\$ 414,535,459</u></u>	<u><u>\$ 393,510,971</u></u>	<u><u>\$ 379,984,366</u></u>	<u><u>\$ 353,658,541</u></u>
<b>Plan Fiduciary Net Position:</b>				
Contributions – Member	\$ 3,472,402	\$ 3,392,465	\$ 3,300,858	\$ 3,180,013
Contributions – Employer	8,747,104	8,566,347	8,589,896	8,331,425
Contributions – Nonemployer Contributing Entities	1,593,729	1,467,409	1,515,833	1,394,483
Net Investment Income	(54,035,320)	45,442,074	48,501,333	54,407,447
Benefit Payments	(17,382,938)	(15,466,949)	(14,671,169)	(13,117,620)
Refunds of Member Contributions	(785,357)	(856,758)	(726,412)	(556,488)
Administrative Expenses	(301,427)	(265,342)	(279,166)	(257,297)
Other	26,310	1,455,833	(1,467,384)	(289,548)
<b>Net Change in Plan Fiduciary Net Position</b>	<u>\$ (58,665,497)</u>	<u>\$ 43,735,079</u>	<u>\$ 44,763,789</u>	<u>\$ 53,092,415</u>
<b>Plan Fiduciary Net Position – Beginning</b>	<u>\$ 449,392,040</u>	<u>\$ 405,656,961</u>	<u>\$ 360,893,172</u>	<u>\$ 307,800,757</u>
<b>Plan Fiduciary Net Position – Ending (b)</b>	<u><u>\$ 390,726,543</u></u>	<u><u>\$ 449,392,040</u></u>	<u><u>\$ 405,656,961</u></u>	<u><u>\$ 360,893,172</u></u>
<b>Net Pension Liability (Asset) – Ending (a) – (b)</b>	<u>\$ 23,808,916</u>	<u>\$ (55,881,069)</u>	<u>\$ (25,672,595)</u>	<u>\$ (7,234,631)</u>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>	94.26%	114.20%	106.76%	102.05%
<b>Covered Payroll</b>	\$ 116,628,053	\$ 114,217,960	\$ 114,531,947	\$ 111,085,667
<b>Net Pension Liability (Asset) as a Percentage of Covered Payroll</b>	20.41%	(48.92%)	(22.42%)	(6.51%)

<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>N/A</b>
\$ 10,443,125	\$ 9,844,786	\$ 9,633,861	\$ 8,544,264	\$ 8,412,233	
21,460,208	20,549,184	19,404,284	18,696,801	17,562,661	
0	1,753,159	0	0	1,309,944	
(2,945,913)	(6,450,008)	(2,340,186)	(2,179,740)	(3,451,795)	
4,117,485	8,837,618	0	3,098,805	0	
(11,972,193)	(10,958,480)	(10,155,817)	(8,914,800)	(7,535,484)	
(681,290)	(588,797)	(543,481)	(601,666)	(663,027)	
1,350,992	1,310,623	(159,841)	484,797	562,253	
<u>\$ 21,772,414</u>	<u>\$ 24,298,085</u>	<u>\$ 15,838,820</u>	<u>\$ 19,128,461</u>	<u>\$ 16,196,785</u>	
<u>\$ 313,044,837</u>	<u>\$ 288,746,752</u>	<u>\$ 272,907,932</u>	<u>\$ 253,779,471</u>	<u>\$ 237,582,686</u>	
<u>\$ 334,817,251</u>	<u>\$ 313,044,837</u>	<u>\$ 288,746,752</u>	<u>\$ 272,907,932</u>	<u>\$ 253,779,471</u>	
\$ 3,047,834	\$ 2,920,617	\$ 2,874,226	\$ 2,782,356	\$ 2,622,467	
7,846,175	8,096,586	7,943,831	8,676,188	8,390,840	
1,311,932	1,269,869	1,209,345	1,194,705	1,176,417	
(18,484,521)	48,062,503	19,716,857	(1,801,444)	11,741,033	
(11,972,193)	(10,958,480)	(10,155,817)	(8,914,800)	(7,535,484)	
(681,290)	(588,797)	(543,481)	(601,666)	(663,027)	
(245,050)	(242,064)	(232,496)	(218,483)	(204,921)	
1,350,992	1,310,623	(159,841)	484,797	562,253	
<u>\$ (17,826,121)</u>	<u>\$ 49,870,857</u>	<u>\$ 20,652,624</u>	<u>\$ 1,601,653</u>	<u>\$ 16,089,578</u>	
<u>\$ 325,626,878</u>	<u>\$ 275,756,021</u>	<u>\$ 255,103,397</u>	<u>\$ 253,501,744</u>	<u>\$ 237,412,166</u>	
<u>\$ 307,800,757</u>	<u>\$ 325,626,878</u>	<u>\$ 275,756,021</u>	<u>\$ 255,103,397</u>	<u>\$ 253,501,744</u>	
\$ 27,016,494	\$ (12,582,041)	\$ 12,990,731	\$ 17,804,535	\$ 277,727	
91.93%	104.02%	95.50%	93.48%	99.89%	
\$ 104,615,667	\$ 101,207,325	\$ 99,297,888	\$ 96,402,089	\$ 90,711,784	
25.82%	(12.43%)	13.08%	18.47%	0.31%	

**EXHIBIT XI**  
**Plan B – Schedule of Net Pension Liability**  
For the Years 2013 – 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Total Pension Liability	\$ 414,535,459	\$ 393,510,971	\$ 379,984,366	\$ 353,658,541
Plan Fiduciary Net Position	<u>390,726,543</u>	<u>449,392,040</u>	<u>405,656,961</u>	<u>360,893,172</u>
Net Pension Liability (Asset)	<u>\$ 23,808,916</u>	<u>\$ (55,881,069)</u>	<u>\$ (25,672,595)</u>	<u>\$ (7,234,631)</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	94.26%	114.20%	106.76%	102.05%
Covered Payroll	\$ 116,628,053	\$ 114,217,960	\$ 114,531,947	\$ 111,085,667
Net Pension Liability (Asset) as a Percentage of Covered Payroll	20.41%	(48.92%)	(22.42%)	(6.51%)

**EXHIBIT XII**  
**Plan B – Schedule of Contributions**  
For the Years 2014 – 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Actuarially Determined Contribution *	\$ 9,614,669	\$ 10,087,266	\$ 10,067,512	\$ 9,115,505
Contributions in Relation to the Actuarially Determined Contribution *	<u>10,340,833</u>	<u>10,033,756</u>	<u>10,105,729</u>	<u>9,725,908</u>
Contribution Deficiency (Excess)	<u>\$ (726,164)</u>	<u>\$ 53,510</u>	<u>\$ (38,217)</u>	<u>\$ (610,403)</u>
Covered Payroll	\$ 116,628,053	\$ 114,217,960	\$ 114,531,947	\$ 111,085,667
Contributions as a Percentage of Covered Payroll	8.87%	8.78%	8.82%	8.76%

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

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ 334,817,251	\$ 313,044,837	\$ 288,746,752	\$ 272,907,932	\$ 253,779,471	\$ 237,582,686
<u>307,800,757</u>	<u>325,626,878</u>	<u>275,756,021</u>	<u>255,103,397</u>	<u>253,501,744</u>	<u>237,412,166</u>
<u>\$ 27,016,494</u>	<u>\$ (12,582,041)</u>	<u>\$ 12,990,731</u>	<u>\$ 17,804,535</u>	<u>\$ 277,727</u>	<u>\$ 170,520</u>
91.93%	104.02%	95.50%	93.48%	99.89%	99.93%
\$ 104,615,667	\$ 101,207,325	\$ 99,297,888	\$ 96,402,089	\$ 90,711,784	\$ 88,218,220
25.82%	(12.43%)	13.08%	18.47%	0.31%	0.19%

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>N/A</u>
\$ 8,348,365	\$ 8,602,151	\$ 8,421,102	\$ 9,469,961	\$ 9,507,318	
<u>9,158,107</u>	<u>9,366,455</u>	<u>9,153,176</u>	<u>9,870,893</u>	<u>9,567,257</u>	
<u>\$ (809,742)</u>	<u>\$ (764,304)</u>	<u>\$ (732,074)</u>	<u>\$ (400,932)</u>	<u>\$ (59,939)</u>	
\$ 104,615,667	\$ 101,207,325	\$ 99,297,888	\$ 96,402,089	\$ 90,711,784	
8.75%	9.25%	9.22%	10.24%	10.55%	

**EXHIBIT XIII**  
**Plan B – Schedule of Pension Expense**  
For the Year Ended December 31, 2022

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/ (Asset) (c) = (a) – (b)	Collective Deferred Inflows (d)	Collective Deferred Outflows (e)	Collective Pension Expense (f) = (c) + (d) – (e) + (g)	Revenue Excluded from Pension Expense* (g)
<b>Beginning Balance:</b>	\$ 393,510,971	\$ 449,392,040	\$ (55,881,069)	\$ 50,440,491	\$ 11,403,921	N/A	N/A
Service Cost	11,876,996		11,876,996			11,876,996	
Interest on Total Pension Liability	25,373,290		25,373,290			25,373,290	
Changes in Benefit Terms	3,005,685		3,005,685			3,005,685	
Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	(1,089,498)		(1,089,498)	1,089,498	0		
Current Year Amortization				(2,251,962)	(566,606)	(1,685,356)	
Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	0		0	0	0		
Current Year Amortization				0	(1,122,420)	1,122,420	
Benefit Payments	(17,382,938)		(17,382,938)			(17,382,938)	
Refunds of Contributions	(785,357)		(785,357)			(785,357)	
Other	26,310		26,310			26,310	
Contributions – Member		3,472,402	(3,472,402)			(3,472,402)	
Contributions – Employer*		8,747,104	(8,747,104)				8,747,104
Contributions – Nonemployer Contributing Entities*		1,593,729	(1,593,729)				1,593,729
Projected Earnings on Pension Plan Investments		28,615,223	(28,615,223)			(28,615,223)	
Difference Between Projected and Actual Earnings on Pension Plan Investments		(82,650,543)	82,650,543	0	82,650,543		
Current Year Amortization				(15,827,821)	(24,627,346)	8,799,525	
Benefit Payments		(17,382,938)	17,382,938			17,382,938	
Refunds of Contributions		(785,357)	785,357			785,357	
Administrative Expenses		(301,427)	301,427			301,427	
Other		26,310	(26,310)			(26,310)	
<b>Net Increase (Decrease)</b>	<b>\$ 21,024,488</b>	<b>\$(58,665,497)</b>	<b>\$ 79,689,985</b>	<b>\$(16,990,285)</b>	<b>\$ 56,334,171</b>	<b>\$ 16,706,362</b>	<b>\$ 10,340,833</b>
<b>Ending Balance</b>	<b>\$ 414,535,459</b>	<b>\$ 390,726,543</b>	<b>\$ 23,808,916</b>	<b>\$ 33,450,206</b>	<b>\$ 67,738,092</b>	<b>N/A</b>	<b>N/A</b>

For the year ended December 31, 2022, the Collective Pension Expense (Income) for Plan B is \$16,706,362.

