

**DISTRICT ATTORNEYS'
RETIREMENT SYSTEM**

INFORMATION FOR FINANCIAL REPORTING
AS OF JUNE 30, 2019

G. S. CURRAN & COMPANY, LTD.

Actuarial Services

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December 6, 2019

Board of Trustees
District Attorneys' Retirement System
2525 Quail Drive
Baton Rouge, Louisiana 70808

Ladies and Gentlemen:

This report presents information for financial reporting for the District Attorneys' Retirement System for the fiscal year ending June 30, 2019. 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, 2019. Future actuarial measurements may differ significantly from the current measurements presented in this report due to such facts as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; changes in the demographic composition of the group; completion of amortization payments or credit schedules; and changes in plan provisions or applicable law.

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

Sincerely,

G. S. CURRAN & COMPANY, LTD.

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


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

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PLAN DESCRIPTION

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, 2019.

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, 2019, pension plan membership consisted of the following:

Active plan members	734
Inactive plan members entitled to but not yet receiving benefits	396
Inactive plan members or beneficiaries currently receiving benefits	<u>357</u>
	<u><u>1,487</u></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, 2019 attributable to:

Annuity Savings Fund	\$ 58,849,937
Annuity Reserve Fund	199,217,626
Pension Accumulation Fund	172,009,714
DROP and Back-DROP Accounts	5,862,769
Funding Deposit Account	0
Total Fiduciary Net Position	\$ 435,940,046

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, 2019 and were based on June 30, 2019 data. The current year actuarial assumptions utilized for this report are based on the assumptions used in the June 30, 2019 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, 2019 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, 2019:

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%. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from the participating employers and non-employer contributing entities will be made at actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems’ Actuarial Committee. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. Thus, the discount rate used to measure the total pension liability was 6.50%.

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>
2019	6
2018	6

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, 2019, were as follows:

Pension Liability for Active Members	\$ 234,026,312
Pension Liability for Terminated Members	29,453,077
Pension Liability for Retirees & Survivors	204,630,972
	<hr/>
Total Pension Liability	\$ 468,110,361
Plan Fiduciary Net Position	435,940,046
	<hr/>
Net Pension Liability	<u>\$ 32,170,315</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, 2019, the Collective Pension Expense for the system is \$17,545,848.

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)	\$87,628,910	\$32,170,315	\$(15,052,682)

EXHIBITS

EXHIBIT I
Statement of Fiduciary Net Position
as of June 30, 2019 and 2018

	2019	2018
Current Assets:		
Cash & Cash Equivalents in Banks	\$ 1,795,137	\$ 1,605,990
Contributions Receivable	414,078	402,359
Accrued Interest and Dividends	1,377,159	943,697
Prepaid Expenses	21,000	0
TOTAL CURRENT ASSETS	\$ 3,607,374	\$ 2,952,046
Property, Plant & Equipment	\$ 0	\$ 0
Investments:		
Cash & Cash Equivalents	\$ 6,936,815	\$ 10,576,759
Equities	208,706,064	224,818,201
Fixed Income	167,495,682	138,176,315
Real Estate	3,013,249	2,980,108
Alternative Investments	40,221,817	36,645,782
DROP Account Assets (Outside System Portfolio)	5,962,170	6,235,783
TOTAL INVESTMENTS	\$ 432,335,797	\$ 419,432,948
TOTAL ASSETS	\$ 435,943,171	\$ 422,384,994
Current Liabilities:		
TOTAL CURRENT LIABILITIES	\$ 3,125	\$ 0
FIDUCIARY NET POSITION	\$ 435,940,046	\$ 422,384,994

EXHIBIT II
Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2019

	2019
BEGINNING OF YEAR FIDUCIARY NET POSITION	\$ 422,384,994
Income:	
Regular Member Contributions	\$ 4,926,590
Regular Employer Contributions	775,650
Irregular Contributions	106,161
Ad Valorem Taxes & Revenue Sharing	9,390,000
Transfers from Other Systems	690,745
Other Income	76,568
TOTAL CONTRIBUTIONS	\$ 15,965,714
Net Appreciation of Fair Value of Investments	\$ 8,448,026
Dividends, Interest and Recurring Income	9,710,483
Alternative Investment Income	1,311,418
Class Action Settlements	696
Investment Expense	(690,542)
TOTAL MARKET INVESTMENT INCOME	\$ 18,780,081
TOTAL INCOME	\$ 34,745,795
Expenses:	
Retirement Annuity Benefits	\$ 18,129,494
DROP Benefits	1,747,982
Refund of Contributions	272,696
Funds Transferred to Other Systems	536,581
Administrative Expenses	503,990
TOTAL EXPENSES	\$ 21,190,743
NET MARKET INCOME (INCOME – EXPENSES)	\$ 13,555,052
END OF YEAR FIDUCIARY NET POSITION	\$ 435,940,046

EXHIBIT III
Schedule of Changes in Net Pension Liability and Related Ratios
For the Years 2014 – 2019

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Total Pension Liability:				
Service Cost	\$ 12,944,169	\$ 12,205,873	\$ 11,645,505	\$ 11,303,932
Interest	29,754,249	28,539,171	27,456,268	26,307,692
Changes of Benefit Terms	0	0	0	0
Differences Between Expected and Actual Experience	(9,338,975)	207,379	(1,796,724)	(1,986,736)
Changes of Assumptions	0	12,292,550	11,300,225	0
Benefit Payments	(19,877,476)	(19,474,451)	(18,789,893)	(20,733,190)
Refunds of Member Contributions	(272,696)	(368,351)	(599,683)	(562,626)
Other	336,893	1,586,019	477,132	1,113,277
Net Change in Total Pension Liability	<u>\$ 13,546,164</u>	<u>\$ 34,988,190</u>	<u>\$ 29,692,830</u>	<u>\$ 15,442,349</u>
Total Pension Liability – Beginning	<u>\$ 454,564,197</u>	<u>\$ 419,576,007</u>	<u>\$ 389,883,177</u>	<u>\$ 374,440,828</u>
Total Pension Liability – Ending (a)	<u><u>\$ 468,110,361</u></u>	<u><u>\$ 454,564,197</u></u>	<u><u>\$ 419,576,007</u></u>	<u><u>\$ 389,883,177</u></u>
Plan Fiduciary Net Position:				
Contributions – Member	\$ 4,926,590	\$ 4,973,945	\$ 4,865,302	\$ 4,847,187
Contributions – Employer	775,650	0	0	2,125,900
Contributions – Nonemployer Contributing Entities	9,390,000	8,739,447	8,219,395	8,657,954
Net Investment Income	18,780,081	34,802,927	28,228,802	6,734,928
Benefit Payments	(19,877,476)	(19,474,451)	(18,789,893)	(20,733,190)
Refunds of Member Contributions	(272,696)	(368,351)	(599,683)	(562,626)
Administrative Expenses	(503,990)	(478,367)	(539,682)	(495,267)
Other	336,893	1,586,019	477,132	1,113,277
Net Change in Plan Fiduciary Net Position	<u>\$ 13,555,052</u>	<u>\$ 29,781,169</u>	<u>\$ 21,861,373</u>	<u>\$ 1,688,163</u>
Plan Fiduciary Net Position – Beginning	<u>\$ 422,384,994</u>	<u>\$ 392,603,825</u>	<u>\$ 370,742,452</u>	<u>\$ 369,054,289</u>
Plan Fiduciary Net Position – Ending (b)	<u><u>\$ 435,940,046</u></u>	<u><u>\$ 422,384,994</u></u>	<u><u>\$ 392,603,825</u></u>	<u><u>\$ 370,742,452</u></u>
Net Pension Liability (Asset) – Ending (a) – (b)	\$ 32,170,315	\$ 32,179,203	\$ 26,972,182	\$ 19,140,725
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	93.13%	92.92%	93.57%	95.09%
Covered-Employee Payroll	\$ 62,052,000	\$ 62,174,313	\$ 60,816,275	\$ 60,740,000
Net Pension Liability (Asset) as a Percentage of Covered-Employee Payroll	51.84%	51.76%	44.35%	31.51%

