



CURRAN ACTUARIAL
— CONSULTING, LTD. —

**Information for
Financial Reporting
June 30, 2022**

**District Attorneys'
Retirement System**



December 6, 2022

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, 2022. 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, 2022. 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,

CURRAN ACTUARIAL CONSULTING, LTD.

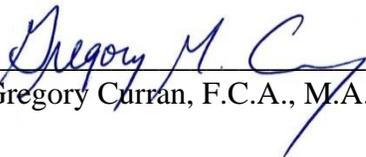
By: 
Gregory Curran, F.C.A., M.A.A.A., A.S.A.

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PLAN DESCRIPTION

The District Attorneys' Retirement System is a defined benefit pension plan that provides retirement allowances and other benefits. The following summary of plan provisions is for general informational purposes only and does not constitute a guarantee of benefits. The provisions contained within this section are as of June 30, 2022.

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, 2022, pension plan membership consisted of the following:

Active plan members	719
Inactive plan members entitled to but not yet receiving benefits	418
Inactive plan members or beneficiaries currently receiving benefits	<u>447</u>
	<u>1,584</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, 2022 attributable to:

Annuity Savings Fund	\$ 62,332,669
Annuity Reserve Fund	273,712,691
Pension Accumulation Fund	137,287,214
DROP and Back-DROP Accounts	5,823,105
Funding Deposit Account	0
Total Fiduciary Net Position	\$ 479,155,679

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, 2022 and were based on June 30, 2022 data. The current year actuarial assumptions utilized for this report are based on the assumptions used in the June 30, 2022 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, 2022 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, 2022:

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 2021, the discount rate used was 6.10%.

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>
2022	5
2021	5

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, 2022, were as follows:

Pension Liability for Active Members	\$ 270,572,062
Pension Liability for Terminated Members	36,882,795
Pension Liability for Retirees & Survivors	279,422,050
Total Pension Liability	<u>\$ 586,876,907</u>
Plan Fiduciary Net Position	479,155,679
Net Pension Liability	<u>\$ 107,721,228</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, 2022, the Collective Pension Expense for the system is \$32,077,507.

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)	\$180,658,163	\$107,721,228	\$46,541,433

EXHIBITS

EXHIBIT I
Statement of Fiduciary Net Position
as of June 30, 2022 and 2021

	2022	2021
Current Assets:		
Cash & Cash Equivalents in Banks	\$ 2,743,647	\$ 2,442,966
Contributions Receivable	1,041,104	723,137
Accrued Interest and Dividends	4,107,150	4,337,974
Prepaid Expenses	21,000	21,000
Other Current Assets	9,029	0
TOTAL CURRENT ASSETS	\$ 7,921,930	\$ 7,525,077
Property, Plant & Equipment	\$ 0	\$ 0
Investments:		
Cash & Cash Equivalents	\$ 62,691,378	\$ 18,295,938
Equities	197,506,374	291,075,627
Fixed Income	140,398,055	148,695,489
Real Estate	44,998,288	45,495,951
Alternative Investments	20,680,187	16,240,307
DROP Account Assets (Outside System Portfolio)	5,823,105	6,995,364
Other Investments	2,804,007	2,943,818
TOTAL INVESTMENTS	\$ 474,901,394	\$ 529,742,494
TOTAL ASSETS	\$ 482,823,324	\$ 537,267,571
Current Liabilities:		
Investments Payable	\$ 3,665,736	\$ 0
Other Current Liabilities	1,909	431
TOTAL CURRENT LIABILITIES	\$ 3,667,645	\$ 431
FIDUCIARY NET POSITION	\$ 479,155,679	\$ 537,267,140

EXHIBIT II
Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2022

	2022
BEGINNING OF YEAR FIDUCIARY NET POSITION	\$ 537,267,140
Income:	
Regular Member Contributions	\$ 5,195,929
Regular Employer Contributions	6,162,292
Irregular Contributions	200,900
Ad Valorem Taxes & Revenue Sharing	10,348,867
Transfers from Other Systems	1,365,492
TOTAL CONTRIBUTIONS	\$ 23,273,480
Net Depreciation of Fair Value of Investments	\$ (70,292,735)
Dividends, Interest and Recurring Income	17,708,510
Class Action Settlements	25
Investment Expense	(760,665)
TOTAL MARKET INVESTMENT INCOME	\$ (53,344,865)
 TOTAL INCOME	 \$ (30,071,385)
Expenses:	
Retirement Annuity Benefits	\$ 23,568,495
DROP Benefits	3,053,601
Refund of Contributions	404,048
Funds Transferred to Other Systems	429,107
Administrative Expenses	584,825
TOTAL EXPENSES	\$ 28,040,076
 NET MARKET INCOME (INCOME – EXPENSES)	 \$ (58,111,461)
 END OF YEAR FIDUCIARY NET POSITION	 \$ 479,155,679

EXHIBIT III
Schedule of Changes in Net Pension Liability and Related Ratios
For the Years 2014 – 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Total Pension Liability:				
Service Cost	\$ 13,084,075	\$ 12,592,761	\$ 12,992,534	\$ 12,944,169
Interest	33,879,498	32,714,581	30,555,884	29,754,249
Changes of Benefit Terms	6,541,144	0	0	0
Differences Between Expected and Actual Experience	4,190,678	3,382,766	4,404,409	(9,338,975)
Changes of Assumptions	0	8,259,455	29,494,313	0
Benefit Payments	(26,622,096)	(24,931,953)	(22,398,425)	(19,877,476)
Refunds of Member Contributions	(404,048)	(448,108)	(421,866)	(272,696)
Other	1,137,285	320,371	443,288	336,893
Net Change in Total Pension Liability	<u>\$ 31,806,536</u>	<u>\$ 31,889,873</u>	<u>\$ 55,070,137</u>	<u>\$ 13,546,164</u>
Total Pension Liability – Beginning	<u>\$ 555,070,371</u>	<u>\$ 523,180,498</u>	<u>\$ 468,110,361</u>	<u>\$ 454,564,197</u>
Total Pension Liability – Ending (a)	<u><u>\$ 586,876,907</u></u>	<u><u>\$ 555,070,371</u></u>	<u><u>\$ 523,180,498</u></u>	<u><u>\$ 468,110,361</u></u>
Plan Fiduciary Net Position:				
Contributions – Member	\$ 5,195,929	\$ 5,024,906	\$ 4,991,814	\$ 4,926,590
Contributions – Employer	6,162,292	2,511,625	2,492,875	775,650
Contributions – Nonemployer Contributing Entities	10,348,867	10,317,515	9,896,394	9,390,000
Net Investment Income	(53,344,865)	101,070,291	13,623,812	18,780,081
Benefit Payments	(26,622,096)	(24,931,953)	(22,398,425)	(19,877,476)
Refunds of Member Contributions	(404,048)	(448,108)	(421,866)	(272,696)
Administrative Expenses	(584,825)	(550,758)	(614,687)	(503,990)
Other	1,137,285	320,371	443,288	336,893
Net Change in Plan Fiduciary Net Position	<u>\$ (58,111,461)</u>	<u>\$ 93,313,889</u>	<u>\$ 8,013,205</u>	<u>\$ 13,555,052</u>
Plan Fiduciary Net Position – Beginning	<u>\$ 537,267,140</u>	<u>\$ 443,953,251</u>	<u>\$ 435,940,046</u>	<u>\$ 422,384,994</u>
Plan Fiduciary Net Position – Ending (b)	<u><u>\$ 479,155,679</u></u>	<u><u>\$ 537,267,140</u></u>	<u><u>\$ 443,953,251</u></u>	<u><u>\$ 435,940,046</u></u>
Net Pension Liability (Asset) – Ending (a) – (b)	<u>\$ 107,721,228</u>	<u>\$ 17,803,231</u>	<u>\$ 79,227,247</u>	<u>\$ 32,170,315</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.65%	96.79%	84.86%	93.13%
Covered Payroll	\$ 64,866,232	\$ 62,790,625	\$ 62,321,875	\$ 62,052,000
Net Pension Liability (Asset) as a Percentage of Covered Payroll	166.07%	28.35%	127.13%	51.84%

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>N/A</u>
\$ 12,205,873	\$ 11,645,505	\$ 11,303,932	\$ 11,530,918	\$ 10,855,750	
28,539,171	27,456,268	26,307,692	26,425,694	25,710,047	
0	0	0	0	0	
207,379	(1,796,724)	(1,986,736)	(2,281,483)	(8,973,206)	
12,292,550	11,300,225	0	(6,366,162)	7,220,453	
(19,474,451)	(18,789,893)	(20,733,190)	(14,149,837)	(12,053,372)	
(368,351)	(599,683)	(562,626)	(648,617)	(382,621)	
1,586,019	477,132	1,113,277	(591,375)	185,003	
<u>\$ 34,988,190</u>	<u>\$ 29,692,830</u>	<u>\$ 15,442,349</u>	<u>\$ 13,919,138</u>	<u>\$ 22,562,054</u>	
<u>\$ 419,576,007</u>	<u>\$ 389,883,177</u>	<u>\$ 374,440,828</u>	<u>\$ 360,521,690</u>	<u>\$ 337,959,636</u>	
<u>\$ 454,564,197</u>	<u>\$ 419,576,007</u>	<u>\$ 389,883,177</u>	<u>\$ 374,440,828</u>	<u>\$ 360,521,690</u>	
\$ 4,973,945	\$ 4,865,302	\$ 4,847,187	\$ 4,800,295	\$ 4,682,271	
0	0	2,125,900	4,109,229	5,630,420	
8,739,447	8,219,395	8,657,954	8,314,617	8,120,371	
34,802,927	28,228,802	6,734,928	9,060,366	49,586,276	
(19,474,451)	(18,789,893)	(20,733,190)	(14,149,837)	(12,053,372)	
(368,351)	(599,683)	(562,626)	(648,617)	(382,621)	
(478,367)	(539,682)	(495,267)	(367,794)	(314,495)	
1,586,019	477,132	1,113,277	(591,375)	185,003	
<u>\$ 29,781,169</u>	<u>\$ 21,861,373</u>	<u>\$ 1,688,163</u>	<u>\$ 10,526,884</u>	<u>\$ 55,453,853</u>	
<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>\$ 422,384,994</u>	<u>\$ 392,603,825</u>	<u>\$ 370,742,452</u>	<u>\$ 369,054,289</u>	<u>\$ 358,527,405</u>	
\$ 32,179,203	\$ 26,972,182	\$ 19,140,725	\$ 5,386,539	\$ 1,994,285	
92.92%	93.57%	95.09%	98.56%	99.45%	
\$ 62,174,313	\$ 60,816,275	\$ 60,740,000	\$ 58,703,271	\$ 57,747,897	
51.76%	44.35%	31.51%	9.18%	3.45%	

EXHIBIT IV
Schedule of Net Pension Liability

For the Years 2013 – 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Total Pension Liability	\$ 586,876,907	\$ 555,070,371	\$ 523,180,498	\$ 468,110,361
Plan Fiduciary Net Position	<u>479,155,679</u>	<u>537,267,140</u>	<u>443,953,251</u>	<u>435,940,046</u>
Net Pension Liability (Asset)	<u>\$ 107,721,228</u>	<u>\$ 17,803,231</u>	<u>\$ 79,227,247</u>	<u>\$ 32,170,315</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.65%	96.79%	84.86%	93.13%
Covered-Employee Payroll	\$ 64,866,232	\$ 62,790,625	\$ 62,321,875	\$ 62,052,000
Net Pension Liability (Asset) as a Percentage of Covered-Employee Payroll	166.07%	28.35%	127.13%	51.84%

EXHIBIT V
Schedule of Contributions

For the Years 2014 – 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Actuarially Determined Contribution (Determined as of the Prior Fiscal Year)*	\$ 16,930,787	\$ 12,308,352	\$ 12,105,048	\$ 10,173,810
Contributions in Relation to the Actuarially Determined Contribution*	<u>16,511,159</u>	<u>12,829,140</u>	<u>12,389,269</u>	<u>10,165,650</u>
Contribution Deficiency (Excess)	<u>\$ 419,628</u>	<u>\$ (520,788)</u>	<u>\$ (284,221)</u>	<u>\$ 8,160</u>
Covered Payroll	\$ 64,866,232	\$ 62,790,625	\$ 62,321,875	\$ 62,052,000
Contributions as a Percentage of Covered Payroll	25.45%	20.43%	19.88%	16.38%

* Includes contributions from employers and nonemployer contributing entities.

