

**DISTRICT ATTORNEYS'
RETIREMENT SYSTEM**

INFORMATION FOR FINANCIAL REPORTING
AS OF JUNE 30, 2020

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Actuarial Services

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December 21, 2020

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, 2020. 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, 2020. Future actuarial measurements may differ significantly from the current measurements presented in this report due to such facts as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; changes in the demographic composition of the group; completion of amortization payments or credit schedules; and changes in plan provisions or applicable law.

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

Sincerely,

G. S. CURRAN & COMPANY, LTD.

By: 
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, 2020.

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, 2020, pension plan membership consisted of the following:

Active plan members	731
Inactive plan members entitled to but not yet receiving benefits	417
Inactive plan members or beneficiaries currently receiving benefits	<u>386</u>
	<u><u>1,534</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, 2020 attributable to:

Annuity Savings Fund	\$ 60,640,415
Annuity Reserve Fund	223,490,502
Pension Accumulation Fund	152,952,347
DROP and Back-DROP Accounts	6,869,987
Funding Deposit Account	0
Total Fiduciary Net Position	\$ 443,953,251

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, 2020 and were based on June 30, 2020 data. The current year actuarial assumptions utilized for this report are based on the assumptions used in the June 30, 2020 actuarial funding valuation, which were based on results of an actuarial experience study for the period July 1, 2014 – June 30, 2019, unless otherwise specified in this report. The assumptions are listed in the back of June 30, 2020 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, 2020:

Inflation:	2.30%
Salary increases, including inflation and merit increases:	5.00%
Investment rate of return (Discount Rate):	6.25%, 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 process is described in greater detail in the system’s experience study report. For current employees, mortality is modeled based on the Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Employees multiplied by 115% for males and 115% for females, each with full generational projection using the MP2019 scale. For annuitants and beneficiaries, mortality is modeled based on the Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Healthy Retirees multiplied by 115% for males and 115% for females, each with full generational projection using the MP2019 scale. For disabled retirees, mortality is modeled based on the Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 115% for males and 115% for females, each with full generational projection using the MP2019 scale.

DISCOUNT RATE – The long-term expected rate of return selected for this report by the fund was 6.25%. Based on a projection of cash flows 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 6.25%. For Fiscal 2019, the discount rate used 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>
2020	6
2019	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, 2020, were as follows:

Pension Liability for Active Members	\$ 261,356,775
Pension Liability for Terminated Members	31,919,873
Pension Liability for Retirees & Survivors	229,903,850
Total Pension Liability	<u>\$ 523,180,498</u>
Plan Fiduciary Net Position	<u>443,953,251</u>
Net Pension Liability	<u>\$ 79,227,247</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, 2020, the Collective Pension Expense for the system is \$23,024,029.

SENSITIVITY TO CHANGES IN THE DISCOUNT RATE

The following presents the net pension liability of the system calculated using the discount rate of 6.25%, 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 (5.25%) or one percentage point higher (7.25%) than the current rate (assuming all other assumptions remain unchanged):

	1% Decrease (5.25%)	Current Discount Rate (6.25%)	1% Increase (7.25%)
Net Pension Liability / (Asset)	\$144,724,006	\$79,227,247	\$24,344,035

EXHIBITS

EXHIBIT I
Statement of Fiduciary Net Position
as of June 30, 2020 and 2019

	2020	2019
Current Assets:		
Cash & Cash Equivalents in Banks	\$ 2,078,208	\$ 1,795,137
Contributions Receivable	600,415	414,078
Accrued Interest and Dividends	2,404,869	1,377,159
Prepaid Expenses	21,000	21,000
TOTAL CURRENT ASSETS	\$ 5,104,492	\$ 3,607,374
Investments:		
Cash & Cash Equivalents	\$ 19,858,471	\$ 6,936,815
Equities	198,600,289	208,706,064
Fixed Income	156,351,836	167,495,682
Real Estate	45,659,105	3,013,249
Alternative Investments	14,948,869	40,221,817
DROP Account Assets (Outside System Portfolio)	6,869,988	5,962,170
Other Investments	1,496,499	0
TOTAL INVESTMENTS	\$ 443,785,057	\$ 432,335,797
TOTAL ASSETS	\$ 448,889,549	\$ 435,943,171
Current Liabilities:		
Accounts Payable	\$ 0	\$ 3,125
Investments Payable	4,931,715	0
Other Current Liabilities	4,583	0
TOTAL CURRENT LIABILITIES	\$ 4,936,298	\$ 3,125
FIDUCIARY NET POSITION	\$ 443,953,251	\$ 435,940,046

EXHIBIT II
Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2020

	2020
BEGINNING OF YEAR FIDUCIARY NET POSITION	\$ 435,940,046
Income:	
Regular Member Contributions	\$ 4,991,814
Regular Employer Contributions	2,492,875
Irregular Contributions	843,941
Ad Valorem Taxes & Revenue Sharing	9,896,394
TOTAL CONTRIBUTIONS	\$ 18,225,024
Net Appreciation of Fair Value of Investments	\$ 423,359
Dividends, Interest and Recurring Income	11,296,736
Alternative Investment Income	2,606,854
Class Action Settlements	139
Investment Expense	(703,276)
TOTAL MARKET INVESTMENT INCOME	\$ 13,623,812
TOTAL INCOME	\$ 31,848,836
Expenses:	
Retirement Annuity Benefits	\$ 19,594,650
DROP Benefits	2,803,775
Refund of Contributions	421,866
Funds Transferred to Other Systems	400,653
Administrative Expenses	614,687
TOTAL EXPENSES	\$ 23,835,631
NET MARKET INCOME (INCOME – EXPENSES)	\$ 8,013,205
END OF YEAR FIDUCIARY NET POSITION	\$ 443,953,251

EXHIBIT III
Schedule of Changes in Net Pension Liability and Related Ratios
For the Years 2014 – 2020

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total Pension Liability:				
Service Cost	\$ 12,992,534	\$ 12,944,169	\$ 12,205,873	\$ 11,645,505
Interest	30,555,884	29,754,249	28,539,171	27,456,268
Changes of Benefit Terms	0	0	0	0
Differences Between Expected and Actual Experience	4,404,409	(9,338,975)	207,379	(1,796,724)
Changes of Assumptions	29,494,313	0	12,292,550	11,300,225
Benefit Payments	(22,398,425)	(19,877,476)	(19,474,451)	(18,789,893)
Refunds of Member Contributions	(421,866)	(272,696)	(368,351)	(599,683)
Other	443,288	336,893	1,586,019	477,132
Net Change in Total Pension Liability	<u>\$ 55,070,137</u>	<u>\$ 13,546,164</u>	<u>\$ 34,988,190</u>	<u>\$ 29,692,830</u>
Total Pension Liability – Beginning	<u>\$ 468,110,361</u>	<u>\$ 454,564,197</u>	<u>\$ 419,576,007</u>	<u>\$ 389,883,177</u>
Total Pension Liability – Ending (a)	<u><u>\$ 523,180,498</u></u>	<u><u>\$ 468,110,361</u></u>	<u><u>\$ 454,564,197</u></u>	<u><u>\$ 419,576,007</u></u>
Plan Fiduciary Net Position:				
Contributions – Member	\$ 4,991,814	\$ 4,926,590	\$ 4,973,945	\$ 4,865,302
Contributions – Employer	2,492,875	775,650	0	0
Contributions – Nonemployer Contributing Entities	9,896,394	9,390,000	8,739,447	8,219,395
Net Investment Income	13,623,812	18,780,081	34,802,927	28,228,802
Benefit Payments	(22,398,425)	(19,877,476)	(19,474,451)	(18,789,893)
Refunds of Member Contributions	(421,866)	(272,696)	(368,351)	(599,683)
Administrative Expenses	(614,687)	(503,990)	(478,367)	(539,682)
Other	443,288	336,893	1,586,019	477,132
Net Change in Plan Fiduciary Net Position	<u>\$ 8,013,205</u>	<u>\$ 13,555,052</u>	<u>\$ 29,781,169</u>	<u>\$ 21,861,373</u>
Plan Fiduciary Net Position – Beginning	<u>\$ 435,940,046</u>	<u>\$ 422,384,994</u>	<u>\$ 392,603,825</u>	<u>\$ 370,742,452</u>
Plan Fiduciary Net Position – Ending (b)	<u><u>\$ 443,953,251</u></u>	<u><u>\$ 435,940,046</u></u>	<u><u>\$ 422,384,994</u></u>	<u><u>\$ 392,603,825</u></u>
Net Pension Liability (Asset) – Ending (a) – (b)	\$ 79,227,247	\$ 32,170,315	\$ 32,179,203	\$ 26,972,182
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	84.86%	93.13%	92.92%	93.57%
Covered Payroll	\$ 62,321,875	\$ 62,052,000	\$ 62,174,313	\$ 60,816,275
Net Pension Liability (Asset) as a Percentage of Covered Payroll	127.13%	51.84%	51.76%	44.35%

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
\$ 11,303,932	\$ 11,530,918	\$ 10,855,750			
26,307,692	26,425,694	25,710,047			
0	0	0			
(1,986,736)	(2,281,483)	(8,973,206)			
0	(6,366,162)	7,220,453			
(20,733,190)	(14,149,837)	(12,053,372)			
(562,626)	(648,617)	(382,621)			
1,113,277	(591,375)	185,003			
<u>\$ 15,442,349</u>	<u>\$ 13,919,138</u>	<u>\$ 22,562,054</u>			
<u>\$ 374,440,828</u>	<u>\$ 360,521,690</u>	<u>\$ 337,959,636</u>			
<u><u>\$ 389,883,177</u></u>	<u><u>\$ 374,440,828</u></u>	<u><u>\$ 360,521,690</u></u>			
\$ 4,847,187	\$ 4,800,295	\$ 4,682,271			
2,125,900	4,109,229	5,630,420			
8,657,954	8,314,617	8,120,371			
6,734,928	9,060,366	49,586,276			
(20,733,190)	(14,149,837)	(12,053,372)			
(562,626)	(648,617)	(382,621)			
(495,267)	(367,794)	(314,495)			
1,113,277	(591,375)	185,003			
<u>\$ 1,688,163</u>	<u>\$ 10,526,884</u>	<u>\$ 55,453,853</u>			
<u>\$ 369,054,289</u>	<u>\$ 358,527,405</u>	<u>\$ 303,073,552</u>			
<u><u>\$ 370,742,452</u></u>	<u><u>\$ 369,054,289</u></u>	<u><u>\$ 358,527,405</u></u>			
\$ 19,140,725	\$ 5,386,539	\$ 1,994,285			
95.09%	98.56%	99.45%			
\$ 60,740,000	\$ 58,703,271	\$ 57,747,897			
31.51%	9.18%	3.45%			

EXHIBIT IV
Schedule of Net Pension Liability
For the Years 2013 – 2020

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total Pension Liability	\$ 523,180,498	\$ 468,110,361	\$ 454,564,197	\$ 419,576,007
Plan Fiduciary Net Position	443,953,251	435,940,046	422,384,994	392,603,825
Net Pension Liability (Asset)	<u>\$ 79,227,247</u>	<u>\$ 32,170,315</u>	<u>\$ 32,179,203</u>	<u>\$ 26,972,182</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	84.86%	93.13%	92.92%	93.57%
Covered Payroll	\$ 62,321,875	\$ 62,052,000	\$ 62,174,313	\$ 60,816,275
Net Pension Liability (Asset) as a Percentage of Covered Payroll	127.13%	51.84%	51.76%	44.35%

EXHIBIT V
Schedule of Contributions
For the Years 2014 – 2020

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Actuarially Determined Contribution (Determined as of the Prior Fiscal Year)*	\$ 12,105,048	\$ 10,173,810	\$ 8,978,608	\$ 8,035,045
Contributions in Relation to the Actuarially Determined Contribution*	12,389,269	10,165,650	8,739,447	8,219,395
Contribution Deficiency (Excess)	<u>\$ (284,221)</u>	<u>\$ 8,160</u>	<u>\$ 239,161</u>	<u>\$ (184,350)</u>
Covered Payroll	\$ 62,321,875	\$ 62,052,000	\$ 62,174,313	\$ 60,816,275
Contributions as a Percentage of Covered Payroll	19.88%	16.38%	14.06%	13.52%

* Includes contributions from employers and nonemployer contributing entities.

