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LA. DISTRICT ATTORNEYS'  
RETIREMENT SYSTEM

**DISTRICT ATTORNEYS'  
RETIREMENT SYSTEM**

INFORMATION FOR FINANCIAL REPORTING  
AS OF JUNE 30, 2018

# G. S. CURRAN & COMPANY, LTD.

Actuarial Services

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December 17, 2018

Board of Trustees  
District Attorneys' Retirement System  
1645 Nicholson Drive  
Baton Rouge, Louisiana 70802

Ladies and Gentlemen:

This report presents information for financial reporting for the District Attorneys' Retirement System for the fiscal year ending June 30, 2018. Our report is based on the actuarial assumptions and methods specified and relies on the data supplied by the system's administrators and accountants. This report was prepared at the request of the Board of Trustees of the District Attorneys' 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, 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, 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 June 30, 2018. Future actuarial measurements may differ significantly from the current measurements presented in this report due to such facts as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; changes in the demographic composition of the group; completion of amortization payments or credit schedules; and changes in plan provisions or applicable law.

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

Sincerely,

G. S. CURRAN & COMPANY, LTD.

By:

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

  
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## PLAN DESCRIPTION

The District Attorneys' Retirement System is a defined benefit pension plan that provides retirement allowances and other benefits. The following summary of plan provisions is for general informational purposes only and does not constitute a guarantee of benefits. The provisions contained within this section are as of June 30, 2018.

**MEMBERSHIP** – All District Attorneys, Assistant District Attorneys, (who earn more than the minimum salary specified by the board), and persons employed by this retirement system and the Louisiana District Attorneys Association, are required to be members of the system as a condition of their employment.

As of June 30, 2018, pension plan membership consisted of the following:

Active plan members	744
Inactive plan members entitled to but not yet receiving benefits	364
Inactive plan members or beneficiaries currently receiving benefits	<u>349</u>
	<u>1,457</u>

**CONTRIBUTION RATES** – Under the provisions of R.S. 11:62 and 11:103, the fund is financed by employee contributions of 8.00% of earnable compensation. In addition, the fund receives revenue sharing funds as appropriated each year by the legislature. Also, under R.S. 11:82, each sheriff and ex-officio tax collector remits the employers' share of the actuarially required contribution to fund the system's defined benefit plan up to a maximum of 0.20% of the aggregate amount of the tax shown to be collected by the tax roll of each respective parish. In the event employee contributions and tax funds collected from ad valorem taxes and revenue sharing funds be insufficient to provide for the gross employer actuarially required contribution, the employer is required to make direct contributions as determined by the Public Retirement Systems' Actuarial Committee.

**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.

**RETIREMENT BENEFITS** – For members who joined the system before July 1, 1990, and who have elected not to be covered by the new provisions – Members are eligible to receive a normal retirement benefit if they have ten or more years of creditable service and are at least age sixty-two, or if they have eighteen or more years of service and are at least age sixty, or if they have twenty-three or more years of service and are at least age fifty-five, or if they have thirty years of service regardless of age. The normal retirement benefit is equal to 3% of the member's average final compensation for each year of creditable service. Members are eligible for early retirement at age sixty if they have at least ten years of creditable service or at age fifty-five with at least eighteen years of creditable service. Members who retire prior to age sixty with less than twenty-three years of service credit receives a retirement benefit reduced 3% for each year of age below sixty. Members who retire prior to age sixty-two who have less than eighteen years of service

receive a retirement benefit reduced 3% for each year of age below sixty-two. Retirement benefits may not exceed 100% of final average compensation.

For members who joined the system after July 1, 1990, or who elected to be covered by the new provisions – Members are eligible to receive normal retirement benefits if they are age sixty and have ten years of service credit, are age fifty-five and have twenty-four years of service credit, or have thirty years of service credit regardless of age. The normal retirement benefit is equal to 3.5% of the member's final average compensation multiplied by years of membership service. A member is eligible for an early retirement benefit if he is age fifty-five and has at least eighteen years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation.

**FINAL AVERAGE COMPENSATION** – The period of final average compensation is thirty-six months plus the number of whole months elapsed since January 1, 2013, not to exceed sixty months, subject to the limitation that the final average compensation shall not be less than the highest thirty-six month final average compensation as of January 1, 2013.

**OPTIONAL ALLOWANCES** – Members may receive their benefits as a life annuity, or in lieu of such receive a reduced benefit according to the option selected that is the actuarial equivalent of the maximum benefit.

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

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

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

**Option 4** – Upon retirement, the member elects to receive a board-approved benefit which is actuarially equivalent to the maximum benefit.

A member may also elect to receive an actuarially reduced benefit which provides for an automatic 2 ½% annual compound increase in monthly retirement benefits based on the reduced benefit and commencing on the later of age fifty-five or retirement anniversary; this COLA is in addition to any ad hoc COLAs which are payable. This is not available to members who select a Back-DROP benefit.

**DISABILITY BENEFITS** – Disability benefits are awarded to active contributing members with at least ten years of service who are found to be totally disabled as a result of injuries incurred while in active service. The member receives a benefit equal to 3.5% (3% for members covered under the old retirement benefit provisions) of his average final compensation multiplied by the lesser of his actual service (not to be less than fifteen years) or projected continued service to age sixty.

**SURVIVOR BENEFITS** – Upon the death of a member with less than five years of creditable service, his accumulated contributions and interest thereon are paid to his spouse, if he is married, or to his designated beneficiary, if he is not married. Upon the death of any active, contributing member with five or more years of service or any member with twenty-three years of service who has not retired, automatic option 2 benefits are payable to the surviving spouse. These benefits are based on the retirement benefits accrued at the member's date of death with option factors used as if the member had continued in service to earliest normal retirement age. If a member has no surviving spouse, the surviving minor children under eighteen or disabled children are paid 80% of the member's accrued retirement benefit divided into equal shares. If a member has no surviving spouse or children, his accumulated contributions and interest are paid to his designated beneficiary. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions with interest.

**DEFERRED RETIREMENT OPTION PLAN** – **The following provisions only apply to those members of the retirement system who elected to participate in the Deferred Retirement Option Plan prior to January 1, 2009.** In lieu of terminating employment and accepting a service retirement allowance, any member in the New Plan who is eligible for normal retirement or any member of the Old Plan who is eligible for unreduced benefits may elect to participate in the Deferred Retirement Option Plan (DROP) for up to three years and defer the receipt of benefits. Upon commencement of participation in the plan, membership in the system continues and the member's status changes to inactive. During participation in the plan, employer contributions are payable but employee contributions are reduced to one-half of one percent. 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 account. This fund does not earn interest while a person is participating in the DROP. In addition, no cost of living increases are payable to 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 or systematic disbursements from his account in any manner 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 is 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. All amounts which remain credited to the individual's sub-account after termination of participation in the plan are invested in liquid money market funds. Interest is credited thereon as actually earned.

Back-DROP – In lieu of receiving a service retirement allowance any member of the fund who has more than sufficient service for a regular service retirement may elect to receive a “Back-DROP” benefit. The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of three years or the service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. At retirement the member’s maximum monthly retirement benefit is based upon his service, final average compensation, and plan provisions in effect on the last day of creditable service immediately prior to the commencement of the Back-DROP period. In addition to the monthly benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above multiplied by the number of months in the Back-DROP period. In lieu of receiving the lump-sum payment, the member may leave the funds on deposit with the system in an interest bearing account. The surviving spouse of members eligible to retire may elect to receive benefits as though the member had elected the Back-DROP option as of the day following the date of death.

COST OF LIVING INCREASES – Based on R.S. 11:1638, the board of trustees is authorized to grant retired members and widows of members who have retired an annual cost of living increase of 3% of their original benefit (not to exceed sixty dollars per month). Pursuant to R.S. 11:246, the Board of Trustees may grant a cost of living increase to all retired members and widows who are sixty-five years of age and older a 2% increase in their original benefit. In lieu of the prior provisions, R.S. 11:241 provides for cost of living benefits payable 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. In order for the board to grant any of these increases, the system must meet certain criteria detailed in the statute related to funding status and interest earnings.

### **COMMENTS ON DATA**

For the valuation, the administrative staff of the system furnished a census on USB drive 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, 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, which 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 administrator 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. For this valuation, the number of such records with imputed data is de minimis. 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 the system as of June 30, 2018 attributable to:

Annuity Savings Fund	\$ 54,975,865
Annuity Reserve Fund	196,016,277
Pension Accumulation Fund	165,157,069
DROP and Back-DROP Accounts	6,235,783
Funding Deposit Account	0
Total Fiduciary Net Position	\$ 422,384,994

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

**FUNDING DEPOSIT ACCOUNT** – If the contribution rate is set above the minimum recommended rate pursuant to R.S. 11:1658, the surplus contributions collected, if any, are credited to the Funding Deposit Account defined in R.S. 11:1659. 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 are 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 for systems using an aggregate funding method; (3) to pay all or a portion of any future net direct employer contributions. In no event will 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 June 30, 2018 and were based on June 30, 2018 data. The current year actuarial assumptions utilized for this report are based on the assumptions used in the June 30, 2018 actuarial funding valuation, which were based on results of an actuarial experience study for the period July 1, 2009 – June 30, 2014, unless otherwise specified in this report. The assumptions are listed in the back of June 30, 2018 actuarial funding valuation report. All assumptions selected were determined to be reasonable and represent our expectations of future experience for the fund.

