



CURRAN ACTUARIAL
— CONSULTING, LTD. —

**Information for
Financial Reporting
December 31, 2023**

**Parochial Employees'
Retirement System
of Louisiana**



June 7, 2024

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

Ladies and Gentlemen:

This report presents information for financial reporting for the Parochial Employees' Retirement System for the fiscal year ending December 31, 2023. Our report is based on the actuarial assumptions and methods specified and relies on the data supplied by the system's administrators and accountants. This report was prepared at the request of the Board of Trustees of the Parochial Employees' Retirement System to assist the fund and its accountants in preparing financial statements for the system. It is not for the use or benefit of any third party for any purpose. This report is not intended to provide information related to funding the system's liabilities.

This report has been designed to provide information necessary to prepare financial statements which comply with Governmental Accounting Standards Board (GASB) Statements 67, 68, 73 and 82. The report has been prepared in accordance with generally accepted actuarial principles and practices to the extent that there is no conflict with GASB Statements 67, 68, 73 and 82, and to the best of our knowledge and belief, fairly reflects the actuarial present values and liabilities stated herein. The findings in this report are based on data and other information through December 31, 2023. Future actuarial measurements may differ significantly from the current measurements presented in this report due to such facts as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; changes in the demographic composition of the group; completion of amortization payments or credit schedules; and changes in plan provisions or applicable law.

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

Sincerely,

CURRAN ACTUARIAL CONSULTING, LTD.

By: 

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

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PLAN DESCRIPTION

All members of the Parochial Employees' Retirement System are participants in either Plan A or B according to the provisions of the agreement entered into by their employer. All employees of a participating employer must participate in the same plan. The following summary of plan provisions is for general informational purposes only and does not constitute a guarantee of benefits. The principal provisions as of December 31, 2023 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, 2023, pension plan membership in Plan A consisted of the following:

Active plan members	13,824
Inactive plan members or beneficiaries currently receiving benefits	8,477
Inactive plan members entitled to but not yet receiving benefits	<u>10,728</u>
Total	<u>33,029</u>

As of December 31, 2023, pension plan membership in Plan B consisted of the following:

Active plan members	2,384
Inactive plan members or beneficiaries currently receiving benefits	1,116
Inactive plan members entitled to but not yet receiving benefits	<u>2,310</u>
Total	<u>5,810</u>

PLAN A PROVISIONS:

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

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

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

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

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

PLAN B PROVISIONS:

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

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

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

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

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

PROVISIONS APPLICABLE TO BOTH PLAN A AND B:

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

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

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

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

DEFERRED RETIREMENT OPTION PLAN:

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

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

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

COMMENTS ON DATA

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

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

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

ACCOUNT BALANCES

Present Assets of Plan A as of December 31, 2023 Creditable to:

Annuity Savings Fund	\$ 533,375,006
Annuity Reserve Fund	2,366,295,945
Pension Accumulation Fund	1,684,526,299
DROP Accounts	66,135,578
Funding Deposit Account	<u>102,214,729</u>
Total Net Position	<u>\$ 4,752,547,557</u>

Present Assets of Plan B as of December 31, 2023 Creditable to:

Annuity Savings Fund	\$ 30,814,065
Annuity Reserve Fund	171,351,994
Pension Accumulation Fund	223,163,409
DROP Accounts	6,665,636
Funding Deposit Account	<u>9,187,912</u>
Total Net Position	<u>\$ 441,183,016</u>

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

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

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

ACTUARIAL METHODS AND ASSUMPTIONS

The Total Pension Liability as stated in this report is based on the Individual Entry Age Normal actuarial cost method as described in Statement 67 of the Government Accounting Standards Board (GASB 67). Calculations were made as of December 31, 2023 and were based on December 31, 2023 data. The current year actuarial assumptions utilized for this report are based on the assumptions used in the December 31, 2023 actuarial funding valuation, which were based on results of an actuarial experience study for the period January 1, 2018 – December 31, 2022, 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, 2023 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, 2023:

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

The following actuarial assumptions for Plan B apply to all future periods included the measurement of the total pension liability as of December 31, 2023:

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

MORTALITY RATES – Mortality assumptions were based on the above mentioned experience study. The data was assigned credibility weighting and combined with a standard table to produce current levels of mortality. As a result of this study, mortality for employees was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2021 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 MP2021 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 MP2021 scale.

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

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

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

	ERSL
<u>Year</u>	<u>(in years)</u>
2023	4
2022	4

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

	ERSL
<u>Year</u>	<u>(in years)</u>
2023	4
2022	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, 2023, were as follows:

Pension Liability for Active Members	\$ 2,331,166,104
Pension Liability for Terminated Members	148,154,125
Pension Liability for Retirees & Survivors	<u>2,368,499,550</u>
Total Pension Liability	\$ 4,847,819,779
Plan Fiduciary Net Position	<u>4,752,547,557</u>
Net Pension Liability/(Asset)	<u>\$ 95,272,222</u>

For the year ended December 31, 2023, the Collective Pension Expense (Income) for Plan A is \$37,688,200.

The components of the net pension liability of the retirement system for Plan B as of December 31, 2023, were as follows:

Pension Liability for Active Members	\$ 253,115,543
Pension Liability for Terminated Members	17,498,953
Pension Liability for Retirees & Survivors	<u>171,571,616</u>
Total Pension Liability	\$ 442,186,112
Plan Fiduciary Net Position	<u>441,183,016</u>
Net Pension Liability/(Asset)	<u>\$ 1,003,096</u>

For the year ended December 31, 2023, the Collective Pension Expense (Income) for Plan B is \$6,479,601.

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

SENSITIVITY TO CHANGES IN THE DISCOUNT RATE

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

	1% Decrease (5.40%)	Current Discount Rate (6.40%)	1% Increase (7.40%)
Net Pension Liability/(Asset)	\$679,784,535	\$95,272,222	\$(395,367,826)

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

	1% Decrease (5.40%)	Current Discount Rate (6.40%)	1% Increase (7.40%)
Net Pension Liability/(Asset)	\$57,401,440	\$1,003,096	\$(46,198,552)

EXHIBIT I
Plan A – Statement of Fiduciary Net Position
as of December 31, 2023 and 2022

	2023	2022
Current Assets:		
Cash & Cash Equivalents in Banks	\$ 106,938,884	\$ 105,259,108
Contributions Receivable	36,066,490	34,420,244
Accrued Interest and Dividends	902,831	2,168,071
Investments Receivable	3,403,708	248,592
Due (to) from other Funds	7,144,291	2,264,118
Due (to) from Plan B	72,345	14,666
Other Current Assets	13	13
TOTAL CURRENT ASSETS	\$ 154,528,562	\$ 144,374,812
 Property, Plant & Equipment	 \$ 495,935	 \$ 506,965
Investments:		
Cash & Cash Equivalents	\$ 32,143,229	\$ 35,152,680
Equities	2,411,099,564	2,048,071,880
Fixed Income	1,408,230,933	1,311,651,783
Real Estate	247,373,197	286,355,995
Alternative Investments	526,058,358	476,158,350
TOTAL INVESTMENTS	\$ 4,624,905,281	\$ 4,157,390,688
 DEFERRED OUTFLOWS OF RESOURCES*	 \$ 112,170	 \$ 33,342
 TOTAL ASSETS	 \$ 4,780,041,948	 \$ 4,302,305,807
Current Liabilities:		
Accounts Payable	\$ 2,994,791	\$ 2,439,399
Benefits Payable	20,395,170	20,411,514
Refunds Payable	1,443,514	2,037,472
Investments Payable	1,931,986	2,654,952
Other Postemployment Benefits	585,812	454,181
TOTAL CURRENT LIABILITIES	\$ 27,351,273	\$ 27,997,518
 DEFERRED INFLOWS OF RESOURCES*	 \$ 143,118	 \$ 242,471
 FIDUCIARY NET POSITION	 \$ 4,752,547,557	 \$ 4,274,065,818

* Related to OPEB for PERS Employees

EXHIBIT II
Plan A – Statement of Changes in Fiduciary Net Position
For the Year Ended December 31, 2023

	2023
Beginning of Year Net Position:	\$ 4,274,065,818
Income:	
Regular Member Contributions	\$ 65,285,791
Regular Employer Contributions	83,470,506
Irregular Contributions	225,174
Ad Valorem Taxes & Revenue Sharing	9,895,101
Transfers from Other Systems	3,587,372
Transfers from/(to) Plan B	72,345
Other Income	1,166,563
TOTAL CONTRIBUTIONS	\$ 163,702,852
Net Appreciation of Fair Value of Investments	\$ 477,287,754
Dividends, Interest and Recurring Income	135,483,912
Class Action Settlements	10,432
Investment Expense	(30,460,576)
TOTAL MARKET INVESTMENT INCOME	\$ 582,321,522
TOTAL INCOME	\$ 746,024,374
Expenses:	
Retirement Annuity Benefits	\$ 229,777,248
DROP Benefits	16,880,261
Refunds of Contributions	13,634,283
Funds Transferred to Other Systems	5,235,982
Administrative Expenses	2,014,861
TOTAL EXPENSES	\$ 267,542,635
NET MARKET INCOME (INCOME – EXPENSES)	\$ 478,481,739
END OF YEAR FIDUCIARY NET POSITION	\$ 4,752,547,557

EXHIBIT III
Plan A – Schedule of Changes in Net Pension Liability and Related Ratios
For the Years 2014 – 2023

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Total Pension Liability:				
Service Cost	\$ 114,063,454	\$ 113,895,933	\$ 113,295,392	\$ 105,864,756
Interest	297,266,551	287,635,641	280,311,929	266,019,266
Changes of Benefit Terms	0	40,477,032	0	34,252,925
Differences Between Expected and Actual Experience	60,152,417	(34,966,590)	(32,358,618)	56,919,551
Changes of Assumptions	(22,131,205)	0	0	49,131,750
Benefit Payments	(246,657,509)	(237,601,587)	(229,559,984)	(214,886,274)
Refunds of Member Contributions	(13,634,283)	(14,426,798)	(14,043,544)	(10,631,201)
Other	(184,528)	(1,062,960)	1,689,076	2,493,151
Net Change in Total Pension Liability	<u>\$ 188,874,897</u>	<u>\$ 153,950,671</u>	<u>\$ 119,334,251</u>	<u>\$ 289,163,924</u>
Total Pension Liability – Beginning	<u>\$ 4,658,944,882</u>	<u>\$ 4,504,994,211</u>	<u>\$ 4,385,659,960</u>	<u>\$ 4,096,496,036</u>
Total Pension Liability – Ending (a)	<u><u>\$ 4,847,819,779</u></u>	<u><u>\$ 4,658,944,882</u></u>	<u><u>\$ 4,504,994,211</u></u>	<u><u>\$ 4,385,659,960</u></u>
Plan Fiduciary Net Position:				
Contributions – Member	\$ 65,285,791	\$ 61,063,549	\$ 60,596,263	\$ 60,430,089
Contributions – Employer	83,470,506	78,108,350	82,274,839	81,854,501
Contributions – Nonemployer Contributing Entities	9,895,101	9,318,063	8,272,216	8,407,288
Net Investment Income	582,321,522	(595,615,733)	507,357,899	543,135,978
Benefit Payments	(246,657,509)	(237,601,587)	(229,559,984)	(214,886,274)
Refunds of Member Contributions	(13,634,283)	(14,426,798)	(14,043,544)	(10,631,201)
Administrative Expenses	(2,014,861)	(1,754,688)	(1,550,486)	(1,590,764)
Other	(184,528)	(1,062,960)	1,689,076	2,493,151
Net Change in Plan Fiduciary Net Position	<u>\$ 478,481,739</u>	<u>\$(701,971,804)</u>	<u>\$ 415,036,279</u>	<u>\$ 469,212,768</u>
Plan Fiduciary Net Position – Beginning	<u>\$ 4,274,065,818</u>	<u>\$ 4,976,037,622</u>	<u>\$ 4,561,001,343</u>	<u>\$ 4,091,788,575</u>
Plan Fiduciary Net Position – Ending (b)	<u><u>\$ 4,752,547,557</u></u>	<u><u>\$ 4,274,065,818</u></u>	<u><u>\$ 4,976,037,622</u></u>	<u><u>\$ 4,561,001,343</u></u>
Net Pension Liability (Asset) – Ending (a) – (b)	<u>\$ 95,272,222</u>	<u>\$ 384,879,064</u>	<u>\$(471,043,411)</u>	<u>\$(175,341,383)</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	98.03%	91.74%	110.46%	104.00%
Covered Payroll	\$ 725,830,487	\$ 679,203,043	\$ 671,631,339	\$ 668,200,008
Net Pension Liability (Asset) as a Percentage of Covered Payroll	13.13%	56.67%	(70.13%)	(26.24%)

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ 103,278,431	\$ 103,162,285	\$ 96,851,197	\$ 93,628,785	\$ 92,179,543	\$ 89,258,252
258,973,110	253,635,577	246,511,966	237,294,449	232,727,540	221,836,067
0	0	26,860,777	0	0	20,487,101
(39,482,931)	(4,746,111)	(40,626,421)	(12,667,455)	(44,975,205)	(16,205,443)
0	82,069,583	98,842,690	0	78,202,025	0
(199,534,313)	(191,685,061)	(186,762,347)	(175,282,523)	(163,209,008)	(151,794,329)
(12,208,207)	(11,486,631)	(11,051,467)	(11,028,687)	(10,977,072)	(11,000,773)
673,568	(948,890)	4,300,899	101,867	883,237	(222,109)
<u>\$ 111,699,658</u>	<u>\$ 230,000,752</u>	<u>\$ 234,927,294</u>	<u>\$ 132,046,436</u>	<u>\$ 184,831,060</u>	<u>\$ 152,358,766</u>
<u>\$3,984,796,378</u>	<u>\$3,754,795,626</u>	<u>\$3,519,868,332</u>	<u>\$3,387,821,896</u>	<u>\$3,202,990,836</u>	<u>\$3,050,632,070</u>
<u>\$4,096,496,036</u>	<u>\$3,984,796,378</u>	<u>\$3,754,795,626</u>	<u>\$3,519,868,332</u>	<u>\$3,387,821,896</u>	<u>\$3,202,990,836</u>
\$ 57,299,760	\$ 54,385,489	\$ 55,665,016	\$ 53,518,453	\$ 51,345,556	\$ 50,171,491
72,984,730	69,015,634	77,029,442	77,431,442	83,730,525	90,041,259
8,092,294	7,641,523	7,434,422	7,386,897	7,276,289	7,137,180
625,015,609	(213,305,699)	569,914,523	238,615,848	(18,772,102)	149,089,602
(199,534,313)	(191,685,061)	(186,762,347)	(175,282,523)	(163,209,008)	(151,794,329)
(12,208,207)	(11,486,631)	(11,051,467)	(11,028,687)	(10,977,072)	(11,000,773)
(1,495,334)	(1,676,178)	(1,427,221)	(1,419,415)	(1,334,292)	(1,252,136)
673,568	(948,890)	4,300,899	101,867	883,237	(222,109)
<u>\$ 550,828,107</u>	<u>\$(288,059,813)</u>	<u>\$ 515,103,267</u>	<u>\$ 189,323,882</u>	<u>\$ (51,056,867)</u>	<u>\$ 132,170,185</u>
<u>\$3,540,960,468</u>	<u>\$3,829,020,281</u>	<u>\$3,313,917,014</u>	<u>\$3,124,593,132</u>	<u>\$3,175,649,999</u>	<u>\$3,043,479,814</u>
<u>\$4,091,788,575</u>	<u>\$3,540,960,468</u>	<u>\$3,829,020,281</u>	<u>\$3,313,917,014</u>	<u>\$3,124,593,132</u>	<u>\$3,175,649,999</u>
\$ 4,707,461	\$ 443,835,910	\$ (74,224,655)	\$ 205,951,318	\$ 263,228,764	\$ 27,340,837
99.89%	88.86%	101.98%	94.15%	92.23%	99.15%
\$ 634,649,826	\$ 600,135,948	\$ 616,235,536	\$ 595,626,477	\$ 577,451,897	\$ 562,757,869
0.74%	73.96%	(12.04%)	34.58%	45.58%	4.86%

EXHIBIT IV
Plan A – Schedule of Net Pension Liability
For the Years 2014 – 2023

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Total Pension Liability	\$ 4,847,819,779	\$ 4,658,944,882	\$ 4,504,994,211	\$ 4,385,659,960
Plan Fiduciary Net Position	<u>4,752,547,557</u>	<u>4,274,065,818</u>	<u>4,976,037,622</u>	<u>4,561,001,343</u>
Net Pension Liability (Asset)	<u>\$ 95,272,222</u>	<u>\$ 384,879,064</u>	<u>\$ (471,043,411)</u>	<u>\$ (175,341,383)</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	98.03%	91.74%	110.46%	104.00%
Covered Payroll	\$ 725,830,487	\$ 679,203,043	\$ 671,631,339	\$ 668,200,008
Net Pension Liability (Asset) as a Percentage of Covered Payroll	13.13%	56.67%	(70.13%)	(26.24%)

EXHIBIT V
Plan A – Schedule of Contributions
For the Years 2014 – 2023

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Actuarially Determined Contribution (Determined as of the Prior Fiscal Year) *	\$ 60,689,282	\$ 79,768,930	\$ 82,755,906	\$ 90,257,666
Contributions in Relation to the Actuarially Determined Contribution *	<u>93,365,607</u>	<u>87,426,413</u>	<u>90,547,055</u>	<u>90,261,789</u>
Contribution Deficiency (Excess)	<u>\$ (32,676,325)</u>	<u>\$ (7,657,483)</u>	<u>\$ (7,791,149)</u>	<u>\$ (4,123)</u>
Covered Payroll	\$ 725,830,487	\$ 679,203,043	\$ 671,631,339	\$ 668,200,008
Contributions as a Percentage of Covered Payroll	12.86%	12.87%	13.48%	13.51%

* 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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ 4,096,496,036	\$ 3,984,796,378	\$ 3,754,795,626	\$ 3,519,868,332	\$ 3,387,821,896	\$ 3,202,990,836
<u>4,091,788,575</u>	<u>3,540,960,468</u>	<u>3,829,020,281</u>	<u>3,313,917,014</u>	<u>3,124,593,132</u>	<u>3,175,649,999</u>
\$ 4,707,461	\$ 443,835,910	\$ (74,224,655)	\$ 205,951,318	\$ 263,228,764	\$ 27,340,837
99.89%	88.86%	101.98%	94.15%	92.23%	99.15%
\$ 634,649,826	\$ 600,135,948	\$ 616,235,536	\$ 595,626,477	\$ 577,451,897	\$ 562,757,869
0.74%	73.96%	(12.04%)	34.58%	45.58%	4.86%

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ 71,254,127	\$ 63,069,363	\$ 72,215,108	\$ 70,025,994	\$ 82,513,991	\$ 94,496,545
<u>81,077,024</u>	<u>76,657,157</u>	<u>84,463,864</u>	<u>84,818,339</u>	<u>91,006,814</u>	<u>97,178,439</u>
\$ (9,822,897)	\$ (13,587,794)	\$ (12,248,756)	\$ (14,792,345)	\$ (8,492,823)	\$ (2,681,894)
\$ 634,649,826	\$ 600,135,948	\$ 616,235,536	\$ 595,626,477	\$ 577,451,897	\$ 562,757,869
12.78%	12.77%	13.71%	14.24%	15.76%	17.27%

EXHIBIT VI
Plan A – Schedule of Pension Expense
For the Year Ended December 31, 2023

	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)
Beginning Balance:	\$4,658,944,882	\$4,274,065,818	\$ 384,879,064	\$364,680,649	\$755,098,043	N/A	N/A
Service Cost	114,063,454		114,063,454			114,063,454	
Interest on Total Pension Liability	297,266,551		297,266,551			297,266,551	
Changes in Benefit Terms	0		0			0	
Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	60,152,417		60,152,417	0	60,152,417		
Current Year Amortization				(16,831,303)	(29,267,991)	12,436,688	
Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	(22,131,205)		(22,131,205)	22,131,205	0		
Current Year Amortization				(5,532,801)	(12,282,936)	6,750,135	
Benefit Payments	(246,657,509)		(246,657,509)			(246,657,509)	
Refunds of Contributions	(13,634,283)		(13,634,283)			(13,634,283)	
Other	(184,528)		(184,528)			(184,528)	
Contributions – Member		65,285,791	(65,285,791)			(65,285,791)	
Contributions – Employer*		83,470,506	(83,470,506)				83,470,506
Contributions – Nonemployer Contributing Entities*		9,895,101	(9,895,101)				9,895,101
Projected Earnings on Pension Plan Investments		270,268,869	(270,268,869)			(270,268,869)	
Difference Between Projected and Actual Earnings on Pension Plan Investments		312,052,653	(312,052,653)	312,052,653	0		
Current Year Amortization				(241,435,134)	(182,146,305)	(59,288,829)	
Benefit Payments		(246,657,509)	246,657,509			246,657,509	
Refunds of Contributions		(13,634,283)	13,634,283			13,634,283	
Administrative Expenses		(2,014,861)	2,014,861			2,014,861	
Other		(184,528)	184,528			184,528	
Net Increase (Decrease)	\$ 188,874,897	\$ 478,481,739	\$(289,606,842)	\$ 70,384,620	\$(163,544,815)	\$ 37,688,200	\$ 93,365,607
Ending Balance	\$4,847,819,779	\$4,752,547,557	\$ 95,272,222	\$435,065,269	\$591,553,228	N/A	N/A

For the year ended December 31, 2023, the Collective Pension Expense (Income) for Plan A is \$37,688,200.

* 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, 2023

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Liability at 6.40% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Asset Assuming +1% Change in Discount Rate
15th Judicial District Court	0.283341%	\$241,642	0.289916%	\$276,209	\$1,970,804	\$(1,146,235)
5th Judicial District Attorney - Richland	0.063197%	43,137	0.051755%	49,308	351,822	(204,623)
Acadia Parish Communications District	0.009266%	7,229	0.008673%	8,263	58,958	(34,290)
Acadia Parish Library	0.082633%	66,792	0.080135%	76,346	544,745	(316,828)
Acadia Parish Police Jury	0.474018%	393,310	0.471884%	449,574	3,207,794	(1,865,678)
Acadiana Crime Lab	0.244907%	199,478	0.239329%	228,014	1,626,922	(946,230)
Allen Parish 33rd Judicial Indigent Defender Board	0.013267%	17,969	0.021559%	20,540	146,555	(85,237)
Allen Parish Ambulance Service	0.181066%	150,532	0.180605%	172,066	1,227,725	(714,054)
Allen Parish Coroner	0.001333%	2,403	0.002883%	2,747	19,598	(11,398)
Allen Parish District Attorney	0.049693%	37,002	0.044394%	42,295	301,784	(175,520)
Allen Parish Library	0.063082%	51,710	0.062040%	59,107	421,738	(245,286)
Allen Parish Police Jury	0.181737%	152,354	0.182791%	174,149	1,242,585	(722,697)
Assumption Parish Police Jury	0.325930%	273,729	0.328413%	312,886	2,232,501	(1,298,439)
Avoyelles Parish 12th Judicial District Indigent Defender Board	0.018471%	16,393	0.019668%	18,738	133,700	(77,761)
Bayou Vermillion District	0.069509%	65,941	0.079114%	75,374	537,805	(312,791)
Beauregard Parish Communications District	0.035300%	25,605	0.030720%	29,268	208,830	(121,457)
Beauregard Parish District Attorney	0.023416%	18,233	0.021876%	20,842	148,710	(86,491)
Beauregard Parish Library	0.087491%	76,505	0.091789%	87,449	623,967	(362,904)
Beauregard Parish Police Jury	0.355467%	332,820	0.399309%	380,431	2,714,441	(1,578,739)
Bienville Parish Library	0.072917%	58,797	0.070543%	67,208	479,540	(278,904)
Bienville Parish Police Jury	0.229966%	185,329	0.222353%	211,841	1,511,521	(879,112)
Bossier Parish Communications District	0.154216%	117,402	0.140856%	134,197	957,517	(556,899)
Bossier Parish Emergency Medical Services	0.412924%	324,572	0.389413%	371,002	2,647,169	(1,539,614)
Bossier Parish Police Jury	1.700218%	1,380,664	1.656486%	1,578,171	11,260,536	(6,549,213)
Caddo Parish Commission	2.141762%	1,750,639	2.100373%	2,001,072	14,278,011	(8,304,199)
Caddo Parish Coroner	0.095762%	83,833	0.100581%	95,826	683,734	(397,665)
Caddo Parish District Attorney	0.502558%	428,101	0.513625%	489,342	3,491,543	(2,030,708)
Caddo/Bossier Port Commission	0.314640%	261,740	0.314029%	299,182	2,134,721	(1,241,570)
Calcasieu Parish Police Jury	6.790071%	5,771,745	6.924796%	6,597,407	47,073,692	(27,378,415)
Calcasieu Parish Waterworks District #7	0.043528%	36,768	0.044113%	42,027	299,873	(174,409)
Calcasieu Regional Airport	0.126278%	128,698	0.154409%	147,109	1,049,649	(610,484)
Calcasieu-Sulphur Parks & Recreation	0.292481%	289,363	0.347171%	330,758	2,360,015	(1,372,602)
Caldwell Parish District Attorney	0.001514%	5,992	0.007189%	6,849	48,870	(28,423)
Caldwell Parish Library	0.016981%	13,438	0.016123%	15,361	109,602	(63,745)
Caldwell Parish Police Jury	0.135477%	98,797	0.118534%	112,930	805,776	(468,645)
Cameron Parish Ambulance District #2	0.216039%	183,249	0.219858%	209,464	1,494,561	(869,248)
Cameron Parish Police Jury	0.772017%	647,894	0.777327%	740,577	5,284,149	(3,073,301)
Catahoula E911 Communications District	0.005660%	4,416	0.005298%	5,048	36,015	(20,947)
Catahoula Parish Library	0.014522%	13,572	0.016283%	15,513	110,689	(64,378)
Catahoula Parish Police Jury	0.068580%	46,443	0.055721%	53,087	378,783	(220,303)
City of Morgan City	0.029191%	23,976	0.028766%	27,406	195,547	(113,732)
Claiborne Parish Office of Com Ser	0.019454%	15,396	0.018472%	17,599	125,570	(73,032)
Claiborne Parish Police Jury	0.153814%	122,660	0.147164%	140,206	1,000,398	(581,839)
Concordia Parish 7th District Attorney	0.062596%	46,652	0.055972%	53,326	380,489	(221,295)
Concordia Parish Indigent Defender Board	0.016805%	13,669	0.016400%	15,625	111,485	(64,840)

EXHIBIT VII – Schedule A (continued)
Plan A – Schedule of Net Pension Liability / (Asset) by Employer
For the Year Ended December 31, 2023

