

**DISTRICT ATTORNEYS'
RETIREMENT SYSTEM**

INFORMATION FOR FINANCIAL REPORTING
AS OF JUNE 30, 2021

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Actuarial Services

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November 3, 2021

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, 2021. 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, 2021. 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 actuary is a member of the American Academy of Actuaries and has met the qualification standards of the American Academy of Actuaries to render the actuarial opinions incorporated in this report, and is available to provide further information or answers any questions with respect to the information contained herein.

Sincerely,

G. S. CURRAN & COMPANY, LTD.

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

TABLE OF CONTENTS

<u>SUBJECT</u>	<u>PAGE</u>
PLAN DESCRIPTION	1
COMMENTS ON DATA	4
ACCOUNT BALANCES	5
ACTUARIAL METHODS AND ASSUMPTIONS.....	6
NET PENSION LIABILITY AND EXPENSE	7
SENSITIVITY TO CHANGES IN THE DISCOUNT RATE	8
EXHIBIT I Statement of Fiduciary Net Position.....	10
EXHIBIT II Statement of Changes in Fiduciary Net Position	11
EXHIBIT III Schedule of Changes in Net Pension Liability and Related Ratios	12
EXHIBIT IV Schedule of Net Pension Liability	14
EXHIBIT V Schedule of Contributions.....	14
EXHIBIT VI Schedule of Pension Expense	16
EXHIBIT VII – Schedule A Schedule of Net Pension Liability / (Asset) by Employer.....	17
EXHIBIT VII – Schedule B Schedule of Changes in Employer Proportions	20
EXHIBIT VII – Schedule C Current Year Additions to Deferred Inflows of Resources.....	23
EXHIBIT VII – Schedule D Current Year Additions to Deferred Outflows of Resources.....	26
EXHIBIT VII – Schedule E Allocated Share of Employer Contributions and Pension Expense	29
TABLE 1 Projection of Contributions.....	32
TABLE 2 Projection of the Pension Plan’s Fiduciary Net Position	35
TABLE 3 Actuarial Present Value of Projected Benefit Payments.....	38
CHART 1 Projection of the Pension Plan’s Fiduciary Net Position	41
GLOSSARY	42

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, 2021.

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, 2021, pension plan membership consisted of the following:

Active plan members	726
Inactive plan members entitled to but not yet receiving benefits	398
Inactive plan members or beneficiaries currently receiving benefits	<u>424</u>
	<u><u>1,548</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, 2021 attributable to:

Annuity Savings Fund	\$ 59,261,428
Annuity Reserve Fund	256,735,369
Pension Accumulation Fund	214,274,979
DROP and Back-DROP Accounts	6,995,364
Funding Deposit Account	0
Total Fiduciary Net Position	\$ 537,267,140

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, 2021 and were based on June 30, 2021 data. The current year actuarial assumptions utilized for this report are based on the assumptions used in the June 30, 2021 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, 2021 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, 2021:

Inflation:	2.20%
Salary increases, including inflation and merit increases:	5.00%
Investment rate of return (Discount Rate):	6.10%, 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 6.10%. 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 6.10%. For Fiscal 2020, the discount rate used was 6.25%.

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>
2021	5
2020	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, 2021, were as follows:

Pension Liability for Active Members	\$ 253,273,739
Pension Liability for Terminated Members	38,179,489
Pension Liability for Retirees & Survivors	263,617,143
Total Pension Liability	<u>\$ 555,070,371</u>
Plan Fiduciary Net Position	537,267,140
Net Pension Liability	<u>\$ 17,803,231</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, 2021, the Collective Pension Expense for the system is \$10,606,487.

SENSITIVITY TO CHANGES IN THE DISCOUNT RATE

The following presents the net pension liability of the system calculated using the discount rate of 6.10%, 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 (5.10%) or one percentage point higher (7.10%) than the current rate (assuming all other assumptions remain unchanged):

	1% Decrease (5.10%)	Current Discount Rate (6.10%)	1% Increase (7.10%)
Net Pension Liability / (Asset)	\$87,292,843	\$17,803,231	\$(40,414,237)

EXHIBITS

EXHIBIT I
Statement of Fiduciary Net Position
as of June 30, 2021 and 2020

	2021	2020
Current Assets:		
Cash & Cash Equivalents in Banks	\$ 2,442,966	\$ 2,078,208
Contributions Receivable	723,137	600,415
Accrued Interest and Dividends	4,337,974	2,404,869
Prepaid Expenses	21,000	21,000
	TOTAL CURRENT ASSETS	\$ 5,104,492
Property, Plant & Equipment	\$ 0	\$ 0
Investments:		
Cash & Cash Equivalents	\$ 18,295,938	\$ 19,858,471
Equities	291,075,627	198,600,289
Fixed Income	148,695,489	156,351,836
Real Estate	45,495,951	45,659,105
Alternative Investments	16,240,307	14,948,869
DROP Account Assets (Outside System Portfolio)	6,995,364	6,869,988
Other Investments	2,943,818	1,496,499
	TOTAL INVESTMENTS	\$ 443,785,057
	TOTAL ASSETS	\$ 448,889,549
Current Liabilities:		
Other Current Liabilities	\$ 431	\$ 4,583
	TOTAL CURRENT LIABILITIES	\$ 4,936,298
	FIDUCIARY NET POSITION	\$ 443,953,251

EXHIBIT II
Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2021

	2021
BEGINNING OF YEAR FIDUCIARY NET POSITION	\$ 443,953,251
Income:	
Regular Member Contributions	\$ 5,024,906
Regular Employer Contributions	2,511,625
Irregular Contributions	167,935
Ad Valorem Taxes & Revenue Sharing	10,317,515
Transfers from Other Systems	958,304
TOTAL CONTRIBUTIONS	\$ 18,980,285
Net Appreciation of Fair Value of Investments	\$ 88,432,319
Dividends, Interest and Recurring Income	13,388,782
Investment Expense	(750,810)
TOTAL MARKET INVESTMENT INCOME	\$ 101,070,291
TOTAL INCOME	\$ 120,050,576
Expenses:	
Retirement Annuity Benefits	\$ 21,552,166
DROP Benefits	3,379,787
Refund of Contributions	448,108
Funds Transferred to Other Systems	805,868
Administrative Expenses	550,758
TOTAL EXPENSES	\$ 26,736,687
NET MARKET INCOME (INCOME – EXPENSES)	\$ 93,313,889
END OF YEAR FIDUCIARY NET POSITION	\$ 537,267,140

EXHIBIT III
Schedule of Changes in Net Pension Liability and Related Ratios
For the Years 2014 – 2021

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total Pension Liability:				
Service Cost	\$ 12,592,761	\$ 12,992,534	\$ 12,944,169	\$ 12,205,873
Interest	32,714,581	30,555,884	29,754,249	28,539,171
Changes of Benefit Terms	0	0	0	0
Differences Between Expected and Actual Experience	3,382,766	4,404,409	(9,338,975)	207,379
Changes of Assumptions	8,259,455	29,494,313	0	12,292,550
Benefit Payments	(24,931,953)	(22,398,425)	(19,877,476)	(19,474,451)
Refunds of Member Contributions	(448,108)	(421,866)	(272,696)	(368,351)
Other	320,371	443,288	336,893	1,586,019
Net Change in Total Pension Liability	\$ 31,889,873	\$ 55,070,137	\$ 13,546,164	\$ 34,988,190
Total Pension Liability – Beginning	\$ 523,180,498	\$ 468,110,361	\$ 454,564,197	\$ 419,576,007
Total Pension Liability – Ending (a)	\$ 555,070,371	\$ 523,180,498	\$ 468,110,361	\$ 454,564,197
Plan Fiduciary Net Position:				
Contributions – Member	\$ 5,024,906	\$ 4,991,814	\$ 4,926,590	\$ 4,973,945
Contributions – Employer	2,511,625	2,492,875	775,650	0
Contributions – Nonemployer Contributing Entities	10,317,515	9,896,394	9,390,000	8,739,447
Net Investment Income	101,070,291	13,623,812	18,780,081	34,802,927
Benefit Payments	(24,931,953)	(22,398,425)	(19,877,476)	(19,474,451)
Refunds of Member Contributions	(448,108)	(421,866)	(272,696)	(368,351)
Administrative Expenses	(550,758)	(614,687)	(503,990)	(478,367)
Other	320,371	443,288	336,893	1,586,019
Net Change in Plan Fiduciary Net Position	\$ 93,313,889	\$ 8,013,205	\$ 13,555,052	\$ 29,781,169
Plan Fiduciary Net Position – Beginning	\$ 443,953,251	\$ 435,940,046	\$ 422,384,994	\$ 392,603,825
Plan Fiduciary Net Position – Ending (b)	\$ 537,267,140	\$ 443,953,251	\$ 435,940,046	\$ 422,384,994
Net Pension Liability (Asset) – Ending (a) – (b)	\$ 17,803,231	\$ 79,227,247	\$ 32,170,315	\$ 32,179,203
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	96.79%	84.86%	93.13%	92.92%
Covered Payroll	\$ 62,790,625	\$ 62,321,875	\$ 62,052,000	\$ 62,174,313
Net Pension Liability (Asset) as a Percentage of Covered Payroll	28.35%	127.13%	51.84%	51.76%

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>N/A</u>	<u>N/A</u>
\$ 11,645,505	\$ 11,303,932	\$ 11,530,918	\$ 10,855,750		
27,456,268	26,307,692	26,425,694	25,710,047		
0	0	0	0		
(1,796,724)	(1,986,736)	(2,281,483)	(8,973,206)		
11,300,225	0	(6,366,162)	7,220,453		
(18,789,893)	(20,733,190)	(14,149,837)	(12,053,372)		
(599,683)	(562,626)	(648,617)	(382,621)		
477,132	1,113,277	(591,375)	185,003		
<u>\$ 29,692,830</u>	<u>\$ 15,442,349</u>	<u>\$ 13,919,138</u>	<u>\$ 22,562,054</u>		
<u>\$ 389,883,177</u>	<u>\$ 374,440,828</u>	<u>\$ 360,521,690</u>	<u>\$ 337,959,636</u>		
<u>\$ 419,576,007</u>	<u>\$ 389,883,177</u>	<u>\$ 374,440,828</u>	<u>\$ 360,521,690</u>		
\$ 4,865,302	\$ 4,847,187	\$ 4,800,295	\$ 4,682,271		
0	2,125,900	4,109,229	5,630,420		
8,219,395	8,657,954	8,314,617	8,120,371		
28,228,802	6,734,928	9,060,366	49,586,276		
(18,789,893)	(20,733,190)	(14,149,837)	(12,053,372)		
(599,683)	(562,626)	(648,617)	(382,621)		
(539,682)	(495,267)	(367,794)	(314,495)		
477,132	1,113,277	(591,375)	185,003		
<u>\$ 21,861,373</u>	<u>\$ 1,688,163</u>	<u>\$ 10,526,884</u>	<u>\$ 55,453,853</u>		
<u>\$ 370,742,452</u>	<u>\$ 369,054,289</u>	<u>\$ 358,527,405</u>	<u>\$ 303,073,552</u>		
<u>\$ 392,603,825</u>	<u>\$ 370,742,452</u>	<u>\$ 369,054,289</u>	<u>\$ 358,527,405</u>		
\$ 26,972,182	\$ 19,140,725	\$ 5,386,539	\$ 1,994,285		
93.57%	95.09%	98.56%	99.45%		
\$ 60,816,275	\$ 60,740,000	\$ 58,703,271	\$ 57,747,897		
44.35%	31.51%	9.18%	3.45%		