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ 454,564,197	\$ 419,576,007	\$ 389,883,177	\$ 374,440,828	\$ 360,521,690	\$ 337,959,636
<u>422,384,994</u>	<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>
\$ 32,179,203	\$ 26,972,182	\$ 19,140,725	\$ 5,386,539	\$ 1,994,285	\$ 34,886,084
92.92%	93.57%	95.09%	98.56%	99.45%	89.68%
\$ 62,174,313	\$ 60,816,275	\$ 60,740,000	\$ 58,703,271	\$ 57,747,897	\$ 56,524,322
51.76%	44.35%	31.51%	9.18%	3.45%	61.72%

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>N/A</u>
\$ 8,978,608	\$ 8,035,045	\$ 8,645,340	\$ 12,807,925	\$ 12,426,112	
<u>8,739,447</u>	<u>8,219,395</u>	<u>10,783,854</u>	<u>12,423,846</u>	<u>13,750,791</u>	
\$ 239,161	\$ (184,350)	\$ (2,138,514)	\$ 384,079	\$ (1,324,679)	
\$ 62,174,313	\$ 60,816,275	\$ 60,740,000	\$ 58,703,271	\$ 57,747,897	
14.06%	13.52%	17.75%	21.16%	23.81%	

EXHIBIT VI
Schedule of Pension Expense
For the Year Ended June 30, 2022

	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:	\$ 555,070,371	\$ 537,267,140	\$ 17,803,231	\$ 66,009,978	\$ 51,431,016	N/A	N/A
Service Cost	13,084,075		13,084,075			\$ 13,084,075	
Interest on Total Pension Liability	33,879,498		33,879,498			33,879,498	
Changes in Benefit Terms	6,541,144		6,541,144			6,541,144	
Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	4,190,678		4,190,678	0	4,190,678		
Current Year Amortization				(2,096,993)	(2,283,320)	186,327	
Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	0		0	0	0		
Current Year Amortization				0	(10,230,686)	10,230,686	
Benefit Payments	(26,622,096)		(26,622,096)			(26,622,096)	
Refunds of Contributions	(404,048)		(404,048)			(404,048)	
Other	1,137,285		1,137,285			1,137,285	
Contributions – Member		5,195,929	(5,195,929)			(5,195,929)	
Contributions – Employer*		6,162,292	(6,162,292)				\$ 6,162,292
Contributions – Nonemployer Contributing Entities*		10,348,867	(10,348,867)				10,348,867
Projected Earnings on Pension Plan Investments		32,630,066	(32,630,066)			(32,630,066)	
Difference Between Projected and Actual Earnings on Pension Plan Investments		(85,974,931)	85,974,931	0	85,974,931		
Current Year Amortization				(16,406,163)	(21,803,110)	5,396,947	
Benefit Payments		(26,622,096)	26,622,096			26,622,096	
Refunds of Contributions		(404,048)	404,048			404,048	
Administrative Expenses		(584,825)	584,825			584,825	
Other		1,137,285	(1,137,285)			(1,137,285)	
Net Increase (Decrease)	\$ 31,806,536	\$ (58,111,461)	\$ 89,917,997	\$ (18,503,156)	\$ 55,848,493	\$ 32,077,507	\$ 16,511,159
Ending Balance	\$ 586,876,907	\$ 479,155,679	\$ 107,721,228	\$ 47,506,822	\$ 107,279,509	N/A	N/A

For the year ended June 30, 2022, the Collective Pension Expense for the system is \$32,077,507.

* 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, 2022

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	0.356610%	\$22,160	0.360484%	\$388,318	\$651,244	\$167,774
2nd Judicial District IV-D	0.102424%	\$4,038	0.065687%	\$70,759	\$118,669	\$30,572
3rd Judicial District DA	0.570473%	\$36,021	0.585965%	\$631,209	\$1,058,594	\$272,717
4th Judicial District DA	0.642106%	\$33,249	0.540872%	\$582,634	\$977,129	\$251,730
5th Judicial District DA	0.429241%	\$26,220	0.426529%	\$459,462	\$770,559	\$198,513
6th Judicial District DA	0.465576%	\$29,168	0.474485%	\$511,121	\$857,196	\$220,832
6th Judicial District IV-D	0.164844%	\$9,816	0.159680%	\$172,009	\$288,475	\$74,317
7th Judicial District DA	0.117900%	\$7,668	0.124738%	\$134,369	\$225,349	\$58,055
7th Judicial District IV-D	0.094447%	\$5,624	0.091487%	\$98,551	\$165,279	\$42,579
11th Judicial District DA	0.378348%	\$22,529	0.366487%	\$394,784	\$662,089	\$170,568
13th Judicial District DA	0.369094%	\$23,570	0.383421%	\$413,026	\$692,681	\$178,450
15th Judicial District DA	2.349098%	\$138,609	2.254798%	\$2,428,896	\$4,073,477	\$1,049,415
16th Judicial District DA	1.177560%	\$73,551	1.196478%	\$1,288,861	\$2,161,535	\$556,858
18th Judicial District DA	1.445666%	\$83,503	1.358371%	\$1,463,254	\$2,454,008	\$632,205
18th Judicial District IV-D	0.170069%	\$8,786	0.142925%	\$153,961	\$258,206	\$66,519
20th Judicial District DA	0.169750%	\$10,251	0.166756%	\$179,632	\$301,258	\$77,611
20th Judicial District PTI Fund	0.022615%	\$814	0.013242%	\$14,264	\$23,923	\$6,163
20th Judicial District IV-D	0.134811%	\$7,993	0.130025%	\$140,065	\$234,901	\$60,515
21st Incentive Fund	0.000000%	\$594	0.009663%	\$10,409	\$17,457	\$4,497
21st Judicial District DA	0.397732%	\$24,179	0.393328%	\$423,698	\$710,579	\$183,060
21st Judicial District IV-D	0.134332%	\$6,270	0.101996%	\$109,871	\$184,264	\$47,470
21st Judicial District PTI Fund	0.148013%	\$12,533	0.203878%	\$219,620	\$368,322	\$94,888
22nd Judicial District DA	1.572899%	\$257,826	4.194140%	\$4,517,979	\$7,577,056	\$1,952,013
23rd Judicial District DA	1.415593%	\$91,960	1.495943%	\$1,611,448	\$2,702,543	\$696,233
25th Judicial District DA	0.166998%	\$9,939	0.161681%	\$174,165	\$292,090	\$75,249
27th Judicial District DA	0.432950%	\$29,101	0.473396%	\$509,948	\$855,229	\$220,325
29th Judicial District DA	1.252185%	\$74,560	1.212892%	\$1,306,542	\$2,191,188	\$564,497
31st Judicial District DA	0.377351%	\$16,146	0.262652%	\$282,932	\$474,502	\$122,242
32nd Judicial District DA	0.672419%	\$36,289	0.590325%	\$635,905	\$1,066,470	\$274,746
33rd Judicial District DA	0.432910%	\$14,173	0.230557%	\$248,359	\$416,520	\$107,305
34th Judicial District DA	0.172582%	\$11,655	0.189596%	\$204,235	\$342,521	\$88,241
37th Judicial District DA	0.171385%	\$5,994	0.097506%	\$105,035	\$176,153	\$45,381
39th Judicial District DA	0.059428%	\$4,180	0.067997%	\$73,247	\$122,842	\$31,647
40th Judicial District DA	0.939288%	\$59,496	0.967841%	\$1,042,570	\$1,748,484	\$450,447
Allen Parish Police Jury	0.057235%	\$1,492	0.024271%	\$26,145	\$43,848	\$11,296
Ascension Parish Central Fund	0.128150%	\$7,540	0.122656%	\$132,127	\$221,588	\$57,086
Assumption Parish Police Jury	0.066289%	\$3,900	0.063443%	\$68,342	\$114,615	\$29,527
Avoyelles Parish DA	0.433907%	\$26,151	0.425407%	\$458,254	\$768,532	\$197,991
Beauregard Parish DA	0.374638%	\$19,638	0.319458%	\$344,124	\$577,127	\$148,680
Beauregard Parish IV-D	0.031948%	\$1,902	0.030940%	\$33,329	\$55,896	\$14,400
Bienville Parish Police Jury	0.010211%	\$609	0.009907%	\$10,672	\$17,898	\$4,611
Bossier Parish Police Jury	1.023844%	\$64,978	1.057018%	\$1,138,633	\$1,909,589	\$491,951
Caddo Parish DA	2.904135%	\$171,231	2.785471%	\$3,000,544	\$5,032,181	\$1,296,398
Calcasieu Parish Police Jury	2.120238%	\$146,280	2.379585%	\$2,563,318	\$4,298,915	\$1,107,493
Caldwell Parish Police Jury	0.071912%	\$4,085	0.066452%	\$71,583	\$120,051	\$30,928