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Liability at 6.40% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Asset Assuming +1% Change in Discount Rate
Concordia Parish Library	0.055242%	\$41,343	0.049602%	\$47,257	\$337,187	\$(196,110)
Concordia Parish Police Jury	0.119930%	102,392	0.122847%	117,039	835,095	(485,698)
Concordia Parish Sewer District #1	0.008773%	9,241	0.011087%	10,563	75,368	(43,834)
Desoto Parish Emergency Medical Services	0.430325%	357,594	0.429032%	408,748	2,916,493	(1,696,254)
Desoto Parish School Board	0.002919%	880	0.001056%	1,006	7,179	(4,175)
Desoto Parish Waterworks	0.086520%	68,720	0.082449%	78,551	560,476	(325,977)
East Carroll Parish Police Jury	0.197902%	135,198	0.162207%	154,538	1,102,658	(641,314)
East Feliciana 20th Judicial District Indigent Defender	0.021286%	18,088	0.021702%	20,676	147,527	(85,803)
East Feliciana Parish Communications District	0.051603%	46,965	0.056347%	53,683	383,038	(222,778)
East Feliciana Parish Police Jury	0.240107%	198,445	0.238089%	226,833	1,618,492	(941,327)
Evangeline Parish Communications District	0.068776%	51,926	0.062300%	59,355	423,506	(246,314)
Evangeline Parish District Attorney	0.046470%	39,346	0.047206%	44,974	320,899	(186,637)
Evangeline Parish Police Jury	0.313631%	250,405	0.300430%	286,226	2,042,277	(1,187,804)
Evangeline Parish Solid Waste	0.093143%	74,985	0.089965%	85,712	611,568	(355,693)
Franklin Parish Communications District	0.016814%	13,256	0.015904%	15,152	108,113	(62,879)
Franklin Parish Library	0.031516%	31,424	0.037702%	35,920	256,292	(149,062)
Franklin Parish Police Jury	0.203851%	175,201	0.210202%	200,264	1,428,921	(831,071)
Grant Parish Police Jury	0.206291%	168,502	0.202165%	192,607	1,374,286	(799,295)
Greater New Orleans Expressway	0.742207%	651,630	0.781809%	744,847	5,314,617	(3,091,021)
Iberia Parish 16th Judicial District Attorney	0.306548%	248,390	0.298012%	283,923	2,025,839	(1,178,244)
Iberia Parish 16th Judicial District Judge	0.145504%	109,823	0.131763%	125,534	895,704	(520,949)
Iberia Parish Government	0.891837%	703,005	0.843448%	803,572	5,733,629	(3,334,722)
Iberia Parish Medical Center	4.861755%	4,125,541	4.949722%	4,715,710	33,647,445	(19,569,608)
Iberia Parish School Board	0.001061%	1,104	0.001325%	1,262	9,007	(5,239)
Iberia Tourist Commission	0.000000%	8,841	0.010607%	10,106	72,105	(41,937)
Iberville Parish District Attorney	0.089292%	64,932	0.077904%	74,221	529,579	(308,007)
Iberville Parish Library	0.176988%	142,999	0.171567%	163,456	1,166,286	(678,321)
Iberville Parish Police Jury	1.263411%	1,070,772	1.284686%	1,223,949	8,733,097	(5,079,235)
Iberville Parish School Board	0.001769%	0	0.000000%	0	0	0
Jackson Parish District Attorney	0.068072%	54,079	0.064883%	61,815	441,065	(256,527)
Jackson Parish Police Jury	0.314291%	226,106	0.271276%	258,451	1,844,092	(1,072,538)
Jackson Parish Recreation Department	0.037431%	38,824	0.046580%	44,378	316,644	(184,162)
Jackson Parish Sales Tax	0.007870%	6,225	0.007469%	7,116	50,773	(29,530)
Jefferson Davis Parish District Attorney	0.058945%	47,207	0.056638%	53,960	385,016	(223,928)
Jefferson Davis Parish Indigent Defender Board	0.008014%	8,393	0.010070%	9,594	68,454	(39,814)
Jefferson Davis Parish Landfill	0.028677%	23,229	0.027870%	26,552	189,456	(110,189)
Jefferson Davis Parish Library	0.054136%	49,463	0.059344%	56,538	403,411	(234,627)
Jefferson Davis Parish Mosquito Abatement	0.057392%	44,438	0.053316%	50,795	362,434	(210,794)
Jefferson Davis Parish Police Jury	0.149843%	115,265	0.138292%	131,754	940,088	(546,762)
Jefferson Davis Parish Tourist Commission	0.031143%	23,804	0.028559%	27,209	194,140	(112,913)
Jefferson Parish	20.313503%	16,847,070	20.212696%	19,257,085	137,402,782	(79,914,497)
Jefferson Parish 24th Indigent Defender Board	0.016673%	16,315	0.019574%	18,649	133,061	(77,389)
Jefferson Parish Finance Authority	0.007018%	11,395	0.013671%	13,025	92,933	(54,051)
Jefferson Parish Housing Authority	0.030553%	12,994	0.015590%	14,853	105,978	(61,638)
Jefferson Parish Retirement System	0.025548%	22,427	0.026907%	25,635	182,910	(106,382)

EXHIBIT VII – Schedule A (continued)
Plan A – Schedule of Net Pension Liability / (Asset) by Employer
For the Year Ended December 31, 2023

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Liability at 6.40% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Asset Assuming +1% Change in Discount Rate
Kolin Ruby Wise Water District (Rapides Parish)	0.031030%	\$27,609	0.033125%	\$31,559	\$225,179	\$(130,966)
Lafayette 15th Judicial District Attorney	0.290581%	240,186	0.288169%	274,545	1,958,928	(1,139,328)
Lafayette Airport Commission	0.247687%	195,649	0.234735%	223,637	1,595,692	(928,067)
Lafayette Consolidated Government	5.647817%	4,758,296	5.708885%	5,438,982	38,808,117	(22,571,095)
Lafayette Convention & Visitors Commission	0.138841%	104,381	0.125234%	119,313	851,321	(495,135)
Lafayette Economic Development Authority	0.208370%	184,470	0.221323%	210,859	1,504,520	(875,040)
Lafourche Parish Water District #1	0.582780%	467,257	0.560603%	534,099	3,810,892	(2,216,444)
Lasalle Parish Police Jury	0.155961%	125,925	0.151082%	143,939	1,027,032	(597,330)
Lincoln Parish 3rd Judicial District Attorney	0.082510%	78,511	0.094196%	89,743	640,330	(372,421)
Lincoln Parish 3rd Judicial Indigent Defender	0.003428%	3,816	0.004578%	4,362	31,121	(18,100)
Lincoln Parish Police Jury	0.576343%	475,816	0.570872%	543,882	3,880,700	(2,257,044)
Livingston Parish Recreation District #3	0.175299%	148,649	0.178345%	169,913	1,212,362	(705,119)
Madison Parish Police Jury	0.304648%	257,732	0.309220%	294,601	2,102,030	(1,222,556)
Monroe/West Monroe Visitors' Bureau	0.101320%	87,373	0.104828%	99,872	712,605	(414,456)
Morehouse Parish Library	0.019405%	18,774	0.022525%	21,460	153,121	(89,057)
Morehouse Parish Police Jury	0.128693%	101,604	0.121902%	116,139	828,671	(481,961)
Natchitoches 10th Judicial District Court	0.024166%	19,401	0.023277%	22,177	158,233	(92,030)
Natchitoches Parish District Attorney	0.026712%	19,286	0.023139%	22,045	157,295	(91,484)
Natchitoches Parish Police Jury	0.437854%	359,632	0.431478%	411,079	2,933,121	(1,705,925)
Natchitoches Parish Port Commission	0.032970%	32,649	0.039171%	37,319	266,278	(154,870)
Natchitoches Parish Tax Commission	0.039439%	32,741	0.039282%	37,425	267,033	(155,308)
North Louisiana Crime Lab	0.354740%	276,653	0.331921%	316,229	2,256,348	(1,312,309)
Ouachita Parish Police Jury	2.159893%	1,736,340	2.083218%	1,984,728	14,161,394	(8,236,374)
Parochial Employees' Retirement System	0.000000%	0	0.000000%	0	0	0
Plaquemines 25th Judicial District Public Defender	0.030110%	18,197	0.021832%	20,800	148,411	(86,317)
Plaquemines Medical Center	0.338818%	278,981	0.334714%	318,889	2,275,334	(1,323,351)
Plaquemines Parish District Attorney of the 25th District	0.008295%	3,364	0.004036%	3,845	27,436	(15,957)
Plaquemines Parish Government	1.925804%	1,703,068	2.043299%	1,946,696	13,890,031	(8,078,547)
Plaquemines Port, Harbor & Terminal District	0.543244%	507,576	0.608977%	580,186	4,139,731	(2,407,699)
Pointe Coupee General Hospital	1.262468%	1,011,715	1.213831%	1,156,444	8,251,435	(4,799,097)
Pointe Coupee HB Health & Hospice	0.284210%	236,756	0.284054%	270,625	1,930,955	(1,123,058)
Pointe Coupee Parish Library	0.102243%	82,142	0.098552%	93,893	669,941	(389,643)
Pointe Coupee Parish Police Jury	0.350172%	299,562	0.359407%	342,415	2,443,193	(1,420,980)
Pointe Coupee Parish School Board	0.001769%	1,104	0.001325%	1,262	9,007	(5,239)
Police Jury Association (Office)	0.072683%	60,861	0.073020%	69,568	496,379	(288,698)
Port of Iberia	0.040928%	37,000	0.044392%	42,293	301,770	(175,512)
Rapides Parish Indigent Defender Board	0.052181%	37,957	0.045540%	43,387	309,574	(180,051)
Rapides Parish Library	0.391976%	296,277	0.355466%	338,660	2,416,403	(1,405,398)
Rapides Parish Police Jury	1.128104%	869,181	1.042822%	993,520	7,088,943	(4,122,983)
Red River Parish Police Jury	0.283088%	239,183	0.286966%	273,399	1,950,750	(1,134,571)
Red River Parish School Board	0.001061%	276	0.000331%	315	2,250	(1,309)
Red River Waterway Commission	0.190434%	159,964	0.191921%	182,847	1,304,649	(758,794)
Richland Parish Communications District	0.006814%	5,756	0.006906%	6,579	46,946	(27,304)
Richland Parish District Judge	0.017469%	18,715	0.022454%	21,392	152,639	(88,776)
Richland Parish Police Jury	0.285747%	246,482	0.295723%	281,742	2,010,279	(1,169,194)

EXHIBIT VII – Schedule A (continued)
Plan A – Schedule of Net Pension Liability / (Asset) by Employer
For the Year Ended December 31, 2023

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Liability at 6.40% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Asset Assuming +1% Change in Discount Rate
Richland Parish Tax Commission	0.015847%	\$11,669	0.014000%	\$13,338	\$95,170	\$(55,351)
Sabine Parish District Attorney	0.065172%	51,754	0.062093%	59,157	422,099	(245,496)
Sabine Parish Library	0.036652%	29,935	0.035915%	34,217	244,145	(141,996)
Sabine Parish Police Jury	0.375563%	361,968	0.434280%	413,748	2,952,168	(1,717,003)
South Toledo Bend Water District	0.033510%	29,750	0.035693%	34,006	242,635	(141,119)
St. Bernard Parish Government	1.783405%	1,437,250	1.724377%	1,642,852	11,722,048	(6,817,632)
St. Bernard Parish Library	0.027546%	22,241	0.026684%	25,422	181,394	(105,500)
St. Bernard Parish School Board	0.002830%	1,242	0.001490%	1,420	10,129	(5,891)
St. Bernard WIA	0.090904%	64,619	0.077528%	73,863	527,023	(306,521)
St. Charles Parish 29th Judicial District Attorney	0.267596%	208,318	0.249935%	238,119	1,699,019	(988,163)
St. Charles Parish Council	4.490563%	3,885,958	4.662276%	4,441,854	31,693,431	(18,433,139)
St. Charles Parish School Board	0.008327%	6,997	0.008395%	7,998	57,068	(33,191)
St. Helena Parish Police Jury	0.179428%	157,138	0.188530%	179,617	1,281,598	(745,387)
St. James Parish Government	1.545191%	1,223,769	1.468248%	1,398,832	9,980,923	(5,804,980)
St. James Parish School Board	0.001415%	0	0.000000%	0	0	0
St. John Parish Council	1.567644%	1,277,250	1.532413%	1,459,964	10,417,107	(6,058,668)
St. John The Baptist Parish 40th Judicial District Attorney	0.112211%	91,371	0.109625%	104,442	745,214	(433,422)
St. John The Baptist Parish Library	0.168321%	147,107	0.176495%	168,151	1,199,786	(697,804)
St. Landry Parish E911 Communications District	0.093647%	76,715	0.092041%	87,690	625,680	(363,901)
St. Landry Parish Government	0.764555%	675,776	0.810779%	772,447	5,511,550	(3,205,559)
St. Landry Parish Sheriff	0.001327%	1,035	0.001242%	1,183	8,443	(4,910)
St. Martin Parish Government	0.531199%	443,385	0.531962%	506,812	3,616,195	(2,103,207)
St. Martin Parish Library	0.071244%	67,951	0.081526%	77,672	554,201	(322,328)
St. Martin Parish School Board	0.001618%	1,691	0.002029%	1,933	13,793	(8,022)
St. Martin Parish Water & Sewer	0.020715%	15,098	0.018114%	17,258	123,136	(71,617)
St. Mary Parish Consolidated Gravity Drainage District #1	0.075678%	59,838	0.071792%	68,398	488,031	(283,842)
St. Mary Parish E911 Communications District	0.064364%	54,951	0.065929%	62,812	448,175	(260,662)
St. Mary Parish Government	0.790326%	539,085	0.646781%	616,203	4,396,717	(2,557,164)
St. Mary Parish Library	0.120992%	115,325	0.138364%	131,822	940,577	(547,047)
St. Mary Parish Sales & Use Tax Department	0.069969%	53,270	0.063912%	60,890	434,464	(252,687)
St. Mary Parish School Board	0.001061%	0	0.000000%	0	0	0
St. Mary Parish Sewer District Wards 5 & 8	0.009369%	9,752	0.011700%	11,147	79,535	(46,258)
St. Mary Parish Water and Sewer Commission #3	0.064605%	54,272	0.065114%	62,036	442,635	(257,440)
St. Tammany Parish 22nd District Attorney	0.412382%	367,932	0.441436%	420,566	3,000,814	(1,745,296)
St. Tammany Parish Communications District	0.064869%	49,615	0.059527%	56,713	404,655	(235,351)
St. Tammany Parish Coroner	0.382868%	293,726	0.352405%	335,744	2,395,595	(1,393,296)
St. Tammany Parish Fire District #1	0.005140%	11,267	0.013518%	12,879	91,893	(53,446)
St. Tammany Parish Fire District #4	0.015792%	0	0.000000%	0	0	0
St. Tammany Parish Government	3.660963%	3,211,578	3.853171%	3,671,002	26,193,261	(15,234,198)
St. Tammany Parish Library	0.644107%	519,994	0.623876%	594,381	4,241,013	(2,466,605)
St. Tammany Parish Mosquito Abatement District #2	0.287778%	247,959	0.297495%	283,430	2,022,325	(1,176,200)
St. Tammany Parish Recreation District #1	0.272284%	212,853	0.255376%	243,302	1,736,007	(1,009,675)
St. Tammany Parish Recreation District #11	0.016103%	10,728	0.012871%	12,262	87,495	(50,888)
Tangipahoa Parish 21st Judicial District Attorney	0.194328%	165,216	0.198222%	188,851	1,347,483	(783,706)
Tangipahoa Parish 21st Judicial District Indigent Defender Board	0.312333%	251,539	0.301790%	287,522	2,051,522	(1,193,181)

EXHIBIT VII – Schedule A (continued)
Plan A – Schedule of Net Pension Liability / (Asset) by Employer
For the Year Ended December 31, 2023

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Liability at 6.40% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Asset Assuming +1% Change in Discount Rate
Tangipahoa Parish Consolidated Gravity Drainage District	0.118920%	93,148	0.111757%	106,473	759,707	(441,851)
Tangipahoa Parish Coroner	0.008588%	31,709	0.038044%	36,245	258,617	(150,414)
Tangipahoa Parish Government	2.415639%	2,038,830	2.446138%	2,330,490	16,628,468	(9,671,243)
Tangipahoa Parish Library	0.182079%	148,551	0.178228%	169,802	1,211,566	(704,656)
Tangipahoa Parish Mosquito Abatement District #1	0.100502%	86,051	0.103242%	98,361	701,823	(408,186)
Tangipahoa Parish Sewer District #1	0.089952%	78,757	0.094491%	90,024	642,335	(373,587)
Tangipahoa Parish Sheriff	0.041379%	33,293	0.039944%	38,056	271,533	(157,926)
Tangipahoa Parish Tourist Commission	0.050789%	45,834	0.054990%	52,390	373,814	(217,413)
Tangipahoa Parish Water District	0.154720%	129,070	0.154855%	147,534	1,052,680	(612,247)
Tangipahoa Recreation District #3	0.001701%	5,750	0.006899%	6,573	46,898	(27,276)
Teche-Vermilion Fresh Water District	0.115393%	92,952	0.111521%	106,249	758,103	(440,918)
Tensas Parish Police Jury	0.096603%	83,879	0.100636%	95,878	684,108	(397,882)
Terrebonne Parish Indigent Defender Board	0.098532%	88,140	0.105748%	100,748	718,859	(418,094)
Union Parish 3rd Judicial Clerks' Fund	0.021666%	19,542	0.023446%	22,338	159,382	(92,698)
Union Parish Police Jury	0.418840%	350,225	0.420191%	400,325	2,856,393	(1,661,300)
Vermilion Parish 7th Ward Drainage District #2	0.024171%	19,035	0.022838%	21,758	155,249	(90,294)
Vermilion Parish Communication District	0.061227%	51,463	0.061744%	58,825	419,726	(244,116)
Vermilion Parish Library	0.080630%	58,935	0.070709%	67,366	480,669	(279,561)
Vermilion Parish Police Jury	0.601842%	463,843	0.556507%	530,197	3,783,049	(2,200,250)
Vermilion Parish Tourist Commission	0.008255%	6,572	0.007885%	7,512	53,601	(31,175)
Vermilion Parish Waterworks District #1	0.086695%	62,920	0.075490%	71,921	513,169	(298,463)
Washington Parish Police Jury	0.625548%	510,961	0.613038%	584,055	4,167,338	(2,423,755)
Webster Parish Police Jury	0.439900%	347,926	0.417433%	397,698	2,837,645	(1,650,396)
West Baton Rouge Natural Gas & Water	0.282979%	209,097	0.250869%	239,008	1,705,369	(991,855)
West Baton Rouge Parish 18th Judicial Court	0.019168%	21,441	0.025724%	24,508	174,868	(101,704)
West Baton Rouge Parish Council	1.063235%	906,496	1.087591%	1,036,172	7,393,275	(4,299,985)
West Baton Rouge Parish Library	0.112758%	103,576	0.124268%	118,393	844,755	(491,316)
West Baton Rouge Parish School Board	0.001415%	1,104	0.001325%	1,262	9,007	(5,239)
West Calcasieu Cameron Hospital	4.630294%	3,868,240	4.641018%	4,421,601	31,548,923	(18,349,092)
West Carroll Parish Library	0.010754%	9,524	0.011427%	10,887	77,679	(45,179)
West Carroll Parish Police Jury	0.166950%	128,549	0.154230%	146,938	1,048,432	(609,776)
West Ouachita Parish Sewer District #5	0.056791%	50,818	0.060970%	58,087	414,465	(241,056)
Winn Parish 8th Judicial District Court	0.012653%	8,998	0.010796%	10,286	73,390	(42,684)
Winn Parish District Attorney	0.043427%	23,429	0.028110%	26,781	191,087	(111,138)
Winn Parish Police Jury	0.107868%	99,216	0.119037%	113,409	809,195	(470,634)
Winn Parish School Board	0.000619%	552	0.000662%	631	4,500	(2,617)
Grand Total	100.000000%	\$83,348,951	100.000000%	\$95,272,222	\$679,784,535	\$(395,367,826)

* 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, 2023

Employer Name	Changes in Employers’ Proportionate Share of Net Pension Liability	Changes in Employers’ Proportionate Share of Collective Deferred Inflows	Changes in Employers’ Proportionate Share of Collective Deferred Outflows	Net Change in Proportions	Amortization of Net Change in Proportion (to be Recognized in Pension Expense)
15th Judicial District Court	\$25,306	\$23,978	\$49,648	\$(364)	\$(91)
5th Judicial District Attorney - Richland	(44,038)	(41,727)	(86,398)	633	158
Acadia Parish Communications District	(2,282)	(2,163)	(4,478)	33	8
Acadia Parish Library	(9,614)	(9,110)	(18,862)	138	35
Acadia Parish Police Jury	(8,213)	(7,782)	(16,114)	119	30
Acadiana Crime Lab	(21,469)	(20,342)	(42,119)	308	77
Allen Parish 33rd Judicial Indigent Defender Board	31,914	30,239	62,613	(460)	(115)
Allen Parish Ambulance Service	(1,774)	(1,681)	(3,481)	26	7
Allen Parish Coroner	5,966	5,653	11,704	(85)	(21)
Allen Parish District Attorney	(20,395)	(19,324)	(40,013)	294	74
Allen Parish Library	(4,010)	(3,800)	(7,868)	58	15
Allen Parish Police Jury	4,057	3,844	7,959	(58)	(15)
Assumption Parish Police Jury	9,557	9,055	18,749	(137)	(34)
Avoyelles Parish 12th Judicial District Indigent Defender Board	4,607	4,365	9,039	(67)	(17)
Bayou Vermillion District	36,968	35,028	72,527	(531)	(133)
Beauregard Parish Communications District	(17,627)	(16,702)	(34,583)	254	64
Beauregard Parish District Attorney	(5,927)	(5,616)	(11,629)	86	22
Beauregard Parish Library	16,542	15,674	32,454	(238)	(60)
Beauregard Parish Police Jury	168,739	159,883	331,050	(2,428)	(607)
Bienville Parish Library	(9,137)	(8,658)	(17,926)	131	33
Bienville Parish Police Jury	(29,301)	(27,763)	(57,486)	422	106
Bossier Parish Communications District	(51,420)	(48,721)	(100,881)	740	185
Bossier Parish Emergency Medical Services	(90,489)	(85,740)	(177,531)	1,302	326
Bossier Parish Police Jury	(168,315)	(159,482)	(330,219)	2,422	606
Caddo Parish Commission	(159,298)	(150,938)	(312,528)	2,292	573
Caddo Parish Coroner	18,547	17,574	36,388	(267)	(67)
Caddo Parish District Attorney	42,595	40,359	83,567	(613)	(153)
Caddo/Bossier Port Commission	(2,352)	(2,228)	(4,614)	34	9
Calcasieu Parish Police Jury	518,528	491,316	1,017,306	(7,462)	(1,866)
Calcasieu Parish Waterworks District #7	2,252	2,133	4,417	(32)	(8)
Calcasieu Regional Airport	108,270	102,588	212,417	(1,559)	(390)
Calcasieu-Sulphur Parks & Recreation	210,490	199,444	412,963	(3,029)	(757)
Caldwell Parish District Attorney	21,842	20,696	42,852	(314)	(79)
Caldwell Parish Library	(3,302)	(3,129)	(6,479)	48	12
Caldwell Parish Police Jury	(65,210)	(61,788)	(127,936)	938	235
Cameron Parish Ambulance District #2	14,699	13,927	28,837	(211)	(53)
Cameron Parish Police Jury	20,437	19,365	40,096	(294)	(74)
Catahoula E911 Communications District	(1,393)	(1,320)	(2,733)	20	5
Catahoula Parish Library	6,778	6,422	13,297	(97)	(24)
Catahoula Parish Police Jury	(49,492)	(46,894)	(97,098)	712	178
City of Morgan City	(1,636)	(1,550)	(3,209)	23	6
Claiborne Parish Office of Com Ser	(3,780)	(3,581)	(7,415)	54	14
Claiborne Parish Police Jury	(25,594)	(24,251)	(50,214)	369	92
Concordia Parish 7th District Attorney	(25,494)	(24,156)	(50,018)	368	92
Concordia Parish Indigent Defender Board	(1,559)	(1,477)	(3,058)	22	6

EXHIBIT VII – Schedule B (continued)
Plan A – Schedule of Changes in Employer Proportions
For the Year Ended December 31, 2023

Employer Name	Changes in Employers’ Proportionate Share of Net Pension Liability	Changes in Employers’ Proportionate Share of Collective Deferred Inflows	Changes in Employers’ Proportionate Share of Collective Deferred Outflows	Net Change in Proportions	Amortization of Net Change in Proportion (to be Recognized in Pension Expense)
Concordia Parish Library	\$(21,707)	\$(20,568)	\$(42,588)	\$313	\$78
Concordia Parish Police Jury	11,227	10,638	22,026	(161)	(40)
Concordia Parish Sewer District #1	8,906	8,439	17,473	(128)	(32)
Desoto Parish Emergency Medical Services	(4,976)	(4,715)	(9,763)	72	18
Desoto Parish School Board	(7,170)	(6,794)	(14,067)	103	26
Desoto Parish Waterworks	(15,668)	(14,846)	(30,740)	226	57
East Carroll Parish Police Jury	(137,383)	(130,173)	(269,532)	1,976	494
East Feliciana 20th Judicial District Indigent Defender	1,601	1,517	3,141	(23)	(6)
East Feliciana Parish Communications District	18,259	17,300	35,822	(263)	(66)
East Feliciana Parish Police Jury	(7,767)	(7,359)	(15,238)	112	28
Evangeline Parish Communications District	(24,925)	(23,617)	(48,900)	358	90
Evangeline Parish District Attorney	2,833	2,684	5,558	(41)	(10)
Evangeline Parish Police Jury	(50,808)	(48,141)	(99,680)	731	183
Evangeline Parish Solid Waste	(12,231)	(11,590)	(23,997)	176	44
Franklin Parish Communications District	(3,502)	(3,319)	(6,871)	50	13
Franklin Parish Library	23,809	22,559	46,710	(342)	(86)
Franklin Parish Police Jury	24,444	23,161	47,956	(351)	(88)
Grant Parish Police Jury	(15,880)	(15,047)	(31,155)	228	57
Greater New Orleans Expressway	152,420	144,421	299,034	(2,193)	(548)
Iberia Parish 16th Judicial District Attorney	(32,853)	(31,129)	(64,455)	473	118
Iberia Parish 16th Judicial District Judge	(52,886)	(50,111)	(103,758)	761	190
Iberia Parish Government	(186,239)	(176,465)	(365,384)	2,680	670
Iberia Parish Medical Center	338,567	320,799	664,237	(4,871)	(1,218)
Iberia Parish School Board	1,016	963	1,993	(14)	(4)
Iberia Tourist Commission	40,824	38,682	80,093	(587)	(147)
Iberville Parish District Attorney	(43,830)	(41,530)	(85,991)	631	158
Iberville Parish Library	(20,864)	(19,769)	(40,934)	301	75
Iberville Parish Police Jury	81,883	77,586	160,647	(1,178)	(295)
Iberville Parish School Board	(6,809)	(6,451)	(13,358)	98	25
Jackson Parish District Attorney	(12,274)	(11,630)	(24,080)	176	44
Jackson Parish Police Jury	(165,556)	(156,867)	(324,805)	2,382	596
Jackson Parish Recreation Department	35,213	33,365	69,084	(506)	(127)
Jackson Parish Sales Tax	(1,543)	(1,462)	(3,028)	23	6
Jefferson Davis Parish District Attorney	(8,879)	(8,413)	(17,420)	128	32
Jefferson Davis Parish Indigent Defender Board	7,913	7,498	15,525	(114)	(29)
Jefferson Davis Parish Landfill	(3,106)	(2,943)	(6,094)	45	11
Jefferson Davis Parish Library	20,045	18,993	39,326	(288)	(72)
Jefferson Davis Parish Mosquito Abatement	(15,688)	(14,864)	(30,778)	226	57
Jefferson Davis Parish Police Jury	(44,457)	(42,124)	(87,221)	640	160
Jefferson Davis Parish Tourist Commission	(9,945)	(9,423)	(19,512)	144	36
Jefferson Parish	(387,985)	(367,624)	(761,192)	5,583	1,396
Jefferson Parish 24th Indigent Defender Board	11,165	10,579	21,905	(161)	(40)
Jefferson Parish Finance Authority	25,606	24,262	50,237	(369)	(92)
Jefferson Parish Housing Authority	(57,589)	(54,567)	(112,985)	829	207
Jefferson Parish Retirement System	5,231	4,956	10,262	(75)	(19)

