

**DISTRICT ATTORNEYS'
RETIREMENT SYSTEM**

INFORMATION FOR FINANCIAL REPORTING
AS OF JUNE 30, 2016

G. S. CURRAN & COMPANY, LTD.

Actuarial Services

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May 11, 2017

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

Ladies and Gentlemen:

This report presents information for financial reporting for the District Attorneys' Retirement System for the fiscal year ending June 30, 2016. 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 and 68. 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 and 68, 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, 2016. Future actuarial measurements may differ significantly from the current measurements presented in this report due to such facts as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; changes in the demographic composition of the group; completion of amortization payments or credit schedules; and changes in plan provisions or applicable law.

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

Sincerely,

G. S. CURRAN & COMPANY, LTD.

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

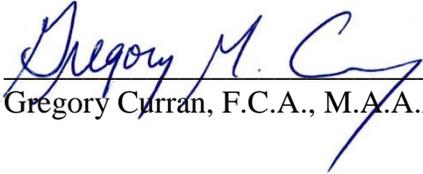

Gregory Curran, F.C.A., M.A.A.A., A.S.A.

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PLAN DESCRIPTION

The District Attorneys' Retirement System is a defined benefit pension plan that provides retirement allowances and other benefits. The following summary of plan provisions is for general informational purposes only and does not constitute a guarantee of benefits. The provisions contained within this section are as of June 30, 2016.

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, 2016, pension plan membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefits	311
Inactive plan members entitled to but not yet receiving benefits	316
Active plan members	<u>784</u>
	<u><u>1,411</u></u>

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

CONTRIBUTION REFUNDS – Upon withdrawal from service, members not entitled to a retirement allowance are paid a refund of accumulated contributions upon request. Receipt of such a refund cancels all accrued rights in the system.

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

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

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

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

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

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

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

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

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

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

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

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

DEFERRED RETIREMENT OPTION PLAN – **The following provisions only apply to those members of the retirement system who elected to participate in the Deferred Retirement Option Plan prior to January 1, 2009.** In lieu of terminating employment and accepting a service retirement allowance, any member in the New Plan who is eligible for normal retirement or any member of the Old Plan who is eligible for unreduced benefits may elect to participate in the Deferred Retirement Option Plan (DROP) for up to three years and defer the receipt of benefits. Upon commencement of participation in the plan, membership in the system continues and the member's status changes to inactive. During participation in the plan, employer contributions are payable but employee contributions are reduced to one-half of one percent. The monthly retirement benefits that would have been payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP account. This fund does not earn interest while a person is participating in the DROP. In addition, no cost of living increases are payable to participants until employment which made them eligible to become members of the system has been terminated for at least one full year.

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the plan may receive, at his option, a lump sum from the account equal to the payments into the account or systematic disbursements from his account in any manner approved by the board of trustees. The monthly benefits that were being paid into the deferred retirement option plan fund will begin to be paid to the retiree. If a participant dies during the participation in the plan, a lump sum equal to his account balance in the plan fund is paid to his named beneficiary or, if none, to his estate. If employment is not terminated at the end of the three years, payments into the plan fund cease and the person resumes active contributing membership in the system. All amounts which remain credited to the individual's sub-account after termination of participation in the plan are invested in liquid money market funds. Interest is credited thereon as actually earned.

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

COST OF LIVING INCREASES (COLAs) – Under the provisions of R.S. 11:241, 11:246, and 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) and all retired members and widows who are sixty-five years of age and older a 2% increase in their original benefit. In lieu of other cost of living increases the board may grant an increase to retirees in the form “ $X \times (A \& B)$ ” where “A” is equal to the number of years of credited service accrued as retirement or death of the member or retiree and “B” is equal to the number of years since death of the member or retiree to June 30 of the initial year of increase and “X” is equal to any amount available for funding such increase up to a maximum of \$1.00. 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, 2016 Creditable to:

Annuity Savings Fund	\$ 50,029,555
Annuity Reserve Fund	164,188,031
Pension Accumulation Fund	148,566,735
DROP and Back-DROP Accounts	<u>7,958,131</u>
Total Fiduciary Net Position	<u>\$ 370,742,452</u>

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

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, 2016 and were based on June 30, 2016 data. The current year actuarial assumptions utilized for this report are based on the assumptions used in the June 30, 2016 actuarial funding valuation, which were based on results of an actuarial experience study for the period July 1, 2009 – June 30, 2014, unless otherwise specified in this report. The assumptions are listed in the back of June 30, 2016 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, 2016:

Inflation:	2.50%
Salary increases, including inflation and merit increases:	5.50%
Investment rate of return (Discount Rate):	7.00%, net of pension plan investment expense, including inflation
Municipal bond rate:	N/A

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

DISCOUNT RATE – The long-term expected rate of return selected for this report by the fund was 7.00%. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from the participating employers and non-employer contributing entities will be made at actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems’ Actuarial Committee. Based on these assumptions and the other assumptions and methods as specified in this report, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of 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 7.00%.

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>
2016	7
2015	6

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

NET PENSION LIABILITY AND EXPENSE

The components of the net pension liability of the retirement system as of June 30, 2016, were as follows:

Pension Liability for Active Members	\$ 194,383,880
Pension Liability for Terminated Members	23,783,204
Pension Liability for Retirees & Survivors	171,716,093
Total Pension Liability	<u>\$ 389,883,177</u>
Plan Fiduciary Net Position	<u>370,742,452</u>
Net Pension Liability	<u><u>\$ 19,140,725</u></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, 2016, the Collective Pension Expense for the system is \$7,436,459.

SENSITIVITY TO CHANGES IN THE DISCOUNT RATE

The following presents the net pension liability of the system calculated using the discount rate of 7.00%, 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 (6.00%) or one percentage point higher (8.00%) than the current rate (assuming all other assumptions remain unchanged):

	<u>1% Decrease (6.00%)</u>	<u>Current Discount Rate (7.00%)</u>	<u>1% Increase (8.00%)</u>
Net Pension Liability / (Asset)	\$72,226,588	\$19,140,725	\$(12,907,261)

EXHIBITS

EXHIBIT I
Statement of Fiduciary Net Position
as of June 30, 2016 and 2015

	2016	2015
Current Assets:		
Cash & Cash Equivalents in Banks	\$ 1,238,005	\$ 2,027,185
Contributions Receivable	534,997	686,873
Accrued Interest and Dividends	655,098	601,785
TOTAL CURRENT ASSETS	\$ 2,428,100	\$ 3,315,843
 Investments:		
Cash & Cash Equivalents	\$ 37,240,884	\$ 17,324,758
Equities	199,714,521	222,923,218
Fixed Income	102,942,407	91,433,144
Real Estate	3,008,153	9,000,445
Alternative Investments	17,880,325	13,581,671
DROP Balances Held Outside System Assets	7,528,062	11,476,827
TOTAL INVESTEMENTS	\$ 368,314,352	\$ 365,740,063
 TOTAL ASSETS	 \$ 370,742,452	 \$ 369,055,906
 Current Liabilities:		
Other Current Liabilities	\$ 0	\$ 1,617
TOTAL CURRENT LIABILITIES	\$ 0	\$ 1,617
 FIDUCIARY NET POSITION	 \$ 370,742,452	 \$ 369,054,289

EXHIBIT II
Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2016

	2016
Beginning of Year Fiduciary Net Position:	\$ 369,054,289
Income:	
Regular Member Contributions	\$ 4,847,187
Regular Employer Contributions	2,125,900
Irregular Contributions	2,049,766
Ad Valorem Taxes & Revenue Sharing	8,657,954
TOTAL CONTRIBUTIONS	\$ 17,680,807
Net Depreciation of Fair Value of Investments	\$ (5,732,448)
Dividends, Interest and Recurring Income	10,261,285
Alternative Investment Income	2,572,015
Class Action Settlements	302
Investment Expense	(366,226)
TOTAL MARKET INVESTMENT INCOME	\$ 6,734,928
 TOTAL INCOME	 \$ 24,415,735
Expenses:	
Retirement Annuity Benefits	\$ 15,061,516
DROP & Back-DROP Disbursements	5,671,674
Refund of Contributions	562,626
Funds Transferred to Other Systems	936,489
Administrative Expenses	495,267
TOTAL EXPENSES	\$ 22,727,572
 NET MARKET INCOME (INCOME – EXPENSES)	 \$ 1,688,163
 END OF YEAR FIDUCIARY NET POSITION	 \$ 370,742,452

EXHIBIT III
Schedule of Changes in Net Pension Liability and Related Ratios
For the Years 2014 – 2016

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>N/A</u>
Total Pension Liability:				
Service Cost	\$ 11,303,932	\$ 11,530,918	\$ 10,855,750	
Interest	26,307,692	26,425,694	25,710,047	
Changes of Benefit Terms	0	0	0	
Differences Between Expected and Actual Experience	(1,986,736)	(2,281,483)	(8,973,206)	
Changes of Assumptions	0	(6,366,162)	7,220,453	
Benefit Payments	(20,733,190)	(14,149,837)	(12,053,372)	
Refunds of Member Contributions	(562,626)	(648,617)	(382,621)	
Other	1,113,277	(591,375)	185,003	
Net Change in Total Pension Liability	<u>\$ 15,442,349</u>	<u>\$ 13,919,138</u>	<u>\$ 22,562,054</u>	
Total Pension Liability – Beginning	<u>\$ 374,440,828</u>	<u>\$ 360,521,690</u>	<u>\$ 337,959,636</u>	
Total Pension Liability – Ending (a)	<u><u>\$ 389,883,177</u></u>	<u><u>\$ 374,440,828</u></u>	<u><u>\$ 360,521,690</u></u>	
Plan Fiduciary Net Position:				
Contributions – Member	\$ 4,847,187	\$ 4,800,295	\$ 4,682,271	
Contributions – Employer	2,125,900	4,109,229	5,630,420	
Contributions – Nonemployer Contributing Entities	8,657,954	8,314,617	8,120,371	
Net Investment Income	6,734,928	9,060,366	49,586,276	
Benefit Payments	(20,733,190)	(14,149,837)	(12,053,372)	
Refunds of Member Contributions	(562,626)	(648,617)	(382,621)	
Administrative Expenses	(495,267)	(367,794)	(314,495)	
Other	1,113,277	(591,375)	185,003	
Net Change in Plan Fiduciary Net Position	<u>\$ 1,688,163</u>	<u>\$ 10,526,884</u>	<u>\$ 55,453,853</u>	
Plan Fiduciary Net Position – Beginning	<u>\$ 369,054,289</u>	<u>\$ 358,527,405</u>	<u>\$ 303,073,552</u>	
Plan Fiduciary Net Position – Ending (b)	<u><u>\$ 370,742,452</u></u>	<u><u>\$ 369,054,289</u></u>	<u><u>\$ 358,527,405</u></u>	
Net Pension Liability (Asset) – Ending (a) – (b)	<u>\$ 19,140,725</u>	<u>\$ 5,386,539</u>	<u>\$ 1,994,285</u>	
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	95.09%	98.56%	99.45%	
Covered-Employee Payroll	\$ 60,740,000	\$ 58,703,271	\$ 57,747,897	
Net Pension Liability (Asset) as a Percentage of Covered-Employee Payroll	31.51%	9.18%	3.45%	

