

EMPLOYER PENSION REPORT  
PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM  
OF LOUISIANA  
BATON ROUGE, LOUISIANA  
DECEMBER 31, 2016

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA

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INDEPENDENT AUDITOR'S REPORT

September 8, 2017

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Board of Trustees  
Parochial Employees' Retirement System of Louisiana  
Baton Rouge, Louisiana

We have audited the accompanying schedule of employer allocations of the Parochial Employees' Retirement System of Louisiana as of and for the year ended December 31, 2016, and the related notes. We have also audited the totals for all entities of the column titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense, included in the accompanying schedule of pension amounts by employer of the Parochial Employees' Retirement System of Louisiana, as of and for the year ended December 31, 2016, and the related notes to the schedules.

**Management's Responsibility for the Schedules**

Management is responsible for the preparation and fair presentation of the schedules in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the employer pension schedules that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer are free from material misstatement.

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An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **Opinion**

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the totals of all participating entities for the Parochial Employees' Retirement System of Louisiana as of and for the year ended December 31, 2016, in accordance with accounting principles generally accepted in the United States of America.

## **Emphasis of Matter**

As disclosed in Note 6 to the employer schedules, the total pension liability for the Parochial Employees' Retirement System of Louisiana for Plan A and Plan B was \$3,519,868,332 and \$288,746,752 respectively, at December 31, 2016. The actuarial valuations were based on various assumptions made by the System's actuary. Because actual experience may differ from the assumptions used in the actuarial valuation, there is a risk that the total pension liability at December 31, 2016, could be understated or overstated.

As disclosed in Note 9 to the employer pension schedules, the deferred inflow or deferred outflow of resources resulting from differences in contributions remitted to the System and the employer's proportionate share and its resulting amortization is not reported in the employer pension schedules.

## **Other Matters**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Parochial Employees' Retirement System of Louisiana as of and for the year ended December 31, 2016, and our report thereon, dated June 19, 2017, expressed an unmodified opinion on those financial statements.

### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the employer allocations and employer pension schedules of the Parochial Employees' Retirement System of Louisiana. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not part of the employer schedules. The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the employer pension schedules. The information has been subjected to the auditing procedures applied in the audit of the employer pension schedules and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the employer pension schedules or to the employer pension schedules themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated September 8, 2017, on our consideration of the Parochial Employees' Retirement System of Louisiana's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Parochial Employees' Retirement System of Louisiana's internal control over financial reporting and compliance.

### **Restriction on Use**

Our report is intended solely for the information and use of the Parochial Employees' Retirement System of Louisiana's management, the Board of Trustees, Parochial Employees' Retirement System of Louisiana's participating employers, and their auditors, and is not intended to be, and should not be, used by anyone other than these specified parties.

***Duplantier, Hrapmann, Hogan & Maher, LLP***

New Orleans, Louisiana

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)  
DECEMBER 31, 2016

Employer	Employer Contributions	Employer Allocation Percentage	
15th Judicial District Court	\$ 240,575	0.312041	%
16th Judicial District Attorney	328,635	0.426261	
5th Judicial District Attorney	51,111	0.066294	
Acadia Parish Communications District	7,410	0.009611	
Acadia Parish Library	72,980	0.094660	
Acadia Parish Police Jury	370,026	0.479947	
Acadiana Crime Lab	180,172	0.233695	
Acadiana Works, Inc.	90,900	0.117903	
Allen Parish 33rd Judicial Indigent Defender Board	9,750	0.012646	
Allen Parish Ambulance Service	130,681	0.169502	
Allen Parish District Attorney	48,413	0.062795	
Allen Parish Library	35,997	0.046690	
Allen Parish Police Jury	143,699	0.186387	
Assumption Parish Police Jury	280,413	0.363714	
Avoyelles Parish 12th Judicial District Indigent Defender	17,888	0.023202	
Beauregard Parish Communications District	19,040	0.024696	
Beauregard Parish District Attorney	15,994	0.020745	
Beauregard Parish Library	63,305	0.082111	
Beauregard Parish Police Jury	307,534	0.398891	
Bienville Parish Library	46,052	0.059732	
Bienville Parish Police Jury	182,503	0.236718	
Bossier Parish Communications District	102,729	0.133246	
Bossier Parish EMS	236,081	0.306212	
Bossier Parish Police Jury	1,242,632	1.611773	
Caddo Parish Commission	1,794,802	2.327973	
Caddo Parish Coroner	78,792	0.102198	
Caddo Parish District Attorney	340,314	0.441409	
Caddo/Bossier Port Commission	195,895	0.254088	
Calcasieu Parish Gravity Drainage District #4	100,754	0.130684	
Calcasieu Parish Gravity Drainage District #5	135,474	0.175718	
Calcasieu Parish Police Jury	4,505,460	5.843870	
Calcasieu Parish School Board	-	-	
Calcasieu Parish Waterworks District #7	30,107	0.039051	
Calcasieu Regional Airport	80,691	0.104661	
Calcasieu-Sulphur Parks & Recreation	188,929	0.245053	
Caldwell Parish District Attorney	13,561	0.017589	
Caldwell Parish Library	14,003	0.018163	
Caldwell Parish Police Jury	99,779	0.129420	
Cameron Parish Ambulance District #2	142,686	0.185073	
Cameron Parish District Attorney	2,613	0.003389	
Cameron Parish Police Jury	590,970	0.766526	
Catahoula E911 Communications District	3,744	0.004856	
Catahoula Parish Police Jury	78,819	0.102233	
City of Morgan City	33,356	0.043265	
Claiborne Parish Police Jury	164,389	0.213223	
Concordia Parish 7th District Attorney	57,339	0.074372	

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)  
DECEMBER 31, 2016

Employer	Employer Contributions	Employer Allocation Percentage
Concordia Parish Indigent Defender Board	\$ 14,820	0.019222 %
Concordia Parish Library	37,699	0.048898
Concordia Parish Police Jury	115,313	0.149568
Concordia Parish Sewer District #1	4,698	0.006094
Desoto Parish EMS	242,501	0.314539
Desoto Parish School Board	2,496	0.003237
Desoto Parish Waterworks	53,464	0.069346
East Carroll Parish Police Jury	160,228	0.207826
East Feliciana Communications District	30,267	0.039258
East Feliciana Parish Police Jury	122,179	0.158474
Evangeline Parish District Attorney	45,752	0.059343
Evangeline Parish Police Jury	260,940	0.338456
Evangeline Parish School Board	-	-
Evangeline Parish Solid Waste	71,009	0.092103
Franklin Parish Communications District	12,694	0.016465
Franklin Parish Library	28,468	0.036925
Franklin Parish Police Jury	155,394	0.201556
Grant Parish Police Jury	166,859	0.216427
Greater New Orleans Expressway	683,873	0.887027
Iberia Medical Center	3,302,335	4.283340
Iberia Parish 16th Judicial District Judge	145,712	0.188998
Iberia Parish Government	886,675	1.150074
Iberia Parish School Board	1,248	0.001619
Iberville Parish District Attorney	61,655	0.079970
Iberville Parish Parks & Recreation	60,010	0.077837
Iberville Parish Police Jury	912,763	1.183912
Iberville Parish School Board	1,248	0.001619
Jackson Parish District Attorney	61,966	0.080374
Jackson Parish Police Jury	227,830	0.295510
Jackson Parish Recreation Department	28,972	0.037579
Jackson Parish Sales Tax	7,589	0.009843
Jefferson Davis District Attorney	56,991	0.073921
Jefferson Davis Parish 31st Judicial Court	-	-
Jefferson Davis Parish Indigent Defender Board	4,824	0.006257
Jefferson Davis Parish Landfill	23,922	0.031028
Jefferson Davis Parish Library	47,192	0.061211
Jefferson Davis Parish Mosquito Abatement	60,083	0.077932
Jefferson Davis Parish Police Jury	156,142	0.202526
Jefferson Davis Parish Tourist Commission	19,502	0.025295
Jefferson Parish Government	15,779,788	20.467401
Jefferson Parish 24th Indigent Defender Board	17,416	0.022590
Jefferson Parish Housing Authority	48,836	0.063343
Jefferson Parish Retirement System	20,613	0.026736
Kolin Ruby Wise Water District (Rapides)	36,584	0.047452
Lafayette 15th Judicial District Attorney	27,131	0.035191
Lafayette Airport Commission	147,205	0.190934
Lafayette Consolidated Government	4,649,366	6.030526
Lafayette Convention & Visitors Commission	107,309	0.139187

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PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)  
DECEMBER 31, 2016

Employer	Employer Contributions	Employer Allocation Percentage
Lafayette Economic Development Authority	\$ 177,739	0.230539 %
Lafourche Parish School Board	1,248	0.001619
Lafourche Parish Water District #1	427,222	0.554134
Lasalle Parish Police Jury	134,294	0.174188
Lincoln Parish 3rd Judicial District Attorney	74,519	0.096656
Lincoln Parish Detention Center	-	-
Lincoln Parish Police Jury	431,577	0.559783
Livingston Parish Mosquito Abatement	-	-
Livingston Parish Recreation District #3	115,443	0.149737
Madison Parish Police Jury	235,674	0.305684
Monroe/West Monroe Visitors' Bureau	67,070	0.086994
Morehouse Parish Library	17,002	0.022053
Morehouse Parish Police Jury	136,329	0.176827
Natchitoches 10th Judicial Court	13,047	0.016923
Natchitoches Parish	513,666	0.666258
Natchitoches Parish District Attorney	18,606	0.024133
Natchitoches Parish Tax Commission	35,066	0.045483
Natchitoches Port Commission	24,025	0.031162
North Louisiana Crime Lab	234,160	0.303721
Ouachita Parish Police Jury	1,675,507	2.173240
Plaquemines 25th Judicial District Public Defender	20,203	0.026205
Plaquemines Medical Center	189,620	0.245949
Plaquemines Parish District Attorney of the 25th District	6,740	0.008742
Plaquemines Parish Government	2,530,685	3.282461
Plaquemines Port, Harbor & Terminal District	256,907	0.333225
Pointe Coupee Hospital	1,052,964	1.365762
Pointe Coupee Parish Library	50,820	0.065917
Pointe Coupee Parish Police Jury	254,884	0.330601
Pointe Coupee Parish School Board	1,248	0.001619
Police Jury Association (Ex Board)	215	0.000279
Police Jury Association (Office)	63,141	0.081898
Port of Iberia	27,899	0.036187
Rapides Parish Indigent Defender Board	31,369	0.040688
Rapides Parish Library	264,595	0.343197
Rapides Parish Police Jury	1,052,218	1.364794
Red River Parish Police Jury	191,871	0.248869
Red River Parish School Board	1,248	0.001619
Red River Waterway Commission	201,071	0.260802
Richland Parish Communication District	9,478	0.012294
Richland Parish District Judge	26,803	0.034765
Richland Parish Police Jury	272,128	0.352967
Richland Parish School Board	-	-
Richland Parish Tax Commission	15,862	0.020574
Ruston/Lincoln Convention Bureau	-	-
Sabine Parish District Attorney	44,567	0.057806

(Continued)



PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)  
DECEMBER 31, 2016

Employer	Employer Contributions	Employer Allocation Percentage
Sabine Parish Library	\$ 23,850	0.030935 %
Sabine Parish Police Jury	185,198	0.240214
Sabine Parish School Board	1,014	0.001315
South Toledo Bend Water District	28,615	0.037115
St. Bernard Parish Government	1,509,190	1.957516
St. Bernard Parish Library	21,551	0.027953
St. Bernard Parish School Board	2,496	0.003237
St. Charles Parish 29th Judicial District Attorney	231,552	0.300338
St. Charles Parish Council	3,146,240	4.080875
St. Charles Parish School Board	1,248	0.001619
St. Helena Parish Police Jury	167,649	0.217451
St. Helena Parish School Board	-	-
St. James Parish Government	1,010,105	1.310171
St. James Parish School Board	1,404	0.001821
St. John Parish Council	1,366,928	1.772993
St. John the Baptist Parish 40th Judicial District Attorney	99,569	0.129147
St. John the Baptist Parish Library	133,396	0.173023
St. Landry Parish Community Action Agency	-	-
St. Landry Parish E911 Communications District	64,612	0.083806
St. Landry Parish Government	486,560	0.631099
St. Landry Parish Sheriff	1,638	0.002125
St. Martin Parish Government	436,914	0.566705
St. Martin Parish Library	73,780	0.095697
St. Martin Parish School Board	1,248	0.001619
St. Martin Parish Water & Sewer	11,850	0.015370
St. Mary Parish Consolidated Gravity Drainage District #1	46,158	0.059870
St. Mary Parish E911 Communications District	45,604	0.059151
St. Mary Parish Government	790,425	1.025232
St. Mary Parish Library	134,374	0.174292
St. Mary Parish Sales & Use Tax Department	57,102	0.074065
St. Mary Parish School Board	936	0.001214
St. Mary Parish Sewer District #5	21,461	0.027836
St. Mary Parish Sewer District #8	11,581	0.015021
St. Mary Parish Sewer District Wards 5 & 8	9,030	0.011712
St. Tammany Parish 22nd District Attorney	119,324	0.154771
St. Tammany Parish Communications District	42,058	0.054552
St. Tammany Parish Coroner	255,561	0.331479
St. Tammany Parish Fire District #1	4,615	0.005986
St. Tammany Parish Fire District #4	13,057	0.016936
St. Tammany Parish Government	3,249,952	4.215396
St. Tammany Parish Library	493,758	0.640436
St. Tammany Parish Mosquito Abatement District #2	199,564	0.258847
St. Tammany Parish Recreation District #1	188,066	0.243934
St. Tammany Parish Recreation District #11	11,379	0.014759
St. Tammany Parish School Board	-	-

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)  
DECEMBER 31, 2016

Employer	Employer Contributions	Employer Allocation Percentage
Tangipahoa Parish 21st Judicial District Attorney	\$ 140,617	0.182389 %
Tangipahoa Parish 21st Judicial District Indigent Defender	239,143	0.310184
Tangipahoa Parish Consolidated Gravity Drainage District	101,957	0.132245
Tangipahoa Parish Government	1,389,268	1.801970
Tangipahoa Parish Library	125,608	0.162922
Tangipahoa Parish Mosquito Abatement District #1	69,858	0.090610
Tangipahoa Parish Sewer District #1	40,563	0.052613
Tangipahoa Parish Sheriff	25,573	0.033170
Tangipahoa Parish Tourist Commission	40,975	0.053147
Tangipahoa Parish Water District	93,644	0.121462
Teche-Vermilion Fresh Water District	89,539	0.116138
Tensas Parish Police Jury	110,360	0.143144
Terrebonne Indigent Defender Board	63,361	0.082183
Union Parish 3rd Judicial Clerks' Fund	14,974	0.019422
Union Parish Police Jury	344,127	0.446355
Vermilion Parish 7th Ward Drainage District #2	19,326	0.025067
Vermilion Parish Library	70,012	0.090810
Vermilion Parish Police Jury	631,939	0.819665
Vermilion Parish School Board	-	-
Vermilion Parish Tourist Commission	5,460	0.007082
Vermilion Parish Waterworks District #1	54,120	0.070197
Washington Parish Police Jury	413,684	0.536575
Webster Parish Police Jury	409,289	0.530874
West Baton Rouge Natural Gas & Water	208,346	0.270238
West Baton Rouge Parish 18th Judicial Court	31,060	0.040287
West Baton Rouge Parish Council	770,796	0.999772
West Baton Rouge Parish Library	82,751	0.107333
West Baton Rouge Parish School Board	1,248	0.001619
West Calcasieu Cameron Hospital	3,556,836	4.613444
West Carroll Parish Library	10,879	0.014111
West Carroll Parish Police Jury	138,042	0.179049
West Feliciana Parish Tourist Commission	4,436	0.005754
West Ouachita Parish Sewer District #5	52,446	0.068026
Winn Parish District Attorney	30,108	0.039052
Winn Parish Police Jury	114,460	0.148462
Winn Parish School Board	624	0.000809
Workforce Investment Board	15,865	0.020578
<b>Total</b>	<b>\$ 77,097,194</b>	<b>100.000000 %</b>

See accompanying notes.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN B)  
DECEMBER 31, 2016

Employer	Employer Contributions	Employer Allocation Percentage
34th Judicial District Indigent Defender	\$ 7,520	0.094359 %
Abbeville Harbor & Terminal District	13,618	0.170876
Acadia Soil & Water District	7,526	0.094435
Ascension Parish Government	1,486,557	18.653012
Ascension Parish Library	198,200	2.486973
Assumption Waterworks #1	75,126	0.942666
Audubon Regional Library	17,202	0.215847
Avoyelles Coroner's Office	4,032	0.050593
Avoyelles District Attorney's Office	41,239	0.517458
Avoyelles Parish Police Jury	97,489	1.223272
Bayou Lafourche Fresh Water District	43,982	0.551877
Berwick Bayou Vista Waterworks	17,266	0.216650
Calcasieu Soil & Water District	4,166	0.052274
Cameron Mosquito Abatement District #1	31,761	0.398531
City Court of Denham Springs	23,424	0.293920
City Court of Hammond	63,666	0.798868
City of Bossier	19,869	0.249312
Crescent Soil & Water District	2,579	0.032361
Denham Springs Ward Two Marshall	15,011	0.188355
Desoto 42nd District Attorney	17,523	0.219875
Desoto Communications District	31,518	0.395481
Desoto Parish Library	71,356	0.895360
Desoto Parish Police Jury	358,580	4.499388
Evangeline Soil & Water District	3,994	0.050116
Gulf Coast Soil & Water District	7,175	0.090030
Iberia Soil & Water District	2,955	0.037079
Jefferson Davis Soil & Water District	7,408	0.092954
Lafourche 17th Indigent Defender Board	34,890	0.437793
Lafourche/Terrebonne Soil & Water District	3,976	0.049890
Livingston Parish Council	462,250	5.800218
Livingston Parish Library	144,680	1.815415
Livingston Parish Sheriff	17,795	0.223288
Louisiana School Board Association	32,297	0.405256
Madison Parish Soil & Water District	2,240	0.028107
North Caddo Medical Center	739,494	9.279019
Northeast Soil and Water District	3,849	0.048296
St. James Parish Hospital	670,093	8.408189
St. Landry Soil & Water District	2,163	0.027141
St. Mary Soil & Water District	2,176	0.027304
St. Mary Water & Sewer District #4	47,455	0.595456
St. Mary Waterworks District # 5	26,409	0.331375
Tangipahoa Soil & Water District	2,006	0.025171
Terrebonne Consolidated Government	2,267,675	28.454318
Terrebonne Consolidated Waterworks	292,147	3.665801
Terrebonne Recreation District #10	4,520	0.056716
Terrebonne Sales & Use	28,581	0.358629

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PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
 SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN B)  
DECEMBER 31, 2016

Employer	Employer Contributions	Employer Allocation Percentage
Vermilion Soil and Water District	\$ 4,981	0.062501 %
Vernon Parish 30th Judicial District Attorney	20,513	0.257393
Vernon Parish Police Jury	300,894	3.775556
West Carroll Soil & Water District	3,372	0.042311
West Feliciana Police Jury	184,330	2.312935
Total	\$ 7,969,528	100.000000 %

See accompanying notes.

**PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA**  
**SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)**  
**AS OF THE YEAR ENDED DECEMBER 31, 2016**

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Benefit)			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
15th Judicial District Court	\$ 642,653	\$ -	\$ 498,722	\$ 122,011	\$ 1,402	\$ 622,135	\$ 112,458	\$ -	\$ -	\$ 657	\$ 113,115	\$ 381,728	\$ 704	\$ 382,432
16th Judicial District Attorney	877,890	-	681,275	166,672	2,762	850,709	153,623	-	-	1,273	154,896	521,456	562	522,018
5th Judicial District Attorney	136,533	-	105,955	25,922	2,420	134,297	23,892	-	-	-	23,892	81,099	1,361	82,460
Acadia Parish Communications District	19,794	-	15,361	3,758	72	19,191	3,464	-	-	3,761	7,225	11,757	(1,220)	10,537
Acadia Parish Library	194,954	-	151,291	37,013	3,537	191,841	34,115	-	-	-	34,115	115,800	1,182	116,982
Acadia Parish Police Jury	988,457	-	767,079	187,664	226	954,969	172,971	-	-	1,088	174,059	587,131	(875)	586,256
Acadiana Crime Lab	481,298	-	373,505	91,377	1,716	466,598	84,223	-	-	558	84,781	285,885	261	286,146
Acadiana Works, Inc.	242,823	-	188,439	46,101	1,447	235,987	42,492	-	-	2,834	45,326	144,234	(504)	143,730
Allen Parish 33rd Judicial Indigent Defender Board	26,045	-	20,212	4,945	997	26,154	4,558	-	-	29	4,587	15,470	477	15,947
Allen Parish Ambulance Service	349,092	-	270,908	66,277	101	337,286	61,088	-	-	747	61,835	207,356	(245)	207,111
Allen Parish District Attorney	129,327	-	100,363	24,553	88	125,004	22,631	-	-	306	22,937	76,819	(195)	76,624
Allen Parish Library	96,159	-	74,623	18,256	1,227	94,106	16,827	-	-	287	17,114	57,117	550	57,667
Allen Parish Police Jury	383,866	-	297,895	72,879	497	371,271	67,173	-	-	507	67,680	228,012	(86)	227,926
Assumption Parish Police Jury	749,074	-	581,309	142,216	-	723,525	131,081	-	-	1,339	132,420	444,940	(549)	444,391
Avoyelles Parish 12th Judicial District Indigent Defender	47,785	-	37,083	9,072	27	46,182	8,362	-	-	45	8,407	28,384	(10)	28,374
Beauregard Parish Communications District	50,862	-	39,471	9,656	52	49,179	8,900	-	-	226	9,126	30,211	(72)	30,139
Beauregard Parish District Attorney	42,725	-	33,156	8,112	8	41,276	7,476	-	-	61	7,537	25,378	(19)	25,359
Beauregard Parish Library	169,109	-	131,235	32,106	50	163,391	29,592	-	-	722	30,314	100,448	(225)	100,223
Beauregard Parish Police Jury	821,521	-	637,531	155,970	-	793,501	143,759	-	-	1,680	145,439	487,973	(783)	487,190
Bienville Parish Library	123,019	-	95,467	23,356	-	118,823	21,527	-	-	1,083	22,610	73,072	(588)	72,484
Bienville Parish Police Jury	487,524	-	378,337	92,559	254	471,150	85,312	-	-	691	86,003	289,583	(48)	289,535
Bossier Parish Communications District	274,422	-	212,962	52,101	226	265,289	48,021	-	-	20	48,041	163,003	80	163,083
Bossier Parish EMS	630,648	-	489,406	119,732	139	609,277	110,357	-	-	814	111,171	374,597	(179)	374,418
Bossier Parish Police Jury	3,319,468	-	2,576,030	630,220	-	3,206,250	580,876	-	-	12,583	593,459	1,971,722	(6,954)	1,964,768
Caddo Parish Commission	4,794,491	-	3,720,703	910,261	-	4,630,964	838,991	-	-	21,758	860,749	2,847,868	(10,465)	2,837,403
Caddo Parish Coroner	210,478	-	163,339	39,960	521	203,820	36,832	-	-	-	36,832	125,021	339	125,360
Caddo Parish District Attorney	909,088	-	705,486	172,595	1,325	879,406	159,082	-	-	728	159,810	539,987	32	540,019
Caddo/Bossier Port Commission	523,298	-	406,098	99,351	1,127	506,576	91,572	-	-	106	91,678	310,832	331	311,163
Calcasieu Parish Gravity Drainage District #4	269,145	-	208,867	51,099	5,574	265,540	47,098	-	-	-	47,098	159,869	2,480	162,349
Calcasieu Parish Gravity Drainage District #5	361,894	-	280,843	68,708	-	349,551	63,328	-	-	2,203	65,531	214,960	(997)	213,963
Calcasieu Parish Police Jury	12,035,527	-	9,340,016	2,285,012	7,045	11,632,073	2,106,105	-	-	8,727	2,114,832	7,148,953	1,016	7,149,969
Calcasieu Parish School Board	-	-	-	-	147	147	-	-	-	2	2	-	72	72
Calcasieu Parish Waterworks District #7	80,426	-	62,414	15,269	64	77,747	14,074	-	-	193	14,267	47,772	(134)	47,638
Calcasieu Regional Airport	215,551	-	167,275	40,924	285	208,484	37,719	-	-	-	37,719	128,034	112	128,146
Calcasieu-Sulphur Parks & Recreation	504,690	-	391,658	95,818	-	487,476	88,316	-	-	1,648	89,964	299,780	(819)	298,961
Caldwell Parish District Attorney	36,225	-	28,112	6,877	411	35,400	6,339	-	-	17	6,356	21,517	186	21,703
Caldwell Parish Library	37,407	-	29,029	7,102	3	36,134	6,546	-	-	5,000	11,546	22,219	(2,246)	19,973
Caldwell Parish Police Jury	266,542	-	206,847	50,605	799	258,251	46,642	-	-	-	46,642	158,323	406	158,729
Cameron Parish Ambulance District #2	381,160	-	295,795	72,365	820	368,980	66,699	-	-	123	66,822	226,404	207	226,611
Cameron Parish District Attorney	6,980	-	5,416	1,325	141	6,882	1,221	-	-	-	1,221	4,146	47	4,193
Cameron Parish Police Jury	1,578,670	-	1,225,107	299,719	651	1,525,477	276,253	-	-	3,643	279,896	937,711	(1,820)	935,891

(Continued)

**PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA**  
**SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)**  
**AS OF THE YEAR ENDED DECEMBER 31, 2016**

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Benefit)			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
Catahoula E911 Communications District	\$ 10,001	\$ -	\$ 7,761	\$ 1,899	\$ 6	\$ 9,666	\$ 1,750	\$ -	\$ -	\$ 10	\$ 1,760	\$ 5,940	\$ (3)	\$ 5,937
Catahoula Parish Police Jury	210,550	-	163,395	39,974	1,641	205,010	36,844	-	-	98	36,942	125,064	608	125,672
City of Morgan City	89,105	-	69,149	16,917	22	86,088	15,593	-	-	7	15,600	52,927	9	52,936
Claiborne Parish Police Jury	439,136	-	340,786	83,372	667	424,825	76,845	-	-	-	76,845	260,841	406	261,247
Concordia Parish 7th District Attorney	153,170	-	118,866	29,080	-	147,946	26,803	-	-	1,575	28,378	90,981	(663)	90,318
Concordia Parish Indigent Defender Board	39,588	-	30,722	7,516	39	38,277	6,928	-	-	28	6,956	23,515	20	23,535
Concordia Parish Library	100,706	-	78,152	19,120	134	97,406	17,623	-	-	1,006	18,629	59,818	(448)	59,370
Concordia Parish Police Jury	308,037	-	239,048	58,483	-	297,531	53,904	-	-	1,513	55,417	182,970	(845)	182,125
Concordia Parish Sewer District #1	12,551	-	9,740	2,383	43	12,166	2,196	-	-	110	2,306	7,455	(14)	7,441
Desoto Parish EMS	647,797	-	502,715	122,988	1,390	627,093	113,358	-	-	2,580	115,938	384,783	(971)	383,812
Desoto Parish School Board	6,667	-	5,174	1,266	-	6,440	1,167	-	-	14	1,181	3,960	(9)	3,951
Desoto Parish Waterworks	142,819	-	110,833	27,115	-	137,948	24,992	-	-	651	25,643	84,833	(317)	84,516
East Carroll Parish Police Jury	428,020	-	332,160	84,262	1,014	414,436	74,900	-	-	54	74,954	254,239	673	254,912
East Feliciana Communications District	80,852	-	62,744	15,350	-	78,094	14,148	-	-	2,897	17,045	48,025	(1,383)	46,642
East Feliciana Parish Police Jury	326,379	-	253,282	61,965	3,221	318,468	57,113	-	-	15	57,128	193,865	1,486	195,351
Evangeline Parish District Attorney	122,218	-	94,845	23,204	2,470	120,519	21,387	-	-	-	21,387	72,596	823	73,419
Evangeline Parish Police Jury	697,055	-	540,940	132,340	-	673,280	121,978	-	-	6,437	128,415	414,042	(2,973)	411,069
Evangeline Parish School Board	-	-	-	-	110	110	-	-	-	-	1	-	54	54
Evangeline Parish Solid Waste	189,687	-	147,204	36,013	660	183,877	33,194	-	-	996	34,190	112,672	(275)	112,397
Franklin Parish Communications District	33,910	-	26,315	6,438	22	32,775	5,934	-	-	5	5,939	20,142	4	20,146
Franklin Parish Library	76,048	-	59,016	14,438	140	73,594	13,308	-	-	112	13,420	45,171	18	45,189
Franklin Parish Police Jury	415,107	-	322,139	78,810	92	401,041	72,640	-	-	2,116	74,756	246,569	(1,293)	245,276
Grant Parish Police Jury	445,734	-	345,906	84,625	537	431,068	77,999	-	-	393	78,392	264,761	190	264,951
Greater New Orleans Expressway	1,826,844	-	1,417,699	346,837	8,376	1,772,912	319,681	-	-	63	319,744	1,085,122	3,666	1,088,788
Iberia Medical Center	8,821,595	-	6,845,885	1,674,829	44,579	8,565,293	1,543,697	-	-	-	1,543,697	5,239,918	19,983	5,259,901
Iberia Parish 16th Judicial District Judge	389,244	-	302,068	73,900	112	376,080	68,114	-	-	240	68,354	231,206	(96)	231,110
Iberia Parish Government	2,368,593	-	1,838,116	449,691	165	2,287,972	414,482	-	-	3,435	417,917	1,406,914	(1,170)	1,405,744
Iberia Parish School Board	3,334	-	2,588	633	-	3,221	583	-	-	46	629	1,981	(24)	1,957
Iberville Parish District Attorney	164,699	-	127,813	31,269	776	159,858	28,821	-	-	955	29,776	97,829	(11)	97,818
Iberville Parish Parks & Recreation	160,306	-	124,404	30,435	7	154,846	28,052	-	-	899	28,951	95,220	(369)	94,851
Iberville Parish Police Jury	2,438,282	-	1,892,198	462,922	2,573	2,357,693	426,677	-	-	10,385	437,062	1,448,309	(4,964)	1,443,345
Iberville Parish School Board	3,334	-	2,588	633	288	3,509	583	-	-	9	592	1,981	139	2,120
Jackson Parish District Attorney	165,531	-	128,458	31,427	-	159,885	28,966	-	-	1,072	30,038	98,324	(645)	97,679
Jackson Parish Police Jury	608,607	-	472,301	115,547	574	588,422	106,500	-	-	291	106,791	361,505	297	361,802
Jackson Parish Recreation Department	77,394	-	60,061	14,694	101	74,856	13,543	-	-	675	14,218	45,971	(242)	45,729
Jackson Parish Sales Tax	20,272	-	15,732	3,849	209	19,790	3,547	-	-	112	3,659	12,041	67	12,108
Jefferson Davis District Attorney	152,241	-	118,145	28,904	342	147,391	26,641	-	-	54	26,695	90,429	254	90,683
Jefferson Davis Parish 31st Judicial Court	-	-	-	-	6	6	-	-	-	209	209	-	(67)	(67)
Jefferson Davis Parish Indigent Defender Board	12,886	-	10,000	2,447	509	12,956	2,255	-	-	132	2,387	7,654	195	7,849
Jefferson Davis Parish Landfill	63,903	-	49,591	12,132	81	61,804	11,182	-	-	62	11,244	37,957	44	38,001
Jefferson Davis Parish Library	126,065	-	97,831	23,934	1,119	122,884	22,060	-	-	311	22,091	74,881	620	75,501
Jefferson Davis Parish Mosquito Abatement	160,502	-	124,555	30,472	-	155,027	28,086	-	-	414	28,500	95,336	(238)	95,098

(Continued)

**PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA**  
**SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)**  
**AS OF THE YEAR ENDED DECEMBER 31, 2016**

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Benefit)			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
Jefferson Davis Parish Police Jury	\$ 417,105	\$ -	\$ 323,689	\$ 79,190	\$ 28	\$ 402,907	\$ 72,989	\$ -	\$ -	\$ 1,186	\$ 74,175	\$ 247,755	\$ (587)	\$ 247,168
Jefferson Davis Parish Tourist Commission	52,095	-	40,428	9,891	811	51,130	9,116	-	-	9,116	30,944	402	-	31,346
Jefferson Parish Government	42,152,887	-	32,712,195	8,002,962	81,878	40,797,035	7,376,360	-	-	7,376,360	25,038,280	37,065	-	25,075,345
Jefferson Parish 24th Indigent Defender Board	46,524	-	36,105	8,833	148	45,086	8,141	-	-	172	8,313	27,635	49	27,684
Jefferson Parish Housing Authority	130,456	-	101,239	24,768	475	126,482	22,829	-	-	222	23,051	77,489	(37)	77,452
Jefferson Parish Retirement System	55,063	-	42,731	10,454	9,926	63,111	9,636	-	-	36	9,672	32,707	9,885	42,592
Kolin Ruby Wise Water District (Rapides)	97,728	-	75,841	18,554	224	94,619	17,101	-	-	555	17,656	58,049	(132)	57,917
Lafayette 15th Judicial District Attorney	72,476	-	56,244	13,760	1,465	71,469	12,683	-	-	-	12,683	43,050	488	43,538
Lafayette Airport Commission	393,231	-	305,162	74,657	-	379,819	68,812	-	-	2,065	70,877	233,574	(1,182)	232,392
Lafayette Consolidated Government	12,419,948	-	9,638,341	2,357,997	-	11,996,338	2,173,375	-	-	26,105	2,199,480	7,377,294	(12,946)	7,364,348
Lafayette Convention & Visitors Commission	286,657	-	222,457	54,424	9	276,890	50,162	-	-	666	50,828	170,271	(301)	169,970
Lafayette Economic Development Authority	474,798	-	368,461	90,143	722	459,326	83,085	-	-	1,140	84,225	282,024	(158)	281,866
Lafourche Parish School Board	3,334	-	2,588	633	2	3,223	583	-	-	4	1,981	1,981	(1)	1,980
Lafourche Parish Water District #1	1,141,246	-	885,649	216,672	1,506	1,103,827	199,707	-	-	387	200,094	677,886	558	678,444
Lasalle Parish Police Jury	358,742	-	278,397	68,109	901	347,407	62,777	-	-	520	63,297	213,089	80	213,169
Lincoln Parish 3rd Judicial District Attorney	199,064	-	154,481	37,793	-	192,274	34,834	-	-	703	35,537	118,242	(429)	117,813
Lincoln Parish Detention Center	-	-	-	-	-	-	-	-	-	32	32	-	(33)	(33)
Lincoln Parish Police Jury	1,152,880	-	894,678	218,881	3,478	1,117,037	201,743	-	-	370	202,113	684,797	1,318	686,115
Livingston Parish Mosquito Abatement	-	-	-	-	663	663	-	-	-	970	970	-	(334)	(334)
Livingston Parish Recreation District #3	308,385	-	239,318	58,549	57	297,924	53,965	-	-	944	54,909	183,177	(498)	182,679
Madison Parish Police Jury	629,560	-	488,562	119,526	291	608,379	110,167	-	-	1,477	111,644	373,951	(500)	373,451
Monroe/West Monroe Visitors' Bureau	179,165	-	139,039	34,016	63	173,118	31,352	-	-	589	31,941	106,422	(322)	106,100
Morehouse Parish Library	45,418	-	35,246	8,623	-	43,869	7,948	-	-	379	8,327	26,978	(150)	26,828
Morehouse Parish Police Jury	364,178	-	282,615	69,141	257	352,013	63,728	-	-	696	64,424	216,317	(340)	215,977
Natchitoches 10th Judicial Court	34,853	-	27,047	6,617	628	34,292	6,099	-	-	88	6,187	20,702	285	20,987
Natchitoches Parish	1,372,167	-	1,064,853	260,514	3,721	1,329,088	240,116	-	-	968	241,084	815,050	1,957	817,007
Natchitoches Parish District Attorney	49,702	-	38,571	9,436	187	48,194	8,697	-	-	121	8,818	29,523	24	29,547
Natchitoches Parish Tax Commission	93,673	-	72,694	17,784	284	90,762	16,392	-	-	-	16,392	55,640	124	55,764
Natchitoches Port Commission	64,179	-	49,805	12,185	17	62,007	11,231	-	-	14	11,245	38,121	5	38,126
North Louisiana Crime Lab	625,517	-	485,425	118,758	880	605,063	109,460	-	-	1,284	110,744	371,550	(285)	371,265
Ouachita Parish Police Jury	4,475,816	-	3,473,400	849,759	5,415	4,328,574	783,226	-	-	1,037	784,263	2,658,579	1,332	2,659,911
Plaquemines 25th Judicial District Public Defender	53,970	-	41,882	10,246	38	52,166	9,444	-	-	289	9,733	32,057	(77)	31,980
Plaquemines Medical Center	506,535	-	393,090	96,169	1,712	490,971	88,639	-	-	4,589	93,228	300,876	(1,631)	299,245
Plaquemines Parish District Attorney of the 25th District	18,004	-	13,972	3,418	317	17,707	3,151	-	-	100	3,251	10,694	125	10,819
Plaquemines Parish Government	6,760,272	-	5,246,222	1,283,476	9,664	6,539,362	1,182,984	-	-	18,255	1,201,239	4,015,517	(2,304)	4,013,213
Plaquemines Port, Harbor & Terminal District	686,281	-	532,580	130,294	6	662,880	120,093	-	-	2,862	122,955	407,643	(1,336)	406,307
Pointe Coupee Hospital	2,812,805	-	2,182,841	534,027	2,229	2,719,097	492,215	-	-	1,765	493,980	1,670,771	461	1,671,232
Pointe Coupee Parish Library	135,577	-	105,352	25,774	558	131,684	23,756	-	-	122	23,878	80,638	132	80,770
Pointe Coupee Parish Police Jury	680,877	-	528,386	129,268	459	658,113	119,147	-	-	2,515	121,662	404,433	(796)	403,637
Pointe Coupee Parish School Board	3,334	-	2,588	633	8	3,229	583	-	-	15	598	1,981	-	1,981
Police Jury Association (Ex Board)	575	-	446	109	100	655	101	-	-	4	105	341	65	406