EXHIBIT VII – Schedule B (continued)
Plan A – Schedule of Changes in Employer Proportions
For the Year Ended December 31, 2023

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)
Kolin Ruby Wise Water District (Rapides Parish)	\$8,063	\$7,640	\$15,819	\$(116)	\$(29)
Lafayette 15th Judicial District Attorney	(9,283)	(8,796)	(18,213)	134	34
Lafayette Airport Commission	(49,850)	(47,233)	(97,800)	717	179
Lafayette Consolidated Government	235,038	222,703	461,123	(3,382)	(846)
Lafayette Convention & Visitors Commission	(52,370)	(49,622)	(102,746)	754	189
Lafayette Economic Development Authority	49,853	47,237	97,808	(718)	(180)
Lafourche Parish Water District #1	(85,355)	(80,875)	(167,458)	1,228	307
Lasalle Parish Police Jury	(18,778)	(17,793)	(36,841)	270	68
Lincoln Parish 3rd Judicial District Attorney	44,977	42,617	88,241	(647)	(162)
Lincoln Parish 3rd Judicial Indigent Defender	4,426	4,194	8,684	(64)	(16)
Lincoln Parish Police Jury	(21,057)	(19,952)	(41,311)	302	76
Livingston Parish Recreation District #3	11,723	11,108	23,000	(169)	(42)
Madison Parish Police Jury	17,597	16,673	34,523	(253)	(63)
Monroe/West Monroe Visitors' Bureau	13,502	12,793	26,489	(194)	(49)
Morehouse Parish Library	12,008	11,378	23,559	(173)	(43)
Morehouse Parish Police Jury	(26,137)	(24,765)	(51,279)	377	94
Natchitoches 10th Judicial District Court	(3,422)	(3,242)	(6,713)	49	12
Natchitoches Parish District Attorney	(13,752)	(13,030)	(26,980)	198	50
Natchitoches Parish Police Jury	(24,540)	(23,252)	(48,145)	353	88
Natchitoches Parish Port Commission	23,866	22,614	46,824	(344)	(86)
Natchitoches Parish Tax Commission	(604)	(573)	(1,186)	9	2
North Louisiana Crime Lab	(87,826)	(83,216)	(172,306)	1,264	316
Ouachita Parish Police Jury	(295,106)	(279,619)	(578,971)	4,246	1,062
Parochial Employees' Retirement System	0	0	0	0	0
Plaquemines 25th Judicial District Public Defender	(31,860)	(30,188)	(62,507)	459	115
Plaquemines Medical Center	(15,795)	(14,966)	(30,989)	228	57
Plaquemines Parish District Attorney of the 25th District	(16,392)	(15,532)	(32,160)	236	59
Plaquemines Parish Government	452,214	428,482	887,202	(6,506)	(1,627)
Plaquemines Port, Harbor & Terminal District	252,993	239,716	496,349	(3,640)	(910)
Pointe Coupee General Hospital	(187,194)	(177,370)	(367,257)	2,693	673
Pointe Coupee HB Health & Hospice	(600)	(569)	(1,178)	9	2
Pointe Coupee Parish Library	(14,206)	(13,460)	(27,871)	205	51
Pointe Coupee Parish Police Jury	35,544	33,678	69,733	(511)	(128)
Pointe Coupee Parish School Board	(1,709)	(1,619)	(3,353)	25	6
Police Jury Association (Office)	1,297	1,229	2,545	(19)	(5)
Port of Iberia	13,332	12,633	26,157	(192)	(48)
Rapides Parish Indigent Defender Board	(25,560)	(24,218)	(50,146)	368	92
Rapides Parish Library	(140,519)	(133,145)	(275,686)	2,022	506
Rapides Parish Police Jury	(328,233)	(311,007)	(643,963)	4,723	1,181
Red River Parish Police Jury	14,926	14,142	29,283	(215)	(54)
Red River Parish School Board	(2,810)	(2,662)	(5,512)	40	10
Red River Waterway Commission	5,723	5,423	11,228	(82)	(21)
Richland Parish Communications District	354	336	695	(5)	(1)
Richland Parish District Judge	19,186	18,179	37,642	(277)	(69)
Richland Parish Police Jury	38,396	36,381	75,329	(552)	(138)

EXHIBIT VII – Schedule B (continued)
Plan A – Schedule of Changes in Employer Proportions
For the Year Ended December 31, 2023

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)
Richland Parish Tax Commission	\$(7,109)	\$(6,736)	\$(13,947)	\$102	\$26
Sabine Parish District Attorney	(11,850)	(11,229)	(23,249)	170	43
Sabine Parish Library	(2,837)	(2,688)	(5,565)	40	10
Sabine Parish Police Jury	225,989	214,130	443,371	(3,252)	(813)
South Toledo Bend Water District	8,402	7,961	16,484	(121)	(30)
St. Bernard Parish Government	(227,186)	(215,264)	(445,719)	3,269	817
St. Bernard Parish Library	(3,318)	(3,144)	(6,509)	47	12
St. Bernard Parish School Board	(5,157)	(4,887)	(10,118)	74	19
St. Bernard WIA	(51,481)	(48,780)	(101,002)	741	185
St. Charles Parish 29th Judicial District Attorney	(67,973)	(64,406)	(133,358)	979	245
St. Charles Parish Council	660,887	626,204	1,296,602	(9,511)	(2,378)
St. Charles Parish School Board	262	248	513	(3)	(1)
St. Helena Parish Police Jury	35,032	33,193	68,729	(504)	(126)
St. James Parish Government	(296,137)	(280,596)	(580,995)	4,262	1,066
St. James Parish School Board	(5,446)	(5,160)	(10,685)	79	20
St. John Parish Council	(135,597)	(128,481)	(266,029)	1,951	488
St. John The Baptist Parish 40th Judicial District Attorney	(9,953)	(9,431)	(19,527)	143	36
St. John The Baptist Parish Library	31,460	29,809	61,722	(453)	(113)
St. Landry Parish E911 Communications District	(6,181)	(5,857)	(12,127)	89	22
St. Landry Parish Government	177,906	168,570	349,037	(2,561)	(640)
St. Landry Parish Sheriff	(327)	(310)	(642)	5	1
St. Martin Parish Government	2,937	2,783	5,761	(41)	(10)
St. Martin Parish Library	39,573	37,496	77,639	(570)	(143)
St. Martin Parish School Board	1,582	1,499	3,103	(22)	(6)
St. Martin Parish Water & Sewer	(10,011)	(9,485)	(19,640)	144	36
St. Mary Parish Consolidated Gravity Drainage District #1	(14,956)	(14,171)	(29,343)	216	54
St. Mary Parish E911 Communications District	6,023	5,707	11,817	(87)	(22)
St. Mary Parish Government	(552,475)	(523,481)	(1,083,905)	7,949	1,987
St. Mary Parish Library	66,861	63,352	131,176	(963)	(241)
St. Mary Parish Sales & Use Tax Department	(23,312)	(22,089)	(45,736)	335	84
St. Mary Parish School Board	(4,084)	(3,869)	(8,012)	59	15
St. Mary Parish Sewer District Wards 5 & 8	8,972	8,501	17,601	(128)	(32)
St. Mary Parish Water and Sewer Commission #3	1,959	1,856	3,843	(28)	(7)
St. Tammany Parish 22nd District Attorney	111,823	105,954	219,386	(1,609)	(402)
St. Tammany Parish Communications District	(20,560)	(19,481)	(40,337)	296	74
St. Tammany Parish Coroner	(117,246)	(111,093)	(230,026)	1,687	422
St. Tammany Parish Fire District #1	32,245	30,553	63,262	(464)	(116)
St. Tammany Parish Fire District #4	(60,780)	(57,590)	(119,245)	875	219
St. Tammany Parish Government	739,768	700,945	1,451,359	(10,646)	(2,662)
St. Tammany Parish Library	(77,865)	(73,779)	(152,764)	1,120	280
St. Tammany Parish Mosquito Abatement District #2	37,399	35,436	73,373	(538)	(135)
St. Tammany Parish Recreation District #1	(65,075)	(61,660)	(127,672)	937	234
St. Tammany Parish Recreation District #11	(12,439)	(11,786)	(24,405)	180	45
Tangipahoa Parish 21st Judicial District Attorney	14,987	14,201	29,404	(216)	(54)
Tangipahoa Parish 21st Judicial District Indigent Defender Board	(40,578)	(38,448)	(79,610)	584	146

EXHIBIT VII – Schedule B (continued)
Plan A – Schedule of Changes in Employer Proportions
For the Year Ended December 31, 2023

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	(27,569)	(26,122)	(54,088)	397	99
Tangipahoa Parish Coroner	113,370	107,420	222,422	(1,632)	(408)
Tangipahoa Parish Government	117,384	111,224	230,297	(1,689)	(422)
Tangipahoa Parish Library	(14,822)	(14,044)	(29,079)	213	53
Tangipahoa Parish Mosquito Abatement District #1	10,546	9,992	20,690	(152)	(38)
Tangipahoa Parish Sewer District #1	17,470	16,553	34,274	(251)	(63)
Tangipahoa Parish Sheriff	(5,523)	(5,233)	(10,836)	80	20
Tangipahoa Parish Tourist Commission	16,169	15,320	31,722	(233)	(58)
Tangipahoa Parish Water District	520	492	1,019	(7)	(2)
Tangipahoa Recreation District #3	20,006	18,956	39,250	(288)	(72)
Teche-Vermilion Fresh Water District	(14,903)	(14,120)	(29,237)	214	54
Tensas Parish Police Jury	15,522	14,708	30,453	(223)	(56)
Terrebonne Parish Indigent Defender Board	27,773	26,315	54,488	(400)	(100)
Union Parish 3rd Judicial Clerks' Fund	6,851	6,491	13,441	(99)	(25)
Union Parish Police Jury	5,200	4,927	10,201	(74)	(19)
Vermilion Parish 7th Ward Drainage District #2	(5,130)	(4,861)	(10,065)	74	19
Vermilion Parish Communication District	1,990	1,885	3,904	(29)	(7)
Vermilion Parish Library	(38,184)	(36,180)	(74,913)	549	137
Vermilion Parish Police Jury	(174,485)	(165,328)	(342,324)	2,511	628
Vermilion Parish Tourist Commission	(1,424)	(1,349)	(2,794)	21	5
Vermilion Parish Waterworks District #1	(43,126)	(40,862)	(84,609)	621	155
Washington Parish Police Jury	(48,148)	(45,622)	(94,463)	693	173
Webster Parish Police Jury	(86,471)	(81,933)	(169,648)	1,244	311
West Baton Rouge Natural Gas & Water	(123,585)	(117,099)	(242,462)	1,778	445
West Baton Rouge Parish 18th Judicial Court	25,233	23,908	49,504	(363)	(91)
West Baton Rouge Parish Council	93,741	88,822	183,912	(1,349)	(337)
West Baton Rouge Parish Library	44,300	41,975	86,912	(637)	(159)
West Baton Rouge Parish School Board	(346)	(328)	(680)	6	2
West Calcasieu Cameron Hospital	41,274	39,108	80,977	(595)	(149)
West Carroll Parish Library	2,590	2,454	5,082	(38)	(10)
West Carroll Parish Police Jury	(48,957)	(46,387)	(96,048)	704	176
West Ouachita Parish Sewer District #5	16,084	15,240	31,556	(232)	(58)
Winn Parish 8th Judicial District Court	(7,147)	(6,772)	(14,022)	103	26
Winn Parish District Attorney	(58,952)	(55,858)	(115,658)	848	212
Winn Parish Police Jury	42,987	40,731	84,337	(619)	(155)
Winn Parish School Board	165	157	325	(3)	(1)
Grand Total	\$0	\$0	\$0	\$0	\$0

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

EXHIBIT VII – Schedule C
Plan A – Current Year Additions to Deferred Inflows of Resources
For the Year Ended December 31, 2023

Employer Name	Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	Differences Between Projected and Actual Earnings on Pension Plan Investments	Net Amount Recognized Due to Changes in Proportion
15th Judicial District Court	\$(48,797)	\$48,121	\$204,731	\$273
5th Judicial District Attorney - Richland	(8,711)	8,591	36,548	0
Acadia Parish Communications District	(1,460)	1,440	6,125	0
Acadia Parish Library	(13,488)	13,301	56,589	0
Acadia Parish Police Jury	(79,424)	78,325	333,233	0
Acadiana Crime Lab	(40,282)	39,725	169,008	0
Allen Parish 33rd Judicial Indigent Defender Board	(3,629)	3,578	15,224	345
Allen Parish Ambulance Service	(30,398)	29,978	127,539	0
Allen Parish Coroner	(485)	479	2,036	64
Allen Parish District Attorney	(7,472)	7,369	31,350	0
Allen Parish Library	(10,442)	10,298	43,811	0
Allen Parish Police Jury	(30,766)	30,340	129,082	43
Assumption Parish Police Jury	(55,276)	54,511	231,917	103
Avoyelles Parish 12th Judicial District Indigent Defender Board	(3,310)	3,265	13,889	50
Bayou Vermillion District	(13,316)	13,132	55,868	398
Beauregard Parish Communications District	(5,171)	5,099	21,694	0
Beauregard Parish District Attorney	(3,682)	3,631	15,448	0
Beauregard Parish Library	(15,449)	15,236	64,819	178
Beauregard Parish Police Jury	(67,209)	66,279	281,982	1,821
Bienville Parish Library	(11,873)	11,709	49,816	0
Bienville Parish Police Jury	(37,425)	36,907	157,020	0
Bossier Parish Communications District	(23,708)	23,380	99,469	0
Bossier Parish Emergency Medical Services	(65,543)	64,636	274,994	0
Bossier Parish Police Jury	(278,808)	274,950	1,169,769	0
Caddo Parish Commission	(353,520)	348,628	1,483,231	0
Caddo Parish Coroner	(16,929)	16,695	71,028	200
Caddo Parish District Attorney	(86,450)	85,254	362,709	460
Caddo/Bossier Port Commission	(52,855)	52,124	221,759	0
Calcasieu Parish Police Jury	(1,165,533)	1,149,406	4,890,119	5,596
Calcasieu Parish Waterworks District #7	(7,425)	7,322	31,152	24
Calcasieu Regional Airport	(25,989)	25,629	109,040	1,169
Calcasieu-Sulphur Parks & Recreation	(58,433)	57,625	245,164	2,272
Caldwell Parish District Attorney	(1,210)	1,193	5,077	235
Caldwell Parish Library	(2,714)	2,676	11,386	0
Caldwell Parish Police Jury	(19,951)	19,675	83,706	0
Cameron Parish Ambulance District #2	(37,005)	36,493	155,258	158
Cameron Parish Police Jury	(130,834)	129,024	548,929	220
Catahoula E911 Communications District	(892)	879	3,741	0
Catahoula Parish Library	(2,741)	2,703	11,499	73
Catahoula Parish Police Jury	(9,379)	9,249	39,349	0
City of Morgan City	(4,842)	4,775	20,314	0
Claiborne Parish Office of Com Ser	(3,109)	3,066	13,044	0
Claiborne Parish Police Jury	(24,770)	24,427	103,924	0
Concordia Parish 7th District Attorney	(9,421)	9,290	39,526	0
Concordia Parish Indigent Defender Board	(2,760)	2,722	11,581	0

EXHIBIT VII – Schedule C (continued)
Plan A – Current Year Additions to Deferred Inflows of Resources
For the Year Ended December 31, 2023

Employer Name	Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	Differences Between Projected and Actual Earnings on Pension Plan Investments	Net Amount Recognized Due to Changes in Proportion
Concordia Parish Library	\$(8,349)	\$8,233	\$35,028	\$0
Concordia Parish Police Jury	(20,677)	20,391	86,752	121
Concordia Parish Sewer District #1	(1,866)	1,840	7,829	96
Desoto Parish Emergency Medical Services	(72,212)	71,212	302,972	0
Desoto Parish School Board	(178)	175	746	0
Desoto Parish Waterworks	(13,877)	13,685	58,223	0
East Carroll Parish Police Jury	(27,302)	26,924	114,547	0
East Feliciana 20th Judicial District Indigent Defender	(3,653)	3,602	15,325	17
East Feliciana Parish Communications District	(9,484)	9,353	39,791	197
East Feliciana Parish Police Jury	(40,073)	39,519	168,133	0
Evangeline Parish Communications District	(10,486)	10,341	43,995	0
Evangeline Parish District Attorney	(7,945)	7,835	33,336	31
Evangeline Parish Police Jury	(50,566)	49,867	212,156	0
Evangeline Parish Solid Waste	(15,142)	14,933	63,531	0
Franklin Parish Communications District	(2,677)	2,640	11,231	0
Franklin Parish Library	(6,346)	6,258	26,624	256
Franklin Parish Police Jury	(35,380)	34,890	148,439	263
Grant Parish Police Jury	(34,027)	33,556	142,764	0
Greater New Orleans Expressway	(131,589)	129,768	552,094	1,645
Iberia Parish 16th Judicial District Attorney	(50,159)	49,465	210,449	0
Iberia Parish 16th Judicial District Judge	(22,177)	21,871	93,048	0
Iberia Parish Government	(141,963)	139,999	595,622	0
Iberia Parish Medical Center	(833,103)	821,575	3,495,371	3,653
Iberia Parish School Board	(223)	220	936	10
Iberia Tourist Commission	(1,785)	1,761	7,490	440
Iberville Parish District Attorney	(13,112)	12,931	55,014	0
Iberville Parish Library	(28,877)	28,477	121,156	0
Iberville Parish Police Jury	(216,229)	213,237	907,213	883
Iberville Parish School Board	0	0	0	0
Jackson Parish District Attorney	(10,921)	10,770	45,819	0
Jackson Parish Police Jury	(45,659)	45,027	191,568	0
Jackson Parish Recreation Department	(7,840)	7,732	32,894	379
Jackson Parish Sales Tax	(1,257)	1,240	5,274	0
Jefferson Davis Parish District Attorney	(9,533)	9,401	39,996	0
Jefferson Davis Parish Indigent Defender Board	(1,695)	1,671	7,111	85
Jefferson Davis Parish Landfill	(4,691)	4,626	19,681	0
Jefferson Davis Parish Library	(9,988)	9,850	41,907	216
Jefferson Davis Parish Mosquito Abatement	(8,974)	8,850	37,650	0
Jefferson Davis Parish Police Jury	(23,276)	22,954	97,658	0
Jefferson Davis Parish Tourist Commission	(4,807)	4,740	20,168	0
Jefferson Parish	(3,402,060)	3,354,985	14,273,704	0
Jefferson Parish 24th Indigent Defender Board	(3,295)	3,249	13,823	121
Jefferson Parish Finance Authority	(2,301)	2,269	9,654	277
Jefferson Parish Housing Authority	(2,624)	2,588	11,009	0
Jefferson Parish Retirement System	(4,529)	4,466	19,001	56

EXHIBIT VII – Schedule C (continued)
Plan A – Current Year Additions to Deferred Inflows of Resources
For the Year Ended December 31, 2023

Employer Name	Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	Differences Between Projected and Actual Earnings on Pension Plan Investments	Net Amount Recognized Due to Changes in Proportion
Kolin Ruby Wise Water District (Rapides Parish)	\$(5,575)	\$5,498	\$23,392	\$87
Lafayette 15th Judicial District Attorney	(48,503)	47,831	203,498	0
Lafayette Airport Commission	(39,509)	38,962	165,764	0
Lafayette Consolidated Government	(960,880)	947,584	4,031,473	2,536
Lafayette Convention & Visitors Commission	(21,079)	20,787	88,437	0
Lafayette Economic Development Authority	(37,252)	36,736	156,293	538
Lafourche Parish Water District #1	(94,357)	93,051	395,884	0
Lasalle Parish Police Jury	(25,429)	25,077	106,690	0
Lincoln Parish 3rd Judicial District Attorney	(15,854)	15,635	66,519	485
Lincoln Parish 3rd Judicial Indigent Defender	(771)	760	3,233	48
Lincoln Parish Police Jury	(96,085)	94,756	403,136	0
Livingston Parish Recreation District #3	(30,018)	29,602	125,943	127
Madison Parish Police Jury	(52,046)	51,326	218,363	190
Monroe/West Monroe Visitors' Bureau	(17,644)	17,400	74,027	145
Morehouse Parish Library	(3,791)	3,739	15,907	130
Morehouse Parish Police Jury	(20,518)	20,234	86,084	0
Natchitoches 10th Judicial District Court	(3,918)	3,864	16,438	0
Natchitoches Parish District Attorney	(3,895)	3,841	16,340	0
Natchitoches Parish Police Jury	(72,623)	71,618	304,699	0
Natchitoches Parish Port Commission	(6,593)	6,502	27,662	258
Natchitoches Parish Tax Commission	(6,612)	6,520	27,740	0
North Louisiana Crime Lab	(55,867)	55,094	234,394	0
Ouachita Parish Police Jury	(350,633)	345,781	1,471,117	0
Parochial Employees' Retirement System	0	0	0	0
Plaquemines 25th Judicial District Public Defender	(3,675)	3,624	15,417	0
Plaquemines Medical Center	(56,337)	55,557	236,367	0
Plaquemines Parish District Attorney of the 25th District	(679)	670	2,850	0
Plaquemines Parish Government	(343,914)	339,155	1,442,927	4,879
Plaquemines Port, Harbor & Terminal District	(102,499)	101,080	430,044	2,730
Pointe Coupee General Hospital	(204,304)	201,477	857,177	0
Pointe Coupee HB Health & Hospice	(47,810)	47,148	200,592	0
Pointe Coupee Parish Library	(16,588)	16,358	69,595	0
Pointe Coupee Parish Police Jury	(60,493)	59,656	253,804	383
Pointe Coupee Parish School Board	(223)	220	936	0
Police Jury Association (Office)	(12,290)	12,120	51,565	14
Port of Iberia	(7,472)	7,368	31,349	144
Rapides Parish Indigent Defender Board	(7,665)	7,559	32,159	0
Rapides Parish Library	(59,830)	59,002	251,021	0
Rapides Parish Police Jury	(175,521)	173,092	736,415	0
Red River Parish Police Jury	(48,300)	47,632	202,648	161
Red River Parish School Board	(56)	55	234	0
Red River Waterway Commission	(32,303)	31,856	135,530	61
Richland Parish Communications District	(1,162)	1,146	4,877	4
Richland Parish District Judge	(3,779)	3,727	15,856	208
Richland Parish Police Jury	(49,774)	49,085	208,832	414

EXHIBIT VII – Schedule C (continued)
Plan A – Current Year Additions to Deferred Inflows of Resources
For the Year Ended December 31, 2023

Employer Name	Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	Differences Between Projected and Actual Earnings on Pension Plan Investments	Net Amount Recognized Due to Changes in Proportion
Richland Parish Tax Commission	\$(2,356)	\$2,324	\$9,886	\$0
Sabine Parish District Attorney	(10,451)	10,306	43,849	0
Sabine Parish Library	(6,045)	5,961	25,362	0
Sabine Parish Police Jury	(73,095)	72,084	306,678	2,439
South Toledo Bend Water District	(6,008)	5,924	25,206	91
St. Bernard Parish Government	(290,235)	286,219	1,217,712	0
St. Bernard Parish Library	(4,491)	4,429	18,844	0
St. Bernard Parish School Board	(251)	247	1,052	0
St. Bernard WIA	(13,049)	12,868	54,748	0
St. Charles Parish 29th Judicial District Attorney	(42,067)	41,485	176,498	0
St. Charles Parish Council	(784,722)	773,863	3,292,384	7,133
St. Charles Parish School Board	(1,413)	1,393	5,928	2
St. Helena Parish Police Jury	(31,732)	31,293	133,135	378
St. James Parish Government	(247,125)	243,706	1,036,840	0
St. James Parish School Board	0	0	0	0
St. John Parish Council	(257,925)	254,356	1,082,152	0
St. John The Baptist Parish 40th Judicial District Attorney	(18,451)	18,196	77,414	0
St. John The Baptist Parish Library	(29,706)	29,295	124,636	340
St. Landry Parish E911 Communications District	(15,492)	15,277	64,997	0
St. Landry Parish Government	(136,465)	134,576	572,552	1,921
St. Landry Parish Sheriff	(209)	206	877	0
St. Martin Parish Government	(89,536)	88,297	375,658	31
St. Martin Parish Library	(13,722)	13,532	57,572	427
St. Martin Parish School Board	(342)	337	1,433	16
St. Martin Parish Water & Sewer	(3,049)	3,007	12,792	0
St. Mary Parish Consolidated Gravity Drainage District #1	(12,084)	11,916	50,698	0
St. Mary Parish E911 Communications District	(11,097)	10,943	46,557	65
St. Mary Parish Government	(108,862)	107,355	456,741	0
St. Mary Parish Library	(23,288)	22,966	97,709	722
St. Mary Parish Sales & Use Tax Department	(10,757)	10,608	45,133	0
St. Mary Parish School Board	0	0	0	0
St. Mary Parish Sewer District Wards 5 & 8	(1,969)	1,942	8,262	96
St. Mary Parish Water and Sewer Commission #3	(10,960)	10,808	45,982	21
St. Tammany Parish 22nd District Attorney	(74,299)	73,271	311,731	1,207
St. Tammany Parish Communications District	(10,019)	9,881	42,036	0
St. Tammany Parish Coroner	(59,314)	58,494	248,860	0
St. Tammany Parish Fire District #1	(2,275)	2,244	9,546	348
St. Tammany Parish Fire District #4	0	0	0	0
St. Tammany Parish Government	(648,539)	639,565	2,721,014	7,984
St. Tammany Parish Library	(105,006)	103,553	440,566	0
St. Tammany Parish Mosquito Abatement District #2	(50,072)	49,379	210,084	403
St. Tammany Parish Recreation District #1	(42,983)	42,388	180,340	0
St. Tammany Parish Recreation District #11	(2,166)	2,136	9,089	0
Tangipahoa Parish 21st Judicial District Attorney	(33,363)	32,902	139,979	162
Tangipahoa Parish 21st Judicial District Indigent Defender Board	(50,795)	50,092	213,117	0

EXHIBIT VII – Schedule C (continued)
Plan A – Current Year Additions to Deferred Inflows of Resources
For the Year Ended December 31, 2023

