

**PAROCHIAL EMPLOYEES' RETIREMENT  
SYSTEM**

INFORMATION FOR FINANCIAL REPORTING  
AS of DECEMBER 31, 2018

**REVISED**

# G. S. CURRAN & COMPANY, LTD.

Actuarial Services

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September 25, 2019

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

Ladies and Gentlemen:

This report presents information for financial reporting for the Parochial Employees' Retirement System for the fiscal year ending December 31, 2018. 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. Please note that this report has been revised to reflect updated employer contributions for Jefferson Parish received from the System's auditor.

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, 2018. Future actuarial measurements may differ significantly from the current measurements presented in this report due to such facts as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; changes in the demographic composition of the group; completion of amortization payments or credit schedules; and changes in plan provisions or applicable law.

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

Sincerely,

G. S. CURRAN & COMPANY, LTD.

By:

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

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

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## **PLAN DESCRIPTION**

All members of the Parochial Employees' Retirement System are participants in either Plan A or B according to the provisions of the agreement entered into by their employer. All employees of a participating employer must participate in the same plan. The following summary of plan provisions is for general informational purposes only and does not constitute a guarantee of benefits. The principal provisions as of December 31, 2018 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, 2018, pension plan membership in Plan A consisted of the following:

Active plan members	14,027
Inactive plan members or beneficiaries currently receiving benefits	7,467
Inactive plan members entitled to but not yet receiving benefits	<u>8,658</u>
Total	<u>30,152</u>

As of December 31, 2018, pension plan membership in Plan B consisted of the following:

Active plan members	2,429
Inactive plan members or beneficiaries currently receiving benefits	896
Inactive plan members entitled to but not yet receiving benefits	<u>1,862</u>
Total	<u>5,187</u>

### **PLAN A PROVISIONS:**

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

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

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

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

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

## **PLAN B PROVISIONS:**

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

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

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

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

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

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

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

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

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

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

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

## **DEFERRED RETIREMENT OPTION PLAN:**

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

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

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

**COST OF LIVING INCREASES** – The Board of Trustees is authorized to grant retired members, and widows of members, who have been retired for at least one full year an annual cost of living increase of two percent of their original benefit and all retired members and widows who are sixty-five years of age and older a two percent increase in their original benefit (or their benefit as of October 1, 1977, if they retired prior to that time). In order for the Board to grant either of these increases the system must meet certain criteria detailed in the statute related to funding status and interest earnings on investments. In lieu of other cost of living increases, the Board may grant an increase to retirees 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, 2018 Creditable to:

Annuity Savings Fund	\$ 462,125,546
Annuity Reserve Fund	1,855,180,147
Pension Accumulation Fund	1,085,787,610
DROP Accounts	59,020,024
Funding Deposit Account	78,847,141
Total Net Position	\$ 3,540,960,468

Present Assets of Plan B as of December 31, 2018 Creditable to:

Annuity Savings Fund	\$ 24,967,266
Annuity Reserve Fund	113,726,264
Pension Accumulation Fund	157,233,181
DROP Accounts	5,653,463
Funding Deposit Account	6,220,583
Total Net Position	\$ 307,800,757

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

## **ACTUARIAL METHODS AND ASSUMPTIONS**

The Total Pension Liability as stated in this report is based on the Individual Entry Age Normal actuarial cost method as described in Statement 67 of the Government Accounting Standards Board (GASB 67). Calculations were made as of December 31, 2018 and were based on December 31, 2018 data. The current year actuarial assumptions utilized for this report are based on the assumptions used in the December 31, 2018 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, 2018 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, 2018:

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

The following actuarial assumptions for Plan B apply to all future periods included the measurement of the total pension liability as of December 31, 2018:

Inflation:	2.40%
Salary increases, including inflation and merit increases:	4.25%
Investment rate of return (Discount Rate):	6.50%, net of pension plan investment expense, including inflation
Municipal bond rate:	N/A

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

**DISCOUNT RATE** – The long-term expected rate of return selected for this report by the fund was 6.50% for Plan A and 6.50% for Plan B. This represents a decrease from the prior year. This rate was selected based on analysis performed as part of the system’s recent experience study. Based on a projection of cash flows performed as of December 31, 2017 and in conjunction with the statutory and constitutional provisions affecting the Parochial Employees’ Retirement System with regard to actuarial funding of the retirement system, the pension plan’s Fiduciary Net Position was projected to be available to make all projected future benefit payments to current plan members. Since there have been no substantial changes in the funding structure or demographics of the system we have determined that the results of the December 31, 2017 cashflow analysis are still valid. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from the participating employers and non-employer contributing entities will

be made at actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. Thus, the discount rate used to measure the total pension liability was 6.50% for Plan A and 6.50% for Plan B.

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

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

<u>Year</u>	<u>ERSL (in years)</u>
2018	4
2017	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>
2018	4
2017	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, 2018, were as follows:

Pension Liability for Active Members	\$ 2,018,420,413
Pension Liability for Terminated Members	110,222,856
Pension Liability for Retirees & Survivors	<u>1,856,153,109</u>
Total Pension Liability	\$ 3,984,796,378
Plan Fiduciary Net Position	<u>3,540,960,468</u>
Net Pension Liability/(Asset)	<u>\$ 443,835,910</u>

For the year ended December 31, 2018, the Collective Pension Expense for Plan A is \$172,472,842.

The components of the net pension liability of the retirement system for Plan B as of December 31, 2018, were as follows:

Pension Liability for Active Members	\$ 208,320,800
Pension Liability for Terminated Members	12,738,626
Pension Liability for Retirees & Survivors	<u>113,757,825</u>
Total Pension Liability	\$ 334,817,251
Plan Fiduciary Net Position	<u>307,800,757</u>
Net Pension Liability/(Asset)	<u>\$ 27,016,494</u>

For the year ended December 31, 2018, the Collective Pension Expense for Plan B is \$14,811,227.

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

## SENSITIVITY TO CHANGES IN THE DISCOUNT RATE

The following presents the net pension liability of Plan A calculated using the discount rate of 6.50%, as well as what the system's net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.50%) or one percentage point higher (7.50%) than the current rate (assuming all other assumptions remain unchanged):

	1% Decrease (5.50%)	Current Discount Rate (6.50%)	1% Increase (7.50%)
Net Pension Liability/(Asset)	\$942,588,352	\$443,835,910	\$26,922,092

The following presents the net pension liability of Plan B calculated using the discount rate of 6.50%, as well as what the system's net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.50%) or one percentage point higher (7.50%) than the current rate (assuming all other assumptions remain unchanged):

	1% Decrease (5.50%)	Current Discount Rate (6.50%)	1% Increase (7.50%)
Net Pension Liability/(Asset)	\$71,078,139	\$27,016,494	\$(9,794,657)

## **EXHIBITS**

**EXHIBIT I**  
**Plan A – Statement of Fiduciary Net Position**  
as of December 31, 2018 and 2017

	<b>2018</b>	<b>2017</b>
<b>Current Assets:</b>		
Cash & Cash Equivalents in Banks	\$ 19,390,908	\$ 24,256,825
Contributions Receivable	30,378,332	31,919,961
Accrued Interest and Dividends	956,953	2,124,582
Investments Receivable	847,854	2,949,213
Due (to) from other Funds	561,005	226,601
Due (to) from Plan B	(1,062,257)	(14,440)
Other Current Assets	13	13
<b>TOTAL CURRENT ASSETS</b>	<b>\$ 51,072,808</b>	<b>\$ 61,462,755</b>
Property, Plant & Equipment	\$ 577,794	\$ 597,716
<b>Investments:</b>		
Cash & Cash Equivalents	\$ 22,466,143	\$ 34,860,773
Equities	1,842,581,974	2,182,706,488
Fixed Income	1,204,806,658	1,225,833,493
Real Estate	206,098,783	182,526,077
Alternative Investments	233,131,299	163,109,067
<b>TOTAL INVESTMENTS</b>	<b>\$ 3,509,084,857</b>	<b>\$ 3,789,035,898</b>
<b>DEFERRED OUTFLOWS OF RESOURCES*</b>	\$ 10,248	\$ 0
<b>TOTAL ASSETS</b>	<b>\$ 3,560,745,707</b>	<b>\$ 3,851,096,369</b>
<b>Current Liabilities:</b>		
Accounts Payable	\$ 2,096,672	\$ 2,473,126
Benefits Payable	15,049,108	14,921,513
Refunds Payable	678,503	511,515
Investments Payable	1,044,445	3,532,812
Other Postemployment Benefits	841,291	637,122
<b>TOTAL CURRENT LIABILITIES</b>	<b>\$ 19,710,019</b>	<b>\$ 22,076,088</b>
<b>DEFERRED INFLOWS OF RESOURCES*</b>	\$ 75,220	\$ 0
<b>FIDUCIARY NET POSITION</b>	<b>\$ 3,540,960,468</b>	<b>\$ 3,829,020,281</b>

\* Related to OPEB for PERS Employees

**EXHIBIT II**  
**Plan A – Statement of Changes in Fiduciary Net Position**  
For the Year Ended December 31, 2018

	<b>2018</b>
<b>Beginning of Year Net Position:</b>	\$ 3,829,020,281
<b>Income:</b>	
Regular Member Contributions	\$ 54,385,489
Regular Employer Contributions	69,015,634
Irregular Contributions	72,369
Ad Valorem Taxes & Revenue Sharing	7,641,523
Transfers from Other Systems	1,769,481
Transfers from/(to) Plan B	(1,062,257)
Other Income	1,412,705
<b>TOTAL CONTRIBUTIONS</b>	<b>\$ 133,234,944</b>
Net Depreciation of Fair Value of Investments	\$ (255,806,780)
Dividends, Interest and Recurring Income	63,559,473
Class Action Settlements	95,644
Investment Expense	(21,154,036)
<b>TOTAL MARKET INVESTMENT INCOME</b>	<b>\$ (213,305,699)</b>
<b>TOTAL INCOME</b>	<b>\$ (80,070,755)</b>
<b>Expenses:</b>	
Retirement Annuity Benefits	\$ 174,661,919
DROP Benefits	17,023,142
Refunds of Contributions	11,486,631
Funds Transferred to Other Systems	3,141,188
Administrative Expenses	1,676,178
<b>TOTAL EXPENSES</b>	<b>\$ 207,989,058</b>
<b>NET MARKET INCOME (INCOME – EXPENSES)</b>	<b>\$ (288,059,813)</b>
<b>END OF YEAR FIDUCIARY NET POSITION</b>	<b>\$ 3,540,960,468</b>



**EXHIBIT III**  
**Plan A – Schedule of Changes in Net Pension Liability and Related Ratios**  
For the Years 2014 – 2018

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<b>Total Pension Liability:</b>				
Service Cost	\$ 103,162,285	\$ 96,851,197	\$ 93,628,785	\$ 92,179,543
Interest	253,635,577	246,511,966	237,294,449	232,727,540
Changes of Benefit Terms	0	26,860,777	0	0
Differences Between Expected and Actual Experience	(4,746,111)	(40,626,421)	(12,667,455)	(44,975,205)
Changes of Assumptions	82,069,583	98,842,690	0	78,202,025
Benefit Payments	(191,685,061)	(186,762,347)	(175,282,523)	(163,209,008)
Refunds of Member Contributions	(11,486,631)	(11,051,467)	(11,028,687)	(10,977,072)
Other	(948,890)	4,300,899	101,867	883,237
<b>Net Change in Total Pension Liability</b>	<u>\$ 230,000,752</u>	<u>\$ 234,927,294</u>	<u>\$ 132,046,436</u>	<u>\$ 184,831,060</u>
<b>Total Pension Liability – Beginning</b>	<u>\$3,754,795,626</u>	<u>\$3,519,868,332</u>	<u>\$3,387,821,896</u>	<u>\$3,202,990,836</u>
<b>Total Pension Liability – Ending (a)</b>	<u>\$3,984,796,378</u>	<u>\$3,754,795,626</u>	<u>\$3,519,868,332</u>	<u>\$3,387,821,896</u>
<b>Plan Fiduciary Net Position:</b>				
Contributions – Member	\$ 54,385,489	\$ 55,665,016	\$ 53,518,453	\$ 51,345,556
Contributions – Employer	69,015,634	77,029,442	77,431,442	83,730,525
Contributions – Nonemployer Contributing Entities	7,641,523	7,434,422	7,386,897	7,276,289
Net Investment Income	(213,305,699)	569,914,523	238,615,848	(18,772,102)
Benefit Payments	(191,685,061)	(186,762,347)	(175,282,523)	(163,209,008)
Refunds of Member Contributions	(11,486,631)	(11,051,467)	(11,028,687)	(10,977,072)
Administrative Expenses	(1,676,178)	(1,427,221)	(1,419,415)	(1,334,292)
Other	(948,890)	4,300,899	101,867	883,237
<b>Net Change in Plan Fiduciary Net Position</b>	<u>\$ (288,059,813)</u>	<u>\$ 515,103,267</u>	<u>\$ 189,323,882</u>	<u>\$ (51,056,867)</u>
<b>Plan Fiduciary Net Position – Beginning</b>	<u>\$3,829,020,281</u>	<u>\$3,313,917,014</u>	<u>\$3,124,593,132</u>	<u>\$3,175,649,999</u>
<b>Plan Fiduciary Net Position – Ending (b)</b>	<u>\$3,540,960,468</u>	<u>\$3,829,020,281</u>	<u>\$3,313,917,014</u>	<u>\$3,124,593,132</u>
<b>Net Pension Liability (Asset) – Ending (a) – (b)</b>	\$ 443,835,910	\$ (74,224,655)	\$ 205,951,318	\$ 263,228,764
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>	88.86%	101.98%	94.15%	92.23%
<b>Covered-Employee Payroll</b>	\$ 600,135,948	\$ 616,235,536	\$ 595,626,477	\$ 577,451,897
<b>Net Pension Liability (Asset) as a Percentage of Covered-Employee Payroll</b>	73.96%	(12.04%)	34.58%	45.58%

<u>2014</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
\$ 89,258,252					
221,836,067					
20,487,101					
(16,205,443)					
0					
(151,794,329)					
(11,000,773)					
(222,109)					
<u>\$ 152,358,766</u>					
<u>\$3,050,632,070</u>					
<u><u>\$3,202,990,836</u></u>					
\$ 50,171,491					
90,041,259					
7,137,180					
149,089,602					
(151,794,329)					
(11,000,773)					
(1,252,136)					
(222,109)					
<u>\$ 132,170,185</u>					
<u>\$3,043,479,814</u>					
<u><u>\$3,175,649,999</u></u>					
\$ 27,340,837					
99.15%					
\$ 562,757,869					
4.86%					

**EXHIBIT IV**  
**Plan A – Schedule of Net Pension Liability**  
For the Years 2013 – 2018

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Total Pension Liability	\$ 3,984,796,378	\$ 3,754,795,626	\$ 3,519,868,332	\$ 3,387,821,896
Plan Fiduciary Net Position	3,540,960,468	3,829,020,281	3,313,917,014	3,124,593,132
Net Pension Liability (Asset)	<u>\$ 443,835,910</u>	<u>\$ (74,224,655)</u>	<u>\$ 205,951,318</u>	<u>\$ 263,228,764</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	88.86%	101.98%	94.15%	92.23%
Covered-Employee Payroll	\$ 600,135,948	\$ 616,235,536	\$ 595,626,477	\$ 577,451,897
Net Pension Liability (Asset) as a Percentage of Covered-Employee Payroll	73.96%	(12.04%)	34.58%	45.58%

**EXHIBIT V**  
**Plan A – Schedule of Contributions**  
For the Years 2014 – 2018

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially Determined Contribution (Determined as of the Prior Fiscal Year) *	\$ 63,069,363	\$ 72,215,108	\$ 70,025,994	\$ 82,513,991
Contributions in Relation to the Actuarially Determined Contribution *	<u>76,657,157</u>	<u>84,463,864</u>	<u>84,818,339</u>	<u>91,006,814</u>
Contribution Deficiency (Excess)	<u>\$ (13,587,794)</u>	<u>\$ (12,248,756)</u>	<u>\$ (14,792,345)</u>	<u>\$ (8,492,823)</u>
Covered-Employee Payroll	\$ 600,135,948	\$ 616,235,536	\$ 595,626,477	\$ 577,451,897
Contributions as a Percentage of Covered Employee Payroll	12.77%	13.71%	14.24%	15.76%

\* 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>2014</u>	<u>2013</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
\$ 3,202,990,836	\$ 3,050,632,070				
<u>3,175,649,999</u>	<u>3,043,479,814</u>				
<u>\$ 27,340,837</u>	<u>\$ 7,152,256</u>				

99.15%                      99.77%

\$ 562,757,869      \$ 550,521,230

4.86%                      1.30%

<u>2014</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
\$ 94,496,545					
<u>97,178,439</u>					
<u>\$ (2,681,894)</u>					

\$ 562,757,869

17.27%

**EXHIBIT VI**  
**Plan A – Schedule of Pension Expense**  
For the Year Ended December 31, 2018

	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>	\$3,754,795,626	\$3,829,020,281	\$ (74,224,655)	\$332,862,589	\$207,017,296	N/A	N/A
Service Cost	103,162,285		103,162,285			103,162,285	
Interest on Total Pension Liability	253,635,577		253,635,577			253,635,577	
Changes in Benefit Terms	0		0			0	
Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	(4,746,111)		(4,746,111)	4,746,111	0		
Current Year Amortization				(25,753,799)	0	(25,753,799)	
Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	82,069,583		82,069,583	0	82,069,583		
Current Year Amortization				0	(64,778,576)	64,778,576	
Benefit Payments	(191,685,061)		(191,685,061)			(191,685,061)	
Refunds of Contributions	(11,486,631)		(11,486,631)			(11,486,631)	
Other	(948,890)		(948,890)			(948,890)	
Contributions – Member		54,385,489	(54,385,489)			(54,385,489)	
Contributions – Employer*		69,015,634	(69,015,634)				69,015,634
Contributions – Nonemployer Contributing Entities*		7,641,523	(7,641,523)				7,641,523
Projected Earnings on Pension Plan Investments		255,977,113	(255,977,113)			(255,977,113)	
Difference Between Projected and Actual Earnings on Pension Plan Investments		(469,282,812)	469,282,812	0	469,282,812		
Current Year Amortization				(72,283,330)	(157,619,957)	85,336,627	
Benefit Payments		(191,685,061)	191,685,061			191,685,061	
Refunds of Contributions		(11,486,631)	11,486,631			11,486,631	
Administrative Expenses		(1,676,178)	1,676,178			1,676,178	
Other		(948,890)	948,890			948,890	
<b>Net Increase (Decrease)</b>	<b>\$ 230,000,752</b>	<b>\$ (288,059,813)</b>	<b>\$ 518,060,565</b>	<b>\$ (93,291,018)</b>	<b>\$328,953,862</b>	<b>\$ 172,472,842</b>	<b>\$ 76,657,157</b>
<b>Ending Balance</b>	<b>\$3,984,796,378</b>	<b>\$3,540,960,468</b>	<b>\$ 443,835,910</b>	<b>\$239,571,571</b>	<b>\$535,971,158</b>	<b>N/A</b>	<b>N/A</b>

For the year ended December 31, 2018, the Collective Pension Expense for Plan A is \$172,472,842.