The following actuarial assumptions apply to all periods included in the measurement of total pension liability as of June 30, 2018:

Inflation:	2.40%
Salary increases, including inflation and merit increases:	5.50%
Investment rate of return (Discount Rate):	6.50%, net of pension plan investment expense, including inflation
Municipal bond rate:	N/A

**MORTALITY RATES** – In the case of mortality, the data was assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the fund's liabilities. The RP-2000 Combined Healthy with White Collar Adjustment Sex Distinct Tables (set back 1 year for females) projected to 2032 using Scale AA were selected for employee, annuitant, and beneficiary mortality. The RP-2000 Disabled Lives Mortality Table set back 5 years for males and set back 3 years for females was selected for disabled annuitants. Setbacks in these tables were used to approximate mortality improvement.

**DISCOUNT RATE** – The long-term expected rate of return selected for this report by the fund was 6.50%. Based on a projection of cash flows performed as of June 30, 2017 and in conjunction with the statutory and constitutional provisions affecting the District Attorneys' 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. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total

pension liability. Thus, the discount rate used to measure the total pension liability was 6.50%. For Fiscal 2017, the discount rate used was 6.75%.

**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), determined as of the beginning of the measurement 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 the current and prior year is:

<u>Beginning of Year</u>	<u>ERSL (in years)</u>
2018	6
2017	7

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

## **NET PENSION LIABILITY AND EXPENSE**

The components of the net pension liability of the retirement system as of June 30, 2018, were as follows:

Pension Liability for Active Members	\$ 226,631,689
Pension Liability for Terminated Members	26,119,629
Pension Liability for Retirees & Survivors	201,812,879
Total Pension Liability	<u>\$ 454,564,197</u>
Plan Fiduciary Net Position	<u>422,384,994</u>
Net Pension Liability	<u>\$ 32,179,203</u>

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.

For the year ended June 30, 2018, the Collective Pension Expense for the system is \$11,000,335.

### **SENSITIVITY TO CHANGES IN THE DISCOUNT RATE**

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

	1% Decrease (5.50%)	Current Discount Rate (6.50%)	1% Increase (7.50%)
Net Pension Liability / (Asset)	\$86,640,312	\$32,179,203	\$(14,152,885)

**EXHIBITS**

**EXHIBIT I**  
**Statement of Fiduciary Net Position**  
as of June 30, 2018 and 2017

	<b>2018</b>	<b>2017</b>
<b>Current Assets:</b>		
Cash & Cash Equivalents in Banks	\$ 1,605,990	\$ 416,766
Contributions Receivable	402,359	405,403
Accrued Interest and Dividends	943,697	825,242
<b>TOTAL CURRENT ASSETS</b>	<b>\$ 2,952,046</b>	<b>\$ 1,647,411</b>
 Property, Plant & Equipment	 \$ 0	 \$ 0
 <b>Investments:</b>		
Cash & Cash Equivalents	\$ 10,576,759	\$ 3,975,035
Equities	224,818,201	233,581,426
Fixed Income	138,176,315	113,516,610
Real Estate	2,980,108	3,031,094
Alternative Investments	36,645,782	30,228,374
DROP Account Assets (Outside System Portfolio)	6,235,783	6,623,875
<b>TOTAL INVESTMENTS</b>	<b>\$ 419,432,948</b>	<b>\$ 390,956,414</b>
 <b>TOTAL ASSETS</b>	 <b>\$ 422,384,994</b>	 <b>\$ 392,603,825</b>
 <b>Current Liabilities:</b>		
<b>TOTAL CURRENT LIABILITIES</b>	<b>\$ 0</b>	<b>\$ 0</b>
 <b>FIDUCIARY NET POSITION</b>	 <b>\$ 422,384,994</b>	 <b>\$ 392,603,825</b>

**EXHIBIT II**  
**Statement of Changes in Fiduciary Net Position**  
For the Year Ended June 30, 2018

	<b>2018</b>
<b>BEGINNING OF YEAR FIDUCIARY NET POSITION</b>	<b>\$ 392,603,825</b>
<b>Income:</b>	
Regular Member Contributions	\$ 4,973,945
Regular Employer Contributions	0
Irregular Contributions	145,547
Ad Valorem Taxes & Revenue Sharing	8,739,447
Transfers from Other Systems	1,895,623
Other Income	35,983
<b>TOTAL CONTRIBUTIONS</b>	<b>\$ 15,790,545</b>
Net Appreciation of Fair Value of Investments	\$ 23,212,112
Dividends, Interest and Recurring Income	12,080,333
Investment Expense	(489,518)
<b>TOTAL MARKET INVESTMENT INCOME</b>	<b>\$ 34,802,927</b>
<b>TOTAL INCOME</b>	<b>\$ 50,593,472</b>
<b>Expenses:</b>	
Retirement Annuity Benefits	\$ 17,457,453
DROP Benefits	2,016,998
Refund of Contributions	368,351
Funds Transferred to Other Systems	491,134
Administrative Expenses	478,367
<b>TOTAL EXPENSES</b>	<b>\$ 20,812,303</b>
<b>NET MARKET INCOME (INCOME – EXPENSES)</b>	<b>\$ 29,781,169</b>
<b>END OF YEAR FIDUCIARY NET POSITION</b>	<b>\$ 422,384,994</b>

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

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<b>Total Pension Liability:</b>				
Service Cost	\$ 12,205,873	\$ 11,645,505	\$ 11,303,932	\$ 11,530,918
Interest	28,539,171	27,456,268	26,307,692	26,425,694
Changes of Benefit Terms	0	0	0	0
Differences Between Expected and Actual Experience	207,379	(1,796,724)	(1,986,736)	(2,281,483)
Changes of Assumptions	12,292,550	11,300,225	0	(6,366,162)
Benefit Payments	(19,474,451)	(18,789,893)	(20,733,190)	(14,149,837)
Refunds of Member Contributions	(368,351)	(599,683)	(562,626)	(648,617)
Other	1,586,019	477,132	1,113,277	(591,375)
<b>Net Change in Total Pension Liability</b>	<b>\$ 34,988,190</b>	<b>\$ 29,692,830</b>	<b>\$ 15,442,349</b>	<b>\$ 13,919,138</b>
<b>Total Pension Liability – Beginning</b>	<b>\$ 419,576,007</b>	<b>\$ 389,883,177</b>	<b>\$ 374,440,828</b>	<b>\$ 360,521,690</b>
<b>Total Pension Liability – Ending (a)</b>	<b>\$ 454,564,197</b>	<b>\$ 419,576,007</b>	<b>\$ 389,883,177</b>	<b>\$ 374,440,828</b>
<b>Plan Fiduciary Net Position:</b>				
Contributions – Member	\$ 4,973,945	\$ 4,865,302	\$ 4,847,187	\$ 4,800,295
Contributions – Employer	0	0	2,125,900	4,109,229
Contributions – Nonemployer Contributing Entities	8,739,447	8,219,395	8,657,954	8,314,617
Net Investment Income	34,802,927	28,228,802	6,734,928	9,060,366
Benefit Payments	(19,474,451)	(18,789,893)	(20,733,190)	(14,149,837)
Refunds of Member Contributions	(368,351)	(599,683)	(562,626)	(648,617)
Administrative Expenses	(478,367)	(539,682)	(495,267)	(367,794)
Other	1,586,019	477,132	1,113,277	(591,375)
<b>Net Change in Plan Fiduciary Net Position</b>	<b>\$ 29,781,169</b>	<b>\$ 21,861,373</b>	<b>\$ 1,688,163</b>	<b>\$ 10,526,884</b>
<b>Plan Fiduciary Net Position – Beginning</b>	<b>\$ 392,603,825</b>	<b>\$ 370,742,452</b>	<b>\$ 369,054,289</b>	<b>\$ 358,527,405</b>
<b>Plan Fiduciary Net Position – Ending (b)</b>	<b>\$ 422,384,994</b>	<b>\$ 392,603,825</b>	<b>\$ 370,742,452</b>	<b>\$ 369,054,289</b>
<b>Net Pension Liability (Asset) – Ending (a) – (b)</b>	<b>\$ 32,179,203</b>	<b>\$ 26,972,182</b>	<b>\$ 19,140,725</b>	<b>\$ 5,386,539</b>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>	<b>92.92%</b>	<b>93.57%</b>	<b>95.09%</b>	<b>98.56%</b>
<b>Covered-Employee Payroll</b>	<b>\$ 62,174,313</b>	<b>\$ 60,816,275</b>	<b>\$ 60,740,000</b>	<b>\$ 58,703,271</b>
<b>Net Pension Liability (Asset) as a Percentage of Covered-Employee Payroll</b>	<b>51.76%</b>	<b>44.35%</b>	<b>31.51%</b>	<b>9.18%</b>