EXHIBIT IV
Schedule of Net Pension Liability
For the Years 2013 – 2016

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Total Pension Liability	\$ 389,883,177	\$ 374,440,828	\$ 360,521,690	\$ 337,959,636
Plan Fiduciary Net Position	<u>370,742,452</u>	<u>369,054,289</u>	<u>358,527,405</u>	<u>303,073,552</u>
Net Pension Liability (Asset)	<u>\$ 19,140,725</u>	<u>\$ 5,386,539</u>	<u>\$ 1,994,285</u>	<u>\$ 34,886,084</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	95.09%	98.56%	99.45%	89.68%
Covered-Employee Payroll	\$ 60,740,000	\$ 58,703,271	\$ 57,747,897	\$ 56,524,322
Net Pension Liability (Asset) as a Percentage of Covered-Employee Payroll	31.51%	9.18%	3.45%	61.72%

EXHIBIT V
Schedule of Contributions
For the Years 2014 – 2016

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>N/A</u>
Actuarially Determined Contribution (Determined as of the Prior Fiscal Year)*	\$ 8,645,340	\$ 12,807,925	\$ 12,426,112	
Contributions in Relation to the Actuarially Determined Contribution*	<u>10,783,854</u>	<u>12,423,846</u>	<u>13,750,791</u>	
Contribution Deficiency (Excess)	<u>\$ (2,138,514)</u>	<u>\$ 384,079</u>	<u>\$ (1,324,679)</u>	
Covered-Employee Payroll	\$ 60,740,000	\$ 58,703,271	\$ 57,747,897	
Contributions as a Percentage of Covered Employee Payroll	17.75%	21.16%	23.81%	

* Includes contributions from employers and nonemployer contributing entities.

N/A	N/A	N/A	N/A	N/A	N/A

N/A	N/A	N/A	N/A	N/A	N/A

EXHIBIT VI
Schedule of Pension Expense
For the Year Ended June 30, 2016

	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:	\$ 374,440,828	\$ 369,054,289	\$ 5,386,539	\$ 29,172,331	\$ 18,401,717	N/A	N/A
Service Cost	11,303,932		11,303,932			\$ 11,303,932	
Interest on Total Pension Liability	26,307,692		26,307,692			26,307,692	
Changes in Benefit Terms	0		0			0	
Differences Between Expected and Actual Experience with Regard to Economic or Demographic Assumptions	(1,986,736)		(1,986,736)	1,986,736	0		
Current Year Amortization				(2,159,600)	0	(2,159,600)	
Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	0		0	0	0		
Current Year Amortization				(1,061,027)	(1,203,409)	142,382	
Benefit Payments	(20,733,190)		(20,733,190)			(20,733,190)	
Refunds of Contributions	(562,626)		(562,626)			(562,626)	
Other	1,113,277		1,113,277			1,113,277	
Contributions – Member		4,847,187	(4,847,187)			(4,847,187)	
Contributions – Employer*		2,125,900	(2,125,900)				\$ 2,125,900
Contributions – Nonemployer Contributing Entities*		8,657,954	(8,657,954)				8,657,954
Projected Earnings on Pension Plan Investments		25,660,151	(25,660,151)			(25,660,151)	
Difference Between Projected and Actual Earnings on Pension Plan Investments		(18,925,223)	18,925,223	0	18,925,223		
Current Year Amortization				(5,327,941)	(7,182,065)	1,854,124	
Benefit Payments		(20,733,190)	20,733,190			20,733,190	
Refunds of Contributions		(562,626)	562,626			562,626	
Administrative Expenses		(495,267)	495,267			495,267	
Other		1,113,277	(1,113,277)			(1,113,277)	
Net Increase (Decrease)	\$ 15,442,349	\$ 1,688,163	\$ 13,754,186	\$ (6,561,832)	\$ 10,539,749	\$ 7,436,459	\$ 10,783,854
Ending Balance	\$ 389,883,177	\$ 370,742,452	\$ 19,140,725	\$ 22,610,499	\$ 28,941,466	N/A	N/A

For the year ended June 30, 2016, the Collective Pension Expense for the system is \$7,436,459.

* 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, 2016

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Liability at 7.00% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension (Asset) Assuming +1% Change in Discount Rate
2nd Judicial District DA	0.363378%	\$8,231	0.388622%	\$74,385	\$280,688	\$(50,160)
3rd Judicial District DA	0.482450%	10,031	0.473608%	90,652	342,071	(61,130)
4th Judicial District DA	1.117222%	25,742	1.215395%	232,635	877,838	(156,874)
4th Judicial District IV-D	0.006261%	0	0.000000%	0	0	0
5th Judicial District DA	0.421574%	8,621	0.407036%	77,910	293,988	(52,537)
6th Judicial District DA	0.380771%	9,460	0.446649%	85,492	322,599	(57,650)
6th Judicial District IV-D	0.158389%	3,076	0.145232%	27,798	104,896	(18,745)
7th Judicial District DA	0.122165%	2,608	0.123135%	23,569	88,936	(15,893)
11th Judicial District DA	0.260652%	5,836	0.275544%	52,741	199,016	(35,565)
16th Judicial District DA	1.342869%	25,071	1.183714%	226,571	854,956	(152,785)
20th Judicial District PTI Fund	0.005213%	1,154	0.054485%	10,429	39,353	(7,033)
20th Judicial District IV-D	0.196439%	3,027	0.142918%	27,356	103,225	(18,447)
20th Judicial District IV-D	0.106867%	2,454	0.115864%	22,177	83,685	(14,955)
21st Judicial District	0.637623%	7,865	0.371342%	71,078	268,208	(47,930)
21st Judicial District IV-D	0.000000%	2,660	0.125590%	24,039	90,709	(16,210)
21st Judicial District PTI Fund	0.000000%	1,953	0.092210%	17,650	66,600	(11,902)
22nd Judicial District DA	1.550854%	36,537	1.725075%	330,192	1,245,963	(222,660)
23rd Judicial District DA	0.738376%	18,375	0.867566%	166,058	626,613	(111,979)
27th Judicial District IV-D	0.000000%	1,444	0.068178%	13,050	49,243	(8,800)
31st Judicial District IV-D	0.017832%	765	0.036119%	6,913	26,088	(4,662)
42nd Judicial District DA	0.329932%	9,241	0.436309%	83,513	315,131	(56,316)
Acadia Parish Police Jury	0.214733%	5,383	0.254155%	48,647	183,567	(32,804)
Allen Parish DA	0.368226%	8,576	0.404911%	77,503	292,453	(52,263)
Allen Parish Police Jury	0.058293%	1,305	0.061615%	11,794	44,502	(7,953)
Ascension Parish Council	0.144528%	2,963	0.139896%	26,777	101,042	(18,057)
Assumption Parish Police Jury	0.068232%	1,501	0.070869%	13,565	51,186	(9,147)
Avoyelles Parish DA	0.558014%	13,087	0.617896%	118,270	446,285	(79,753)
Beauregard Parish DA	0.430685%	7,217	0.340747%	65,221	246,110	(43,981)
Bienville Parish Police Jury	0.010938%	224	0.010576%	2,024	7,639	(1,365)
Bossier Parish Police Jury	1.103191%	22,317	1.053685%	201,683	761,041	(136,002)
Caddo Parish DA	2.561575%	54,260	2.561857%	490,358	1,850,342	(330,666)
Calcasieu Parish DA	1.295221%	31,419	1.483431%	283,939	1,071,432	(191,470)
Caldwell Parish DA	0.180337%	3,548	0.167517%	32,064	120,992	(21,622)
Caldwell Parish Police Jury	0.074249%	1,263	0.059632%	11,414	43,070	(7,697)
Cameron Parish Police Jury	0.233028%	5,657	0.267092%	51,123	192,911	(34,474)
Catahoula Parish Police Jury	0.046844%	1,076	0.050803%	9,724	36,693	(6,557)
Claiborne Parish Police Jury	0.016565%	273	0.012890%	2,467	9,310	(1,664)
Concordia Parish Police Jury	0.051156%	878	0.041454%	7,935	29,941	(5,351)
De Soto Parish Police Jury	0.147451%	556	0.026251%	5,025	18,960	(3,388)
East Baton Rouge Parish DA	3.680551%	74,477	3.516392%	673,063	2,539,770	(453,870)
East Baton Rouge Parish IV-D	0.568854%	11,069	0.522617%	100,033	377,468	(67,456)
East Carroll Parish Treasurer	0.019050%	357	0.016856%	3,226	12,175	(2,176)
East Feliciana Parish Police Jury	0.023459%	749	0.035364%	6,769	25,542	(4,565)
Evangeline Parish DA	0.160581%	4,513	0.213079%	40,785	153,900	(27,503)
Evangeline Parish Police Jury	0.080266%	569	0.026865%	5,142	19,404	(3,468)

EXHIBIT VII – Schedule A (continued)
Schedule of Net Pension Liability / (Asset) by Employer
For the Year Ended June 30, 2016