EXHIBIT IV
Schedule of Net Pension Liability

For the Years 2013 – 2021

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total Pension Liability	\$ 555,070,371	\$ 523,180,498	\$ 468,110,361	\$ 454,564,197
Plan Fiduciary Net Position	<u>537,267,140</u>	<u>443,953,251</u>	<u>435,940,046</u>	<u>422,384,994</u>
Net Pension Liability (Asset)	<u>\$ 17,803,231</u>	<u>\$ 79,227,247</u>	<u>\$ 32,170,315</u>	<u>\$ 32,179,203</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	96.79%	84.86%	93.13%	92.92%
Covered-Employee Payroll	\$ 62,790,625	\$ 62,321,875	\$ 62,052,000	\$ 62,174,313
Net Pension Liability (Asset) as a Percentage of Covered-Employee Payroll	28.35%	127.13%	51.84%	51.76%

EXHIBIT V
Schedule of Contributions

For the Years 2014 – 2021

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Actuarially Determined Contribution (Determined as of the Prior Fiscal Year)*	\$ 12,308,352	\$ 12,105,048	\$ 10,173,810	\$ 8,978,608
Contributions in Relation to the Actuarially Determined Contribution*	<u>12,829,140</u>	<u>12,389,269</u>	<u>10,165,650</u>	<u>8,739,447</u>
Contribution Deficiency (Excess)	<u>\$ (520,788)</u>	<u>\$ (284,221)</u>	<u>\$ 8,160</u>	<u>\$ 239,161</u>
Covered Payroll	\$ 62,790,625	\$ 62,321,875	\$ 62,052,000	\$ 62,174,313
Contributions as a Percentage of Covered Payroll	20.43%	19.88%	16.38%	14.06%

* Includes contributions from employers and nonemployer contributing entities.

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>N/A</u>
\$ 419,576,007	\$ 389,883,177	\$ 374,440,828	\$ 360,521,690	\$ 337,959,636	
<u>392,603,825</u>	<u>370,742,452</u>	<u>369,054,289</u>	<u>358,527,405</u>	<u>303,073,552</u>	
<u>\$ 26,972,182</u>	<u>\$ 19,140,725</u>	<u>\$ 5,386,539</u>	<u>\$ 1,994,285</u>	<u>\$ 34,886,084</u>	

93.57%	95.09%	98.56%	99.45%	89.68%	
\$ 60,816,275	\$ 60,740,000	\$ 58,703,271	\$ 57,747,897	\$ 56,524,322	

44.35%	31.51%	9.18%	3.45%	61.72%	
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<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>N/A</u>	<u>N/A</u>
\$ 8,035,045	\$ 8,645,340	\$ 12,807,925	\$ 12,426,112		
<u>8,219,395</u>	<u>10,783,854</u>	<u>12,423,846</u>	<u>13,750,791</u>		
<u>\$ (184,350)</u>	<u>\$ (2,138,514)</u>	<u>\$ 384,079</u>	<u>\$ (1,324,679)</u>		
\$ 60,816,275	\$ 60,740,000	\$ 58,703,271	\$ 57,747,897		
13.52%	17.75%	21.16%	23.81%		

EXHIBIT VI
Schedule of Pension Expense
For the Year Ended June 30, 2021

	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:	\$ 523,180,498	\$ 443,953,251	\$ 79,227,247	\$ 11,450,388	\$ 56,072,789	N/A	N/A
Service Cost	12,592,761		12,592,761			\$ 12,592,761	
Interest on Total Pension Liability	32,714,581		32,714,581			32,714,581	
Changes in Benefit Terms	0		0			0	
Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	3,382,766		3,382,766	0	3,382,766		
Current Year Amortization				(2,096,990)	(1,445,184)	(651,806)	
Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	8,259,455		8,259,455	0	8,259,455		
Current Year Amortization				0	(10,230,686)	10,230,686	
Benefit Payments	(24,931,953)		(24,931,953)			(24,931,953)	
Refunds of Contributions	(448,108)		(448,108)			(448,108)	
Other	320,371		320,371			320,371	
Contributions – Member		5,024,906	(5,024,906)			(5,024,906)	
Contributions – Employer*		2,511,625	(2,511,625)				\$ 2,511,625
Contributions – Nonemployer Contributing Entities*		10,317,515	(10,317,515)				10,317,515
Projected Earnings on Pension Plan Investments		27,508,364	(27,508,364)			(27,508,364)	
Difference Between Projected and Actual Earnings on Pension Plan Investments		73,561,927	(73,561,927)	73,561,927	0		
Current Year Amortization				(16,905,347)	(4,608,124)	(12,297,223)	
Benefit Payments		(24,931,953)	24,931,953			24,931,953	
Refunds of Contributions		(448,108)	448,108			448,108	
Administrative Expenses		(550,758)	550,758			550,758	
Other		320,371	(320,371)			(320,371)	
Net Increase (Decrease)	\$ 31,889,873	\$ 93,313,889	\$ (61,424,016)	\$ 54,559,590	\$ (4,641,773)	\$ 10,606,487	\$ 12,829,140
Ending Balance	\$ 555,070,371	\$ 537,267,140	\$ 17,803,231	\$ 66,009,978	\$ 51,431,016	N/A	N/A

For the year ended June 30, 2021, the Collective Pension Expense for the system is \$10,606,487.

* 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, 2021

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Liability at 6.10% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension (Asset) Assuming +1% Change in Discount Rate
2nd Judicial District DA	0.350285%	\$8,941	0.356610%	\$63,488	\$311,295	\$(144,121)
2nd Judicial District IV-D	0.094866%	2,568	0.102424%	18,235	89,409	(41,394)
3rd Judicial District DA	0.552227%	14,303	0.570473%	101,563	497,982	(230,552)
4th Judicial District DA	0.784838%	16,099	0.642106%	114,316	560,513	(259,502)
5th Judicial District DA	0.356451%	10,762	0.429241%	76,419	374,697	(173,474)
6th Judicial District DA	0.462278%	11,673	0.465576%	82,888	406,415	(188,159)
6th Judicial District IV-D	0.166559%	4,133	0.164844%	29,348	143,897	(66,620)
7th Judicial District DA	0.125211%	2,956	0.117900%	20,990	102,918	(47,648)
11th Judicial District DA	0.337954%	9,486	0.378348%	67,358	330,271	(152,906)
13th Judicial District DA	0.372249%	9,254	0.369094%	65,711	322,193	(149,167)
15th Judicial District DA	2.508579%	58,897	2.349098%	418,215	2,050,594	(949,370)
16th Judicial District DA	1.244416%	29,524	1.177560%	209,644	1,027,926	(475,902)
18th Judicial District DA	1.318366%	36,246	1.445666%	257,375	1,261,963	(584,255)
18th Judicial District IV-D	0.180704%	4,264	0.170069%	30,278	148,458	(68,732)
19th Judicial District DA	3.310665%	81,923	3.267486%	581,718	2,852,281	(1,320,530)
20th Judicial District DA	0.158620%	4,256	0.169750%	30,221	148,180	(68,603)
20th Judicial District PTI Fund	0.034335%	567	0.022615%	4,026	19,741	(9,140)
20th Judicial District IV-D	0.139397%	3,380	0.134811%	24,001	117,680	(54,483)
21st Judicial District DA	0.391351%	9,972	0.397732%	70,809	347,192	(160,740)
21st Judicial District IV-D	0.132223%	3,368	0.134332%	23,915	117,262	(54,289)
21st Judicial District PTI Fund	0.199443%	3,711	0.148013%	26,351	129,205	(59,818)
22nd Judicial District DA	1.545495%	39,436	1.572899%	280,027	1,373,028	(635,675)
23rd Judicial District DA	1.334486%	35,492	1.415593%	252,021	1,235,711	(572,101)
25th Judicial District DA	0.192431%	4,187	0.166998%	29,731	145,777	(67,491)
27th Judicial District DA	0.557104%	10,855	0.432950%	77,079	377,934	(174,973)
27th Judicial District IV-D	0.042315%	0	0.000000%	0	0	0
29th Judicial District DA	1.147898%	31,395	1.252185%	222,929	1,093,068	(506,061)
31st Judicial District DA	0.439751%	9,461	0.377351%	67,181	329,400	(152,504)
32nd Judicial District DA	0.713346%	16,859	0.672419%	119,712	586,974	(271,753)
33rd Judicial District DA	0.503747%	10,854	0.432910%	77,072	377,899	(174,957)
34th Judicial District DA	0.133271%	4,327	0.172582%	30,725	150,652	(69,748)
37th Judicial District DA	0.160151%	4,297	0.171385%	30,512	149,607	(69,264)
39th Judicial District DA	0.056420%	1,490	0.059428%	10,580	51,876	(24,017)
40th Judicial District DA	0.972917%	23,550	0.939288%	167,224	819,931	(379,606)
Allen Parish Police Jury	0.060127%	1,435	0.057235%	10,190	49,962	(23,131)
Ascension Parish Central Fund	0.129886%	3,213	0.128150%	22,815	111,866	(51,791)
Assumption Parish Police Jury	0.067099%	1,662	0.066289%	11,802	57,866	(26,790)
Avoyelles Parish DA	0.404448%	10,879	0.433907%	77,249	378,770	(175,360)
Beauregard Parish DA	0.412347%	9,393	0.374638%	66,698	327,032	(151,407)
Beauregard Parish IV-D	0.032280%	801	0.031948%	5,688	27,888	(12,912)
Bienville Parish Police Jury	0.010317%	256	0.010211%	1,818	8,913	(4,127)
Bossier Parish Police Jury	1.041668%	25,670	1.023844%	182,277	893,743	(413,779)
Caddo Parish DA	3.053955%	72,813	2.904135%	517,030	2,535,102	(1,173,684)
Calcasieu Parish Police Jury	2.130204%	53,159	2.120238%	377,471	1,850,816	(856,878)
Caldwell Parish Police Jury	0.067220%	1,803	0.071912%	12,803	62,774	(29,063)

EXHIBIT VII – Schedule A (continued)
Schedule of Net Pension Liability / (Asset) by Employer

