

EMPLOYER PENSION REPORT  
PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM  
OF LOUISIANA  
BATON ROUGE, LOUISIANA  
DECEMBER 31, 2014

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA

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# Duplantier Hrapmann Hogan & Maher, LLP

## INDEPENDENT AUDITOR'S REPORT

September 18, 2015

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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, 2014, 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 Parochial Employees' Retirement System of Louisiana as of and for the year ended December 31, 2014, 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*

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*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.

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 Parochial Employees' Retirement System of Louisiana as of and for the year ended December 31, 2014, 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 Parochial Employees' Retirement System of Louisiana for Plan A and Plan B was \$3,202,990,836 and \$253,779,471, respectively, at December 31, 2014. 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, 2014, 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 Parochial Employees' Retirement System of Louisiana as of and for the year ended December 31, 2014, and our report thereon, dated June 16, 2015, 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 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 18, 2015, 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 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, 2014

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
15th Judicial District Court	\$ 204,236	0.338928 %
16th Judicial District Attorney	286,016	0.474641
5th Judicial District Attorney - Richland	52,058	0.086390
Acadia Parish Communication District	6,070	0.010073
Acadia Parish Police Jury	339,728	0.563776
Acadiana Crime Lab	147,661	0.245042
Acadiana Works, Inc	116,064	0.192607
Allen Parish 33rd Judicial Indigent Defender Board	14,738	0.024458
Allen Parish Ambulance Service	100,382	0.166583
Allen Parish District Attorney	35,408	0.058759
Allen Parish Library	40,429	0.067092
Allen Parish Police Jury	119,559	0.198407
Assumption Parish Police Jury	225,907	0.374891
Avoyelles Parish 12th Judicial District Indigent Defender Board	14,653	0.024317
Beauregard Parish Communication District	18,004	0.029877
Beauregard Parish District Attorney	12,556	0.020837
Beauregard Parish Library	55,857	0.092694
Beauregard Parish Police Jury	246,782	0.409533
Bienville Parish Library	31,949	0.053019
Bienville Parish Police Jury	143,406	0.237981
Bossier Parish Communications District	80,250	0.133174
Bossier Parish Ems	190,554	0.316223
Bossier Parish Police Jury	896,453	1.487656
Caddo Parish Commission	1,370,924	2.275037
Caddo Parish Coroner	63,469	0.105326
Caddo Parish District Attorney	242,360	0.402194
Caddo/Bossier Port Commission	144,819	0.240326
Calcasieu Parish Gravity Drainage District #4	65,137	0.108094
Calcasieu Parish Gravity Drainage District #5	105,329	0.174793
Calcasieu Parish Police Jury	3,424,296	5.682591
Calcasieu Parish School Board	1,022	0.001696
Calcasieu Parish Waterworks District #7	22,076	0.036635
Calcasieu Regional Airport	59,982	0.099540
Calcasieu-Sulphur Parks & Recreation	140,715	0.233515
Caldwell Parish District Attorney	13,082	0.021709
Caldwell Parish Library	8,383	0.013912
Caldwell Parish Police Jury	82,881	0.137540
Cameron Parish Ambulance District #2	107,124	0.177771
Cameron Parish Police Jury	430,071	0.713699
Catahoula E911 Communications District	3,067	0.005090
Catahoula Parish Police Jury	58,543	0.097152
Claiborne Parish Police Jury	129,335	0.214630
Concordia Parish 7th District Attorney	51,122	0.084837

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PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)  
DECEMBER 31, 2014

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
Concordia Parish Indigent Defender Board	\$ 12,140	0.020146 %
Concordia Parish Library	20,716	0.034378
Concordia Parish Police Jury	89,671	0.148808
Concordia Parish Sewer District #1	5,526	0.009170
Desoto Parish Ems	153,424	0.254606
Desoto Parish School Board	2,045	0.003394
Desoto Parish Waterworks	38,898	0.064551
East Carroll Parish Police Jury	130,539	0.216628
East Feliciana Parish Police Jury	115,620	0.191870
Evangeline Parish Police Jury	213,175	0.353762
Evangeline Parish School Board	767	0.001273
Evangeline Parish Solid Waste	68,608	0.113854
Franklin Parish Communication District	9,671	0.016049
Franklin Parish Library	19,994	0.033180
Franklin Parish Police Jury	109,091	0.181036
Grant Parish Police Jury	139,155	0.230927
Greater New Orleans Expressway	534,050	0.886252
Iberia Medical Center	2,369,885	3.932805
Iberia Parish 16th Judicial District Judge	116,616	0.193523
Iberia Parish Government	718,293	1.192001
Iberia Parish School Board	703	0.001167
Iberville Parish District Attorney, 18th Judicial District	65,679	0.108994
Iberville Parish Parks & Recreation	50,286	0.083449
Iberville Parish Police Jury	612,450	1.016356
Iberville Parish School Board	3,067	0.005090
Jackson Parish District Attorney	43,201	0.071692
Jackson Parish Police Jury	184,836	0.306734
Jackson Parish Recreation Department	17,835	0.029597
Jackson Parish Sales Tax	9,017	0.014964
Jefferson Davis District Attorney	46,295	0.076826
Jefferson Davis Parish 31st Judicial Court	3,057	0.005073
Jefferson Davis Parish Indigent Defender Board	8,927	0.014814
Jefferson Davis Parish Landfill	18,145	0.030111
Jefferson Davis Parish Library	44,160	0.073283
Jefferson Davis Parish Mosquito Abatement	45,074	0.074800
Jefferson Davis Parish Police Jury	113,372	0.188140
Jefferson Davis Parish Tourist Commission	14,864	0.024667
Jefferson Parish 24th Indigent Defender Board	16,698	0.027710
Jefferson Parish Housing Authority	34,797	0.057745
Jefferson Parish Government	12,421,244	20.612953
Kolin Ruby Wise Water District (Rapides)	22,992	0.038155
Lafayette Airport Commission	111,118	0.184399
Lafayette Consolidated Government	3,807,415	6.318374

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)  
DECEMBER 31, 2014

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
Lafayette Convention & Visitors Commission	\$ 82,224	0.136450 %
Lafayette Economic Development Authority	124,189	0.206091
Lafourche Parish School Board	1,022	0.001696
Lafourche Parish Water District #1	314,769	0.522357
Lasalle Parish Police Jury	114,474	0.189969
Lincoln Parish 3rd Judicial District Attorney	56,275	0.093388
Lincoln Parish Detention Center	-	-
Lincoln Parish Police Jury	354,950	0.589037
Livingston Parish Mosquito Abatement	11,300	0.018752
Livingston Parish Recreation District #3	83,394	0.138392
Madison Parish Police Jury	204,262	0.338971
Monroe/West Monroe Visitors' Bureau	48,101	0.079823
Morehouse Parish Library	16,040	0.026618
Morehouse Parish Police Jury	99,057	0.164384
Natchitoches Parish	451,523	0.749299
Natchitoches Parish District Attorney	11,419	0.018950
Natchitoches Parish Tax Commission	26,588	0.044123
Natchitoches Port Commission	18,519	0.030732
North Louisiana Crime Lab	201,286	0.334032
Ouachita Parish Police Jury	1,303,875	2.163770
Plaquemines Medical Center	93,417	0.155025
Plaquemines Parish Government	2,316,037	3.843445
Plaquemines Port, Harbor & Terminal District	192,066	0.318732
Pointe Coupee Hospital	862,715	1.431669
Pointe Coupee Parish Library	40,098	0.066542
Pointe Coupee Parish Police Jury	234,810	0.389665
Pointe Coupee Parish School Board	1,214	0.002015
Police Jury Association	49,400	0.081979
Port of Iberia	22,264	0.036947
Rapides Parish Indigent Defender Board	35,451	0.058831
Rapides Parish Library	218,893	0.363251
Rapides Parish Police Jury	823,672	1.366877
Red River Parish Police Jury	156,110	0.259063
Red River Parish School Board	767	0.001273
Red River Waterway Commission	151,369	0.251196
Richland Parish Communication District	6,348	0.010534
Richland Parish District Judge	20,187	0.033500
Richland Parish Police Jury	186,175	0.308956
Richland Parish School Board	767	0.001273
Richland Parish Tax Commission	12,713	0.021097
Ruston/Lincoln Convention Bureau	-	-
Sabine Parish District Attorney	36,077	0.059869
Sabine Parish Library	17,647	0.029285

(Continued)



PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)  
DECEMBER 31, 2014

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
Sabine Parish Police Jury	\$ 142,546	0.236554 %
Sabine Parish School Board	767	0.001273
South Toledo Bend Water District	24,392	0.040478
St Bernard Parish Government	1,164,409	1.932327
St Bernard Parish Library	16,969	0.028160
St Bernard Parish School Board	2,045	0.003394
St Charles Parish 29th Judicial District Attorney	175,535	0.291299
St Charles Parish Council	2,388,949	3.964441
St Charles Parish School Board	1,022	0.001696
St Helena Parish Police Jury	133,060	0.220812
St Helena Parish School Board	1,107	0.001837
St James Parish Government	837,366	1.389602
St James Parish School Board	3,067	0.005090
St John Parish Council	1,052,738	1.747010
St John the Baptist Parish 40th Judicial District Attorney	73,894	0.122626
St John the Baptist Parish Library	121,995	0.202450
St Landry Parish Community Action Agency	-	-
St Landry Parish E911 Communications District	52,422	0.086994
St Landry Parish Government	456,620	0.757757
St Landry Parish Sheriff	1,220	0.002025
St Martin Parish Government	315,400	0.523404
St Martin Parish Library	57,046	0.094667
St Martin Parish School Board	1,022	0.001696
St Martin Parish Water & Sewer	10,073	0.016716
St Mary Parish Consolidated Gravity Drainage District #1	34,115	0.056614
St Mary Parish E911 Communications District	30,937	0.051340
St Mary Parish Government	731,955	1.214673
St Mary Parish Library	108,638	0.180284
St Mary Parish School Board	767	0.001273
St Mary Parish Sewer District #5	19,905	0.033032
St Mary Parish Sewer District #8	8,369	0.013888
St Mary Parish Sewer District Wards 5 & 8	7,050	0.011699
St Tammany Parish 22nd District Attorney	82,770	0.137356
St Tammany Parish Communications District	35,029	0.058130
St Tammany Parish Coroner	163,294	0.270985
St Tammany Parish Fire District #4	10,273	0.017048
St Tammany Parish Government	2,324,897	3.858148
St Tammany Parish Library	389,936	0.647096
St Tammany Parish Mosquito Abatement District #2	156,898	0.260371
St Tammany Parish Recreation District #1	133,314	0.221233
St Tammany Parish Recreation District #11	7,160	0.011882
St Tammany Parish School Board	734	0.001218

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)  
DECEMBER 31, 2014

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
Tangipahoa Parish 21st Judicial District Attorney	\$ 123,816	0.205472 %
Tangipahoa Parish 21st Judicial District Indigent Defender Board	160,814	0.266870
Tangipahoa Parish Consolidated Gravity Drainage District	72,529	0.120361
Tangipahoa Parish Government	1,015,336	1.684942
Tangipahoa Parish Library	96,506	0.160151
Tangipahoa Parish Mosquito Abatement District #1	53,343	0.088522
Tangipahoa Parish Sewer District #1	32,454	0.053857
Tangipahoa Parish Sheriff	27,328	0.045351
Tangipahoa Parish Tourist Commission	31,788	0.052752
Tangipahoa Parish Water District	68,033	0.112900
Teche-Vermilion Fresh Water District	73,566	0.122082
Tensas Parish Police Jury	90,674	0.150473
Terrebonne Indigent Defender Board	58,522	0.097117
Union Parish 3rd Judicial Clerks Fund	11,578	0.019214
Union Parish Police Jury	295,478	0.490343
Vermilion Parish 7th Ward Drainage District #2	15,316	0.025417
Vermilion Parish Library	53,991	0.089598
Vermilion Parish Police Jury	502,163	0.833335
Vermilion Parish School Board	1,022	0.001696
Vermilion Parish Tourist Commission	4,518	0.007498
Vermilion Parish Waterworks District #1	41,151	0.068290
Washington Parish Police Jury	309,743	0.514016
Webster Parish Police Jury	306,107	0.507982
West Baton Rouge Parish 18th Judicial Court	28,849	0.047875
West Baton Rouge Parish Council	746,535	1.238869
West Baton Rouge Parish Library	65,162	0.108136
West Baton Rouge Parish School Board	1,022	0.001696
West Calcasieu Cameron Hospital	2,916,191	4.839395
West Carroll Parish Library	6,579	0.010918
West Carroll Parish Police Jury	113,970	0.189132
West Feliciana Parish Tourist Commission	3,837	0.006367
West Ouachita Parish Sewer District #5	37,163	0.061672
Winn Parish Police Jury	117,705	0.195330
Winn Parish School Board	447	0.000742
Workforce Investment Board	29,432	0.048842
<b>Total</b>	<b>\$ 60,259,410</b>	<b>100.000000 %</b>

See accompanying notes.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN B)  
DECEMBER 31, 2014