<u>2015</u>	<u>2014</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
\$ 11,530,918	\$ 10,855,750				
26,425,694	25,710,047				
0	0				
(2,281,483)	(8,973,206)				
(6,366,162)	7,220,453				
(14,149,837)	(12,053,372)				
(648,617)	(382,621)				
(591,375)	185,003				
<u>\$ 13,919,138</u>	<u>\$ 22,562,054</u>				
<u>\$ 360,521,690</u>	<u>\$ 337,959,636</u>				
<u>\$ 374,440,828</u>	<u>\$ 360,521,690</u>				
\$ 4,800,295	\$ 4,682,271				
4,109,229	5,630,420				
8,314,617	8,120,371				
9,060,366	49,586,276				
(14,149,837)	(12,053,372)				
(648,617)	(382,621)				
(367,794)	(314,495)				
(591,375)	185,003				
<u>\$ 10,526,884</u>	<u>\$ 55,453,853</u>				
<u>\$ 358,527,405</u>	<u>\$ 303,073,552</u>				
<u>\$ 369,054,289</u>	<u>\$ 358,527,405</u>				
\$ 5,386,539	\$ 1,994,285				
98.56%	99.45%				
\$ 58,703,271	\$ 57,747,897				
9.18%	3.45%				

EXHIBIT IV
Schedule of Net Pension Liability
For the Years 2013 – 2019

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Total Pension Liability	\$ 468,110,361	\$ 454,564,197	\$ 419,576,007	\$ 389,883,177
Plan Fiduciary Net Position	435,940,046	422,384,994	392,603,825	370,742,452
Net Pension Liability (Asset)	<u>\$ 32,170,315</u>	<u>\$ 32,179,203</u>	<u>\$ 26,972,182</u>	<u>\$ 19,140,725</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	93.13%	92.92%	93.57%	95.09%
Covered-Employee Payroll	\$ 62,052,000	\$ 62,174,313	\$ 60,816,275	\$ 60,740,000
Net Pension Liability (Asset) as a Percentage of Covered-Employee Payroll	51.84%	51.76%	44.35%	31.51%

EXHIBIT V
Schedule of Contributions
For the Years 2014 – 2019

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Actuarially Determined Contribution (Determined as of the Prior Fiscal Year)*	\$ 10,173,810	\$ 8,978,608	\$ 8,035,045	\$ 8,645,340
Contributions in Relation to the Actuarially Determined Contribution*	10,165,650	8,739,447	8,219,395	10,783,854
Contribution Deficiency (Excess)	<u>\$ 8,160</u>	<u>\$ 239,161</u>	<u>\$ (184,350)</u>	<u>\$ (2,138,514)</u>
Covered-Employee Payroll	\$ 62,052,000	\$ 62,174,313	\$ 60,816,275	\$ 60,740,000
Contributions as a Percentage of Covered Employee Payroll	16.38%	14.06%	13.52%	17.75%

* Includes contributions from employers and nonemployer contributing entities.

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
\$ 374,440,828	\$ 360,521,690	\$ 337,959,636			
369,054,289	358,527,405	303,073,552			
<u>\$ 5,386,539</u>	<u>\$ 1,994,285</u>	<u>\$ 34,886,084</u>			
98.56%	99.45%	89.68%			
\$ 58,703,271	\$ 57,747,897	\$ 56,524,322			
9.18%	3.45%	61.72%			

<u>2015</u>	<u>2014</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
\$ 12,807,925	\$ 12,426,112				
12,423,846	13,750,791				
<u>\$ 384,079</u>	<u>\$ (1,324,679)</u>				
\$ 58,703,271	\$ 57,747,897				
21.16%	23.81%				

EXHIBIT VI
Schedule of Pension Expense
For the Year Ended June 30, 2019

	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)
Beginning Balance:	\$ 454,564,197	\$ 422,384,994	\$ 32,179,203	\$ 15,069,400	\$ 30,658,715	N/A	N/A
Service Cost	12,944,169		12,944,169			\$ 12,944,169	
Interest on Total Pension Liability	29,754,249		29,754,249			29,754,249	
Changes in Benefit Terms	0		0			0	
Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	(9,338,975)		(9,338,975)	9,338,975	0		
Current Year Amortization				(3,972,773)	(34,563)	(3,938,210)	
Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	0		0	0	0		
Current Year Amortization				(1,061,027)	(4,866,484)	3,805,457	
Benefit Payments	(19,877,476)		(19,877,476)			(19,877,476)	
Refunds of Contributions	(272,696)		(272,696)			(272,696)	
Other	336,893		336,893			336,893	
Contributions – Member		4,926,590	(4,926,590)			(4,926,590)	
Contributions – Employer*		775,650	(775,650)				\$ 775,650
Contributions – Nonemployer Contributing Entities*		9,390,000	(9,390,000)				9,390,000
Projected Earnings on Pension Plan Investments		27,287,884	(27,287,884)			(27,287,884)	
Difference Between Projected and Actual Earnings on Pension Plan Investments		(8,507,803)	8,507,803	0	8,507,803		
Current Year Amortization				(2,192,961)	(8,883,628)	6,690,667	
Benefit Payments		(19,877,476)	19,877,476			19,877,476	
Refunds of Contributions		(272,696)	272,696			272,696	
Administrative Expenses		(503,990)	503,990			503,990	
Other		336,893	(336,893)			(336,893)	
Net Increase (Decrease)	\$ 13,546,164	\$ 13,555,052	\$ (8,888)	\$ 2,112,214	\$ (5,276,872)	\$ 17,545,848	\$ 10,165,650
Ending Balance	\$ 468,110,361	\$ 435,940,046	\$ 32,170,315	\$ 17,181,614	\$ 25,381,843	N/A	N/A

For the year ended June 30, 2019, the Collective Pension Expense for the system is \$17,545,848.