\* 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, 2018

<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 6.50% 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	0.299654%	\$209,191	0.295896%	\$1,313,293	\$2,789,081	\$79,661
16th Judicial District Attorney	0.415380%	269,314	0.380939%	1,690,744	3,590,687	102,557
5th Judicial District Attorney - Richland	0.069373%	51,907	0.073421%	325,869	692,058	19,766
Acadia Parish Communication District	0.009261%	6,948	0.009828%	43,620	92,638	2,646
Acadia Parish Library	0.080136%	65,999	0.093354%	414,339	879,944	25,133
Acadia Parish Police Jury	0.432709%	284,544	0.402482%	1,786,360	3,793,748	108,357
Acadiana Crime Lab	0.238197%	179,021	0.253221%	1,123,886	2,386,832	68,172
Acadiana Works, Inc.	0.045020%	0	0.000000%	0	0	0
Allen Parish 33rd Judicial Indigent Defender Board	0.015841%	10,350	0.014640%	64,978	137,995	3,941
Allen Parish Ambulance Service	0.153231%	110,462	0.156246%	693,476	1,472,757	42,065
Allen Parish District Attorney	0.060150%	39,938	0.056491%	250,727	532,478	15,209
Allen Parish Library	0.049758%	43,460	0.061473%	272,839	579,437	16,550
Allen Parish Police Jury	0.165541%	109,988	0.155576%	690,502	1,466,441	41,884
Assumption Parish Police Jury	0.344306%	254,623	0.360159%	1,598,515	3,394,817	96,962
Avoyelles Parish 12th Judicial District Indigent Defender Board	0.022579%	15,824	0.022383%	99,344	210,980	6,026
Bayou Vermillion District	0.000000%	58,513	0.082765%	367,341	780,133	22,282
Beauregard Parish Communication District	0.022354%	17,779	0.025148%	111,616	237,042	6,770
Beauregard Parish District Attorney	0.020669%	14,631	0.020695%	91,852	195,069	5,572
Beauregard Parish Library	0.079175%	61,085	0.086403%	383,488	814,425	23,261
Beauregard Parish Police Jury	0.386884%	294,053	0.415932%	1,846,056	3,920,527	111,978
Bienville Parish Library	0.058655%	45,820	0.064811%	287,654	610,901	17,448
Bienville Parish Police Jury	0.243683%	179,464	0.253848%	1,126,669	2,392,742	68,341
Bossier Parish Communications District	0.142250%	108,078	0.152874%	678,510	1,440,973	41,157
Bossier Parish Emergency Medical Services	0.294631%	220,987	0.312581%	1,387,347	2,946,352	84,153
Bossier Parish Police Jury	1.558471%	1,153,973	1.632271%	7,244,605	15,385,596	439,442
Caddo Parish Commission	2.258034%	1,580,067	2.234972%	9,919,608	21,066,586	601,701
Caddo Parish Coroner	0.100212%	69,142	0.097800%	434,072	921,851	26,330
Caddo Parish District Attorney	0.467825%	334,107	0.472587%	2,097,511	4,454,550	127,230
Caddo/Bossier Port Commission	0.241108%	167,280	0.236614%	1,050,178	2,230,296	63,701
Calcasieu Parish Gravity Drainage District #4	0.107422%	78,988	0.111727%	495,885	1,053,126	30,079
Calcasieu Parish Gravity Drainage District #5	0.177356%	130,449	0.184517%	818,953	1,739,236	49,676
Calcasieu Parish Police Jury	5.984788%	4,374,080	6.187045%	27,460,327	58,318,366	1,665,682
Calcasieu Parish Waterworks District #7	0.041015%	30,978	0.043818%	194,480	413,023	11,797
Calcasieu Regional Airport	0.114967%	89,120	0.126058%	559,491	1,188,208	33,937
Calcasieu-Sulphur Parks & Recreation	0.246705%	190,477	0.269426%	1,195,809	2,539,578	72,535
Caldwell Parish District Attorney	0.015312%	6,975	0.009866%	43,789	92,996	2,656
Caldwell Parish Library	0.019166%	12,305	0.017405%	77,250	164,058	4,686
Caldwell Parish Police Jury	0.125868%	96,013	0.135808%	602,765	1,280,110	36,562
Cameron Parish Ambulance District #2	0.200824%	146,556	0.207300%	920,072	1,953,986	55,809
Cameron Parish District Attorney	0.007458%	5,589	0.007906%	35,090	74,521	2,128
Cameron Parish Police Jury	0.734211%	510,394	0.721942%	3,204,238	6,804,941	194,362
Catahoula E911 Communications District	0.004679%	3,312	0.004685%	20,794	44,160	1,261
Catahoula Parish Police Jury	0.098311%	68,183	0.096443%	428,049	909,060	25,964
City of Morgan City	0.046876%	35,493	0.050204%	222,823	473,217	13,516
Claiborne Parish Police Jury	0.196863%	135,567	0.191757%	851,086	1,807,479	51,625

**EXHIBIT VII – Schedule A (continued)**  
**Plan A – Schedule of Net Pension Liability / (Asset) by Employer**  
For the Year Ended December 31, 2018

<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 6.50% Discount Rate</b>	<b>Net Pension Liability Assuming -1% Change in Discount Rate</b>	<b>Net Pension Asset Assuming +1% Change in Discount Rate</b>
Concordia Parish 7th District Attorney	0.074254%	\$52,574	0.074365%	\$330,059	\$700,956	\$20,021
Concordia Parish Indigent Defender Board	0.020081%	15,351	0.021714%	96,375	204,674	5,846
Concordia Parish Library	0.048153%	33,814	0.047829%	212,282	450,831	12,877
Concordia Parish Police Jury	0.140892%	98,617	0.139492%	619,116	1,314,835	37,554
Concordia Parish Sewer District #1	0.004952%	3,558	0.005033%	22,338	47,440	1,355
Desoto Parish Emergency Medical Services	0.344185%	278,950	0.394569%	1,751,239	3,719,161	106,226
Desoto Parish School Board	0.003217%	2,277	0.003221%	14,296	30,361	867
Desoto Parish Waterworks	0.050382%	54,254	0.076741%	340,604	723,352	20,660
East Carroll Parish Police Jury	0.201541%	154,052	0.217903%	967,132	2,053,928	58,664
East Feliciana 20th Judicial District Indigent Defender	0.000000%	7,742	0.010951%	48,604	103,223	2,948
East Feliciana Parish Communications District	0.043838%	31,823	0.045013%	199,784	424,287	12,118
East Feliciana Parish Police Jury	0.159164%	126,763	0.179304%	795,816	1,690,099	48,272
Evangeline Parish District Attorney	0.055349%	40,913	0.057871%	256,852	545,485	15,580
Evangeline Parish Police Jury	0.341629%	275,436	0.389598%	1,729,176	3,672,305	104,888
Evangeline Parish Solid Waste	0.081040%	57,499	0.081331%	360,976	766,617	21,896
Franklin Parish Communication District	0.016519%	12,040	0.017030%	75,585	160,523	4,585
Franklin Parish Library	0.045165%	34,255	0.048453%	215,052	456,712	13,045
Franklin Parish Police Jury	0.204312%	144,518	0.204418%	907,280	1,926,820	55,034
Grant Parish Police Jury	0.208610%	151,060	0.213671%	948,349	2,014,038	57,525
Greater New Orleans Expressway	0.806183%	578,006	0.817577%	3,628,700	7,706,386	220,109
Iberia Parish 16th Judicial District Judge	0.183845%	137,056	0.193863%	860,434	1,827,330	52,192
Iberia Parish Government	1.050860%	765,483	1.082760%	4,805,678	10,205,970	291,502
Iberia Parish Medical Center	4.348857%	3,330,809	4.711360%	20,910,708	44,408,731	1,268,397
Iberia Parish School Board	0.001560%	1,128	0.001596%	7,084	15,044	430
Iberville Parish District Attorney / 18th Judicial District	0.062745%	59,165	0.083688%	371,437	788,833	22,531
Iberville Parish Parks & Recreation	0.061716%	47,263	0.066853%	296,718	630,149	17,998
Iberville Parish Police Jury	1.176404%	877,457	1.241145%	5,508,647	11,698,888	334,142
Iberville Parish School Board	0.001584%	1,110	0.001570%	6,968	14,799	423
Jackson Parish District Attorney	0.077864%	54,833	0.077560%	344,239	731,072	20,881
Jackson Parish Police Jury	0.306569%	213,862	0.302503%	1,342,617	2,851,358	81,440
Jackson Parish Recreation Department	0.031393%	23,085	0.032653%	144,926	307,783	8,791
Jackson Parish Sales Tax	0.013005%	9,802	0.013865%	61,538	130,690	3,733
Jefferson Davis Parish District Attorney	0.072485%	52,461	0.074205%	329,348	699,448	19,978
Jefferson Davis Parish Indigent Defender Board	0.007837%	5,811	0.008220%	36,483	77,481	2,213
Jefferson Davis Parish Landfill	0.031313%	21,363	0.030218%	134,118	284,831	8,135
Jefferson Davis Parish Library	0.060863%	50,338	0.071202%	316,020	671,142	19,169
Jefferson Davis Parish Mosquito Abatement	0.054018%	38,416	0.054339%	241,176	512,193	14,629
Jefferson Davis Parish Police Jury	0.189927%	138,025	0.195233%	866,514	1,840,244	52,561
Jefferson Davis Parish Tourist Commission	0.024910%	18,126	0.025639%	113,795	241,670	6,903
Jefferson Parish	22.255317%	14,427,419	20.407282%	90,574,846	192,356,663	5,494,067
Jefferson Parish 24th Indigent Defender Board	0.020959%	13,749	0.019448%	86,317	183,315	5,236
Jefferson Parish Housing Authority	0.042163%	29,111	0.041177%	182,758	388,130	11,086
Jefferson Parish Retirement System	0.027019%	20,188	0.028556%	126,742	269,166	7,688
Kolin Ruby Wise Water District (Rapides Parish)	0.047555%	29,517	0.041751%	185,306	393,540	11,240
Lafayette 15th Judicial District Attorney	0.091851%	267,727	0.378694%	1,680,780	3,569,526	101,952

**EXHIBIT VII – Schedule A (continued)**  
**Plan A – Schedule of Net Pension Liability / (Asset) by Employer**  
For the Year Ended December 31, 2018

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Liability at 6.50% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Asset Assuming +1% Change in Discount Rate
Lafayette Airport Commission	0.199443%	\$146,574	0.207326%	\$920,187	\$1,954,231	\$55,816
Lafayette Consolidated Government	5.618765%	3,847,726	5.442528%	24,155,894	51,300,635	1,465,242
Lafayette Convention & Visitors Commission	0.132635%	104,026	0.147143%	653,073	1,386,953	39,614
Lafayette Economic Development Authority	0.212759%	141,133	0.199630%	886,030	1,881,689	53,745
Lafourche Parish School Board	0.001560%	1,104	0.001562%	6,933	14,723	421
Lafourche Parish Water District #1	0.522948%	375,648	0.531346%	2,358,304	5,008,406	143,049
Lasalle Parish Police Jury	0.154543%	119,976	0.169704%	753,207	1,599,610	45,688
Lincoln Parish 3rd Judicial District Attorney	0.101912%	73,097	0.103394%	458,900	974,580	27,836
Lincoln Parish Police Jury	0.556440%	395,673	0.559671%	2,484,021	5,275,394	150,675
Livingston Parish Recreation District #3	0.151839%	113,740	0.160883%	714,057	1,516,464	43,313
Madison Parish Police Jury	0.292171%	205,209	0.290264%	1,288,296	2,735,995	78,145
Monroe/West Monroe Visitors' Bureau	0.096035%	68,268	0.096564%	428,586	910,201	25,997
Morehouse Parish Library	0.020772%	15,042	0.021277%	94,435	200,555	5,728
Morehouse Parish Police Jury	0.156858%	108,256	0.153126%	679,628	1,443,348	41,225
Natchitoches Parish Police Jury	0.640020%	470,312	0.665246%	2,952,601	6,270,531	179,098
Natchitoches Parish 10th Judicial Court	0.017789%	16,820	0.023792%	105,597	224,261	6,405
Natchitoches Parish District Attorney	0.025281%	20,718	0.029305%	130,066	276,226	7,890
Natchitoches Parish Port Commission	0.034452%	20,555	0.029075%	129,045	274,058	7,828
Natchitoches Parish Tax Commission	0.044683%	33,574	0.047490%	210,778	447,635	12,785
North Louisiana Crime Lab	0.315313%	259,962	0.367711%	1,632,033	3,466,001	98,995
Ouachita Parish Police Jury	2.097372%	1,510,613	2.136730%	9,483,575	20,140,568	575,252
Plaquemines 25th Judicial District Public Defender	0.021990%	22,425	0.031720%	140,785	298,989	8,540
Plaquemines Medical Center	0.263154%	187,735	0.265547%	1,178,593	2,503,015	71,491
Plaquemines Parish District Attorney of the 25th District	0.007559%	5,213	0.007374%	32,728	69,506	1,985
Plaquemines Parish Government	2.787826%	1,926,021	2.724316%	12,091,493	25,679,085	733,443
Plaquemines Port, Harbor & Terminal District	0.332028%	246,379	0.348498%	1,546,759	3,284,902	93,823
Pointe Coupee Hospital	1.327815%	992,264	1.403537%	6,229,401	13,229,576	377,862
Pointe Coupee Parish Library	0.064284%	45,795	0.064776%	287,499	610,571	17,439
Pointe Coupee Parish Police Jury	0.265610%	188,787	0.267035%	1,185,197	2,517,041	71,891
Pointe Coupee Parish School Board	0.001560%	1,104	0.001562%	6,933	14,723	421
Police Jury Association (Ex Board)	0.001180%	702	0.000993%	4,407	9,360	267
Police Jury Association (Office)	0.068537%	61,460	0.086934%	385,844	819,430	23,404
Port of Iberia	0.035438%	29,252	0.041376%	183,642	390,005	11,139
Rapides Parish Indigent Defender Board	0.045397%	35,405	0.050080%	222,273	472,048	13,483
Rapides Parish Library	0.344521%	260,664	0.368704%	1,636,441	3,475,361	99,263
Rapides Parish Police Jury	1.393836%	926,106	1.309958%	5,814,064	12,347,512	352,668
Red River Parish Police Jury	0.232092%	165,997	0.234799%	1,042,122	2,213,188	63,213
Red River Parish School Board	0.001560%	1,104	0.001562%	6,933	14,723	421
Red River Waterway Commission	0.227690%	153,225	0.216734%	961,943	2,042,909	58,349
Richland Parish Communication District	0.012160%	9,315	0.013176%	58,480	124,195	3,547
Richland Parish District Judge	0.030187%	19,310	0.027314%	121,229	257,459	7,354
Richland Parish Police Jury	0.350869%	260,017	0.367789%	1,632,380	3,466,736	99,016
Richland Parish Tax Commission	0.020720%	14,056	0.019882%	88,243	187,405	5,353
Sabine Parish District Attorney	0.055076%	42,130	0.059592%	264,491	561,707	16,043
Sabine Parish Library	0.031308%	23,216	0.032839%	145,751	309,537	8,841



**EXHIBIT VII – Schedule A (continued)**  
**Plan A – Schedule of Net Pension Liability / (Asset) by Employer**  
For the Year Ended December 31, 2018