Employer Name	Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	Differences Between Projected and Actual Earnings on Pension Plan Investments	Net Amount Recognized Due to Changes in Proportion
Tangipahoa Parish Consolidated Gravity Drainage District	(18,810)	18,550	78,920	0
Tangipahoa Parish Coroner	(6,403)	6,315	26,866	1,224
Tangipahoa Parish Government	(411,717)	406,020	1,727,402	1,267
Tangipahoa Parish Library	(29,998)	29,583	125,860	0
Tangipahoa Parish Mosquito Abatement District #1	(17,377)	17,137	72,907	114
Tangipahoa Parish Sewer District #1	(15,904)	15,684	66,727	188
Tangipahoa Parish Sheriff	(6,723)	6,630	28,207	0
Tangipahoa Parish Tourist Commission	(9,256)	9,127	38,833	175
Tangipahoa Parish Water District	(26,064)	25,703	109,355	5
Tangipahoa Recreation District #3	(1,161)	1,145	4,872	216
Teche-Vermilion Fresh Water District	(18,770)	18,511	78,753	0
Tensas Parish Police Jury	(16,938)	16,704	71,067	167
Terrebonne Parish Indigent Defender Board	(17,799)	17,552	74,677	300
Union Parish 3rd Judicial Clerks' Fund	(3,946)	3,892	16,557	74
Union Parish Police Jury	(70,724)	69,745	296,728	55
Vermilion Parish 7th Ward Drainage District #2	(3,844)	3,791	16,128	0
Vermilion Parish Communication District	(10,392)	10,249	43,602	22
Vermilion Parish Library	(11,901)	11,737	49,933	0
Vermilion Parish Police Jury	(93,667)	92,371	392,991	0
Vermilion Parish Tourist Commission	(1,327)	1,309	5,568	0
Vermilion Parish Waterworks District #1	(12,706)	12,530	53,309	0
Washington Parish Police Jury	(103,182)	101,755	432,912	0
Webster Parish Police Jury	(70,259)	69,287	294,781	0
West Baton Rouge Natural Gas & Water	(42,225)	41,640	177,157	0
West Baton Rouge Parish 18th Judicial Court	(4,330)	4,270	18,166	272
West Baton Rouge Parish Council	(183,056)	180,523	768,030	1,012
West Baton Rouge Parish Library	(20,916)	20,627	87,755	478
West Baton Rouge Parish School Board	(223)	220	936	0
West Calcasieu Cameron Hospital	(781,144)	770,335	3,277,372	446
West Carroll Parish Library	(1,923)	1,897	8,069	28
West Carroll Parish Police Jury	(25,959)	25,600	108,913	0
West Ouachita Parish Sewer District #5	(10,262)	10,120	43,056	174
Winn Parish 8th Judicial District Court	(1,817)	1,792	7,624	0
Winn Parish District Attorney	(4,731)	4,666	19,851	0
Winn Parish Police Jury	(20,035)	19,758	84,061	464
Winn Parish School Board	(111)	110	467	2
Grand Total	\$(16,831,303)	\$16,598,404	\$70,617,519	\$66,439

* 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, 2023

Employer Name	Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	Differences Between Projected and Actual Earnings on Pension Plan Investments	Net Amount Recognized Due to Changes in Proportion
15th Judicial District Court	\$89,539	\$(35,610)	\$(528,071)	\$0
5th Judicial District Attorney - Richland	15,984	(6,357)	(94,270)	475
Acadia Parish Communications District	2,679	(1,065)	(15,798)	25
Acadia Parish Library	24,749	(9,843)	(145,963)	103
Acadia Parish Police Jury	145,739	(57,961)	(859,519)	89
Acadiana Crime Lab	73,915	(29,397)	(435,929)	231
Allen Parish 33rd Judicial Indigent Defender Board	6,658	(2,648)	(39,269)	0
Allen Parish Ambulance Service	55,779	(22,184)	(328,965)	19
Allen Parish Coroner	890	(354)	(5,251)	0
Allen Parish District Attorney	13,711	(5,453)	(80,862)	220
Allen Parish Library	19,161	(7,620)	(113,004)	43
Allen Parish Police Jury	56,454	(22,452)	(332,947)	0
Assumption Parish Police Jury	101,428	(40,339)	(598,192)	0
Avoyelles Parish 12th Judicial District Indigent Defender Board	6,074	(2,416)	(35,825)	0
Bayou Vermillion District	24,434	(9,718)	(144,103)	0
Beauregard Parish Communications District	9,488	(3,773)	(55,955)	190
Beauregard Parish District Attorney	6,756	(2,687)	(39,846)	64
Beauregard Parish Library	28,349	(11,274)	(167,190)	0
Beauregard Parish Police Jury	123,324	(49,047)	(727,327)	0
Bienville Parish Library	21,787	(8,665)	(128,491)	98
Bienville Parish Police Jury	68,672	(27,311)	(405,008)	316
Bossier Parish Communications District	43,503	(17,301)	(256,564)	555
Bossier Parish Emergency Medical Services	120,268	(47,831)	(709,301)	976
Bossier Parish Police Jury	511,596	(203,465)	(3,017,228)	1,816
Caddo Parish Commission	648,688	(257,987)	(3,825,752)	1,719
Caddo Parish Coroner	31,064	(12,354)	(183,205)	0
Caddo Parish District Attorney	158,630	(63,088)	(935,549)	0
Caddo/Bossier Port Commission	96,986	(38,572)	(571,992)	25
Calcasieu Parish Police Jury	2,138,683	(850,568)	(12,613,260)	0
Calcasieu Parish Waterworks District #7	13,624	(5,418)	(80,350)	0
Calcasieu Regional Airport	47,688	(18,966)	(281,250)	0
Calcasieu-Sulphur Parks & Recreation	107,222	(42,643)	(632,359)	0
Caldwell Parish District Attorney	2,220	(883)	(13,094)	0
Caldwell Parish Library	4,979	(1,980)	(29,367)	36
Caldwell Parish Police Jury	36,609	(14,559)	(215,905)	703
Cameron Parish Ambulance District #2	67,902	(27,005)	(400,463)	0
Cameron Parish Police Jury	240,073	(95,479)	(1,415,872)	0
Catahoula E911 Communications District	1,636	(651)	(9,650)	15
Catahoula Parish Library	5,029	(2,000)	(29,659)	0
Catahoula Parish Police Jury	17,209	(6,844)	(101,494)	534
City of Morgan City	8,884	(3,533)	(52,396)	17
Claiborne Parish Office of Com Ser	5,705	(2,269)	(33,646)	40
Claiborne Parish Police Jury	45,451	(18,076)	(268,054)	277
Concordia Parish 7th District Attorney	17,287	(6,875)	(101,951)	276
Concordia Parish Indigent Defender Board	5,065	(2,014)	(29,872)	16

EXHIBIT VII – Schedule D (continued)
Plan A – Current Year Additions to Deferred Outflows of Resources
For the Year Ended December 31, 2023

Employer Name	Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	Differences Between Projected and Actual Earnings on Pension Plan Investments	Net Amount Recognized Due to Changes in Proportion
Concordia Parish Library	\$15,319	\$(6,093)	\$(90,348)	\$235
Concordia Parish Police Jury	37,941	(15,089)	(223,761)	0
Concordia Parish Sewer District #1	3,424	(1,362)	(20,195)	0
Desoto Parish Emergency Medical Services	132,504	(52,698)	(781,466)	54
Desoto Parish School Board	326	(130)	(1,923)	77
Desoto Parish Waterworks	25,464	(10,127)	(150,178)	169
East Carroll Parish Police Jury	50,097	(19,924)	(295,454)	1,482
East Feliciana 20th Judicial District Indigent Defender	6,703	(2,666)	(39,529)	0
East Feliciana Parish Communications District	17,402	(6,921)	(102,634)	0
East Feliciana Parish Police Jury	73,532	(29,244)	(433,670)	84
Evangeline Parish Communications District	19,241	(7,652)	(113,477)	268
Evangeline Parish District Attorney	14,579	(5,798)	(85,984)	0
Evangeline Parish Police Jury	92,786	(36,902)	(547,222)	548
Evangeline Parish Solid Waste	27,785	(11,050)	(163,868)	132
Franklin Parish Communications District	4,912	(1,953)	(28,969)	37
Franklin Parish Library	11,644	(4,631)	(68,673)	0
Franklin Parish Police Jury	64,920	(25,819)	(382,875)	0
Grant Parish Police Jury	62,437	(24,832)	(368,236)	171
Greater New Orleans Expressway	241,457	(96,029)	(1,424,036)	0
Iberia Parish 16th Judicial District Attorney	92,039	(36,605)	(542,818)	355
Iberia Parish 16th Judicial District Judge	40,694	(16,184)	(240,001)	571
Iberia Parish Government	260,494	(103,600)	(1,536,309)	2,010
Iberia Parish Medical Center	1,528,693	(607,971)	(9,015,736)	0
Iberia Parish School Board	409	(163)	(2,413)	0
Iberia Tourist Commission	3,276	(1,303)	(19,320)	0
Iberville Parish District Attorney	24,060	(9,569)	(141,899)	473
Iberville Parish Library	52,987	(21,073)	(312,503)	226
Iberville Parish Police Jury	396,768	(157,797)	(2,340,008)	0
Iberville Parish School Board	0	0	0	73
Jackson Parish District Attorney	20,039	(7,970)	(118,182)	132
Jackson Parish Police Jury	83,782	(33,321)	(494,119)	1,786
Jackson Parish Recreation Department	14,386	(5,721)	(84,844)	0
Jackson Parish Sales Tax	2,307	(917)	(13,605)	17
Jefferson Davis Parish District Attorney	17,492	(6,957)	(103,164)	96
Jefferson Davis Parish Indigent Defender Board	3,110	(1,237)	(18,342)	0
Jefferson Davis Parish Landfill	8,607	(3,423)	(50,764)	34
Jefferson Davis Parish Library	18,328	(7,289)	(108,093)	0
Jefferson Davis Parish Mosquito Abatement	16,466	(6,549)	(97,113)	169
Jefferson Davis Parish Police Jury	42,711	(16,986)	(251,894)	480
Jefferson Davis Parish Tourist Commission	8,820	(3,508)	(52,019)	108
Jefferson Parish	6,242,575	(2,482,713)	(36,816,679)	4,187
Jefferson Parish 24th Indigent Defender Board	6,045	(2,404)	(35,653)	0
Jefferson Parish Finance Authority	4,222	(1,679)	(24,901)	0
Jefferson Parish Housing Authority	4,815	(1,915)	(28,397)	622
Jefferson Parish Retirement System	8,310	(3,305)	(49,010)	0

EXHIBIT VII – Schedule D (continued)
Plan A – Current Year Additions to Deferred Outflows of Resources
For the Year Ended December 31, 2023

Employer Name	Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	Differences Between Projected and Actual Earnings on Pension Plan Investments	Net Amount Recognized Due to Changes in Proportion
Kolin Ruby Wise Water District (Rapides Parish)	\$10,230	\$(4,069)	\$(60,336)	\$0
Lafayette 15th Judicial District Attorney	88,999	(35,396)	(524,889)	100
Lafayette Airport Commission	72,497	(28,832)	(427,561)	538
Lafayette Consolidated Government	1,763,156	(701,219)	(10,398,523)	0
Lafayette Convention & Visitors Commission	38,678	(15,382)	(228,109)	565
Lafayette Economic Development Authority	68,354	(27,185)	(403,132)	0
Lafourche Parish Water District #1	173,139	(68,859)	(1,021,118)	921
Lasalle Parish Police Jury	46,661	(18,557)	(275,190)	202
Lincoln Parish 3rd Judicial District Attorney	29,092	(11,570)	(171,575)	0
Lincoln Parish 3rd Judicial Indigent Defender	1,414	(562)	(8,339)	0
Lincoln Parish Police Jury	176,311	(70,120)	(1,039,822)	226
Livingston Parish Recreation District #3	55,081	(21,906)	(324,849)	0
Madison Parish Police Jury	95,501	(37,981)	(563,233)	0
Monroe/West Monroe Visitors' Bureau	32,376	(12,876)	(190,940)	0
Morehouse Parish Library	6,957	(2,767)	(41,028)	0
Morehouse Parish Police Jury	37,649	(14,973)	(222,040)	283
Natchitoches 10th Judicial District Court	7,189	(2,859)	(42,398)	37
Natchitoches Parish District Attorney	7,146	(2,842)	(42,147)	148
Natchitoches Parish Police Jury	133,260	(52,998)	(785,921)	265
Natchitoches Parish Port Commission	12,098	(4,811)	(71,349)	0
Natchitoches Parish Tax Commission	12,132	(4,825)	(71,551)	7
North Louisiana Crime Lab	102,512	(40,770)	(604,582)	948
Ouachita Parish Police Jury	643,390	(255,880)	(3,794,505)	3,184
Parochial Employees' Retirement System	0	0	0	0
Plaquemines 25th Judicial District Public Defender	6,743	(2,682)	(39,766)	344
Plaquemines Medical Center	103,374	(41,113)	(609,669)	171
Plaquemines Parish District Attorney of the 25th District	1,246	(496)	(7,351)	177
Plaquemines Parish Government	631,061	(250,977)	(3,721,794)	0
Plaquemines Port, Harbor & Terminal District	188,079	(74,800)	(1,109,229)	0
Pointe Coupee General Hospital	374,885	(149,094)	(2,210,948)	2,020
Pointe Coupee HB Health & Hospice	87,728	(34,890)	(517,394)	7
Pointe Coupee Parish Library	30,437	(12,105)	(179,509)	154
Pointe Coupee Parish Police Jury	111,001	(44,146)	(654,647)	0
Pointe Coupee Parish School Board	409	(163)	(2,413)	19
Police Jury Association (Office)	22,552	(8,969)	(133,003)	0
Port of Iberia	13,710	(5,453)	(80,858)	0
Rapides Parish Indigent Defender Board	14,065	(5,594)	(82,949)	276
Rapides Parish Library	109,784	(43,662)	(647,468)	1,516
Rapides Parish Police Jury	322,070	(128,089)	(1,899,462)	3,542
Red River Parish Police Jury	88,628	(35,248)	(522,698)	0
Red River Parish School Board	102	(41)	(603)	30
Red River Waterway Commission	59,274	(23,574)	(349,577)	0
Richland Parish Communications District	2,133	(848)	(12,579)	0
Richland Parish District Judge	6,935	(2,758)	(40,899)	0
Richland Parish Police Jury	91,332	(36,323)	(538,649)	0

EXHIBIT VII – Schedule D (continued)
Plan A – Current Year Additions to Deferred Outflows of Resources
For the Year Ended December 31, 2023

Employer Name	Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	Differences Between Projected and Actual Earnings on Pension Plan Investments	Net Amount Recognized Due to Changes in Proportion
Richland Parish Tax Commission	\$4,324	\$(1,720)	\$(25,500)	\$76
Sabine Parish District Attorney	19,177	(7,627)	(113,100)	127
Sabine Parish Library	11,092	(4,411)	(65,418)	30
Sabine Parish Police Jury	134,125	(53,342)	(791,025)	0
South Toledo Bend Water District	11,024	(4,384)	(65,013)	0
St. Bernard Parish Government	532,564	(211,804)	(3,140,889)	2,452
St. Bernard Parish Library	8,241	(3,278)	(48,604)	35
St. Bernard Parish School Board	460	(183)	(2,714)	55
St. Bernard WIA	23,944	(9,523)	(141,214)	556
St. Charles Parish 29th Judicial District Attorney	77,191	(30,699)	(455,247)	734
St. Charles Parish Council	1,439,917	(572,664)	(8,492,163)	0
St. Charles Parish School Board	2,593	(1,031)	(15,291)	0
St. Helena Parish Police Jury	58,226	(23,157)	(343,400)	0
St. James Parish Government	453,460	(180,344)	(2,674,359)	3,196
St. James Parish School Board	0	0	0	59
St. John Parish Council	473,277	(188,225)	(2,791,234)	1,463
St. John The Baptist Parish 40th Judicial District Attorney	33,857	(13,465)	(199,678)	107
St. John The Baptist Parish Library	54,509	(21,679)	(321,479)	0
St. Landry Parish E911 Communications District	28,426	(11,305)	(167,649)	67
St. Landry Parish Government	250,404	(99,587)	(1,476,804)	0
St. Landry Parish Sheriff	384	(153)	(2,262)	4
St. Martin Parish Government	164,293	(65,341)	(968,949)	0
St. Martin Parish Library	25,179	(10,014)	(148,497)	0
St. Martin Parish School Board	627	(249)	(3,696)	0
St. Martin Parish Water & Sewer	5,594	(2,225)	(32,994)	108
St. Mary Parish Consolidated Gravity Drainage District #1	22,173	(8,818)	(130,766)	162
St. Mary Parish E911 Communications District	20,362	(8,098)	(120,087)	0
St. Mary Parish Government	199,755	(79,444)	(1,178,088)	5,962
St. Mary Parish Library	42,733	(16,995)	(252,025)	0
St. Mary Parish Sales & Use Tax Department	19,739	(7,850)	(116,413)	251
St. Mary Parish School Board	0	0	0	44
St. Mary Parish Sewer District Wards 5 & 8	3,613	(1,437)	(21,311)	0
St. Mary Parish Water and Sewer Commission #3	20,110	(7,998)	(118,603)	0
St. Tammany Parish 22nd District Attorney	136,335	(54,221)	(804,059)	0
St. Tammany Parish Communications District	18,385	(7,312)	(108,426)	222
St. Tammany Parish Coroner	108,838	(43,286)	(641,893)	1,265
St. Tammany Parish Fire District #1	4,175	(1,660)	(24,623)	0
St. Tammany Parish Fire District #4	0	0	0	656
St. Tammany Parish Government	1,190,030	(473,283)	(7,018,409)	0
St. Tammany Parish Library	192,681	(76,630)	(1,136,367)	840
St. Tammany Parish Mosquito Abatement District #2	91,880	(36,541)	(541,876)	0
St. Tammany Parish Recreation District #1	78,871	(31,368)	(465,158)	703
St. Tammany Parish Recreation District #11	3,975	(1,581)	(23,444)	135
Tangipahoa Parish 21st Judicial District Attorney	61,220	(24,347)	(361,054)	0
Tangipahoa Parish 21st Judicial District Indigent Defender Board	93,206	(37,069)	(549,699)	438

EXHIBIT VII – Schedule D (continued)
Plan A – Current Year Additions to Deferred Outflows of Resources
For the Year Ended December 31, 2023

Employer Name	Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	Differences Between Projected and Actual Earnings on Pension Plan Investments	Net Amount Recognized Due to Changes in Proportion
Tangipahoa Parish Consolidated Gravity Drainage District	34,516	(13,727)	(203,561)	298
Tangipahoa Parish Coroner	11,750	(4,673)	(69,296)	0
Tangipahoa Parish Government	755,476	(300,458)	(4,455,550)	0
Tangipahoa Parish Library	55,045	(21,892)	(324,636)	160
Tangipahoa Parish Mosquito Abatement District #1	31,886	(12,681)	(188,051)	0
Tangipahoa Parish Sewer District #1	29,183	(11,606)	(172,112)	0
Tangipahoa Parish Sheriff	12,336	(4,906)	(72,757)	60
Tangipahoa Parish Tourist Commission	16,983	(6,754)	(100,162)	0
Tangipahoa Parish Water District	47,826	(19,021)	(282,063)	0
Tangipahoa Recreation District #3	2,131	(847)	(12,566)	0
Teche-Vermilion Fresh Water District	34,443	(13,698)	(203,131)	160
Tensas Parish Police Jury	31,081	(12,361)	(183,305)	0
Terrebonne Parish Indigent Defender Board	32,660	(12,989)	(192,616)	0
Union Parish 3rd Judicial Clerks' Fund	7,241	(2,880)	(42,706)	0
Union Parish Police Jury	129,774	(51,612)	(765,362)	0
Vermilion Parish 7th Ward Drainage District #2	7,053	(2,805)	(41,599)	55
Vermilion Parish Communication District	19,069	(7,584)	(112,464)	0
Vermilion Parish Library	21,838	(8,685)	(128,794)	412
Vermilion Parish Police Jury	171,874	(68,355)	(1,013,657)	1,883
Vermilion Parish Tourist Commission	2,435	(969)	(14,362)	16
Vermilion Parish Waterworks District #1	23,315	(9,272)	(137,502)	466
Washington Parish Police Jury	189,333	(75,299)	(1,116,626)	520
Webster Parish Police Jury	128,922	(51,273)	(760,339)	933
West Baton Rouge Natural Gas & Water	77,479	(30,814)	(456,949)	1,333
West Baton Rouge Parish 18th Judicial Court	7,945	(3,160)	(46,855)	0
West Baton Rouge Parish Council	335,896	(133,588)	(1,981,007)	0
West Baton Rouge Parish Library	38,379	(15,264)	(226,350)	0
West Baton Rouge Parish School Board	409	(163)	(2,413)	4
West Calcasieu Cameron Hospital	1,433,352	(570,053)	(8,453,443)	0
West Carroll Parish Library	3,529	(1,404)	(20,814)	0
West Carroll Parish Police Jury	47,633	(18,944)	(280,924)	528
West Ouachita Parish Sewer District #5	18,830	(7,489)	(111,055)	0
Winn Parish 8th Judicial District Court	3,334	(1,326)	(19,665)	77
Winn Parish District Attorney	8,682	(3,453)	(51,201)	636
Winn Parish Police Jury	36,764	(14,621)	(216,821)	0
Winn Parish School Board	204	(81)	(1,206)	0
Grand Total	\$30,884,426	\$(12,282,936)	\$(182,146,305)	\$66,442

* 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, 2023

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2023	Allocated Share of Nonemployer Contributions for Fiscal Year 2023	Employer's Proportion of Collective Pension Expense
15th Judicial District Court	\$241,994	\$28,687	\$109,264
5th Judicial District Attorney - Richland	43,200	5,121	19,506
Acadia Parish Communications District	7,239	858	3,269
Acadia Parish Library	66,889	7,929	30,201
Acadia Parish Police Jury	393,884	46,693	177,845
Acadiana Crime Lab	199,769	23,682	90,199
Allen Parish 33rd Judicial Indigent Defender Board	17,995	2,133	8,125
Allen Parish Ambulance Service	150,752	17,871	68,067
Allen Parish Coroner	2,406	285	1,087
Allen Parish District Attorney	37,056	4,393	16,731
Allen Parish Library	51,785	6,139	23,382
Allen Parish Police Jury	152,577	18,087	68,891
Assumption Parish Police Jury	274,128	32,497	123,773
Avoyelles Parish 12th Judicial District Indigent Defender Board	16,417	1,946	7,413
Bayou Vermillion District	66,037	7,828	29,817
Beauregard Parish Communications District	25,642	3,040	11,578
Beauregard Parish District Attorney	18,260	2,165	8,245
Beauregard Parish Library	76,617	9,083	34,594
Beauregard Parish Police Jury	333,305	39,512	150,492
Bienville Parish Library	58,883	6,980	26,586
Bienville Parish Police Jury	185,599	22,002	83,801
Bossier Parish Communications District	117,573	13,938	53,086
Bossier Parish Emergency Medical Services	325,045	38,533	146,763
Bossier Parish Police Jury	1,382,677	163,911	624,300
Caddo Parish Commission	1,753,192	207,834	791,593
Caddo Parish Coroner	83,955	9,953	37,907
Caddo Parish District Attorney	428,725	50,824	193,576
Caddo/Bossier Port Commission	262,122	31,073	118,352
Calcasieu Parish Police Jury	5,780,162	685,216	2,609,831
Calcasieu Parish Waterworks District #7	36,821	4,365	16,625
Calcasieu Regional Airport	128,886	15,279	58,194
Calcasieu-Sulphur Parks & Recreation	289,785	34,353	130,843
Caldwell Parish District Attorney	6,001	711	2,709
Caldwell Parish Library	13,458	1,595	6,076
Caldwell Parish Police Jury	98,941	11,729	44,673
Cameron Parish Ambulance District #2	183,517	21,755	82,861
Cameron Parish Police Jury	648,839	76,917	292,961
Catahoula E911 Communications District	4,422	524	1,997
Catahoula Parish Library	13,592	1,611	6,137
Catahoula Parish Police Jury	46,511	5,514	21,000
City of Morgan City	24,011	2,846	10,841
Claiborne Parish Office of Com Ser	15,419	1,828	6,962
Claiborne Parish Police Jury	122,839	14,562	55,463
Concordia Parish 7th District Attorney	46,720	5,538	21,095
Concordia Parish Indigent Defender Board	13,689	1,623	6,181

EXHIBIT VII – Schedule E (continued)
Plan A – Allocated Share of Employer Contributions and Pension Expense
For the Year Ended December 31, 2023

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2023	Allocated Share of Nonemployer Contributions for Fiscal Year 2023	Employer's Proportion of Collective Pension Expense
Concordia Parish Library	\$41,403	\$4,908	\$18,694
Concordia Parish Police Jury	102,541	12,156	46,299
Concordia Parish Sewer District #1	9,254	1,097	4,178
Desoto Parish Emergency Medical Services	358,115	42,453	161,694
Desoto Parish School Board	881	104	398
Desoto Parish Waterworks	68,821	8,158	31,074
East Carroll Parish Police Jury	135,395	16,051	61,133
East Feliciana 20th Judicial District Indigent Defender	18,115	2,147	8,179
East Feliciana Parish Communications District	47,033	5,576	21,236
East Feliciana Parish Police Jury	198,734	23,559	89,731
Evangeline Parish Communications District	52,002	6,165	23,480
Evangeline Parish District Attorney	39,403	4,671	17,791
Evangeline Parish Police Jury	250,770	29,728	113,227
Evangeline Parish Solid Waste	75,094	8,902	33,906
Franklin Parish Communications District	13,275	1,574	5,994
Franklin Parish Library	31,470	3,731	14,209
Franklin Parish Police Jury	175,457	20,800	79,221
Grant Parish Police Jury	168,748	20,004	76,192
Greater New Orleans Expressway	652,580	77,361	294,650
Iberia Parish 16th Judicial District Attorney	248,752	29,489	112,315
Iberia Parish 16th Judicial District Judge	109,983	13,038	49,659
Iberia Parish Government	704,030	83,460	317,880
Iberia Parish Medical Center	4,131,558	489,780	1,865,461
Iberia Parish School Board	1,106	131	499
Iberia Tourist Commission	8,854	1,050	3,998
Iberville Parish District Attorney	65,027	7,709	29,361
Iberville Parish Library	143,208	16,977	64,661
Iberville Parish Police Jury	1,072,334	127,121	484,175
Iberville Parish School Board	0	0	0
Jackson Parish District Attorney	54,158	6,420	24,453
Jackson Parish Police Jury	226,435	26,843	102,239
Jackson Parish Recreation Department	38,881	4,609	17,555
Jackson Parish Sales Tax	6,234	739	2,815
Jefferson Davis Parish District Attorney	47,276	5,604	21,346
Jefferson Davis Parish Indigent Defender Board	8,405	996	3,795
Jefferson Davis Parish Landfill	23,263	2,758	10,504
Jefferson Davis Parish Library	49,535	5,872	22,366
Jefferson Davis Parish Mosquito Abatement	44,503	5,276	20,094
Jefferson Davis Parish Police Jury	115,433	13,684	52,120
Jefferson Davis Parish Tourist Commission	23,838	2,826	10,763
Jefferson Parish	16,871,640	2,000,067	7,617,801
Jefferson Parish 24th Indigent Defender Board	16,339	1,937	7,377
Jefferson Parish Finance Authority	11,411	1,353	5,152
Jefferson Parish Housing Authority	13,013	1,543	5,876
Jefferson Parish Retirement System	22,459	2,662	10,141

EXHIBIT VII – Schedule E (continued)
Plan A – Allocated Share of Employer Contributions and Pension Expense
For the Year Ended December 31, 2023

