



CURRAN ACTUARIAL
— CONSULTING, LTD. —

**Information for
Financial Reporting
December 31, 2024**

**Parochial Employees'
Retirement System
of Louisiana**



July 14, 2025

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, 2024. 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, 2024. 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, 2024 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, 2024, pension plan membership in Plan A consisted of the following:

Active plan members	14,162
Inactive plan members or beneficiaries currently receiving benefits	8,638
Inactive plan members entitled to but not yet receiving benefits	<u>11,288</u>
Total	<u>34,088</u>

As of December 31, 2024, pension plan membership in Plan B consisted of the following:

Active plan members	2,377
Inactive plan members or beneficiaries currently receiving benefits	1,170
Inactive plan members entitled to but not yet receiving benefits	<u>2,403</u>
Total	<u>5,950</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, 2024 Creditable to:

Annuity Savings Fund	\$ 558,610,384
Annuity Reserve Fund	2,493,747,650
Pension Accumulation Fund	1,986,472,222
DROP Accounts	69,451,511
Funding Deposit Account	<u>95,746,952</u>
Total Net Position	<u>\$ 5,204,028,719</u>

Present Assets of Plan B as of December 31, 2024 Creditable to:

Annuity Savings Fund	\$ 32,098,190
Annuity Reserve Fund	188,967,103
Pension Accumulation Fund	251,482,608
DROP Accounts	6,719,060
Funding Deposit Account	<u>8,571,016</u>
Total Net Position	<u>\$ 487,837,977</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, 2024 and were based on December 31, 2024 data. The current year actuarial assumptions utilized for this report are based on the assumptions used in the December 31, 2024 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, 2024 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, 2024:

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, 2024:

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:

<u>Year</u>	<u>ERSL (in years)</u>
2024	4
2023	4

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

<u>Year</u>	<u>ERSL (in years)</u>
2024	4
2023	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, 2024, were as follows:

Pension Liability for Active Members	\$ 2,448,248,469
Pension Liability for Terminated Members	158,248,674
Pension Liability for Retirees & Survivors	<u>2,496,968,793</u>
Total Pension Liability	\$ 5,103,465,936
Plan Fiduciary Net Position	<u>5,204,028,719</u>
Net Pension Liability/(Asset)	<u><u>\$ (100,562,783)</u></u>

For the year ended December 31, 2024, the Collective Pension Expense (Income) for Plan A is \$85,006,092.

The components of the net pension liability of the retirement system for Plan B as of December 31, 2024, were as follows:

Pension Liability for Active Members	\$ 262,335,853
Pension Liability for Terminated Members	19,064,635
Pension Liability for Retirees & Survivors	<u>189,368,118</u>
Total Pension Liability	\$ 470,768,606
Plan Fiduciary Net Position	<u>487,837,977</u>
Net Pension Liability/(Asset)	<u><u>\$ (17,069,371)</u></u>

For the year ended December 31, 2024, the Collective Pension Expense (Income) for Plan B is \$10,366,388.

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)	\$513,204,265	\$(100,562,783)	\$(615,748,803)

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)	\$42,547,197	\$(17,069,371)	\$(66,989,555)

EXHIBIT I
Plan A – Statement of Fiduciary Net Position
as of December 31, 2024 and 2023

	2024	2023
Current Assets:		
Cash & Cash Equivalents in Banks	\$ 224,498,162	\$ 106,938,884
Contributions Receivable	37,984,725	36,066,490
Accrued Interest and Dividends	2,741,871	902,831
Investments Receivable	2,260,348	3,403,708
Due (to) from Other Funds	12,768,407	7,144,291
Other Current Assets	13	13
TOTAL CURRENT ASSETS	\$ 280,253,526	\$ 154,456,217
 Property, Plant & Equip. (Includes Subscription Assets)	 \$ 696,228	 \$ 495,935
Investments:		
Cash & Cash Equivalents	\$ 0	\$ 32,143,229
Equities	2,342,539,505	2,411,099,564
Fixed Income	1,743,039,140	1,408,230,933
Real Estate	238,149,840	247,373,197
Alternative Investments	625,901,279	526,058,358
TOTAL INVESTMENTS	\$ 4,949,629,764	\$ 4,624,905,281
 DEFERRED OUTFLOWS OF RESOURCES*	 \$ 108,422	 \$ 112,170
 TOTAL ASSETS	 \$ 5,230,687,940	 \$ 4,779,969,603
Current Liabilities:		
Accounts Payable	\$ 2,611,808	\$ 2,994,791
Benefits Payable	21,715,145	20,395,170
Refunds Payable	863,571	1,443,514
Investments Payable	347,931	1,931,986
Liability Transfer to/(from) Plan B	217,345	(72,345)
Other Postemployment Benefits	638,514	585,812
Subscription Payable	172,902	0
TOTAL CURRENT LIABILITIES	\$ 26,567,216	\$ 27,278,928
 DEFERRED INFLOWS OF RESOURCES*	 \$ 92,005	 \$ 143,118
 FIDUCIARY NET POSITION	 \$ 5,204,028,719	 \$ 4,752,547,557

* Related to OPEB for PERS Employees

EXHIBIT II
Plan A – Statement of Changes in Fiduciary Net Position
For the Year Ended December 31, 2024

	<u>2024</u>
Beginning of Year Net Position:	\$ 4,752,547,557
Income:	
Regular Member Contributions	\$ 70,132,466
Regular Employer Contributions	89,252,251
Irregular Contributions	324,523
Ad Valorem Taxes & Revenue Sharing	10,442,108
Transfers from Other Systems	5,072,974
Other Income	3,078,520
TOTAL CONTRIBUTIONS	<u>\$ 178,302,842</u>
Net Appreciation of Fair Value of Investments	\$ 472,575,195
Dividends, Interest and Recurring Income	108,487,465
Class Action Settlements	145,700
Investment Expense	(30,655,228)
TOTAL MARKET INVESTMENT INCOME	<u>\$ 550,553,132</u>
TOTAL INCOME	<u>\$ 728,855,974</u>
Expenses:	
Retirement Annuity Benefits	\$ 240,138,741
DROP Benefits	20,037,925
Transfers to/(from) Plan B	217,345
Refunds of Contributions	11,998,174
Funds Transferred to Other Systems	2,540,756
Administrative Expenses	2,441,871
TOTAL EXPENSES	<u>\$ 277,374,812</u>
NET MARKET INCOME (INCOME – EXPENSES)	<u>\$ 451,481,162</u>
END OF YEAR FIDUCIARY NET POSITION	<u>\$ 5,204,028,719</u>

EXHIBIT III
Plan A – Schedule of Changes in Net Pension Liability and Related Ratios
For the Years 2014 – 2024

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Total Pension Liability:				
Service Cost	\$ 122,341,528	\$ 114,063,454	\$ 113,895,933	\$ 113,295,392
Interest	309,695,929	297,266,551	287,635,641	280,311,929
Changes of Benefit Terms	48,342,048	0	40,477,032	0
Differences Between Expected and Actual Experience	41,723,576	60,152,417	(34,966,590)	(32,358,618)
Changes of Assumptions	0	(22,131,205)	0	0
Benefit Payments	(260,176,666)	(246,657,509)	(237,601,587)	(229,559,984)
Refunds of Member Contributions	(11,998,174)	(13,634,283)	(14,426,798)	(14,043,544)
Other	5,717,916	(184,528)	(1,062,960)	1,689,076
Net Change in Total Pension Liability	<u>\$ 255,646,157</u>	<u>\$ 188,874,897</u>	<u>\$ 153,950,671</u>	<u>\$ 119,334,251</u>
Total Pension Liability – Beginning	<u>\$ 4,847,819,779</u>	<u>\$4,658,944,882</u>	<u>\$4,504,994,211</u>	<u>\$4,385,659,960</u>
Total Pension Liability – Ending (a)	<u><u>\$ 5,103,465,936</u></u>	<u><u>\$4,847,819,779</u></u>	<u><u>\$4,658,944,882</u></u>	<u><u>\$4,504,994,211</u></u>
Plan Fiduciary Net Position:				
Contributions – Member	\$ 70,132,466	\$ 65,285,791	\$ 61,063,549	\$ 60,596,263
Contributions – Employer	89,252,251	83,470,506	78,108,350	82,274,839
Contributions – Nonemployer Contributing Entities	10,442,108	9,895,101	9,318,063	8,272,216
Net Investment Income	550,553,132	582,321,522	(595,615,733)	507,357,899
Benefit Payments	(260,176,666)	(246,657,509)	(237,601,587)	(229,559,984)
Refunds of Member Contributions	(11,998,174)	(13,634,283)	(14,426,798)	(14,043,544)
Administrative Expenses	(2,441,871)	(2,014,861)	(1,754,688)	(1,550,486)
Other	5,717,916	(184,528)	(1,062,960)	1,689,076
Net Change in Plan Fiduciary Net Position	<u>\$ 451,481,162</u>	<u>\$ 478,481,739</u>	<u>\$(701,971,804)</u>	<u>\$ 415,036,279</u>
Plan Fiduciary Net Position – Beginning	<u>\$ 4,752,547,557</u>	<u>\$4,274,065,818</u>	<u>\$4,976,037,622</u>	<u>\$4,561,001,343</u>
Plan Fiduciary Net Position – Ending (b)	<u><u>\$ 5,204,028,719</u></u>	<u><u>\$4,752,547,557</u></u>	<u><u>\$4,274,065,818</u></u>	<u><u>\$4,976,037,622</u></u>
Net Pension Liability (Asset) – Ending (a) – (b)	\$ (100,562,783)	\$ 95,272,222	\$ 384,879,064	\$(471,043,411)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	101.97%	98.03%	91.74%	110.46%
Covered Payroll	\$ 776,106,530	\$ 725,830,487	\$ 679,203,043	\$ 671,631,339
Net Pension Liability (Asset) as a Percentage of Covered Payroll	(12.96%)	13.13%	56.67%	(70.13%)

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 105,864,756	\$ 103,278,431	\$ 103,162,285	\$ 96,851,197	\$ 93,628,785	\$ 92,179,543
266,019,266	258,973,110	253,635,577	246,511,966	237,294,449	232,727,540
34,252,925	0	0	26,860,777	0	0
56,919,551	(39,482,931)	(4,746,111)	(40,626,421)	(12,667,455)	(44,975,205)
49,131,750	0	82,069,583	98,842,690	0	78,202,025
(214,886,274)	(199,534,313)	(191,685,061)	(186,762,347)	(175,282,523)	(163,209,008)
(10,631,201)	(12,208,207)	(11,486,631)	(11,051,467)	(11,028,687)	(10,977,072)
2,493,151	673,568	(948,890)	4,300,899	101,867	883,237
\$ 289,163,924	\$ 111,699,658	\$ 230,000,752	\$ 234,927,294	\$ 132,046,436	\$ 184,831,060
<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>
<u>\$4,385,659,960</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>
\$ 60,430,089	\$ 57,299,760	\$ 54,385,489	\$ 55,665,016	\$ 53,518,453	\$ 51,345,556
81,854,501	72,984,730	69,015,634	77,029,442	77,431,442	83,730,525
8,407,288	8,092,294	7,641,523	7,434,422	7,386,897	7,276,289
543,135,978	625,015,609	(213,305,699)	569,914,523	238,615,848	(18,772,102)
(214,886,274)	(199,534,313)	(191,685,061)	(186,762,347)	(175,282,523)	(163,209,008)
(10,631,201)	(12,208,207)	(11,486,631)	(11,051,467)	(11,028,687)	(10,977,072)
(1,590,764)	(1,495,334)	(1,676,178)	(1,427,221)	(1,419,415)	(1,334,292)
2,493,151	673,568	(948,890)	4,300,899	101,867	883,237
\$ 469,212,768	\$ 550,828,107	\$ (288,059,813)	\$ 515,103,267	\$ 189,323,882	\$ (51,056,867)
<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>
<u>\$4,561,001,343</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>
\$(175,341,383)	\$ 4,707,461	\$ 443,835,910	\$ (74,224,655)	\$ 205,951,318	\$ 263,228,764
104.00%	99.89%	88.86%	101.98%	94.15%	92.23%
\$ 668,200,008	\$ 634,649,826	\$ 600,135,948	\$ 616,235,536	\$ 595,626,477	\$ 577,451,897
(26.24%)	0.74%	73.96%	(12.04%)	34.58%	45.58%

EXHIBIT IV
Plan A – Schedule of Net Pension Liability
For the Years 2014 – 2024

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Total Pension Liability	\$ 5,103,465,936	\$ 4,847,819,779	\$ 4,658,944,882	\$ 4,504,994,211
Plan Fiduciary Net Position	<u>5,204,028,719</u>	<u>4,752,547,557</u>	<u>4,274,065,818</u>	<u>4,976,037,622</u>
Net Pension Liability (Asset)	<u>\$ (100,562,783)</u>	<u>\$ 95,272,222</u>	<u>\$ 384,879,064</u>	<u>\$ (471,043,411)</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	101.97%	98.03%	91.74%	110.46%
Covered Payroll	\$ 776,106,530	\$ 725,830,487	\$ 679,203,043	\$ 671,631,339
Net Pension Liability (Asset) as a Percentage of Covered Payroll	(12.96%)	13.13%	56.67%	(70.13%)

EXHIBIT V
Plan A – Schedule of Contributions
For the Years 2014 – 2024

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Actuarially Determined Contribution (Determined as of the Prior Fiscal Year)	\$ 68,863,004	\$ 60,689,282	\$ 79,768,930	\$ 82,755,906
Contributions in Relation to the Actuarially Determined Contribution *	<u>99,694,359</u>	<u>93,365,607</u>	<u>87,426,413</u>	<u>90,547,055</u>
Contribution Deficiency (Excess)	<u>\$ (30,831,355)</u>	<u>\$ (32,676,325)</u>	<u>\$ (7,657,483)</u>	<u>\$ (7,791,149)</u>
Covered Payroll	\$ 776,106,530	\$ 725,830,487	\$ 679,203,043	\$ 671,631,339
Contributions as a Percentage of Covered Payroll	12.85%	12.86%	12.87%	13.48%

* 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>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 4,385,659,960	\$ 4,096,496,036	\$ 3,984,796,378	\$ 3,754,795,626	\$ 3,519,868,332	\$ 3,387,821,896
<u>4,561,001,343</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>\$ (175,341,383)</u>	<u>\$ 4,707,461</u>	<u>\$ 443,835,910</u>	<u>\$ (74,224,655)</u>	<u>\$ 205,951,318</u>	<u>\$ 263,228,764</u>
104.00%	99.89%	88.86%	101.98%	94.15%	92.23%
\$ 668,200,008	\$ 634,649,826	\$ 600,135,948	\$ 616,235,536	\$ 595,626,477	\$ 577,451,897
(26.24%)	0.74%	73.96%	(12.04%)	34.58%	45.58%

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 90,257,666	\$ 71,254,127	\$ 63,069,363	\$ 72,215,108	\$ 70,025,994	\$ 82,513,991
<u>90,261,789</u>	<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>\$ (4,123)</u>	<u>\$ (9,822,897)</u>	<u>\$ (13,587,794)</u>	<u>\$ (12,248,756)</u>	<u>\$ (14,792,345)</u>	<u>\$ (8,492,823)</u>
\$ 668,200,008	\$ 634,649,826	\$ 600,135,948	\$ 616,235,536	\$ 595,626,477	\$ 577,451,897
13.51%	12.78%	12.77%	13.71%	14.24%	15.76%

EXHIBIT VI
Plan A – Schedule of Pension Expense
For the Year Ended December 31, 2024

	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:	\$4,847,819,779	\$4,752,547,557	\$ 95,272,222	\$435,065,269	\$591,553,228	N/A	N/A
Service Cost	122,341,528		122,341,528			122,341,528	
Interest on Total Pension Liability	309,695,929		309,695,929			309,695,929	
Changes in Benefit Terms	48,342,048		48,342,048			48,342,048	
Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	41,723,576		41,723,576	0	41,723,576		
Current Year Amortization				(16,831,301)	(25,468,998)	8,637,697	
Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	0		0	0	0		
Current Year Amortization				(5,532,801)	0	(5,532,801)	
Benefit Payments	(260,176,666)		(260,176,666)			(260,176,666)	
Refunds of Contributions	(11,998,174)		(11,998,174)			(11,998,174)	
Other	5,717,916		5,717,916			5,717,916	
Contributions – Member		70,132,466	(70,132,466)			(70,132,466)	
Contributions – Employer*		89,252,251	(89,252,251)				89,252,251
Contributions – Nonemployer Contributing Entities*		10,442,108	(10,442,108)				10,442,108
Projected Earnings on Pension Plan Investments		301,041,904	(301,041,904)			(301,041,904)	
Difference Between Projected and Actual Earnings on Pension Plan Investments		249,511,228	(249,511,228)	249,511,228	0		
Current Year Amortization				(211,892,115)	(182,146,305)	(29,745,810)	
Benefit Payments		(260,176,666)	260,176,666			260,176,666	
Refunds of Contributions		(11,998,174)	11,998,174			11,998,174	
Administrative Expenses		(2,441,871)	2,441,871			2,441,871	
Other		5,717,916	(5,717,916)			(5,717,916)	
Net Increase (Decrease)	\$ 255,646,157	\$ 451,481,162	\$(195,835,005)	\$ 15,255,011	\$(165,891,727)	\$ 85,006,092	\$ 99,694,359
Ending Balance	\$5,103,465,936	\$5,204,028,719	\$(100,562,783)	\$450,320,280	\$425,661,501	N/A	N/A

For the year ended December 31, 2024, the Collective Pension Expense (Income) for Plan A is \$85,006,092.

* 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, 2024

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Asset at 6.40% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Asset Assuming +1% Change in Discount Rate
15th Judicial District Court	0.289916%	\$283,346	0.318537%	\$(320,330)	\$1,634,745	\$(1,961,388)
5th Judicial District Attorney - Richland	0.051755%	\$55,342	0.062215%	\$(62,565)	\$319,290	\$(383,088)
Acadia Parish Communications District	0.008673%	\$7,662	0.008614%	\$(8,662)	\$44,207	\$(53,041)
Acadia Parish Library	0.080135%	\$66,424	0.074674%	\$(75,094)	\$383,230	\$(459,804)
Acadia Parish Police Jury	0.471884%	\$398,585	0.448088%	\$(450,610)	\$2,299,607	\$(2,759,096)
Acadiana Crime Lab	0.239329%	\$204,971	0.230428%	\$(231,725)	\$1,182,566	\$(1,418,858)
Allen Parish 33rd Judicial Indigent Defender Board	0.021559%	\$9,296	0.010451%	\$(10,510)	\$53,635	\$(64,352)
Allen Parish Ambulance Service	0.180605%	\$181,562	0.204112%	\$(205,261)	\$1,047,511	\$(1,256,817)
Allen Parish Coroner	0.002883%	\$0	0.000000%	\$0	\$0	\$0
Allen Parish District Attorney	0.044394%	\$39,635	0.044558%	\$(44,809)	\$228,674	\$(274,365)
Allen Parish Library	0.062040%	\$46,296	0.052046%	\$(52,339)	\$267,102	\$(320,473)
Allen Parish Police Jury	0.182791%	\$152,799	0.171776%	\$(172,743)	\$881,562	\$(1,057,709)
Assumption Parish Police Jury	0.328413%	\$284,566	0.319908%	\$(321,708)	\$1,641,782	\$(1,969,830)
Avoyelles Parish 12th Judicial District Indigent Defender Board	0.019668%	\$19,573	0.022004%	\$(22,128)	\$112,925	\$(135,489)
Bayou Vermillion District	0.079114%	\$75,543	0.084925%	\$(85,403)	\$435,839	\$(522,925)
Beauregard Parish Communications District	0.030720%	\$29,406	0.033058%	\$(33,244)	\$169,655	\$(203,554)
Beauregard Parish District Attorney	0.021876%	\$18,416	0.020703%	\$(20,820)	\$106,249	\$(127,478)
Beauregard Parish Library	0.091789%	\$75,639	0.085033%	\$(85,512)	\$436,393	\$(523,590)
Beauregard Parish Police Jury	0.399309%	\$332,239	0.373502%	\$(375,604)	\$1,916,828	\$(2,299,834)
Bienville Parish Library	0.070543%	\$62,931	0.070747%	\$(71,145)	\$363,077	\$(435,624)
Bienville Parish Police Jury	0.222353%	\$206,483	0.232128%	\$(233,434)	\$1,191,291	\$(1,429,325)
Bossier Parish Communications District	0.140856%	\$114,699	0.128944%	\$(129,670)	\$661,746	\$(793,971)
Bossier Parish Emergency Medical Services	0.389413%	\$379,660	0.426813%	\$(429,215)	\$2,190,423	\$(2,628,096)
Bossier Parish Police Jury	1.656486%	\$1,463,804	1.645605%	\$(1,654,866)	\$8,445,315	\$(10,132,793)
Caddo Parish Commission	2.100373%	\$1,875,752	2.108716%	\$(2,120,583)	\$10,822,020	\$(12,984,394)
Caddo Parish Coroner	0.100581%	\$79,289	0.089137%	\$(89,639)	\$457,455	\$(548,860)
Caddo Parish District Attorney	0.513625%	\$453,097	0.509371%	\$(512,238)	\$2,614,114	\$(3,136,446)
Caddo/Bossier Port Commission	0.314029%	\$277,374	0.311823%	\$(313,578)	\$1,600,289	\$(1,920,046)
Calcasieu Parish Police Jury	6.924796%	\$6,207,003	6.977899%	\$(7,017,169)	\$35,810,875	\$(42,966,330)
Calcasieu Parish Waterworks District #7	0.044113%	\$35,345	0.039735%	\$(39,959)	\$203,922	\$(244,668)
Calcasieu Regional Airport	0.154409%	\$139,962	0.157345%	\$(158,231)	\$807,501	\$(968,850)
Calcasieu-Sulphur Parks & Recreation	0.347171%	\$306,195	0.344224%	\$(346,161)	\$1,766,572	\$(2,119,555)
Caldwell Parish District Attorney	0.007189%	\$6,496	0.007303%	\$(7,344)	\$37,479	\$(44,968)
Caldwell Parish Library	0.016123%	\$10,644	0.011966%	\$(12,033)	\$61,410	\$(73,681)
Caldwell Parish Police Jury	0.118534%	\$111,794	0.125679%	\$(126,386)	\$644,990	\$(773,867)
Cameron Parish Ambulance District #2	0.219858%	\$194,746	0.218933%	\$(220,165)	\$1,123,573	\$(1,348,077)
Cameron Parish Police Jury	0.777327%	\$651,666	0.732601%	\$(736,724)	\$3,759,740	\$(4,510,982)
Catahoula E911 Communications District	0.005298%	\$4,416	0.004964%	\$(4,992)	\$25,475	\$(30,566)
Catahoula Parish Library	0.016283%	\$17,261	0.019405%	\$(19,514)	\$99,587	\$(119,486)
Catahoula Parish Police Jury	0.055721%	\$43,814	0.049256%	\$(49,533)	\$252,784	\$(303,293)
City of Morgan City	0.028766%	\$26,047	0.029282%	\$(29,447)	\$150,276	\$(180,304)
Claiborne Parish Office of Com Ser	0.018472%	\$15,905	0.017880%	\$(17,981)	\$91,761	\$(110,096)
Claiborne Parish Police Jury	0.147164%	\$123,833	0.139213%	\$(139,996)	\$714,447	\$(857,202)
Concordia Parish 7th District Attorney	0.055972%	\$44,017	0.049484%	\$(49,762)	\$253,954	\$(304,697)
Concordia Parish Indigent Defender Board	0.016400%	\$15,348	0.017254%	\$(17,351)	\$88,548	\$(106,241)

EXHIBIT VII – Schedule A (continued)
Plan A – Schedule of Net Pension Liability / (Asset) by Employer
For the Year Ended December 31, 2024

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Asset at 6.40% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Asset Assuming +1% Change in Discount Rate
Concordia Parish Library	0.049602%	\$41,997	0.047213%	\$(47,479)	\$242,299	\$(290,713)
Concordia Parish Police Jury	0.122847%	\$88,625	0.099632%	\$(100,193)	\$511,316	\$(613,483)
Concordia Parish Sewer District #1	0.011087%	\$10,408	0.011701%	\$(11,767)	\$60,050	\$(72,049)
Desoto Parish Emergency Medical Services	0.429032%	\$393,647	0.442537%	\$(445,028)	\$2,271,119	\$(2,724,916)
Desoto Parish School Board	0.001056%	\$1,173	0.001319%	\$(1,326)	\$6,769	\$(8,122)
Desoto Parish Waterworks	0.082449%	\$83,575	0.093955%	\$(94,484)	\$482,181	\$(578,527)
East Carroll Parish Police Jury	0.162207%	\$163,312	0.183595%	\$(184,628)	\$942,217	\$(1,130,484)
East Feliciana 20th Judicial District Indigent Defender	0.021702%	\$29,780	0.033479%	\$(33,667)	\$171,816	\$(206,147)
East Feliciana Parish Communications District	0.056347%	\$30,837	0.034667%	\$(34,862)	\$177,913	\$(213,462)
East Feliciana Parish Police Jury	0.238089%	\$180,852	0.203313%	\$(204,457)	\$1,043,411	\$(1,251,897)
Evangeline Parish Communications District	0.062300%	\$37,224	0.041847%	\$(42,083)	\$214,761	\$(257,672)
Evangeline Parish District Attorney	0.047206%	\$44,455	0.049976%	\$(50,257)	\$256,479	\$(307,727)
Evangeline Parish Police Jury	0.300430%	\$275,435	0.309643%	\$(311,386)	\$1,589,101	\$(1,906,623)
Evangeline Parish Solid Waste	0.089965%	\$75,674	0.085073%	\$(85,552)	\$436,598	\$(523,836)
Franklin Parish Communications District	0.015904%	\$14,516	0.016319%	\$(16,411)	\$83,750	\$(100,484)
Franklin Parish Library	0.037702%	\$28,743	0.032313%	\$(32,495)	\$165,832	\$(198,967)
Franklin Parish Police Jury	0.210202%	\$189,101	0.212587%	\$(213,783)	\$1,091,006	\$(1,309,002)
Grant Parish Police Jury	0.202165%	\$192,286	0.216167%	\$(217,384)	\$1,109,378	\$(1,331,046)
Greater New Orleans Expressway	0.781809%	\$665,279	0.747905%	\$(752,114)	\$3,838,280	\$(4,605,216)
Iberia Parish 16th Judicial District Attorney	0.298012%	\$267,568	0.300799%	\$(302,492)	\$1,543,713	\$(1,852,166)
Iberia Parish 16th Judicial District Judge	0.131763%	\$116,749	0.131249%	\$(131,988)	\$673,575	\$(808,164)
Iberia Parish Government	0.843448%	\$734,430	0.825645%	\$(830,292)	\$4,237,245	\$(5,083,899)
Iberia Parish Medical Center	4.949722%	\$4,377,609	4.921298%	\$(4,948,994)	\$25,256,311	\$(30,302,834)
Iberia Parish School Board	0.001325%	\$1,104	0.001241%	\$(1,248)	\$6,369	\$(7,641)
Iberia Tourist Commission	0.010607%	\$9,614	0.010808%	\$(10,869)	\$55,467	\$(66,550)
Iberville Parish District Attorney	0.077904%	\$69,035	0.077609%	\$(78,046)	\$398,293	\$(477,876)
Iberville Parish Library	0.171567%	\$147,909	0.166279%	\$(167,215)	\$853,351	\$(1,023,861)
Iberville Parish Police Jury	1.284686%	\$1,142,469	1.284361%	\$(1,291,589)	\$6,591,395	\$(7,908,437)
Jackson Parish District Attorney	0.064883%	\$49,789	0.055973%	\$(56,288)	\$287,256	\$(344,653)
Jackson Parish Police Jury	0.271276%	\$247,308	0.278023%	\$(279,588)	\$1,426,826	\$(1,711,923)
Jackson Parish Recreation Department	0.046580%	\$35,717	0.040153%	\$(40,379)	\$206,067	\$(247,242)
Jackson Parish Sales Tax	0.007469%	\$8,139	0.009150%	\$(9,201)	\$46,958	\$(56,341)
Jefferson Davis Parish District Attorney	0.056638%	\$43,763	0.049198%	\$(49,475)	\$252,486	\$(302,936)
Jefferson Davis Parish Indigent Defender Board	0.010070%	\$8,904	0.010010%	\$(10,066)	\$51,372	\$(61,636)
Jefferson Davis Parish Landfill	0.027870%	\$23,391	0.026296%	\$(26,444)	\$134,952	\$(161,917)
Jefferson Davis Parish Library	0.059344%	\$58,314	0.065556%	\$(65,925)	\$336,436	\$(403,660)
Jefferson Davis Parish Mosquito Abatement	0.053316%	\$45,841	0.051534%	\$(51,824)	\$264,475	\$(317,320)
Jefferson Davis Parish Police Jury	0.138292%	\$139,325	0.156629%	\$(157,510)	\$803,827	\$(964,441)
Jefferson Davis Parish Tourist Commission	0.028559%	\$21,782	0.024487%	\$(24,625)	\$125,668	\$(150,778)
Jefferson Parish	20.212696%	\$18,082,518	20.328326%	\$(20,442,730)	\$104,325,836	\$(125,171,424)
Jefferson Parish 24th Indigent Defender Board	0.019574%	\$21,170	0.023799%	\$(23,933)	\$122,137	\$(146,542)
Jefferson Parish Finance Authority	0.013671%	\$12,828	0.014421%	\$(14,502)	\$74,009	\$(88,797)
Jefferson Parish Housing Authority	0.015590%	\$6,121	0.006881%	\$(6,920)	\$35,314	\$(42,370)
Jefferson Parish Retirement System	0.026907%	\$24,435	0.027470%	\$(27,625)	\$140,977	\$(169,146)
Kolin Ruby Wise Water District (Rapides Parish)	0.033125%	\$29,441	0.033098%	\$(33,284)	\$169,860	\$(203,801)