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Liability at 6.50% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Asset Assuming +1% Change in Discount Rate
Sabine Parish Police Jury	0.250391%	\$173,791	0.245824%	\$1,091,055	\$2,317,108	\$66,181
Sabine Parish School Board	0.001431%	621	0.000878%	3,897	8,276	236
South Toledo Bend Water District	0.035306%	23,513	0.033259%	147,615	313,495	8,954
St Bernard Parish Government	1.907230%	1,391,513	1.968266%	8,735,871	18,552,646	529,898
St Bernard Parish Library	0.027470%	19,834	0.028055%	124,518	264,443	7,553
St Bernard Parish School Board	0.003509%	2,208	0.003123%	13,861	29,437	841
St Charles Parish 29th Judicial District Attorney	0.268254%	189,549	0.268113%	1,189,982	2,527,202	72,182
St Charles Parish Council	4.225043%	3,120,258	4.413540%	19,588,875	41,601,514	1,188,217
St Charles Parish School Board	0.001560%	1,104	0.001562%	6,933	14,723	421
St Helena Parish Police Jury	0.169794%	140,296	0.198446%	880,775	1,870,529	53,426
St James Parish Government	1.275822%	929,856	1.315262%	5,837,605	12,397,506	354,096
St James Parish School Board	0.001755%	1,242	0.001757%	7,798	16,561	473
St John Parish Council	1.701413%	1,163,654	1.645964%	7,305,379	15,514,665	443,128
St John The Baptist Parish 40Th Judicial District Attorney	0.153466%	118,334	0.167381%	742,897	1,577,714	45,062
St John The Baptist Parish Library	0.167423%	114,730	0.162283%	720,270	1,529,661	43,690
St Landry Parish E911 Communications District	0.072994%	56,693	0.080191%	355,916	755,871	21,589
St Landry Parish Government	0.577436%	415,155	0.587228%	2,606,329	5,535,143	158,094
St Landry Parish Sheriff	0.002047%	1,449	0.002050%	9,099	19,323	552
St Martin Parish Government	0.573538%	421,125	0.595673%	2,643,811	5,614,744	160,368
St Martin Parish Library	0.099690%	73,849	0.104458%	463,622	984,609	28,122
St Martin Parish School Board	0.001575%	1,104	0.001562%	6,933	14,723	421
St Martin Parish Water & Sewer	0.016165%	16,992	0.024035%	106,676	226,551	6,471
St Mary Parish Consolidated Gravity Drainage District #1	0.059651%	43,582	0.061646%	273,607	581,068	16,596
St Mary Parish E911 Communications District	0.061148%	58,288	0.082447%	365,929	777,136	22,196
St Mary Parish Government	0.947695%	687,935	0.973070%	4,318,834	9,172,044	261,971
St Mary Parish Library	0.170961%	121,852	0.172357%	764,982	1,624,617	46,402
St Mary Parish Sales & Use Tax Department	0.072431%	52,551	0.074332%	329,912	700,645	20,012
St Mary Parish School Board	0.001475%	966	0.001366%	6,063	12,876	368
St Mary Parish Sewer District #5	0.020512%	0	0.000000%	0	0	0
St Mary Parish Sewer District #8	0.013017%	0	0.000000%	0	0	0
St Mary Parish Sewer District Wards 5 & 8	0.012122%	8,316	0.011763%	52,208	110,877	3,167
St Mary Parish Water District #3	0.014827%	31,854	0.045057%	199,979	424,702	12,130
St Mary Parish Water District #4	0.002337%	0	0.000000%	0	0	0
St Tammany Parish 22nd District Attorney	0.152409%	117,097	0.165631%	735,130	1,561,219	44,591
St Tammany Parish Communications District	0.049476%	33,975	0.048057%	213,294	452,980	12,938
St Tammany Parish Coroner	0.317078%	253,973	0.359239%	1,594,432	3,386,145	96,715
St Tammany Parish Fire District #1	0.004710%	3,604	0.005098%	22,627	48,053	1,372
St Tammany Parish Fire District #4	0.016633%	11,902	0.016835%	74,720	158,685	4,532
St Tammany Parish Government	4.304766%	2,840,553	4.017903%	17,832,896	37,872,286	1,081,704
St Tammany Parish Library	0.649030%	451,355	0.638432%	2,833,590	6,017,786	171,879
St Tammany Parish Mosquito Abatement District #2	0.267878%	188,825	0.267089%	1,185,437	2,517,550	71,906
St Tammany Parish Recreation District #1	0.230487%	166,465	0.235461%	1,045,060	2,219,428	63,391
St Tammany Parish Recreation District #11	0.016532%	12,625	0.017858%	79,260	168,327	4,808
Tangipahoa Parish 21st Judicial District Attorney	0.268247%	141,947	0.200781%	891,138	1,892,538	54,054
Tangipahoa Parish 21st Judicial District Indigent Defender Board	0.221873%	211,401	0.299022%	1,327,167	2,818,547	80,503

**EXHIBIT VII – Schedule A (continued)**  
**Plan A – Schedule of Net Pension Liability / (Asset) by Employer**  
For the Year Ended December 31, 2018

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Liability at 6.50% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Asset Assuming +1% Change in Discount Rate
Tangipahoa Parish Consolidated Gravity Drainage District	0.124326%	\$82,698	0.116975%	\$519,177	\$1,102,593	\$31,492
Tangipahoa Parish Government	1.960567%	1,508,082	2.133150%	9,467,686	20,106,823	574,289
Tangipahoa Parish Library	0.156865%	113,638	0.160739%	713,417	1,515,107	43,274
Tangipahoa Parish Mosquito Abatement District #1	0.088566%	66,129	0.093538%	415,155	881,678	25,182
Tangipahoa Parish Sewer District #1	0.063311%	57,536	0.081383%	361,207	767,107	21,910
Tangipahoa Parish Sheriff	0.033969%	24,773	0.035041%	155,525	330,292	9,434
Tangipahoa Parish Tourist Commission	0.051355%	37,991	0.053737%	238,504	506,519	14,467
Tangipahoa Parish Water District	0.123882%	95,876	0.135615%	601,908	1,278,291	36,510
Teche-Vermilion Fresh Water District	0.120362%	88,093	0.124606%	553,046	1,174,522	33,547
Tensas Parish Police Jury	0.125669%	85,622	0.121111%	537,534	1,141,578	32,606
Terrebonne Parish Indigent Defender Board	0.087054%	68,303	0.096613%	428,803	910,663	26,010
Union Parish 3rd Judicial Clerks' Fund	0.019103%	13,284	0.018790%	83,397	177,112	5,059
Union Parish Police Jury	0.467201%	335,165	0.474084%	2,104,155	4,468,661	127,633
Vermilion Parish 7th Ward Drainage District #2	0.019857%	16,928	0.023944%	106,272	225,693	6,446
Vermilion Parish Library	0.085091%	62,174	0.087944%	390,327	828,950	23,676
Vermilion Parish Police Jury	0.748211%	476,763	0.674371%	2,993,101	6,356,542	181,555
Vermilion Parish Tourist Commission	0.005929%	5,894	0.008337%	37,003	78,584	2,244
Vermilion Parish Waterworks District #1	0.089499%	54,533	0.077136%	342,357	727,075	20,767
Washington Parish Police Jury	0.528685%	393,749	0.556950%	2,471,944	5,249,746	149,943
Webster Parish Police Jury	0.520181%	378,321	0.535127%	2,375,086	5,044,045	144,067
West Baton Rouge Natural Gas & Water	0.264297%	185,806	0.262819%	1,166,485	2,477,301	70,756
West Baton Rouge Parish 18th Judicial Court	0.058740%	27,885	0.039443%	175,062	371,785	10,619
West Baton Rouge Parish Council	0.993214%	707,537	1.000796%	4,441,892	9,433,387	269,435
West Baton Rouge Parish Library	0.096866%	75,923	0.107391%	476,640	1,012,255	28,912
West Baton Rouge Parish School Board	0.001560%	1,104	0.001562%	6,933	14,723	421
West Calcasieu Cameron Hospital	4.505619%	3,294,452	4.659933%	20,682,456	43,923,986	1,254,551
West Carroll Parish Library	0.012347%	6,605	0.009343%	41,468	88,066	2,515
West Carroll Parish Police Jury	0.181744%	127,920	0.180940%	803,077	1,705,519	48,713
West Feliciana Parish Tourist Commission	0.005925%	4,147	0.005866%	26,035	55,292	1,579
West Ouachita Parish Sewer District #5	0.071192%	36,198	0.051201%	227,248	482,615	13,784
Winn Parish District Attorney	0.033256%	24,182	0.034205%	151,814	322,412	9,209
Winn Parish Police Jury	0.141290%	100,134	0.141637%	628,636	1,335,054	38,132
Winn Parish School Board	0.000682%	483	0.000683%	3,031	6,438	184
<b>Grand Total</b>	<b>100.000000%</b>	<b>\$70,697,405</b>	<b>100.000000%</b>	<b>\$443,835,910</b>	<b>\$942,588,352</b>	<b>\$26,922,092</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, 2018

<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	\$2,789	\$(12,509)	\$(7,780)	\$(1,940)	\$(485)
16th Judicial District Attorney	25,564	(114,641)	(71,299)	(17,778)	(4,445)
5th Judicial District Attorney - Richland	(3,005)	13,474	8,380	2,089	522
Acadia Parish Communication District	(421)	1,887	1,174	292	73
Acadia Parish Library	(9,811)	43,998	27,364	6,823	1,706
Acadia Parish Police Jury	22,436	(100,614)	(62,575)	(15,603)	(3,901)
Acadiana Crime Lab	(11,152)	50,009	31,102	7,755	1,939
Acadiana Works, Inc.	33,416	(149,855)	(93,199)	(23,240)	(5,810)
Allen Parish 33rd Judicial Indigent Defender Board	891	(3,998)	(2,486)	(621)	(155)
Allen Parish Ambulance Service	(2,238)	10,036	6,242	1,556	389
Allen Parish District Attorney	2,716	(12,179)	(7,575)	(1,888)	(472)
Allen Parish Library	(8,695)	38,995	24,252	6,048	1,512
Allen Parish Police Jury	7,396	(33,170)	(20,629)	(5,145)	(1,286)
Assumption Parish Police Jury	(11,767)	52,769	32,818	8,184	2,046
Avoyelles Parish 12th Judicial District Indigent Defender Board	145	(652)	(406)	(101)	(25)
Bayou Vermillion District	(61,432)	275,494	171,338	42,724	10,681
Beauregard Parish Communication District	(2,074)	9,300	5,784	1,442	361
Beauregard Parish District Attorney	(19)	87	54	14	4
Beauregard Parish Library	(5,365)	24,059	14,963	3,731	933
Beauregard Parish Police Jury	(21,561)	96,690	60,134	14,995	3,749
Bienville Parish Library	(4,569)	20,491	12,744	3,178	795
Bienville Parish Police Jury	(7,545)	33,835	21,043	5,247	1,312
Bossier Parish Communications District	(7,886)	35,363	21,994	5,483	1,371
Bossier Parish Emergency Medical Services	(13,323)	59,749	37,160	9,266	2,317
Bossier Parish Police Jury	(54,778)	245,653	152,779	38,096	9,524
Caddo Parish Commission	17,118	(76,765)	(47,742)	(11,905)	(2,976)
Caddo Parish Coroner	1,790	(8,029)	(4,993)	(1,246)	(312)
Caddo Parish District Attorney	(3,535)	15,851	9,858	2,458	615
Caddo/Bossier Port Commission	3,336	(14,959)	(9,303)	(2,320)	(580)
Calcasieu Parish Gravity Drainage District #4	(3,195)	14,330	8,912	2,223	556
Calcasieu Parish Gravity Drainage District #5	(5,315)	23,836	14,825	3,696	924
Calcasieu Parish Police Jury	(150,125)	673,238	418,707	104,406	26,102
Calcasieu Parish Waterworks District #7	(2,081)	9,330	5,803	1,446	362
Calcasieu Regional Airport	(8,232)	36,918	22,960	5,726	1,432
Calcasieu-Sulphur Parks & Recreation	(16,865)	75,630	47,036	11,729	2,932
Caldwell Parish District Attorney	4,042	(18,128)	(11,274)	(2,812)	(703)
Caldwell Parish Library	1,307	(5,862)	(3,646)	(909)	(227)
Caldwell Parish Police Jury	(7,378)	33,087	20,578	5,131	1,283
Cameron Parish Ambulance District #2	(4,807)	21,556	13,406	3,343	836
Cameron Parish District Attorney	(333)	1,491	927	231	58
Cameron Parish Police Jury	9,107	(40,839)	(25,399)	(6,333)	(1,583)
Catahoula E911 Communications District	(4)	20	12	4	1
Catahoula Parish Police Jury	1,387	(6,218)	(3,867)	(964)	(241)
City of Morgan City	(2,470)	11,078	6,890	1,718	430
Claiborne Parish Police Jury	3,790	(16,996)	(10,570)	(2,636)	(659)

**EXHIBIT VII – Schedule B (continued)**  
**Plan A – Schedule of Changes in Employer Proportions**  
For the Year Ended December 31, 2018

<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 7th District Attorney	\$(82)	\$369	\$230	\$57	\$14
Concordia Parish Indigent Defender Board	(1,212)	5,436	3,381	843	211
Concordia Parish Library	240	(1,078)	(671)	(167)	(42)
Concordia Parish Police Jury	1,039	(4,660)	(2,898)	(723)	(181)
Concordia Parish Sewer District #1	(60)	270	168	42	11
Desoto Parish Emergency Medical Services	(37,397)	167,709	104,304	26,008	6,502
Desoto Parish School Board	(3)	13	8	2	1
Desoto Parish Waterworks	(19,565)	87,739	54,568	13,606	3,402
East Carroll Parish Police Jury	(12,145)	54,463	33,872	8,446	2,112
East Feliciana 20th Judicial District Indigent Defender	(8,128)	36,452	22,670	5,654	1,414
East Feliciana Parish Communications District	(872)	3,911	2,432	607	152
East Feliciana Parish Police Jury	(14,949)	67,039	41,693	10,397	2,599
Evangeline Parish District Attorney	(1,872)	8,395	5,221	1,302	326
Evangeline Parish Police Jury	(35,605)	159,671	99,304	24,762	6,191
Evangeline Parish Solid Waste	(216)	969	602	151	38
Franklin Parish Communication District	(379)	1,701	1,058	264	66
Franklin Parish Library	(2,441)	10,945	6,807	1,697	424
Franklin Parish Police Jury	(79)	353	219	55	14
Grant Parish Police Jury	(3,757)	16,846	10,477	2,612	653
Greater New Orleans Expressway	(8,457)	37,926	23,588	5,881	1,470
Iberia Parish 16th Judicial District Judge	(7,436)	33,346	20,739	5,171	1,293
Iberia Parish Government	(23,678)	106,183	66,039	16,466	4,117
Iberia Parish Medical Center	(269,067)	1,206,637	750,444	187,126	46,782
Iberia Parish School Board	(27)	120	75	18	5
Iberville Parish District Attorney / 18th Judicial District	(15,545)	69,711	43,356	10,810	2,703
Iberville Parish Parks & Recreation	(3,813)	17,099	10,634	2,652	663
Iberville Parish Police Jury	(48,054)	215,499	134,025	33,420	8,355
Iberville Parish School Board	10	(47)	(29)	(8)	(2)
Jackson Parish District Attorney	226	(1,012)	(629)	(157)	(39)
Jackson Parish Police Jury	3,018	(13,534)	(8,417)	(2,099)	(525)
Jackson Parish Recreation Department	(935)	4,194	2,608	651	163
Jackson Parish Sales Tax	(638)	2,863	1,780	445	111
Jefferson Davis Parish District Attorney	(1,277)	5,725	3,561	887	222
Jefferson Davis Parish Indigent Defender Board	(284)	1,275	793	198	50
Jefferson Davis Parish Landfill	813	(3,645)	(2,267)	(565)	(141)
Jefferson Davis Parish Library	(7,674)	34,415	21,404	5,337	1,334
Jefferson Davis Parish Mosquito Abatement	(238)	1,068	665	165	41
Jefferson Davis Parish Police Jury	(3,938)	17,662	10,984	2,740	685
Jefferson Davis Parish Tourist Commission	(541)	2,427	1,509	377	94
Jefferson Parish	1,371,698	(6,151,417)	(3,825,752)	(953,967)	(238,492)
Jefferson Parish 24th Indigent Defender Board	1,122	(5,030)	(3,128)	(780)	(195)
Jefferson Parish Housing Authority	732	(3,282)	(2,041)	(509)	(127)
Jefferson Parish Retirement System	(1,141)	5,116	3,182	793	198
Kolin Ruby Wise Water District (Rapides Parish)	4,308	(19,319)	(12,015)	(2,996)	(749)
Lafayette 15th Judicial District Attorney	(212,908)	954,793	593,815	148,070	37,018

**EXHIBIT VII – Schedule B (continued)**  
**Plan A – Schedule of Changes in Employer Proportions**  
For the Year Ended December 31, 2018

<b>Employer Name</b>	<b>Changes in Employers' Proportionate Share of Net Pension Liability</b>	<b>Changes in Employers' Proportionate Share of Collective Deferred Inflows</b>	<b>Changes in Employers' Proportionate Share of Collective Deferred Outflows</b>	<b>Net Change in Proportions</b>	<b>Amortization of Net Change in Proportion (to be Recognized in Pension Expense)</b>
Lafayette Airport Commission	\$(5,851)	\$26,240	\$16,319	\$4,070	\$1,018
Lafayette Consolidated Government	130,811	(586,627)	(364,841)	(90,975)	(22,744)
Lafayette Convention & Visitors Commission	(10,769)	48,292	30,034	7,489	1,872
Lafayette Economic Development Authority	9,745	(43,702)	(27,179)	(6,778)	(1,695)
Lafourche Parish School Board	(1)	7	4	2	1
Lafourche Parish Water District #1	(6,233)	27,954	17,385	4,336	1,084
Lasalle Parish Police Jury	(11,253)	50,465	31,386	7,826	1,957
Lincoln Parish 3rd Judicial District Attorney	(1,100)	4,933	3,068	765	191
Lincoln Parish Police Jury	(2,398)	10,755	6,689	1,668	417
Livingston Parish Recreation District #3	(6,713)	30,104	18,723	4,668	1,167
Madison Parish Police Jury	1,415	(6,348)	(3,948)	(985)	(246)
Monroe/West Monroe Visitors' Bureau	(393)	1,761	1,095	273	68
Morehouse Parish Library	(375)	1,681	1,045	261	65
Morehouse Parish Police Jury	2,770	(12,422)	(7,726)	(1,926)	(482)
Natchitoches Parish Police Jury	(18,724)	83,968	52,222	13,022	3,256
Natchitoches Parish 10th Judicial Court	(4,456)	19,982	12,427	3,099	775
Natchitoches Parish District Attorney	(2,987)	13,394	8,330	2,077	519
Natchitoches Parish Port Commission	3,991	(17,898)	(11,131)	(2,776)	(694)
Natchitoches Parish Tax Commission	(2,083)	9,343	5,811	1,449	362
North Louisiana Crime Lab	(38,892)	174,413	108,473	27,048	6,762
Ouachita Parish Police Jury	(29,213)	131,008	81,478	20,317	5,079
Plaquemines 25th Judicial District Public Defender	(7,222)	32,388	20,143	5,023	1,256
Plaquemines Medical Center	(1,776)	7,965	4,954	1,235	309
Plaquemines Parish District Attorney of the 25th District	137	(616)	(383)	(96)	(24)
Plaquemines Parish Government	47,140	(211,401)	(131,477)	(32,784)	(8,196)
Plaquemines Port, Harbor & Terminal District	(12,225)	54,822	34,096	8,501	2,125
Pointe Coupee Hospital	(56,204)	252,050	156,758	39,088	9,772
Pointe Coupee Parish Library	(365)	1,638	1,019	254	64
Pointe Coupee Parish Police Jury	(1,058)	4,743	2,950	735	184
Pointe Coupee Parish School Board	(1)	7	4	2	1
Police Jury Association (Ex Board)	139	(622)	(387)	(96)	(24)
Police Jury Association (Office)	(13,655)	61,237	38,085	9,497	2,374
Port of Iberia	(4,407)	19,765	12,293	3,065	766
Rapides Parish Indigent Defender Board	(3,476)	15,588	9,695	2,417	604
Rapides Parish Library	(17,950)	80,496	50,063	12,483	3,121
Rapides Parish Police Jury	62,258	(279,198)	(173,642)	(43,298)	(10,825)
Red River Parish Police Jury	(2,009)	9,011	5,604	1,398	350
Red River Parish School Board	(1)	7	4	2	1
Red River Waterway Commission	8,132	(36,468)	(22,681)	(5,655)	(1,414)
Richland Parish Communication District	(754)	3,382	2,103	525	131
Richland Parish District Judge	2,132	(9,563)	(5,948)	(1,483)	(371)
Richland Parish Police Jury	(12,559)	56,320	35,027	8,734	2,184
Richland Parish Tax Commission	622	(2,789)	(1,735)	(432)	(108)
Sabine Parish District Attorney	(3,352)	15,032	9,349	2,331	583
Sabine Parish Library	(1,136)	5,096	3,169	791	198