For the Year Ended June 30, 2021

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Liability at 6.10% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension (Asset) Assuming +1% Change in Discount Rate
Cameron Parish DA	0.047876%	\$0	0.000000%	\$0	\$0	\$0
Cameron Parish Police Jury	0.230353%	5,730	0.228540%	40,688	199,499	(92,363)
Catahoula Parish Police Jury	0.053437%	1,325	0.052847%	9,408	46,132	(21,358)
Claiborne Parish Police Jury	0.011526%	312	0.012444%	2,215	10,863	(5,029)
Concordia DA	0.095430%	2,368	0.094447%	16,815	82,445	(38,170)
Concordia Parish Police Jury	0.039816%	1,042	0.041560%	7,399	36,279	(16,796)
DeSoto Parish DA (42nd Judicial District DA)	0.385830%	7,900	0.315090%	56,096	275,051	(127,341)
DeSoto Parish Police Jury	0.028331%	752	0.029993%	5,340	26,182	(12,121)
East Baton Rouge Parish IV-D	0.448375%	13,522	0.539323%	96,017	470,790	(217,963)
East Carroll Parish Treasurer	0.013299%	350	0.013960%	2,485	12,186	(5,642)
East Feliciana Parish Police Jury	0.031837%	824	0.032865%	5,851	28,689	(13,282)
Grant Parish Police Jury	0.300072%	7,466	0.297780%	53,014	259,941	(120,346)
Iberia Parish Government	0.115136%	2,768	0.110401%	19,655	96,372	(44,618)
Iberville Parish School Board	0.007093%	192	0.007658%	1,363	6,685	(3,095)
Jackson Parish Police Jury	0.022084%	548	0.021857%	3,891	19,080	(8,833)
Jefferson Davis Parish IV-D	0.070484%	1,750	0.069798%	12,426	60,929	(28,208)
Jefferson Davis Parish Police Jury	0.014266%	399	0.015914%	2,833	13,892	(6,432)
Jefferson Parish DA	6.413826%	148,977	5.941924%	1,057,854	5,186,874	(2,401,383)
Lafayette City-Parish Consolidated Government	0.280486%	6,960	0.277599%	49,422	242,324	(112,190)
Lafayette Parish IV-D	0.019021%	472	0.018826%	3,352	16,434	(7,608)
Lafourche Parish DA	0.262593%	6,524	0.260209%	46,326	227,144	(105,161)
Lafourche Parish Government	0.770733%	17,329	0.691164%	123,050	603,337	(279,329)
LaSalle Parish DA	0.155275%	4,093	0.163249%	29,064	142,505	(65,976)
LaSalle Parish Police Jury	0.021077%	519	0.020700%	3,685	18,070	(8,366)
Livingston Parish Government	0.148263%	4,266	0.170149%	30,292	148,528	(68,764)
Louisiana District Attorney's Association	1.877727%	47,188	1.882086%	335,072	1,642,926	(760,631)
Madison Parish Police Jury	0.014105%	350	0.013960%	2,485	12,186	(5,642)
Morehouse Parish Police Jury	0.118199%	2,915	0.116264%	20,699	101,490	(46,987)
Natchitoches Parish DA	0.411219%	8,315	0.331642%	59,043	289,500	(134,031)
Natchitoches Parish Government	0.127428%	3,654	0.145739%	25,946	127,220	(58,899)
Orleans Parish DA	2.129439%	48,419	1.931184%	343,813	1,685,785	(780,473)
Orleans Parish IV-D	0.460062%	11,540	0.460271%	81,943	401,784	(186,015)
Ouachita Parish Police Jury	1.904244%	45,891	1.830355%	325,862	1,597,769	(739,724)
Plaquemines Parish Government	0.433222%	10,861	0.433189%	77,122	378,143	(175,070)
Pointe Coupee Parish Police Jury	0.012533%	312	0.012444%	2,215	10,863	(5,029)
Rapides Parish IV-D	0.197791%	4,308	0.171824%	30,590	149,990	(69,441)
Rapides Parish Police Jury	1.654466%	40,752	1.625387%	289,371	1,418,847	(656,888)
Red River Parish Police Jury	0.104779%	3,160	0.126036%	22,438	110,020	(50,936)
Sabine Parish Police Jury	0.036713%	911	0.036335%	6,469	31,718	(14,685)
St Bernard Parish Government	1.008340%	27,282	1.088138%	193,724	949,867	(439,763)
St Charles IV-D	0.159345%	4,043	0.161254%	28,708	140,763	(65,170)
St Charles Parish	0.175062%	0	0.000000%	0	0	0
St Helena Parish Police Jury	0.026155%	573	0.022854%	4,069	19,950	(9,236)
St James Parish Government	0.067542%	2,991	0.119296%	21,239	104,137	(48,213)
St John the Baptist Parish Council	0.057629%	1,446	0.057673%	10,268	50,344	(23,308)

EXHIBIT VII – Schedule A (continued)
Schedule of Net Pension Liability / (Asset) by Employer
For the Year Ended June 30, 2021

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Liability at 6.10% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension Liability Assuming +1% Change in Discount Rate
St Landry Parish Government	0.162287%	\$2,137	0.085234%	\$15,174	\$74,403	\$(34,447)
St Martin Parish Government	0.089748%	2,173	0.086670%	15,430	75,657	(35,027)
St Mary Parish Government	0.115580%	2,791	0.111319%	19,818	97,174	(44,989)
St Tammany Parish Government	2.700527%	69,419	2.768766%	492,930	2,416,935	(1,118,976)
State of Louisiana	44.720914%	1,157,685	46.174086%	8,220,479	40,306,672	(18,660,905)
Tangipahoa Parish Council	0.486942%	12,152	0.484681%	86,289	423,092	(195,880)
Tensas Parish Police Jury	0.017127%	360	0.014359%	2,556	12,534	(5,803)
Terrebonne Parish Consolidated Government	0.631658%	14,394	0.574102%	102,209	501,150	(232,019)
Vermilion Parish Police Jury	0.123680%	3,200	0.127632%	22,723	111,414	(51,581)
Vernon Parish DA	0.415370%	12,168	0.485319%	86,402	423,649	(196,138)
Vernon Parish Police Jury	0.150318%	3,958	0.157864%	28,105	137,804	(63,800)
Washington Parish Government	0.271137%	6,599	0.263200%	46,858	229,755	(106,370)
Webster Parish Police Jury	0.191625%	5,955	0.237514%	42,285	207,333	(95,989)
West Baton Rouge Parish Council	0.236600%	5,969	0.238073%	42,385	207,821	(96,215)
West Baton Rouge Parish School Board	0.001934%	48	0.001914%	341	1,671	(774)
West Feliciana Parish Government	0.029902%	754	0.030073%	5,354	26,252	(12,154)
Winn Parish DA	0.242242%	6,091	0.242939%	43,251	212,068	(98,182)
Winn Parish Police Jury	0.019989%	496	0.019783%	3,522	17,269	(7,995)
Grand Total	100.000000%	\$2,507,218	100.000000%	\$17,803,231	\$87,292,843	\$(40,414,237)

* 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, 2021

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	\$5,011	\$724	\$3,547	\$2,188	\$438
2nd Judicial District IV-D	5,988	865	4,238	2,615	523
3rd Judicial District DA	14,456	2,089	10,231	6,314	1,263
4th Judicial District DA	(113,083)	(16,343)	(80,034)	(49,392)	(9,878)
5th Judicial District DA	57,670	8,335	40,815	25,190	5,038
6th Judicial District DA	2,613	378	1,849	1,142	228
6th Judicial District IV-D	(1,359)	(196)	(962)	(593)	(119)
7th Judicial District DA	(5,792)	(837)	(4,099)	(2,530)	(506)
11th Judicial District DA	32,003	4,625	22,650	13,978	2,796
13th Judicial District DA	(2,500)	(361)	(1,769)	(1,092)	(218)
15th Judicial District DA	(126,352)	(18,261)	(89,425)	(55,188)	(11,038)
16th Judicial District DA	(52,968)	(7,655)	(37,488)	(23,135)	(4,627)
18th Judicial District DA	100,856	14,576	71,381	44,051	8,810
18th Judicial District IV-D	(8,426)	(1,218)	(5,963)	(3,681)	(736)
19th Judicial District DA	(34,210)	(4,944)	(24,212)	(14,942)	(2,988)
20th Judicial District DA	8,818	1,274	6,241	3,851	770
20th Judicial District PTI Fund	(9,285)	(1,342)	(6,572)	(4,055)	(811)
20th Judicial District IV-D	(3,633)	(525)	(2,571)	(1,587)	(317)
21st Judicial District DA	5,055	731	3,578	2,208	442
21st Judicial District IV-D	1,671	241	1,183	729	146
21st Judicial District PTI Fund	(40,747)	(5,889)	(28,838)	(17,798)	(3,560)
22nd Judicial District DA	21,711	3,138	15,366	9,483	1,897
23rd Judicial District DA	64,259	9,287	45,479	28,067	5,613
25th Judicial District DA	(20,150)	(2,912)	(14,261)	(8,801)	(1,760)
27th Judicial District DA	(98,364)	(14,216)	(69,617)	(42,963)	(8,593)
27th Judicial District IV-D	(33,525)	(4,845)	(23,727)	(14,643)	(2,929)
29th Judicial District DA	82,624	11,941	58,477	36,088	7,218
31st Judicial District DA	(49,438)	(7,145)	(34,989)	(21,594)	(4,319)
32nd Judicial District DA	(32,425)	(4,686)	(22,949)	(14,162)	(2,832)
33rd Judicial District DA	(56,122)	(8,111)	(39,720)	(24,513)	(4,903)
34th Judicial District DA	31,145	4,501	22,043	13,603	2,721
37th Judicial District DA	8,900	1,286	6,299	3,887	777
39th Judicial District DA	2,383	344	1,687	1,040	208
40th Judicial District DA	(26,643)	(3,851)	(18,857)	(11,637)	(2,327)
Allen Parish Police Jury	(2,291)	(331)	(1,622)	(1,000)	(200)
Ascension Parish Central Fund	(1,375)	(199)	(973)	(601)	(120)
Assumption Parish Police Jury	(642)	(93)	(454)	(281)	(56)
Avoyelles Parish DA	23,340	3,373	16,518	10,195	2,039
Beauregard Parish DA	(29,876)	(4,318)	(21,144)	(13,050)	(2,610)
Beauregard Parish IV-D	(263)	(38)	(186)	(115)	(23)
Bienville Parish Police Jury	(84)	(12)	(59)	(37)	(7)
Bossier Parish Police Jury	(14,121)	(2,041)	(9,994)	(6,168)	(1,234)
Caddo Parish DA	(118,698)	(17,155)	(84,008)	(51,845)	(10,369)
Calcasieu Parish Police Jury	(7,896)	(1,141)	(5,588)	(3,449)	(690)
Caldwell Parish Police Jury	3,717	537	2,631	1,623	325