(Continued)

**PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA**  
**SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)**  
**AS OF THE YEAR ENDED DECEMBER 31, 2016**

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Benefit)			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
Police Jury Association (Office)	\$ 168,670	\$ -	\$ 130,894	\$ 32,023	\$ -	\$ 162,917	\$ 29,516	\$ -	\$ -	\$ 685	\$ 30,201	\$ 100,188	\$ (311)	\$ 99,877
Port of Iberia	74,528	-	57,836	14,149	32	72,017	13,042	-	-	19	13,061	44,268	14	44,282
Rapides Parish Indigent Defender Board	83,797	-	65,030	15,909	778	81,717	14,664	-	-	522	15,186	49,775	364	50,139
Rapides Parish Library	706,819	-	548,518	134,194	246	682,958	123,687	-	-	929	124,616	419,842	(331)	419,511
Rapides Parish Police Jury	2,810,811	-	2,181,294	533,648	-	2,714,942	491,866	-	-	1,577	493,443	1,669,587	(1,249)	1,668,338
Red River Parish Police Jury	512,549	-	397,757	97,310	-	495,067	89,691	-	-	571	90,262	304,448	(260)	304,188
Red River Parish School Board	3,334	-	2,588	633	-	3,221	583	-	-	45	628	1,981	(27)	1,954
Red River Waterway Commission	537,125	-	416,829	101,976	135	518,940	93,992	-	-	2,159	96,151	319,046	(871)	318,175
Richland Parish Communication District	25,320	-	19,649	4,807	40	24,496	4,431	-	-	93	4,524	15,040	(49)	14,991
Richland Parish District Judge	71,599	-	55,563	13,593	-	69,156	12,529	-	-	129	12,658	42,529	(73)	42,456
Richland Parish Police Jury	726,940	-	564,133	138,014	747	702,894	127,208	-	-	3,101	130,309	431,793	(1,028)	430,765
Richland Parish School Board	-	-	-	-	110	110	-	-	-	4	4	-	50	50
Richland Parish Tax Commission	42,372	-	32,883	8,045	31	40,959	7,415	-	-	19	7,434	25,169	23	25,192
Ruston/Lincoln Convention Bureau	-	-	-	-	-	-	-	-	-	253	253	-	(254)	(254)
Sabine Parish District Attorney	119,052	-	92,389	22,603	556	115,548	20,833	-	-	-	20,833	70,716	271	70,987
Sabine Parish Library	63,711	-	49,442	12,096	-	61,538	11,149	-	-	686	11,835	37,844	(416)	37,428
Sabine Parish Police Jury	494,724	-	383,924	93,926	-	477,850	86,572	-	-	2,125	88,697	293,860	(1,076)	292,784
Sabine Parish School Board	2,708	-	2,102	514	88	2,704	474	-	-	-	474	1,609	43	1,652
South Toledo Bend Water District	76,439	-	59,319	14,512	335	74,166	13,376	-	-	276	13,652	45,404	(111)	45,293
St. Bernard Parish Government	4,031,530	-	3,128,617	765,409	-	3,894,026	705,480	-	-	5,802	711,282	2,394,679	(2,909)	2,391,770
St. Bernard Parish Library	57,570	-	44,676	10,930	-	55,606	10,074	-	-	43	10,117	34,196	(25)	34,171
St. Bernard Parish School Board	6,667	-	5,174	1,266	4	6,444	1,167	-	-	9	1,176	3,960	(7)	3,953
St. Charles Parish 29th Judicial District Attorney	618,550	-	480,018	117,435	413	597,866	108,240	-	-	84	108,324	367,411	58	367,469
St. Charles Parish Council	8,404,616	-	6,522,294	1,595,663	1,384	8,119,341	1,470,729	-	-	8,851	1,479,580	4,992,237	(4,799)	4,987,438
St. Charles Parish School Board	3,334	-	2,588	633	2	3,223	583	-	-	4	587	1,981	(1)	1,980
St. Helena Parish Police Jury	447,843	-	347,543	85,026	2,679	435,248	78,368	-	-	320	78,688	266,013	889	266,902
St. Helena Parish School Board	-	-	-	-	162	162	-	-	-	-	-	-	83	83
St. James Parish Government	2,698,314	-	2,093,992	512,290	-	2,606,282	472,180	-	-	5,517	477,697	1,602,765	(2,313)	1,600,452
St. James Parish School Board	3,750	-	2,910	712	276	3,898	656	-	-	5	661	2,228	134	2,362
St. John Parish Council	3,651,502	-	2,833,701	693,258	-	3,526,959	638,979	-	-	3,114	642,093	2,168,947	(1,973)	2,166,974
St. John the Baptist Parish 40th Judicial District Attorney	265,980	-	206,410	50,498	605	257,513	46,544	-	-	-	46,544	157,989	296	158,285
St. John the Baptist Parish Library	356,343	-	276,536	67,654	977	345,167	62,357	-	-	757	63,114	211,663	243	211,906
St. Landry Parish Community Action Agency	-	-	-	-	-	-	-	-	-	67	67	-	(69)	(69)
St. Landry Parish E911 Communications District	172,600	-	133,944	32,769	134	166,847	30,203	-	-	241	30,444	102,522	(129)	102,393
St. Landry Parish Government	1,299,757	-	1,008,659	246,766	8,389	1,263,814	227,445	-	-	1,333	228,778	772,039	3,862	775,901
St. Landry Parish Sheriff	4,376	-	3,396	831	-	4,227	766	-	-	34	800	2,600	(26)	2,574
St. Martin Parish Government	1,167,136	-	905,741	221,587	523	1,127,851	204,238	-	-	2,737	206,975	693,264	(1,235)	692,029
St. Martin Parish Library	197,089	-	152,949	37,418	57	190,424	34,489	-	-	307	34,796	117,069	(84)	116,985
St. Martin Parish School Board	3,334	-	2,588	633	53	3,274	583	-	-	2	585	1,981	23	2,004
St. Martin Parish Water & Sewer	31,655	-	24,565	6,010	184	30,759	5,539	-	-	-	5,539	18,803	89	18,892

(Continued)



**PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA**  
**SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)**  
**AS OF THE YEAR ENDED DECEMBER 31, 2016**

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Benefit)			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
St. Mary Parish Consolidated Gravity Drainage District #1	\$ 123,303	\$ -	\$ 95,688	\$ 23,410	\$ -	\$ 119,098	\$ 21,577	\$ -	\$ -	\$ 584	\$ 22,161	\$ 73,240	\$ (338)	\$ 72,902
St. Mary Parish E911 Communications District	121,822	-	94,539	23,129	193	117,861	21,318	-	-	291	21,609	72,361	(91)	72,270
St. Mary Parish Government	2,111,479	-	1,638,586	400,876	-	2,039,462	369,489	-	-	8,958	378,447	1,254,192	(4,048)	1,250,144
St. Mary Parish Library	358,957	-	278,564	68,150	-	346,714	62,814	-	-	1,728	64,542	213,216	(847)	212,369
St. Mary Parish Sales & Use Tax Department	152,538	-	118,375	28,960	108	147,443	26,693	-	-	211	26,904	90,606	(69)	90,537
St. Mary Parish School Board	2,500	-	1,940	475	1	2,416	438	-	-	2	440	1,485	(1)	1,484
St. Mary Parish Sewer District #5	57,329	-	44,489	10,884	420	55,793	10,032	-	-	64	10,096	34,052	242	34,294
St. Mary Parish Sewer District #8	30,936	-	24,007	5,873	26	29,906	5,414	-	-	162	5,576	18,376	(53)	18,323
St. Mary Parish Sewer District Wards 5 & 8	24,121	-	18,719	4,580	304	23,603	4,221	-	-	19	4,240	14,328	116	14,444
St. Tammany Parish 22nd District Attorney	318,753	-	247,364	60,517	1,564	309,445	55,779	-	-	208	55,987	189,335	410	189,745
St. Tammany Parish Communications District	112,351	-	87,188	21,330	395	108,913	19,660	-	-	-	19,660	66,735	239	66,974
St. Tammany Parish Coroner	682,685	-	529,789	129,612	1,677	661,078	119,464	-	-	2,438	121,902	405,507	(437)	405,070
St. Tammany Parish Fire District #1	12,328	-	9,567	2,341	156	12,064	2,357	-	-	193	2,350	7,323	(44)	7,279
St. Tammany Parish Fire District #4	34,880	-	27,068	6,622	2	33,692	6,104	-	-	99	6,203	20,718	(42)	20,676
St. Tammany Parish Government	8,681,664	-	6,737,293	1,648,263	7,064	8,392,620	1,519,210	-	-	23,672	1,542,882	5,156,800	(7,076)	5,149,724
St. Tammany Parish Library	1,318,986	-	1,023,582	250,417	1,629	1,275,628	230,810	-	-	530	231,340	783,461	226	783,687
St. Tammany Parish Mosquito Abatement District #2	533,099	-	413,704	101,212	113	515,029	93,287	-	-	3,009	96,296	316,654	(1,221)	315,433
St. Tammany Parish Recreation District #1	502,385	-	389,870	95,381	2,862	488,113	87,913	-	-	319	88,232	298,411	850	299,261
St. Tammany Parish Recreation District #11	30,396	-	23,589	5,771	131	29,491	5,319	-	-	45	5,364	18,055	45	18,100
St. Tammany Parish School Board	-	-	-	-	104	104	-	-	-	9	9	-	43	43
Tangipahoa Parish 21st Judicial District Attorney	375,633	-	291,505	71,316	1,113	363,934	65,732	-	-	807	66,539	223,121	31	223,152
Tangipahoa Parish 21st Judicial District Indigent Defender	638,828	-	495,754	121,285	352	617,391	111,789	-	-	3,705	115,494	379,456	(2,082)	377,374
Tangipahoa Parish Consolidated Gravity Drainage District	272,360	-	211,362	51,709	389	263,460	47,661	-	-	331	47,992	161,779	(93)	161,686
Tangipahoa Parish Government	3,711,181	-	2,880,014	704,589	4,546	3,589,149	649,422	-	-	1,512	650,934	2,204,395	1,027	2,205,422
Tangipahoa Parish Library	335,540	-	260,392	63,704	1,097	325,193	58,716	-	-	180	58,896	199,307	296	199,603
Tangipahoa Parish Mosquito Abatement District #1	186,612	-	144,818	35,429	23	180,270	32,655	-	-	169	32,824	110,845	(95)	110,750
Tangipahoa Parish Sewer District #1	108,357	-	84,089	20,572	105	104,766	18,961	-	-	212	19,173	64,363	16	64,379
Tangipahoa Parish Sheriff	68,314	-	53,014	12,970	914	66,898	11,954	-	-	73	12,027	40,578	440	41,018
Tangipahoa Parish Tourist Commission	109,457	-	84,943	20,781	152	105,876	19,154	-	-	251	19,405	65,016	(187)	64,829
Tangipahoa Parish Water District	250,153	-	194,128	47,493	2,536	244,157	43,774	-	-	-	43,774	148,588	2,203	150,791
Teche-Vermilion Fresh Water District	239,188	-	185,619	45,411	121	231,151	41,856	-	-	732	42,588	142,075	(176)	141,899
Tensas Parish Police Jury	294,807	-	228,781	55,971	-	284,752	51,588	-	-	1,760	53,348	175,112	(841)	174,271
Terrebonne Indigent Defender Board	169,257	-	131,350	32,134	-	163,484	29,618	-	-	1,831	31,449	100,537	(842)	99,695
Union Parish 3rd Judicial Clerks' Fund	40,000	-	31,041	7,594	-	38,635	7,000	-	-	519	7,519	23,759	(261)	23,498
Union Parish Police Jury	919,274	-	713,391	174,529	-	887,920	160,864	-	-	2,407	163,271	546,037	(913)	545,124
Vermilion Parish 7th Ward Drainage District #2	51,626	-	40,064	9,801	-	49,865	9,034	-	-	82	9,116	30,665	(37)	30,628
Vermilion Parish Library	187,024	-	145,138	35,508	44	180,690	32,728	-	-	358	33,086	111,090	(121)	110,969
Vermilion Parish Police Jury	1,688,111	-	1,310,037	320,497	-	1,630,534	295,404	-	-	9,117	304,521	1,002,717	(4,505)	998,212
Vermilion Parish School Board	-	-	-	-	147	147	-	-	-	2	2	-	72	72
Vermilion Parish Tourist Commission	14,585	-	11,319	2,769	165	14,253	2,552	-	-	-	2,552	8,664	89	8,753

(Continued)

**PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA**  
**SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)**  
**AS OF THE YEAR ENDED DECEMBER 31, 2016**

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Benefit)			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
Vermilion Parish Waterworks District #1	\$ 144,572	\$ -	\$ 112,193	\$ 27,448	\$ 23	\$ 139,664	\$ 25,299	\$ -	\$ -	\$ 187	\$ 25,486	\$ 85,874	\$ (71)	\$ 85,803
Washington Parish Police Jury	1,105,083	-	857,586	209,806	616	1,068,008	193,379	-	-	910	194,289	656,406	(371)	656,035
Webster Parish Police Jury	1,093,342	-	848,474	207,577	-	1,056,051	191,325	-	-	2,841	194,166	649,432	(1,634)	647,798
West Baton Rouge Natural Gas & Water	556,559	-	431,910	105,666	234	537,810	97,393	-	-	3,982	101,375	330,589	(1,912)	328,677
West Baton Rouge Parish 18th Judicial Court	82,972	-	64,389	15,753	518	80,660	14,519	-	-	102	14,621	49,284	201	49,485
West Baton Rouge Parish Council	2,059,044	-	1,597,894	390,921	51	1,988,866	360,313	-	-	2,189	362,502	1,223,046	(1,610)	1,221,436
West Baton Rouge Parish Library	221,054	-	171,546	41,968	220	213,734	38,682	-	-	632	39,314	131,303	(59)	131,244
West Baton Rouge Parish School Board	3,334	-	2,588	633	2	3,223	583	-	-	4	587	1,981	(1)	1,980
West Calcasieu Cameron Hospital	9,501,449	-	7,373,477	1,803,903	21,474	9,198,854	1,662,665	-	-	290	1,662,955	5,643,742	11,924	5,655,666
West Carroll Parish Library	29,062	-	22,553	5,518	134	28,205	5,086	-	-	-	5,086	17,262	46	17,308
West Carroll Parish Police Jury	368,754	-	286,167	70,010	575	356,752	64,528	-	-	237	64,765	219,035	310	219,345
West Feliciana Parish Tourist Commission	11,850	-	9,196	2,250	29	11,475	2,074	-	-	29	2,103	7,039	(7)	7,032
West Ouachita Parish Sewer District #5	140,100	-	108,723	26,599	281	135,603	24,516	-	-	-	24,516	83,218	106	83,324
Winn Parish District Attorney	80,428	-	62,415	15,270	-	77,685	14,074	-	-	663	14,737	47,773	(327)	47,446
Winn Parish Police Jury	305,759	-	237,281	58,050	1,235	296,566	53,505	-	-	163	53,668	181,617	724	182,341
Winn Parish School Board	1,666	-	1,293	316	3	1,612	292	-	-	-	292	990	1	991
Workforce Investment Board	42,381	-	32,889	8,046	561	41,496	7,416	-	-	1,017	8,433	25,174	55	25,229
<b>Total</b>	<b>\$ 205,951,318</b>	<b>\$ -</b>	<b>\$ 159,825,870</b>	<b>\$ 39,101,013</b>	<b>\$ 310,662</b>	<b>\$ 199,237,545</b>	<b>\$ 36,039,554</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 310,662</b>	<b>\$ 36,350,216</b>	<b>\$ 122,332,516</b>	<b>\$ -</b>	<b>\$ 122,332,516</b>

See accompanying notes.

**PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA**  
**SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN B)**  
**AS OF THE YEAR ENDED DECEMBER 31, 2016**

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Benefit)			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
34th Judicial District Indigent Defender	\$ 12,258	\$ -	\$ 12,238	\$ 1,462	\$ 59	\$ 13,759	\$ 3,499	\$ -	\$ -	\$ 4	\$ 3,503	\$ 11,426	\$ 21	\$ 11,447
Abbeville Harbor & Terminal District	22,198	-	22,162	2,648	101	24,911	6,336	-	-	24	6,360	20,691	23	20,714
Acadia Soil & Water District	12,268	-	12,248	1,463	-	13,711	3,502	-	-	178	3,680	11,435	(61)	11,374
Ascension Parish Government	2,423,163	-	2,419,196	289,010	851	2,709,057	691,646	-	-	5,951	697,597	2,258,659	(1,520)	2,257,139
Ascension Parish Library	323,076	-	322,547	38,533	439	361,519	92,216	-	-	124	92,340	301,143	152	301,295
Assumption Waterworks #1	122,459	-	122,259	14,606	-	136,865	34,954	-	-	714	35,668	114,146	(330)	113,816
Audubon Regional Library	28,040	-	27,994	3,344	7	31,345	8,004	-	-	897	8,901	26,137	(417)	25,720
Avoyelles Coroner's Office	6,572	-	6,562	784	10	7,356	1,876	-	-	1	1,877	6,126	4	6,130
Avoyelles District Attorney's Office	67,222	-	67,112	8,018	417	75,547	19,187	-	-	-	19,187	62,658	186	62,844
Avoyelles Parish Police Jury	158,912	-	158,652	18,953	1,391	178,996	45,358	-	-	-	45,358	148,124	606	148,730
Bayou Lafourche Fresh Water District	71,693	-	71,576	8,551	-	80,127	20,463	-	-	278	20,741	66,826	(131)	66,695
Berwick Bayou Vista Waterworks	28,144	-	28,098	3,357	368	31,823	8,033	-	-	-	8,033	26,234	162	26,396
Calcasieu Soil & Water District	6,791	-	6,780	810	5	7,595	1,938	-	-	33	1,971	6,330	(7)	6,323
Cameron Mosquito Abatement District #1	51,772	-	51,687	6,175	14	57,876	14,777	-	-	553	15,330	48,257	(269)	47,988
City Court of Denham Springs	38,182	-	38,120	4,554	4	42,678	10,898	-	-	204	11,102	35,590	(148)	35,442
City Court of Hammond	103,779	-	103,609	12,378	356	116,343	29,622	-	-	-	29,622	96,733	162	96,895
City of Bossier	32,387	-	32,334	3,863	131	36,328	9,244	-	-	8	9,252	30,189	43	30,232
Crescent Soil & Water District	4,204	-	4,197	501	19	4,717	1,200	-	-	-	1,200	3,919	11	3,930
Denham Springs Ward Two Marshall	24,469	-	24,429	2,918	856	28,203	6,984	-	-	-	6,984	22,808	392	23,200
Desoto 42nd District Attorney	28,563	-	28,517	3,407	2	31,926	8,153	-	-	512	8,665	26,624	(242)	26,382
Desoto Communications District	51,376	-	51,292	6,128	228	57,648	14,664	-	-	93	14,757	47,888	94	47,982
Desoto Parish Library	116,314	-	116,123	13,873	2,305	132,301	33,200	-	-	793	33,993	108,417	890	109,307
Desoto Parish Police Jury	584,503	-	583,547	69,714	2,207	655,468	166,835	-	-	22	166,857	544,823	896	545,719
Evangeline Soil & Water District	6,510	-	6,500	776	12	7,288	1,858	-	-	-	1,858	6,068	3	6,071
Gulf Coast Soil & Water District	11,696	-	11,676	1,395	-	13,071	3,338	-	-	188	3,526	10,902	(95)	10,807
Iberia Soil & Water District	4,817	-	4,809	575	29	5,413	1,375	-	-	3	1,378	4,490	8	4,498
Jefferson Davis Soil & Water District	12,075	-	12,056	1,440	1	13,497	3,447	-	-	158	3,605	11,256	(58)	11,198
Lafourche 17th Indigent Defender Board	56,873	-	56,779	6,783	404	63,966	16,233	-	-	4	16,237	53,012	207	53,219
Lafourche/Terrebonne Soil & Water District	6,481	-	6,470	773	77	7,320	1,850	-	-	4	1,854	6,041	32	6,073
Livingston Parish Council	753,491	-	752,257	89,869	1,405	843,531	215,070	-	-	193	215,263	702,338	372	702,710
Livingston Parish Library	235,836	-	235,450	28,128	1,266	264,844	67,315	-	-	-	67,315	219,825	643	220,468
Livingston Parish Sheriff	29,007	-	28,959	3,460	149	32,568	8,279	-	-	352	8,631	27,038	(126)	26,912
Louisiana School Board Association	52,646	-	52,560	6,279	53	58,892	15,027	-	-	321	15,348	49,072	(142)	48,930
Madison Parish Soil & Water District	3,651	-	3,645	435	-	4,080	1,042	-	-	168	1,210	3,403	(59)	3,344
North Caddo Medical Center	1,205,412	-	1,203,439	143,765	1	1,347,205	344,062	-	-	5,192	349,254	1,123,579	(2,261)	1,121,318
Northeast Soil and Water District	6,274	-	6,264	748	-	7,012	1,791	-	-	43	1,834	5,848	(22)	5,826
St. James Parish Hospital	1,092,285	-	1,090,497	130,277	1,759	1,222,533	311,772	-	-	2,125	313,897	1,018,132	(482)	1,017,650
St. Landry Soil & Water District	3,526	-	3,520	421	16	3,957	1,006	-	-	-	1,006	3,286	8	3,294
St. Mary Soil & Water District	3,547	-	3,541	423	-	3,964	1,012	-	-	244	1,256	3,306	(133)	3,173
St. Mary Water & Sewer District #4	77,354	-	77,227	9,226	84	86,537	22,079	-	-	162	22,241	72,103	(57)	72,046
St. Mary Waterworks District # 5	43,048	-	42,978	5,134	357	48,469	12,287	-	-	2	12,289	40,126	131	40,257
Tangipahoa Soil & Water District	3,270	-	3,265	390	-	3,655	933	-	-	1	934	3,048	1	3,049

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN B)  
AS OF THE YEAR ENDED DECEMBER 31, 2016

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Benefit)			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
Terrebonne Consolidated Government	\$ 3,696,424	\$ -	\$ 3,690,372	\$ 440,874	\$ 1,455	\$ 4,132,701	\$ 1,055,075	\$ -	\$ -	\$ 2,097	\$ 1,057,172	\$ 3,445,481	\$ (601)	\$ 3,444,880
Terrebonne Consolidated Waterworks	476,214	-	475,435	56,798	1,578	533,811	135,926	-	-	686	136,612	443,885	594	444,479
Terrebonne Recreation District #10	7,368	-	7,356	879	36	8,271	2,103	-	-	-	2,103	6,868	17	6,885
Terrebonne Sales & Use	46,589	-	46,512	5,557	263	52,332	13,298	-	-	-	13,298	43,426	95	43,521
Vermilion Soil and Water District	8,119	-	8,106	968	281	9,355	2,318	-	-	-	2,318	7,568	147	7,715
Vernon Parish 30th Judicial District Attorney	33,437	-	33,383	3,988	24	37,395	9,544	-	-	107	9,651	31,167	(29)	31,138
Vernon Parish Police Jury	490,472	-	489,670	58,499	3,277	551,446	139,996	-	-	39	140,035	457,175	1,196	458,371
West Carroll Soil & Water District	5,497	-	5,488	656	13	6,157	1,569	-	-	105	1,674	5,123	(48)	5,075
West Feliciana Police Jury	300,467	-	299,975	35,837	273	336,085	85,763	-	-	-	85,763	280,069	142	280,211
<b>Total</b>	<b>\$ 12,990,731</b>	<b>\$ -</b>	<b>\$ 12,969,468</b>	<b>\$ 1,549,403</b>	<b>\$ 22,583</b>	<b>\$ 14,541,454</b>	<b>\$ 3,707,957</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,583</b>	<b>\$ 3,730,540</b>	<b>\$ 12,108,818</b>	<b>\$ -</b>	<b>\$ 12,108,818</b>

See accompanying notes.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
NOTES TO SCHEDULES  
DECEMBER 31, 2016

The Parochial Employees' Retirement System of Louisiana (System) is a cost-sharing, multiple-employer defined benefit pension plan established by Act 205 of the 1952 regular session of the Legislature of the State of Louisiana to provide retirement benefits to all employees of any parish in the State of Louisiana or any governing body or a parish which employs and pays persons serving the parish.

Act 765 of the year 1979, established by the Legislature of the State of Louisiana, revised the System to create Plan A and Plan B to replace the "regular plan" and the "supplemental plan." Plan A was designated for employers out of Social Security. Plan B was designated for those employers that remained in Social Security on the revision date.

The Retirement System is governed by Louisiana Revised Statutes, Title 11, Sections 1901 through 2025, specifically, and other general laws of the State of Louisiana.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The Parochial Employees' Retirement System of Louisiana prepares its employer pension schedules in accordance with Governmental Accounting Statement No. 68 - *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*. GASB Statement No. 68 establishes standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expenses/expenditures. It provides methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. It also provides methods to calculate participating employers' proportionate share of net pension liability, deferred inflows, deferred outflows, pension expense, and amortization periods for deferred inflows and deferred outflows.

Basis of Accounting:

The System's employer pension schedules are prepared using the accrual basis of accounting. Members' earnable compensation, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed. The member's earnable compensation is attributed to the employer for which the member is employed as of December 31, 2016.

The System complies with the provisions of GASB Statement No. 67, *Financial Reporting for Pension Plans*, which included specifying the approach of contributing entities to measure pension liabilities for benefits provided through the pension plan.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
NOTES TO SCHEDULES  
DECEMBER 31, 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

System Employees:

The System is not allocated a proportionate share of the net pension liability related to its employees. The net pension liability attributed to the System's employees is allocated to the remaining employers based on their respective employer allocation percentage.

Plan Fiduciary Net Position:

Plan fiduciary net position is a significant component of the System's collective net pension liability. The System's plan fiduciary net position was determined using the accrual basis of accounting. The System's assets, liabilities, revenues, and expenses were recorded with the use of estimates and assumptions in conformity with accounting principles generally accepted in the United States of America. Such estimates primarily related to unsettled transactions and events as of the date of the financial statements and estimates over the determination of the fair market value of the System's investments. Accordingly, actual results may differ from estimated amounts.

2. PLAN DESCRIPTION:

The Parochial Employees' Retirement System of Louisiana is the administrator of a cost-sharing, multiple employer defined benefit pension plan. The System was established and provided for by R.S.11:1901 of the Louisiana Revised Statute (LRS).

The System provides retirement benefits to employees of taxing districts of a parish or any branch or section of a parish within the State which does not have its own retirement system and which elects to become members of the System.

The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to these appropriate statutes for more complete information.

Eligibility Requirements:

All permanent parish government employees (except those employed by Orleans, Lafourche, and East Baton Rouge Parishes) who work at least 28 hours a week shall become members on the date of employment. New employees meeting the age and Social Security criteria have up to 90 days from the date of hire to elect to participate.

As of January 1997, elected officials, except coroners, justices of the peace, and parish presidents may no longer join the System.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
NOTES TO SCHEDULES  
DECEMBER 31, 2016

2. PLAN DESCRIPTION: (Continued)

Retirement Benefits:

Any member of Plan A can retire providing he/she meets one of the following criteria:

For employees hired prior to January 1, 2007:

1. Any age with thirty (30) or more years of creditable service.
2. Age 55 with twenty-five (25) years of creditable service.
3. Age 60 with a minimum of ten (10) years of creditable service.
4. Age 65 with a minimum of seven (7) years of creditable service.

For employees hired after January 1, 2007:

1. Age 55 with 30 years of service.
2. Age 62 with 10 years of service.
3. Age 67 with 7 years of service.

Any member of Plan B can retire providing he/she meets one of the following criteria:

For employees hired prior to January 1, 2007:

1. Age 55 with thirty (30) years of creditable service.
2. Age 60 with a minimum of ten (10) years of creditable service.
3. Age 65 with a minimum of seven (7) years of creditable service.

For employees hired after January 1, 2007:

1. Age 55 with 30 years of service.
2. Age 62 with 10 years of service.
3. Age 67 with 7 years of service.

Generally, the monthly amount of the retirement allowance of any member of Plan A shall consist of an amount equal to 3% of the member's final average compensation multiplied by his/her years of creditable service. However, under certain conditions, as outlined in the statutes, the benefits are limited to specified amounts.

Generally, the monthly amount of the retirement allowance for any member of Plan B shall consist of an amount equal to 2% of the member's final average compensation multiplied by his years of creditable service. However, under certain conditions, as outlined in the statutes, the benefits are limited to specified amounts.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
NOTES TO SCHEDULES  
DECEMBER 31, 2016

2. PLAN DESCRIPTION: (Continued)

Survivor Benefits:

Upon the death of any member of Plan A with five (5) or more years of creditable service who is not eligible for retirement, the plan provides for benefits for the surviving spouse and minor children, as outlined in the statutes.

Any member of Plan A, who is eligible for normal retirement at time of death, the surviving spouse shall receive an automatic Option 2 benefit, as outlined in the statutes.

Plan B members need ten (10) years of service credit to be eligible for survivor benefits. Upon the death of any member of Plan B with twenty (20) or more years of creditable service who is not eligible for normal retirement, the plan provides for an automatic Option 2 benefit for the surviving spouse when he/she reaches age 50 and until remarriage, if the remarriage occurs before age 55.

A surviving spouse who is not eligible for Social Security survivorship or retirement benefits, and married not less than twelve (12) months immediately preceding death of the member, shall be paid an Option 2 benefit beginning at age 50.

Deferred Retirement Option Plan:

Act 338 of 1990 established the Deferred Retirement Option Plan (DROP) for the Retirement System. DROP is an option for that member who is eligible for normal retirement.

In lieu of terminating employment and accepting a service retirement, any member of Plan A or B who is eligible to retire may elect to participate in the Deferred Retirement Option Plan (DROP) in which they are enrolled for three years and defer the receipt of benefits. During participation in the plan, employer contributions are payable but employee contributions cease. The monthly retirement benefits that would be payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP Fund.

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the DROP may receive, at his option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or roll over the fund to an Individual Retirement Account.

Interest is accrued on the DROP benefits for the period between the end of DROP participation and the member's retirement date.



PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
NOTES TO SCHEDULES  
DECEMBER 31, 2016

2. PLAN DESCRIPTION: (Continued)

Deferred Retirement Option Plan: (Continued)

For individuals who become eligible to participate in the Deferred Retirement Option Plan (DROP) on or after January 1, 2004, all amounts which remain credited to the individual's subaccount after termination in DROP will be placed in liquid asset money market investments at the discretion of the Board of Trustees. These subaccounts may be credited with interest based on money market rates of return or, at the option of the System, the funds may be credited to self-directed subaccounts. The participant in the self-directed portion of DROP must agree that the benefits payable to the participant are not the obligations of the state or the System, and that any returns and other rights of DROP are the sole liability and responsibility of the participant and the designated provider to which contributions have been made.

Disability Benefits:

For Plan A, a member shall be eligible to retire and receive a disability benefit if they were hired prior to January 1, 2007, and has at least five years of creditable service or if hired after January 1, 2007, has seven years of creditable service, and is not eligible for normal retirement and has been officially certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, a member of Plan A shall be paid a disability benefit equal to the lesser of an amount equal to 3% of the member's final average compensation multiplied by his years of service, not to be less than 15, or three percent multiplied by years of service assuming continued service to age 60.

For Plan B, a member shall be eligible to retire and receive a disability benefit if he/she was hired prior to January 1, 2007, and has at least five years of creditable service or if hired after January 1, 2007, has seven years of creditable service, and is not eligible for normal retirement, and has been officially certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, a member of Plan B shall be paid a disability benefit equal to the lesser of an amount equal to 2% of the member's final average compensation multiplied by his years of service, not to be less than 15, or an amount equal to what the member's normal benefit would be based on the member's current final compensation but assuming the member remained in continuous service until his earliest normal retirement age.