* 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, 2019

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Liability at 6.50% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension (Asset) Assuming +1% Change in Discount Rate
2nd Judicial District DA	0.305975%	\$2,548	0.346682%	\$111,529	\$303,794	\$(52,185)
2nd Judicial District IV-D	0.103258%	803	0.109257%	35,148	95,741	(16,446)
3rd Judicial District DA	0.553283%	4,577	0.622749%	200,340	545,708	(93,740)
4th Judicial District DA	0.784891%	5,985	0.814322%	261,970	713,581	(122,577)
5th Judicial District DA	0.375175%	2,801	0.381106%	122,603	333,959	(57,367)
6th Judicial District DA	0.524775%	4,020	0.546963%	175,960	479,298	(82,333)
6th Judicial District IV-D	0.141337%	1,292	0.175790%	56,552	154,043	(26,461)
7th Judicial District DA	0.184381%	1,420	0.193206%	62,155	169,304	(29,083)
11th Judicial District DA	0.303441%	2,416	0.328722%	105,751	288,056	(49,481)
13th Judicial District DA	0.270892%	2,552	0.347226%	111,704	304,270	(52,267)
15th Judicial District DA	1.155241%	18,461	2.511813%	808,058	2,201,074	(378,095)
16th Judicial District DA	1.254960%	10,031	1.364823%	439,068	1,195,980	(205,442)
18th Judicial District DA	1.325287%	10,456	1.422649%	457,671	1,246,652	(214,147)
18th Judicial District IV-D	0.171393%	1,401	0.190621%	61,323	167,039	(28,694)
19th Judicial District DA	4.016754%	26,601	3.619346%	1,164,355	3,171,593	(544,809)
20th Judicial District DA	0.112506%	876	0.119189%	38,343	104,444	(17,941)
20th Judicial District PTI Fund	0.026076%	223	0.030341%	9,761	26,587	(4,567)
20th Judicial District IV-D	0.139085%	1,081	0.147081%	47,316	128,885	(22,140)
21st Judicial District DA	0.357704%	3,035	0.412944%	132,845	361,858	(62,159)
21st Judicial District IV-D	0.131928%	1,025	0.139462%	44,865	122,209	(20,993)
21st Judicial District PTI Fund	0.179516%	1,557	0.211846%	68,152	185,638	(31,889)
22nd Judicial District DA	1.562885%	11,596	1.577758%	507,570	1,382,572	(237,495)
23rd Judicial District DA	1.202728%	9,703	1.320195%	424,711	1,156,872	(198,725)
25th Judicial District DA	0.119824%	1,037	0.141095%	45,391	123,640	(21,239)
27th Judicial District DA	0.658271%	4,743	0.645335%	207,606	565,500	(97,140)
27th Judicial District IV-D	0.072377%	563	0.076602%	24,643	67,125	(11,531)
29th Judicial District DA	0.936340%	7,642	1.039775%	334,499	911,143	(156,514)
31st Judicial District DA	0.403402%	3,267	0.444510%	143,000	389,519	(66,911)
32nd Judicial District DA	0.681592%	4,979	0.677445%	217,936	593,638	(101,974)
33rd Judicial District DA	0.468582%	3,463	0.471178%	151,579	412,888	(70,925)
34th Judicial District DA	0.104042%	809	0.110073%	35,411	96,456	(16,569)
37th Judicial District DA	0.163050%	1,478	0.201097%	64,694	176,219	(30,270)
39th Judicial District DA	0.056293%	438	0.059595%	19,172	52,222	(8,971)
40th Judicial District DA	0.952846%	7,682	1.045217%	336,250	915,912	(157,333)
Allen Parish Police Jury	0.054987%	427	0.058098%	18,690	50,911	(8,745)
Acadia Parish Police Jury	0.125012%	0	0.000000%	0	0	0
Ascension Parish Central Fund	0.132088%	1,013	0.137829%	44,340	120,778	(20,747)
Assumption Parish Police Jury	0.068236%	524	0.071296%	22,936	62,476	(10,732)
Avoyelles Parish DA	0.446366%	3,425	0.466007%	149,916	408,357	(70,147)
Beauregard Parish DA	0.391681%	3,130	0.425869%	137,003	373,184	(64,105)
Beauregard Parish IV-D	0.032188%	250	0.034015%	10,943	29,807	(5,120)
Bienville Parish Police Jury	0.010314%	80	0.010885%	3,502	9,538	(1,638)
Bossier Parish Police Jury	1.129748%	8,611	1.171617%	376,913	1,026,675	(176,360)
Caddo Parish DA	2.955181%	22,477	3.058233%	983,843	2,679,896	(460,346)
Calcasieu Parish Police Jury	1.995299%	14,475	1.969476%	633,587	1,725,830	(296,459)

EXHIBIT VII – Schedule A (continued)
Schedule of Net Pension Liability / (Asset) by Employer
For the Year Ended June 30, 2019

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Liability at 6.50% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension (Asset) Assuming +1% Change in Discount Rate
Caldwell Parish Police Jury	0.060113%	\$569	0.077418%	\$24,906	\$67,841	\$(11,653)
Cameron Parish DA	0.082993%	660	0.089800%	28,889	78,691	(13,517)
Cameron Parish Police Jury	0.211663%	1,645	0.223820%	72,004	196,131	(33,691)
Catahoula Parish Police Jury	0.053298%	414	0.056329%	18,121	49,360	(8,479)
Claiborne Parish Police Jury	0.012545%	98	0.013334%	4,290	11,684	(2,007)
Concordia DA	0.078549%	740	0.100685%	32,391	88,229	(15,156)
Concordia Parish Police Jury	0.040370%	319	0.043403%	13,963	38,034	(6,533)
DeSoto Parish DA (42nd Judicial District DA)	0.383559%	3,270	0.444918%	143,132	389,877	(66,972)
DeSoto Parish Police Jury	0.037596%	270	0.036736%	11,818	32,191	(5,530)
East Baton Rouge Parish IV-D	0.510561%	3,940	0.536078%	172,458	469,759	(80,694)
East Carroll Parish Treasurer	0.016405%	121	0.016463%	5,296	14,426	(2,478)
East Feliciana Parish Police Jury	0.030961%	247	0.033607%	10,811	29,449	(5,059)
Grant Parish Police Jury	0.292143%	2,327	0.316613%	101,855	277,445	(47,659)
Iberia Parish Government	0.116527%	906	0.123271%	39,657	108,021	(18,556)
Iberville Parish School Board	0.007720%	60	0.008164%	2,626	7,154	(1,229)
Jackson Parish Police Jury	0.014315%	166	0.022586%	7,266	19,792	(3,400)
Jefferson Davis Parish IV-D	0.070327%	546	0.074289%	23,899	65,099	(11,182)
Jefferson Davis Parish Police Jury	0.012907%	100	0.013606%	4,377	11,923	(2,048)
Jefferson Parish DA	6.242453%	49,333	6.712274%	2,159,360	5,881,893	(1,010,377)
Lafayette City-Parish Consolidated Government	0.787223%	2,175	0.295932%	95,202	259,322	(44,546)
Lafayette Parish IV-D	0.018979%	148	0.020137%	6,478	17,646	(3,031)
Lafourche Parish DA	0.265222%	2,094	0.284911%	91,657	249,664	(42,887)
Lafourche Parish Government	0.731191%	5,728	0.779355%	250,721	682,940	(117,314)
LaSalle Parish DA	0.154927%	1,204	0.163817%	52,700	143,551	(24,659)
LaSalle Parish Police Jury	0.021009%	163	0.022178%	7,135	19,434	(3,338)
Livingston Parish Government	0.130963%	955	0.129938%	41,801	113,863	(19,559)
Louisiana District Attorney's Association	1.996585%	16,607	2.259557%	726,907	1,980,025	(340,124)
Madison Parish Police Jury	0.016405%	122	0.016599%	5,340	14,546	(2,499)
Morehouse Parish Police Jury	0.108284%	879	0.119597%	38,475	104,802	(18,003)
Natchitoches Parish DA	0.447713%	3,336	0.453898%	146,020	397,746	(68,324)
Natchitoches Parish Government	0.157923%	983	0.133748%	43,027	117,202	(20,133)
Orleans Parish DA	2.322021%	17,329	2.357793%	758,509	2,066,108	(354,911)
Orleans Parish IV-D	0.431609%	3,516	0.478389%	153,899	419,207	(72,010)
Ouachita Parish Police Jury	1.793990%	14,468	1.968524%	633,280	1,724,996	(296,316)
Plaquemines Parish Government	0.428875%	3,471	0.472266%	151,929	413,842	(71,089)
Pointe Coupee Parish Police Jury	0.012485%	97	0.013198%	4,246	11,565	(1,987)
Rapides Parish IV-D	0.224168%	1,531	0.208309%	67,014	182,539	(31,356)
Rapides Parish Police Jury	2.094435%	12,227	1.663612%	535,189	1,457,805	(250,418)
Red River Parish Police Jury	0.091135%	813	0.110617%	35,586	96,932	(16,651)
Sabine Parish Police Jury	0.036631%	285	0.038777%	12,475	33,980	(5,837)
St Bernard Parish Government	0.885495%	7,346	0.999501%	321,543	875,852	(150,452)
St Charles IV-D	0.151892%	1,208	0.164361%	52,875	144,028	(24,741)
St Charles Parish	0.371054%	2,951	0.401515%	129,169	351,843	(60,439)
St Helena Parish Police Jury	0.026257%	228	0.031022%	9,980	27,184	(4,670)
St James Parish Government	0.069000%	524	0.071296%	22,936	62,476	(10,732)