**EXHIBIT VII – Schedule B (continued)**  
**Plan A – Schedule of Changes in Employer Proportions**  
For the Year Ended December 31, 2018

Employer Name	Changes in Employers' Proportionate Share of Net Pension Liability	Changes in Employers' Proportionate Share of Collective Deferred Inflows	Changes in Employers' Proportionate Share of Collective Deferred Outflows	Net Change in Proportions	Amortization of Net Change in Proportion (to be Recognized in Pension Expense)
Sabine Parish Police Jury	\$3,390	\$(15,202)	\$(9,454)	\$(2,358)	\$(590)
Sabine Parish School Board	410	(1,841)	(1,145)	(286)	(72)
South Toledo Bend Water District	1,519	(6,814)	(4,238)	(1,057)	(264)
St Bernard Parish Government	(45,304)	203,166	126,355	31,507	7,877
St Bernard Parish Library	(434)	1,947	1,211	302	76
St Bernard Parish School Board	287	(1,285)	(799)	(199)	(50)
St Charles Parish 29th Judicial District Attorney	105	(469)	(292)	(72)	(18)
St Charles Parish Council	(139,911)	627,436	390,221	97,304	24,326
St Charles Parish School Board	(1)	7	4	2	1
St Helena Parish Police Jury	(21,267)	95,372	59,315	14,790	3,698
St James Parish Government	(29,274)	131,281	81,648	20,359	5,090
St James Parish School Board	(1)	7	4	2	1
St John Parish Council	41,157	(184,569)	(114,789)	(28,623)	(7,156)
St John The Baptist Parish 40Th Judicial District Attorney	(10,328)	46,318	28,806	7,184	1,796
St John The Baptist Parish Library	3,815	(17,109)	(10,641)	(2,653)	(663)
St Landry Parish E911 Communications District	(5,342)	23,956	14,899	3,715	929
St Landry Parish Government	(7,268)	32,594	20,271	5,055	1,264
St Landry Parish Sheriff	(2)	10	6	2	1
St Martin Parish Government	(16,430)	73,679	45,823	11,426	2,857
St Martin Parish Library	(3,539)	15,871	9,871	2,461	615
St Martin Parish School Board	10	(43)	(27)	(6)	(2)
St Martin Parish Water & Sewer	(5,841)	26,196	16,292	4,063	1,016
St Mary Parish Consolidated Gravity Drainage District #1	(1,481)	6,641	4,130	1,030	258
St Mary Parish E911 Communications District	(15,809)	70,896	44,093	10,994	2,749
St Mary Parish Government	(18,835)	84,464	52,531	13,098	3,275
St Mary Parish Library	(1,036)	4,647	2,890	721	180
St Mary Parish Sales & Use Tax Department	(1,411)	6,328	3,935	982	246
St Mary Parish School Board	81	(363)	(226)	(56)	(14)
St Mary Parish Sewer District #5	15,225	(68,277)	(42,463)	(10,589)	(2,647)
St Mary Parish Sewer District #8	9,662	(43,329)	(26,947)	(6,720)	(1,680)
St Mary Parish Sewer District Wards 5 & 8	266	(1,195)	(743)	(186)	(47)
St Mary Parish Water District #3	(22,438)	100,624	62,581	15,605	3,901
St Mary Parish Water District #4	1,735	(7,779)	(4,838)	(1,206)	(302)
St Tammany Parish 22nd District Attorney	(9,814)	44,011	27,372	6,825	1,706
St Tammany Parish Communications District	1,053	(4,723)	(2,938)	(732)	(183)
St Tammany Parish Coroner	(31,294)	140,338	87,281	21,763	5,441
St Tammany Parish Fire District #1	(288)	1,292	803	201	50
St Tammany Parish Fire District #4	(150)	672	418	104	26
St Tammany Parish Government	212,923	(954,860)	(593,856)	(148,081)	(37,020)
St Tammany Parish Library	7,866	(35,277)	(21,940)	(5,471)	(1,368)
St Tammany Parish Mosquito Abatement District #2	586	(2,626)	(1,633)	(407)	(102)
St Tammany Parish Recreation District #1	(3,692)	16,557	10,297	2,568	642
St Tammany Parish Recreation District #11	(984)	4,414	2,745	685	171
Tangipahoa Parish 21st Judicial District Attorney	50,076	(224,569)	(139,666)	(34,827)	(8,707)
Tangipahoa Parish 21st Judicial District Indigent Defender Board	(57,264)	256,800	159,712	39,824	9,956

**EXHIBIT VII – Schedule B (continued)**  
**Plan A – Schedule of Changes in Employer Proportions**  
For the Year Ended December 31, 2018

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 Consolidated Gravity Drainage District	\$5,456	\$(24,469)	\$(15,218)	\$(3,795)	\$(949)
Tangipahoa Parish Government	(128,099)	574,464	357,277	89,088	22,272
Tangipahoa Parish Library	(2,875)	12,895	8,020	2,000	500
Tangipahoa Parish Mosquito Abatement District #1	(3,690)	16,550	10,293	2,567	642
Tangipahoa Parish Sewer District #1	(13,414)	60,155	37,412	9,329	2,332
Tangipahoa Parish Sheriff	(796)	3,568	2,219	553	138
Tangipahoa Parish Tourist Commission	(1,768)	7,929	4,931	1,230	308
Tangipahoa Parish Water District	(8,709)	39,055	24,289	6,057	1,514
Teche-Vermilion Fresh Water District	(3,150)	14,127	8,786	2,191	548
Tensas Parish Police Jury	3,383	(15,172)	(9,436)	(2,353)	(588)
Terrebonne Parish Indigent Defender Board	(7,095)	31,818	19,789	4,934	1,234
Union Parish 3rd Judicial Clerks' Fund	232	(1,042)	(648)	(162)	(41)
Union Parish Police Jury	(5,109)	22,911	14,249	3,553	888
Vermilion Parish 7th Ward Drainage District #2	(3,034)	13,604	8,461	2,109	527
Vermilion Parish Library	(2,118)	9,497	5,906	1,473	368
Vermilion Parish Police Jury	54,807	(245,786)	(152,862)	(38,117)	(9,529)
Vermilion Parish Tourist Commission	(1,787)	8,015	4,985	1,243	311
Vermilion Parish Waterworks District #1	9,176	(41,152)	(25,594)	(6,382)	(1,596)
Washington Parish Police Jury	(20,980)	94,084	58,513	14,591	3,648
Webster Parish Police Jury	(11,094)	49,750	30,941	7,715	1,929
West Baton Rouge Natural Gas & Water	1,097	(4,920)	(3,060)	(763)	(191)
West Baton Rouge Parish 18th Judicial Court	14,323	(64,232)	(39,948)	(9,961)	(2,490)
West Baton Rouge Parish Council	(5,628)	25,238	15,696	3,914	979
West Baton Rouge Parish Library	(7,812)	35,034	21,789	5,433	1,358
West Baton Rouge Parish School Board	(1)	7	4	2	1
West Calcasieu Cameron Hospital	(114,539)	513,654	319,457	79,658	19,915
West Carroll Parish Library	2,230	(9,999)	(6,219)	(1,550)	(388)
West Carroll Parish Police Jury	597	(2,676)	(1,664)	(415)	(104)
West Feliciana Parish Tourist Commission	44	(196)	(122)	(30)	(8)
West Ouachita Parish Sewer District #5	14,838	(66,543)	(41,385)	(10,320)	(2,580)
Winn Parish District Attorney	(704)	3,159	1,965	490	123
Winn Parish Police Jury	(258)	1,155	718	179	45
Winn Parish School Board	(1)	3	2	0	0
<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, 2018

<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	\$(62,161)	\$0	\$(213,883)	\$1,455
16th Judicial District Attorney	(80,026)	0	(275,355)	13,333
5th Judicial District Attorney - Richland	(15,424)	0	(53,071)	0
Acadia Parish Communication District	(2,065)	0	(7,104)	0
Acadia Parish Library	(19,612)	0	(67,479)	0
Acadia Parish Police Jury	(84,552)	0	(290,927)	11,702
Acadiana Crime Lab	(53,196)	0	(183,037)	0
Acadiana Works, Inc.	0	0	0	17,430
Allen Parish 33rd Judicial Indigent Defender Board	(3,076)	0	(10,582)	466
Allen Parish Ambulance Service	(32,824)	0	(112,940)	0
Allen Parish District Attorney	(11,867)	0	(40,834)	1,416
Allen Parish Library	(12,914)	0	(44,435)	0
Allen Parish Police Jury	(32,683)	0	(112,456)	3,859
Assumption Parish Police Jury	(75,661)	0	(260,335)	0
Avoyelles Parish 12th Judicial District Indigent Defender Board	(4,702)	0	(16,179)	76
Bayou Vermillion District	(17,387)	0	(59,825)	0
Beauregard Parish Communication District	(5,283)	0	(18,178)	0
Beauregard Parish District Attorney	(4,348)	0	(14,959)	0
Beauregard Parish Library	(18,151)	0	(62,455)	0
Beauregard Parish Police Jury	(87,378)	0	(300,650)	0
Bienville Parish Library	(13,615)	0	(46,848)	0
Bienville Parish Police Jury	(53,328)	0	(183,490)	0
Bossier Parish Communications District	(32,115)	0	(110,502)	0
Bossier Parish Emergency Medical Services	(65,666)	0	(225,944)	0
Bossier Parish Police Jury	(342,902)	0	(1,179,860)	0
Caddo Parish Commission	(469,516)	0	(1,615,512)	8,929
Caddo Parish Coroner	(20,546)	0	(70,693)	934
Caddo Parish District Attorney	(99,280)	0	(341,602)	0
Caddo/Bossier Port Commission	(49,707)	0	(171,032)	1,740
Calcasieu Parish Gravity Drainage District #4	(23,471)	0	(80,760)	0
Calcasieu Parish Gravity Drainage District #5	(38,763)	0	(133,375)	0
Calcasieu Parish Police Jury	(1,299,755)	0	(4,472,202)	0
Calcasieu Parish Waterworks District #7	(9,205)	0	(31,673)	0
Calcasieu Regional Airport	(26,482)	0	(91,119)	0
Calcasieu-Sulphur Parks & Recreation	(56,600)	0	(194,750)	0
Caldwell Parish District Attorney	(2,073)	0	(7,131)	2,109
Caldwell Parish Library	(3,656)	0	(12,581)	682
Caldwell Parish Police Jury	(28,530)	0	(98,167)	0
Cameron Parish Ambulance District #2	(43,549)	0	(149,843)	0
Cameron Parish District Attorney	(1,661)	0	(5,715)	0
Cameron Parish Police Jury	(151,663)	0	(521,844)	4,750
Catahoula E911 Communications District	(984)	0	(3,386)	0
Catahoula Parish Police Jury	(20,260)	0	(69,712)	723
City of Morgan City	(10,547)	0	(36,289)	0
Claiborne Parish Police Jury	(40,284)	0	(138,608)	1,977



**EXHIBIT VII – Schedule C (continued)**  
**Plan A – Current Year Additions to Deferred Inflows of Resources**  
For the Year Ended December 31, 2018

<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 7th District Attorney	\$(15,622)	\$0	\$(53,753)	\$0
Concordia Parish Indigent Defender Board	(4,562)	0	(15,696)	0
Concordia Parish Library	(10,048)	0	(34,572)	125
Concordia Parish Police Jury	(29,304)	0	(100,829)	542
Concordia Parish Sewer District #1	(1,057)	0	(3,638)	0
Desoto Parish Emergency Medical Services	(82,890)	0	(285,208)	0
Desoto Parish School Board	(677)	0	(2,328)	0
Desoto Parish Waterworks	(16,122)	0	(55,471)	0
East Carroll Parish Police Jury	(45,776)	0	(157,508)	0
East Feliciana 20th Judicial District Indigent Defender	(2,301)	0	(7,916)	0
East Feliciana Parish Communications District	(9,456)	0	(32,537)	0
East Feliciana Parish Police Jury	(37,668)	0	(129,607)	0
Evangeline Parish District Attorney	(12,157)	0	(41,831)	0
Evangeline Parish Police Jury	(81,846)	0	(281,614)	0
Evangeline Parish Solid Waste	(17,086)	0	(58,789)	0
Franklin Parish Communication District	(3,578)	0	(12,310)	0
Franklin Parish Library	(10,179)	0	(35,023)	0
Franklin Parish Police Jury	(42,943)	0	(147,760)	0
Grant Parish Police Jury	(44,887)	0	(154,449)	0
Greater New Orleans Expressway	(171,754)	0	(590,972)	0
Iberia Parish 16th Judicial District Judge	(40,726)	0	(140,131)	0
Iberia Parish Government	(227,463)	0	(782,655)	0
Iberia Parish Medical Center	(989,748)	0	(3,405,528)	0
Iberia Parish School Board	(335)	0	(1,154)	0
Iberville Parish District Attorney / 18th Judicial District	(17,581)	0	(60,492)	0
Iberville Parish Parks & Recreation	(14,044)	0	(48,324)	0
Iberville Parish Police Jury	(260,736)	0	(897,141)	0
Iberville Parish School Board	(330)	0	(1,135)	6
Jackson Parish District Attorney	(16,294)	0	(56,063)	118
Jackson Parish Police Jury	(63,549)	0	(218,659)	1,574
Jackson Parish Recreation Department	(6,860)	0	(23,603)	0
Jackson Parish Sales Tax	(2,913)	0	(10,022)	0
Jefferson Davis Parish District Attorney	(15,589)	0	(53,638)	0
Jefferson Davis Parish Indigent Defender Board	(1,727)	0	(5,942)	0
Jefferson Davis Parish Landfill	(6,348)	0	(21,843)	424
Jefferson Davis Parish Library	(14,958)	0	(51,467)	0
Jefferson Davis Parish Mosquito Abatement	(11,415)	0	(39,278)	0
Jefferson Davis Parish Police Jury	(41,014)	0	(141,121)	0
Jefferson Davis Parish Tourist Commission	(5,386)	0	(18,533)	0
Jefferson Parish	(4,287,098)	0	(14,751,063)	715,475
Jefferson Parish 24th Indigent Defender Board	(4,086)	0	(14,058)	585
Jefferson Parish Housing Authority	(8,650)	0	(29,764)	382
Jefferson Parish Retirement System	(5,999)	0	(20,641)	0
Kolin Ruby Wise Water District (Rapides Parish)	(8,771)	0	(30,179)	2,247
Lafayette 15th Judicial District Attorney	(79,555)	0	(273,733)	0

**EXHIBIT VII – Schedule C (continued)**  
**Plan A – Current Year Additions to Deferred Inflows of Resources**  
For the Year Ended December 31, 2018

<b>Employer Name</b>	<b>Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions</b>	<b>Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs</b>	<b>Differences Between Projected and Actual Earnings on Pension Plan Investments</b>	<b>Net Amount Recognized Due to Changes in Proportion</b>
Lafayette Airport Commission	\$(43,554)	\$0	\$(149,862)	\$0
Lafayette Consolidated Government	(1,143,349)	0	(3,934,040)	68,231
Lafayette Convention & Visitors Commission	(30,911)	0	(106,360)	0
Lafayette Economic Development Authority	(41,938)	0	(144,299)	5,083
Lafourche Parish School Board	(328)	0	(1,129)	0
Lafourche Parish Water District #1	(111,624)	0	(384,075)	0
Lasalle Parish Police Jury	(35,651)	0	(122,668)	0
Lincoln Parish 3rd Judicial District Attorney	(21,721)	0	(74,737)	0
Lincoln Parish Police Jury	(117,574)	0	(404,549)	0
Livingston Parish Recreation District #3	(33,798)	0	(116,292)	0
Madison Parish Police Jury	(60,978)	0	(209,812)	739
Monroe/West Monroe Visitors' Bureau	(20,286)	0	(69,800)	0
Morehouse Parish Library	(4,470)	0	(15,380)	0
Morehouse Parish Police Jury	(32,168)	0	(110,685)	1,444
Natchitoches Parish Police Jury	(139,753)	0	(480,862)	0
Natchitoches Parish 10th Judicial Court	(4,998)	0	(17,198)	0
Natchitoches Parish District Attorney	(6,156)	0	(21,183)	0
Natchitoches Parish Port Commission	(6,108)	0	(21,016)	2,082
Natchitoches Parish Tax Commission	(9,977)	0	(34,327)	0
North Louisiana Crime Lab	(77,248)	0	(265,794)	0
Ouachita Parish Police Jury	(448,878)	0	(1,544,500)	0
Plaquemines 25th Judicial District Public Defender	(6,664)	0	(22,928)	0
Plaquemines Medical Center	(55,785)	0	(191,946)	0
Plaquemines Parish District Attorney of the 25th District	(1,549)	0	(5,330)	72
Plaquemines Parish Government	(572,316)	0	(1,969,226)	24,588
Plaquemines Port, Harbor & Terminal District	(73,211)	0	(251,906)	0
Pointe Coupee Hospital	(294,851)	0	(1,014,523)	0
Pointe Coupee Parish Library	(13,608)	0	(46,822)	0
Pointe Coupee Parish Police Jury	(56,098)	0	(193,022)	0
Pointe Coupee Parish School Board	(328)	0	(1,129)	0
Police Jury Association (Ex Board)	(209)	0	(718)	72
Police Jury Association (Office)	(18,263)	0	(62,839)	0
Port of Iberia	(8,692)	0	(29,908)	0
Rapides Parish Indigent Defender Board	(10,521)	0	(36,199)	0
Rapides Parish Library	(77,456)	0	(266,512)	0
Rapides Parish Police Jury	(275,192)	0	(946,881)	32,473
Red River Parish Police Jury	(49,326)	0	(169,721)	0
Red River Parish School Board	(328)	0	(1,129)	0
Red River Waterway Commission	(45,531)	0	(156,663)	4,241
Richland Parish Communication District	(2,768)	0	(9,524)	0
Richland Parish District Judge	(5,738)	0	(19,743)	1,112
Richland Parish Police Jury	(77,264)	0	(265,850)	0
Richland Parish Tax Commission	(4,177)	0	(14,371)	324
Sabine Parish District Attorney	(12,519)	0	(43,075)	0
Sabine Parish Library	(6,899)	0	(23,737)	0