Cost of Living Increases:

The Board is authorized to provide a cost of living allowance for those retirees who retired prior to July 1973. The adjustment cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement and may only be granted if sufficient funds are available from investment income in excess of normal requirements.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
NOTES TO SCHEDULES  
DECEMBER 31, 2016

2. PLAN DESCRIPTION: (Continued)

Cost of Living Increases: (Continued)

In addition, the Board may provide an additional cost of living increase to all retirees and beneficiaries who are over age 65 equal to 2% of the member's benefit paid on October 1, 1977, (or the member's retirement date, if later). Also, the Board may provide a cost of living increase up to 2.5% for retirees 62 and older. (RS 11:1937). Lastly, Act 270 of 2009 provided for further reduced actuarial payments to provide an annual 2.5% cost of living adjustment commencing at age 55.

3. EMPLOYER CONTRIBUTIONS:

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2016, the actuarially determined contribution rate was 10.52% of member's compensation for Plan A and 7.20% of member's compensation for Plan B. However, the actual rate for the fiscal year ending December 31, 2016 was 13.00% for Plan A and 8.00% for Plan B.

According to state statute, the System also receives  $\frac{1}{4}$  of 1% of ad valorem taxes collected within the respective parishes, except for Orleans and East Baton Rouge parishes. The System also receives revenue sharing funds each year as appropriated by the Legislature. Tax monies and revenue sharing monies are apportioned between Plan A and Plan B in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities.

4. SCHEDULE OF EMPLOYER ALLOCATIONS:

The schedule of employer allocations reports the historical employer contributions, in addition to the employer allocation percentage for each participating employer. The historical employer contributions are used to determine the proportionate relationship of each employer to all employers of the Parochial Employees' Retirement System of Louisiana. The employer's proportion was determined on a basis that is consistent with the manner in which contributions to the pension plan are determined. The resulting allocation percentages were used in calculating each employer's proportionate share of the pension amounts.

The allocation method used in determining each employer's proportion was based on each employer's contributions to the plan during the fiscal year ended December 31, 2016 as compared to the total of all employers' contributions received by the plan during the fiscal year ended December 31, 2016.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
 NOTES TO SCHEDULES  
DECEMBER 31, 2016

5. SCHEDULE OF PENSION AMOUNTS BY EMPLOYER:

The schedule of pension amounts by employer displays each employer's allocation of the net pension liability, the various categories of deferred outflows of resources, the various categories of deferred inflows of resources, and the various categories of pension expense. The schedule of pension amounts by employer was prepared using the allocations included in the Schedule of Employer Allocations.

6. ACTUARIAL METHODS AND ASSUMPTIONS:

The net pension liability was measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service, less the amount of the pension plan's fiduciary net position.

The components of the net pension liability of the System's employers as of December 31, 2016, are as follows:

	<u>Plan A</u>	<u>Plan B</u>
Total Pension Liability	\$ 3,519,868,332	\$ 288,746,752
Plan Fiduciary Net Position	<u>3,313,917,014</u>	<u>275,756,021</u>
Total Net Pension Liability	<u>\$ 205,951,318</u>	<u>\$ 12,990,731</u>

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2016, are as follows:

Valuation Date	December 31, 2016
Actuarial Cost Method	Plan A – Entry Age Normal Plan B – Entry Age Normal
Investment Rate of Return	7.00%, net of investment expense, including inflation
Expected Remaining Service lives	4 years
Projected Salary Increases	Plan A – 5.25% (2.75% Merit/2.50% Inflation) Plan B – 5.25% (2.75% Merit/2.50% Inflation)
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increase not yet authorized by the Board of Trustees.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
NOTES TO SCHEDULES  
DECEMBER 31, 2016

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

Mortality RP-2000 Employee Sex Distinct Table was selected for employees. RP-2000 Healthy Annuitant Sex Distinct Tables were selected for annuitants and beneficiaries. RP-2000 Disabled Lives Mortality Table was selected for disabled annuitants.

Inflation Rate 2.50%

The discount rate used to measure the total pension liability was 7.00% for Plan A and 7.00% for Plan B. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the 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 those assumptions, the System'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.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.66% for the year ended December 31, 2016.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2016 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed income	35%	1.24%
Equity	52%	3.63%
Alternatives	11%	0.67%
Real assets	2%	0.12%
Totals	100%	5.66%
Inflation		2.00%
Expected Arithmetic Nominal Return		7.66%

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
 NOTES TO SCHEDULES  
DECEMBER 31, 2016

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2010 through December 31, 2014. 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 System's liabilities. The RP-2000 Healthy Annuitant Sex Distinct Tables (set forward two years for males and set forward one year for females) projected to 2031 using Scale AA was selected for annuitants and beneficiaries. For disabled annuitants, the RP-2000 Disabled Lives Mortality Table set back five years for males and three years for females was selected. For active employees, the RP-2000 Employee Sex Distinct Tables set back four years for males and three years for females was used.

7. SENSITIVITY TO CHANGES IN DISCOUNT RATE:

The following presents the net pension liability of the participating employers calculated using the discount rate of 7.00%, as well as what the employers' 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.

	Changes in Discount Rate		
	Plan A		
	1%	Current	1%
	Decrease	Discount Rate	Increase
	6.00%	7.00%	8.00%
Net Pension Liability (Asset)	\$ 616,083,089	\$ 205,951,318	\$ (140,827,554)

	Changes in Discount Rate		
	Plan B		
	1%	Current	1%
	Decrease	Discount Rate	Increase
	6.00%	7.00%	8.00%
Net Pension Liability (Asset)	\$ 49,387,413	\$ 12,990,731	\$ (17,733,113)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
 NOTES TO SCHEDULES  
DECEMBER 31, 2016

8. CHANGE IN NET PENSION LIABILITY:

The changes in the net pension liability for the year ended December 31, 2016 were recognized in the current reporting period as pension expense except as follows:

*Differences between Expected and Actual Experience:*

Differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The difference between expected and actual experience resulted in a deferred inflow of resources for Plan A and Plan B as of December 31, 2016 as follows:

PLAN A					
December 31, 2016					
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2016	\$ -	\$ 12,667,455	\$ (3,166,864)	\$ -	\$ 9,500,591
2015	-	33,731,404	(11,243,801)	-	22,487,603
2014	-	8,102,721	(4,051,361)	-	4,051,360
			Totals	\$ -	\$ 36,039,554

PLAN B					
December 31, 2016					
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2016	\$ -	\$ 2,340,186	\$ (585,047)	\$ -	\$ 1,755,139
2015	-	1,634,805	(544,935)	-	1,089,870
2014	-	1,725,897	(862,949)	-	862,948
			Totals	\$ -	\$ 3,707,957

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
NOTES TO SCHEDULES  
DECEMBER 31, 2016

8. CHANGE IN NET PENSION LIABILITY: (Continued)

*Differences between Projected and Actual Investment Earnings:*

Differences between projected and actual investment earnings on pension plan investments were recognized in pension expense using the straight-line amortization method over a closed five-year period. The difference between projected and actual investment earnings resulted in a net deferred outflow of resources and a pension expense as of December 31, 2016 as follows:

PLAN A						
				December 31, 2016		
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows	Net Deferred Outflows Balance
2016	\$ -	\$ 21,590,369	\$ (4,318,074)	\$ -	\$ 17,272,295	\$ (17,272,295)
2015	198,285,505	-	49,571,376	148,714,129	-	148,714,129
2014	42,576,053	-	14,192,017	28,384,036	-	28,384,036
			Totals	\$ 177,098,165	\$ 17,272,295	\$ 159,825,870

PLAN B						
				December 31, 2016		
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows	Net Deferred Outflows Balance
2016	\$ -	\$ 1,827,421	\$ (365,484)	\$ -	\$ 1,461,937	\$ (1,461,937)
2015	16,241,219	-	4,060,305	12,180,914	-	12,180,914
2014	3,375,736	-	1,125,245	2,250,491	-	2,250,491
			Totals	\$ 14,431,405	\$ 1,461,937	\$ 12,969,468

*Changes of Assumptions:*

The changes of assumptions about future economic or demographic factors were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The changes of assumptions or other inputs resulted in deferred outflows of resources and a pension expense as of December 31, 2016 as follows:

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
 NOTES TO SCHEDULES  
DECEMBER 31, 2016

8. CHANGE IN NET PENSION LIABILITY: (Continued)

*Changes of Assumptions: (Continued)*

PLAN A					
December 31, 2016					
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2016	\$ -	\$ -	\$ -	\$ -	\$ -
2015	58,651,519	-	19,550,506	39,101,013	-
2014	-	-	-	-	-
			Totals	\$ 39,101,013	\$ -

PLAN B					
December 31, 2016					
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2016	\$ -	\$ -	\$ -	\$ -	\$ -
2015	2,324,104	-	774,701	1,549,403	-
2014	-	-	-	-	-
			Totals	\$ 1,549,403	\$ -

*Change in Proportion:*

Changes in the employer's proportionate shares of the collective net pension liability and collective deferred outflows of resources and deferred inflows of resources since the prior measurement date were recognized in employer's pension expense (benefit) using a the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided pensions through the pension plan. The unamortized amounts arising from changes in proportion are presented in the Schedule of Pension Amounts as deferred outflows or deferred inflows as of December 31, 2016.

9. CONTRIBUTIONS – PROPORTIONATE SHARE:

Differences between contributions remitted to the System and the employer's proportionate share are recognized in pension expense (benefit) using the straight line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with a pension through the pension plan. The resulting deferred inflow/outflow and amortization is not reflected in the schedule of employer amounts due to differences that could arise between contributions reported by the System and contributions reported by the participating employer.



PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
NOTES TO SCHEDULES  
DECEMBER 31, 2016

10. RETIREMENT SYSTEM AUDIT REPORT:

The Parochial Employees' Retirement System of Louisiana issued a stand-alone audit report on its financial statements for the year ended December 31, 2016. Access to the audit report can be found on the System's website: [www.persla.org](http://www.persla.org) or on the Office of Louisiana Legislative Auditor's official website: [www.la.state.la.us](http://www.la.state.la.us).

11. ESTIMATES:

The process of preparing the schedule of employer allocations and schedule of pension amounts in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Accordingly, actual results may differ from estimated amounts.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS  
AND NON-EMPLOYER CONTRIBUTIONS (PLAN A)  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2016

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
15th Judicial District Court	\$ 241,618	\$ 23,050
16th Judicial District Attorney	330,060	31,487
5th Judicial District Attorney	51,332	4,897
Acadia Parish Communications District	7,442	710
Acadia Parish Library	73,297	6,992
Acadia Parish Police Jury	371,630	35,453
Acadiana Crime Lab	180,953	17,263
Acadiana Works, Inc.	91,294	8,709
Allen Parish 33rd Judicial Indigent Defender Board	9,792	934
Allen Parish Ambulance Service	131,248	12,521
Allen Parish District Attorney	48,623	4,639
Allen Parish Library	36,153	3,449
Allen Parish Police Jury	144,322	13,768
Assumption Parish Police Jury	281,629	26,867
Avoyelles Parish 12th Judicial District Indigent Defender	17,966	1,714
Beauregard Parish Communications District	19,122	1,824
Beauregard Parish District Attorney	16,063	1,532
Beauregard Parish Library	63,580	6,065
Beauregard Parish Police Jury	308,867	29,466
Bienville Parish Library	46,251	4,412
Bienville Parish Police Jury	183,294	17,486
Bossier Parish Communications District	103,174	9,843
Bossier Parish EMS	237,104	22,620
Bossier Parish Police Jury	1,248,019	119,060
Caddo Parish Commission	1,802,583	171,965
Caddo Parish Coroner	79,133	7,549
Caddo Parish District Attorney	341,789	32,606
Caddo/Bossier Port Commission	196,744	18,769
Calcasieu Parish Gravity Drainage District #4	101,191	9,653
Calcasieu Parish Gravity Drainage District #5	136,061	12,980
Calcasieu Parish Police Jury	4,524,993	431,681
Calcasieu Parish School Board	-	-
Calcasieu Parish Waterworks District #7	30,238	2,885
Calcasieu Regional Airport	81,041	7,731
Calcasieu-Sulphur Parks & Recreation	189,748	18,102
Caldwell Parish District Attorney	13,619	1,299
Caldwell Parish Library	14,064	1,342
Caldwell Parish Police Jury	100,212	9,560
Cameron Parish Ambulance District #2	143,305	13,671
Cameron Parish District Attorney	2,624	250
Cameron Parish Police Jury	593,532	56,622
Catahoula E911 Communications District	3,760	359
Catahoula Parish Police Jury	79,160	7,552
City of Morgan City	33,501	3,196

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS  
AND NON-EMPLOYER CONTRIBUTIONS (PLAN A)  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2016

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
Claiborne Parish Police Jury	\$ 165,102	\$ 15,751
Concordia Parish 7th District Attorney	57,587	5,494
Concordia Parish Indigent Defender Board	14,884	1,420
Concordia Parish Library	37,862	3,612
Concordia Parish Police Jury	115,813	11,048
Concordia Parish Sewer District #1	4,719	450
Desoto Parish EMS	243,552	23,235
Desoto Parish School Board	2,506	239
Desoto Parish Waterworks	53,696	5,123
East Carroll Parish Police Jury	160,923	15,352
East Feliciana Communications District	30,398	2,900
East Feliciana Parish Police Jury	122,709	11,706
Evangeline Parish District Attorney	45,950	4,384
Evangeline Parish Police Jury	262,071	25,001
Evangeline Parish Solid Waste	71,317	6,804
Franklin Parish Communications District	12,749	1,216
Franklin Parish Library	28,592	2,728
Franklin Parish Police Jury	156,068	14,889
Grant Parish Police Jury	167,583	15,987
Greater New Orleans Expressway	686,838	65,524
Iberia Medical Center	3,316,652	316,406
Iberia Parish 16th Judicial District Judge	146,344	13,961
Iberia Parish Government	890,519	84,955
Iberia Parish School Board	1,254	120
Iberville Parish District Attorney	61,922	5,907
Iberville Parish Parks & Recreation	60,270	5,750
Iberville Parish Police Jury	916,720	87,454
Iberville Parish School Board	1,254	120
Jackson Parish District Attorney	62,235	5,937
Jackson Parish Police Jury	228,818	21,829
Jackson Parish Recreation Department	29,098	2,776
Jackson Parish Sales Tax	7,622	727
Jefferson Davis District Attorney	57,238	5,460
Jefferson Davis Parish 31st Judicial Court	-	-
Jefferson Davis Parish Indigent Defender Board	4,845	462
Jefferson Davis Parish Landfill	24,025	2,292
Jefferson Davis Parish Library	47,397	4,522
Jefferson Davis Parish Mosquito Abatement	60,344	5,757
Jefferson Davis Parish Police Jury	156,819	14,960
Jefferson Davis Parish Tourist Commission	19,586	1,869
Jefferson Parish Government	15,848,203	1,511,899
Jefferson Parish 24th Indigent Defender Board	17,492	1,669
Jefferson Parish Housing Authority	49,047	4,679
Jefferson Parish Retirement System	20,702	1,975

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS  
AND NON-EMPLOYER CONTRIBUTIONS (PLAN A)  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2016

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
Kolin Ruby Wise Water District (Rapides)	\$ 36,743	\$ 3,505
Lafayette 15th Judicial District Attorney	27,249	2,600
Lafayette Airport Commission	147,843	14,104
Lafayette Consolidated Government	4,669,523	445,469
Lafayette Convention & Visitors Commission	107,775	10,282
Lafayette Economic Development Authority	178,510	17,030
Lafourche Parish School Board	1,254	120
Lafourche Parish Water District #1	429,074	40,933
Lasalle Parish Police Jury	134,876	12,867
Lincoln Parish 3rd Judicial District Attorney	74,842	7,140
Lincoln Parish Detention Center	-	-
Lincoln Parish Police Jury	433,448	41,351
Livingston Parish Mosquito Abatement	-	-
Livingston Parish Recreation District #3	115,944	11,061
Madison Parish Police Jury	236,696	22,581
Monroe/West Monroe Visitors' Bureau	67,361	6,426
Morehouse Parish Library	17,076	1,629
Morehouse Parish Police Jury	136,920	13,062
Natchitoches 10th Judicial Court	13,104	1,250
Natchitoches Parish	515,893	49,216
Natchitoches Parish District Attorney	18,687	1,783
Natchitoches Parish Tax Commission	35,218	3,360
Natchitoches Port Commission	24,129	2,302
North Louisiana Crime Lab	235,176	22,436
Ouachita Parish Police Jury	1,682,771	160,535
Plaquemines 25th Judicial District Public Defender	20,291	1,936
Plaquemines Medical Center	190,442	18,168
Plaquemines Parish District Attorney of the 25th District	6,769	646
Plaquemines Parish Government	2,541,657	242,472
Plaquemines Port, Harbor & Terminal District	258,021	24,615
Pointe Coupee Hospital	1,057,529	100,887
Pointe Coupee Parish Library	51,040	4,869
Pointe Coupee Parish Police Jury	255,989	24,421
Pointe Coupee Parish School Board	1,254	120
Police Jury Association (Ex Board)	216	21
Police Jury Association (Office)	63,415	6,050
Port of Iberia	28,020	2,673
Rapides Parish Indigent Defender Board	31,505	3,006
Rapides Parish Library	265,742	25,352
Rapides Parish Police Jury	1,056,780	100,816
Red River Parish Police Jury	192,703	18,384
Red River Parish School Board	1,254	120
Red River Waterway Commission	201,943	19,265
Richland Parish Communication District	9,519	908

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS  
AND NON-EMPLOYER CONTRIBUTIONS (PLAN A)  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2016