EXHIBIT VII – Schedule A (continued)
Schedule of Net Pension Liability / (Asset) by Employer
For the Year Ended June 30, 2019

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Liability at 6.50% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Liability Assuming +1% Change in Discount Rate
St John the Baptist Parish Council	0.057500%	\$447	0.060819%	\$19,566	\$53,295	\$(9,155)
St Landry Parish Government	0.165040%	1,265	0.172117%	55,371	150,824	(25,908)
St Martin Parish Government	0.090934%	894	0.121638%	39,131	106,590	(18,310)
St Mary Parish Government	0.117090%	911	0.123951%	39,875	108,617	(18,658)
St Tammany Parish Government	1.578024%	20,508	2.790329%	897,658	2,445,135	(420,019)
State of Louisiana	45.897359%	308,192	41.932767%	13,489,903	36,745,227	(6,312,006)
Tangipahoa Parish Council	0.463757%	3,860	0.525194%	168,957	460,222	(79,056)
Tensas Parish Police Jury	0.015682%	106	0.014422%	4,640	12,638	(2,171)
Terrebonne Parish Consolidated Government	0.617518%	4,754	0.646832%	208,088	566,812	(97,366)
Vermilion Parish Police Jury	0.187437%	918	0.124904%	40,182	109,452	(18,801)
Vernon Parish DA	0.410178%	3,122	0.424781%	136,653	372,231	(63,941)
Vernon Parish Police Jury	0.149982%	1,166	0.158647%	51,037	139,021	(23,881)
Washington Parish Government	0.309352%	1,969	0.267903%	86,185	234,760	(40,327)
Webster Parish Police Jury	0.213995%	1,663	0.226269%	72,791	198,277	(34,060)
West Baton Rouge Parish Council	0.242403%	1,805	0.245589%	79,007	215,207	(36,968)
West Baton Rouge Parish School Board	0.001930%	15	0.002041%	657	1,789	(307)
West Feliciana Parish Government	0.038521%	283	0.038505%	12,387	33,742	(5,796)
Winn Parish DA	0.232009%	1,842	0.250623%	80,626	219,618	(37,725)
Winn Parish Police Jury	0.019622%	155	0.021089%	6,784	18,480	(3,174)
Grand Total	100.000000%	\$734,967	100.000000%	\$32,170,315	\$87,628,910	\$(15,052,682)

* 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, 2019

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	\$13,099	\$6,134	\$12,480	\$6,753	\$1,126
2nd Judicial District IV-D	1,930	904	1,839	995	166
3rd Judicial District DA	22,354	10,468	21,297	11,525	1,921
4th Judicial District DA	9,471	4,435	9,023	4,883	814
5th Judicial District DA	1,909	894	1,818	985	164
6th Judicial District DA	7,140	3,344	6,803	3,681	614
6th Judicial District IV-D	11,087	5,192	10,563	5,716	953
7th Judicial District DA	2,840	1,330	2,706	1,464	244
11th Judicial District DA	8,135	3,810	7,751	4,194	699
13th Judicial District DA	24,564	11,503	23,403	12,664	2,111
15th Judicial District DA	436,534	204,427	415,908	225,053	37,509
16th Judicial District DA	35,353	16,556	33,683	18,226	3,038
18th Judicial District DA	31,330	14,672	29,850	16,152	2,692
18th Judicial District IV-D	6,187	2,898	5,895	3,190	532
19th Judicial District DA	(127,883)	(59,887)	(121,840)	(65,930)	(10,988)
20th Judicial District DA	2,151	1,007	2,049	1,109	185
20th Judicial District PTI Fund	1,372	643	1,308	707	118
20th Judicial District IV-D	2,573	1,205	2,451	1,327	221
21st Judicial District DA	17,776	8,324	16,936	9,164	1,527
21st Judicial District IV-D	2,424	1,135	2,310	1,249	208
21st Judicial District PTI Fund	10,404	4,872	9,912	5,364	894
22nd Judicial District DA	4,786	2,241	4,560	2,467	411
23rd Judicial District DA	37,800	17,702	36,014	19,488	3,248
25th Judicial District DA	6,845	3,205	6,521	3,529	588
27th Judicial District DA	(4,163)	(1,949)	(3,966)	(2,146)	(358)
27th Judicial District IV-D	1,360	637	1,295	702	117
29th Judicial District DA	33,285	15,587	31,712	17,160	2,860
31st Judicial District DA	13,228	6,195	12,603	6,820	1,137
32nd Judicial District DA	(1,334)	(625)	(1,271)	(688)	(115)
33rd Judicial District DA	835	391	796	430	72
34th Judicial District DA	1,941	909	1,849	1,001	167
37th Judicial District DA	12,243	5,733	11,665	6,311	1,052
39th Judicial District DA	1,063	498	1,012	549	92
40th Judicial District DA	29,724	13,920	28,320	15,324	2,554
Allen Parish Police Jury	1,001	469	954	516	86
Acadia Parish Police Jury	(40,228)	(18,839)	(38,327)	(20,740)	(3,457)
Ascension Parish Central Fund	1,847	865	1,760	952	159
Assumption Parish Police Jury	985	461	938	508	85
Avoyelles Parish DA	6,320	2,960	6,022	3,258	543
Beauregard Parish DA	11,001	5,152	10,482	5,671	945
Beauregard Parish IV-D	588	275	560	303	51
Bienville Parish Police Jury	184	86	175	95	16
Bossier Parish Police Jury	13,473	6,309	12,836	6,946	1,158
Caddo Parish DA	33,161	15,529	31,594	17,096	2,849
Calcasieu Parish Police Jury	(8,310)	(3,891)	(7,917)	(4,284)	(714)