\* 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, 2022

<b>Employer Name</b>	<b>Employer's Proportion from the Prior Year</b>	<b>Employer Contributions</b>	<b>Employer's Proportion</b>	<b>Net Pension Liability at 6.40% Discount Rate</b>	<b>Net Pension Liability Assuming -1% Change in Discount Rate</b>	<b>Net Pension Asset Assuming +1% Change in Discount Rate</b>
34th Judicial District Indigent Defender - St Bernard	0.109860%	\$7,529	0.086188%	\$20,520	\$66,401	\$(17,886)
Abbeville Harbor & Terminal	0.160757%	14,515	0.166160%	39,561	128,013	(34,481)
Ascension Parish Government	19.842822%	1,709,996	19.575129%	4,660,626	15,081,015	(4,062,197)
Ascension Parish Library	2.506831%	232,582	2.662476%	633,907	2,051,217	(552,512)
Assumption Parish Waterworks #1	0.916610%	78,798	0.902038%	214,765	694,946	(187,189)
Audubon Regional Library	0.143819%	10,439	0.119500%	28,452	92,065	(24,798)
Avoyelles Parish Coroner's Office	0.074419%	7,171	0.082090%	19,545	63,244	(17,035)
Avoyelles Parish District Attorney's Office	0.478617%	39,529	0.452507%	107,737	348,619	(93,903)
Avoyelles Parish Police Jury	1.114465%	94,627	1.083240%	257,908	834,547	(224,792)
Bayou Lafourche Fresh Water	0.597069%	51,584	0.590506%	140,593	454,936	(122,541)
Berwick Bayou Vista Waterworks	0.187875%	18,472	0.211458%	50,346	162,911	(43,881)
Cameron Parish Mosquito Abatement District #1	0.348094%	26,353	0.301675%	71,826	232,416	(62,603)
City Court Of Denham Springs	0.149118%	14,657	0.167786%	39,948	129,265	(34,819)
City Court Of Hammond	0.748954%	66,247	0.758361%	180,558	584,254	(157,374)
City Of Bossier	0.273419%	21,534	0.246510%	58,691	189,916	(51,155)
Denham Springs Ward Two Marshall	0.168987%	15,015	0.171884%	40,924	132,422	(35,669)
Desoto Parish 42nd District Attorney	0.140235%	11,000	0.125922%	29,981	97,012	(26,131)
Desoto Parish Library	0.855242%	74,985	0.858389%	204,373	661,318	(178,131)
Desoto Parish Police Jury	5.163155%	479,508	5.489154%	1,306,908	4,228,938	(1,139,100)
Lafourche Parish 17th Indigent Defender Board	0.366761%	33,669	0.385425%	91,766	296,938	(79,983)
Livingston Parish Council	5.516304%	481,298	5.509645%	1,311,787	4,244,725	(1,143,352)
Livingston Parish Library	1.932993%	169,286	1.937897%	461,392	1,492,989	(402,149)
Livingston Parish Sheriff	0.147204%	12,799	0.146516%	34,884	112,878	(30,405)
Louisiana School Board Association	0.246616%	13,436	0.153808%	36,620	118,496	(31,918)
North Caddo Parish Medical Center	9.955463%	951,562	10.892978%	2,593,500	8,392,137	(2,260,492)
St Charles 29th Judicial District Public Defender	0.030865%	10,575	0.121057%	28,822	93,264	(25,122)
St James Parish Hospital	9.032106%	793,665	9.085457%	2,163,149	6,999,592	(1,885,399)
St Mary Parish Water & Sewer District #4	0.600594%	57,888	0.662671%	157,775	510,533	(137,516)
St Mary Parish Waterworks District # 5	0.245635%	17,850	0.204337%	48,650	157,425	(42,404)
Terrebonne Parish 32nd Judicial District Attorney	0.168018%	16,788	0.192180%	45,756	148,059	(39,881)
Terrebonne Parish Consolidated Government	26.849609%	2,267,729	25.959762%	6,180,738	19,999,846	(5,387,126)
Terrebonne Parish Consolidated Waterworks	3.926117%	335,910	3.845320%	915,529	2,962,500	(797,974)
Terrebonne Parish Recreation District #10	0.054060%	4,723	0.054066%	12,873	41,653	(11,220)
Terrebonne Parish Sales & Use	0.250177%	21,273	0.243522%	57,980	187,614	(50,535)
Vernon Parish 30th Judicial District Attorney	0.269776%	26,066	0.298390%	71,043	229,885	(61,921)
Vernon Parish Police Jury	3.321951%	276,088	3.160509%	752,483	2,434,910	(655,863)
West Feliciana Parish Consolidated Waterworks #13	0.363725%	27,212	0.311509%	74,167	239,992	(64,644)
West Feliciana Parish Police Jury	1.815931%	158,158	1.810509%	431,063	1,394,847	(375,714)
Acadia Parish Soil & Water	0.086291%	8,742	0.100074%	23,827	77,099	(20,767)
Calcasieu Parish Soil & Water	0.119958%	11,556	0.132287%	31,496	101,916	(27,452)
Crescent Soil & Water	0.034099%	3,042	0.034823%	8,291	26,828	(7,226)
Evangeline Parish Soil & Water	0.047803%	4,628	0.052979%	12,614	40,816	(10,994)
Gulf Coast Soil & Water	0.128421%	7,964	0.091168%	21,706	70,237	(18,919)
Iberia Parish Soil & Water	0.033643%	2,882	0.032992%	7,855	25,418	(6,846)
Jefferson Davis Parish Soil & Water	0.052648%	5,175	0.059241%	14,105	45,640	(12,294)



**EXHIBIT XIV – Schedule A (continued)**  
**Plan B – Schedule of Net Pension Liability / (Asset) by Employer**  
For the Year Ended December 31, 2022

<b>Employer Name</b>	<b>Employer's Proportion from the Prior Year</b>	<b>Employer Contributions</b>	<b>Employer's Proportion</b>	<b>Net Pension Liability at 6.40% Discount Rate</b>	<b>Net Pension Liability Assuming -1% Change in Discount Rate</b>	<b>Net Pension Asset Assuming +1% Change in Discount Rate</b>
Lafourche/Terrebonne Soil & Water	0.071547%	\$6,218	0.071180%	\$16,947	\$54,838	\$(14,771)
Madison Parish Soil & Water	0.061240%	7,488	0.085719%	20,409	66,039	(17,788)
Northeast Soil & Water	0.078703%	5,605	0.064163%	15,277	49,432	(13,315)
St Landry Parish Soil & Water	0.028227%	2,418	0.027680%	6,590	21,325	(5,744)
St Mary Parish Soil & Water	0.031239%	2,847	0.032591%	7,760	25,109	(6,763)
Tangipahoa Parish Soil & Water	0.028775%	7,069	0.080922%	19,267	62,344	(16,793)
Upper Delta Soil & Water	0.011709%	0	0.000000%	0	0	0
Vermilion Parish Soil & Water	0.076847%	6,440	0.073722%	17,552	56,797	(15,299)
West Carroll Parish Soil & Water	0.034600%	2,964	0.033930%	8,078	26,140	(7,041)
<b>Grand Total</b>	<b>100.000000%</b>	<b>\$8,735,554</b>	<b>100.000000%</b>	<b>\$23,808,916</b>	<b>\$77,041,714</b>	<b>\$(20,751,830)</b>

\* 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, 2022

<b>Employer Name</b>	<b>Changes in Employers' Proportionate Share of Net Pension Liability</b>	<b>Changes in Employers' Proportionate Share of Collective Deferred Inflows</b>	<b>Changes in Employers' Proportionate Share of Collective Deferred Outflows</b>	<b>Net Change in Proportions</b>	<b>Amortization of Net Change in Proportion (to be Recognized in Pension Expense)</b>
34th Judicial District Indigent Defender - St Bernard	\$13,228	\$(11,940)	\$(2,700)	\$3,988	\$997
Abbeville Harbor & Terminal	(3,019)	2,725	616	(910)	(228)
Ascension Parish Government	149,590	(135,026)	(30,527)	45,091	11,273
Ascension Parish Library	(86,976)	78,508	17,750	(26,218)	(6,555)
Assumption Parish Waterworks #1	8,143	(7,350)	(1,662)	2,455	614
Audubon Regional Library	13,590	(12,267)	(2,773)	4,096	1,024
Avoyelles Parish Coroner's Office	(4,287)	3,869	875	(1,293)	(323)
Avoyelles Parish District Attorney's Office	14,591	(13,170)	(2,978)	4,399	1,100
Avoyelles Parish Police Jury	17,449	(15,750)	(3,561)	5,260	1,315
Bayou Lafourche Fresh Water	3,667	(3,310)	(748)	1,105	276
Berwick Bayou Vista Waterworks	(13,178)	11,895	2,689	(3,972)	(993)
Cameron Parish Mosquito Abatement District #1	25,939	(23,414)	(5,294)	7,819	1,955
City Court Of Denham Springs	(10,432)	9,416	2,129	(3,145)	(786)
City Court Of Hammond	(5,257)	4,745	1,073	(1,585)	(396)
City Of Bossier	15,037	(13,573)	(3,069)	4,533	1,133
Denham Springs Ward Two Marshall	(1,619)	1,461	330	(488)	(122)
Desoto Parish 42nd District Attorney	7,998	(7,220)	(1,632)	2,410	603
Desoto Parish Library	(1,759)	1,587	359	(531)	(133)
Desoto Parish Police Jury	(182,172)	164,435	37,177	(54,914)	(13,729)
Lafourche Parish 17th Indigent Defender Board	(10,430)	9,414	2,128	(3,144)	(786)
Livingston Parish Council	3,721	(3,359)	(759)	1,121	280
Livingston Parish Library	(2,740)	2,474	559	(825)	(206)
Livingston Parish Sheriff	384	(347)	(78)	115	29
Louisiana School Board Association	51,862	(46,813)	(10,584)	15,633	3,908
North Caddo Parish Medical Center	(523,893)	472,887	106,913	(157,919)	(39,480)
St Charles 29th Judicial District Public Defender	(50,400)	45,493	10,285	(15,192)	(3,798)
St James Parish Hospital	(29,813)	26,911	6,084	(8,986)	(2,247)
St Mary Parish Water & Sewer District #4	(34,689)	31,312	7,079	(10,456)	(2,614)
St Mary Parish Waterworks District # 5	23,078	(20,831)	(4,710)	6,957	1,739
Terrebonne Parish 32nd Judicial District Attorney	(13,502)	12,187	2,755	(4,070)	(1,018)
Terrebonne Parish Consolidated Government	497,256	(448,843)	(101,477)	149,890	37,473
Terrebonne Parish Consolidated Waterworks	45,150	(40,754)	(9,214)	13,610	3,403
Terrebonne Parish Recreation District #10	(3)	3	1	(1)	0
Terrebonne Parish Sales & Use	3,719	(3,357)	(759)	1,121	280
Vernon Parish 30th Judicial District Attorney	(15,990)	14,433	3,263	(4,820)	(1,205)
Vernon Parish Police Jury	90,216	(81,432)	(18,411)	27,195	6,799
West Feliciana Parish Consolidated Waterworks #13	29,179	(26,338)	(5,955)	8,796	2,199
West Feliciana Parish Police Jury	3,030	(2,735)	(618)	913	228
Acadia Parish Soil & Water	(7,702)	6,952	1,572	(2,322)	(581)
Calcasieu Parish Soil & Water	(6,890)	6,219	1,406	(2,077)	(519)
Crescent Soil & Water	(405)	365	83	(123)	(31)
Evangeline Parish Soil & Water	(2,892)	2,611	590	(871)	(218)
Gulf Coast Soil & Water	20,817	(18,791)	(4,248)	6,274	1,569
Iberia Parish Soil & Water	364	(328)	(74)	110	28
Jefferson Davis Parish Soil & Water	(3,684)	3,326	752	(1,110)	(278)

**EXHIBIT XIV – Schedule B (continued)**  
**Plan B – Schedule of Changes in Employer Proportions**  
For the Year Ended December 31, 2022

<b>Employer Name</b>	<b>Changes in Employers’ Proportionate Share of Net Pension Liability</b>	<b>Changes in Employers’ Proportionate Share of Collective Deferred Inflows</b>	<b>Changes in Employers’ Proportionate Share of Collective Deferred Outflows</b>	<b>Net Change in Proportions</b>	<b>Amortization of Net Change in Proportion (to be Recognized in Pension Expense)</b>
Lafourche/Terrebonne Soil & Water	\$205	\$(185)	\$(42)	\$62	\$16
Madison Parish Soil & Water	(13,679)	12,347	2,792	(4,124)	(1,031)
Northeast Soil & Water	8,125	(7,334)	(1,658)	2,449	612
St Landry Parish Soil & Water	306	(276)	(62)	92	23
St Mary Parish Soil & Water	(756)	682	154	(228)	(57)
Tangipahoa Parish Soil & Water	(29,140)	26,303	5,947	(8,784)	(2,196)
Upper Delta Soil & Water	6,543	(5,906)	(1,335)	1,972	493
Vermilion Parish Soil & Water	1,746	(1,576)	(356)	526	132
West Carroll Parish Soil & Water	374	(338)	(76)	112	28
<b>Grand Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

**EXHIBIT XIV – Schedule C**  
**Plan B – Current Year Additions to Deferred Inflows of Resources**  
For the Year Ended December 31, 2022