<u>2014</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
\$ 10,855,750					
25,710,047					
0					
(8,973,206)					
7,220,453					
(12,053,372)					
(382,621)					
185,003					
<u>\$ 22,562,054</u>					
<u>\$ 337,959,636</u>					
<u>\$ 360,521,690</u>					
\$ 4,682,271					
5,630,420					
8,120,371					
49,586,276					
(12,053,372)					
(382,621)					
(314,495)					
185,003					
<u>\$ 55,453,853</u>					
<u>\$ 303,073,552</u>					
<u>\$ 358,527,405</u>					
\$ 1,994,285					
99.45%					
\$ 57,747,897					
3.45%					



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

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Total Pension Liability	\$ 454,564,197	\$ 419,576,007	\$ 389,883,177	\$ 374,440,828
Plan Fiduciary Net Position	<u>422,384,994</u>	<u>392,603,825</u>	<u>370,742,452</u>	<u>369,054,289</u>
Net Pension Liability (Asset)	<u>\$ 32,179,203</u>	<u>\$ 26,972,182</u>	<u>\$ 19,140,725</u>	<u>\$ 5,386,539</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	92.92%	93.57%	95.09%	98.56%
Covered-Employee Payroll	\$ 62,174,313	\$ 60,816,275	\$ 60,740,000	\$ 58,703,271
Net Pension Liability (Asset) as a Percentage of Covered-Employee Payroll	51.76%	44.35%	31.51%	9.18%

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

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarially Determined Contribution (Determined as of the Prior Fiscal Year)*	\$ 8,978,608	\$ 8,035,045	\$ 8,645,340	\$ 12,807,925
Contributions in Relation to the Actuarially Determined Contribution*	<u>8,739,447</u>	<u>8,219,395</u>	<u>10,783,854</u>	<u>12,423,846</u>
Contribution Deficiency (Excess)	<u>\$ 239,161</u>	<u>\$ (184,350)</u>	<u>\$ (2,138,514)</u>	<u>\$ 384,079</u>
Covered-Employee Payroll	\$ 62,174,313	\$ 60,816,275	\$ 60,740,000	\$ 58,703,271
Contributions as a Percentage of Covered Employee Payroll	14.06%	13.52%	17.75%	21.16%

\* Includes contributions from employers and nonemployer contributing entities.

<u>2014</u>	<u>2013</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
\$ 360,521,690	\$ 337,959,636				
358,527,405	303,073,552				
<u>\$ 1,994,285</u>	<u>\$ 34,886,084</u>				

99.45%                      89.68%

\$ 57,747,897              \$ 56,524,322

3.45%                      61.72%

<u>2014</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
\$ 12,426,112					
13,750,791					
<u>\$ (1,324,679)</u>					

\$ 57,747,897

23.81%

**EXHIBIT VI**  
**Schedule of Pension Expense**  
For the Year Ended June 30, 2018

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (c) = (a) - (b)	Collective Deferred Inflows (d)	Collective Deferred Outflows (e)	Collective Pension Expense* (f) = (c) + (d) - (e) + (g)	Revenue Excluded from Pension Expense* (g)
<b>Beginning Balance:</b>	\$ 419,576,007	\$ 392,603,825	\$ 26,972,182	\$ 17,598,717	\$ 30,241,899	N/A	N/A
Service Cost	12,205,873		12,205,873			\$ 12,205,873	
Interest on Total Pension Liability	28,539,171		28,539,171			28,539,171	
Changes in Benefit Terms	0		0			0	
Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	207,379		207,379	0	207,379		
Current Year Amortization				(2,416,275)	(34,563)	(2,381,712)	
Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	12,292,550		12,292,550	0	12,292,550		
Current Year Amortization				(1,061,027)	(4,866,485)	3,805,458	
Benefit Payments	(19,474,451)		(19,474,451)			(19,474,451)	
Refunds of Contributions	(368,351)		(368,351)			(368,351)	
Other	1,586,019		1,586,019			1,586,019	
Contributions – Member		4,973,945	(4,973,945)			(4,973,945)	
Contributions – Employer*		0	0				\$ 0
Contributions – Nonemployer Contributing Entities*		8,739,447	(8,739,447)				8,739,447
Projected Earnings on Pension Plan Investments		26,334,041	(26,334,041)			(26,334,041)	
Difference Between Projected and Actual Earnings on Pension Plan Investments		8,468,886	(8,468,886)	8,468,886	0		
Current Year Amortization				(7,520,901)	(7,182,065)	(338,836)	
Benefit Payments		(19,474,451)	19,474,451			19,474,451	
Refunds of Contributions		(368,351)	368,351			368,351	
Administrative Expenses		(478,367)	478,367			478,367	
Other		1,586,019	(1,586,019)			(1,586,019)	
<b>Net Increase (Decrease)</b>	\$ 34,988,190	\$ 29,781,169	\$ 5,207,021	\$ (2,529,317)	\$ 416,816	\$ 11,000,335	\$ 8,739,447
<b>Ending Balance</b>	\$ 454,564,197	\$ 422,384,994	\$ 32,179,203	\$ 15,069,400	\$ 30,658,715	N/A	N/A

For the year ended June 30, 2018, the Collective Pension Expense for the system is \$11,000,335.

\* 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**  
**Schedule of Net Pension Liability / (Asset) by Employer**  
For the Year Ended June 30, 2018

Employer Name	Employer's Proportion from the Prior Year	Employee Contributions	Employer's Proportion	Net Pension Liability at 6.50% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension (Asset) Assuming +1% Change in Discount Rate
2nd Judicial District DA	0.361037%	\$15,219	0.305975%	\$98,460	\$265,098	\$(43,304)
2nd Judicial District IV-D	0.008804%	5,136	0.103258%	33,228	89,463	(14,614)
3rd Judicial District DA	0.519566%	27,520	0.553283%	178,042	479,366	(78,306)
4th Judicial District DA	0.905595%	39,040	0.784891%	252,572	680,032	(111,085)
5th Judicial District DA	0.337875%	18,661	0.375175%	120,728	325,053	(53,098)
6th Judicial District DA	0.511256%	26,102	0.524775%	168,868	454,667	(74,271)
6th Judicial District IV-D	0.170912%	7,030	0.141337%	45,481	122,455	(20,003)
7th Judicial District DA	0.180066%	9,171	0.184381%	59,332	159,748	(26,095)
11th Judicial District DA	0.230996%	15,093	0.303441%	97,645	262,902	(42,946)
13th Judicial District DA	0.256297%	13,474	0.270892%	87,171	234,702	(38,339)
15th Judicial District DA	0.093283%	57,461	1.155241%	371,747	1,000,904	(163,500)
16th Judicial District DA	1.250690%	62,421	1.254960%	403,836	1,087,301	(177,613)
18th Judicial District DA	1.197436%	65,919	1.325287%	426,467	1,148,233	(187,566)
18th Judicial District IV-D	0.225895%	8,525	0.171393%	55,153	148,495	(24,257)
19th Judicial District DA	3.858169%	199,791	4.016754%	1,292,559	3,480,128	(568,487)
20th Judicial District DA	0.114860%	5,596	0.112506%	36,204	97,476	(15,923)
20th Judicial District PTI Fund	0.029250%	1,297	0.026076%	8,391	22,592	(3,691)
20th Judicial District IV-D	0.142300%	6,918	0.139085%	44,756	120,504	(19,685)
21st Judicial District DA	0.393249%	17,792	0.357704%	115,106	309,916	(50,625)
21st Judicial District IV-D	0.130020%	6,562	0.131928%	42,453	114,303	(18,672)
21st Judicial District PTI Fund	0.112371%	8,929	0.179516%	57,767	155,533	(25,407)
22nd Judicial District DA	1.531753%	77,737	1.562885%	502,924	1,354,088	(221,193)
23rd Judicial District DA	1.160513%	59,823	1.202728%	387,028	1,042,047	(170,221)
25th Judicial District DA	0.127161%	5,960	0.119824%	38,558	103,816	(16,959)
27th Judicial District DA	0.659439%	32,742	0.658271%	211,826	570,328	(93,164)
27th Judicial District IV-D	0.067880%	3,600	0.072377%	23,290	62,708	(10,243)
29th Judicial District DA	1.192355%	46,573	0.936340%	301,307	811,248	(132,519)
31st Judicial District DA	0.400242%	20,065	0.403402%	129,812	349,509	(57,093)
31st Judicial District IV-D	0.017978%	0	0.000000%	0	0	0
32nd Judicial District DA	0.762205%	33,902	0.681592%	219,331	590,533	(96,465)
33rd Judicial District DA	0.428299%	23,307	0.468582%	150,786	405,981	(66,318)
34th Judicial District DA	0.102004%	5,175	0.104042%	33,480	90,142	(14,725)
37th Judicial District DA	0.152914%	8,110	0.163050%	52,468	141,267	(23,076)
39th Judicial District DA	0.057595%	2,800	0.056293%	18,115	48,772	(7,967)
40th Judicial District DA	0.977342%	47,394	0.952846%	306,618	825,549	(134,855)
Acadia Parish Police Jury	0.254055%	6,218	0.125012%	40,228	108,311	(17,693)
Allen Parish Police Jury	0.061380%	2,735	0.054987%	17,694	47,641	(7,782)
Ascension Parish Central Fund	0.138289%	6,570	0.132088%	42,505	114,441	(18,694)
Assumption Parish Police Jury	0.071335%	3,394	0.068236%	21,958	59,120	(9,657)
Avoyelles Parish DA	0.595941%	22,202	0.446366%	143,637	386,733	(63,174)
Beauregard Parish DA	0.499840%	19,482	0.391681%	126,040	339,354	(55,434)
Beauregard Parish IV-D	0.043916%	1,601	0.032188%	10,358	27,888	(4,556)
Bienville Parish Police Jury	0.010552%	513	0.010314%	3,319	8,936	(1,460)
Bossier Parish Police Jury	1.282306%	56,193	1.129748%	363,544	978,817	(159,892)
Caddo Parish DA	2.762593%	146,989	2.955181%	950,954	2,560,378	(418,243)