EXHIBIT VII – Schedule B (continued)
Schedule of Changes in Employer Proportions

For the Year Ended June 30, 2021

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	\$(37,931)	\$(5,482)	\$(26,845)	\$(16,568)	\$(3,314)
Cameron Parish Police Jury	(1,436)	(208)	(1,017)	(627)	(125)
Catahoula Parish Police Jury	(467)	(68)	(331)	(204)	(41)
Claiborne Parish Police Jury	727	105	515	317	63
Concordia DA	(779)	(113)	(551)	(341)	(68)
Concordia Parish Police Jury	1,382	200	978	604	121
DeSoto Parish DA (42nd Judicial District DA)	(56,045)	(8,100)	(39,666)	(24,479)	(4,896)
DeSoto Parish Police Jury	1,317	190	932	575	115
East Baton Rouge Parish IV-D	72,056	10,414	50,997	31,473	6,295
East Carroll Parish Treasurer	524	76	371	229	46
East Feliciana Parish Police Jury	814	118	576	356	71
Grant Parish Police Jury	(1,816)	(262)	(1,285)	(793)	(159)
Iberia Parish Government	(3,751)	(542)	(2,655)	(1,638)	(328)
Iberville Parish School Board	448	65	317	196	39
Jackson Parish Police Jury	(180)	(26)	(127)	(79)	(16)
Jefferson Davis Parish IV-D	(543)	(79)	(385)	(237)	(47)
Jefferson Davis Parish Police Jury	1,306	189	924	571	114
Jefferson Parish DA	(373,875)	(54,035)	(264,609)	(163,301)	(32,660)
Lafayette City-Parish Consolidated Government	(2,287)	(331)	(1,619)	(999)	(200)
Lafayette Parish IV-D	(154)	(22)	(109)	(67)	(13)
Lafourche Parish DA	(1,889)	(273)	(1,337)	(825)	(165)
Lafourche Parish Government	(63,040)	(9,111)	(44,617)	(27,534)	(5,507)
LaSalle Parish DA	6,318	913	4,471	2,760	552
LaSalle Parish Police Jury	(299)	(43)	(211)	(131)	(26)
Livingston Parish Government	17,340	2,506	12,272	7,574	1,515
Louisiana District Attorney's Association	3,454	499	2,444	1,509	302
Madison Parish Police Jury	(115)	(17)	(81)	(51)	(10)
Morehouse Parish Police Jury	(1,533)	(222)	(1,085)	(670)	(134)
Natchitoches Parish DA	(63,047)	(9,112)	(44,621)	(27,538)	(5,508)
Natchitoches Parish Government	14,507	2,097	10,267	6,337	1,267
Orleans Parish DA	(157,072)	(22,701)	(111,167)	(68,606)	(13,721)
Orleans Parish IV-D	166	24	117	73	15
Ouachita Parish Police Jury	(58,540)	(8,461)	(41,432)	(25,569)	(5,114)
Plaquemines Parish Government	(26)	(4)	(19)	(11)	(2)
Pointe Coupee Parish Police Jury	(71)	(10)	(50)	(31)	(6)
Rapides Parish IV-D	(20,573)	(2,973)	(14,560)	(8,986)	(1,797)
Rapides Parish Police Jury	(23,038)	(3,330)	(16,305)	(10,063)	(2,013)
Red River Parish Police Jury	16,841	2,434	11,919	7,356	1,471
Sabine Parish Police Jury	(299)	(43)	(212)	(130)	(26)
St Bernard Parish Government	63,222	9,137	44,745	27,614	5,523
St Charles IV-D	1,512	219	1,070	661	132
St Charles Parish	(138,697)	(20,045)	(98,162)	(60,580)	(12,116)
St Helena Parish Police Jury	(2,615)	(378)	(1,851)	(1,142)	(228)
St James Parish Government	41,003	5,926	29,020	17,909	3,582
St John the Baptist Parish Council	35	5	25	15	3

EXHIBIT VII – Schedule B (continued)
Schedule of Changes in Employer Proportions
For the Year Ended June 30, 2021

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	\$(61,047)	\$(8,823)	\$(43,206)	\$(26,664)	\$(5,333)
St Martin Parish Government	(2,439)	(352)	(1,726)	(1,065)	(213)
St Mary Parish Government	(3,376)	(488)	(2,389)	(1,475)	(295)
St Tammany Parish Government	54,064	7,814	38,264	23,614	4,723
State of Louisiana	1,151,308	166,394	814,834	502,868	100,574
Tangipahoa Parish Council	(1,791)	(259)	(1,268)	(782)	(156)
Tensas Parish Police Jury	(2,193)	(317)	(1,552)	(958)	(192)
Terrebonne Parish Consolidated Government	(45,600)	(6,590)	(32,273)	(19,917)	(3,983)
Vermilion Parish Police Jury	3,131	453	2,216	1,368	274
Vernon Parish DA	55,419	8,009	39,222	24,206	4,841
Vernon Parish Police Jury	5,978	864	4,231	2,611	522
Washington Parish Government	(6,288)	(909)	(4,450)	(2,747)	(549)
Webster Parish Police Jury	36,357	5,254	25,731	15,880	3,176
West Baton Rouge Parish Council	1,167	169	826	510	102
West Baton Rouge Parish School Board	(16)	(2)	(11)	(7)	(1)
West Feliciana Parish Government	135	20	96	59	12
Winn Parish DA	552	80	391	241	48
Winn Parish Police Jury	(163)	(24)	(116)	(71)	(14)
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, 2021

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	\$(7,478)	\$0	\$202,043	\$0
2nd Judicial District IV-D	(2,148)	0	58,030	0
3rd Judicial District DA	(11,963)	0	323,210	0
4th Judicial District DA	(13,465)	0	363,795	39,514
5th Judicial District DA	(9,001)	0	243,193	0
6th Judicial District DA	(9,763)	0	263,779	0
6th Judicial District IV-D	(3,457)	0	93,395	474
7th Judicial District DA	(2,472)	0	66,798	2,024
11th Judicial District DA	(7,934)	0	214,359	0
13th Judicial District DA	(7,740)	0	209,116	874
15th Judicial District DA	(49,260)	0	1,330,919	44,150
16th Judicial District DA	(24,693)	0	667,165	18,508
18th Judicial District DA	(30,315)	0	819,065	0
18th Judicial District IV-D	(3,566)	0	96,355	2,945
19th Judicial District DA	(68,519)	0	1,851,246	11,954
20th Judicial District DA	(3,560)	0	96,175	0
20th Judicial District PTI Fund	(474)	0	12,813	3,244
20th Judicial District IV-D	(2,827)	0	76,379	1,270
21st Judicial District DA	(8,340)	0	225,341	0
21st Judicial District IV-D	(2,817)	0	76,108	0
21st Judicial District PTI Fund	(3,104)	0	83,859	14,238
22nd Judicial District DA	(32,984)	0	891,151	0
23rd Judicial District DA	(29,685)	0	802,027	0
25th Judicial District DA	(3,502)	0	94,615	7,041
27th Judicial District DA	(9,079)	0	245,295	34,370
27th Judicial District IV-D	0	0	0	11,714
29th Judicial District DA	(26,258)	0	709,445	0
31st Judicial District DA	(7,913)	0	213,794	17,275
32nd Judicial District DA	(14,101)	0	380,970	11,330
33rd Judicial District DA	(9,078)	0	245,272	19,610
34th Judicial District DA	(3,619)	0	97,779	0
37th Judicial District DA	(3,594)	0	97,101	0
39th Judicial District DA	(1,246)	0	33,670	0
40th Judicial District DA	(19,697)	0	532,168	9,310
Allen Parish Police Jury	(1,200)	0	32,427	800
Ascension Parish Central Fund	(2,687)	0	72,605	481
Assumption Parish Police Jury	(1,390)	0	37,557	225
Avoyelles Parish DA	(9,099)	0	245,837	0
Beauregard Parish DA	(7,856)	0	212,257	10,440
Beauregard Parish IV-D	(670)	0	18,101	92
Bienville Parish Police Jury	(214)	0	5,785	30
Bossier Parish Police Jury	(21,470)	0	580,075	4,934
Caddo Parish DA	(60,899)	0	1,645,384	41,476
Calcasieu Parish Police Jury	(44,461)	0	1,201,254	2,759
Caldwell Parish Police Jury	(1,508)	0	40,743	0

EXHIBIT VII – Schedule C (continued)
Current Year Additions to Deferred Inflows of Resources
For the Year Ended June 30, 2021

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	\$0	\$0	\$0	\$13,254
Cameron Parish Police Jury	(4,792)	0	129,483	502
Catahoula Parish Police Jury	(1,108)	0	29,941	163
Claiborne Parish Police Jury	(261)	0	7,050	0
Concordia DA	(1,981)	0	53,510	273
Concordia Parish Police Jury	(872)	0	23,546	0
DeSoto Parish DA (42nd Judicial District DA)	(6,607)	0	178,519	19,583
DeSoto Parish Police Jury	(629)	0	16,993	0
East Baton Rouge Parish IV-D	(11,310)	0	305,562	0
East Carroll Parish Treasurer	(293)	0	7,909	0
East Feliciana Parish Police Jury	(689)	0	18,620	0
Grant Parish Police Jury	(6,244)	0	168,712	634
Iberia Parish Government	(2,315)	0	62,549	1,310
Iberville Parish School Board	(161)	0	4,339	0
Jackson Parish Police Jury	(458)	0	12,383	63
Jefferson Davis Parish IV-D	(1,464)	0	39,545	190
Jefferson Davis Parish Police Jury	(334)	0	9,016	0
Jefferson Parish DA	(124,602)	0	3,366,491	130,641
Lafayette City-Parish Consolidated Government	(5,821)	0	157,278	799
Lafayette Parish IV-D	(395)	0	10,666	54
Lafourche Parish DA	(5,457)	0	147,426	660
Lafourche Parish Government	(14,494)	0	391,590	22,027
LaSalle Parish DA	(3,423)	0	92,491	0
LaSalle Parish Police Jury	(434)	0	11,728	105
Livingston Parish Government	(3,568)	0	96,401	0
Louisiana District Attorney's Association	(39,467)	0	1,066,326	0
Madison Parish Police Jury	(293)	0	7,909	41
Morehouse Parish Police Jury	(2,438)	0	65,871	536
Natchitoches Parish DA	(6,954)	0	187,897	22,030
Natchitoches Parish Government	(3,056)	0	82,571	0
Orleans Parish DA	(40,497)	0	1,094,143	54,885
Orleans Parish IV-D	(9,652)	0	260,774	0
Ouachita Parish Police Jury	(38,382)	0	1,037,017	20,455
Plaquemines Parish Government	(9,084)	0	245,430	9
Pointe Coupee Parish Police Jury	(261)	0	7,050	25
Rapides Parish IV-D	(3,603)	0	97,350	7,189
Rapides Parish Police Jury	(34,084)	0	920,889	8,050
Red River Parish Police Jury	(2,643)	0	71,408	0
Sabine Parish Police Jury	(762)	0	20,586	104
St Bernard Parish Government	(22,818)	0	616,502	0
St Charles IV-D	(3,381)	0	91,361	0
St Charles Parish	0	0	0	48,464
St Helena Parish Police Jury	(479)	0	12,948	914
St James Parish Government	(2,502)	0	67,589	0
St John the Baptist Parish Council	(1,209)	0	32,676	0