Employer	Projected Required Employer Contributions	Employer Allocation Percentage
34th Judicial District Indigent Defender - St Bernard	\$ 6,655	0.102503 %
Abbeville Harbor & Terminal	12,005	0.184907
Acadia Soil & Water District	4,160	0.064074
Ascension Parish Government	1,150,627	17.722501
Ascension Parish Library	163,994	2.525913
Assumption Waterworks #1	54,952	0.846397
Audubon Regional Library	6,424	0.098945
Avoyelles Coroner's Office	3,399	0.052353
Avoyelles District Attorney's Office	37,336	0.575067
Avoyelles Parish Police Jury	92,243	1.420770
Bayou Lafourche Fresh Water	33,428	0.514874
Berwick Bayou Vista Waterworks	17,437	0.268573
Calcasieu Soil & Water District	3,052	0.047008
Cameron Mosquito Abatement District #1	21,591	0.332555
City Court of Denham Springs	408,963	6.299041
City Court of Hammond	55,052	0.847937
City of Bossier	17,608	0.271207
Crescent Soil & Water District	2,283	0.035164
Denham Springs Ward Two Marshall	19,791	0.304830
Desoto 42nd District Attorney	9,966	0.153501
Desoto Communication District	26,291	0.404946
Desoto Parish Library	67,590	1.041053
Desoto Parish Police Jury	313,207	4.824162
Evangeline Soil & Water District	3,362	0.051783
Gulf Coast Soil & Water District	4,365	0.067232
Iberia Soil & Water District	2,659	0.040955
Jefferson Davis Soil & Water District	4,384	0.067524
Lafourche 17th Indigent Defender Board	31,499	0.485162
Lafourche/Terrebonne Soil & Water District	3,913	0.060270
Livingston Parish Library	127,777	1.968082
Livingston Parish Sheriff	13,354	0.205685
Louisiana School Board Association	24,359	0.375189
North Caddo Medical Center	554,772	8.544861
Northeast Soil and Water District	2,736	0.042141
St James Parish Hospital	548,726	8.451737
St Landry Soil & Water District	1,915	0.029496
St Mary Soil & Water District	-	-
St Mary Water & Sewer District #4	38,360	0.590839
St Mary Waterworks District # 5	25,220	0.388450
Tangipahoa Soil & Water District	1,629	0.025091
Terrebonne Consolidated Government Soil & Water District	1,847,557	28.456948
Terrebonne Consolidated Waterworks Soil & Water District	242,363	3.732990
Terrebonne Recreation District #10 Soil & Water District	4,000	0.061610
Terrebonne Sales & Use Soil & Water District	26,083	0.401743
Vermilion Soil & Water District	6,215	0.095726
Vernon 30th Judicial District Attorney Soil & Water District	15,825	0.243744
Vernon Parish Police Jury Soil & Water District	278,917	4.296011
West Carroll Soil & Water District	2,062	0.031760
West Feliciana Police Jury Soil & Water District	152,358	2.346690
Total	<u>\$ 6,492,464</u>	<u>100.000000 %</u>

See accompanying notes.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)  
AS OF THE YEAR ENDED DECEMBER 31, 2014

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	\$ 92,666	\$ -	\$ 192,403	\$ -	\$ 1,330	\$ 193,733	\$ 41,194	\$ -	\$ -	\$ -	\$ 41,194	\$ 246,580	\$ 443	\$ 247,023
16th Judicial District Attorney	129,771	-	269,445	-	-	269,445	57,688	-	-	1,775	59,463	345,316	(592)	344,724
5th Judicial District Attorney - Richland	23,620	-	49,042	-	1,020	50,062	10,500	-	-	-	10,500	62,851	340	63,191
Acadia Parish Communication District	2,754	-	5,718	-	216	5,934	1,224	-	-	-	1,224	7,328	72	7,400
Acadia Parish Police Jury	154,141	-	320,045	-	-	320,045	68,522	-	-	2,439	70,961	410,164	(813)	409,351
Acadiana Crime Lab	66,997	-	139,106	-	-	139,106	29,783	-	-	1,672	31,455	178,275	(557)	177,718
Acadiana Works, Inc	52,660	-	109,339	-	-	109,339	23,410	-	-	1,270	24,680	140,127	(424)	139,703
Allen Parish 33rd Judicial Indigent Defender Board	6,687	-	13,884	-	-	13,884	2,973	-	-	55	3,028	17,794	(18)	17,776
Allen Parish Ambulance Service	45,545	-	94,566	-	305	94,871	20,247	-	-	-	20,247	121,194	102	121,296
Allen Parish District Attorney	16,065	-	33,356	-	-	33,356	7,142	-	-	422	7,564	42,749	(141)	42,608
Allen Parish Library	18,344	-	38,087	-	187	38,274	8,154	-	-	-	8,154	48,811	63	48,874
Allen Parish Police Jury	54,246	-	112,632	-	-	112,632	24,115	-	-	740	24,855	144,347	(247)	144,100
Assumption Parish Police Jury	102,498	-	212,818	-	-	212,818	45,565	-	-	23	45,588	272,745	(8)	272,737
Avoyelles Parish 12th Judicial District Indigent Defender Board	6,648	-	13,804	-	-	13,804	2,956	-	-	38	2,994	17,691	(13)	17,678
Beauregard Parish Communication District	8,169	-	16,961	-	-	16,961	3,631	-	-	108	3,739	21,736	(36)	21,700
Beauregard Parish District Attorney	5,697	-	11,829	-	24	11,853	2,533	-	-	-	2,533	15,160	8	15,168
Beauregard Parish Library	25,343	-	52,621	-	148	52,769	11,266	-	-	-	11,266	67,438	49	67,487
Beauregard Parish Police Jury	111,970	-	232,484	-	-	232,484	49,775	-	-	455	50,230	297,948	(152)	297,796
Bienville Parish Library	14,496	-	30,098	-	-	30,098	6,444	-	-	391	6,835	38,573	(131)	38,442
Bienville Parish Police Jury	65,066	-	135,097	-	762	135,859	28,924	-	-	-	28,924	173,138	254	173,392
Bossier Parish Communications District	36,411	-	75,600	-	-	75,600	16,186	-	-	62	16,248	96,888	(21)	96,867
Bossier Parish Ems	86,458	-	179,514	-	415	179,929	38,434	-	-	-	38,434	230,062	138	230,200
Bossier Parish Police Jury	406,738	-	844,514	-	-	844,514	180,811	-	-	4,117	184,928	1,082,315	(1,373)	1,080,942
Caddo Parish Commission	622,014	-	1,291,495	-	-	1,291,495	276,510	-	-	2,800	279,310	1,655,158	(934)	1,654,224
Caddo Parish Coroner	28,797	-	59,792	-	491	60,283	12,801	-	-	-	12,801	76,628	164	76,792
Caddo Parish District Attorney	109,963	-	228,318	-	-	228,318	48,883	-	-	275	49,158	292,608	(92)	292,516
Caddo/Bossier Port Commission	65,707	-	136,428	-	-	136,428	29,209	-	-	320	29,529	174,844	(107)	174,737
Calcasieu Parish Gravity Drainage District #4	29,554	-	61,363	-	546	61,909	13,138	-	-	-	13,138	78,642	182	78,824
Calcasieu Parish Gravity Drainage District #5	47,790	-	99,227	-	-	99,227	21,244	-	-	48	21,292	127,167	(16)	127,151
Calcasieu Parish Police Jury	1,553,668	-	3,225,897	-	13,624	3,239,521	690,667	-	-	-	690,667	4,134,257	4,543	4,138,800
Calcasieu Parish School Board	464	-	963	-	-	963	206	-	-	4	210	1,234	(1)	1,233
Calcasieu Parish Waterworks District #7	10,016	-	20,797	-	-	20,797	4,453	-	-	355	4,808	26,653	(118)	26,535
Calcasieu Regional Airport	27,215	-	56,507	-	46	56,553	12,098	-	-	-	12,098	72,418	16	72,434
Calcasieu-Sulphur Parks & Recreation	63,845	-	132,562	-	-	132,562	28,382	-	-	163	28,545	169,889	(54)	169,835
Caldwell Parish District Attorney	5,935	-	12,324	-	-	12,324	2,639	-	-	49	2,688	15,794	(16)	15,778
Caldwell Parish Library	3,804	-	7,898	-	9	7,907	1,691	-	-	-	1,691	10,121	3	10,124
Caldwell Parish Police Jury	37,605	-	78,079	-	52	78,131	16,717	-	-	-	16,717	100,065	18	100,083
Cameron Parish Ambulance District #2	48,604	-	100,917	-	-	100,917	21,606	-	-	371	21,977	129,334	(124)	129,210
Cameron Parish Police Jury	195,131	-	405,153	-	-	405,153	86,744	-	-	1,292	88,036	519,238	(431)	518,807
Catahoula E911 Communications District	1,392	-	2,889	-	-	2,889	619	-	-	11	630	3,703	(4)	3,699

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)  
AS OF THE YEAR ENDED DECEMBER 31, 2014

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	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	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 Parish Police Jury	\$ 26,562	\$ -	\$ 55,151	\$ -	\$ -	\$ 55,151	\$ 11,808	\$ -	\$ -	\$ 298	\$ 12,106	\$ 70,681	\$ (100)	\$ 70,581
Claiborne Parish Police Jury	58,682	-	121,841	-	556	122,397	26,086	-	-	-	26,086	156,150	185	156,335
Concordia Parish 7th District Attorney	23,195	-	48,160	-	-	48,160	10,311	-	-	49	10,360	61,721	(17)	61,704
Concordia Parish Indigent Defender Board	5,508	-	11,436	-	52	11,488	2,449	-	-	-	2,449	14,657	18	14,675
Concordia Parish Library	9,399	-	19,516	-	47	19,563	4,178	-	-	-	4,178	25,011	16	25,027
Concordia Parish Police Jury	40,685	-	84,475	-	-	84,475	18,086	-	-	905	18,991	108,262	(302)	107,960
Concordia Parish Sewer District #1	2,507	-	5,206	-	16	5,222	1,115	-	-	-	1,115	6,671	5	6,676
Desoto Parish Ems	69,611	-	144,535	-	-	144,535	30,945	-	-	869	31,814	185,234	(290)	184,944
Desoto Parish School Board	928	-	1,927	-	-	1,927	413	-	-	7	420	2,469	(3)	2,466
Desoto Parish Waterworks	17,649	-	36,644	-	-	36,644	7,846	-	-	25	7,871	46,963	(8)	46,955
East Carroll Parish Police Jury	59,228	-	122,976	-	1,099	124,075	26,329	-	-	-	26,329	157,603	367	157,970
East Feliciana Parish Police Jury	52,459	-	108,921	-	-	108,921	23,320	-	-	43	23,363	139,591	(14)	139,577
Evangeline Parish Police Jury	96,721	-	200,824	-	-	200,824	42,997	-	-	948	43,945	257,373	(316)	257,057
Evangeline Parish School Board	348	-	723	-	-	723	155	-	-	3	158	926	(1)	925
Evangeline Parish Solid Waste	31,129	-	64,633	-	-	64,633	13,838	-	-	1,227	15,065	82,832	(409)	82,423
Franklin Parish Communication District	4,388	-	9,111	-	-	9,111	1,951	-	-	13	1,964	11,676	(4)	11,672
Franklin Parish Library	9,072	-	18,836	-	121	18,957	4,033	-	-	-	4,033	24,139	41	24,180
Franklin Parish Police Jury	49,497	-	102,771	-	-	102,771	22,003	-	-	1,603	23,606	131,709	(534)	131,175
Grant Parish Police Jury	63,137	-	131,093	-	305	131,398	28,067	-	-	-	28,067	168,006	102	168,108
Greater New Orleans Expressway	242,309	-	503,108	-	-	503,108	107,716	-	-	191	107,907	644,775	(64)	644,711
Iberia Medical Center	1,075,262	-	2,232,577	-	9,453	2,242,030	477,996	-	-	-	477,996	2,861,235	3,153	2,864,388
Iberia Parish 16th Judicial District Judge	52,911	-	109,859	-	-	109,859	23,521	-	-	323	23,844	140,794	(108)	140,686
Iberia Parish Government	325,903	-	676,676	-	497	677,173	144,877	-	-	-	144,877	867,217	166	867,383
Iberia Parish School Board	319	-	662	-	-	662	142	-	-	2	144	849	(1)	848
Iberville Parish District Attorney, 18th Judicial District	29,800	-	61,874	-	-	61,874	13,247	-	-	363	13,610	79,296	(121)	79,175
Iberville Parish Parks & Recreation	22,816	-	47,372	-	19	47,391	10,142	-	-	-	10,142	60,712	6	60,718
Iberville Parish Police Jury	277,880	-	576,966	-	-	576,966	123,529	-	-	3,767	127,296	739,430	(1,256)	738,174
Iberville Parish School Board	1,392	-	2,889	-	-	2,889	619	-	-	12	631	3,703	(4)	3,699
Jackson Parish District Attorney	19,601	-	40,698	-	-	40,698	8,714	-	-	688	9,402	52,158	(229)	51,929
Jackson Parish Police Jury	83,864	-	174,127	-	631	174,758	37,281	-	-	-	37,281	223,158	211	223,369
Jackson Parish Recreation Department	8,092	-	16,802	-	282	17,084	3,597	-	-	-	3,597	21,533	94	21,627
Jackson Parish Sales Tax	4,091	-	8,495	-	1	8,496	1,819	-	-	-	1,819	10,887	1	10,888
Jefferson Davis District Attorney	21,005	-	43,613	-	609	44,222	9,337	-	-	-	9,337	55,893	203	56,096
Jefferson Davis Parish 31st Judicial Court	1,387	-	2,880	-	-	2,880	617	-	-	1	618	3,691	-	3,691
Jefferson Davis Parish Indigent Defender Board	4,050	-	8,410	-	-	8,410	1,801	-	-	65	1,866	10,778	(22)	10,756
Jefferson Davis Parish Landfill	8,233	-	17,093	-	220	17,313	3,660	-	-	-	3,660	21,907	73	21,980
Jefferson Davis Parish Library	20,036	-	41,601	-	426	42,027	8,907	-	-	-	8,907	53,316	142	53,458
Jefferson Davis Parish Mosquito Abatement	20,451	-	42,463	-	-	42,463	9,091	-	-	206	9,297	54,419	(69)	54,350
Jefferson Davis Parish Police Jury	51,439	-	106,803	-	-	106,803	22,867	-	-	13	22,880	136,878	(5)	136,873
Jefferson Davis Parish Tourist Commission	6,744	-	14,003	-	223	14,226	2,998	-	-	-	2,998	17,946	75	18,021

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)  
AS OF THE YEAR ENDED DECEMBER 31, 2014