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
Richland Parish District Judge	\$ 26,919	\$ 2,568
Richland Parish Police Jury	273,307	26,073
Richland Parish School Board	-	-
Richland Parish Tax Commission	15,931	1,520
Ruston/Lincoln Convention Bureau	-	-
Sabine Parish District Attorney	44,760	4,270
Sabine Parish Library	23,953	2,285
Sabine Parish Police Jury	186,001	17,744
Sabine Parish School Board	1,018	97
South Toledo Bend Water District	28,739	2,742
St. Bernard Parish Government	1,515,733	144,600
St. Bernard Parish Library	21,644	2,065
St. Bernard Parish School Board	2,506	239
St. Charles Parish 29th Judicial District Attorney	232,556	22,186
St. Charles Parish Council	3,159,880	301,450
St. Charles Parish School Board	1,254	120
St. Helena Parish Police Jury	168,375	16,063
St. Helena Parish School Board	-	-
St. James Parish Government	1,014,484	96,781
St. James Parish School Board	1,410	135
St. John Parish Council	1,372,854	130,969
St. John the Baptist Parish 40th Judicial District Attorney	100,000	9,540
St. John the Baptist Parish Library	133,974	12,781
St. Landry Parish Community Action Agency	-	-
St. Landry Parish E911 Communications District	64,892	6,191
St. Landry Parish Government	488,669	46,619
St. Landry Parish Sheriff	1,645	157
St. Martin Parish Government	438,808	41,862
St. Martin Parish Library	74,100	7,069
St. Martin Parish School Board	1,254	120
St. Martin Parish Water & Sewer	11,901	1,135
St. Mary Parish Consolidated Gravity Drainage District #1	46,358	4,423
St. Mary Parish E911 Communications District	45,801	4,369
St. Mary Parish Government	793,852	75,733
St. Mary Parish Library	134,957	12,875
St. Mary Parish Sales & Use Tax Department	57,350	5,471
St. Mary Parish School Board	940	90
St. Mary Parish Sewer District #5	21,554	2,056
St. Mary Parish Sewer District #8	11,631	1,110
St. Mary Parish Sewer District Wards 5 & 8	9,069	865
St. Tammany Parish 22nd District Attorney	119,841	11,433
St. Tammany Parish Communications District	42,240	4,030
St. Tammany Parish Coroner	256,669	24,486

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS  
AND NON-EMPLOYER CONTRIBUTIONS (PLAN A)  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2016

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
St. Tammany Parish Fire District #1	\$ 4,635	\$ 442
St. Tammany Parish Fire District #4	13,114	1,251
St. Tammany Parish Government	3,264,042	311,387
St. Tammany Parish Library	495,899	47,308
St. Tammany Parish Mosquito Abatement District #2	200,429	19,121
St. Tammany Parish Recreation District #1	188,882	18,019
St. Tammany Parish Recreation District #11	11,428	1,090
St. Tammany Parish School Board	-	-
Tangipahoa Parish 21st Judicial District Attorney	141,226	13,473
Tangipahoa Parish 21st Judicial District Indigent Defender	240,180	22,913
Tangipahoa Parish Consolidated Gravity Drainage District	102,399	9,769
Tangipahoa Parish Government	1,395,291	133,110
Tangipahoa Parish Library	126,153	12,035
Tangipahoa Parish Mosquito Abatement District #1	70,161	6,693
Tangipahoa Parish Sewer District #1	40,739	3,886
Tangipahoa Parish Sheriff	25,684	2,450
Tangipahoa Parish Tourist Commission	41,152	3,926
Tangipahoa Parish Water District	94,050	8,972
Teche-Vermilion Fresh Water District	89,927	8,579
Tensas Parish Police Jury	110,838	10,574
Terrebonne Indigent Defender Board	63,635	6,071
Union Parish 3rd Judicial Clerks' Fund	15,039	1,435
Union Parish Police Jury	345,619	32,972
Vermilion Parish 7th Ward Drainage District #2	19,410	1,852
Vermilion Parish Library	70,315	6,708
Vermilion Parish Police Jury	634,678	60,548
Vermilion Parish School Board	-	-
Vermilion Parish Tourist Commission	5,484	523
Vermilion Parish Waterworks District #1	54,355	5,185
Washington Parish Police Jury	415,478	39,636
Webster Parish Police Jury	411,063	39,215
West Baton Rouge Natural Gas & Water	209,249	19,962
West Baton Rouge Parish 18th Judicial Court	31,195	2,976
West Baton Rouge Parish Council	774,138	73,852
West Baton Rouge Parish Library	83,109	7,929
West Baton Rouge Parish School Board	1,254	120
West Calcasieu Cameron Hospital	3,572,256	340,790
West Carroll Parish Library	10,926	1,042
West Carroll Parish Police Jury	138,640	13,226
West Feliciana Parish Tourist Commission	4,455	425
West Ouachita Parish Sewer District #5	52,674	5,025
Winn Parish District Attorney	30,239	2,885
Winn Parish Police Jury	114,956	10,967
Winn Parish School Board	626	60
Workforce Investment Board	15,934	1,520
Total	<u>\$ 77,431,442</u>	<u>\$ 7,386,897</u>

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS  
AND NON-EMPLOYER CONTRIBUTIONS (PLAN B)  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2016

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
34th Judicial District Indigent Defender	\$ 7,496	\$ 1,141
Abbeville Harbor & Terminal District	13,574	2,066
Acadia Soil & Water District	7,502	1,142
Ascension Parish Government	1,481,764	225,579
Ascension Parish Library	197,561	30,076
Assumption Waterworks #1	74,884	11,400
Audubon Regional Library	17,147	2,610
Avoyelles Coroner's Office	4,019	612
Avoyelles District Attorney's Office	41,106	6,258
Avoyelles Parish Police Jury	97,175	14,794
Bayou Lafourche Fresh Water District	43,840	6,674
Berwick Bayou Vista Waterworks	17,210	2,620
Calcasieu Soil & Water District	4,153	632
Cameron Mosquito Abatement District #1	31,659	4,820
City Court of Denham Springs	23,349	3,555
City Court of Hammond	63,461	9,661
City of Bossier	19,805	3,015
Crescent Soil & Water District	2,571	391
Denham Springs Ward Two Marshall	14,963	2,278
Desoto 42nd District Attorney	17,466	2,659
Desoto Communications District	31,416	4,783
Desoto Parish Library	71,126	10,828
Desoto Parish Police Jury	357,424	54,413
Evangeline Soil & Water District	3,981	606
Gulf Coast Soil & Water District	7,152	1,089
Iberia Soil & Water District	2,945	448
Jefferson Davis Soil & Water District	7,384	1,124
Lafourche 17th Indigent Defender Board	34,778	5,294
Lafourche/Terrebonne Soil & Water District	3,963	603
Livingston Parish Council	460,760	70,145
Livingston Parish Library	144,213	21,955
Livingston Parish Sheriff	17,738	2,700
Louisiana School Board Association	32,193	4,901
Madison Parish Soil & Water District	2,233	340
North Caddo Medical Center	737,110	112,215
Northeast Soil and Water District	3,837	584

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS  
 AND NON-EMPLOYER CONTRIBUTIONS (PLAN B)  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2016

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
St. James Parish Hospital	\$ 667,932	\$ 101,684
St. Landry Soil & Water District	2,156	328
St. Mary Soil & Water District	2,169	330
St. Mary Water & Sewer District #4	47,302	7,201
St. Mary Waterworks District # 5	26,324	4,007
Tangipahoa Soil & Water District	2,000	304
Terrebonne Consolidated Government	2,260,363	344,111
Terrebonne Consolidated Waterworks	291,205	44,332
Terrebonne Recreation District #10	4,505	686
Terrebonne Sales & Use	28,489	4,337
Vermilion Soil and Water District	4,965	756
Vernon Parish 30th Judicial District Attorney	20,447	3,113
Vernon Parish Police Jury	299,924	45,659
West Carroll Soil & Water District	3,361	512
West Feliciana Police Jury	183,731	27,974
Total	<u>\$ 7,943,831</u>	<u>\$ 1,209,345</u>



PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF NET PENSION LIABILITY  
SENSITIVITY TO CHANGE IN DISCOUNT RATE (PLAN A)  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2016

Employer	Changes in Discount Rate	
	1% Decrease 6.00%	1% Increase 8.00%
15th Judicial District Court	\$ 1,922,432	\$ (439,440)
16th Judicial District Attorney	2,626,122	(600,293)
5th Judicial District Attorney	408,426	(93,360)
Acadia Parish Communications District	59,212	(13,535)
Acadia Parish Library	583,184	(133,307)
Acadia Parish Police Jury	2,956,872	(675,898)
Acadiana Crime Lab	1,439,755	(329,107)
Acadiana Works, Inc.	726,380	(166,040)
Allen Parish 33rd Judicial Indigent Defender Board	77,910	(17,809)
Allen Parish Ambulance Service	1,044,273	(238,706)
Allen Parish District Attorney	386,869	(88,433)
Allen Parish Library	287,649	(65,752)
Allen Parish Police Jury	1,148,299	(262,484)
Assumption Parish Police Jury	2,240,780	(512,210)
Avoyelles Parish 12th Judicial District Indigent Defender	142,944	(32,675)
Beauregard Parish Communications District	152,148	(34,779)
Beauregard Parish District Attorney	127,806	(29,215)
Beauregard Parish Library	505,872	(115,635)
Beauregard Parish Police Jury	2,457,500	(561,748)
Bienville Parish Library	367,999	(84,119)
Bienville Parish Police Jury	1,458,380	(333,364)
Bossier Parish Communications District	820,906	(187,647)
Bossier Parish EMS	1,886,520	(431,231)
Bossier Parish Police Jury	9,929,861	(2,269,820)
Caddo Parish Commission	14,342,248	(3,278,427)
Caddo Parish Coroner	629,625	(143,923)
Caddo Parish District Attorney	2,719,446	(621,625)
Caddo/Bossier Port Commission	1,565,393	(357,826)
Calcasieu Parish Gravity Drainage District #4	805,122	(184,039)
Calcasieu Parish Gravity Drainage District #5	1,082,569	(247,459)
Calcasieu Parish Police Jury	36,003,095	(8,229,779)
Calcasieu Parish School Board	-	-
Calcasieu Parish Waterworks District #7	240,587	(54,995)
Calcasieu Regional Airport	644,799	(147,392)
Calcasieu-Sulphur Parks & Recreation	1,509,730	(345,102)
Caldwell Parish District Attorney	108,363	(24,770)

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF NET PENSION LIABILITY  
SENSITIVITY TO CHANGE IN DISCOUNT RATE (PLAN A)  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2016

Employer	Changes in Discount Rate	
	1% Decrease 6.00%	1% Increase 8.00%
Caldwell Parish Library	\$ 111,899	\$ (25,579)
Caldwell Parish Police Jury	797,335	(182,259)
Cameron Parish Ambulance District #2	1,140,203	(260,634)
Cameron Parish District Attorney	20,879	(4,773)
Cameron Parish Police Jury	4,722,437	(1,079,480)
Catahoula E911 Communications District	29,917	(6,839)
Catahoula Parish Police Jury	629,840	(143,972)
City of Morgan City	266,548	(60,929)
Claiborne Parish Police Jury	1,313,631	(300,277)
Concordia Parish 7th District Attorney	458,193	(104,736)
Concordia Parish Indigent Defender Board	118,423	(27,070)
Concordia Parish Library	301,252	(68,862)
Concordia Parish Police Jury	921,463	(210,633)
Concordia Parish Sewer District #1	37,544	(8,582)
Desoto Parish EMS	1,937,822	(442,958)
Desoto Parish School Board	19,943	(4,559)
Desoto Parish Waterworks	427,229	(97,658)
East Carroll Parish Police Jury	1,280,381	(292,676)
East Feliciana Communications District	241,862	(55,286)
East Feliciana Parish Police Jury	976,332	(223,175)
Evangeline Parish District Attorney	365,602	(83,571)
Evangeline Parish Police Jury	2,085,170	(476,639)
Evangeline Parish School Board	-	-
Evangeline Parish Solid Waste	567,431	(129,706)
Franklin Parish Communications District	101,438	(23,187)
Franklin Parish Library	227,489	(52,001)
Franklin Parish Police Jury	1,241,752	(283,846)
Grant Parish Police Jury	1,333,370	(304,789)
Greater New Orleans Expressway	5,464,823	(1,249,178)
Iberia Medical Center	26,388,933	(6,032,123)
Iberia Parish 16th Judicial District Judge	1,164,385	(266,161)
Iberia Parish Government	7,085,411	(1,619,621)
Iberia Parish School Board	9,974	(2,280)
Iberville Parish District Attorney	492,682	(112,620)
Iberville Parish Parks & Recreation	479,541	(109,616)
Iberville Parish Police Jury	7,293,882	(1,667,274)
Iberville Parish School Board	9,974	(2,280)
Jackson Parish District Attorney	495,171	(113,189)
Jackson Parish Police Jury	1,820,587	(416,160)

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF NET PENSION LIABILITY  
SENSITIVITY TO CHANGE IN DISCOUNT RATE (PLAN A)  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2016

Employer	Changes in Discount Rate	
	1% Decrease 6.00%	1% Increase 8.00%
Jackson Parish Recreation Department	\$ 231,518	\$ (52,922)
Jackson Parish Sales Tax	60,641	(13,862)
Jefferson Davis District Attorney	455,415	(104,101)
Jefferson Davis Parish 31st Judicial Court	-	-
Jefferson Davis Parish Indigent Defender Board	38,548	(8,812)
Jefferson Davis Parish Landfill	191,158	(43,696)
Jefferson Davis Parish Library	377,111	(86,202)
Jefferson Davis Parish Mosquito Abatement	480,126	(109,750)
Jefferson Davis Parish Police Jury	1,247,728	(285,212)
Jefferson Davis Parish Tourist Commission	155,838	(35,622)
Jefferson Parish Government	126,096,196	(28,823,738)
Jefferson Parish 24th Indigent Defender Board	139,173	(31,813)
Jefferson Parish Housing Authority	390,246	(89,204)
Jefferson Parish Retirement System	164,716	(37,652)
Kolin Ruby Wise Water District (Rapides)	292,344	(66,825)
Lafayette 15th Judicial District Attorney	216,806	(49,559)
Lafayette Airport Commission	1,176,312	(268,888)
Lafayette Consolidated Government	37,153,051	(8,492,642)
Lafayette Convention & Visitors Commission	857,508	(196,014)
Lafayette Economic Development Authority	1,420,312	(324,662)
Lafourche Parish School Board	9,974	(2,280)
Lafourche Parish Water District #1	3,413,926	(780,373)
Lasalle Parish Police Jury	1,073,143	(245,305)
Lincoln Parish 3rd Judicial District Attorney	595,481	(136,118)
Lincoln Parish Detention Center	-	-
Lincoln Parish Police Jury	3,448,728	(788,329)
Livingston Parish Mosquito Abatement	-	-
Livingston Parish Recreation District #3	922,504	(210,871)
Madison Parish Police Jury	1,883,267	(430,487)
Monroe/West Monroe Visitors' Bureau	535,955	(122,512)
Morehouse Parish Library	135,865	(31,057)
Morehouse Parish Police Jury	1,089,401	(249,021)
Natchitoches 10th Judicial Court	104,260	(23,832)
Natchitoches Parish	4,104,703	(938,275)
Natchitoches Parish District Attorney	148,679	(33,986)
Natchitoches Parish Tax Commission	280,213	(64,053)
Natchitoches Port Commission	191,984	(43,885)

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF NET PENSION LIABILITY  
 SENSITIVITY TO CHANGE IN DISCOUNT RATE (PLAN A)  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2016

Employer	Changes in Discount Rate	
	1% Decrease 6.00%	1% Increase 8.00%
North Louisiana Crime Lab	\$ 1,871,174	\$ (427,723)
Ouachita Parish Police Jury	13,388,964	(3,060,521)
Plaquemines 25th Judicial District Public Defender	161,445	(36,904)
Plaquemines Medical Center	1,515,250	(346,364)
Plaquemines Parish District Attorney of the 25th District	53,858	(12,311)
Plaquemines Parish Government	20,222,687	(4,622,610)
Plaquemines Port, Harbor & Terminal District	2,052,943	(469,273)
Pointe Coupee Hospital	8,414,229	(1,923,369)
Pointe Coupee Parish Library	406,103	(92,829)
Pointe Coupee Parish Police Jury	2,036,777	(465,577)
Pointe Coupee Parish School Board	9,974	(2,280)
Police Jury Association (Ex Board)	1,719	(393)
Police Jury Association (Office)	504,560	(115,335)
Port of Iberia	222,942	(50,961)
Rapides Parish Indigent Defender Board	250,672	(57,300)
Rapides Parish Library	2,114,379	(483,316)
Rapides Parish Police Jury	8,408,265	(1,922,006)
Red River Parish Police Jury	1,533,240	(350,476)
Red River Parish School Board	9,974	(2,280)
Red River Waterway Commission	1,606,757	(367,281)
Richland Parish Communication District	75,741	(17,313)
Richland Parish District Judge	214,181	(48,959)
Richland Parish Police Jury	2,174,570	(497,075)
Richland Parish School Board	-	-
Richland Parish Tax Commission	126,753	(28,974)
Ruston/Lincoln Convention Bureau	-	-
Sabine Parish District Attorney	356,133	(81,407)
Sabine Parish Library	190,585	(43,565)
Sabine Parish Police Jury	1,479,918	(338,288)
Sabine Parish School Board	8,101	(1,852)
South Toledo Bend Water District	228,659	(52,268)
St. Bernard Parish Government	12,059,925	(2,756,722)
St. Bernard Parish Library	172,214	(39,366)
St. Bernard Parish School Board	19,943	(4,559)
St. Charles Parish 29th Judicial District Attorney	1,850,332	(422,959)
St. Charles Parish Council	25,141,581	(5,746,996)

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF NET PENSION LIABILITY  
 SENSITIVITY TO CHANGE IN DISCOUNT RATE (PLAN A)  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2016

