

EMPLOYER PENSION REPORT  
PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM  
OF LOUISIANA  
BATON ROUGE, LOUISIANA  
DECEMBER 31, 2015

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA

TABLE OF CONTENTS

DECEMBER 31, 2015

	<u>PAGE</u>
INDEPENDENT AUDITOR'S REPORT .....	1 – 3
EMPLOYER PENSION SCHEDULES:	
Schedule of Employer Allocations (Plan A) .....	4 – 8
Schedule of Employer Allocations (Plan B) .....	9 – 10
Schedule of Pension Amounts by Employer (Plan A) .....	11 – 16
Schedule of Pension Amounts by Employer (Plan B) .....	17 - 18
Notes to Schedules .....	19 – 31
SUPPLEMENTARY INFORMATION:	
Schedule of Employers' Proportionate Share of Contributions and Non-Employer Contributions (Plan A) .....	32 – 36
Schedule of Employers' Proportionate Share of Contributions and Non-Employer Contributions (Plan B) .....	37 – 38
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (Plan A) .....	39 – 44
Schedule of Net Pension Liability Sensitivity to Change in Discount Rate (Plan B) .....	45 – 46
Schedule of Amortization (Plan A) .....	47 – 51
Schedule of Amortization (Plan B) .....	52
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 <i>GOVERNMENT AUDITING STANDARDS</i> .....	53 – 54
SUMMARY SCHEDULE OF FINDINGS .....	55



Duplantier  
Hrapmann  
Hogan &  
Maher, LLP

INDEPENDENT AUDITOR'S REPORT

September 13, 2016

William G. Stamm, CPA  
Lindsay J. Calub, CPA, LLC  
Guy L. Duplantier, CPA  
Michelle H. Cunningham, CPA  
Dennis W. Dillon, CPA  
Grady C. Lloyd, III CPA

Heather M. Jovanovich, CPA  
Terri L. Kitto, CPA

Michael J. O'Rourke, CPA  
David A. Burgard, CPA  
Clifford J. Giffin, Jr., CPA

A.J. Duplantier, Jr., CPA  
(1919-1985)

Felix J. Hrapmann, Jr., CPA  
(1919-1990)

William R. Hogan, Jr., CPA  
(1920-1996)

James Maher, Jr., CPA  
(1921-1999)

**New Orleans**

1615 Poydras Street,  
Suite 2100  
New Orleans, LA 70112  
Phone: (504) 586-8866  
Fax: (504) 525-5888

**Northshore**

1290 Seventh Street  
Slidell, LA 70458  
Phone: (985) 641-1272  
Fax: (985) 781-6497

**Houma**

247 Corporate Drive  
Houma, LA 70360  
Phone: (985) 868-2630  
Fax: (985) 872-3833

**Napoleonville**

5047 Highway 1  
P.O. Box 830  
Napoleonville, LA 70390  
Phone: (985) 369-6003  
Fax: (985) 369-9941

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 , 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 , and the related notes to the schedules.

**Management's Responsibility for the Schedules**

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

**Auditor's Responsibility**

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

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

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

## **Opinion**

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the totals of all participating entities for Parochial Employees' Retirement System of Louisiana as of and for the year ended December 31, 2015, 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 \$3,387,821,896 and \$272,907,932, respectively, at December 31, 2015. 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, 2015, 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, 2015, and our report thereon, dated June 20, 2016, 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 13, 2016, 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, 2015