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)
Jefferson Parish 24th Indigent Defender Board	\$ 7,576	\$ -	\$ 15,730	\$ -	\$ 195	\$ 15,925	\$ 3,368	\$ -	\$ -	\$ -	\$ 3,368	\$ 20,160	\$ 65	\$ 20,225
Jefferson Parish Housing Authority	15,788	-	32,781	-	-	32,781	7,018	-	-	668	7,686	42,011	(223)	41,788
Jefferson Parish Government	5,635,746	-	11,701,566	-	29,661	11,731,227	2,505,306	-	-	-	2,505,306	14,996,556	9,889	15,006,445
Kolin Ruby Wise Water District (Rapides)	10,432	-	21,660	-	314	21,974	4,637	-	-	-	4,637	27,759	105	27,864
Lafayette Airport Commission	50,416	-	104,680	-	-	104,680	22,412	-	-	1,248	23,660	134,156	(416)	133,740
Lafayette Consolidated Government	1,727,496	-	3,586,819	-	-	3,586,819	767,940	-	-	14,379	782,319	4,596,809	(4,793)	4,592,016
Lafayette Convention & Visitors Commission	37,307	-	77,460	-	29	77,489	16,584	-	-	-	16,584	99,272	10	99,282
Lafayette Economic Development Authority	56,347	-	116,994	-	766	117,760	25,048	-	-	-	25,048	149,937	256	150,193
Lafourche Parish School Board	464	-	963	-	-	963	206	-	-	4	210	1,234	(1)	1,233
Lafourche Parish Water District #1	142,817	-	296,532	-	1,117	297,649	63,488	-	-	-	63,488	380,031	373	380,404
Lasalle Parish Police Jury	51,939	-	107,842	-	-	107,842	23,089	-	-	891	23,980	138,208	(297)	137,911
Lincoln Parish 3rd Judicial District Attorney	25,533	-	53,015	-	-	53,015	11,350	-	-	544	11,894	67,943	(181)	67,762
Lincoln Parish Detention Center	-	-	-	-	-	-	-	-	-	98	98	-	(33)	(33)
Lincoln Parish Police Jury	161,048	-	334,385	-	-	334,385	71,592	-	-	1,108	72,700	428,542	(369)	428,173
Livingston Parish Mosquito Abatement	5,127	-	10,645	-	-	10,645	2,279	-	-	1,534	3,813	13,643	(512)	13,131
Livingston Parish Recreation District #3	37,838	-	78,562	-	-	78,562	16,820	-	-	256	17,076	100,684	(86)	100,598
Madison Parish Police Jury	92,678	-	192,427	-	-	192,427	41,199	-	-	691	41,890	246,612	(230)	246,382
Monroe/West Monroe Visitors' Bureau	21,824	-	45,314	-	-	45,314	9,702	-	-	298	10,000	58,074	(99)	57,975
Morehouse Parish Library	7,278	-	15,111	-	-	15,111	3,235	-	-	14	3,249	19,365	(5)	19,360
Morehouse Parish Police Jury	44,944	-	93,318	-	-	93,318	19,979	-	-	465	20,444	119,594	(155)	119,439
Natchitoches Parish	204,865	-	425,363	-	2,500	427,863	91,070	-	-	-	91,070	545,138	835	545,973
Natchitoches Parish District Attorney	5,181	-	10,758	-	94	10,852	2,303	-	-	-	2,303	13,787	32	13,819
Natchitoches Parish Tax Commission	12,064	-	25,048	-	22	25,070	5,363	-	-	-	5,363	32,101	7	32,108
Natchitoches Port Commission	8,402	-	17,446	-	25	17,471	3,735	-	-	-	3,735	22,358	9	22,367
North Louisiana Crime Lab	91,327	-	189,624	-	-	189,624	40,599	-	-	1,341	41,940	243,018	(447)	242,571
Ouachita Parish Police Jury	591,593	-	1,228,330	-	-	1,228,330	262,986	-	-	3,115	266,101	1,574,208	(1,039)	1,573,169
Plaquemines Medical Center	42,385	-	88,005	-	419	88,424	18,842	-	-	-	18,842	112,785	140	112,925
Plaquemines Parish Government	1,050,830	-	2,181,850	-	-	2,181,850	467,135	-	-	4,731	471,866	2,796,223	(1,577)	2,794,646
Plaquemines Port, Harbor & Terminal District	87,144	-	180,938	-	22	180,960	38,739	-	-	-	38,739	231,887	8	231,895
Pointe Coupee Hospital	391,430	-	812,731	-	-	812,731	174,006	-	-	288	174,294	1,041,583	(96)	1,041,487
Pointe Coupee Parish Library	18,193	-	37,775	-	-	37,775	8,088	-	-	364	8,452	48,411	(121)	48,290
Pointe Coupee Parish Police Jury	106,538	-	221,205	-	-	221,205	47,360	-	-	836	48,196	283,493	(279)	283,214
Pointe Coupee Parish School Board	551	-	1,144	-	13	1,157	245	-	-	-	245	1,466	4	1,470
Police Jury Association	22,414	-	46,538	-	99	46,637	9,964	-	-	-	9,964	59,642	33	59,675
Port of Iberia	10,102	-	20,974	-	23	20,997	4,491	-	-	-	4,491	26,880	8	26,888
Rapides Parish Indigent Defender Board	16,085	-	33,397	-	888	34,285	7,150	-	-	-	7,150	42,801	296	43,097
Rapides Parish Library	99,316	-	206,211	-	-	206,211	44,150	-	-	646	44,796	264,276	(216)	264,060
Rapides Parish Police Jury	373,716	-	775,950	-	-	775,950	166,131	-	-	3,003	169,134	994,444	(1,001)	993,443
Red River Parish Police Jury	70,830	-	147,065	-	-	147,065	31,487	-	-	283	31,770	188,476	(95)	188,381
Red River Parish School Board	348	-	723	-	-	723	155	-	-	26	181	926	(9)	917

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)  
AS OF THE YEAR ENDED DECEMBER 31, 2014

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)
Red River Waterway Commission	\$ 68,679	\$ -	\$ 142,599	\$ -	\$ 409	\$ 143,008	\$ 30,531	\$ -	\$ -	\$ -	\$ 30,531	\$ 182,753	\$ 137	\$ 182,890
Richland Parish Communication District	2,880	-	5,980	-	-	5,980	1,280	-	-	79	1,359	7,664	(27)	7,637
Richland Parish District Judge	9,159	-	19,017	-	-	19,017	4,072	-	-	52	4,124	24,372	(17)	24,355
Richland Parish Police Jury	84,471	-	175,388	-	1,228	176,616	37,551	-	-	-	37,551	224,775	409	225,184
Richland Parish School Board	348	-	723	-	-	723	155	-	-	14	169	926	(5)	921
Richland Parish Tax Commission	5,768	-	11,976	-	81	12,057	2,564	-	-	-	2,564	15,349	27	15,376
Ruston/Lincoln Convention Bureau	-	-	-	-	-	-	-	-	-	761	761	-	(254)	(254)
Sabine Parish District Attorney	16,369	-	33,986	-	61	34,047	7,277	-	-	-	7,277	43,557	21	43,578
Sabine Parish Library	8,007	-	16,625	-	-	16,625	3,559	-	-	542	4,101	21,306	(181)	21,125
Sabine Parish Police Jury	64,676	-	134,287	-	-	134,287	28,751	-	-	599	29,350	172,100	(200)	171,900
Sabine Parish School Board	348	-	723	-	15	738	155	-	-	-	155	926	5	931
South Toledo Bend Water District	11,067	-	22,979	-	-	22,979	4,920	-	-	828	5,748	29,449	(276)	29,173
St Bernard Parish Government	528,314	-	1,096,945	-	-	1,096,945	234,857	-	-	1,097	235,954	1,405,826	(366)	1,405,460
St Bernard Parish Library	7,699	-	15,986	-	-	15,986	3,423	-	-	33	3,456	20,487	(11)	20,476
St Bernard Parish School Board	928	-	1,927	-	-	1,927	413	-	-	19	432	2,469	(7)	2,462
St Charles Parish 29th Judicial District Attorney	79,644	-	165,365	-	-	165,365	35,405	-	-	254	35,659	211,929	(85)	211,844
St Charles Parish Council	1,083,911	-	2,250,537	-	-	2,250,537	481,841	-	-	5,006	486,847	2,884,251	(1,669)	2,882,582
St Charles Parish School Board	464	-	963	-	-	963	206	-	-	4	210	1,234	(1)	1,233
St Helena Parish Police Jury	60,372	-	125,351	-	-	125,351	26,838	-	-	962	27,800	160,647	(321)	160,326
St Helena Parish School Board	502	-	1,043	-	11	1,054	223	-	-	-	223	1,336	4	1,340
St James Parish Government	379,929	-	788,850	-	-	788,850	168,893	-	-	1,220	170,113	1,010,978	(407)	1,010,571
St James Parish School Board	1,392	-	2,889	-	-	2,889	619	-	-	11	630	3,703	(4)	3,699
St John Parish Council	477,647	-	991,744	-	-	991,744	212,333	-	-	2,505	214,838	1,271,003	(835)	1,270,168
St John the Baptist Parish 40th Judicial District Attorney	33,527	-	69,612	-	304	69,916	14,904	-	-	-	14,904	89,214	101	89,315
St John the Baptist Parish Library	55,352	-	114,927	-	25	114,952	24,606	-	-	-	24,606	147,289	9	147,298
St Landry Parish Community Action Agency	-	-	-	-	-	-	-	-	-	205	205	-	(69)	(69)
St Landry Parish E911 Communications District	23,785	-	49,385	-	-	49,385	10,573	-	-	522	11,095	63,291	(174)	63,117
St Landry Parish Government	207,177	-	430,164	-	655	430,819	92,098	-	-	-	92,098	551,291	219	551,510
St Landry Parish Sheriff	554	-	1,150	-	-	1,150	246	-	-	51	297	1,473	(17)	1,456
St Martin Parish Government	143,103	-	297,126	-	-	297,126	63,615	-	-	244	63,859	380,792	(81)	380,711
St Martin Parish Library	25,883	-	53,741	-	175	53,916	11,506	-	-	-	11,506	68,873	59	68,932
St Martin Parish School Board	464	-	963	-	-	963	206	-	-	4	210	1,234	(1)	1,233
St Martin Parish Water & Sewer	4,570	-	9,489	-	4	9,493	2,032	-	-	-	2,032	12,161	1	12,162
St Mary Parish Consolidated Gravity Drainage District #1	15,479	-	32,139	-	-	32,139	6,881	-	-	346	7,227	41,188	(115)	41,073
St Mary Parish E911 Communications District	14,037	-	29,145	-	-	29,145	6,240	-	-	56	6,296	37,351	(19)	37,332
St Mary Parish Government	332,102	-	689,546	-	-	689,546	147,632	-	-	2,237	149,869	883,711	(746)	882,965
St Mary Parish Library	49,291	-	102,344	-	-	102,344	21,912	-	-	558	22,470	131,162	(186)	130,976
St Mary Parish School Board	348	-	723	-	-	723	155	-	-	3	158	926	(1)	925
St Mary Parish Sewer District #5	9,031	-	18,752	-	312	19,064	4,015	-	-	-	4,015	24,032	104	24,136
St Mary Parish Sewer District #8	3,797	-	7,884	-	76	7,960	1,688	-	-	-	1,688	10,104	25	10,129

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)  
AS OF THE YEAR ENDED DECEMBER 31, 2014

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 Sewer District Wards 5 & 8	\$ 3,199	\$ -	\$ 6,641	\$ -	\$ -	\$ 6,641	\$ 1,422	\$ -	\$ -	\$ 57	\$ 1,479	\$ 8,511	\$ (19)	\$ 8,492
St Tammany Parish 22nd District Attorney	37,554	-	77,974	-	-	77,974	16,694	-	-	622	17,316	99,931	(207)	99,724
St Tammany Parish Communications District	15,893	-	32,999	-	247	33,246	7,065	-	-	-	7,065	42,291	82	42,373
St Tammany Parish Coroner	74,090	-	153,833	-	1,005	154,838	32,936	-	-	-	32,936	197,150	335	197,485
St Tammany Parish Fire District #4	4,661	-	9,678	-	6	9,684	2,072	-	-	-	2,072	12,403	2	12,405
St Tammany Parish Government	1,054,850	-	2,190,196	-	10,815	2,201,011	468,922	-	-	-	468,922	2,806,920	3,606	2,810,526
St Tammany Parish Library	176,921	-	367,344	-	-	367,344	78,649	-	-	1,592	80,241	470,782	(531)	470,251
St Tammany Parish Mosquito Abatement District #2	71,188	-	147,808	-	341	148,149	31,646	-	-	-	31,646	189,428	114	189,542
St Tammany Parish Recreation District #1	60,487	-	125,590	-	-	125,590	26,889	-	-	959	27,848	160,954	(320)	160,634
St Tammany Parish Recreation District #11	3,249	-	6,745	-	101	6,846	1,444	-	-	-	1,444	8,645	34	8,679
St Tammany Parish School Board	333	-	691	-	-	691	148	-	-	29	177	886	(10)	876
Tangipahoa Parish 21st Judicial District Attorney	56,178	-	116,642	-	-	116,642	24,973	-	-	1,149	26,122	149,487	(383)	149,104
Tangipahoa Parish 21st Judicial District Indigent Defender Board	72,964	-	151,497	-	-	151,497	32,436	-	-	2,082	34,518	194,156	(694)	193,462
Tangipahoa Parish Consolidated Gravity Drainage District	32,908	-	68,327	-	-	68,327	14,629	-	-	341	14,970	87,566	(114)	87,452
Tangipahoa Parish Government	460,677	-	956,509	-	1,210	957,719	204,789	-	-	-	204,789	1,225,846	403	1,226,249
Tangipahoa Parish Library	43,787	-	90,915	-	-	90,915	19,465	-	-	540	20,005	116,515	(180)	116,335
Tangipahoa Parish Mosquito Abatement District #1	24,203	-	50,252	-	-	50,252	10,759	-	-	111	10,870	64,402	(37)	64,365
Tangipahoa Parish Sewer District #1	14,725	-	30,574	-	317	30,891	6,546	-	-	-	6,546	39,183	106	39,289
Tangipahoa Parish Sheriff	12,399	-	25,745	-	41	25,786	5,512	-	-	-	5,512	32,994	14	33,008
Tangipahoa Parish Tourist Commission	14,423	-	29,946	-	-	29,946	6,412	-	-	757	7,169	38,379	(253)	38,126
Tangipahoa Parish Water District	30,868	-	64,091	-	6,017	70,108	13,722	-	-	-	13,722	82,138	2,006	84,144
Teche-Vermilion Fresh Water District	33,378	-	69,304	-	365	69,669	14,838	-	-	-	14,838	88,818	122	88,940
Tensas Parish Police Jury	41,141	-	85,421	-	-	85,421	18,289	-	-	484	18,773	109,474	(162)	109,312
Terrebonne Indigent Defender Board	26,553	-	55,131	-	-	55,131	11,804	-	-	508	12,312	70,656	(170)	70,486
Union Parish 3rd Judicial Clerks Fund	5,253	-	10,907	-	-	10,907	2,335	-	-	149	2,484	13,979	(50)	13,929
Union Parish Police Jury	134,064	-	278,358	-	-	278,358	59,597	-	-	244	59,841	356,739	(82)	356,657
Vermilion Parish 7th Ward Drainage District #2	6,949	-	14,429	-	-	14,429	3,089	-	-	10	3,099	18,492	(3)	18,489
Vermilion Parish Library	24,497	-	50,863	-	134	50,997	10,890	-	-	-	10,890	65,185	45	65,230
Vermilion Parish Police Jury	227,841	-	473,068	-	-	473,068	101,284	-	-	2,731	104,015	606,276	(911)	605,365
Vermilion Parish School Board	464	-	963	-	-	963	206	-	-	4	210	1,234	(1)	1,233
Vermilion Parish Tourist Commission	2,050	-	4,256	-	76	4,332	911	-	-	-	911	5,455	25	5,480
Vermilion Parish Waterworks District #1	18,671	-	38,767	-	67	38,834	8,300	-	-	-	8,300	49,683	22	49,705
Washington Parish Police Jury	140,536	-	291,797	-	-	291,797	62,474	-	-	719	63,193	373,962	(240)	373,722
Webster Parish Police Jury	138,887	-	288,372	-	-	288,372	61,741	-	-	1,406	63,147	369,572	(469)	369,103
West Baton Rouge Parish 18th Judicial Court	13,089	-	27,178	-	-	27,178	5,819	-	-	108	5,927	34,831	(36)	34,795
West Baton Rouge Parish Council	338,717	-	703,282	-	-	703,282	150,573	-	-	4,069	154,642	901,315	(1,357)	899,958
West Baton Rouge Parish Library	29,565	-	61,387	-	658	62,045	13,143	-	-	-	13,143	78,672	219	78,891
West Baton Rouge Parish School Board	464	-	963	-	-	963	206	-	-	4	210	1,234	(1)	1,233
West Calcasieu Cameron Hospital	1,323,131	-	2,747,231	-	7,682	2,754,913	588,184	-	-	-	588,184	3,520,807	2,561	3,523,368
West Carroll Parish Library	2,985	-	6,198	-	-	6,198	1,327	-	-	-	1,327	7,943	-	7,943