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Liability at 7.00% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension (Asset) Assuming +1% Change in Discount Rate
Grant Parish Police Jury	0.284817%	\$6,182	0.291880%	\$55,868	\$210,815	\$(37,674)
Iberia Parish Government	0.120485%	2,489	0.117517%	22,494	84,879	(15,168)
Iberville Parish DA	1.203408%	26,764	1.263648%	241,871	912,690	(163,102)
Iberville Parish School Board	0.008185%	168	0.007932%	1,518	5,729	(1,024)
Jackson Parish Police Jury	0.015176%	312	0.014731%	2,820	10,640	(1,901)
Jefferson Davis Parish DA	0.463498%	8,283	0.391077%	74,855	282,462	(50,477)
Jefferson Davis Parish IV-D	0.000000%	366	0.017280%	3,308	12,481	(2,230)
Jefferson Davis Parish Police Jury	0.014324%	311	0.014684%	2,811	10,606	(1,895)
Jefferson Parish DA	6.076551%	132,703	6.265501%	1,199,262	4,525,358	(808,705)
Lafayette Parish DA	0.000000%	888	0.041926%	8,025	30,282	(5,411)
Lafayette Parish Government	1.736819%	36,030	1.701137%	325,610	1,228,673	(219,570)
Lafayette Parish IV-D	0.022557%	1,317	0.062181%	11,902	44,911	(8,026)
Lafourche Parish DA	0.298215%	6,490	0.306422%	58,651	221,318	(39,551)
Lafourche Parish Government	0.947531%	20,175	0.952552%	182,325	687,996	(122,948)
LaSalle Parish DA	0.132665%	3,372	0.159207%	30,473	114,990	(20,549)
LaSalle Parish Police Jury	0.022289%	836	0.039471%	7,555	28,509	(5,095)
Livingston Parish Council	0.137293%	2,782	0.131351%	25,142	94,870	(16,954)
Louisiana District Attorney's Association	1.413220%	36,589	1.727530%	330,662	1,247,736	(222,977)
Madison Parish Police Jury	0.018221%	357	0.016856%	3,226	12,175	(2,176)
Morehouse Parish Police Jury	0.119851%	2,387	0.112701%	21,572	81,400	(14,547)
Natchitoches Parish DA	0.400892%	8,476	0.400190%	76,599	289,044	(51,654)
Natchitoches Parish Government	0.251955%	2,831	0.133664%	25,584	96,541	(17,252)
Orleans Parish DA	3.353567%	59,994	2.832585%	542,177	2,045,879	(365,609)
Orleans Parish IV-D	0.430319%	9,579	0.452267%	86,567	326,657	(58,375)
Ouachita Parish Police Jury	1.809241%	38,627	1.823753%	349,080	1,317,235	(235,397)
Plaquemines Parish DA	0.116806%	2,832	0.133711%	25,593	96,575	(17,258)
Plaquemines Parish Government	0.464009%	9,931	0.468887%	89,748	338,661	(60,520)
Pointe Coupee Police Jury	0.013252%	272	0.012842%	2,458	9,275	(1,658)
Rapides Parish Police Jury	2.055618%	52,251	2.467003%	472,202	1,781,832	(318,423)
Red River Parish DA	0.054713%	1,225	0.057838%	11,071	41,774	(7,465)
Red River Parish Police Jury	0.068208%	1,283	0.060576%	11,595	43,752	(7,819)
Sabine Parish Police Jury	0.036443%	797	0.037630%	7,203	27,179	(4,857)
St Bernard Parish DA	0.618792%	14,321	0.676158%	129,422	488,366	(87,273)
St Bernard Parish DA	0.000000%	1,698	0.080170%	15,345	57,904	(10,348)
St Charles Parish Clearing Acct.	0.331710%	7,841	0.370209%	70,861	267,389	(47,784)
St Charles Parish DA	1.039343%	22,285	1.052174%	201,394	759,949	(135,807)
St Helena Police Jury	0.000000%	587	0.027715%	5,305	20,018	(3,577)
St James Parish Government	0.124650%	2,521	0.119028%	22,783	85,970	(15,363)
St John the Baptist Parish DA	1.284161%	18,688	0.882344%	168,887	637,287	(113,886)
St John the Baptist Parish Government	0.065675%	1,147	0.054155%	10,366	39,114	(6,990)
St Landry Parish Council	0.030206%	0	0.000000%	0	0	0
St Landry Parish DA	0.687341%	14,129	0.667093%	127,686	481,819	(86,103)
St Landry Parish Government	0.154150%	3,592	0.169594%	32,462	122,492	(21,890)
St Martin Parish Government	0.094346%	1,965	0.092776%	17,758	67,009	(11,975)
St Mary Parish Government	0.121142%	2,530	0.119453%	22,864	86,277	(15,418)

EXHIBIT VII – Schedule A (continued)
Schedule of Net Pension Liability / (Asset) by Employer
For the Year Ended June 30, 2016

Employer Name	Employer's Proportion from the Prior Year	Employer Contributions	Employer's Proportion	Net Pension Liability at 7.00% Discount Rate	Net Pension Liability Assuming -1% Change in Discount Rate	Net Pension (Asset) Assuming +1% Change in Discount Rate
St Tammany Parish Government	2.550735%	\$58,146	2.745332%	\$525,476	\$1,982,860	\$(354,347)
State of Louisiana	46.904211%	982,242	46.376030%	8,876,708	33,495,824	(5,985,875)
Tangipahoa Parish Council	0.397774%	9,390	0.443344%	84,859	320,212	(57,224)
Tensas Parish Police Jury	0.016419%	315	0.014873%	2,847	10,742	(1,920)
Terrebonne Parish DA	0.541230%	10,933	0.516196%	98,804	372,831	(66,627)
Terrebonne Parish Government	0.687609%	13,013	0.614402%	117,601	443,762	(79,302)
Vermilion Parish Police Jury	0.204429%	5,286	0.249576%	47,771	180,260	(32,213)
Vernon Parish DA	0.369297%	7,505	0.354345%	67,824	255,931	(45,736)
Vernon Parish Police Jury	0.159022%	2,720	0.128423%	24,581	92,756	(16,576)
Washington Parish Council	0.082118%	0	0.000000%	0	0	0
Washington Parish Government	0.261626%	5,676	0.267989%	51,295	193,559	(34,590)
Webster Parish Police Jury	0.243624%	4,657	0.219878%	42,086	158,810	(28,380)
West Baton Rouge Parish Council	0.263526%	5,474	0.258452%	49,470	186,671	(33,359)
West Baton Rouge Parish School Board	0.001876%	42	0.001983%	380	1,432	(256)
West Feliciana Parish Government	0.034007%	676	0.031917%	6,109	23,053	(4,120)
Winn Parish DA	0.284257%	5,896	0.278376%	53,283	201,061	(35,931)
Winn Parish Police Jury	0.021705%	433	0.020444%	3,913	14,766	(2,639)
Grand Total *	100.000000%	\$2,117,995	100.000000%	\$19,140,725	\$72,226,588	\$(12,907,261)

* 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, 2016

Employer Name	Changes in Employers' Proportionate Share of Net Pension Liability (a)	Changes in Employers' Proportionate Share of Collective Deferred Inflows (b)	Changes in Employers' Proportionate Share of Collective Deferred Outflows (c)	Net Change in Proportions (d)=(a)+(b)-(c)	Amortization of Net Change in Proportion (to be Recognized in Pension Expense)
2nd Judicial District DA	\$1,360	\$7,364	\$4,645	\$4,079	\$583
3rd Judicial District DA	(476)	(2,579)	(1,627)	(1,428)	(204)
4th Judicial District DA	5,288	28,639	18,066	15,861	2,266
4th Judicial District IV-D	(337)	(1,826)	(1,152)	(1,011)	(144)
5th Judicial District DA	(783)	(4,241)	(2,675)	(2,349)	(336)
6th Judicial District DA	3,549	19,218	12,123	10,644	1,521
6th Judicial District IV-D	(709)	(3,838)	(2,421)	(2,126)	(304)
7th Judicial District DA	52	283	178	157	22
11th Judicial District DA	802	4,344	2,740	2,406	344
16th Judicial District DA	(8,573)	(46,429)	(29,287)	(25,715)	(3,674)
20th Judicial District PTI Fund	2,654	14,374	9,067	7,961	1,137
20th Judicial District IV-D	(2,883)	(15,613)	(9,849)	(8,647)	(1,235)
20th Judicial District IV-D	485	2,625	1,656	1,454	208
21st Judicial District	(14,343)	(77,680)	(49,000)	(43,023)	(6,146)
21st Judicial District IV-D	6,765	36,638	23,111	20,292	2,899
21st Judicial District PTI Fund	4,967	26,900	16,968	14,899	2,128
22nd Judicial District DA	9,384	50,824	32,060	28,148	4,021
23rd Judicial District DA	6,959	37,688	23,773	20,874	2,982
27th Judicial District IV-D	3,672	19,889	12,546	11,015	1,574
31st Judicial District IV-D	985	5,335	3,365	2,955	422
42nd Judicial District DA	5,730	31,033	19,575	17,188	2,455
Acadia Parish Police Jury	2,123	11,500	7,254	6,369	910
Allen Parish DA	1,976	10,702	6,751	5,927	847
Allen Parish Police Jury	179	969	611	537	77
Ascension Parish Council	(250)	(1,351)	(852)	(749)	(107)
Assumption Parish Police Jury	142	769	485	426	61
Avoyelles Parish DA	3,226	17,469	11,019	9,676	1,382
Beauregard Parish DA	(4,845)	(26,237)	(16,550)	(14,532)	(2,076)
Bienville Parish Police Jury	(19)	(106)	(67)	(58)	(8)
Bossier Parish Police Jury	(2,667)	(14,442)	(9,110)	(7,999)	(1,143)
Caddo Parish DA	15	82	52	45	6
Calcasieu Parish DA	10,138	54,905	34,634	30,409	4,344
Caldwell Parish DA	(691)	(3,740)	(2,359)	(2,072)	(296)
Caldwell Parish Police Jury	(787)	(4,264)	(2,690)	(2,361)	(337)
Cameron Parish Police Jury	1,835	9,937	6,268	5,504	786
Catahoula Parish Police Jury	213	1,155	729	639	91
Claiborne Parish Police Jury	(198)	(1,072)	(676)	(594)	(85)
Concordia Parish Police Jury	(523)	(2,830)	(1,785)	(1,568)	(224)
De Soto Parish Police Jury	(6,528)	(35,357)	(22,303)	(19,582)	(2,797)
East Baton Rouge Parish DA	(8,842)	(47,889)	(30,208)	(26,523)	(3,789)
East Baton Rouge Parish IV-D	(2,491)	(13,488)	(8,508)	(7,471)	(1,067)
East Carroll Parish Treasurer	(118)	(640)	(404)	(354)	(51)
East Feliciana Parish Police Jury	641	3,473	2,191	1,923	275
Evangeline Parish DA	2,828	15,315	9,661	8,482	1,212
Evangeline Parish Police Jury	(2,876)	(15,578)	(9,827)	(8,627)	(1,232)

EXHIBIT VII – Schedule B (continued)
Schedule of Changes in Employer Proportions
For the Year Ended June 30, 2016