Employer	Employer Contributions	Employer Allocation Percentage
15th Judicial District Court	\$ 272,544	0.327824 %
16th Judicial District Attorney	368,008	0.442651
5th Judicial District Attorney	52,877	0.063602
Acadia Parish Communications District	8,265	0.009941
Acadia Parish Library	78,905	0.094909
Acadia Parish Police Jury	394,499	0.474515
Acadiana Crime Lab	189,507	0.227945
Acadiana Works, Inc.	146,196	0.175849
Allen Parish 33rd Judicial Indigent Defender Board	10,730	0.012906
Allen Parish Ambulance Service	144,135	0.173370
Allen Parish District Attorney	50,447	0.060679
Allen Parish Library	44,555	0.053592
Allen Parish Police Jury	160,170	0.192657
Assumption Parish Police Jury	317,299	0.381657
Avoyelles Parish 12th Judicial District Indigent Defender	19,952	0.023999
Beauregard Parish Communications District	24,327	0.029261
Beauregard Parish District Attorney	17,694	0.021283
Beauregard Parish Library	78,902	0.094906
Beauregard Parish Police Jury	347,527	0.418016
Bienville Parish Library	52,093	0.062659
Bienville Parish Police Jury	201,993	0.242963
Bossier Parish Communications District	109,262	0.131424
Bossier Parish EMS	265,486	0.319335
Bossier Parish Police Jury	1,343,194	1.615635
Caddo Parish Commission	2,040,987	2.454962
Caddo Parish Coroner	84,389	0.101506
Caddo Parish District Attorney	340,502	0.409566
Caddo/Bossier Port Commission	196,202	0.235998
Calcasieu Parish Gravity Drainage District #4	60,948	0.073310
Calcasieu Parish Gravity Drainage District #5	159,785	0.192194
Calcasieu Parish Police Jury	4,808,353	5.783634
Calcasieu Parish School Board	-	-
Calcasieu Parish Waterworks District #7	31,178	0.037502
Calcasieu Regional Airport	82,386	0.099096
Calcasieu-Sulphur Parks & Recreation	207,608	0.249717
Caldwell Parish District Attorney	14,270	0.017164
Caldwell Parish Library	45,196	0.054363
Caldwell Parish Police Jury	107,058	0.128773
Cameron Parish Ambulance District #2	144,446	0.173744
Cameron Parish Police Jury	624,272	0.750893
Catahoula E911 Communications District	4,176	0.005023
Catahoula Parish Police Jury	71,485	0.085984
City of Morgan City	36,109	0.043433
Claiborne Parish Police Jury	174,936	0.210418
Concordia Parish 7th District Attorney	77,831	0.093618

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)  
DECEMBER 31, 2015

Employer	Employer Contributions	Employer Allocation Percentage
Concordia Parish Indigent Defender Board	\$ 16,530	0.019883 %
Concordia Parish Library	38,276	0.046040
Concordia Parish Police Jury	131,785	0.158515
Concordia Parish Sewer District #1	7,273	0.008748
Desoto Parish EMS	233,721	0.281127
Desoto Parish School Board	2,871	0.003453
Desoto Parish Waterworks	59,133	0.071127
East Carroll Parish Police Jury	173,857	0.209121
East Feliciana Parish Police Jury	158,995	0.191244
Evangeline Parish Police Jury	329,731	0.396611
Evangeline Parish School Board	-	-
Evangeline Parish Solid Waste	88,301	0.106211
Franklin Parish Communications District	13,307	0.016006
Franklin Parish Library	28,672	0.034488
Franklin Parish Police Jury	165,724	0.199338
Grant Parish Police Jury	187,779	0.225866
Greater New Orleans Expressway	682,610	0.821064
Iberia Medical Center	3,095,254	3.723066
Iberia Parish 16th Judicial District Judge	159,800	0.192212
Iberia Parish Government	1,001,981	1.205213
Iberia Parish School Board	1,392	0.001674
Iberville Parish District Attorney	83,145	0.100009
Iberville Parish Parks & Recreation	73,702	0.088651
Iberville Parish Police Jury	932,868	1.122082
Iberville Parish School Board	1,450	0.001744
Jackson Parish District Attorney	67,418	0.081092
Jackson Parish Police Jury	251,490	0.302500
Jackson Parish Recreation Department	31,108	0.037418
Jackson Parish Sales Tax	10,431	0.012547
Jefferson Davis District Attorney	62,537	0.075221
Jefferson Davis Parish 31st Judicial Court	4,162	0.005006
Jefferson Davis Parish Indigent Defender Board	7,421	0.008926
Jefferson Davis Parish Landfill	25,641	0.030842
Jefferson Davis Parish Library	51,514	0.061963
Jefferson Davis Parish Mosquito Abatement	65,283	0.078524
Jefferson Davis Parish Police Jury	167,806	0.201842
Jefferson Davis Parish Tourist Commission	15,875	0.019095
Jefferson Parish Government	16,551,629	19.908811
Jefferson Parish 24th Indigent Defender Board	22,232	0.026741
Jefferson Parish Housing Authority	46,433	0.055851
Jefferson Parish Retirement System	21,370	0.025704
Kolin Ruby Wise Water District (Rapides)	37,059	0.044576
Lafayette Airport Commission	165,782	0.199408
Lafayette Consolidated Government	5,313,529	6.391275
Lafayette Convention & Visitors Commission	118,512	0.142550

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PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)  
DECEMBER 31, 2015