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>N/A</u>	<u>N/A</u>
\$ 389,883,177	\$ 374,440,828	\$ 360,521,690	\$ 337,959,636		
<u>370,742,452</u>	<u>369,054,289</u>	<u>358,527,405</u>	<u>303,073,552</u>		
<u>\$ 19,140,725</u>	<u>\$ 5,386,539</u>	<u>\$ 1,994,285</u>	<u>\$ 34,886,084</u>		
95.09%	98.56%	99.45%	89.68%		
\$ 60,740,000	\$ 58,703,271	\$ 57,747,897	\$ 56,524,322		
31.51%	9.18%	3.45%	61.72%		

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
\$ 8,645,340	\$ 12,807,925	\$ 12,426,112			
<u>10,783,854</u>	<u>12,423,846</u>	<u>13,750,791</u>			
<u>\$ (2,138,514)</u>	<u>\$ 384,079</u>	<u>\$ (1,324,679)</u>			
\$ 60,740,000	\$ 58,703,271	\$ 57,747,897			
17.75%	21.16%	23.81%			

EXHIBIT VI
Schedule of Pension Expense
For the Year Ended June 30, 2020

	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:	\$ 468,110,361	\$ 435,940,046	\$ 32,170,315	\$ 17,181,614	\$ 25,381,843	N/A	N/A
Service Cost	12,992,534		12,992,534			\$ 12,992,534	
Interest on Total Pension Liability	30,555,884		30,555,884			30,555,884	
Changes in Benefit Terms	0		0			0	
Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	4,404,409		4,404,409	0	4,404,409		
Current Year Amortization				(2,477,238)	(768,631)	(1,708,607)	
Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	29,494,313		29,494,313	0	29,494,313		
Current Year Amortization				(1,061,027)	(8,578,795)	7,517,768	
Benefit Payments	(22,398,425)		(22,398,425)			(22,398,425)	
Refunds of Contributions	(421,866)		(421,866)			(421,866)	
Other	443,288		443,288			443,288	
Contributions – Member		4,991,814	(4,991,814)			(4,991,814)	
Contributions – Employer*		2,492,875	(2,492,875)				\$ 2,492,875
Contributions – Nonemployer Contributing Entities*		9,896,394	(9,896,394)				9,896,394
Projected Earnings on Pension Plan Investments		28,156,629	(28,156,629)			(28,156,629)	
Difference Between Projected and Actual Earnings on Pension Plan Investments		(14,532,817)	14,532,817	0	14,532,817		
Current Year Amortization				(2,192,961)	(8,393,167)	6,200,206	
Benefit Payments		(22,398,425)	22,398,425			22,398,425	
Refunds of Contributions		(421,866)	421,866			421,866	
Administrative Expenses		(614,687)	614,687			614,687	
Other		443,288	(443,288)			(443,288)	
Net Increase (Decrease)	\$ 55,070,137	\$ 8,013,205	\$ 47,056,932	\$ (5,731,226)	\$ 30,690,946	\$ 23,024,029	\$ 12,389,269
Ending Balance	\$ 523,180,498	\$ 443,953,251	\$ 79,227,247	\$ 11,450,388	\$ 56,072,789	N/A	N/A

For the year ended June 30, 2020, the Collective Pension Expense for the system is \$23,024,029.

* 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, 2020

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Liability at 6.25% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension (Asset) Assuming +1% Change in Discount Rate
2nd Judicial District DA	0.346682%	\$8,692	0.350285%	\$277,521	\$506,946	\$85,274
2nd Judicial District IV-D	0.109257%	2,354	0.094866%	75,160	137,294	23,094
3rd Judicial District DA	0.622749%	13,703	0.552227%	437,514	799,205	134,434
4th Judicial District DA	0.814322%	19,475	0.784838%	621,806	1,135,849	191,061
5th Judicial District DA	0.381106%	8,845	0.356451%	282,406	515,870	86,775
6th Judicial District DA	0.546963%	11,471	0.462278%	366,250	669,027	112,537
6th Judicial District IV-D	0.175790%	4,133	0.166559%	131,960	241,051	40,547
7th IV-D	0.100685%	2,368	0.095430%	75,607	138,110	23,232
7th Judicial District DA	0.193206%	3,107	0.125211%	99,201	181,210	30,481
11th Judicial District DA	0.328722%	8,386	0.337954%	267,752	489,101	82,272
13th Judicial District DA	0.347226%	9,237	0.372249%	294,923	538,734	90,620
15th Judicial District DA	2.511813%	62,248	2.508579%	1,987,478	3,630,516	610,689
16th Judicial District DA	1.364823%	30,879	1.244416%	985,917	1,800,969	302,941
18th Judicial District DA	1.422649%	32,714	1.318366%	1,044,505	1,907,992	320,943
18th Judicial District IV-D	0.190621%	4,484	0.180704%	143,167	261,522	43,991
20th Judicial District DA	0.119189%	3,936	0.158620%	125,670	229,561	38,615
20th Judicial District PTI Fund	0.030341%	852	0.034335%	27,203	49,691	8,359
20th Judicial District IV-D	0.147081%	3,459	0.139397%	110,440	201,741	33,935
21st Judicial District DA	0.412944%	9,711	0.391351%	310,057	566,379	95,271
21st Judicial District IV-D	0.139462%	3,281	0.132223%	104,757	191,358	32,188
21st Judicial District PTI Fund	0.211846%	4,949	0.199443%	158,013	288,642	48,552
22nd Judicial District DA	1.577758%	38,350	1.545495%	1,224,453	2,236,702	376,236
23rd Judicial District DA	1.320195%	33,114	1.334486%	1,057,277	1,931,322	324,868
25th Judicial District DA	0.141095%	4,775	0.192431%	152,458	278,494	46,845
27th Judicial District DA	0.645335%	13,824	0.557104%	441,378	806,263	135,622
27th Judicial District IV-D	0.076602%	1,050	0.042315%	33,525	61,240	10,301
29th Judicial District DA	1.039775%	28,484	1.147898%	909,448	1,661,284	279,445
31st Judicial District DA	0.444510%	10,912	0.439751%	348,403	636,425	107,053
32nd Judicial District DA	0.677445%	17,701	0.713346%	565,164	1,032,383	173,657
33rd Judicial District DA	0.471178%	12,500	0.503747%	399,105	729,043	122,632
34th Judicial District DA	0.110073%	3,307	0.133271%	105,587	192,875	32,444
37th Judicial District DA	0.201097%	3,974	0.160151%	126,883	231,777	38,987
39th Judicial District DA	0.059595%	1,400	0.056420%	44,700	81,653	13,735
40th Judicial District DA	1.045217%	24,142	0.972917%	770,815	1,408,044	236,847
Allen Parish Police Jury	0.058098%	1,492	0.060127%	47,637	87,018	14,637
Ascension Parish Central Fund	0.137829%	3,223	0.129886%	102,905	187,976	31,619
Assumption Parish Police Jury	0.071296%	1,665	0.067099%	53,161	97,108	16,335
Avoyelles Parish DA	0.466007%	10,036	0.404448%	320,433	585,333	98,459
Beauregard Parish DA	0.425869%	10,232	0.412347%	326,691	596,765	100,382
Beauregard Parish IV-D	0.034015%	801	0.032280%	25,575	46,717	7,858
Bienville Parish Police Jury	0.010885%	256	0.010317%	8,174	14,931	2,512
Bossier Parish Police Jury	1.171617%	25,848	1.041668%	825,285	1,507,544	253,584
Caddo Parish DA	3.058233%	75,781	3.053955%	2,419,564	4,419,806	743,456
Calcasieu Parish Police Jury	1.969476%	52,859	2.130204%	1,687,702	3,082,917	518,578
Caldwell Parish Police Jury	0.077418%	1,668	0.067220%	53,257	97,283	16,364

EXHIBIT VII – Schedule A (continued)
Schedule of Net Pension Liability / (Asset) by Employer
For the Year Ended June 30, 2020