EXHIBIT VII – Schedule A (continued)
Plan A – Schedule of Net Pension Liability / (Asset) by Employer
For the Year Ended December 31, 2024

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Asset at 6.40% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Asset Assuming +1% Change in Discount Rate
Lafayette 15th Judicial District Attorney	0.288169%	\$239,922	0.269720%	\$(271,238)	\$1,384,215	\$(1,660,798)
Lafayette Airport Commission	0.234735%	\$202,161	0.227269%	\$(228,548)	\$1,166,354	\$(1,399,406)
Lafayette Consolidated Government	5.708885%	\$5,376,738	6.044517%	\$(6,078,535)	\$31,020,719	\$(37,219,041)
Lafayette Convention & Visitors Commission	0.125234%	\$118,579	0.133306%	\$(134,056)	\$684,132	\$(820,830)
Lafayette Economic Development Authority	0.221323%	\$196,627	0.221048%	\$(222,292)	\$1,134,428	\$(1,361,100)
Lafourche Parish Water District #1	0.560603%	\$495,289	0.556803%	\$(559,937)	\$2,857,537	\$(3,428,508)
Lasalle Parish Police Jury	0.151082%	\$141,578	0.159162%	\$(160,058)	\$816,826	\$(980,038)
Lincoln Parish 3rd Judicial District Attorney	0.094196%	\$81,499	0.091621%	\$(92,137)	\$470,203	\$(564,155)
Lincoln Parish 3rd Judicial Indigent Defender	0.004578%	\$4,066	0.004571%	\$(4,597)	\$23,459	\$(28,146)
Lincoln Parish Police Jury	0.570872%	\$482,728	0.542682%	\$(545,736)	\$2,785,067	\$(3,341,558)
Livingston Parish Recreation District #3	0.178345%	\$144,769	0.162749%	\$(163,665)	\$835,235	\$(1,002,125)
Madison Parish Police Jury	0.309220%	\$264,025	0.296816%	\$(298,486)	\$1,523,272	\$(1,827,641)
Monroe/West Monroe Visitors' Bureau	0.104828%	\$90,139	0.101334%	\$(101,904)	\$520,050	\$(623,963)
Morehouse Parish Library	0.022525%	\$9,994	0.011235%	\$(11,298)	\$57,658	\$(69,179)
Morehouse Parish Police Jury	0.121902%	\$131,773	0.148139%	\$(148,973)	\$760,256	\$(912,164)
Natchitoches 10th Judicial District Court	0.023277%	\$20,922	0.023520%	\$(23,652)	\$120,706	\$(144,824)
Natchitoches Parish District Attorney	0.023139%	\$21,010	0.023619%	\$(23,752)	\$121,214	\$(145,434)
Natchitoches Parish Police Jury	0.431478%	\$357,309	0.401686%	\$(403,947)	\$2,061,470	\$(2,473,377)
Natchitoches Parish Port Commission	0.039171%	\$33,078	0.037186%	\$(37,395)	\$190,840	\$(228,972)
Natchitoches Parish Tax Commission	0.039282%	\$38,978	0.043819%	\$(44,066)	\$224,881	\$(269,815)
North Louisiana Crime Lab	0.331921%	\$281,986	0.317008%	\$(318,792)	\$1,626,899	\$(1,951,973)
Ouachita Parish Police Jury	2.083218%	\$1,737,088	1.952830%	\$(1,963,820)	\$10,022,007	\$(12,024,527)
Plaquemines 25th Judicial District Public Defender	0.021832%	\$3,585	0.004030%	\$(4,053)	\$20,682	\$(24,815)
Plaquemines Medical Center	0.334714%	\$359,759	0.404440%	\$(406,716)	\$2,075,603	\$(2,490,334)
Plaquemines Parish District Attorney of the 25th District	0.004036%	\$2,719	0.003057%	\$(3,074)	\$15,689	\$(18,823)
Plaquemines Parish Government	2.043299%	\$2,008,727	2.258206%	\$(2,270,915)	\$11,589,210	\$(13,904,876)
Plaquemines Port, Harbor & Terminal District	0.608977%	\$597,300	0.671483%	\$(675,262)	\$3,446,079	\$(4,134,649)
Pointe Coupee General Hospital	1.213831%	\$1,056,468	1.187679%	\$(1,194,363)	\$6,095,219	\$(7,313,119)
Pointe Coupee HB Health & Hospice	0.284054%	\$244,418	0.274774%	\$(276,320)	\$1,410,152	\$(1,691,918)
Pointe Coupee Parish Library	0.098552%	\$85,181	0.095760%	\$(96,299)	\$491,444	\$(589,641)
Pointe Coupee Parish Police Jury	0.359407%	\$324,573	0.364884%	\$(366,938)	\$1,872,600	\$(2,246,769)
Pointe Coupee Parish School Board	0.001325%	\$1,173	0.001319%	\$(1,326)	\$6,769	\$(8,122)
Police Jury Association (Office)	0.073020%	\$74,087	0.083288%	\$(83,757)	\$427,438	\$(512,845)
Port of Iberia	0.044392%	\$37,373	0.042015%	\$(42,251)	\$215,623	\$(258,707)
Rapides Parish Indigent Defender Board	0.045540%	\$45,194	0.050807%	\$(51,093)	\$260,744	\$(312,843)
Rapides Parish Library	0.355466%	\$298,431	0.335495%	\$(337,383)	\$1,721,775	\$(2,065,806)
Rapides Parish Police Jury	1.042822%	\$813,359	0.914376%	\$(919,522)	\$4,692,617	\$(5,630,259)
Red River Parish Police Jury	0.286966%	\$274,994	0.309148%	\$(310,888)	\$1,586,561	\$(1,903,575)
Red River Parish School Board	0.000331%	\$0	0.000000%	\$0	\$0	\$0
Red River Waterway Commission	0.191921%	\$155,145	0.174414%	\$(175,396)	\$895,100	\$(1,073,952)
Richland Parish Communications District	0.006906%	\$2,899	0.003259%	\$(3,277)	\$16,725	\$(20,067)
Richland Parish District Judge	0.022454%	\$14,458	0.016254%	\$(16,345)	\$83,416	\$(100,084)
Richland Parish Police Jury	0.295723%	\$250,291	0.281377%	\$(282,961)	\$1,444,039	\$(1,732,576)
Richland Parish Tax Commission	0.014000%	\$14,194	0.015957%	\$(16,047)	\$81,892	\$(98,255)
Sabine Parish District Attorney	0.062093%	\$58,154	0.065377%	\$(65,745)	\$335,518	\$(402,558)

EXHIBIT VII – Schedule A (continued)
Plan A – Schedule of Net Pension Liability / (Asset) by Employer
For the Year Ended December 31, 2024

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Asset at 6.40% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Asset Assuming +1% Change in Discount Rate
Sabine Parish Library	0.035915%	\$30,470	0.034254%	\$(34,447)	\$175,793	\$(210,919)
Sabine Parish Police Jury	0.434280%	\$417,570	0.469431%	\$(472,073)	\$2,409,140	\$(2,890,516)
South Toledo Bend Water District	0.035693%	\$29,363	0.033010%	\$(33,196)	\$169,409	\$(203,259)
St. Bernard Parish Government	1.724377%	\$1,605,354	1.804735%	\$(1,814,892)	\$9,261,977	\$(11,112,634)
St. Bernard Parish Library	0.026684%	\$32,254	0.036260%	\$(36,464)	\$186,088	\$(223,271)
St. Bernard Parish School Board	0.001490%	\$621	0.000698%	\$(702)	\$3,582	\$(4,298)
St. Bernard WIA	0.077528%	\$56,185	0.063163%	\$(63,518)	\$324,155	\$(388,925)
St. Charles Parish 29th Judicial District Attorney	0.249935%	\$206,067	0.231660%	\$(232,964)	\$1,188,889	\$(1,426,444)
St. Charles Parish Council	4.662276%	\$4,158,401	4.674865%	\$(4,701,174)	\$23,991,607	\$(28,785,425)
St. Charles Parish School Board	0.008395%	\$7,411	0.008331%	\$(8,378)	\$42,755	\$(51,298)
St. Helena Parish Police Jury	0.188530%	\$184,199	0.207076%	\$(208,241)	\$1,062,723	\$(1,275,068)
St. James Parish Government	1.468248%	\$1,288,422	1.448441%	\$(1,456,593)	\$7,433,461	\$(8,918,758)
St. John Parish Council	1.532413%	\$1,338,078	1.504264%	\$(1,512,730)	\$7,719,947	\$(9,262,488)
St. John The Baptist Parish 40th Judicial District Attorney	0.109625%	\$86,777	0.097555%	\$(98,104)	\$500,656	\$(600,694)
St. John The Baptist Parish Library	0.176495%	\$155,914	0.175278%	\$(176,264)	\$899,534	\$(1,079,272)
St. Landry Parish E911 Communications District	0.092041%	\$93,877	0.105536%	\$(106,130)	\$541,615	\$(649,837)
St. Landry Parish Government	0.810779%	\$739,732	0.831605%	\$(836,285)	\$4,267,832	\$(5,120,598)
St. Landry Parish Sheriff	0.001242%	\$776	0.000872%	\$(877)	\$4,475	\$(5,369)
St. Martin Parish Government	0.531962%	\$477,225	0.536495%	\$(539,514)	\$2,753,315	\$(3,303,462)
St. Martin Parish Library	0.081526%	\$70,830	0.079627%	\$(80,075)	\$408,649	\$(490,302)
St. Martin Parish School Board	0.002029%	\$1,104	0.001241%	\$(1,248)	\$6,369	\$(7,641)
St. Martin Parish Water & Sewer	0.018114%	\$18,821	0.021159%	\$(21,278)	\$108,589	\$(130,286)
St. Mary Parish Consolidated Gravity Drainage District #1	0.071792%	\$53,087	0.059680%	\$(60,016)	\$306,280	\$(367,479)
St. Mary Parish E911 Communications District	0.065929%	\$53,923	0.060620%	\$(60,961)	\$311,104	\$(373,267)
St. Mary Parish Government	0.646781%	\$487,612	0.548172%	\$(551,257)	\$2,813,242	\$(3,375,363)
St. Mary Parish Library	0.138364%	\$116,022	0.130432%	\$(131,166)	\$669,383	\$(803,133)
St. Mary Parish Sales & Use Tax Department	0.063912%	\$50,939	0.057266%	\$(57,588)	\$293,892	\$(352,615)
St. Mary Parish Sewer District Wards 5 & 8	0.011700%	\$11,924	0.013405%	\$(13,480)	\$68,795	\$(82,541)
St. Mary Parish Water and Sewer Commission #3	0.065114%	\$57,814	0.064994%	\$(65,360)	\$333,552	\$(400,200)
St. Tammany Parish 22nd District Attorney	0.441436%	\$382,544	0.430055%	\$(432,475)	\$2,207,061	\$(2,648,059)
St. Tammany Parish Communications District	0.059527%	\$53,367	0.059995%	\$(60,333)	\$307,897	\$(369,418)
St. Tammany Parish Coroner	0.352405%	\$264,152	0.296959%	\$(298,630)	\$1,524,006	\$(1,828,521)
St. Tammany Parish Fire District #1	0.013518%	\$11,376	0.012789%	\$(12,861)	\$65,634	\$(78,748)
St. Tammany Parish Government	3.853171%	\$3,397,017	3.818919%	\$(3,840,411)	\$19,598,855	\$(23,514,948)
St. Tammany Parish Library	0.623876%	\$569,443	0.640167%	\$(643,770)	\$3,285,364	\$(3,941,821)
St. Tammany Parish Mosquito Abatement District #2	0.297495%	\$311,926	0.350667%	\$(352,640)	\$1,799,638	\$(2,159,228)
St. Tammany Parish Recreation District #1	0.255376%	\$212,069	0.238407%	\$(239,749)	\$1,223,515	\$(1,467,988)
St. Tammany Parish Recreation District #11	0.012871%	\$10,595	0.011911%	\$(11,978)	\$61,128	\$(73,342)
Tangipahoa Parish 21st Judicial District Attorney	0.198222%	\$160,868	0.180847%	\$(181,865)	\$928,115	\$(1,113,563)
Tangipahoa Parish 21st Judicial District Indigent Defender Board	0.301790%	\$254,612	0.286234%	\$(287,845)	\$1,468,965	\$(1,762,482)
Tangipahoa Parish Consolidated Gravity Drainage District	0.111757%	\$91,905	0.103319%	\$(103,900)	\$530,238	\$(636,186)
Tangipahoa Parish Coroner	0.038044%	\$23,597	0.026528%	\$(26,677)	\$136,143	\$(163,346)
Tangipahoa Parish Government	2.446138%	\$2,061,814	2.317887%	\$(2,330,932)	\$11,895,495	\$(14,272,361)
Tangipahoa Parish Library	0.178228%	\$173,416	0.194954%	\$(196,051)	\$1,000,512	\$(1,200,427)
Tangipahoa Parish Mosquito Abatement District #1	0.103242%	\$69,239	0.077838%	\$(78,276)	\$399,468	\$(479,287)

EXHIBIT VII – Schedule A (continued)
Plan A – Schedule of Net Pension Liability / (Asset) by Employer
For the Year Ended December 31, 2024

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Asset at 6.40% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Asset Assuming +1% Change in Discount Rate
Tangipahoa Parish Sewer District #1	0.094491%	\$92,118	0.103559%	\$(104,142)	\$531,469	\$(637,663)
Tangipahoa Parish Sheriff	0.039944%	\$33,477	0.037635%	\$(37,847)	\$193,144	\$(231,737)
Tangipahoa Parish Tourist Commission	0.054990%	\$36,467	0.040996%	\$(41,227)	\$210,393	\$(252,432)
Tangipahoa Parish Water District	0.154855%	\$146,462	0.164652%	\$(165,579)	\$845,001	\$(1,013,843)
Tangipahoa Recreation District #3	0.006899%	\$3,118	0.003505%	\$(3,525)	\$17,988	\$(21,582)
Teche-Vermilion Fresh Water District	0.111521%	\$99,088	0.111395%	\$(112,022)	\$571,684	\$(685,913)
Tensas Parish Police Jury	0.100636%	\$80,293	0.090265%	\$(90,773)	\$463,244	\$(555,806)
Terrebonne Parish Indigent Defender Board	0.105748%	\$96,797	0.108819%	\$(109,431)	\$558,464	\$(670,052)
Union Parish 3rd Judicial Clerks' Fund	0.023446%	\$19,065	0.021433%	\$(21,554)	\$109,995	\$(131,973)
Union Parish Police Jury	0.420191%	\$359,469	0.404114%	\$(406,388)	\$2,073,930	\$(2,488,327)
Vermilion Parish 7th Ward Drainage District #2	0.022838%	\$32,565	0.036610%	\$(36,816)	\$187,884	\$(225,426)
Vermilion Parish Communication District	0.061744%	\$35,340	0.039729%	\$(39,953)	\$203,891	\$(244,631)
Vermilion Parish Library	0.070709%	\$62,307	0.070045%	\$(70,439)	\$359,474	\$(431,301)
Vermilion Parish Police Jury	0.556507%	\$453,431	0.509746%	\$(512,615)	\$2,616,038	\$(3,138,755)
Vermilion Parish Tourist Commission	0.007885%	\$6,572	0.007388%	\$(7,430)	\$37,916	\$(45,492)
Vermilion Parish Waterworks District #1	0.075490%	\$62,068	0.069777%	\$(70,170)	\$358,099	\$(429,651)
Washington Parish Police Jury	0.613038%	\$535,021	0.601469%	\$(604,854)	\$3,086,765	\$(3,703,538)
Webster Parish Police Jury	0.417433%	\$358,716	0.403268%	\$(405,538)	\$2,069,589	\$(2,483,118)
West Baton Rouge Natural Gas & Water	0.250869%	\$264,495	0.297345%	\$(299,018)	\$1,525,987	\$(1,830,898)
West Baton Rouge Parish 18th Judicial Court	0.025724%	\$10,932	0.012290%	\$(12,359)	\$63,073	\$(75,676)
West Baton Rouge Parish Council	1.087591%	\$965,064	1.084923%	\$(1,091,029)	\$5,567,871	\$(6,680,400)
West Baton Rouge Parish Library	0.124268%	\$54,564	0.061341%	\$(61,686)	\$314,805	\$(377,706)
West Baton Rouge Parish School Board	0.001325%	\$1,104	0.001241%	\$(1,248)	\$6,369	\$(7,641)
West Calcasieu Cameron Hospital	4.641018%	\$4,282,172	4.814008%	\$(4,841,100)	\$24,705,694	\$(29,642,197)
West Carroll Parish Library	0.011427%	\$11,271	0.012671%	\$(12,742)	\$65,028	\$(78,022)
West Carroll Parish Police Jury	0.154230%	\$155,045	0.174301%	\$(175,282)	\$894,520	\$(1,073,256)
West Ouachita Parish Sewer District #5	0.060970%	\$53,587	0.060242%	\$(60,581)	\$309,165	\$(370,939)
Winn Parish 8th Judicial District Court	0.010796%	\$11,925	0.013406%	\$(13,481)	\$68,800	\$(82,547)
Winn Parish District Attorney	0.028110%	\$25,045	0.028156%	\$(28,314)	\$144,498	\$(173,370)
Winn Parish Police Jury	0.119037%	\$111,666	0.125535%	\$(126,241)	\$644,251	\$(772,980)
Winn Parish School Board	0.000662%	\$552	0.000621%	\$(624)	\$3,187	\$(3,824)
Grand Total	100.000000%	\$88,952,321	100.000000%	\$(100,562,783)	\$513,204,265	\$(615,748,803)

* 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, 2024

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	\$27,268	\$124,520	\$169,308	\$(17,520)	\$(4,380)
5th Judicial District Attorney - Richland	\$9,965	\$45,508	\$61,876	\$(6,403)	\$(1,601)
Acadia Parish Communications District	\$(56)	\$(257)	\$(349)	\$36	\$9
Acadia Parish Library	\$(5,203)	\$(23,759)	\$(32,305)	\$3,343	\$836
Acadia Parish Police Jury	\$(22,671)	\$(103,528)	\$(140,766)	\$14,567	\$3,642
Acadiana Crime Lab	\$(8,480)	\$(38,725)	\$(52,654)	\$5,449	\$1,362
Allen Parish 33rd Judicial Indigent Defender Board	\$(10,583)	\$(48,327)	\$(65,710)	\$6,800	\$1,700
Allen Parish Ambulance Service	\$22,396	\$102,271	\$139,056	\$(14,389)	\$(3,597)
Allen Parish Coroner	\$(2,747)	\$(12,543)	\$(17,054)	\$1,764	\$441
Allen Parish District Attorney	\$156	\$714	\$970	\$(100)	\$(25)
Allen Parish Library	\$(9,522)	\$(43,480)	\$(59,120)	\$6,118	\$1,530
Allen Parish Police Jury	\$(10,494)	\$(47,922)	\$(65,160)	\$6,744	\$1,686
Assumption Parish Police Jury	\$(8,103)	\$(37,002)	\$(50,312)	\$5,207	\$1,302
Avoyelles Parish 12th Judicial District Indigent Defender Board	\$2,226	\$10,163	\$13,819	\$(1,430)	\$(358)
Bayou Vermillion District	\$5,536	\$25,282	\$34,375	\$(3,557)	\$(889)
Beauregard Parish Communications District	\$2,227	\$10,172	\$13,831	\$(1,432)	\$(358)
Beauregard Parish District Attorney	\$(1,118)	\$(5,103)	\$(6,939)	\$718	\$180
Beauregard Parish Library	\$(6,437)	\$(29,393)	\$(39,965)	\$4,135	\$1,034
Beauregard Parish Police Jury	\$(24,587)	\$(112,277)	\$(152,662)	\$15,798	\$3,950
Bienville Parish Library	\$194	\$888	\$1,207	\$(125)	\$(31)
Bienville Parish Police Jury	\$9,313	\$42,528	\$57,824	\$(5,983)	\$(1,496)
Bossier Parish Communications District	\$(11,349)	\$(51,825)	\$(70,466)	\$7,292	\$1,823
Bossier Parish Emergency Medical Services	\$35,632	\$162,714	\$221,241	\$(22,895)	\$(5,724)
Bossier Parish Police Jury	\$(10,367)	\$(47,339)	\$(64,367)	\$6,661	\$1,665
Caddo Parish Commission	\$7,949	\$36,297	\$49,353	\$(5,107)	\$(1,277)
Caddo Parish Coroner	\$(10,903)	\$(49,789)	\$(67,697)	\$7,005	\$1,751
Caddo Parish District Attorney	\$(4,053)	\$(18,508)	\$(25,165)	\$2,604	\$651
Caddo/Bossier Port Commission	\$(2,102)	\$(9,598)	\$(13,050)	\$1,350	\$338
Calcasieu Parish Police Jury	\$50,592	\$231,033	\$314,133	\$(32,508)	\$(8,127)
Calcasieu Parish Waterworks District #7	\$(4,171)	\$(19,047)	\$(25,898)	\$2,680	\$670
Calcasieu Regional Airport	\$2,797	\$12,774	\$17,368	\$(1,797)	\$(449)
Calcasieu-Sulphur Parks & Recreation	\$(2,808)	\$(12,821)	\$(17,433)	\$1,804	\$451
Caldwell Parish District Attorney	\$109	\$496	\$674	\$(69)	\$(17)
Caldwell Parish Library	\$(3,960)	\$(18,086)	\$(24,591)	\$2,545	\$636
Caldwell Parish Police Jury	\$6,807	\$31,085	\$42,266	\$(4,374)	\$(1,094)
Cameron Parish Ambulance District #2	\$(881)	\$(4,024)	\$(5,472)	\$567	\$142
Cameron Parish Police Jury	\$(42,611)	\$(194,587)	\$(264,578)	\$27,380	\$6,845
Catahoula E911 Communications District	\$(318)	\$(1,453)	\$(1,976)	\$205	\$51
Catahoula Parish Library	\$2,974	\$13,583	\$18,468	\$(1,911)	\$(478)
Catahoula Parish Police Jury	\$(6,159)	\$(28,127)	\$(38,244)	\$3,958	\$990
City of Morgan City	\$492	\$2,245	\$3,052	\$(315)	\$(79)
Claiborne Parish Office of Com Ser	\$(564)	\$(2,576)	\$(3,502)	\$362	\$91
Claiborne Parish Police Jury	\$(7,575)	\$(34,592)	\$(47,034)	\$4,867	\$1,217
Concordia Parish 7th District Attorney	\$(6,181)	\$(28,227)	\$(38,380)	\$3,972	\$993
Concordia Parish Indigent Defender Board	\$814	\$3,715	\$5,052	\$(523)	\$(131)

EXHIBIT VII – Schedule B (continued)
Plan A – Schedule of Changes in Employer Proportions
For the Year Ended December 31, 2024

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	\$(2,276)	\$(10,394)	\$(14,132)	\$1,462	\$366
Concordia Parish Police Jury	\$(22,117)	\$(101,000)	\$(137,329)	\$14,212	\$3,553
Concordia Parish Sewer District #1	\$585	\$2,671	\$3,632	\$(376)	\$(94)
Desoto Parish Emergency Medical Services	\$12,867	\$58,756	\$79,889	\$(8,266)	\$(2,067)
Desoto Parish School Board	\$251	\$1,144	\$1,556	\$(161)	\$(40)
Desoto Parish Waterworks	\$10,962	\$50,059	\$68,064	\$(7,043)	\$(1,761)
East Carroll Parish Police Jury	\$20,377	\$93,052	\$126,521	\$(13,092)	\$(3,273)
East Feliciana 20th Judicial District Indigent Defender	\$11,220	\$51,238	\$69,667	\$(7,209)	\$(1,802)
East Feliciana Parish Communications District	\$(20,655)	\$(94,322)	\$(128,249)	\$13,272	\$3,318
East Feliciana Parish Police Jury	\$(33,132)	\$(151,298)	\$(205,719)	\$21,289	\$5,322
Evangeline Parish Communications District	\$(19,486)	\$(88,984)	\$(120,990)	\$12,520	\$3,130
Evangeline Parish District Attorney	\$2,639	\$12,051	\$16,386	\$(1,696)	\$(424)
Evangeline Parish Police Jury	\$8,777	\$40,083	\$54,500	\$(5,640)	\$(1,410)
Evangeline Parish Solid Waste	\$(4,661)	\$(21,283)	\$(28,939)	\$2,995	\$749
Franklin Parish Communications District	\$395	\$1,806	\$2,455	\$(254)	\$(64)
Franklin Parish Library	\$(5,134)	\$(23,446)	\$(31,879)	\$3,299	\$825
Franklin Parish Police Jury	\$2,272	\$10,376	\$14,109	\$(1,461)	\$(365)
Grant Parish Police Jury	\$13,340	\$60,918	\$82,829	\$(8,571)	\$(2,143)
Greater New Orleans Expressway	\$(32,301)	\$(147,505)	\$(200,560)	\$20,754	\$5,189
Iberia Parish 16th Judicial District Attorney	\$2,655	\$12,125	\$16,487	\$(1,707)	\$(427)
Iberia Parish 16th Judicial District Judge	\$(490)	\$(2,236)	\$(3,041)	\$315	\$79
Iberia Parish Government	\$(16,961)	\$(77,455)	\$(105,314)	\$10,898	\$2,725
Iberia Parish Medical Center	\$(27,080)	\$(123,663)	\$(168,143)	\$17,400	\$4,350
Iberia Parish School Board	\$(80)	\$(365)	\$(497)	\$52	\$13
Iberia Tourist Commission	\$191	\$874	\$1,189	\$(124)	\$(31)
Iberville Parish District Attorney	\$(281)	\$(1,283)	\$(1,745)	\$181	\$45
Iberville Parish Library	\$(5,038)	\$(23,006)	\$(31,281)	\$3,237	\$809
Iberville Parish Police Jury	\$(310)	\$(1,414)	\$(1,923)	\$199	\$50
Jackson Parish District Attorney	\$(8,489)	\$(38,764)	\$(52,707)	\$5,454	\$1,364
Jackson Parish Police Jury	\$6,428	\$29,354	\$39,912	\$(4,130)	\$(1,033)
Jackson Parish Recreation Department	\$(6,123)	\$(27,962)	\$(38,019)	\$3,934	\$984
Jackson Parish Sales Tax	\$1,602	\$7,313	\$9,944	\$(1,029)	\$(257)
Jefferson Davis Parish District Attorney	\$(7,088)	\$(32,369)	\$(44,012)	\$4,555	\$1,139
Jefferson Davis Parish Indigent Defender Board	\$(57)	\$(261)	\$(355)	\$37	\$9
Jefferson Davis Parish Landfill	\$(1,500)	\$(6,848)	\$(9,311)	\$963	\$241
Jefferson Davis Parish Library	\$5,918	\$27,026	\$36,747	\$(3,803)	\$(951)
Jefferson Davis Parish Mosquito Abatement	\$(1,698)	\$(7,753)	\$(10,541)	\$1,090	\$273
Jefferson Davis Parish Police Jury	\$17,470	\$79,778	\$108,473	\$(11,225)	\$(2,806)
Jefferson Davis Parish Tourist Commission	\$(3,879)	\$(17,716)	\$(24,088)	\$2,493	\$623
Jefferson Parish	\$110,163	\$503,066	\$684,013	\$(70,784)	\$(17,696)
Jefferson Parish 24th Indigent Defender Board	\$4,025	\$18,382	\$24,993	\$(2,586)	\$(647)
Jefferson Parish Finance Authority	\$715	\$3,263	\$4,437	\$(459)	\$(115)
Jefferson Parish Housing Authority	\$(8,297)	\$(37,890)	\$(51,518)	\$5,331	\$1,333
Jefferson Parish Retirement System	\$536	\$2,449	\$3,330	\$(345)	\$(86)
Kolin Ruby Wise Water District (Rapides Parish)	\$(26)	\$(117)	\$(160)	\$17	\$4