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

For the Year Ended June 30, 2022

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 Police Jury	0.228540%	\$10,545	0.171539%	\$184,784	\$309,899	\$79,837
Catahoula Parish Police Jury	0.052847%	\$2,456	0.039953%	\$43,038	\$72,178	\$18,595
Claiborne Parish Police Jury	0.012444%	\$741	0.012054%	\$12,985	\$21,777	\$5,610
Concordia Parish Police Jury	0.041560%	\$2,278	0.037057%	\$39,918	\$66,946	\$17,247
DeSoto Parish DA (42nd Judicial District DA)	0.315090%	\$22,277	0.362387%	\$390,368	\$654,682	\$168,660
DeSoto Parish Police Jury	0.029993%	\$2,506	0.040766%	\$43,914	\$73,647	\$18,973
East Baton Rouge Parish DA	3.267486%	\$203,329	3.307620%	\$3,563,009	\$5,975,486	\$1,539,414
East Baton Rouge Parish IV-D	0.539323%	\$33,524	0.545346%	\$587,453	\$985,212	\$253,812
East Carroll Parish Treasurer	0.013960%	\$831	0.013518%	\$14,562	\$24,421	\$6,291
East Feliciana Parish Police Jury	0.032865%	\$2,104	0.034226%	\$36,869	\$61,832	\$15,929
Grant Parish Police Jury	0.297780%	\$14,951	0.243213%	\$261,992	\$439,384	\$113,195
Iberia Parish Government	0.110401%	\$7,078	0.115140%	\$124,030	\$208,010	\$53,588
Iberville Parish School Board	0.007658%	\$450	0.007320%	\$7,885	\$13,224	\$3,407
Jackson Parish Police Jury	0.021857%	\$1,302	0.021180%	\$22,815	\$38,263	\$9,857
Jefferson Davis Parish IV-D	0.069798%	\$4,118	0.066989%	\$72,161	\$121,021	\$31,178
Jefferson Davis Parish Police Jury	0.015914%	\$949	0.015438%	\$16,630	\$27,890	\$7,185
Jefferson Parish DA	5.941924%	\$370,428	6.025874%	\$6,491,145	\$10,886,233	\$2,804,528
Lafayette City-Parish Consolidated Government	0.277599%	\$17,324	0.281815%	\$303,575	\$509,122	\$131,161
Lafayette Parish IV-D	0.018826%	\$1,121	0.018236%	\$19,644	\$32,945	\$8,487
Lafourche Parish DA	0.260209%	\$15,028	0.244465%	\$263,341	\$441,646	\$113,778
Lafourche Parish Government	0.691164%	\$38,694	0.629448%	\$678,049	\$1,137,149	\$292,954
LaSalle Parish DA	0.163249%	\$10,786	0.175459%	\$189,007	\$316,981	\$81,661
LaSalle Parish Police Jury	0.020700%	\$1,241	0.020188%	\$21,747	\$36,471	\$9,396
Livingston Parish Government	0.170149%	\$9,695	0.157712%	\$169,889	\$284,920	\$73,401
Louisiana District Attorney's Association	1.882086%	\$119,987	1.951868%	\$2,102,576	\$3,526,209	\$908,427
Madison Parish Police Jury	0.013960%	\$791	0.012867%	\$13,860	\$23,245	\$5,988
Morehouse Parish Police Jury	0.116264%	\$6,158	0.100174%	\$107,909	\$180,973	\$46,622
Natchitoches Parish DA	0.331642%	\$19,321	0.314301%	\$338,569	\$567,810	\$146,280
Natchitoches Parish Government	0.145739%	\$7,868	0.127991%	\$137,873	\$231,226	\$59,569
Orleans Parish DA	1.931184%	\$115,108	1.872500%	\$2,017,080	\$3,382,824	\$871,488
Orleans Parish IV-D	0.460271%	\$28,400	0.461992%	\$497,663	\$834,626	\$215,018
Ouachita Parish Police Jury	1.830355%	\$109,226	1.776815%	\$1,914,007	\$3,209,961	\$826,955
Plaquemines Parish Government	0.433189%	\$23,721	0.385877%	\$415,671	\$697,118	\$179,593
Pointe Coupee Parish Police Jury	0.012444%	\$738	0.012005%	\$12,932	\$21,688	\$5,587
Rapides Parish IV-D	0.171824%	\$7,969	0.129634%	\$139,643	\$234,194	\$60,334
Rapides Parish Police Jury	1.625387%	\$91,781	1.493032%	\$1,608,312	\$2,697,284	\$694,878
Red River Parish Police Jury	0.126036%	\$8,574	0.139476%	\$150,245	\$251,975	\$64,914
Sabine Parish Police Jury	0.036335%	\$2,164	0.035202%	\$37,920	\$63,595	\$16,384
St Bernard Parish Government	1.088138%	\$71,123	1.156981%	\$1,246,314	\$2,090,181	\$538,476
St Charles IV-D	0.161254%	\$9,820	0.159745%	\$172,079	\$288,592	\$74,348
St Helena Parish Police Jury	0.022854%	\$1,330	0.021636%	\$23,307	\$39,087	\$10,070
St James Parish Government	0.119296%	\$11,459	0.186407%	\$200,800	\$336,759	\$86,756
St John the Baptist Parish Council	0.057673%	\$3,396	0.055244%	\$59,510	\$99,803	\$25,711
St Landry Parish Government	0.085234%	\$1,114	0.018122%	\$19,521	\$32,739	\$8,434
St Martin Parish Government	0.086670%	\$5,322	0.086575%	\$93,260	\$156,405	\$40,293

EXHIBIT VII – Schedule A (continued)
Schedule of Net Pension Liability / (Asset) by Employer
For the Year Ended June 30, 2022

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 Mary Parish Government	0.111319%	\$6,852	0.111464%	\$120,070	\$201,369	\$51,877
St Tammany Parish Government	2.768766%	\$6,721	0.109333%	\$117,775	\$197,519	\$50,885
State of Louisiana	46.174086%	\$2,903,330	47.229422%	\$50,876,113	\$85,323,806	\$21,981,250
Tangipahoa Parish Council	0.484681%	\$30,469	0.495649%	\$533,919	\$895,430	\$230,682
Tensas Parish Police Jury	0.014359%	\$855	0.013909%	\$14,983	\$25,128	\$6,473
Terbonne Parish Consolidated Government	0.574102%	\$26,667	0.433801%	\$467,296	\$783,697	\$201,897
Vermilion Parish Police Jury	0.127632%	\$7,600	0.123632%	\$133,178	\$223,351	\$57,540
Vernon Parish DA	0.485319%	\$32,124	0.522572%	\$562,921	\$944,069	\$243,212
Vernon Parish Police Jury	0.157864%	\$10,052	0.163519%	\$176,145	\$295,410	\$76,104
Washington Parish Government	0.263200%	\$7,978	0.129781%	\$139,802	\$234,460	\$60,402
Webster Parish Police Jury	0.237514%	\$12,759	0.207555%	\$223,581	\$374,965	\$96,599
West Baton Rouge Parish Council	0.238073%	\$17,929	0.291657%	\$314,177	\$526,902	\$135,741
West Baton Rouge Parish School Board	0.001914%	\$114	0.001854%	\$1,997	\$3,349	\$863
West Feliciana Parish Government	0.030073%	\$1,876	0.030518%	\$32,874	\$55,133	\$14,204
Winn Parish DA	0.242939%	\$15,390	0.250354%	\$269,684	\$452,285	\$116,518
Winn Parish Police Jury	0.019783%	\$1,178	0.019163%	\$20,643	\$34,620	\$8,919
Grand Total	100.000000%	6,147,291	100.000000%	107,721,228	180,658,163	46,541,433

* 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, 2022

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	\$690	\$2,557	\$1,992	\$1,255	\$251
2nd Judicial District IV-D	\$(6,540)	\$(24,250)	\$(18,894)	\$(11,896)	\$(2,379)
3rd Judicial District DA	\$2,758	\$10,226	\$7,968	\$5,016	\$1,003
4th Judicial District DA	\$(18,023)	\$(66,825)	\$(52,066)	\$(32,782)	\$(6,556)
5th Judicial District DA	\$(483)	\$(1,790)	\$(1,395)	\$(878)	\$(176)
6th Judicial District DA	\$1,586	\$5,881	\$4,582	\$2,885	\$577
6th Judicial District IV-D	\$(919)	\$(3,409)	\$(2,656)	\$(1,672)	\$(334)
7th Judicial District DA	\$1,217	\$4,514	\$3,517	\$2,214	\$443
7th Judicial District IV-D	\$(527)	\$(1,954)	\$(1,522)	\$(959)	\$(192)
11th Judicial District DA	\$(2,112)	\$(7,829)	\$(6,100)	\$(3,841)	\$(768)
13th Judicial District DA	\$2,551	\$9,457	\$7,369	\$4,639	\$928
15th Judicial District DA	\$(16,788)	\$(62,247)	\$(48,499)	\$(30,536)	\$(6,107)
16th Judicial District DA	\$3,368	\$12,488	\$9,730	\$6,126	\$1,225
18th Judicial District DA	\$(15,541)	\$(57,623)	\$(44,897)	\$(28,267)	\$(5,653)
18th Judicial District IV-D	\$(4,833)	\$(17,918)	\$(13,960)	\$(8,791)	\$(1,758)
20th Judicial District DA	\$(533)	\$(1,976)	\$(1,540)	\$(969)	\$(194)
20th Judicial District PTI Fund	\$(1,669)	\$(6,187)	\$(4,821)	\$(3,035)	\$(607)
20th Judicial District IV-D	\$(852)	\$(3,159)	\$(2,461)	\$(1,550)	\$(310)
21st Incentive Fund	\$1,720	\$6,379	\$4,970	\$3,129	\$626
21st Judicial District DA	\$(784)	\$(2,907)	\$(2,265)	\$(1,426)	\$(285)
21st Judicial District IV-D	\$(5,757)	\$(21,345)	\$(16,631)	\$(10,471)	\$(2,094)
21st Judicial District PTI Fund	\$9,946	\$36,876	\$28,732	\$18,090	\$3,618
22nd Judicial District DA	\$466,666	\$1,730,281	\$1,348,131	\$848,816	\$169,763
23rd Judicial District DA	\$14,305	\$53,039	\$41,325	\$26,019	\$5,204
25th Judicial District DA	\$(947)	\$(3,510)	\$(2,735)	\$(1,722)	\$(344)
27th Judicial District DA	\$7,201	\$26,698	\$20,802	\$13,097	\$2,619
29th Judicial District DA	\$(6,995)	\$(25,937)	\$(20,209)	\$(12,723)	\$(2,545)
31st Judicial District DA	\$(20,420)	\$(75,713)	\$(58,991)	\$(37,142)	\$(7,428)
32nd Judicial District DA	\$(14,615)	\$(54,190)	\$(42,222)	\$(26,583)	\$(5,317)
33rd Judicial District DA	\$(36,025)	\$(133,573)	\$(104,072)	\$(65,526)	\$(13,105)
34th Judicial District DA	\$3,029	\$11,231	\$8,750	\$5,510	\$1,102
37th Judicial District DA	\$(13,153)	\$(48,768)	\$(37,997)	\$(23,924)	\$(4,785)
39th Judicial District DA	\$1,526	\$5,656	\$4,407	\$2,775	\$555
40th Judicial District DA	\$5,083	\$18,848	\$14,685	\$9,246	\$1,849
Allen Parish Police Jury	\$(5,869)	\$(21,760)	\$(16,954)	\$(10,675)	\$(2,135)
Ascension Parish Central Fund	\$(978)	\$(3,627)	\$(2,826)	\$(1,779)	\$(356)
Assumption Parish Police Jury	\$(507)	\$(1,879)	\$(1,464)	\$(922)	\$(184)
Avoyelles Parish DA	\$(1,513)	\$(5,611)	\$(4,372)	\$(2,752)	\$(550)
Beauregard Parish DA	\$(9,824)	\$(36,424)	\$(28,380)	\$(17,868)	\$(3,574)
Beauregard Parish IV-D	\$(179)	\$(665)	\$(518)	\$(326)	\$(65)
Bienville Parish Police Jury	\$(54)	\$(201)	\$(156)	\$(99)	\$(20)
Bossier Parish Police Jury	\$5,906	\$21,898	\$17,062	\$10,742	\$2,148
Caddo Parish DA	\$(21,126)	\$(78,330)	\$(61,030)	\$(38,426)	\$(7,685)
Calcasieu Parish Police Jury	\$46,172	\$171,195	\$133,385	\$83,982	\$16,796
Caldwell Parish Police Jury	\$(972)	\$(3,604)	\$(2,808)	\$(1,768)	\$(354)

EXHIBIT VII – Schedule B (continued)
Schedule of Changes in Employer Proportions
For the Year Ended June 30, 2022