EXHIBIT VII – Schedule C (continued)
Current Year Additions to Deferred Inflows of Resources
For the Year Ended June 30, 2021

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	\$(1,787)	\$0	\$48,291	\$21,331
St Martin Parish Government	(1,817)	0	49,104	852
St Mary Parish Government	(2,334)	0	63,070	1,180
St Tammany Parish Government	(58,061)	0	1,568,688	0
State of Louisiana	(968,266)	0	26,160,658	0
Tangipahoa Parish Council	(10,164)	0	274,604	626
Tensas Parish Police Jury	(301)	0	8,135	766
Terrebonne Parish Consolidated Government	(12,039)	0	325,267	15,934
Vermilion Parish Police Jury	(2,676)	0	72,312	0
Vernon Parish DA	(10,177)	0	274,965	0
Vernon Parish Police Jury	(3,310)	0	89,440	0
Washington Parish Government	(5,519)	0	149,120	2,198
Webster Parish Police Jury	(4,981)	0	134,567	0
West Baton Rouge Parish Council	(4,992)	0	134,884	0
West Baton Rouge Parish School Board	(40)	0	1,084	6
West Feliciana Parish Government	(631)	0	17,038	0
Winn Parish DA	(5,094)	0	137,641	0
Winn Parish Police Jury	(415)	0	11,208	57
Grand Total	\$(2,096,990)	\$0	\$56,656,580	\$706,992

* 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, 2021

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	\$6,910	\$(7,030)	\$(16,433)	\$1,750
2nd Judicial District IV-D	1,985	(2,019)	(4,720)	2,092
3rd Judicial District DA	11,053	(11,245)	(26,288)	5,051
4th Judicial District DA	12,441	(12,657)	(29,589)	0
5th Judicial District DA	8,317	(8,461)	(19,780)	20,152
6th Judicial District DA	9,021	(9,178)	(21,454)	914
6th Judicial District IV-D	3,194	(3,249)	(7,596)	0
7th Judicial District DA	2,284	(2,324)	(5,433)	0
11th Judicial District DA	7,331	(7,458)	(17,435)	11,182
13th Judicial District DA	7,151	(7,276)	(17,008)	0
15th Judicial District DA	45,516	(46,306)	(108,249)	0
16th Judicial District DA	22,816	(23,212)	(54,263)	0
18th Judicial District DA	28,011	(28,497)	(66,618)	35,241
18th Judicial District IV-D	3,295	(3,352)	(7,837)	0
19th Judicial District DA	63,310	(64,410)	(150,570)	0
20th Judicial District DA	3,289	(3,346)	(7,822)	3,081
20th Judicial District PTI Fund	438	(446)	(1,042)	0
20th Judicial District IV-D	2,612	(2,657)	(6,212)	0
21st Judicial District DA	7,706	(7,840)	(18,328)	1,766
21st Judicial District IV-D	2,603	(2,648)	(6,190)	583
21st Judicial District PTI Fund	2,868	(2,918)	(6,821)	0
22nd Judicial District DA	30,476	(31,005)	(72,481)	7,586
23rd Judicial District DA	27,428	(27,905)	(65,232)	22,454
25th Judicial District DA	3,236	(3,292)	(7,695)	0
27th Judicial District DA	8,389	(8,534)	(19,951)	0
27th Judicial District IV-D	0	0	0	0
29th Judicial District DA	24,262	(24,683)	(57,702)	28,870
31st Judicial District DA	7,311	(7,438)	(17,389)	0
32nd Judicial District DA	13,029	(13,255)	(30,986)	0
33rd Judicial District DA	8,388	(8,534)	(19,949)	0
34th Judicial District DA	3,344	(3,402)	(7,953)	10,882
37th Judicial District DA	3,321	(3,378)	(7,898)	3,110
39th Judicial District DA	1,151	(1,171)	(2,739)	832
40th Judicial District DA	18,199	(18,516)	(43,284)	0
Allen Parish Police Jury	1,109	(1,128)	(2,637)	0
Ascension Parish Central Fund	2,483	(2,526)	(5,905)	0
Assumption Parish Police Jury	1,284	(1,307)	(3,055)	0
Avoyelles Parish DA	8,407	(8,553)	(19,995)	8,156
Beauregard Parish DA	7,259	(7,385)	(17,264)	0
Beauregard Parish IV-D	619	(630)	(1,472)	0
Bienville Parish Police Jury	198	(201)	(471)	0
Bossier Parish Police Jury	19,838	(20,182)	(47,180)	0
Caddo Parish DA	56,270	(57,247)	(133,826)	0
Calcasieu Parish Police Jury	41,081	(41,795)	(97,703)	0
Caldwell Parish Police Jury	1,393	(1,418)	(3,314)	1,298

EXHIBIT VII – Schedule D (continued)
Current Year Additions to Deferred Outflows of Resources

For the Year Ended June 30, 2021

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	\$0	\$0	\$0	\$0
Cameron Parish Police Jury	4,428	(4,505)	(10,531)	0
Catahoula Parish Police Jury	1,024	(1,042)	(2,435)	0
Claiborne Parish Police Jury	241	(245)	(573)	254
Concordia DA	1,830	(1,862)	(4,352)	0
Concordia Parish Police Jury	805	(819)	(1,915)	483
DeSoto Parish DA (42nd Judicial District DA)	6,105	(6,211)	(14,520)	0
DeSoto Parish Police Jury	581	(591)	(1,382)	460
East Baton Rouge Parish IV-D	10,450	(10,631)	(24,853)	25,178
East Carroll Parish Treasurer	270	(275)	(643)	183
East Feliciana Parish Police Jury	637	(648)	(1,514)	285
Grant Parish Police Jury	5,770	(5,870)	(13,722)	0
Iberia Parish Government	2,139	(2,176)	(5,087)	0
Iberville Parish School Board	148	(151)	(353)	157
Jackson Parish Police Jury	423	(431)	(1,007)	0
Jefferson Davis Parish IV-D	1,352	(1,376)	(3,216)	0
Jefferson Davis Parish Police Jury	308	(314)	(733)	457
Jefferson Parish DA	115,130	(117,129)	(273,811)	0
Lafayette City-Parish Consolidated Government	5,379	(5,472)	(12,792)	0
Lafayette Parish IV-D	365	(371)	(868)	0
Lafourche Parish DA	5,042	(5,129)	(11,991)	0
Lafourche Parish Government	13,392	(13,624)	(31,850)	0
LaSalle Parish DA	3,163	(3,218)	(7,523)	2,208
LaSalle Parish Police Jury	401	(408)	(954)	0
Livingston Parish Government	3,297	(3,354)	(7,841)	6,059
Louisiana District Attorney's Association	36,467	(37,100)	(86,729)	1,207
Madison Parish Police Jury	270	(275)	(643)	0
Morehouse Parish Police Jury	2,253	(2,292)	(5,358)	0
Natchitoches Parish DA	6,426	(6,537)	(15,282)	0
Natchitoches Parish Government	2,824	(2,873)	(6,716)	5,070
Orleans Parish DA	37,418	(38,068)	(88,991)	0
Orleans Parish IV-D	8,918	(9,073)	(21,210)	58
Ouachita Parish Police Jury	35,465	(36,081)	(84,345)	0
Plaquemines Parish Government	8,393	(8,539)	(19,962)	0
Pointe Coupee Parish Police Jury	241	(245)	(573)	0
Rapides Parish IV-D	3,329	(3,387)	(7,918)	0
Rapides Parish Police Jury	31,493	(32,040)	(74,900)	0
Red River Parish Police Jury	2,442	(2,484)	(5,808)	5,885
Sabine Parish Police Jury	704	(716)	(1,674)	0
St Bernard Parish Government	21,084	(21,450)	(50,143)	22,091
St Charles IV-D	3,124	(3,179)	(7,431)	529
St Charles Parish	0	0	0	0
St Helena Parish Police Jury	443	(451)	(1,053)	0
St James Parish Government	2,311	(2,352)	(5,497)	14,327
St John the Baptist Parish Council	1,117	(1,137)	(2,658)	12

EXHIBIT VII – Schedule D (continued)
Current Year Additions to Deferred Outflows of Resources
For the Year Ended June 30, 2021

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	\$1,651	\$(1,680)	\$(3,928)	\$0
St Martin Parish Government	1,679	(1,708)	(3,994)	0
St Mary Parish Government	2,157	(2,194)	(5,130)	0
St Tammany Parish Government	53,647	(54,579)	(127,588)	18,891
State of Louisiana	894,661	(910,198)	(2,127,759)	402,294
Tangipahoa Parish Council	9,391	(9,554)	(22,335)	0
Tensas Parish Police Jury	278	(283)	(662)	0
Terrebonne Parish Consolidated Government	11,124	(11,317)	(26,455)	0
Vermilion Parish Police Jury	2,473	(2,516)	(5,881)	1,094
Vernon Parish DA	9,403	(9,567)	(22,364)	19,365
Vernon Parish Police Jury	3,059	(3,112)	(7,275)	2,089
Washington Parish Government	5,100	(5,188)	(12,129)	0
Webster Parish Police Jury	4,602	(4,682)	(10,945)	12,704
West Baton Rouge Parish Council	4,613	(4,693)	(10,971)	408
West Baton Rouge Parish School Board	37	(38)	(88)	0
West Feliciana Parish Government	583	(593)	(1,386)	47
Winn Parish DA	4,707	(4,789)	(11,195)	193
Winn Parish Police Jury	383	(390)	(912)	0
Grand Total	\$1,937,582	\$(1,971,231)	\$(4,608,124)	\$706,992