EXHIBIT VII – Schedule B (continued)
Plan A – Schedule of Changes in Employer Proportions
For the Year Ended December 31, 2024

Employer Name	Changes in Employers' Proportionate Share of Net Pension Liability	Changes in Employers' Proportionate Share of Collective Deferred Inflows	Changes in Employers' Proportionate Share of Collective Deferred Outflows	Net Change in Proportions	Amortization of Net Change in Proportion (to be Recognized in Pension Expense)
Lafayette 15th Judicial District Attorney	\$(17,577)	\$(80,265)	\$(109,136)	\$11,294	\$2,824
Lafayette Airport Commission	\$(7,113)	\$(32,482)	\$(44,165)	\$4,570	\$1,143
Lafayette Consolidated Government	\$319,764	\$1,460,218	\$1,985,442	\$(205,460)	\$(51,365)
Lafayette Convention & Visitors Commission	\$7,690	\$35,118	\$47,750	\$(4,942)	\$(1,236)
Lafayette Economic Development Authority	\$(262)	\$(1,196)	\$(1,627)	\$169	\$42
Lafourche Parish Water District #1	\$(3,620)	\$(16,532)	\$(22,479)	\$2,327	\$582
Lasalle Parish Police Jury	\$7,698	\$35,153	\$47,798	\$(4,947)	\$(1,237)
Lincoln Parish 3rd Judicial District Attorney	\$(2,453)	\$(11,203)	\$(15,232)	\$1,576	\$394
Lincoln Parish 3rd Judicial Indigent Defender	\$(7)	\$(30)	\$(41)	\$4	\$1
Lincoln Parish Police Jury	\$(26,857)	\$(122,645)	\$(166,759)	\$17,257	\$4,314
Livingston Parish Recreation District #3	\$(14,859)	\$(67,853)	\$(92,259)	\$9,547	\$2,387
Madison Parish Police Jury	\$(11,818)	\$(53,965)	\$(73,376)	\$7,593	\$1,898
Monroe/West Monroe Visitors' Bureau	\$(3,329)	\$(15,201)	\$(20,669)	\$2,139	\$535
Morehouse Parish Library	\$(10,756)	\$(49,119)	\$(66,786)	\$6,911	\$1,728
Morehouse Parish Police Jury	\$24,997	\$114,148	\$155,206	\$(16,061)	\$(4,015)
Natchitoches 10th Judicial District Court	\$232	\$1,057	\$1,437	\$(148)	\$(37)
Natchitoches Parish District Attorney	\$457	\$2,088	\$2,839	\$(294)	\$(74)
Natchitoches Parish Police Jury	\$(28,384)	\$(129,615)	\$(176,236)	\$18,237	\$4,559
Natchitoches Parish Port Commission	\$(1,891)	\$(8,636)	\$(11,742)	\$1,215	\$304
Natchitoches Parish Tax Commission	\$4,323	\$19,739	\$26,839	\$(2,777)	\$(694)
North Louisiana Crime Lab	\$(14,208)	\$(64,881)	\$(88,218)	\$9,129	\$2,282
Ouachita Parish Police Jury	\$(124,224)	\$(567,273)	\$(771,314)	\$79,817	\$19,954
Plaquemines 25th Judicial District Public Defender	\$(16,960)	\$(77,450)	\$(105,308)	\$10,898	\$2,725
Plaquemines Medical Center	\$66,430	\$303,354	\$412,466	\$(42,682)	\$(10,671)
Plaquemines Parish District Attorney of the 25th District	\$(933)	\$(4,259)	\$(5,791)	\$599	\$150
Plaquemines Parish Government	\$204,747	\$934,986	\$1,271,289	\$(131,556)	\$(32,889)
Plaquemines Port, Harbor & Terminal District	\$59,551	\$271,942	\$369,756	\$(38,263)	\$(9,566)
Pointe Coupee General Hospital	\$(24,916)	\$(113,778)	\$(154,703)	\$16,009	\$4,002
Pointe Coupee HB Health & Hospice	\$(8,841)	\$(40,374)	\$(54,896)	\$5,681	\$1,420
Pointe Coupee Parish Library	\$(2,660)	\$(12,147)	\$(16,516)	\$1,709	\$427
Pointe Coupee Parish Police Jury	\$5,218	\$23,829	\$32,399	\$(3,352)	\$(838)
Pointe Coupee Parish School Board	\$(6)	\$(26)	\$(35)	\$3	\$1
Police Jury Association (Office)	\$9,783	\$44,673	\$60,741	\$(6,285)	\$(1,571)
Port of Iberia	\$(2,265)	\$(10,342)	\$(14,061)	\$1,454	\$364
Rapides Parish Indigent Defender Board	\$5,018	\$22,915	\$31,157	\$(3,224)	\$(806)
Rapides Parish Library	\$(19,027)	\$(86,887)	\$(118,139)	\$12,225	\$3,056
Rapides Parish Police Jury	\$(122,373)	\$(558,824)	\$(759,826)	\$78,629	\$19,657
Red River Parish Police Jury	\$21,133	\$96,506	\$131,218	\$(13,579)	\$(3,395)
Red River Parish School Board	\$(315)	\$(1,440)	\$(1,958)	\$203	\$51
Red River Waterway Commission	\$(16,679)	\$(76,167)	\$(103,563)	\$10,717	\$2,679
Richland Parish Communications District	\$(3,475)	\$(15,867)	\$(21,574)	\$2,232	\$558
Richland Parish District Judge	\$(5,907)	\$(26,974)	\$(36,676)	\$3,795	\$949
Richland Parish Police Jury	\$(13,668)	\$(62,414)	\$(84,864)	\$8,782	\$2,196
Richland Parish Tax Commission	\$1,864	\$8,514	\$11,577	\$(1,199)	\$(300)
Sabine Parish District Attorney	\$3,129	\$14,288	\$19,427	\$(2,010)	\$(503)

EXHIBIT VII – Schedule B (continued)
Plan A – Schedule of Changes in Employer Proportions
For the Year Ended December 31, 2024

Employer Name	Changes in Employers’ Proportionate Share of Net Pension Liability	Changes in Employers’ Proportionate Share of Collective Deferred Inflows	Changes in Employers’ Proportionate Share of Collective Deferred Outflows	Net Change in Proportions	Amortization of Net Change in Proportion (to be Recognized in Pension Expense)
Sabine Parish Library	\$(1,582)	\$(7,226)	\$(9,826)	\$1,018	\$255
Sabine Parish Police Jury	\$33,489	\$152,930	\$207,937	\$(21,518)	\$(5,380)
South Toledo Bend Water District	\$(2,556)	\$(11,673)	\$(15,871)	\$1,642	\$411
St. Bernard Parish Government	\$76,559	\$349,610	\$475,360	\$(49,191)	\$(12,298)
St. Bernard Parish Library	\$9,123	\$41,662	\$56,647	\$(5,862)	\$(1,466)
St. Bernard Parish School Board	\$(755)	\$(3,446)	\$(4,685)	\$484	\$121
St. Bernard WIA	\$(13,686)	\$(62,497)	\$(84,977)	\$8,794	\$2,199
St. Charles Parish 29th Judicial District Attorney	\$(17,411)	\$(79,508)	\$(108,106)	\$11,187	\$2,797
St. Charles Parish Council	\$11,994	\$54,770	\$74,471	\$(7,707)	\$(1,927)
St. Charles Parish School Board	\$(61)	\$(278)	\$(379)	\$40	\$10
St. Helena Parish Police Jury	\$17,669	\$80,687	\$109,709	\$(11,353)	\$(2,838)
St. James Parish Government	\$(18,871)	\$(86,173)	\$(117,169)	\$12,125	\$3,031
St. John Parish Council	\$(26,818)	\$(122,467)	\$(166,516)	\$17,231	\$4,308
St. John The Baptist Parish 40th Judicial District Attorney	\$(11,499)	\$(52,512)	\$(71,400)	\$7,389	\$1,847
St. John The Baptist Parish Library	\$(1,159)	\$(5,295)	\$(7,199)	\$745	\$186
St. Landry Parish E911 Communications District	\$12,857	\$58,712	\$79,830	\$(8,261)	\$(2,065)
St. Landry Parish Government	\$19,841	\$90,607	\$123,197	\$(12,749)	\$(3,187)
St. Landry Parish Sheriff	\$(353)	\$(1,610)	\$(2,189)	\$226	\$57
St. Martin Parish Government	\$4,319	\$19,722	\$26,815	\$(2,774)	\$(694)
St. Martin Parish Library	\$(1,809)	\$(8,262)	\$(11,234)	\$1,163	\$291
St. Martin Parish School Board	\$(751)	\$(3,428)	\$(4,661)	\$482	\$121
St. Martin Parish Water & Sewer	\$2,901	\$13,248	\$18,013	\$(1,864)	\$(466)
St. Mary Parish Consolidated Gravity Drainage District #1	\$(11,539)	\$(52,695)	\$(71,649)	\$7,415	\$1,854
St. Mary Parish E911 Communications District	\$(5,058)	\$(23,098)	\$(31,406)	\$3,250	\$813
St. Mary Parish Government	\$(93,947)	\$(429,014)	\$(583,325)	\$60,364	\$15,091
St. Mary Parish Library	\$(7,557)	\$(34,509)	\$(46,922)	\$4,856	\$1,214
St. Mary Parish Sales & Use Tax Department	\$(6,332)	\$(28,914)	\$(39,315)	\$4,069	\$1,017
St. Mary Parish Sewer District Wards 5 & 8	\$1,624	\$7,418	\$10,086	\$(1,044)	\$(261)
St. Mary Parish Water and Sewer Commission #3	\$(114)	\$(522)	\$(710)	\$74	\$19
St. Tammany Parish 22nd District Attorney	\$(10,843)	\$(49,515)	\$(67,325)	\$6,967	\$1,742
St. Tammany Parish Communications District	\$446	\$2,036	\$2,768	\$(286)	\$(72)
St. Tammany Parish Coroner	\$(52,825)	\$(241,226)	\$(327,993)	\$33,942	\$8,486
St. Tammany Parish Fire District #1	\$(695)	\$(3,172)	\$(4,312)	\$445	\$111
St. Tammany Parish Government	\$(32,633)	\$(149,019)	\$(202,619)	\$20,967	\$5,242
St. Tammany Parish Library	\$15,521	\$70,876	\$96,370	\$(9,973)	\$(2,493)
St. Tammany Parish Mosquito Abatement District #2	\$50,658	\$231,333	\$314,541	\$(32,550)	\$(8,138)
St. Tammany Parish Recreation District #1	\$(16,167)	\$(73,826)	\$(100,381)	\$10,388	\$2,597
St. Tammany Parish Recreation District #11	\$(915)	\$(4,177)	\$(5,679)	\$587	\$147
Tangipahoa Parish 21st Judicial District Attorney	\$(16,554)	\$(75,593)	\$(102,782)	\$10,635	\$2,659
Tangipahoa Parish 21st Judicial District Indigent Defender Board	\$(14,821)	\$(67,679)	\$(92,022)	\$9,522	\$2,381
Tangipahoa Parish Consolidated Gravity Drainage District	\$(8,039)	\$(36,711)	\$(49,915)	\$5,165	\$1,291
Tangipahoa Parish Coroner	\$(10,972)	\$(50,102)	\$(68,123)	\$7,049	\$1,762
Tangipahoa Parish Government	\$(122,188)	\$(557,976)	\$(758,673)	\$78,509	\$19,627
Tangipahoa Parish Library	\$15,935	\$72,769	\$98,943	\$(10,239)	\$(2,560)
Tangipahoa Parish Mosquito Abatement District #1	\$(24,203)	\$(110,524)	\$(150,278)	\$15,551	\$3,888

EXHIBIT VII – Schedule B (continued)
Plan A – Schedule of Changes in Employer Proportions
For the Year Ended December 31, 2024

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 Sewer District #1	\$8,639	\$39,452	\$53,642	\$(5,551)	\$(1,388)
Tangipahoa Parish Sheriff	\$(2,200)	\$(10,046)	\$(13,659)	\$1,413	\$353
Tangipahoa Parish Tourist Commission	\$(13,332)	\$(60,883)	\$(82,782)	\$8,567	\$2,142
Tangipahoa Parish Water District	\$9,334	\$42,623	\$57,954	\$(5,997)	\$(1,499)
Tangipahoa Recreation District #3	\$(3,234)	\$(14,766)	\$(20,077)	\$2,077	\$519
Teche-Vermilion Fresh Water District	\$(120)	\$(548)	\$(745)	\$77	\$19
Tensas Parish Police Jury	\$(9,881)	\$(45,121)	\$(61,350)	\$6,348	\$1,587
Terrebonne Parish Indigent Defender Board	\$2,926	\$13,361	\$18,167	\$(1,880)	\$(470)
Union Parish 3rd Judicial Clerks' Fund	\$(1,918)	\$(8,758)	\$(11,908)	\$1,232	\$308
Union Parish Police Jury	\$(15,317)	\$(69,945)	\$(95,104)	\$9,842	\$2,461
Vermilion Parish 7th Ward Drainage District #2	\$13,121	\$59,917	\$81,469	\$(8,431)	\$(2,108)
Vermilion Parish Communication District	\$(20,974)	\$(95,780)	\$(130,230)	\$13,476	\$3,369
Vermilion Parish Library	\$(633)	\$(2,889)	\$(3,928)	\$406	\$102
Vermilion Parish Police Jury	\$(44,550)	\$(203,441)	\$(276,616)	\$28,625	\$7,156
Vermilion Parish Tourist Commission	\$(474)	\$(2,162)	\$(2,940)	\$304	\$76
Vermilion Parish Waterworks District #1	\$(5,443)	\$(24,855)	\$(33,795)	\$3,497	\$874
Washington Parish Police Jury	\$(11,022)	\$(50,333)	\$(68,437)	\$7,082	\$1,771
Webster Parish Police Jury	\$(13,495)	\$(61,627)	\$(83,794)	\$8,672	\$2,168
West Baton Rouge Natural Gas & Water	\$44,279	\$202,201	\$274,930	\$(28,450)	\$(7,113)
West Baton Rouge Parish 18th Judicial Court	\$(12,799)	\$(58,447)	\$(79,469)	\$8,223	\$2,056
West Baton Rouge Parish Council	\$(2,542)	\$(11,608)	\$(15,783)	\$1,633	\$408
West Baton Rouge Parish Library	\$(59,952)	\$(273,774)	\$(372,247)	\$38,521	\$9,630
West Baton Rouge Parish School Board	\$(80)	\$(365)	\$(497)	\$52	\$13
West Calcasieu Cameron Hospital	\$164,811	\$752,619	\$1,023,328	\$(105,898)	\$(26,475)
West Carroll Parish Library	\$1,185	\$5,412	\$7,359	\$(762)	\$(191)
West Carroll Parish Police Jury	\$19,122	\$87,322	\$118,731	\$(12,287)	\$(3,072)
West Ouachita Parish Sewer District #5	\$(694)	\$(3,167)	\$(4,307)	\$446	\$112
Winn Parish 8th Judicial District Court	\$2,487	\$11,355	\$15,440	\$(1,598)	\$(400)
Winn Parish District Attorney	\$44	\$200	\$272	\$(28)	\$(7)
Winn Parish Police Jury	\$6,191	\$28,271	\$38,439	\$(3,977)	\$(994)
Winn Parish School Board	\$(39)	\$(178)	\$(243)	\$26	\$7
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, 2024

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	\$(53,614)	\$(17,624)	\$119,831	\$13,140
5th Judicial District Attorney - Richland	\$(10,472)	\$(3,442)	\$23,405	\$4,802
Acadia Parish Communications District	\$(1,450)	\$(477)	\$3,241	\$0
Acadia Parish Library	\$(12,569)	\$(4,132)	\$28,092	\$0
Acadia Parish Police Jury	\$(75,419)	\$(24,792)	\$168,567	\$0
Acadiana Crime Lab	\$(38,784)	\$(12,749)	\$86,685	\$0
Allen Parish 33rd Judicial Indigent Defender Board	\$(1,759)	\$(578)	\$3,932	\$0
Allen Parish Ambulance Service	\$(34,355)	\$(11,293)	\$76,785	\$10,792
Allen Parish Coroner	\$0	\$0	\$0	\$0
Allen Parish District Attorney	\$(7,500)	\$(2,465)	\$16,762	\$75
Allen Parish Library	\$(8,760)	\$(2,880)	\$19,579	\$0
Allen Parish Police Jury	\$(28,912)	\$(9,504)	\$64,621	\$0
Assumption Parish Police Jury	\$(53,845)	\$(17,700)	\$120,347	\$0
Avoyelles Parish 12th Judicial District Indigent Defender Board	\$(3,704)	\$(1,217)	\$8,278	\$1,072
Bayou Vermillion District	\$(14,294)	\$(4,699)	\$31,948	\$2,668
Beauregard Parish Communications District	\$(5,564)	\$(1,829)	\$12,436	\$1,074
Beauregard Parish District Attorney	\$(3,485)	\$(1,145)	\$7,788	\$0
Beauregard Parish Library	\$(14,312)	\$(4,705)	\$31,989	\$0
Beauregard Parish Police Jury	\$(62,865)	\$(20,665)	\$140,508	\$0
Bienville Parish Library	\$(11,908)	\$(3,914)	\$26,614	\$94
Bienville Parish Police Jury	\$(39,070)	\$(12,843)	\$87,324	\$4,487
Bossier Parish Communications District	\$(21,703)	\$(7,134)	\$48,508	\$0
Bossier Parish Emergency Medical Services	\$(71,838)	\$(23,615)	\$160,563	\$17,171
Bossier Parish Police Jury	\$(276,977)	\$(91,048)	\$619,062	\$0
Caddo Parish Commission	\$(354,924)	\$(116,671)	\$793,280	\$3,830
Caddo Parish Coroner	\$(15,003)	\$(4,932)	\$33,533	\$0
Caddo Parish District Attorney	\$(85,734)	\$(28,182)	\$191,621	\$0
Caddo/Bossier Port Commission	\$(52,484)	\$(17,253)	\$117,305	\$0
Calcasieu Parish Police Jury	\$(1,174,471)	\$(386,073)	\$2,625,024	\$24,381
Calcasieu Parish Waterworks District #7	\$(6,688)	\$(2,198)	\$14,948	\$0
Calcasieu Regional Airport	\$(26,483)	\$(8,706)	\$59,192	\$1,348
Calcasieu-Sulphur Parks & Recreation	\$(57,937)	\$(19,045)	\$129,494	\$0
Caldwell Parish District Attorney	\$(1,229)	\$(404)	\$2,747	\$52
Caldwell Parish Library	\$(2,014)	\$(662)	\$4,502	\$0
Caldwell Parish Police Jury	\$(21,153)	\$(6,954)	\$47,279	\$3,280
Cameron Parish Ambulance District #2	\$(36,849)	\$(12,113)	\$82,361	\$0
Cameron Parish Police Jury	\$(123,306)	\$(40,533)	\$275,598	\$0
Catahoula E911 Communications District	\$(836)	\$(275)	\$1,867	\$0
Catahoula Parish Library	\$(3,266)	\$(1,074)	\$7,300	\$1,433
Catahoula Parish Police Jury	\$(8,290)	\$(2,725)	\$18,530	\$0
City of Morgan City	\$(4,929)	\$(1,620)	\$11,016	\$236
Claiborne Parish Office of Com Ser	\$(3,009)	\$(989)	\$6,726	\$0
Claiborne Parish Police Jury	\$(23,431)	\$(7,702)	\$52,371	\$0
Concordia Parish 7th District Attorney	\$(8,329)	\$(2,738)	\$18,615	\$0
Concordia Parish Indigent Defender Board	\$(2,904)	\$(955)	\$6,491	\$392

EXHIBIT VII – Schedule C (continued)
Plan A – Current Year Additions to Deferred Inflows of Resources
For the Year Ended December 31, 2024

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	\$(7,947)	\$(2,612)	\$17,761	\$0
Concordia Parish Police Jury	\$(16,769)	\$(5,512)	\$37,481	\$0
Concordia Parish Sewer District #1	\$(1,969)	\$(647)	\$4,402	\$282
Desoto Parish Emergency Medical Services	\$(74,485)	\$(24,485)	\$166,478	\$6,199
Desoto Parish School Board	\$(222)	\$(73)	\$496	\$121
Desoto Parish Waterworks	\$(15,814)	\$(5,198)	\$35,345	\$5,282
East Carroll Parish Police Jury	\$(30,901)	\$(10,158)	\$69,067	\$9,819
East Feliciana 20th Judicial District Indigent Defender	\$(5,635)	\$(1,852)	\$12,595	\$5,407
East Feliciana Parish Communications District	\$(5,835)	\$(1,918)	\$13,041	\$0
East Feliciana Parish Police Jury	\$(34,220)	\$(11,249)	\$76,485	\$0
Evangeline Parish Communications District	\$(7,043)	\$(2,315)	\$15,742	\$0
Evangeline Parish District Attorney	\$(8,412)	\$(2,765)	\$18,801	\$1,272
Evangeline Parish Police Jury	\$(52,117)	\$(17,132)	\$116,485	\$4,230
Evangeline Parish Solid Waste	\$(14,319)	\$(4,707)	\$32,004	\$0
Franklin Parish Communications District	\$(2,747)	\$(903)	\$6,139	\$190
Franklin Parish Library	\$(5,439)	\$(1,788)	\$12,156	\$0
Franklin Parish Police Jury	\$(35,781)	\$(11,762)	\$79,973	\$1,096
Grant Parish Police Jury	\$(36,384)	\$(11,960)	\$81,320	\$6,428
Greater New Orleans Expressway	\$(125,882)	\$(41,380)	\$281,355	\$0
Iberia Parish 16th Judicial District Attorney	\$(50,628)	\$(16,643)	\$113,158	\$1,280
Iberia Parish 16th Judicial District Judge	\$(22,091)	\$(7,262)	\$49,375	\$0
Iberia Parish Government	\$(138,967)	\$(45,681)	\$310,600	\$0
Iberia Parish Medical Center	\$(828,318)	\$(272,286)	\$1,851,349	\$0
Iberia Parish School Board	\$(209)	\$(69)	\$467	\$0
Iberia Tourist Commission	\$(1,819)	\$(598)	\$4,066	\$93
Iberville Parish District Attorney	\$(13,063)	\$(4,294)	\$29,196	\$0
Iberville Parish Library	\$(27,987)	\$(9,200)	\$62,553	\$0
Iberville Parish Police Jury	\$(216,175)	\$(71,061)	\$483,165	\$0
Jackson Parish District Attorney	\$(9,421)	\$(3,097)	\$21,057	\$0
Jackson Parish Police Jury	\$(46,795)	\$(15,382)	\$104,590	\$3,097
Jackson Parish Recreation Department	\$(6,758)	\$(2,222)	\$15,105	\$0
Jackson Parish Sales Tax	\$(1,540)	\$(506)	\$3,442	\$772
Jefferson Davis Parish District Attorney	\$(8,281)	\$(2,722)	\$18,508	\$0
Jefferson Davis Parish Indigent Defender Board	\$(1,685)	\$(554)	\$3,766	\$0
Jefferson Davis Parish Landfill	\$(4,426)	\$(1,455)	\$9,892	\$0
Jefferson Davis Parish Library	\$(11,034)	\$(3,627)	\$24,662	\$2,852
Jefferson Davis Parish Mosquito Abatement	\$(8,674)	\$(2,851)	\$19,387	\$0
Jefferson Davis Parish Police Jury	\$(26,363)	\$(8,666)	\$58,922	\$8,419
Jefferson Davis Parish Tourist Commission	\$(4,121)	\$(1,355)	\$9,212	\$0
Jefferson Parish	\$(3,421,522)	\$(1,124,726)	\$7,647,336	\$53,088
Jefferson Parish 24th Indigent Defender Board	\$(4,006)	\$(1,317)	\$8,953	\$1,939
Jefferson Parish Finance Authority	\$(2,427)	\$(798)	\$5,425	\$344
Jefferson Parish Housing Authority	\$(1,158)	\$(381)	\$2,589	\$0
Jefferson Parish Retirement System	\$(4,624)	\$(1,520)	\$10,334	\$259
Kolin Ruby Wise Water District (Rapides Parish)	\$(5,571)	\$(1,831)	\$12,451	\$0

EXHIBIT VII – Schedule C (continued)
Plan A – Current Year Additions to Deferred Inflows of Resources
For the Year Ended December 31, 2024

Employer Name	Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	Differences Between Projected and Actual Earnings on Pension Plan Investments	Net Amount Recognized Due to Changes in Proportion
Lafayette 15th Judicial District Attorney	\$(45,397)	\$(14,923)	\$101,466	\$0
Lafayette Airport Commission	\$(38,252)	\$(12,574)	\$85,497	\$0
Lafayette Consolidated Government	\$(1,017,371)	\$(334,431)	\$2,273,894	\$154,095
Lafayette Convention & Visitors Commission	\$(22,437)	\$(7,376)	\$50,149	\$3,706
Lafayette Economic Development Authority	\$(37,205)	\$(12,230)	\$83,156	\$0
Lafourche Parish Water District #1	\$(93,717)	\$(30,807)	\$209,464	\$0
Lasalle Parish Police Jury	\$(26,789)	\$(8,806)	\$59,875	\$3,710
Lincoln Parish 3rd Judicial District Attorney	\$(15,421)	\$(5,069)	\$34,467	\$0
Lincoln Parish 3rd Judicial Indigent Defender	\$(769)	\$(253)	\$1,720	\$0
Lincoln Parish Police Jury	\$(91,340)	\$(30,026)	\$204,152	\$0
Livingston Parish Recreation District #3	\$(27,393)	\$(9,005)	\$61,225	\$0
Madison Parish Police Jury	\$(49,958)	\$(16,422)	\$111,660	\$0
Monroe/West Monroe Visitors' Bureau	\$(17,056)	\$(5,607)	\$38,121	\$0
Morehouse Parish Library	\$(1,891)	\$(622)	\$4,227	\$0
Morehouse Parish Police Jury	\$(24,934)	\$(8,196)	\$55,729	\$12,046
Natchitoches 10th Judicial District Court	\$(3,959)	\$(1,301)	\$8,848	\$111
Natchitoches Parish District Attorney	\$(3,975)	\$(1,307)	\$8,885	\$220
Natchitoches Parish Police Jury	\$(67,609)	\$(22,224)	\$151,111	\$0
Natchitoches Parish Port Commission	\$(6,259)	\$(2,057)	\$13,989	\$0
Natchitoches Parish Tax Commission	\$(7,375)	\$(2,424)	\$16,484	\$2,083
North Louisiana Crime Lab	\$(53,357)	\$(17,539)	\$119,256	\$0
Ouachita Parish Police Jury	\$(328,687)	\$(108,046)	\$734,637	\$0
Plaquemines 25th Judicial District Public Defender	\$(678)	\$(223)	\$1,516	\$0
Plaquemines Medical Center	\$(68,073)	\$(22,377)	\$152,147	\$32,011
Plaquemines Parish District Attorney of the 25th District	\$(515)	\$(169)	\$1,150	\$0
Plaquemines Parish Government	\$(380,085)	\$(124,942)	\$849,517	\$98,667
Plaquemines Port, Harbor & Terminal District	\$(113,019)	\$(37,152)	\$252,606	\$28,697
Pointe Coupee General Hospital	\$(199,902)	\$(65,712)	\$446,794	\$0
Pointe Coupee HB Health & Hospice	\$(46,248)	\$(15,203)	\$103,368	\$0
Pointe Coupee Parish Library	\$(16,118)	\$(5,298)	\$36,024	\$0
Pointe Coupee Parish Police Jury	\$(61,415)	\$(20,188)	\$137,266	\$2,514
Pointe Coupee Parish School Board	\$(222)	\$(73)	\$496	\$0
Police Jury Association (Office)	\$(14,018)	\$(4,608)	\$31,332	\$4,714
Port of Iberia	\$(7,072)	\$(2,325)	\$15,806	\$0
Rapides Parish Indigent Defender Board	\$(8,551)	\$(2,811)	\$19,113	\$2,418
Rapides Parish Library	\$(56,468)	\$(18,562)	\$126,210	\$0
Rapides Parish Police Jury	\$(153,901)	\$(50,591)	\$343,980	\$0
Red River Parish Police Jury	\$(52,034)	\$(17,105)	\$116,299	\$10,184
Red River Parish School Board	\$0	\$0	\$0	\$0
Red River Waterway Commission	\$(29,356)	\$(9,650)	\$65,613	\$0
Richland Parish Communications District	\$(549)	\$(180)	\$1,226	\$0
Richland Parish District Judge	\$(2,736)	\$(899)	\$6,115	\$0
Richland Parish Police Jury	\$(47,359)	\$(15,568)	\$105,852	\$0
Richland Parish Tax Commission	\$(2,686)	\$(883)	\$6,003	\$899
Sabine Parish District Attorney	\$(11,004)	\$(3,617)	\$24,594	\$1,507