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	\$(1,002)	\$0	\$(13,642)	\$0
Abbeville Harbor & Terminal	(1,932)	0	(26,300)	682
Ascension Parish Government	(227,554)	0	(3,098,316)	0
Ascension Parish Library	(30,950)	0	(421,412)	19,663
Assumption Parish Waterworks #1	(10,486)	0	(142,773)	0
Audubon Regional Library	(1,389)	0	(18,914)	0
Avoyelles Parish Coroner's Office	(954)	0	(12,993)	970
Avoyelles Parish District Attorney's Office	(5,260)	0	(71,622)	0
Avoyelles Parish Police Jury	(12,592)	0	(171,453)	0
Bayou Lafourche Fresh Water	(6,864)	0	(93,464)	0
Berwick Bayou Vista Waterworks	(2,458)	0	(33,469)	2,979
Cameron Parish Mosquito Abatement District #1	(3,507)	0	(47,749)	0
City Court Of Denham Springs	(1,950)	0	(26,557)	2,359
City Court Of Hammond	(8,816)	0	(120,032)	1,189
City Of Bossier	(2,866)	0	(39,017)	0
Denham Springs Ward Two Marshall	(1,998)	0	(27,205)	366
Desoto Parish 42nd District Attorney	(1,464)	0	(19,931)	0
Desoto Parish Library	(9,978)	0	(135,864)	398
Desoto Parish Police Jury	(63,809)	0	(868,813)	41,185
Lafourche Parish 17th Indigent Defender Board	(4,480)	0	(61,004)	2,358
Livingston Parish Council	(64,048)	0	(872,057)	0
Livingston Parish Library	(22,527)	0	(306,727)	619
Livingston Parish Sheriff	(1,703)	0	(23,190)	0
Louisiana School Board Association	(1,788)	0	(24,344)	0
North Caddo Parish Medical Center	(126,627)	0	(1,724,121)	118,439
St Charles 29th Judicial District Public Defender	(1,407)	0	(19,161)	11,394
St James Parish Hospital	(105,615)	0	(1,438,030)	6,739
St Mary Parish Water & Sewer District #4	(7,703)	0	(104,886)	7,842
St Mary Parish Waterworks District # 5	(2,375)	0	(32,342)	0
Terrebonne Parish 32nd Judicial District Attorney	(2,234)	0	(30,418)	3,052
Terrebonne Parish Consolidated Government	(301,773)	0	(4,108,865)	0
Terrebonne Parish Consolidated Waterworks	(44,700)	0	(608,630)	0
Terrebonne Parish Recreation District #10	(628)	0	(8,557)	1
Terrebonne Parish Sales & Use	(2,831)	0	(38,544)	0
Vernon Parish 30th Judicial District Attorney	(3,469)	0	(47,229)	3,615
Vernon Parish Police Jury	(36,740)	0	(500,240)	0
West Feliciana Parish Consolidated Waterworks #13	(3,621)	0	(49,305)	0
West Feliciana Parish Police Jury	(21,047)	0	(286,564)	0
Acadia Parish Soil & Water	(1,163)	0	(15,840)	1,741
Calcasieu Parish Soil & Water	(1,538)	0	(20,938)	1,558
Crescent Soil & Water	(405)	0	(5,512)	92
Evangeline Parish Soil & Water	(616)	0	(8,385)	653
Gulf Coast Soil & Water	(1,060)	0	(14,430)	0
Iberia Parish Soil & Water	(384)	0	(5,222)	0
Jefferson Davis Parish Soil & Water	(689)	0	(9,377)	832

**EXHIBIT XIV – Schedule C (continued)**  
**Plan B – Current Year Additions to Deferred Inflows of Resources**  
For the Year Ended December 31, 2022

<b>Employer Name</b>	<b>Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions</b>	<b>Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs</b>	<b>Differences Between Projected and Actual Earnings on Pension Plan Investments</b>	<b>Net Amount Recognized Due to Changes in Proportion</b>
Lafourche/Terrebonne Soil & Water	\$(827)	\$0	\$(11,266)	\$0
Madison Parish Soil & Water	(996)	0	(13,567)	3,093
Northeast Soil & Water	(746)	0	(10,156)	0
St Landry Parish Soil & Water	(322)	0	(4,381)	0
St Mary Parish Soil & Water	(379)	0	(5,158)	171
Tangipahoa Parish Soil & Water	(941)	0	(12,808)	6,588
Upper Delta Soil & Water	0	0	0	0
Vermilion Parish Soil & Water	(857)	0	(11,669)	0
West Carroll Parish Soil & Water	(394)	0	(5,370)	0
<b>Grand Total</b>	<b>\$(1,162,464)</b>	<b>\$0</b>	<b>\$(15,827,821)</b>	<b>\$238,578</b>

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

**EXHIBIT XIV – Schedule D**  
**Plan B – Current Year Additions to Deferred Outflows of Resources**  
For the Year Ended December 31, 2022

<b>Employer Name</b>	<b>Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions</b>	<b>Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs</b>	<b>Differences Between Projected and Actual Earnings on Pension Plan Investments</b>	<b>Net Amount Recognized Due to Changes in Proportion</b>
34th Judicial District Indigent Defender - St Bernard	\$(488)	\$(967)	\$50,009	\$2,991
Abbeville Harbor & Terminal	(941)	(1,865)	96,411	0
Ascension Parish Government	(110,914)	(219,715)	11,358,116	33,818
Ascension Parish Library	(15,086)	(29,884)	1,544,854	0
Assumption Parish Waterworks #1	(5,111)	(10,125)	523,391	1,841
Audubon Regional Library	(677)	(1,341)	69,338	3,072
Avoyelles Parish Coroner's Office	(465)	(921)	47,631	0
Avoyelles Parish District Attorney's Office	(2,564)	(5,079)	262,559	3,299
Avoyelles Parish Police Jury	(6,138)	(12,159)	628,530	3,945
Bayou Lafourche Fresh Water	(3,346)	(6,628)	342,630	829
Berwick Bayou Vista Waterworks	(1,198)	(2,373)	122,695	0
Cameron Parish Mosquito Abatement District #1	(1,709)	(3,386)	175,041	5,864
City Court Of Denham Springs	(951)	(1,883)	97,355	0
City Court Of Hammond	(4,297)	(8,512)	440,025	0
City Of Bossier	(1,397)	(2,767)	143,033	3,400
Denham Springs Ward Two Marshall	(974)	(1,929)	99,733	0
Desoto Parish 42nd District Attorney	(713)	(1,413)	73,064	1,807
Desoto Parish Library	(4,864)	(9,635)	498,065	0
Desoto Parish Police Jury	(31,102)	(61,611)	3,184,983	0
Lafourche Parish 17th Indigent Defender Board	(2,184)	(4,326)	223,636	0
Livingston Parish Council	(31,218)	(61,841)	3,196,872	841
Livingston Parish Library	(10,980)	(21,751)	1,124,430	0
Livingston Parish Sheriff	(830)	(1,645)	85,013	86
Louisiana School Board Association	(871)	(1,726)	89,244	11,725
North Caddo Parish Medical Center	(61,720)	(122,265)	6,320,454	0
St Charles 29th Judicial District Public Defender	(686)	(1,359)	70,241	0
St James Parish Hospital	(51,479)	(101,977)	5,271,673	0
St Mary Parish Water & Sewer District #4	(3,755)	(7,438)	384,503	0
St Mary Parish Waterworks District # 5	(1,158)	(2,294)	118,563	5,218
Terrebonne Parish 32nd Judicial District Attorney	(1,089)	(2,157)	111,509	0
Terrebonne Parish Consolidated Government	(147,090)	(291,378)	15,062,684	112,417
Terrebonne Parish Consolidated Waterworks	(21,788)	(43,161)	2,231,178	10,207
Terrebonne Parish Recreation District #10	(306)	(607)	31,371	0
Terrebonne Parish Sales & Use	(1,380)	(2,733)	141,299	841
Vernon Parish 30th Judicial District Attorney	(1,691)	(3,349)	173,135	0
Vernon Parish Police Jury	(17,908)	(35,474)	1,833,828	20,396
West Feliciana Parish Consolidated Waterworks #13	(1,765)	(3,496)	180,747	6,597
West Feliciana Parish Police Jury	(10,258)	(20,322)	1,050,515	685
Acadia Parish Soil & Water	(567)	(1,123)	58,066	0
Calcasieu Parish Soil & Water	(750)	(1,485)	76,757	0
Crescent Soil & Water	(197)	(391)	20,205	0
Evangeline Parish Soil & Water	(300)	(595)	30,740	0
Gulf Coast Soil & Water	(517)	(1,023)	52,899	4,705
Iberia Parish Soil & Water	(187)	(370)	19,143	82
Jefferson Davis Parish Soil & Water	(336)	(665)	34,374	0

**EXHIBIT XIV – Schedule D (continued)**  
**Plan B – Current Year Additions to Deferred Outflows of Resources**  
For the Year Ended December 31, 2022

<b>Employer Name</b>	<b>Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions</b>	<b>Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs</b>	<b>Differences Between Projected and Actual Earnings on Pension Plan Investments</b>	<b>Net Amount Recognized Due to Changes in Proportion</b>
Lafourche/Terrebonne Soil & Water	\$(403)	\$(799)	\$41,301	\$46
Madison Parish Soil & Water	(486)	(962)	49,737	0
Northeast Soil & Water	(364)	(720)	37,229	1,837
St Landry Parish Soil & Water	(157)	(311)	16,061	69
St Mary Parish Soil & Water	(185)	(366)	18,910	0
Tangipahoa Parish Soil & Water	(459)	(908)	46,954	0
Upper Delta Soil & Water	0	0	0	1,479
Vermilion Parish Soil & Water	(418)	(827)	42,776	394
West Carroll Parish Soil & Water	(192)	(381)	19,687	84
<b>Grand Total</b>	<b>\$(566,606)</b>	<b>\$(1,122,420)</b>	<b>\$58,023,197</b>	<b>\$238,578</b>

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

**EXHIBIT XIV – Schedule E**  
**Plan B – Allocated Share of Employer Contributions and Pension Expense**  
For the Year Ended December 31, 2022

<b>Employer Name</b>	<b>Allocated Share of Total Employer Contributions for Fiscal Year 2022</b>	<b>Allocated Share of Nonemployer Contributions for Fiscal Year 2022</b>	<b>Employer's Proportion of Collective Pension Expense</b>
34th Judicial District Indigent Defender - St Bernard	\$7,539	\$1,374	\$14,399
Abbeville Harbor & Terminal	14,534	2,648	27,759
Ascension Parish Government	1,712,257	311,975	3,270,292
Ascension Parish Library	232,890	42,433	444,803
Assumption Parish Waterworks #1	78,902	14,376	150,698
Audubon Regional Library	10,453	1,905	19,964
Avoyelles Parish Coroner's Office	7,180	1,308	13,714
Avoyelles Parish District Attorney's Office	39,581	7,212	75,597
Avoyelles Parish Police Jury	94,752	17,264	180,970
Bayou Lafourche Fresh Water	51,652	9,411	98,652
Berwick Bayou Vista Waterworks	18,496	3,370	35,327
Cameron Parish Mosquito Abatement District #1	26,388	4,808	50,399
City Court Of Denham Springs	14,676	2,674	28,031
City Court Of Hammond	66,335	12,086	126,695
City Of Bossier	21,562	3,929	41,183
Denham Springs Ward Two Marshall	15,035	2,739	28,716
Desoto Parish 42nd District Attorney	11,015	2,007	21,037
Desoto Parish Library	75,084	13,680	143,406
Desoto Parish Police Jury	480,142	87,482	917,038
Lafourche Parish 17th Indigent Defender Board	33,714	6,143	64,390
Livingston Parish Council	481,934	87,809	920,461
Livingston Parish Library	169,510	30,885	323,752
Livingston Parish Sheriff	12,816	2,335	24,477
Louisiana School Board Association	13,454	2,451	25,696
North Caddo Parish Medical Center	952,820	173,605	1,819,820
St Charles 29th Judicial District Public Defender	10,589	1,929	20,224
St James Parish Hospital	794,714	144,798	1,517,849
St Mary Parish Water & Sewer District #4	57,965	10,561	110,708
St Mary Parish Waterworks District # 5	17,874	3,257	34,137
Terrebonne Parish 32nd Judicial District Attorney	16,810	3,063	32,106
Terrebonne Parish Consolidated Government	2,270,727	413,728	4,336,932
Terrebonne Parish Consolidated Waterworks	336,354	61,284	642,413
Terrebonne Parish Recreation District #10	4,729	862	9,032
Terrebonne Parish Sales & Use	21,301	3,881	40,684
Vernon Parish 30th Judicial District Attorney	26,100	4,756	49,850
Vernon Parish Police Jury	276,453	50,370	528,006
West Feliciana Parish Consolidated Waterworks #13	27,248	4,965	52,042
West Feliciana Parish Police Jury	158,367	28,855	302,470
Acadia Parish Soil & Water	8,754	1,595	16,719
Calcasieu Parish Soil & Water	11,571	2,108	22,100
Crescent Soil & Water	3,046	555	5,818
Evangeline Parish Soil & Water	4,634	844	8,851
Gulf Coast Soil & Water	7,975	1,453	15,231
Iberia Parish Soil & Water	2,886	526	5,512
Jefferson Davis Parish Soil & Water	5,182	944	9,897



**EXHIBIT XIV – Schedule E (continued)**  
**Plan B – Allocated Share of Employer Contributions and Pension Expense**  
For the Year Ended December 31, 2022