**EXHIBIT VII – Schedule C (continued)**  
**Plan A – Current Year Additions to Deferred Inflows of Resources**  
For the Year Ended December 31, 2018

<b>Employer Name</b>	<b>Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions</b>	<b>Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs</b>	<b>Differences Between Projected and Actual Earnings on Pension Plan Investments</b>	<b>Net Amount Recognized Due to Changes in Proportion</b>
Sabine Parish Police Jury	\$(51,642)	\$0	\$(177,690)	\$1,768
Sabine Parish School Board	(184)	0	(635)	214
South Toledo Bend Water District	(6,987)	0	(24,041)	793
St Bernard Parish Government	(413,487)	0	(1,422,728)	0
St Bernard Parish Library	(5,894)	0	(20,279)	0
St Bernard Parish School Board	(656)	0	(2,257)	149
St Charles Parish 29th Judicial District Attorney	(56,324)	0	(193,801)	54
St Charles Parish Council	(927,183)	0	(3,190,254)	0
St Charles Parish School Board	(328)	0	(1,129)	0
St Helena Parish Police Jury	(41,689)	0	(143,443)	0
St James Parish Government	(276,306)	0	(950,715)	0
St James Parish School Board	(369)	0	(1,270)	0
St John Parish Council	(345,779)	0	(1,189,758)	21,467
St John The Baptist Parish 40Th Judicial District Attorney	(35,163)	0	(120,989)	0
St John The Baptist Parish Library	(34,092)	0	(117,304)	1,990
St Landry Parish E911 Communications District	(16,846)	0	(57,965)	0
St Landry Parish Government	(123,363)	0	(424,468)	0
St Landry Parish Sheriff	(431)	0	(1,482)	0
St Martin Parish Government	(125,137)	0	(430,572)	0
St Martin Parish Library	(21,944)	0	(75,506)	0
St Martin Parish School Board	(328)	0	(1,129)	4
St Martin Parish Water & Sewer	(5,049)	0	(17,373)	0
St Mary Parish Consolidated Gravity Drainage District #1	(12,950)	0	(44,560)	0
St Mary Parish E911 Communications District	(17,320)	0	(59,595)	0
St Mary Parish Government	(204,420)	0	(703,367)	0
St Mary Parish Library	(36,208)	0	(124,585)	0
St Mary Parish Sales & Use Tax Department	(15,615)	0	(53,730)	0
St Mary Parish School Board	(287)	0	(987)	42
St Mary Parish Sewer District #5	0	0	0	7,942
St Mary Parish Sewer District #8	0	0	0	5,040
St Mary Parish Sewer District Wards 5 & 8	(2,471)	0	(8,503)	139
St Mary Parish Water District #3	(9,465)	0	(32,569)	0
St Mary Parish Water District #4	0	0	0	904
St Tammany Parish 22nd District Attorney	(34,795)	0	(119,724)	0
St Tammany Parish Communications District	(10,096)	0	(34,737)	549
St Tammany Parish Coroner	(75,468)	0	(259,670)	0
St Tammany Parish Fire District #1	(1,071)	0	(3,685)	0
St Tammany Parish Fire District #4	(3,537)	0	(12,169)	0
St Tammany Parish Government	(844,069)	0	(2,904,274)	111,061
St Tammany Parish Library	(134,120)	0	(461,480)	4,103
St Tammany Parish Mosquito Abatement District #2	(56,109)	0	(193,061)	305
St Tammany Parish Recreation District #1	(49,465)	0	(170,199)	0
St Tammany Parish Recreation District #11	(3,752)	0	(12,908)	0
Tangipahoa Parish 21st Judicial District Attorney	(42,179)	0	(145,131)	26,120
Tangipahoa Parish 21st Judicial District Indigent Defender Board	(62,818)	0	(216,143)	0

**EXHIBIT VII – Schedule C (continued)**  
**Plan A – Current Year Additions to Deferred Inflows of Resources**  
For the Year Ended December 31, 2018

<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 Consolidated Gravity Drainage District	\$(24,574)	\$0	\$(84,553)	\$2,846
Tangipahoa Parish Government	(448,125)	0	(1,541,912)	0
Tangipahoa Parish Library	(33,768)	0	(116,188)	0
Tangipahoa Parish Mosquito Abatement District #1	(19,650)	0	(67,612)	0
Tangipahoa Parish Sewer District #1	(17,097)	0	(58,826)	0
Tangipahoa Parish Sheriff	(7,361)	0	(25,329)	0
Tangipahoa Parish Tourist Commission	(11,289)	0	(38,843)	0
Tangipahoa Parish Water District	(28,490)	0	(98,027)	0
Teche-Vermilion Fresh Water District	(26,177)	0	(90,069)	0
Tensas Parish Police Jury	(25,443)	0	(87,543)	1,765
Terrebonne Parish Indigent Defender Board	(20,296)	0	(69,835)	0
Union Parish 3rd Judicial Clerks' Fund	(3,947)	0	(13,582)	121
Union Parish Police Jury	(99,594)	0	(342,684)	0
Vermilion Parish 7th Ward Drainage District #2	(5,030)	0	(17,308)	0
Vermilion Parish Library	(18,475)	0	(63,569)	0
Vermilion Parish Police Jury	(141,670)	0	(487,458)	28,588
Vermilion Parish Tourist Commission	(1,751)	0	(6,026)	0
Vermilion Parish Waterworks District #1	(16,204)	0	(55,756)	4,786
Washington Parish Police Jury	(117,002)	0	(402,582)	0
Webster Parish Police Jury	(112,418)	0	(386,808)	0
West Baton Rouge Natural Gas & Water	(55,212)	0	(189,974)	572
West Baton Rouge Parish 18th Judicial Court	(8,286)	0	(28,511)	7,471
West Baton Rouge Parish Council	(210,244)	0	(723,409)	0
West Baton Rouge Parish Library	(22,560)	0	(77,626)	0
West Baton Rouge Parish School Board	(328)	0	(1,129)	0
West Calcasieu Cameron Hospital	(978,944)	0	(3,368,355)	0
West Carroll Parish Library	(1,963)	0	(6,753)	1,162
West Carroll Parish Police Jury	(38,011)	0	(130,789)	311
West Feliciana Parish Tourist Commission	(1,232)	0	(4,240)	22
West Ouachita Parish Sewer District #5	(10,756)	0	(37,010)	7,740
Winn Parish District Attorney	(7,186)	0	(24,725)	0
Winn Parish Police Jury	(29,755)	0	(102,380)	0
Winn Parish School Board	(143)	0	(494)	0
<b>Grand Total</b>	<b>\$(21,007,688)</b>	<b>\$ 0</b>	<b>\$(72,283,330)</b>	<b>\$1,171,548</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, 2018

<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	\$0	\$51,163	\$922,198	\$0
16th Judicial District Attorney	0	65,868	1,187,245	0
5th Judicial District Attorney - Richland	0	12,695	228,826	1,567
Acadia Parish Communication District	0	1,699	30,630	219
Acadia Parish Library	0	16,142	290,950	5,117
Acadia Parish Police Jury	0	69,593	1,254,387	0
Acadiana Crime Lab	0	43,784	789,196	5,816
Acadiana Works, Inc.	0	0	0	0
Allen Parish 33rd Judicial Indigent Defender Board	0	2,531	45,627	0
Allen Parish Ambulance Service	0	27,017	486,961	1,167
Allen Parish District Attorney	0	9,768	176,061	0
Allen Parish Library	0	10,629	191,589	4,536
Allen Parish Police Jury	0	26,901	484,873	0
Assumption Parish Police Jury	0	62,275	1,122,482	6,138
Avoyelles Parish 12th Judicial District Indigent Defender Board	0	3,870	69,759	0
Bayou Vermillion District	0	14,311	257,948	32,043
Beauregard Parish Communication District	0	4,348	78,377	1,081
Beauregard Parish District Attorney	0	3,578	64,499	10
Beauregard Parish Library	0	14,940	269,286	2,798
Beauregard Parish Police Jury	0	71,919	1,296,306	11,246
Bienville Parish Library	0	11,206	201,992	2,383
Bienville Parish Police Jury	0	43,893	791,150	3,935
Bossier Parish Communications District	0	26,433	476,451	4,112
Bossier Parish Emergency Medical Services	0	54,048	974,199	6,949
Bossier Parish Police Jury	0	282,236	5,087,182	28,572
Caddo Parish Commission	0	386,449	6,965,578	0
Caddo Parish Coroner	0	16,911	304,806	0
Caddo Parish District Attorney	0	81,715	1,472,878	1,843
Caddo/Bossier Port Commission	0	40,913	737,438	0
Calcasieu Parish Gravity Drainage District #4	0	19,319	348,212	1,667
Calcasieu Parish Gravity Drainage District #5	0	31,905	575,071	2,772
Calcasieu Parish Police Jury	0	1,069,802	19,282,721	78,304
Calcasieu Parish Waterworks District #7	0	7,577	136,564	1,084
Calcasieu Regional Airport	0	21,797	392,876	4,294
Calcasieu-Sulphur Parks & Recreation	0	46,586	839,701	8,797
Caldwell Parish District Attorney	0	1,706	30,749	0
Caldwell Parish Library	0	3,009	54,245	0
Caldwell Parish Police Jury	0	23,483	423,263	3,848
Cameron Parish Ambulance District #2	0	35,844	646,077	2,507
Cameron Parish District Attorney	0	1,367	24,640	173
Cameron Parish Police Jury	0	124,831	2,250,025	0
Catahoula E911 Communications District	0	810	14,601	3
Catahoula Parish Police Jury	0	16,676	300,577	0
City of Morgan City	0	8,681	156,467	1,288
Claiborne Parish Police Jury	0	33,157	597,635	0

**EXHIBIT VII – Schedule D (continued)**  
**Plan A – Current Year Additions to Deferred Outflows of Resources**  
For the Year Ended December 31, 2018

<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 7th District Attorney	\$0	\$12,858	\$231,768	\$43
Concordia Parish Indigent Defender Board	0	3,755	67,674	632
Concordia Parish Library	0	8,270	149,065	0
Concordia Parish Police Jury	0	24,120	434,745	0
Concordia Parish Sewer District #1	0	870	15,686	31
Desoto Parish Emergency Medical Services	0	68,225	1,229,725	19,506
Desoto Parish School Board	0	557	10,039	1
Desoto Parish Waterworks	0	13,269	239,173	10,204
East Carroll Parish Police Jury	0	37,678	679,123	6,334
East Feliciana 20th Judicial District Indigent Defender	0	1,894	34,130	4,240
East Feliciana Parish Communications District	0	7,783	140,289	455
East Feliciana Parish Police Jury	0	31,003	558,824	7,798
Evangeline Parish District Attorney	0	10,006	180,362	976
Evangeline Parish Police Jury	0	67,365	1,214,232	18,571
Evangeline Parish Solid Waste	0	14,063	253,479	113
Franklin Parish Communication District	0	2,945	53,076	198
Franklin Parish Library	0	8,378	151,010	1,273
Franklin Parish Police Jury	0	35,346	637,095	41
Grant Parish Police Jury	0	36,946	665,933	1,959
Greater New Orleans Expressway	0	141,367	2,548,084	4,411
Iberia Parish 16th Judicial District Judge	0	33,521	604,199	3,878
Iberia Parish Government	0	187,220	3,374,561	12,349
Iberia Parish Medical Center	0	814,642	14,683,559	140,344
Iberia Parish School Board	0	276	4,974	13
Iberville Parish District Attorney / 18th Judicial District	0	14,470	260,824	8,107
Iberville Parish Parks & Recreation	0	11,560	208,356	1,989
Iberville Parish Police Jury	0	214,606	3,868,188	25,065
Iberville Parish School Board	0	271	4,893	0
Jackson Parish District Attorney	0	13,411	241,726	0
Jackson Parish Police Jury	0	52,306	942,789	0
Jackson Parish Recreation Department	0	5,646	101,767	488
Jackson Parish Sales Tax	0	2,397	43,212	334
Jefferson Davis Parish District Attorney	0	12,831	231,269	665
Jefferson Davis Parish Indigent Defender Board	0	1,421	25,619	148
Jefferson Davis Parish Landfill	0	5,225	94,178	0
Jefferson Davis Parish Library	0	12,312	221,910	4,003
Jefferson Davis Parish Mosquito Abatement	0	9,396	169,354	124
Jefferson Davis Parish Police Jury	0	33,758	608,469	2,055
Jefferson Davis Parish Tourist Commission	0	4,433	79,907	283
Jefferson Parish	0	3,528,625	63,601,918	0
Jefferson Parish 24th Indigent Defender Board	0	3,363	60,612	0
Jefferson Parish Housing Authority	0	7,120	128,333	0
Jefferson Parish Retirement System	0	4,938	88,998	595
Kolin Ruby Wise Water District (Rapides Parish)	0	7,219	130,122	0
Lafayette 15th Judicial District Attorney	0	65,480	1,180,249	111,052

**EXHIBIT VII – Schedule D (continued)**  
**Plan A – Current Year Additions to Deferred Outflows of Resources**  
For the Year Ended December 31, 2018

<b>Employer Name</b>	<b>Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions</b>	<b>Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs</b>	<b>Differences Between Projected and Actual Earnings on Pension Plan Investments</b>	<b>Net Amount Recognized Due to Changes in Proportion</b>
Lafayette Airport Commission	\$0	\$35,849	\$646,158	\$3,052
Lafayette Consolidated Government	0	941,068	16,962,338	0
Lafayette Convention & Visitors Commission	0	25,443	458,590	5,617
Lafayette Economic Development Authority	0	34,518	622,173	0
Lafourche Parish School Board	0	270	4,868	1
Lafourche Parish Water District #1	0	91,875	1,656,008	3,252
Lasalle Parish Police Jury	0	29,344	528,904	5,869
Lincoln Parish 3rd Judicial District Attorney	0	17,878	322,241	574
Lincoln Parish Police Jury	0	96,773	1,744,287	1,251
Livingston Parish Recreation District #3	0	27,818	501,413	3,501
Madison Parish Police Jury	0	50,190	904,645	0
Monroe/West Monroe Visitors' Bureau	0	16,697	300,954	205
Morehouse Parish Library	0	3,679	66,313	196
Morehouse Parish Police Jury	0	26,477	477,237	0
Natchitoches Parish Police Jury	0	115,028	2,073,325	9,766
Natchitoches Parish 10th Judicial Court	0	4,114	74,151	2,324
Natchitoches Parish District Attorney	0	5,067	91,333	1,558
Natchitoches Parish Port Commission	0	5,027	90,616	0
Natchitoches Parish Tax Commission	0	8,211	148,009	1,087
North Louisiana Crime Lab	0	63,581	1,146,019	20,286
Ouachita Parish Police Jury	0	369,462	6,659,394	15,238
Plaquemines 25th Judicial District Public Defender	0	5,485	98,859	3,767
Plaquemines Medical Center	0	45,916	827,611	926
Plaquemines Parish District Attorney of the 25th District	0	1,275	22,982	0
Plaquemines Parish Government	0	471,062	8,490,681	0
Plaquemines Port, Harbor & Terminal District	0	60,259	1,086,139	6,376
Pointe Coupee Hospital	0	242,686	4,374,303	29,316
Pointe Coupee Parish Library	0	11,200	201,883	190
Pointe Coupee Parish Police Jury	0	46,173	832,249	551
Pointe Coupee Parish School Board	0	270	4,868	1
Police Jury Association (Ex Board)	0	172	3,095	0
Police Jury Association (Office)	0	15,032	270,941	7,123
Port of Iberia	0	7,154	128,954	2,299
Rapides Parish Indigent Defender Board	0	8,659	156,081	1,813
Rapides Parish Library	0	63,753	1,149,113	9,362
Rapides Parish Police Jury	0	226,505	4,082,653	0
Red River Parish Police Jury	0	40,599	731,781	1,048
Red River Parish School Board	0	270	4,868	1
Red River Waterway Commission	0	37,475	675,479	0
Richland Parish Communication District	0	2,278	41,065	394
Richland Parish District Judge	0	4,723	85,128	0
Richland Parish Police Jury	0	63,594	1,146,262	6,550
Richland Parish Tax Commission	0	3,438	61,965	0
Sabine Parish District Attorney	0	10,304	185,726	1,748
Sabine Parish Library	0	5,678	102,347	593

**EXHIBIT VII – Schedule D (continued)**  
**Plan A – Current Year Additions to Deferred Outflows of Resources**  
For the Year Ended December 31, 2018