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Liability at 6.25% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension (Asset) Assuming +1% Change in Discount Rate
Cameron Parish DA	0.089800%	\$1,188	0.047876%	\$37,931	\$69,288	\$11,655
Cameron Parish Police Jury	0.223820%	5,716	0.230353%	182,502	333,376	56,077
Catahoula Parish Police Jury	0.056329%	1,326	0.053437%	42,337	77,336	13,009
Claiborne Parish Police Jury	0.013334%	286	0.011526%	9,132	16,681	2,806
Concordia Parish Police Jury	0.043403%	988	0.039816%	31,545	57,623	9,693
DeSoto Parish DA	0.444918%	9,574	0.385830%	305,682	558,389	93,927
DeSoto Parish Police Jury	0.036736%	703	0.028331%	22,446	41,002	6,897
East Baton Rouge Parish	3.619346%	82,151	3.310665%	2,622,949	4,791,327	805,949
East Baton Rouge Parish IV-D	0.536078%	11,126	0.448375%	355,235	648,906	109,153
East Carroll Parish Treasurer	0.016463%	330	0.013299%	10,536	19,247	3,238
East Feliciana Parish Police Jury	0.033607%	790	0.031837%	25,224	46,076	7,750
Grant Parish Police Jury	0.316613%	7,446	0.300072%	237,739	434,276	73,050
Iberia Parish Government	0.123271%	2,857	0.115136%	91,219	166,629	28,029
Iberville Parish School Board	0.008164%	176	0.007093%	5,620	10,265	1,727
Jackson Parish Police Jury	0.022586%	548	0.022084%	17,497	31,961	5,376
Jefferson Davis Parish IV-D	0.074289%	1,749	0.070484%	55,843	102,007	17,159
Jefferson Davis Parish Police Jury	0.013606%	354	0.014266%	11,303	20,646	3,473
Jefferson Parish DA	6.712274%	159,153	6.413826%	5,081,498	9,282,346	1,561,384
Lafayette City-Parish Consolidated Government	0.295932%	6,960	0.280486%	222,221	405,931	68,282
Lafayette Parish IV-D	0.020137%	472	0.019021%	15,070	27,528	4,630
Lafourche Parish DA	0.284911%	6,516	0.262593%	208,045	380,035	63,926
Lafourche Parish Government	0.779355%	19,125	0.770733%	610,631	1,115,436	187,628
LaSalle Parish DA	0.163817%	3,853	0.155275%	123,020	224,720	37,800
LaSalle Parish Police Jury	0.022178%	523	0.021077%	16,699	30,503	5,131
Livingston Parish Government	0.129938%	3,679	0.148263%	117,465	214,572	36,093
Louisiana District Attorney's Association	2.259557%	46,594	1.877727%	1,487,671	2,717,522	457,115
Madison Parish Police Jury	0.016599%	350	0.014105%	11,175	20,413	3,434
Morehouse Parish Police Jury	0.119597%	2,933	0.118199%	93,646	171,062	28,774
Natchitoches Parish DA	0.453898%	10,204	0.411219%	325,797	595,133	100,107
Natchitoches Parish Government	0.133748%	3,162	0.127428%	100,958	184,419	31,021
Orleans Parish DA	2.357793%	52,840	2.129439%	1,687,096	3,081,809	518,391
Orleans Parish IV-D	0.478389%	11,416	0.460062%	364,494	665,820	111,998
Ouachita Parish Police Jury	1.968524%	47,252	1.904244%	1,508,680	2,755,898	463,570
Plaquemines Parish Government	0.472266%	10,750	0.433222%	343,230	626,976	105,464
Pointe Coupee Parish Police Jury	0.013198%	311	0.012533%	9,930	18,138	3,051
Rapides Parish IV-D	0.208309%	4,908	0.197791%	156,704	286,251	48,150
Rapides Parish Police Jury, Treasurer	1.663612%	41,054	1.654466%	1,310,788	2,394,409	402,764
Red River Parish Police Jury	0.110617%	2,600	0.104779%	83,014	151,640	25,507
Sabine Parish Police Jury	0.038777%	911	0.036713%	29,087	53,133	8,937
St Bernard Parish Government	0.999501%	25,021	1.008340%	798,880	1,459,310	245,471
St Charles IV-D	0.164361%	3,954	0.159345%	126,245	230,610	38,791
St Charles Parish Clearing Acct	0.401515%	4,344	0.175062%	138,697	253,357	42,617
St Helena Parish Police Jury	0.031022%	649	0.026155%	20,722	37,853	6,367
St James Parish Government	0.071296%	1,676	0.067542%	53,512	97,749	16,442
St John the Baptist Parish Council	0.060819%	1,430	0.057629%	45,658	83,403	14,029

EXHIBIT VII – Schedule A (continued)
Schedule of Net Pension Liability / (Asset) by Employer
For the Year Ended June 30, 2020

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Liability at 6.25% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Liability Assuming +1% Change in Discount Rate
St Landry Parish Government	0.172117%	\$4,027	0.162287%	\$128,576	\$234,868	\$39,507
St Martin Parish Government	0.121638%	2,227	0.089748%	71,105	129,887	21,848
St Mary Parish Government	0.123951%	2,868	0.115580%	91,571	167,272	28,137
St Tammany Parish Government	2.790329%	67,011	2.700527%	2,139,553	3,908,311	657,417
State of Louisiana	41.932767%	1,109,707	44.720914%	35,431,149	64,721,898	10,886,875
Tangipahoa Parish Council	0.525194%	12,083	0.486942%	385,791	704,722	118,541
Tensas Parish Police Jury	0.014422%	425	0.017127%	13,569	24,787	4,169
Terrebonne Parish Consolidated Government	0.646832%	15,674	0.631658%	500,445	914,161	153,771
Vermilion Parish Police Jury	0.124904%	3,069	0.123680%	97,988	178,995	30,109
Vernon Parish DA	0.424781%	10,307	0.415370%	329,086	601,140	101,118
Vernon Parish Police Jury	0.158647%	3,730	0.150318%	119,093	217,546	36,593
Washington Parish Government	0.267903%	6,728	0.271137%	214,814	392,400	66,006
Webster Parish Police Jury	0.226269%	4,755	0.191625%	151,819	277,327	46,649
West Baton Rouge Parish Council	0.245589%	5,871	0.236600%	187,452	342,417	57,598
West Baton Rouge Parish School Board	0.002041%	48	0.001934%	1,532	2,799	471
West Feliciana Parish Government	0.038505%	742	0.029902%	23,691	43,275	7,279
Winn Parish DA	0.250623%	6,011	0.242242%	191,922	350,582	58,971
Winn Parish Police Jury	0.021089%	496	0.019989%	15,837	28,929	4,866
Grand Total	100.000000%	\$2,481,405	100.000000%	\$79,227,247	\$144,724,006	\$24,344,035

* 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, 2020

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	\$1,159	\$619	\$915	\$863	\$144
2nd Judicial District IV-D	(4,630)	(2,473)	(3,653)	(3,450)	(575)
3rd Judicial District DA	(22,687)	(12,117)	(17,900)	(16,904)	(2,817)
4th Judicial District DA	(9,485)	(5,066)	(7,484)	(7,067)	(1,178)
5th Judicial District DA	(7,932)	(4,236)	(6,258)	(5,910)	(985)
6th Judicial District DA	(27,243)	(14,550)	(21,495)	(20,298)	(3,383)
6th Judicial District IV-D	(2,970)	(1,586)	(2,343)	(2,213)	(369)
7th IV-D	(1,691)	(903)	(1,334)	(1,260)	(210)
7th Judicial District DA	(21,874)	(11,683)	(17,258)	(16,299)	(2,717)
11th Judicial District DA	2,970	1,586	2,343	2,213	369
13th Judicial District DA	8,050	4,299	6,351	5,998	1,000
15th Judicial District DA	(1,040)	(556)	(821)	(775)	(129)
16th Judicial District DA	(38,735)	(20,688)	(30,562)	(28,861)	(4,810)
18th Judicial District DA	(33,548)	(17,918)	(26,469)	(24,997)	(4,166)
18th Judicial District IV-D	(3,190)	(1,704)	(2,517)	(2,377)	(396)
20th Judicial District DA	12,685	6,775	10,008	9,452	1,575
20th Judicial District PTI Fund	1,285	686	1,014	957	160
20th Judicial District IV-D	(2,472)	(1,320)	(1,950)	(1,842)	(307)
21st Judicial District DA	(6,947)	(3,710)	(5,481)	(5,176)	(863)
21st Judicial District IV-D	(2,329)	(1,244)	(1,837)	(1,736)	(289)
21st Judicial District PTI Fund	(3,990)	(2,131)	(3,148)	(2,973)	(496)
22nd Judicial District DA	(10,379)	(5,543)	(8,189)	(7,733)	(1,289)
23rd Judicial District DA	4,597	2,455	3,627	3,425	571
25th Judicial District DA	16,515	8,820	13,030	12,305	2,051
27th Judicial District DA	(28,384)	(15,160)	(22,395)	(21,149)	(3,525)
27th Judicial District IV-D	(11,030)	(5,891)	(8,703)	(8,218)	(1,370)
29th Judicial District DA	34,784	18,577	27,444	25,917	4,320
31st Judicial District DA	(1,531)	(818)	(1,208)	(1,141)	(190)
32nd Judicial District DA	11,549	6,168	9,112	8,605	1,434
33rd Judicial District DA	10,478	5,596	8,267	7,807	1,301
34th Judicial District DA	7,463	3,986	5,888	5,561	927
37th Judicial District DA	(13,172)	(7,035)	(10,393)	(9,814)	(1,636)
39th Judicial District DA	(1,021)	(546)	(806)	(761)	(127)
40th Judicial District DA	(23,259)	(12,422)	(18,351)	(17,330)	(2,888)
Allen Parish Police Jury	653	349	515	487	81
Ascension Parish Central Fund	(2,555)	(1,365)	(2,016)	(1,904)	(317)
Assumption Parish Police Jury	(1,350)	(721)	(1,065)	(1,006)	(168)
Avoyelles Parish DA	(19,804)	(10,577)	(15,625)	(14,756)	(2,459)
Beauregard Parish DA	(4,350)	(2,323)	(3,432)	(3,241)	(540)
Beauregard Parish IV-D	(558)	(298)	(440)	(416)	(69)
Bienville Parish Police Jury	(183)	(98)	(144)	(137)	(23)
Bossier Parish Police Jury	(41,805)	(22,327)	(32,983)	(31,149)	(5,192)
Caddo Parish DA	(1,376)	(735)	(1,086)	(1,025)	(171)
Calcasieu Parish Police Jury	51,707	27,616	40,796	38,527	6,421
Caldwell Parish Police Jury	(3,281)	(1,752)	(2,588)	(2,445)	(408)

EXHIBIT VII – Schedule B (continued)
Schedule of Changes in Employer Proportions
For the Year Ended June 30, 2020

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)
Cameron Parish DA	\$(13,487)	\$(7,203)	\$(10,641)	\$(10,049)	\$(1,675)
Cameron Parish Police Jury	2,102	1,122	1,658	1,566	261
Catahoula Parish Police Jury	(930)	(497)	(734)	(693)	(116)
Claiborne Parish Police Jury	(582)	(311)	(459)	(434)	(72)
Concordia Parish Police Jury	(1,154)	(616)	(910)	(860)	(143)
DeSoto Parish DA	(19,009)	(10,152)	(14,998)	(14,163)	(2,361)
DeSoto Parish Police Jury	(2,704)	(1,444)	(2,133)	(2,015)	(336)
East Baton Rouge Parish	(99,304)	(53,036)	(78,349)	(73,991)	(12,332)
East Baton Rouge Parish IV-D	(28,214)	(15,069)	(22,261)	(21,022)	(3,504)
East Carroll Parish Treasurer	(1,018)	(544)	(803)	(759)	(127)
East Feliciana Parish Police Jury	(569)	(304)	(449)	(424)	(71)
Grant Parish Police Jury	(5,321)	(2,842)	(4,198)	(3,965)	(661)
Iberia Parish Government	(2,617)	(1,398)	(2,065)	(1,950)	(325)
Iberville Parish School Board	(345)	(184)	(272)	(257)	(43)
Jackson Parish Police Jury	(161)	(86)	(127)	(120)	(20)
Jefferson Davis Parish IV-D	(1,224)	(654)	(966)	(912)	(152)
Jefferson Davis Parish Police Jury	212	113	168	157	26
Jefferson Parish DA	(96,012)	(51,278)	(75,752)	(71,538)	(11,923)
Lafayette City-Parish Consolidated Government	(4,969)	(2,654)	(3,920)	(3,703)	(617)
Lafayette Parish IV-D	(359)	(192)	(283)	(268)	(45)
Lafourche Parish DA	(7,180)	(3,835)	(5,665)	(5,350)	(892)
Lafourche Parish Government	(2,774)	(1,481)	(2,188)	(2,067)	(345)
LaSalle Parish DA	(2,748)	(1,468)	(2,168)	(2,048)	(341)
LaSalle Parish Police Jury	(354)	(189)	(279)	(264)	(44)
Livingston Parish Government	5,895	3,149	4,651	4,393	732
Louisiana District Attorney's Association	(122,836)	(65,605)	(96,915)	(91,526)	(15,254)
Madison Parish Police Jury	(802)	(429)	(633)	(598)	(100)
Morehouse Parish Police Jury	(450)	(240)	(355)	(335)	(56)
Natchitoches Parish DA	(13,730)	(7,333)	(10,833)	(10,230)	(1,705)
Natchitoches Parish Government	(2,033)	(1,086)	(1,604)	(1,515)	(253)
Orleans Parish DA	(73,462)	(39,235)	(57,960)	(54,737)	(9,123)
Orleans Parish IV-D	(5,896)	(3,149)	(4,652)	(4,393)	(732)
Ouachita Parish Police Jury	(20,679)	(11,044)	(16,315)	(15,408)	(2,568)
Plaquemines Parish Government	(12,561)	(6,708)	(9,910)	(9,359)	(1,560)
Pointe Coupee Parish Police Jury	(214)	(114)	(169)	(159)	(27)
Rapides Parish IV-D	(3,384)	(1,807)	(2,670)	(2,521)	(420)
Rapides Parish Police Jury, Treasurer	(2,942)	(1,571)	(2,321)	(2,192)	(365)
Red River Parish Police Jury	(1,878)	(1,003)	(1,482)	(1,399)	(233)
Sabine Parish Police Jury	(664)	(355)	(524)	(495)	(83)
St Bernard Parish Government	2,844	1,519	2,244	2,119	353
St Charles IV-D	(1,614)	(862)	(1,273)	(1,203)	(201)
St Charles Parish Clearing Acct	(72,851)	(38,908)	(57,478)	(54,281)	(9,047)
St Helena Parish Police Jury	(1,566)	(836)	(1,235)	(1,167)	(195)
St James Parish Government	(1,208)	(645)	(953)	(900)	(150)
St John the Baptist Parish Council	(1,026)	(548)	(810)	(764)	(127)