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 Police Jury	\$(10,148)	\$(37,626)	\$(29,316)	\$(18,458)	\$(3,692)
Catahoula Parish Police Jury	\$(2,296)	\$(8,511)	\$(6,632)	\$(4,175)	\$(835)
Claiborne Parish Police Jury	\$(69)	\$(257)	\$(201)	\$(125)	\$(25)
Concordia Parish Police Jury	\$(802)	\$(2,972)	\$(2,316)	\$(1,458)	\$(292)
DeSoto Parish DA (42nd Judicial District DA)	\$8,420	\$31,221	\$24,325	\$15,316	\$3,063
DeSoto Parish Police Jury	\$1,918	\$7,111	\$5,541	\$3,488	\$698
East Baton Rouge Parish DA	\$7,145	\$26,492	\$20,641	\$12,996	\$2,599
East Baton Rouge Parish IV-D	\$1,072	\$3,976	\$3,098	\$1,950	\$390
East Carroll Parish Treasurer	\$(79)	\$(292)	\$(227)	\$(144)	\$(29)
East Feliciana Parish Police Jury	\$242	\$898	\$700	\$440	\$88
Grant Parish Police Jury	\$(9,715)	\$(36,020)	\$(28,064)	\$(17,671)	\$(3,534)
Iberia Parish Government	\$844	\$3,128	\$2,437	\$1,535	\$307
Iberville Parish School Board	\$(60)	\$(223)	\$(174)	\$(109)	\$(22)
Jackson Parish Police Jury	\$(121)	\$(447)	\$(348)	\$(220)	\$(44)
Jefferson Davis Parish IV-D	\$(500)	\$(1,854)	\$(1,445)	\$(909)	\$(182)
Jefferson Davis Parish Police Jury	\$(85)	\$(314)	\$(245)	\$(154)	\$(31)
Jefferson Parish DA	\$14,946	\$55,415	\$43,176	\$27,185	\$5,437
Lafayette City-Parish Consolidated Government	\$751	\$2,783	\$2,168	\$1,366	\$273
Lafayette Parish IV-D	\$(105)	\$(389)	\$(303)	\$(191)	\$(38)
Lafourche Parish DA	\$(2,803)	\$(10,393)	\$(8,097)	\$(5,099)	\$(1,020)
Lafourche Parish Government	\$(10,987)	\$(40,739)	\$(31,741)	\$(19,985)	\$(3,997)
LaSalle Parish DA	\$2,174	\$8,060	\$6,280	\$3,954	\$791
LaSalle Parish Police Jury	\$(91)	\$(338)	\$(263)	\$(166)	\$(33)
Livingston Parish Government	\$(2,214)	\$(8,210)	\$(6,396)	\$(4,028)	\$(806)
Louisiana District Attorney’s Association	\$12,423	\$46,063	\$35,890	\$22,596	\$4,519
Madison Parish Police Jury	\$(195)	\$(721)	\$(562)	\$(354)	\$(71)
Morehouse Parish Police Jury	\$(2,865)	\$(10,621)	\$(8,275)	\$(5,211)	\$(1,042)
Natchitoches Parish DA	\$(3,087)	\$(11,447)	\$(8,919)	\$(5,615)	\$(1,123)
Natchitoches Parish Government	\$(3,160)	\$(11,715)	\$(9,128)	\$(5,747)	\$(1,149)
Orleans Parish DA	\$(10,448)	\$(38,737)	\$(30,182)	\$(19,003)	\$(3,801)
Orleans Parish IV-D	\$306	\$1,136	\$885	\$557	\$111
Ouachita Parish Police Jury	\$(9,532)	\$(35,342)	\$(27,536)	\$(17,338)	\$(3,468)
Plaquemines Parish Government	\$(8,423)	\$(31,231)	\$(24,333)	\$(15,321)	\$(3,064)
Pointe Coupee Parish Police Jury	\$(78)	\$(290)	\$(226)	\$(142)	\$(28)
Rapides Parish IV-D	\$(7,511)	\$(27,850)	\$(21,699)	\$(13,662)	\$(2,732)
Rapides Parish Police Jury	\$(23,563)	\$(87,368)	\$(68,072)	\$(42,859)	\$(8,572)
Red River Parish Police Jury	\$2,393	\$8,872	\$6,912	\$4,353	\$871
Sabine Parish Police Jury	\$(202)	\$(748)	\$(583)	\$(367)	\$(73)
St Bernard Parish Government	\$12,256	\$45,443	\$35,407	\$22,292	\$4,458
St Charles IV-D	\$(269)	\$(996)	\$(776)	\$(489)	\$(98)
St Helena Parish Police Jury	\$(217)	\$(804)	\$(626)	\$(395)	\$(79)
St James Parish Government	\$11,948	\$44,300	\$34,516	\$21,732	\$4,346
St John the Baptist Parish Council	\$(432)	\$(1,603)	\$(1,249)	\$(786)	\$(157)
St Landry Parish Government	\$(11,948)	\$(44,301)	\$(34,516)	\$(21,733)	\$(4,347)
St Martin Parish Government	\$(17)	\$(63)	\$(49)	\$(31)	\$(6)

EXHIBIT VII – Schedule B (continued)
Schedule of Changes in Employer Proportions
For the Year Ended June 30, 2022

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 Mary Parish Government	\$26	\$96	\$75	\$47	\$9
St Tammany Parish Government	\$(473,465)	\$(1,755,491)	\$(1,367,773)	\$(861,183)	\$(172,237)
State of Louisiana	\$187,884	\$696,627	\$542,770	\$341,741	\$68,348
Tangipahoa Parish Council	\$1,953	\$7,240	\$5,641	\$3,552	\$710
Tensas Parish Police Jury	\$(80)	\$(297)	\$(231)	\$(146)	\$(29)
Terrebonne Parish Consolidated Government	\$(24,978)	\$(92,613)	\$(72,158)	\$(45,433)	\$(9,087)
Vermilion Parish Police Jury	\$(712)	\$(2,640)	\$(2,057)	\$(1,295)	\$(259)
Vernon Parish DA	\$6,632	\$24,591	\$19,160	\$12,063	\$2,413
Vernon Parish Police Jury	\$1,007	\$3,733	\$2,908	\$1,832	\$366
Washington Parish Government	\$(23,753)	\$(88,070)	\$(68,619)	\$(43,204)	\$(8,641)
Webster Parish Police Jury	\$(5,334)	\$(19,776)	\$(15,408)	\$(9,702)	\$(1,940)
West Baton Rouge Parish Council	\$9,540	\$35,371	\$27,559	\$17,352	\$3,470
West Baton Rouge Parish School Board	\$(11)	\$(40)	\$(31)	\$(20)	\$(4)
West Feliciana Parish Government	\$79	\$294	\$229	\$144	\$29
Winn Parish DA	\$1,320	\$4,895	\$3,814	\$2,401	\$480
Winn Parish Police Jury	\$(110)	\$(409)	\$(319)	\$(200)	\$(40)
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, 2022

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	\$(7,559)	\$0	\$(59,142)	\$0
2nd Judicial District IV-D	\$(1,377)	\$0	\$(10,777)	\$9,517
3rd Judicial District DA	\$(12,288)	\$0	\$(96,134)	\$0
4th Judicial District DA	\$(11,342)	\$0	\$(88,736)	\$26,226
5th Judicial District DA	\$(8,944)	\$0	\$(69,977)	\$702
6th Judicial District DA	\$(9,950)	\$0	\$(77,845)	\$0
6th Judicial District IV-D	\$(3,348)	\$0	\$(26,197)	\$1,338
7th Judicial District DA	\$(2,616)	\$0	\$(20,465)	\$0
7th Judicial District IV-D	\$(1,918)	\$0	\$(15,010)	\$767
11th Judicial District DA	\$(7,685)	\$0	\$(60,126)	\$3,073
13th Judicial District DA	\$(8,040)	\$0	\$(62,905)	\$0
15th Judicial District DA	\$(47,283)	\$0	\$(369,926)	\$24,429
16th Judicial District DA	\$(25,090)	\$0	\$(196,296)	\$0
18th Judicial District DA	\$(28,485)	\$0	\$(222,857)	\$22,614
18th Judicial District IV-D	\$(2,997)	\$0	\$(23,449)	\$7,033
20th Judicial District DA	\$(3,497)	\$0	\$(27,358)	\$775
20th Judicial District PTI Fund	\$(278)	\$0	\$(2,173)	\$2,428
20th Judicial District IV-D	\$(2,727)	\$0	\$(21,332)	\$1,240
21st Incentive Fund	\$(203)	\$0	\$(1,585)	\$0
21st Judicial District DA	\$(8,248)	\$0	\$(64,530)	\$1,141
21st Judicial District IV-D	\$(2,139)	\$0	\$(16,734)	\$8,377
21st Judicial District PTI Fund	\$(4,275)	\$0	\$(33,449)	\$0
22nd Judicial District DA	\$(87,951)	\$0	\$(688,097)	\$0
23rd Judicial District DA	\$(31,370)	\$0	\$(245,427)	\$0
25th Judicial District DA	\$(3,390)	\$0	\$(26,526)	\$1,378
27th Judicial District DA	\$(9,927)	\$0	\$(77,666)	\$0
29th Judicial District DA	\$(25,434)	\$0	\$(198,989)	\$10,178
31st Judicial District DA	\$(5,508)	\$0	\$(43,091)	\$29,714
32nd Judicial District DA	\$(12,379)	\$0	\$(96,850)	\$21,266
33rd Judicial District DA	\$(4,835)	\$0	\$(37,826)	\$52,421
34th Judicial District DA	\$(3,976)	\$0	\$(31,105)	\$0
37th Judicial District DA	\$(2,045)	\$0	\$(15,997)	\$19,139
39th Judicial District DA	\$(1,426)	\$0	\$(11,156)	\$0
40th Judicial District DA	\$(20,296)	\$0	\$(158,786)	\$0
Allen Parish Police Jury	\$(509)	\$0	\$(3,982)	\$8,540
Ascension Parish Central Fund	\$(2,572)	\$0	\$(20,123)	\$1,423
Assumption Parish Police Jury	\$(1,330)	\$0	\$(10,409)	\$738
Avoyelles Parish DA	\$(8,921)	\$0	\$(69,793)	\$2,202
Beauregard Parish DA	\$(6,699)	\$0	\$(52,411)	\$14,294
Beauregard Parish IV-D	\$(649)	\$0	\$(5,076)	\$261
Bienville Parish Police Jury	\$(208)	\$0	\$(1,625)	\$79
Bossier Parish Police Jury	\$(22,166)	\$0	\$(173,416)	\$0
Caddo Parish DA	\$(58,411)	\$0	\$(456,989)	\$30,741
Calcasieu Parish Police Jury	\$(49,900)	\$0	\$(390,399)	\$0
Caldwell Parish Police Jury	\$(1,393)	\$0	\$(10,902)	\$1,414

EXHIBIT VII – Schedule C (continued)
Current Year Additions to Deferred Inflows of Resources
For the Year Ended June 30, 2022

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 Police Jury	\$(3,597)	\$0	\$(28,143)	\$14,766
Catahoula Parish Police Jury	\$(838)	\$0	\$(6,555)	\$3,340
Claiborne Parish Police Jury	\$(253)	\$0	\$(1,978)	\$100
Concordia Parish Police Jury	\$(777)	\$0	\$(6,080)	\$1,166
DeSoto Parish DA (42nd Judicial District DA)	\$(7,599)	\$0	\$(59,454)	\$0
DeSoto Parish Police Jury	\$(855)	\$0	\$(6,688)	\$0
East Baton Rouge Parish DA	\$(69,361)	\$0	\$(542,654)	\$0
East Baton Rouge Parish IV-D	\$(11,436)	\$0	\$(89,470)	\$0
East Carroll Parish Treasurer	\$(283)	\$0	\$(2,218)	\$115
East Feliciana Parish Police Jury	\$(718)	\$0	\$(5,615)	\$0
Grant Parish Police Jury	\$(5,100)	\$0	\$(39,902)	\$14,137
Iberia Parish Government	\$(2,414)	\$0	\$(18,890)	\$0
Iberville Parish School Board	\$(153)	\$0	\$(1,201)	\$87
Jackson Parish Police Jury	\$(444)	\$0	\$(3,475)	\$176
Jefferson Davis Parish IV-D	\$(1,405)	\$0	\$(10,990)	\$727
Jefferson Davis Parish Police Jury	\$(324)	\$0	\$(2,533)	\$123
Jefferson Parish DA	\$(126,362)	\$0	\$(988,615)	\$0
Lafayette City-Parish Consolidated Government	\$(5,910)	\$0	\$(46,235)	\$0
Lafayette Parish IV-D	\$(382)	\$0	\$(2,992)	\$153
Lafourche Parish DA	\$(5,126)	\$0	\$(40,107)	\$4,079
Lafourche Parish Government	\$(13,199)	\$0	\$(103,268)	\$15,988
LaSalle Parish DA	\$(3,679)	\$0	\$(28,786)	\$0
LaSalle Parish Police Jury	\$(423)	\$0	\$(3,312)	\$133
Livingston Parish Government	\$(3,307)	\$0	\$(25,874)	\$3,222
Louisiana District Attorney's Association	\$(40,931)	\$0	\$(320,227)	\$0
Madison Parish Police Jury	\$(270)	\$0	\$(2,111)	\$283
Morehouse Parish Police Jury	\$(2,101)	\$0	\$(16,435)	\$4,169
Natchitoches Parish DA	\$(6,591)	\$0	\$(51,565)	\$4,492
Natchitoches Parish Government	\$(2,684)	\$0	\$(20,998)	\$4,598
Orleans Parish DA	\$(39,266)	\$0	\$(307,205)	\$15,202
Orleans Parish IV-D	\$(9,688)	\$0	\$(75,795)	\$0
Ouachita Parish Police Jury	\$(37,260)	\$0	\$(291,507)	\$13,870
Plaquemines Parish Government	\$(8,092)	\$0	\$(63,308)	\$12,257
Pointe Coupee Parish Police Jury	\$(252)	\$0	\$(1,970)	\$114
Rapides Parish IV-D	\$(2,718)	\$0	\$(21,268)	\$10,930
Rapides Parish Police Jury	\$(31,309)	\$0	\$(244,949)	\$34,287
Red River Parish Police Jury	\$(2,925)	\$0	\$(22,883)	\$0
Sabine Parish Police Jury	\$(738)	\$0	\$(5,775)	\$294
St Bernard Parish Government	\$(24,262)	\$0	\$(189,816)	\$0
St Charles IV-D	\$(3,350)	\$0	\$(26,208)	\$391
St Helena Parish Police Jury	\$(454)	\$0	\$(3,550)	\$316
St James Parish Government	\$(3,909)	\$0	\$(30,582)	\$0
St John the Baptist Parish Council	\$(1,158)	\$0	\$(9,063)	\$629
St Landry Parish Government	\$(380)	\$0	\$(2,973)	\$17,386
St Martin Parish Government	\$(1,815)	\$0	\$(14,204)	\$25