<b>Employer Name</b>	<b>Allocated Share of Total Employer Contributions for Fiscal Year 2022</b>	<b>Allocated Share of Nonemployer Contributions for Fiscal Year 2022</b>	<b>Employer's Proportion of Collective Pension Expense</b>
Lafourche/Terrebonne Soil & Water	\$6,226	\$1,134	\$11,892
Madison Parish Soil & Water	7,498	1,366	14,321
Northeast Soil & Water	5,612	1,023	10,719
St Landry Parish Soil & Water	2,421	441	4,624
St Mary Parish Soil & Water	2,851	519	5,445
Tangipahoa Parish Soil & Water	7,078	1,290	13,519
Upper Delta Soil & Water	0	0	0
Vermilion Parish Soil & Water	6,449	1,175	12,316
West Carroll Parish Soil & Water	2,968	541	5,668
<b>Grand Total</b>	<b>\$8,747,104</b>	<b>\$1,593,729</b>	<b>\$16,706,362</b>

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

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

<b>Year</b>	<b>Payroll for Current Employees (a)</b>	<b>Payroll for Future Employees (b)</b>	<b>Total Employee Payroll (c)=(a)+(b)</b>	<b>Contributions from Current Employees (d)*</b>	<b>Employer Contributions for Current Employees (e)*</b>	<b>Contributions Related to Payroll of Future Employees (f)*</b>	<b>Total Contributions (g)=(d)+(e)+(f)</b>
1	\$634,488,573	\$56,537,990	\$691,026,563	\$56,744,704	\$57,348,648	\$0	\$114,093,352
2	601,418,388	105,501,786	706,920,174	53,812,730	49,834,351	0	103,647,081
3	571,366,074	151,813,264	723,179,338	51,000,953	59,101,185	0	110,102,138
4	545,608,324	194,204,138	739,812,462	48,133,040	74,104,061	0	122,237,101
5	522,179,634	234,648,515	756,828,149	45,581,730	92,335,713	0	137,917,443
6	502,995,964	271,239,232	774,235,196	43,574,186	89,276,500	0	132,850,686
7	484,094,194	307,948,412	792,042,606	41,587,614	86,270,745	0	127,858,359
8	465,195,226	345,064,360	810,259,586	39,775,085	83,091,715	0	122,866,800
9	446,926,122	381,969,434	828,895,556	37,977,613	80,063,990	0	118,041,603
10	428,160,103	419,800,051	847,960,154	36,135,928	76,949,210	0	113,085,138
11	410,431,954	457,031,284	867,463,238	34,424,851	73,977,969	0	108,402,820
12	392,849,491	494,565,401	887,414,892	32,927,791	70,831,183	0	103,758,974
13	375,499,331	532,326,104	907,825,435	31,551,926	67,624,544	0	99,176,470
14	358,937,818	569,767,602	928,705,420	30,271,801	64,530,462	0	94,802,263
15	343,160,353	606,905,291	950,065,644	29,027,647	61,607,468	0	90,635,115
16	328,006,889	643,910,265	971,917,154	27,843,170	58,789,593	0	86,632,763
17	314,291,338	679,979,911	994,271,249	26,644,225	56,366,052	0	83,010,277
18	301,180,684	715,958,803	1,017,139,487	25,336,331	54,211,161	0	79,547,492
19	288,500,325	752,033,370	1,040,533,695	24,020,313	52,177,996	0	76,198,309
20	276,233,203	788,232,767	1,064,465,970	22,781,791	50,176,582	0	72,958,373
21	263,663,121	825,285,567	1,088,948,688	21,516,497	48,121,826	0	69,638,323
22	250,332,596	863,661,912	1,113,994,508	20,210,120	45,907,459	0	66,117,579
23	236,095,374	903,521,007	1,139,616,381	18,721,833	43,635,533	0	62,357,366
24	221,290,318	944,537,240	1,165,827,558	17,273,980	41,173,021	0	58,447,001
25	206,235,053	986,406,539	1,192,641,592	15,798,943	38,671,790	0	54,470,733
26	190,429,281	1,029,643,068	1,220,072,349	14,422,375	35,873,730	0	50,296,105
27	174,896,925	1,073,237,088	1,248,134,013	13,001,773	33,191,780	0	46,193,553
28	158,555,260	1,118,285,835	1,276,841,095	11,557,540	30,319,731	0	41,877,271
29	142,916,583	1,163,291,857	1,306,208,440	10,180,272	27,566,325	0	37,746,597
30	126,839,556	1,209,411,678	1,336,251,234	8,717,180	24,782,940	0	33,500,120
31	111,184,855	1,255,800,158	1,366,985,013	7,245,192	22,119,982	0	29,365,174
32	96,401,605	1,302,024,063	1,398,425,668	6,016,850	19,443,896	0	25,460,746
33	81,786,219	1,348,803,239	1,430,589,458	4,997,297	16,603,233	0	21,600,530
34	67,865,160	1,395,627,856	1,463,493,016	4,231,038	13,692,939	0	17,923,977
35	55,115,685	1,442,037,670	1,497,153,355	3,454,394	11,102,390	0	14,556,784
36	43,219,985	1,488,367,897	1,531,587,882	2,737,047	8,677,760	0	11,414,807
37	33,871,596	1,532,942,808	1,566,814,404	2,162,104	6,784,192	0	8,946,296
38	26,084,446	1,576,766,689	1,602,851,135	1,680,535	5,208,509	0	6,889,044
39	20,084,474	1,619,632,237	1,639,716,711	1,317,371	3,986,745	0	5,304,116
40	15,346,657	1,662,083,538	1,677,430,195	1,029,716	3,022,991	0	4,052,707

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

<b>Year</b>	<b>Payroll for Current Employees (a)</b>	<b>Payroll for Future Employees (b)</b>	<b>Total Employee Payroll (c)=(a)+(b)</b>	<b>Contributions from Current Employees (d)*</b>	<b>Employer Contributions for Current Employees (e)*</b>	<b>Contributions Related to Payroll of Future Employees (f)*</b>	<b>Total Contributions (g)=(d)+(e)+(f)</b>
41	\$11,689,763	\$1,704,321,327	\$1,716,011,090	\$803,333	\$2,284,003	\$0	\$3,087,336
42	8,902,915	1,746,576,430	1,755,479,345	619,471	1,731,475	0	2,350,946
43	6,776,286	1,789,079,084	1,795,855,370	475,140	1,314,639	0	1,789,779
44	5,188,882	1,831,971,161	1,837,160,043	367,194	1,003,562	0	1,370,756
45	3,970,425	1,875,444,299	1,879,414,724	283,827	764,670	0	1,048,497
46	3,031,188	1,919,610,075	1,922,641,263	218,843	582,202	0	801,045
47	2,305,644	1,964,556,368	1,966,862,012	168,046	440,593	0	608,639
48	1,742,778	2,010,357,060	2,012,099,838	127,966	331,447	0	459,413
49	1,312,642	2,057,065,493	2,058,378,135	96,978	248,584	0	345,562
50	985,084	2,104,735,748	2,105,720,832	73,175	186,135	0	259,310
51	732,294	2,153,420,117	2,154,152,411	54,610	138,594	0	193,204
52	540,540	2,203,157,376	2,203,697,916	40,487	102,319	0	142,806
53	391,231	2,253,991,737	2,254,382,968	29,395	73,612	0	103,007
54	282,716	2,305,951,061	2,306,233,777	21,375	53,412	0	74,787
55	200,442	2,359,076,711	2,359,277,153	15,254	37,525	0	52,779
56	141,021	2,413,399,507	2,413,540,528	10,816	26,045	0	36,861
57	97,478	2,468,954,482	2,469,051,960	7,529	17,561	0	25,090
58	65,320	2,525,774,835	2,525,840,155	5,058	11,379	0	16,437
59	44,089	2,583,890,390	2,583,934,479	3,422	8,480	0	11,902
60	29,177	2,643,335,795	2,643,364,972	2,264	5,343	0	7,607
61	19,328	2,704,143,038	2,704,162,366	1,506	4,257	0	5,763
62	12,480	2,766,345,620	2,766,358,100	982	2,718	0	3,700
63	7,237	2,829,977,100	2,829,984,337	574	1,246	0	1,820
64	4,207	2,895,069,770	2,895,073,977	339	1,651	0	1,990
65	2,150	2,961,658,528	2,961,660,678	176	559	0	735
66	1,014	3,029,777,860	3,029,778,874	86	606	0	692
67	358	3,099,463,430	3,099,463,788	31	0	0	31
68	57	3,170,751,398	3,170,751,455	5	0	0	5
69	13	3,243,678,725	3,243,678,738	1	0	0	1
70	0	3,318,283,349	3,318,283,349	0	0	0	0
71	0	3,394,603,866	3,394,603,866	0	0	0	0
72	0	3,472,679,755	3,472,679,755	0	0	0	0
73	0	3,552,551,390	3,552,551,390	0	0	0	0
74	0	3,634,260,072	3,634,260,072	0	0	0	0
75	0	3,717,848,053	3,717,848,053	0	0	0	0
76	0	3,803,358,558	3,803,358,558	0	0	0	0
77	0	3,890,835,805	3,890,835,805	0	0	0	0
78	0	3,980,325,029	3,980,325,029	0	0	0	0
79	0	4,071,872,504	4,071,872,504	0	0	0	0
80	0	4,165,525,572	4,165,525,572	0	0	0	0

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

<b>Year</b>	<b>Payroll for Current Employees (a)</b>	<b>Payroll for Future Employees (b)</b>	<b>Total Employee Payroll (c)=(a)+(b)</b>	<b>Contributions from Current Employees (d)*</b>	<b>Employer Contributions for Current Employees (e)*</b>	<b>Contributions Related to Payroll of Future Employees (f)*</b>	<b>Total Contributions (g)=(d)+(e)+(f)</b>
81	\$0	\$4,261,332,660	\$4,261,332,660	\$0	\$0	\$0	\$0
82	0	4,359,343,311	4,359,343,311	0	0	0	0
83	0	4,459,608,208	4,459,608,208	0	0	0	0
84	0	4,562,179,196	4,562,179,196	0	0	0	0
85	0	4,667,109,318	4,667,109,318	0	0	0	0
86	0	4,774,452,832	4,774,452,832	0	0	0	0
87	0	4,884,265,247	4,884,265,247	0	0	0	0
88	0	4,996,603,348	4,996,603,348	0	0	0	0
89	0	5,111,525,225	5,111,525,225	0	0	0	0
90	0	5,229,090,305	5,229,090,305	0	0	0	0
91	0	5,349,359,382	5,349,359,382	0	0	0	0
92	0	5,472,394,648	5,472,394,648	0	0	0	0
93	0	5,598,259,725	5,598,259,725	0	0	0	0
94	0	5,727,019,698	5,727,019,698	0	0	0	0
95	0	5,858,741,152	5,858,741,152	0	0	0	0
96	0	5,993,492,198	5,993,492,198	0	0	0	0
97	0	6,131,342,519	6,131,342,519	0	0	0	0
98	0	6,272,363,397	6,272,363,397	0	0	0	0
99	0	6,416,627,755	6,416,627,755	0	0	0	0
100	0	6,564,210,193	6,564,210,193	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