EXHIBIT VII – Schedule B (continued)
Schedule of Changes in Employer Proportions
For the Year Ended June 30, 2020

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 Landry Parish Government	\$(3,162)	\$(1,689)	\$(2,495)	\$(2,356)	\$(393)
St Martin Parish Government	(10,259)	(5,479)	(8,094)	(7,644)	(1,274)
St Mary Parish Government	(2,693)	(1,438)	(2,125)	(2,006)	(334)
St Tammany Parish Government	(28,890)	(15,429)	(22,793)	(21,526)	(3,588)
State of Louisiana	896,956	479,049	707,683	668,322	111,387
Tangipahoa Parish Council	(12,306)	(6,572)	(9,709)	(9,169)	(1,528)
Tensas Parish Police Jury	870	465	687	648	108
Terrebonne Parish Consolidated Government	(4,882)	(2,607)	(3,851)	(3,638)	(606)
Vermilion Parish Police Jury	(394)	(210)	(311)	(293)	(49)
Vernon Parish DA	(3,028)	(1,617)	(2,389)	(2,256)	(376)
Vernon Parish Police Jury	(2,679)	(1,431)	(2,114)	(1,996)	(333)
Washington Parish Government	1,040	556	821	775	129
Webster Parish Police Jury	(11,145)	(5,952)	(8,793)	(8,304)	(1,384)
West Baton Rouge Parish Council	(2,892)	(1,544)	(2,282)	(2,154)	(359)
West Baton Rouge Parish School Board	(34)	(18)	(27)	(25)	(4)
West Feliciana Parish Government	(2,768)	(1,478)	(2,184)	(2,062)	(344)
Winn Parish DA	(2,696)	(1,440)	(2,127)	(2,009)	(335)
Winn Parish Police Jury	(354)	(189)	(279)	(264)	(44)
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, 2020

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	\$(8,677)	\$(3,717)	\$(7,682)	\$0
2nd Judicial District IV-D	(2,350)	(1,007)	(2,080)	2,875
3rd Judicial District DA	(13,680)	(5,859)	(12,110)	14,087
4th Judicial District DA	(19,442)	(8,327)	(17,211)	5,889
5th Judicial District DA	(8,830)	(3,782)	(7,817)	4,925
6th Judicial District DA	(11,452)	(4,905)	(10,138)	16,915
6th Judicial District IV-D	(4,126)	(1,767)	(3,653)	1,844
7th IV-D	(2,364)	(1,013)	(2,093)	1,050
7th Judicial District DA	(3,102)	(1,329)	(2,746)	13,582
11th Judicial District DA	(8,372)	(3,586)	(7,411)	0
13th Judicial District DA	(9,221)	(3,950)	(8,163)	0
15th Judicial District DA	(62,143)	(26,617)	(55,012)	646
16th Judicial District DA	(30,827)	(13,204)	(27,290)	24,051
18th Judicial District DA	(32,659)	(13,988)	(28,911)	20,831
18th Judicial District IV-D	(4,476)	(1,917)	(3,963)	1,981
20th Judicial District DA	(3,929)	(1,683)	(3,478)	0
20th Judicial District PTI Fund	(851)	(364)	(753)	0
20th Judicial District IV-D	(3,453)	(1,479)	(3,057)	1,535
21st Judicial District DA	(9,695)	(4,152)	(8,582)	4,313
21st Judicial District IV-D	(3,275)	(1,403)	(2,900)	1,447
21st Judicial District PTI Fund	(4,941)	(2,116)	(4,374)	2,477
22nd Judicial District DA	(38,286)	(16,398)	(33,892)	6,444
23rd Judicial District DA	(33,058)	(14,159)	(29,265)	0
25th Judicial District DA	(4,767)	(2,042)	(4,220)	0
27th Judicial District DA	(13,801)	(5,911)	(12,217)	17,624
27th Judicial District IV-D	(1,048)	(449)	(928)	6,848
29th Judicial District DA	(28,436)	(12,180)	(25,173)	0
31st Judicial District DA	(10,894)	(4,666)	(9,644)	951
32nd Judicial District DA	(17,671)	(7,569)	(15,643)	0
33rd Judicial District DA	(12,479)	(5,345)	(11,047)	0
34th Judicial District DA	(3,301)	(1,414)	(2,923)	0
37th Judicial District DA	(3,967)	(1,699)	(3,512)	8,178
39th Judicial District DA	(1,398)	(599)	(1,237)	634
40th Judicial District DA	(24,101)	(10,323)	(21,336)	14,442
Allen Parish Police Jury	(1,489)	(638)	(1,319)	0
Ascension Parish Central Fund	(3,218)	(1,378)	(2,848)	1,587
Assumption Parish Police Jury	(1,662)	(712)	(1,471)	838
Avoyelles Parish DA	(10,019)	(4,291)	(8,869)	12,297
Beauregard Parish DA	(10,215)	(4,375)	(9,043)	2,701
Beauregard Parish IV-D	(800)	(342)	(708)	347
Bienville Parish Police Jury	(256)	(109)	(226)	114
Bossier Parish Police Jury	(25,805)	(11,052)	(22,843)	25,957
Caddo Parish DA	(75,654)	(32,403)	(66,972)	854
Calcasieu Parish Police Jury	(52,770)	(22,602)	(46,715)	0
Caldwell Parish Police Jury	(1,665)	(713)	(1,474)	2,037

EXHIBIT VII – Schedule C (continued)
Current Year Additions to Deferred Inflows of Resources
For the Year Ended June 30, 2020

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
Cameron Parish DA	\$(1,186)	\$(508)	\$(1,050)	\$8,374
Cameron Parish Police Jury	(5,706)	(2,444)	(5,052)	0
Catahoula Parish Police Jury	(1,324)	(567)	(1,172)	577
Claiborne Parish Police Jury	(286)	(122)	(253)	362
Concordia Parish Police Jury	(986)	(422)	(873)	717
DeSoto Parish DA	(9,558)	(4,094)	(8,461)	11,802
DeSoto Parish Police Jury	(702)	(301)	(621)	1,679
East Baton Rouge Parish	(82,013)	(35,127)	(72,602)	61,659
East Baton Rouge Parish IV-D	(11,107)	(4,757)	(9,833)	17,518
East Carroll Parish Treasurer	(329)	(141)	(292)	632
East Feliciana Parish Police Jury	(789)	(338)	(698)	353
Grant Parish Police Jury	(7,433)	(3,184)	(6,580)	3,304
Iberia Parish Government	(2,852)	(1,222)	(2,525)	1,625
Iberville Parish School Board	(176)	(75)	(156)	214
Jackson Parish Police Jury	(547)	(234)	(484)	100
Jefferson Davis Parish IV-D	(1,746)	(748)	(1,546)	760
Jefferson Davis Parish Police Jury	(353)	(151)	(313)	0
Jefferson Parish DA	(158,886)	(68,052)	(140,653)	59,615
Lafayette City-Parish Consolidated Government	(6,948)	(2,976)	(6,151)	3,086
Lafayette Parish IV-D	(471)	(202)	(417)	223
Lafourche Parish DA	(6,505)	(2,786)	(5,759)	4,458
Lafourche Parish Government	(19,093)	(8,178)	(16,902)	1,722
LaSalle Parish DA	(3,847)	(1,648)	(3,405)	1,707
LaSalle Parish Police Jury	(522)	(224)	(462)	220
Livingston Parish Government	(3,673)	(1,573)	(3,251)	0
Louisiana District Attorney's Association	(46,516)	(19,923)	(41,178)	76,272
Madison Parish Police Jury	(349)	(150)	(309)	498
Morehouse Parish Police Jury	(2,928)	(1,254)	(2,592)	279
Natchitoches Parish DA	(10,187)	(4,363)	(9,018)	8,525
Natchitoches Parish Government	(3,157)	(1,352)	(2,794)	1,262
Orleans Parish DA	(52,751)	(22,594)	(46,698)	45,614
Orleans Parish IV-D	(11,397)	(4,881)	(10,089)	3,661
Ouachita Parish Police Jury	(47,173)	(20,205)	(41,759)	12,840
Plaquemines Parish Government	(10,732)	(4,597)	(9,500)	7,799
Pointe Coupee Parish Police Jury	(310)	(133)	(275)	132
Rapides Parish IV-D	(4,900)	(2,099)	(4,337)	2,101
Rapides Parish Police Jury, Treasurer	(40,985)	(17,554)	(36,282)	1,827
Red River Parish Police Jury	(2,596)	(1,112)	(2,298)	1,166
Sabine Parish Police Jury	(909)	(390)	(805)	412
St Bernard Parish Government	(24,979)	(10,699)	(22,113)	0
St Charles IV-D	(3,947)	(1,691)	(3,494)	1,002
St Charles Parish Clearing Acct	(4,337)	(1,857)	(3,839)	45,234
St Helena Parish Police Jury	(648)	(278)	(574)	972
St James Parish Government	(1,673)	(717)	(1,481)	750
St John the Baptist Parish Council	(1,428)	(611)	(1,264)	637

EXHIBIT VII – Schedule C (continued)
Current Year Additions to Deferred Inflows of Resources
For the Year Ended June 30, 2020