* 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, 2021

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2021	Allocated Share of Nonemployer Contributions for Fiscal Year 2021	Employer's Proportion of Collective Pension Expense
2nd Judicial District DA	\$8,957	\$36,793	\$37,824
2nd Judicial District IV-D	2,573	10,568	10,864
3rd Judicial District DA	14,328	58,859	60,507
4th Judicial District DA	16,127	66,249	68,105
5th Judicial District DA	10,781	44,287	45,527
6th Judicial District DA	11,694	48,036	49,381
6th Judicial District IV-D	4,140	17,008	17,484
7th Judicial District DA	2,961	12,164	12,505
11th Judicial District DA	9,503	39,036	40,129
13th Judicial District DA	9,270	38,081	39,148
15th Judicial District DA	59,001	242,369	249,157
16th Judicial District DA	29,576	121,495	124,898
18th Judicial District DA	36,310	149,157	153,334
18th Judicial District IV-D	4,271	17,547	18,038
19th Judicial District DA	82,067	337,123	346,565
20th Judicial District DA	4,263	17,514	18,005
20th Judicial District PTI Fund	568	2,333	2,399
20th Judicial District IV-D	3,386	13,909	14,299
21st Judicial District DA	9,990	41,036	42,185
21st Judicial District IV-D	3,374	13,860	14,248
21st Judicial District PTI Fund	3,718	15,271	15,699
22nd Judicial District DA	39,505	162,284	166,829
23rd Judicial District DA	35,554	146,054	150,145
25th Judicial District DA	4,194	17,230	17,713
27th Judicial District DA	10,874	44,670	45,921
27th Judicial District IV-D	0	0	0
29th Judicial District DA	31,450	129,194	132,813
31st Judicial District DA	9,478	38,933	40,024
32nd Judicial District DA	16,889	69,377	71,320
33rd Judicial District DA	10,873	44,666	45,917
34th Judicial District DA	4,335	17,806	18,305
37th Judicial District DA	4,305	17,683	18,178
39th Judicial District DA	1,493	6,131	6,303
40th Judicial District DA	23,591	96,911	99,625
Allen Parish Police Jury	1,438	5,905	6,071
Ascension Parish Central Fund	3,219	13,222	13,592
Assumption Parish Police Jury	1,665	6,839	7,031
Avoyelles Parish DA	10,898	44,768	46,022
Beauregard Parish DA	9,410	38,653	39,736
Beauregard Parish IV-D	802	3,296	3,389
Bienville Parish Police Jury	256	1,054	1,083
Bossier Parish Police Jury	25,715	105,635	108,594
Caddo Parish DA	72,941	299,635	308,027
Calcasieu Parish Police Jury	53,252	218,756	224,883
Caldwell Parish Police Jury	1,806	7,420	7,627

EXHIBIT VII – Schedule E (continued)
Allocated Share of Employer Contributions and Pension Expense
For the Year Ended June 30, 2021

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2021	Allocated Share of Nonemployer Contributions for Fiscal Year 2021	Employer's Proportion of Collective Pension Expense
Cameron Parish DA	\$0	\$0	\$0
Cameron Parish Police Jury	5,740	23,580	24,240
Catahoula Parish Police Jury	1,327	5,452	5,605
Claiborne Parish Police Jury	313	1,284	1,320
Concordia DA	2,372	9,745	10,018
Concordia Parish Police Jury	1,044	4,288	4,408
DeSoto Parish DA (42nd Judicial District DA)	7,914	32,509	33,420
DeSoto Parish Police Jury	753	3,095	3,181
East Baton Rouge Parish IV-D	13,546	55,645	57,203
East Carroll Parish Treasurer	351	1,440	1,481
East Feliciana Parish Police Jury	825	3,391	3,486
Grant Parish Police Jury	7,479	30,723	31,584
Iberia Parish Government	2,773	11,391	11,710
Iberville Parish School Board	192	790	812
Jackson Parish Police Jury	549	2,255	2,318
Jefferson Davis Parish IV-D	1,753	7,201	7,403
Jefferson Davis Parish Police Jury	400	1,642	1,688
Jefferson Parish DA	149,239	613,059	630,229
Lafayette City-Parish Consolidated Government	6,972	28,641	29,444
Lafayette Parish IV-D	473	1,942	1,997
Lafourche Parish DA	6,535	26,847	27,599
Lafourche Parish Government	17,359	71,311	73,308
LaSalle Parish DA	4,100	16,843	17,315
LaSalle Parish Police Jury	520	2,136	2,196
Livingston Parish Government	4,274	17,555	18,047
Louisiana District Attorney's Association	47,271	194,185	199,623
Madison Parish Police Jury	351	1,440	1,481
Morehouse Parish Police Jury	2,920	11,996	12,332
Natchitoches Parish DA	8,330	34,217	35,176
Natchitoches Parish Government	3,660	15,037	15,458
Orleans Parish DA	48,504	199,250	204,831
Orleans Parish IV-D	11,560	47,489	48,819
Ouachita Parish Police Jury	45,972	188,847	194,136
Plaquemines Parish Government	10,880	44,694	45,946
Pointe Coupee Parish Police Jury	313	1,284	1,320
Rapides Parish IV-D	4,316	17,728	18,224
Rapides Parish Police Jury	40,824	167,700	172,396
Red River Parish Police Jury	3,166	13,004	13,368
Sabine Parish Police Jury	913	3,749	3,854
St Bernard Parish Government	27,330	112,269	115,413
St Charles IV-D	4,050	16,637	17,103
St Charles Parish	0	0	0
St Helena Parish Police Jury	574	2,358	2,424
St James Parish Government	2,996	12,308	12,653
St John the Baptist Parish Council	1,449	5,950	6,117

EXHIBIT VII – Schedule E (continued)
Allocated Share of Employer Contributions and Pension Expense
For the Year Ended June 30, 2021

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2021	Allocated Share of Nonemployer Contributions for Fiscal Year 2021	Employer's Proportion of Collective Pension Expense
St Landry Parish Government	\$2,141	\$8,794	\$9,040
St Martin Parish Government	2,177	8,942	9,193
St Mary Parish Government	2,796	11,485	11,807
St Tammany Parish Government	69,541	285,668	293,669
State of Louisiana	1,159,720	4,764,018	4,897,448
Tangipahoa Parish Council	12,173	50,007	51,408
Tensas Parish Police Jury	361	1,481	1,523
Terrebonne Parish Consolidated Government	14,419	59,233	60,892
Vermilion Parish Police Jury	3,206	13,168	13,537
Vernon Parish DA	12,189	50,073	51,475
Vernon Parish Police Jury	3,965	16,288	16,744
Washington Parish Government	6,611	27,156	27,916
Webster Parish Police Jury	5,965	24,506	25,192
West Baton Rouge Parish Council	5,980	24,563	25,251
West Baton Rouge Parish School Board	48	197	203
West Feliciana Parish Government	755	3,103	3,190
Winn Parish DA	6,102	25,065	25,767
Winn Parish Police Jury	497	2,041	2,098
Grand Total	\$2,511,625	\$10,317,515	\$10,606,487

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

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	\$58,802,389	\$4,215,321	\$63,017,710	\$4,704,191	\$15,968,412	\$0	\$20,672,603
2	56,258,014	8,146,085	64,404,099	4,500,641	13,675,863	0	18,176,504
3	53,999,993	11,820,996	65,820,989	4,319,999	11,808,371	0	16,128,370
4	51,834,424	15,434,627	67,269,051	4,146,754	9,886,713	0	14,033,467
5	49,734,823	19,014,147	68,748,970	3,978,786	7,785,225	0	11,764,011
6	47,681,648	22,579,800	70,261,448	3,814,532	7,463,832	0	11,278,364
7	45,722,683	26,084,516	71,807,199	3,657,815	7,157,185	0	10,815,000
8	43,748,080	29,638,878	73,386,958	3,499,846	6,848,092	0	10,347,938
9	41,907,410	33,094,061	75,001,471	3,352,593	6,559,963	0	9,912,556
10	40,130,901	36,520,602	76,651,503	3,210,461	6,281,889	0	9,492,350
11	38,290,510	40,047,326	78,337,836	3,063,241	5,993,793	0	9,057,034
12	36,612,595	43,448,674	80,061,269	2,929,008	5,731,141	0	8,660,149
13	34,934,727	46,887,890	81,822,617	2,794,778	5,468,497	0	8,263,275
14	33,368,270	50,254,444	83,622,714	2,669,462	5,223,291	0	7,892,753
15	31,753,716	53,708,698	85,462,414	2,540,297	4,970,558	0	7,510,855
16	30,127,313	57,215,274	87,342,587	2,410,185	4,715,969	0	7,126,154
17	28,590,616	60,673,508	89,264,124	2,287,249	4,475,423	0	6,762,672
18	27,012,257	64,215,678	91,227,935	2,160,981	4,228,355	0	6,389,336
19	25,491,064	67,743,885	93,234,949	2,039,285	3,990,236	0	6,029,521
20	24,025,565	71,260,553	95,286,118	1,922,045	3,760,834	0	5,682,879
21	22,589,322	74,793,091	97,382,413	1,807,146	3,536,012	0	5,343,158
22	21,143,039	78,381,787	99,524,826	1,691,443	3,309,619	0	5,001,062
23	19,702,799	82,011,573	101,714,372	1,576,224	3,084,171	0	4,660,395
24	18,316,656	85,635,432	103,952,088	1,465,333	2,867,191	0	4,332,524
25	16,896,826	89,342,208	106,239,034	1,351,746	2,644,939	0	3,996,685
26	15,543,629	93,032,664	108,576,293	1,243,490	2,433,117	0	3,676,607
27	14,208,181	96,756,790	110,964,971	1,136,655	2,224,073	0	3,360,728
28	12,915,581	100,490,620	113,406,201	1,033,246	2,021,737	0	3,054,983
29	11,698,610	104,202,527	115,901,137	935,889	1,831,238	0	2,767,127
30	10,515,901	107,935,061	118,450,962	841,272	1,646,103	0	2,487,375
31	9,366,963	111,689,920	121,056,883	749,357	1,466,255	0	2,215,612
32	8,325,473	115,394,662	123,720,135	666,038	1,303,225	0	1,969,263
33	7,338,749	119,103,229	126,441,978	587,100	1,148,769	0	1,735,869
34	6,418,354	122,805,347	129,223,701	513,468	1,004,695	0	1,518,163
35	5,589,600	126,477,023	132,066,623	447,168	874,966	0	1,322,134
36	4,855,251	130,116,837	134,972,088	388,420	760,015	0	1,148,435
37	4,167,113	133,774,361	137,941,474	333,369	652,298	0	985,667
38	3,537,626	137,438,561	140,976,187	283,010	553,761	0	836,771
39	3,011,360	141,066,303	144,077,663	240,909	471,382	0	712,291
40	2,539,249	144,708,122	147,247,371	203,140	397,480	0	600,620