<b>Year</b>	<b>Projected Beginning Fiduciary Net Position (a)</b>	<b>Projected Total Contributions (b)</b>	<b>Projected Benefit Payments (c)</b>	<b>Projected Administrative Expense (d)</b>	<b>Projected Investment Earnings (e)</b>	<b>Projected Ending Fiduciary Net Position (f)=(a)+(b)-(c)-(d)+(e)</b>
1	\$4,274,065,818	\$114,093,352	\$263,461,590	\$2,042,137	\$268,770,217	\$4,391,425,660
2	4,391,425,660	103,647,081	275,237,097	1,777,325	275,589,520	4,493,647,839
3	4,493,647,839	110,102,138	289,396,717	1,688,514	281,891,814	4,594,556,560
4	4,594,556,560	122,237,101	302,429,716	1,612,394	288,324,079	4,701,075,631
5	4,701,075,631	137,917,443	312,596,649	1,543,157	295,317,174	4,820,170,442
6	4,820,170,442	132,850,686	320,346,677	1,486,465	302,537,251	4,933,725,237
7	4,933,725,237	127,858,359	331,740,465	1,430,606	309,290,293	5,037,702,819
8	5,037,702,819	122,866,800	344,374,965	1,374,755	315,391,331	5,130,211,230
9	5,130,211,230	118,041,603	355,329,665	1,320,766	320,816,444	5,212,418,847
10	5,212,418,847	113,085,138	368,586,403	1,265,308	325,505,695	5,281,157,968
11	5,281,157,968	108,402,820	374,289,503	1,212,918	329,579,469	5,343,637,837
12	5,343,637,837	103,758,974	385,354,894	1,160,958	333,084,918	5,393,965,877
13	5,393,965,877	99,176,470	395,225,868	1,109,684	335,852,189	5,432,658,985
14	5,432,658,985	94,802,263	403,270,392	1,060,741	337,938,853	5,461,068,968
15	5,461,068,968	90,635,115	410,466,524	1,014,115	339,400,575	5,479,624,019
16	5,479,624,019	86,632,763	416,233,317	969,333	340,281,744	5,489,335,875
17	5,489,335,875	83,010,277	419,235,400	928,801	340,695,881	5,492,877,832
18	5,492,877,832	79,547,492	422,982,697	890,056	340,696,642	5,489,249,213
19	5,489,249,213	76,198,309	426,110,139	852,583	340,261,553	5,478,746,354
20	5,478,746,354	72,958,373	428,587,410	816,330	339,410,399	5,461,711,385
21	5,461,711,385	69,638,323	432,228,488	779,183	338,102,029	5,436,444,066
22	5,436,444,066	66,117,579	436,741,411	739,788	336,233,071	5,401,313,516
23	5,401,313,516	62,357,366	441,073,665	697,714	333,731,098	5,355,630,601
24	5,355,630,601	58,447,001	445,469,066	653,962	330,547,107	5,298,501,681
25	5,298,501,681	54,470,733	448,725,201	609,470	326,664,410	5,230,302,153
26	5,230,302,153	50,296,105	453,435,701	562,761	322,021,197	5,148,620,993
27	5,148,620,993	46,193,553	454,784,128	516,859	316,623,323	5,056,136,881
28	5,056,136,881	41,877,271	458,705,099	468,566	310,446,356	4,949,286,844
29	4,949,286,844	37,746,597	457,941,023	422,350	303,503,349	4,832,173,417
30	4,832,173,417	33,500,120	459,091,439	374,839	295,839,565	4,702,046,824
31	4,702,046,824	29,365,174	457,398,550	328,576	287,435,986	4,561,120,858
32	4,561,120,858	25,460,746	455,419,629	284,888	278,357,440	4,409,234,526
33	4,409,234,526	21,600,530	453,159,851	241,696	268,587,656	4,246,021,165
34	4,246,021,165	17,923,977	448,985,746	200,557	258,158,971	4,072,917,810
35	4,072,917,810	14,556,784	442,069,078	162,879	247,193,365	3,892,436,002
36	3,892,436,002	11,414,807	434,541,242	127,725	235,781,808	3,704,963,651
37	3,704,963,651	8,946,296	420,826,091	100,098	224,138,759	3,517,122,517
38	3,517,122,517	6,889,044	407,715,508	77,085	212,465,873	3,328,684,841
39	3,328,684,841	5,304,116	392,400,791	59,354	200,838,960	3,142,367,772
40	3,142,367,772	4,052,707	377,200,906	45,353	189,354,539	2,958,528,758

**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	\$2,958,528,758	\$3,087,336	\$361,315,568	\$34,546	\$178,059,217	\$2,778,325,198
42	2,778,325,198	2,350,946	345,270,159	26,310	167,008,740	2,602,388,416
43	2,602,388,416	1,789,779	329,231,228	20,025	156,236,592	2,431,163,533
44	2,431,163,533	1,370,756	313,175,693	15,334	145,770,956	2,265,114,219
45	2,265,114,219	1,048,497	297,405,654	11,733	135,630,577	2,104,375,905
46	2,104,375,905	801,045	281,805,552	8,958	125,827,078	1,949,189,519
47	1,949,189,519	608,639	266,388,665	6,814	116,374,845	1,799,777,524
48	1,799,777,524	459,413	251,161,534	5,150	107,287,541	1,656,357,793
49	1,656,357,793	345,562	236,154,588	3,879	98,577,906	1,519,122,794
50	1,519,122,794	259,310	221,393,594	2,911	90,257,206	1,388,242,805
51	1,388,242,805	193,204	206,917,737	2,164	82,334,872	1,263,850,980
52	1,263,850,980	142,806	192,756,497	1,597	74,818,358	1,146,054,049
53	1,146,054,049	103,007	178,946,568	1,156	67,713,179	1,034,922,510
54	1,034,922,510	74,787	165,513,743	835	61,023,066	930,505,784
55	930,505,784	52,779	152,497,683	592	54,749,764	832,810,053
56	832,810,053	36,861	139,928,019	417	48,892,733	741,811,211
57	741,811,211	25,090	127,839,821	288	43,449,264	657,445,457
58	657,445,457	16,437	116,263,990	193	38,414,269	579,611,979
59	579,611,979	11,902	105,227,570	130	33,780,474	508,176,655
60	508,176,655	7,607	94,758,294	86	29,538,301	442,964,183
61	442,964,183	5,763	84,878,131	57	25,675,907	383,767,664
62	383,767,664	3,700	75,604,632	37	22,179,416	330,346,112
63	330,346,112	1,820	66,949,317	21	19,033,053	282,431,647
64	282,431,647	1,990	58,916,197	12	16,219,606	239,737,033
65	239,737,033	735	51,506,241	6	13,720,553	201,952,074
66	201,952,074	692	44,714,431	3	11,516,282	168,754,614
67	168,754,614	31	38,531,718	1	9,586,402	139,809,328
68	139,809,328	5	32,943,344	0	7,909,958	114,775,947
69	114,775,947	1	27,929,153	0	6,465,787	93,312,582
70	93,312,582	0	23,465,780	0	5,232,745	75,079,547
71	75,079,547	0	19,526,161	0	4,189,944	59,743,330
72	59,743,330	0	16,080,434	0	3,316,979	46,979,875
73	46,979,875	0	13,096,536	0	2,594,122	36,477,461
74	36,477,461	0	10,539,476	0	2,002,524	27,940,509
75	27,940,509	0	8,372,806	0	1,524,418	21,092,121
76	21,092,121	0	6,559,494	0	1,143,247	15,675,874
77	15,675,874	0	5,062,086	0	843,781	11,457,569
78	11,457,569	0	3,843,639	0	612,195	8,226,126
79	8,226,126	0	2,867,790	0	436,126	5,794,462
80	5,794,462	0	2,099,649	0	304,699	3,999,511

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

Year	Projected Beginning Fiduciary Net Position (a)	Projected Total Contributions (b)	Projected Benefit Payments (c)	Projected Administrative Expense (d)	Projected Investment Earnings (e)	Projected Ending Fiduciary Net Position (f)=(a)+(b)-(c)-(d)+(e)
81	\$3,999,511	\$0	\$1,506,346	\$0	\$208,513	\$2,701,678
82	2,701,678	0	1,057,507	0	139,592	1,783,763
83	1,783,763	0	725,414	0	91,308	1,149,657
84	1,149,657	0	485,458	0	58,284	722,483
85	722,483	0	316,432	0	36,270	442,321
86	442,321	0	200,640	0	21,988	263,669
87	263,669	0	123,611	0	12,981	153,039
88	153,039	0	73,921	0	7,466	86,583
89	86,583	0	42,884	0	4,190	47,890
90	47,890	0	24,158	0	2,304	26,036
91	26,036	0	13,248	0	1,249	14,036
92	14,036	0	7,100	0	675	7,611
93	7,611	0	3,739	0	369	4,241
94	4,241	0	1,948	0	210	2,503
95	2,503	0	1,013	0	128	1,619
96	1,619	0	526	0	87	1,180
97	1,180	0	274	0	67	973
98	973	0	141	0	58	890
99	890	0	71	0	55	873
100	873	0	35	0	55	893

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

<b>Year</b>	<b>Projected Beginning Fiduciary Net Position</b>	<b>Projected Benefit Payments</b>	<b>"Funded" Portion of Benefit Payments</b>	<b>"Unfunded" Portion of Benefit Payments</b>	<b>Present Value of "Funded" Benefit Payments</b>	<b>Present Value of "Unfunded" Benefit Payments</b>	<b>Present Value of Benefit Payments Using the Single Discount Rate</b>
1	\$4,274,065,818	\$263,461,590	\$263,461,590	\$0	\$247,614,276	\$0	\$247,614,276
2	4,391,425,660	275,237,097	275,237,097	0	243,121,694	0	243,121,694
3	4,493,647,839	289,396,717	289,396,717	0	240,252,943	0	240,252,943
4	4,594,556,560	302,429,716	302,429,716	0	235,970,629	0	235,970,629
5	4,701,075,631	312,596,649	312,596,649	0	229,232,493	0	229,232,493
6	4,820,170,442	320,346,677	320,346,677	0	220,785,453	0	220,785,453
7	4,933,725,237	331,740,465	331,740,465	0	214,885,471	0	214,885,471
8	5,037,702,819	344,374,965	344,374,965	0	209,651,777	0	209,651,777
9	5,130,211,230	355,329,665	355,329,665	0	203,309,099	0	203,309,099
10	5,212,418,847	368,586,403	368,586,403	0	198,208,845	0	198,208,845
11	5,281,157,968	374,289,503	374,289,503	0	189,168,901	0	189,168,901
12	5,343,637,837	385,354,894	385,354,894	0	183,046,464	0	183,046,464
13	5,393,965,877	395,225,868	395,225,868	0	176,442,905	0	176,442,905
14	5,432,658,985	403,270,392	403,270,392	0	169,205,138	0	169,205,138
15	5,461,068,968	410,466,524	410,466,524	0	161,865,139	0	161,865,139
16	5,479,624,019	416,233,317	416,233,317	0	154,266,204	0	154,266,204
17	5,489,335,875	419,235,400	419,235,400	0	146,032,753	0	146,032,753
18	5,492,877,832	422,982,697	422,982,697	0	138,475,614	0	138,475,614
19	5,489,249,213	426,110,139	426,110,139	0	131,108,527	0	131,108,527
20	5,478,746,354	428,587,410	428,587,410	0	123,938,675	0	123,938,675
21	5,461,711,385	432,228,488	432,228,488	0	117,473,309	0	117,473,309
22	5,436,444,066	436,741,411	436,741,411	0	111,560,013	0	111,560,013
23	5,401,313,516	441,073,665	441,073,665	0	105,889,692	0	105,889,692
24	5,355,630,601	445,469,066	445,469,066	0	100,512,131	0	100,512,131
25	5,298,501,681	448,725,201	448,725,201	0	95,156,785	0	95,156,785
26	5,230,302,153	453,435,701	453,435,701	0	90,371,894	0	90,371,894
27	5,148,620,993	454,784,128	454,784,128	0	85,188,573	0	85,188,573
28	5,056,136,881	458,705,099	458,705,099	0	80,754,733	0	80,754,733
29	4,949,286,844	457,941,023	457,941,023	0	75,770,881	0	75,770,881
30	4,832,173,417	459,091,439	459,091,439	0	71,392,133	0	71,392,133
31	4,702,046,824	457,398,550	457,398,550	0	66,850,447	0	66,850,447
32	4,561,120,858	455,419,629	455,419,629	0	62,557,538	0	62,557,538
33	4,409,234,526	453,159,851	453,159,851	0	58,502,941	0	58,502,941
34	4,246,021,165	448,985,746	448,985,746	0	54,477,504	0	54,477,504
35	4,072,917,810	442,069,078	442,069,078	0	50,411,911	0	50,411,911
36	3,892,436,002	434,541,242	434,541,242	0	46,572,805	0	46,572,805
37	3,704,963,651	420,826,091	420,826,091	0	42,389,903	0	42,389,903
38	3,517,122,517	407,715,508	407,715,508	0	38,598,939	0	38,598,939
39	3,328,684,841	392,400,791	392,400,791	0	34,914,545	0	34,914,545
40	3,142,367,772	377,200,906	377,200,906	0	31,543,335	0	31,543,335