**EXHIBIT VII – Schedule A (continued)**  
**Schedule of Net Pension Liability / (Asset) by Employer**  
For the Year Ended June 30, 2018

Employer Name	Employer's Proportion from the Prior Year	Employee Contributions	Employer's Proportion	Net Pension Liability at 6.50% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension (Asset) Assuming +1% Change in Discount Rate
Calcasieu Parish Police Jury	1.711407%	\$99,245	1.995299%	\$642,071	\$1,728,733	\$(282,392)
Caldwell Parish Police Jury	0.060886%	2,990	0.060113%	19,344	52,082	(8,508)
Cameron Parish DA	0.085569%	4,128	0.082993%	26,706	71,905	(11,746)
Cameron Parish Police Jury	0.206477%	10,528	0.211663%	68,111	183,385	(29,956)
Catahoula Parish Police Jury	0.057081%	2,651	0.053298%	17,151	46,178	(7,543)
Claiborne Parish Police Jury	0.012835%	624	0.012545%	4,037	10,869	(1,775)
Concordia DA	0.000000%	3,907	0.078549%	25,276	68,055	(11,117)
Concordia Parish Police Jury	0.041304%	2,008	0.040370%	12,991	34,977	(5,714)
DeSoto Parish DA (42nd Judicial District DA)	0.431734%	19,078	0.383559%	123,426	332,317	(54,285)
DeSoto Parish Police Jury	0.032541%	1,870	0.037596%	12,098	32,573	(5,321)
East Baton Rouge Parish IV-D	0.595982%	25,395	0.510561%	164,294	442,352	(72,259)
East Carroll Parish Treasurer	0.016785%	816	0.016405%	5,279	14,213	(2,322)
East Feliciana Parish Police Jury	0.027645%	1,540	0.030961%	9,963	26,825	(4,382)
Grant Parish Police Jury	0.296428%	14,531	0.292143%	94,009	253,114	(41,347)
Iberia Parish Government	0.108607%	5,796	0.116527%	37,497	100,959	(16,492)
Iberville Parish School Board	0.007899%	384	0.007720%	2,484	6,689	(1,093)
Jackson Parish Police Jury	0.014646%	712	0.014315%	4,606	12,403	(2,026)
Jefferson Davis Parish IV-D	0.053954%	3,498	0.070327%	22,631	60,932	(9,953)
Jefferson Davis Parish Police Jury	0.013206%	642	0.012907%	4,153	11,183	(1,827)
Jefferson Parish DA	5.838050%	310,496	6.242453%	2,008,772	5,408,481	(883,487)
Lafayette City-Parish Consolidated Government	1.604733%	39,156	0.787223%	253,322	682,052	(111,415)
Lafayette Parish IV-D	0.110171%	944	0.018979%	6,107	16,443	(2,686)
Lafourche Parish DA	0.387818%	13,192	0.265222%	85,346	229,789	(37,537)
Lafourche Parish Government	0.750809%	36,369	0.731191%	235,291	633,506	(103,485)
LaSalle Parish DA	0.158509%	7,706	0.154927%	49,854	134,229	(21,927)
LaSalle Parish Police Jury	0.019850%	1,045	0.021009%	6,761	18,202	(2,973)
Livingston Parish Government	0.128498%	6,514	0.130963%	42,143	113,467	(18,535)
Louisiana District Attorneys Association	1.850149%	99,309	1.996585%	642,485	1,729,847	(282,574)
Madison Parish Police Jury	0.016785%	816	0.016405%	5,279	14,213	(2,322)
Morehouse Parish Police Jury	0.110150%	5,386	0.108284%	34,845	93,818	(15,325)
Natchitoches Parish DA	0.430027%	22,269	0.447713%	144,070	387,900	(63,364)
Natchitoches Parish Government	0.133352%	7,855	0.157923%	50,818	136,825	(22,351)
Orleans Parish DA	2.745418%	115,496	2.322021%	747,208	2,011,806	(328,633)
Orleans Parish IV-D	0.447367%	21,468	0.431609%	138,888	373,947	(61,085)
Ouachita Parish Police Jury	1.759396%	89,232	1.793990%	577,292	1,554,319	(253,901)
Plaquemines Parish Government	0.459010%	21,332	0.428875%	138,009	371,579	(60,698)
Pointe Coupee Parish Police Jury	0.012774%	621	0.012485%	4,018	10,817	(1,767)
Rapides Parish IV-D	0.000000%	11,150	0.224168%	72,135	194,220	(31,726)
Rapides Parish Police Jury	2.051628%	104,176	2.094435%	673,972	1,814,625	(296,423)
Red River Parish Police Jury	0.065823%	4,533	0.091135%	29,327	78,960	(12,898)
Sabine Parish Police Jury	0.037478%	1,822	0.036631%	11,788	31,737	(5,184)
St Charles IV-D	0.000000%	7,555	0.151892%	48,878	131,600	(21,497)
St Bernard Parish Government	0.834054%	44,044	0.885495%	284,945	767,196	(125,323)
St Charles Parish	0.373132%	18,456	0.371054%	119,402	321,482	(52,515)
St Helena Parish Police Jury	0.027563%	1,306	0.026257%	8,449	22,749	(3,716)

**EXHIBIT VII – Schedule A (continued)**  
**Schedule of Net Pension Liability / (Asset) by Employer**  
For the Year Ended June 30, 2018

Employer Name	Employer's Proportion from the Prior Year	Employee Contributions	Employer's Proportion	Net Pension Liability at 6.50% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension (Asset) Assuming +1% Change in Discount Rate
St James Parish Government	0.074112%	\$3,432	0.069000%	\$22,204	\$59,782	\$(9,765)
St John the Baptist Parish Council	0.053933%	2,860	0.057500%	18,503	49,818	(8,138)
St Landry Parish Council	0.042209%	0	0.000000%	0	0	0
St Landry Parish Government	0.126647%	8,209	0.165040%	53,109	142,991	(23,358)
St Martin Parish Government	0.077218%	4,523	0.090934%	29,262	78,786	(12,870)
St Mary Parish Government	0.131913%	5,824	0.117090%	37,679	101,447	(16,572)
St Tammany Parish Government	1.858377%	78,490	1.578024%	507,796	1,367,205	(223,336)
State of Louisiana	46.151221%	2,282,908	45.897359%	14,769,404	39,765,615	(6,495,800)
Tangipahoa Parish Council	0.488033%	23,067	0.463757%	149,233	401,801	(65,635)
Tensas Parish Police Jury	0.013576%	780	0.015682%	5,046	13,587	(2,219)
Terrebonne Parish Consolidated Government	0.584052%	30,715	0.617518%	198,712	535,020	(87,397)
Vermilion Parish Police Jury	0.245045%	9,323	0.187437%	60,316	162,396	(26,528)
Vernon Parish DA	0.381545%	20,402	0.410178%	131,992	355,379	(58,052)
Vernon Parish Police Jury	0.166243%	7,460	0.149982%	48,263	129,945	(21,227)
Washington Parish Government	0.295708%	15,387	0.309352%	99,547	268,024	(43,782)
Webster Parish Police Jury	0.218942%	10,644	0.213995%	68,862	185,406	(30,286)
West Baton Rouge Parish Council	0.240211%	12,057	0.242403%	78,003	210,019	(34,307)
West Baton Rouge Parish School Board	0.001975%	96	0.001930%	621	1,672	(273)
West Feliciana Parish Government	0.039000%	1,916	0.038521%	12,396	33,375	(5,452)
Winn Parish DA	0.274439%	11,540	0.232009%	74,659	201,013	(32,836)
Winn Parish Police Jury	0.020261%	976	0.019622%	6,314	17,001	(2,777)
<b>Grand Total *</b>	<b>100.000000%</b>	<b>\$4,973,942</b>	<b>100.000000%</b>	<b>\$32,179,203</b>	<b>\$86,640,312</b>	<b>\$(14,152,885)</b>