Employer	Changes in Discount Rate	
	1% Decrease 6.00%	1% Increase 8.00%
St. Charles Parish School Board	\$ 9,974	\$ (2,280)
St. Helena Parish Police Jury	1,339,679	(306,231)
St. Helena Parish School Board	-	-
St. James Parish Government	8,071,742	(1,845,082)
St. James Parish School Board	11,219	(2,564)
St. John Parish Council	10,923,110	(2,496,863)
St. John the Baptist Parish 40th Judicial District Attorney	795,653	(181,875)
St. John the Baptist Parish Library	1,065,965	(243,664)
St. Landry Parish Community Action Agency	-	-
St. Landry Parish E911 Communications District	516,315	(118,022)
St. Landry Parish Government	3,888,094	(888,761)
St. Landry Parish Sheriff	13,092	(2,993)
St. Martin Parish Government	3,491,374	(798,077)
St. Martin Parish Library	589,573	(134,768)
St. Martin Parish School Board	9,974	(2,280)
St. Martin Parish Water & Sewer	94,692	(21,645)
St. Mary Parish Consolidated Gravity Drainage District #1	368,849	(84,313)
St. Mary Parish E911 Communications District	364,419	(83,301)
St. Mary Parish Government	6,316,281	(1,443,809)
St. Mary Parish Library	1,073,784	(245,451)
St. Mary Parish Sales & Use Tax Department	456,302	(104,304)
St. Mary Parish School Board	7,479	(1,710)
St. Mary Parish Sewer District #5	171,493	(39,201)
St. Mary Parish Sewer District #8	92,542	(21,154)
St. Mary Parish Sewer District Wards 5 & 8	72,156	(16,494)
St. Tammany Parish 22nd District Attorney	953,518	(217,960)
St. Tammany Parish Communications District	336,086	(76,824)
St. Tammany Parish Coroner	2,042,186	(466,814)
St. Tammany Parish Fire District #1	36,879	(8,430)
St. Tammany Parish Fire District #4	104,340	(23,851)
St. Tammany Parish Government	25,970,342	(5,936,439)
St. Tammany Parish Library	3,945,618	(901,910)
St. Tammany Parish Mosquito Abatement District #2	1,594,713	(364,528)
St. Tammany Parish Recreation District #1	1,502,836	(343,526)
St. Tammany Parish Recreation District #11	90,928	(20,785)
St. Tammany Parish School Board	-	-

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF NET PENSION LIABILITY  
SENSITIVITY TO CHANGE IN DISCOUNT RATE (PLAN A)  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2016

Employer	Changes in Discount Rate	
	1% Decrease 6.00%	1% Increase 8.00%
Tangipahoa Parish 21st Judicial District Attorney	\$ 1,123,668	\$ (256,854)
Tangipahoa Parish 21st Judicial District Indigent Defender	1,910,991	(436,825)
Tangipahoa Parish Consolidated Gravity Drainage District	814,739	(186,237)
Tangipahoa Parish Government	11,101,632	(2,537,670)
Tangipahoa Parish Library	1,003,735	(229,439)
Tangipahoa Parish Mosquito Abatement District #1	558,233	(127,604)
Tangipahoa Parish Sewer District #1	324,140	(74,094)
Tangipahoa Parish Sheriff	204,355	(46,712)
Tangipahoa Parish Tourist Commission	327,430	(74,846)
Tangipahoa Parish Water District	748,307	(171,052)
Teche-Vermilion Fresh Water District	715,507	(163,554)
Tensas Parish Police Jury	881,886	(201,586)
Terrebonne Indigent Defender Board	506,316	(115,736)
Union Parish 3rd Judicial Clerks' Fund	119,656	(27,352)
Union Parish Police Jury	2,749,918	(628,591)
Vermilion Parish 7th Ward Drainage District #2	154,434	(35,301)
Vermilion Parish Library	559,465	(127,886)
Vermilion Parish Police Jury	5,049,817	(1,154,314)
Vermilion Parish School Board	-	-
Vermilion Parish Tourist Commission	43,631	(9,973)
Vermilion Parish Waterworks District #1	432,472	(98,857)
Washington Parish Police Jury	3,305,748	(755,645)
Webster Parish Police Jury	3,270,625	(747,617)
West Baton Rouge Natural Gas & Water	1,664,891	(380,570)
West Baton Rouge Parish 18th Judicial Court	248,201	(56,735)
West Baton Rouge Parish Council	6,159,426	(1,407,954)
West Baton Rouge Parish Library	661,260	(151,154)
West Baton Rouge Parish School Board	9,974	(2,280)
West Calcasieu Cameron Hospital	28,422,648	(6,497,000)
West Carroll Parish Library	86,935	(19,872)
West Carroll Parish Police Jury	1,103,091	(252,150)
West Feliciana Parish Tourist Commission	35,449	(8,103)
West Ouachita Parish Sewer District #5	419,097	(95,799)
Winn Parish District Attorney	240,593	(54,996)
Winn Parish Police Jury	914,649	(209,075)
Winn Parish School Board	4,984	(1,139)
Workforce Investment Board	126,777	(28,979)
	\$ 616,083,089	\$ (140,827,554)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF NET PENSION LIABILITY  
SENSITIVITY TO CHANGE IN DISCOUNT RATE (PLAN B)  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2016

Employer	Changes in Discount Rate	
	1% Decrease 6.00%	1% Increase 8.00%
34th Judicial District Indigent Defender	\$ 46,601	\$ (16,733)
Abbeville Harbor & Terminal District	84,391	(30,302)
Acadia Soil & Water District	46,639	(16,746)
Ascension Parish Government	9,212,240	(3,307,760)
Ascension Parish Library	1,228,252	(441,018)
Assumption Waterworks #1	465,558	(167,164)
Audubon Regional Library	106,601	(38,276)
Avoyelles Coroner's Office	24,987	(8,972)
Avoyelles District Attorney's Office	255,559	(91,761)
Avoyelles Parish Police Jury	604,142	(216,924)
Bayou Lafourche Fresh Water District	272,558	(97,865)
Berwick Bayou Vista Waterworks	106,998	(38,419)
Calcasieu Soil & Water District	25,817	(9,270)
Cameron Mosquito Abatement District #1	196,824	(70,672)
City Court of Denham Springs	145,159	(52,121)
City Court of Hammond	394,540	(141,664)
City of Bossier	123,129	(44,211)
Crescent Soil & Water District	15,982	(5,739)
Denham Springs Ward Two Marshall	93,024	(33,401)
Desoto 42nd District Attorney	108,591	(38,991)
Desoto Communications District	195,318	(70,131)
Desoto Parish Library	442,195	(158,775)
Desoto Parish Police Jury	2,222,131	(797,882)
Evangeline Soil & Water District	24,751	(8,887)
Gulf Coast Soil & Water District	44,463	(15,965)
Iberia Soil & Water District	18,312	(6,575)
Jefferson Davis Soil & Water District	45,908	(16,484)
Lafourche 17th Indigent Defender Board	216,215	(77,634)
Lafourche/Terrebonne Soil & Water District	24,639	(8,847)
Livingston Parish Council	2,864,578	(1,028,559)
Livingston Parish Library	896,587	(321,930)
Livingston Parish Sheriff	110,276	(39,596)
Louisiana School Board Association	200,145	(71,865)
Madison Parish Soil & Water District	13,881	(4,984)
North Caddo Medical Center	4,582,667	(1,645,459)

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF NET PENSION LIABILITY  
 SENSITIVITY TO CHANGE IN DISCOUNT RATE (PLAN B)  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2016

Employer	Changes in Discount Rate	
	1% Decrease 6.00%	1% Increase 8.00%
Northeast Soil and Water District	\$ 23,852	\$ (8,564)
St. James Parish Hospital	4,152,587	(1,491,034)
St. Landry Soil & Water District	13,404	(4,813)
St. Mary Soil & Water District	13,485	(4,842)
St. Mary Water & Sewer District #4	294,080	(105,593)
St. Mary Waterworks District # 5	163,658	(58,763)
Tangipahoa Soil & Water District	12,431	(4,464)
Terrebonne Consolidated Government	14,052,853	(5,045,834)
Terrebonne Consolidated Waterworks	1,810,444	(650,061)
Terrebonne Recreation District #10	28,011	(10,058)
Terrebonne Sales & Use	177,118	(63,596)
Vermilion Soil and Water District	30,868	(11,083)
Vernon Parish 30th Judicial District Attorney	127,120	(45,644)
Vernon Parish Police Jury	1,864,649	(669,524)
West Carroll Soil & Water District	20,896	(7,503)
West Feliciana Police Jury	1,142,299	(410,155)
	<u>\$ 49,387,413</u>	<u>\$ (17,733,113)</u>



PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF AMORTIZATION (PLAN A)  
DECEMBER 31, 2017 - DECEMBER 31, 2020

Employer	December 31 2017	December 31 2018	December 31 2019	December 31 2020	TOTAL
15th Judicial District Court	\$ 189,594	\$ 201,792	\$ 131,108	\$ (13,474)	\$ 509,020
16th Judicial District Attorney	258,595	276,455	179,171	(18,408)	695,813
5th Judicial District Attorney	41,491	43,837	27,938	(2,861)	110,405
Acadia Parish Communications District	4,599	4,916	2,860	(409)	11,966
Acadia Parish Library	58,482	62,317	41,014	(4,086)	157,726
Acadia Parish Police Jury	289,655	309,913	202,068	(20,725)	780,910
Acadiana Crime Lab	141,725	151,751	98,434	(10,092)	381,817
Acadiana Works, Inc.	70,869	76,068	48,817	(5,092)	190,661
Allen Parish 33rd Judicial Indigent Defender Board	8,132	8,663	5,319	(546)	21,567
Allen Parish Ambulance Service	102,360	109,126	71,283	(7,318)	275,451
Allen Parish District Attorney	37,818	40,502	26,457	(2,710)	102,067
Allen Parish Library	28,811	30,642	19,554	(2,015)	76,992
Allen Parish Police Jury	112,743	120,540	78,357	(8,048)	303,591
Assumption Parish Police Jury	219,622	234,364	152,825	(15,705)	591,105
Avoyelles Parish 12th Judicial District Indigent Defender	14,036	14,988	9,754	(1,002)	37,775
Beauregard Parish Communications District	14,876	15,913	10,331	(1,067)	40,053
Beauregard Parish District Attorney	12,540	13,372	8,724	(896)	33,739
Beauregard Parish Library	49,483	52,760	34,381	(3,547)	133,077
Beauregard Parish Police Jury	240,682	256,993	167,614	(17,226)	648,062
Bienville Parish Library	35,573	38,122	25,099	(2,580)	96,213
Bienville Parish Police Jury	143,246	152,583	99,539	(10,220)	385,147
Bossier Parish Communications District	80,739	86,157	56,103	(5,751)	217,248
Bossier Parish EMS	185,185	197,452	128,692	(13,223)	498,106
Bossier Parish Police Jury	968,717	1,035,387	678,285	(69,598)	2,612,791
Caddo Parish Commission	1,398,747	1,493,993	977,998	(100,522)	3,770,215
Caddo Parish Coroner	62,201	66,179	43,020	(4,412)	166,988
Caddo Parish District Attorney	267,235	285,209	186,215	(19,062)	719,596
Caddo/Bossier Port Commission	154,141	164,541	107,188	(10,972)	414,898
Calcasieu Parish Gravity Drainage District #4	81,588	86,700	55,796	(5,642)	218,442
Calcasieu Parish Gravity Drainage District #5	105,374	112,509	73,725	(7,588)	284,020
Calcasieu Parish Police Jury	3,538,528	3,770,746	2,460,313	(252,345)	9,517,241
Calcasieu Parish School Board	72	74	-	-	145
Calcasieu Parish Waterworks District #7	23,504	25,205	16,456	(1,685)	63,480
Calcasieu Regional Airport	63,466	67,692	44,125	(4,517)	170,765
Calcasieu-Sulphur Parks & Recreation	147,521	157,504	103,069	(10,581)	397,512
Caldwell Parish District Attorney	10,833	11,563	7,409	(760)	29,044
Caldwell Parish Library	8,750	9,483	7,142	(786)	24,588
Caldwell Parish Police Jury	78,746	83,973	54,477	(5,587)	211,609
Cameron Parish Ambulance District #2	112,240	119,861	78,048	(7,991)	302,158
Cameron Parish District Attorney	2,098	2,236	1,473	(146)	5,661
Cameron Parish Police Jury	462,188	493,673	322,821	(33,100)	1,245,581
Catahoula E911 Communications District	2,938	3,137	2,042	(211)	7,906
Catahoula Parish Police Jury	62,496	66,735	43,251	(4,413)	168,068
City of Morgan City	26,199	27,952	18,207	(1,870)	70,488
Claiborne Parish Police Jury	129,479	137,931	89,777	(9,207)	347,980
Concordia Parish 7th District Attorney	44,359	47,387	31,034	(3,211)	119,568
Concordia Parish Indigent Defender Board	11,655	12,418	8,081	(832)	31,321
Concordia Parish Library	29,152	31,118	20,619	(2,112)	78,777
Concordia Parish Police Jury	89,695	96,056	62,824	(6,460)	242,114
Concordia Parish Sewer District #1	3,677	3,918	2,528	(262)	9,860
Desoto Parish EMS	189,431	202,464	132,841	(13,580)	511,155
Desoto Parish School Board	1,953	2,086	1,359	(139)	5,259

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF AMORTIZATION (PLAN A)  
DECEMBER 31, 2017 - DECEMBER 31, 2020

Employer	December 31 2017	December 31 2018	December 31 2019	December 31 2020	TOTAL
Desoto Parish Waterworks	\$ 41,660	\$ 44,478	\$ 29,160	\$ (2,993)	112,305
East Carroll Parish Police Jury	126,477	134,532	87,449	(8,975)	339,482
East Feliciana Communications District	22,380	23,971	16,392	(1,694)	61,049
East Feliciana Parish Police Jury	97,416	103,852	66,916	(6,844)	261,340
Evangeline Parish District Attorney	36,746	39,150	25,798	(2,562)	99,132
Evangeline Parish Police Jury	201,909	215,935	141,637	(14,615)	544,865
Evangeline Parish School Board	54	55	-	-	109
Evangeline Parish Solid Waste	55,478	59,619	38,567	(3,977)	149,687
Franklin Parish Communications District	9,970	10,642	6,936	(711)	26,836
Franklin Parish Library	22,369	23,826	15,574	(1,595)	60,174
Franklin Parish Police Jury	120,716	129,416	84,859	(8,705)	326,285
Grant Parish Police Jury	131,199	139,867	90,955	(9,345)	352,676
Greater New Orleans Expressway	540,618	576,618	374,233	(38,301)	1,453,168
Iberia Medical Center	2,612,845	2,783,232	1,810,477	(184,957)	7,021,596
Iberia Parish 16th Judicial District Judge	114,313	122,077	79,499	(8,163)	307,726
Iberia Parish Government	695,013	741,442	483,260	(49,660)	1,870,055
Iberia Parish School Board	957	1,023	680	(68)	2,592
Iberville Parish District Attorney	48,398	51,759	33,379	(3,454)	130,082
Iberville Parish Parks & Recreation	46,751	49,897	32,609	(3,361)	125,895
Iberville Parish Police Jury	711,705	760,924	499,124	(51,122)	1,920,631
Iberville Parish School Board	1,118	1,188	679	(68)	2,917
Jackson Parish District Attorney	48,007	51,494	33,817	(3,471)	129,847
Jackson Parish Police Jury	179,178	190,942	124,273	(12,761)	481,631
Jackson Parish Recreation Department	22,507	23,935	15,818	(1,621)	60,638
Jackson Parish Sales Tax	6,026	6,425	4,106	(425)	16,131
Jefferson Davis District Attorney	45,002	47,794	31,093	(3,192)	120,696
Jefferson Davis Parish 31st Judicial Court	(67)	(66)	(70)	-	(203)
Jefferson Davis Parish Indigent Defender Board	3,985	4,259	2,596	(270)	10,569
Jefferson Davis Parish Landfill	18,827	20,010	13,063	(1,340)	50,560
Jefferson Davis Parish Library	37,674	40,012	25,752	(2,644)	100,793
Jefferson Davis Parish Mosquito Abatement	46,939	50,165	32,791	(3,367)	126,527
Jefferson Davis Parish Police Jury	122,012	130,220	85,245	(8,744)	328,732
Jefferson Davis Parish Tourist Commission	15,711	16,663	10,732	(1,092)	42,014
Jefferson Parish Government	12,426,760	13,255,968	8,621,750	(883,803)	33,420,675
Jefferson Parish 24th Indigent Defender Board	13,725	14,575	9,450	(976)	36,773
Jefferson Parish Housing Authority	38,308	41,096	26,763	(2,735)	103,431
Jefferson Parish Retirement System	26,063	17,263	11,266	(1,153)	53,439
Kolin Ruby Wise Water District (Rapides)	28,591	30,410	20,011	(2,048)	76,963
Lafayette 15th Judicial District Attorney	21,790	23,216	15,299	(1,519)	58,786
Lafayette Airport Commission	114,399	122,550	80,240	(8,246)	308,942
Lafayette Consolidated Government	3,637,561	3,886,672	2,533,029	(260,404)	9,796,858
Lafayette Convention & Visitors Commission	83,954	89,584	58,534	(6,010)	226,062
Lafayette Economic Development Authority	139,394	148,480	97,182	(9,955)	375,101
Lafourche Parish School Board	978	1,046	680	(68)	2,636
Lafourche Parish Water District #1	335,994	358,073	233,593	(23,926)	903,733
Lasalle Parish Police Jury	105,523	112,877	73,236	(7,525)	284,110
Lincoln Parish 3rd Judicial District Attorney	58,081	62,178	40,653	(4,174)	156,737
Lincoln Parish Detention Center	(32)	-	-	-	(32)
Lincoln Parish Police Jury	340,176	363,225	235,696	(24,172)	914,924
Livingston Parish Mosquito Abatement	(332)	179	(154)	-	(307)
Livingston Parish Recreation District #3	90,146	96,297	63,038	(6,466)	243,015
Madison Parish Police Jury	184,542	197,158	128,237	(13,201)	496,735
Monroe/West Monroe Visitors' Bureau	52,338	55,962	36,634	(3,756)	141,177
Morehouse Parish Library	13,201	14,098	9,198	(954)	35,542