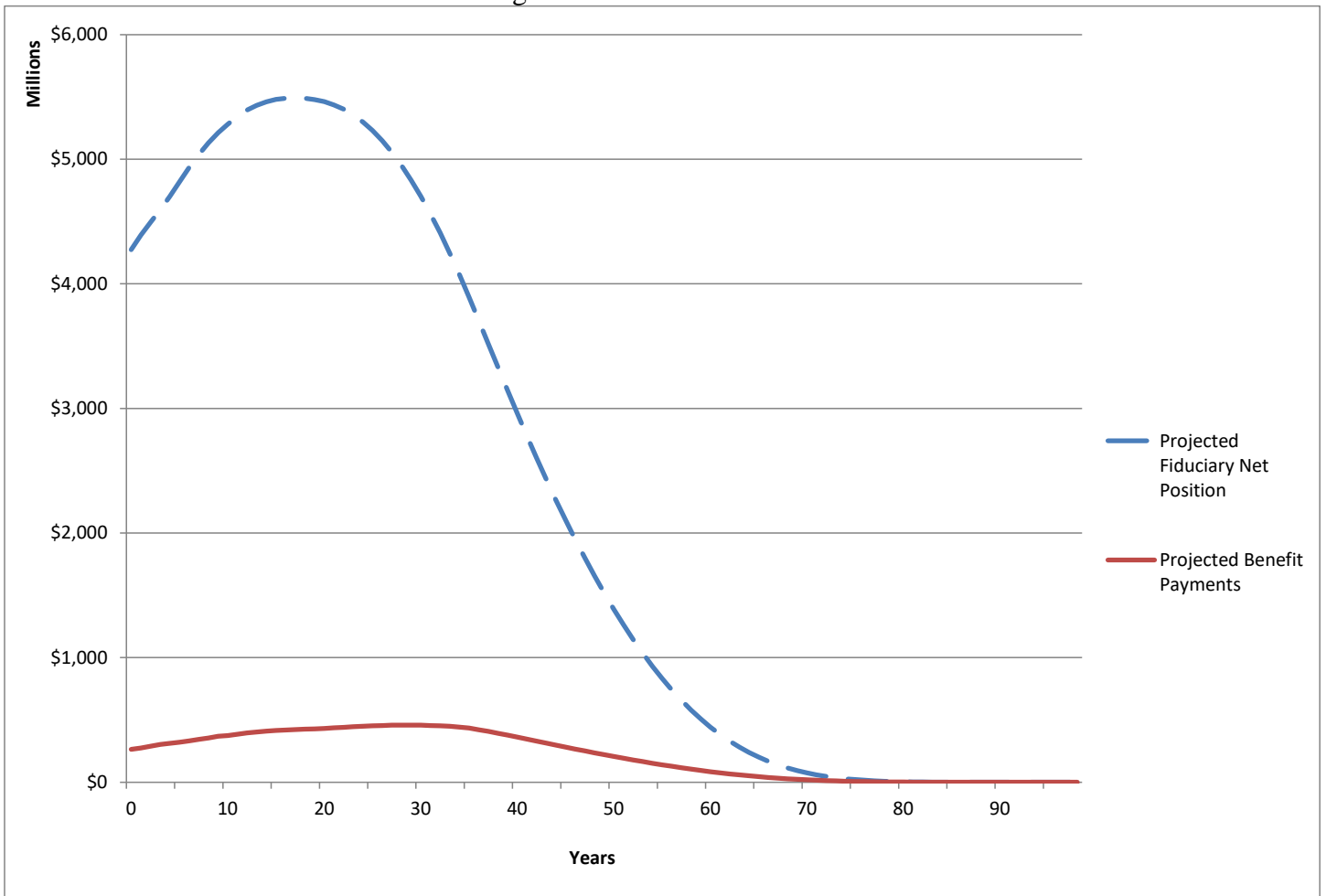
**TABLE 3 (continued)**  
**Plan A – Actuarial Present Value of Projected Benefit Payments**  
For Single Discount Rate Determination

<b>Year</b>	<b>Projected Beginning Fiduciary Net Position</b>	<b>Projected Benefit Payments</b>	<b>"Funded" Portion of Benefit Payments</b>	<b>"Unfunded" Portion of Benefit Payments</b>	<b>Present Value of "Funded" Benefit Payments</b>	<b>Present Value of "Unfunded" Benefit Payments</b>	<b>Present Value of Benefit Payments Using the Single Discount Rate</b>
41	\$2,958,528,758	\$361,315,568	\$361,315,568	\$0	\$28,397,488	\$0	\$28,397,488
42	2,778,325,198	345,270,159	345,270,159	0	25,504,139	0	25,504,139
43	2,602,388,416	329,231,228	329,231,228	0	22,856,568	0	22,856,568
44	2,431,163,533	313,175,693	313,175,693	0	20,434,142	0	20,434,142
45	2,265,114,219	297,405,654	297,405,654	0	18,237,948	0	18,237,948
46	2,104,375,905	281,805,552	281,805,552	0	16,241,819	0	16,241,819
47	1,949,189,519	266,388,665	266,388,665	0	14,429,764	0	14,429,764
48	1,799,777,524	251,161,534	251,161,534	0	12,786,597	0	12,786,597
49	1,656,357,793	236,154,588	236,154,588	0	11,299,432	0	11,299,432
50	1,519,122,794	221,393,594	221,393,594	0	9,955,972	0	9,955,972
51	1,388,242,805	206,917,737	206,917,737	0	8,745,300	0	8,745,300
52	1,263,850,980	192,756,497	192,756,497	0	7,656,748	0	7,656,748
53	1,146,054,049	178,946,568	178,946,568	0	6,680,625	0	6,680,625
54	1,034,922,510	165,513,743	165,513,743	0	5,807,459	0	5,807,459
55	930,505,784	152,497,683	152,497,683	0	5,028,908	0	5,028,908
56	832,810,053	139,928,019	139,928,019	0	4,336,841	0	4,336,841
57	741,811,211	127,839,821	127,839,821	0	3,723,860	0	3,723,860
58	657,445,457	116,263,990	116,263,990	0	3,182,957	0	3,182,957
59	579,611,979	105,227,570	105,227,570	0	2,707,531	0	2,707,531
60	508,176,655	94,758,294	94,758,294	0	2,291,498	0	2,291,498
61	442,964,183	84,878,131	84,878,131	0	1,929,108	0	1,929,108
62	383,767,664	75,604,632	75,604,632	0	1,614,981	0	1,614,981
63	330,346,112	66,949,317	66,949,317	0	1,344,075	0	1,344,075
64	282,431,647	58,916,197	58,916,197	0	1,111,656	0	1,111,656
65	239,737,033	51,506,241	51,506,241	0	913,385	0	913,385
66	201,952,074	44,714,431	44,714,431	0	745,247	0	745,247
67	168,754,614	38,531,718	38,531,718	0	603,572	0	603,572
68	139,809,328	32,943,344	32,943,344	0	484,995	0	484,995
69	114,775,947	27,929,153	27,929,153	0	386,443	0	386,443
70	93,312,582	23,465,780	23,465,780	0	305,155	0	305,155
71	75,079,547	19,526,161	19,526,161	0	238,650	0	238,650
72	59,743,330	16,080,434	16,080,434	0	184,714	0	184,714
73	46,979,875	13,096,536	13,096,536	0	141,390	0	141,390
74	36,477,461	10,539,476	10,539,476	0	106,940	0	106,940
75	27,940,509	8,372,806	8,372,806	0	79,845	0	79,845
76	21,092,121	6,559,494	6,559,494	0	58,790	0	58,790
77	15,675,874	5,062,086	5,062,086	0	42,641	0	42,641
78	11,457,569	3,843,639	3,843,639	0	30,430	0	30,430
79	8,226,126	2,867,790	2,867,790	0	21,338	0	21,338
80	5,794,462	2,099,649	2,099,649	0	14,683	0	14,683

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

<b>Year</b>	<b>Projected Beginning Fiduciary Net Position</b>	<b>Projected Benefit Payments</b>	<b>"Funded" Portion of Benefit Payments</b>	<b>"Unfunded" Portion of Benefit Payments</b>	<b>Present Value of "Funded" Benefit Payments</b>	<b>Present Value of "Unfunded" Benefit Payments</b>	<b>Present Value of Benefit Payments Using the Single Discount Rate</b>
81	\$3,999,511	\$1,506,346	\$1,506,346	\$0	\$9,900	\$0	\$9,900
82	2,701,678	1,057,507	1,057,507	0	6,532	0	6,532
83	1,783,763	725,414	725,414	0	4,211	0	4,211
84	1,149,657	485,458	485,458	0	2,649	0	2,649
85	722,483	316,432	316,432	0	1,623	0	1,623
86	442,321	200,640	200,640	0	967	0	967
87	263,669	123,611	123,611	0	560	0	560
88	153,039	73,921	73,921	0	315	0	315
89	86,583	42,884	42,884	0	172	0	172
90	47,890	24,158	24,158	0	91	0	91
91	26,036	13,248	13,248	0	47	0	47
92	14,036	7,100	7,100	0	24	0	24
93	7,611	3,739	3,739	0	12	0	12
94	4,241	1,948	1,948	0	6	0	6
95	2,503	1,013	1,013	0	3	0	3
96	1,619	526	526	0	1	0	1
97	1,180	274	274	0	1	0	1
98	973	141	141	0	0	0	0
99	890	71	71	0	0	0	0
100	873	35	35	0	0	0	0

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



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

<b>Year</b>	<b>Payroll for Current Employees (a)</b>	<b>Payroll for Future Employees (b)</b>	<b>Total Employee Payroll (c)=(a)+(b)</b>	<b>Contributions from Current Employees (d)*</b>	<b>Employer Contributions for Current Employees (e)*</b>	<b>Contributions Related to Payroll of Future Employees (f)*</b>	<b>Total Contributions (g)=(d)+(e)+(f)</b>
1	\$108,729,802	\$10,626,330	\$119,356,132	\$3,152,907	\$7,736,314	\$0	\$10,889,221
2	102,801,799	19,299,524	122,101,323	2,963,390	6,979,585	0	9,942,975
3	97,628,449	27,281,205	124,909,654	2,809,530	7,701,442	0	10,510,972
4	93,427,635	34,354,941	127,782,576	2,665,592	8,956,267	0	11,621,859
5	89,461,990	41,259,585	130,721,575	2,526,109	10,509,562	0	13,035,671
6	86,036,637	47,691,534	133,728,171	2,415,115	10,121,441	0	12,536,556
7	82,729,274	54,074,645	136,803,919	2,315,891	9,738,744	0	12,054,635
8	79,384,276	60,566,133	139,950,409	2,220,828	9,346,401	0	11,567,229
9	76,173,821	66,995,448	143,169,269	2,126,373	8,973,054	0	11,099,427
10	73,003,528	73,458,634	146,462,162	2,035,877	8,601,601	0	10,637,478
11	70,037,293	79,793,499	149,830,792	1,949,057	8,256,206	0	10,205,263
12	67,236,136	86,040,764	153,276,900	1,866,159	7,930,942	0	9,797,101
13	64,626,838	92,175,430	156,802,268	1,788,336	7,628,559	0	9,416,895
14	62,058,688	98,350,033	160,408,721	1,715,633	7,327,052	0	9,042,685
15	59,636,050	104,462,071	164,098,121	1,644,797	7,044,881	0	8,689,678
16	57,213,447	110,658,931	167,872,378	1,562,251	6,774,426	0	8,336,677
17	54,723,965	117,009,478	171,733,443	1,472,382	6,501,548	0	7,973,930
18	52,311,688	123,371,624	175,683,312	1,392,087	6,230,345	0	7,622,432
19	49,925,498	129,798,530	179,724,028	1,332,044	5,942,692	0	7,274,736
20	47,344,125	136,513,556	183,857,681	1,270,666	5,627,933	0	6,898,599
21	44,629,501	143,456,906	188,086,407	1,195,600	5,307,447	0	6,503,047
22	41,947,600	150,464,795	192,412,395	1,105,990	5,006,272	0	6,112,262
23	39,316,002	157,521,878	196,837,880	1,017,939	4,710,868	0	5,728,807
24	36,790,103	164,575,048	201,365,151	935,249	4,425,505	0	5,360,754
25	34,155,882	171,840,668	205,996,550	854,073	4,122,843	0	4,976,916
26	31,446,339	179,288,131	210,734,470	773,847	3,808,257	0	4,582,104
27	28,672,007	186,909,356	215,581,363	696,492	3,481,359	0	4,177,851
28	25,889,862	194,649,872	220,539,734	614,964	3,157,495	0	3,772,459
29	23,197,144	202,415,004	225,612,148	537,369	2,842,729	0	3,380,098
30	20,557,149	210,244,079	230,801,228	456,528	2,538,892	0	2,995,420
31	17,910,946	218,198,710	236,109,656	378,829	2,231,008	0	2,609,837
32	15,472,365	226,067,813	241,540,178	311,991	1,942,516	0	2,254,507
33	13,020,605	234,074,997	247,095,602	257,902	1,639,354	0	1,897,256
34	10,700,197	242,078,604	252,778,801	216,291	1,342,854	0	1,559,145
35	8,559,385	250,033,328	258,592,713	178,380	1,068,824	0	1,247,204
36	6,634,378	257,905,968	264,540,346	140,487	826,220	0	966,707
37	5,058,079	265,566,695	270,624,774	108,980	628,042	0	737,022
38	3,854,912	272,994,231	276,849,143	84,235	477,471	0	561,706
39	2,910,988	280,305,686	283,216,674	65,352	358,813	0	424,165
40	2,200,268	287,530,389	289,730,657	51,171	269,434	0	320,605