<b>Employer Name</b>	<b>Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions</b>	<b>Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs</b>	<b>Differences Between Projected and Actual Earnings on Pension Plan Investments</b>	<b>Net Amount Recognized Due to Changes in Proportion</b>
Sabine Parish Police Jury	\$0	\$42,505	\$766,142	\$0
Sabine Parish School Board	0	152	2,736	0
South Toledo Bend Water District	0	5,751	103,656	0
St Bernard Parish Government	0	340,333	6,134,354	23,630
St Bernard Parish Library	0	4,851	87,437	226
St Bernard Parish School Board	0	540	9,733	0
St Charles Parish 29th Judicial District Attorney	0	46,359	835,609	0
St Charles Parish Council	0	763,146	13,755,365	72,978
St Charles Parish School Board	0	270	4,868	1
St Helena Parish Police Jury	0	34,313	618,482	11,092
St James Parish Government	0	227,422	4,099,183	15,269
St James Parish School Board	0	304	5,476	1
St John Parish Council	0	284,604	5,129,858	0
St John The Baptist Parish 40Th Judicial District Attorney	0	28,942	521,664	5,388
St John The Baptist Parish Library	0	28,060	505,776	0
St Landry Parish E911 Communications District	0	13,866	249,926	2,786
St Landry Parish Government	0	101,538	1,830,172	3,791
St Landry Parish Sheriff	0	354	6,389	1
St Martin Parish Government	0	102,998	1,856,491	8,569
St Martin Parish Library	0	18,062	325,557	1,846
St Martin Parish School Board	0	270	4,868	0
St Martin Parish Water & Sewer	0	4,156	74,908	3,047
St Mary Parish Consolidated Gravity Drainage District #1	0	10,659	192,128	772
St Mary Parish E911 Communications District	0	14,256	256,957	8,245
St Mary Parish Government	0	168,254	3,032,698	9,823
St Mary Parish Library	0	29,802	537,173	541
St Mary Parish Sales & Use Tax Department	0	12,853	231,665	736
St Mary Parish School Board	0	236	4,257	0
St Mary Parish Sewer District #5	0	0	0	0
St Mary Parish Sewer District #8	0	0	0	0
St Mary Parish Sewer District Wards 5 & 8	0	2,034	36,661	0
St Mary Parish Water District #3	0	7,791	140,426	11,704
St Mary Parish Water District #4	0	0	0	0
St Tammany Parish 22nd District Attorney	0	28,639	516,210	5,119
St Tammany Parish Communications District	0	8,310	149,776	0
St Tammany Parish Coroner	0	62,116	1,119,615	16,322
St Tammany Parish Fire District #1	0	881	15,889	151
St Tammany Parish Fire District #4	0	2,911	52,468	78
St Tammany Parish Government	0	694,736	12,522,311	0
St Tammany Parish Library	0	110,391	1,989,755	0
St Tammany Parish Mosquito Abatement District #2	0	46,182	832,417	0
St Tammany Parish Recreation District #1	0	40,714	733,844	1,926
St Tammany Parish Recreation District #11	0	3,088	55,657	514
Tangipahoa Parish 21st Judicial District Attorney	0	34,717	625,760	0
Tangipahoa Parish 21st Judicial District Indigent Defender Board	0	51,704	931,941	29,868



**EXHIBIT VII – Schedule D (continued)**  
**Plan A – Current Year Additions to Deferred Outflows of Resources**  
For the Year Ended December 31, 2018

<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 Consolidated Gravity Drainage District	\$0	\$20,226	\$364,568	\$0
Tangipahoa Parish Government	0	368,843	6,648,236	66,816
Tangipahoa Parish Library	0	27,793	500,964	1,500
Tangipahoa Parish Mosquito Abatement District #1	0	16,174	291,523	1,925
Tangipahoa Parish Sewer District #1	0	14,072	253,641	6,997
Tangipahoa Parish Sheriff	0	6,059	109,210	415
Tangipahoa Parish Tourist Commission	0	9,292	167,478	922
Tangipahoa Parish Water District	0	23,449	422,662	4,543
Teche-Vermilion Fresh Water District	0	21,546	388,351	1,643
Tensas Parish Police Jury	0	20,941	377,458	0
Terrebonne Parish Indigent Defender Board	0	16,705	301,107	3,700
Union Parish 3rd Judicial Clerks' Fund	0	3,249	58,561	0
Union Parish Police Jury	0	81,974	1,477,544	2,665
Vermilion Parish 7th Ward Drainage District #2	0	4,140	74,625	1,582
Vermilion Parish Library	0	15,206	274,089	1,105
Vermilion Parish Police Jury	0	116,606	2,101,764	0
Vermilion Parish Tourist Commission	0	1,442	25,983	932
Vermilion Parish Waterworks District #1	0	13,338	240,404	0
Washington Parish Police Jury	0	96,302	1,735,806	10,943
Webster Parish Police Jury	0	92,529	1,667,792	5,786
West Baton Rouge Natural Gas & Water	0	45,444	819,109	0
West Baton Rouge Parish 18th Judicial Court	0	6,820	122,929	0
West Baton Rouge Parish Council	0	173,048	3,119,109	2,935
West Baton Rouge Parish Library	0	18,569	334,698	4,075
West Baton Rouge Parish School Board	0	270	4,868	1
West Calcasieu Cameron Hospital	0	805,749	14,523,280	59,743
West Carroll Parish Library	0	1,615	29,119	0
West Carroll Parish Police Jury	0	31,286	563,923	0
West Feliciana Parish Tourist Commission	0	1,014	18,282	0
West Ouachita Parish Sewer District #5	0	8,853	159,574	0
Winn Parish District Attorney	0	5,914	106,604	367
Winn Parish Police Jury	0	24,490	441,430	134
Winn Parish School Board	0	118	2,129	0
<b>Grand Total</b>	<b>\$ 0</b>	<b>\$17,291,007</b>	<b>\$311,662,855</b>	<b>\$1,171,548</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, 2018

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2018	Allocated Share of Nonemployer Contributions for Fiscal Year 2018	Employer's Proportion of Collective Pension Expense
15th Judicial District Court	\$204,215	\$22,611	\$510,340
16th Judicial District Attorney	262,907	29,110	657,016
5th Judicial District Attorney - Richland	50,672	5,610	126,631
Acadia Parish Communication District	6,783	751	16,951
Acadia Parish Library	64,429	7,134	161,010
Acadia Parish Police Jury	277,776	30,756	694,172
Acadiana Crime Lab	174,762	19,350	436,737
Acadiana Works, Inc.	0	0	0
Allen Parish 33rd Judicial Indigent Defender Board	10,104	1,119	25,250
Allen Parish Ambulance Service	107,834	11,940	269,482
Allen Parish District Attorney	38,988	4,317	97,432
Allen Parish Library	42,426	4,697	106,024
Allen Parish Police Jury	107,372	11,888	268,326
Assumption Parish Police Jury	248,566	27,522	621,176
Avoyelles Parish 12th Judicial District Indigent Defender Board	15,448	1,710	38,605
Bayou Vermillion District	57,121	6,325	142,747
Beauregard Parish Communication District	17,356	1,922	43,373
Beauregard Parish District Attorney	14,283	1,581	35,693
Beauregard Parish Library	59,632	6,603	149,022
Beauregard Parish Police Jury	287,058	31,784	717,370
Bienville Parish Library	44,730	4,953	111,781
Bienville Parish Police Jury	175,195	19,398	437,819
Bossier Parish Communications District	105,507	11,682	263,666
Bossier Parish Emergency Medical Services	215,730	23,886	539,117
Bossier Parish Police Jury	1,126,522	124,730	2,815,224
Caddo Parish Commission	1,542,480	170,786	3,854,720
Caddo Parish Coroner	67,497	7,473	168,678
Caddo Parish District Attorney	326,159	36,113	815,084
Caddo/Bossier Port Commission	163,301	18,081	408,095
Calcasieu Parish Gravity Drainage District #4	77,109	8,538	192,699
Calcasieu Parish Gravity Drainage District #5	127,346	14,100	318,242
Calcasieu Parish Police Jury	4,270,028	472,784	10,670,972
Calcasieu Parish Waterworks District #7	30,241	3,348	75,574
Calcasieu Regional Airport	87,000	9,633	217,416
Calcasieu-Sulphur Parks & Recreation	185,946	20,588	464,687
Caldwell Parish District Attorney	6,809	754	17,016
Caldwell Parish Library	12,012	1,330	30,019
Caldwell Parish Police Jury	93,729	10,378	234,232
Cameron Parish Ambulance District #2	143,069	15,841	357,536
Cameron Parish District Attorney	5,456	604	13,636
Cameron Parish Police Jury	498,253	55,167	1,245,154
Catahoula E911 Communications District	3,233	358	8,080
Catahoula Parish Police Jury	66,561	7,370	166,338
City of Morgan City	34,649	3,836	86,588
Claiborne Parish Police Jury	132,342	14,653	330,729

**EXHIBIT VII – Schedule E (continued)**  
**Plan A – Allocated Share of Employer Contributions and Pension Expense**  
For the Year Ended December 31, 2018

<b>Employer Name</b>	<b>Allocated Share of Total Employer Contributions for Fiscal Year 2018</b>	<b>Allocated Share of Nonemployer Contributions for Fiscal Year 2018</b>	<b>Employer's Proportion of Collective Pension Expense</b>
Concordia Parish 7th District Attorney	\$51,323	\$5,683	\$128,259
Concordia Parish Indigent Defender Board	14,986	1,659	37,451
Concordia Parish Library	33,009	3,655	82,492
Concordia Parish Police Jury	96,271	10,659	240,586
Concordia Parish Sewer District #1	3,474	385	8,681
Desoto Parish Emergency Medical Services	272,314	30,151	680,524
Desoto Parish School Board	2,223	246	5,555
Desoto Parish Waterworks	52,963	5,864	132,357
East Carroll Parish Police Jury	150,387	16,651	375,823
East Feliciana 20th Judicial District Indigent Defender	7,558	837	18,888
East Feliciana Parish Communications District	31,066	3,440	77,635
East Feliciana Parish Police Jury	123,748	13,702	309,251
Evangeline Parish District Attorney	39,940	4,422	99,812
Evangeline Parish Police Jury	268,884	29,771	671,951
Evangeline Parish Solid Waste	56,131	6,215	140,274
Franklin Parish Communication District	11,753	1,301	29,372
Franklin Parish Library	33,440	3,703	83,568
Franklin Parish Police Jury	141,080	15,621	352,566
Grant Parish Police Jury	147,466	16,328	368,524
Greater New Orleans Expressway	564,256	62,475	1,410,098
Iberia Parish 16th Judicial District Judge	133,796	14,814	334,361
Iberia Parish Government	747,274	82,739	1,867,467
Iberia Parish Medical Center	3,251,575	360,020	8,125,816
Iberia Parish School Board	1,101	122	2,753
Iberville Parish District Attorney / 18th Judicial District	57,758	6,395	144,339
Iberville Parish Parks & Recreation	46,139	5,109	115,303
Iberville Parish Police Jury	856,584	94,842	2,140,638
Iberville Parish School Board	1,084	120	2,708
Jackson Parish District Attorney	53,529	5,927	133,770
Jackson Parish Police Jury	208,774	23,116	521,736
Jackson Parish Recreation Department	22,536	2,495	56,318
Jackson Parish Sales Tax	9,569	1,059	23,913
Jefferson Davis Parish District Attorney	51,213	5,670	127,983
Jefferson Davis Parish Indigent Defender Board	5,673	628	14,177
Jefferson Davis Parish Landfill	20,855	2,309	52,118
Jefferson Davis Parish Library	49,141	5,441	122,804
Jefferson Davis Parish Mosquito Abatement	37,502	4,152	93,720
Jefferson Davis Parish Police Jury	134,741	14,919	336,724
Jefferson Davis Parish Tourist Commission	17,695	1,959	44,220
Jefferson Parish	14,084,215	1,559,427	35,197,019
Jefferson Parish 24th Indigent Defender Board	13,422	1,486	33,543
Jefferson Parish Housing Authority	28,419	3,147	71,019
Jefferson Parish Retirement System	19,708	2,182	49,251
Kolin Ruby Wise Water District (Rapides Parish)	28,815	3,190	72,009
Lafayette 15th Judicial District Attorney	261,358	28,938	653,144

**EXHIBIT VII – Schedule E (continued)**  
**Plan A – Allocated Share of Employer Contributions and Pension Expense**  
For the Year Ended December 31, 2018

<b>Employer Name</b>	<b>Allocated Share of Total Employer Contributions for Fiscal Year 2018</b>	<b>Allocated Share of Nonemployer Contributions for Fiscal Year 2018</b>	<b>Employer's Proportion of Collective Pension Expense</b>
Lafayette Airport Commission	\$143,087	\$15,843	\$357,581
Lafayette Consolidated Government	3,756,195	415,892	9,386,883
Lafayette Convention & Visitors Commission	101,552	11,244	253,782
Lafayette Economic Development Authority	137,776	15,255	344,308
Lafourche Parish School Board	1,078	119	2,694
Lafourche Parish Water District #1	366,712	40,603	916,428
Lasalle Parish Police Jury	117,122	12,968	292,693
Lincoln Parish 3rd Judicial District Attorney	71,358	7,901	178,327
Lincoln Parish Police Jury	386,260	42,767	965,280
Livingston Parish Recreation District #3	111,034	12,294	277,479
Madison Parish Police Jury	200,328	22,181	500,627
Monroe/West Monroe Visitors' Bureau	66,644	7,379	166,547
Morehouse Parish Library	14,684	1,626	36,697
Morehouse Parish Police Jury	105,681	11,701	264,101
Natchitoches Parish Police Jury	459,124	50,835	1,147,369
Natchitoches Parish 10th Judicial Court	16,420	1,818	41,035
Natchitoches Parish District Attorney	20,225	2,239	50,543
Natchitoches Parish Port Commission	20,066	2,222	50,146
Natchitoches Parish Tax Commission	32,776	3,629	81,907
North Louisiana Crime Lab	253,778	28,099	634,202
Ouachita Parish Police Jury	1,474,678	163,279	3,685,279
Plaquemines 25th Judicial District Public Defender	21,892	2,424	54,708
Plaquemines Medical Center	183,269	20,292	457,996
Plaquemines Parish District Attorney of the 25th District	5,089	563	12,718
Plaquemines Parish Government	1,880,204	208,179	4,698,705
Plaquemines Port, Harbor & Terminal District	240,518	26,631	601,064
Pointe Coupee Hospital	968,660	107,252	2,420,720
Pointe Coupee Parish Library	44,706	4,950	111,721
Pointe Coupee Parish Police Jury	184,296	20,406	460,563
Pointe Coupee Parish School Board	1,078	119	2,694
Police Jury Association (Ex Board)	685	76	1,713
Police Jury Association (Office)	59,998	6,643	149,938
Port of Iberia	28,556	3,162	71,362
Rapides Parish Indigent Defender Board	34,563	3,827	86,374
Rapides Parish Library	254,463	28,175	635,914
Rapides Parish Police Jury	904,076	100,101	2,259,322
Red River Parish Police Jury	162,048	17,942	404,965
Red River Parish School Board	1,078	119	2,694
Red River Waterway Commission	149,580	16,562	373,807
Richland Parish Communication District	9,093	1,007	22,725
Richland Parish District Judge	18,851	2,087	47,109
Richland Parish Police Jury	253,832	28,105	634,336
Richland Parish Tax Commission	13,722	1,519	34,291
Sabine Parish District Attorney	41,128	4,554	102,780
Sabine Parish Library	22,664	2,509	56,638

**EXHIBIT VII – Schedule E (continued)**  
**Plan A – Allocated Share of Employer Contributions and Pension Expense**  
For the Year Ended December 31, 2018

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2018	Allocated Share of Nonemployer Contributions for Fiscal Year 2018	Employer's Proportion of Collective Pension Expense
Sabine Parish Police Jury	\$169,657	\$18,785	\$423,980
Sabine Parish School Board	606	67	1,514
South Toledo Bend Water District	22,954	2,541	57,363
St Bernard Parish Government	1,358,411	150,405	3,394,724
St Bernard Parish Library	19,362	2,144	48,387
St Bernard Parish School Board	2,155	239	5,386
St Charles Parish 29th Judicial District Attorney	185,040	20,488	462,422
St Charles Parish Council	3,046,033	337,262	7,612,158
St Charles Parish School Board	1,078	119	2,694
St Helena Parish Police Jury	136,959	15,164	342,265
St James Parish Government	907,736	100,506	2,268,470
St James Parish School Board	1,213	134	3,030
St John Parish Council	1,135,972	125,777	2,838,841
St John The Baptist Parish 40Th Judicial District Attorney	115,519	12,790	288,687
St John The Baptist Parish Library	112,001	12,401	279,894
St Landry Parish E911 Communications District	55,344	6,128	138,308
St Landry Parish Government	405,279	44,873	1,012,809
St Landry Parish Sheriff	1,415	157	3,536
St Martin Parish Government	411,107	45,518	1,027,374
St Martin Parish Library	72,092	7,982	180,162
St Martin Parish School Board	1,078	119	2,694
St Martin Parish Water & Sewer	16,588	1,837	41,454
St Mary Parish Consolidated Gravity Drainage District #1	42,545	4,711	106,323
St Mary Parish E911 Communications District	56,901	6,300	142,199
St Mary Parish Government	671,570	74,357	1,678,281
St Mary Parish Library	118,953	13,171	297,269
St Mary Parish Sales & Use Tax Department	51,301	5,680	128,203
St Mary Parish School Board	943	104	2,356
St Mary Parish Sewer District #5	0	0	0
St Mary Parish Sewer District #8	0	0	0
St Mary Parish Sewer District Wards 5 & 8	8,118	899	20,288
St Mary Parish Water District #3	31,096	3,443	77,711
St Mary Parish Water District #4	0	0	0
St Tammany Parish 22nd District Attorney	114,311	12,657	285,668
St Tammany Parish Communications District	33,167	3,672	82,885
St Tammany Parish Coroner	247,931	27,451	619,590
St Tammany Parish Fire District #1	3,518	390	8,793
St Tammany Parish Fire District #4	11,619	1,286	29,036
St Tammany Parish Government	2,772,981	307,029	6,929,791
St Tammany Parish Library	440,618	48,786	1,101,122
St Tammany Parish Mosquito Abatement District #2	184,333	20,410	460,656
St Tammany Parish Recreation District #1	162,505	17,993	406,106
St Tammany Parish Recreation District #11	12,325	1,365	30,800
Tangipahoa Parish 21st Judicial District Attorney	138,570	15,343	346,293
Tangipahoa Parish 21st Judicial District Indigent Defender Board	206,372	22,850	515,732

**EXHIBIT VII – Schedule E (continued)**  
**Plan A – Allocated Share of Employer Contributions and Pension Expense**  
For the Year Ended December 31, 2018