(Continued)



PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)  
AS OF THE YEAR ENDED DECEMBER 31, 2014

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)
West Carroll Parish Police Jury	\$ 51,710	\$ -	\$ 107,367	\$ -	\$ 595	\$ 107,962	\$ 22,987	\$ -	\$ -	\$ -	\$ 22,987	\$ 137,599	\$ 199	\$ 137,798
West Feliciana Parish Tourist Commission	1,741	-	3,614	-	-	3,614	774	-	-	54	828	4,632	(18)	4,614
West Ouachita Parish Sewer District #5	16,862	-	35,010	-	46	35,056	7,496	-	-	-	7,496	44,868	15	44,883
Winn Parish Police Jury	53,405	-	110,885	-	963	111,848	23,741	-	-	-	23,741	142,108	321	142,429
Winn Parish School Board	203	-	421	-	-	421	90	-	-	1	91	540	(1)	539
Workforce Investment Board	13,354	-	27,727	-	688	28,415	5,936	-	-	-	5,936	35,534	229	35,763
<b>Total</b>	<b>\$ 27,340,837</b>	<b>\$ -</b>	<b>\$ 56,768,070</b>	<b>\$ -</b>	<b>\$ 104,649</b>	<b>\$ 56,872,719</b>	<b>\$ 12,154,082</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 104,649</b>	<b>\$ 12,258,731</b>	<b>\$ 72,753,032</b>	<b>\$ -</b>	<b>\$ 72,753,032</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, 2014**

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 - St Bernard	\$ 285	\$ -	\$ 4,614	\$ -	\$ -	\$ 4,614	\$ 2,654	\$ -	\$ -	\$ 14	\$ 2,668	\$ 7,957	\$ (5)	\$ 7,952
Abbeville Harbor & Terminal	514	-	8,323	-	-	8,323	4,787	-	-	70	4,857	14,353	(23)	14,330
Acadia Soil & Water District	178	-	2,884	-	-	2,884	1,659	-	-	-	1,659	4,974	1	4,975
Ascension Parish Government	49,220	-	797,686	-	278	797,964	458,808	-	-	-	458,808	1,375,679	93	1,375,772
Ascension Parish Library	7,015	-	113,691	-	-	113,691	65,392	-	-	116	65,508	196,070	(39)	196,031
Assumption Waterworks #1	2,351	-	38,096	-	-	38,096	21,912	-	-	56	21,968	65,700	(19)	65,681
Audubon Regional Library	275	-	4,453	-	25	4,478	2,562	-	-	-	2,562	7,680	9	7,689
Avoyelles Coroner's Office	145	-	2,356	-	-	2,356	1,355	-	-	-	1,355	4,064	(2)	4,062
Avoyelles District Attorney's Office	1,597	-	25,884	-	27	25,911	14,888	-	-	-	14,888	44,639	9	44,648
Avoyelles Parish Police Jury	3,946	-	63,949	-	182	64,131	36,782	-	-	-	36,782	110,285	61	110,346
Bayou Lafourche Fresh Water	1,430	-	23,174	-	-	23,174	13,329	-	-	33	13,362	39,966	(11)	39,955
Berwick Bayou Vista Waterworks	746	-	12,088	-	-	12,088	6,953	-	-	-	6,953	20,848	3	20,851
Calcasieu Soil & Water District	131	-	2,116	-	19	2,135	1,217	-	-	-	1,217	3,649	7	3,656
Cameron Mosquito Abatement District #1	924	-	14,968	-	12	14,980	8,609	-	-	-	8,609	25,814	4	25,818
City Court of Denham Springs	17,494	-	283,519	-	-	283,519	163,072	-	-	280	163,352	488,952	(94)	488,858
City Court of Hammond	2,355	-	38,165	-	35	38,200	21,952	-	-	-	21,952	65,820	12	65,832
City of Bossier	753	-	12,207	-	-	12,207	7,021	-	-	7	7,028	21,052	(2)	21,050
Crescent Soil & Water District	98	-	1,583	-	4	1,587	910	-	-	-	910	2,730	2	2,732
Denham Springs Ward Two Marshall	847	-	13,720	-	5	13,725	7,892	-	-	-	7,892	23,662	2	23,664
Desoto 42nd District Attorney	426	-	6,909	-	8	6,917	3,974	-	-	-	3,974	11,915	3	11,918
Desoto Communication District	1,125	-	18,227	-	62	18,289	10,483	-	-	-	10,483	31,433	21	31,454
Desoto Parish Library	2,891	-	46,858	-	4	46,862	26,951	-	-	-	26,951	80,810	2	80,812
Desoto Parish Police Jury	13,398	-	217,135	-	-	217,135	124,890	-	-	68	124,958	374,467	(23)	374,444
Evangeline Soil & Water District	144	-	2,331	-	-	2,331	1,341	-	-	-	1,341	4,020	-	4,020
Gulf Coast Soil & Water District	187	-	3,026	-	-	3,026	1,741	-	-	31	1,772	5,219	(10)	5,209
Iberia Soil & Water District	114	-	1,843	-	-	1,843	1,060	-	-	13	1,073	3,179	(5)	3,174
Jefferson Davis Soil & Water District	188	-	3,039	-	3	3,042	1,748	-	-	-	1,748	5,241	1	5,242
Lafourche 17th Indigent Defender Board	1,347	-	21,837	-	36	21,873	12,560	-	-	-	12,560	37,660	12	37,672
Lafourche/Terrebonne Soil & Water District	167	-	2,713	-	41	2,754	1,560	-	-	-	1,560	4,678	14	4,692
Livingston Parish Library	5,466	-	88,583	-	102	88,685	50,951	-	-	-	50,951	152,769	34	152,803
Livingston Parish Sheriff	571	-	9,258	-	3	9,261	5,325	-	-	-	5,325	15,966	1	15,967
Louisiana School Board Association	1,042	-	16,887	-	-	16,887	9,713	-	-	-	9,713	29,123	(1)	29,122
North Caddo Medical Center	23,731	-	384,603	-	5	384,608	221,213	-	-	-	221,213	663,280	2	663,282
Northeast Soil and Water District	117	-	1,897	-	-	1,897	1,091	-	-	5	1,096	3,271	(2)	3,269
St James Parish Hospital	23,473	-	380,411	-	-	380,411	218,802	-	-	31	218,833	656,052	(11)	656,041
St Landry Soil & Water District	82	-	1,328	-	-	1,328	764	-	-	-	764	2,290	(1)	2,289
St Mary Soil & Water District	-	-	-	-	-	-	-	-	-	69	69	-	(23)	(23)
St Mary Water & Sewer District #4	1,641	-	26,594	-	-	26,594	15,296	-	-	20	15,316	45,863	(7)	45,856
St Mary Waterworks District # 5	1,079	-	17,484	-	-	17,484	10,056	-	-	10	10,066	30,153	(4)	30,149
Tangipahoa Soil & Water District	70	-	1,129	-	-	1,129	650	-	-	-	650	1,948	(1)	1,947
Terrebonne Consolidated Government Soil & Water District	79,033	-	1,280,842	-	-	1,280,842	736,707	-	-	225	736,932	2,208,922	(75)	2,208,847
Terrebonne Consolidated Waterworks Soil & Water District	10,368	-	168,021	-	199	168,220	96,641	-	-	-	96,641	289,767	67	289,834

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN B)  
AS OF THE YEAR ENDED DECEMBER 31, 2014

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 Recreation District #10 Soil & Water District	\$ 171	\$ -	\$ 2,773	\$ -	\$ 4	\$ 2,777	\$ 1,595	\$ -	\$ -	\$ -	\$ 1,595	\$ 4,782	\$ 1	\$ 4,783
Terrebonne Sales & Use Soil & Water District	1,116	-	18,082	-	3	18,085	10,401	-	-	-	10,401	31,185	1	31,186
Vermilion Soil & Water District	266	-	4,309	-	37	4,346	2,478	-	-	-	2,478	7,431	12	7,443
Vernon 30th Judicial District Attorney Soil & Water District	677	-	10,971	-	-	10,971	6,310	-	-	28	6,338	18,920	(9)	18,911
Vernon Parish Police Jury Soil & Water District	11,931	-	193,363	-	-	193,363	111,217	-	-	121	111,338	333,471	(41)	333,430
West Carroll Soil & Water District	88	-	1,430	-	-	1,430	822	-	-	-	822	2,465	(1)	2,464
West Feliciana Police Jury Soil & Water District	6,514	-	105,622	-	103	105,725	60,752	-	-	-	60,752	182,155	35	182,190
<b>Total</b>	<u>\$ 277,727</u>	<u>\$ -</u>	<u>\$ 4,500,981</u>	<u>\$ -</u>	<u>\$ 1,197</u>	<u>\$ 4,502,178</u>	<u>\$ 2,588,846</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,197</u>	<u>\$ 2,590,043</u>	<u>\$ 7,762,329</u>	<u>\$ -</u>	<u>\$ 7,762,329</u>

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
NOTES TO SCHEDULES  
DECEMBER 31, 2014

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 employer's 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, 2014.

During the year ended December 31, 2014, the System adopted the provisions of GASB Statement No. 67, *Financial Reporting for Pension Plans*. GASB Statement No. 67 established new standards of financial reporting for defined benefit pension plans. Significant changes included specifying the approach of contributing entities to measure pension liabilities for benefits provided through the pension plan. The provisions of this statement were retroactively applied to the fiscal year ended December 31, 2013.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
NOTES TO SCHEDULES  
DECEMBER 31, 2014

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:

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 their 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  
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DECEMBER 31, 2014

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 three percent 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.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
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2. PLAN DESCRIPTION: (Continued)

Retirement Benefits: (Continued)

Generally, the monthly amount of the retirement allowance for any member of Plan B shall consist of an amount equal to two percent of the members' 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.

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.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
NOTES TO SCHEDULES  
DECEMBER 31, 2014

2. PLAN DESCRIPTION: (Continued)

Deferred Retirement Option Plan: (Continued)

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.

For individuals who become eligible to participate in the Deferred Retirement Option Plan on or after January 1, 2004, all amounts which remain credited to the individual's subaccount after termination in the Plan 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 this Plan 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 the Plan 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 three percent of the member's final average compensation multiplied by his years of service, not to be less than fifteen, or three percent multiplied by years of service assuming continued service to age sixty.

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 two percent of the member's final average compensation multiplied by his years of service, not to be less than fifteen, 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.



PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
NOTES TO SCHEDULES  
DECEMBER 31, 2014

2. PLAN DESCRIPTION: (Continued)

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. In addition, the Board may provide an additional cost of living increase to all retirees and beneficiaries who are over age sixty-five 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, 2014, the actuarially determined contribution rate was 13.07% of member's compensation for Plan A and 8.60% of member's compensation for Plan B. However, the actual rate for the fiscal year ending December 31, 2014 was 16.00% for Plan A and 9.25% for Plan B.

According to state statute, the System also receives ¼ 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 required projected employer contributions, in addition to the employer allocation percentage. The required projected employer contributions are used to determine the proportionate relationship of each employer to all employers of 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 allocation percentages were used in calculating each employer's proportionate share of pension amounts.

The allocation method used in determining each employer's proportion was based on the employer's projected contribution effort to the plan for the next fiscal year as compared to the total of all employers' projected contribution effort to the plan for the next fiscal year. The projected contribution effort was actuarially determined by the System's actuary.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
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DECEMBER 31, 2014

4. SCHEDULE OF EMPLOYER ALLOCATIONS: (Continued)

The employers' projected contribution effort was calculated by multiplying the projected future compensation of active members in the System on December 31, 2014, by the next fiscal year's employers' actuarially required contribution rate. Projected future compensation was calculated by multiplying compensation by a payroll factor of 1.023139 for Plan A and 1.024400 for Plan B. Compensation was determined as follows:

1. Actual earned compensation for active members enrolled in the System the entire fiscal year, plus;
2. Annualized compensation for active members on December 31, 2014, enrolled in the System for a portion of the fiscal year. Annualized compensation was calculated using actual compensation and the employee's date of hire.

The payroll factor was actuarially determined using salary assumptions for expected net changes in active members plus expected new hires and their payroll over the next fiscal year.

The next fiscal year's employer's actuarially required contribution rate is 10.40% for Plan A and 6.91% for Plan B.