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 Landry Parish Government	\$(4,020)	\$(1,722)	\$(3,559)	\$1,963
St Martin Parish Government	(2,223)	(952)	(1,968)	6,370
St Mary Parish Government	(2,863)	(1,226)	(2,535)	1,672
St Tammany Parish Government	(66,898)	(28,653)	(59,222)	17,938
State of Louisiana	(1,107,843)	(474,501)	(980,712)	0
Tangipahoa Parish Council	(12,063)	(5,167)	(10,678)	7,641
Tensas Parish Police Jury	(424)	(182)	(376)	0
Terrebonne Parish Consolidated Government	(15,648)	(6,702)	(13,852)	3,032
Vermilion Parish Police Jury	(3,064)	(1,312)	(2,712)	244
Vernon Parish DA	(10,290)	(4,407)	(9,109)	1,880
Vernon Parish Police Jury	(3,724)	(1,595)	(3,296)	1,663
Washington Parish Government	(6,717)	(2,877)	(5,946)	0
Webster Parish Police Jury	(4,747)	(2,033)	(4,202)	6,920
West Baton Rouge Parish Council	(5,861)	(2,510)	(5,189)	1,795
West Baton Rouge Parish School Board	(48)	(21)	(42)	21
West Feliciana Parish Government	(741)	(317)	(656)	1,718
Winn Parish DA	(6,001)	(2,570)	(5,312)	1,674
Winn Parish Police Jury	(495)	(212)	(438)	220
Grand Total	\$(2,477,238)	\$(1,061,027)	\$(2,192,961)	\$666,742

* 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, 2020

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	\$12,736	\$73,264	\$21,506	\$719
2nd Judicial District IV-D	3,449	19,842	5,824	0
3rd Judicial District DA	20,078	115,501	33,905	0
4th Judicial District DA	28,535	164,153	48,186	0
5th Judicial District DA	12,960	74,554	21,885	0
6th Judicial District DA	16,807	96,688	28,382	0
6th Judicial District IV-D	6,056	34,837	10,226	0
7th IV-D	3,470	19,960	5,859	0
7th Judicial District DA	4,552	26,189	7,688	0
11th Judicial District DA	12,287	70,685	20,749	1,844
13th Judicial District DA	13,534	77,858	22,855	4,998
15th Judicial District DA	91,206	524,682	154,018	0
16th Judicial District DA	45,244	260,276	76,403	0
18th Judicial District DA	47,933	275,743	80,943	0
18th Judicial District IV-D	6,570	37,795	11,095	0
20th Judicial District DA	5,767	33,176	9,739	7,877
20th Judicial District PTI Fund	1,248	7,181	2,108	797
20th Judicial District IV-D	5,068	29,156	8,558	0
21st Judicial District DA	14,229	81,853	24,028	0
21st Judicial District IV-D	4,807	27,655	8,118	0
21st Judicial District PTI Fund	7,251	41,715	12,245	0
22nd Judicial District DA	56,191	323,248	94,888	0
23rd Judicial District DA	48,519	279,115	81,933	2,854
25th Judicial District DA	6,996	40,248	11,815	10,254
27th Judicial District DA	20,255	116,521	34,204	0
27th Judicial District IV-D	1,538	8,850	2,598	0
29th Judicial District DA	41,735	240,089	70,477	21,597
31st Judicial District DA	15,988	91,976	26,999	0
32nd Judicial District DA	25,936	149,200	43,797	7,171
33rd Judicial District DA	18,315	105,361	30,928	6,506
34th Judicial District DA	4,845	27,874	8,182	4,634
37th Judicial District DA	5,823	33,496	9,833	0
39th Judicial District DA	2,051	11,801	3,464	0
40th Judicial District DA	35,373	203,491	59,734	0
Allen Parish Police Jury	2,186	12,576	3,692	406
Ascension Parish Central Fund	4,722	27,166	7,975	0
Assumption Parish Police Jury	2,440	14,034	4,120	0
Avoyelles Parish DA	14,705	84,592	24,832	0
Beauregard Parish DA	14,992	86,245	25,317	0
Beauregard Parish IV-D	1,174	6,752	1,982	0
Bienville Parish Police Jury	375	2,158	633	0
Bossier Parish Police Jury	37,873	217,870	63,955	0
Caddo Parish DA	111,035	638,751	187,502	0
Calcasieu Parish Police Jury	77,449	445,543	130,787	32,106
Caldwell Parish Police Jury	2,444	14,059	4,127	0

EXHIBIT VII – Schedule D (continued)
Current Year Additions to Deferred Outflows of Resources
For the Year Ended June 30, 2020

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
Cameron Parish DA	\$1,741	\$10,014	\$2,939	\$0
Cameron Parish Police Jury	8,375	48,180	14,143	1,305
Catahoula Parish Police Jury	1,943	11,177	3,281	0
Claiborne Parish Police Jury	419	2,411	708	0
Concordia Parish Police Jury	1,448	8,328	2,445	0
DeSoto Parish DA	14,028	80,698	23,689	0
DeSoto Parish Police Jury	1,030	5,926	1,739	0
East Baton Rouge Parish	120,368	692,443	203,263	0
East Baton Rouge Parish IV-D	16,302	93,780	27,529	0
East Carroll Parish Treasurer	484	2,782	817	0
East Feliciana Parish Police Jury	1,158	6,659	1,955	0
Grant Parish Police Jury	10,910	62,762	18,423	0
Iberia Parish Government	4,186	24,081	7,069	0
Iberville Parish School Board	258	1,484	435	0
Jackson Parish Police Jury	803	4,619	1,356	0
Jefferson Davis Parish IV-D	2,563	14,742	4,327	0
Jefferson Davis Parish Police Jury	519	2,984	876	131
Jefferson Parish DA	233,192	1,341,485	393,786	0
Lafayette City-Parish Consolidated Government	10,198	58,665	17,221	0
Lafayette Parish IV-D	692	3,978	1,168	0
Lafourche Parish DA	9,547	54,923	16,122	0
Lafourche Parish Government	28,022	161,203	47,320	0
LaSalle Parish DA	5,645	32,477	9,533	0
LaSalle Parish Police Jury	766	4,408	1,294	0
Livingston Parish Government	5,391	31,010	9,103	3,661
Louisiana District Attorney's Association	68,270	392,736	115,286	0
Madison Parish Police Jury	513	2,950	866	0
Morehouse Parish Police Jury	4,297	24,722	7,257	0
Natchitoches Parish DA	14,951	86,009	25,247	0
Natchitoches Parish Government	4,633	26,652	7,824	0
Orleans Parish DA	77,422	445,383	130,740	0
Orleans Parish IV-D	16,727	96,224	28,246	0
Ouachita Parish Police Jury	69,234	398,282	116,914	0
Plaquemines Parish Government	15,751	90,611	26,598	0
Pointe Coupee Parish Police Jury	456	2,621	769	0
Rapides Parish IV-D	7,191	41,369	12,144	0
Rapides Parish Police Jury, Treasurer	60,153	346,040	101,578	0
Red River Parish Police Jury	3,810	21,915	6,433	0
Sabine Parish Police Jury	1,335	7,679	2,254	0
St Bernard Parish Government	36,661	210,900	61,909	1,766
St Charles IV-D	5,793	33,328	9,783	0
St Charles Parish Clearing Acct	6,365	36,615	10,748	0
St Helena Parish Police Jury	951	5,470	1,606	0
St James Parish Government	2,456	14,127	4,147	0
St John the Baptist Parish Council	2,095	12,053	3,538	0

EXHIBIT VII – Schedule D (continued)
Current Year Additions to Deferred Outflows of Resources
For the Year Ended June 30, 2020

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 Landry Parish Government	\$5,900	\$33,943	\$9,964	\$0
St Martin Parish Government	3,263	18,771	5,510	0
St Mary Parish Government	4,202	24,174	7,096	0
St Tammany Parish Government	98,185	564,829	165,803	0
State of Louisiana	1,625,953	9,353,611	2,745,708	556,935
Tangipahoa Parish Council	17,704	101,846	29,897	0
Tensas Parish Police Jury	623	3,582	1,052	540
Terrebonne Parish Consolidated Government	22,966	132,115	38,782	0
Vermilion Parish Police Jury	4,497	25,868	7,594	0
Vernon Parish DA	15,102	86,877	25,502	0
Vernon Parish Police Jury	5,465	31,440	9,229	0
Washington Parish Government	9,858	56,710	16,647	646
Webster Parish Police Jury	6,967	40,079	11,765	0
West Baton Rouge Parish Council	8,602	49,486	14,526	0
West Baton Rouge Parish School Board	70	405	119	0
West Feliciana Parish Government	1,087	6,254	1,836	0
Winn Parish DA	8,807	50,666	14,873	0
Winn Parish Police Jury	727	4,181	1,227	0
Grand Total	\$3,635,778	\$20,915,518	\$6,139,650	\$666,742

* 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, 2020

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2020	Allocated Share of Nonemployer Contributions for Fiscal Year 2020	Employer's Proportion of Collective Pension Expense
2nd Judicial District DA	\$8,732	\$34,666	\$80,650
2nd Judicial District IV-D	2,365	9,388	21,842
3rd Judicial District DA	13,766	54,651	127,145
4th Judicial District DA	19,565	77,671	180,701
5th Judicial District DA	8,886	35,276	82,069
6th Judicial District DA	11,524	45,749	106,435
6th Judicial District IV-D	4,152	16,483	38,349
7th IV-D	2,379	9,444	21,972
7th Judicial District DA	3,121	12,391	28,829
11th Judicial District DA	8,425	33,445	77,811
13th Judicial District DA	9,280	36,839	85,707
15th Judicial District DA	62,536	248,259	577,576
16th Judicial District DA	31,022	123,152	286,515
18th Judicial District DA	32,865	130,471	303,541
18th Judicial District IV-D	4,505	17,883	41,605
20th Judicial District DA	3,954	15,698	36,521
20th Judicial District PTI Fund	856	3,398	7,905
20th Judicial District IV-D	3,475	13,795	32,095
21st Judicial District DA	9,756	38,730	90,105
21st Judicial District IV-D	3,296	13,085	30,443
21st Judicial District PTI Fund	4,972	19,738	45,920
22nd Judicial District DA	38,527	152,948	355,835
23rd Judicial District DA	33,267	132,066	307,252
25th Judicial District DA	4,797	19,044	44,305
27th Judicial District DA	13,888	55,133	128,268
27th Judicial District IV-D	1,055	4,188	9,743
29th Judicial District DA	28,616	113,601	264,292
31st Judicial District DA	10,962	43,519	101,248
32nd Judicial District DA	17,783	70,596	164,241
33rd Judicial District DA	12,558	49,853	115,983
34th Judicial District DA	3,322	13,189	30,684
37th Judicial District DA	3,992	15,849	36,873
39th Judicial District DA	1,406	5,584	12,990
40th Judicial District DA	24,254	96,284	224,005
Allen Parish Police Jury	1,499	5,950	13,844
Ascension Parish Central Fund	3,238	12,854	29,905
Assumption Parish Police Jury	1,673	6,640	15,449
Avoyelles Parish DA	10,082	40,026	93,120
Beauregard Parish DA	10,279	40,807	94,939
Beauregard Parish IV-D	805	3,195	7,432
Bienville Parish Police Jury	257	1,021	2,375
Bossier Parish Police Jury	25,967	103,088	239,834
Caddo Parish DA	76,131	302,231	703,143
Calcasieu Parish Police Jury	53,103	210,813	490,459
Caldwell Parish Police Jury	1,676	6,652	15,477

EXHIBIT VII – Schedule E (continued)
Allocated Share of Employer Contributions and Pension Expense
For the Year Ended June 30, 2020