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)
Grant Parish Police Jury	\$380	\$2,060	\$1,300	\$1,140	\$163
Iberia Parish Government	(160)	(866)	(546)	(480)	(69)
Iberville Parish DA	3,245	17,573	11,085	9,733	1,390
Iberville Parish School Board	(14)	(74)	(47)	(41)	(6)
Jackson Parish Police Jury	(24)	(130)	(82)	(72)	(10)
Jefferson Davis Parish DA	(3,901)	(21,127)	(13,327)	(11,701)	(1,672)
Jefferson Davis Parish IV-D	931	5,041	3,180	2,792	399
Jefferson Davis Parish Police Jury	19	105	66	58	8
Jefferson Parish DA	10,178	55,121	34,770	30,529	4,361
Lafayette Parish DA	2,258	12,231	7,715	6,774	968
Lafayette Parish Government	(1,922)	(10,409)	(6,566)	(5,765)	(824)
Lafayette Parish IV-D	2,134	11,559	7,291	6,402	915
Lafourche Parish DA	442	2,394	1,510	1,326	189
Lafourche Parish Government	270	1,465	924	811	116
LaSalle Parish DA	1,430	7,743	4,884	4,289	613
LaSalle Parish Police Jury	926	5,012	3,162	2,776	397
Livingston Parish Council	(320)	(1,733)	(1,093)	(960)	(137)
Louisiana District Attorney's Association	16,930	91,692	57,838	50,784	7,255
Madison Parish Police Jury	(74)	(398)	(251)	(221)	(32)
Morehouse Parish Police Jury	(385)	(2,086)	(1,316)	(1,155)	(165)
Natchitoches Parish DA	(38)	(205)	(129)	(114)	(16)
Natchitoches Parish Government	(6,372)	(34,508)	(21,768)	(19,112)	(2,730)
Orleans Parish DA	(28,063)	(151,983)	(95,870)	(84,176)	(12,025)
Orleans Parish IV-D	1,182	6,403	4,039	3,546	507
Ouachita Parish Police Jury	782	4,233	2,670	2,345	335
Plaquemines Parish DA	911	4,932	3,111	2,732	390
Plaquemines Parish Government	263	1,423	898	788	113
Pointe Coupee Police Jury	(22)	(120)	(75)	(67)	(10)
Rapides Parish Police Jury	22,159	120,011	75,702	66,468	9,495
Red River Parish DA	168	912	575	505	72
Red River Parish Police Jury	(411)	(2,226)	(1,404)	(1,233)	(176)
Sabine Parish Police Jury	64	346	218	192	27
St Bernard Parish DA	3,090	16,735	10,556	9,269	1,324
St Bernard Parish DA	4,318	23,387	14,753	12,952	1,850
St Charles Parish Clearing Acct.	2,074	11,231	7,084	6,221	889
St Charles Parish DA	691	3,743	2,361	2,073	296
St Helena Police Jury	1,493	8,085	5,100	4,478	640
St James Parish Government	(303)	(1,640)	(1,035)	(908)	(130)
St John the Baptist Parish DA	(21,644)	(117,219)	(73,941)	(64,922)	(9,275)
St John the Baptist Parish Government	(621)	(3,361)	(2,120)	(1,862)	(266)
St Landry Parish Council	(1,627)	(8,812)	(5,558)	(4,881)	(697)
St Landry Parish DA	(1,091)	(5,907)	(3,726)	(3,272)	(467)
St Landry Parish Government	832	4,505	2,842	2,495	356
St Martin Parish Government	(85)	(458)	(289)	(254)	(36)
St Mary Parish Government	(91)	(493)	(311)	(273)	(39)

EXHIBIT VII – Schedule B (continued)
Schedule of Changes in Employer Proportions
For the Year Ended June 30, 2016

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 Tammany Parish Government	\$10,482	\$56,768	\$35,809	\$31,441	\$4,492
State of Louisiana	(28,451)	(154,083)	(97,194)	(85,340)	(12,191)
Tangipahoa Parish Council	2,455	13,294	8,386	7,363	1,052
Tensas Parish Police Jury	(83)	(451)	(284)	(250)	(36)
Terrebonne Parish DA	(1,348)	(7,303)	(4,607)	(4,044)	(578)
Terrebonne Parish Government	(3,943)	(21,356)	(13,471)	(11,828)	(1,690)
Vermilion Parish Police Jury	2,432	13,170	8,308	7,294	1,042
Vernon Parish DA	(805)	(4,362)	(2,751)	(2,416)	(345)
Vernon Parish Police Jury	(1,648)	(8,926)	(5,631)	(4,943)	(706)
Washington Parish Council	(4,423)	(23,956)	(15,111)	(13,268)	(1,895)
Washington Parish Government	343	1,856	1,171	1,028	147
Webster Parish Police Jury	(1,279)	(6,927)	(4,370)	(3,836)	(548)
West Baton Rouge Parish Council	(273)	(1,480)	(934)	(819)	(117)
West Baton Rouge Parish School Board	6	31	20	17	2
West Feliciana Parish Government	(113)	(610)	(385)	(338)	(48)
Winn Parish DA	(317)	(1,716)	(1,082)	(951)	(136)
Winn Parish Police Jury	(68)	(368)	(232)	(204)	(29)
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, 2016

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	\$(672)	\$(4,123)	\$(20,706)	\$0
3rd Judicial District DA	(819)	(5,025)	(25,234)	1,224
4th Judicial District DA	(2,101)	(12,896)	(64,756)	0
4th Judicial District IV-D	0	0	0	867
5th Judicial District DA	(704)	(4,319)	(21,687)	2,013
6th Judicial District DA	(772)	(4,739)	(23,797)	0
6th Judicial District IV-D	(251)	(1,541)	(7,738)	1,822
7th Judicial District DA	(213)	(1,306)	(6,561)	0
11th Judicial District DA	(476)	(2,924)	(14,681)	0
16th Judicial District DA	(2,046)	(12,560)	(63,068)	22,041
20th Judicial District PTI Fund	(94)	(578)	(2,903)	0
20th Judicial District IV-D	(247)	(1,516)	(7,615)	7,412
20th Judicial District IV-D	(200)	(1,229)	(6,173)	0
21st Judicial District	(642)	(3,940)	(19,785)	36,877
21st Judicial District IV-D	(217)	(1,333)	(6,691)	0
21st Judicial District PTI Fund	(159)	(978)	(4,913)	0
22nd Judicial District DA	(2,982)	(18,304)	(91,911)	0
23rd Judicial District DA	(1,500)	(9,205)	(46,223)	0
27th Judicial District IV-D	(118)	(723)	(3,632)	0
31st Judicial District IV-D	(62)	(383)	(1,924)	0
42nd Judicial District DA	(754)	(4,629)	(23,246)	0
Acadia Parish Police Jury	(439)	(2,697)	(13,541)	0
Allen Parish DA	(700)	(4,296)	(21,573)	0
Allen Parish Police Jury	(107)	(654)	(3,283)	0
Ascension Parish Council	(242)	(1,484)	(7,454)	642
Assumption Parish Police Jury	(123)	(752)	(3,776)	0
Avoyelles Parish DA	(1,068)	(6,556)	(32,921)	0
Beauregard Parish DA	(589)	(3,615)	(18,155)	12,456
Bienville Parish Police Jury	(18)	(112)	(563)	50
Bossier Parish Police Jury	(1,821)	(11,180)	(56,140)	6,856
Caddo Parish DA	(4,429)	(27,182)	(136,494)	0
Calcasieu Parish DA	(2,564)	(15,740)	(79,036)	0
Caldwell Parish DA	(290)	(1,777)	(8,925)	1,776
Caldwell Parish Police Jury	(103)	(633)	(3,177)	2,024
Cameron Parish Police Jury	(462)	(2,834)	(14,231)	0
Catahoula Parish Police Jury	(88)	(539)	(2,707)	0
Claiborne Parish Police Jury	(22)	(137)	(687)	509
Concordia Parish Police Jury	(72)	(440)	(2,209)	1,344
De Soto Parish Police Jury	(45)	(279)	(1,399)	16,785
East Baton Rouge Parish DA	(6,079)	(37,310)	(187,351)	22,734
East Baton Rouge Parish IV-D	(903)	(5,545)	(27,845)	6,404
East Carroll Parish Treasurer	(29)	(179)	(898)	303
East Feliciana Parish Police Jury	(61)	(375)	(1,884)	0
Evangeline Parish DA	(368)	(2,261)	(11,353)	0
Evangeline Parish Police Jury	(46)	(285)	(1,431)	7,395

EXHIBIT VII – Schedule C (continued)
Current Year Additions to Deferred Inflows of Resources
For the Year Ended June 30, 2016

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
Grant Parish Police Jury	\$(505)	\$(3,097)	\$(15,551)	\$0
Iberia Parish Government	(203)	(1,247)	(6,261)	411
Iberville Parish DA	(2,184)	(13,408)	(67,326)	0
Iberville Parish School Board	(14)	(84)	(423)	35
Jackson Parish Police Jury	(25)	(156)	(785)	62
Jefferson Davis Parish DA	(676)	(4,149)	(20,836)	10,029
Jefferson Davis Parish IV-D	(30)	(183)	(921)	0
Jefferson Davis Parish Police Jury	(25)	(156)	(782)	0
Jefferson Parish DA	(10,831)	(66,479)	(333,822)	0
Lafayette Parish DA	(72)	(445)	(2,234)	0
Lafayette Parish Government	(2,941)	(18,050)	(90,636)	4,941
Lafayette Parish IV-D	(107)	(660)	(3,313)	0
Lafourche Parish DA	(530)	(3,251)	(16,326)	0
Lafourche Parish Government	(1,647)	(10,107)	(50,751)	0
LaSalle Parish DA	(275)	(1,689)	(8,482)	0
LaSalle Parish Police Jury	(68)	(419)	(2,103)	0
Livingston Parish Council	(227)	(1,394)	(6,998)	823
Louisiana District Attorney's Association	(2,986)	(18,330)	(92,042)	0
Madison Parish Police Jury	(29)	(179)	(898)	189
Morehouse Parish Police Jury	(195)	(1,196)	(6,005)	990
Natchitoches Parish DA	(692)	(4,246)	(21,322)	98
Natchitoches Parish Government	(231)	(1,418)	(7,122)	16,382
Orleans Parish DA	(4,897)	(30,054)	(150,918)	72,151
Orleans Parish IV-D	(782)	(4,799)	(24,097)	0
Ouachita Parish Police Jury	(3,153)	(19,351)	(97,168)	0
Plaquemines Parish DA	(231)	(1,419)	(7,124)	0
Plaquemines Parish Government	(811)	(4,975)	(24,982)	0
Pointe Coupee Police Jury	(22)	(136)	(684)	57
Rapides Parish Police Jury	(4,265)	(26,176)	(131,440)	0
Red River Parish DA	(100)	(614)	(3,082)	0
Red River Parish Police Jury	(105)	(643)	(3,227)	1,057
Sabine Parish Police Jury	(65)	(399)	(2,005)	0
St Bernard Parish DA	(1,169)	(7,174)	(36,025)	0
St Bernard Parish DA	(139)	(851)	(4,271)	0
St Charles Parish Clearing Acct.	(640)	(3,928)	(19,725)	0
St Charles Parish DA	(1,819)	(11,164)	(56,059)	0
St Helena Police Jury	(48)	(294)	(1,477)	0
St James Parish Government	(206)	(1,263)	(6,342)	778
St John the Baptist Parish DA	(1,525)	(9,362)	(47,011)	55,647
St John the Baptist Parish Government	(94)	(575)	(2,885)	1,596
St Landry Parish Council	0	0	0	4,184
St Landry Parish DA	(1,153)	(7,078)	(35,542)	2,805
St Landry Parish Government	(293)	(1,799)	(9,036)	0
St Martin Parish Government	(160)	(984)	(4,943)	218
St Mary Parish Government	(206)	(1,267)	(6,364)	234