EXHIBIT VII – Schedule C (continued)
Plan A – Current Year Additions to Deferred Inflows of Resources
For the Year Ended December 31, 2024

Employer Name	Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	Differences Between Projected and Actual Earnings on Pension Plan Investments	Net Amount Recognized Due to Changes in Proportion
Sabine Parish Library	\$(5,765)	\$(1,895)	\$12,886	\$0
Sabine Parish Police Jury	\$(79,011)	\$(25,973)	\$176,596	\$16,138
South Toledo Bend Water District	\$(5,556)	\$(1,826)	\$12,418	\$0
St. Bernard Parish Government	\$(303,760)	\$(99,852)	\$678,925	\$36,893
St. Bernard Parish Library	\$(6,103)	\$(2,006)	\$13,641	\$4,396
St. Bernard Parish School Board	\$(117)	\$(39)	\$263	\$0
St. Bernard WIA	\$(10,631)	\$(3,495)	\$23,761	\$0
St. Charles Parish 29th Judicial District Attorney	\$(38,991)	\$(12,817)	\$87,148	\$0
St. Charles Parish Council	\$(786,841)	\$(258,651)	\$1,758,643	\$5,780
St. Charles Parish School Board	\$(1,402)	\$(461)	\$3,134	\$0
St. Helena Parish Police Jury	\$(34,854)	\$(11,457)	\$77,900	\$8,515
St. James Parish Government	\$(243,791)	\$(80,139)	\$544,891	\$0
St. John Parish Council	\$(253,187)	\$(83,228)	\$565,891	\$0
St. John The Baptist Parish 40th Judicial District Attorney	\$(16,420)	\$(5,398)	\$36,699	\$0
St. John The Baptist Parish Library	\$(29,502)	\$(9,698)	\$65,938	\$0
St. Landry Parish E911 Communications District	\$(17,763)	\$(5,839)	\$39,702	\$6,196
St. Landry Parish Government	\$(139,970)	\$(46,011)	\$312,842	\$9,562
St. Landry Parish Sheriff	\$(147)	\$(48)	\$328	\$0
St. Martin Parish Government	\$(90,299)	\$(29,683)	\$201,825	\$2,080
St. Martin Parish Library	\$(13,402)	\$(4,406)	\$29,955	\$0
St. Martin Parish School Board	\$(209)	\$(69)	\$467	\$0
St. Martin Parish Water & Sewer	\$(3,561)	\$(1,171)	\$7,960	\$1,398
St. Mary Parish Consolidated Gravity Drainage District #1	\$(10,045)	\$(3,302)	\$22,451	\$0
St. Mary Parish E911 Communications District	\$(10,203)	\$(3,354)	\$22,805	\$0
St. Mary Parish Government	\$(92,264)	\$(30,329)	\$206,217	\$0
St. Mary Parish Library	\$(21,953)	\$(7,217)	\$49,067	\$0
St. Mary Parish Sales & Use Tax Department	\$(9,639)	\$(3,168)	\$21,543	\$0
St. Mary Parish Sewer District Wards 5 & 8	\$(2,256)	\$(742)	\$5,043	\$783
St. Mary Parish Water and Sewer Commission #3	\$(10,939)	\$(3,596)	\$24,450	\$0
St. Tammany Parish 22nd District Attorney	\$(72,384)	\$(23,794)	\$161,783	\$0
St. Tammany Parish Communications District	\$(10,098)	\$(3,319)	\$22,570	\$214
St. Tammany Parish Coroner	\$(49,982)	\$(16,430)	\$111,713	\$0
St. Tammany Parish Fire District #1	\$(2,153)	\$(708)	\$4,811	\$0
St. Tammany Parish Government	\$(642,774)	\$(211,293)	\$1,436,643	\$0
St. Tammany Parish Library	\$(107,748)	\$(35,419)	\$240,825	\$7,480
St. Tammany Parish Mosquito Abatement District #2	\$(59,022)	\$(19,402)	\$131,918	\$24,412
St. Tammany Parish Recreation District #1	\$(40,127)	\$(13,191)	\$89,687	\$0
St. Tammany Parish Recreation District #11	\$(2,005)	\$(659)	\$4,481	\$0
Tangipahoa Parish 21st Judicial District Attorney	\$(30,439)	\$(10,006)	\$68,033	\$0
Tangipahoa Parish 21st Judicial District Indigent Defender Board	\$(48,177)	\$(15,837)	\$107,679	\$0
Tangipahoa Parish Consolidated Gravity Drainage District	\$(17,390)	\$(5,716)	\$38,868	\$0
Tangipahoa Parish Coroner	\$(4,465)	\$(1,468)	\$9,980	\$0
Tangipahoa Parish Government	\$(390,131)	\$(128,244)	\$871,969	\$0
Tangipahoa Parish Library	\$(32,813)	\$(10,786)	\$73,340	\$7,679
Tangipahoa Parish Mosquito Abatement District #1	\$(13,101)	\$(4,307)	\$29,282	\$0

EXHIBIT VII – Schedule C (continued)
Plan A – Current Year Additions to Deferred Inflows of Resources
For the Year Ended December 31, 2024

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 Sewer District #1	\$(17,430)	\$(5,730)	\$38,958	\$4,163
Tangipahoa Parish Sheriff	\$(6,334)	\$(2,082)	\$14,158	\$0
Tangipahoa Parish Tourist Commission	\$(6,900)	\$(2,268)	\$15,422	\$0
Tangipahoa Parish Water District	\$(27,713)	\$(9,110)	\$61,941	\$4,498
Tangipahoa Recreation District #3	\$(590)	\$(194)	\$1,319	\$0
Teche-Vermilion Fresh Water District	\$(18,749)	\$(6,163)	\$41,906	\$0
Tensas Parish Police Jury	\$(15,193)	\$(4,994)	\$33,957	\$0
Terrebonne Parish Indigent Defender Board	\$(18,316)	\$(6,021)	\$40,937	\$1,410
Union Parish 3rd Judicial Clerks' Fund	\$(3,607)	\$(1,186)	\$8,063	\$0
Union Parish Police Jury	\$(68,018)	\$(22,359)	\$152,024	\$0
Vermilion Parish 7th Ward Drainage District #2	\$(6,162)	\$(2,026)	\$13,772	\$6,323
Vermilion Parish Communication District	\$(6,687)	\$(2,198)	\$14,946	\$0
Vermilion Parish Library	\$(11,789)	\$(3,875)	\$26,350	\$0
Vermilion Parish Police Jury	\$(85,797)	\$(28,203)	\$191,762	\$0
Vermilion Parish Tourist Commission	\$(1,243)	\$(409)	\$2,779	\$0
Vermilion Parish Waterworks District #1	\$(11,744)	\$(3,861)	\$26,249	\$0
Washington Parish Police Jury	\$(101,235)	\$(33,278)	\$226,267	\$0
Webster Parish Police Jury	\$(67,875)	\$(22,312)	\$151,706	\$0
West Baton Rouge Natural Gas & Water	\$(50,047)	\$(16,452)	\$111,859	\$21,337
West Baton Rouge Parish 18th Judicial Court	\$(2,069)	\$(680)	\$4,623	\$0
West Baton Rouge Parish Council	\$(182,607)	\$(60,027)	\$408,138	\$0
West Baton Rouge Parish Library	\$(10,324)	\$(3,394)	\$23,076	\$0
West Baton Rouge Parish School Board	\$(209)	\$(69)	\$467	\$0
West Calcasieu Cameron Hospital	\$(810,260)	\$(266,349)	\$1,810,987	\$79,423
West Carroll Parish Library	\$(2,133)	\$(701)	\$4,767	\$571
West Carroll Parish Police Jury	\$(29,337)	\$(9,644)	\$65,570	\$9,215
West Ouachita Parish Sewer District #5	\$(10,140)	\$(3,333)	\$22,663	\$0
Winn Parish 8th Judicial District Court	\$(2,256)	\$(742)	\$5,043	\$1,198
Winn Parish District Attorney	\$(4,739)	\$(1,558)	\$10,592	\$21
Winn Parish Police Jury	\$(21,129)	\$(6,946)	\$47,225	\$2,983
Winn Parish School Board	\$(105)	\$(34)	\$234	\$0
Grand Total	\$(16,831,301)	\$(5,532,801)	\$37,619,113	\$823,046

* 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, 2024

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	\$51,777	\$0	\$(580,203)	\$0
5th Judicial District Attorney - Richland	\$10,113	\$0	\$(113,322)	\$0
Acadia Parish Communications District	\$1,400	\$0	\$(15,690)	\$27
Acadia Parish Library	\$12,138	\$0	\$(136,016)	\$2,507
Acadia Parish Police Jury	\$72,835	\$0	\$(816,176)	\$10,925
Acadiana Crime Lab	\$37,455	\$0	\$(419,716)	\$4,087
Allen Parish 33rd Judicial Indigent Defender Board	\$1,699	\$0	\$(19,036)	\$5,100
Allen Parish Ambulance Service	\$33,178	\$0	\$(371,782)	\$0
Allen Parish Coroner	\$0	\$0	\$0	\$1,323
Allen Parish District Attorney	\$7,243	\$0	\$(81,161)	\$0
Allen Parish Library	\$8,460	\$0	\$(94,800)	\$4,588
Allen Parish Police Jury	\$27,921	\$0	\$(312,884)	\$5,058
Assumption Parish Police Jury	\$52,000	\$0	\$(582,701)	\$3,905
Avoyelles Parish 12th Judicial District Indigent Defender Board	\$3,577	\$0	\$(40,079)	\$0
Bayou Vermillion District	\$13,804	\$0	\$(154,688)	\$0
Beauregard Parish Communications District	\$5,373	\$0	\$(60,214)	\$0
Beauregard Parish District Attorney	\$3,365	\$0	\$(37,710)	\$538
Beauregard Parish Library	\$13,822	\$0	\$(154,884)	\$3,101
Beauregard Parish Police Jury	\$60,711	\$0	\$(680,320)	\$11,848
Bienville Parish Library	\$11,500	\$0	\$(128,863)	\$0
Bienville Parish Police Jury	\$37,731	\$0	\$(422,813)	\$0
Bossier Parish Communications District	\$20,959	\$0	\$(234,867)	\$5,469
Bossier Parish Emergency Medical Services	\$69,377	\$0	\$(777,424)	\$0
Bossier Parish Police Jury	\$267,486	\$0	\$(2,997,409)	\$4,996
Caddo Parish Commission	\$342,763	\$0	\$(3,840,948)	\$0
Caddo Parish Coroner	\$14,489	\$0	\$(162,360)	\$5,254
Caddo Parish District Attorney	\$82,796	\$0	\$(927,800)	\$1,953
Caddo/Bossier Port Commission	\$50,686	\$0	\$(567,974)	\$1,012
Calcasieu Parish Police Jury	\$1,134,228	\$0	\$(12,709,985)	\$0
Calcasieu Parish Waterworks District #7	\$6,459	\$0	\$(72,376)	\$2,010
Calcasieu Regional Airport	\$25,576	\$0	\$(286,598)	\$0
Calcasieu-Sulphur Parks & Recreation	\$55,952	\$0	\$(626,991)	\$1,353
Caldwell Parish District Attorney	\$1,187	\$0	\$(13,302)	\$0
Caldwell Parish Library	\$1,945	\$0	\$(21,796)	\$1,909
Caldwell Parish Police Jury	\$20,429	\$0	\$(228,920)	\$0
Cameron Parish Ambulance District #2	\$35,587	\$0	\$(398,778)	\$425
Cameron Parish Police Jury	\$119,081	\$0	\$(1,334,406)	\$20,535
Catahoula E911 Communications District	\$807	\$0	\$(9,042)	\$154
Catahoula Parish Library	\$3,154	\$0	\$(35,345)	\$0
Catahoula Parish Police Jury	\$8,006	\$0	\$(89,718)	\$2,968
City of Morgan City	\$4,760	\$0	\$(53,336)	\$0
Claiborne Parish Office of Com Ser	\$2,906	\$0	\$(32,568)	\$271
Claiborne Parish Police Jury	\$22,628	\$0	\$(253,571)	\$3,650
Concordia Parish 7th District Attorney	\$8,043	\$0	\$(90,133)	\$2,979
Concordia Parish Indigent Defender Board	\$2,805	\$0	\$(31,428)	\$0

EXHIBIT VII – Schedule D (continued)
Plan A – Current Year Additions to Deferred Outflows of Resources
For the Year Ended December 31, 2024

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	\$7,674	\$0	\$(85,997)	\$1,096
Concordia Parish Police Jury	\$16,195	\$0	\$(181,476)	\$10,659
Concordia Parish Sewer District #1	\$1,902	\$0	\$(21,313)	\$0
Desoto Parish Emergency Medical Services	\$71,933	\$0	\$(806,065)	\$0
Desoto Parish School Board	\$214	\$0	\$(2,403)	\$0
Desoto Parish Waterworks	\$15,272	\$0	\$(171,136)	\$0
East Carroll Parish Police Jury	\$29,843	\$0	\$(334,412)	\$0
East Feliciana 20th Judicial District Indigent Defender	\$5,442	\$0	\$(60,981)	\$0
East Feliciana Parish Communications District	\$5,635	\$0	\$(63,145)	\$9,954
East Feliciana Parish Police Jury	\$33,048	\$0	\$(370,327)	\$15,967
Evangeline Parish Communications District	\$6,802	\$0	\$(76,223)	\$9,390
Evangeline Parish District Attorney	\$8,123	\$0	\$(91,029)	\$0
Evangeline Parish Police Jury	\$50,331	\$0	\$(564,003)	\$0
Evangeline Parish Solid Waste	\$13,828	\$0	\$(154,957)	\$2,246
Franklin Parish Communications District	\$2,653	\$0	\$(29,724)	\$0
Franklin Parish Library	\$5,252	\$0	\$(58,857)	\$2,474
Franklin Parish Police Jury	\$34,555	\$0	\$(387,219)	\$0
Grant Parish Police Jury	\$35,137	\$0	\$(393,740)	\$0
Greater New Orleans Expressway	\$121,569	\$0	\$(1,362,281)	\$15,565
Iberia Parish 16th Judicial District Attorney	\$48,894	\$0	\$(547,894)	\$0
Iberia Parish 16th Judicial District Judge	\$21,334	\$0	\$(239,065)	\$236
Iberia Parish Government	\$134,205	\$0	\$(1,503,882)	\$8,173
Iberia Parish Medical Center	\$799,936	\$0	\$(8,963,962)	\$13,050
Iberia Parish School Board	\$202	\$0	\$(2,260)	\$39
Iberia Tourist Commission	\$1,757	\$0	\$(19,686)	\$0
Iberville Parish District Attorney	\$12,615	\$0	\$(141,362)	\$136
Iberville Parish Library	\$27,028	\$0	\$(302,871)	\$2,428
Iberville Parish Police Jury	\$208,767	\$0	\$(2,339,416)	\$149
Jackson Parish District Attorney	\$9,098	\$0	\$(101,953)	\$4,090
Jackson Parish Police Jury	\$45,191	\$0	\$(506,409)	\$0
Jackson Parish Recreation Department	\$6,527	\$0	\$(73,137)	\$2,950
Jackson Parish Sales Tax	\$1,487	\$0	\$(16,666)	\$0
Jefferson Davis Parish District Attorney	\$7,997	\$0	\$(89,612)	\$3,416
Jefferson Davis Parish Indigent Defender Board	\$1,627	\$0	\$(18,233)	\$28
Jefferson Davis Parish Landfill	\$4,274	\$0	\$(47,897)	\$722
Jefferson Davis Parish Library	\$10,656	\$0	\$(119,408)	\$0
Jefferson Davis Parish Mosquito Abatement	\$8,377	\$0	\$(93,867)	\$817
Jefferson Davis Parish Police Jury	\$25,459	\$0	\$(285,294)	\$0
Jefferson Davis Parish Tourist Commission	\$3,980	\$0	\$(44,602)	\$1,870
Jefferson Parish	\$3,304,284	\$0	\$(37,027,295)	\$0
Jefferson Parish 24th Indigent Defender Board	\$3,868	\$0	\$(43,349)	\$0
Jefferson Parish Finance Authority	\$2,344	\$0	\$(26,267)	\$0
Jefferson Parish Housing Authority	\$1,118	\$0	\$(12,533)	\$3,998
Jefferson Parish Retirement System	\$4,465	\$0	\$(50,036)	\$0
Kolin Ruby Wise Water District (Rapides Parish)	\$5,380	\$0	\$(60,287)	\$13

EXHIBIT VII – Schedule D (continued)
Plan A – Current Year Additions to Deferred Outflows of Resources
For the Year Ended December 31, 2024

Employer Name	Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	Differences Between Projected and Actual Earnings on Pension Plan Investments	Net Amount Recognized Due to Changes in Proportion
Lafayette 15th Judicial District Attorney	\$43,842	\$0	\$(491,285)	\$8,470
Lafayette Airport Commission	\$36,942	\$0	\$(413,962)	\$3,427
Lafayette Consolidated Government	\$982,511	\$0	\$(11,009,864)	\$0
Lafayette Convention & Visitors Commission	\$21,668	\$0	\$(242,812)	\$0
Lafayette Economic Development Authority	\$35,930	\$0	\$(402,631)	\$127
Lafourche Parish Water District #1	\$90,506	\$0	\$(1,014,196)	\$1,745
Lasalle Parish Police Jury	\$25,871	\$0	\$(289,908)	\$0
Lincoln Parish 3rd Judicial District Attorney	\$14,893	\$0	\$(166,884)	\$1,182
Lincoln Parish 3rd Judicial Indigent Defender	\$743	\$0	\$(8,326)	\$3
Lincoln Parish Police Jury	\$88,211	\$0	\$(988,475)	\$12,943
Livingston Parish Recreation District #3	\$26,454	\$0	\$(296,441)	\$7,160
Madison Parish Police Jury	\$48,246	\$0	\$(540,639)	\$5,695
Monroe/West Monroe Visitors' Bureau	\$16,471	\$0	\$(184,576)	\$1,604
Morehouse Parish Library	\$1,826	\$0	\$(20,464)	\$5,183
Morehouse Parish Police Jury	\$24,079	\$0	\$(269,830)	\$0
Natchitoches 10th Judicial District Court	\$3,823	\$0	\$(42,841)	\$0
Natchitoches Parish District Attorney	\$3,839	\$0	\$(43,021)	\$0
Natchitoches Parish Police Jury	\$65,292	\$0	\$(731,656)	\$13,678
Natchitoches Parish Port Commission	\$6,044	\$0	\$(67,733)	\$911
Natchitoches Parish Tax Commission	\$7,123	\$0	\$(79,815)	\$0
North Louisiana Crime Lab	\$51,528	\$0	\$(577,418)	\$6,847
Ouachita Parish Police Jury	\$317,424	\$0	\$(3,557,008)	\$59,863
Plaquemines 25th Judicial District Public Defender	\$655	\$0	\$(7,340)	\$8,173
Plaquemines Medical Center	\$65,740	\$0	\$(736,673)	\$0
Plaquemines Parish District Attorney of the 25th District	\$497	\$0	\$(5,568)	\$449
Plaquemines Parish Government	\$367,062	\$0	\$(4,113,239)	\$0
Plaquemines Port, Harbor & Terminal District	\$109,147	\$0	\$(1,223,081)	\$0
Pointe Coupee General Hospital	\$193,052	\$0	\$(2,163,313)	\$12,007
Pointe Coupee HB Health & Hospice	\$44,663	\$0	\$(500,491)	\$4,261
Pointe Coupee Parish Library	\$15,565	\$0	\$(174,423)	\$1,282
Pointe Coupee Parish Police Jury	\$59,310	\$0	\$(664,623)	\$0
Pointe Coupee Parish School Board	\$214	\$0	\$(2,403)	\$2
Police Jury Association (Office)	\$13,538	\$0	\$(151,706)	\$0
Port of Iberia	\$6,829	\$0	\$(76,529)	\$1,090
Rapides Parish Indigent Defender Board	\$8,258	\$0	\$(92,543)	\$0
Rapides Parish Library	\$54,533	\$0	\$(611,092)	\$9,169
Rapides Parish Police Jury	\$148,628	\$0	\$(1,665,502)	\$58,972
Red River Parish Police Jury	\$50,251	\$0	\$(563,102)	\$0
Red River Parish School Board	\$0	\$0	\$0	\$152
Red River Waterway Commission	\$28,350	\$0	\$(317,689)	\$8,038
Richland Parish Communications District	\$530	\$0	\$(5,936)	\$1,674
Richland Parish District Judge	\$2,642	\$0	\$(29,606)	\$2,846
Richland Parish Police Jury	\$45,737	\$0	\$(512,518)	\$6,586
Richland Parish Tax Commission	\$2,594	\$0	\$(29,065)	\$0
Sabine Parish District Attorney	\$10,627	\$0	\$(119,082)	\$0

EXHIBIT VII – Schedule D (continued)
Plan A – Current Year Additions to Deferred Outflows of Resources
For the Year Ended December 31, 2024

Employer Name	Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	Differences Between Projected and Actual Earnings on Pension Plan Investments	Net Amount Recognized Due to Changes in Proportion
Sabine Parish Library	\$5,568	\$0	\$(62,392)	\$763
Sabine Parish Police Jury	\$76,304	\$0	\$(855,051)	\$0
South Toledo Bend Water District	\$5,366	\$0	\$(60,126)	\$1,231
St. Bernard Parish Government	\$293,352	\$0	\$(3,287,258)	\$0
St. Bernard Parish Library	\$5,894	\$0	\$(66,046)	\$0
St. Bernard Parish School Board	\$113	\$0	\$(1,271)	\$363
St. Bernard WIA	\$10,267	\$0	\$(115,049)	\$6,595
St. Charles Parish 29th Judicial District Attorney	\$37,655	\$0	\$(421,960)	\$8,390
St. Charles Parish Council	\$759,880	\$0	\$(8,515,094)	\$0
St. Charles Parish School Board	\$1,354	\$0	\$(15,175)	\$30
St. Helena Parish Police Jury	\$33,659	\$0	\$(377,181)	\$0
St. James Parish Government	\$235,438	\$0	\$(2,638,282)	\$9,094
St. John Parish Council	\$244,512	\$0	\$(2,739,961)	\$12,923
St. John The Baptist Parish 40th Judicial District Attorney	\$15,857	\$0	\$(177,693)	\$5,542
St. John The Baptist Parish Library	\$28,491	\$0	\$(319,262)	\$559
St. Landry Parish E911 Communications District	\$17,154	\$0	\$(192,230)	\$0
St. Landry Parish Government	\$135,174	\$0	\$(1,514,738)	\$0
St. Landry Parish Sheriff	\$142	\$0	\$(1,588)	\$169
St. Martin Parish Government	\$87,205	\$0	\$(977,206)	\$0
St. Martin Parish Library	\$12,943	\$0	\$(145,038)	\$872
St. Martin Parish School Board	\$202	\$0	\$(2,260)	\$361
St. Martin Parish Water & Sewer	\$3,439	\$0	\$(38,540)	\$0
St. Mary Parish Consolidated Gravity Drainage District #1	\$9,701	\$0	\$(108,705)	\$5,561
St. Mary Parish E911 Communications District	\$9,854	\$0	\$(110,417)	\$2,437
St. Mary Parish Government	\$89,103	\$0	\$(998,475)	\$45,273
St. Mary Parish Library	\$21,201	\$0	\$(237,577)	\$3,642
St. Mary Parish Sales & Use Tax Department	\$9,308	\$0	\$(104,308)	\$3,052
St. Mary Parish Sewer District Wards 5 & 8	\$2,179	\$0	\$(24,417)	\$0
St. Mary Parish Water and Sewer Commission #3	\$10,565	\$0	\$(118,384)	\$55
St. Tammany Parish 22nd District Attorney	\$69,904	\$0	\$(783,329)	\$5,225
St. Tammany Parish Communications District	\$9,752	\$0	\$(109,279)	\$0
St. Tammany Parish Coroner	\$48,269	\$0	\$(540,900)	\$25,456
St. Tammany Parish Fire District #1	\$2,079	\$0	\$(23,295)	\$334
St. Tammany Parish Government	\$620,749	\$0	\$(6,956,020)	\$15,725
St. Tammany Parish Library	\$104,056	\$0	\$(1,166,041)	\$0
St. Tammany Parish Mosquito Abatement District #2	\$56,999	\$0	\$(638,727)	\$0
St. Tammany Parish Recreation District #1	\$38,752	\$0	\$(434,250)	\$7,791
St. Tammany Parish Recreation District #11	\$1,936	\$0	\$(21,695)	\$440
Tangipahoa Parish 21st Judicial District Attorney	\$29,396	\$0	\$(329,406)	\$7,976
Tangipahoa Parish 21st Judicial District Indigent Defender Board	\$46,526	\$0	\$(521,365)	\$7,141
Tangipahoa Parish Consolidated Gravity Drainage District	\$16,794	\$0	\$(188,192)	\$3,874
Tangipahoa Parish Coroner	\$4,312	\$0	\$(48,320)	\$5,287
Tangipahoa Parish Government	\$376,763	\$0	\$(4,221,946)	\$58,882
Tangipahoa Parish Library	\$31,689	\$0	\$(355,102)	\$0
Tangipahoa Parish Mosquito Abatement District #1	\$12,652	\$0	\$(141,779)	\$11,663

EXHIBIT VII – Schedule D (continued)
Plan A – Current Year Additions to Deferred Outflows of Resources
For the Year Ended December 31, 2024

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 Sewer District #1	\$16,833	\$0	\$(188,629)	\$0
Tangipahoa Parish Sheriff	\$6,117	\$0	\$(68,551)	\$1,060
Tangipahoa Parish Tourist Commission	\$6,664	\$0	\$(74,673)	\$6,425
Tangipahoa Parish Water District	\$26,763	\$0	\$(299,908)	\$0
Tangipahoa Recreation District #3	\$570	\$0	\$(6,384)	\$1,558
Teche-Vermilion Fresh Water District	\$18,107	\$0	\$(202,902)	\$58
Tensas Parish Police Jury	\$14,672	\$0	\$(164,414)	\$4,761
Terrebonne Parish Indigent Defender Board	\$17,688	\$0	\$(198,210)	\$0
Union Parish 3rd Judicial Clerks' Fund	\$3,484	\$0	\$(39,039)	\$924
Union Parish Police Jury	\$65,687	\$0	\$(736,079)	\$7,381
Vermilion Parish 7th Ward Drainage District #2	\$5,951	\$0	\$(66,684)	\$0
Vermilion Parish Communication District	\$6,458	\$0	\$(72,365)	\$10,107
Vermilion Parish Library	\$11,386	\$0	\$(127,584)	\$304
Vermilion Parish Police Jury	\$82,857	\$0	\$(928,484)	\$21,469
Vermilion Parish Tourist Commission	\$1,201	\$0	\$(13,457)	\$228
Vermilion Parish Waterworks District #1	\$11,342	\$0	\$(127,096)	\$2,623
Washington Parish Police Jury	\$97,766	\$0	\$(1,095,554)	\$5,311
Webster Parish Police Jury	\$65,550	\$0	\$(734,538)	\$6,504
West Baton Rouge Natural Gas & Water	\$48,332	\$0	\$(541,603)	\$0
West Baton Rouge Parish 18th Judicial Court	\$1,998	\$0	\$(22,386)	\$6,167
West Baton Rouge Parish Council	\$176,350	\$0	\$(1,976,147)	\$1,225
West Baton Rouge Parish Library	\$9,971	\$0	\$(111,730)	\$28,891
West Baton Rouge Parish School Board	\$202	\$0	\$(2,260)	\$39
West Calcasieu Cameron Hospital	\$782,497	\$0	\$(8,768,538)	\$0
West Carroll Parish Library	\$2,060	\$0	\$(23,080)	\$0
West Carroll Parish Police Jury	\$28,332	\$0	\$(317,483)	\$0
West Ouachita Parish Sewer District #5	\$9,792	\$0	\$(109,729)	\$334
Winn Parish 8th Judicial District Court	\$2,179	\$0	\$(24,419)	\$0
Winn Parish District Attorney	\$4,577	\$0	\$(51,285)	\$0
Winn Parish Police Jury	\$20,405	\$0	\$(228,657)	\$0
Winn Parish School Board	\$101	\$0	\$(1,131)	\$19
Grand Total	\$16,254,578	\$0	\$(182,146,305)	\$823,046