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

**EXHIBIT VII – Schedule B**  
**Schedule of Changes in Employer Proportions**  
For the Year Ended June 30, 2018

Employer Name	Changes in Employers' Proportionate Share of Net Pension Liability (a)	Changes in Employers' Proportionate Share of Collective Deferred Inflows (b)	Changes in Employers' Proportionate Share of Collective Deferred Outflows (c)	Net Change in Proportions (d)=(a)+(b)-(c)	Amortization of Net Change in Proportion (to be Recognized in Pension Expense)
2nd Judicial District DA	\$(14,851)	\$(9,690)	\$(16,652)	\$(7,889)	\$(1,315)
2nd Judicial District IV-D	25,476	16,623	28,565	13,534	2,256
3rd Judicial District DA	9,094	5,934	10,197	4,831	805
4th Judicial District DA	(32,557)	(21,242)	(36,503)	(17,296)	(2,883)
5th Judicial District DA	10,061	6,564	11,280	5,345	891
6th Judicial District DA	3,646	2,379	4,088	1,937	323
6th Judicial District IV-D	(7,977)	(5,205)	(8,944)	(4,238)	(706)
7th Judicial District DA	1,164	759	1,305	618	103
11th Judicial District DA	19,540	12,749	21,909	10,380	1,730
13th Judicial District DA	3,937	2,569	4,414	2,092	349
15th Judicial District DA	286,433	186,891	321,156	152,168	25,361
16th Judicial District DA	1,152	751	1,291	612	102
18th Judicial District DA	34,484	22,500	38,665	18,319	3,053
18th Judicial District IV-D	(14,700)	(9,592)	(16,482)	(7,810)	(1,302)
19th Judicial District DA	42,774	27,909	47,959	22,724	3,787
20th Judicial District DA	(635)	(414)	(712)	(337)	(56)
20th Judicial District PTI Fund	(856)	(559)	(960)	(455)	(76)
20th Judicial District IV-D	(867)	(566)	(972)	(461)	(77)
21st Judicial District DA	(9,587)	(6,255)	(10,749)	(5,093)	(849)
21st Judicial District IV-D	515	336	577	274	46
21st Judicial District PTI Fund	18,110	11,817	20,306	9,621	1,604
22nd Judicial District DA	8,397	5,479	9,415	4,461	744
23rd Judicial District DA	11,386	7,429	12,767	6,048	1,008
25th Judicial District DA	(1,979)	(1,291)	(2,219)	(1,051)	(175)
27th Judicial District DA	(315)	(206)	(353)	(168)	(28)
27th Judicial District IV-D	1,213	791	1,360	644	107
29th Judicial District DA	(69,053)	(45,055)	(77,424)	(36,684)	(6,114)
31st Judicial District DA	852	556	956	452	75
31st Judicial District IV-D	(4,849)	(3,164)	(5,437)	(2,576)	(429)
32nd Judicial District DA	(21,743)	(14,187)	(24,379)	(11,551)	(1,925)
33rd Judicial District DA	10,865	7,089	12,182	5,772	962
34th Judicial District DA	550	359	616	293	49
37th Judicial District DA	2,734	1,784	3,065	1,453	242
39th Judicial District DA	(351)	(229)	(394)	(186)	(31)
40th Judicial District DA	(6,607)	(4,311)	(7,408)	(3,510)	(585)
Acadia Parish Police Jury	(34,806)	(22,710)	(39,025)	(18,491)	(3,082)
Allen Parish Police Jury	(1,724)	(1,125)	(1,933)	(916)	(153)
Ascension Parish Central Fund	(1,673)	(1,091)	(1,875)	(889)	(148)
Assumption Parish Police Jury	(836)	(545)	(937)	(444)	(74)
Avoyelles Parish DA	(40,344)	(26,323)	(45,234)	(21,433)	(3,572)
Beauregard Parish DA	(29,173)	(19,035)	(32,709)	(15,499)	(2,583)
Beauregard Parish IV-D	(3,163)	(2,064)	(3,547)	(1,680)	(280)
Bienville Parish Police Jury	(64)	(42)	(72)	(34)	(6)
Bossier Parish Police Jury	(41,148)	(26,848)	(46,136)	(21,860)	(3,643)
Caddo Parish DA	51,945	33,893	58,242	27,596	4,599

**EXHIBIT VII – Schedule B (continued)**  
**Schedule of Changes in Employer Proportions**  
For the Year Ended June 30, 2018

Employer Name	Changes in Employers' Proportionate Share of Net Pension Liability (a)	Changes in Employers' Proportionate Share of Collective Deferred Inflows (b)	Changes in Employers' Proportionate Share of Collective Deferred Outflows (c)	Net Change in Proportions (d)=(a)+(b)-(c)	Amortization of Net Change in Proportion (to be Recognized in Pension Expense)
Calcasieu Parish Police Jury	\$76,572	\$49,961	\$85,854	\$40,679	\$6,780
Caldwell Parish Police Jury	(208)	(136)	(234)	(110)	(18)
Cameron Parish DA	(695)	(453)	(779)	(369)	(62)
Cameron Parish Police Jury	1,399	913	1,568	744	124
Catahoula Parish Police Jury	(1,020)	(666)	(1,144)	(542)	(90)
Claiborne Parish Police Jury	(78)	(51)	(88)	(41)	(7)
Concordia DA	21,186	13,824	23,755	11,255	1,876
Concordia Parish Police Jury	(252)	(164)	(282)	(134)	(22)
DeSoto Parish DA (42nd Judicial District DA)	(12,994)	(8,478)	(14,569)	(6,903)	(1,151)
DeSoto Parish Police Jury	1,363	890	1,529	724	121
East Baton Rouge Parish IV-D	(23,040)	(15,033)	(25,833)	(12,240)	(2,040)
East Carroll Parish Treasurer	(102)	(67)	(115)	(54)	(9)
East Feliciana Parish Police Jury	894	584	1,003	475	79
Grant Parish Police Jury	(1,156)	(754)	(1,296)	(614)	(102)
Iberia Parish Government	2,136	1,394	2,395	1,135	189
Iberville Parish School Board	(48)	(32)	(54)	(26)	(4)
Jackson Parish Police Jury	(89)	(58)	(100)	(47)	(8)
Jefferson Davis Parish IV-D	4,416	2,881	4,952	2,345	391
Jefferson Davis Parish Police Jury	(81)	(53)	(90)	(44)	(7)
Jefferson Parish DA	109,076	71,170	122,299	57,947	9,658
Lafayette City-Parish Consolidated Government	(220,500)	(143,871)	(247,231)	(117,140)	(19,523)
Lafayette Parish IV-D	(24,596)	(16,049)	(27,578)	(13,067)	(2,178)
Lafourche Parish DA	(33,067)	(21,575)	(37,075)	(17,567)	(2,928)
Lafourche Parish Government	(5,291)	(3,453)	(5,933)	(2,811)	(469)
LaSalle Parish DA	(966)	(630)	(1,083)	(513)	(86)
LaSalle Parish Police Jury	313	204	351	166	28
Livingston Parish Government	665	434	745	354	59
Louisiana District Attorney's Association	39,497	25,771	44,285	20,983	3,497
Madison Parish Police Jury	(102)	(67)	(115)	(54)	(9)
Morehouse Parish Police Jury	(503)	(328)	(564)	(267)	(45)
Natchitoches Parish DA	4,770	3,113	5,349	2,534	422
Natchitoches Parish Government	6,627	4,324	7,431	3,520	587
Orleans Parish DA	(114,199)	(74,512)	(128,043)	(60,668)	(10,111)
Orleans Parish IV-D	(4,250)	(2,773)	(4,766)	(2,257)	(376)
Ouachita Parish Police Jury	9,331	6,088	10,462	4,957	826
Plaquemines Parish Government	(8,128)	(5,303)	(9,113)	(4,318)	(720)
Pointe Coupee Parish Police Jury	(78)	(51)	(87)	(42)	(7)
Rapides Parish IV-D	60,463	39,451	67,793	32,121	5,354
Rapides Parish Police Jury	11,546	7,533	12,946	6,133	1,022
Red River Parish Police Jury	6,827	4,455	7,655	3,627	605
Sabine Parish Police Jury	(228)	(149)	(256)	(121)	(20)
St Charles IV-D	40,969	26,731	45,935	21,765	3,628
St Bernard Parish Government	13,875	9,053	15,557	7,371	1,229
St Charles Parish	(560)	(366)	(628)	(298)	(50)
St Helena Parish Police Jury	(352)	(230)	(395)	(187)	(31)



**EXHIBIT VII – Schedule B (continued)**  
**Schedule of Changes in Employer Proportions**  
For the Year Ended June 30, 2018