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2023	Allocated Share of Nonemployer Contributions for Fiscal Year 2023	Employer's Proportion of Collective Pension Expense
Kolin Ruby Wise Water District (Rapides Parish)	\$27,650	\$3,278	\$12,484
Lafayette 15th Judicial District Attorney	240,536	28,515	108,606
Lafayette Airport Commission	195,934	23,227	88,467
Lafayette Consolidated Government	4,765,235	564,900	2,151,576
Lafayette Convention & Visitors Commission	104,533	12,392	47,198
Lafayette Economic Development Authority	184,739	21,900	83,413
Lafourche Parish Water District #1	467,938	55,472	211,281
Lasalle Parish Police Jury	126,109	14,950	56,940
Lincoln Parish 3rd Judicial District Attorney	78,626	9,321	35,501
Lincoln Parish 3rd Judicial Indigent Defender	3,821	453	1,725
Lincoln Parish Police Jury	476,510	56,488	215,151
Livingston Parish Recreation District #3	148,865	17,647	67,215
Madison Parish Police Jury	258,107	30,598	116,539
Monroe/West Monroe Visitors' Bureau	87,500	10,373	39,508
Morehouse Parish Library	18,802	2,229	8,489
Morehouse Parish Police Jury	101,752	12,062	45,943
Natchitoches 10th Judicial District Court	19,429	2,303	8,773
Natchitoches Parish District Attorney	19,314	2,290	8,721
Natchitoches Parish Police Jury	360,157	42,695	162,616
Natchitoches Parish Port Commission	32,696	3,876	14,763
Natchitoches Parish Tax Commission	32,789	3,887	14,805
North Louisiana Crime Lab	277,056	32,844	125,095
Ouachita Parish Police Jury	1,738,873	206,137	785,127
Parochial Employees' Retirement System	0	0	0
Plaquemines 25th Judicial District Public Defender	18,223	2,160	8,228
Plaquemines Medical Center	279,387	33,120	126,148
Plaquemines Parish District Attorney of the 25th District	3,369	399	1,521
Plaquemines Parish Government	1,705,552	202,186	770,083
Plaquemines Port, Harbor & Terminal District	508,316	60,259	229,512
Pointe Coupee General Hospital	1,013,191	120,110	457,471
Pointe Coupee HB Health & Hospice	237,101	28,107	107,055
Pointe Coupee Parish Library	82,262	9,752	37,142
Pointe Coupee Parish Police Jury	299,999	35,564	135,454
Pointe Coupee Parish School Board	1,106	131	499
Police Jury Association (Office)	60,950	7,225	27,520
Port of Iberia	37,054	4,393	16,731
Rapides Parish Indigent Defender Board	38,012	4,506	17,163
Rapides Parish Library	296,709	35,174	133,969
Rapides Parish Police Jury	870,449	103,188	393,021
Red River Parish Police Jury	239,532	28,396	108,152
Red River Parish School Board	276	33	125
Red River Waterway Commission	160,197	18,991	72,332
Richland Parish Communications District	5,764	683	2,603
Richland Parish District Judge	18,742	2,222	8,463
Richland Parish Police Jury	246,841	29,262	111,453

EXHIBIT VII – Schedule E (continued)
Plan A – Allocated Share of Employer Contributions and Pension Expense
For the Year Ended December 31, 2023

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2023	Allocated Share of Nonemployer Contributions for Fiscal Year 2023	Employer's Proportion of Collective Pension Expense
Richland Parish Tax Commission	\$11,686	\$1,385	\$5,276
Sabine Parish District Attorney	51,829	6,144	23,402
Sabine Parish Library	29,978	3,554	13,536
Sabine Parish Police Jury	362,496	42,972	163,672
South Toledo Bend Water District	29,793	3,532	13,452
St. Bernard Parish Government	1,439,346	170,629	649,887
St. Bernard Parish Library	22,273	2,640	10,057
St. Bernard Parish School Board	1,244	147	562
St. Bernard WIA	64,713	7,671	29,219
St. Charles Parish 29th Judicial District Attorney	208,622	24,731	94,196
St. Charles Parish Council	3,891,625	461,337	1,757,128
St. Charles Parish School Board	7,007	831	3,164
St. Helena Parish Police Jury	157,367	18,655	71,054
St. James Parish Government	1,225,554	145,285	553,356
St. James Parish School Board	0	0	0
St. John Parish Council	1,279,113	151,634	577,539
St. John The Baptist Parish 40th Judicial District Attorney	91,505	10,848	41,316
St. John The Baptist Parish Library	147,321	17,464	66,518
St. Landry Parish E911 Communications District	76,827	9,108	34,689
St. Landry Parish Government	676,761	80,227	305,568
St. Landry Parish Sheriff	1,037	123	468
St. Martin Parish Government	444,031	52,638	200,487
St. Martin Parish Library	68,050	8,067	30,726
St. Martin Parish School Board	1,694	201	765
St. Martin Parish Water & Sewer	15,120	1,792	6,827
St. Mary Parish Consolidated Gravity Drainage District #1	59,925	7,104	27,057
St. Mary Parish E911 Communications District	55,031	6,524	24,847
St. Mary Parish Government	539,871	64,000	243,760
St. Mary Parish Library	115,493	13,691	52,147
St. Mary Parish Sales & Use Tax Department	53,348	6,324	24,087
St. Mary Parish School Board	0	0	0
St. Mary Parish Sewer District Wards 5 & 8	9,766	1,158	4,410
St. Mary Parish Water and Sewer Commission #3	54,351	6,443	24,540
St. Tammany Parish 22nd District Attorney	368,469	43,681	166,369
St. Tammany Parish Communications District	49,687	5,890	22,435
St. Tammany Parish Coroner	294,154	34,871	132,815
St. Tammany Parish Fire District #1	11,284	1,338	5,095
St. Tammany Parish Fire District #4	0	0	0
St. Tammany Parish Government	3,216,261	381,275	1,452,191
St. Tammany Parish Library	520,752	61,733	235,128
St. Tammany Parish Mosquito Abatement District #2	248,321	29,437	112,121
St. Tammany Parish Recreation District #1	213,164	25,270	96,247
St. Tammany Parish Recreation District #11	10,743	1,274	4,851
Tangipahoa Parish 21st Judicial District Attorney	165,457	19,614	74,706
Tangipahoa Parish 21st Judicial District Indigent Defender Board	251,906	29,862	113,739

EXHIBIT VII – Schedule E (continued)
Plan A – Allocated Share of Employer Contributions and Pension Expense
For the Year Ended December 31, 2023

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2023	Allocated Share of Nonemployer Contributions for Fiscal Year 2023	Employer's Proportion of Collective Pension Expense
Tangipahoa Parish Consolidated Gravity Drainage District	93,284	11,058	42,119
Tangipahoa Parish Coroner	31,756	3,764	14,338
Tangipahoa Parish Government	2,041,804	242,048	921,905
Tangipahoa Parish Library	148,768	17,636	67,171
Tangipahoa Parish Mosquito Abatement District #1	86,177	10,216	38,910
Tangipahoa Parish Sewer District #1	78,872	9,350	35,612
Tangipahoa Parish Sheriff	33,341	3,952	15,054
Tangipahoa Parish Tourist Commission	45,900	5,441	20,725
Tangipahoa Parish Water District	129,258	15,323	58,362
Tangipahoa Recreation District #3	5,759	683	2,600
Teche-Vermilion Fresh Water District	93,087	11,035	42,030
Tensas Parish Police Jury	84,001	9,958	37,928
Terrebonne Parish Indigent Defender Board	88,268	10,464	39,855
Union Parish 3rd Judicial Clerks' Fund	19,570	2,320	8,836
Union Parish Police Jury	350,736	41,578	158,362
Vermilion Parish 7th Ward Drainage District #2	19,063	2,260	8,607
Vermilion Parish Communication District	51,538	6,110	23,270
Vermilion Parish Library	59,021	6,997	26,649
Vermilion Parish Police Jury	464,519	55,067	209,737
Vermilion Parish Tourist Commission	6,582	780	2,972
Vermilion Parish Waterworks District #1	63,012	7,470	28,451
Washington Parish Police Jury	511,706	60,661	231,043
Webster Parish Police Jury	348,433	41,305	157,323
West Baton Rouge Natural Gas & Water	209,402	24,824	94,548
West Baton Rouge Parish 18th Judicial Court	21,472	2,545	9,695
West Baton Rouge Parish Council	907,818	107,618	409,893
West Baton Rouge Parish Library	103,727	12,296	46,834
West Baton Rouge Parish School Board	1,106	131	499
West Calcasieu Cameron Hospital	3,873,881	459,233	1,749,116
West Carroll Parish Library	9,538	1,131	4,307
West Carroll Parish Police Jury	128,737	15,261	58,127
West Ouachita Parish Sewer District #5	50,892	6,033	22,978
Winn Parish 8th Judicial District Court	9,011	1,068	4,069
Winn Parish District Attorney	23,464	2,782	10,594
Winn Parish Police Jury	99,361	11,779	44,863
Winn Parish School Board	553	66	249
Grand Total	\$83,470,506	\$9,895,101	\$37,688,200

* 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, 2023 and 2022

	2023	2022
Current Assets:		
Cash & Cash Equivalents in Banks	\$ 49,250,220	\$ 42,267,024
Contributions Receivable	3,654,091	3,545,519
Accrued Interest and Dividends	76,757	183,609
Investments Receivable	294,957	21,493
Due (to) from other Funds	(7,144,291)	(2,264,118)
Due (to) from Plan A	(72,345)	(14,666)
Other Current Assets	18,010	17,036
TOTAL CURRENT ASSETS	\$ 46,077,399	\$ 43,755,897
 Property, Plant & Equipment	 \$ 74,514	 \$ 76,033
Investments:		
Cash & Cash Equivalents	\$ 2,728,011	\$ 2,948,181
Equities	204,619,738	169,747,518
Fixed Income	120,453,629	109,663,991
Real Estate	21,527,570	24,943,341
Alternative Investments	47,673,646	41,583,581
TOTAL INVESTMENTS	\$ 397,002,594	\$ 348,886,612
 TOTAL ASSETS	 \$ 443,154,507	 \$ 392,718,542
Current Liabilities:		
Accounts Payable	\$ 243,162	\$ 203,410
Benefits Payable	1,488,809	1,453,665
Refunds Payable	69,257	97,988
Investments Payable	170,263	236,936
TOTAL CURRENT LIABILITIES	\$ 1,971,491	\$ 1,991,999
 FIDUCIARY NET POSITION	 \$ 441,183,016	 \$ 390,726,543

EXHIBIT IX
Plan B – Statement of Changes in Fiduciary Net Position
For the Year Ended December 31, 2023

	2023
Beginning of Year Net Position:	\$ 390,726,543
Income:	
Regular Member Contributions	\$ 3,628,722
Regular Employer Contributions	9,316,579
Irregular Contributions	1,958
Ad Valorem Taxes & Revenue Sharing	1,761,007
Transfers from Other Systems	397,489
Other Income	96,916
TOTAL CONTRIBUTIONS	\$ 15,202,671
Net Appreciation of Fair Value of Investments	\$ 44,144,410
Dividends, Interest and Recurring Income	12,536,924
Class Action Settlements	970
Investment Expense	(2,859,948)
TOTAL MARKET INVESTMENT INCOME	\$ 53,822,356
TOTAL INCOME	\$ 69,025,027
Expenses:	
Retirement Annuity Benefits	\$ 16,655,535
DROP Benefits	782,031
Transfers to/(from) Plan A	72,345
Refunds of Contributions	567,149
Funds Transferred to Other Systems	143,823
Administrative Expenses	347,671
TOTAL EXPENSES	\$ 18,568,554
NET MARKET INCOME (INCOME – EXPENSES)	\$ 50,456,473
END OF YEAR FIDUCIARY NET POSITION	\$ 441,183,016

EXHIBIT X
Plan B – Schedule of Changes in Net Pension Liability and Related Ratios
For the Years 2014 – 2023

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Total Pension Liability:				
Service Cost	\$ 11,973,438	\$ 11,876,996	\$ 11,712,615	\$ 11,056,703
Interest	26,738,181	25,373,290	24,600,213	23,167,008
Changes of Benefit Terms	0	3,005,685	0	2,496,450
Differences Between Expected and Actual Experience	4,328,021	(1,089,498)	(7,918,349)	1,980,949
Changes of Assumptions	2,335,533	0	0	4,489,680
Benefit Payments	(17,437,566)	(17,382,938)	(15,466,949)	(14,671,169)
Refunds of Member Contributions	(567,149)	(785,357)	(856,758)	(726,412)
Other	280,195	26,310	1,455,833	(1,467,384)
Net Change in Total Pension Liability	<u>\$ 27,650,653</u>	<u>\$ 21,024,488</u>	<u>\$ 13,526,605</u>	<u>\$ 26,325,825</u>
Total Pension Liability – Beginning	<u>\$ 414,535,459</u>	<u>\$ 393,510,971</u>	<u>\$ 379,984,366</u>	<u>\$ 353,658,541</u>
Total Pension Liability – Ending (a)	<u><u>\$ 442,186,112</u></u>	<u><u>\$ 414,535,459</u></u>	<u><u>\$ 393,510,971</u></u>	<u><u>\$ 379,984,366</u></u>
Plan Fiduciary Net Position:				
Contributions – Member	\$ 3,628,722	\$ 3,472,402	\$ 3,392,465	\$ 3,300,858
Contributions – Employer	9,316,579	8,747,104	8,566,347	8,589,896
Contributions – Nonemployer Contributing Entities	1,761,007	1,593,729	1,467,409	1,515,833
Net Investment Income	53,822,356	(54,035,320)	45,442,074	48,501,333
Benefit Payments	(17,437,566)	(17,382,938)	(15,466,949)	(14,671,169)
Refunds of Member Contributions	(567,149)	(785,357)	(856,758)	(726,412)
Administrative Expenses	(347,671)	(301,427)	(265,342)	(279,166)
Other	280,195	26,310	1,455,833	(1,467,384)
Net Change in Plan Fiduciary Net Position	<u>\$ 50,456,473</u>	<u>\$ (58,665,497)</u>	<u>\$ 43,735,079</u>	<u>\$ 44,763,789</u>
Plan Fiduciary Net Position – Beginning	<u>\$ 390,726,543</u>	<u>\$ 449,392,040</u>	<u>\$ 405,656,961</u>	<u>\$ 360,893,172</u>
Plan Fiduciary Net Position – Ending (b)	<u><u>\$ 441,183,016</u></u>	<u><u>\$ 390,726,543</u></u>	<u><u>\$ 449,392,040</u></u>	<u><u>\$ 405,656,961</u></u>
Net Pension Liability (Asset) – Ending (a) – (b)	\$ 1,003,096	\$ 23,808,916	\$ (55,881,069)	\$ (25,672,595)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	99.77%	94.26%	114.20%	106.76%
Covered Payroll	\$ 124,221,053	\$ 116,628,053	\$ 114,217,960	\$ 114,531,947
Net Pension Liability (Asset) as a Percentage of Covered Payroll	0.81%	20.41%	(48.92%)	(22.42%)

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ 10,519,268	\$ 10,443,125	\$ 9,844,786	\$ 9,633,861	\$ 8,544,264	\$ 8,412,233
22,000,199	21,460,208	20,549,184	19,404,284	18,696,801	17,562,661
0	0	1,753,159	0	0	1,309,944
285,479	(2,945,913)	(6,450,008)	(2,340,186)	(2,179,740)	(3,451,795)
0	4,117,485	8,837,618	0	3,098,805	0
(13,117,620)	(11,972,193)	(10,958,480)	(10,155,817)	(8,914,800)	(7,535,484)
(556,488)	(681,290)	(588,797)	(543,481)	(601,666)	(663,027)
(289,548)	1,350,992	1,310,623	(159,841)	484,797	562,253
<u>\$ 18,841,290</u>	<u>\$ 21,772,414</u>	<u>\$ 24,298,085</u>	<u>\$ 15,838,820</u>	<u>\$ 19,128,461</u>	<u>\$ 16,196,785</u>
<u>\$ 334,817,251</u>	<u>\$ 313,044,837</u>	<u>\$ 288,746,752</u>	<u>\$ 272,907,932</u>	<u>\$ 253,779,471</u>	<u>\$ 237,582,686</u>
<u>\$ 353,658,541</u>	<u>\$ 334,817,251</u>	<u>\$ 313,044,837</u>	<u>\$ 288,746,752</u>	<u>\$ 272,907,932</u>	<u>\$ 253,779,471</u>
\$ 3,180,013	\$ 3,047,834	\$ 2,920,617	\$ 2,874,226	\$ 2,782,356	\$ 2,622,467
8,331,425	7,846,175	8,096,586	7,943,831	8,676,188	8,390,840
1,394,483	1,311,932	1,269,869	1,209,345	1,194,705	1,176,417
54,407,447	(18,484,521)	48,062,503	19,716,857	(1,801,444)	11,741,033
(13,117,620)	(11,972,193)	(10,958,480)	(10,155,817)	(8,914,800)	(7,535,484)
(556,488)	(681,290)	(588,797)	(543,481)	(601,666)	(663,027)
(257,297)	(245,050)	(242,064)	(232,496)	(218,483)	(204,921)
(289,548)	1,350,992	1,310,623	(159,841)	484,797	562,253
<u>\$ 53,092,415</u>	<u>\$ (17,826,121)</u>	<u>\$ 49,870,857</u>	<u>\$ 20,652,624</u>	<u>\$ 1,601,653</u>	<u>\$ 16,089,578</u>
<u>\$ 307,800,757</u>	<u>\$ 325,626,878</u>	<u>\$ 275,756,021</u>	<u>\$ 255,103,397</u>	<u>\$ 253,501,744</u>	<u>\$ 237,412,166</u>
<u>\$ 360,893,172</u>	<u>\$ 307,800,757</u>	<u>\$ 325,626,878</u>	<u>\$ 275,756,021</u>	<u>\$ 255,103,397</u>	<u>\$ 253,501,744</u>
\$ (7,234,631)	\$ 27,016,494	\$ (12,582,041)	\$ 12,990,731	\$ 17,804,535	\$ 277,727
102.05%	91.93%	104.02%	95.50%	93.48%	99.89%
\$ 111,085,667	\$ 104,615,667	\$ 101,207,325	\$ 99,297,888	\$ 96,402,089	\$ 90,711,784
(6.51%)	25.82%	(12.43%)	13.08%	18.47%	0.31%

EXHIBIT XI
Plan B – Schedule of Net Pension Liability
For the Years 2014 – 2023

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Total Pension Liability	\$ 442,186,112	\$ 414,535,459	\$ 393,510,971	\$ 379,984,366
Plan Fiduciary Net Position	<u>441,183,016</u>	<u>390,726,543</u>	<u>449,392,040</u>	<u>405,656,961</u>
Net Pension Liability (Asset)	<u>\$ 1,003,096</u>	<u>\$ 23,808,916</u>	<u>\$ (55,881,069)</u>	<u>\$ (25,672,595)</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	99.77%	94.26%	114.20%	106.76%
Covered Payroll	\$ 124,221,053	\$ 116,628,053	\$ 114,217,960	\$ 114,531,947
Net Pension Liability (Asset) as a Percentage of Covered Payroll	0.81%	20.41%	(48.92%)	(22.42%)

EXHIBIT XII
Plan B – Schedule of Contributions
For the Years 2014 – 2023

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Actuarially Determined Contribution *	\$ 7,917,754	\$ 9,614,669	\$ 10,087,266	\$ 10,067,512
Contributions in Relation to the Actuarially Determined Contribution *	<u>11,077,586</u>	<u>10,340,833</u>	<u>10,033,756</u>	<u>10,105,729</u>
Contribution Deficiency (Excess)	<u>\$ (3,159,832)</u>	<u>\$ (726,164)</u>	<u>\$ 53,510</u>	<u>\$ (38,217)</u>
Covered Payroll	\$ 124,221,053	\$ 116,628,053	\$ 114,217,960	\$ 114,531,947
Contributions as a Percentage of Covered Payroll	8.92%	8.87%	8.78%	8.82%

* 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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ 353,658,541	\$ 334,817,251	\$ 313,044,837	\$ 288,746,752	\$ 272,907,932	\$ 253,779,471
<u>360,893,172</u>	<u>307,800,757</u>	<u>325,626,878</u>	<u>275,756,021</u>	<u>255,103,397</u>	<u>253,501,744</u>
<u>\$ (7,234,631)</u>	<u>\$ 27,016,494</u>	<u>\$ (12,582,041)</u>	<u>\$ 12,990,731</u>	<u>\$ 17,804,535</u>	<u>\$ 277,727</u>
102.05%	91.93%	104.02%	95.50%	93.48%	99.89%
\$ 111,085,667	\$ 104,615,667	\$ 101,207,325	\$ 99,297,888	\$ 96,402,089	\$ 90,711,784
(6.51%)	25.82%	(12.43%)	13.08%	18.47%	0.31%

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ 9,115,505	\$ 8,348,365	\$ 8,602,151	\$ 8,421,102	\$ 9,469,961	\$ 9,507,318
<u>9,725,908</u>	<u>9,158,107</u>	<u>9,366,455</u>	<u>9,153,176</u>	<u>9,870,893</u>	<u>9,567,257</u>
<u>\$ (610,403)</u>	<u>\$ (809,742)</u>	<u>\$ (764,304)</u>	<u>\$ (732,074)</u>	<u>\$ (400,932)</u>	<u>\$ (59,939)</u>
\$ 111,085,667	\$ 104,615,667	\$ 101,207,325	\$ 99,297,888	\$ 96,402,089	\$ 90,711,784
8.76%	8.75%	9.25%	9.22%	10.24%	10.55%

EXHIBIT XIII
Plan B – Schedule of Pension Expense
For the Year Ended December 31, 2023

	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)
Beginning Balance:	\$ 414,535,459	\$ 390,726,543	\$ 23,808,916	\$ 33,450,206	\$ 67,738,092	N/A	N/A
Service Cost	11,973,438		11,973,438			11,973,438	
Interest on Total Pension Liability	26,738,181		26,738,181			26,738,181	
Changes in Benefit Terms	0		0			0	
Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	4,328,021		4,328,021	0	4,328,021		
Current Year Amortization				(2,251,962)	(1,577,243)	(674,719)	
Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	2,335,533		2,335,533	0	2,335,533		
Current Year Amortization				0	(1,706,303)	1,706,303	
Benefit Payments	(17,437,566)		(17,437,566)			(17,437,566)	
Refunds of Contributions	(567,149)		(567,149)			(567,149)	
Other	280,195		280,195			280,195	
Contributions – Member		3,628,722	(3,628,722)			(3,628,722)	
Contributions – Employer*		9,316,579	(9,316,579)				9,316,579
Contributions – Nonemployer Contributing Entities*		1,761,007	(1,761,007)				1,761,007
Projected Earnings on Pension Plan Investments		24,900,461	(24,900,461)			(24,900,461)	
Difference Between Projected and Actual Earnings on Pension Plan Investments		28,921,895	(28,921,895)	28,921,895	0		
Current Year Amortization				(21,612,199)	(16,530,109)	(5,082,090)	
Benefit Payments		(17,437,566)	17,437,566			17,437,566	
Refunds of Contributions		(567,149)	567,149			567,149	
Administrative Expenses		(347,671)	347,671			347,671	
Other		280,195	(280,195)			(280,195)	
Net Increase (Decrease)	\$ 27,650,653	\$ 50,456,473	\$ (22,805,820)	\$ 5,057,734	\$ (13,150,101)	\$ 6,479,601	\$ 11,077,586
Ending Balance	\$ 442,186,112	\$ 441,183,016	\$ 1,003,096	\$ 38,507,940	\$ 54,587,991	N/A	N/A

For the year ended December 31, 2023, the Collective Pension Expense (Income) for Plan B is \$6,479,601.