EXHIBIT VII – Schedule C (continued)
Current Year Additions to Deferred Inflows of Resources
For the Year Ended June 30, 2022

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 Mary Parish Government	\$(2,337)	\$0	\$(18,287)	\$0
St Tammany Parish Government	\$(2,293)	\$0	\$(17,937)	\$688,946
State of Louisiana	\$(990,398)	\$0	\$(7,748,536)	\$0
Tangipahoa Parish Council	\$(10,394)	\$0	\$(81,317)	\$0
Tensas Parish Police Jury	\$(292)	\$0	\$(2,282)	\$117
Terbonne Parish Consolidated Government	\$(9,097)	\$0	\$(71,170)	\$36,346
Vermilion Parish Police Jury	\$(2,593)	\$0	\$(20,283)	\$1,036
Vernon Parish DA	\$(10,958)	\$0	\$(85,734)	\$0
Vernon Parish Police Jury	\$(3,429)	\$0	\$(26,827)	\$0
Washington Parish Government	\$(2,721)	\$0	\$(21,292)	\$34,563
Webster Parish Police Jury	\$(4,352)	\$0	\$(34,052)	\$7,762
West Baton Rouge Parish Council	\$(6,116)	\$0	\$(47,850)	\$0
West Baton Rouge Parish School Board	\$(39)	\$0	\$(304)	\$16
West Feliciana Parish Government	\$(640)	\$0	\$(5,007)	\$0
Winn Parish DA	\$(5,250)	\$0	\$(41,073)	\$0
Winn Parish Police Jury	\$(402)	\$0	\$(3,144)	\$160
<hr/>				
Grand Total	(2,096,993)	0	(16,406,163)	1,249,949

* 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, 2022

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	\$6,876	\$(36,880)	\$231,329	\$1,004
2nd Judicial District IV-D	\$1,253	\$(6,720)	\$42,153	\$0
3rd Judicial District DA	\$11,176	\$(59,948)	\$376,024	\$4,013
4th Judicial District DA	\$10,316	\$(55,335)	\$347,087	\$0
5th Judicial District DA	\$8,135	\$(43,637)	\$273,711	\$0
6th Judicial District DA	\$9,050	\$(48,543)	\$304,486	\$2,308
6th Judicial District IV-D	\$3,046	\$(16,336)	\$102,470	\$0
7th Judicial District DA	\$2,379	\$(12,762)	\$80,047	\$1,771
7th Judicial District IV-D	\$1,745	\$(9,360)	\$58,709	\$0
11th Judicial District DA	\$6,990	\$(37,494)	\$235,181	\$0
13th Judicial District DA	\$7,313	\$(39,227)	\$246,048	\$3,711
15th Judicial District DA	\$43,007	\$(230,681)	\$1,446,945	\$0
16th Judicial District DA	\$22,821	\$(122,408)	\$767,802	\$4,901
18th Judicial District DA	\$25,909	\$(138,971)	\$871,691	\$0
18th Judicial District IV-D	\$2,726	\$(14,622)	\$91,718	\$0
20th Judicial District DA	\$3,181	\$(17,060)	\$107,010	\$0
20th Judicial District PTI Fund	\$253	\$(1,355)	\$8,498	\$0
20th Judicial District IV-D	\$2,480	\$(13,302)	\$83,439	\$0
21st Incentive Fund	\$184	\$(989)	\$6,201	\$2,503
21st Judicial District DA	\$7,502	\$(40,240)	\$252,406	\$0
21st Judicial District IV-D	\$1,945	\$(10,435)	\$65,453	\$0
21st Judicial District PTI Fund	\$3,889	\$(20,858)	\$130,832	\$14,472
22nd Judicial District DA	\$79,997	\$(429,089)	\$2,691,456	\$679,053
23rd Judicial District DA	\$28,533	\$(153,045)	\$959,974	\$20,815
25th Judicial District DA	\$3,084	\$(16,541)	\$103,754	\$0
27th Judicial District DA	\$9,029	\$(48,432)	\$303,787	\$10,478
29th Judicial District DA	\$23,134	\$(124,087)	\$778,335	\$0
31st Judicial District DA	\$5,010	\$(26,871)	\$168,549	\$0
32nd Judicial District DA	\$11,260	\$(60,394)	\$378,822	\$0
33rd Judicial District DA	\$4,398	\$(23,588)	\$147,953	\$0
34th Judicial District DA	\$3,616	\$(19,397)	\$121,667	\$4,408
37th Judicial District DA	\$1,860	\$(9,976)	\$62,571	\$0
39th Judicial District DA	\$1,297	\$(6,957)	\$43,635	\$2,220
40th Judicial District DA	\$18,460	\$(99,017)	\$621,081	\$7,397
Allen Parish Police Jury	\$463	\$(2,483)	\$15,575	\$0
Ascension Parish Central Fund	\$2,339	\$(12,549)	\$78,711	\$0
Assumption Parish Police Jury	\$1,210	\$(6,491)	\$40,713	\$0
Avoyelles Parish DA	\$8,114	\$(43,522)	\$272,991	\$0
Beauregard Parish DA	\$6,093	\$(32,683)	\$205,002	\$0
Beauregard Parish IV-D	\$590	\$(3,165)	\$19,855	\$0
Bienville Parish Police Jury	\$189	\$(1,014)	\$6,358	\$0
Bossier Parish Police Jury	\$20,161	\$(108,140)	\$678,308	\$8,594
Caddo Parish DA	\$53,129	\$(284,973)	\$1,787,487	\$0
Calcasieu Parish Police Jury	\$45,387	\$(243,448)	\$1,527,023	\$67,186
Caldwell Parish Police Jury	\$1,267	\$(6,798)	\$42,643	\$0

EXHIBIT VII – Schedule D (continued)
Current Year Additions to Deferred Outflows of Resources
For the Year Ended June 30, 2022

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 Police Jury	\$3,272	\$(17,550)	\$110,080	\$0
Catahoula Parish Police Jury	\$762	\$(4,087)	\$25,639	\$0
Claiborne Parish Police Jury	\$230	\$(1,233)	\$7,735	\$0
Concordia Parish Police Jury	\$707	\$(3,791)	\$23,780	\$0
DeSoto Parish DA (42nd Judicial District DA)	\$6,912	\$(37,075)	\$232,550	\$12,253
DeSoto Parish Police Jury	\$778	\$(4,171)	\$26,160	\$2,790
East Baton Rouge Parish DA	\$63,088	\$(338,392)	\$2,122,560	\$10,397
East Baton Rouge Parish IV-D	\$10,402	\$(55,793)	\$349,958	\$1,560
East Carroll Parish Treasurer	\$258	\$(1,383)	\$8,675	\$0
East Feliciana Parish Police Jury	\$653	\$(3,502)	\$21,963	\$352
Grant Parish Police Jury	\$4,639	\$(24,882)	\$156,074	\$0
Iberia Parish Government	\$2,196	\$(11,780)	\$73,887	\$1,228
Iberville Parish School Board	\$140	\$(749)	\$4,697	\$0
Jackson Parish Police Jury	\$404	\$(2,167)	\$13,592	\$0
Jefferson Davis Parish IV-D	\$1,278	\$(6,853)	\$42,988	\$0
Jefferson Davis Parish Police Jury	\$294	\$(1,579)	\$9,907	\$0
Jefferson Parish DA	\$114,935	\$(616,488)	\$3,866,913	\$21,748
Lafayette City-Parish Consolidated Government	\$5,375	\$(28,832)	\$180,846	\$1,093
Lafayette Parish IV-D	\$348	\$(1,866)	\$11,702	\$0
Lafourche Parish DA	\$4,663	\$(25,010)	\$156,878	\$0
Lafourche Parish Government	\$12,006	\$(64,397)	\$403,928	\$0
LaSalle Parish DA	\$3,347	\$(17,951)	\$112,595	\$3,163
LaSalle Parish Police Jury	\$385	\$(2,065)	\$12,955	\$0
Livingston Parish Government	\$3,008	\$(16,135)	\$101,207	\$0
Louisiana District Attorney's Association	\$37,229	\$(199,689)	\$1,252,549	\$18,077
Madison Parish Police Jury	\$245	\$(1,316)	\$8,257	\$0
Morehouse Parish Police Jury	\$1,911	\$(10,248)	\$64,283	\$0
Natchitoches Parish DA	\$5,995	\$(32,155)	\$201,693	\$0
Natchitoches Parish Government	\$2,441	\$(13,094)	\$82,134	\$0
Orleans Parish DA	\$35,715	\$(191,570)	\$1,201,617	\$0
Orleans Parish IV-D	\$8,812	\$(47,265)	\$296,469	\$446
Ouachita Parish Police Jury	\$33,890	\$(181,780)	\$1,140,215	\$0
Plaquemines Parish Government	\$7,360	\$(39,478)	\$247,624	\$0
Pointe Coupee Parish Police Jury	\$229	\$(1,228)	\$7,704	\$0
Rapides Parish IV-D	\$2,473	\$(13,262)	\$83,188	\$0
Rapides Parish Police Jury	\$28,477	\$(152,747)	\$958,106	\$0
Red River Parish Police Jury	\$2,660	\$(14,269)	\$89,504	\$3,482
Sabine Parish Police Jury	\$671	\$(3,601)	\$22,590	\$0
St Bernard Parish Government	\$22,068	\$(118,367)	\$742,456	\$17,834
St Charles IV-D	\$3,047	\$(16,343)	\$102,511	\$0
St Helena Parish Police Jury	\$413	\$(2,214)	\$13,884	\$0
St James Parish Government	\$3,555	\$(19,071)	\$119,621	\$17,386
St John the Baptist Parish Council	\$1,054	\$(5,652)	\$35,451	\$0
St Landry Parish Government	\$346	\$(1,854)	\$11,629	\$0
St Martin Parish Government	\$1,651	\$(8,857)	\$55,557	\$0

EXHIBIT VII – Schedule D (continued)
Current Year Additions to Deferred Outflows of Resources
For the Year Ended June 30, 2022