<b>Employer Name</b>	<b>Allocated Share of Total Employer Contributions for Fiscal Year 2018</b>	<b>Allocated Share of Nonemployer Contributions for Fiscal Year 2018</b>	<b>Employer's Proportion of Collective Pension Expense</b>
Tangipahoa Parish Consolidated Gravity Drainage District	\$80,731	\$8,939	\$201,750
Tangipahoa Parish Government	1,472,207	163,005	3,679,104
Tangipahoa Parish Library	110,935	12,283	277,231
Tangipahoa Parish Mosquito Abatement District #1	64,556	7,148	161,328
Tangipahoa Parish Sewer District #1	56,167	6,219	140,364
Tangipahoa Parish Sheriff	24,184	2,678	60,436
Tangipahoa Parish Tourist Commission	37,087	4,106	92,682
Tangipahoa Parish Water District	93,596	10,363	233,899
Teche-Vermilion Fresh Water District	85,998	9,522	214,912
Tensas Parish Police Jury	83,586	9,255	208,884
Terrebonne Parish Indigent Defender Board	66,678	7,383	166,631
Union Parish 3rd Judicial Clerks' Fund	12,968	1,436	32,408
Union Parish Police Jury	327,192	36,227	817,666
Vermilion Parish 7th Ward Drainage District #2	16,525	1,830	41,297
Vermilion Parish Library	60,695	6,720	151,680
Vermilion Parish Police Jury	465,421	51,532	1,163,107
Vermilion Parish Tourist Commission	5,754	637	14,379
Vermilion Parish Waterworks District #1	53,236	5,894	133,039
Washington Parish Police Jury	384,383	42,559	960,587
Webster Parish Police Jury	369,321	40,892	922,949
West Baton Rouge Natural Gas & Water	181,386	20,083	453,291
West Baton Rouge Parish 18th Judicial Court	27,222	3,014	68,028
West Baton Rouge Parish Council	690,706	76,476	1,726,101
West Baton Rouge Parish Library	74,117	8,206	185,220
West Baton Rouge Parish School Board	1,078	119	2,694
West Calcasieu Cameron Hospital	3,216,082	356,090	8,037,119
West Carroll Parish Library	6,448	714	16,114
West Carroll Parish Police Jury	124,877	13,827	312,072
West Feliciana Parish Tourist Commission	4,048	448	10,117
West Ouachita Parish Sewer District #5	35,337	3,913	88,308
Winn Parish District Attorney	23,607	2,614	58,994
Winn Parish Police Jury	97,752	10,823	244,285
Winn Parish School Board	471	52	1,178
<b>Grand Total</b>	<b>\$69,015,634</b>	<b>\$7,641,523</b>	<b>\$172,472,842</b>

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

**EXHIBIT VIII**  
**Plan B – Statement of Fiduciary Net Position**  
as of December 31, 2018 and 2017

	<b>2018</b>	<b>2017</b>
<b>Current Assets:</b>		
Cash & Cash Equivalents in Banks	\$ 6,271,679	\$ 1,466,838
Contributions Receivable	2,951,738	2,747,381
Accrued Interest and Dividends	102,153	193,530
Investments Receivable	69,573	204,304
Due (to) from other Funds	(561,005)	(226,601)
Due (to) from Plan B	1,062,257	14,440
Other Current Assets	7,519	6,948
<b>TOTAL CURRENT ASSETS</b>	<b>\$ 9,903,914</b>	<b>\$ 4,406,840</b>
Property, Plant & Equipment	\$ 86,675	\$ 89,694
<b>Investments:</b>		
Cash & Cash Equivalents	\$ 12,282,878	\$ 12,901,079
Equities	150,823,503	180,071,546
Fixed Income	99,508,366	101,142,929
Real Estate	17,032,197	15,009,308
Alternative Investments	19,435,993	13,439,748
<b>TOTAL INVESTEMENTS</b>	<b>\$ 299,082,937</b>	<b>\$ 322,564,610</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>TOTAL ASSETS</b>	<b>\$ 309,073,526</b>	<b>\$ 327,061,144</b>
<b>Current Liabilities:</b>		
Accounts Payable	\$ 176,390	\$ 200,939
Benefits Payable	951,599	869,350
Refunds Payable	55,328	64,467
Investments Payable	89,452	299,510
<b>TOTAL CURRENT LIABILITIES</b>	<b>\$ 1,272,769</b>	<b>\$ 1,434,266</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>FIDUCIARY NET POSITION</b>	<b>\$ 307,800,757</b>	<b>\$ 325,626,878</b>

**EXHIBIT IX**  
**Plan B – Statement of Changes in Fiduciary Net Position**  
For the Year Ended December 31, 2018

	<b>2018</b>
<b>Beginning of Year Net Position:</b>	\$ 325,626,878
<b>Income:</b>	
Regular Member Contributions	\$ 3,047,834
Regular Employer Contributions	7,846,175
Irregular Contributions	631
Ad Valorem Taxes & Revenue Sharing	1,311,932
Transfers from Other Systems	441,769
Transfers from/(to) Plan A	1,062,257
Other Income	63,627
<b>TOTAL CONTRIBUTIONS</b>	<b>\$ 13,774,225</b>
Net Depreciation of Fair Value of Investments	\$ (22,084,289)
Dividends, Interest and Recurring Income	5,439,759
Class Action Settlements	8,280
Investment Expense	(1,848,271)
<b>TOTAL MARKET INVESTMENT INCOME</b>	<b>\$ (18,484,521)</b>
<b>TOTAL INCOME</b>	<b>\$ (4,710,296)</b>
<b>Expenses:</b>	
Retirement Annuity Benefits	\$ 10,968,510
DROP Benefits	1,003,683
Refunds of Contributions	681,290
Funds Transferred to Other Systems	217,292
Administrative Expenses	245,050
<b>TOTAL EXPENSES</b>	<b>\$ 13,115,825</b>
<b>NET MARKET INCOME (INCOME – EXPENSES)</b>	<b>\$ (17,826,121)</b>
<b>END OF YEAR FIDUCIARY NET POSITION</b>	<b>\$ 307,800,757</b>



**EXHIBIT X**  
**Plan B – Schedule of Changes in Net Pension Liability and Related Ratios**  
For the Years 2014 – 2018

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<b>Total Pension Liability:</b>				
Service Cost	\$ 10,443,125	\$ 9,844,786	\$ 9,633,861	\$ 8,544,264
Interest	21,460,208	20,549,184	19,404,284	18,696,801
Changes of Benefit Terms	0	1,753,159	0	0
Differences Between Expected and Actual Experience	(2,945,913)	(6,450,008)	(2,340,186)	(2,179,740)
Changes of Assumptions	4,117,485	8,837,618	0	3,098,805
Benefit Payments	(11,972,193)	(10,958,480)	(10,155,817)	(8,914,800)
Refunds of Member Contributions	(681,290)	(588,797)	(543,481)	(601,666)
Other	1,350,992	1,310,623	(159,841)	484,797
<b>Net Change in Total Pension Liability</b>	<b>\$ 21,772,414</b>	<b>\$ 24,298,085</b>	<b>\$ 15,838,820</b>	<b>\$ 19,128,461</b>
<b>Total Pension Liability – Beginning</b>	<b>\$ 313,044,837</b>	<b>\$ 288,746,752</b>	<b>\$ 272,907,932</b>	<b>\$ 253,779,471</b>
<b>Total Pension Liability – Ending (a)</b>	<b>\$ 334,817,251</b>	<b>\$ 313,044,837</b>	<b>\$ 288,746,752</b>	<b>\$ 272,907,932</b>
<b>Plan Fiduciary Net Position:</b>				
Contributions – Member	\$ 3,047,834	\$ 2,920,617	\$ 2,874,226	\$ 2,782,356
Contributions – Employer	7,846,175	8,096,586	7,943,831	8,676,188
Contributions – Nonemployer Contributing Entities	1,311,932	1,269,869	1,209,345	1,194,705
Net Investment Income	(18,484,521)	48,062,503	19,716,857	(1,801,444)
Benefit Payments	(11,972,193)	(10,958,480)	(10,155,817)	(8,914,800)
Refunds of Member Contributions	(681,290)	(588,797)	(543,481)	(601,666)
Administrative Expenses	(245,050)	(242,064)	(232,496)	(218,483)
Other	1,350,992	1,310,623	(159,841)	484,797
<b>Net Change in Plan Fiduciary Net Position</b>	<b>\$ (17,826,121)</b>	<b>\$ 49,870,857</b>	<b>\$ 20,652,624</b>	<b>\$ 1,601,653</b>
<b>Plan Fiduciary Net Position – Beginning</b>	<b>\$ 325,626,878</b>	<b>\$ 275,756,021</b>	<b>\$ 255,103,397</b>	<b>\$ 253,501,744</b>
<b>Plan Fiduciary Net Position – Ending (b)</b>	<b>\$ 307,800,757</b>	<b>\$ 325,626,878</b>	<b>\$ 275,756,021</b>	<b>\$ 255,103,397</b>
<b>Net Pension Liability (Asset) – Ending (a) – (b)</b>	<b>\$ 27,016,494</b>	<b>\$ (12,582,041)</b>	<b>\$ 12,990,731</b>	<b>\$ 17,804,535</b>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>	91.93%	104.02%	95.50%	93.48%
<b>Covered-Employee Payroll</b>	<b>\$ 104,615,667</b>	<b>\$ 101,207,325</b>	<b>\$ 99,297,888</b>	<b>\$ 96,402,089</b>
<b>Net Pension Liability (Asset) as a Percentage of Covered-Employee Payroll</b>	25.82%	(12.43%)	13.08%	18.47%

<u>2014</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
\$ 8,412,233					
17,562,661					
1,309,944					
(3,451,795)					
0					
(7,535,484)					
(663,027)					
562,253					
<u>\$ 16,196,785</u>					
<u>\$ 237,582,686</u>					
<u><u>\$ 253,779,471</u></u>					
\$ 2,622,467					
8,390,840					
1,176,417					
11,741,033					
(7,535,484)					
(663,027)					
(204,921)					
562,253					
<u>\$ 16,089,578</u>					
<u>\$ 237,412,166</u>					
<u><u>\$ 253,501,744</u></u>					
\$ 277,727					
99.89%					
\$ 90,711,784					
0.31%					

**EXHIBIT XI**  
**Plan B – Schedule of Net Pension Liability**  
For the Years 2013 – 2018

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Total Pension Liability	\$ 334,817,251	\$ 313,044,837	\$ 288,746,752	\$ 272,907,932
Plan Fiduciary Net Position	<u>307,800,757</u>	<u>325,626,878</u>	<u>275,756,021</u>	<u>255,103,397</u>
Net Pension Liability (Asset)	<u>\$ 27,016,494</u>	<u>\$ (12,582,041)</u>	<u>\$ 12,990,731</u>	<u>\$ 17,804,535</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	91.93%	104.02%	95.50%	93.48%
Covered-Employee Payroll	\$ 104,615,667	\$ 101,207,325	\$ 99,297,888	\$ 96,402,089
Net Pension Liability (Asset) as a Percentage of Covered-Employee Payroll	25.82%	(12.43%)	13.08%	18.47%

**EXHIBIT XII**  
**Plan B – Schedule of Contributions**  
For the Years 2014 – 2018

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially Determined Contribution *	\$ 8,348,365	\$ 8,602,151	\$ 8,421,102	\$ 9,469,961
Contributions in Relation to the Actuarially Determined Contribution *	<u>9,158,107</u>	<u>9,366,455</u>	<u>9,153,176</u>	<u>9,870,893</u>
Contribution Deficiency (Excess)	<u>\$ (809,742)</u>	<u>\$ (764,304)</u>	<u>\$ (732,074)</u>	<u>\$ (400,932)</u>
Covered-Employee Payroll	\$ 104,615,667	\$ 101,207,325	\$ 99,297,888	\$ 96,402,089
Contributions as a Percentage of Covered Employee Payroll	8.75%	9.25%	9.22%	10.24%

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

<u>2014</u>	<u>2013</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
\$ 253,779,471	\$ 237,582,686				
253,501,744	237,412,166				
<u>\$ 277,727</u>	<u>\$ 170,520</u>				

99.89%                      99.93%

\$ 90,711,784                \$ 88,218,220

0.31%                      0.19%

<u>2014</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
\$ 9,507,318					
9,567,257					
<u>\$ (59,939)</u>					

\$ 90,711,784

10.55%

**EXHIBIT XIII**  
**Plan B – Schedule of Pension Expense**  
For the Year Ended December 31, 2018

	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>	\$ 313,044,837	\$ 325,626,878	\$ (12,582,041)	\$ 30,606,873	\$ 16,648,770	N/A	N/A
Service Cost	10,443,125		10,443,125			10,443,125	
Interest on Total Pension Liability	21,460,208		21,460,208			21,460,208	
Changes in Benefit Terms	0		0			0	
Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	(2,945,913)		(2,945,913)	2,945,913	0		
Current Year Amortization				(3,478,962)	0	(3,478,962)	
Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	4,117,485		4,117,485	0	4,117,485		
Current Year Amortization				0	(4,013,478)	4,013,478	
Benefit Payments	(11,972,193)		(11,972,193)			(11,972,193)	
Refunds of Contributions	(681,290)		(681,290)			(681,290)	
Other	1,350,992		1,350,992			1,350,992	
Contributions – Member		3,047,834	(3,047,834)			(3,047,834)	
Contributions – Employer*		7,846,175	(7,846,175)				7,846,175
Contributions – Nonemployer Contributing Entities*		1,311,932	(1,311,932)				1,311,932
Projected Earnings on Pension Plan Investments		22,001,672	(22,001,672)			(22,001,672)	
Difference Between Projected and Actual Earnings on Pension Plan Investments		(40,486,193)	40,486,193	0	40,486,193		
Current Year Amortization				(6,104,956)	(13,282,790)	7,177,834	
Benefit Payments		(11,972,193)	11,972,193			11,972,193	
Refunds of Contributions		(681,290)	681,290			681,290	
Administrative Expenses		(245,050)	245,050			245,050	
Other		1,350,992	(1,350,992)			(1,350,992)	
<b>Net Increase (Decrease)</b>	<b>\$ 21,772,414</b>	<b>\$ (17,826,121)</b>	<b>\$ 39,598,535</b>	<b>\$ (6,638,005)</b>	<b>\$ 27,307,410</b>	<b>\$ 14,811,227</b>	<b>\$ 9,158,107</b>
<b>Ending Balance</b>	<b>\$ 334,817,251</b>	<b>\$ 307,800,757</b>	<b>\$ 27,016,494</b>	<b>\$ 23,968,868</b>	<b>\$ 43,956,180</b>	<b>N/A</b>	<b>N/A</b>

For the year ended December 31, 2018, the Collective Pension Expense for Plan B is \$14,811,227.

\* 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, 2018

<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 6.50% 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	0.092695%	\$7,050	0.089853%	\$24,275	\$63,866	\$(8,801)
Abbeville Harbor & Terminal	0.169822%	13,377	0.170491%	46,061	121,182	(16,699)
Acadia Parish Soil & Water	0.091672%	5,645	0.071946%	19,437	51,138	(7,047)
Ascension Parish Government	19.491312%	1,583,720	20.184610%	5,453,174	14,346,845	(1,977,013)
Ascension Parish Library	2.392809%	191,363	2.438933%	658,914	1,733,548	(238,885)
Assumption Parish Waterworks #1	0.936962%	72,369	0.922347%	249,186	655,587	(90,341)
Audubon Regional Library	0.177452%	9,526	0.121409%	32,800	86,295	(11,892)
Avoyelles Parish Coroner's Office	0.049700%	3,780	0.048176%	13,015	34,243	(4,719)
Avoyelles Parish District Attorney's Office	0.504906%	38,302	0.488161%	131,884	346,976	(47,814)
Avoyelles Parish Police Jury	1.229914%	94,920	1.209761%	326,835	859,876	(118,492)
Bayou Lafourche Fresh Water	0.611518%	51,848	0.660806%	178,527	469,689	(64,724)
Berwick Bayou Vista Waterworks	0.244077%	14,936	0.190360%	51,429	135,304	(18,645)
Calcasieu Parish	0.055938%	5,715	0.072838%	19,678	51,772	(7,134)
Cameron Parish Mosquito Abatement District #1	0.393129%	32,228	0.410748%	110,970	291,952	(40,231)
City Court of Denham Springs	0.279627%	15,173	0.193381%	52,245	137,452	(18,941)
City Court of Hammond	0.772256%	61,623	0.785389%	212,185	558,240	(76,926)
City of Bossier	0.235486%	24,548	0.312866%	84,525	222,379	(30,644)
Crescent Soil And Water District	0.032185%	2,808	0.035788%	9,669	25,437	(3,505)
Denham Springs Ward Two Marshall	0.144935%	17,680	0.225333%	60,877	160,163	(22,071)
Desoto Parish 42nd District Attorney	0.252028%	20,807	0.265187%	71,644	188,490	(25,974)
Desoto Parish Communication District	0.379730%	40,067	0.510656%	137,961	362,965	(50,017)
Desoto Parish Library	0.794998%	64,400	0.820782%	221,747	583,397	(80,393)
Desoto Parish Police Jury	4.819590%	372,437	4.746733%	1,282,401	3,373,889	(464,926)
Evangeline Parish	0.051044%	3,957	0.050432%	13,625	35,846	(4,940)
Gulf Coast Soil And Water District	0.095567%	7,176	0.091459%	24,709	65,007	(8,958)
Iberia Parish	0.036425%	2,733	0.034832%	9,410	24,758	(3,412)
Jefferson Davis Parish	0.098020%	7,485	0.095397%	25,773	67,806	(9,344)
Lafourche Parish 17th Indigent Defender Board	0.393203%	33,211	0.423276%	114,354	300,857	(41,458)
Lafourche/Terrebonne	0.044104%	4,290	0.054676%	14,772	38,863	(5,355)
Livingston Parish Council	5.839842%	474,476	6.047226%	1,633,748	4,298,256	(592,305)
Livingston Parish Library	1.599771%	129,463	1.650014%	445,776	1,172,799	(161,613)
Livingston Parish Sheriff	0.204805%	16,243	0.207018%	55,929	147,145	(20,277)
Louisiana School Board Association	0.402534%	27,415	0.349406%	94,397	248,351	(34,223)
Madison Parish	0.019809%	2,172	0.027682%	7,479	19,676	(2,711)
North Caddo Parish Medical Center	9.360095%	657,954	8.385665%	2,265,513	5,960,375	(821,347)
Northeast Soil And Water District	0.048665%	3,816	0.048635%	13,139	34,569	(4,764)
St James Parish Hospital	8.532025%	698,961	8.908301%	2,406,711	6,331,855	(872,538)
St Landry Parish	0.027648%	2,106	0.026841%	7,251	19,078	(2,629)
St Mary Parish	0.029189%	2,301	0.029326%	7,923	20,844	(2,872)
St Mary Parish Water & Sewer District #4	0.542440%	49,515	0.631072%	170,494	448,554	(61,811)
St Mary Parish Waterworks District # 5	0.343996%	25,978	0.331091%	89,449	235,333	(32,429)
Tangipahoa Parish	0.026773%	1,866	0.023782%	6,425	16,904	(2,329)
Terrebonne Parish 32nd Judicial District Attorney	0.000000%	8,076	0.102929%	27,808	73,160	(10,082)
Terrebonne Parish Consolidated Government	27.711686%	2,130,279	27.150538%	7,335,123	19,298,097	(2,659,302)
Terrebonne Parish Consolidated Waterworks	3.906183%	312,457	3.982284%	1,075,874	2,830,533	(390,051)