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

<b>Year</b>	<b>Payroll for Current Employees (a)</b>	<b>Payroll for Future Employees (b)</b>	<b>Total Employee Payroll (c)=(a)+(b)</b>	<b>Contributions from Current Employees (d)*</b>	<b>Employer Contributions for Current Employees (e)*</b>	<b>Contributions Related to Payroll of Future Employees (f)*</b>	<b>Total Contributions (g)=(d)+(e)+(f)</b>
41	\$1,658,637	\$294,735,825	\$296,394,462	\$39,790	\$201,893	\$0	\$241,683
42	1,253,650	301,957,885	303,211,535	30,812	151,860	0	182,672
43	946,222	309,239,178	310,185,400	23,699	114,177	0	137,876
44	718,989	316,600,676	317,319,665	18,326	86,439	0	104,765
45	544,465	324,073,552	324,618,017	14,101	65,234	0	79,335
46	413,887	331,670,344	332,084,231	10,884	49,424	0	60,308
47	313,713	339,408,455	339,722,168	8,367	37,345	0	45,712
48	237,968	347,297,810	347,535,778	6,437	28,238	0	34,675
49	179,774	355,349,327	355,529,101	4,930	21,265	0	26,195
50	135,834	363,570,437	363,706,271	3,766	16,027	0	19,793
51	99,117	371,972,398	372,071,515	2,762	11,681	0	14,443
52	72,692	380,556,468	380,629,160	2,036	8,556	0	10,592
53	53,006	389,330,624	389,383,630	1,496	6,228	0	7,724
54	37,401	398,302,053	398,339,454	1,064	4,386	0	5,450
55	25,854	407,475,407	407,501,261	742	3,025	0	3,767
56	17,975	416,855,815	416,873,790	522	2,097	0	2,619
57	12,500	426,449,387	426,461,887	367	1,454	0	1,821
58	7,869	436,262,642	436,270,511	234	913	0	1,147
59	5,258	446,299,475	446,304,733	157	609	0	766
60	3,515	456,566,226	456,569,741	105	407	0	512
61	2,433	467,068,413	467,070,846	73	282	0	355
62	1,398	477,812,077	477,813,475	42	162	0	204
63	843	488,802,342	488,803,185	25	98	0	123
64	439	500,045,219	500,045,658	13	51	0	64
65	258	511,546,450	511,546,708	8	30	0	38
66	84	523,312,199	523,312,283	3	9	0	12
67	15	535,348,450	535,348,465	0	2	0	2
68	0	547,661,480	547,661,480	0	0	0	0
69	0	560,257,694	560,257,694	0	0	0	0
70	0	573,143,621	573,143,621	0	0	0	0
71	0	586,325,924	586,325,924	0	0	0	0
72	0	599,811,420	599,811,420	0	0	0	0
73	0	613,607,083	613,607,083	0	0	0	0
74	0	627,720,046	627,720,046	0	0	0	0
75	0	642,157,607	642,157,607	0	0	0	0
76	0	656,927,232	656,927,232	0	0	0	0
77	0	672,036,558	672,036,558	0	0	0	0
78	0	687,493,399	687,493,399	0	0	0	0
79	0	703,305,747	703,305,747	0	0	0	0
80	0	719,481,779	719,481,779	0	0	0	0

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

<b>Year</b>	<b>Payroll for Current Employees (a)</b>	<b>Payroll for Future Employees (b)</b>	<b>Total Employee Payroll (c)=(a)+(b)</b>	<b>Contributions from Current Employees (d)*</b>	<b>Employer Contributions for Current Employees (e)*</b>	<b>Contributions Related to Payroll of Future Employees (f)*</b>	<b>Total Contributions (g)=(d)+(e)+(f)</b>
81	\$0	\$736,029,860	\$736,029,860	\$0	\$0	\$0	\$0
82	0	752,958,547	752,958,547	0	0	0	0
83	0	770,276,594	770,276,594	0	0	0	0
84	0	787,992,955	787,992,955	0	0	0	0
85	0	806,116,793	806,116,793	0	0	0	0
86	0	824,657,480	824,657,480	0	0	0	0
87	0	843,624,602	843,624,602	0	0	0	0
88	0	863,027,967	863,027,967	0	0	0	0
89	0	882,877,611	882,877,611	0	0	0	0
90	0	903,183,796	903,183,796	0	0	0	0
91	0	923,957,023	923,957,023	0	0	0	0
92	0	945,208,035	945,208,035	0	0	0	0
93	0	966,947,819	966,947,819	0	0	0	0
94	0	989,187,619	989,187,619	0	0	0	0
95	0	1,011,938,934	1,011,938,934	0	0	0	0
96	0	1,035,213,530	1,035,213,530	0	0	0	0
97	0	1,059,023,441	1,059,023,441	0	0	0	0
98	0	1,083,380,980	1,083,380,980	0	0	0	0
99	0	1,108,298,743	1,108,298,743	0	0	0	0
100	0	1,133,789,614	1,133,789,614	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

<b>Year</b>	<b>Projected Beginning Fiduciary Net Position (a)</b>	<b>Projected Total Contributions (b)</b>	<b>Projected Benefit Payments (c)</b>	<b>Projected Administrative Expense (d)</b>	<b>Projected Investment Earnings (e)</b>	<b>Projected Ending Fiduciary Net Position (f)=(a)+(b)-(c)-(d)+(e)</b>
1	\$390,726,543	\$10,889,221	\$19,590,544	\$352,724	\$24,721,262	\$406,393,758
2	406,393,758	9,942,975	20,656,721	303,802	25,662,106	421,038,316
3	421,038,316	10,510,972	22,256,393	288,514	26,567,338	435,571,719
4	435,571,719	11,621,859	23,325,831	276,100	27,499,173	451,090,821
5	451,090,821	13,035,671	25,013,811	264,380	28,484,127	467,332,427
6	467,332,427	12,536,556	26,241,092	254,257	29,469,521	482,843,155
7	482,843,155	12,054,635	27,772,985	244,483	30,399,073	497,279,394
8	497,279,394	11,567,229	29,533,254	234,598	31,252,493	510,331,264
9	510,331,264	11,099,427	31,002,699	225,111	32,027,081	522,229,963
10	522,229,963	10,637,478	32,471,895	215,742	32,728,055	532,907,859
11	532,907,859	10,205,263	33,377,241	206,976	33,369,578	542,898,483
12	542,898,483	9,797,101	34,494,278	198,698	33,961,189	551,963,798
13	551,963,798	9,416,895	35,513,625	190,987	34,497,521	560,173,603
14	560,173,603	9,042,685	36,675,537	183,397	34,974,794	567,332,148
15	567,332,148	8,689,678	37,672,186	176,238	35,390,647	573,564,050
16	573,564,050	8,336,677	38,682,434	169,079	35,746,767	578,795,981
17	578,795,981	7,973,930	39,787,416	161,722	36,035,604	582,856,377
18	582,856,377	7,622,432	40,726,581	154,593	36,255,033	585,852,668
19	585,852,668	7,274,736	41,834,878	147,541	36,401,148	587,546,134
20	587,546,134	6,898,599	42,957,657	139,912	36,462,549	587,809,713
21	587,809,713	6,503,047	44,045,754	131,890	36,432,930	586,568,045
22	586,568,045	6,112,262	44,781,228	123,965	36,318,232	584,093,347
23	584,093,347	5,728,807	45,371,945	116,188	36,129,406	580,463,427
24	580,463,427	5,360,754	45,783,207	108,723	35,872,775	575,805,026
25	575,805,026	4,976,916	46,513,557	100,938	35,539,781	569,707,228
26	569,707,228	4,582,104	47,200,359	92,931	35,115,700	562,111,742
27	562,111,742	4,177,851	47,869,298	84,732	34,596,037	552,931,600
28	552,931,600	3,772,459	48,377,250	76,510	33,979,994	542,230,292
29	542,230,292	3,380,098	48,706,666	68,553	33,272,622	530,107,794
30	530,107,794	2,995,420	48,858,104	60,751	32,480,138	516,664,497
31	516,664,497	2,609,837	49,048,483	52,931	31,601,868	501,774,789
32	501,774,789	2,254,507	48,931,391	45,724	30,641,649	485,693,829
33	485,693,829	1,897,256	48,999,268	38,479	29,599,303	468,152,641
34	468,152,641	1,559,145	48,671,139	31,621	28,476,568	449,485,594
35	449,485,594	1,247,204	48,151,498	25,295	27,288,620	429,844,624
36	429,844,624	966,707	47,316,188	19,606	26,049,256	409,524,793
37	409,524,793	737,022	46,092,958	14,948	24,780,233	388,934,143
38	388,934,143	561,706	44,535,792	11,392	23,506,077	368,454,743
39	368,454,743	424,165	43,006,518	8,603	22,239,328	348,103,116
40	348,103,116	320,605	41,333,559	6,502	20,986,332	328,069,992

**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	\$328,069,992	\$241,683	\$39,672,303	\$4,902	\$19,754,112	\$308,388,583
42	308,388,583	182,672	37,960,603	3,705	18,546,606	289,153,553
43	289,153,553	137,876	36,243,252	2,796	17,368,284	270,413,664
44	270,413,664	104,765	34,533,038	2,125	16,221,788	252,205,054
45	252,205,054	79,335	32,839,613	1,609	15,109,001	234,552,168
46	234,552,168	60,308	31,159,372	1,223	14,031,563	217,483,444
47	217,483,444	45,712	29,495,336	927	12,991,137	201,024,030
48	201,024,030	34,675	27,848,891	703	11,989,263	185,198,374
49	185,198,374	26,195	26,223,203	531	11,027,375	170,028,210
50	170,028,210	19,793	24,620,128	401	10,106,790	155,534,263
51	155,534,263	14,443	23,047,172	293	9,228,566	141,729,807
52	141,729,807	10,592	21,502,544	215	8,393,624	128,631,264
53	128,631,264	7,724	19,991,996	157	7,602,816	116,249,651
54	116,249,651	5,450	18,520,486	111	6,856,681	104,591,185
55	104,591,185	3,767	17,090,377	76	6,155,541	93,660,040
56	93,660,040	2,619	15,704,285	53	5,499,579	83,457,901
57	83,457,901	1,821	14,366,135	37	4,888,775	73,982,325
58	73,982,325	1,147	13,080,660	23	4,322,814	65,225,603
59	65,225,603	766	11,850,095	16	3,801,140	57,177,398
60	57,177,398	512	10,678,943	10	3,322,942	49,821,899
61	49,821,899	355	9,570,455	7	2,887,107	43,138,899
62	43,138,899	204	8,527,538	4	2,492,246	37,103,807
63	37,103,807	123	7,551,389	2	2,136,750	31,689,288
64	31,689,288	64	6,643,476	1	1,818,822	26,864,697
65	26,864,697	38	5,804,290	1	1,536,485	22,596,928
66	22,596,928	12	5,033,946	0	1,287,616	18,850,610
67	18,850,610	2	4,331,805	0	1,069,971	15,588,778
68	15,588,778	0	3,696,984	0	881,213	12,773,007
69	12,773,007	0	3,127,783	0	718,936	10,364,160
70	10,364,160	0	2,621,904	0	580,706	8,322,962
71	8,322,962	0	2,176,420	0	464,104	6,610,646
72	6,610,646	0	1,788,000	0	366,753	5,189,399
73	5,189,399	0	1,452,840	0	286,352	4,022,910
74	4,022,910	0	1,166,723	0	220,710	3,076,898
75	3,076,898	0	925,147	0	167,776	2,319,526
76	2,319,526	0	723,595	0	125,654	1,721,585
77	1,721,585	0	557,655	0	92,613	1,256,543
78	1,256,543	0	422,938	0	67,095	900,700
79	900,700	0	315,202	0	47,715	633,213
80	633,213	0	230,470	0	33,265	436,008



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

<b>Year</b>	<b>Projected Beginning Fiduciary Net Position (a)</b>	<b>Projected Total Contributions (b)</b>	<b>Projected Benefit Payments (c)</b>	<b>Projected Administrative Expense (d)</b>	<b>Projected Investment Earnings (e)</b>	<b>Projected Ending Fiduciary Net Position (f)=(a)+(b)-(c)-(d)+(e)</b>
81	\$436,008	\$0	\$165,104	\$0	\$22,703	\$293,607
82	293,607	0	115,702	0	15,146	193,051
83	193,051	0	79,171	0	9,861	123,741
84	123,741	0	52,794	0	6,256	77,203
85	77,203	0	34,256	0	3,862	46,809
86	46,809	0	21,593	0	2,315	27,531
87	27,531	0	13,196	0	1,346	15,681
88	15,681	0	7,800	0	758	8,639
89	8,639	0	4,454	0	413	4,598
90	4,598	0	2,455	0	217	2,360
91	2,360	0	1,304	0	110	1,166
92	1,166	0	665	0	54	554
93	554	0	326	0	25	254
94	254	0	154	0	11	111
95	111	0	70	0	5	46
96	46	0	30	0	2	18
97	18	0	12	0	1	7
98	7	0	5	0	0	2
99	2	0	2	0	0	0
100	0	0	0	0	0	0