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 Mary Parish Government	\$2,126	\$(11,404)	\$71,528	\$38
St Tammany Parish Government	\$2,085	\$(11,186)	\$70,161	\$0
State of Louisiana	\$900,834	\$(4,831,894)	\$30,307,980	\$273,393
Tangipahoa Parish Council	\$9,454	\$(50,708)	\$318,067	\$2,842
Tensas Parish Police Jury	\$265	\$(1,423)	\$8,926	\$0
Terrebonne Parish Consolidated Government	\$8,274	\$(44,381)	\$278,378	\$0
Vermilion Parish Police Jury	\$2,358	\$(12,648)	\$79,337	\$0
Vernon Parish DA	\$9,967	\$(53,463)	\$335,344	\$9,650
Vernon Parish Police Jury	\$3,119	\$(16,729)	\$104,933	\$1,466
Washington Parish Government	\$2,475	\$(13,277)	\$83,283	\$0
Webster Parish Police Jury	\$3,959	\$(21,234)	\$133,192	\$0
West Baton Rouge Parish Council	\$5,563	\$(29,839)	\$187,162	\$13,882
West Baton Rouge Parish School Board	\$35	\$(190)	\$1,190	\$0
West Feliciana Parish Government	\$582	\$(3,122)	\$19,584	\$115
Winn Parish DA	\$4,775	\$(25,613)	\$160,657	\$1,921
Winn Parish Police Jury	\$366	\$(1,961)	\$12,297	\$0
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Grand Total	1,907,358	(10,230,686)	64,171,821	1,249,949

* 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, 2022

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2022	Allocated Share of Nonemployer Contributions for Fiscal Year 2022	Employer's Proportion of Collective Pension Expense
2nd Judicial District DA	\$22,214	\$37,306	\$115,634
2nd Judicial District IV-D	\$4,048	\$6,798	\$21,071
3rd Judicial District DA	\$36,109	\$60,641	\$187,963
4th Judicial District DA	\$33,330	\$55,974	\$173,498
5th Judicial District DA	\$26,284	\$44,141	\$136,820
6th Judicial District DA	\$29,239	\$49,104	\$152,203
6th Judicial District IV-D	\$9,840	\$16,525	\$51,221
7th Judicial District DA	\$7,687	\$12,909	\$40,013
7th Judicial District IV-D	\$5,638	\$9,468	\$29,347
11th Judicial District DA	\$22,584	\$37,927	\$117,560
13th Judicial District DA	\$23,628	\$39,680	\$122,992
15th Judicial District DA	\$138,947	\$233,346	\$723,283
16th Judicial District DA	\$73,730	\$123,822	\$383,800
18th Judicial District DA	\$83,707	\$140,576	\$435,732
18th Judicial District IV-D	\$8,807	\$14,791	\$45,847
20th Judicial District DA	\$10,276	\$17,257	\$53,491
20th Judicial District PTI Fund	\$816	\$1,370	\$4,248
20th Judicial District IV-D	\$8,013	\$13,456	\$41,709
21st Incentive Fund	\$595	\$1,000	\$3,100
21st Judicial District DA	\$24,238	\$40,705	\$126,170
21st Judicial District IV-D	\$6,285	\$10,555	\$32,718
21st Judicial District PTI Fund	\$12,564	\$21,099	\$65,399
22nd Judicial District DA	\$258,455	\$434,046	\$1,345,376
23rd Judicial District DA	\$92,184	\$154,813	\$479,861
25th Judicial District DA	\$9,963	\$16,732	\$51,863
27th Judicial District DA	\$29,172	\$48,991	\$151,854
29th Judicial District DA	\$74,742	\$125,521	\$389,066
31st Judicial District DA	\$16,185	\$27,182	\$84,252
32nd Judicial District DA	\$36,378	\$61,092	\$189,362
33rd Judicial District DA	\$14,208	\$23,860	\$73,957
34th Judicial District DA	\$11,683	\$19,621	\$60,818
37th Judicial District DA	\$6,009	\$10,091	\$31,277
39th Judicial District DA	\$4,190	\$7,037	\$21,812
40th Judicial District DA	\$59,641	\$100,161	\$310,459
Allen Parish Police Jury	\$1,496	\$2,512	\$7,786
Ascension Parish Central Fund	\$7,558	\$12,694	\$39,345
Assumption Parish Police Jury	\$3,910	\$6,566	\$20,351
Avoyelles Parish DA	\$26,215	\$44,025	\$136,460
Beauregard Parish DA	\$19,686	\$33,060	\$102,474
Beauregard Parish IV-D	\$1,907	\$3,202	\$9,925
Bienville Parish Police Jury	\$610	\$1,025	\$3,178
Bossier Parish Police Jury	\$65,137	\$109,389	\$339,065
Caddo Parish DA	\$171,649	\$288,265	\$893,510
Calcasieu Parish Police Jury	\$146,637	\$246,260	\$763,312
Caldwell Parish Police Jury	\$4,095	\$6,877	\$21,316

EXHIBIT VII – Schedule E (continued)
Allocated Share of Employer Contributions and Pension Expense
For the Year Ended June 30, 2022

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2022	Allocated Share of Nonemployer Contributions for Fiscal Year 2022	Employer's Proportion of Collective Pension Expense
Cameron Parish Police Jury	\$10,571	\$17,752	\$55,025
Catahoula Parish Police Jury	\$2,462	\$4,135	\$12,816
Claiborne Parish Police Jury	\$743	\$1,247	\$3,867
Concordia Parish Police Jury	\$2,284	\$3,835	\$11,887
DeSoto Parish DA (42nd Judicial District DA)	\$22,331	\$37,503	\$116,245
DeSoto Parish Police Jury	\$2,512	\$4,219	\$13,077
East Baton Rouge Parish DA	\$203,825	\$342,301	\$1,061,002
East Baton Rouge Parish IV-D	\$33,606	\$56,437	\$174,933
East Carroll Parish Treasurer	\$833	\$1,399	\$4,336
East Feliciana Parish Police Jury	\$2,109	\$3,542	\$10,979
Grant Parish Police Jury	\$14,987	\$25,170	\$78,017
Iberia Parish Government	\$7,095	\$11,916	\$36,934
Iberville Parish School Board	\$451	\$758	\$2,348
Jackson Parish Police Jury	\$1,305	\$2,192	\$6,794
Jefferson Davis Parish IV-D	\$4,128	\$6,933	\$21,488
Jefferson Davis Parish Police Jury	\$951	\$1,598	\$4,952
Jefferson Parish DA	\$371,332	\$623,610	\$1,932,950
Lafayette City-Parish Consolidated Government	\$17,366	\$29,165	\$90,399
Lafayette Parish IV-D	\$1,124	\$1,887	\$5,850
Lafourche Parish DA	\$15,065	\$25,299	\$78,418
Lafourche Parish Government	\$38,788	\$65,141	\$201,911
LaSalle Parish DA	\$10,812	\$18,158	\$56,283
LaSalle Parish Police Jury	\$1,244	\$2,089	\$6,476
Livingston Parish Government	\$9,719	\$16,321	\$50,590
Louisiana District Attorney's Association	\$120,280	\$201,996	\$626,111
Madison Parish Police Jury	\$793	\$1,332	\$4,127
Morehouse Parish Police Jury	\$6,173	\$10,367	\$32,133
Natchitoches Parish DA	\$19,368	\$32,527	\$100,820
Natchitoches Parish Government	\$7,887	\$13,246	\$41,056
Orleans Parish DA	\$115,389	\$193,783	\$600,651
Orleans Parish IV-D	\$28,469	\$47,811	\$148,196
Ouachita Parish Police Jury	\$109,493	\$183,880	\$569,958
Plaquemines Parish Government	\$23,779	\$39,934	\$123,780
Pointe Coupee Parish Police Jury	\$740	\$1,242	\$3,851
Rapides Parish IV-D	\$7,988	\$13,416	\$41,583
Rapides Parish Police Jury	\$92,005	\$154,512	\$478,927
Red River Parish Police Jury	\$8,595	\$14,434	\$44,740
Sabine Parish Police Jury	\$2,169	\$3,643	\$11,292
St Bernard Parish Government	\$71,297	\$119,734	\$371,131
St Charles IV-D	\$9,844	\$16,532	\$51,242
St Helena Parish Police Jury	\$1,333	\$2,239	\$6,940
St James Parish Government	\$11,487	\$19,291	\$59,795
St John the Baptist Parish Council	\$3,404	\$5,717	\$17,721
St Landry Parish Government	\$1,117	\$1,875	\$5,813
St Martin Parish Government	\$5,335	\$8,960	\$27,771

EXHIBIT VII – Schedule E (continued)
Allocated Share of Employer Contributions and Pension Expense
For the Year Ended June 30, 2022

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2022	Allocated Share of Nonemployer Contributions for Fiscal Year 2022	Employer's Proportion of Collective Pension Expense
St Mary Parish Government	\$6,869	\$11,535	\$35,755
St Tammany Parish Government	\$6,737	\$11,315	\$35,071
State of Louisiana	\$2,910,415	\$4,887,710	\$15,150,021
Tangipahoa Parish Council	\$30,543	\$51,294	\$158,992
Tensas Parish Police Jury	\$857	\$1,439	\$4,462
Terrebonne Parish Consolidated Government	\$26,732	\$44,893	\$139,153
Vermilion Parish Police Jury	\$7,619	\$12,795	\$39,658
Vernon Parish DA	\$32,202	\$54,080	\$167,628
Vernon Parish Police Jury	\$10,077	\$16,922	\$52,453
Washington Parish Government	\$7,997	\$13,431	\$41,631
Webster Parish Police Jury	\$12,790	\$21,480	\$66,578
West Baton Rouge Parish Council	\$17,973	\$30,183	\$93,556
West Baton Rouge Parish School Board	\$114	\$192	\$595
West Feliciana Parish Government	\$1,881	\$3,158	\$9,789
Winn Parish DA	\$15,428	\$25,909	\$80,307
Winn Parish Police Jury	\$1,181	\$1,983	\$6,147
Grand Total	6,162,292	10,348,867	32,077,507

* 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	\$61,002,683	\$4,327,986	\$65,330,669	\$4,880,215	\$17,445,507	\$0	\$22,325,722
2	58,461,507	8,306,437	66,767,944	4,676,921	17,641,281	0	22,318,202
3	56,095,882	12,140,957	68,236,839	4,487,671	17,672,454	0	22,160,125
4	53,763,328	15,974,721	69,738,049	4,301,066	17,337,703	0	21,638,769
5	51,520,790	19,751,496	71,272,286	4,121,663	18,615,641	0	22,737,304
6	49,366,718	23,473,559	72,840,277	3,949,337	17,837,326	0	21,786,663
7	47,239,623	27,203,140	74,442,763	3,779,170	17,068,757	0	20,847,927
8	45,255,282	30,825,222	76,080,504	3,620,423	16,351,769	0	19,972,192
9	43,342,465	34,411,810	77,754,275	3,467,381	15,660,641	0	19,128,022
10	41,393,365	38,071,504	79,464,869	3,311,469	14,956,371	0	18,267,840
11	39,595,322	41,617,774	81,213,096	3,167,626	14,306,696	0	17,474,322
12	37,806,572	45,193,212	82,999,784	3,024,526	13,660,380	0	16,684,906
13	36,124,979	48,700,800	84,825,779	2,889,998	13,052,782	0	15,942,780
14	34,385,040	52,306,906	86,691,946	2,750,803	12,424,102	0	15,174,905
15	32,685,863	55,913,306	88,599,169	2,614,869	11,810,151	0	14,425,020
16	31,043,631	59,504,720	90,548,351	2,483,491	11,216,774	0	13,700,265
17	29,351,211	63,189,204	92,540,415	2,348,097	10,605,264	0	12,953,361
18	27,705,555	66,870,749	94,576,304	2,216,444	10,010,652	0	12,227,096
19	26,103,669	70,553,313	96,656,982	2,088,293	9,431,854	0	11,520,147
20	24,562,314	74,221,122	98,783,436	1,964,985	8,874,926	0	10,839,911
21	23,023,510	77,933,162	100,956,672	1,841,881	8,318,921	0	10,160,802
22	21,476,524	81,701,194	103,177,718	1,718,122	7,759,960	0	9,478,082
23	19,991,269	85,456,359	105,447,628	1,599,302	7,223,303	0	8,822,605
24	18,481,332	89,286,144	107,767,476	1,478,507	6,677,728	0	8,156,235
25	17,039,323	93,099,037	110,138,360	1,363,146	6,156,697	0	7,519,843
26	15,611,595	96,949,809	112,561,404	1,248,928	5,640,826	0	6,889,754
27	14,246,283	100,791,472	115,037,755	1,139,703	5,147,508	0	6,287,211
28	12,955,781	104,612,805	117,568,586	1,036,463	4,681,220	0	5,717,683
29	11,703,378	108,451,717	120,155,095	936,270	4,228,699	0	5,164,969
30	10,468,881	112,329,626	122,798,507	837,511	3,782,646	0	4,620,157
31	9,344,474	116,155,600	125,500,074	747,558	3,376,372	0	4,123,930
32	8,290,481	119,970,595	128,261,076	663,239	2,995,540	0	3,658,779
33	7,295,703	123,787,116	131,082,819	583,656	2,636,105	0	3,219,761
34	6,386,131	127,580,510	133,966,641	510,890	2,307,456	0	2,818,346
35	5,563,515	131,350,392	136,913,907	445,081	2,010,226	0	2,455,307
36	4,795,843	135,130,170	139,926,013	383,667	1,732,848	0	2,116,515
37	4,102,475	138,901,911	143,004,386	328,198	1,482,318	0	1,810,516
38	3,511,886	142,638,596	146,150,482	280,951	1,268,925	0	1,549,876
39	2,982,532	146,383,261	149,365,793	238,603	1,077,657	0	1,316,260
40	2,491,794	150,160,046	152,651,840	199,344	900,342	0	1,099,686