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 allocation.

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, 2014, are as follows:

	<u>Plan A</u>	<u>Plan B</u>
Total Pension Liability	\$ 3,202,990,836	\$ 253,779,471
Plan Fiduciary Net Position	<u>3,175,649,999</u>	<u>253,501,744</u>
Total Net Pension Liability	<u>\$ 27,340,837</u>	<u>\$ 277,727</u>

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
 NOTES TO SCHEDULES  
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6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2014, are as follows:

Valuation Date	December 31, 2014
Actuarial Cost Method	Plan A – Entry Age Normal Plan B – Entry Age Normal
Investment Rate of Return	7.25% (Net of investment expense)
Expected Remaining Service lives	4 years
Projected Salary Increases	Plan A – 5.75% (2.75% Merit/3.00% Inflation) Plan B – 5.75% (2.75% Merit/3.00% 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.
Mortality	RP-2000 Employee Mortality Table was selected for active members. RP-2000 Healthy Annuitant Mortality Table was selected for healthy annuitants and beneficiaries. RP-2000 Disabled Lives Mortality Table was selected for disabled annuitants.

The discount rate used to measure the total pension liability was 7.25% for Plan A and 7.25% 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.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
 NOTES TO SCHEDULES  
DECEMBER 31, 2014

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM 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 2.30% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 8.11% for the year ended December 31, 2014.

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, 2014 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed income	34%	1.30%
Equity	51%	3.55%
Alternatives	12%	0.77%
Real assets	3%	0.19%
Totals	<u>100%</u>	<u>5.81%</u>
Inflation		<u>2.30%</u>
Expected Arithmetic Nominal Return		<u>8.11%</u>

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2004 through December 31, 2009. The data was then 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. Annuity values calculated based on this mortality were compared to those produced by using a set back of standard tables. The result of the procedure indicated that the tables used would produce liability values approximating the appropriate generational mortality tables.

7. SENSITIVITY TO CHANGES IN DISCOUNT RATE:

The following presents the net pension liability of the participating employers calculated using the discount rate of 7.25%, 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 6.25% or one percentage point higher 8.25% than the current rate.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
NOTES TO SCHEDULES  
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7. SENSITIVITY TO CHANGES IN DISCOUNT RATE: (Continued)

	PLAN A		
	Changes in Discount Rate 2014		
	1%	Current	1%
	Decrease	Discount	Increase
	6.25%	7.25%	8.25%
Net Pension Liability (Asset)	\$395,251,797	\$27,340,837	\$(284,386,663)

	PLAN B		
	Changes in Discount Rate 2014		
	1%	Current	1%
	Decrease	Discount	Increase
	6.25%	7.25%	8.25%
Net Pension Liability (Asset)	\$32,220,062	\$277,727	\$(26,678,721)

8. CHANGE IN NET PENSION LIABILITY:

The changes in the net pension liability for the year ended December 31, 2014 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 in the amounts of \$16,205,443 and \$3,451,795, respectively, for the year ended December 31, 2014. Pension benefit and remaining deferred inflow for Plan A for the year ended December 31, 2014 was \$4,051,361 and \$12,154,082, respectively. Pension benefit and remaining deferred inflow for Plan B for the year ended December 31, 2014 was \$862,949 and \$2,588,846, respectively.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
NOTES TO SCHEDULES  
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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 deferred outflow of resources in the amounts of \$70,960,087 and \$5,626,226 for Plan A and Plan B, respectively, for the year ended December 31, 2014. Pension expense and remaining deferred outflow for Plan A for the year ended December 31, 2014 was \$14,192,017 and \$56,768,070, respectively. Pension expense and remaining deferred outflow for Plan B for the year ended December 31, 2014 was \$1,125,245 and \$4,500,981, respectively.

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.

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.

10. RETIREMENT SYSTEM AUDIT REPORT:

Parochial Employees' Retirement System of Louisiana issued a stand-alone audit report on its financial statements for the year ended December 31, 2014. 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)  
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Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
15th Judicial District Court	\$ 305,175	\$ 24,190
16th Judicial District Attorney	427,373	33,876
5th Judicial District Attorney - Richland	77,787	6,166
Acadia Parish Communication District	9,070	719
Acadia Parish Police Jury	507,631	40,238
Acadiana Crime Lab	220,639	17,489
Acadiana Works, Inc	173,426	13,747
Allen Parish 33rd Judicial Indigent Defender Board	22,022	1,746
Allen Parish Ambulance Service	149,993	11,889
Allen Parish District Attorney	52,907	4,194
Allen Parish Library	60,410	4,788
Allen Parish Police Jury	178,648	14,161
Assumption Parish Police Jury	337,557	26,757
Avoyelles Parish 12th Judicial District Indigent Defender Board	21,895	1,736
Beauregard Parish Communication District	26,902	2,132
Beauregard Parish District Attorney	18,762	1,487
Beauregard Parish Library	83,463	6,616
Beauregard Parish Police Jury	368,749	29,229
Bienville Parish Library	47,739	3,784
Bienville Parish Police Jury	214,281	16,985
Bossier Parish Communications District	119,912	9,505
Bossier Parish Ems	284,731	22,569
Bossier Parish Police Jury	1,339,504	106,177
Caddo Parish Commission	2,048,472	162,373
Caddo Parish Coroner	94,837	7,517
Caddo Parish District Attorney	362,141	28,705
Caddo/Bossier Port Commission	216,393	17,152
Calcasieu Parish Gravity Drainage District #4	97,329	7,715
Calcasieu Parish Gravity Drainage District #5	157,386	12,475
Calcasieu Parish Police Jury	5,116,676	405,577
Calcasieu Parish School Board	1,527	121
Calcasieu Parish Waterworks District #7	32,987	2,615
Calcasieu Regional Airport	89,627	7,104
Calcasieu-Sulphur Parks & Recreation	210,260	16,666
Caldwell Parish District Attorney	19,547	1,549
Caldwell Parish Library	12,527	993

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
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Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
Caldwell Parish Police Jury	\$ 123,843	\$ 9,816
Cameron Parish Ambulance District #2	160,067	12,688
Cameron Parish Police Jury	642,624	50,938
Catahoula E911 Communications District	4,583	363
Catahoula Parish Police Jury	87,477	6,934
Claiborne Parish Police Jury	193,256	15,319
Concordia Parish 7th District Attorney	76,388	6,055
Concordia Parish Indigent Defender Board	18,140	1,438
Concordia Parish Library	30,954	2,454
Concordia Parish Police Jury	133,989	10,621
Concordia Parish Sewer District #1	8,257	654
Desoto Parish Ems	229,250	18,172
Desoto Parish School Board	3,056	242
Desoto Parish Waterworks	58,123	4,607
East Carroll Parish Police Jury	195,055	15,461
East Feliciana Parish Police Jury	172,762	13,694
Evangeline Parish Police Jury	318,532	25,249
Evangeline Parish School Board	1,146	91
Evangeline Parish Solid Waste	102,516	8,126
Franklin Parish Communication District	14,451	1,145
Franklin Parish Library	29,876	2,368
Franklin Parish Police Jury	163,007	12,921
Grant Parish Police Jury	207,930	16,482
Greater New Orleans Expressway	797,992	63,253
Iberia Medical Center	3,541,147	280,691
Iberia Parish 16th Judicial District Judge	174,251	13,812
Iberia Parish Government	1,073,293	85,075
Iberia Parish School Board	1,051	83
Iberville Parish District Attorney, 18th Judicial District	98,140	7,779
Iberville Parish Parks & Recreation	75,139	5,956
Iberville Parish Police Jury	915,140	72,539
Iberville Parish School Board	4,583	363
Jackson Parish District Attorney	64,552	5,117
Jackson Parish Police Jury	276,187	21,892
Jackson Parish Recreation Department	26,650	2,112
Jackson Parish Sales Tax	13,474	1,068

(Continued)



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Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
Jefferson Davis District Attorney	\$ 69,175	\$ 5,483
Jefferson Davis Parish 31st Judicial Court	4,568	362
Jefferson Davis Parish Indigent Defender Board	13,339	1,057
Jefferson Davis Parish Landfill	27,112	2,149
Jefferson Davis Parish Library	65,985	5,230
Jefferson Davis Parish Mosquito Abatement	67,351	5,339
Jefferson Davis Parish Police Jury	169,404	13,428
Jefferson Davis Parish Tourist Commission	22,210	1,761
Jefferson Parish 24th Indigent Defender Board	24,950	1,978
Jefferson Parish Housing Authority	51,994	4,121
Jefferson Parish Government	18,560,162	1,471,184
Kolin Ruby Wise Water District (Rapides)	34,355	2,723
Lafayette Airport Commission	166,035	13,161
Lafayette Consolidated Government	5,689,143	450,954
Lafayette Convention & Visitors Commission	122,861	9,739
Lafayette Economic Development Authority	185,567	14,709
Lafourche Parish School Board	1,527	121
Lafourche Parish Water District #1	470,337	37,282
Lasalle Parish Police Jury	171,050	13,558
Lincoln Parish 3rd Judicial District Attorney	84,088	6,665
Lincoln Parish Detention Center	-	-
Lincoln Parish Police Jury	530,376	42,041
Livingston Parish Mosquito Abatement	16,885	1,338
Livingston Parish Recreation District #3	124,610	9,877
Madison Parish Police Jury	305,214	24,193
Monroe/West Monroe Visitors' Bureau	71,874	5,697
Morehouse Parish Library	23,967	1,900
Morehouse Parish Police Jury	148,013	11,732
Natchitoches Parish	674,678	53,479
Natchitoches Parish District Attorney	17,063	1,352
Natchitoches Parish Tax Commission	39,729	3,149
Natchitoches Port Commission	27,671	2,193
North Louisiana Crime Lab	300,767	23,840
Ouachita Parish Police Jury	1,948,286	154,432
Plaquemines Medical Center	139,586	11,064
Plaquemines Parish Government	3,460,686	274,314

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
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Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
Plaquemines Port, Harbor & Terminal District	\$ 286,990	\$ 22,748
Pointe Coupee Hospital	1,289,093	102,181
Pointe Coupee Parish Library	59,915	4,749
Pointe Coupee Parish Police Jury	350,859	27,811
Pointe Coupee Parish School Board	1,814	144
Police Jury Association	73,815	5,851
Port of Iberia	33,268	2,637
Rapides Parish Indigent Defender Board	52,972	4,199
Rapides Parish Library	327,076	25,926
Rapides Parish Police Jury	1,230,753	97,556
Red River Parish Police Jury	233,264	18,490
Red River Parish School Board	1,146	91
Red River Waterway Commission	226,180	17,928
Richland Parish Communication District	9,485	752
Richland Parish District Judge	30,164	2,391
Richland Parish Police Jury	278,188	22,051
Richland Parish School Board	1,146	91
Richland Parish Tax Commission	18,996	1,506
Ruston/Lincoln Convention Bureau	-	-
Sabine Parish District Attorney	53,907	4,273
Sabine Parish Library	26,369	2,090
Sabine Parish Police Jury	212,996	16,883
Sabine Parish School Board	1,146	91
South Toledo Bend Water District	36,447	2,889
St Bernard Parish Government	1,739,892	137,914
St Bernard Parish Library	25,356	2,010
St Bernard Parish School Board	3,056	242
St Charles Parish 29th Judicial District Attorney	262,289	20,791
St Charles Parish Council	3,569,633	282,949
St Charles Parish School Board	1,527	121
St Helena Parish Police Jury	198,822	15,760
St Helena Parish School Board	1,654	131
St James Parish Government	1,251,215	99,178
St James Parish School Board	4,583	363
St John Parish Council	1,573,030	124,687
St John the Baptist Parish 40th Judicial District Attorney	110,414	8,752

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 SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS  
 AND NON-EMPLOYER CONTRIBUTIONS (PLAN A)  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2014

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
St John the Baptist Parish Library	\$ 182,289	\$ 14,449
St Landry Parish Community Action Agency	-	-
St Landry Parish E911 Communications District	78,330	6,209
St Landry Parish Government	682,294	54,082
St Landry Parish Sheriff	1,823	145
St Martin Parish Government	471,280	37,356
St Martin Parish Library	85,239	6,757
St Martin Parish School Board	1,527	121
St Martin Parish Water & Sewer	15,051	1,193
St Mary Parish Consolidated Gravity Drainage District #1	50,976	4,041
St Mary Parish E911 Communications District	46,227	3,664
St Mary Parish Government	1,093,707	86,693
St Mary Parish Library	162,330	12,867
St Mary Parish School Board	1,146	91
St Mary Parish Sewer District #5	29,742	2,358
St Mary Parish Sewer District #8	12,505	991
St Mary Parish Sewer District Wards 5 & 8	10,534	835
St Tammany Parish 22nd District Attorney	123,677	9,803
St Tammany Parish Communications District	52,341	4,149
St Tammany Parish Coroner	243,998	19,341
St Tammany Parish Fire District #4	15,350	1,217
St Tammany Parish Government	3,473,925	275,363
St Tammany Parish Library	582,653	46,184
St Tammany Parish Mosquito Abatement District #2	234,441	18,583
St Tammany Parish Recreation District #1	199,201	15,790
St Tammany Parish Recreation District #11	10,699	848
St Tammany Parish School Board	1,097	87
Tangipahoa Parish 21st Judicial District Attorney	185,010	14,665
Tangipahoa Parish 21st Judicial District Indigent Defender Board	240,293	19,047
Tangipahoa Parish Consolidated Gravity Drainage District	108,375	8,590
Tangipahoa Parish Government	1,517,143	120,257
Tangipahoa Parish Library	144,202	11,430
Tangipahoa Parish Mosquito Abatement District #1	79,706	6,318
Tangipahoa Parish Sewer District #1	48,494	3,844
Tangipahoa Parish Sheriff	40,835	3,237
Tangipahoa Parish Tourist Commission	47,499	3,765