EXHIBIT VII – Schedule B (continued)
Schedule of Changes in Employer Proportions
For the Year Ended June 30, 2019

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)
Caldwell Parish Police Jury	\$5,569	\$2,608	\$5,305	\$2,872	\$479
Cameron Parish DA	2,190	1,026	2,087	1,129	188
Cameron Parish Police Jury	3,912	1,832	3,727	2,017	336
Catahoula Parish Police Jury	975	457	929	503	84
Claiborne Parish Police Jury	254	119	242	131	22
Concordia DA	7,123	3,336	6,787	3,672	612
Concordia Parish Police Jury	976	457	930	503	84
DeSoto Parish DA (42nd Judicial District DA)	19,745	9,246	18,812	10,179	1,697
DeSoto Parish Police Jury	(277)	(130)	(264)	(143)	(24)
East Baton Rouge Parish IV-D	8,211	3,845	7,823	4,233	706
East Carroll Parish Treasurer	19	9	18	10	2
East Feliciana Parish Police Jury	851	399	811	439	73
Grant Parish Police Jury	7,874	3,687	7,502	4,059	677
Iberia Parish Government	2,170	1,016	2,068	1,118	186
Iberville Parish School Board	143	67	136	74	12
Jackson Parish Police Jury	2,662	1,246	2,536	1,372	229
Jefferson Davis Parish IV-D	1,275	597	1,215	657	110
Jefferson Davis Parish Police Jury	225	105	214	116	19
Jefferson Parish DA	151,185	70,799	144,041	77,943	12,991
Lafayette City-Parish Consolidated Government	(158,094)	(74,035)	(150,624)	(81,505)	(13,584)
Lafayette Parish IV-D	373	175	355	193	32
Lafourche Parish DA	6,336	2,967	6,036	3,267	545
Lafourche Parish Government	15,499	7,258	14,766	7,991	1,332
LaSalle Parish DA	2,861	1,340	2,726	1,475	246
LaSalle Parish Police Jury	376	176	358	194	32
Livingston Parish Government	(330)	(154)	(314)	(170)	(28)
Louisiana District Attorney's Association	84,622	39,628	80,624	43,626	7,271
Madison Parish Police Jury	62	29	59	32	5
Morehouse Parish Police Jury	3,640	1,705	3,468	1,877	313
Natchitoches Parish DA	1,990	932	1,896	1,026	171
Natchitoches Parish Government	(7,779)	(3,643)	(7,412)	(4,010)	(668)
Orleans Parish DA	11,511	5,391	10,967	5,935	989
Orleans Parish IV-D	15,053	7,049	14,342	7,760	1,293
Ouachita Parish Police Jury	56,164	26,301	53,510	28,955	4,826
Plaquemines Parish Government	13,963	6,539	13,303	7,199	1,200
Pointe Coupee Parish Police Jury	229	107	219	117	20
Rapides Parish IV-D	(5,103)	(2,390)	(4,862)	(2,631)	(439)
Rapides Parish Police Jury	(138,635)	(64,922)	(132,085)	(71,472)	(11,912)
Red River Parish Police Jury	6,269	2,936	5,973	3,232	539
Sabine Parish Police Jury	691	323	658	356	59
St Bernard Parish Government	36,686	17,180	34,953	18,913	3,152
St Charles IV-D	4,012	1,879	3,823	2,068	345
St Charles Parish	9,802	4,590	9,339	5,053	842
St Helena Parish Police Jury	1,533	718	1,461	790	132
St James Parish Government	739	346	704	381	64

EXHIBIT VII – Schedule B (continued)
Schedule of Changes in Employer Proportions
For the Year Ended June 30, 2019

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 John the Baptist Parish Council	\$1,068	\$500	\$1,018	\$550	\$92
St Landry Parish Government	2,277	1,066	2,170	1,173	196
St Martin Parish Government	9,880	4,627	9,413	5,094	849
St Mary Parish Government	2,208	1,034	2,103	1,139	190
St Tammany Parish Government	390,110	182,687	371,677	201,120	33,520
State of Louisiana	(1,275,774)	(597,440)	(1,215,493)	(657,721)	(109,620)
Tangipahoa Parish Council	19,770	9,258	18,836	10,192	1,699
Tensas Parish Police Jury	(405)	(190)	(386)	(209)	(35)
Terrebonne Parish Consolidated Government	9,433	4,417	8,987	4,863	811
Vermilion Parish Police Jury	(20,123)	(9,423)	(19,172)	(10,374)	(1,729)
Vernon Parish DA	4,699	2,201	4,477	2,423	404
Vernon Parish Police Jury	2,788	1,306	2,657	1,437	240
Washington Parish Government	(13,338)	(6,246)	(12,708)	(6,876)	(1,146)
Webster Parish Police Jury	3,950	1,850	3,763	2,037	340
West Baton Rouge Parish Council	1,025	480	977	528	88
West Baton Rouge Parish School Board	36	17	34	19	3
West Feliciana Parish Government	(5)	(2)	(5)	(2)	0
Winn Parish DA	5,990	2,805	5,707	3,088	515
Winn Parish Police Jury	472	221	450	243	41
Grand Total	\$0	\$0	\$0	\$0	\$0

* 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, 2019

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	\$18,604	\$(3,678)	\$(7,603)	\$0
2nd Judicial District IV-D	5,863	(1,159)	(2,396)	0
3rd Judicial District DA	33,418	(6,608)	(13,657)	0
4th Judicial District DA	43,698	(8,640)	(17,858)	0
5th Judicial District DA	20,451	(4,044)	(8,358)	0
6th Judicial District DA	29,351	(5,803)	(11,995)	0
6th Judicial District IV-D	9,433	(1,865)	(3,855)	0
7th Judicial District DA	10,368	(2,050)	(4,237)	0
11th Judicial District DA	17,640	(3,488)	(7,209)	0
13th Judicial District DA	18,633	(3,684)	(7,615)	0
15th Judicial District DA	134,789	(26,651)	(55,083)	0
16th Judicial District DA	73,239	(14,481)	(29,930)	0
18th Judicial District DA	76,342	(15,095)	(31,198)	0
18th Judicial District IV-D	10,229	(2,023)	(4,180)	0
19th Judicial District DA	194,221	(38,402)	(79,371)	54,942
20th Judicial District DA	6,396	(1,265)	(2,614)	0
20th Judicial District PTI Fund	1,628	(322)	(665)	0
20th Judicial District IV-D	7,893	(1,561)	(3,225)	0
21st Judicial District DA	22,159	(4,381)	(9,056)	0
21st Judicial District IV-D	7,484	(1,480)	(3,058)	0
21st Judicial District PTI Fund	11,368	(2,248)	(4,646)	0
22nd Judicial District DA	84,666	(16,740)	(34,600)	0
23rd Judicial District DA	70,844	(14,008)	(28,951)	0
25th Judicial District DA	7,571	(1,497)	(3,094)	0
27th Judicial District DA	34,630	(6,847)	(14,152)	1,788
27th Judicial District IV-D	4,111	(813)	(1,680)	0
29th Judicial District DA	55,796	(11,032)	(22,802)	0
31st Judicial District DA	23,853	(4,716)	(9,748)	0
32nd Judicial District DA	36,353	(7,188)	(14,856)	573
33rd Judicial District DA	25,284	(4,999)	(10,333)	0
34th Judicial District DA	5,907	(1,168)	(2,414)	0
37th Judicial District DA	10,791	(2,134)	(4,410)	0
39th Judicial District DA	3,198	(632)	(1,307)	0
40th Judicial District DA	56,088	(11,090)	(22,921)	0
Allen Parish Police Jury	3,118	(616)	(1,274)	0
Acadia Parish Police Jury	0	0	0	17,283
Ascension Parish Central Fund	7,396	(1,462)	(3,023)	0
Assumption Parish Police Jury	3,826	(756)	(1,563)	0
Avoyelles Parish DA	25,007	(4,944)	(10,219)	0
Beauregard Parish DA	22,853	(4,519)	(9,339)	0
Beauregard Parish IV-D	1,825	(361)	(746)	0
Bienville Parish Police Jury	584	(115)	(239)	0
Bossier Parish Police Jury	62,871	(12,431)	(25,693)	0
Caddo Parish DA	164,111	(32,449)	(67,066)	0
Calcasieu Parish Police Jury	105,686	(20,897)	(43,190)	3,570