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2020	Allocated Share of Nonemployer Contributions for Fiscal Year 2020	Employer's Proportion of Collective Pension Expense
Cameron Parish DA	\$1,193	\$4,738	\$11,023
Cameron Parish Police Jury	5,742	22,797	53,037
Catahoula Parish Police Jury	1,332	5,288	12,303
Claiborne Parish Police Jury	287	1,141	2,654
Concordia Parish Police Jury	993	3,940	9,167
DeSoto Parish DA	9,618	38,183	88,834
DeSoto Parish Police Jury	706	2,804	6,523
East Baton Rouge Parish	82,531	327,636	762,248
East Baton Rouge Parish IV-D	11,177	44,373	103,234
East Carroll Parish Treasurer	332	1,316	3,062
East Feliciana Parish Police Jury	794	3,151	7,330
Grant Parish Police Jury	7,480	29,696	69,089
Iberia Parish Government	2,870	11,394	26,509
Iberville Parish School Board	177	702	1,633
Jackson Parish Police Jury	551	2,186	5,085
Jefferson Davis Parish IV-D	1,757	6,975	16,228
Jefferson Davis Parish Police Jury	356	1,412	3,285
Jefferson Parish DA	159,889	634,737	1,476,721
Lafayette City-Parish Consolidated Government	6,992	27,758	64,579
Lafayette Parish IV-D	474	1,882	4,379
Lafourche Parish DA	6,546	25,987	60,459
Lafourche Parish Government	19,213	76,275	177,454
LaSalle Parish DA	3,871	15,367	35,751
LaSalle Parish Police Jury	525	2,086	4,853
Livingston Parish Government	3,696	14,673	34,136
Louisiana District Attorney's Association	46,809	185,827	432,328
Madison Parish Police Jury	352	1,396	3,248
Morehouse Parish Police Jury	2,947	11,697	27,214
Natchitoches Parish DA	10,251	40,696	94,679
Natchitoches Parish Government	3,177	12,611	29,339
Orleans Parish DA	53,084	210,738	490,283
Orleans Parish IV-D	11,469	45,530	105,925
Ouachita Parish Police Jury	47,470	188,451	438,434
Plaquemines Parish Government	10,800	42,873	99,745
Pointe Coupee Parish Police Jury	312	1,240	2,886
Rapides Parish IV-D	4,931	19,574	45,539
Rapides Parish Police Jury, Treasurer	41,244	163,732	380,925
Red River Parish Police Jury	2,612	10,369	24,124
Sabine Parish Police Jury	915	3,633	8,453
St Bernard Parish Government	25,137	99,789	232,160
St Charles IV-D	3,972	15,769	36,688
St Charles Parish Clearing Acct	4,364	17,325	40,306
St Helena Parish Police Jury	652	2,588	6,022
St James Parish Government	1,684	6,684	15,551
St John the Baptist Parish Council	1,437	5,703	13,269

EXHIBIT VII – Schedule E (continued)
Allocated Share of Employer Contributions and Pension Expense
For the Year Ended June 30, 2020

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2020	Allocated Share of Nonemployer Contributions for Fiscal Year 2020	Employer's Proportion of Collective Pension Expense
St Landry Parish Government	\$4,046	\$16,061	\$37,365
St Martin Parish Government	2,237	8,882	20,664
St Mary Parish Government	2,881	11,438	26,611
St Tammany Parish Government	67,321	267,255	621,770
State of Louisiana	1,114,836	4,425,758	10,296,556
Tangipahoa Parish Council	12,139	48,190	112,114
Tensas Parish Police Jury	427	1,695	3,943
Terrebonne Parish Consolidated Government	15,746	62,511	145,433
Vermilion Parish Police Jury	3,083	12,240	28,476
Vernon Parish DA	10,355	41,107	95,635
Vernon Parish Police Jury	3,747	14,876	34,609
Washington Parish Government	6,759	26,833	62,427
Webster Parish Police Jury	4,777	18,964	44,120
West Baton Rouge Parish Council	5,898	23,415	54,475
West Baton Rouge Parish School Board	48	191	445
West Feliciana Parish Government	745	2,959	6,885
Winn Parish DA	6,039	23,973	55,774
Winn Parish Police Jury	498	1,978	4,602
Grand Total	\$2,492,875	\$9,896,394	\$23,024,029

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

TABLES

TABLE 1
Projection of Contributions
For Single Discount Rate Determination

Year	Payroll for Current Employees (a)	Payroll for Future Employees (b)	Total Employee Payroll (c)=(a)+(b)	Contributions from Current Employees (d)*	Employer Contributions for Current Employees (e)*	Contributions Related to Payroll of Future Employees (f)*	Total Contributions (g)=(d)+(e)+(f)
1	\$58,552,006	\$4,372,062	\$62,924,068	\$4,684,160	\$15,678,158	\$0	\$20,362,318
2	55,898,483	8,472,839	64,371,322	4,471,879	15,277,488	0	19,749,367
3	53,490,009	12,361,853	65,851,862	4,279,201	15,009,164	0	19,288,365
4	51,263,460	16,102,995	67,366,455	4,101,077	14,944,631	0	19,045,708
5	49,233,722	19,682,161	68,915,883	3,938,698	14,697,808	0	18,636,506
6	47,189,446	23,311,503	70,500,949	3,775,156	14,087,528	0	17,862,684
7	45,185,279	26,937,192	72,122,471	3,614,822	13,489,222	0	17,104,044
8	43,179,353	30,601,934	73,781,287	3,454,348	12,890,390	0	16,344,738
9	41,195,505	34,282,752	75,478,257	3,295,640	12,298,149	0	15,593,789
10	39,272,390	37,941,867	77,214,257	3,141,791	11,724,039	0	14,865,830
11	37,461,690	41,528,495	78,990,185	2,996,928	11,183,495	0	14,180,423
12	35,732,425	45,074,534	80,806,959	2,858,594	10,667,249	0	13,525,843
13	34,090,239	48,575,280	82,665,519	2,727,219	10,177,005	0	12,904,224
14	32,412,322	52,154,504	84,566,826	2,592,986	9,676,093	0	12,269,079
15	30,828,286	55,683,577	86,511,863	2,466,263	9,203,209	0	11,669,472
16	29,209,288	59,292,348	88,501,636	2,336,743	8,719,888	0	11,056,631
17	27,576,493	62,960,680	90,537,173	2,206,119	8,232,448	0	10,438,567
18	26,033,325	66,586,203	92,619,528	2,082,666	7,771,763	0	9,854,429
19	24,526,910	70,222,868	94,749,778	1,962,153	7,322,051	0	9,284,204
20	23,087,225	73,841,798	96,929,023	1,846,978	6,892,260	0	8,739,238
21	21,659,883	77,498,507	99,158,390	1,732,789	6,466,155	0	8,198,944
22	20,308,494	81,130,539	101,439,033	1,624,680	6,062,721	0	7,687,401
23	18,943,638	84,828,493	103,772,131	1,515,491	5,655,270	0	7,170,761
24	17,566,871	88,592,019	106,158,890	1,405,350	5,244,261	0	6,649,611
25	16,223,111	92,377,433	108,600,544	1,297,849	4,843,107	0	6,140,956
26	14,863,565	96,234,792	111,098,357	1,189,085	4,437,240	0	5,626,325
27	13,566,079	100,087,540	113,653,619	1,085,286	4,049,900	0	5,135,186
28	12,300,591	103,967,061	116,267,652	984,047	3,672,112	0	4,656,159
29	11,086,780	107,855,028	118,941,808	886,942	3,309,752	0	4,196,694
30	9,979,274	111,698,196	121,677,470	798,342	2,979,126	0	3,777,468
31	8,896,791	115,579,261	124,476,052	711,743	2,655,971	0	3,367,714
32	7,854,459	119,484,542	127,339,001	628,357	2,344,802	0	2,973,159
33	6,905,675	123,362,123	130,267,798	552,454	2,061,560	0	2,614,014
34	6,024,388	127,239,569	133,263,957	481,951	1,798,469	0	2,280,420
35	5,218,977	131,110,051	136,329,028	417,518	1,558,028	0	1,975,546
36	4,496,177	134,968,419	139,464,596	359,694	1,342,250	0	1,701,944
37	3,859,675	138,812,606	142,672,281	308,774	1,152,234	0	1,461,008
38	3,294,604	142,659,140	145,953,744	263,568	983,543	0	1,247,111
39	2,768,650	146,542,030	149,310,680	221,492	826,529	0	1,048,021
40	2,340,178	150,404,648	152,744,826	187,214	698,617	0	885,831

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

Year	Payroll for Current Employees (a)	Payroll for Future Employees (b)	Total Employee Payroll (c)=(a)+(b)	Contributions from Current Employees (d)*	Employer Contributions for Current Employees (e)*	Contributions Related to Payroll of Future Employees (f)*	Total Contributions (g)=(d)+(e)+(f)
41	\$1,951,010	\$154,306,947	\$156,257,957	\$156,081	\$582,437	\$0	\$738,518
42	1,611,705	158,240,185	159,851,890	128,936	481,145	0	610,081
43	1,317,486	162,210,997	163,528,483	105,399	393,311	0	498,710
44	1,036,071	166,253,567	167,289,638	82,886	309,299	0	392,185
45	820,781	170,316,519	171,137,300	65,662	245,029	0	310,691
46	656,866	174,416,592	175,073,458	52,549	196,095	0	248,644
47	495,993	178,604,154	179,100,147	39,679	148,070	0	187,749
48	370,724	182,848,727	183,219,451	29,658	110,673	0	140,331
49	260,904	187,172,594	187,433,498	20,872	77,888	0	98,760
50	172,516	191,571,953	191,744,469	13,801	51,502	0	65,303
51	121,152	196,033,439	196,154,591	9,692	36,168	0	45,860
52	80,371	200,585,776	200,666,147	6,430	23,993	0	30,423
53	43,012	205,238,456	205,281,468	3,441	12,840	0	16,281
54	21,394	209,981,548	210,002,942	1,712	6,386	0	8,098
55	10,206	214,822,804	214,833,010	816	3,047	0	3,863
56	1,887	219,772,282	219,774,169	151	563	0	714
57	0	224,828,975	224,828,975	0	0	0	0
58	0	230,000,041	230,000,041	0	0	0	0
59	0	235,290,042	235,290,042	0	0	0	0
60	0	240,701,713	240,701,713	0	0	0	0
61	0	246,237,853	246,237,853	0	0	0	0
62	0	251,901,323	251,901,323	0	0	0	0
63	0	257,695,054	257,695,054	0	0	0	0
64	0	263,622,040	263,622,040	0	0	0	0
65	0	269,685,347	269,685,347	0	0	0	0
66	0	275,888,110	275,888,110	0	0	0	0
67	0	282,233,536	282,233,536	0	0	0	0
68	0	288,724,908	288,724,908	0	0	0	0
69	0	295,365,581	295,365,581	0	0	0	0
70	0	302,158,989	302,158,989	0	0	0	0
71	0	309,108,646	309,108,646	0	0	0	0
72	0	316,218,145	316,218,145	0	0	0	0
73	0	323,491,162	323,491,162	0	0	0	0
74	0	330,931,459	330,931,459	0	0	0	0
75	0	338,542,882	338,542,882	0	0	0	0
76	0	346,329,368	346,329,368	0	0	0	0
77	0	354,294,944	354,294,944	0	0	0	0
78	0	362,443,728	362,443,728	0	0	0	0
79	0	370,779,933	370,779,933	0	0	0	0
80	0	379,307,872	379,307,872	0	0	0	0