Employer Name	Changes in Employers' Proportionate Share of Net Pension Liability (a)	Changes in Employers' Proportionate Share of Collective Deferred Inflows (b)	Changes in Employers' Proportionate Share of Collective Deferred Outflows (c)	Net Change in Proportions (d)=(a)+(b)-(c)	Amortization of Net Change in Proportion (to be Recognized in Pension Expense)
St James Parish Government	\$(1,379)	\$(900)	\$(1,546)	\$(733)	\$(122)
St John the Baptist Parish Council	962	628	1,079	511	85
St Landry Parish Council	(11,385)	(7,428)	(12,765)	(6,048)	(1,008)
St Landry Parish Government	10,355	6,757	11,611	5,501	917
St Martin Parish Government	3,700	2,414	4,148	1,966	328
St Mary Parish Government	(3,998)	(2,609)	(4,483)	(2,124)	(354)
St Tammany Parish Government	(75,617)	(49,339)	(84,784)	(40,172)	(6,695)
State of Louisiana	(68,472)	(44,676)	(76,773)	(36,375)	(6,063)
Tangipahoa Parish Council	(6,548)	(4,272)	(7,342)	(3,478)	(580)
Tensas Parish Police Jury	568	371	637	302	50
Terrebonne Parish Consolidated Government	9,027	5,890	10,121	4,796	799
Vermilion Parish Police Jury	(15,538)	(10,138)	(17,422)	(8,254)	(1,376)
Vernon Parish DA	7,723	5,039	8,659	4,103	684
Vernon Parish Police Jury	(4,386)	(2,862)	(4,918)	(2,330)	(388)
Washington Parish Government	3,680	2,401	4,126	1,955	326
Webster Parish Police Jury	(1,334)	(871)	(1,496)	(709)	(118)
West Baton Rouge Parish Council	591	386	663	314	52
West Baton Rouge Parish School Board	(12)	(8)	(14)	(6)	(1)
West Feliciana Parish Government	(129)	(84)	(145)	(68)	(11)
Winn Parish DA	(11,444)	(7,467)	(12,832)	(6,079)	(1,013)
Winn Parish Police Jury	(172)	(112)	(193)	(91)	(15)
<b>Grand Total*</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

**EXHIBIT VII – Schedule C**  
**Current Year Additions to Deferred Inflows of Resources**  
For the Year Ended June 30, 2018

<b>Employer Name</b>	<b>Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions</b>	<b>Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs</b>	<b>Differences Between Projected and Actual Earnings on Pension Plan Investments</b>	<b>Net Amount Recognized Due to Changes in Proportion</b>
2nd Judicial District DA	\$(7,393)	\$(3,246)	\$2,901	\$6,574
2nd Judicial District IV-D	(2,495)	(1,096)	979	0
3rd Judicial District DA	(13,369)	(5,870)	5,245	0
4th Judicial District DA	(18,965)	(8,328)	7,441	14,413
5th Judicial District DA	(9,065)	(3,981)	3,557	0
6th Judicial District DA	(12,680)	(5,568)	4,975	0
6th Judicial District IV-D	(3,415)	(1,500)	1,340	3,532
7th Judicial District DA	(4,455)	(1,956)	1,748	0
11th Judicial District DA	(7,332)	(3,220)	2,877	0
13th Judicial District DA	(6,545)	(2,874)	2,568	0
15th Judicial District DA	(27,914)	(12,257)	10,952	0
16th Judicial District DA	(30,323)	(13,315)	11,897	0
18th Judicial District DA	(32,023)	(14,062)	12,564	0
18th Judicial District IV-D	(4,141)	(1,819)	1,625	6,508
19th Judicial District DA	(97,056)	(42,619)	38,078	0
20th Judicial District DA	(2,718)	(1,194)	1,067	281
20th Judicial District PTI Fund	(630)	(277)	247	379
20th Judicial District IV-D	(3,361)	(1,476)	1,319	384
21st Judicial District DA	(8,643)	(3,795)	3,391	4,244
21st Judicial District IV-D	(3,188)	(1,400)	1,251	0
21st Judicial District PTI Fund	(4,338)	(1,905)	1,702	0
22nd Judicial District DA	(37,764)	(16,583)	14,816	0
23rd Judicial District DA	(29,061)	(12,761)	11,402	0
25th Judicial District DA	(2,895)	(1,271)	1,136	876
27th Judicial District DA	(15,906)	(6,984)	6,240	140
27th Judicial District IV-D	(1,749)	(768)	686	0
29th Judicial District DA	(22,625)	(9,935)	8,876	30,570
31st Judicial District DA	(9,747)	(4,280)	3,824	0
31st Judicial District IV-D	0	0	0	2,147
32nd Judicial District DA	(16,469)	(7,232)	6,461	9,626
33rd Judicial District DA	(11,322)	(4,972)	4,442	0
34th Judicial District DA	(2,514)	(1,104)	986	0
37th Judicial District DA	(3,940)	(1,730)	1,546	0
39th Judicial District DA	(1,360)	(597)	534	155
40th Judicial District DA	(23,023)	(10,110)	9,033	2,925
Acadia Parish Police Jury	(3,021)	(1,326)	1,185	15,409
Allen Parish Police Jury	(1,329)	(583)	521	763
Ascension Parish Central Fund	(3,192)	(1,401)	1,252	741
Assumption Parish Police Jury	(1,649)	(724)	647	370
Avoyelles Parish DA	(10,785)	(4,736)	4,231	17,861
Beauregard Parish DA	(9,464)	(4,156)	3,713	12,916
Beauregard Parish IV-D	(778)	(342)	305	1,400
Bienville Parish Police Jury	(249)	(109)	98	28
Bossier Parish Police Jury	(27,298)	(11,987)	10,710	18,217
Caddo Parish DA	(71,405)	(31,355)	28,015	0

**EXHIBIT VII – Schedule C (continued)**  
**Current Year Additions to Deferred Inflows of Resources**  
For the Year Ended June 30, 2018

<b>Employer Name</b>	<b>Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions</b>	<b>Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs</b>	<b>Differences Between Projected and Actual Earnings on Pension Plan Investments</b>	<b>Net Amount Recognized Due to Changes in Proportion</b>
Calcasieu Parish Police Jury	\$(48,212)	\$(21,171)	\$18,915	\$0
Caldwell Parish Police Jury	(1,452)	(638)	570	92
Cameron Parish DA	(2,005)	(881)	787	307
Cameron Parish Police Jury	(5,114)	(2,246)	2,007	0
Catahoula Parish Police Jury	(1,288)	(566)	505	452
Claiborne Parish Police Jury	(303)	(133)	119	34
Concordia DA	(1,898)	(833)	745	0
Concordia Parish Police Jury	(975)	(428)	383	112
DeSoto Parish DA (42nd Judicial District DA)	(9,268)	(4,070)	3,636	5,752
DeSoto Parish Police Jury	(908)	(399)	356	0
East Baton Rouge Parish IV-D	(12,337)	(5,417)	4,840	10,200
East Carroll Parish Treasurer	(396)	(174)	156	45
East Feliciana Parish Police Jury	(748)	(329)	294	0
Grant Parish Police Jury	(7,059)	(3,100)	2,769	512
Iberia Parish Government	(2,816)	(1,236)	1,105	0
Iberville Parish School Board	(187)	(82)	73	22
Jackson Parish Police Jury	(346)	(152)	136	39
Jefferson Davis Parish IV-D	(1,699)	(746)	667	0
Jefferson Davis Parish Police Jury	(312)	(137)	122	37
Jefferson Parish DA	(150,835)	(66,234)	59,178	0
Lafayette City-Parish Consolidated Government	(19,021)	(8,353)	7,463	97,617
Lafayette Parish IV-D	(459)	(201)	180	10,889
Lafourche Parish DA	(6,408)	(2,814)	2,514	14,639
Lafourche Parish Government	(17,668)	(7,758)	6,932	2,342
LaSalle Parish DA	(3,743)	(1,644)	1,469	427
LaSalle Parish Police Jury	(508)	(223)	199	0
Livingston Parish Government	(3,164)	(1,390)	1,242	0
Louisiana District Attorney's Association	(48,243)	(21,184)	18,927	0
Madison Parish Police Jury	(396)	(174)	156	45
Morehouse Parish Police Jury	(2,616)	(1,149)	1,027	222
Natchitoches Parish DA	(10,818)	(4,750)	4,244	0
Natchitoches Parish Government	(3,816)	(1,676)	1,497	0
Orleans Parish DA	(56,106)	(24,637)	22,012	50,557
Orleans Parish IV-D	(10,429)	(4,579)	4,092	1,881
Ouachita Parish Police Jury	(43,348)	(19,035)	17,007	0
Plaquemines Parish Government	(10,363)	(4,550)	4,066	3,598
Pointe Coupee Parish Police Jury	(302)	(132)	118	35
Rapides Parish IV-D	(5,417)	(2,378)	2,125	0
Rapides Parish Police Jury	(50,607)	(22,223)	19,855	0
Red River Parish Police Jury	(2,202)	(967)	864	0
Sabine Parish Police Jury	(885)	(389)	347	101
St Charles IV-D	(3,670)	(1,612)	1,440	0
St Bernard Parish Government	(21,396)	(9,395)	8,394	0
St Charles Parish	(8,966)	(3,937)	3,518	248
St Helena Parish Police Jury	(634)	(279)	249	156