EXHIBIT VII – Schedule C (continued)
Current Year Additions to Deferred Inflows of Resources
For the Year Ended June 30, 2019

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
Caldwell Parish Police Jury	\$4,154	\$(821)	\$(1,698)	\$0
Cameron Parish DA	4,819	(953)	(1,969)	0
Cameron Parish Police Jury	12,011	(2,375)	(4,908)	0
Catahoula Parish Police Jury	3,023	(598)	(1,235)	0
Claiborne Parish Police Jury	716	(141)	(292)	0
Concordia DA	5,403	(1,068)	(2,208)	0
Concordia Parish Police Jury	2,329	(461)	(952)	0
DeSoto Parish DA (42nd Judicial District DA)	23,875	(4,721)	(9,757)	0
DeSoto Parish Police Jury	1,971	(390)	(806)	119
East Baton Rouge Parish IV-D	28,767	(5,688)	(11,756)	0
East Carroll Parish Treasurer	883	(175)	(361)	0
East Feliciana Parish Police Jury	1,803	(357)	(737)	0
Grant Parish Police Jury	16,990	(3,359)	(6,943)	0
Iberia Parish Government	6,615	(1,308)	(2,703)	0
Iberville Parish School Board	438	(87)	(179)	0
Jackson Parish Police Jury	1,212	(240)	(495)	0
Jefferson Davis Parish IV-D	3,986	(788)	(1,629)	0
Jefferson Davis Parish Police Jury	730	(144)	(298)	0
Jefferson Parish DA	360,194	(71,219)	(147,198)	0
Lafayette City-Parish Consolidated Government	15,880	(3,140)	(6,490)	67,921
Lafayette Parish IV-D	1,081	(214)	(442)	0
Lafourche Parish DA	15,289	(3,023)	(6,248)	0
Lafourche Parish Government	41,822	(8,269)	(17,091)	0
LaSalle Parish DA	8,791	(1,738)	(3,592)	0
LaSalle Parish Police Jury	1,190	(235)	(486)	0
Livingston Parish Government	6,973	(1,379)	(2,849)	142
Louisiana District Attorney's Association	121,252	(23,975)	(49,551)	0
Madison Parish Police Jury	891	(176)	(364)	0
Morehouse Parish Police Jury	6,418	(1,269)	(2,623)	0
Natchitoches Parish DA	24,357	(4,816)	(9,954)	0
Natchitoches Parish Government	7,177	(1,419)	(2,933)	3,342
Orleans Parish DA	126,524	(25,017)	(51,705)	0
Orleans Parish IV-D	25,671	(5,076)	(10,491)	0
Ouachita Parish Police Jury	105,635	(20,887)	(43,169)	0
Plaquemines Parish Government	25,343	(5,011)	(10,357)	0
Pointe Coupee Parish Police Jury	708	(140)	(289)	0
Rapides Parish IV-D	11,178	(2,210)	(4,568)	2,192
Rapides Parish Police Jury	89,273	(17,651)	(36,482)	59,560
Red River Parish Police Jury	5,936	(1,174)	(2,426)	0
Sabine Parish Police Jury	2,081	(411)	(850)	0
St Bernard Parish Government	53,635	(10,605)	(21,919)	0
St Charles IV-D	8,820	(1,744)	(3,604)	0
St Charles Parish	21,546	(4,260)	(8,805)	0
St Helena Parish Police Jury	1,665	(329)	(680)	0
St James Parish Government	3,826	(756)	(1,563)	0

EXHIBIT VII – Schedule C (continued)
Current Year Additions to Deferred Inflows of Resources
For the Year Ended June 30, 2019

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 John the Baptist Parish Council	\$3,264	\$(645)	\$(1,334)	\$0
St Landry Parish Government	9,236	(1,826)	(3,774)	0
St Martin Parish Government	6,527	(1,291)	(2,667)	0
St Mary Parish Government	6,651	(1,315)	(2,718)	0
St Tammany Parish Government	149,735	(29,606)	(61,191)	0
State of Louisiana	2,250,197	(444,918)	(919,569)	548,101
Tangipahoa Parish Council	28,183	(5,572)	(11,517)	0
Tensas Parish Police Jury	774	(153)	(316)	174
Terrebonne Parish Consolidated Government	34,710	(6,863)	(14,185)	0
Vermilion Parish Police Jury	6,703	(1,325)	(2,739)	8,645
Vernon Parish DA	22,795	(4,507)	(9,315)	0
Vernon Parish Police Jury	8,513	(1,683)	(3,479)	0
Washington Parish Government	14,376	(2,843)	(5,875)	5,730
Webster Parish Police Jury	12,142	(2,401)	(4,962)	0
West Baton Rouge Parish Council	13,179	(2,606)	(5,386)	0
West Baton Rouge Parish School Board	110	(22)	(45)	0
West Feliciana Parish Government	2,066	(409)	(844)	2
Winn Parish DA	13,449	(2,659)	(5,496)	0
Winn Parish Police Jury	1,132	(224)	(462)	0
Grand Total	\$5,366,202	\$(1,061,027)	\$(2,192,961)	\$774,084