(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, 2014

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
Tangipahoa Parish Water District	\$ 101,657	\$ 8,058
Teche-Vermilion Fresh Water District	109,924	8,713
Tensas Parish Police Jury	135,488	10,740
Terrebonne Indigent Defender Board	87,445	6,931
Union Parish 3rd Judicial Clerks Fund	17,301	1,371
Union Parish Police Jury	441,511	34,997
Vermilion Parish 7th Ward Drainage District #2	22,886	1,814
Vermilion Parish Library	80,675	6,395
Vermilion Parish Police Jury	750,345	59,477
Vermilion Parish School Board	1,527	121
Vermilion Parish Tourist Commission	6,751	535
Vermilion Parish Waterworks District #1	61,489	4,874
Washington Parish Police Jury	462,826	36,686
Webster Parish Police Jury	457,393	36,256
West Baton Rouge Parish 18th Judicial Court	43,107	3,417
West Baton Rouge Parish Council	1,115,493	88,420
West Baton Rouge Parish Library	97,367	7,718
West Baton Rouge Parish School Board	1,527	121
West Calcasieu Cameron Hospital	4,357,449	345,401
West Carroll Parish Library	9,831	779
West Carroll Parish Police Jury	170,297	13,499
West Feliciana Parish Tourist Commission	5,733	454
West Ouachita Parish Sewer District #5	55,530	4,402
Winn Parish Police Jury	175,878	13,941
Winn Parish School Board	668	53
Workforce Investment Board	43,978	3,486
Total	<u>\$ 90,041,259</u>	<u>\$ 7,137,180</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, 2014

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
34th Judicial District Indigent Defender - St Bernard	\$ 8,601	\$ 1,206
Abbeville Harbor & Terminal	15,515	2,175
Acadia Soil & Water District	5,376	754
Ascension Parish Government	1,487,067	208,491
Ascension Parish Library	211,945	29,715
Assumption Waterworks #1	71,020	9,957
Audubon Regional Library	8,302	1,164
Avoyelles Coroner's Office	4,393	616
Avoyelles District Attorney's Office	48,253	6,765
Avoyelles Parish Police Jury	119,215	16,714
Bayou Lafourche Fresh Water	43,202	6,057
Berwick Bayou Vista Waterworks	22,536	3,160
Calcasieu Soil & Water District	3,944	553
Cameron Mosquito Abatement District #1	27,904	3,912
City Court of Denham Springs	528,542	74,103
City Court of Hammond	71,149	9,975
City of Bossier	22,757	3,191
Crescent Soil & Water District	2,951	414
Denham Springs Ward Two Marshall	25,578	3,586
Desoto 42nd District Attorney	12,880	1,806
Desoto Communication District	33,978	4,764
Desoto Parish Library	87,353	12,247
Desoto Parish Police Jury	404,788	56,752
Evangeline Soil & Water District	4,345	609
Gulf Coast Soil & Water District	5,641	791
Iberia Soil & Water District	3,436	482
Jefferson Davis Soil & Water District	5,666	794
Lafourche 17th Indigent Defender Board	40,709	5,708
Lafourche/Terrebonne Soil & Water District	5,057	709
Livingston Parish Library	165,139	23,153
Livingston Parish Sheriff	17,259	2,420
Louisiana School Board Association	31,482	4,414
North Caddo Medical Center	716,986	100,523
Northeast Soil and Water District	3,536	496
St James Parish Hospital	709,172	99,428
St Landry Soil & Water District	2,475	347

(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, 2014

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
St Mary Soil & Water District	\$ -	\$ -
St Mary Water & Sewer District #4	49,576	6,951
St Mary Waterworks District # 5	32,594	4,570
Tangipahoa Soil & Water District	2,105	295
Terrebonne Consolidated Government Soil & Water District	2,387,777	334,772
Terrebonne Consolidated Waterworks Soil & Water District	313,229	43,916
Terrebonne Recreation District #10 Soil & Water District	5,170	725
Terrebonne Sales & Use Soil & Water District	33,710	4,726
Vermilion Soil & Water District	8,032	1,126
Vernon 30th Judicial District Attorney Soil & Water District	20,452	2,867
Vernon Parish Police Jury Soil & Water District	360,471	50,539
West Carroll Soil & Water District	2,665	374
West Feliciana Police Jury Soil & Water District	196,907	27,605
Total	\$ <u>8,390,840</u>	\$ <u>1,176,417</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, 2014

Employer	Changes in Discount Rate	
	1% Decrease 6.25%	1% Increase 8.25%
15th Judicial District Court	\$ 1,339,619	\$ (963,866)
16th Judicial District Attorney	1,876,027	(1,349,816)
5th Judicial District Attorney - Richland	341,458	(245,682)
Acadia Parish Communication District	39,814	(28,646)
Acadia Parish Police Jury	2,228,335	(1,603,304)
Acadiana Crime Lab	968,533	(696,867)
Acadiana Works, Inc	761,283	(547,749)
Allen Parish 33rd Judicial Indigent Defender Board	96,671	(69,555)
Allen Parish Ambulance Service	658,422	(473,740)
Allen Parish District Attorney	232,246	(167,103)
Allen Parish Library	265,182	(190,801)
Allen Parish Police Jury	784,207	(564,243)
Assumption Parish Police Jury	1,481,763	(1,066,140)
Avoyelles Parish 12th Judicial District Indigent Defender Board	96,113	(69,154)
Beauregard Parish Communication District	118,089	(84,966)
Beauregard Parish District Attorney	82,359	(59,258)
Beauregard Parish Library	366,375	(263,609)
Beauregard Parish Police Jury	1,618,687	(1,164,657)
Bienville Parish Library	209,559	(150,779)
Bienville Parish Police Jury	940,624	(676,786)
Bossier Parish Communications District	526,373	(378,729)
Bossier Parish Ems	1,249,877	(899,296)
Bossier Parish Police Jury	5,879,987	(4,230,695)
Caddo Parish Commission	8,992,125	(6,469,902)
Caddo Parish Coroner	416,303	(299,533)
Caddo Parish District Attorney	1,589,679	(1,143,786)
Caddo/Bossier Port Commission	949,893	(683,455)
Calcasieu Parish Gravity Drainage District #4	427,243	(307,405)
Calcasieu Parish Gravity Drainage District #5	690,872	(497,088)
Calcasieu Parish Police Jury	22,460,543	(16,160,531)
Calcasieu Parish School Board	6,703	(4,823)
Calcasieu Parish Waterworks District #7	144,800	(104,185)
Calcasieu Regional Airport	393,434	(283,078)
Calcasieu-Sulphur Parks & Recreation	922,972	(664,086)
Caldwell Parish District Attorney	85,805	(61,738)
Caldwell Parish Library	54,987	(39,564)

(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, 2014

Employer	Changes in Discount Rate	
	1% Decrease 6.25%	1% Increase 8.25%
Caldwell Parish Police Jury	\$ 543,629	\$ (391,145)
Cameron Parish Ambulance District #2	702,643	(505,557)
Cameron Parish Police Jury	2,820,908	(2,029,665)
Catahoula E911 Communications District	20,118	(14,475)
Catahoula Parish Police Jury	383,995	(276,287)
Claiborne Parish Police Jury	848,329	(610,379)
Concordia Parish 7th District Attorney	335,320	(241,265)
Concordia Parish Indigent Defender Board	79,627	(57,293)
Concordia Parish Library	135,880	(97,766)
Concordia Parish Police Jury	588,166	(423,190)
Concordia Parish Sewer District #1	36,245	(26,078)
Desoto Parish Ems	1,006,335	(724,066)
Desoto Parish School Board	13,415	(9,652)
Desoto Parish Waterworks	255,139	(183,574)
East Carroll Parish Police Jury	856,226	(616,061)
East Feliciana Parish Police Jury	758,370	(545,653)
Evangeline Parish Police Jury	1,398,251	(1,006,052)
Evangeline Parish School Board	5,032	(3,620)
Evangeline Parish Solid Waste	450,010	(323,786)
Franklin Parish Communication District	63,434	(45,641)
Franklin Parish Library	131,145	(94,359)
Franklin Parish Police Jury	715,548	(514,842)
Grant Parish Police Jury	912,743	(656,726)
Greater New Orleans Expressway	3,502,927	(2,520,382)
Iberia Medical Center	15,544,482	(11,184,373)
Iberia Parish 16th Judicial District Judge	764,903	(550,354)
Iberia Parish Government	4,711,405	(3,389,892)
Iberia Parish School Board	4,613	(3,319)
Iberville Parish District Attorney, 18th Judicial District	430,801	(309,964)
Iberville Parish Parks & Recreation	329,834	(237,318)
Iberville Parish Police Jury	4,017,165	(2,890,381)
Iberville Parish School Board	20,118	(14,475)
Jackson Parish District Attorney	283,364	(203,882)
Jackson Parish Police Jury	1,212,372	(872,311)
Jackson Parish Recreation Department	116,983	(84,170)
Jackson Parish Sales Tax	59,145	(42,556)

(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, 2014

Employer	Changes in Discount Rate	
	1% Decrease 6.25%	1% Increase 8.25%
Jefferson Davis District Attorney	\$ 303,656	\$ (218,483)
Jefferson Davis Parish 31st Judicial Court	20,051	(14,427)
Jefferson Davis Parish Indigent Defender Board	58,553	(42,129)
Jefferson Davis Parish Landfill	119,014	(85,632)
Jefferson Davis Parish Library	289,652	(208,407)
Jefferson Davis Parish Mosquito Abatement	295,648	(212,721)
Jefferson Davis Parish Police Jury	743,627	(535,045)
Jefferson Davis Parish Tourist Commission	97,497	(70,150)
Jefferson Parish 24th Indigent Defender Board	109,524	(78,804)
Jefferson Parish Housing Authority	228,238	(164,219)
Jefferson Parish Government	81,473,067	(58,620,489)
Kolin Ruby Wise Water District (Rapides)	150,808	(108,508)
Lafayette Airport Commission	728,840	(524,406)
Lafayette Consolidated Government	24,973,487	(17,968,613)
Lafayette Convention & Visitors Commission	539,321	(388,046)
Lafayette Economic Development Authority	814,578	(586,095)
Lafourche Parish School Board	6,703	(4,823)
Lafourche Parish Water District #1	2,064,625	(1,485,514)
Lasalle Parish Police Jury	750,856	(540,246)
Lincoln Parish 3rd Judicial District Attorney	369,118	(265,583)
Lincoln Parish Detention Center	-	-
Lincoln Parish Police Jury	2,328,179	(1,675,143)
Livingston Parish Mosquito Abatement	74,118	(53,328)
Livingston Parish Recreation District #3	546,997	(393,568)
Madison Parish Police Jury	1,339,789	(963,988)
Monroe/West Monroe Visitors' Bureau	315,502	(227,006)
Morehouse Parish Library	105,208	(75,698)
Morehouse Parish Police Jury	649,731	(467,486)
Natchitoches Parish	2,961,618	(2,130,906)
Natchitoches Parish District Attorney	74,900	(53,891)
Natchitoches Parish Tax Commission	174,397	(125,480)
Natchitoches Port Commission	121,469	(87,398)
North Louisiana Crime Lab	1,320,267	(949,942)
Ouachita Parish Police Jury	8,552,340	(6,153,473)
Plaquemines Medical Center	612,739	(440,870)
Plaquemines Parish Government	15,191,285	(10,930,245)

(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, 2014

Employer	Changes in Discount Rate	
	1% Decrease 6.25%	1% Increase 8.25%
Plaquemines Port, Harbor & Terminal District	\$ 1,259,794	\$ (906,431)
Pointe Coupee Hospital	5,658,697	(4,071,476)
Pointe Coupee Parish Library	263,008	(189,237)
Pointe Coupee Parish Police Jury	1,540,158	(1,108,155)
Pointe Coupee Parish School Board	7,964	(5,730)
Police Jury Association	324,023	(233,137)
Port of Iberia	146,034	(105,072)
Rapides Parish Indigent Defender Board	232,531	(167,308)
Rapides Parish Library	1,435,756	(1,033,037)
Rapides Parish Police Jury	5,402,606	(3,887,216)
Red River Parish Police Jury	1,023,951	(736,741)
Red River Parish School Board	5,032	(3,620)
Red River Waterway Commission	992,857	(714,368)
Richland Parish Communication District	41,636	(29,957)
Richland Parish District Judge	132,409	(95,270)
Richland Parish Police Jury	1,221,154	(878,630)
Richland Parish School Board	5,032	(3,620)
Richland Parish Tax Commission	83,386	(59,997)
Ruston/Lincoln Convention Bureau	-	-
Sabine Parish District Attorney	236,633	(170,259)
Sabine Parish Library	115,749	(83,283)
Sabine Parish Police Jury	934,984	(672,728)
Sabine Parish School Board	5,032	(3,620)
South Toledo Bend Water District	159,990	(115,114)
St Bernard Parish Government	7,637,557	(5,495,280)
St Bernard Parish Library	111,303	(80,083)
St Bernard Parish School Board	13,415	(9,652)
St Charles Parish 29th Judicial District Attorney	1,151,365	(828,416)
St Charles Parish Council	15,669,524	(11,274,341)
St Charles Parish School Board	6,703	(4,823)
St Helena Parish Police Jury	872,763	(627,960)
St Helena Parish School Board	7,261	(5,224)
St James Parish Government	5,492,427	(3,951,843)
St James Parish School Board	20,118	(14,475)
St John Parish Council	6,905,088	(4,968,263)
St John the Baptist Parish 40th Judicial District Attorney	484,681	(348,732)

(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, 2014

Employer	Changes in Discount Rate	
	1% Decrease 6.25%	1% Increase 8.25%
St John the Baptist Parish Library	\$ 800,187	\$ (575,741)
St Landry Parish Community Action Agency	-	-
St Landry Parish E911 Communications District	343,845	(247,399)
St Landry Parish Government	2,995,048	(2,154,960)
St Landry Parish Sheriff	8,004	(5,759)
St Martin Parish Government	2,068,764	(1,488,491)
St Martin Parish Library	374,173	(269,220)
St Martin Parish School Board	6,703	(4,823)
St Martin Parish Water & Sewer	66,070	(47,538)
St Mary Parish Consolidated Gravity Drainage District #1	223,768	(161,003)
St Mary Parish E911 Communications District	202,922	(146,004)
St Mary Parish Government	4,801,017	(3,454,368)
St Mary Parish Library	712,576	(512,704)
St Mary Parish School Board	5,032	(3,620)
St Mary Parish Sewer District #5	130,560	(93,939)
St Mary Parish Sewer District #8	54,893	(39,496)
St Mary Parish Sewer District Wards 5 & 8	46,241	(33,270)
St Tammany Parish 22nd District Attorney	542,902	(390,622)
St Tammany Parish Communications District	229,760	(165,314)
St Tammany Parish Coroner	1,071,073	(770,645)
St Tammany Parish Fire District #4	67,383	(48,482)
St Tammany Parish Government	15,249,399	(10,972,058)
St Tammany Parish Library	2,557,659	(1,840,255)
St Tammany Parish Mosquito Abatement District #2	1,029,121	(740,460)
St Tammany Parish Recreation District #1	874,427	(629,157)
St Tammany Parish Recreation District #11	46,964	(33,791)
St Tammany Parish School Board	4,814	(3,464)
Tangipahoa Parish 21st Judicial District Attorney	812,132	(584,335)
Tangipahoa Parish 21st Judicial District Indigent Defender Board	1,054,808	(758,943)
Tangipahoa Parish Consolidated Gravity Drainage District	475,729	(342,291)
Tangipahoa Parish Government	6,659,764	(4,791,750)
Tangipahoa Parish Library	633,000	(455,448)
Tangipahoa Parish Mosquito Abatement District #1	349,885	(251,745)
Tangipahoa Parish Sewer District #1	212,871	(153,162)
Tangipahoa Parish Sheriff	179,251	(128,972)
Tangipahoa Parish Tourist Commission	208,503	(150,020)