EXHIBIT VII – Schedule C (continued)
Current Year Additions to Deferred Inflows of Resources
For the Year Ended June 30, 2016

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 Tammany Parish Government	\$(4,746)	\$(29,129)	\$(146,270)	\$0
State of Louisiana	(80,167)	(492,062)	(2,470,888)	73,149
Tangipahoa Parish Council	(766)	(4,704)	(23,621)	0
Tensas Parish Police Jury	(26)	(158)	(792)	214
Terrebonne Parish DA	(892)	(5,477)	(27,503)	3,466
Terrebonne Parish Government	(1,062)	(6,519)	(32,735)	10,138
Vermilion Parish Police Jury	(431)	(2,648)	(13,297)	0
Vernon Parish DA	(613)	(3,760)	(18,879)	2,071
Vernon Parish Police Jury	(222)	(1,363)	(6,842)	4,237
Washington Parish Council	0	0	0	11,373
Washington Parish Government	(463)	(2,843)	(14,278)	0
Webster Parish Police Jury	(380)	(2,333)	(11,715)	3,288
West Baton Rouge Parish Council	(447)	(2,742)	(13,770)	702
West Baton Rouge Parish School Board	(3)	(21)	(106)	0
West Feliciana Parish Government	(55)	(339)	(1,701)	290
Winn Parish DA	(481)	(2,954)	(14,832)	815
Winn Parish Police Jury	(35)	(217)	(1,089)	175
Grand Total *	\$(172,864)	\$(1,061,027)	\$(5,327,941)	\$434,139

* 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, 2016

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	\$0	\$(4,677)	\$45,636	\$3,496
3rd Judicial District DA	0	(5,699)	55,617	0
4th Judicial District DA	0	(14,626)	142,726	13,595
4th Judicial District IV-D	0	0	0	0
5th Judicial District DA	0	(4,898)	47,799	0
6th Judicial District DA	0	(5,375)	52,451	9,123
6th Judicial District IV-D	0	(1,748)	17,055	0
7th Judicial District DA	0	(1,482)	14,460	135
11th Judicial District DA	0	(3,316)	32,358	2,062
16th Judicial District DA	0	(14,245)	139,005	0
20th Judicial District PTI Fund	0	(656)	6,398	6,824
20th Judicial District IV-D	0	(1,720)	16,783	0
20th Judicial District IV-D	0	(1,394)	13,606	1,246
21st Judicial District	0	(4,469)	43,607	0
21st Judicial District IV-D	0	(1,511)	14,748	17,393
21st Judicial District PTI Fund	0	(1,110)	10,828	12,771
22nd Judicial District DA	0	(20,760)	202,578	24,127
23rd Judicial District DA	0	(10,440)	101,880	17,892
27th Judicial District IV-D	0	(820)	8,006	9,441
31st Judicial District IV-D	0	(435)	4,242	2,533
42nd Judicial District DA	0	(5,251)	51,236	14,733
Acadia Parish Police Jury	0	(3,059)	29,846	5,459
Allen Parish DA	0	(4,873)	47,549	5,080
Allen Parish Police Jury	0	(741)	7,236	460
Ascension Parish Council	0	(1,684)	16,428	0
Assumption Parish Police Jury	0	(853)	8,322	365
Avoyelles Parish DA	0	(7,436)	72,561	8,294
Beauregard Parish DA	0	(4,101)	40,014	0
Bienville Parish Police Jury	0	(127)	1,242	0
Bossier Parish Police Jury	0	(12,680)	123,736	0
Caddo Parish DA	0	(30,830)	300,843	39
Calcasieu Parish DA	0	(17,852)	174,202	26,065
Caldwell Parish DA	0	(2,016)	19,672	0
Caldwell Parish Police Jury	0	(718)	7,003	0
Cameron Parish Police Jury	0	(3,214)	31,365	4,718
Catahoula Parish Police Jury	0	(611)	5,966	548
Claiborne Parish Police Jury	0	(155)	1,514	0
Concordia Parish Police Jury	0	(499)	4,868	0
De Soto Parish Police Jury	0	(316)	3,083	0
East Baton Rouge Parish DA	0	(42,317)	412,935	0
East Baton Rouge Parish IV-D	0	(6,289)	61,372	0
East Carroll Parish Treasurer	0	(203)	1,979	0
East Feliciana Parish Police Jury	0	(426)	4,153	1,648
Evangeline Parish DA	0	(2,564)	25,022	7,270
Evangeline Parish Police Jury	0	(323)	3,155	0

EXHIBIT VII – Schedule D (continued)
Current Year Additions to Deferred Outflows of Resources
For the Year Ended June 30, 2016

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
Grant Parish Police Jury	\$0	\$(3,513)	\$34,276	\$977
Iberia Parish Government	0	(1,414)	13,800	0
Iberville Parish DA	0	(15,207)	148,392	8,343
Iberville Parish School Board	0	(95)	931	0
Jackson Parish Police Jury	0	(177)	1,730	0
Jefferson Davis Parish DA	0	(4,706)	45,925	0
Jefferson Davis Parish IV-D	0	(208)	2,029	2,393
Jefferson Davis Parish Police Jury	0	(177)	1,724	50
Jefferson Parish DA	0	(75,400)	735,768	26,168
Lafayette Parish DA	0	(505)	4,923	5,806
Lafayette Parish Government	0	(20,472)	199,767	0
Lafayette Parish IV-D	0	(748)	7,302	5,487
Lafourche Parish DA	0	(3,688)	35,984	1,137
Lafourche Parish Government	0	(11,463)	111,860	695
LaSalle Parish DA	0	(1,916)	18,696	3,676
LaSalle Parish Police Jury	0	(475)	4,635	2,379
Livingston Parish Council	0	(1,581)	15,425	0
Louisiana District Attorney's Association	0	(20,789)	202,867	43,529
Madison Parish Police Jury	0	(203)	1,979	0
Morehouse Parish Police Jury	0	(1,356)	13,235	0
Natchitoches Parish DA	0	(4,816)	46,995	0
Natchitoches Parish Government	0	(1,609)	15,696	0
Orleans Parish DA	0	(34,088)	332,635	0
Orleans Parish IV-D	0	(5,443)	53,110	3,039
Ouachita Parish Police Jury	0	(21,947)	214,166	2,010
Plaquemines Parish DA	0	(1,609)	15,702	2,342
Plaquemines Parish Government	0	(5,643)	55,062	675
Pointe Coupee Police Jury	0	(155)	1,508	0
Rapides Parish Police Jury	0	(29,688)	289,704	56,973
Red River Parish DA	0	(696)	6,792	433
Red River Parish Police Jury	0	(729)	7,114	0
Sabine Parish Police Jury	0	(453)	4,419	165
St Bernard Parish DA	0	(8,137)	79,402	7,945
St Bernard Parish DA	0	(965)	9,414	11,102
St Charles Parish Clearing Acct.	0	(4,455)	43,474	5,332
St Charles Parish DA	0	(12,662)	123,558	1,777
St Helena Police Jury	0	(334)	3,255	3,838
St James Parish Government	0	(1,432)	13,978	0
St John the Baptist Parish DA	0	(10,618)	103,615	0
St John the Baptist Parish Government	0	(652)	6,360	0
St Landry Parish Council	0	0	0	0
St Landry Parish DA	0	(8,028)	78,338	0
St Landry Parish Government	0	(2,041)	19,916	2,139
St Martin Parish Government	0	(1,116)	10,895	0
St Mary Parish Government	0	(1,438)	14,028	0

EXHIBIT VII – Schedule D (continued)
Current Year Additions to Deferred Outflows of Resources
For the Year Ended June 30, 2016

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 Tammany Parish Government	\$0	\$(33,038)	\$322,389	\$26,949
State of Louisiana	0	(558,093)	5,446,010	0
Tangipahoa Parish Council	0	(5,335)	52,063	6,311
Tensas Parish Police Jury	0	(179)	1,747	0
Terrebonne Parish DA	0	(6,212)	60,618	0
Terrebonne Parish Government	0	(7,394)	72,150	0
Vermilion Parish Police Jury	0	(3,003)	29,308	6,252
Vernon Parish DA	0	(4,264)	41,611	0
Vernon Parish Police Jury	0	(1,545)	15,081	0
Washington Parish Council	0	0	0	0
Washington Parish Government	0	(3,225)	31,470	881
Webster Parish Police Jury	0	(2,646)	25,821	0
West Baton Rouge Parish Council	0	(3,110)	30,350	0
West Baton Rouge Parish School Board	0	(24)	233	15
West Feliciana Parish Government	0	(384)	3,748	0
Winn Parish DA	0	(3,350)	32,690	0
Winn Parish Police Jury	0	(246)	2,401	0
Grand Total *	\$ 0	\$(1,203,409)	\$11,743,158	\$434,139

* 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, 2016

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2016	Allocated Share of Nonemployer Contributions for Fiscal Year 2016	Employer's Proportion of Collective Pension Expense
2nd Judicial District DA	\$8,262	\$33,647	\$28,900
3rd Judicial District DA	10,068	41,005	35,220
4th Judicial District DA	25,838	105,228	90,382
4th Judicial District IV-D	0	0	0
5th Judicial District DA	8,653	35,241	30,269
6th Judicial District DA	9,495	38,671	33,215
6th Judicial District IV-D	3,087	12,574	10,800
7th Judicial District DA	2,618	10,661	9,157
11th Judicial District DA	5,858	23,856	20,491
16th Judicial District DA	25,165	102,485	88,026
20th Judicial District PTI Fund	1,158	4,717	4,052
20th Judicial District IV-D	3,038	12,374	10,628
20th Judicial District IV-D	2,463	10,031	8,616
21st Judicial District	7,894	32,151	27,615
21st Judicial District IV-D	2,670	10,874	9,339
21st Judicial District PTI Fund	1,960	7,983	6,857
22nd Judicial District DA	36,673	149,356	128,284
23rd Judicial District DA	18,444	75,113	64,516
27th Judicial District IV-D	1,449	5,903	5,070
31st Judicial District IV-D	768	3,127	2,686
42nd Judicial District DA	9,275	37,775	32,446
Acadia Parish Police Jury	5,403	22,005	18,900
Allen Parish DA	8,608	35,057	30,111
Allen Parish Police Jury	1,310	5,335	4,582
Ascension Parish Council	2,974	12,112	10,403
Assumption Parish Police Jury	1,507	6,136	5,270
Avoyelles Parish DA	13,136	53,497	45,950
Beauregard Parish DA	7,244	29,502	25,340
Bienville Parish Police Jury	225	916	786
Bossier Parish Police Jury	22,400	91,228	78,357
Caddo Parish DA	54,463	221,804	190,511
Calcasieu Parish DA	31,536	128,435	110,315
Caldwell Parish DA	3,561	14,504	12,457
Caldwell Parish Police Jury	1,268	5,163	4,435
Cameron Parish Police Jury	5,678	23,125	19,862
Catahoula Parish Police Jury	1,080	4,399	3,778
Claiborne Parish Police Jury	274	1,116	959
Concordia Parish Police Jury	881	3,589	3,083
De Soto Parish Police Jury	558	2,273	1,952
East Baton Rouge Parish DA	74,755	304,448	261,495
East Baton Rouge Parish IV-D	11,110	45,248	38,864
East Carroll Parish Treasurer	358	1,459	1,253
East Feliciana Parish Police Jury	752	3,062	2,630
Evangeline Parish DA	4,530	18,448	15,846
Evangeline Parish Police Jury	571	2,326	1,998