* 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, 2023

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Liability at 6.40% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Asset Assuming +1% Change in Discount Rate
34th Judicial District Indigent Defender - St Bernard	0.086188%	\$8,178	0.087754%	\$880	\$50,372	\$(40,541)
Abbeville Harbor & Terminal	0.166160%	16,655	0.178716%	1,793	102,586	(82,564)
Ascension Parish Government	19.575129%	1,799,422	19.308613%	193,684	11,083,422	(8,920,300)
Ascension Parish Library	2.662476%	257,970	2.768135%	27,767	1,588,949	(1,278,838)
Assumption Parish Waterworks #1	0.902038%	84,856	0.910543%	9,134	522,665	(420,658)
Audubon Regional Library	0.119500%	14,809	0.158907%	1,594	91,215	(73,413)
Avoyelles Parish Coroner's Office	0.082090%	7,257	0.077871%	781	44,699	(35,975)
Avoyelles Parish District Attorney's Office	0.452507%	40,521	0.434809%	4,362	249,587	(200,875)
Avoyelles Parish Police Jury	1.083240%	96,258	1.032892%	10,361	592,895	(477,181)
Bayou Lafourche Fresh Water	0.590506%	56,187	0.602912%	6,048	346,080	(278,537)
Berwick Bayou Vista Waterworks	0.211458%	16,346	0.175400%	1,759	100,682	(81,032)
Cameron Parish Mosquito Abatement District #1	0.301675%	35,951	0.385771%	3,870	221,438	(178,221)
City Court Of Denham Springs	0.167786%	12,524	0.134388%	1,348	77,141	(62,085)
City Court Of Hammond	0.758361%	67,910	0.728705%	7,310	418,287	(336,651)
City Of Bossier	0.246510%	22,944	0.246200%	2,470	141,322	(113,741)
Denham Springs Ward Two Marshall	0.171884%	4,317	0.046323%	465	26,590	(21,401)
Desoto Parish 42nd District Attorney	0.125922%	12,458	0.133680%	1,341	76,734	(61,758)
Desoto Parish Library	0.858389%	78,116	0.838220%	8,408	481,150	(387,246)
Desoto Parish Police Jury	5.489154%	527,948	5.665121%	56,827	3,251,861	(2,617,204)
Lafourche Parish 17th Indigent Defender Board	0.385425%	36,467	0.391307%	3,925	224,616	(180,778)
Livingston Parish Council	5.509645%	502,045	5.387170%	54,038	3,092,313	(2,488,795)
Livingston Parish Library	1.937897%	163,665	1.756200%	17,616	1,008,084	(811,339)
Livingston Parish Sheriff	0.146516%	16,582	0.177932%	1,785	102,136	(82,202)
Louisiana School Board Association	0.153808%	9,401	0.100877%	1,012	57,905	(46,604)
North Caddo Parish Medical Center	10.892978%	1,083,891	11.630641%	116,666	6,676,155	(5,373,188)
St Charles 29th Judicial District Public Defender	0.121057%	11,385	0.122166%	1,225	70,125	(56,439)
St James Parish Hospital	9.085457%	830,361	8.910150%	89,377	5,114,554	(4,116,360)
St Mary Parish Water & Sewer District #4	0.662671%	62,067	0.666007%	6,681	382,298	(307,686)
St Mary Parish Waterworks District # 5	0.204337%	17,902	0.192097%	1,927	110,266	(88,746)
Terrebonne Parish 32nd Judicial District Attorney	0.192180%	20,409	0.218998%	2,197	125,708	(101,174)
Terrebonne Parish Consolidated Government	25.959762%	2,406,894	25.827063%	259,070	14,825,106	(11,931,729)
Terrebonne Parish Consolidated Waterworks	3.845320%	359,575	3.858403%	38,703	2,214,779	(1,782,526)
Terrebonne Parish Recreation District #10	0.054066%	3,555	0.038147%	383	21,897	(17,623)
Terrebonne Parish Sales & Use	0.243522%	23,283	0.249837%	2,506	143,410	(115,421)
Vernon Parish 30th Judicial District Attorney	0.298390%	25,874	0.277640%	2,785	159,369	(128,266)
Vernon Parish Police Jury	3.160509%	312,320	3.351335%	33,617	1,923,715	(1,548,268)
West Feliciana Parish Consolidated Waterworks #13	0.311509%	27,754	0.297813%	2,987	170,949	(137,585)
West Feliciana Parish Police Jury	1.810509%	157,294	1.687836%	16,931	968,842	(779,756)
Acadia Parish Soil & Water	0.100074%	7,768	0.083354%	836	47,846	(38,508)
Calcasieu Parish Soil & Water	0.132287%	10,804	0.115932%	1,163	66,547	(53,559)
Crescent Soil & Water	0.034823%	3,042	0.032642%	327	18,737	(15,080)
Evangeline Parish Soil & Water	0.052979%	4,750	0.050970%	511	29,258	(23,547)
Gulf Coast Soil & Water	0.091168%	8,317	0.089245%	895	51,228	(41,230)
Iberia Parish Soil & Water	0.032992%	2,882	0.030925%	310	17,751	(14,287)
Jefferson Davis Parish Soil & Water	0.059241%	5,616	0.060262%	604	34,591	(27,840)

EXHIBIT XIV – Schedule A (continued)
Plan B – Schedule of Net Pension Liability / (Asset) by Employer
For the Year Ended December 31, 2023

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Liability at 6.40% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Asset Assuming +1% Change in Discount Rate
Lafourche/Terrebonne Soil & Water	0.071180%	\$4,175	0.044800%	\$449	\$25,716	\$(20,697)
Madison Parish Soil & Water	0.085719%	7,175	0.076991%	772	44,194	(35,569)
Northeast Soil & Water	0.064163%	4,980	0.053438%	536	30,674	(24,688)
St Landry Parish Soil & Water	0.027680%	4,132	0.044338%	445	25,451	(20,484)
St Mary Parish Soil & Water	0.032591%	2,976	0.031934%	320	18,331	(14,753)
Tangipahoa Parish Soil & Water	0.080922%	7,804	0.083740%	840	48,068	(38,687)
Vermilion Parish Soil & Water	0.073722%	10,437	0.111994%	1,123	64,286	(51,740)
West Carroll Parish Soil & Water	0.033930%	3,062	0.032857%	330	18,860	(15,179)
Grand Total	100.000000%	\$9,319,271	100.000000%	\$1,003,096	\$57,401,440	\$(46,198,552)

* 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, 2023

Employer Name	Changes in Employers' Proportionate Share of Net Pension Liability	Changes in Employers' Proportionate Share of Collective Deferred Inflows	Changes in Employers' Proportionate Share of Collective Deferred Outflows	Net Change in Proportions	Amortization of Net Change in Proportion (to be Recognized in Pension Expense)
34th Judicial District Indigent Defender - St Bernard	\$373	\$524	\$1,061	\$(164)	\$(41)
Abbeville Harbor & Terminal	2,989	4,200	8,505	(1,316)	(329)
Ascension Parish Government	(63,455)	(89,150)	(180,533)	27,928	6,982
Ascension Parish Library	25,156	35,343	71,571	(11,072)	(2,768)
Assumption Parish Waterworks #1	2,025	2,845	5,761	(891)	(223)
Audubon Regional Library	9,382	13,182	26,694	(4,130)	(1,033)
Avoyelles Parish Coroner's Office	(1,004)	(1,411)	(2,858)	443	111
Avoyelles Parish District Attorney's Office	(4,214)	(5,920)	(11,988)	1,854	464
Avoyelles Parish Police Jury	(11,987)	(16,842)	(34,105)	5,276	1,319
Bayou Lafourche Fresh Water	2,954	4,150	8,404	(1,300)	(325)
Berwick Bayou Vista Waterworks	(8,585)	(12,061)	(24,425)	3,779	945
Cameron Parish Mosquito Abatement District #1	20,022	28,130	56,965	(8,813)	(2,203)
City Court Of Denham Springs	(7,952)	(11,172)	(22,623)	3,499	875
City Court Of Hammond	(7,061)	(9,920)	(20,088)	3,107	777
City Of Bossier	(74)	(104)	(210)	32	8
Denham Springs Ward Two Marshall	(29,895)	(42,000)	(85,053)	13,158	3,290
Desoto Parish 42nd District Attorney	1,847	2,595	5,255	(813)	(203)
Desoto Parish Library	(4,802)	(6,747)	(13,662)	2,113	528
Desoto Parish Police Jury	41,896	58,861	119,197	(18,440)	(4,610)
Lafourche Parish 17th Indigent Defender Board	1,400	1,968	3,984	(616)	(154)
Livingston Parish Council	(29,160)	(40,968)	(82,962)	12,834	3,209
Livingston Parish Library	(43,260)	(60,778)	(123,078)	19,040	4,760
Livingston Parish Sheriff	7,480	10,509	21,281	(3,292)	(823)
Louisiana School Board Association	(12,602)	(17,706)	(35,854)	5,546	1,387
North Caddo Parish Medical Center	175,630	246,750	499,679	(77,299)	(19,325)
St Charles 29th Judicial District Public Defender	264	371	751	(116)	(29)
St James Parish Hospital	(41,739)	(58,641)	(118,750)	18,370	4,593
St Mary Parish Water & Sewer District #4	794	1,116	2,260	(350)	(88)
St Mary Parish Waterworks District # 5	(2,914)	(4,094)	(8,291)	1,283	321
Terrebonne Parish 32nd Judicial District Attorney	6,385	8,971	18,166	(2,810)	(703)
Terrebonne Parish Consolidated Government	(31,594)	(44,388)	(89,888)	13,906	3,477
Terrebonne Parish Consolidated Waterworks	3,115	4,376	8,862	(1,371)	(343)
Terrebonne Parish Recreation District #10	(3,790)	(5,325)	(10,783)	1,668	417
Terrebonne Parish Sales & Use	1,504	2,112	4,278	(662)	(166)
Vernon Parish 30th Judicial District Attorney	(4,940)	(6,941)	(14,056)	2,175	544
Vernon Parish Police Jury	45,434	63,832	129,262	(19,996)	(4,999)
West Feliciana Parish Consolidated Waterworks #13	(3,261)	(4,581)	(9,277)	1,435	359
West Feliciana Parish Police Jury	(29,207)	(41,034)	(83,096)	12,855	3,214
Acadia Parish Soil & Water	(3,981)	(5,593)	(11,326)	1,752	438
Calcasieu Parish Soil & Water	(3,894)	(5,471)	(11,079)	1,714	429
Crescent Soil & Water	(519)	(730)	(1,477)	228	57
Evangeline Parish Soil & Water	(478)	(672)	(1,361)	211	53
Gulf Coast Soil & Water	(458)	(643)	(1,303)	202	51
Iberia Parish Soil & Water	(492)	(691)	(1,400)	217	54
Jefferson Davis Parish Soil & Water	243	342	692	(107)	(27)

EXHIBIT XIV – Schedule B (continued)
Plan B – Schedule of Changes in Employer Proportions
For the Year Ended December 31, 2023

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)
Lafourche/Terrebonne Soil & Water	\$(6,281)	\$(8,824)	\$(17,869)	\$2,764	\$691
Madison Parish Soil & Water	(2,078)	(2,920)	(5,912)	914	229
Northeast Soil & Water	(2,554)	(3,588)	(7,265)	1,123	281
St Landry Parish Soil & Water	3,966	5,572	11,284	(1,746)	(437)
St Mary Parish Soil & Water	(156)	(220)	(445)	69	17
Tangipahoa Parish Soil & Water	671	943	1,909	(295)	(74)
Vermilion Parish Soil & Water	9,112	12,802	25,925	(4,011)	(1,003)
West Carroll Parish Soil & Water	(255)	(359)	(727)	113	28
Grand Total	\$0	\$0	\$0	\$0	\$0

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

EXHIBIT XIV – Schedule C
Plan B – Current Year Additions to Deferred Inflows of Resources
For the Year Ended December 31, 2023

Employer Name	Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	Differences Between Projected and Actual Earnings on Pension Plan Investments	Net Amount Recognized Due to Changes in Proportion
34th Judicial District Indigent Defender - St Bernard	\$(1,976)	\$0	\$6,415	\$123
Abbeville Harbor & Terminal	(4,025)	0	13,064	987
Ascension Parish Government	(434,823)	0	1,411,401	0
Ascension Parish Library	(62,337)	0	202,342	8,304
Assumption Parish Waterworks #1	(20,505)	0	66,558	668
Audubon Regional Library	(3,579)	0	11,616	3,097
Avoyelles Parish Coroner's Office	(1,754)	0	5,692	0
Avoyelles Parish District Attorney's Office	(9,792)	0	31,783	0
Avoyelles Parish Police Jury	(23,260)	0	75,501	0
Bayou Lafourche Fresh Water	(13,577)	0	44,071	975
Berwick Bayou Vista Waterworks	(3,950)	0	12,821	0
Cameron Parish Mosquito Abatement District #1	(8,687)	0	28,199	6,610
City Court Of Denham Springs	(3,026)	0	9,823	0
City Court Of Hammond	(16,410)	0	53,266	0
City Of Bossier	(5,544)	0	17,996	0
Denham Springs Ward Two Marshall	(1,043)	0	3,386	0
Desoto Parish 42nd District Attorney	(3,010)	0	9,772	610
Desoto Parish Library	(18,876)	0	61,271	0
Desoto Parish Police Jury	(127,576)	0	414,103	13,830
Lafourche Parish 17th Indigent Defender Board	(8,812)	0	28,603	462
Livingston Parish Council	(121,317)	0	393,786	0
Livingston Parish Library	(39,549)	0	128,373	0
Livingston Parish Sheriff	(4,007)	0	13,006	2,469
Louisiana School Board Association	(2,272)	0	7,374	0
North Caddo Parish Medical Center	(261,918)	0	850,164	57,974
St Charles 29th Judicial District Public Defender	(2,751)	0	8,930	87
St James Parish Hospital	(200,653)	0	651,305	0
St Mary Parish Water & Sewer District #4	(14,998)	0	48,683	262
St Mary Parish Waterworks District # 5	(4,326)	0	14,042	0
Terrebonne Parish 32nd Judicial District Attorney	(4,932)	0	16,008	2,107
Terrebonne Parish Consolidated Government	(581,616)	0	1,887,880	0
Terrebonne Parish Consolidated Waterworks	(86,890)	0	282,038	1,028
Terrebonne Parish Recreation District #10	(859)	0	2,788	0
Terrebonne Parish Sales & Use	(5,626)	0	18,262	496
Vernon Parish 30th Judicial District Attorney	(6,252)	0	20,295	0
Vernon Parish Police Jury	(75,471)	0	244,972	14,997
West Feliciana Parish Consolidated Waterworks #13	(6,707)	0	21,769	0
West Feliciana Parish Police Jury	(38,009)	0	123,376	0
Acadia Parish Soil & Water	(1,877)	0	6,093	0
Calcasieu Parish Soil & Water	(2,611)	0	8,474	0
Crescent Soil & Water	(735)	0	2,386	0
Evangeline Parish Soil & Water	(1,148)	0	3,726	0
Gulf Coast Soil & Water	(2,010)	0	6,524	0
Iberia Parish Soil & Water	(696)	0	2,261	0
Jefferson Davis Parish Soil & Water	(1,357)	0	4,405	80

EXHIBIT XIV – Schedule C (continued)
Plan B – Current Year Additions to Deferred Inflows of Resources
For the Year Ended December 31, 2023

Employer Name	Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	Differences Between Projected and Actual Earnings on Pension Plan Investments	Net Amount Recognized Due to Changes in Proportion
Lafourche/Terrebonne Soil & Water	\$(1,009)	\$0	\$3,275	\$0
Madison Parish Soil & Water	(1,734)	0	5,628	0
Northeast Soil & Water	(1,203)	0	3,906	0
St Landry Parish Soil & Water	(998)	0	3,241	1,309
St Mary Parish Soil & Water	(719)	0	2,334	0
Tangipahoa Parish Soil & Water	(1,886)	0	6,121	221
Vermilion Parish Soil & Water	(2,522)	0	8,186	3,008
West Carroll Parish Soil & Water	(740)	0	2,402	0
Grand Total	\$(2,251,962)	\$0	\$7,309,696	\$119,704

* 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, 2023

Employer Name	Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	Differences Between Projected and Actual Earnings on Pension Plan Investments	Net Amount Recognized Due to Changes in Proportion
34th Judicial District Indigent Defender - St Bernard	\$2,414	\$552	\$(14,506)	\$0
Abbeville Harbor & Terminal	4,916	1,125	(29,542)	0
Ascension Parish Government	531,137	121,496	(3,191,735)	20,946
Ascension Parish Library	76,145	17,418	(457,576)	0
Assumption Parish Waterworks #1	25,047	5,729	(150,514)	0
Audubon Regional Library	4,371	1,000	(26,268)	0
Avoyelles Parish Coroner's Office	2,142	490	(12,872)	332
Avoyelles Parish District Attorney's Office	11,961	2,736	(71,874)	1,390
Avoyelles Parish Police Jury	28,413	6,499	(170,738)	3,957
Bayou Lafourche Fresh Water	16,585	3,794	(99,662)	0
Berwick Bayou Vista Waterworks	4,825	1,104	(28,994)	2,834
Cameron Parish Mosquito Abatement District #1	10,612	2,427	(63,768)	0
City Court Of Denham Springs	3,697	846	(22,214)	2,624
City Court Of Hammond	20,045	4,585	(120,456)	2,330
City Of Bossier	6,772	1,549	(40,697)	24
Denham Springs Ward Two Marshall	1,274	291	(7,657)	9,868
Desoto Parish 42nd District Attorney	3,677	841	(22,097)	0
Desoto Parish Library	23,058	5,274	(138,559)	1,585
Desoto Parish Police Jury	155,835	35,647	(936,451)	0
Lafourche Parish 17th Indigent Defender Board	10,764	2,462	(64,683)	0
Livingston Parish Council	148,189	33,898	(890,505)	9,625
Livingston Parish Library	48,309	11,051	(290,302)	14,280
Livingston Parish Sheriff	4,895	1,120	(29,412)	0
Louisiana School Board Association	2,775	635	(16,675)	4,159
North Caddo Parish Medical Center	319,933	73,183	(1,922,558)	0
St Charles 29th Judicial District Public Defender	3,361	769	(20,194)	0
St James Parish Hospital	245,098	56,065	(1,472,858)	13,777
St Mary Parish Water & Sewer District #4	18,320	4,191	(110,092)	0
St Mary Parish Waterworks District # 5	5,284	1,209	(31,754)	962
Terrebonne Parish 32nd Judicial District Attorney	6,024	1,378	(36,201)	0
Terrebonne Parish Consolidated Government	710,445	162,512	(4,269,242)	10,429
Terrebonne Parish Consolidated Waterworks	106,136	24,278	(637,798)	0
Terrebonne Parish Recreation District #10	1,049	240	(6,306)	1,251
Terrebonne Parish Sales & Use	6,872	1,572	(41,298)	0
Vernon Parish 30th Judicial District Attorney	7,637	1,747	(45,894)	1,631
Vernon Parish Police Jury	92,188	21,088	(553,979)	0
West Feliciana Parish Consolidated Waterworks #13	8,192	1,874	(49,229)	1,076
West Feliciana Parish Police Jury	46,429	10,620	(279,001)	9,641
Acadia Parish Soil & Water	2,293	524	(13,779)	1,314
Calcasieu Parish Soil & Water	3,189	729	(19,164)	1,285
Crescent Soil & Water	898	205	(5,396)	171
Evangeline Parish Soil & Water	1,402	321	(8,425)	158
Gulf Coast Soil & Water	2,455	562	(14,752)	151
Iberia Parish Soil & Water	851	195	(5,112)	163
Jefferson Davis Parish Soil & Water	1,658	379	(9,961)	0

EXHIBIT XIV – Schedule D (continued)
Plan B – Current Year Additions to Deferred Outflows of Resources
For the Year Ended December 31, 2023

Employer Name	Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	Differences Between Projected and Actual Earnings on Pension Plan Investments	Net Amount Recognized Due to Changes in Proportion
Lafourche/Terrebonne Soil & Water	\$1,232	\$282	\$(7,405)	\$2,073
Madison Parish Soil & Water	2,118	484	(12,727)	685
Northeast Soil & Water	1,470	336	(8,833)	842
St Landry Parish Soil & Water	1,220	279	(7,329)	0
St Mary Parish Soil & Water	878	201	(5,279)	52
Tangipahoa Parish Soil & Water	2,304	527	(13,842)	0
Vermilion Parish Soil & Water	3,081	705	(18,513)	0
West Carroll Parish Soil & Water	904	207	(5,431)	85
Grand Total	\$2,750,778	\$629,230	\$(16,530,109)	\$119,704

* 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, 2023

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2023	Allocated Share of Nonemployer Contributions for Fiscal Year 2023	Employer's Proportion of Collective Pension Expense
34th Judicial District Indigent Defender - St Bernard	\$8,176	\$1,545	\$5,686
Abbeville Harbor & Terminal	16,650	3,147	11,580
Ascension Parish Government	1,798,902	340,026	1,251,121
Ascension Parish Library	257,895	48,747	179,364
Assumption Parish Waterworks #1	84,831	16,035	59,000
Audubon Regional Library	14,805	2,798	10,297
Avoyelles Parish Coroner's Office	7,255	1,371	5,046
Avoyelles Parish District Attorney's Office	40,509	7,657	28,174
Avoyelles Parish Police Jury	96,230	18,189	66,927
Bayou Lafourche Fresh Water	56,171	10,617	39,066
Berwick Bayou Vista Waterworks	16,341	3,089	11,365
Cameron Parish Mosquito Abatement District #1	35,941	6,793	24,996
City Court Of Denham Springs	12,520	2,367	8,708
City Court Of Hammond	67,890	12,833	47,217
City Of Bossier	22,937	4,336	15,953
Denham Springs Ward Two Marshall	4,316	816	3,002
Desoto Parish 42nd District Attorney	12,454	2,354	8,662
Desoto Parish Library	78,093	14,761	54,313
Desoto Parish Police Jury	527,795	99,763	367,077
Lafourche Parish 17th Indigent Defender Board	36,456	6,891	25,355
Livingston Parish Council	501,900	94,868	349,067
Livingston Parish Library	163,618	30,927	113,795
Livingston Parish Sheriff	16,577	3,133	11,529
Louisiana School Board Association	9,398	1,776	6,536
North Caddo Parish Medical Center	1,083,578	204,816	753,619
St Charles 29th Judicial District Public Defender	11,382	2,151	7,916
St James Parish Hospital	830,121	156,908	577,342
St Mary Parish Water & Sewer District #4	62,049	11,728	43,155
St Mary Parish Waterworks District # 5	17,897	3,383	12,447
Terrebonne Parish 32nd Judicial District Attorney	20,403	3,857	14,190
Terrebonne Parish Consolidated Government	2,406,199	454,816	1,673,491
Terrebonne Parish Consolidated Waterworks	359,471	67,947	250,009
Terrebonne Parish Recreation District #10	3,554	672	2,472
Terrebonne Parish Sales & Use	23,276	4,400	16,188
Vernon Parish 30th Judicial District Attorney	25,867	4,889	17,990
Vernon Parish Police Jury	312,230	59,017	217,153
West Feliciana Parish Consolidated Waterworks #13	27,746	5,245	19,297
West Feliciana Parish Police Jury	157,249	29,723	109,365
Acadia Parish Soil & Water	7,766	1,468	5,401
Calcasieu Parish Soil & Water	10,801	2,042	7,512
Crescent Soil & Water	3,041	575	2,115
Evangeline Parish Soil & Water	4,749	898	3,303
Gulf Coast Soil & Water	8,315	1,572	5,783
Iberia Parish Soil & Water	2,881	545	2,004
Jefferson Davis Parish Soil & Water	5,614	1,061	3,905

EXHIBIT XIV – Schedule E (continued)
Plan B – Allocated Share of Employer Contributions and Pension Expense
For the Year Ended December 31, 2023

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2023	Allocated Share of Nonemployer Contributions for Fiscal Year 2023	Employer's Proportion of Collective Pension Expense
Lafourche/Terrebonne Soil & Water	\$4,174	\$789	\$2,903
Madison Parish Soil & Water	7,173	1,356	4,989
Northeast Soil & Water	4,979	941	3,463
St Landry Parish Soil & Water	4,131	781	2,873
St Mary Parish Soil & Water	2,975	562	2,069
Tangipahoa Parish Soil & Water	7,802	1,475	5,426
Vermilion Parish Soil & Water	10,434	1,972	7,257
West Carroll Parish Soil & Water	3,061	579	2,129
Grand Total	\$9,316,579	\$1,761,007	\$6,479,601

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

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

Year	Payroll for Current Employees (a)	Payroll for Future Employees (b)	Total Employee Payroll (c)=(a)+(b)	Contributions from Current Employees (d)*	Employer Contributions for Current Employees (e)*	Contributions Related to Payroll of Future Employees (f)*	Total Contributions (g)=(d)+(e)+(f)
1	\$678,691,539	\$69,621,912	\$748,313,451	\$61,097,690	\$62,606,186	\$0	\$123,703,876
2	642,426,892	123,097,768	765,524,660	57,728,863	50,978,648	0	108,707,511
3	615,923,605	167,208,122	783,131,727	55,079,497	58,193,191	0	113,272,688
4	588,877,409	212,266,348	801,143,757	52,116,020	69,417,238	0	121,533,258
5	563,817,512	255,752,551	819,570,063	49,473,590	59,735,776	0	109,209,366
6	541,330,882	297,089,293	838,420,175	47,075,159	57,778,624	0	104,853,783
7	520,680,067	337,023,772	857,703,839	45,028,829	55,824,975	0	100,853,804
8	500,262,169	377,168,858	877,431,027	43,007,905	53,891,022	0	96,898,927
9	480,206,988	417,404,953	897,611,941	41,043,876	51,970,429	0	93,014,305
10	460,752,480	457,504,535	918,257,015	39,162,667	50,083,375	0	89,246,042
11	441,727,084	497,649,843	939,376,927	37,489,979	48,070,908	0	85,560,887
12	422,311,896	538,670,700	960,982,596	35,864,820	45,935,413	0	81,800,233
13	404,106,517	578,978,679	983,085,196	34,400,586	43,873,333	0	78,273,919
14	387,377,177	618,318,978	1,005,696,155	33,080,082	41,953,426	0	75,033,508
15	370,858,123	657,969,044	1,028,827,167	31,725,718	40,108,116	0	71,833,834
16	355,735,291	696,754,901	1,052,490,192	30,302,917	38,601,689	0	68,904,606
17	342,337,932	734,359,534	1,076,697,466	28,867,516	37,442,062	0	66,309,578
18	328,710,319	772,751,189	1,101,461,508	27,433,883	36,236,079	0	63,669,962
19	315,114,382	811,680,740	1,126,795,122	26,098,264	34,938,227	0	61,036,491
20	301,982,845	850,728,565	1,152,711,410	24,794,517	33,698,438	0	58,492,955
21	288,306,664	890,917,109	1,179,223,773	23,450,338	32,393,600	0	55,843,938
22	273,899,968	932,445,951	1,206,345,919	21,911,656	31,141,744	0	53,053,400
23	258,932,536	975,159,340	1,234,091,876	20,364,595	29,789,654	0	50,154,249
24	243,546,155	1,018,929,834	1,262,475,989	18,806,018	28,367,956	0	47,173,974
25	227,169,295	1,064,343,641	1,291,512,936	17,327,717	26,674,107	0	44,001,824
26	210,524,042	1,110,693,692	1,321,217,734	15,835,264	24,942,440	0	40,777,704
27	193,790,829	1,157,814,913	1,351,605,742	14,355,817	23,180,742	0	37,536,559
28	176,697,762	1,205,994,912	1,382,692,674	12,880,108	21,345,600	0	34,225,708
29	159,589,013	1,254,905,592	1,414,494,605	11,297,795	19,614,029	0	30,911,824
30	142,603,354	1,304,424,627	1,447,027,981	9,634,557	17,987,225	0	27,621,782
31	126,353,362	1,353,956,263	1,480,309,625	7,998,613	16,475,621	0	24,474,234
32	110,005,552	1,404,351,194	1,514,356,746	6,685,311	14,622,406	0	21,307,717
33	93,650,264	1,455,536,687	1,549,186,951	5,607,959	12,531,798	0	18,139,757
34	78,257,790	1,506,560,461	1,584,818,251	4,761,593	10,396,686	0	15,158,279
35	64,280,637	1,556,988,434	1,621,269,071	3,954,140	8,496,806	0	12,450,946
36	51,209,049	1,607,349,211	1,658,558,260	3,179,246	6,739,782	0	9,919,028
37	39,628,582	1,657,076,518	1,696,705,100	2,465,135	5,210,782	0	7,675,917
38	30,421,322	1,705,307,995	1,735,729,317	1,896,966	3,995,547	0	5,892,513
39	22,897,382	1,752,753,709	1,775,651,091	1,450,669	2,984,485	0	4,435,154
40	16,981,078	1,799,509,988	1,816,491,066	1,107,688	2,181,499	0	3,289,187

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

Year	Payroll for Current Employees (a)	Payroll for Future Employees (b)	Total Employee Payroll (c)=(a)+(b)	Contributions from Current Employees (d)*	Employer Contributions for Current Employees (e)*	Contributions Related to Payroll of Future Employees (f)*	Total Contributions (g)=(d)+(e)+(f)
41	\$12,430,502	\$1,845,839,859	\$1,858,270,361	\$844,749	\$1,563,001	\$0	\$2,407,750
42	9,000,747	1,892,009,832	1,901,010,579	629,672	1,113,748	0	1,743,420
43	6,447,233	1,938,286,589	1,944,733,822	458,887	789,922	0	1,248,809
44	4,553,641	1,984,909,059	1,989,462,700	326,683	555,342	0	882,025
45	3,236,639	2,031,983,703	2,035,220,342	233,608	393,319	0	626,927
46	2,318,677	2,079,711,733	2,082,030,410	167,739	281,380	0	449,119
47	1,670,566	2,128,246,544	2,129,917,110	120,808	202,776	0	323,584
48	1,205,799	2,177,699,404	2,178,905,203	87,145	146,416	0	233,561
49	873,489	2,228,146,534	2,229,020,023	63,579	105,614	0	169,193
50	633,036	2,279,654,448	2,280,287,484	46,562	76,056	0	122,618
51	458,767	2,332,275,329	2,332,734,096	34,112	54,750	0	88,862
52	330,687	2,386,056,293	2,386,386,980	24,707	39,346	0	64,053
53	235,829	2,441,038,051	2,441,273,880	17,591	28,089	0	45,680
54	168,537	2,497,254,643	2,497,423,180	12,528	20,117	0	32,645
55	120,957	2,554,742,956	2,554,863,913	8,926	14,503	0	23,429
56	86,063	2,613,539,720	2,613,625,783	6,284	10,386	0	16,670
57	60,951	2,673,678,225	2,673,739,176	4,397	7,409	0	11,806
58	42,263	2,735,192,914	2,735,235,177	3,022	5,164	0	8,186
59	29,026	2,798,116,560	2,798,145,586	2,087	3,535	0	5,622
60	19,494	2,862,483,440	2,862,502,934	1,432	2,344	0	3,776
61	12,775	2,928,327,727	2,928,340,502	972	1,502	0	2,474
62	7,925	2,995,684,408	2,995,692,333	625	910	0	1,535
63	4,531	3,064,588,726	3,064,593,257	372	506	0	878
64	2,449	3,135,076,453	3,135,078,902	212	262	0	474
65	1,234	3,207,184,483	3,207,185,717	112	127	0	239
66	528	3,280,950,460	3,280,950,988	50	52	0	102
67	178	3,356,412,683	3,356,412,861	17	17	0	34
68	21	3,433,610,336	3,433,610,357	2	2	0	4
69	0	3,512,583,395	3,512,583,395	0	0	0	0
70	0	3,593,372,813	3,593,372,813	0	0	0	0
71	0	3,676,020,388	3,676,020,388	0	0	0	0
72	0	3,760,568,857	3,760,568,857	0	0	0	0
73	0	3,847,061,940	3,847,061,940	0	0	0	0
74	0	3,935,544,365	3,935,544,365	0	0	0	0
75	0	4,026,061,885	4,026,061,885	0	0	0	0
76	0	4,118,661,309	4,118,661,309	0	0	0	0
77	0	4,213,390,519	4,213,390,519	0	0	0	0
78	0	4,310,298,501	4,310,298,501	0	0	0	0
79	0	4,409,435,366	4,409,435,366	0	0	0	0
80	0	4,510,852,380	4,510,852,380	0	0	0	0

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

Year	Payroll for Current Employees (a)	Payroll for Future Employees (b)	Total Employee Payroll (c)=(a)+(b)	Contributions from Current Employees (d)*	Employer Contributions for Current Employees (e)*	Contributions Related to Payroll of Future Employees (f)*	Total Contributions (g)=(d)+(e)+(f)
81	\$0	\$4,614,601,984	\$4,614,601,984	\$0	\$0	\$0	\$0
82	0	4,720,737,830	4,720,737,830	0	0	0	0
83	0	4,829,314,800	4,829,314,800	0	0	0	0
84	0	4,940,389,041	4,940,389,041	0	0	0	0
85	0	5,054,017,989	5,054,017,989	0	0	0	0
86	0	5,170,260,402	5,170,260,402	0	0	0	0
87	0	5,289,176,392	5,289,176,392	0	0	0	0
88	0	5,410,827,449	5,410,827,449	0	0	0	0
89	0	5,535,276,480	5,535,276,480	0	0	0	0
90	0	5,662,587,839	5,662,587,839	0	0	0	0
91	0	5,792,827,359	5,792,827,359	0	0	0	0
92	0	5,926,062,388	5,926,062,388	0	0	0	0
93	0	6,062,361,823	6,062,361,823	0	0	0	0
94	0	6,201,796,145	6,201,796,145	0	0	0	0
95	0	6,344,437,457	6,344,437,457	0	0	0	0
96	0	6,490,359,518	6,490,359,518	0	0	0	0
97	0	6,639,637,787	6,639,637,787	0	0	0	0
98	0	6,792,349,456	6,792,349,456	0	0	0	0
99	0	6,948,573,494	6,948,573,494	0	0	0	0
100	0	7,108,390,684	7,108,390,684	0	0	0	0

* Contributions based on current statutory provisions as stipulated in R.S. 11:105.