* 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, 2024

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2024	Allocated Share of Nonemployer Contributions for Fiscal Year 2024	Employer's Proportion of Collective Pension Expense
15th Judicial District Court	\$284,301	\$33,262	\$270,776
5th Judicial District Attorney - Richland	\$55,528	\$6,497	\$52,887
Acadia Parish Communications District	\$7,688	\$899	\$7,322
Acadia Parish Library	\$66,648	\$7,798	\$63,477
Acadia Parish Police Jury	\$399,929	\$46,790	\$380,902
Acadiana Crime Lab	\$205,662	\$24,062	\$195,878
Allen Parish 33rd Judicial Indigent Defender Board	\$9,328	\$1,091	\$8,884
Allen Parish Ambulance Service	\$182,175	\$21,314	\$173,508
Allen Parish Coroner	\$0	\$0	\$0
Allen Parish District Attorney	\$39,769	\$4,653	\$37,877
Allen Parish Library	\$46,452	\$5,435	\$44,242
Allen Parish Police Jury	\$153,314	\$17,937	\$146,020
Assumption Parish Police Jury	\$285,525	\$33,405	\$271,941
Avoyelles Parish 12th Judicial District Indigent Defender Board	\$19,639	\$2,298	\$18,705
Bayou Vermillion District	\$75,797	\$8,868	\$72,191
Beauregard Parish Communications District	\$29,505	\$3,452	\$28,101
Beauregard Parish District Attorney	\$18,478	\$2,162	\$17,599
Beauregard Parish Library	\$75,894	\$8,879	\$72,283
Beauregard Parish Police Jury	\$333,359	\$39,001	\$317,499
Bienville Parish Library	\$63,143	\$7,387	\$60,139
Bienville Parish Police Jury	\$207,179	\$24,239	\$197,323
Bossier Parish Communications District	\$115,085	\$13,464	\$109,610
Bossier Parish Emergency Medical Services	\$380,940	\$44,568	\$362,817
Bossier Parish Police Jury	\$1,468,740	\$171,836	\$1,398,865
Caddo Parish Commission	\$1,882,076	\$220,194	\$1,792,537
Caddo Parish Coroner	\$79,557	\$9,308	\$75,772
Caddo Parish District Attorney	\$454,625	\$53,189	\$432,996
Caddo/Bossier Port Commission	\$278,309	\$32,561	\$265,069
Calcasieu Parish Police Jury	\$6,227,932	\$728,640	\$5,931,639
Calcasieu Parish Waterworks District #7	\$35,464	\$4,149	\$33,777
Calcasieu Regional Airport	\$140,434	\$16,430	\$133,753
Calcasieu-Sulphur Parks & Recreation	\$307,228	\$35,944	\$292,611
Caldwell Parish District Attorney	\$6,518	\$763	\$6,208
Caldwell Parish Library	\$10,680	\$1,250	\$10,172
Caldwell Parish Police Jury	\$112,171	\$13,124	\$106,835
Cameron Parish Ambulance District #2	\$195,403	\$22,861	\$186,106
Cameron Parish Police Jury	\$653,863	\$76,499	\$622,755
Catahoula E911 Communications District	\$4,430	\$518	\$4,220
Catahoula Parish Library	\$17,319	\$2,026	\$16,495
Catahoula Parish Police Jury	\$43,962	\$5,143	\$41,871
City of Morgan City	\$26,135	\$3,058	\$24,891
Claiborne Parish Office of Com Ser	\$15,958	\$1,867	\$15,199
Claiborne Parish Police Jury	\$124,251	\$14,537	\$118,340
Concordia Parish 7th District Attorney	\$44,166	\$5,167	\$42,064
Concordia Parish Indigent Defender Board	\$15,400	\$1,802	\$14,667

EXHIBIT VII – Schedule E (continued)
Plan A – Allocated Share of Employer Contributions and Pension Expense
For the Year Ended December 31, 2024

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2024	Allocated Share of Nonemployer Contributions for Fiscal Year 2024	Employer's Proportion of Collective Pension Expense
Concordia Parish Library	\$42,139	\$4,930	\$40,134
Concordia Parish Police Jury	\$88,924	\$10,404	\$84,693
Concordia Parish Sewer District #1	\$10,443	\$1,222	\$9,947
Desoto Parish Emergency Medical Services	\$394,974	\$46,210	\$376,183
Desoto Parish School Board	\$1,177	\$138	\$1,121
Desoto Parish Waterworks	\$83,857	\$9,811	\$79,867
East Carroll Parish Police Jury	\$163,863	\$19,171	\$156,067
East Feliciana 20th Judicial District Indigent Defender	\$29,881	\$3,496	\$28,459
East Feliciana Parish Communications District	\$30,941	\$3,620	\$29,469
East Feliciana Parish Police Jury	\$181,461	\$21,230	\$172,828
Evangeline Parish Communications District	\$37,349	\$4,370	\$35,572
Evangeline Parish District Attorney	\$44,605	\$5,219	\$42,483
Evangeline Parish Police Jury	\$276,363	\$32,333	\$263,215
Evangeline Parish Solid Waste	\$75,930	\$8,883	\$72,317
Franklin Parish Communications District	\$14,565	\$1,704	\$13,872
Franklin Parish Library	\$28,840	\$3,374	\$27,468
Franklin Parish Police Jury	\$189,739	\$22,199	\$180,712
Grant Parish Police Jury	\$192,934	\$22,572	\$183,755
Greater New Orleans Expressway	\$667,522	\$78,097	\$635,765
Iberia Parish 16th Judicial District Attorney	\$268,470	\$31,410	\$255,697
Iberia Parish 16th Judicial District Judge	\$117,143	\$13,705	\$111,570
Iberia Parish Government	\$736,907	\$86,215	\$701,849
Iberia Parish Medical Center	\$4,392,369	\$513,887	\$4,183,403
Iberia Parish School Board	\$1,108	\$130	\$1,055
Iberia Tourist Commission	\$9,646	\$1,129	\$9,187
Iberville Parish District Attorney	\$69,268	\$8,104	\$65,972
Iberville Parish Library	\$148,408	\$17,363	\$141,347
Iberville Parish Police Jury	\$1,146,321	\$134,114	\$1,091,785
Jackson Parish District Attorney	\$49,957	\$5,845	\$47,580
Jackson Parish Police Jury	\$248,142	\$29,031	\$236,336
Jackson Parish Recreation Department	\$35,837	\$4,193	\$34,132
Jackson Parish Sales Tax	\$8,167	\$955	\$7,778
Jefferson Davis Parish District Attorney	\$43,910	\$5,137	\$41,821
Jefferson Davis Parish Indigent Defender Board	\$8,934	\$1,045	\$8,509
Jefferson Davis Parish Landfill	\$23,470	\$2,746	\$22,353
Jefferson Davis Parish Library	\$58,510	\$6,845	\$55,727
Jefferson Davis Parish Mosquito Abatement	\$45,995	\$5,381	\$43,807
Jefferson Davis Parish Police Jury	\$139,795	\$16,355	\$133,144
Jefferson Davis Parish Tourist Commission	\$21,855	\$2,557	\$20,815
Jefferson Parish	\$18,143,489	\$2,122,706	\$17,280,316
Jefferson Parish 24th Indigent Defender Board	\$21,241	\$2,485	\$20,231
Jefferson Parish Finance Authority	\$12,871	\$1,506	\$12,259
Jefferson Parish Housing Authority	\$6,141	\$719	\$5,849
Jefferson Parish Retirement System	\$24,518	\$2,868	\$23,351
Kolin Ruby Wise Water District (Rapides Parish)	\$29,541	\$3,456	\$28,135

EXHIBIT VII – Schedule E (continued)
Plan A – Allocated Share of Employer Contributions and Pension Expense
For the Year Ended December 31, 2024

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2024	Allocated Share of Nonemployer Contributions for Fiscal Year 2024	Employer's Proportion of Collective Pension Expense
Lafayette 15th Judicial District Attorney	\$240,731	\$28,164	\$229,278
Lafayette Airport Commission	\$202,843	\$23,732	\$193,192
Lafayette Consolidated Government	\$5,394,867	\$631,175	\$5,138,208
Lafayette Convention & Visitors Commission	\$118,979	\$13,920	\$113,318
Lafayette Economic Development Authority	\$197,290	\$23,082	\$187,904
Lafourche Parish Water District #1	\$496,959	\$58,142	\$473,316
Lasalle Parish Police Jury	\$142,056	\$16,620	\$135,297
Lincoln Parish 3rd Judicial District Attorney	\$81,774	\$9,567	\$77,883
Lincoln Parish 3rd Judicial Indigent Defender	\$4,080	\$477	\$3,886
Lincoln Parish Police Jury	\$484,356	\$56,667	\$461,313
Livingston Parish Recreation District #3	\$145,257	\$16,994	\$138,347
Madison Parish Police Jury	\$264,915	\$30,994	\$252,312
Monroe/West Monroe Visitors' Bureau	\$90,443	\$10,581	\$86,140
Morehouse Parish Library	\$10,027	\$1,173	\$9,550
Morehouse Parish Police Jury	\$132,217	\$15,469	\$125,927
Natchitoches 10th Judicial District Court	\$20,992	\$2,456	\$19,993
Natchitoches Parish District Attorney	\$21,080	\$2,466	\$20,078
Natchitoches Parish Police Jury	\$358,514	\$41,944	\$341,458
Natchitoches Parish Port Commission	\$33,189	\$3,883	\$31,610
Natchitoches Parish Tax Commission	\$39,109	\$4,576	\$37,249
North Louisiana Crime Lab	\$282,937	\$33,102	\$269,476
Ouachita Parish Police Jury	\$1,742,945	\$203,917	\$1,660,024
Plaquemines 25th Judicial District Public Defender	\$3,597	\$421	\$3,426
Plaquemines Medical Center	\$360,972	\$42,232	\$343,799
Plaquemines Parish District Attorney of the 25th District	\$2,728	\$319	\$2,599
Plaquemines Parish Government	\$2,015,500	\$235,804	\$1,919,613
Plaquemines Port, Harbor & Terminal District	\$599,314	\$70,117	\$570,801
Pointe Coupee General Hospital	\$1,060,030	\$124,019	\$1,009,600
Pointe Coupee HB Health & Hospice	\$245,242	\$28,692	\$233,575
Pointe Coupee Parish Library	\$85,468	\$9,999	\$81,402
Pointe Coupee Parish Police Jury	\$325,667	\$38,102	\$310,174
Pointe Coupee Parish School Board	\$1,177	\$138	\$1,121
Police Jury Association (Office)	\$74,336	\$8,697	\$70,800
Port of Iberia	\$37,499	\$4,387	\$35,715
Rapides Parish Indigent Defender Board	\$45,346	\$5,305	\$43,189
Rapides Parish Library	\$299,437	\$35,033	\$285,191
Rapides Parish Police Jury	\$816,101	\$95,480	\$777,275
Red River Parish Police Jury	\$275,922	\$32,282	\$262,795
Red River Parish School Board	\$0	\$0	\$0
Red River Waterway Commission	\$155,668	\$18,212	\$148,263
Richland Parish Communications District	\$2,909	\$340	\$2,770
Richland Parish District Judge	\$14,507	\$1,697	\$13,817
Richland Parish Police Jury	\$251,135	\$29,382	\$239,188
Richland Parish Tax Commission	\$14,242	\$1,666	\$13,564
Sabine Parish District Attorney	\$58,350	\$6,827	\$55,574

EXHIBIT VII – Schedule E (continued)
Plan A – Allocated Share of Employer Contributions and Pension Expense
For the Year Ended December 31, 2024

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2024	Allocated Share of Nonemployer Contributions for Fiscal Year 2024	Employer's Proportion of Collective Pension Expense
Sabine Parish Library	\$30,572	\$3,577	\$29,118
Sabine Parish Police Jury	\$418,978	\$49,018	\$399,045
South Toledo Bend Water District	\$29,462	\$3,447	\$28,061
St. Bernard Parish Government	\$1,610,767	\$188,452	\$1,534,135
St. Bernard Parish Library	\$32,363	\$3,786	\$30,823
St. Bernard Parish School Board	\$623	\$73	\$593
St. Bernard WIA	\$56,374	\$6,596	\$53,692
St. Charles Parish 29th Judicial District Attorney	\$206,762	\$24,190	\$196,925
St. Charles Parish Council	\$4,172,422	\$488,154	\$3,973,920
St. Charles Parish School Board	\$7,436	\$870	\$7,082
St. Helena Parish Police Jury	\$184,820	\$21,623	\$176,027
St. James Parish Government	\$1,292,766	\$151,248	\$1,231,263
St. John Parish Council	\$1,342,589	\$157,077	\$1,278,716
St. John The Baptist Parish 40th Judicial District Attorney	\$87,070	\$10,187	\$82,928
St. John The Baptist Parish Library	\$156,440	\$18,303	\$148,997
St. Landry Parish E911 Communications District	\$94,193	\$11,020	\$89,712
St. Landry Parish Government	\$742,226	\$86,837	\$706,915
St. Landry Parish Sheriff	\$778	\$91	\$741
St. Martin Parish Government	\$478,834	\$56,021	\$456,053
St. Martin Parish Library	\$71,069	\$8,315	\$67,688
St. Martin Parish School Board	\$1,108	\$130	\$1,055
St. Martin Parish Water & Sewer	\$18,885	\$2,209	\$17,986
St. Mary Parish Consolidated Gravity Drainage District #1	\$53,266	\$6,232	\$50,732
St. Mary Parish E911 Communications District	\$54,105	\$6,330	\$51,531
St. Mary Parish Government	\$489,256	\$57,241	\$465,980
St. Mary Parish Library	\$116,413	\$13,620	\$110,875
St. Mary Parish Sales & Use Tax Department	\$51,111	\$5,980	\$48,680
St. Mary Parish Sewer District Wards 5 & 8	\$11,964	\$1,400	\$11,395
St. Mary Parish Water and Sewer Commission #3	\$58,009	\$6,787	\$55,249
St. Tammany Parish 22nd District Attorney	\$383,834	\$44,907	\$365,573
St. Tammany Parish Communications District	\$53,547	\$6,265	\$50,999
St. Tammany Parish Coroner	\$265,043	\$31,009	\$252,433
St. Tammany Parish Fire District #1	\$11,414	\$1,335	\$10,871
St. Tammany Parish Government	\$3,408,471	\$398,776	\$3,246,314
St. Tammany Parish Library	\$571,363	\$66,847	\$544,181
St. Tammany Parish Mosquito Abatement District #2	\$312,978	\$36,617	\$298,088
St. Tammany Parish Recreation District #1	\$212,784	\$24,895	\$202,660
St. Tammany Parish Recreation District #11	\$10,631	\$1,244	\$10,125
Tangipahoa Parish 21st Judicial District Attorney	\$161,410	\$18,884	\$153,731
Tangipahoa Parish 21st Judicial District Indigent Defender Board	\$255,470	\$29,889	\$243,316
Tangipahoa Parish Consolidated Gravity Drainage District	\$92,215	\$10,789	\$87,827
Tangipahoa Parish Coroner	\$23,677	\$2,770	\$22,550
Tangipahoa Parish Government	\$2,068,766	\$242,036	\$1,970,345
Tangipahoa Parish Library	\$174,001	\$20,357	\$165,723
Tangipahoa Parish Mosquito Abatement District #1	\$69,472	\$8,128	\$66,167

EXHIBIT VII – Schedule E (continued)
Plan A – Allocated Share of Employer Contributions and Pension Expense
For the Year Ended December 31, 2024

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2024	Allocated Share of Nonemployer Contributions for Fiscal Year 2024	Employer's Proportion of Collective Pension Expense
Tangipahoa Parish Sewer District #1	\$92,429	\$10,814	\$88,031
Tangipahoa Parish Sheriff	\$33,590	\$3,930	\$31,992
Tangipahoa Parish Tourist Commission	\$36,590	\$4,281	\$34,849
Tangipahoa Parish Water District	\$146,956	\$17,193	\$139,964
Tangipahoa Recreation District #3	\$3,128	\$366	\$2,979
Teche-Vermilion Fresh Water District	\$99,423	\$11,632	\$94,693
Tensas Parish Police Jury	\$80,564	\$9,426	\$76,731
Terrebonne Parish Indigent Defender Board	\$97,123	\$11,363	\$92,503
Union Parish 3rd Judicial Clerks' Fund	\$19,129	\$2,238	\$18,219
Union Parish Police Jury	\$360,681	\$42,198	\$343,522
Vermilion Parish 7th Ward Drainage District #2	\$32,675	\$3,823	\$31,121
Vermilion Parish Communication District	\$35,459	\$4,149	\$33,772
Vermilion Parish Library	\$62,517	\$7,314	\$59,543
Vermilion Parish Police Jury	\$454,960	\$53,228	\$433,315
Vermilion Parish Tourist Commission	\$6,594	\$771	\$6,280
Vermilion Parish Waterworks District #1	\$62,278	\$7,286	\$59,315
Washington Parish Police Jury	\$536,825	\$62,806	\$511,285
Webster Parish Police Jury	\$359,926	\$42,110	\$342,802
West Baton Rouge Natural Gas & Water	\$265,387	\$31,049	\$252,761
West Baton Rouge Parish 18th Judicial Court	\$10,969	\$1,283	\$10,447
West Baton Rouge Parish Council	\$968,318	\$113,289	\$922,251
West Baton Rouge Parish Library	\$54,748	\$6,405	\$52,144
West Baton Rouge Parish School Board	\$1,108	\$130	\$1,055
West Calcasieu Cameron Hospital	\$4,296,611	\$502,684	\$4,092,200
West Carroll Parish Library	\$11,309	\$1,323	\$10,771
West Carroll Parish Police Jury	\$155,568	\$18,201	\$148,166
West Ouachita Parish Sewer District #5	\$53,767	\$6,291	\$51,209
Winn Parish 8th Judicial District Court	\$11,965	\$1,400	\$11,396
Winn Parish District Attorney	\$25,130	\$2,940	\$23,934
Winn Parish Police Jury	\$112,043	\$13,109	\$106,712
Winn Parish School Board	\$554	\$65	\$528
Grand Total	\$89,252,251	\$10,442,108	\$85,006,092

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

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EXHIBIT VIII
Plan B – Statement of Fiduciary Net Position
as of December 31, 2024 and 2023

	2024	2023
Current Assets:		
Cash & Cash Equivalents in Banks	\$ 64,418,497	\$ 49,250,220
Contributions Receivable	3,894,842	3,654,091
Accrued Interest and Dividends	238,144	76,757
Investments Receivable	207,377	294,957
Due (to) from Other Funds	(12,768,407)	(7,144,291)
Other Current Assets	18,292	18,010
TOTAL CURRENT ASSETS	\$ 56,008,745	\$ 46,149,744
 Property, Plant & Equipment	 \$ 109,252	 \$ 74,514
Investments:		
Cash & Cash Equivalents	\$ 0	\$ 2,728,011
Equities	203,605,016	204,619,738
Fixed Income	152,116,816	120,453,629
Real Estate	20,656,865	21,527,570
Alternative Investments	57,110,278	47,673,646
TOTAL INVESTMENTS	\$ 433,488,975	\$ 397,002,594
 DEFERRED OUTFLOWS OF RESOURCES*	 \$ 0	 \$ 0
 TOTAL ASSETS	 \$ 489,606,972	 \$ 443,226,852
Current Liabilities:		
Accounts Payable	\$ 217,858	\$ 243,162
Benefits Payable	1,659,172	1,488,809
Refunds Payable	45,634	69,257
Investments Payable	33,998	170,263
Liability Transfer to/(from) Plan A	(217,345)	72,345
Subscription Payable	29,678	0
TOTAL CURRENT LIABILITIES	\$ 1,768,995	\$ 2,043,836
 DEFERRED INFLOWS OF RESOURCES*	 \$ 0	 \$ 0
 FIDUCIARY NET POSITION	 \$ 487,837,977	 \$ 441,183,016

EXHIBIT IX
Plan B – Statement of Changes in Fiduciary Net Position
For the Year Ended December 31, 2024

	<u>2024</u>
Beginning of Year Net Position:	\$ 441,183,016
Income:	
Regular Member Contributions	\$ 4,171,774
Regular Employer Contributions	9,517,711
Irregular Contributions	1,293
Ad Valorem Taxes & Revenue Sharing	1,808,455
Transfers from Other Systems	227,433
Other Income	98,411
TOTAL CONTRIBUTIONS	<u>\$ 15,825,077</u>
Net Appreciation of Fair Value of Investments	\$ 44,619,336
Dividends, Interest and Recurring Income	10,218,513
Class Action Settlements	13,866
Investment Expense	(2,821,964)
TOTAL MARKET INVESTMENT INCOME	<u>\$ 52,029,751</u>
TOTAL INCOME	<u>\$ 67,854,828</u>
Expenses:	
Retirement Annuity Benefits	\$ 17,979,268
DROP Benefits	1,652,613
Transfers to/(from) Plan A	(217,345)
Refunds of Contributions	647,986
Transfers to Other Systems	718,449
Administrative Expenses	418,896
TOTAL EXPENSES	<u>\$ 21,199,867</u>
NET MARKET INCOME (INCOME – EXPENSES)	<u>\$ 46,654,961</u>
END OF YEAR FIDUCIARY NET POSITION	<u>\$ 487,837,977</u>

EXHIBIT X
Plan B – Schedule of Changes in Net Pension Liability and Related Ratios
For the Years 2014 – 2024

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Total Pension Liability:				
Service Cost	\$ 12,494,601	\$ 11,973,438	\$ 11,876,996	\$ 11,712,615
Interest	28,455,193	26,738,181	25,373,290	24,600,213
Changes of Benefit Terms	3,715,429	0	3,005,685	0
Differences Between Expected and Actual Experience	4,371,105	4,328,021	(1,089,498)	(7,918,349)
Changes of Assumptions	0	2,335,533	0	0
Benefit Payments	(19,631,881)	(17,437,566)	(17,382,938)	(15,466,949)
Refunds of Member Contributions	(647,986)	(567,149)	(785,357)	(856,758)
Other	(173,967)	280,195	26,310	1,455,833
Net Change in Total Pension Liability	<u>\$ 28,582,494</u>	<u>\$ 27,650,653</u>	<u>\$ 21,024,488</u>	<u>\$ 13,526,605</u>
Total Pension Liability – Beginning	<u>\$ 442,186,112</u>	<u>\$ 414,535,459</u>	<u>\$ 393,510,971</u>	<u>\$ 379,984,366</u>
Total Pension Liability – Ending (a)	<u><u>\$ 470,768,606</u></u>	<u><u>\$ 442,186,112</u></u>	<u><u>\$ 414,535,459</u></u>	<u><u>\$ 393,510,971</u></u>
Plan Fiduciary Net Position:				
Contributions – Member	\$ 4,171,774	\$ 3,628,722	\$ 3,472,402	\$ 3,392,465
Contributions – Employer	9,517,711	9,316,579	8,747,104	8,566,347
Contributions – Nonemployer Contributing Entities	1,808,455	1,761,007	1,593,729	1,467,409
Net Investment Income	52,029,751	53,822,356	(54,035,320)	45,442,074
Benefit Payments	(19,631,881)	(17,437,566)	(17,382,938)	(15,466,949)
Refunds of Member Contributions	(647,986)	(567,149)	(785,357)	(856,758)
Administrative Expenses	(418,896)	(347,671)	(301,427)	(265,342)
Other	(173,967)	280,195	26,310	1,455,833
Net Change in Plan Fiduciary Net Position	<u>\$ 46,654,961</u>	<u>\$ 50,456,473</u>	<u>\$ (58,665,497)</u>	<u>\$ 43,735,079</u>
Plan Fiduciary Net Position – Beginning	<u>\$ 441,183,016</u>	<u>\$ 390,726,543</u>	<u>\$ 449,392,040</u>	<u>\$ 405,656,961</u>
Plan Fiduciary Net Position – Ending (b)	<u><u>\$ 487,837,977</u></u>	<u><u>\$ 441,183,016</u></u>	<u><u>\$ 390,726,543</u></u>	<u><u>\$ 449,392,040</u></u>
Net Pension Liability (Asset) – Ending (a) – (b)	<u>\$ (17,069,371)</u>	<u>\$ 1,003,096</u>	<u>\$ 23,808,916</u>	<u>\$ (55,881,069)</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	103.63%	99.77%	94.26%	114.20%
Covered Payroll	\$ 126,902,813	\$ 124,221,053	\$ 116,628,053	\$ 114,217,960
Net Pension Liability (Asset) as a Percentage of Covered Payroll	(13.45%)	0.81%	20.41%	(48.92%)

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 11,056,703	\$ 10,519,268	\$ 10,443,125	\$ 9,844,786	\$ 9,633,861	\$ 8,544,264
23,167,008	22,000,199	21,460,208	20,549,184	19,404,284	18,696,801
2,496,450	0	0	1,753,159	0	0
1,980,949	285,479	(2,945,913)	(6,450,008)	(2,340,186)	(2,179,740)
4,489,680	0	4,117,485	8,837,618	0	3,098,805
(14,671,169)	(13,117,620)	(11,972,193)	(10,958,480)	(10,155,817)	(8,914,800)
(726,412)	(556,488)	(681,290)	(588,797)	(543,481)	(601,666)
(1,467,384)	(289,548)	1,350,992	1,310,623	(159,841)	484,797
\$ 26,325,825	\$ 18,841,290	\$ 21,772,414	\$ 24,298,085	\$ 15,838,820	\$ 19,128,461
<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>
<u>\$ 379,984,366</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>
\$ 3,300,858	\$ 3,180,013	\$ 3,047,834	\$ 2,920,617	\$ 2,874,226	\$ 2,782,356
8,589,896	8,331,425	7,846,175	8,096,586	7,943,831	8,676,188
1,515,833	1,394,483	1,311,932	1,269,869	1,209,345	1,194,705
48,501,333	54,407,447	(18,484,521)	48,062,503	19,716,857	(1,801,444)
(14,671,169)	(13,117,620)	(11,972,193)	(10,958,480)	(10,155,817)	(8,914,800)
(726,412)	(556,488)	(681,290)	(588,797)	(543,481)	(601,666)
(279,166)	(257,297)	(245,050)	(242,064)	(232,496)	(218,483)
(1,467,384)	(289,548)	1,350,992	1,310,623	(159,841)	484,797
\$ 44,763,789	\$ 53,092,415	\$ (17,826,121)	\$ 49,870,857	\$ 20,652,624	\$ 1,601,653
<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>\$ 405,656,961</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>
\$ (25,672,595)	\$ (7,234,631)	\$ 27,016,494	\$ (12,582,041)	\$ 12,990,731	\$ 17,804,535
106.76%	102.05%	91.93%	104.02%	95.50%	93.48%
\$ 114,531,947	\$ 111,085,667	\$ 104,615,667	\$ 101,207,325	\$ 99,297,888	\$ 96,402,089
(22.42%)	(6.51%)	25.82%	(12.43%)	13.08%	18.47%

EXHIBIT XI
Plan B – Schedule of Net Pension Liability
For the Years 2014 – 2024

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Total Pension Liability	\$ 470,768,606	\$ 442,186,112	\$ 414,535,459	\$ 393,510,971
Plan Fiduciary Net Position	<u>487,837,977</u>	<u>441,183,016</u>	<u>390,726,543</u>	<u>449,392,040</u>
Net Pension Liability (Asset)	<u>\$ (17,069,371)</u>	<u>\$ 1,003,096</u>	<u>\$ 23,808,916</u>	<u>\$ (55,881,069)</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	103.63%	99.77%	94.26%	114.20%
Covered Payroll	\$ 126,902,813	\$ 124,221,053	\$ 116,628,053	\$ 114,217,960
Net Pension Liability (Asset) as a Percentage of Covered Payroll	(13.45%)	0.81%	20.41%	(48.92%)

EXHIBIT XII
Plan B – Schedule of Contributions
For the Years 2014 – 2024

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Actuarially Determined Contribution	\$ 8,491,993	\$ 7,917,754	\$ 9,614,669	\$ 10,087,266
Contributions in Relation to the Actuarially Determined Contribution *	<u>11,326,166</u>	<u>11,077,586</u>	<u>10,340,833</u>	<u>10,033,756</u>
Contribution Deficiency (Excess)	<u>\$ (2,834,173)</u>	<u>\$ (3,159,832)</u>	<u>\$ (726,164)</u>	<u>\$ 53,510</u>
Covered Payroll	\$ 126,902,813	\$ 124,221,053	\$ 116,628,053	\$ 114,217,960
Contributions as a Percentage of Covered Payroll	8.93%	8.92%	8.87%	8.78%

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

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 379,984,366	\$ 353,658,541	\$ 334,817,251	\$ 313,044,837	\$ 288,746,752	\$ 272,907,932
<u>405,656,961</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>\$ (25,672,595)</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>
106.76%	102.05%	91.93%	104.02%	95.50%	93.48%
\$ 114,531,947	\$ 111,085,667	\$ 104,615,667	\$ 101,207,325	\$ 99,297,888	\$ 96,402,089
(22.42%)	(6.51%)	25.82%	(12.43%)	13.08%	18.47%

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 10,067,512	\$ 9,115,505	\$ 8,348,365	\$ 8,602,151	\$ 8,421,102	\$ 9,469,961
<u>10,105,729</u>	<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>\$ (38,217)</u>	<u>\$ (610,403)</u>	<u>\$ (809,742)</u>	<u>\$ (764,304)</u>	<u>\$ (732,074)</u>	<u>\$ (400,932)</u>
\$ 114,531,947	\$ 111,085,667	\$ 104,615,667	\$ 101,207,325	\$ 99,297,888	\$ 96,402,089
8.82%	8.76%	8.75%	9.25%	9.22%	10.24%

EXHIBIT XIII
Plan B – Schedule of Pension Expense
For the Year Ended December 31, 2024

	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:	\$ 442,186,112	\$ 441,183,016	\$ 1,003,096	\$ 38,507,940	\$ 54,587,991	N/A	N/A
Service Cost	12,494,601		12,494,601			12,494,601	
Interest on Total Pension Liability	28,455,193		28,455,193			28,455,193	
Changes in Benefit Terms	3,715,429		3,715,429			3,715,429	
Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	4,371,105		4,371,105	0	4,371,105		
Current Year Amortization				(2,251,963)	(2,174,781)	(77,182)	
Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	0		0	0	0		
Current Year Amortization				0	(583,883)	583,883	
Benefit Payments	(19,631,881)		(19,631,881)			(19,631,881)	
Refunds of Contributions	(647,986)		(647,986)			(647,986)	
Other	(173,967)		(173,967)			(173,967)	
Contributions – Member		4,171,774	(4,171,774)			(4,171,774)	
Contributions – Employer*		9,517,711	(9,517,711)				9,517,711
Contributions – Nonemployer Contributing Entities*		1,808,455	(1,808,455)				1,808,455
Projected Earnings on Pension Plan Investments		28,066,387	(28,066,387)			(28,066,387)	
Difference Between Projected and Actual Earnings on Pension Plan Investments		23,963,364	(23,963,364)	23,963,364	0		
Current Year Amortization				(19,516,380)	(16,530,109)	(2,986,271)	
Benefit Payments		(19,631,881)	19,631,881			19,631,881	
Refunds of Contributions		(647,986)	647,986			647,986	
Administrative Expenses		(418,896)	418,896			418,896	
Other		(173,967)	173,967			173,967	
Net Increase (Decrease)	\$ 28,582,494	\$ 46,654,961	\$ (18,072,467)	\$ 2,195,021	\$ (14,917,668)	\$ 10,366,388	\$ 11,326,166
Ending Balance	\$ 470,768,606	\$ 487,837,977	\$ (17,069,371)	\$ 40,702,961	\$ 39,670,323	N/A	N/A

For the year ended December 31, 2024, the Collective Pension Expense (Income) for Plan B is \$10,366,388.