EXHIBIT VII – Schedule E (continued)
Allocated Share of Employer Contributions and Pension Expense
For the Year Ended June 30, 2016

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2016	Allocated Share of Nonemployer Contributions for Fiscal Year 2016	Employer's Proportion of Collective Pension Expense
Grant Parish Police Jury	\$6,205	\$25,271	\$21,706
Iberia Parish Government	2,498	10,175	8,739
Iberville Parish DA	26,864	109,406	93,971
Iberville Parish School Board	169	687	590
Jackson Parish Police Jury	313	1,275	1,095
Jefferson Davis Parish DA	8,314	33,859	29,082
Jefferson Davis Parish IV-D	367	1,496	1,285
Jefferson Davis Parish Police Jury	312	1,271	1,092
Jefferson Parish DA	133,198	542,464	465,931
Lafayette Parish DA	891	3,630	3,118
Lafayette Parish Government	36,164	147,284	126,504
Lafayette Parish IV-D	1,322	5,384	4,624
Lafourche Parish DA	6,514	26,530	22,787
Lafourche Parish Government	20,250	82,472	70,836
LaSalle Parish DA	3,385	13,784	11,839
LaSalle Parish Police Jury	839	3,417	2,935
Livingston Parish Council	2,792	11,372	9,768
Louisiana District Attorney's Association	36,726	149,569	128,467
Madison Parish Police Jury	358	1,459	1,253
Morehouse Parish Police Jury	2,396	9,758	8,381
Natchitoches Parish DA	8,508	34,648	29,760
Natchitoches Parish Government	2,842	11,573	9,940
Orleans Parish DA	60,218	245,244	210,644
Orleans Parish IV-D	9,615	39,157	33,633
Ouachita Parish Police Jury	38,771	157,900	135,623
Plaquemines Parish DA	2,843	11,577	9,943
Plaquemines Parish Government	9,968	40,596	34,869
Pointe Coupee Police Jury	273	1,112	955
Rapides Parish Police Jury	52,446	213,592	183,458
Red River Parish DA	1,230	5,008	4,301
Red River Parish Police Jury	1,288	5,245	4,505
Sabine Parish Police Jury	800	3,258	2,798
St Bernard Parish DA	14,374	58,541	50,282
St Bernard Parish DA	1,704	6,941	5,962
St Charles Parish Clearing Acct.	7,870	32,053	27,530
St Charles Parish DA	22,368	91,097	78,244
St Helena Police Jury	589	2,400	2,061
St James Parish Government	2,530	10,305	8,851
St John the Baptist Parish DA	18,758	76,393	65,615
St John the Baptist Parish Government	1,151	4,689	4,027
St Landry Parish Council	0	0	0
St Landry Parish DA	14,182	57,757	49,608
St Landry Parish Government	3,605	14,683	12,612
St Martin Parish Government	1,972	8,033	6,899
St Mary Parish Government	2,539	10,342	8,883

EXHIBIT VII – Schedule E (continued)
Allocated Share of Employer Contributions and Pension Expense
For the Year Ended June 30, 2016

Employer Name	Allocated Share of Total Employer Contributions for Fiscal Year 2016	Allocated Share of Nonemployer Contributions for Fiscal Year 2016	Employer's Proportion of Collective Pension Expense
St Tammany Parish Government	\$58,363	\$237,690	\$204,155
State of Louisiana	985,908	4,015,215	3,448,734
Tangipahoa Parish Council	9,425	38,385	32,969
Tensas Parish Police Jury	316	1,288	1,106
Terrebonne Parish DA	10,974	44,692	38,387
Terrebonne Parish Government	13,062	53,195	45,690
Vermilion Parish Police Jury	5,306	21,608	18,560
Vernon Parish DA	7,533	30,679	26,351
Vernon Parish Police Jury	2,730	11,119	9,550
Washington Parish Council	0	0	0
Washington Parish Government	5,697	23,202	19,929
Webster Parish Police Jury	4,674	19,037	16,351
West Baton Rouge Parish Council	5,494	22,377	19,220
West Baton Rouge Parish School Board	42	172	147
West Feliciana Parish Government	679	2,763	2,373
Winn Parish DA	5,918	24,102	20,701
Winn Parish Police Jury	435	1,770	1,520
Grand Total *	\$2,125,900	\$8,657,954	\$7,436,459

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

TABLES

TABLE 1
Projection of Contributions
For Single Discount Rate Determination

Year	Payroll for Current Employees (a)	Payroll for Future Employees (b)	Total Employee Payroll (c)=(a)+(b)	Contributions from Current Employees (d)*	Employer Contributions for Current Employees (e)*	Contributions Related to Payroll of Future Employees (f)*	Total Contributions (g)=(d)+(e)+(f)
1	\$58,996,313	\$2,837,351	\$61,833,664	\$4,719,705	\$8,188,294	\$0	\$12,907,999
2	57,708,649	5,670,857	63,379,506	4,616,692	7,964,367	0	12,581,059
3	56,458,695	8,505,298	64,963,993	4,516,696	8,061,195	0	12,577,891
4	55,236,848	11,351,245	66,588,093	4,418,948	8,672,600	0	13,091,548
5	54,153,113	14,099,683	68,252,796	4,332,249	8,908,028	0	13,240,277
6	53,273,926	16,685,189	69,959,115	4,261,914	8,763,405	0	13,025,319
7	52,313,416	19,394,677	71,708,093	4,185,073	8,605,404	0	12,790,477
8	51,296,581	22,204,215	73,500,796	4,103,726	8,438,138	0	12,541,864
9	50,245,471	25,092,845	75,338,316	4,019,638	8,265,232	0	12,284,870
10	49,047,456	28,174,317	77,221,773	3,923,796	8,068,163	0	11,991,959
11	47,868,350	31,283,968	79,152,318	3,829,468	7,874,203	0	11,703,671
12	46,460,009	34,671,117	81,131,126	3,716,801	7,642,535	0	11,359,336
13	44,808,270	38,351,134	83,159,404	3,584,662	7,370,829	0	10,955,491
14	43,501,278	41,737,111	85,238,389	3,480,102	7,155,833	0	10,635,935
15	42,004,266	45,365,083	87,369,349	3,360,339	6,909,581	0	10,269,920
16	40,542,685	49,010,897	89,553,582	3,243,415	6,669,153	0	9,912,568
17	39,049,435	52,742,987	91,792,422	3,123,955	6,423,517	0	9,547,472
18	37,268,733	56,818,500	94,087,233	2,981,499	6,130,597	0	9,112,096
19	35,799,061	60,640,352	96,439,413	2,863,925	5,888,840	0	8,752,765
20	34,168,182	64,682,217	98,850,399	2,733,455	5,620,565	0	8,354,020
21	32,327,547	68,994,112	101,321,659	2,586,204	5,317,786	0	7,903,990
22	30,671,100	73,183,600	103,854,700	2,453,688	5,045,306	0	7,498,994
23	29,092,708	77,358,360	106,451,068	2,327,417	4,785,665	0	7,113,082
24	27,491,165	81,621,179	109,112,344	2,199,293	4,522,216	0	6,721,509
25	25,858,296	85,981,857	111,840,153	2,068,663	4,253,615	0	6,322,278
26	24,318,299	90,317,858	114,636,157	1,945,464	4,000,289	0	5,945,753
27	22,733,297	94,768,764	117,502,061	1,818,664	3,739,560	0	5,558,224
28	21,157,311	99,282,301	120,439,612	1,692,585	3,480,315	0	5,172,900
29	19,526,737	103,923,865	123,450,602	1,562,139	3,212,091	0	4,774,230
30	17,928,842	108,608,026	126,536,868	1,434,307	2,949,242	0	4,383,549
31	16,570,046	113,130,243	129,700,289	1,325,604	2,725,724	0	4,051,328
32	15,180,544	117,762,252	132,942,796	1,214,444	2,497,154	0	3,711,598
33	13,841,229	122,425,137	136,266,366	1,107,298	2,276,842	0	3,384,140
34	12,791,445	126,881,581	139,673,026	1,023,316	2,104,155	0	3,127,471
35	11,726,357	131,438,494	143,164,851	938,109	1,928,951	0	2,867,060
36	10,678,378	136,065,594	146,743,972	854,270	1,756,562	0	2,610,832
37	9,688,742	140,723,830	150,412,572	775,099	1,593,770	0	2,368,869
38	8,675,020	145,497,866	154,172,886	694,002	1,427,015	0	2,121,017
39	7,811,682	150,215,526	158,027,208	624,935	1,284,998	0	1,909,933
40	6,980,148	154,997,740	161,977,888	558,412	1,148,214	0	1,706,626