**EXHIBIT VII – Schedule C (continued)**  
**Current Year Additions to Deferred Inflows of Resources**  
For the Year Ended June 30, 2018

<b>Employer Name</b>	<b>Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions</b>	<b>Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs</b>	<b>Differences Between Projected and Actual Earnings on Pension Plan Investments</b>	<b>Net Amount Recognized Due to Changes in Proportion</b>
St James Parish Government	\$(1,667)	\$(732)	\$654	\$611
St John the Baptist Parish Council	(1,389)	(610)	545	0
St Landry Parish Council	0	0	0	5,040
St Landry Parish Government	(3,988)	(1,751)	1,565	0
St Martin Parish Government	(2,197)	(965)	862	0
St Mary Parish Government	(2,829)	(1,242)	1,110	1,770
St Tammany Parish Government	(38,129)	(16,743)	14,959	33,477
State of Louisiana	(1,109,006)	(486,983)	435,100	30,312
Tangipahoa Parish Council	(11,206)	(4,921)	4,396	2,898
Tensas Parish Police Jury	(379)	(166)	149	0
Terrebonne Parish Consolidated Government	(14,921)	(6,552)	5,854	0
Vermilion Parish Police Jury	(4,529)	(1,989)	1,777	6,878
Vernon Parish DA	(9,911)	(4,352)	3,888	0
Vernon Parish Police Jury	(3,624)	(1,591)	1,422	1,942
Washington Parish Government	(7,475)	(3,282)	2,933	0
Webster Parish Police Jury	(5,171)	(2,271)	2,029	591
West Baton Rouge Parish Council	(5,857)	(2,572)	2,298	0
West Baton Rouge Parish School Board	(47)	(20)	18	5
West Feliciana Parish Government	(931)	(409)	365	57
Winn Parish DA	(5,606)	(2,462)	2,199	5,066
Winn Parish Police Jury	(474)	(208)	186	76
<b>Grand Total *</b>	<b>\$(2,416,275)</b>	<b>\$(1,061,027)</b>	<b>\$947,985</b>	<b>\$439,543</b>

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

**EXHIBIT VII – Schedule D**  
**Current Year Additions to Deferred Outflows of Resources**  
For the Year Ended June 30, 2018

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
2nd Judicial District DA	\$529	\$22,722	\$(21,975)	\$0
2nd Judicial District IV-D	178	7,668	(7,416)	11,278
3rd Judicial District DA	956	41,087	(39,737)	4,026
4th Judicial District DA	1,356	58,287	(56,371)	0
5th Judicial District DA	648	27,861	(26,945)	4,454
6th Judicial District DA	907	38,970	(37,690)	1,614
6th Judicial District IV-D	244	10,496	(10,151)	0
7th Judicial District DA	319	13,692	(13,242)	515
11th Judicial District DA	524	22,534	(21,793)	8,650
13th Judicial District DA	468	20,117	(19,456)	1,743
15th Judicial District DA	1,996	85,789	(82,970)	126,807
16th Judicial District DA	2,169	93,194	(90,132)	510
18th Judicial District DA	2,290	98,417	(95,183)	15,266
18th Judicial District IV-D	296	12,728	(12,310)	0
19th Judicial District DA	6,942	298,287	(288,486)	18,937
20th Judicial District DA	194	8,355	(8,080)	0
20th Judicial District PTI Fund	45	1,936	(1,873)	0
20th Judicial District IV-D	240	10,329	(9,989)	0
21st Judicial District DA	618	26,563	(25,691)	0
21st Judicial District IV-D	228	9,797	(9,475)	228
21st Judicial District PTI Fund	310	13,331	(12,893)	8,017
22nd Judicial District DA	2,701	116,061	(112,247)	3,717
23rd Judicial District DA	2,079	89,315	(86,381)	5,040
25th Judicial District DA	207	8,898	(8,606)	0
27th Judicial District DA	1,138	48,884	(47,277)	0
27th Judicial District IV-D	125	5,375	(5,198)	537
29th Judicial District DA	1,618	69,533	(67,249)	0
31st Judicial District DA	697	29,957	(28,973)	377
31st Judicial District IV-D	0	0	0	0
32nd Judicial District DA	1,178	50,615	(48,952)	0
33rd Judicial District DA	810	34,797	(33,654)	4,810
34th Judicial District DA	180	7,726	(7,472)	244
37th Judicial District DA	282	12,108	(11,710)	1,211
39th Judicial District DA	97	4,180	(4,043)	0
40th Judicial District DA	1,647	70,759	(68,434)	0
Acadia Parish Police Jury	216	9,283	(8,978)	0
Allen Parish Police Jury	95	4,083	(3,949)	0
Ascension Parish Central Fund	228	9,809	(9,487)	0
Assumption Parish Police Jury	118	5,067	(4,901)	0
Avoyelles Parish DA	771	33,147	(32,058)	0
Beauregard Parish DA	677	29,086	(28,131)	0
Beauregard Parish IV-D	56	2,390	(2,312)	0
Bienville Parish Police Jury	18	766	(741)	0
Bossier Parish Police Jury	1,952	83,896	(81,139)	0
Caddo Parish DA	5,107	219,454	(212,243)	22,997

**EXHIBIT VII – Schedule D (continued)**  
**Current Year Additions to Deferred Outflows of Resources**  
For the Year Ended June 30, 2018

<b>Employer Name</b>	<b>Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions</b>	<b>Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs</b>	<b>Differences Between Projected and Actual Earnings on Pension Plan Investments</b>	<b>Net Amount Recognized Due to Changes in Proportion</b>
Calcasieu Parish Police Jury	\$3,448	\$148,172	\$(143,304)	\$33,899
Caldwell Parish Police Jury	104	4,464	(4,317)	0
Cameron Parish DA	143	6,163	(5,961)	0
Cameron Parish Police Jury	366	15,718	(15,202)	620
Catahoula Parish Police Jury	92	3,958	(3,828)	0
Claiborne Parish Police Jury	22	932	(901)	0
Concordia DA	136	5,833	(5,641)	9,379
Concordia Parish Police Jury	70	2,998	(2,899)	0
DeSoto Parish DA (42nd Judicial District DA)	663	28,483	(27,547)	0
DeSoto Parish Police Jury	65	2,792	(2,700)	603
East Baton Rouge Parish IV-D	882	37,915	(36,669)	0
East Carroll Parish Treasurer	28	1,218	(1,178)	0
East Feliciana Parish Police Jury	54	2,299	(2,224)	396
Grant Parish Police Jury	505	21,695	(20,982)	0
Iberia Parish Government	201	8,653	(8,369)	946
Iberville Parish School Board	13	573	(554)	0
Jackson Parish Police Jury	25	1,063	(1,028)	0
Jefferson Davis Parish IV-D	122	5,223	(5,051)	1,954
Jefferson Davis Parish Police Jury	22	958	(927)	0
Jefferson Parish DA	10,788	463,569	(448,337)	48,289
Lafayette City-Parish Consolidated Government	1,360	58,460	(56,539)	0
Lafayette Parish IV-D	33	1,409	(1,363)	0
Lafourche Parish DA	458	19,696	(19,048)	0
Lafourche Parish Government	1,264	54,299	(52,515)	0
LaSalle Parish DA	268	11,505	(11,127)	0
LaSalle Parish Police Jury	36	1,560	(1,509)	138
Livingston Parish Government	226	9,725	(9,406)	295
Louisiana District Attorney's Association	3,450	148,268	(143,396)	17,486
Madison Parish Police Jury	28	1,218	(1,178)	0
Morehouse Parish Police Jury	187	8,041	(7,777)	0
Natchitoches Parish DA	774	33,247	(32,155)	2,112
Natchitoches Parish Government	273	11,727	(11,342)	2,933
Orleans Parish DA	4,013	172,435	(166,769)	0
Orleans Parish IV-D	746	32,052	(30,998)	0
Ouachita Parish Police Jury	3,100	133,223	(128,846)	4,131
Plaquemines Parish Government	741	31,849	(30,802)	0
Pointe Coupee Parish Police Jury	22	927	(897)	0
Rapides Parish IV-D	387	16,647	(16,100)	26,767
Rapides Parish Police Jury	3,620	155,534	(150,424)	5,111
Red River Parish Police Jury	157	6,768	(6,545)	3,022
Sabine Parish Police Jury	63	2,720	(2,631)	0
St Charles IV-D	262	11,280	(10,909)	18,137
St Bernard Parish Government	1,530	65,757	(63,597)	6,142
St Charles Parish	641	27,555	(26,649)	0
St Helena Parish Police Jury	45	1,950	(1,886)	0