(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, 2014

Employer	Changes in Discount Rate	
	1% Decrease 6.25%	1% Increase 8.25%
Tangipahoa Parish Water District	\$ 446,239	\$ (321,073)
Teche-Vermilion Fresh Water District	482,531	(347,185)
Tensas Parish Police Jury	594,747	(427,925)
Terrebonne Indigent Defender Board	383,857	(276,188)
Union Parish 3rd Judicial Clerks Fund	75,944	(54,642)
Union Parish Police Jury	1,938,090	(1,394,470)
Vermilion Parish 7th Ward Drainage District #2	100,461	(72,283)
Vermilion Parish Library	354,138	(254,805)
Vermilion Parish Police Jury	3,293,772	(2,369,894)
Vermilion Parish School Board	6,703	(4,823)
Vermilion Parish Tourist Commission	29,636	(21,323)
Vermilion Parish Waterworks District #1	269,917	(194,208)
Washington Parish Police Jury	2,031,657	(1,461,793)
Webster Parish Police Jury	2,007,808	(1,444,633)
West Baton Rouge Parish 18th Judicial Court	189,227	(136,150)
West Baton Rouge Parish Council	4,896,652	(3,523,178)
West Baton Rouge Parish Library	427,409	(307,524)
West Baton Rouge Parish School Board	6,703	(4,823)
West Calcasieu Cameron Hospital	19,127,798	(13,762,599)
West Carroll Parish Library	43,154	(31,049)
West Carroll Parish Police Jury	747,548	(537,866)
West Feliciana Parish Tourist Commission	25,166	(18,107)
West Ouachita Parish Sewer District #5	243,760	(175,387)
Winn Parish Police Jury	772,045	(555,492)
Winn Parish School Board	2,933	(2,110)
Workforce Investment Board	193,049	(138,900)
	<u>\$ 395,251,797</u>	<u>\$ (284,386,663)</u>

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, 2014

Employer	Changes in Discount Rate	
	1% Decrease 6.25%	1% Increase 8.25%
34th Judicial District Indigent Defender - St Bernard	\$ 33,027	\$ (27,346)
Abbeville Harbor & Terminal	59,577	(49,331)
Acadia Soil & Water District	20,645	(17,094)
Ascension Parish Government	5,710,201	(4,728,137)
Ascension Parish Library	813,851	(673,881)
Assumption Waterworks #1	272,710	(225,808)
Audubon Regional Library	31,880	(26,397)
Avoyelles Coroner's Office	16,868	(13,967)
Avoyelles District Attorney's Office	185,287	(153,421)
Avoyelles Parish Police Jury	457,773	(379,043)
Bayou Lafourche Fresh Water	165,893	(137,362)
Berwick Bayou Vista Waterworks	86,534	(71,652)
Calcasieu Soil & Water District	15,146	(12,541)
Cameron Mosquito Abatement District #1	107,149	(88,721)
City Court of Denham Springs	2,029,555	(1,680,504)
City Court of Hammond	273,206	(226,219)
City of Bossier	87,383	(72,355)
Crescent Soil & Water District	11,330	(9,381)
Denham Springs Ward Two Marshall	98,216	(81,325)
Desoto 42nd District Attorney	49,458	(40,952)
Desoto Communication District	130,474	(108,034)
Desoto Parish Library	335,428	(277,740)
Desoto Parish Police Jury	1,554,348	(1,287,025)
Evangeline Soil & Water District	16,685	(13,815)
Gulf Coast Soil & Water District	21,662	(17,937)
Iberia Soil & Water District	13,196	(10,926)
Jefferson Davis Soil & Water District	21,756	(18,015)
Lafourche 17th Indigent Defender Board	156,319	(129,435)
Lafourche/Terrebonne Soil & Water District	19,419	(16,079)
Livingston Parish Library	634,117	(525,059)
Livingston Parish Sheriff	66,272	(54,874)
Louisiana School Board Association	120,886	(100,096)
North Caddo Medical Center	2,753,160	(2,279,660)
Northeast Soil and Water District	13,578	(11,243)
St James Parish Hospital	2,723,155	(2,254,815)

(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, 2014

Employer	Changes in Discount Rate	
	1% Decrease	1% Increase
	6.25%	8.25%
St Landry Soil & Water District	\$ 9,504	\$ (7,869)
St Mary Soil & Water District	-	-
St Mary Water & Sewer District #4	190,369	(157,628)
St Mary Waterworks District # 5	125,159	(103,633)
Tangipahoa Soil & Water District	8,084	(6,694)
Terrebonne Consolidated Government Soil & Water District	9,168,846	(7,591,950)
Terrebonne Consolidated Waterworks Soil & Water District	1,202,772	(995,914)
Terrebonne Recreation District #10 Soil & Water District	19,851	(16,437)
Terrebonne Sales & Use Soil & Water District	129,442	(107,180)
Vermilion Soil & Water District	30,843	(25,538)
Vernon 30th Judicial District Attorney Soil & Water District	78,534	(65,028)
Vernon Parish Police Jury Soil & Water District	1,384,177	(1,146,121)
West Carroll Soil & Water District	10,233	(8,473)
West Feliciana Police Jury Soil & Water District	756,104	(626,066)
	<u>\$ 32,220,062</u>	<u>\$ (26,678,721)</u>

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF AMORTIZATION (PLAN A)  
DECEMBER 31, 2015 - DECEMBER 31, 2018

Employer	December 31 2015	December 31 2016	December 31 2017	December 31 2018	TOTAL
15th Judicial District Court	\$ 34,813	\$ 34,813	\$ 34,813	\$ 48,100	\$ 152,539
16th Judicial District Attorney	47,540	47,540	47,540	67,362	209,982
5th Judicial District Attorney - Richland	9,101	9,101	9,101	12,259	39,562
Acadia Parish Communication District	1,093	1,093	1,093	1,431	4,710
Acadia Parish Police Jury	56,358	56,358	56,358	80,010	249,084
Acadiana Crime Lab	24,292	24,292	24,292	34,775	107,651
Acadiana Works, Inc	19,108	19,108	19,108	27,335	84,659
Allen Parish 33rd Judicial Indigent Defender Board	2,462	2,462	2,462	3,470	10,856
Allen Parish Ambulance Service	16,995	16,995	16,995	23,639	74,624
Allen Parish District Attorney	5,818	5,818	5,818	8,338	25,792
Allen Parish Library	6,867	6,867	6,867	9,519	30,120
Allen Parish Police Jury	19,873	19,873	19,873	28,158	87,777
Assumption Parish Police Jury	38,008	38,008	38,008	53,206	167,230
Avoyelles Parish 12th Judicial District Indigent Defender Board	2,453	2,453	2,453	3,451	10,810
Beauregard Parish Communication District	2,994	2,994	2,994	4,240	13,222
Beauregard Parish District Attorney	2,121	2,121	2,121	2,957	9,320
Beauregard Parish Library	9,449	9,449	9,449	13,156	41,503
Beauregard Parish Police Jury	41,377	41,377	41,377	58,123	182,254
Bienville Parish Library	5,245	5,245	5,245	7,528	23,263
Bienville Parish Police Jury	24,387	24,387	24,387	33,774	106,935
Bossier Parish Communications District	13,484	13,484	13,484	18,900	59,352
Bossier Parish Ems	32,205	32,205	32,205	44,880	141,495
Bossier Parish Police Jury	149,485	149,485	149,485	211,131	659,586
Caddo Parish Commission	229,770	229,770	229,770	322,875	1,012,185
Caddo Parish Coroner	10,845	10,845	10,845	14,947	47,482
Caddo Parish District Attorney	40,693	40,693	40,693	57,081	179,160
Caddo/Bossier Port Commission	24,264	24,264	24,264	34,107	106,899
Calcasieu Parish Gravity Drainage District #4	11,143	11,143	11,143	15,342	48,771
Calcasieu Parish Gravity Drainage District #5	17,709	17,709	17,709	24,808	77,935
Calcasieu Parish Police Jury	580,794	580,794	580,794	806,472	2,548,854
Calcasieu Parish School Board	171	171	171	240	753
Calcasieu Parish Waterworks District #7	3,597	3,597	3,597	5,198	15,989
Calcasieu Regional Airport	10,110	10,110	10,110	14,125	44,455
Calcasieu-Sulphur Parks & Recreation	23,626	23,626	23,626	33,139	104,017
Caldwell Parish District Attorney	2,185	2,185	2,185	3,081	9,636
Caldwell Parish Library	1,414	1,414	1,414	1,974	6,216
Caldwell Parish Police Jury	13,965	13,965	13,965	19,519	61,414
Cameron Parish Ambulance District #2	17,903	17,903	17,903	25,231	78,940
Cameron Parish Police Jury	71,943	71,943	71,943	101,288	317,117
Catahoula E911 Communications District	512	512	512	723	2,259
Catahoula Parish Police Jury	9,752	9,752	9,752	13,789	43,045
Claiborne Parish Police Jury	21,950	21,950	21,950	30,461	96,311
Concordia Parish 7th District Attorney	8,586	8,586	8,586	12,042	37,800
Concordia Parish Indigent Defender Board	2,061	2,061	2,061	2,856	9,039
Concordia Parish Library	3,502	3,502	3,502	4,879	15,385
Concordia Parish Police Jury	14,788	14,788	14,788	21,120	65,484
Concordia Parish Sewer District #1	935	935	935	1,302	4,107
Desoto Parish Ems	25,529	25,529	25,529	36,134	112,721
Desoto Parish School Board	341	341	341	484	1,507
Desoto Parish Waterworks	6,538	6,538	6,538	9,159	28,773
East Carroll Parish Police Jury	22,335	22,335	22,335	30,741	97,746

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF AMORTIZATION (PLAN A)  
DECEMBER 31, 2015 - DECEMBER 31, 2018

Employer	December 31 2015	December 31 2016	December 31 2017	December 31 2018	TOTAL
East Feliciana Parish Police Jury	\$ 19,443	\$ 19,443	\$ 19,443	\$ 27,229	\$ 85,558
Evangeline Parish Police Jury	35,558	35,558	35,558	50,205	156,879
Evangeline Parish School Board	128	128	128	181	565
Evangeline Parish Solid Waste	11,137	11,137	11,137	16,157	49,568
Franklin Parish Communication District	1,623	1,623	1,623	2,278	7,147
Franklin Parish Library	3,406	3,406	3,406	4,706	14,924
Franklin Parish Police Jury	17,824	17,824	17,824	25,693	79,165
Grant Parish Police Jury	23,520	23,520	23,520	32,771	103,331
Greater New Orleans Expressway	89,808	89,808	89,808	125,777	395,201
Iberia Medical Center	401,965	401,965	401,965	558,139	1,764,034
Iberia Parish 16th Judicial District Judge	19,517	19,517	19,517	27,464	86,015
Iberia Parish Government	121,043	121,043	121,043	169,167	532,296
Iberia Parish School Board	117	117	117	167	518
Iberville Parish District Attorney, 18th Judicial District	10,932	10,932	10,932	15,468	48,264
Iberville Parish Parks & Recreation	8,468	8,468	8,468	11,845	37,249
Iberville Parish Police Jury	101,809	101,809	101,809	144,243	449,670
Iberville Parish School Board	512	512	512	722	2,258
Jackson Parish District Attorney	7,041	7,041	7,041	10,173	31,296
Jackson Parish Police Jury	31,316	31,316	31,316	43,529	137,477
Jackson Parish Recreation Department	3,095	3,095	3,095	4,202	13,487
Jackson Parish Sales Tax	1,518	1,518	1,518	2,123	6,677
Jefferson Davis District Attorney	7,994	7,994	7,994	10,903	34,885
Jefferson Davis Parish 31st Judicial Court	514	514	514	720	2,262
Jefferson Davis Parish Indigent Defender Board	1,480	1,480	1,480	2,104	6,544
Jefferson Davis Parish Landfill	3,126	3,126	3,126	4,275	13,653
Jefferson Davis Parish Library	7,573	7,573	7,573	10,401	33,120
Jefferson Davis Parish Mosquito Abatement	7,516	7,516	7,516	10,618	33,166
Jefferson Davis Parish Police Jury	19,074	19,074	19,074	26,701	83,923
Jefferson Davis Parish Tourist Commission	2,576	2,576	2,576	3,500	11,228
Jefferson Parish 24th Indigent Defender Board	2,875	2,875	2,875	3,932	12,557
Jefferson Parish Housing Authority	5,633	5,633	5,633	8,196	25,095
Jefferson Parish Government	2,100,177	2,100,177	2,100,177	2,925,390	9,225,921
Kolin Ruby Wise Water District (Rapides)	3,974	3,974	3,974	5,415	17,337
Lafayette Airport Commission	18,283	18,283	18,283	26,171	81,020
Lafayette Consolidated Government	635,932	635,932	635,932	896,704	2,804,500
Lafayette Convention & Visitors Commission	13,847	13,847	13,847	19,364	60,905
Lafayette Economic Development Authority	21,155	21,155	21,155	29,247	92,712
Lafourche Parish School Board	171	171	171	240	753
Lafourche Parish Water District #1	53,343	53,343	53,343	74,132	234,161
Lasalle Parish Police Jury	18,967	18,967	18,967	26,961	83,862
Lincoln Parish 3rd Judicial District Attorney	9,289	9,289	9,289	13,254	41,121
Lincoln Parish Detention Center	(33)	(33)	(32)	-	(98)
Lincoln Parish Police Jury	59,363	59,363	59,363	83,596	261,685
Livingston Parish Mosquito Abatement	1,390	1,390	1,390	2,662	6,832
Livingston Parish Recreation District #3	13,948	13,948	13,948	19,642	61,486
Madison Parish Police Jury	34,144	34,144	34,144	48,105	150,537
Monroe/West Monroe Visitors' Bureau	7,996	7,996	7,996	11,326	35,314
Morehouse Parish Library	2,694	2,694	2,694	3,780	11,862
Morehouse Parish Police Jury	16,515	16,515	16,515	23,329	72,874
Natchitoches Parish	76,819	76,819	76,819	106,336	336,793
Natchitoches Parish District Attorney	1,954	1,954	1,954	2,687	8,549