TABLE 1 (cont'd)
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	\$6,286,296	\$159,741,040	\$166,027,336	\$502,904	\$1,034,077	\$0	\$1,536,981
42	5,605,228	164,572,791	170,178,019	448,418	922,044	0	1,370,462
43	4,890,591	169,541,878	174,432,469	391,247	804,488	0	1,195,735
44	4,319,694	174,473,587	178,793,281	345,576	710,577	0	1,056,153
45	3,738,403	179,524,710	183,263,113	299,072	614,957	0	914,029
46	3,115,666	184,729,025	187,844,691	249,253	512,518	0	761,771
47	2,590,085	189,950,723	192,540,808	207,207	426,061	0	633,268
48	2,005,233	195,349,096	197,354,329	160,419	329,855	0	490,274
49	1,613,737	200,674,450	202,288,187	129,099	265,455	0	394,554
50	1,210,839	206,134,552	207,345,391	96,867	199,180	0	296,047
51	808,519	211,720,507	212,529,026	64,682	132,999	0	197,681
52	566,775	217,275,477	217,842,252	45,342	93,233	0	138,575
53	336,328	222,951,980	223,288,308	26,906	55,325	0	82,231
54	147,136	228,723,380	228,870,516	11,771	24,203	0	35,974
55	45,530	234,546,749	234,592,279	3,642	7,490	0	11,132
56	0	240,457,086	240,457,086	0	0	0	0
57	0	246,468,513	246,468,513	0	0	0	0
58	0	252,630,226	252,630,226	0	0	0	0
59	0	258,945,981	258,945,981	0	0	0	0
60	0	265,419,631	265,419,631	0	0	0	0
61	0	272,055,122	272,055,122	0	0	0	0
62	0	278,856,500	278,856,500	0	0	0	0
63	0	285,827,912	285,827,912	0	0	0	0
64	0	292,973,610	292,973,610	0	0	0	0
65	0	300,297,950	300,297,950	0	0	0	0
66	0	307,805,399	307,805,399	0	0	0	0
67	0	315,500,534	315,500,534	0	0	0	0
68	0	323,388,047	323,388,047	0	0	0	0
69	0	331,472,749	331,472,749	0	0	0	0
70	0	339,759,567	339,759,567	0	0	0	0
71	0	348,253,556	348,253,556	0	0	0	0
72	0	356,959,895	356,959,895	0	0	0	0
73	0	365,883,893	365,883,893	0	0	0	0
74	0	375,030,990	375,030,990	0	0	0	0
75	0	384,406,765	384,406,765	0	0	0	0
76	0	394,016,934	394,016,934	0	0	0	0
77	0	403,867,357	403,867,357	0	0	0	0
78	0	413,964,041	413,964,041	0	0	0	0
79	0	424,313,142	424,313,142	0	0	0	0
80	0	434,920,971	434,920,971	0	0	0	0

TABLE 1 (cont'd)
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	\$445,793,995	\$445,793,995	\$0	\$0	\$0	\$0
82	0	456,938,845	456,938,845	0	0	0	0
83	0	468,362,316	468,362,316	0	0	0	0
84	0	480,071,374	480,071,374	0	0	0	0
85	0	492,073,158	492,073,158	0	0	0	0
86	0	504,374,987	504,374,987	0	0	0	0
87	0	516,984,362	516,984,362	0	0	0	0
88	0	529,908,971	529,908,971	0	0	0	0
89	0	543,156,695	543,156,695	0	0	0	0
90	0	556,735,613	556,735,613	0	0	0	0
91	0	570,654,003	570,654,003	0	0	0	0
92	0	584,920,353	584,920,353	0	0	0	0
93	0	599,543,362	599,543,362	0	0	0	0
94	0	614,531,946	614,531,946	0	0	0	0
95	0	629,895,245	629,895,245	0	0	0	0
96	0	645,642,626	645,642,626	0	0	0	0
97	0	661,783,691	661,783,691	0	0	0	0
98	0	678,328,284	678,328,284	0	0	0	0
99	0	695,286,491	695,286,491	0	0	0	0
100	0	712,668,653	712,668,653	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	\$370,742,452	\$12,907,999	\$18,776,781	\$515,976	\$25,732,285	\$390,089,978
2	390,089,978	12,581,059	20,084,043	481,554	27,031,566	409,137,006
3	409,137,006	12,577,891	21,569,479	471,124	28,313,997	427,988,292
4	427,988,292	13,091,548	22,991,545	460,928	29,602,681	447,230,047
5	447,230,047	13,240,277	24,886,265	451,885	30,889,839	466,022,014
6	466,022,014	13,025,319	26,227,522	444,549	32,151,983	484,527,245
7	484,527,245	12,790,477	27,931,864	436,534	33,380,901	502,330,225
8	502,330,225	12,541,864	29,935,760	428,048	34,549,898	519,058,178
9	519,058,178	12,284,870	31,805,773	419,277	35,647,970	534,765,968
10	534,765,968	11,991,959	33,429,111	409,280	36,681,925	549,601,460
11	549,601,460	11,703,671	33,118,555	399,441	37,721,514	565,508,649
12	565,508,649	11,359,336	35,635,744	387,689	38,736,962	579,581,514
13	579,581,514	10,955,491	37,995,573	373,906	39,627,444	591,794,969
14	591,794,969	10,635,935	39,013,744	363,000	40,436,733	603,490,893
15	603,490,893	10,269,920	41,161,760	350,508	41,169,374	613,417,919
16	613,417,919	9,912,568	42,581,163	338,312	41,803,551	622,214,564
17	622,214,564	9,547,472	44,642,847	325,851	42,336,244	629,129,582
18	629,129,582	9,112,096	47,084,417	310,992	42,721,817	633,568,086
19	633,568,086	8,752,765	47,959,431	298,728	42,990,463	637,053,155
20	637,053,155	8,354,020	49,687,400	285,119	43,161,710	638,596,366
21	638,596,366	7,903,990	51,597,696	269,760	43,189,049	637,821,949
22	637,821,949	7,498,994	52,480,364	255,937	43,091,009	635,675,651
23	635,675,651	7,113,082	53,370,633	242,766	42,897,311	632,072,644
24	632,072,644	6,721,509	54,460,425	229,402	42,594,589	626,698,915
25	626,698,915	6,322,278	55,539,976	215,777	42,168,015	619,433,454
26	619,433,454	5,945,753	56,156,627	202,926	41,625,702	610,645,356
27	610,645,356	5,558,224	57,033,630	189,700	40,967,480	599,947,730
28	599,947,730	5,172,900	57,597,106	176,549	40,186,452	587,533,428
29	587,533,428	4,774,230	58,397,456	162,942	39,276,663	573,023,922
30	573,023,922	4,383,549	58,656,513	149,609	38,239,100	556,840,450
31	556,840,450	4,051,328	58,027,195	138,270	37,116,870	539,843,183
32	539,843,183	3,711,598	57,964,824	126,675	35,917,917	521,381,199
33	521,381,199	3,384,140	57,496,028	115,499	34,630,826	501,784,637
34	501,784,637	3,127,471	55,910,294	106,739	33,305,098	482,200,173
35	482,200,173	2,867,060	55,085,901	97,852	31,953,897	461,837,377
36	461,837,377	2,610,832	54,014,144	89,107	30,556,863	440,901,822
37	440,901,822	2,368,869	52,643,374	80,848	29,130,498	419,676,967
38	419,676,967	2,121,017	51,494,769	72,389	27,676,043	397,906,868
39	397,906,868	1,909,933	49,633,658	65,185	26,209,158	376,327,116
40	376,327,116	1,706,626	48,083,845	58,246	24,745,145	354,636,795

TABLE 2 (cont'd)
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	\$354,636,795	\$1,536,981	\$46,039,505	\$52,457	\$23,291,526	\$333,373,340
42	333,373,340	1,370,462	44,349,829	46,773	21,855,688	312,202,888
43	312,202,888	1,195,735	42,831,811	40,810	20,420,182	290,946,184
44	290,946,184	1,056,153	40,638,921	36,046	19,003,027	270,330,397
45	270,330,397	914,029	38,908,887	31,195	17,614,726	249,919,069
46	249,919,069	761,771	37,301,398	25,999	16,236,183	229,589,626
47	229,589,626	633,268	35,181,243	21,613	14,881,802	209,901,840
48	209,901,840	490,274	33,591,518	16,733	13,553,604	190,337,467
49	190,337,467	394,554	31,077,352	13,466	12,267,424	171,908,627
50	171,908,627	296,047	29,197,365	10,104	11,038,818	154,036,023
51	154,036,023	197,681	27,326,068	6,747	9,848,855	136,749,744
52	136,749,744	138,575	24,837,039	4,730	8,722,494	120,769,044
53	120,769,044	82,231	22,826,272	2,807	7,671,159	105,693,355
54	105,693,355	35,974	20,755,977	1,228	6,685,558	91,657,682
55	91,657,682	11,132	18,545,513	380	5,778,293	78,901,214
56	78,901,214	0	16,464,684	0	4,956,567	67,393,098
57	67,393,098	0	14,457,577	0	4,220,060	57,155,580
58	57,155,580	0	12,690,122	0	3,564,248	48,029,707
59	48,029,707	0	11,034,926	0	2,982,389	39,977,170
60	39,977,170	0	9,501,074	0	2,471,489	32,947,585
61	32,947,585	0	8,096,505	0	2,027,746	26,878,826
62	26,878,826	0	6,825,127	0	1,646,679	21,700,377
63	21,700,377	0	5,688,394	0	1,323,300	17,335,283
64	17,335,283	0	4,687,528	0	1,052,181	13,699,936
65	13,699,936	0	3,817,929	0	827,628	10,709,635
66	10,709,635	0	3,072,024	0	643,972	8,281,583
67	8,281,583	0	2,442,268	0	495,677	6,334,993
68	6,334,993	0	1,918,845	0	377,426	4,793,573
69	4,793,573	0	1,489,797	0	284,289	3,588,066
70	3,588,066	0	1,142,601	0	211,850	2,657,314
71	2,657,314	0	865,620	0	156,228	1,947,922
72	1,947,922	0	648,564	0	114,039	1,413,397
73	1,413,397	0	481,043	0	82,386	1,014,740
74	1,014,740	0	353,118	0	58,882	720,504
75	720,504	0	256,477	0	41,610	505,637
76	505,637	0	184,239	0	29,055	350,453
77	350,453	0	130,812	0	20,031	239,672
78	239,672	0	91,699	0	13,622	161,595
79	161,595	0	63,380	0	9,131	107,346
80	107,346	0	43,150	0	6,030	70,225