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

Year	Projected Beginning Fiduciary Net Position (a)	Projected Total Contributions (b)	Projected Benefit Payments (c)	Projected Administrative Expense (d)	Projected Investment Earnings (e)	Projected Ending Fiduciary Net Position (f)=(a)+(b)-(c)-(d)+(e)
1	\$4,752,547,557	\$123,703,876	\$282,078,527	\$2,220,876	\$298,211,492	\$4,890,163,523
2	4,890,163,523	108,707,511	288,685,433	2,102,207	306,321,171	5,014,404,564
3	5,014,404,564	113,272,688	292,481,450	2,015,481	314,287,555	5,147,467,876
4	5,147,467,876	121,533,258	312,912,278	1,926,978	322,358,366	5,276,520,244
5	5,276,520,244	109,209,366	324,697,722	1,844,975	329,823,490	5,389,010,403
6	5,389,010,403	104,853,783	333,133,410	1,771,392	336,595,523	5,495,554,907
7	5,495,554,907	100,853,804	344,985,885	1,703,816	342,879,600	5,592,598,610
8	5,592,598,610	96,898,927	357,632,026	1,637,003	348,529,509	5,678,758,017
9	5,678,758,017	93,014,305	370,786,408	1,571,377	353,467,380	5,752,881,918
10	5,752,881,918	89,246,042	382,994,567	1,507,716	357,671,385	5,815,297,061
11	5,815,297,061	85,560,887	389,369,748	1,445,459	361,330,813	5,871,373,554
12	5,871,373,554	81,800,233	402,219,541	1,381,927	364,357,775	5,913,930,094
13	5,913,930,094	78,273,919	410,698,995	1,322,354	366,678,224	5,946,860,888
14	5,946,860,888	75,033,508	417,604,142	1,267,611	368,446,056	5,971,468,700
15	5,971,468,700	71,833,834	426,669,968	1,213,556	369,607,575	5,985,026,585
16	5,985,026,585	68,904,606	431,589,397	1,164,069	370,214,017	5,991,391,742
17	5,991,391,742	66,309,578	433,809,383	1,120,229	370,464,056	5,993,235,763
18	5,993,235,763	63,669,962	440,170,136	1,075,636	370,279,814	5,985,939,768
19	5,985,939,768	61,036,491	445,531,738	1,031,146	369,545,439	5,969,958,814
20	5,969,958,814	58,492,955	448,884,535	988,176	368,327,650	5,946,906,708
21	5,946,906,708	55,843,938	454,401,549	943,423	366,579,015	5,913,984,689
22	5,913,984,689	53,053,400	460,171,372	896,280	364,185,558	5,870,155,994
23	5,870,155,994	50,154,249	465,396,798	847,302	361,109,582	5,815,175,725
24	5,815,175,725	47,173,974	470,092,197	796,954	357,335,767	5,748,796,316
25	5,748,796,316	44,001,824	476,113,818	743,364	352,780,489	5,668,721,447
26	5,668,721,447	40,777,704	479,683,779	688,896	347,432,083	5,576,558,559
27	5,576,558,559	37,536,559	482,567,346	634,140	341,333,311	5,472,226,943
28	5,472,226,943	34,225,708	485,689,371	578,206	334,445,316	5,354,630,390
29	5,354,630,390	30,911,824	486,866,652	522,222	326,775,688	5,224,929,028
30	5,224,929,028	27,621,782	487,199,517	466,640	318,361,364	5,083,246,016
31	5,083,246,016	24,474,234	485,302,087	413,465	309,261,944	4,931,266,643
32	4,931,266,643	21,307,717	485,369,176	359,970	299,434,866	4,766,280,080
33	4,766,280,080	18,139,757	484,335,743	306,451	288,813,436	4,588,591,079
34	4,588,591,079	15,158,279	479,830,672	256,082	277,505,174	4,401,167,778
35	4,401,167,778	12,450,946	472,897,062	210,345	265,666,598	4,206,177,915
36	4,206,177,915	9,919,028	465,447,345	167,571	253,367,086	4,003,849,113
37	4,003,849,113	7,675,917	454,825,641	129,676	240,716,789	3,797,286,502
38	3,797,286,502	5,892,513	440,010,950	99,547	227,955,123	3,591,023,641
39	3,591,023,641	4,435,154	425,265,827	74,927	215,220,328	3,385,338,370
40	3,385,338,370	3,289,187	409,078,548	55,567	202,582,137	3,182,075,578

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

Year	Projected Beginning Fiduciary Net Position (a)	Projected Total Contributions (b)	Projected Benefit Payments (c)	Projected Administrative Expense (d)	Projected Investment Earnings (e)	Projected Ending Fiduciary Net Position (f)=(a)+(b)-(c)-(d)+(e)
41	\$3,182,075,578	\$2,407,750	\$391,991,972	\$40,676	\$190,138,354	\$2,982,589,033
42	2,982,589,033	1,743,420	374,470,843	29,453	177,958,039	2,787,790,195
43	2,787,790,195	1,248,809	356,822,965	21,097	166,087,387	2,598,282,329
44	2,598,282,329	882,025	339,232,344	14,901	154,557,332	2,414,474,441
45	2,414,474,441	626,927	321,509,495	10,591	143,400,119	2,236,981,401
46	2,236,981,401	449,119	304,030,858	7,587	132,640,983	2,066,033,058
47	2,066,033,058	323,584	286,842,393	5,467	122,292,268	1,901,801,050
48	1,901,801,050	233,561	269,917,575	3,946	112,365,358	1,744,478,448
49	1,744,478,448	169,193	253,245,786	2,858	102,872,674	1,594,271,671
50	1,594,271,671	122,618	236,849,984	2,071	93,826,385	1,451,368,619
51	1,451,368,619	88,862	220,769,188	1,501	85,237,012	1,315,923,804
52	1,315,923,804	64,053	205,052,662	1,082	77,112,615	1,188,046,728
53	1,188,046,728	45,680	189,740,730	772	69,458,727	1,067,809,632
54	1,067,809,632	32,645	174,878,220	552	62,278,383	955,241,889
55	955,241,889	23,429	160,509,956	396	55,571,861	850,326,827
56	850,326,827	16,670	146,683,455	282	49,336,407	752,996,168
57	752,996,168	11,806	133,433,996	199	43,566,409	663,140,187
58	663,140,187	8,186	120,795,281	138	38,253,656	580,606,610
59	580,606,610	5,622	108,794,353	95	33,387,460	505,205,244
60	505,205,244	3,776	97,453,674	64	28,954,859	436,710,140
61	436,710,140	2,474	86,790,244	42	24,940,797	374,863,126
62	374,863,126	1,535	76,816,239	26	21,328,325	319,376,721
63	319,376,721	878	67,538,961	15	18,098,787	269,937,409
64	269,937,409	474	58,959,662	8	15,232,074	226,210,288
65	226,210,288	239	51,075,928	4	12,706,834	187,841,428
66	187,841,428	102	43,881,101	2	10,500,643	154,461,071
67	154,461,071	34	37,362,887	1	8,590,263	125,688,481
68	125,688,481	4	31,505,677	0	6,951,866	101,134,674
69	101,134,674	0	26,289,595	0	5,561,247	80,406,325
70	80,406,325	0	21,690,006	0	4,394,085	63,110,404
71	63,110,404	0	17,677,284	0	3,426,253	48,859,373
72	48,859,373	0	14,217,469	0	2,634,128	37,276,032
73	37,276,032	0	11,272,519	0	1,994,885	27,998,398
74	27,998,398	0	8,801,602	0	1,486,775	20,683,572
75	20,683,572	0	6,760,669	0	1,089,379	15,012,281
76	15,012,281	0	5,102,714	0	783,892	10,693,459
77	10,693,459	0	3,779,813	0	553,348	7,466,994
78	7,466,994	0	2,744,443	0	382,747	5,105,298
79	5,105,298	0	1,950,730	0	259,114	3,413,682
80	3,413,682	0	1,355,619	0	171,481	2,229,544

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

Year	Projected Beginning Fiduciary Net Position (a)	Projected Total Contributions (b)	Projected Benefit Payments (c)	Projected Administrative Expense (d)	Projected Investment Earnings (e)	Projected Ending Fiduciary Net Position (f)=(a)+(b)-(c)-(d)+(e)
81	\$2,229,544	\$0	\$919,737	\$0	\$110,807	\$1,420,613
82	1,420,613	0	608,379	0	69,829	882,063
83	882,063	0	391,819	0	42,869	533,113
84	533,113	0	245,385	0	25,613	313,341
85	313,341	0	149,269	0	14,879	178,951
86	178,951	0	88,107	0	8,398	99,242
87	99,242	0	50,421	0	4,604	53,425
88	53,425	0	27,959	0	2,450	27,916
89	27,916	0	15,017	0	1,266	14,165
90	14,165	0	7,814	0	636	6,986
91	6,986	0	3,943	0	310	3,354
92	3,354	0	1,932	0	148	1,569
93	1,569	0	920	0	69	718
94	718	0	428	0	31	321
95	321	0	194	0	14	141
96	141	0	87	0	6	60
97	60	0	38	0	3	25
98	25	0	16	0	1	10
99	10	0	7	0	0	3
100	3	0	3	0	0	0

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

Year	Projected Beginning Fiduciary Net Position	Projected Benefit Payments	"Funded" Portion of Benefit Payments	"Unfunded" Portion of Benefit Payments	Present Value of "Funded" Benefit Payments	Present Value of "Unfunded" Benefit Payments	Present Value of Benefit Payments Using the Single Discount Rate
1	\$4,752,547,557	\$282,078,527	\$282,078,527	\$0	\$274,301,926	\$0	\$274,301,926
2	4,890,163,523	288,685,433	288,685,433	0	263,840,871	0	263,840,871
3	5,014,404,564	292,481,450	292,481,450	0	251,231,390	0	251,231,390
4	5,147,467,876	312,912,278	312,912,278	0	252,613,497	0	252,613,497
5	5,276,520,244	324,697,722	324,697,722	0	246,360,774	0	246,360,774
6	5,389,010,403	333,133,410	333,133,410	0	237,557,573	0	237,557,573
7	5,495,554,907	344,985,885	344,985,885	0	231,212,010	0	231,212,010
8	5,592,598,610	357,632,026	357,632,026	0	225,270,248	0	225,270,248
9	5,678,758,017	370,786,408	370,786,408	0	219,507,626	0	219,507,626
10	5,752,881,918	382,994,567	382,994,567	0	213,096,733	0	213,096,733
11	5,815,297,061	389,369,748	389,369,748	0	203,612,650	0	203,612,650
12	5,871,373,554	402,219,541	402,219,541	0	197,680,617	0	197,680,617
13	5,913,930,094	410,698,995	410,698,995	0	189,706,816	0	189,706,816
14	5,946,860,888	417,604,142	417,604,142	0	181,293,596	0	181,293,596
15	5,971,468,700	426,669,968	426,669,968	0	174,087,711	0	174,087,711
16	5,985,026,585	431,589,397	431,589,397	0	165,502,736	0	165,502,736
17	5,991,391,742	433,809,383	433,809,383	0	156,347,782	0	156,347,782
18	5,993,235,763	440,170,136	440,170,136	0	149,097,969	0	149,097,969
19	5,985,939,768	445,531,738	445,531,738	0	141,836,555	0	141,836,555
20	5,969,958,814	448,884,535	448,884,535	0	134,308,204	0	134,308,204
21	5,946,906,708	454,401,549	454,401,549	0	127,780,939	0	127,780,939
22	5,913,984,689	460,171,372	460,171,372	0	121,619,787	0	121,619,787
23	5,870,155,994	465,396,798	465,396,798	0	115,602,282	0	115,602,282
24	5,815,175,725	470,092,197	470,092,197	0	109,744,921	0	109,744,921
25	5,748,796,316	476,113,818	476,113,818	0	104,464,937	0	104,464,937
26	5,668,721,447	479,683,779	479,683,779	0	98,917,507	0	98,917,507
27	5,576,558,559	482,567,346	482,567,346	0	93,526,447	0	93,526,447
28	5,472,226,943	485,689,371	485,689,371	0	88,469,480	0	88,469,480
29	5,354,630,390	486,866,652	486,866,652	0	83,349,553	0	83,349,553
30	5,224,929,028	487,199,517	487,199,517	0	78,389,604	0	78,389,604
31	5,083,246,016	485,302,087	485,302,087	0	73,387,510	0	73,387,510
32	4,931,266,643	485,369,176	485,369,176	0	68,982,758	0	68,982,758
33	4,766,280,080	484,335,743	484,335,743	0	64,695,378	0	64,695,378
34	4,588,591,079	479,830,672	479,830,672	0	60,238,356	0	60,238,356
35	4,401,167,778	472,897,062	472,897,062	0	55,796,903	0	55,796,903
36	4,206,177,915	465,447,345	465,447,345	0	51,614,581	0	51,614,581
37	4,003,849,113	454,825,641	454,825,641	0	47,402,928	0	47,402,928
38	3,797,286,502	440,010,950	440,010,950	0	43,100,477	0	43,100,477
39	3,591,023,641	425,265,827	425,265,827	0	39,150,513	0	39,150,513
40	3,385,338,370	409,078,548	409,078,548	0	35,395,010	0	35,395,010

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

Year	Projected Beginning Fiduciary Net Position	Projected Benefit Payments	"Funded" Portion of Benefit Payments	"Unfunded" Portion of Benefit Payments	Present Value of "Funded" Benefit Payments	Present Value of "Unfunded" Benefit Payments	Present Value of Benefit Payments Using the Single Discount Rate
41	\$3,182,075,578	\$391,991,972	\$391,991,972	\$0	\$31,876,519	\$0	\$31,876,519
42	2,982,589,033	374,470,843	374,470,843	0	28,620,030	0	28,620,030
43	2,787,790,195	356,822,965	356,822,965	0	25,630,864	0	25,630,864
44	2,598,282,329	339,232,344	339,232,344	0	22,901,613	0	22,901,613
45	2,414,474,441	321,509,495	321,509,495	0	20,399,570	0	20,399,570
46	2,236,981,401	304,030,858	304,030,858	0	18,130,227	0	18,130,227
47	2,066,033,058	286,842,393	286,842,393	0	16,076,344	0	16,076,344
48	1,901,801,050	269,917,575	269,917,575	0	14,217,835	0	14,217,835
49	1,744,478,448	253,245,786	253,245,786	0	12,537,268	0	12,537,268
50	1,594,271,671	236,849,984	236,849,984	0	11,020,275	0	11,020,275
51	1,451,368,619	220,769,188	220,769,188	0	9,654,191	0	9,654,191
52	1,315,923,804	205,052,662	205,052,662	0	8,427,548	0	8,427,548
53	1,188,046,728	189,740,730	189,740,730	0	7,329,169	0	7,329,169
54	1,067,809,632	174,878,220	174,878,220	0	6,348,751	0	6,348,751
55	955,241,889	160,509,956	160,509,956	0	5,476,624	0	5,476,624
56	850,326,827	146,683,455	146,683,455	0	4,703,817	0	4,703,817
57	752,996,168	133,433,996	133,433,996	0	4,021,556	0	4,021,556
58	663,140,187	120,795,281	120,795,281	0	3,421,653	0	3,421,653
59	580,606,610	108,794,353	108,794,353	0	2,896,348	0	2,896,348
60	505,205,244	97,453,674	97,453,674	0	2,438,378	0	2,438,378
61	436,710,140	86,790,244	86,790,244	0	2,040,949	0	2,040,949
62	374,863,126	76,816,239	76,816,239	0	1,697,745	0	1,697,745
63	319,376,721	67,538,961	67,538,961	0	1,402,918	0	1,402,918
64	269,937,409	58,959,662	58,959,662	0	1,151,042	0	1,151,042
65	226,210,288	51,075,928	51,075,928	0	937,154	0	937,154
66	187,841,428	43,881,101	43,881,101	0	756,712	0	756,712
67	154,461,071	37,362,887	37,362,887	0	605,553	0	605,553
68	125,688,481	31,505,677	31,505,677	0	479,909	0	479,909
69	101,134,674	26,289,595	26,289,595	0	376,367	0	376,367
70	80,406,325	21,690,006	21,690,006	0	291,841	0	291,841
71	63,110,404	17,677,284	17,677,284	0	223,543	0	223,543
72	48,859,373	14,217,469	14,217,469	0	168,976	0	168,976
73	37,276,032	11,272,519	11,272,519	0	125,916	0	125,916
74	27,998,398	8,801,602	8,801,602	0	92,402	0	92,402
75	20,683,572	6,760,669	6,760,669	0	66,706	0	66,706
76	15,012,281	5,102,714	5,102,714	0	47,319	0	47,319
77	10,693,459	3,779,813	3,779,813	0	32,943	0	32,943
78	7,466,994	2,744,443	2,744,443	0	22,481	0	22,481
79	5,105,298	1,950,730	1,950,730	0	15,018	0	15,018
80	3,413,682	1,355,619	1,355,619	0	9,809	0	9,809

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

Year	Projected Beginning Fiduciary Net Position	Projected Benefit Payments	"Funded" Portion of Benefit Payments	"Unfunded" Portion of Benefit Payments	Present Value of "Funded" Benefit Payments	Present Value of "Unfunded" Benefit Payments	Present Value of Benefit Payments Using the Single Discount Rate
81	\$2,229,544	\$919,737	\$919,737	\$0	\$6,254	\$0	\$6,254
82	1,420,613	608,379	608,379	0	3,888	0	3,888
83	882,063	391,819	391,819	0	2,354	0	2,354
84	533,113	245,385	245,385	0	1,385	0	1,385
85	313,341	149,269	149,269	0	792	0	792
86	178,951	88,107	88,107	0	439	0	439
87	99,242	50,421	50,421	0	236	0	236
88	53,425	27,959	27,959	0	123	0	123
89	27,916	15,017	15,017	0	62	0	62
90	14,165	7,814	7,814	0	30	0	30
91	6,986	3,943	3,943	0	14	0	14
92	3,354	1,932	1,932	0	7	0	7
93	1,569	920	920	0	3	0	3
94	718	428	428	0	1	0	1
95	321	194	194	0	1	0	1
96	141	87	87	0	0	0	0
97	60	38	38	0	0	0	0
98	25	16	16	0	0	0	0
99	10	7	7	0	0	0	0
100	3	3	3	0	0	0	0

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

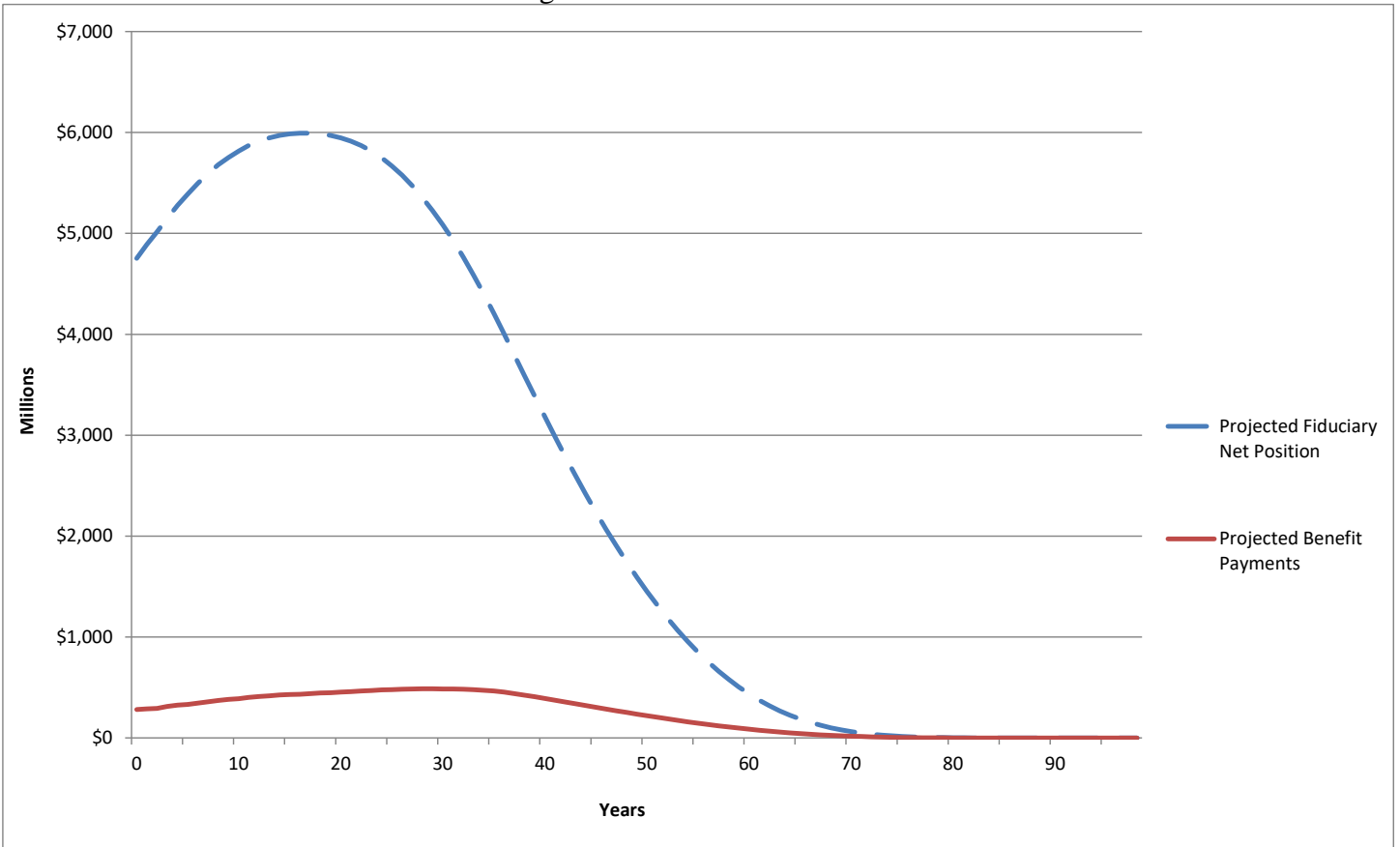


TABLE 4
Plan B – Projection of Contributions
For Single Discount Rate Determination