(Continued)



PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF AMORTIZATION (PLAN A)  
DECEMBER 31, 2015 - DECEMBER 31, 2018

Employer	December 31 2015	December 31 2016	December 31 2017	December 31 2018	TOTAL
Natchitoches Parish Tax Commission	\$ 4,481	\$ 4,481	\$ 4,481	\$ 6,264	\$ 19,707
Natchitoches Port Commission	3,125	3,125	3,125	4,361	13,736
North Louisiana Crime Lab	33,426	33,426	33,426	47,406	147,684
Ouachita Parish Police Jury	218,381	218,381	218,381	307,086	962,229
Plaquemines Medical Center	15,861	15,861	15,861	21,999	69,582
Plaquemines Parish Government	388,174	388,174	388,174	545,462	1,709,984
Plaquemines Port, Harbor & Terminal District	32,330	32,330	32,330	45,231	142,221
Pointe Coupee Hospital	145,085	145,085	145,085	203,182	638,437
Pointe Coupee Parish Library	6,627	6,627	6,627	9,442	29,323
Pointe Coupee Parish Police Jury	39,236	39,236	39,236	55,301	173,009
Pointe Coupee Parish School Board	208	208	208	288	912
Police Jury Association	8,346	8,346	8,346	11,635	36,673
Port of Iberia	3,755	3,755	3,755	5,241	16,506
Rapides Parish Indigent Defender Board	6,262	6,262	6,262	8,349	27,135
Rapides Parish Library	36,620	36,620	36,620	51,555	161,415
Rapides Parish Police Jury	137,609	137,609	137,609	193,989	606,816
Red River Parish Police Jury	26,176	26,176	26,176	36,767	115,295
Red River Parish School Board	120	120	120	182	542
Red River Waterway Commission	25,610	25,610	25,610	35,647	112,477
Richland Parish Communication District	1,041	1,041	1,041	1,498	4,621
Richland Parish District Judge	3,380	3,380	3,380	4,753	14,893
Richland Parish Police Jury	31,739	31,739	31,739	43,848	139,065
Richland Parish School Board	124	124	124	182	554
Richland Parish Tax Commission	2,166	2,166	2,166	2,995	9,493
Ruston/Lincoln Convention Bureau	(254)	(254)	(253)	-	(761)
Sabine Parish District Attorney	6,092	6,092	6,092	8,494	26,770
Sabine Parish Library	2,789	2,789	2,789	4,157	12,524
Sabine Parish Police Jury	23,788	23,788	23,788	33,573	104,937
Sabine Parish School Board	134	134	134	181	583
South Toledo Bend Water District	3,829	3,829	3,829	5,744	17,231
St Bernard Parish Government	195,585	195,585	195,585	274,236	860,991
St Bernard Parish Library	2,845	2,845	2,845	3,995	12,530
St Bernard Parish School Board	337	337	337	484	1,495
St Charles Parish 29th Judicial District Attorney	29,455	29,455	29,455	41,341	129,706
St Charles Parish Council	400,351	400,351	400,351	562,637	1,763,690
St Charles Parish School Board	171	171	171	240	753
St Helena Parish Police Jury	22,071	22,071	22,071	31,338	97,551
St Helena Parish School Board	190	190	190	261	831
St James Parish Government	140,508	140,508	140,508	197,213	618,737
St James Parish School Board	512	512	512	723	2,259
St John Parish Council	176,323	176,323	176,323	247,937	776,906
St John the Baptist Parish 40th Judicial District Attorney	12,536	12,536	12,536	17,404	55,012
St John the Baptist Parish Library	20,539	20,539	20,539	28,729	90,346
St Landry Parish Community Action Agency	(69)	(68)	(68)	-	(205)
St Landry Parish E911 Communications District	8,648	8,648	8,648	12,346	38,290
St Landry Parish Government	77,061	77,061	77,061	107,538	338,721
St Landry Parish Sheriff	188	188	188	289	853
St Martin Parish Government	52,996	52,996	52,996	74,279	233,267
St Martin Parish Library	9,659	9,659	9,659	13,433	42,410
St Martin Parish School Board	171	171	171	240	753
St Martin Parish Water & Sewer	1,696	1,696	1,696	2,373	7,461

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF AMORTIZATION (PLAN A)  
DECEMBER 31, 2015 - DECEMBER 31, 2018

Employer	December 31 2015	December 31 2016	December 31 2017	December 31 2018	TOTAL
St Mary Parish Consolidated Gravity Drainage District #1	\$ 5,626	\$ 5,626	\$ 5,626	\$ 8,034	\$ 24,912
St Mary Parish E911 Communications District	5,187	5,187	5,187	7,288	22,849
St Mary Parish Government	122,430	122,430	122,430	172,387	539,677
St Mary Parish Library	18,096	18,096	18,096	25,586	79,874
St Mary Parish School Board	128	128	128	181	565
St Mary Parish Sewer District #5	3,454	3,454	3,454	4,687	15,049
St Mary Parish Sewer District #8	1,433	1,433	1,433	1,973	6,272
St Mary Parish Sewer District Wards 5 & 8	1,167	1,167	1,167	1,661	5,162
St Tammany Parish 22nd District Attorney	13,722	13,722	13,722	19,492	60,658
St Tammany Parish Communications District	5,977	5,977	5,977	8,250	26,181
St Tammany Parish Coroner	27,815	27,815	27,815	38,457	121,902
St Tammany Parish Fire District #4	1,731	1,731	1,731	2,419	7,612
St Tammany Parish Government	394,847	394,847	394,847	547,548	1,732,089
St Tammany Parish Library	65,089	65,089	65,089	91,836	287,103
St Tammany Parish Mosquito Abatement District #2	26,517	26,517	26,517	36,952	116,503
St Tammany Parish Recreation District #1	22,114	22,114	22,114	31,400	97,742
St Tammany Parish Recreation District #11	1,239	1,239	1,239	1,685	5,402
St Tammany Parish School Board	114	114	114	172	514
Tangipahoa Parish 21st Judicial District Attorney	20,453	20,453	20,453	29,161	90,520
Tangipahoa Parish 21st Judicial District Indigent Defender Board	26,368	26,368	26,368	37,875	116,979
Tangipahoa Parish Consolidated Gravity Drainage District	12,091	12,091	12,091	17,084	53,357
Tangipahoa Parish Government	171,267	171,267	171,267	239,129	752,930
Tangipahoa Parish Library	16,060	16,060	16,060	22,730	70,910
Tangipahoa Parish Mosquito Abatement District #1	8,940	8,940	8,940	12,562	39,382
Tangipahoa Parish Sewer District #1	5,567	5,567	5,567	7,644	24,345
Tangipahoa Parish Sheriff	4,613	4,613	4,613	6,435	20,274
Tangipahoa Parish Tourist Commission	5,096	5,096	5,096	7,489	22,777
Tangipahoa Parish Water District	13,455	13,455	13,455	16,021	56,386
Teche-Vermilion Fresh Water District	12,502	12,502	12,502	17,325	54,831
Tensas Parish Police Jury	15,097	15,097	15,097	21,357	66,648
Terrebonne Indigent Defender Board	9,678	9,678	9,678	13,785	42,819
Union Parish 3rd Judicial Clerks Fund	1,898	1,898	1,898	2,729	8,423
Union Parish Police Jury	49,642	49,642	49,642	69,591	218,517
Vermilion Parish 7th Ward Drainage District #2	2,574	2,574	2,574	3,608	11,330
Vermilion Parish Library	9,131	9,131	9,131	12,714	40,107
Vermilion Parish Police Jury	83,595	83,595	83,595	118,268	369,053
Vermilion Parish School Board	171	171	171	240	753
Vermilion Parish Tourist Commission	785	785	785	1,066	3,421
Vermilion Parish Waterworks District #1	6,947	6,947	6,947	9,693	30,534
Washington Parish Police Jury	51,885	51,885	51,885	72,949	228,604
Webster Parish Police Jury	51,044	51,044	51,044	72,093	225,225
West Baton Rouge Parish 18th Judicial Court	4,819	4,819	4,819	6,794	21,251
West Baton Rouge Parish Council	124,272	124,272	124,272	175,824	548,640
West Baton Rouge Parish Library	11,185	11,185	11,185	15,347	48,902
West Baton Rouge Parish School Board	171	171	171	240	753
West Calcasieu Cameron Hospital	493,306	493,306	493,306	686,811	2,166,729
West Carroll Parish Library	1,107	1,107	1,107	1,550	4,871
West Carroll Parish Police Jury	19,378	19,378	19,378	26,841	84,975
West Feliciana Parish Tourist Commission	628	628	628	902	2,786
West Ouachita Parish Sewer District #5	6,269	6,269	6,269	8,753	27,560
Winn Parish Police Jury	20,129	20,128	20,128	27,722	88,107
Winn Parish School Board	74	74	74	108	330
Workforce Investment Board	5,182	5,182	5,182	6,933	22,479
	<u>\$ 10,140,656</u>	<u>\$ 10,140,656</u>	<u>\$ 10,140,658</u>	<u>\$ 14,192,018</u>	<u>\$ 44,613,988</u>

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF AMORTIZATION (PLAN B)  
DECEMBER 31, 2015 - DECEMBER 31, 2018

Employer	December 31 2015	December 31 2016	December 31 2017	December 31 2018	TOTAL
34th Judicial District Indigent Defender - St Bernard	\$ 264	\$ 264	\$ 264	\$ 1,154	\$ 1,946
Abbeville Harbor & Terminal	462	462	462	2,080	3,466
Acadia Soil & Water District	168	168	168	721	1,225
Ascension Parish Government	46,579	46,579	46,579	199,419	339,156
Ascension Parish Library	6,586	6,586	6,586	28,425	48,183
Assumption Waterworks #1	2,201	2,201	2,201	9,525	16,128
Audubon Regional Library	269	269	269	1,109	1,916
Avoyelles Coroner's Office	137	137	137	590	1,001
Avoyelles District Attorney's Office	1,517	1,517	1,517	6,472	11,023
Avoyelles Parish Police Jury	3,788	3,788	3,788	15,985	27,349
Bayou Lafourche Fresh Water	1,339	1,339	1,339	5,795	9,812
Berwick Bayou Vista Waterworks	704	704	704	3,023	5,135
Calcasieu Soil & Water District	130	130	130	528	918
Cameron Mosquito Abatement District #1	876	876	876	3,743	6,371
City Court of Denham Springs	16,428	16,428	16,428	70,883	120,167
City Court of Hammond	2,236	2,236	2,236	9,540	16,248
City of Bossier	709	709	709	3,052	5,179
Crescent Soil & Water District	94	94	94	395	677
Denham Springs Ward Two Marshall	802	802	802	3,427	5,833
Desoto 42nd District Attorney	406	406	406	1,725	2,943
Desoto Communication District	1,083	1,083	1,083	4,557	7,806
Desoto Parish Library	2,733	2,733	2,733	11,712	19,911
Desoto Parish Police Jury	12,631	12,631	12,631	54,284	92,177
Evangeline Soil & Water District	136	136	136	582	990
Gulf Coast Soil & Water District	166	166	166	756	1,254
Iberia Soil & Water District	102	102	102	464	770
Jefferson Davis Soil & Water District	178	178	178	760	1,294
Lafourche 17th Indigent Defender Board	1,285	1,285	1,285	5,458	9,313
Lafourche/Terrebonne Soil & Water District	172	172	172	678	1,194
Livingston Parish Library	5,196	5,196	5,196	22,146	37,734
Livingston Parish Sheriff	541	541	541	2,313	3,936
Louisiana School Board Association	984	984	984	4,222	7,174
North Caddo Medical Center	22,415	22,415	22,415	96,150	163,395
Northeast Soil and Water District	109	109	109	474	801
St James Parish Hospital	22,158	22,158	22,158	95,104	161,578
St Landry Soil & Water District	77	77	77	333	564
St Mary Soil & Water District	(23)	(23)	(23)	-	(69)
St Mary Water & Sewer District #4	1,543	1,543	1,543	6,649	11,278
St Mary Waterworks District # 5	1,015	1,015	1,015	4,373	7,418
Tangipahoa Soil & Water District	66	66	66	281	479
Terrebonne Consolidated Government Soil & Water District	74,567	74,567	74,567	320,209	543,910
Terrebonne Consolidated Waterworks Soil & Water District	9,859	9,859	9,857	42,004	71,579
Terrebonne Recreation District #10 Soil & Water District	163	163	163	693	1,182
Terrebonne Sales & Use Soil & Water District	1,055	1,053	1,055	4,521	7,684
Vermilion Soil & Water District	263	263	263	1,079	1,868
Vernon 30th Judicial District Attorney Soil & Water District	630	630	630	2,743	4,633
Vernon Parish Police Jury Soil & Water District	11,227	11,227	11,227	48,344	82,025
West Carroll Soil & Water District	83	83	83	359	608
West Feliciana Police Jury Soil & Water District	6,188	6,190	6,190	26,405	44,973
	<u>\$ 262,297</u>	<u>\$ 262,297</u>	<u>\$ 262,297</u>	<u>\$ 1,125,244</u>	<u>\$ 1,912,135</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 18, 2015

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

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, 2014, and the related notes to the schedules and have issued our report thereon dated September 18, 2015.

### 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***

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUMMARY SCHEDULE OF FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2014

SUMMARY OF AUDITOR'S RESULTS:

1. The opinion issued on the employer pension schedules of Parochial Employees' Retirement System of Louisiana for the year ended December 31, 2014 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