TABLE 2 (cont'd)
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	\$70,225	\$0	\$28,911	\$0	\$3,921	\$45,235
82	45,235	0	19,053	0	2,511	28,693
83	28,693	0	12,349	0	1,584	17,928
84	17,928	0	7,876	0	984	11,036
85	11,036	0	4,945	0	602	6,693
86	6,693	0	3,058	0	363	3,999
87	3,999	0	1,864	0	216	2,350
88	2,350	0	1,120	0	126	1,356
89	1,356	0	665	0	72	763
90	763	0	388	0	40	415
91	415	0	222	0	21	215
92	215	0	125	0	11	101
93	101	0	65	0	5	40
94	40	0	29	0	2	13
95	13	0	10	0	1	4
96	4	0	3	0	0	1
97	1	0	1	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	\$370,742,452	\$18,776,781	\$18,776,781	\$0	\$17,548,393	\$0	\$17,548,393
2	390,089,978	20,084,043	20,084,043	0	17,542,181	0	17,542,181
3	409,137,006	21,569,479	21,569,479	0	17,607,120	0	17,607,120
4	427,988,292	22,991,545	22,991,545	0	17,540,140	0	17,540,140
5	447,230,047	24,886,265	24,886,265	0	17,743,563	0	17,743,563
6	466,022,014	26,227,522	26,227,522	0	17,476,505	0	17,476,505
7	484,527,245	27,931,864	27,931,864	0	17,394,561	0	17,394,561
8	502,330,225	29,935,760	29,935,760	0	17,422,885	0	17,422,885
9	519,058,178	31,805,773	31,805,773	0	17,300,233	0	17,300,233
10	534,765,968	33,429,111	33,429,111	0	16,993,665	0	16,993,665
11	549,601,460	33,118,555	33,118,555	0	15,734,387	0	15,734,387
12	565,508,649	35,635,744	35,635,744	0	15,822,697	0	15,822,697
13	579,581,514	37,995,573	37,995,573	0	15,766,812	0	15,766,812
14	591,794,969	39,013,744	39,013,744	0	15,130,203	0	15,130,203
15	603,490,893	41,161,760	41,161,760	0	14,918,916	0	14,918,916
16	613,417,919	42,581,163	42,581,163	0	14,423,713	0	14,423,713
17	622,214,564	44,642,847	44,642,847	0	14,132,782	0	14,132,782
18	629,129,582	47,084,417	47,084,417	0	13,930,580	0	13,930,580
19	633,568,086	47,959,431	47,959,431	0	13,261,182	0	13,261,182
20	637,053,155	49,687,400	49,687,400	0	12,840,168	0	12,840,168
21	638,596,366	51,597,696	51,597,696	0	12,461,519	0	12,461,519
22	637,821,949	52,480,364	52,480,364	0	11,845,509	0	11,845,509
23	635,675,651	53,370,633	53,370,633	0	11,258,369	0	11,258,369
24	632,072,644	54,460,425	54,460,425	0	10,736,689	0	10,736,689
25	626,698,915	55,539,976	55,539,976	0	10,233,195	0	10,233,195
26	619,433,454	56,156,627	56,156,627	0	9,669,918	0	9,669,918
27	610,645,356	57,033,630	57,033,630	0	9,178,443	0	9,178,443
28	599,947,730	57,597,106	57,597,106	0	8,662,732	0	8,662,732
29	587,533,428	58,397,456	58,397,456	0	8,208,511	0	8,208,511
30	573,023,922	58,656,513	58,656,513	0	7,705,537	0	7,705,537
31	556,840,450	58,027,195	58,027,195	0	7,124,173	0	7,124,173
32	539,843,183	57,964,824	57,964,824	0	6,650,949	0	6,650,949
33	521,381,199	57,496,028	57,496,028	0	6,165,569	0	6,165,569
34	501,784,637	55,910,294	55,910,294	0	5,603,293	0	5,603,293
35	482,200,173	55,085,901	55,085,901	0	5,159,507	0	5,159,507
36	461,837,377	54,014,144	54,014,144	0	4,728,153	0	4,728,153
37	440,901,822	52,643,374	52,643,374	0	4,306,693	0	4,306,693
38	419,676,967	51,494,769	51,494,769	0	3,937,128	0	3,937,128
39	397,906,868	49,633,658	49,633,658	0	3,546,573	0	3,546,573
40	376,327,116	48,083,845	48,083,845	0	3,211,057	0	3,211,057

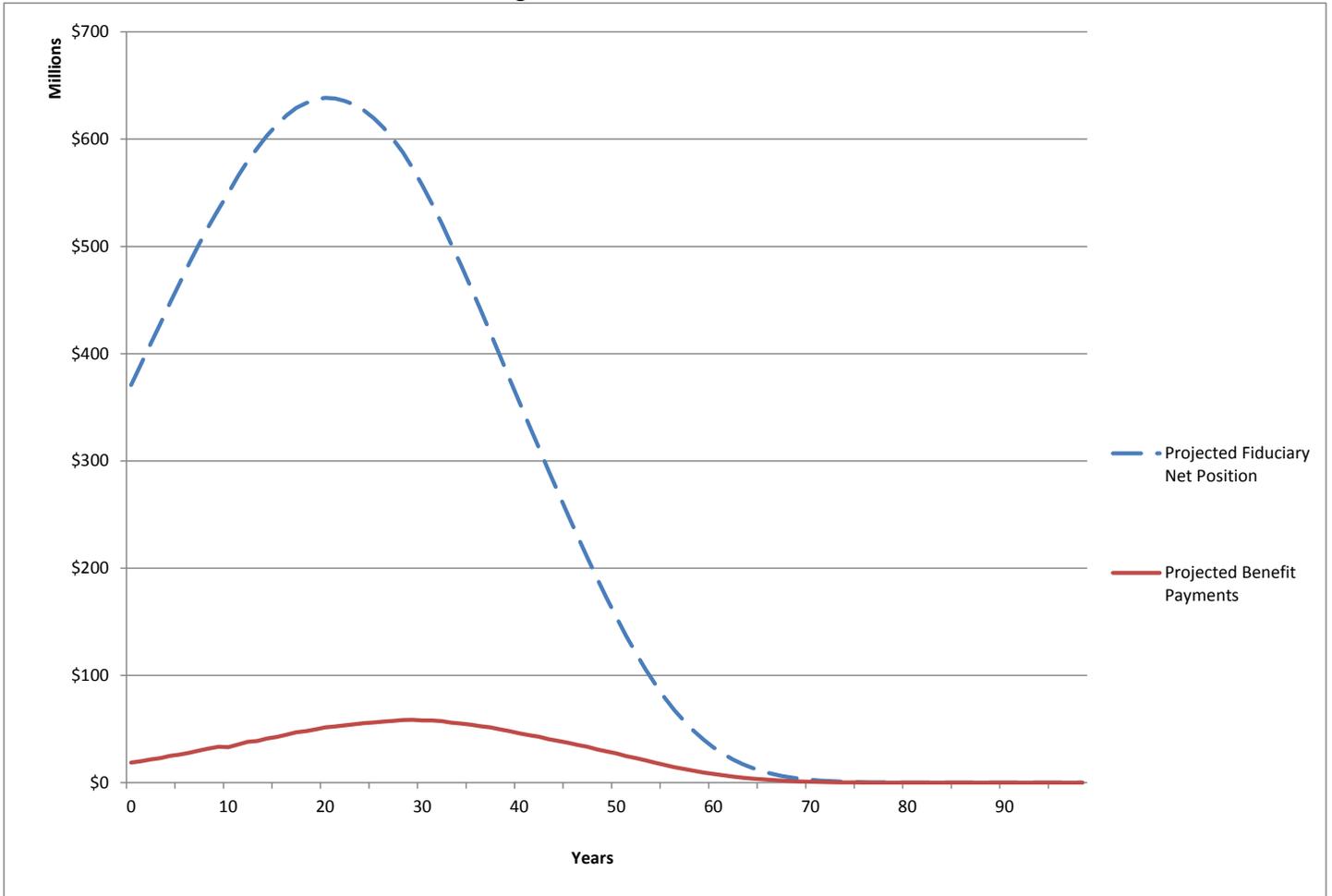
TABLE 3 (cont'd)
Actuarial Present Value of Projected Benefit Payments
For Single Discount Rate Determination

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	\$354,636,795	\$46,039,505	\$46,039,505	\$0	\$2,873,398	\$0	\$2,873,398
42	333,373,340	44,349,829	44,349,829	0	2,586,862	0	2,586,862
43	312,202,888	42,831,811	42,831,811	0	2,334,877	0	2,334,877
44	290,946,184	40,638,921	40,638,921	0	2,070,408	0	2,070,408
45	270,330,397	38,908,887	38,908,887	0	1,852,588	0	1,852,588
46	249,919,069	37,301,398	37,301,398	0	1,659,860	0	1,659,860
47	229,589,626	35,181,243	35,181,243	0	1,463,099	0	1,463,099
48	209,901,840	33,591,518	33,591,518	0	1,305,594	0	1,305,594
49	190,337,467	31,077,352	31,077,352	0	1,128,857	0	1,128,857
50	171,908,627	29,197,365	29,197,365	0	991,185	0	991,185
51	154,036,023	27,326,068	27,326,068	0	866,971	0	866,971
52	136,749,744	24,837,039	24,837,039	0	736,450	0	736,450
53	120,769,044	22,826,272	22,826,272	0	632,550	0	632,550
54	105,693,355	20,755,977	20,755,977	0	537,550	0	537,550
55	91,657,682	18,545,513	18,545,513	0	448,881	0	448,881
56	78,901,214	16,464,684	16,464,684	0	372,445	0	372,445
57	67,393,098	14,457,577	14,457,577	0	305,647	0	305,647
58	57,155,580	12,690,122	12,690,122	0	250,730	0	250,730
59	48,029,707	11,034,926	11,034,926	0	203,764	0	203,764
60	39,977,170	9,501,074	9,501,074	0	163,963	0	163,963
61	32,947,585	8,096,505	8,096,505	0	130,583	0	130,583
62	26,878,826	6,825,127	6,825,127	0	102,877	0	102,877
63	21,700,377	5,688,394	5,688,394	0	80,133	0	80,133
64	17,335,283	4,687,528	4,687,528	0	61,714	0	61,714
65	13,699,936	3,817,929	3,817,929	0	46,977	0	46,977
66	10,709,635	3,072,024	3,072,024	0	35,326	0	35,326
67	8,281,583	2,442,268	2,442,268	0	26,247	0	26,247
68	6,334,993	1,918,845	1,918,845	0	19,273	0	19,273
69	4,793,573	1,489,797	1,489,797	0	13,984	0	13,984
70	3,588,066	1,142,601	1,142,601	0	10,024	0	10,024
71	2,657,314	865,620	865,620	0	7,097	0	7,097
72	1,947,922	648,564	648,564	0	4,970	0	4,970
73	1,413,397	481,043	481,043	0	3,445	0	3,445
74	1,014,740	353,118	353,118	0	2,363	0	2,363
75	720,504	256,477	256,477	0	1,604	0	1,604
76	505,637	184,239	184,239	0	1,077	0	1,077
77	350,453	130,812	130,812	0	715	0	715
78	239,672	91,699	91,699	0	468	0	468
79	161,595	63,380	63,380	0	302	0	302
80	107,346	43,150	43,150	0	192	0	192

TABLE 3 (cont'd)
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	\$70,225	\$28,911	\$28,911	\$0	\$120	\$0	\$120
82	45,235	19,053	19,053	0	74	0	74
83	28,693	12,349	12,349	0	45	0	45
84	17,928	7,876	7,876	0	27	0	27
85	11,036	4,945	4,945	0	16	0	16
86	6,693	3,058	3,058	0	9	0	9
87	3,999	1,864	1,864	0	5	0	5
88	2,350	1,120	1,120	0	3	0	3
89	1,356	665	665	0	2	0	2
90	763	388	388	0	1	0	1
91	415	222	222	0	0	0	0
92	215	125	125	0	0	0	0
93	101	65	65	0	0	0	0
94	40	29	29	0	0	0	0
95	13	10	10	0	0	0	0
96	4	3	3	0	0	0	0
97	1	1	1	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 Employee Payroll – The estimated payroll of all the active participants in the plan throughout the immediately preceding fiscal year.

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

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

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

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

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

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

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

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

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