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	\$2,118,322	\$148,368,492	\$150,486,814	\$169,466	\$331,591	\$0	\$501,057
42	1,763,198	152,034,325	153,797,523	141,056	276,001	0	417,057
43	1,425,007	155,756,062	157,181,069	114,001	223,063	0	337,064
44	1,145,249	159,493,804	160,639,053	91,620	179,271	0	270,891
45	924,457	163,248,655	164,173,112	73,957	144,709	0	218,666
46	718,527	167,066,393	167,784,920	57,482	112,475	0	169,957
47	546,203	170,929,985	171,476,188	43,696	85,500	0	129,196
48	410,945	174,837,720	175,248,665	32,876	64,327	0	97,203
49	296,647	178,807,488	179,104,135	23,732	46,435	0	70,167
50	219,588	182,824,838	183,044,426	17,567	34,373	0	51,940
51	156,207	186,915,196	187,071,403	12,497	24,451	0	36,948
52	98,620	191,088,354	191,186,974	7,890	15,437	0	23,327
53	64,177	195,328,911	195,393,088	5,134	10,046	0	15,180
54	41,162	199,650,574	199,691,736	3,293	6,443	0	9,736
55	12,938	204,072,016	204,084,954	1,035	2,025	0	3,060
56	1,914	208,572,909	208,574,823	153	300	0	453
57	0	213,163,469	213,163,469	0	0	0	0
58	0	217,853,065	217,853,065	0	0	0	0
59	0	222,645,833	222,645,833	0	0	0	0
60	0	227,544,041	227,544,041	0	0	0	0
61	0	232,550,010	232,550,010	0	0	0	0
62	0	237,666,110	237,666,110	0	0	0	0
63	0	242,894,765	242,894,765	0	0	0	0
64	0	248,238,449	248,238,449	0	0	0	0
65	0	253,699,695	253,699,695	0	0	0	0
66	0	259,281,089	259,281,089	0	0	0	0
67	0	264,985,273	264,985,273	0	0	0	0
68	0	270,814,949	270,814,949	0	0	0	0
69	0	276,772,877	276,772,877	0	0	0	0
70	0	282,861,881	282,861,881	0	0	0	0
71	0	289,084,842	289,084,842	0	0	0	0
72	0	295,444,709	295,444,709	0	0	0	0
73	0	301,944,492	301,944,492	0	0	0	0
74	0	308,587,271	308,587,271	0	0	0	0
75	0	315,376,191	315,376,191	0	0	0	0
76	0	322,314,467	322,314,467	0	0	0	0
77	0	329,405,386	329,405,386	0	0	0	0
78	0	336,652,304	336,652,304	0	0	0	0
79	0	344,058,655	344,058,655	0	0	0	0
80	0	351,627,945	351,627,945	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	\$359,363,760	\$359,363,760	\$0	\$0	\$0	\$0
82	0	367,269,763	367,269,763	0	0	0	0
83	0	375,349,697	375,349,697	0	0	0	0
84	0	383,607,391	383,607,391	0	0	0	0
85	0	392,046,753	392,046,753	0	0	0	0
86	0	400,671,782	400,671,782	0	0	0	0
87	0	409,486,561	409,486,561	0	0	0	0
88	0	418,495,265	418,495,265	0	0	0	0
89	0	427,702,161	427,702,161	0	0	0	0
90	0	437,111,609	437,111,609	0	0	0	0
91	0	446,728,064	446,728,064	0	0	0	0
92	0	456,556,082	456,556,082	0	0	0	0
93	0	466,600,315	466,600,315	0	0	0	0
94	0	476,865,522	476,865,522	0	0	0	0
95	0	487,356,564	487,356,564	0	0	0	0
96	0	498,078,408	498,078,408	0	0	0	0
97	0	509,036,133	509,036,133	0	0	0	0
98	0	520,234,928	520,234,928	0	0	0	0
99	0	531,680,097	531,680,097	0	0	0	0
100	0	543,377,059	543,377,059	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	\$537,267,140	\$20,672,603	\$27,399,090	\$597,914	\$32,553,208	\$562,495,947
2	562,495,947	18,176,504	28,866,657	533,778	33,974,990	585,247,007
3	585,247,007	16,128,370	30,481,890	512,354	35,253,370	605,634,503
4	605,634,503	14,033,467	32,146,612	491,807	36,384,653	623,414,204
5	623,414,204	11,764,011	33,537,555	471,886	37,359,824	638,528,598
6	638,528,598	11,278,364	35,365,794	452,405	38,212,858	652,201,621
7	652,201,621	10,815,000	37,421,092	433,818	38,971,789	664,133,500
8	664,133,500	10,347,938	39,302,025	415,083	39,629,643	674,393,973
9	674,393,973	9,912,556	40,935,489	397,619	40,193,891	683,167,312
10	683,167,312	9,492,350	42,879,135	380,763	40,658,540	690,058,304
11	690,058,304	9,057,034	42,496,991	363,302	41,077,818	697,332,863
12	697,332,863	8,660,149	44,199,042	347,381	41,458,974	702,905,563
13	702,905,563	8,263,275	45,734,907	331,462	41,741,311	706,843,780
14	706,843,780	7,892,753	46,919,700	316,599	41,935,254	709,435,488
15	709,435,488	7,510,855	48,234,950	301,280	42,042,812	710,452,925
16	710,452,925	7,126,154	49,274,750	285,849	42,062,535	710,081,016
17	710,081,016	6,762,672	50,342,396	271,269	41,997,284	708,227,307
18	708,227,307	6,389,336	51,472,354	256,293	41,839,486	704,727,482
19	704,727,482	6,029,521	52,315,111	241,860	41,590,294	699,790,326
20	699,790,326	5,682,879	53,188,318	227,955	41,252,891	693,309,823
21	693,309,823	5,343,158	53,927,970	214,328	40,825,556	685,336,239
22	685,336,239	5,001,062	54,729,608	200,606	40,305,212	675,712,299
23	675,712,299	4,660,395	55,272,238	186,941	39,692,021	664,605,537
24	664,605,537	4,332,524	55,634,699	173,789	38,994,160	652,123,733
25	652,123,733	3,996,685	56,112,097	160,318	38,208,738	638,056,742
26	638,056,742	3,676,607	56,242,215	147,478	37,337,510	622,681,166
27	622,681,166	3,360,728	56,370,824	134,808	36,386,624	605,922,886
28	605,922,886	3,054,983	56,165,139	122,543	35,361,731	588,051,918
29	588,051,918	2,767,127	55,752,304	110,997	34,275,704	569,231,449
30	569,231,449	2,487,375	55,344,881	99,775	33,131,829	549,405,997
31	549,405,997	2,215,612	54,823,297	88,874	31,930,311	528,639,749
32	528,639,749	1,969,263	53,883,971	78,992	30,684,690	507,330,738
33	507,330,738	1,735,869	52,915,266	69,630	29,407,216	485,488,927
34	485,488,927	1,518,163	51,818,246	60,898	28,101,550	463,229,497
35	463,229,497	1,322,134	50,478,085	53,034	26,778,341	440,798,853
36	440,798,853	1,148,435	48,964,826	46,067	25,450,533	418,386,929
37	418,386,929	985,667	47,494,473	39,538	24,122,893	395,961,478
38	395,961,478	836,771	45,907,252	33,565	22,798,339	373,655,771
39	373,655,771	712,291	44,094,301	28,572	21,488,577	351,733,766
40	351,733,766	600,620	42,378,879	24,092	20,199,660	330,131,075

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	\$330,131,075	\$501,057	\$40,633,489	\$20,099	\$18,931,471	\$308,910,015
42	308,910,015	417,057	38,803,446	16,729	17,689,553	288,196,450
43	288,196,450	337,064	37,118,365	13,521	16,474,353	267,875,981
44	267,875,981	270,891	35,278,394	10,866	15,288,184	248,145,796
45	248,145,796	218,666	33,404,474	8,771	14,139,445	229,090,662
46	229,090,662	169,957	31,669,867	6,817	13,027,799	210,611,733
47	210,611,733	129,196	29,866,870	5,182	11,953,586	192,822,463
48	192,822,463	97,203	28,047,699	3,899	10,922,181	175,790,249
49	175,790,249	70,167	26,285,663	2,815	9,935,383	159,507,322
50	159,507,322	51,940	24,476,777	2,083	8,995,953	144,076,355
51	144,076,355	36,948	22,754,402	1,482	8,105,987	129,463,406
52	129,463,406	23,327	21,079,927	936	7,264,519	115,670,390
53	115,670,390	15,180	19,379,780	609	6,473,997	102,779,178
54	102,779,178	9,736	17,746,742	391	5,736,547	90,778,329
55	90,778,329	3,060	16,216,063	123	5,050,297	79,615,501
56	79,615,501	453	14,660,956	18	4,416,018	69,370,997
57	69,370,997	0	13,179,406	0	3,835,609	60,027,200
58	60,027,200	0	11,785,513	0	3,307,522	51,549,209
59	51,549,209	0	10,468,194	0	2,829,948	43,910,963
60	43,910,963	0	9,227,461	0	2,401,297	37,084,799
61	37,084,799	0	8,067,893	0	2,019,744	31,036,650
62	31,036,650	0	6,993,145	0	1,683,102	25,726,607
63	25,726,607	0	6,006,031	0	1,388,851	21,109,427
64	21,109,427	0	5,108,060	0	1,134,185	17,135,552
65	17,135,552	0	4,299,592	0	916,072	13,752,032
66	13,752,032	0	3,579,736	0	731,308	10,903,604
67	10,903,604	0	2,945,986	0	576,597	8,534,215
68	8,534,215	0	2,394,604	0	448,633	6,588,244
69	6,588,244	0	1,920,926	0	344,162	5,011,480
70	5,011,480	0	1,519,274	0	260,048	3,752,254
71	3,752,254	0	1,183,350	0	193,330	2,762,234
72	2,762,234	0	906,590	0	141,255	1,996,898
73	1,996,898	0	682,277	0	101,309	1,415,931
74	1,415,931	0	503,742	0	71,235	983,424
75	983,424	0	364,406	0	49,039	668,057
76	668,057	0	257,880	0	33,003	443,179
77	443,179	0	178,199	0	21,679	286,660
78	286,660	0	120,038	0	13,879	180,501
79	180,501	0	78,698	0	8,646	110,449
80	110,449	0	50,116	0	5,231	65,564