* 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, 2019

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	\$(120)	\$(16,871)	\$(1,303)	\$5,627
2nd Judicial District IV-D	(38)	(5,317)	(411)	829
3rd Judicial District DA	(215)	(30,306)	(2,340)	9,604
4th Judicial District DA	(281)	(39,629)	(3,060)	4,069
5th Judicial District DA	(132)	(18,546)	(1,432)	821
6th Judicial District DA	(189)	(26,618)	(2,056)	3,067
6th Judicial District IV-D	(61)	(8,555)	(661)	4,763
7th Judicial District DA	(67)	(9,402)	(726)	1,220
11th Judicial District DA	(114)	(15,997)	(1,235)	3,495
13th Judicial District DA	(120)	(16,898)	(1,305)	10,553
15th Judicial District DA	(868)	(122,237)	(9,440)	187,544
16th Judicial District DA	(472)	(66,419)	(5,129)	15,188
18th Judicial District DA	(492)	(69,233)	(5,347)	13,460
18th Judicial District IV-D	(66)	(9,277)	(716)	2,658
19th Judicial District DA	(1,251)	(176,135)	(13,602)	0
20th Judicial District DA	(41)	(5,800)	(448)	924
20th Judicial District PTI Fund	(10)	(1,477)	(114)	589
20th Judicial District IV-D	(51)	(7,158)	(553)	1,106
21st Judicial District DA	(143)	(20,096)	(1,552)	7,637
21st Judicial District IV-D	(48)	(6,787)	(524)	1,041
21st Judicial District PTI Fund	(73)	(10,309)	(796)	4,470
22nd Judicial District DA	(545)	(76,781)	(5,930)	2,056
23rd Judicial District DA	(456)	(64,247)	(4,962)	16,240
25th Judicial District DA	(49)	(6,866)	(530)	2,941
27th Judicial District DA	(223)	(31,405)	(2,425)	0
27th Judicial District IV-D	(26)	(3,728)	(288)	585
29th Judicial District DA	(359)	(50,600)	(3,908)	14,300
31st Judicial District DA	(154)	(21,632)	(1,671)	5,683
32nd Judicial District DA	(234)	(32,968)	(2,546)	0
33rd Judicial District DA	(163)	(22,930)	(1,771)	358
34th Judicial District DA	(38)	(5,357)	(414)	834
37th Judicial District DA	(70)	(9,786)	(756)	5,259
39th Judicial District DA	(21)	(2,900)	(224)	457
40th Judicial District DA	(361)	(50,865)	(3,928)	12,770
Allen Parish Police Jury	(20)	(2,827)	(218)	430
Acadia Parish Police Jury	0	0	0	0
Ascension Parish Central Fund	(48)	(6,707)	(518)	793
Assumption Parish Police Jury	(25)	(3,470)	(268)	423
Avoyelles Parish DA	(161)	(22,678)	(1,751)	2,715
Beauregard Parish DA	(147)	(20,725)	(1,601)	4,726
Beauregard Parish IV-D	(12)	(1,655)	(128)	252
Bienville Parish Police Jury	(4)	(530)	(41)	79
Bossier Parish Police Jury	(405)	(57,017)	(4,403)	5,788
Caddo Parish DA	(1,057)	(148,828)	(11,494)	14,247
Calcasieu Parish Police Jury	(681)	(95,844)	(7,402)	0

EXHIBIT VII – Schedule D (continued)
Current Year Additions to Deferred Outflows of Resources
For the Year Ended June 30, 2019

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
Caldwell Parish Police Jury	\$(27)	\$(3,768)	\$(291)	\$2,393
Cameron Parish DA	(31)	(4,370)	(337)	941
Cameron Parish Police Jury	(77)	(10,892)	(841)	1,681
Catahoula Parish Police Jury	(19)	(2,741)	(212)	419
Claiborne Parish Police Jury	(5)	(649)	(50)	109
Concordia DA	(35)	(4,900)	(378)	3,060
Concordia Parish Police Jury	(15)	(2,112)	(163)	419
DeSoto Parish DA (42nd Judicial District DA)	(154)	(21,652)	(1,672)	8,482
DeSoto Parish Police Jury	(13)	(1,788)	(138)	0
East Baton Rouge Parish IV-D	(185)	(26,088)	(2,015)	3,527
East Carroll Parish Treasurer	(6)	(801)	(62)	8
East Feliciana Parish Police Jury	(12)	(1,635)	(126)	366
Grant Parish Police Jury	(109)	(15,408)	(1,190)	3,382
Iberia Parish Government	(43)	(5,999)	(463)	932
Iberville Parish School Board	(3)	(397)	(31)	62
Jackson Parish Police Jury	(8)	(1,099)	(85)	1,143
Jefferson Davis Parish IV-D	(26)	(3,615)	(279)	547
Jefferson Davis Parish Police Jury	(5)	(662)	(51)	97
Jefferson Parish DA	(2,320)	(326,652)	(25,226)	64,952
Lafayette City-Parish Consolidated Government	(102)	(14,401)	(1,112)	0
Lafayette Parish IV-D	(7)	(980)	(76)	161
Lafourche Parish DA	(98)	(13,865)	(1,071)	2,722
Lafourche Parish Government	(269)	(37,927)	(2,929)	6,659
LaSalle Parish DA	(57)	(7,972)	(616)	1,229
LaSalle Parish Police Jury	(8)	(1,079)	(83)	162
Livingston Parish Government	(45)	(6,323)	(488)	0
Louisiana District Attorney's Association	(781)	(109,961)	(8,492)	36,355
Madison Parish Police Jury	(6)	(808)	(62)	27
Morehouse Parish Police Jury	(41)	(5,820)	(449)	1,564
Natchitoches Parish DA	(157)	(22,089)	(1,706)	855
Natchitoches Parish Government	(46)	(6,509)	(503)	0
Orleans Parish DA	(815)	(114,742)	(8,861)	4,946
Orleans Parish IV-D	(165)	(23,281)	(1,798)	6,467
Ouachita Parish Police Jury	(680)	(95,798)	(7,398)	24,129
Plaquemines Parish Government	(163)	(22,983)	(1,775)	5,999
Pointe Coupee Parish Police Jury	(5)	(642)	(50)	97
Rapides Parish IV-D	(72)	(10,137)	(783)	0
Rapides Parish Police Jury	(575)	(80,959)	(6,252)	0
Red River Parish Police Jury	(38)	(5,383)	(416)	2,693
Sabine Parish Police Jury	(13)	(1,887)	(146)	297
St Bernard Parish Government	(345)	(48,641)	(3,756)	15,761
St Charles IV-D	(57)	(7,999)	(618)	1,723
St Charles Parish	(139)	(19,540)	(1,509)	4,211
St Helena Parish Police Jury	(11)	(1,510)	(117)	658
St James Parish Government	(25)	(3,470)	(268)	317

EXHIBIT VII – Schedule D (continued)
Current Year Additions to Deferred Outflows of Resources
For the Year Ended June 30, 2019

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 John the Baptist Parish Council	\$(21)	\$(2,960)	\$(229)	\$458
St Landry Parish Government	(59)	(8,376)	(647)	977
St Martin Parish Government	(42)	(5,919)	(457)	4,245
St Mary Parish Government	(43)	(6,032)	(466)	949
St Tammany Parish Government	(964)	(135,791)	(10,487)	167,600
State of Louisiana	(14,493)	(2,040,651)	(157,594)	0
Tangipahoa Parish Council	(182)	(25,558)	(1,974)	8,493
Tensas Parish Police Jury	(5)	(702)	(54)	0
Terrebonne Parish Consolidated Government	(224)	(31,478)	(2,431)	4,052
Vermilion Parish Police Jury	(43)	(6,078)	(469)	0
Vernon Parish DA	(147)	(20,672)	(1,596)	2,019
Vernon Parish Police Jury	(55)	(7,721)	(596)	1,197
Washington Parish Government	(93)	(13,037)	(1,007)	0
Webster Parish Police Jury	(78)	(11,011)	(850)	1,697
West Baton Rouge Parish Council	(85)	(11,952)	(923)	440
West Baton Rouge Parish School Board	(1)	(99)	(8)	16
West Feliciana Parish Government	(13)	(1,874)	(145)	0
Winn Parish DA	(87)	(12,197)	(942)	2,573
Winn Parish Police Jury	(7)	(1,026)	(79)	202
Grand Total	\$(34,563)	\$(4,866,484)	\$(375,825)	\$774,084