* 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, 2024

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Asset at 6.40% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Asset Assuming +1% Change in Discount Rate
34th Judicial District Indigent Defender - St Bernard	0.087754%	\$10,125	0.105977%	\$(18,090)	\$45,090	\$(70,994)
Abbeville Harbor & Terminal	0.178716%	\$15,409	0.161284%	\$(27,530)	\$68,622	\$(108,043)
Ascension Parish Government	19.308613%	\$1,863,140	19.501217%	\$(3,328,735)	\$8,297,221	\$(13,063,778)
Ascension Parish Library	2.768135%	\$287,180	3.005871%	\$(513,083)	\$1,278,914	\$(2,013,620)
Assumption Parish Waterworks #1	0.910543%	\$91,348	0.956126%	\$(163,205)	\$406,805	\$(640,505)
Audubon Regional Library	0.158907%	\$20,166	0.211075%	\$(36,029)	\$89,806	\$(141,398)
Avoyelles Parish Coroner's Office	0.077871%	\$7,294	0.076345%	\$(13,032)	\$32,483	\$(51,143)
Avoyelles Parish District Attorney's Office	0.434809%	\$42,647	0.446380%	\$(76,194)	\$189,922	\$(299,028)
Avoyelles Parish Police Jury	1.032892%	\$82,901	0.867713%	\$(148,113)	\$369,188	\$(581,277)
Bayou Lafourche Fresh Water	0.602912%	\$66,392	0.694915%	\$(118,618)	\$295,667	\$(465,520)
Berwick Bayou Vista Waterworks	0.175400%	\$17,479	0.182950%	\$(31,228)	\$77,840	\$(122,557)
Cameron Parish Mosquito Abatement District #1	0.385771%	\$39,284	0.411180%	\$(70,186)	\$174,946	\$(275,448)
City Court Of Denham Springs	0.134388%	\$21,243	0.222347%	\$(37,953)	\$94,602	\$(148,949)
City Court Of Hammond	0.728705%	\$69,424	0.726651%	\$(124,035)	\$309,170	\$(486,780)
City Of Bossier	0.246200%	\$20,367	0.213178%	\$(36,388)	\$90,701	\$(142,807)
Denham Springs Ward Two Marshall	0.046323%	\$0	0.000000%	\$0	\$0	\$0
Desoto Parish 42nd District Attorney	0.133680%	\$10,412	0.108981%	\$(18,602)	\$46,368	\$(73,006)
Desoto Parish Library	0.838220%	\$77,438	0.810532%	\$(138,353)	\$344,859	\$(542,972)
Desoto Parish Police Jury	5.665121%	\$594,191	6.219311%	\$(1,061,597)	\$2,646,143	\$(4,166,289)
Lafourche Parish 17th Indigent Defender Board	0.391307%	\$20,633	0.215963%	\$(36,864)	\$91,886	\$(144,673)
Livingston Parish Council	5.387170%	\$499,989	5.233312%	\$(893,293)	\$2,226,628	\$(3,505,772)
Livingston Parish Library	1.756200%	\$181,584	1.900613%	\$(324,423)	\$808,658	\$(1,273,212)
Livingston Parish Sheriff	0.177932%	\$13,578	0.142119%	\$(24,259)	\$60,468	\$(95,205)
Louisiana School Board Association	0.100877%	\$13,628	0.142642%	\$(24,348)	\$60,690	\$(95,555)
North Caddo Parish Medical Center	11.630641%	\$969,998	10.152829%	\$(1,733,024)	\$4,319,744	\$(6,801,335)
St Charles 29th Judicial District Public Defender	0.122166%	\$18,838	0.197175%	\$(33,657)	\$83,892	\$(132,087)
St James Parish Hospital	8.910150%	\$862,912	9.031975%	\$(1,541,701)	\$3,842,852	\$(6,050,480)
St John Parish Public Defender	0.000000%	\$18,165	0.190130%	\$(32,454)	\$80,895	\$(127,367)
St Mary Parish Water & Sewer District #4	0.666007%	\$61,793	0.646778%	\$(110,401)	\$275,186	\$(433,274)
St Mary Parish Waterworks District # 5	0.192097%	\$17,545	0.183641%	\$(31,346)	\$78,134	\$(123,020)
Terrebonne Parish 32nd Judicial District Attorney	0.218998%	\$20,407	0.213597%	\$(36,460)	\$90,880	\$(143,088)
Terrebonne Parish Consolidated Government	25.827063%	\$2,476,186	25.917880%	\$(4,424,019)	\$11,027,331	\$(17,362,272)
Terrebonne Parish Consolidated Waterworks	3.858403%	\$368,256	3.854482%	\$(657,936)	\$1,639,974	\$(2,582,100)
Terrebonne Parish Recreation District #10	0.038147%	\$4,865	0.050921%	\$(8,692)	\$21,665	\$(34,112)
Terrebonne Parish Sales & Use	0.249837%	\$24,691	0.258437%	\$(44,114)	\$109,958	\$(173,126)
Vernon Parish 30th Judicial District Attorney	0.277640%	\$22,740	0.238016%	\$(40,628)	\$101,269	\$(159,446)
Vernon Parish Police Jury	3.351335%	\$344,384	3.604617%	\$(615,285)	\$1,533,663	\$(2,414,717)
West Feliciana Parish Consolidated Waterworks #13	0.297813%	\$27,373	0.286509%	\$(48,905)	\$121,902	\$(191,931)
West Feliciana Parish Police Jury	1.687836%	\$154,141	1.613372%	\$(275,392)	\$686,445	\$(1,080,791)
Acadia Parish Soil & Water	0.083354%	\$6,677	0.069887%	\$(11,929)	\$29,735	\$(46,817)
Calcasieu Parish Soil & Water	0.115932%	\$12,579	0.131663%	\$(22,474)	\$56,019	\$(88,200)
Crescent Soil & Water	0.032642%	\$3,042	0.031840%	\$(5,435)	\$13,547	\$(21,329)
Evangeline Parish Soil & Water	0.050970%	\$4,794	0.050178%	\$(8,565)	\$21,349	\$(33,614)
Gulf Coast Soil & Water	0.089245%	\$8,332	0.087210%	\$(14,886)	\$37,105	\$(58,422)
Iberia Parish Soil & Water	0.030925%	\$2,075	0.021719%	\$(3,707)	\$9,241	\$(14,549)

EXHIBIT XIV – Schedule A (continued)
Plan B – Schedule of Net Pension Liability / (Asset) by Employer
For the Year Ended December 31, 2024

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Asset at 6.40% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Asset Assuming +1% Change in Discount Rate
Jefferson Davis Parish Soil & Water	0.060262%	\$7,020	0.073477%	\$(12,542)	\$31,262	\$(49,222)
Lafourche/Terrebonne Soil & Water	0.044800%	\$6,144	0.064308%	\$(10,977)	\$27,361	\$(43,080)
Madison Parish Soil & Water	0.076991%	\$9,546	0.099917%	\$(17,055)	\$42,512	\$(66,934)
Northeast Soil & Water	0.053438%	\$5,268	0.055139%	\$(9,412)	\$23,460	\$(36,937)
St Landry Parish Soil & Water	0.044338%	\$4,950	0.051811%	\$(8,844)	\$22,044	\$(34,708)
St Mary Parish Soil & Water	0.031934%	\$3,048	0.031903%	\$(5,446)	\$13,574	\$(21,372)
Tangipahoa Parish Soil & Water	0.083740%	\$8,737	0.091449%	\$(15,610)	\$38,909	\$(61,261)
Vermilion Parish Soil & Water	0.111994%	\$10,817	0.113220%	\$(19,326)	\$48,172	\$(75,846)
West Carroll Parish Soil & Water	0.032857%	\$2,793	0.029234%	\$(4,990)	\$12,438	\$(19,584)
Grand Total	100.000000%	\$9,553,968	100.000000%	\$(17,069,371)	\$42,547,197	\$(66,989,555)

* 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, 2024

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	\$183	\$7,017	\$9,948	\$(2,748)	\$(687)
Abbeville Harbor & Terminal	\$(175)	\$(6,713)	\$(9,516)	\$2,628	\$657
Ascension Parish Government	\$1,932	\$74,168	\$105,139	\$(29,039)	\$(7,260)
Ascension Parish Library	\$2,385	\$91,547	\$129,775	\$(35,843)	\$(8,961)
Assumption Parish Waterworks #1	\$457	\$17,553	\$24,883	\$(6,873)	\$(1,718)
Audubon Regional Library	\$523	\$20,089	\$28,477	\$(7,865)	\$(1,966)
Avoyelles Parish Coroner's Office	\$(15)	\$(588)	\$(833)	\$230	\$58
Avoyelles Parish District Attorney's Office	\$116	\$4,456	\$6,316	\$(1,744)	\$(436)
Avoyelles Parish Police Jury	\$(1,657)	\$(63,607)	\$(90,168)	\$24,904	\$6,226
Bayou Lafourche Fresh Water	\$923	\$35,428	\$50,223	\$(13,872)	\$(3,468)
Berwick Bayou Vista Waterworks	\$76	\$2,907	\$4,121	\$(1,138)	\$(285)
Cameron Parish Mosquito Abatement District #1	\$255	\$9,784	\$13,870	\$(3,831)	\$(958)
City Court Of Denham Springs	\$882	\$33,871	\$48,015	\$(13,262)	\$(3,316)
City Court Of Hammond	\$(21)	\$(791)	\$(1,121)	\$309	\$77
City Of Bossier	\$(331)	\$(12,716)	\$(18,026)	\$4,979	\$1,245
Denham Springs Ward Two Marshall	\$(465)	\$(17,838)	\$(25,287)	\$6,984	\$1,746
Desoto Parish 42nd District Attorney	\$(248)	\$(9,511)	\$(13,483)	\$3,724	\$931
Desoto Parish Library	\$(278)	\$(10,662)	\$(15,114)	\$4,174	\$1,044
Desoto Parish Police Jury	\$5,559	\$213,407	\$302,521	\$(83,555)	\$(20,889)
Lafourche Parish 17th Indigent Defender Board	\$(1,759)	\$(67,521)	\$(95,717)	\$26,437	\$6,609
Livingston Parish Council	\$(1,543)	\$(59,248)	\$(83,988)	\$23,197	\$5,799
Livingston Parish Library	\$1,449	\$55,610	\$78,832	\$(21,773)	\$(5,443)
Livingston Parish Sheriff	\$(359)	\$(13,791)	\$(19,550)	\$5,400	\$1,350
Louisiana School Board Association	\$419	\$16,083	\$22,799	\$(6,297)	\$(1,574)
North Caddo Parish Medical Center	\$(14,824)	\$(569,075)	\$(806,708)	\$222,809	\$55,702
St Charles 29th Judicial District Public Defender	\$752	\$28,884	\$40,946	\$(11,310)	\$(2,828)
St James Parish Hospital	\$1,222	\$46,912	\$66,502	\$(18,368)	\$(4,592)
St John Parish Public Defender	\$1,907	\$73,215	\$103,788	\$(28,666)	\$(7,167)
St Mary Parish Water & Sewer District #4	\$(193)	\$(7,405)	\$(10,497)	\$2,899	\$725
St Mary Parish Waterworks District # 5	\$(85)	\$(3,256)	\$(4,616)	\$1,275	\$319
Terrebonne Parish 32nd Judicial District Attorney	\$(54)	\$(2,080)	\$(2,948)	\$814	\$204
Terrebonne Parish Consolidated Government	\$911	\$34,972	\$49,575	\$(13,692)	\$(3,423)
Terrebonne Parish Consolidated Waterworks	\$(39)	\$(1,510)	\$(2,140)	\$591	\$148
Terrebonne Parish Recreation District #10	\$128	\$4,919	\$6,973	\$(1,926)	\$(482)
Terrebonne Parish Sales & Use	\$86	\$3,312	\$4,695	\$(1,297)	\$(324)
Vernon Parish 30th Judicial District Attorney	\$(397)	\$(15,258)	\$(21,630)	\$5,975	\$1,494
Vernon Parish Police Jury	\$2,541	\$97,534	\$138,262	\$(38,187)	\$(9,547)
West Feliciana Parish Consolidated Waterworks #13	\$(113)	\$(4,353)	\$(6,171)	\$1,705	\$426
West Feliciana Parish Police Jury	\$(747)	\$(28,675)	\$(40,648)	\$11,226	\$2,807
Acadia Parish Soil & Water	\$(135)	\$(5,186)	\$(7,351)	\$2,030	\$508
Calcasieu Parish Soil & Water	\$158	\$6,058	\$8,587	\$(2,371)	\$(593)
Crescent Soil & Water	\$(8)	\$(309)	\$(438)	\$121	\$30
Evangeline Parish Soil & Water	\$(8)	\$(305)	\$(432)	\$119	\$30
Gulf Coast Soil & Water	\$(20)	\$(784)	\$(1,111)	\$307	\$77
Iberia Parish Soil & Water	\$(92)	\$(3,545)	\$(5,025)	\$1,388	\$347

EXHIBIT XIV – Schedule B (continued)
Plan B – Schedule of Changes in Employer Proportions
For the Year Ended December 31, 2024

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)
Jefferson Davis Parish Soil & Water	\$133	\$5,089	\$7,214	\$(1,992)	\$(498)
Lafourche/Terrebonne Soil & Water	\$196	\$7,512	\$10,649	\$(2,941)	\$(735)
Madison Parish Soil & Water	\$230	\$8,828	\$12,515	\$(3,457)	\$(864)
Northeast Soil & Water	\$17	\$655	\$929	\$(257)	\$(64)
St Landry Parish Soil & Water	\$75	\$2,878	\$4,079	\$(1,126)	\$(282)
St Mary Parish Soil & Water	\$0	\$(12)	\$(17)	\$5	\$1
Tangipahoa Parish Soil & Water	\$77	\$2,969	\$4,208	\$(1,162)	\$(291)
Vermilion Parish Soil & Water	\$12	\$472	\$669	\$(185)	\$(46)
West Carroll Parish Soil & Water	\$(36)	\$(1,395)	\$(1,978)	\$547	\$137
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, 2024

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	\$(2,387)	\$0	\$4,713	\$2,061
Abbeville Harbor & Terminal	\$(3,632)	\$0	\$7,172	\$0
Ascension Parish Government	\$(439,160)	\$0	\$867,216	\$21,779
Ascension Parish Library	\$(67,691)	\$0	\$133,671	\$26,882
Assumption Parish Waterworks #1	\$(21,532)	\$0	\$42,519	\$5,155
Audubon Regional Library	\$(4,753)	\$0	\$9,386	\$5,899
Avoyelles Parish Coroner's Office	\$(1,719)	\$0	\$3,395	\$0
Avoyelles Parish District Attorney's Office	\$(10,052)	\$0	\$19,850	\$1,308
Avoyelles Parish Police Jury	\$(19,541)	\$0	\$38,587	\$0
Bayou Lafourche Fresh Water	\$(15,649)	\$0	\$30,903	\$10,404
Berwick Bayou Vista Waterworks	\$(4,120)	\$0	\$8,136	\$853
Cameron Parish Mosquito Abatement District #1	\$(9,260)	\$0	\$18,285	\$2,873
City Court Of Denham Springs	\$(5,007)	\$0	\$9,888	\$9,946
City Court Of Hammond	\$(16,364)	\$0	\$32,314	\$0
City Of Bossier	\$(4,801)	\$0	\$9,480	\$0
Denham Springs Ward Two Marshall	\$0	\$0	\$0	\$0
Desoto Parish 42nd District Attorney	\$(2,454)	\$0	\$4,846	\$0
Desoto Parish Library	\$(18,253)	\$0	\$36,044	\$0
Desoto Parish Police Jury	\$(140,057)	\$0	\$276,572	\$62,666
Lafourche Parish 17th Indigent Defender Board	\$(4,863)	\$0	\$9,604	\$0
Livingston Parish Council	\$(117,852)	\$0	\$232,725	\$0
Livingston Parish Library	\$(42,801)	\$0	\$84,520	\$16,330
Livingston Parish Sheriff	\$(3,200)	\$0	\$6,320	\$0
Louisiana School Board Association	\$(3,212)	\$0	\$6,343	\$4,723
North Caddo Parish Medical Center	\$(228,638)	\$0	\$451,495	\$0
St Charles 29th Judicial District Public Defender	\$(4,440)	\$0	\$8,768	\$8,482
St James Parish Hospital	\$(203,397)	\$0	\$401,650	\$13,776
St John Parish Public Defender	\$(4,282)	\$0	\$8,455	\$21,499
St Mary Parish Water & Sewer District #4	\$(14,565)	\$0	\$28,762	\$0
St Mary Parish Waterworks District # 5	\$(4,136)	\$0	\$8,166	\$0
Terrebonne Parish 32nd Judicial District Attorney	\$(4,810)	\$0	\$9,499	\$0
Terrebonne Parish Consolidated Government	\$(583,661)	\$0	\$1,152,564	\$10,269
Terrebonne Parish Consolidated Waterworks	\$(86,802)	\$0	\$171,408	\$0
Terrebonne Parish Recreation District #10	\$(1,147)	\$0	\$2,264	\$1,444
Terrebonne Parish Sales & Use	\$(5,820)	\$0	\$11,493	\$973
Vernon Parish 30th Judicial District Attorney	\$(5,360)	\$0	\$10,585	\$0
Vernon Parish Police Jury	\$(81,175)	\$0	\$160,297	\$28,640
West Feliciana Parish Consolidated Waterworks #13	\$(6,452)	\$0	\$12,741	\$0
West Feliciana Parish Police Jury	\$(36,333)	\$0	\$71,746	\$0
Acadia Parish Soil & Water	\$(1,574)	\$0	\$3,108	\$0
Calcasieu Parish Soil & Water	\$(2,965)	\$0	\$5,855	\$1,778
Crescent Soil & Water	\$(717)	\$0	\$1,416	\$0
Evangeline Parish Soil & Water	\$(1,130)	\$0	\$2,231	\$0
Gulf Coast Soil & Water	\$(1,964)	\$0	\$3,878	\$0
Iberia Parish Soil & Water	\$(489)	\$0	\$966	\$0

EXHIBIT XIV – Schedule C (continued)
Plan B – Current Year Additions to Deferred Inflows of Resources
For the Year Ended December 31, 2024

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
Jefferson Davis Parish Soil & Water	\$(1,655)	\$0	\$3,268	\$1,494
Lafourche/Terrebonne Soil & Water	\$(1,448)	\$0	\$2,860	\$2,206
Madison Parish Soil & Water	\$(2,250)	\$0	\$4,443	\$2,593
Northeast Soil & Water	\$(1,242)	\$0	\$2,452	\$193
St Landry Parish Soil & Water	\$(1,167)	\$0	\$2,304	\$844
St Mary Parish Soil & Water	\$(718)	\$0	\$1,419	\$0
Tangipahoa Parish Soil & Water	\$(2,059)	\$0	\$4,067	\$871
Vermilion Parish Soil & Water	\$(2,550)	\$0	\$5,035	\$139
West Carroll Parish Soil & Water	\$(658)	\$0	\$1,300	\$0
Grand Total	\$(2,251,963)	\$0	\$4,446,984	\$266,080

* 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, 2024

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	\$2,328	\$(619)	\$(17,518)	\$0
Abbeville Harbor & Terminal	\$3,542	\$(942)	\$(26,660)	\$1,971
Ascension Parish Government	\$428,310	\$(113,864)	\$(3,223,572)	\$0
Ascension Parish Library	\$66,019	\$(17,551)	\$(496,874)	\$0
Assumption Parish Waterworks #1	\$21,000	\$(5,583)	\$(158,049)	\$0
Audubon Regional Library	\$4,636	\$(1,232)	\$(34,891)	\$0
Avoyelles Parish Coroner's Office	\$1,677	\$(446)	\$(12,620)	\$172
Avoyelles Parish District Attorney's Office	\$9,804	\$(2,606)	\$(73,787)	\$0
Avoyelles Parish Police Jury	\$19,058	\$(5,066)	\$(143,434)	\$18,678
Bayou Lafourche Fresh Water	\$15,263	\$(4,057)	\$(114,870)	\$0
Berwick Bayou Vista Waterworks	\$4,018	\$(1,068)	\$(30,242)	\$0
Cameron Parish Mosquito Abatement District #1	\$9,031	\$(2,401)	\$(67,969)	\$0
City Court Of Denham Springs	\$4,883	\$(1,298)	\$(36,754)	\$0
City Court Of Hammond	\$15,960	\$(4,243)	\$(120,116)	\$232
City Of Bossier	\$4,682	\$(1,245)	\$(35,239)	\$3,734
Denham Springs Ward Two Marshall	\$0	\$0	\$0	\$5,238
Desoto Parish 42nd District Attorney	\$2,394	\$(636)	\$(18,015)	\$2,793
Desoto Parish Library	\$17,802	\$(4,733)	\$(133,982)	\$3,130
Desoto Parish Police Jury	\$136,596	\$(36,313)	\$(1,028,059)	\$0
Lafourche Parish 17th Indigent Defender Board	\$4,743	\$(1,261)	\$(35,699)	\$19,828
Livingston Parish Council	\$114,940	\$(30,556)	\$(865,072)	\$17,398
Livingston Parish Library	\$41,744	\$(11,097)	\$(314,173)	\$0
Livingston Parish Sheriff	\$3,121	\$(830)	\$(23,492)	\$4,050
Louisiana School Board Association	\$3,133	\$(833)	\$(23,579)	\$0
North Caddo Parish Medical Center	\$222,989	\$(59,281)	\$(1,678,274)	\$167,107
St Charles 29th Judicial District Public Defender	\$4,331	\$(1,151)	\$(32,593)	\$0
St James Parish Hospital	\$198,371	\$(52,736)	\$(1,492,995)	\$0
St John Parish Public Defender	\$4,176	\$(1,110)	\$(31,429)	\$0
St Mary Parish Water & Sewer District #4	\$14,205	\$(3,776)	\$(106,913)	\$2,174
St Mary Parish Waterworks District # 5	\$4,033	\$(1,072)	\$(30,356)	\$956
Terrebonne Parish 32nd Judicial District Attorney	\$4,691	\$(1,247)	\$(35,308)	\$610
Terrebonne Parish Consolidated Government	\$569,241	\$(151,330)	\$(4,284,254)	\$0
Terrebonne Parish Consolidated Waterworks	\$84,657	\$(22,506)	\$(637,150)	\$443
Terrebonne Parish Recreation District #10	\$1,118	\$(297)	\$(8,417)	\$0
Terrebonne Parish Sales & Use	\$5,676	\$(1,509)	\$(42,720)	\$0
Vernon Parish 30th Judicial District Attorney	\$5,228	\$(1,390)	\$(39,344)	\$4,481
Vernon Parish Police Jury	\$79,169	\$(21,047)	\$(595,847)	\$0
West Feliciana Parish Consolidated Waterworks #13	\$6,293	\$(1,673)	\$(47,360)	\$1,279
West Feliciana Parish Police Jury	\$35,435	\$(9,420)	\$(266,692)	\$8,419
Acadia Parish Soil & Water	\$1,535	\$(408)	\$(11,552)	\$1,522
Calcasieu Parish Soil & Water	\$2,892	\$(769)	\$(21,764)	\$0
Crescent Soil & Water	\$699	\$(186)	\$(5,263)	\$91
Evangeline Parish Soil & Water	\$1,102	\$(293)	\$(8,294)	\$89
Gulf Coast Soil & Water	\$1,915	\$(509)	\$(14,416)	\$230
Iberia Parish Soil & Water	\$477	\$(127)	\$(3,590)	\$1,041

EXHIBIT XIV – Schedule D (continued)
Plan B – Current Year Additions to Deferred Outflows of Resources
For the Year Ended December 31, 2024

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
Jefferson Davis Parish Soil & Water	\$1,614	\$(429)	\$(12,146)	\$0
Lafourche/Terrebonne Soil & Water	\$1,412	\$(375)	\$(10,630)	\$0
Madison Parish Soil & Water	\$2,195	\$(583)	\$(16,516)	\$0
Northeast Soil & Water	\$1,211	\$(322)	\$(9,115)	\$0
St Landry Parish Soil & Water	\$1,138	\$(303)	\$(8,564)	\$0
St Mary Parish Soil & Water	\$701	\$(186)	\$(5,274)	\$4
Tangipahoa Parish Soil & Water	\$2,009	\$(534)	\$(15,117)	\$0
Vermilion Parish Soil & Water	\$2,487	\$(661)	\$(18,715)	\$0
West Carroll Parish Soil & Water	\$642	\$(171)	\$(4,832)	\$410
Grand Total	\$2,196,324	\$(583,883)	\$(16,530,109)	\$266,080

* 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, 2024

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2024	Allocated Share of Nonemployer Contributions for Fiscal Year 2024	Employer's Proportion of Collective Pension Expense
34th Judicial District Indigent Defender - St Bernard	\$10,087	\$1,917	\$10,986
Abbeville Harbor & Terminal	\$15,351	\$2,917	\$16,719
Ascension Parish Government	\$1,856,069	\$352,671	\$2,021,572
Ascension Parish Library	\$286,090	\$54,360	\$311,600
Assumption Parish Waterworks #1	\$91,001	\$17,291	\$99,116
Audubon Regional Library	\$20,090	\$3,817	\$21,881
Avoyelles Parish Coroner's Office	\$7,266	\$1,381	\$7,914
Avoyelles Parish District Attorney's Office	\$42,485	\$8,073	\$46,273
Avoyelles Parish Police Jury	\$82,586	\$15,692	\$89,950
Bayou Lafourche Fresh Water	\$66,140	\$12,567	\$72,038
Berwick Bayou Vista Waterworks	\$17,413	\$3,309	\$18,965
Cameron Parish Mosquito Abatement District #1	\$39,135	\$7,436	\$42,625
City Court Of Denham Springs	\$21,162	\$4,021	\$23,049
City Court Of Hammond	\$69,161	\$13,141	\$75,327
City Of Bossier	\$20,290	\$3,855	\$22,099
Denham Springs Ward Two Marshall	\$0	\$0	\$0
Desoto Parish 42nd District Attorney	\$10,372	\$1,971	\$11,297
Desoto Parish Library	\$77,144	\$14,658	\$84,023
Desoto Parish Police Jury	\$591,936	\$112,473	\$644,718
Lafourche Parish 17th Indigent Defender Board	\$20,555	\$3,906	\$22,388
Livingston Parish Council	\$498,092	\$94,642	\$542,505
Livingston Parish Library	\$180,895	\$34,372	\$197,025
Livingston Parish Sheriff	\$13,526	\$2,570	\$14,733
Louisiana School Board Association	\$13,576	\$2,580	\$14,787
North Caddo Parish Medical Center	\$966,317	\$183,609	\$1,052,482
St Charles 29th Judicial District Public Defender	\$18,767	\$3,566	\$20,440
St James Parish Hospital	\$859,637	\$163,339	\$936,290
St John Parish Public Defender	\$18,096	\$3,438	\$19,710
St Mary Parish Water & Sewer District #4	\$61,558	\$11,697	\$67,048
St Mary Parish Waterworks District # 5	\$17,478	\$3,321	\$19,037
Terrebonne Parish 32nd Judicial District Attorney	\$20,330	\$3,863	\$22,142
Terrebonne Parish Consolidated Government	\$2,466,789	\$468,713	\$2,686,748
Terrebonne Parish Consolidated Waterworks	\$366,858	\$69,707	\$399,571
Terrebonne Parish Recreation District #10	\$4,847	\$921	\$5,279
Terrebonne Parish Sales & Use	\$24,597	\$4,674	\$26,791
Vernon Parish 30th Judicial District Attorney	\$22,654	\$4,304	\$24,674
Vernon Parish Police Jury	\$343,077	\$65,188	\$373,669
West Feliciana Parish Consolidated Waterworks #13	\$27,269	\$5,181	\$29,701
West Feliciana Parish Police Jury	\$153,556	\$29,177	\$167,248
Acadia Parish Soil & Water	\$6,652	\$1,264	\$7,245
Calcasieu Parish Soil & Water	\$12,531	\$2,381	\$13,649
Crescent Soil & Water	\$3,030	\$576	\$3,301
Evangeline Parish Soil & Water	\$4,776	\$907	\$5,202
Gulf Coast Soil & Water	\$8,300	\$1,577	\$9,041
Iberia Parish Soil & Water	\$2,067	\$393	\$2,251