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	\$65,564	\$0	\$30,931	\$0	\$3,070	\$37,703
82	37,703	0	18,470	0	1,745	20,978
83	20,978	0	10,654	0	960	11,284
84	11,284	0	5,927	0	510	5,867
85	5,867	0	3,177	0	262	2,952
86	2,952	0	1,644	0	131	1,439
87	1,439	0	824	0	63	678
88	678	0	399	0	29	308
89	308	0	186	0	13	135
90	135	0	84	0	6	57
91	57	0	37	0	2	23
92	23	0	15	0	1	9
93	9	0	6	0	0	3
94	3	0	2	0	0	1
95	1	0	1	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	\$537,267,140	\$27,399,090	\$27,399,090	\$0	\$25,823,836	\$0	\$25,823,836
2	562,495,947	28,866,657	28,866,657	0	25,642,816	0	25,642,816
3	585,247,007	30,481,890	30,481,890	0	25,520,886	0	25,520,886
4	605,634,503	32,146,612	32,146,612	0	25,367,267	0	25,367,267
5	623,414,204	33,537,555	33,537,555	0	24,943,333	0	24,943,333
6	638,528,598	35,365,794	35,365,794	0	24,790,832	0	24,790,832
7	652,201,621	37,421,092	37,421,092	0	24,723,433	0	24,723,433
8	664,133,500	39,302,025	39,302,025	0	24,473,262	0	24,473,262
9	674,393,973	40,935,489	40,935,489	0	24,024,897	0	24,024,897
10	683,167,312	42,879,135	42,879,135	0	23,718,771	0	23,718,771
11	690,058,304	42,496,991	42,496,991	0	22,155,878	0	22,155,878
12	697,332,863	44,199,042	44,199,042	0	21,718,421	0	21,718,421
13	702,905,563	45,734,907	45,734,907	0	21,181,066	0	21,181,066
14	706,843,780	46,919,700	46,919,700	0	20,480,467	0	20,480,467
15	709,435,488	48,234,950	48,234,950	0	19,844,085	0	19,844,085
16	710,452,925	49,274,750	49,274,750	0	19,106,375	0	19,106,375
17	710,081,016	50,342,396	50,342,396	0	18,398,074	0	18,398,074
18	708,227,307	51,472,354	51,472,354	0	17,729,526	0	17,729,526
19	704,727,482	52,315,111	52,315,111	0	16,983,800	0	16,983,800
20	699,790,326	53,188,318	53,188,318	0	16,274,535	0	16,274,535
21	693,309,823	53,927,970	53,927,970	0	15,552,171	0	15,552,171
22	685,336,239	54,729,608	54,729,608	0	14,875,922	0	14,875,922
23	675,712,299	55,272,238	55,272,238	0	14,159,673	0	14,159,673
24	664,605,537	55,634,699	55,634,699	0	13,433,109	0	13,433,109
25	652,123,733	56,112,097	56,112,097	0	12,769,441	0	12,769,441
26	638,056,742	56,242,215	56,242,215	0	12,063,197	0	12,063,197
27	622,681,166	56,370,824	56,370,824	0	11,395,648	0	11,395,648
28	605,922,886	56,165,139	56,165,139	0	10,701,289	0	10,701,289
29	588,051,918	55,752,304	55,752,304	0	10,011,904	0	10,011,904
30	569,231,449	55,344,881	55,344,881	0	9,367,333	0	9,367,333
31	549,405,997	54,823,297	54,823,297	0	8,745,573	0	8,745,573
32	528,639,749	53,883,971	53,883,971	0	8,101,535	0	8,101,535
33	507,330,738	52,915,266	52,915,266	0	7,498,481	0	7,498,481
34	485,488,927	51,818,246	51,818,246	0	6,920,853	0	6,920,853
35	463,229,497	50,478,085	50,478,085	0	6,354,252	0	6,354,252
36	440,798,853	48,964,826	48,964,826	0	5,809,388	0	5,809,388
37	418,386,929	47,494,473	47,494,473	0	5,310,970	0	5,310,970
38	395,961,478	45,907,252	45,907,252	0	4,838,344	0	4,838,344
39	373,655,771	44,094,301	44,094,301	0	4,380,085	0	4,380,085
40	351,733,766	42,378,879	42,378,879	0	3,967,657	0	3,967,657

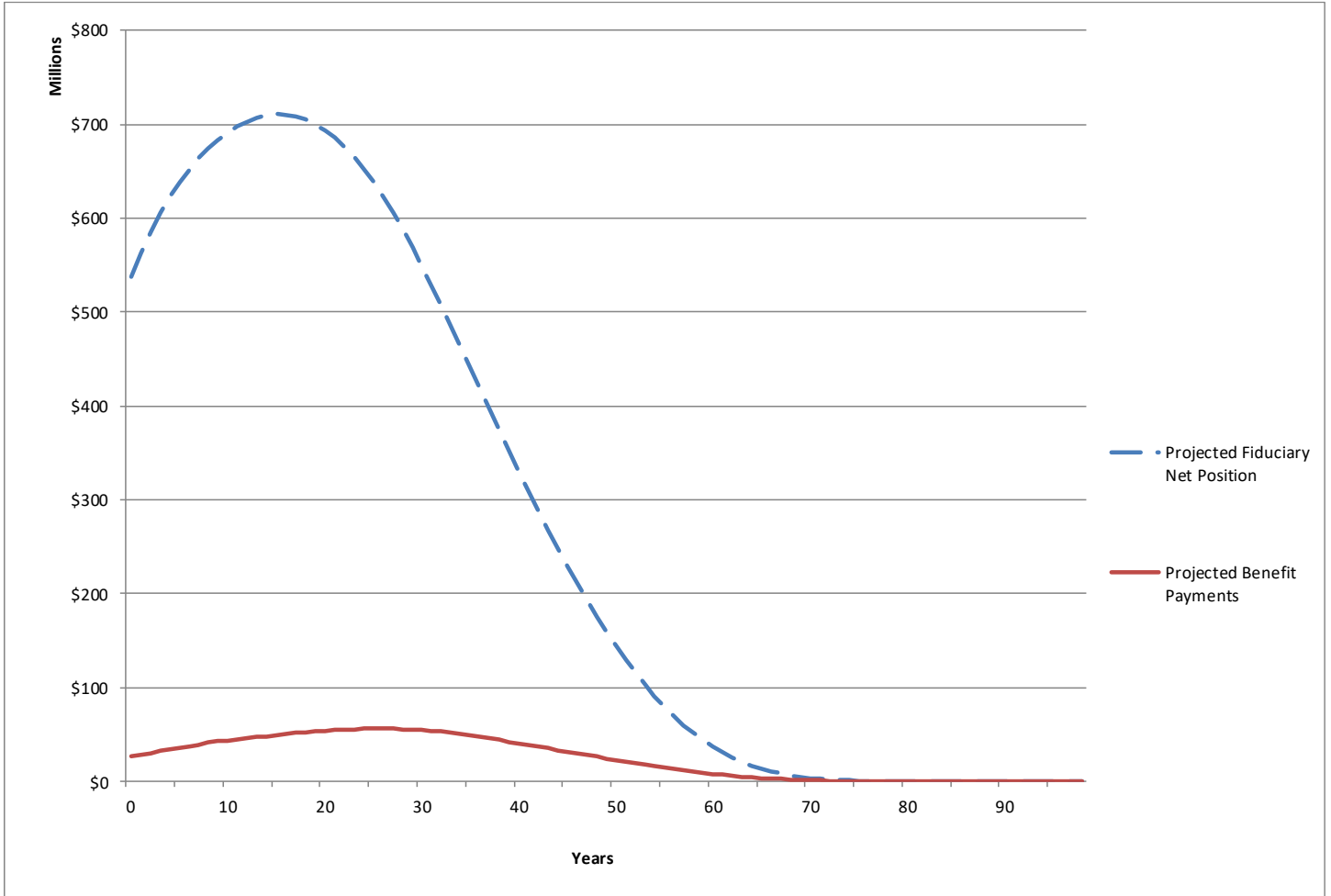
TABLE 3 (continued)
Actuarial Present Value of Projected Benefit Payments
For Single Discount Rate Determination

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	\$330,131,075	\$40,633,489	\$40,633,489	\$0	\$3,585,530	\$0	\$3,585,530
42	308,910,015	38,803,446	38,803,446	0	3,227,187	0	3,227,187
43	288,196,450	37,118,365	37,118,365	0	2,909,560	0	2,909,560
44	267,875,981	35,278,394	35,278,394	0	2,606,345	0	2,606,345
45	248,145,796	33,404,474	33,404,474	0	2,326,014	0	2,326,014
46	229,090,662	31,669,867	31,669,867	0	2,078,445	0	2,078,445
47	210,611,733	29,866,870	29,866,870	0	1,847,424	0	1,847,424
48	192,822,463	28,047,699	28,047,699	0	1,635,155	0	1,635,155
49	175,790,249	26,285,663	26,285,663	0	1,444,326	0	1,444,326
50	159,507,322	24,476,777	24,476,777	0	1,267,608	0	1,267,608
51	144,076,355	22,754,402	22,754,402	0	1,110,659	0	1,110,659
52	129,463,406	21,079,927	21,079,927	0	969,771	0	969,771
53	115,670,390	19,379,780	19,379,780	0	840,298	0	840,298
54	102,779,178	17,746,742	17,746,742	0	725,250	0	725,250
55	90,778,329	16,216,063	16,216,063	0	624,596	0	624,596
56	79,615,501	14,660,956	14,660,956	0	532,232	0	532,232
57	69,370,997	13,179,406	13,179,406	0	450,940	0	450,940
58	60,027,200	11,785,513	11,785,513	0	380,064	0	380,064
59	51,549,209	10,468,194	10,468,194	0	318,174	0	318,174
60	43,910,963	9,227,461	9,227,461	0	264,338	0	264,338
61	37,084,799	8,067,893	8,067,893	0	217,832	0	217,832
62	31,036,650	6,993,145	6,993,145	0	177,958	0	177,958
63	25,726,607	6,006,031	6,006,031	0	144,052	0	144,052
64	21,109,427	5,108,060	5,108,060	0	115,471	0	115,471
65	17,135,552	4,299,592	4,299,592	0	91,607	0	91,607
66	13,752,032	3,579,736	3,579,736	0	71,885	0	71,885
67	10,903,604	2,945,986	2,945,986	0	55,757	0	55,757
68	8,534,215	2,394,604	2,394,604	0	42,716	0	42,716
69	6,588,244	1,920,926	1,920,926	0	32,296	0	32,296
70	5,011,480	1,519,274	1,519,274	0	24,075	0	24,075
71	3,752,254	1,183,350	1,183,350	0	17,673	0	17,673
72	2,762,234	906,590	906,590	0	12,762	0	12,762
73	1,996,898	682,277	682,277	0	9,052	0	9,052
74	1,415,931	503,742	503,742	0	6,299	0	6,299
75	983,424	364,406	364,406	0	4,295	0	4,295
76	668,057	257,880	257,880	0	2,864	0	2,864
77	443,179	178,199	178,199	0	1,866	0	1,866
78	286,660	120,038	120,038	0	1,184	0	1,184
79	180,501	78,698	78,698	0	732	0	732
80	110,449	50,116	50,116	0	439	0	439

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	\$65,564	\$30,931	\$30,931	\$0	\$256	\$0	\$256
82	37,703	18,470	18,470	0	144	0	144
83	20,978	10,654	10,654	0	78	0	78
84	11,284	5,927	5,927	0	41	0	41
85	5,867	3,177	3,177	0	21	0	21
86	2,952	1,644	1,644	0	10	0	10
87	1,439	824	824	0	5	0	5
88	678	399	399	0	2	0	2
89	308	186	186	0	1	0	1
90	135	84	84	0	0	0	0
91	57	37	37	0	0	0	0
92	23	15	15	0	0	0	0
93	9	6	6	0	0	0	0
94	3	2	2	0	0	0	0
95	1	1	1	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.