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

Year	Payroll for Current Employees (a)	Payroll for Future Employees (b)	Total Employee Payroll (c)=(a)+(b)	Contributions from Current Employees (d)*	Employer Contributions for Current Employees (e)*	Contributions Related to Payroll of Future Employees (f)*	Total Contributions (g)=(d)+(e)+(f)
81	\$0	\$388,031,953	\$388,031,953	\$0	\$0	\$0	\$0
82	0	396,956,688	396,956,688	0	0	0	0
83	0	406,086,692	406,086,692	0	0	0	0
84	0	415,426,686	415,426,686	0	0	0	0
85	0	424,981,499	424,981,499	0	0	0	0
86	0	434,756,074	434,756,074	0	0	0	0
87	0	444,755,463	444,755,463	0	0	0	0
88	0	454,984,839	454,984,839	0	0	0	0
89	0	465,449,490	465,449,490	0	0	0	0
90	0	476,154,829	476,154,829	0	0	0	0
91	0	487,106,390	487,106,390	0	0	0	0
92	0	498,309,837	498,309,837	0	0	0	0
93	0	509,770,963	509,770,963	0	0	0	0
94	0	521,495,695	521,495,695	0	0	0	0
95	0	533,490,096	533,490,096	0	0	0	0
96	0	545,760,368	545,760,368	0	0	0	0
97	0	558,312,857	558,312,857	0	0	0	0
98	0	571,154,053	571,154,053	0	0	0	0
99	0	584,290,596	584,290,596	0	0	0	0
100	0	597,729,279	597,729,279	0	0	0	0

* Contributions based on current statutory provisions as stipulated in R.S. 11:62 and 11:103.

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

Year	Projected Beginning Fiduciary Net Position (a)	Projected Total Contributions (b)	Projected Benefit Payments (c)	Projected Administrative Expense (d)	Projected Investment Earnings (e)	Projected Ending Fiduciary Net Position (f)=(a)+(b)-(c)-(d)+(e)
1	\$443,953,251	\$20,362,318	\$24,833,057	\$597,914	\$27,591,083	\$466,475,682
2	466,475,682	19,749,367	26,436,459	531,156	28,932,578	488,190,012
3	488,190,012	19,288,365	28,180,998	508,270	30,222,550	509,011,658
4	509,011,658	19,045,708	30,200,323	487,113	31,454,938	528,824,868
5	528,824,868	18,636,506	31,885,144	467,826	32,629,411	547,737,815
6	547,737,815	17,862,684	33,447,636	448,401	33,740,164	565,444,626
7	565,444,626	17,104,044	35,377,337	429,357	34,764,689	581,506,664
8	581,506,664	16,344,738	37,665,042	410,297	35,675,377	595,451,440
9	595,451,440	15,593,789	39,627,041	391,446	36,464,011	607,490,754
10	607,490,754	14,865,830	41,250,206	373,172	37,144,671	617,877,876
11	617,877,876	14,180,423	41,417,721	355,967	37,768,146	628,052,758
12	628,052,758	13,525,843	42,971,430	339,535	38,336,618	636,604,254
13	636,604,254	12,904,224	44,538,604	323,931	38,804,204	643,450,147
14	643,450,147	12,269,079	46,024,934	307,987	39,167,272	648,553,577
15	648,553,577	11,669,472	47,232,562	292,935	39,431,079	652,128,631
16	652,128,631	11,056,631	48,486,836	277,551	39,597,530	654,018,405
17	654,018,405	10,438,567	49,514,019	262,036	39,665,484	654,346,401
18	654,346,401	9,854,429	50,455,900	247,373	39,639,469	653,137,027
19	653,137,027	9,284,204	51,383,672	233,058	39,518,221	650,322,722
20	650,322,722	8,739,238	52,124,578	219,378	39,303,174	646,021,177
21	646,021,177	8,198,944	53,013,469	205,815	38,990,759	639,991,596
22	639,991,596	7,687,401	53,476,303	192,974	38,584,318	632,594,038
23	632,594,038	7,170,761	54,120,847	180,005	38,086,633	623,550,579
24	623,550,579	6,649,611	54,606,740	166,923	37,490,826	612,917,353
25	612,917,353	6,140,956	54,817,973	154,154	36,804,487	600,890,668
26	600,890,668	5,626,325	55,125,605	141,236	36,027,910	587,278,062
27	587,278,062	5,135,186	55,092,688	128,907	35,163,399	572,355,052
28	572,355,052	4,656,159	55,000,475	116,882	34,219,176	556,113,030
29	556,113,030	4,196,694	54,668,946	105,348	33,200,468	538,735,897
30	538,735,897	3,777,468	53,922,900	94,825	32,124,779	520,620,420
31	520,620,420	3,367,714	53,390,857	84,539	30,996,642	501,509,380
32	501,509,380	2,973,159	52,605,802	74,634	29,814,525	481,616,628
33	481,616,628	2,614,014	51,600,340	65,619	28,591,397	461,156,080
34	461,156,080	2,280,420	50,477,498	57,245	27,337,160	440,238,917
35	440,238,917	1,975,546	49,189,914	49,592	26,060,318	419,035,276
36	419,035,276	1,701,944	47,745,782	42,723	24,771,326	397,720,040
37	397,720,040	1,461,008	46,154,652	36,675	23,480,864	376,470,585
38	376,470,585	1,247,111	44,533,937	31,306	22,196,235	355,348,688
39	355,348,688	1,048,021	42,961,378	26,308	20,918,541	334,327,563
40	334,327,563	885,831	41,116,378	22,237	19,656,637	313,731,416

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

Year	Projected Beginning Fiduciary Net Position (a)	Projected Total Contributions (b)	Projected Benefit Payments (c)	Projected Administrative Expense (d)	Projected Investment Earnings (e)	Projected Ending Fiduciary Net Position (f)=(a)+(b)-(c)-(d)+(e)
41	\$313,731,416	\$738,518	\$39,422,601	\$18,539	\$18,417,086	\$293,445,881
42	293,445,881	610,081	37,660,112	15,315	17,199,629	273,580,164
43	273,580,164	498,710	35,884,680	12,519	16,009,322	254,190,997
44	254,190,997	392,185	34,212,130	9,845	14,845,778	235,206,985
45	235,206,985	310,691	32,335,484	7,799	13,714,589	216,888,982
46	216,888,982	248,644	30,482,582	6,242	12,624,877	199,273,680
47	199,273,680	187,749	28,798,807	4,713	11,573,914	182,231,823
48	182,231,823	140,331	27,001,291	3,523	10,562,697	165,930,037
49	165,930,037	98,760	25,284,008	2,479	9,595,440	150,337,750
50	150,337,750	65,303	23,559,158	1,639	8,673,002	135,515,258
51	135,515,258	45,860	21,790,321	1,151	7,800,452	121,570,097
52	121,570,097	30,423	20,130,283	764	6,979,506	108,448,980
53	108,448,980	16,281	18,525,885	409	6,208,390	96,147,357
54	96,147,357	8,098	16,921,581	203	5,488,667	84,722,338
55	84,722,338	3,863	15,374,480	97	4,822,091	74,173,715
56	74,173,715	714	13,904,438	18	4,207,950	64,477,924
57	64,477,924	0	12,478,822	0	3,645,817	55,644,918
58	55,644,918	0	11,133,147	0	3,135,169	47,646,941
59	47,646,941	0	9,864,461	0	2,674,341	40,456,821
60	40,456,821	0	8,671,605	0	2,261,670	34,046,886
61	34,046,886	0	7,559,010	0	1,895,291	28,383,167
62	28,383,167	0	6,530,238	0	1,572,971	23,425,900
63	23,425,900	0	5,587,791	0	1,292,147	19,130,256
64	19,130,256	0	4,732,930	0	1,049,978	15,447,304
65	15,447,304	0	3,965,415	0	843,415	12,325,304
66	12,325,304	0	3,284,074	0	669,260	9,710,490
67	9,710,490	0	2,686,615	0	524,221	7,548,096
68	7,548,096	0	2,169,324	0	404,992	5,783,764
69	5,783,764	0	1,727,354	0	308,324	4,364,734
70	4,364,734	0	1,355,048	0	231,092	3,240,778
71	3,240,778	0	1,046,121	0	170,353	2,365,010
72	2,365,010	0	793,952	0	123,378	1,694,436
73	1,694,436	0	591,701	0	87,692	1,190,427
74	1,190,427	0	432,464	0	61,092	819,055
75	819,055	0	309,560	0	41,664	551,159
76	551,159	0	216,723	0	27,777	362,213
77	362,213	0	148,183	0	18,078	232,108
78	232,108	0	98,778	0	11,467	144,797
79	144,797	0	64,077	0	7,078	87,797
80	87,797	0	40,386	0	4,244	51,656

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

Year	Projected Beginning Fiduciary Net Position (a)	Projected Total Contributions (b)	Projected Benefit Payments (c)	Projected Administrative Expense (d)	Projected Investment Earnings (e)	Projected Ending Fiduciary Net Position (f)=(a)+(b)-(c)-(d)+(e)
81	\$51,656	\$0	\$24,686	\$0	\$2,469	\$29,438
82	29,438	0	14,604	0	1,390	16,225
83	16,225	0	8,344	0	757	8,638
84	8,638	0	4,597	0	398	4,440
85	4,440	0	2,440	0	202	2,202
86	2,202	0	1,247	0	99	1,054
87	1,054	0	614	0	47	487
88	487	0	291	0	21	218
89	218	0	133	0	10	94
90	94	0	59	0	4	39
91	39	0	25	0	2	16
92	16	0	11	0	1	6
93	6	0	4	0	0	2
94	2	0	2	0	0	0
95	0	0	0	0	0	0
96	0	0	0	0	0	0
97	0	0	0	0	0	0
98	0	0	0	0	0	0
99	0	0	0	0	0	0
100	0	0	0	0	0	0