**EXHIBIT XIV – Schedule A (continued)**  
**Plan B – Schedule of Net Pension Liability / (Asset) by Employer**  
For the Year Ended December 31, 2018

<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 6.50% 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>
Terrebonne Parish Recreation District #10	0.069645%	\$4,365	0.055632%	\$15,030	\$39,542	\$(5,449)
Terrebonne Parish Sales & Use	0.295811%	24,298	0.309680%	83,665	220,115	(30,332)
Upper Delta Soil And Water District	0.000000%	855	0.010897%	2,944	7,745	(1,067)
Vermilion Parish	0.073910%	7,082	0.090261%	24,385	64,156	(8,841)
Vernon Parish 30th Judicial District Attorney	0.302788%	22,809	0.290702%	78,537	206,626	(28,473)
Vernon Parish Police Jury	3.493751%	258,814	3.298600%	891,166	2,344,583	(323,087)
West Carroll Parish Soil & Water	0.030767%	2,448	0.031200%	8,429	22,176	(3,056)
West Feliciana Parish Police Jury	2.266758%	179,253	2.284591%	617,216	1,623,845	(223,768)
<b>Grand Total*</b>	100.000000%	\$7,846,176	100.000000%	\$27,016,494	\$71,078,139	\$(9,794,657)

\* 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, 2018

<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	\$358	\$(870)	\$(473)	\$(39)	\$(10)
Abbeville Harbor & Terminal	(84)	205	111	10	3
Acadia Parish Soil & Water	2,482	(6,038)	(3,284)	(272)	(68)
Ascension Parish Government	(87,231)	212,197	115,426	9,540	2,385
Ascension Parish Library	(5,803)	14,117	7,679	635	159
Assumption Parish Waterworks #1	1,839	(4,473)	(2,433)	(201)	(50)
Audubon Regional Library	7,051	(17,153)	(9,330)	(772)	(193)
Avoyelles Parish Coroner's Office	192	(466)	(254)	(20)	(5)
Avoyelles Parish District Attorney's Office	2,107	(5,125)	(2,788)	(230)	(58)
Avoyelles Parish Police Jury	2,536	(6,168)	(3,355)	(277)	(69)
Bayou Lafourche Fresh Water	(6,201)	15,086	8,206	679	170
Berwick Bayou Vista Waterworks	6,759	(16,441)	(8,943)	(739)	(185)
Calcasieu Parish	(2,126)	5,173	2,814	233	58
Cameron Parish Mosquito Abatement District #1	(2,217)	5,393	2,933	243	61
City Court of Denham Springs	10,852	(26,397)	(14,359)	(1,186)	(297)
City Court of Hammond	(1,652)	4,020	2,186	182	46
City of Bossier	(9,736)	23,684	12,883	1,065	266
Crescent Soil And Water District	(453)	1,103	600	50	13
Denham Springs Ward Two Marshall	(10,116)	24,607	13,385	1,106	277
Desoto Parish 42nd District Attorney	(1,656)	4,028	2,191	181	45
Desoto Parish Communication District	(16,473)	40,072	21,798	1,801	450
Desoto Parish Library	(3,244)	7,892	4,293	355	89
Desoto Parish Police Jury	9,167	(22,299)	(12,130)	(1,002)	(251)
Evangeline Parish	77	(187)	(102)	(8)	(2)
Gulf Coast Soil And Water District	517	(1,257)	(684)	(56)	(14)
Iberia Parish	200	(488)	(265)	(23)	(6)
Jefferson Davis Parish	330	(803)	(437)	(36)	(9)
Lafourche Parish 17th Indigent Defender Board	(3,784)	9,204	5,007	413	103
Lafourche/Terrebonne	(1,330)	3,236	1,760	146	37
Livingston Parish Council	(26,093)	63,474	34,527	2,854	714
Livingston Parish Library	(6,322)	15,378	8,365	691	173
Livingston Parish Sheriff	(278)	677	368	31	8
Louisiana School Board Association	6,685	(16,261)	(8,845)	(731)	(183)
Madison Parish	(991)	2,410	1,311	108	27
North Caddo Parish Medical Center	122,603	(298,243)	(162,231)	(13,409)	(3,352)
Northeast Soil And Water District	4	(9)	(5)	0	0
St James Parish Hospital	(47,343)	115,166	62,645	5,178	1,295
St Landry Parish	102	(247)	(134)	(11)	(3)
St Mary Parish	(17)	42	23	2	1
St Mary Parish Water & Sewer District #4	(11,152)	27,127	14,756	1,219	305
St Mary Parish Waterworks District # 5	1,624	(3,950)	(2,149)	(177)	(44)
Tangipahoa Parish	376	(915)	(498)	(41)	(10)
Terrebonne Parish 32nd Judicial District Attorney	(12,951)	31,503	17,136	1,416	354
Terrebonne Parish Consolidated Government	70,604	(171,750)	(93,424)	(7,722)	(1,931)
Terrebonne Parish Consolidated Waterworks	(9,575)	23,292	12,670	1,047	262



**EXHIBIT XIV – Schedule B (continued)**  
**Plan B – Schedule of Changes in Employer Proportions**  
For the Year Ended December 31, 2018

<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>
Terrebonne Parish Recreation District #10	\$1,763	\$(4,289)	\$(2,333)	\$(193)	\$(48)
Terrebonne Parish Sales & Use	(1,745)	4,245	2,309	191	48
Upper Delta Soil And Water District	(1,371)	3,335	1,814	150	38
Vermilion Parish	(2,057)	5,005	2,722	226	57
Vernon Parish 30th Judicial District Attorney	1,521	(3,699)	(2,012)	(166)	(42)
Vernon Parish Police Jury	24,554	(59,730)	(32,490)	(2,686)	(672)
West Carroll Parish Soil & Water	(54)	133	72	7	2
West Feliciana Parish Police Jury	(2,244)	5,458	2,969	245	61
<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, 2018

<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	\$(479)	\$0	\$(5,485)	\$29
Abbeville Harbor & Terminal	(909)	0	(10,408)	0
Acadia Parish Soil & Water	(384)	0	(4,392)	204
Ascension Parish Government	(107,594)	0	(1,232,262)	0
Ascension Parish Library	(13,001)	0	(148,896)	0
Assumption Parish Waterworks #1	(4,917)	0	(56,309)	151
Audubon Regional Library	(647)	0	(7,412)	579
Avoyelles Parish Coroner's Office	(257)	0	(2,941)	15
Avoyelles Parish District Attorney's Office	(2,602)	0	(29,802)	172
Avoyelles Parish Police Jury	(6,449)	0	(73,855)	208
Bayou Lafourche Fresh Water	(3,522)	0	(40,342)	0
Berwick Bayou Vista Waterworks	(1,015)	0	(11,621)	554
Calcasieu Parish	(388)	0	(4,447)	0
Cameron Parish Mosquito Abatement District #1	(2,189)	0	(25,076)	0
City Court of Denham Springs	(1,031)	0	(11,806)	889
City Court of Hammond	(4,187)	0	(47,948)	0
City of Bossier	(1,668)	0	(19,100)	0
Crescent Soil And Water District	(191)	0	(2,185)	0
Denham Springs Ward Two Marshall	(1,201)	0	(13,756)	0
Desoto Parish 42nd District Attorney	(1,414)	0	(16,190)	0
Desoto Parish Communication District	(2,722)	0	(31,175)	0
Desoto Parish Library	(4,375)	0	(50,108)	0
Desoto Parish Police Jury	(25,302)	0	(289,786)	751
Evangeline Parish	(269)	0	(3,079)	6
Gulf Coast Soil And Water District	(488)	0	(5,584)	42
Iberia Parish	(186)	0	(2,126)	17
Jefferson Davis Parish	(509)	0	(5,824)	27
Lafourche Parish 17th Indigent Defender Board	(2,256)	0	(25,841)	0
Lafourche/Terrebonne	(291)	0	(3,338)	0
Livingston Parish Council	(32,235)	0	(369,180)	0
Livingston Parish Library	(8,795)	0	(100,733)	0
Livingston Parish Sheriff	(1,104)	0	(12,638)	0
Louisiana School Board Association	(1,863)	0	(21,331)	548
Madison Parish	(148)	0	(1,690)	0
North Caddo Parish Medical Center	(44,700)	0	(511,941)	10,057
Northeast Soil And Water District	(259)	0	(2,969)	0
St James Parish Hospital	(47,486)	0	(543,848)	0
St Landry Parish	(143)	0	(1,639)	8
St Mary Parish	(156)	0	(1,790)	0
St Mary Parish Water & Sewer District #4	(3,364)	0	(38,527)	0
St Mary Parish Waterworks District # 5	(1,765)	0	(20,213)	133
Tangipahoa Parish	(127)	0	(1,452)	31
Terrebonne Parish 32nd Judicial District Attorney	(549)	0	(6,284)	0
Terrebonne Parish Consolidated Government	(144,726)	0	(1,657,528)	5,791
Terrebonne Parish Consolidated Waterworks	(21,228)	0	(243,117)	0

**EXHIBIT XIV – Schedule C (continued)**  
**Plan B – Current Year Additions to Deferred Inflows of Resources**  
For the Year Ended December 31, 2018

<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>
Terbonne Parish Recreation District #10	\$(297)	\$0	\$(3,396)	\$145
Terbonne Parish Sales & Use	(1,651)	0	(18,906)	0
Upper Delta Soil And Water District	(58)	0	(665)	0
Vermilion Parish	(481)	0	(5,510)	0
Vernon Parish 30th Judicial District Attorney	(1,550)	0	(17,747)	124
Vernon Parish Police Jury	(17,583)	0	(201,378)	2,014
West Carroll Parish Soil & Water	(166)	0	(1,905)	0
West Feliciana Parish Police Jury	(12,178)	0	(139,473)	0
<b>Grand Total*</b>	<b>\$(533,049)</b>	<b>\$ 0</b>	<b>\$(6,104,956)</b>	<b>\$22,495</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, 2018

<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	\$0	\$93	\$24,443	\$0
Abbeville Harbor & Terminal	0	177	46,379	7
Acadia Parish Soil & Water	0	75	19,572	0
Ascension Parish Government	0	20,993	5,490,901	7,155
Ascension Parish Library	0	2,537	663,473	476
Assumption Parish Waterworks #1	0	959	250,910	0
Audubon Regional Library	0	126	33,027	0
Avoyelles Parish Coroner's Office	0	50	13,106	0
Avoyelles Parish District Attorney's Office	0	508	132,796	0
Avoyelles Parish Police Jury	0	1,258	329,096	0
Bayou Lafourche Fresh Water	0	687	179,762	509
Berwick Bayou Vista Waterworks	0	198	51,784	0
Calcasieu Parish	0	76	19,814	175
Cameron Parish Mosquito Abatement District #1	0	427	111,737	182
City Court of Denham Springs	0	201	52,606	0
City Court of Hammond	0	817	213,653	136
City of Bossier	0	325	85,110	799
Crescent Soil And Water District	0	37	9,736	37
Denham Springs Ward Two Marshall	0	234	61,298	829
Desoto Parish 42nd District Attorney	0	276	72,140	136
Desoto Parish Communication District	0	531	138,916	1,351
Desoto Parish Library	0	854	223,281	266
Desoto Parish Police Jury	0	4,937	1,291,273	0
Evangeline Parish	0	52	13,719	0
Gulf Coast Soil And Water District	0	95	24,880	0
Iberia Parish	0	36	9,475	0
Jefferson Davis Parish	0	99	25,951	0
Lafourche Parish 17th Indigent Defender Board	0	440	115,145	310
Lafourche/Terrebonne	0	57	14,874	109
Livingston Parish Council	0	6,290	1,645,051	2,140
Livingston Parish Library	0	1,716	448,860	518
Livingston Parish Sheriff	0	215	56,316	23
Louisiana School Board Association	0	363	95,050	0
Madison Parish	0	29	7,530	81
North Caddo Parish Medical Center	0	8,722	2,281,186	0
Northeast Soil And Water District	0	51	13,230	0
St James Parish Hospital	0	9,265	2,423,361	3,883
St Landry Parish	0	28	7,302	0
St Mary Parish	0	31	7,978	1
St Mary Parish Water & Sewer District #4	0	656	171,673	914
St Mary Parish Waterworks District # 5	0	344	90,068	0
Tangipahoa Parish	0	25	6,470	0
Terrebonne Parish 32nd Judicial District Attorney	0	107	28,000	1,062
Terrebonne Parish Consolidated Government	0	28,238	7,385,870	0
Terrebonne Parish Consolidated Waterworks	0	4,142	1,083,317	785

**EXHIBIT XIV – Schedule D (continued)**  
**Plan B – Current Year Additions to Deferred Outflows of Resources**  
For the Year Ended December 31, 2018

<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>
Terrebonne Parish Recreation District #10	\$0	\$58	\$15,134	\$0
Terrebonne Parish Sales & Use	0	322	84,243	143
Upper Delta Soil And Water District	0	11	2,964	112
Vermilion Parish	0	94	24,554	169
Vernon Parish 30th Judicial District Attorney	0	302	79,081	0
Vernon Parish Police Jury	0	3,431	897,331	0
West Carroll Parish Soil & Water	0	32	8,487	5
West Feliciana Parish Police Jury	0	2,376	621,486	184
<b>Grand Total*</b>	<b>\$ 0</b>	<b>\$104,007</b>	<b>\$27,203,403</b>	<b>\$22,495</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, 2018

<b>Employer Name</b>	<b>Allocated Share of Total Employer Contributions for Fiscal Year 2018</b>	<b>Allocated Share of Nonemployer Contributions for Fiscal Year 2018</b>	<b>Employer's Proportion of Collective Pension Expense</b>
34th Judicial District Indigent Defender - St Bernard	\$7,050	\$1,179	\$13,308
Abbeville Harbor & Terminal	13,377	2,237	25,252
Acadia Parish Soil & Water	5,645	944	10,656
Ascension Parish Government	1,583,720	264,808	2,989,588
Ascension Parish Library	191,363	31,997	361,236
Assumption Parish Waterworks #1	72,369	12,101	136,611
Audubon Regional Library	9,526	1,593	17,982
Avoyelles Parish Coroner's Office	3,780	632	7,135
Avoyelles Parish District Attorney's Office	38,302	6,404	72,303
Avoyelles Parish Police Jury	94,920	15,871	179,180
Bayou Lafourche Fresh Water	51,848	8,669	97,873
Berwick Bayou Vista Waterworks	14,936	2,497	28,195
Calcasieu Parish	5,715	956	10,788
Cameron Parish Mosquito Abatement District #1	32,228	5,389	60,837
City Court of Denham Springs	15,173	2,537	28,642
City Court of Hammond	61,623	10,304	116,326
City of Bossier	24,548	4,105	46,339
Crescent Soil And Water District	2,808	470	5,301
Denham Springs Ward Two Marshall	17,680	2,956	33,375
Desoto Parish 42nd District Attorney	20,807	3,479	39,277
Desoto Parish Communication District	40,067	6,699	75,634
Desoto Parish Library	64,400	10,768	121,568
Desoto Parish Police Jury	372,437	62,274	703,049
Evangeline Parish	3,957	662	7,470
Gulf Coast Soil And Water District	7,176	1,200	13,546
Iberia Parish	2,733	457	5,159
Jefferson Davis Parish	7,485	1,252	14,129
Lafourche Parish 17th Indigent Defender Board	33,211	5,553	62,692
Lafourche/Terrebonne	4,290	717	8,098
Livingston Parish Council	474,476	79,335	895,668
Livingston Parish Library	129,463	21,647	244,387
Livingston Parish Sheriff	16,243	2,716	30,662
Louisiana School Board Association	27,415	4,584	51,751
Madison Parish	2,172	363	4,100
North Caddo Parish Medical Center	657,954	110,014	1,242,020
Northeast Soil And Water District	3,816	638	7,203
St James Parish Hospital	698,961	116,871	1,319,429
St Landry Parish	2,106	352	3,975
St Mary Parish	2,301	385	4,344
St Mary Parish Water & Sewer District #4	49,515	8,279	93,470
St Mary Parish Waterworks District # 5	25,978	4,344	49,039
Tangipahoa Parish	1,866	312	3,522
Terrebonne Parish 32nd Judicial District Attorney	8,076	1,350	15,245
Terrebonne Parish Consolidated Government	2,130,279	356,197	4,021,328
Terrebonne Parish Consolidated Waterworks	312,457	52,245	589,825

**EXHIBIT XIV – Schedule E (continued)**  
**Plan B – Allocated Share of Employer Contributions and Pension Expense**  
For the Year Ended December 31, 2018

<b>Employer Name</b>	<b>Allocated Share of Total Employer Contributions for Fiscal Year 2018</b>	<b>Allocated Share of Nonemployer Contributions for Fiscal Year 2018</b>	<b>Employer's Proportion of Collective Pension Expense</b>
Terrebonne Parish Recreation District #10	\$4,365	\$730	\$8,240
Terrebonne Parish Sales & Use	24,298	4,063	45,867
Upper Delta Soil And Water District	855	143	1,614
Vermilion Parish	7,082	1,184	13,369
Vernon Parish 30th Judicial District Attorney	22,809	3,814	43,057
Vernon Parish Police Jury	258,814	43,275	488,563
West Carroll Parish Soil & Water	2,448	409	4,621
West Feliciana Parish Police Jury	179,253	29,972	338,376
<b>Grand Total*</b>	<b>\$7,846,175</b>	<b>\$1,311,932</b>	<b>\$14,811,227</b>

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

## GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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