EXHIBIT XIV – Schedule E (continued)
Plan B – Allocated Share of Employer Contributions and Pension Expense
For the Year Ended December 31, 2024

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2024	Allocated Share of Nonemployer Contributions for Fiscal Year 2024	Employer's Proportion of Collective Pension Expense
Jefferson Davis Parish Soil & Water	\$6,993	\$1,329	\$7,617
Lafourche/Terrebonne Soil & Water	\$6,121	\$1,163	\$6,666
Madison Parish Soil & Water	\$9,510	\$1,807	\$10,358
Northeast Soil & Water	\$5,248	\$997	\$5,716
St Landry Parish Soil & Water	\$4,931	\$937	\$5,371
St Mary Parish Soil & Water	\$3,036	\$577	\$3,307
Tangipahoa Parish Soil & Water	\$8,704	\$1,654	\$9,480
Vermilion Parish Soil & Water	\$10,776	\$2,048	\$11,737
West Carroll Parish Soil & Water	\$2,782	\$529	\$3,031
Grand Total	\$9,517,711	\$1,808,455	\$10,366,388

* 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	\$724,985,798	\$75,486,236	\$800,472,034	\$65,496,885	\$68,111,123	\$0	\$133,608,008
2	686,266,888	132,616,003	818,882,891	61,723,235	56,251,352	0	117,974,587
3	656,782,038	180,935,160	837,717,198	58,696,135	61,022,822	0	119,718,957
4	627,527,377	229,457,316	856,984,693	55,564,124	45,725,633	0	101,289,757
5	601,483,670	275,211,671	876,695,341	52,753,520	38,637,595	0	91,391,115
6	576,971,064	319,888,270	896,859,334	50,296,878	37,369,717	0	87,666,595
7	554,585,330	362,901,769	917,487,099	48,057,242	36,208,009	0	84,265,251
8	532,671,676	405,917,626	938,589,302	45,910,128	35,025,496	0	80,935,624
9	511,581,885	448,594,971	960,176,856	43,853,714	33,877,462	0	77,731,176
10	491,290,084	490,970,840	982,260,924	42,016,252	32,631,733	0	74,647,985
11	470,618,979	534,233,946	1,004,852,925	40,195,364	31,311,790	0	71,507,154
12	451,101,594	576,862,948	1,027,964,542	38,578,051	29,963,574	0	68,541,625
13	433,104,086	618,503,641	1,051,607,727	37,134,309	28,672,725	0	65,807,034
14	415,177,777	660,616,927	1,075,794,704	35,680,807	27,402,453	0	63,083,260
15	398,742,399	701,795,584	1,100,537,983	34,139,371	26,446,657	0	60,586,028
16	384,233,586	741,616,770	1,125,850,356	32,582,723	25,798,802	0	58,381,525
17	369,350,951	782,393,963	1,151,744,914	31,019,764	25,100,444	0	56,120,208
18	354,629,631	823,605,416	1,178,235,047	29,577,844	24,305,568	0	53,883,412
19	340,604,199	864,730,255	1,205,334,454	28,213,690	23,538,668	0	51,752,358
20	326,057,831	906,999,315	1,233,057,146	26,795,515	22,746,621	0	49,542,136
21	310,769,085	950,648,375	1,261,417,460	25,176,149	22,042,980	0	47,219,129
22	295,136,359	995,293,703	1,290,430,062	23,542,999	21,300,838	0	44,843,837
23	279,056,980	1,041,052,973	1,320,109,953	21,912,440	20,488,239	0	42,400,679
24	262,051,650	1,088,420,832	1,350,472,482	20,386,015	19,430,834	0	39,816,849
25	244,705,878	1,136,827,471	1,381,533,349	18,829,824	18,351,450	0	37,181,274
26	227,238,091	1,186,070,525	1,413,308,616	17,284,353	17,242,819	0	34,527,172
27	209,487,251	1,236,327,464	1,445,814,715	15,716,338	16,113,736	0	31,830,074
28	191,441,315	1,287,627,138	1,479,068,453	14,049,195	15,038,940	0	29,088,135
29	173,625,347	1,339,461,680	1,513,087,027	12,312,285	14,068,856	0	26,381,141
30	156,506,508	1,391,381,521	1,547,888,029	10,589,005	13,191,066	0	23,780,071
31	138,633,070	1,444,856,384	1,583,489,454	8,831,800	12,232,544	0	21,064,344
32	121,118,544	1,498,791,167	1,619,909,711	7,453,172	10,949,960	0	18,403,132
33	104,284,471	1,552,883,163	1,657,167,634	6,258,775	9,586,540	0	15,845,315
34	87,021,501	1,608,260,989	1,695,282,490	5,305,070	7,917,250	0	13,222,320
35	71,754,358	1,662,519,629	1,734,273,987	4,380,910	6,521,670	0	10,902,580
36	57,631,077	1,716,531,212	1,774,162,289	3,558,803	5,197,846	0	8,756,649
37	44,791,542	1,770,176,480	1,814,968,022	2,752,400	4,053,359	0	6,805,759
38	34,611,664	1,822,100,622	1,856,712,286	2,138,557	3,120,449	0	5,259,006
39	26,044,369	1,873,372,300	1,899,416,669	1,636,869	2,320,400	0	3,957,269
40	19,409,263	1,923,693,989	1,943,103,252	1,261,070	1,688,041	0	2,949,111

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	\$14,207,118	\$1,973,587,509	\$1,987,794,627	\$961,425	\$1,197,251	\$0	\$2,158,676
42	10,256,570	2,023,257,333	2,033,513,903	715,665	842,754	0	1,558,419
43	7,328,483	2,072,956,240	2,080,284,723	520,319	593,194	0	1,113,513
44	5,166,696	2,122,964,576	2,128,131,272	370,478	414,565	0	785,043
45	3,659,749	2,173,418,542	2,177,078,291	263,841	292,233	0	556,074
46	2,616,695	2,224,534,397	2,227,151,092	188,958	208,630	0	397,588
47	1,877,909	2,276,497,658	2,278,375,567	135,577	149,759	0	285,336
48	1,355,845	2,329,422,360	2,330,778,205	97,941	108,071	0	206,012
49	981,444	2,383,404,660	2,384,386,104	71,504	77,621	0	149,125
50	712,450	2,438,514,534	2,439,226,984	52,517	55,736	0	108,253
51	516,430	2,494,812,775	2,495,329,205	38,504	39,964	0	78,468
52	373,183	2,552,348,593	2,552,721,776	27,953	28,750	0	56,703
53	267,194	2,611,167,183	2,611,434,377	19,953	20,646	0	40,599
54	191,987	2,671,305,381	2,671,497,368	14,247	14,924	0	29,171
55	138,320	2,732,803,487	2,732,941,807	10,165	10,852	0	21,017
56	99,638	2,795,699,831	2,795,799,469	7,248	7,891	0	15,139
57	71,219	2,860,031,638	2,860,102,857	5,116	5,705	0	10,821
58	49,699	2,925,835,523	2,925,885,222	3,536	4,016	0	7,552
59	34,354	2,993,146,228	2,993,180,582	2,464	2,756	0	5,220
60	23,360	3,062,000,376	3,062,023,736	1,712	1,837	0	3,549
61	15,199	3,132,435,083	3,132,450,282	1,153	1,156	0	2,309
62	9,546	3,204,487,092	3,204,496,638	751	699	0	1,450
63	5,429	3,278,194,632	3,278,200,061	445	380	0	825
64	2,997	3,353,595,665	3,353,598,662	260	195	0	455
65	1,492	3,430,729,940	3,430,731,432	135	92	0	227
66	628	3,509,637,627	3,509,638,255	59	36	0	95
67	221	3,590,359,713	3,590,359,934	21	13	0	34
68	31	3,672,938,182	3,672,938,213	3	2	0	5
69	1	3,757,415,791	3,757,415,792	0	0	0	0
70	0	3,843,836,355	3,843,836,355	0	0	0	0
71	0	3,932,244,591	3,932,244,591	0	0	0	0
72	0	4,022,686,217	4,022,686,217	0	0	0	0
73	0	4,115,208,000	4,115,208,000	0	0	0	0
74	0	4,209,857,784	4,209,857,784	0	0	0	0
75	0	4,306,684,513	4,306,684,513	0	0	0	0
76	0	4,405,738,257	4,405,738,257	0	0	0	0
77	0	4,507,070,236	4,507,070,236	0	0	0	0
78	0	4,610,732,852	4,610,732,852	0	0	0	0
79	0	4,716,779,707	4,716,779,707	0	0	0	0
80	0	4,825,265,641	4,825,265,641	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	\$4,936,246,750	\$4,936,246,750	\$0	\$0	\$0	\$0
82	0	5,049,780,426	5,049,780,426	0	0	0	0
83	0	5,165,925,375	5,165,925,375	0	0	0	0
84	0	5,284,741,659	5,284,741,659	0	0	0	0
85	0	5,406,290,717	5,406,290,717	0	0	0	0
86	0	5,530,635,404	5,530,635,404	0	0	0	0
87	0	5,657,840,018	5,657,840,018	0	0	0	0
88	0	5,787,970,338	5,787,970,338	0	0	0	0
89	0	5,921,093,656	5,921,093,656	0	0	0	0
90	0	6,057,278,810	6,057,278,810	0	0	0	0
91	0	6,196,596,223	6,196,596,223	0	0	0	0
92	0	6,339,117,936	6,339,117,936	0	0	0	0
93	0	6,484,917,649	6,484,917,649	0	0	0	0
94	0	6,634,070,755	6,634,070,755	0	0	0	0
95	0	6,786,654,382	6,786,654,382	0	0	0	0
96	0	6,942,747,433	6,942,747,433	0	0	0	0
97	0	7,102,430,624	7,102,430,624	0	0	0	0
98	0	7,265,786,528	7,265,786,528	0	0	0	0
99	0	7,432,899,618	7,432,899,618	0	0	0	0
100	0	7,603,856,309	7,603,856,309	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	\$5,204,028,719	\$133,608,008	\$297,757,277	\$2,443,474	\$326,867,761	\$5,364,303,738
2	5,364,303,738	117,974,587	303,896,662	2,312,977	336,424,130	5,512,492,816
3	5,512,492,816	119,718,957	311,995,902	2,213,602	345,685,542	5,663,687,811
4	5,663,687,811	101,289,757	330,875,910	2,115,003	354,130,032	5,786,116,688
5	5,786,116,688	91,391,115	340,637,966	2,027,226	361,317,983	5,896,160,595
6	5,896,160,595	87,666,595	353,701,271	1,944,609	367,793,199	5,995,974,509
7	5,995,974,509	84,265,251	365,453,442	1,869,161	373,669,102	6,086,586,260
8	6,086,586,260	80,935,624	378,504,526	1,795,303	378,913,248	6,166,135,302
9	6,166,135,302	77,731,176	391,725,829	1,724,223	383,447,335	6,233,863,762
10	6,233,863,762	74,647,985	404,008,619	1,655,832	387,261,176	6,290,108,472
11	6,290,108,472	71,507,154	411,632,403	1,586,162	390,499,793	6,338,896,854
12	6,338,896,854	68,541,625	421,360,941	1,520,382	393,193,640	6,377,750,796
13	6,377,750,796	65,807,034	429,221,335	1,459,723	395,323,560	6,408,200,332
14	6,408,200,332	63,083,260	439,034,663	1,399,305	396,848,229	6,427,697,854
15	6,427,697,854	60,586,028	444,867,591	1,343,911	397,816,935	6,439,889,314
16	6,439,889,314	58,381,525	447,888,658	1,295,011	398,424,549	6,447,511,719
17	6,447,511,719	56,120,208	455,437,986	1,244,851	398,581,013	6,445,530,103
18	6,445,530,103	53,883,412	461,460,012	1,195,235	398,176,522	6,434,934,789
19	6,434,934,789	51,752,358	465,667,575	1,147,964	397,286,912	6,417,158,521
20	6,417,158,521	49,542,136	472,078,486	1,098,937	395,858,901	6,389,382,134
21	6,389,382,134	47,219,129	478,698,048	1,047,408	393,780,174	6,350,635,980
22	6,350,635,980	44,843,837	484,767,673	994,720	391,016,835	6,300,734,259
23	6,300,734,259	42,400,679	490,458,092	940,527	387,550,596	6,239,286,916
24	6,239,286,916	39,816,849	497,121,960	883,212	383,307,357	6,164,405,950
25	6,164,405,950	37,181,274	502,005,107	824,751	378,264,504	6,077,021,870
26	6,077,021,870	34,527,172	505,740,913	765,878	372,460,656	5,977,502,908
27	5,977,502,908	31,830,074	509,366,208	706,051	365,882,681	5,865,143,404
28	5,865,143,404	29,088,135	512,031,704	645,229	358,514,804	5,740,069,409
29	5,740,069,409	26,381,141	512,955,138	585,183	350,394,667	5,603,304,897
30	5,603,304,897	23,780,071	512,102,394	527,486	341,591,174	5,456,046,262
31	5,456,046,262	21,064,344	513,815,193	467,245	332,023,587	5,294,851,754
32	5,294,851,754	18,403,132	513,639,448	408,215	321,631,252	5,120,838,476
33	5,120,838,476	15,845,315	510,955,868	351,478	310,508,640	4,935,885,085
34	4,935,885,085	13,222,320	510,716,427	293,295	298,599,122	4,736,696,805
35	4,736,696,805	10,902,580	503,102,212	241,839	286,043,572	4,530,298,906
36	4,530,298,906	8,756,649	495,451,501	194,238	273,033,226	4,316,443,041
37	4,316,443,041	6,805,759	485,676,544	150,964	259,625,219	4,097,046,510
38	4,097,046,510	5,259,006	470,480,232	116,654	246,062,999	3,877,771,629
39	3,877,771,629	3,957,269	455,934,133	87,779	232,493,571	3,658,200,557
40	3,658,200,557	2,949,111	438,770,802	65,416	219,004,962	3,441,318,410

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	\$3,441,318,410	\$2,158,676	\$421,093,724	\$47,883	\$205,712,960	\$3,228,048,439
42	3,228,048,439	1,558,419	402,702,685	34,568	192,682,747	3,019,552,352
43	3,019,552,352	1,113,513	383,987,192	24,700	179,974,096	2,816,628,070
44	2,816,628,070	785,043	365,289,864	17,414	167,624,998	2,619,730,834
45	2,619,730,834	556,074	346,449,500	12,335	155,669,654	2,429,494,727
46	2,429,494,727	397,588	327,805,469	8,819	144,135,987	2,246,214,015
47	2,246,214,015	285,336	309,509,102	6,329	133,036,838	2,070,020,757
48	2,070,020,757	206,012	291,444,834	4,570	122,384,254	1,901,161,619
49	1,901,161,619	149,125	273,660,637	3,308	112,192,035	1,739,838,835
50	1,739,838,835	108,253	256,167,071	2,401	102,472,562	1,586,250,177
51	1,586,250,177	78,468	239,006,528	1,741	93,236,869	1,440,557,246
52	1,440,557,246	56,703	222,235,745	1,258	84,493,238	1,302,870,184
53	1,302,870,184	40,599	205,896,633	901	76,247,192	1,173,260,441
54	1,173,260,441	29,171	190,037,032	647	68,501,616	1,051,753,550
55	1,051,753,550	21,017	174,704,111	466	61,256,465	938,326,455
56	938,326,455	15,139	159,943,142	336	54,508,664	832,906,780
57	832,906,780	10,821	145,789,250	240	48,252,340	735,380,452
58	735,380,452	7,552	132,276,208	168	42,479,006	645,590,634
59	645,590,634	5,220	119,427,968	116	37,177,792	563,345,562
60	563,345,562	3,549	107,265,128	79	32,335,701	488,419,606
61	488,419,606	2,309	95,806,007	51	27,937,651	420,553,508
62	420,553,508	1,450	85,060,544	32	23,966,704	359,461,086
63	359,461,086	825	75,036,156	18	20,404,281	304,830,018
64	304,830,018	455	65,735,160	10	17,230,316	256,325,619
65	256,325,619	227	57,156,882	5	14,423,408	213,592,367
66	213,592,367	95	49,295,552	2	11,961,002	176,257,910
67	176,257,910	34	42,141,936	1	9,819,587	143,935,594
68	143,935,594	5	35,682,560	0	7,974,883	116,227,921
69	116,227,921	0	29,900,311	0	6,402,043	92,729,653
70	92,729,653	0	24,774,029	0	5,075,865	73,031,489
71	73,031,489	0	20,276,216	0	3,971,106	56,726,379
72	56,726,379	0	16,375,548	0	3,062,803	43,413,634
73	43,413,634	0	13,036,248	0	2,326,549	32,703,935
74	32,703,935	0	10,218,198	0	1,738,821	24,224,558
75	24,224,558	0	7,877,502	0	1,277,285	17,624,341
76	17,624,341	0	5,965,574	0	921,151	12,579,919
77	12,579,919	0	4,432,263	0	651,463	8,799,119
78	8,799,119	0	3,226,614	0	451,288	6,023,792
79	6,023,792	0	2,298,464	0	305,843	4,031,171
80	4,031,171	0	1,599,985	0	202,529	2,633,715

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	\$2,633,715	\$0	\$1,086,824	\$0	\$130,881	\$1,677,772
82	1,677,772	0	719,362	0	82,440	1,040,849
83	1,040,849	0	463,318	0	50,553	628,084
84	628,084	0	289,990	0	30,144	368,238
85	368,238	0	176,162	0	17,460	209,537
86	209,537	0	103,745	0	9,814	115,606
87	115,606	0	59,165	0	5,348	61,788
88	61,788	0	32,641	0	2,823	31,970
89	31,970	0	17,405	0	1,443	16,008
90	16,008	0	8,966	0	714	7,756
91	7,756	0	4,461	0	342	3,636
92	3,636	0	2,143	0	158	1,652
93	1,652	0	995	0	71	728
94	728	0	448	0	31	311
95	311	0	195	0	13	129
96	129	0	82	0	5	53
97	53	0	34	0	2	21
98	21	0	14	0	1	8
99	8	0	6	0	0	2
100	2	0	2	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	\$5,204,028,719	\$297,757,277	\$297,757,277	\$0	\$289,548,430	\$0	\$289,548,430
2	5,364,303,738	303,896,662	303,896,662	0	277,743,006	0	277,743,006
3	5,512,492,816	311,995,902	311,995,902	0	267,993,625	0	267,993,625
4	5,663,687,811	330,875,910	330,875,910	0	267,115,503	0	267,115,503
5	5,786,116,688	340,637,966	340,637,966	0	258,455,256	0	258,455,256
6	5,896,160,595	353,701,271	353,701,271	0	252,224,524	0	252,224,524
7	5,995,974,509	365,453,442	365,453,442	0	244,929,513	0	244,929,513
8	6,086,586,260	378,504,526	378,504,526	0	238,417,709	0	238,417,709
9	6,166,135,302	391,725,829	391,725,829	0	231,903,880	0	231,903,880
10	6,233,863,762	404,008,619	404,008,619	0	224,788,872	0	224,788,872
11	6,290,108,472	411,632,403	411,632,403	0	215,254,433	0	215,254,433
12	6,338,896,854	421,360,941	421,360,941	0	207,088,126	0	207,088,126
13	6,377,750,796	429,221,335	429,221,335	0	198,262,508	0	198,262,508
14	6,408,200,332	439,034,663	439,034,663	0	190,597,183	0	190,597,183
15	6,427,697,854	444,867,591	444,867,591	0	181,512,612	0	181,512,612
16	6,439,889,314	447,888,658	447,888,658	0	171,753,057	0	171,753,057
17	6,447,511,719	455,437,986	455,437,986	0	164,142,874	0	164,142,874
18	6,445,530,103	461,460,012	461,460,012	0	156,309,447	0	156,309,447
19	6,434,934,789	465,667,575	465,667,575	0	148,246,867	0	148,246,867
20	6,417,158,521	472,078,486	472,078,486	0	141,247,935	0	141,247,935
21	6,389,382,134	478,698,048	478,698,048	0	134,613,286	0	134,613,286
22	6,350,635,980	484,767,673	484,767,673	0	128,120,402	0	128,120,402
23	6,300,734,259	490,458,092	490,458,092	0	121,827,384	0	121,827,384
24	6,239,286,916	497,121,960	497,121,960	0	116,055,128	0	116,055,128
25	6,164,405,950	502,005,107	502,005,107	0	110,145,788	0	110,145,788
26	6,077,021,870	505,740,913	505,740,913	0	104,290,853	0	104,290,853
27	5,977,502,908	509,366,208	509,366,208	0	98,720,338	0	98,720,338
28	5,865,143,404	512,031,704	512,031,704	0	93,267,799	0	93,267,799
29	5,740,069,409	512,955,138	512,955,138	0	87,815,794	0	87,815,794
30	5,603,304,897	512,102,394	512,102,394	0	82,396,436	0	82,396,436
31	5,456,046,262	513,815,193	513,815,193	0	77,699,269	0	77,699,269
32	5,294,851,754	513,639,448	513,639,448	0	73,000,651	0	73,000,651
33	5,120,838,476	510,955,868	510,955,868	0	68,251,174	0	68,251,174
34	4,935,885,085	510,716,427	510,716,427	0	64,115,781	0	64,115,781
35	4,736,696,805	503,102,212	503,102,212	0	59,360,795	0	59,360,795
36	4,530,298,906	495,451,501	495,451,501	0	54,941,815	0	54,941,815
37	4,316,443,041	485,676,544	485,676,544	0	50,618,276	0	50,618,276
38	4,097,046,510	470,480,232	470,480,232	0	46,085,041	0	46,085,041
39	3,877,771,629	455,934,133	455,934,133	0	41,973,876	0	41,973,876
40	3,658,200,557	438,770,802	438,770,802	0	37,964,096	0	37,964,096

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	\$3,441,318,410	\$421,093,724	\$421,093,724	\$0	\$34,243,053	\$0	\$34,243,053
42	3,228,048,439	402,702,685	402,702,685	0	30,777,732	0	30,777,732
43	3,019,552,352	383,987,192	383,987,192	0	27,582,091	0	27,582,091
44	2,816,628,070	365,289,864	365,289,864	0	24,660,760	0	24,660,760
45	2,619,730,834	346,449,500	346,449,500	0	21,981,997	0	21,981,997
46	2,429,494,727	327,805,469	327,805,469	0	19,547,975	0	19,547,975
47	2,246,214,015	309,509,102	309,509,102	0	17,346,720	0	17,346,720
48	2,070,020,757	291,444,834	291,444,834	0	15,351,778	0	15,351,778
49	1,901,161,619	273,660,637	273,660,637	0	13,547,932	0	13,547,932
50	1,739,838,835	256,167,071	256,167,071	0	11,919,070	0	11,919,070
51	1,586,250,177	239,006,528	239,006,528	0	10,451,706	0	10,451,706
52	1,440,557,246	222,235,745	222,235,745	0	9,133,763	0	9,133,763
53	1,302,870,184	205,896,633	205,896,633	0	7,953,228	0	7,953,228
54	1,173,260,441	190,037,032	190,037,032	0	6,899,074	0	6,899,074
55	1,051,753,550	174,704,111	174,704,111	0	5,960,930	0	5,960,930
56	938,326,455	159,943,142	159,943,142	0	5,129,026	0	5,129,026
57	832,906,780	145,789,250	145,789,250	0	4,393,930	0	4,393,930
58	735,380,452	132,276,208	132,276,208	0	3,746,863	0	3,746,863
59	645,590,634	119,427,968	119,427,968	0	3,179,439	0	3,179,439
60	563,345,562	107,265,128	107,265,128	0	2,683,869	0	2,683,869
61	488,419,606	95,806,007	95,806,007	0	2,252,962	0	2,252,962
62	420,553,508	85,060,544	85,060,544	0	1,879,956	0	1,879,956
63	359,461,086	75,036,156	75,036,156	0	1,558,650	0	1,558,650
64	304,830,018	65,735,160	65,735,160	0	1,283,317	0	1,283,317
65	256,325,619	57,156,882	57,156,882	0	1,048,729	0	1,048,729
66	213,592,367	49,295,552	49,295,552	0	850,082	0	850,082
67	176,257,910	42,141,936	42,141,936	0	683,008	0	683,008
68	143,935,594	35,682,560	35,682,560	0	543,533	0	543,533
69	116,227,921	29,900,311	29,900,311	0	428,059	0	428,059
70	92,729,653	24,774,029	24,774,029	0	333,337	0	333,337
71	73,031,489	20,276,216	20,276,216	0	256,408	0	256,408
72	56,726,379	16,375,548	16,375,548	0	194,625	0	194,625
73	43,413,634	13,036,248	13,036,248	0	145,618	0	145,618
74	32,703,935	10,218,198	10,218,198	0	107,274	0	107,274
75	24,224,558	7,877,502	7,877,502	0	77,726	0	77,726
76	17,624,341	5,965,574	5,965,574	0	55,321	0	55,321
77	12,579,919	4,432,263	4,432,263	0	38,630	0	38,630
78	8,799,119	3,226,614	3,226,614	0	26,430	0	26,430
79	6,023,792	2,298,464	2,298,464	0	17,695	0	17,695
80	4,031,171	1,599,985	1,599,985	0	11,577	0	11,577

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	\$2,633,715	\$1,086,824	\$1,086,824	\$0	\$7,391	\$0	\$7,391
82	1,677,772	719,362	719,362	0	4,598	0	4,598
83	1,040,849	463,318	463,318	0	2,783	0	2,783
84	628,084	289,990	289,990	0	1,637	0	1,637
85	368,238	176,162	176,162	0	935	0	935
86	209,537	103,745	103,745	0	517	0	517
87	115,606	59,165	59,165	0	277	0	277
88	61,788	32,641	32,641	0	144	0	144
89	31,970	17,405	17,405	0	72	0	72
90	16,008	8,966	8,966	0	35	0	35
91	7,756	4,461	4,461	0	16	0	16
92	3,636	2,143	2,143	0	7	0	7
93	1,652	995	995	0	3	0	3
94	728	448	448	0	1	0	1
95	311	195	195	0	1	0	1
96	129	82	82	0	0	0	0
97	53	34	34	0	0	0	0
98	21	14	14	0	0	0	0
99	8	6	6	0	0	0	0
100	2	2	2	0	0	0	0