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

Year	Projected Beginning Fiduciary Net Position	Projected Benefit Payments	“Funded” Portion of Benefit Payments	“Unfunded” Portion of Benefit Payments	Present Value of “Funded” Benefit Payments	Present Value of “Unfunded” Benefit Payments	Present Value of Benefit Payments Using the Single Discount Rate
1	\$443,953,251	\$24,833,057	\$24,833,057	\$0	\$23,372,289	\$0	\$23,372,289
2	466,475,682	26,436,459	26,436,459	0	23,417,763	0	23,417,763
3	488,190,012	28,180,998	28,180,998	0	23,494,681	0	23,494,681
4	509,011,658	30,200,323	30,200,323	0	23,697,134	0	23,697,134
5	528,824,868	31,885,144	31,885,144	0	23,547,439	0	23,547,439
6	547,737,815	33,447,636	33,447,636	0	23,248,332	0	23,248,332
7	565,444,626	35,377,337	35,377,337	0	23,143,155	0	23,143,155
8	581,506,664	37,665,042	37,665,042	0	23,190,331	0	23,190,331
9	595,451,440	39,627,041	39,627,041	0	22,963,136	0	22,963,136
10	607,490,754	41,250,206	41,250,206	0	22,497,628	0	22,497,628
11	617,877,876	41,417,721	41,417,721	0	21,260,226	0	21,260,226
12	628,052,758	42,971,430	42,971,430	0	20,760,248	0	20,760,248
13	636,604,254	44,538,604	44,538,604	0	20,251,649	0	20,251,649
14	643,450,147	46,024,934	46,024,934	0	19,696,453	0	19,696,453
15	648,553,577	47,232,562	47,232,562	0	19,024,245	0	19,024,245
16	652,128,631	48,486,836	48,486,836	0	18,380,648	0	18,380,648
17	654,018,405	49,514,019	49,514,019	0	17,665,918	0	17,665,918
18	654,346,401	50,455,900	50,455,900	0	16,943,029	0	16,943,029
19	653,137,027	51,383,672	51,383,672	0	16,239,599	0	16,239,599
20	650,322,722	52,124,578	52,124,578	0	15,504,715	0	15,504,715
21	646,021,177	53,013,469	53,013,469	0	14,841,524	0	14,841,524
22	639,991,596	53,476,303	53,476,303	0	14,090,445	0	14,090,445
23	632,594,038	54,120,847	54,120,847	0	13,421,436	0	13,421,436
24	623,550,579	54,606,740	54,606,740	0	12,745,349	0	12,745,349
25	612,917,353	54,817,973	54,817,973	0	12,042,024	0	12,042,024
26	600,890,668	55,125,605	55,125,605	0	11,397,273	0	11,397,273
27	587,278,062	55,092,688	55,092,688	0	10,720,440	0	10,720,440
28	572,355,052	55,000,475	55,000,475	0	10,072,938	0	10,072,938
29	556,113,030	54,668,946	54,668,946	0	9,423,267	0	9,423,267
30	538,735,897	53,922,900	53,922,900	0	8,747,926	0	8,747,926
31	520,620,420	53,390,857	53,390,857	0	8,152,106	0	8,152,106
32	501,509,380	52,605,802	52,605,802	0	7,559,753	0	7,559,753
33	481,616,628	51,600,340	51,600,340	0	6,979,070	0	6,979,070
34	461,156,080	50,477,498	50,477,498	0	6,425,603	0	6,425,603
35	440,238,917	49,189,914	49,189,914	0	5,893,363	0	5,893,363
36	419,035,276	47,745,782	47,745,782	0	5,383,853	0	5,383,853
37	397,720,040	46,154,652	46,154,652	0	4,898,293	0	4,898,293
38	376,470,585	44,533,937	44,533,937	0	4,448,273	0	4,448,273
39	355,348,688	42,961,378	42,961,378	0	4,038,774	0	4,038,774
40	334,327,563	41,116,378	41,116,378	0	3,637,955	0	3,637,955

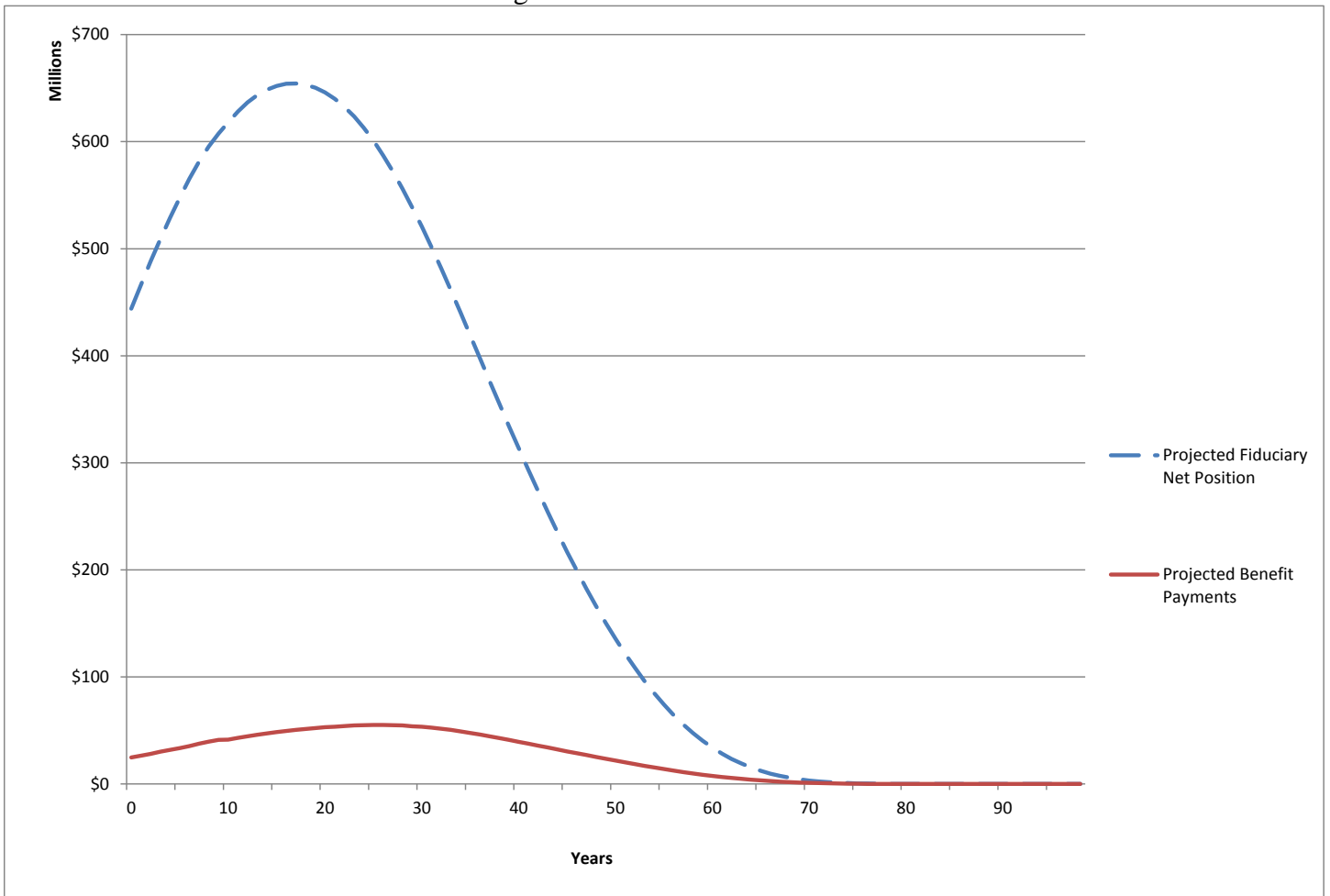
TABLE 3 (continued)
Actuarial Present Value of Projected Benefit Payments
For Single Discount Rate Determination

Year	Projected Beginning Fiduciary Net Position	Projected Benefit Payments	“Funded” Portion of Benefit Payments	“Unfunded” Portion of Benefit Payments	Present Value of “Funded” Benefit Payments	Present Value of “Unfunded” Benefit Payments	Present Value of Benefit Payments Using the Single Discount Rate
41	\$313,731,416	\$39,422,601	\$39,422,601	\$0	\$3,282,909	\$0	\$3,282,909
42	293,445,881	37,660,112	37,660,112	0	2,951,659	0	2,951,659
43	273,580,164	35,884,680	35,884,680	0	2,647,066	0	2,647,066
44	254,190,997	34,212,130	34,212,130	0	2,375,236	0	2,375,236
45	235,206,985	32,335,484	32,335,484	0	2,112,891	0	2,112,891
46	216,888,982	30,482,582	30,482,582	0	1,874,652	0	1,874,652
47	199,273,680	28,798,807	28,798,807	0	1,666,919	0	1,666,919
48	182,231,823	27,001,291	27,001,291	0	1,470,942	0	1,470,942
49	165,930,037	25,284,008	25,284,008	0	1,296,367	0	1,296,367
50	150,337,750	23,559,158	23,559,158	0	1,136,875	0	1,136,875
51	135,515,258	21,790,321	21,790,321	0	989,664	0	989,664
52	121,570,097	20,130,283	20,130,283	0	860,488	0	860,488
53	108,448,980	18,525,885	18,525,885	0	745,324	0	745,324
54	96,147,357	16,921,581	16,921,581	0	640,735	0	640,735
55	84,722,338	15,374,480	15,374,480	0	547,909	0	547,909
56	74,173,715	13,904,438	13,904,438	0	466,372	0	466,372
57	64,477,924	12,478,822	12,478,822	0	393,935	0	393,935
58	55,644,918	11,133,147	11,133,147	0	330,780	0	330,780
59	47,646,941	9,864,461	9,864,461	0	275,846	0	275,846
60	40,456,821	8,671,605	8,671,605	0	228,225	0	228,225
61	34,046,886	7,559,010	7,559,010	0	187,240	0	187,240
62	28,383,167	6,530,238	6,530,238	0	152,242	0	152,242
63	23,425,900	5,587,791	5,587,791	0	122,607	0	122,607
64	19,130,256	4,732,930	4,732,930	0	97,741	0	97,741
65	15,447,304	3,965,415	3,965,415	0	77,074	0	77,074
66	12,325,304	3,284,074	3,284,074	0	60,076	0	60,076
67	9,710,490	2,686,615	2,686,615	0	46,256	0	46,256
68	7,548,096	2,169,324	2,169,324	0	35,153	0	35,153
69	5,783,764	1,727,354	1,727,354	0	26,344	0	26,344
70	4,364,734	1,355,048	1,355,048	0	19,450	0	19,450
71	3,240,778	1,046,121	1,046,121	0	14,133	0	14,133
72	2,365,010	793,952	793,952	0	10,095	0	10,095
73	1,694,436	591,701	591,701	0	7,081	0	7,081
74	1,190,427	432,464	432,464	0	4,871	0	4,871
75	819,055	309,560	309,560	0	3,282	0	3,282
76	551,159	216,723	216,723	0	2,162	0	2,162
77	362,213	148,183	148,183	0	1,391	0	1,391
78	232,108	98,778	98,778	0	873	0	873
79	144,797	64,077	64,077	0	533	0	533
80	87,797	40,386	40,386	0	316	0	316

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

Year	Projected Beginning Fiduciary Net Position	Projected Benefit Payments	“Funded” Portion of Benefit Payments	“Unfunded” Portion of Benefit Payments	Present Value of “Funded” Benefit Payments	Present Value of “Unfunded” Benefit Payments	Present Value of Benefit Payments Using the Single Discount Rate
81	\$51,656	\$24,686	\$24,686	\$0	\$182	\$0	\$182
82	29,438	14,604	14,604	0	101	0	101
83	16,225	8,344	8,344	0	54	0	54
84	8,638	4,597	4,597	0	28	0	28
85	4,440	2,440	2,440	0	14	0	14
86	2,202	1,247	1,247	0	7	0	7
87	1,054	614	614	0	3	0	3
88	487	291	291	0	1	0	1
89	218	133	133	0	1	0	1
90	94	59	59	0	0	0	0
91	39	25	25	0	0	0	0
92	16	11	11	0	0	0	0
93	6	4	4	0	0	0	0
94	2	2	2	0	0	0	0
95	0	0	0	0	0	0	0
96	0	0	0	0	0	0	0
97	0	0	0	0	0	0	0
98	0	0	0	0	0	0	0
99	0	0	0	0	0	0	0
100	0	0	0	0	0	0	0

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



GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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