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	\$2,074,784	\$153,935,397	\$156,010,181	\$165,983	\$749,667	\$0	\$915,650
42	1,698,824	157,743,581	159,442,405	135,906	613,824	0	749,730
43	1,382,891	161,567,247	162,950,138	110,631	499,670	0	610,301
44	1,124,562	165,410,479	166,535,041	89,965	406,330	0	496,295
45	891,788	169,307,023	170,198,811	71,343	322,223	0	393,566
46	691,168	173,252,017	173,943,185	55,293	249,735	0	305,028
47	539,144	177,230,791	177,769,935	43,131	194,806	0	237,937
48	400,944	181,279,930	181,680,874	32,076	144,870	0	176,946
49	305,668	185,372,185	185,677,853	24,453	110,445	0	134,898
50	232,156	189,530,610	189,762,766	18,572	83,884	0	102,456
51	154,332	193,783,215	193,937,547	12,347	55,763	0	68,110
52	99,316	198,104,857	198,204,173	7,945	35,885	0	43,830
53	64,248	202,500,417	202,564,665	5,140	23,214	0	28,354
54	29,196	206,991,891	207,021,087	2,336	10,549	0	12,885
55	11,524	211,564,027	211,575,551	922	4,164	0	5,086
56	4,508	216,225,705	216,230,213	361	1,628	0	1,989
57	1,792	220,985,486	220,987,278	143	648	0	791
58	0	225,848,998	225,848,998	0	0	0	0
59	0	230,817,676	230,817,676	0	0	0	0
60	0	235,895,665	235,895,665	0	0	0	0
61	0	241,085,370	241,085,370	0	0	0	0
62	0	246,389,248	246,389,248	0	0	0	0
63	0	251,809,811	251,809,811	0	0	0	0
64	0	257,349,627	257,349,627	0	0	0	0
65	0	263,011,319	263,011,319	0	0	0	0
66	0	268,797,568	268,797,568	0	0	0	0
67	0	274,711,114	274,711,114	0	0	0	0
68	0	280,754,759	280,754,759	0	0	0	0
69	0	286,931,363	286,931,363	0	0	0	0
70	0	293,243,853	293,243,853	0	0	0	0
71	0	299,695,218	299,695,218	0	0	0	0
72	0	306,288,513	306,288,513	0	0	0	0
73	0	313,026,860	313,026,860	0	0	0	0
74	0	319,913,451	319,913,451	0	0	0	0
75	0	326,951,547	326,951,547	0	0	0	0
76	0	334,144,481	334,144,481	0	0	0	0
77	0	341,495,660	341,495,660	0	0	0	0
78	0	349,008,564	349,008,564	0	0	0	0
79	0	356,686,753	356,686,753	0	0	0	0
80	0	364,533,861	364,533,861	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	\$372,553,606	\$372,553,606	\$0	\$0	\$0	\$0
82	0	380,749,786	380,749,786	0	0	0	0
83	0	389,126,281	389,126,281	0	0	0	0
84	0	397,687,059	397,687,059	0	0	0	0
85	0	406,436,174	406,436,174	0	0	0	0
86	0	415,377,770	415,377,770	0	0	0	0
87	0	424,516,081	424,516,081	0	0	0	0
88	0	433,855,435	433,855,435	0	0	0	0
89	0	443,400,255	443,400,255	0	0	0	0
90	0	453,155,060	453,155,060	0	0	0	0
91	0	463,124,471	463,124,471	0	0	0	0
92	0	473,313,210	473,313,210	0	0	0	0
93	0	483,726,100	483,726,100	0	0	0	0
94	0	494,368,075	494,368,075	0	0	0	0
95	0	505,244,172	505,244,172	0	0	0	0
96	0	516,359,544	516,359,544	0	0	0	0
97	0	527,719,454	527,719,454	0	0	0	0
98	0	539,329,282	539,329,282	0	0	0	0
99	0	551,194,526	551,194,526	0	0	0	0
100	0	563,320,806	563,320,806	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	\$479,155,679	\$22,325,722	\$29,314,366	\$688,752	\$28,997,802	\$500,476,085
2	500,476,085	22,318,202	30,863,068	616,334	30,253,760	521,568,646
3	521,568,646	22,160,125	32,506,876	591,394	31,487,012	542,117,514
4	542,117,514	21,638,769	33,983,851	566,803	32,681,185	561,886,814
5	561,886,814	22,737,304	35,798,740	543,161	33,866,297	582,148,515
6	582,148,515	21,786,663	37,922,132	520,451	35,010,573	600,503,168
7	600,503,168	20,847,927	39,877,465	498,026	36,043,918	617,019,522
8	617,019,522	19,972,192	41,634,374	477,106	36,972,937	631,853,171
9	631,853,171	19,128,022	43,639,350	456,940	37,792,783	644,677,686
10	644,677,686	18,267,840	45,225,789	436,392	38,502,179	655,785,524
11	655,785,524	17,474,322	45,235,916	417,436	39,156,178	666,762,672
12	666,762,672	16,684,906	46,946,575	398,578	39,751,227	675,853,652
13	675,853,652	15,942,780	48,277,199	380,849	40,244,027	683,382,411
14	683,382,411	15,174,905	49,637,256	362,506	40,639,891	689,197,445
15	689,197,445	14,425,020	50,715,426	344,592	40,940,216	693,502,662
16	693,502,662	13,700,265	51,867,280	327,279	41,146,965	696,155,332
17	696,155,332	12,953,361	53,167,780	309,437	41,247,792	696,879,270
18	696,879,270	12,227,096	54,142,552	292,087	41,241,360	695,913,086
19	695,913,086	11,520,147	55,149,994	275,199	41,131,416	693,139,455
20	693,139,455	10,839,911	55,963,362	258,949	40,917,832	688,674,887
21	688,674,887	10,160,802	56,779,204	242,727	40,601,059	682,414,818
22	682,414,818	9,478,082	57,437,079	226,417	40,179,402	674,408,805
23	674,408,805	8,822,605	57,817,033	210,759	39,660,393	664,864,011
24	664,864,011	8,156,235	58,400,052	194,840	39,041,097	653,466,450
25	653,466,450	7,519,843	58,619,394	179,638	38,320,589	640,507,850
26	640,507,850	6,889,754	58,824,405	164,586	37,505,473	625,914,086
27	625,914,086	6,287,211	58,645,366	150,192	36,602,960	610,008,698
28	610,008,698	5,717,683	58,302,149	136,587	35,626,340	592,913,985
29	592,913,985	5,164,969	57,946,457	123,383	34,578,039	574,587,152
30	574,587,152	4,620,157	57,539,873	110,369	33,456,340	555,013,407
31	555,013,407	4,123,930	56,687,750	98,515	32,273,391	534,624,464
32	534,624,464	3,658,779	55,752,975	87,403	31,044,111	513,486,976
33	513,486,976	3,219,761	54,729,686	76,915	29,772,596	491,672,732
34	491,672,732	2,818,346	53,446,922	67,326	28,468,699	469,445,528
35	469,445,528	2,455,307	52,029,001	58,654	27,144,797	446,957,977
36	446,957,977	2,116,515	50,580,163	50,560	25,806,655	424,250,425
37	424,250,425	1,810,516	48,951,891	43,251	24,461,447	401,527,246
38	401,527,246	1,549,876	47,126,383	37,024	23,122,542	379,036,256
39	379,036,256	1,316,260	45,355,264	31,444	21,796,959	356,762,767
40	356,762,767	1,099,686	43,616,835	26,270	20,484,161	334,703,509

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	\$334,703,509	\$915,650	\$41,717,762	\$21,874	\$19,190,213	\$313,069,736
42	313,069,736	749,730	39,898,312	17,910	17,920,358	291,823,602
43	291,823,602	610,301	37,987,252	14,579	16,677,679	271,109,751
44	271,109,751	496,295	36,047,681	11,856	15,469,071	251,015,580
45	251,015,580	393,566	34,207,158	9,402	14,295,619	231,488,206
46	231,488,206	305,028	32,328,786	7,287	13,158,294	212,615,456
47	212,615,456	237,937	30,389,872	5,684	12,063,350	194,521,187
48	194,521,187	176,946	28,567,407	4,227	11,012,573	177,139,072
49	177,139,072	134,898	26,658,770	3,223	10,008,383	160,620,361
50	160,620,361	102,456	24,821,087	2,448	9,055,010	144,954,291
51	144,954,291	68,110	23,093,018	1,627	8,150,298	130,078,055
52	130,078,055	43,830	21,311,116	1,047	7,295,679	116,105,401
53	116,105,401	28,354	19,565,587	677	6,495,344	103,062,834
54	103,062,834	12,885	17,926,455	308	5,748,547	90,897,503
55	90,897,503	5,086	16,283,123	121	5,055,613	79,674,958
56	79,674,958	1,989	14,705,416	48	4,418,354	69,389,838
57	69,389,838	791	13,212,334	19	3,835,792	60,014,068
58	60,014,068	0	11,800,499	0	3,306,270	51,519,839
59	51,519,839	0	10,462,363	0	2,828,331	43,885,808
60	43,885,808	0	9,211,357	0	2,400,246	37,074,697
61	37,074,697	0	8,046,301	0	2,019,777	31,048,173
62	31,048,173	0	6,970,303	0	1,684,491	25,762,361
63	25,762,361	0	5,985,257	0	1,391,656	21,168,760
64	21,168,760	0	5,091,856	0	1,138,291	17,215,195
65	17,215,195	0	4,289,695	0	921,228	13,846,728
66	13,846,728	0	3,576,678	0	737,176	11,007,227
67	11,007,227	0	2,949,371	0	582,817	8,640,672
68	8,640,672	0	2,403,455	0	454,861	6,692,078
69	6,692,078	0	1,933,710	0	350,112	5,108,479
70	5,108,479	0	1,534,378	0	265,511	3,839,613
71	3,839,613	0	1,199,417	0	198,176	2,838,371
72	2,838,371	0	922,511	0	145,421	2,061,281
73	2,061,281	0	697,240	0	104,787	1,468,828
74	1,468,828	0	517,192	0	74,058	1,025,694
75	1,025,694	0	376,008	0	51,269	700,954
76	700,954	0	267,509	0	34,720	468,165
77	468,165	0	185,956	0	22,970	305,180
78	305,180	0	126,124	0	14,826	193,882
79	193,882	0	83,334	0	9,323	119,871
80	119,871	0	53,546	0	5,703	72,028