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

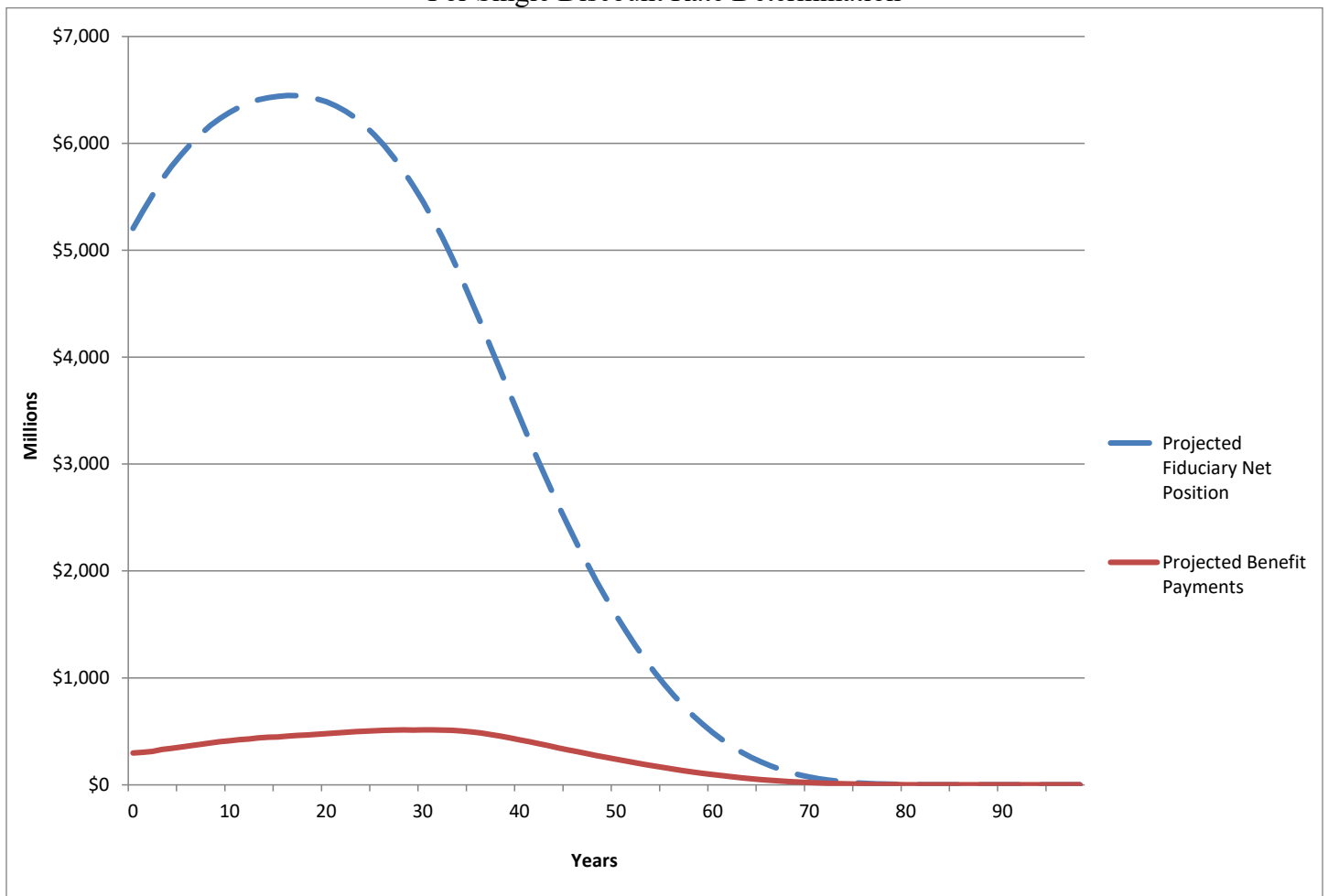


TABLE 4
Plan B – Projection of Contributions
For Single Discount Rate Determination

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	\$122,139,225	\$13,463,449	\$135,602,674	\$3,538,073	\$9,608,006	\$0	\$13,146,079
2	114,656,933	24,064,603	138,721,536	3,300,231	8,188,698	0	11,488,929
3	107,848,359	34,063,772	141,912,131	3,082,641	8,323,686	0	11,406,327
4	102,354,080	42,822,030	145,176,110	2,903,863	6,624,827	0	9,528,690
5	97,364,690	51,150,471	148,515,161	2,750,266	5,740,259	0	8,490,525
6	92,891,187	59,039,823	151,931,010	2,620,259	5,480,162	0	8,100,421
7	88,732,125	66,693,298	155,425,423	2,497,783	5,239,954	0	7,737,737
8	84,710,410	74,289,798	159,000,208	2,381,510	5,005,520	0	7,387,030
9	80,983,655	81,673,557	162,657,212	2,271,096	4,790,948	0	7,062,044
10	77,475,627	88,922,701	166,398,328	2,165,349	4,590,783	0	6,756,132
11	74,218,710	96,006,780	170,225,490	2,062,737	4,409,381	0	6,472,118
12	71,066,264	103,074,412	174,140,676	1,968,553	4,228,662	0	6,197,215
13	68,095,610	110,050,302	178,145,912	1,879,147	4,059,017	0	5,938,164
14	65,026,603	117,216,665	182,243,268	1,777,504	3,893,032	0	5,670,536
15	62,021,491	124,413,372	186,434,863	1,671,710	3,736,770	0	5,408,480
16	59,124,678	131,598,187	190,722,865	1,575,720	3,580,149	0	5,155,869
17	56,309,751	138,799,739	195,109,490	1,501,625	3,408,773	0	4,910,398
18	53,475,437	146,121,572	199,597,009	1,434,861	3,228,375	0	4,663,236
19	50,554,289	153,633,451	204,187,740	1,355,987	3,052,515	0	4,408,502
20	47,606,552	161,277,506	208,884,058	1,259,775	2,891,675	0	4,151,450
21	44,754,939	168,933,452	213,688,391	1,163,403	2,739,377	0	3,902,780
22	42,063,075	176,540,149	218,603,224	1,076,927	2,591,113	0	3,668,040
23	39,309,059	184,322,039	223,631,098	993,746	2,434,135	0	3,427,881
24	36,535,376	192,239,238	228,774,614	916,211	2,269,795	0	3,186,006
25	33,708,900	200,327,530	234,036,430	835,979	2,103,549	0	2,939,528
26	30,811,961	208,607,307	239,419,268	752,767	1,934,139	0	2,686,906
27	28,009,604	216,916,307	244,925,911	669,424	1,773,107	0	2,442,531
28	25,207,582	225,351,625	250,559,207	588,498	1,609,687	0	2,198,185
29	22,497,532	233,824,536	256,322,068	513,662	1,448,198	0	1,961,860
30	19,764,634	242,452,842	262,217,476	430,177	1,293,365	0	1,723,542
31	17,054,780	251,193,698	268,248,478	345,843	1,141,391	0	1,487,234
32	14,553,905	259,864,288	274,418,193	278,487	990,662	0	1,269,149
33	12,102,228	268,627,583	280,729,811	226,158	829,197	0	1,055,355
34	9,813,986	277,372,611	287,186,597	187,649	668,163	0	855,812
35	7,677,765	286,114,124	293,791,889	148,500	521,027	0	669,527
36	5,739,304	294,809,798	300,549,102	114,185	386,301	0	500,486
37	4,264,289	303,197,443	307,461,732	87,531	284,329	0	371,860
38	3,075,979	311,457,372	314,533,351	63,895	204,341	0	268,236
39	2,218,582	319,549,037	321,767,619	46,706	146,762	0	193,468
40	1,603,386	327,564,888	329,168,274	34,348	105,473	0	139,821

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	\$1,153,104	\$335,586,040	\$336,739,144	\$25,690	\$74,865	\$0	\$100,555
42	833,878	343,650,266	344,484,144	19,187	53,530	0	72,717
43	595,427	351,811,853	352,407,280	13,868	38,055	0	51,923
44	428,850	360,083,797	360,512,647	10,064	27,333	0	37,397
45	313,492	368,490,946	368,804,438	7,446	19,892	0	27,338
46	231,275	377,055,665	377,286,940	5,573	14,595	0	20,168
47	170,555	385,793,985	385,964,540	4,175	10,698	0	14,873
48	125,427	394,716,297	394,841,724	3,089	7,849	0	10,938
49	89,358	403,833,726	403,923,084	2,209	5,583	0	7,792
50	64,389	413,148,926	413,213,315	1,609	4,006	0	5,615
51	46,268	422,670,953	422,717,221	1,172	2,863	0	4,035
52	33,018	432,406,699	432,439,717	841	2,038	0	2,879
53	22,054	442,363,777	442,385,831	557	1,366	0	1,923
54	15,293	452,545,412	452,560,705	386	948	0	1,334
55	10,787	462,958,814	462,969,601	273	668	0	941
56	7,379	473,610,523	473,617,902	187	456	0	643
57	5,064	484,506,049	484,511,113	129	313	0	442
58	3,362	495,651,507	495,654,869	86	207	0	293
59	2,234	507,052,697	507,054,931	58	137	0	195
60	1,397	518,715,797	518,717,194	37	85	0	122
61	905	530,646,785	530,647,690	25	54	0	79
62	536	542,852,051	542,852,587	15	32	0	47
63	254	555,337,942	555,338,196	7	15	0	22
64	135	568,110,840	568,110,975	4	8	0	12
65	70	581,177,457	581,177,527	2	4	0	6
66	36	594,544,574	594,544,610	1	2	0	3
67	17	608,219,119	608,219,136	0	1	0	1
68	0	622,208,176	622,208,176	0	0	0	0
69	0	636,518,965	636,518,965	0	0	0	0
70	0	651,158,901	651,158,901	0	0	0	0
71	0	666,135,555	666,135,555	0	0	0	0
72	0	681,456,673	681,456,673	0	0	0	0
73	0	697,130,177	697,130,177	0	0	0	0
74	0	713,164,171	713,164,171	0	0	0	0
75	0	729,566,947	729,566,947	0	0	0	0
76	0	746,346,986	746,346,986	0	0	0	0
77	0	763,512,967	763,512,967	0	0	0	0
78	0	781,073,765	781,073,765	0	0	0	0
79	0	799,038,462	799,038,462	0	0	0	0
80	0	817,416,347	817,416,347	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	\$836,216,923	\$836,216,923	\$0	\$0	\$0	\$0
82	0	855,449,912	855,449,912	0	0	0	0
83	0	875,125,260	875,125,260	0	0	0	0
84	0	895,253,141	895,253,141	0	0	0	0
85	0	915,843,963	915,843,963	0	0	0	0
86	0	936,908,374	936,908,374	0	0	0	0
87	0	958,457,267	958,457,267	0	0	0	0
88	0	980,501,784	980,501,784	0	0	0	0
89	0	1,003,053,325	1,003,053,325	0	0	0	0
90	0	1,026,123,551	1,026,123,551	0	0	0	0
91	0	1,049,724,393	1,049,724,393	0	0	0	0
92	0	1,073,868,054	1,073,868,054	0	0	0	0
93	0	1,098,567,019	1,098,567,019	0	0	0	0
94	0	1,123,834,061	1,123,834,061	0	0	0	0
95	0	1,149,682,244	1,149,682,244	0	0	0	0
96	0	1,176,124,936	1,176,124,936	0	0	0	0
97	0	1,203,175,809	1,203,175,809	0	0	0	0
98	0	1,230,848,853	1,230,848,853	0	0	0	0
99	0	1,259,158,377	1,259,158,377	0	0	0	0
100	0	1,288,119,019	1,288,119,019	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	\$487,837,977	\$13,146,079	\$22,992,940	\$411,655	\$30,825,724	\$508,405,185
2	508,405,185	11,488,929	23,947,637	386,437	32,057,517	527,617,557
3	527,617,557	11,406,327	26,426,672	363,490	33,199,290	545,433,013
4	545,433,013	9,528,690	27,538,711	344,972	34,242,359	561,320,379
5	561,320,379	8,490,525	29,199,022	328,156	35,169,417	575,453,143
6	575,453,143	8,100,421	30,892,834	313,078	36,003,380	588,351,032
7	588,351,032	7,737,737	32,371,189	299,061	36,766,611	600,185,130
8	600,185,130	7,387,030	33,945,290	285,506	37,458,803	610,800,167
9	610,800,167	7,062,044	35,307,327	272,945	38,081,105	620,363,044
10	620,363,044	6,756,132	36,513,935	261,122	38,642,036	628,986,155
11	628,986,155	6,472,118	37,205,168	250,145	39,161,350	637,164,310
12	637,164,310	6,197,215	38,553,922	239,520	39,629,670	644,197,752
13	644,197,752	5,938,164	39,570,690	229,508	40,036,716	650,372,434
14	650,372,434	5,670,536	40,922,562	219,164	40,376,926	655,278,170
15	655,278,170	5,408,480	42,216,779	209,036	40,638,090	658,898,925
16	658,898,925	5,155,869	43,386,703	199,272	40,821,610	661,290,429
17	661,290,429	4,910,398	44,636,843	189,785	40,923,894	662,298,092
18	662,298,092	4,663,236	45,839,568	180,232	40,939,204	661,880,732
19	661,880,732	4,408,502	47,093,354	170,387	40,861,314	659,886,807
20	659,886,807	4,151,450	48,121,117	160,452	40,690,288	656,446,976
21	656,446,976	3,902,780	48,824,627	150,841	40,438,220	651,812,507
22	651,812,507	3,668,040	49,327,568	141,768	40,117,069	646,128,279
23	646,128,279	3,427,881	50,131,215	132,486	39,718,145	639,010,603
24	639,010,603	3,186,006	50,868,086	123,138	39,229,743	630,435,129
25	630,435,129	2,939,528	51,532,840	113,612	38,650,403	620,378,610
26	620,378,610	2,686,906	52,206,405	103,848	37,975,785	608,731,047
27	608,731,047	2,442,531	52,450,207	94,403	37,214,488	595,843,456
28	595,843,456	2,198,185	52,781,357	84,959	36,370,802	581,546,128
29	581,546,128	1,961,860	52,809,338	75,825	35,447,646	566,070,470
30	566,070,470	1,723,542	52,941,520	66,614	34,445,403	549,231,281
31	549,231,281	1,487,234	52,950,447	57,481	33,360,229	531,070,816
32	531,070,816	1,269,149	52,704,476	49,052	32,199,881	511,786,318
33	511,786,318	1,055,355	52,509,436	40,789	30,965,960	491,257,407
34	491,257,407	855,812	52,007,967	33,077	29,663,450	469,735,626
35	469,735,626	669,527	51,364,589	25,877	28,302,718	447,317,405
36	447,317,405	500,486	50,424,611	19,344	26,895,419	424,269,356
37	424,269,356	371,860	48,780,658	14,372	25,473,438	401,319,624
38	401,319,624	268,236	47,170,413	10,367	24,057,339	378,464,419
39	378,464,419	193,468	45,291,111	7,477	22,657,490	356,016,788
40	356,016,788	139,821	43,398,308	5,404	21,284,834	334,037,731

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	\$334,037,731	\$100,555	\$41,496,150	\$3,886	\$19,942,927	\$312,581,176
42	312,581,176	72,717	39,573,875	2,810	18,635,503	291,712,710
43	291,712,710	51,923	37,689,591	2,007	17,364,614	271,437,649
44	271,437,649	37,397	35,787,223	1,445	16,132,518	251,818,896
45	251,818,896	27,338	33,908,016	1,057	14,941,759	232,878,921
46	232,878,921	20,168	32,049,533	779	13,793,811	214,642,588
47	214,642,588	14,873	30,213,627	575	12,690,170	197,133,429
48	197,133,429	10,938	28,399,257	423	11,632,363	180,377,050
49	180,377,050	7,792	26,613,797	301	10,621,756	164,392,501
50	164,392,501	5,615	24,853,726	217	9,659,694	149,203,867
51	149,203,867	4,035	23,127,767	156	8,747,407	134,827,386
52	134,827,386	2,879	21,439,735	111	7,885,796	121,276,214
53	121,276,214	1,923	19,796,513	74	7,075,457	108,557,007
54	108,557,007	1,334	18,199,787	52	6,316,763	96,675,266
55	96,675,266	941	16,656,363	36	5,609,825	85,629,632
56	85,629,632	643	15,171,419	25	4,954,373	75,413,205
57	75,413,205	442	13,748,418	17	4,349,847	66,015,058
58	66,015,058	293	12,391,577	11	3,795,398	57,419,162
59	57,419,162	195	11,104,274	8	3,289,884	49,604,959
60	49,604,959	122	9,889,954	5	2,831,869	42,546,992
61	42,546,992	79	8,751,141	3	2,419,637	36,215,564
62	36,215,564	47	7,689,970	2	2,051,212	30,576,851
63	30,576,851	22	6,707,628	1	1,724,388	25,593,633
64	25,593,633	12	5,804,484	0	1,436,771	21,225,931
65	21,225,931	6	4,980,501	0	1,185,802	17,431,239
66	17,431,239	3	4,234,697	0	968,797	14,165,341
67	14,165,341	1	3,565,434	0	782,980	11,382,888
68	11,382,888	0	2,970,420	0	625,530	9,037,999
69	9,037,999	0	2,446,825	0	493,609	7,084,783
70	7,084,783	0	1,991,083	0	384,402	5,478,101
71	5,478,101	0	1,599,012	0	295,166	4,174,255
72	4,174,255	0	1,266,104	0	223,261	3,131,412
73	3,131,412	0	987,285	0	166,184	2,310,311
74	2,310,311	0	757,338	0	121,606	1,674,579
75	1,674,579	0	570,883	0	87,382	1,191,078
76	1,191,078	0	422,330	0	61,588	830,336
77	830,336	0	306,214	0	42,526	566,648
78	566,648	0	217,301	0	28,732	378,079
79	378,079	0	150,717	0	18,972	246,335
80	246,335	0	102,042	0	12,228	156,521

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	\$156,521	\$0	\$67,344	\$0	\$7,683	\$96,859
82	96,859	0	43,262	0	4,699	58,296
83	58,296	0	27,014	0	2,794	34,077
84	34,077	0	16,370	0	1,613	19,321
85	19,321	0	9,613	0	903	10,611
86	10,611	0	5,463	0	490	5,638
87	5,638	0	3,000	0	257	2,895
88	2,895	0	1,589	0	130	1,436
89	1,436	0	812	0	64	688
90	688	0	400	0	30	318
91	318	0	189	0	14	142
92	142	0	87	0	6	61
93	61	0	39	0	3	24
94	24	0	16	0	1	9
95	9	0	6	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	\$487,837,977	\$22,992,940	\$22,992,940	\$0	\$22,359,049	\$0	\$22,359,049
2	508,405,185	23,947,637	23,947,637	0	21,886,679	0	21,886,679
3	527,617,557	26,426,672	26,426,672	0	22,699,592	0	22,699,592
4	545,433,013	27,538,711	27,538,711	0	22,231,950	0	22,231,950
5	561,320,379	29,199,022	29,199,022	0	22,154,432	0	22,154,432
6	575,453,143	30,892,834	30,892,834	0	22,029,693	0	22,029,693
7	588,351,032	32,371,189	32,371,189	0	21,695,402	0	21,695,402
8	600,185,130	33,945,290	33,945,290	0	21,381,933	0	21,381,933
9	610,800,167	35,307,327	35,307,327	0	20,902,135	0	20,902,135
10	620,363,044	36,513,935	36,513,935	0	20,316,216	0	20,316,216
11	628,986,155	37,205,168	37,205,168	0	19,455,654	0	19,455,654
12	637,164,310	38,553,922	38,553,922	0	18,948,267	0	18,948,267
13	644,197,752	39,570,690	39,570,690	0	18,278,179	0	18,278,179
14	650,372,434	40,922,562	40,922,562	0	17,765,625	0	17,765,625
15	655,278,170	42,216,779	42,216,779	0	17,225,076	0	17,225,076
16	658,898,925	43,386,703	43,386,703	0	16,637,615	0	16,637,615
17	661,290,429	44,636,843	44,636,843	0	16,087,415	0	16,087,415
18	662,298,092	45,839,568	45,839,568	0	15,527,147	0	15,527,147
19	661,880,732	47,093,354	47,093,354	0	14,992,331	0	14,992,331
20	659,886,807	48,121,117	48,121,117	0	14,398,047	0	14,398,047
21	656,446,976	48,824,627	48,824,627	0	13,729,831	0	13,729,831
22	651,812,507	49,327,568	49,327,568	0	13,036,900	0	13,036,900
23	646,128,279	50,131,215	50,131,215	0	12,452,348	0	12,452,348
24	639,010,603	50,868,086	50,868,086	0	11,875,360	0	11,875,360
25	630,435,129	51,532,840	51,532,840	0	11,306,907	0	11,306,907
26	620,378,610	52,206,405	52,206,405	0	10,765,691	0	10,765,691
27	608,731,047	52,450,207	52,450,207	0	10,165,382	0	10,165,382
28	595,843,456	52,781,357	52,781,357	0	9,614,250	0	9,614,250
29	581,546,128	52,809,338	52,809,338	0	9,040,740	0	9,040,740
30	566,070,470	52,941,520	52,941,520	0	8,518,204	0	8,518,204
31	549,231,281	52,950,447	52,950,447	0	8,007,181	0	8,007,181
32	531,070,816	52,704,476	52,704,476	0	7,490,587	0	7,490,587
33	511,786,318	52,509,436	52,509,436	0	7,013,973	0	7,013,973
34	491,257,407	52,007,967	52,007,967	0	6,529,125	0	6,529,125
35	469,735,626	51,364,589	51,364,589	0	6,060,484	0	6,060,484
36	447,317,405	50,424,611	50,424,611	0	5,591,707	0	5,591,707
37	424,269,356	48,780,658	48,780,658	0	5,084,027	0	5,084,027
38	401,319,624	47,170,413	47,170,413	0	4,620,493	0	4,620,493
39	378,464,419	45,291,111	45,291,111	0	4,169,557	0	4,169,557
40	356,016,788	43,398,308	43,398,308	0	3,754,984	0	3,754,984

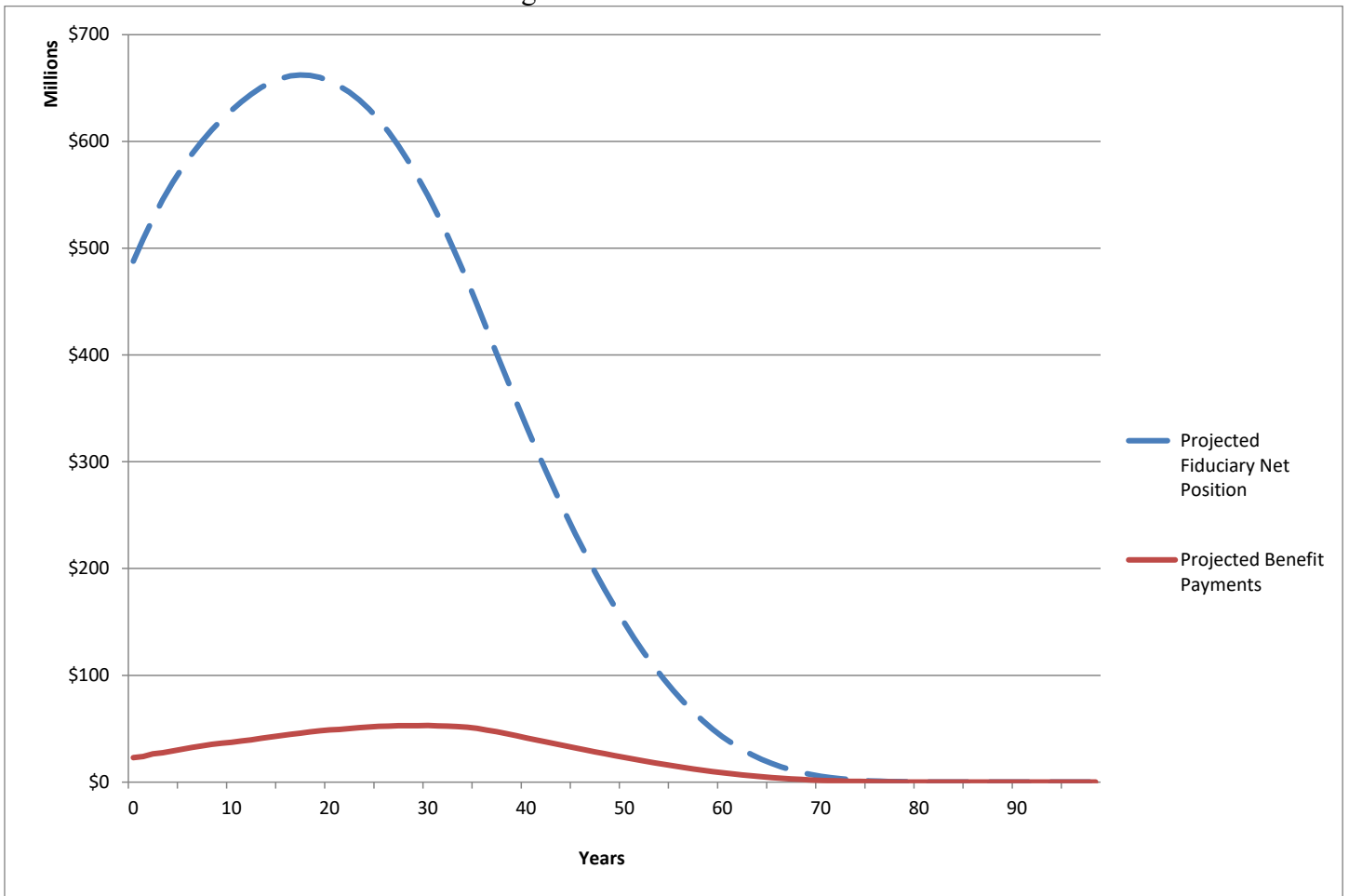
TABLE 6 (continued)
Plan B – Actuarial Present Value of Projected Benefit Payments
For Single Discount Rate Determination

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	\$334,037,731	\$41,496,150	\$41,496,150	\$0	\$3,374,439	\$0	\$3,374,439
42	312,581,176	39,573,875	39,573,875	0	3,024,549	0	3,024,549
43	291,712,710	37,689,591	37,689,591	0	2,707,272	0	2,707,272
44	271,437,649	35,787,223	35,787,223	0	2,415,999	0	2,415,999
45	251,818,896	33,908,016	33,908,016	0	2,151,442	0	2,151,442
46	232,878,921	32,049,533	32,049,533	0	1,911,205	0	1,911,205
47	214,642,588	30,213,627	30,213,627	0	1,693,350	0	1,693,350
48	197,133,429	28,399,257	28,399,257	0	1,495,923	0	1,495,923
49	180,377,050	26,613,797	26,613,797	0	1,317,551	0	1,317,551
50	164,392,501	24,853,726	24,853,726	0	1,156,407	0	1,156,407
51	149,203,867	23,127,767	23,127,767	0	1,011,372	0	1,011,372
52	134,827,386	21,439,735	21,439,735	0	881,161	0	881,161
53	121,276,214	19,796,513	19,796,513	0	764,686	0	764,686
54	108,557,007	18,199,787	18,199,787	0	660,722	0	660,722
55	96,675,266	16,656,363	16,656,363	0	568,318	0	568,318
56	85,629,632	15,171,419	15,171,419	0	486,514	0	486,514
57	75,413,205	13,748,418	13,748,418	0	414,362	0	414,362
58	66,015,058	12,391,577	12,391,577	0	351,004	0	351,004
59	57,419,162	11,104,274	11,104,274	0	295,621	0	295,621
60	49,604,959	9,889,954	9,889,954	0	247,455	0	247,455
61	42,546,992	8,751,141	8,751,141	0	205,791	0	205,791
62	36,215,564	7,689,970	7,689,970	0	169,959	0	169,959
63	30,576,851	6,707,628	6,707,628	0	139,331	0	139,331
64	25,593,633	5,804,484	5,804,484	0	113,318	0	113,318
65	21,225,931	4,980,501	4,980,501	0	91,383	0	91,383
66	17,431,239	4,234,697	4,234,697	0	73,026	0	73,026
67	14,165,341	3,565,434	3,565,434	0	57,786	0	57,786
68	11,382,888	2,970,420	2,970,420	0	45,247	0	45,247
69	9,037,999	2,446,825	2,446,825	0	35,029	0	35,029
70	7,084,783	1,991,083	1,991,083	0	26,790	0	26,790
71	5,478,101	1,599,012	1,599,012	0	20,221	0	20,221
72	4,174,255	1,266,104	1,266,104	0	15,048	0	15,048
73	3,131,412	987,285	987,285	0	11,028	0	11,028
74	2,310,311	757,338	757,338	0	7,951	0	7,951
75	1,674,579	570,883	570,883	0	5,633	0	5,633
76	1,191,078	422,330	422,330	0	3,916	0	3,916
77	830,336	306,214	306,214	0	2,669	0	2,669
78	566,648	217,301	217,301	0	1,780	0	1,780
79	378,079	150,717	150,717	0	1,160	0	1,160
80	246,335	102,042	102,042	0	738	0	738

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	\$156,521	\$67,344	\$67,344	\$0	\$458	\$0	\$458
82	96,859	43,262	43,262	0	277	0	277
83	58,296	27,014	27,014	0	162	0	162
84	34,077	16,370	16,370	0	92	0	92
85	19,321	9,613	9,613	0	51	0	51
86	10,611	5,463	5,463	0	27	0	27
87	5,638	3,000	3,000	0	14	0	14
88	2,895	1,589	1,589	0	7	0	7
89	1,436	812	812	0	3	0	3
90	688	400	400	0	2	0	2
91	318	189	189	0	1	0	1
92	142	87	87	0	0	0	0
93	61	39	39	0	0	0	0
94	24	16	16	0	0	0	0
95	9	6	6	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.