**EXHIBIT VII – Schedule D (continued)**  
**Current Year Additions to Deferred Outflows of Resources**  
For the Year Ended June 30, 2018

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
St James Parish Government	\$119	\$5,124	\$(4,956)	\$0
St John the Baptist Parish Council	99	4,270	(4,130)	426
St Landry Parish Council	0	0	0	0
St Landry Parish Government	285	12,256	(11,853)	4,584
St Martin Parish Government	157	6,753	(6,531)	1,638
St Mary Parish Government	202	8,695	(8,409)	0
St Tammany Parish Government	2,727	117,185	(113,335)	0
State of Louisiana	79,318	3,408,368	(3,296,378)	0
Tangipahoa Parish Council	801	34,439	(33,307)	0
Tensas Parish Police Jury	27	1,165	(1,126)	252
Terrebonne Parish Consolidated Government	1,067	45,857	(44,351)	3,997
Vermilion Parish Police Jury	324	13,919	(13,462)	0
Vernon Parish DA	709	30,460	(29,459)	3,419
Vernon Parish Police Jury	259	11,138	(10,772)	0
Washington Parish Government	535	22,973	(22,218)	1,629
Webster Parish Police Jury	370	15,891	(15,369)	0
West Baton Rouge Parish Council	419	18,001	(17,410)	262
West Baton Rouge Parish School Board	3	143	(139)	0
West Feliciana Parish Government	67	2,861	(2,767)	0
Winn Parish DA	401	17,229	(16,663)	0
Winn Parish Police Jury	34	1,457	(1,409)	0
<b>Grand Total *</b>	<b>\$172,816</b>	<b>\$7,426,065</b>	<b>\$(7,182,065)</b>	<b>\$439,543</b>

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

**EXHIBIT VII – Schedule E**  
**Allocated Share of Employer Contributions and Pension Expense**  
For the Year Ended June 30, 2018

<b>Employer Name</b>	<b>Allocated Share of Total Employer Contributions for Fiscal Year 2018</b>	<b>Allocated Share of Nonemployer Contributions for Fiscal Year 2018</b>	<b>Employer's Proportion of Collective Pension Expense</b>
2nd Judicial District DA	\$0	\$26,741	\$33,658
2nd Judicial District IV-D	0	9,024	11,359
3rd Judicial District DA	0	48,354	60,863
4th Judicial District DA	0	68,595	86,341
5th Judicial District DA	0	32,788	41,271
6th Judicial District DA	0	45,862	57,727
6th Judicial District IV-D	0	12,352	15,548
7th Judicial District DA	0	16,114	20,283
11th Judicial District DA	0	26,519	33,380
13th Judicial District DA	0	23,674	29,799
15th Judicial District DA	0	100,962	127,080
16th Judicial District DA	0	109,677	138,050
18th Judicial District DA	0	115,823	145,786
18th Judicial District IV-D	0	14,979	18,854
19th Judicial District DA	0	351,042	441,856
20th Judicial District DA	0	9,832	12,376
20th Judicial District PTI Fund	0	2,279	2,868
20th Judicial District IV-D	0	12,155	15,300
21st Judicial District DA	0	31,261	39,349
21st Judicial District IV-D	0	11,530	14,513
21st Judicial District PTI Fund	0	15,689	19,747
22nd Judicial District DA	0	136,588	171,923
23rd Judicial District DA	0	105,112	132,304
25th Judicial District DA	0	10,472	13,181
27th Judicial District DA	0	57,529	72,412
27th Judicial District IV-D	0	6,325	7,962
29th Judicial District DA	0	81,831	103,001
31st Judicial District DA	0	35,255	44,376
31st Judicial District IV-D	0	0	0
32nd Judicial District DA	0	59,567	74,977
33rd Judicial District DA	0	40,951	51,546
34th Judicial District DA	0	9,093	11,445
37th Judicial District DA	0	14,250	17,936
39th Judicial District DA	0	4,920	6,192
40th Judicial District DA	0	83,273	104,816
Acadia Parish Police Jury	0	10,925	13,752
Allen Parish Police Jury	0	4,806	6,049
Ascension Parish Central Fund	0	11,544	14,530
Assumption Parish Police Jury	0	5,963	7,506
Avoyelles Parish DA	0	39,010	49,102
Beauregard Parish DA	0	34,231	43,086
Beauregard Parish IV-D	0	2,813	3,541
Bienville Parish Police Jury	0	901	1,135
Bossier Parish Police Jury	0	98,734	124,276
Caddo Parish DA	0	258,266	325,080



**EXHIBIT VII – Schedule E (continued)**  
**Allocated Share of Employer Contributions and Pension Expense**  
For the Year Ended June 30, 2018

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2018	Allocated Share of Nonemployer Contributions for Fiscal Year 2018	Employer's Proportion of Collective Pension Expense
Calcasieu Parish Police Jury	\$0	\$174,378	\$219,490
Caldwell Parish Police Jury	0	5,254	6,613
Cameron Parish DA	0	7,253	9,130
Cameron Parish Police Jury	0	18,498	23,284
Catahoula Parish Police Jury	0	4,658	5,863
Claiborne Parish Police Jury	0	1,096	1,380
Concordia DA	0	6,865	8,641
Concordia Parish Police Jury	0	3,528	4,441
DeSoto Parish DA (42nd Judicial District DA)	0	33,521	42,193
DeSoto Parish Police Jury	0	3,286	4,136
East Baton Rouge Parish IV-D	0	44,620	56,163
East Carroll Parish Treasurer	0	1,434	1,805
East Feliciana Parish Police Jury	0	2,706	3,406
Grant Parish Police Jury	0	25,532	32,137
Iberia Parish Government	0	10,184	12,818
Iberville Parish School Board	0	675	849
Jackson Parish Police Jury	0	1,251	1,575
Jefferson Davis Parish IV-D	0	6,146	7,736
Jefferson Davis Parish Police Jury	0	1,128	1,420
Jefferson Parish DA	0	545,556	686,691
Lafayette City-Parish Consolidated Government	0	68,799	86,597
Lafayette Parish IV-D	0	1,659	2,088
Lafourche Parish DA	0	23,179	29,175
Lafourche Parish Government	0	63,902	80,433
LaSalle Parish DA	0	13,540	17,042
LaSalle Parish Police Jury	0	1,836	2,311
Livingston Parish Government	0	11,445	14,406
Louisiana District Attorney's Association	0	174,490	219,631
Madison Parish Police Jury	0	1,434	1,805
Morehouse Parish Police Jury	0	9,463	11,912
Natchitoches Parish DA	0	39,128	49,250
Natchitoches Parish Government	0	13,802	17,372
Orleans Parish DA	0	202,932	255,430
Orleans Parish IV-D	0	37,720	47,478
Ouachita Parish Police Jury	0	156,785	197,345
Plaquemines Parish Government	0	37,481	47,178
Pointe Coupee Parish Police Jury	0	1,091	1,373
Rapides Parish IV-D	0	19,591	24,659
Rapides Parish Police Jury	0	183,042	230,395
Red River Parish Police Jury	0	7,965	10,025
Sabine Parish Police Jury	0	3,201	4,030
St Charles IV-D	0	13,275	16,709
St Bernard Parish Government	0	77,387	97,407
St Charles Parish	0	32,428	40,817
St Helena Parish Police Jury	0	2,295	2,888

**EXHIBIT VII – Schedule E (continued)**  
**Allocated Share of Employer Contributions and Pension Expense**  
**For the Year Ended June 30, 2018**

<b>Employer Name</b>	<b>Allocated Share of Total Employer Contributions for Fiscal Year 2018</b>	<b>Allocated Share of Nonemployer Contributions for Fiscal Year 2018</b>	<b>Employer's Proportion of Collective Pension Expense</b>
St James Parish Government	\$0	\$6,030	\$7,590
St John the Baptist Parish Council	0	5,025	6,325
St Landry Parish Council	0	0	0
St Landry Parish Government	0	14,424	18,155
St Martin Parish Government	0	7,947	10,003
St Mary Parish Government	0	10,233	12,880
St Tammany Parish Government	0	137,911	173,588
State of Louisiana	0	4,011,175	5,048,863
Tangipahoa Parish Council	0	40,530	51,015
Tensas Parish Police Jury	0	1,371	1,725
Terrebonne Parish Consolidated Government	0	53,968	67,929
Vermilion Parish Police Jury	0	16,381	20,619
Vernon Parish DA	0	35,847	45,121
Vernon Parish Police Jury	0	13,108	16,499
Washington Parish Government	0	27,036	34,030
Webster Parish Police Jury	0	18,702	23,540
West Baton Rouge Parish Council	0	21,185	26,665
West Baton Rouge Parish School Board	0	169	212
West Feliciana Parish Government	0	3,367	4,237
Winn Parish DA	0	20,276	25,522
Winn Parish Police Jury	0	1,715	2,158
<b>Grand Total *</b>	<b>\$ 0</b>	<b>\$8,739,447</b>	<b>\$11,000,335</b>

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

## GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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