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	\$72,028	\$0	\$33,409	\$0	\$3,390	\$42,009
82	42,009	0	20,212	0	1,955	23,752
83	23,752	0	11,838	0	1,093	13,007
84	13,007	0	6,704	0	592	6,895
85	6,895	0	3,671	0	310	3,534
86	3,534	0	1,943	0	157	1,748
87	1,748	0	992	0	77	833
88	833	0	486	0	36	383
89	383	0	230	0	16	170
90	170	0	105	0	7	72
91	72	0	46	0	3	29
92	29	0	19	0	1	11
93	11	0	8	0	0	4
94	4	0	3	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	\$479,155,679	\$29,314,366	\$29,314,366	\$0	\$27,628,997	\$0	\$27,628,997
2	500,476,085	30,863,068	30,863,068	0	27,416,267	0	27,416,267
3	521,568,646	32,506,876	32,506,876	0	27,216,300	0	27,216,300
4	542,117,514	33,983,851	33,983,851	0	26,817,053	0	26,817,053
5	561,886,814	35,798,740	35,798,740	0	26,625,074	0	26,625,074
6	582,148,515	37,922,132	37,922,132	0	26,582,783	0	26,582,783
7	600,503,168	39,877,465	39,877,465	0	26,346,313	0	26,346,313
8	617,019,522	41,634,374	41,634,374	0	25,925,609	0	25,925,609
9	631,853,171	43,639,350	43,639,350	0	25,611,783	0	25,611,783
10	644,677,686	45,225,789	45,225,789	0	25,016,832	0	25,016,832
11	655,785,524	45,235,916	45,235,916	0	23,583,821	0	23,583,821
12	666,762,672	46,946,575	46,946,575	0	23,068,497	0	23,068,497
13	675,853,652	48,277,199	48,277,199	0	22,358,470	0	22,358,470
14	683,382,411	49,637,256	49,637,256	0	21,666,681	0	21,666,681
15	689,197,445	50,715,426	50,715,426	0	20,864,564	0	20,864,564
16	693,502,662	51,867,280	51,867,280	0	20,111,633	0	20,111,633
17	696,155,332	53,167,780	53,167,780	0	19,430,635	0	19,430,635
18	696,879,270	54,142,552	54,142,552	0	18,649,269	0	18,649,269
19	695,913,086	55,149,994	55,149,994	0	17,904,128	0	17,904,128
20	693,139,455	55,963,362	55,963,362	0	17,123,641	0	17,123,641
21	688,674,887	56,779,204	56,779,204	0	16,374,432	0	16,374,432
22	682,414,818	57,437,079	57,437,079	0	15,611,833	0	15,611,833
23	674,408,805	57,817,033	57,817,033	0	14,811,600	0	14,811,600
24	664,864,011	58,400,052	58,400,052	0	14,100,809	0	14,100,809
25	653,466,450	58,619,394	58,619,394	0	13,340,028	0	13,340,028
26	640,507,850	58,824,405	58,824,405	0	12,617,042	0	12,617,042
27	625,914,086	58,645,366	58,645,366	0	11,855,458	0	11,855,458
28	610,008,698	58,302,149	58,302,149	0	11,108,459	0	11,108,459
29	592,913,985	57,946,457	57,946,457	0	10,405,927	0	10,405,927
30	574,587,152	57,539,873	57,539,873	0	9,738,843	0	9,738,843
31	555,013,407	56,687,750	56,687,750	0	9,042,996	0	9,042,996
32	534,624,464	55,752,975	55,752,975	0	8,382,542	0	8,382,542
33	513,486,976	54,729,686	54,729,686	0	7,755,598	0	7,755,598
34	491,672,732	53,446,922	53,446,922	0	7,138,380	0	7,138,380
35	469,445,528	52,029,001	52,029,001	0	6,549,483	0	6,549,483
36	446,957,977	50,580,163	50,580,163	0	6,001,038	0	6,001,038
37	424,250,425	48,951,891	48,951,891	0	5,473,943	0	5,473,943
38	401,527,246	47,126,383	47,126,383	0	4,966,833	0	4,966,833
39	379,036,256	45,355,264	45,355,264	0	4,505,342	0	4,505,342
40	356,762,767	43,616,835	43,616,835	0	4,083,559	0	4,083,559

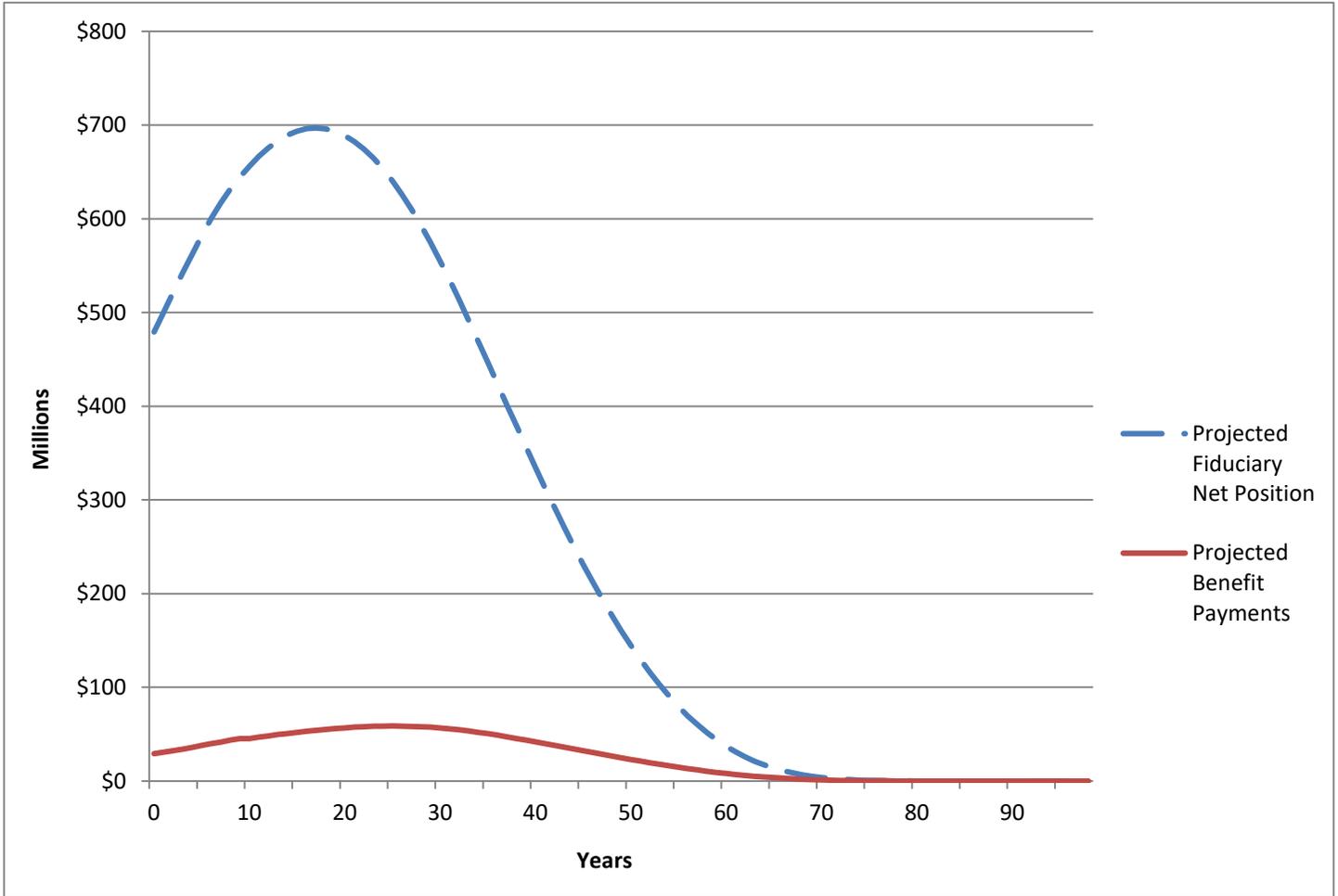
TABLE 3 (continued)
Actuarial Present Value of Projected Benefit Payments
For Single Discount Rate Determination

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	\$334,703,509	\$41,717,762	\$41,717,762	\$0	\$3,681,207	\$0	\$3,681,207
42	313,069,736	39,898,312	39,898,312	0	3,318,245	0	3,318,245
43	291,823,602	37,987,252	37,987,252	0	2,977,669	0	2,977,669
44	271,109,751	36,047,681	36,047,681	0	2,663,180	0	2,663,180
45	251,015,580	34,207,158	34,207,158	0	2,381,907	0	2,381,907
46	231,488,206	32,328,786	32,328,786	0	2,121,689	0	2,121,689
47	212,615,456	30,389,872	30,389,872	0	1,879,775	0	1,879,775
48	194,521,187	28,567,407	28,567,407	0	1,665,453	0	1,665,453
49	177,139,072	26,658,770	26,658,770	0	1,464,827	0	1,464,827
50	160,620,361	24,821,087	24,821,087	0	1,285,439	0	1,285,439
51	144,954,291	23,093,018	23,093,018	0	1,127,187	0	1,127,187
52	130,078,055	21,311,116	21,311,116	0	980,407	0	980,407
53	116,105,401	19,565,587	19,565,587	0	848,355	0	848,355
54	103,062,834	17,926,455	17,926,455	0	732,595	0	732,595
55	90,897,503	16,283,123	16,283,123	0	627,179	0	627,179
56	79,674,958	14,705,416	14,705,416	0	533,846	0	533,846
57	69,389,838	13,212,334	13,212,334	0	452,067	0	452,067
58	60,014,068	11,800,499	11,800,499	0	380,547	0	380,547
59	51,519,839	10,462,363	10,462,363	0	317,996	0	317,996
60	43,885,808	9,211,357	9,211,357	0	263,876	0	263,876
61	37,074,697	8,046,301	8,046,301	0	217,249	0	217,249
62	31,048,173	6,970,303	6,970,303	0	177,377	0	177,377
63	25,762,361	5,985,257	5,985,257	0	143,553	0	143,553
64	21,168,760	5,091,856	5,091,856	0	115,104	0	115,104
65	17,215,195	4,289,695	4,289,695	0	91,396	0	91,396
66	13,846,728	3,576,678	3,576,678	0	71,823	0	71,823
67	11,007,227	2,949,371	2,949,371	0	55,821	0	55,821
68	8,640,672	2,403,455	2,403,455	0	42,874	0	42,874
69	6,692,078	1,933,710	1,933,710	0	32,511	0	32,511
70	5,108,479	1,534,378	1,534,378	0	24,314	0	24,314
71	3,839,613	1,199,417	1,199,417	0	17,913	0	17,913
72	2,838,371	922,511	922,511	0	12,986	0	12,986
73	2,061,281	697,240	697,240	0	9,250	0	9,250
74	1,468,828	517,192	517,192	0	6,467	0	6,467
75	1,025,694	376,008	376,008	0	4,431	0	4,431
76	700,954	267,509	267,509	0	2,971	0	2,971
77	468,165	185,956	185,956	0	1,947	0	1,947
78	305,180	126,124	126,124	0	1,245	0	1,245
79	193,882	83,334	83,334	0	775	0	775
80	119,871	53,546	53,546	0	469	0	469

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	\$72,028	\$33,409	\$33,409	\$0	\$276	\$0	\$276
82	42,009	20,212	20,212	0	157	0	157
83	23,752	11,838	11,838	0	87	0	87
84	13,007	6,704	6,704	0	46	0	46
85	6,895	3,671	3,671	0	24	0	24
86	3,534	1,943	1,943	0	12	0	12
87	1,748	992	992	0	6	0	6
88	833	486	486	0	3	0	3
89	383	230	230	0	1	0	1
90	170	105	105	0	1	0	1
91	72	46	46	0	0	0	0
92	29	19	19	0	0	0	0
93	11	8	8	0	0	0	0
94	4	3	3	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.