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

<b>Year</b>	<b>Projected Beginning Fiduciary Net Position</b>	<b>Projected Benefit Payments</b>	<b>"Funded" Portion of Benefit Payments</b>	<b>"Unfunded" Portion of Benefit Payments</b>	<b>Present Value of "Funded" Benefit Payments</b>	<b>Present Value of "Unfunded" Benefit Payments</b>	<b>Present Value of Benefit Payments Using the Single Discount Rate</b>
1	\$390,726,543	\$19,590,544	\$19,590,544	\$0	\$18,412,165	\$0	\$18,412,165
2	406,393,758	20,656,721	20,656,721	0	18,246,439	0	18,246,439
3	421,038,316	22,256,393	22,256,393	0	18,476,934	0	18,476,934
4	435,571,719	23,325,831	23,325,831	0	18,199,968	0	18,199,968
5	451,090,821	25,013,811	25,013,811	0	18,343,057	0	18,343,057
6	467,332,427	26,241,092	26,241,092	0	18,085,567	0	18,085,567
7	482,843,155	27,772,985	27,772,985	0	17,990,000	0	17,990,000
8	497,279,394	29,533,254	29,533,254	0	17,979,528	0	17,979,528
9	510,331,264	31,002,699	31,002,699	0	17,738,825	0	17,738,825
10	522,229,963	32,471,895	32,471,895	0	17,461,894	0	17,461,894
11	532,907,859	33,377,241	33,377,241	0	16,869,124	0	16,869,124
12	542,898,483	34,494,278	34,494,278	0	16,385,041	0	16,385,041
13	551,963,798	35,513,625	35,513,625	0	15,854,547	0	15,854,547
14	560,173,603	36,675,537	36,675,537	0	15,388,408	0	15,388,408
15	567,332,148	37,672,186	37,672,186	0	14,855,812	0	14,855,812
16	573,564,050	38,682,434	38,682,434	0	14,336,652	0	14,336,652
17	578,795,981	39,787,416	39,787,416	0	13,859,197	0	13,859,197
18	582,856,377	40,726,581	40,726,581	0	13,333,024	0	13,333,024
19	585,852,668	41,834,878	41,834,878	0	12,872,046	0	12,872,046
20	587,546,134	42,957,657	42,957,657	0	12,422,472	0	12,422,472
21	587,809,713	44,045,754	44,045,754	0	11,970,984	0	11,970,984
22	586,568,045	44,781,228	44,781,228	0	11,438,793	0	11,438,793
23	584,093,347	45,371,945	45,371,945	0	10,892,560	0	10,892,560
24	580,463,427	45,783,207	45,783,207	0	10,330,162	0	10,330,162
25	575,805,026	46,513,557	46,513,557	0	9,863,677	0	9,863,677
26	569,707,228	47,200,359	47,200,359	0	9,407,256	0	9,407,256
27	562,111,742	47,869,298	47,869,298	0	8,966,710	0	8,966,710
28	552,931,600	48,377,250	48,377,250	0	8,516,783	0	8,516,783
29	542,230,292	48,706,666	48,706,666	0	8,059,001	0	8,059,001
30	530,107,794	48,858,104	48,858,104	0	7,597,798	0	7,597,798
31	516,664,497	49,048,483	49,048,483	0	7,168,613	0	7,168,613
32	501,774,789	48,931,391	48,931,391	0	6,721,334	0	6,721,334
33	485,693,829	48,999,268	48,999,268	0	6,325,806	0	6,325,806
34	468,152,641	48,671,139	48,671,139	0	5,905,493	0	5,905,493
35	449,485,594	48,151,498	48,151,498	0	5,491,017	0	5,491,017
36	429,844,624	47,316,188	47,316,188	0	5,071,205	0	5,071,205
37	409,524,793	46,092,958	46,092,958	0	4,642,954	0	4,642,954
38	388,934,143	44,535,792	44,535,792	0	4,216,259	0	4,216,259
39	368,454,743	43,006,518	43,006,518	0	3,826,580	0	3,826,580
40	348,103,116	41,333,559	41,333,559	0	3,456,509	0	3,456,509

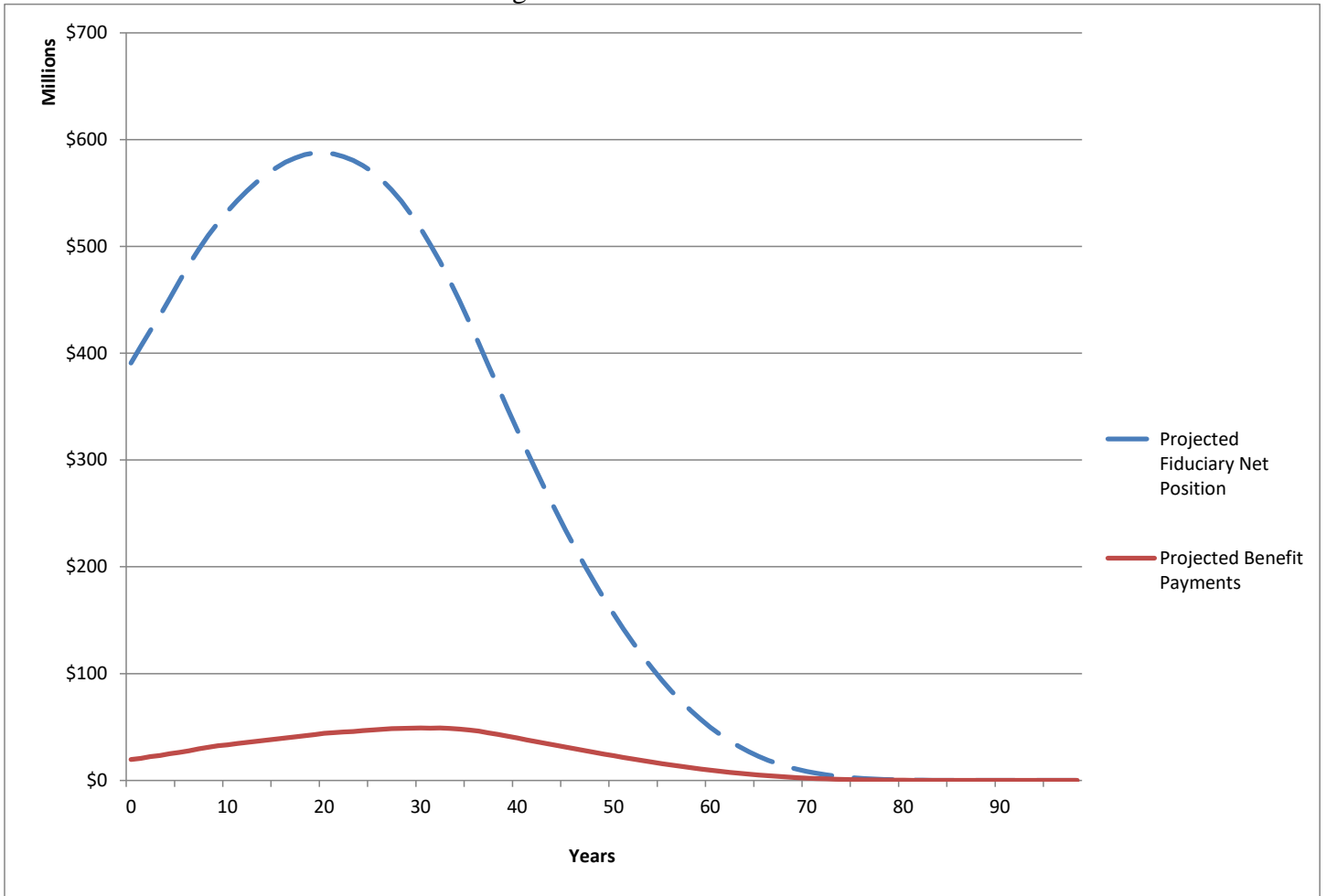
**TABLE 6 (continued)**  
**Plan B – Actuarial Present Value of Projected Benefit Payments**  
For Single Discount Rate Determination

<b>Year</b>	<b>Projected Beginning Fiduciary Net Position</b>	<b>Projected Benefit Payments</b>	<b>"Funded" Portion of Benefit Payments</b>	<b>"Unfunded" Portion of Benefit Payments</b>	<b>Present Value of "Funded" Benefit Payments</b>	<b>Present Value of "Unfunded" Benefit Payments</b>	<b>Present Value of Benefit Payments Using the Single Discount Rate</b>
41	\$328,069,992	\$39,672,303	\$39,672,303	\$0	\$3,118,033	\$0	\$3,118,033
42	308,388,583	37,960,603	37,960,603	0	2,804,043	0	2,804,043
43	289,153,553	36,243,252	36,243,252	0	2,516,154	0	2,516,154
44	270,413,664	34,533,038	34,533,038	0	2,253,218	0	2,253,218
45	252,205,054	32,839,613	32,839,613	0	2,013,839	0	2,013,839
46	234,552,168	31,159,372	31,159,372	0	1,795,866	0	1,795,866
47	217,483,444	29,495,336	29,495,336	0	1,597,706	0	1,597,706
48	201,024,030	27,848,891	27,848,891	0	1,417,783	0	1,417,783
49	185,198,374	26,223,203	26,223,203	0	1,254,718	0	1,254,718
50	170,028,210	24,620,128	24,620,128	0	1,107,156	0	1,107,156
51	155,534,263	23,047,172	23,047,172	0	974,080	0	974,080
52	141,729,807	21,502,544	21,502,544	0	854,132	0	854,132
53	128,631,264	19,991,996	19,991,996	0	746,363	0	746,363
54	116,249,651	18,520,486	18,520,486	0	649,837	0	649,837
55	104,591,185	17,090,377	17,090,377	0	563,588	0	563,588
56	93,660,040	15,704,285	15,704,285	0	486,729	0	486,729
57	83,457,901	14,366,135	14,366,135	0	418,473	0	418,473
58	73,982,325	13,080,660	13,080,660	0	358,109	0	358,109
59	65,225,603	11,850,095	11,850,095	0	304,906	0	304,906
60	57,177,398	10,678,943	10,678,943	0	258,244	0	258,244
61	49,821,899	9,570,455	9,570,455	0	217,517	0	217,517
62	43,138,899	8,527,538	8,527,538	0	182,156	0	182,156
63	37,103,807	7,551,389	7,551,389	0	151,602	0	151,602
64	31,689,288	6,643,476	6,643,476	0	125,352	0	125,352
65	26,864,697	5,804,290	5,804,290	0	102,930	0	102,930
66	22,596,928	5,033,946	5,033,946	0	83,900	0	83,900
67	18,850,610	4,331,805	4,331,805	0	67,855	0	67,855
68	15,588,778	3,696,984	3,696,984	0	54,427	0	54,427
69	12,773,007	3,127,783	3,127,783	0	43,278	0	43,278
70	10,364,160	2,621,904	2,621,904	0	34,096	0	34,096
71	8,322,962	2,176,420	2,176,420	0	26,600	0	26,600
72	6,610,646	1,788,000	1,788,000	0	20,539	0	20,539
73	5,189,399	1,452,840	1,452,840	0	15,685	0	15,685
74	4,022,910	1,166,723	1,166,723	0	11,838	0	11,838
75	3,076,898	925,147	925,147	0	8,822	0	8,822
76	2,319,526	723,595	723,595	0	6,485	0	6,485
77	1,721,585	557,655	557,655	0	4,697	0	4,697
78	1,256,543	422,938	422,938	0	3,348	0	3,348
79	900,700	315,202	315,202	0	2,345	0	2,345
80	633,213	230,470	230,470	0	1,612	0	1,612

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

<b>Year</b>	<b>Projected Beginning Fiduciary Net Position</b>	<b>Projected Benefit Payments</b>	<b>"Funded" Portion of Benefit Payments</b>	<b>"Unfunded" Portion of Benefit Payments</b>	<b>Present Value of "Funded" Benefit Payments</b>	<b>Present Value of "Unfunded" Benefit Payments</b>	<b>Present Value of Benefit Payments Using the Single Discount Rate</b>
81	\$436,008	\$165,104	\$165,104	\$0	\$1,085	\$0	\$1,085
82	293,607	115,702	115,702	0	715	0	715
83	193,051	79,171	79,171	0	460	0	460
84	123,741	52,794	52,794	0	288	0	288
85	77,203	34,256	34,256	0	176	0	176
86	46,809	21,593	21,593	0	104	0	104
87	27,531	13,196	13,196	0	60	0	60
88	15,681	7,800	7,800	0	33	0	33
89	8,639	4,454	4,454	0	18	0	18
90	4,598	2,455	2,455	0	9	0	9
91	2,360	1,304	1,304	0	5	0	5
92	1,166	665	665	0	2	0	2
93	554	326	326	0	1	0	1
94	254	154	154	0	0	0	0
95	111	70	70	0	0	0	0
96	46	30	30	0	0	0	0
97	18	12	12	0	0	0	0
98	7	5	5	0	0	0	0
99	2	2	2	0	0	0	0
100	0	0	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 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.