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PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
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SCHEDULE OF AMORTIZATION (PLAN A)  
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Employer	December 31 2017	December 31 2018	December 31 2019	December 31 2020	TOTAL
Morehouse Parish Police Jury	\$ 106,701	\$ 114,020	\$ 74,506	\$ (7,637)	287,589
Natchitoches 10th Judicial Court	10,529	11,215	7,093	(732)	28,105
Natchitoches Parish	405,264	431,427	280,081	(28,767)	1,088,004
Natchitoches Parish District Attorney	14,631	15,578	10,209	(1,041)	39,376
Natchitoches Parish Tax Commission	27,658	29,492	19,185	(1,965)	74,370
Natchitoches Port Commission	18,867	20,122	13,118	(1,345)	50,762
North Louisiana Crime Lab	183,568	196,320	127,546	(13,115)	494,319
Ouachita Parish Police Jury	1,316,878	1,405,961	915,315	(93,843)	3,544,311
Plaquemines 25th Judicial District Public Defender	15,786	16,848	10,933	(1,134)	42,433
Plaquemines Medical Center	147,251	157,077	104,035	(10,619)	397,743
Plaquemines Parish District Attorney of the 25th District	5,418	5,772	3,646	(379)	14,456
Plaquemines Parish Government	1,984,694	2,119,256	1,375,912	(141,739)	5,338,123
Plaquemines Port, Harbor & Terminal District	200,377	213,871	140,069	(14,391)	539,925
Pointe Coupee Hospital	827,211	882,639	574,245	(58,977)	2,225,117
Pointe Coupee Parish Library	40,032	42,825	27,797	(2,848)	107,806
Pointe Coupee Parish Police Jury	199,331	213,003	138,393	(14,275)	536,451
Pointe Coupee Parish School Board	982	1,043	676	(69)	2,631
Police Jury Association (Ex Board)	235	213	116	(13)	550
Police Jury Association (Office)	49,266	52,584	34,404	(3,538)	132,716
Port of Iberia	21,919	23,378	15,224	(1,564)	58,956
Rapides Parish Indigent Defender Board	24,993	26,345	16,950	(1,757)	66,531
Rapides Parish Library	207,421	221,539	144,201	(14,819)	558,342
Rapides Parish Police Jury	824,914	881,207	574,311	(58,933)	2,221,499
Red River Parish Police Jury	150,392	160,567	104,593	(10,747)	404,805
Red River Parish School Board	954	1,028	680	(68)	2,593
Red River Waterway Commission	157,001	167,432	109,618	(11,262)	422,789
Richland Parish Communication District	7,396	7,919	5,187	(530)	19,972
Richland Parish District Judge	20,972	22,398	14,631	(1,503)	56,498
Richland Parish Police Jury	212,636	226,526	148,663	(15,239)	572,585
Richland Parish School Board	51	55	-	-	106
Richland Parish Tax Commission	12,477	13,284	8,653	(889)	33,525
Ruston/Lincoln Convention Bureau	(253)	-	-	-	(253)
Sabine Parish District Attorney	35,260	37,583	24,367	(2,495)	94,715
Sabine Parish Library	18,313	19,746	12,980	(1,336)	49,703
Sabine Parish Police Jury	144,337	154,268	100,924	(10,375)	389,153
Sabine Parish School Board	838	886	562	(55)	2,230
South Toledo Bend Water District	22,357	24,137	15,625	(1,604)	60,514
St. Bernard Parish Government	1,182,052	1,261,723	823,495	(84,526)	3,182,744
St. Bernard Parish Library	16,897	18,040	11,759	(1,207)	45,489
St. Bernard Parish School Board	1,955	2,092	1,361	(140)	5,268
St. Charles Parish 29th Judicial District Attorney	181,864	194,116	126,531	(12,968)	489,542
St. Charles Parish Council	2,465,511	2,632,510	1,717,956	(176,215)	6,639,761
St. Charles Parish School Board	978	1,046	680	(68)	2,636
St. Helena Parish Police Jury	132,521	141,651	91,776	(9,388)	356,560
St. Helena Parish School Board	83	80	-	-	162
St. James Parish Government	790,784	844,270	550,106	(56,574)	2,128,585
St. James Parish School Board	1,236	1,313	765	(77)	3,237
St. John Parish Council	1,071,287	1,143,952	746,186	(76,559)	2,884,866
St. John the Baptist Parish 40th Judicial District Attorney	78,474	83,604	54,469	(5,578)	210,969
St. John the Baptist Parish Library	104,977	111,980	72,567	(7,471)	282,053
St. Landry Parish Community Action Agency	(67)	-	-	-	(67)

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF AMORTIZATION (PLAN A)  
DECEMBER 31, 2017 - DECEMBER 31, 2020

Employer	December 31 2017	December 31 2018	December 31 2019	December 31 2020	TOTAL
St. Landry Parish E911 Communications District	\$ 50,602	\$ 54,171	\$ 35,249	\$ (3,619)	\$ 136,403
St. Landry Parish Government	385,886	411,237	265,162	(27,249)	1,035,036
St. Landry Parish Sheriff	1,261	1,364	893	(91)	3,427
St. Martin Parish Government	341,813	364,854	238,680	(24,470)	920,876
St. Martin Parish Library	57,844	61,664	40,251	(4,131)	155,628
St. Martin Parish School Board	1,002	1,070	686	(69)	2,689
St. Martin Parish Water & Sewer	9,393	10,014	6,476	(663)	25,220
St. Mary Parish Consolidated Gravity Drainage District #1	35,903	38,444	25,177	(2,586)	96,937
St. Mary Parish E911 Communications District	35,716	38,131	24,959	(2,553)	96,252
St. Mary Parish Government	616,565	658,846	429,875	(44,270)	1,661,015
St. Mary Parish Library	104,661	111,908	73,130	(7,527)	282,172
St. Mary Parish Sales & Use Tax Department	44,765	47,766	31,207	(3,198)	120,539
St. Mary Parish School Board	735	785	511	(54)	1,976
St. Mary Parish Sewer District #5	17,091	18,115	11,694	(1,203)	45,697
St. Mary Parish Sewer District #8	9,042	9,624	6,315	(650)	24,330
St. Mary Parish Sewer District Wards 5 & 8	7,207	7,700	4,962	(505)	19,363
St. Tammany Parish 22nd District Attorney	94,097	100,575	65,471	(6,685)	253,458
St. Tammany Parish Communications District	33,261	35,388	22,959	(2,354)	89,253
St. Tammany Parish Coroner	200,220	213,314	139,955	(14,313)	539,176
St. Tammany Parish Fire District #1	3,580	3,822	2,571	(258)	9,714
St. Tammany Parish Fire District #4	10,210	10,894	7,116	(731)	27,489
St. Tammany Parish Government	2,544,660	2,711,838	1,775,264	(182,024)	6,849,738
St. Tammany Parish Library	387,907	414,384	269,651	(27,654)	1,044,288
St. Tammany Parish Mosquito Abatement District #2	155,469	165,843	108,599	(11,178)	418,733
St. Tammany Parish Recreation District #1	148,514	158,715	103,186	(10,534)	399,881
St. Tammany Parish Recreation District #11	8,978	9,543	6,245	(638)	24,127
St. Tammany Parish School Board	43	52	-	-	95
Tangipahoa Parish 21st Judicial District Attorney	110,440	118,212	76,620	(7,876)	297,395
Tangipahoa Parish 21st Judicial District Indigent Defender	185,684	198,945	130,662	(13,393)	501,897
Tangipahoa Parish Consolidated Gravity Drainage District	79,961	85,432	55,787	(5,712)	215,468
Tangipahoa Parish Government	1,091,830	1,164,430	759,766	(77,811)	2,938,215
Tangipahoa Parish Library	98,920	105,700	68,713	(7,035)	266,297
Tangipahoa Parish Mosquito Abatement District #1	54,755	58,463	38,143	(3,915)	147,446
Tangipahoa Parish Sewer District #1	31,865	33,891	22,108	(2,271)	85,593
Tangipahoa Parish Sheriff	20,519	21,850	13,936	(1,433)	54,871
Tangipahoa Parish Tourist Commission	31,987	34,391	22,388	(2,294)	86,471
Tangipahoa Parish Water District	75,728	78,643	51,257	(5,245)	200,383
Teche-Vermilion Fresh Water District	70,126	74,710	48,743	(5,015)	188,563
Tensas Parish Police Jury	85,812	91,771	60,002	(6,181)	231,404
Terrebonne Indigent Defender Board	48,909	52,407	34,268	(3,549)	132,035
Union Parish 3rd Judicial Clerks' Fund	11,498	12,334	8,125	(840)	31,116
Union Parish Police Jury	269,285	287,448	187,191	(19,274)	724,649
Vermilion Parish 7th Ward Drainage District #2	15,137	16,157	10,538	(1,082)	40,749
Vermilion Parish Library	54,850	58,485	38,192	(3,923)	147,604
Vermilion Parish Police Jury	491,670	525,787	343,950	(35,394)	1,326,013
Vermilion Parish School Board	72	74	-	-	145
Vermilion Parish Tourist Commission	4,377	4,638	2,992	(305)	11,701
Vermilion Parish Waterworks District #1	42,424	45,245	29,541	(3,032)	114,178
Washington Parish Police Jury	324,440	346,418	226,030	(23,168)	873,719
Webster Parish Police Jury	319,725	341,701	223,383	(22,924)	861,885
West Baton Rouge Natural Gas & Water	161,671	172,620	113,811	(11,667)	436,435

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF AMORTIZATION (PLAN A)  
DECEMBER 31, 2017 - DECEMBER 31, 2020

Employer	December 31 2017	December 31 2018	December 31 2019	December 31 2020	TOTAL
West Baton Rouge Parish 18th Judicial Court	\$ 24,588	\$ 26,256	\$ 16,933	\$ (1,738)	\$ 66,039
West Baton Rouge Parish Council	603,593	645,452	420,490	(43,170)	1,626,364
West Baton Rouge Parish Library	64,915	69,043	45,097	(4,635)	174,420
West Baton Rouge Parish School Board	978	1,046	680	(68)	2,636
West Calcasieu Cameron Hospital	2,804,613	2,988,960	1,941,537	(199,211)	7,535,899
West Carroll Parish Library	8,587	9,159	5,983	(609)	23,119
West Carroll Parish Police Jury	108,692	115,749	75,277	(7,731)	291,987
West Feliciana Parish Tourist Commission	3,476	3,727	2,418	(248)	9,372
West Ouachita Parish Sewer District #5	41,284	44,024	28,718	(2,938)	111,087
Winn Parish District Attorney	23,314	24,896	16,427	(1,688)	62,948
Winn Parish Police Jury	90,594	96,287	62,428	(6,411)	242,898
Winn Parish School Board	491	523	341	(35)	1,320
Workforce Investment Board	12,514	13,117	8,322	(889)	33,063
	<u>\$ 60,533,800</u>	<u>\$ 64,585,161</u>	<u>\$ 42,086,439</u>	<u>\$ (4,318,071)</u>	<u>\$ 162,887,329</u>

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF AMORTIZATION (PLAN B)  
DECEMBER 31, 2017 - DECEMBER 31, 2020

Employer	December 31 2017	December 31 2018	December 31 2019	December 31 2020	TOTAL
34th Judicial District Indigent Defender	\$ 3,421	\$ 4,239	\$ 2,941	\$ (345)	10,256
Abbeville Harbor & Terminal District	6,177	7,675	5,325	(626)	18,551
Acadia Soil & Water District	3,340	4,155	2,880	(344)	10,031
Ascension Parish Government	670,337	831,209	578,083	(68,169)	2,011,460
Ascension Parish Library	89,730	111,229	77,310	(9,090)	269,179
Assumption Waterworks #1	33,624	41,777	29,240	(3,444)	101,197
Audubon Regional Library	7,355	9,211	6,664	(786)	22,444
Avoyelles Coroner's Office	1,826	2,263	1,577	(187)	5,479
Avoyelles District Attorney's Office	18,824	23,280	16,144	(1,888)	56,360
Avoyelles Parish Police Jury	44,668	55,162	38,276	(4,468)	133,638
Bayou Lafourche Fresh Water District	19,747	24,520	17,133	(2,014)	59,386
Berwick Bayou Vista Waterworks	7,965	9,835	6,783	(793)	23,790
Calcasieu Soil & Water District	1,874	2,320	1,619	(189)	5,624
Cameron Mosquito Abatement District #1	14,085	17,521	12,396	(1,456)	42,546
City Court of Denham Springs	10,441	13,069	9,142	(1,076)	31,576
City Court of Hammond	28,935	35,818	24,889	(2,921)	86,721
City of Bossier	9,018	11,172	7,797	(911)	27,076
Crescent Soil & Water District	1,175	1,454	1,008	(120)	3,517
Denham Springs Ward Two Marshall	7,175	8,800	5,936	(692)	21,219
Desoto 42nd District Attorney	7,677	9,572	6,813	(801)	23,261
Desoto Communications District	14,338	17,730	12,268	(1,445)	42,891
Desoto Parish Library	33,137	40,864	27,580	(3,273)	98,308
Desoto Parish Police Jury	162,958	201,807	140,289	(16,443)	488,611
Evangeline Soil & Water District	1,808	2,241	1,561	(180)	5,430
Gulf Coast Soil & Water District	3,147	3,935	2,792	(329)	9,545
Iberia Soil & Water District	1,346	1,668	1,156	(135)	4,035
Jefferson Davis Soil & Water District	3,290	4,092	2,850	(340)	9,892
Lafourche 17th Indigent Defender Board	15,976	19,742	13,612	(1,601)	47,729
Lafourche/Terrebonne Soil & Water District	1,828	2,245	1,572	(179)	5,466
Livingston Parish Council	209,286	259,339	180,842	(21,199)	628,268
Livingston Parish Library	66,031	81,663	56,468	(6,633)	197,529
Livingston Parish Sheriff	7,916	9,842	6,994	(815)	23,937
Louisiana School Board Association	14,455	17,952	12,621	(1,484)	43,544
Madison Parish Soil & Water District	953	1,196	824	(103)	2,870
North Caddo Medical Center	331,953	412,025	287,891	(33,918)	997,951
Northeast Soil and Water District	1,719	2,136	1,496	(173)	5,178
St. James Parish Hospital	302,369	374,937	262,063	(30,733)	908,636
St. Landry Soil & Water District	986	1,220	846	(101)	2,951
St. Mary Soil & Water District	850	1,109	847	(98)	2,708
St. Mary Water & Sewer District #4	21,391	26,536	18,545	(2,176)	64,296
St. Mary Waterworks District # 5	12,069	14,930	10,394	(1,213)	36,180
Tangipahoa Soil & Water District	908	1,125	783	(95)	2,721
Terrebonne Consolidated Government	1,024,277	1,269,899	885,350	(103,997)	3,075,529
Terrebonne Consolidated Waterworks	132,628	164,197	113,769	(13,395)	397,199
Terrebonne Recreation District #10	2,061	2,548	1,768	(209)	6,168
Terrebonne Sales & Use	13,012	16,106	11,227	(1,311)	39,034
Vermilion Soil and Water District	2,399	2,926	1,946	(234)	7,037
Vernon Parish 30th Judicial District Attorney	9,242	11,472	7,971	(941)	27,744
Vernon Parish Police Jury	137,187	169,808	118,215	(13,799)	411,411
West Carroll Soil & Water District	1,476	1,841	1,321	(155)	4,483
West Feliciana Police Jury	83,448	103,375	71,958	(8,459)	250,322
	<u>\$ 3,601,838</u>	<u>\$ 4,464,787</u>	<u>\$ 3,109,775</u>	<u>\$ (365,486)</u>	<u>10,810,914</u>



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND  
OTHER MATTERS BASED ON AN AUDIT OF EMPLOYER  
PENSION SCHEDULES PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS

September 8, 2017

Board of Trustees  
Parochial Employees' Retirement System of Louisiana  
Baton Rouge, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the employer pension schedules of the Parochial Employees' Retirement System of Louisiana, as of December 31, 2016, and the related notes to the schedules and have issued our report thereon dated September 8, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the employer pension schedules, we considered the Parochial Employees' Retirement System of Louisiana's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the employer pension schedules, but not for the purpose of expressing an opinion on the effectiveness of the Parochial Employees' Retirement System of Louisiana's internal control. Accordingly, we do not express an opinion on the effectiveness of the Parochial Employees' Retirement System of Louisiana's internal control.

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A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's employer pension schedules will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Parochial Employees' Retirement System of Louisiana's employer pension schedules are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of employer pension schedule amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

***Duplantier, Hrapmann, Hogan & Maher, LLP***

New Orleans, Louisiana



PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUMMARY SCHEDULE OF FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2016

SUMMARY OF AUDITOR'S RESULTS:

1. The opinion issued on the employer pension schedules of the Parochial Employees' Retirement System of Louisiana for the year ended December 31, 2016 was unmodified.
2. The audit of the employer pension schedules disclosed no instances of noncompliance.
3. Findings Required To Be Reported Under Generally Accepted Government Auditing Standards:  
None
4. Status of Prior Year Comments:  
None