* 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, 2019

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2019	Allocated Share of Nonemployer Contributions for Fiscal Year 2019	Employer's Proportion of Collective Pension Expense
2nd Judicial District DA	\$2,689	\$32,553	\$60,828
2nd Judicial District IV-D	847	10,259	19,170
3rd Judicial District DA	4,830	58,476	109,267
4th Judicial District DA	6,316	76,465	142,880
5th Judicial District DA	2,956	35,786	66,868
6th Judicial District DA	4,243	51,360	95,969
6th Judicial District IV-D	1,364	16,507	30,844
7th Judicial District DA	1,499	18,142	33,900
11th Judicial District DA	2,550	30,867	57,677
13th Judicial District DA	2,693	32,605	60,924
15th Judicial District DA	19,483	235,859	440,719
16th Judicial District DA	10,586	128,157	239,470
18th Judicial District DA	11,035	133,587	249,616
18th Judicial District IV-D	1,479	17,899	33,446
19th Judicial District DA	28,073	339,857	635,045
20th Judicial District DA	924	11,192	20,913
20th Judicial District PTI Fund	235	2,849	5,324
20th Judicial District IV-D	1,141	13,811	25,807
21st Judicial District DA	3,203	38,775	72,455
21st Judicial District IV-D	1,082	13,095	24,470
21st Judicial District PTI Fund	1,643	19,892	37,170
22nd Judicial District DA	12,238	148,151	276,831
23rd Judicial District DA	10,240	123,966	231,639
25th Judicial District DA	1,094	13,249	24,756
27th Judicial District DA	5,006	60,597	113,229
27th Judicial District IV-D	594	7,193	13,440
29th Judicial District DA	8,065	97,635	182,437
31st Judicial District DA	3,448	41,739	77,993
32nd Judicial District DA	5,255	63,612	118,863
33rd Judicial District DA	3,655	44,244	82,672
34th Judicial District DA	854	10,336	19,313
37th Judicial District DA	1,560	18,883	35,284
39th Judicial District DA	462	5,596	10,456
40th Judicial District DA	8,107	98,146	183,392
Allen Parish Police Jury	451	5,455	10,194
Acadia Parish Police Jury	0	0	0
Ascension Parish Central Fund	1,069	12,942	24,183
Assumption Parish Police Jury	553	6,695	12,509
Avoyelles Parish DA	3,615	43,758	81,765
Beauregard Parish DA	3,303	39,989	74,722
Beauregard Parish IV-D	264	3,194	5,968
Bienville Parish Police Jury	84	1,022	1,910
Bossier Parish Police Jury	9,088	110,015	205,570
Caddo Parish DA	23,721	287,168	536,593
Calcasieu Parish Police Jury	15,276	184,934	345,561

EXHIBIT VII – Schedule E (continued)
Allocated Share of Employer Contributions and Pension Expense
For the Year Ended June 30, 2019

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2019	Allocated Share of Nonemployer Contributions for Fiscal Year 2019	Employer's Proportion of Collective Pension Expense
Caldwell Parish Police Jury	\$600	\$7,270	\$13,584
Cameron Parish DA	697	8,432	15,756
Cameron Parish Police Jury	1,736	21,017	39,271
Catahoula Parish Police Jury	437	5,289	9,883
Claiborne Parish Police Jury	103	1,252	2,340
Concordia DA	781	9,454	17,666
Concordia Parish Police Jury	337	4,076	7,615
DeSoto Parish DA (42nd Judicial District DA)	3,451	41,778	78,065
DeSoto Parish Police Jury	285	3,450	6,446
East Baton Rouge Parish IV-D	4,158	50,338	94,059
East Carroll Parish Treasurer	128	1,546	2,889
East Feliciana Parish Police Jury	261	3,156	5,897
Grant Parish Police Jury	2,456	29,730	55,552
Iberia Parish Government	956	11,575	21,629
Iberville Parish School Board	63	767	1,432
Jackson Parish Police Jury	175	2,121	3,963
Jefferson Davis Parish IV-D	576	6,976	13,035
Jefferson Davis Parish Police Jury	106	1,278	2,387
Jefferson Parish DA	52,064	630,283	1,177,725
Lafayette City-Parish Consolidated Government	2,295	27,788	51,924
Lafayette Parish IV-D	156	1,891	3,533
Lafourche Parish DA	2,210	26,753	49,990
Lafourche Parish Government	6,045	73,181	136,744
LaSalle Parish DA	1,271	15,382	28,743
LaSalle Parish Police Jury	172	2,083	3,891
Livingston Parish Government	1,008	12,201	22,799
Louisiana District Attorney's Association	17,526	212,172	396,458
Madison Parish Police Jury	129	1,559	2,912
Morehouse Parish Police Jury	928	11,230	20,984
Natchitoches Parish DA	3,521	42,621	79,640
Natchitoches Parish Government	1,037	12,559	23,467
Orleans Parish DA	18,288	221,397	413,695
Orleans Parish IV-D	3,711	44,921	83,937
Ouachita Parish Police Jury	15,269	184,844	345,394
Plaquemines Parish Government	3,663	44,346	82,863
Pointe Coupee Parish Police Jury	102	1,239	2,316
Rapides Parish IV-D	1,616	19,560	36,550
Rapides Parish Police Jury	12,904	156,213	291,895
Red River Parish Police Jury	858	10,387	19,409
Sabine Parish Police Jury	301	3,641	6,804
St Bernard Parish Government	7,753	93,853	175,371
St Charles IV-D	1,275	15,433	28,839
St Charles Parish	3,114	37,702	70,449
St Helena Parish Police Jury	241	2,913	5,443
St James Parish Government	553	6,695	12,509

EXHIBIT VII – Schedule E (continued)
Allocated Share of Employer Contributions and Pension Expense
For the Year Ended June 30, 2019

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2019	Allocated Share of Nonemployer Contributions for Fiscal Year 2019	Employer's Proportion of Collective Pension Expense
St John the Baptist Parish Council	\$472	\$5,711	\$10,671
St Landry Parish Government	1,335	16,162	30,199
St Martin Parish Government	943	11,422	21,342
St Mary Parish Government	961	11,639	21,748
St Tammany Parish Government	21,643	262,012	489,587
State of Louisiana	325,252	3,937,487	7,357,460
Tangipahoa Parish Council	4,074	49,316	92,150
Tensas Parish Police Jury	112	1,354	2,530
Terrebonne Parish Consolidated Government	5,017	60,738	113,492
Vermilion Parish Police Jury	969	11,728	21,915
Vernon Parish DA	3,295	39,887	74,531
Vernon Parish Police Jury	1,231	14,897	27,836
Washington Parish Government	2,078	25,156	47,006
Webster Parish Police Jury	1,755	21,247	39,701
West Baton Rouge Parish Council	1,905	23,061	43,091
West Baton Rouge Parish School Board	16	192	358
West Feliciana Parish Government	299	3,616	6,756
Winn Parish DA	1,944	23,533	43,974
Winn Parish Police Jury	164	1,980	3,700
Grand Total	\$775,650	\$9,390,000	\$17,545,848

* 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.