Year	Payroll for Current Employees (a)	Payroll for Future Employees (b)	Total Employee Payroll (c)=(a)+(b)	Contributions from Current Employees (d)*	Employer Contributions for Current Employees (e)*	Contributions Related to Payroll of Future Employees (f)*	Total Contributions (g)=(d)+(e)+(f)
1	\$115,910,410	\$12,584,057	\$128,494,467	\$3,346,820	\$8,828,931	\$0	\$12,175,751
2	108,613,260	22,836,580	131,449,840	3,130,796	7,478,024	0	10,608,820
3	102,625,639	31,847,547	134,473,186	2,938,302	7,939,398	0	10,877,700
4	97,090,708	40,475,362	137,566,070	2,750,230	8,781,918	0	11,532,148
5	92,417,275	48,312,814	140,730,089	2,600,600	7,683,399	0	10,283,999
6	88,175,810	55,791,071	143,966,881	2,472,373	7,339,645	0	9,812,018
7	84,110,688	63,167,432	147,278,120	2,356,922	7,002,737	0	9,359,659
8	80,277,953	70,387,563	150,665,516	2,244,525	6,688,636	0	8,933,161
9	76,575,271	77,555,552	154,130,823	2,139,863	6,381,271	0	8,521,134
10	73,138,020	84,537,812	157,675,832	2,039,773	6,098,871	0	8,138,644
11	69,924,986	91,377,390	161,302,376	1,945,119	5,835,985	0	7,781,104
12	67,005,864	98,006,467	165,012,331	1,855,332	5,600,939	0	7,456,271
13	64,166,784	104,640,831	168,807,615	1,772,770	5,367,574	0	7,140,344
14	61,462,030	111,228,160	172,690,190	1,692,337	5,147,028	0	6,839,365
15	58,693,183	117,968,881	176,662,064	1,598,810	4,932,443	0	6,531,253
16	55,941,444	124,783,848	180,725,292	1,501,123	4,723,923	0	6,225,046
17	53,310,124	131,571,849	184,881,973	1,413,630	4,518,608	0	5,932,238
18	50,750,652	138,383,607	189,134,259	1,347,397	4,300,028	0	5,647,425
19	48,156,432	145,327,915	193,484,347	1,285,532	4,073,214	0	5,358,746
20	45,415,155	152,519,332	197,934,487	1,209,502	3,844,200	0	5,053,702
21	42,694,465	159,792,515	202,486,980	1,119,935	3,631,015	0	4,750,950
22	40,055,452	167,088,728	207,144,180	1,032,539	3,424,747	0	4,457,286
23	37,518,839	174,389,658	211,908,497	954,205	3,220,812	0	4,175,017
24	34,924,173	181,858,219	216,782,392	876,730	3,009,558	0	3,886,288
25	32,246,765	189,521,622	221,768,387	798,100	2,790,252	0	3,588,352
26	29,566,360	197,302,700	226,869,060	721,136	2,568,946	0	3,290,082
27	26,858,367	205,228,681	232,087,048	641,786	2,346,956	0	2,988,742
28	24,207,943	213,217,107	237,425,050	566,188	2,127,621	0	2,693,809
29	21,603,189	221,282,638	242,885,827	490,603	1,913,354	0	2,403,957
30	18,996,182	229,476,019	248,472,201	416,506	1,697,349	0	2,113,855
31	16,470,691	237,716,370	254,187,061	337,160	1,495,664	0	1,832,824
32	14,071,082	245,962,282	260,033,364	273,587	1,292,213	0	1,565,800
33	11,803,090	254,211,041	266,014,131	221,060	1,092,363	0	1,313,423
34	9,591,460	262,540,996	272,132,456	184,106	883,211	0	1,067,317
35	7,645,640	270,745,862	278,391,502	147,846	702,945	0	850,791
36	5,740,677	279,053,830	284,794,507	111,504	527,306	0	638,810
37	4,315,075	287,029,706	291,344,781	85,133	395,039	0	480,172
38	3,153,538	294,892,173	298,045,711	62,986	287,933	0	350,919
39	2,272,992	302,627,770	304,900,762	47,113	205,821	0	252,934
40	1,632,696	310,280,784	311,913,480	35,147	146,536	0	181,683

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

Year	Payroll for Current Employees (a)	Payroll for Future Employees (b)	Total Employee Payroll (c)=(a)+(b)	Contributions from Current Employees (d)*	Employer Contributions for Current Employees (e)*	Contributions Related to Payroll of Future Employees (f)*	Total Contributions (g)=(d)+(e)+(f)
41	\$1,148,581	\$317,938,909	\$319,087,490	\$25,516	\$102,296	\$0	\$127,812
42	810,479	325,616,023	326,426,502	18,560	71,628	0	90,188
43	574,234	333,360,077	333,934,311	13,418	50,482	0	63,900
44	409,023	341,205,778	341,614,801	9,703	35,812	0	45,515
45	295,951	349,175,990	349,471,941	7,100	25,833	0	32,933
46	215,266	357,294,530	357,509,796	5,186	18,768	0	23,954
47	158,095	365,574,426	365,732,521	3,841	13,751	0	17,592
48	116,846	374,027,523	374,144,369	2,871	10,131	0	13,002
49	85,846	382,663,843	382,749,689	2,127	7,426	0	9,553
50	61,338	391,491,594	391,552,932	1,526	5,300	0	6,826
51	44,139	400,514,511	400,558,650	1,107	3,805	0	4,912
52	31,800	409,739,699	409,771,499	803	2,736	0	3,539
53	22,496	419,173,747	419,196,243	569	1,934	0	2,503
54	15,735	428,822,022	428,837,757	397	1,354	0	1,751
55	10,992	438,690,033	438,701,025	278	945	0	1,223
56	7,835	448,783,314	448,791,149	199	673	0	872
57	5,326	459,108,019	459,113,345	135	458	0	593
58	3,586	469,669,366	469,672,952	90	309	0	399
59	2,400	480,473,030	480,475,430	61	206	0	267
60	1,600	491,524,765	491,526,365	42	136	0	178
61	989	502,830,482	502,831,471	27	83	0	110
62	604	514,395,991	514,396,595	17	50	0	67
63	295	526,227,422	526,227,717	8	25	0	33
64	150	538,330,804	538,330,954	4	13	0	17
65	67	550,712,499	550,712,566	2	5	0	7
66	12	563,378,943	563,378,955	0	1	0	1
67	6	576,336,665	576,336,671	0	1	0	1
68	0	589,592,414	589,592,414	0	0	0	0
69	0	603,153,040	603,153,040	0	0	0	0
70	0	617,025,560	617,025,560	0	0	0	0
71	0	631,217,148	631,217,148	0	0	0	0
72	0	645,735,142	645,735,142	0	0	0	0
73	0	660,587,050	660,587,050	0	0	0	0
74	0	675,780,553	675,780,553	0	0	0	0
75	0	691,323,505	691,323,505	0	0	0	0
76	0	707,223,946	707,223,946	0	0	0	0
77	0	723,490,097	723,490,097	0	0	0	0
78	0	740,130,369	740,130,369	0	0	0	0
79	0	757,153,367	757,153,367	0	0	0	0
80	0	774,567,895	774,567,895	0	0	0	0

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

Year	Payroll for Current Employees (a)	Payroll for Future Employees (b)	Total Employee Payroll (c)=(a)+(b)	Contributions from Current Employees (d)*	Employer Contributions for Current Employees (e)*	Contributions Related to Payroll of Future Employees (f)*	Total Contributions (g)=(d)+(e)+(f)
81	\$0	\$792,382,956	\$792,382,956	\$0	\$0	\$0	\$0
82	0	810,607,764	810,607,764	0	0	0	0
83	0	829,251,743	829,251,743	0	0	0	0
84	0	848,324,533	848,324,533	0	0	0	0
85	0	867,835,997	867,835,997	0	0	0	0
86	0	887,796,225	887,796,225	0	0	0	0
87	0	908,215,539	908,215,539	0	0	0	0
88	0	929,104,496	929,104,496	0	0	0	0
89	0	950,473,899	950,473,899	0	0	0	0
90	0	972,334,799	972,334,799	0	0	0	0
91	0	994,698,499	994,698,499	0	0	0	0
92	0	1,017,576,565	1,017,576,565	0	0	0	0
93	0	1,040,980,826	1,040,980,826	0	0	0	0
94	0	1,064,923,385	1,064,923,385	0	0	0	0
95	0	1,089,416,623	1,089,416,623	0	0	0	0
96	0	1,114,473,205	1,114,473,205	0	0	0	0
97	0	1,140,106,089	1,140,106,089	0	0	0	0
98	0	1,166,328,529	1,166,328,529	0	0	0	0
99	0	1,193,154,085	1,193,154,085	0	0	0	0
100	0	1,220,596,629	1,220,596,629	0	0	0	0

* Contributions based on current statutory provisions as stipulated in R.S. 11:105.

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

Year	Projected Beginning Fiduciary Net Position (a)	Projected Total Contributions (b)	Projected Benefit Payments (c)	Projected Administrative Expense (d)	Projected Investment Earnings (e)	Projected Ending Fiduciary Net Position (f)=(a)+(b)-(c)-(d)+(e)
1	\$441,183,016	\$12,175,751	\$20,980,186	\$379,292	\$27,880,033	\$459,879,321
2	459,879,321	10,608,820	22,317,033	355,414	28,981,640	476,797,334
3	476,797,334	10,877,700	23,812,381	335,821	30,021,642	493,548,475
4	493,548,475	11,532,148	25,814,683	317,709	31,045,490	509,993,721
5	509,993,721	10,283,999	26,877,776	302,416	32,022,293	525,119,820
6	525,119,820	9,812,018	28,459,202	288,537	32,921,108	539,105,207
7	539,105,207	9,359,659	30,273,614	275,234	33,739,441	551,655,460
8	551,655,460	8,933,161	31,727,612	262,693	34,479,211	563,077,527
9	563,077,527	8,521,134	33,340,351	250,576	35,141,717	573,149,450
10	573,149,450	8,138,644	34,632,363	239,329	35,729,834	582,146,237
11	582,146,237	7,781,104	35,425,289	228,815	36,267,208	590,540,445
12	590,540,445	7,456,271	36,440,736	219,263	36,759,303	598,096,020
13	598,096,020	7,140,344	37,715,767	209,972	37,188,998	604,499,622
14	604,499,622	6,839,365	38,671,542	201,122	37,556,492	610,022,815
15	610,022,815	6,531,253	39,880,793	192,061	37,858,634	614,339,849
16	614,339,849	6,225,046	41,075,624	183,057	38,084,141	617,390,355
17	617,390,355	5,932,238	42,101,533	174,446	38,234,855	619,281,468
18	619,281,468	5,647,425	43,235,420	166,071	38,307,869	619,835,272
19	619,835,272	5,358,746	44,337,717	157,582	38,296,273	618,994,992
20	618,994,992	5,053,702	45,513,737	148,612	38,192,399	616,578,744
21	616,578,744	4,750,950	46,371,902	139,709	37,998,752	612,816,835
22	612,816,835	4,457,286	46,991,858	131,073	37,727,518	607,878,708
23	607,878,708	4,175,017	47,420,901	122,772	37,387,974	601,898,026
24	601,898,026	3,886,288	48,097,907	114,282	36,972,912	594,545,037
25	594,545,037	3,588,352	48,782,087	105,521	36,469,492	585,715,273
26	585,715,273	3,290,082	49,302,121	96,750	35,877,239	575,483,724
27	575,483,724	2,988,742	49,803,632	87,888	35,195,820	563,776,766
28	563,776,766	2,693,809	50,041,320	79,215	34,429,317	550,779,356
29	550,779,356	2,403,957	50,183,231	70,692	33,583,700	536,513,090
30	536,513,090	2,113,855	50,292,810	62,161	32,657,990	520,929,964
31	520,929,964	1,832,824	50,197,884	53,897	31,655,367	504,166,374
32	504,166,374	1,565,800	50,096,411	46,045	30,577,850	486,167,568
33	486,167,568	1,313,423	49,737,823	38,623	29,430,641	467,135,186
34	467,135,186	1,067,317	49,449,549	31,386	28,215,037	446,936,606
35	446,936,606	850,791	48,582,335	25,019	26,945,770	426,125,813
36	426,125,813	638,810	47,935,616	18,785	25,629,817	404,440,039
37	404,440,039	480,172	46,310,270	14,120	24,293,422	382,889,243
38	382,889,243	350,919	44,842,701	10,319	22,961,095	361,348,237
39	361,348,237	252,934	43,137,592	7,438	21,638,585	340,094,725
40	340,094,725	181,683	41,361,430	5,343	20,337,755	319,247,391

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

Year	Projected Beginning Fiduciary Net Position (a)	Projected Total Contributions (b)	Projected Benefit Payments (c)	Projected Administrative Expense (d)	Projected Investment Earnings (e)	Projected Ending Fiduciary Net Position (f)=(a)+(b)-(c)-(d)+(e)
41	\$319,247,391	\$127,812	\$39,593,187	\$3,758	\$19,063,177	\$298,841,435
42	298,841,435	90,188	37,744,682	2,652	17,820,127	279,004,417
43	279,004,417	63,900	35,922,745	1,879	16,612,915	259,756,606
44	259,756,606	45,515	34,113,619	1,338	15,443,209	241,130,374
45	241,130,374	32,933	32,324,648	968	14,312,763	223,150,453
46	223,150,453	23,954	30,561,868	704	13,222,883	205,834,718
47	205,834,718	17,592	28,820,752	517	12,174,840	189,205,881
48	189,205,881	13,002	27,102,125	382	11,170,034	173,286,410
49	173,286,410	9,553	25,409,206	281	10,209,770	158,096,246
50	158,096,246	6,826	23,744,649	201	9,295,221	143,653,442
51	143,653,442	4,912	22,109,475	144	8,427,509	129,976,243
52	129,976,243	3,539	20,509,649	104	7,607,587	117,077,615
53	117,077,615	2,503	18,950,723	74	6,836,086	104,965,408
54	104,965,408	1,751	17,437,105	51	6,113,353	93,643,355
55	93,643,355	1,223	15,973,665	36	5,439,458	83,110,335
56	83,110,335	872	14,565,037	26	4,814,167	73,360,312
57	73,360,312	593	13,216,334	17	4,236,912	64,381,465
58	64,381,465	399	11,930,573	12	3,706,833	56,158,112
59	56,158,112	267	10,711,113	8	3,222,809	48,670,067
60	48,670,067	178	9,560,598	5	2,783,456	41,893,098
61	41,893,098	110	8,481,439	3	2,387,138	35,798,904
62	35,798,904	67	7,475,021	2	2,031,998	30,355,946
63	30,355,946	33	6,542,326	1	1,715,981	25,529,633
64	25,529,633	17	5,683,409	0	1,436,872	21,283,113
65	21,283,113	7	4,897,937	0	1,192,324	17,577,507
66	17,577,507	1	4,184,962	0	979,882	14,372,429
67	14,372,429	1	3,542,841	0	797,017	11,626,605
68	11,626,605	0	2,969,496	0	641,160	9,298,268
69	9,298,268	0	2,462,415	0	509,725	7,345,579
70	7,345,579	0	2,018,528	0	400,141	5,727,192
71	5,727,192	0	1,634,116	0	309,891	4,402,968
72	4,402,968	0	1,305,178	0	236,544	3,334,333
73	3,334,333	0	1,027,402	0	177,781	2,484,712
74	2,484,712	0	796,130	0	131,422	1,820,005
75	1,820,005	0	606,629	0	95,451	1,308,827
76	1,308,827	0	453,923	0	68,029	922,932
77	922,932	0	333,099	0	47,520	637,353
78	637,353	0	239,386	0	32,492	430,458
79	430,458	0	168,227	0	21,717	283,949
80	283,949	0	115,426	0	14,171	182,694

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

Year	Projected Beginning Fiduciary Net Position (a)	Projected Total Contributions (b)	Projected Benefit Payments (c)	Projected Administrative Expense (d)	Projected Investment Earnings (e)	Projected Ending Fiduciary Net Position (f)=(a)+(b)-(c)-(d)+(e)
81	\$182,694	\$0	\$77,208	\$0	\$9,016	\$114,502
82	114,502	0	50,275	0	5,585	69,812
83	69,812	0	31,824	0	3,365	41,352
84	41,352	0	19,554	0	1,969	23,767
85	23,767	0	11,649	0	1,117	13,235
86	13,235	0	6,717	0	614	7,133
87	7,133	0	3,744	0	327	3,716
88	3,716	0	2,015	0	168	1,868
89	1,868	0	1,046	0	83	906
90	906	0	522	0	40	423
91	423	0	252	0	18	190
92	190	0	116	0	8	82
93	82	0	52	0	3	33
94	33	0	22	0	1	12
95	12	0	9	0	0	4
96	4	0	3	0	0	1
97	1	0	1	0	0	0
98	0	0	0	0	0	0
99	0	0	0	0	0	0
100	0	0	0	0	0	0

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

Year	Projected Beginning Fiduciary Net Position	Projected Benefit Payments	"Funded" Portion of Benefit Payments	"Unfunded" Portion of Benefit Payments	Present Value of "Funded" Benefit Payments	Present Value of "Unfunded" Benefit Payments	Present Value of Benefit Payments Using the Single Discount Rate
1	\$441,183,016	\$20,980,186	\$20,980,186	\$0	\$20,401,785	\$0	\$20,401,785
2	459,879,321	22,317,033	22,317,033	0	20,396,407	0	20,396,407
3	476,797,334	23,812,381	23,812,381	0	20,454,007	0	20,454,007
4	493,548,475	25,814,683	25,814,683	0	20,840,145	0	20,840,145
5	509,993,721	26,877,776	26,877,776	0	20,393,213	0	20,393,213
6	525,119,820	28,459,202	28,459,202	0	20,294,269	0	20,294,269
7	539,105,207	30,273,614	30,273,614	0	20,289,593	0	20,289,593
8	551,655,460	31,727,612	31,727,612	0	19,985,031	0	19,985,031
9	563,077,527	33,340,351	33,340,351	0	19,737,674	0	19,737,674
10	573,149,450	34,632,363	34,632,363	0	19,269,316	0	19,269,316
11	582,146,237	35,425,289	35,425,289	0	18,524,904	0	18,524,904
12	590,540,445	36,440,736	36,440,736	0	17,909,690	0	17,909,690
13	598,096,020	37,715,767	37,715,767	0	17,421,368	0	17,421,368
14	604,499,622	38,671,542	38,671,542	0	16,788,394	0	16,788,394
15	610,022,815	39,880,793	39,880,793	0	16,271,958	0	16,271,958
16	614,339,849	41,075,624	41,075,624	0	15,751,379	0	15,751,379
17	617,390,355	42,101,533	42,101,533	0	15,173,672	0	15,173,672
18	619,281,468	43,235,420	43,235,420	0	14,645,049	0	14,645,049
19	619,835,272	44,337,717	44,337,717	0	14,115,064	0	14,115,064
20	618,994,992	45,513,737	45,513,737	0	13,617,908	0	13,617,908
21	616,578,744	46,371,902	46,371,902	0	13,040,108	0	13,040,108
22	612,816,835	46,991,858	46,991,858	0	12,419,590	0	12,419,590
23	607,878,708	47,420,901	47,420,901	0	11,779,119	0	11,779,119
24	601,898,026	48,097,907	48,097,907	0	11,228,650	0	11,228,650
25	594,545,037	48,782,087	48,782,087	0	10,703,360	0	10,703,360
26	585,715,273	49,302,121	49,302,121	0	10,166,787	0	10,166,787
27	575,483,724	49,803,632	49,803,632	0	9,652,449	0	9,652,449
28	563,776,766	50,041,320	50,041,320	0	9,115,146	0	9,115,146
29	550,779,356	50,183,231	50,183,231	0	8,591,161	0	8,591,161
30	536,513,090	50,292,810	50,292,810	0	8,092,031	0	8,092,031
31	520,929,964	50,197,884	50,197,884	0	7,590,937	0	7,590,937
32	504,166,374	50,096,411	50,096,411	0	7,119,918	0	7,119,918
33	486,167,568	49,737,823	49,737,823	0	6,643,753	0	6,643,753
34	467,135,186	49,449,549	49,449,549	0	6,207,939	0	6,207,939
35	446,936,606	48,582,335	48,582,335	0	5,732,207	0	5,732,207
36	426,125,813	47,935,616	47,935,616	0	5,315,696	0	5,315,696
37	404,440,039	46,310,270	46,310,270	0	4,826,558	0	4,826,558
38	382,889,243	44,842,701	44,842,701	0	4,392,486	0	4,392,486
39	361,348,237	43,137,592	43,137,592	0	3,971,302	0	3,971,302
40	340,094,725	41,361,430	41,361,430	0	3,578,746	0	3,578,746

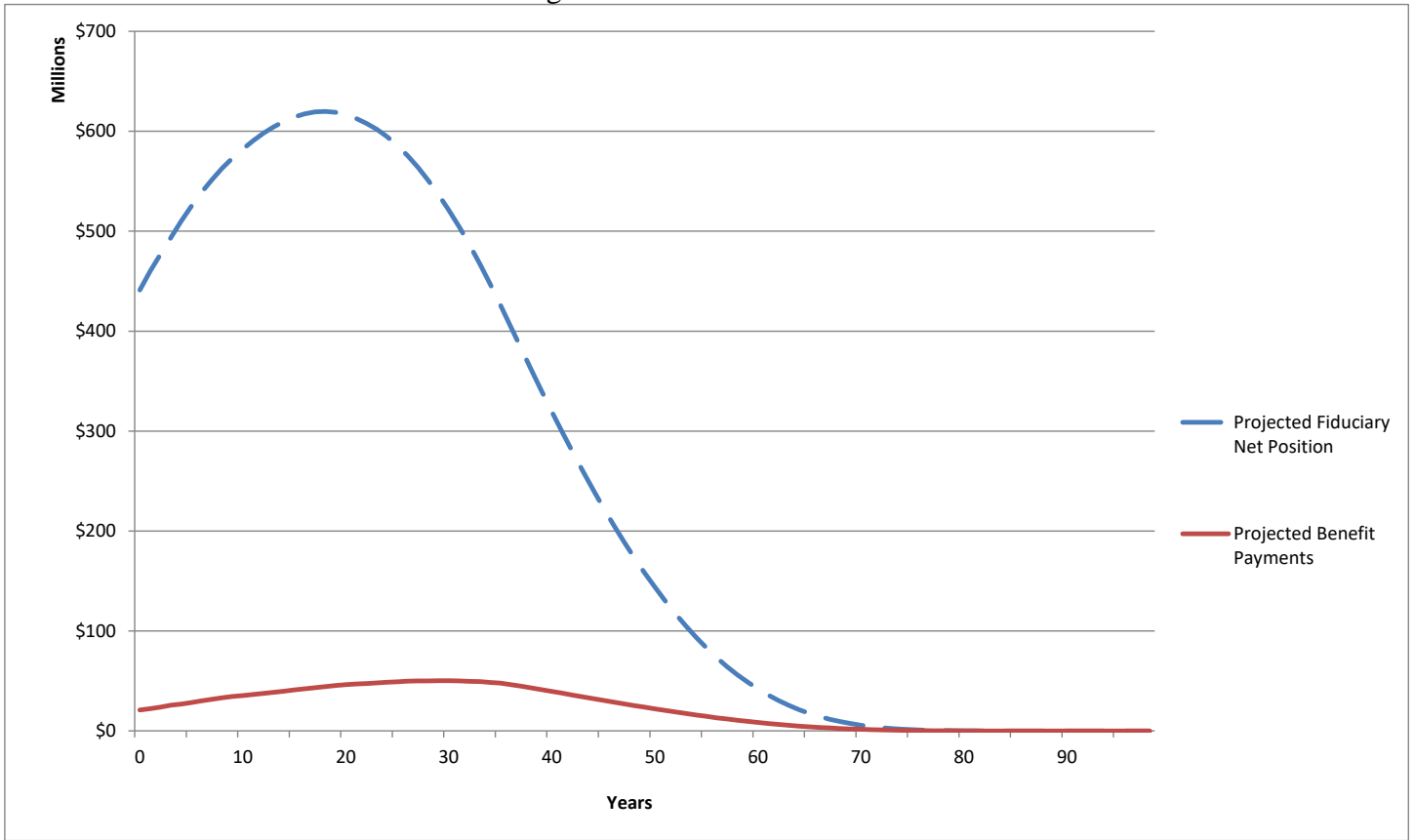
TABLE 6 (continued)
Plan B – Actuarial Present Value of Projected Benefit Payments
For Single Discount Rate Determination

Year	Projected Beginning Fiduciary Net Position	Projected Benefit Payments	"Funded" Portion of Benefit Payments	"Unfunded" Portion of Benefit Payments	Present Value of "Funded" Benefit Payments	Present Value of "Unfunded" Benefit Payments	Present Value of Benefit Payments Using the Single Discount Rate
41	\$319,247,391	\$39,593,187	\$39,593,187	\$0	\$3,219,691	\$0	\$3,219,691
42	298,841,435	37,744,682	37,744,682	0	2,884,748	0	2,884,748
43	279,004,417	35,922,745	35,922,745	0	2,580,358	0	2,580,358
44	259,756,606	34,113,619	34,113,619	0	2,303,014	0	2,303,014
45	241,130,374	32,324,648	32,324,648	0	2,050,978	0	2,050,978
46	223,150,453	30,561,868	30,561,868	0	1,822,491	0	1,822,491
47	205,834,718	28,820,752	28,820,752	0	1,615,285	0	1,615,285
48	189,205,881	27,102,125	27,102,125	0	1,427,597	0	1,427,597
49	173,286,410	25,409,206	25,409,206	0	1,257,916	0	1,257,916
50	158,096,246	23,744,649	23,744,649	0	1,104,803	0	1,104,803
51	143,653,442	22,109,475	22,109,475	0	966,843	0	966,843
52	129,976,243	20,509,649	20,509,649	0	842,935	0	842,935
53	117,077,615	18,950,723	18,950,723	0	732,015	0	732,015
54	104,965,408	17,437,105	17,437,105	0	633,034	0	633,034
55	93,643,355	15,973,665	15,973,665	0	545,024	0	545,024
56	83,110,335	14,565,037	14,565,037	0	467,069	0	467,069
57	73,360,312	13,216,334	13,216,334	0	398,326	0	398,326
58	64,381,465	11,930,573	11,930,573	0	337,946	0	337,946
59	56,158,112	10,711,113	10,711,113	0	285,154	0	285,154
60	48,670,067	9,560,598	9,560,598	0	239,215	0	239,215
61	41,893,098	8,481,439	8,481,439	0	199,448	0	199,448
62	35,798,904	7,475,021	7,475,021	0	165,208	0	165,208
63	30,355,946	6,542,326	6,542,326	0	135,897	0	135,897
64	25,529,633	5,683,409	5,683,409	0	110,955	0	110,955
65	21,283,113	4,897,937	4,897,937	0	89,869	0	89,869
66	17,577,507	4,184,962	4,184,962	0	72,168	0	72,168
67	14,372,429	3,542,841	3,542,841	0	57,420	0	57,420
68	11,626,605	2,969,496	2,969,496	0	45,233	0	45,233
69	9,298,268	2,462,415	2,462,415	0	35,252	0	35,252
70	7,345,579	2,018,528	2,018,528	0	27,159	0	27,159
71	5,727,192	1,634,116	1,634,116	0	20,665	0	20,665
72	4,402,968	1,305,178	1,305,178	0	15,512	0	15,512
73	3,334,333	1,027,402	1,027,402	0	11,476	0	11,476
74	2,484,712	796,130	796,130	0	8,358	0	8,358
75	1,820,005	606,629	606,629	0	5,986	0	5,986
76	1,308,827	453,923	453,923	0	4,209	0	4,209
77	922,932	333,099	333,099	0	2,903	0	2,903
78	637,353	239,386	239,386	0	1,961	0	1,961
79	430,458	168,227	168,227	0	1,295	0	1,295
80	283,949	115,426	115,426	0	835	0	835

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

Year	Projected Beginning Fiduciary Net Position	Projected Benefit Payments	"Funded" Portion of Benefit Payments	"Unfunded" Portion of Benefit Payments	Present Value of "Funded" Benefit Payments	Present Value of "Unfunded" Benefit Payments	Present Value of Benefit Payments Using the Single Discount Rate
81	\$182,694	\$77,208	\$77,208	\$0	\$525	\$0	\$525
82	114,502	50,275	50,275	0	321	0	321
83	69,812	31,824	31,824	0	191	0	191
84	41,352	19,554	19,554	0	110	0	110
85	23,767	11,649	11,649	0	62	0	62
86	13,235	6,717	6,717	0	33	0	33
87	7,133	3,744	3,744	0	18	0	18
88	3,716	2,015	2,015	0	9	0	9
89	1,868	1,046	1,046	0	4	0	4
90	906	522	522	0	2	0	2
91	423	252	252	0	1	0	1
92	190	116	116	0	0	0	0
93	82	52	52	0	0	0	0
94	33	22	22	0	0	0	0
95	12	9	9	0	0	0	0
96	4	3	3	0	0	0	0
97	1	1	1	0	0	0	0
98	0	0	0	0	0	0	0
99	0	0	0	0	0	0	0
100	0	0	0	0	0	0	0

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



GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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