Employer	Employer Contributions	Employer Allocation Percentage
Lafayette Economic Development Authority	\$ 182,313	0.219292 %
Lafourche Parish School Board	1,392	0.001674
Lafourche Parish Water District #1	438,004	0.526845
Lasalle Parish Police Jury	149,259	0.179533
Lincoln Parish 3rd Judicial District Attorney	81,908	0.098521
Lincoln Parish Detention Center	-	-
Lincoln Parish Police Jury	459,210	0.552352
Livingston Parish Mosquito Abatement	9,201	0.011067
Livingston Parish Recreation District #3	123,345	0.148363
Madison Parish Police Jury	279,015	0.335608
Monroe/West Monroe Visitors' Bureau	71,067	0.085482
Morehouse Parish Library	23,326	0.028057
Morehouse Parish Police Jury	141,876	0.170653
Natchitoches 10th Judicial Court	15,824	0.019034
Natchitoches Parish	573,252	0.689525
Natchitoches Parish District Attorney	16,925	0.020358
Natchitoches Parish Tax Commission	35,258	0.042409
Natchitoches Port Commission	25,692	0.030903
North Louisiana Crime Lab	269,224	0.323831
Ouachita Parish Police Jury	1,766,275	2.124530
Plaquemines 25th Judicial District Public Defender	27,550	0.033138
Plaquemines Medical Center	173,061	0.208163
Plaquemines Parish District Attorney of the 25th District	9,264	0.011143
Plaquemines Parish Government	3,062,071	3.683153
Plaquemines Port, Harbor & Terminal District	287,494	0.345807
Pointe Coupee Hospital	1,168,798	1.405866
Pointe Coupee Parish Library	51,519	0.061969
Pointe Coupee Parish Police Jury	319,541	0.384354
Pointe Coupee Parish School Board	1,653	0.001988
Police Jury Association (Ex Board)	319	0.000384
Police Jury Association (Office)	71,932	0.086522
Port of Iberia	30,473	0.036654
Rapides Parish Indigent Defender Board	44,259	0.053236
Rapides Parish Library	299,621	0.360393
Rapides Parish Police Jury	1,139,571	1.370711
Red River Parish Police Jury	215,726	0.259482
Red River Parish School Board	1,392	0.001674
Red River Waterway Commission	225,463	0.271194
Richland Parish Communication District	9,424	0.011335
Richland Parish District Judge	28,918	0.034783
Richland Parish Police Jury	286,703	0.344855
Richland Parish School Board	-	-
Richland Parish Tax Commission	17,494	0.021042
Ruston/Lincoln Convention Bureau	-	-
Sabine Parish District Attorney	45,722	0.054996

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PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)  
DECEMBER 31, 2015

Employer	Employer Contributions	Employer Allocation Percentage
Sabine Parish Library	\$ 28,090	0.033788 %
Sabine Parish Police Jury	210,167	0.252795
Sabine Parish School Board	522	0.000628
South Toledo Bend Water District	30,569	0.036769
St. Bernard Parish Government	1,648,618	1.983008
St. Bernard Parish Library	23,567	0.028347
St. Bernard Parish School Board	2,784	0.003349
St. Charles Parish 29th Judicial District Attorney	241,934	0.291006
St. Charles Parish Council	3,365,076	4.047616
St. Charles Parish School Board	1,392	0.001674
St. Helena Parish Police Jury	165,268	0.198789
St. Helena Parish School Board	-	-
St. James Parish Government	1,166,995	1.403697
St. James Parish School Board	1,566	0.001884
St. John Parish Council	1,474,249	1.773272
St. John the Baptist Parish 40th Judicial District Attorney	100,435	0.120806
St. John the Baptist Parish Library	158,966	0.191209
St. Landry Parish Community Action Agency	-	-
St. Landry Parish E911 Communications District	71,025	0.085431
St. Landry Parish Government	551,303	0.663124
St. Landry Parish Sheriff	1,827	0.002198
St. Martin Parish Government	460,707	0.554152
St. Martin Parish Library	80,984	0.097410
St. Martin Parish School Board	1,044	0.001256
St. Martin Parish Water & Sewer	12,345	0.014849
St. Mary Parish Consolidated Gravity Drainage District #1	50,981	0.061322
St. Mary Parish E911 Communications District	45,317	0.054509
St. Mary Parish Government	948,736	1.141169
St. Mary Parish Library	158,288	0.190394
St. Mary Parish Sales & Use Tax Department	59,423	0.071476
St. Mary Parish School Board	1,044	0.001256
St. Mary Parish Sewer District #5	24,411	0.029362
St. Mary Parish Sewer District #8	12,906	0.015524
St. Mary Parish Sewer District Wards 5 & 8	7,756	0.009329
St. Tammany Parish 22nd District Attorney	108,737	0.130792
St. Tammany Parish Communications District	45,328	0.054522
St. Tammany Parish Coroner	248,768	0.299226
St. Tammany Parish Fire District #1	1,855	0.002231
St. Tammany Parish Fire District #4	14,788	0.017787
St. Tammany Parish Government	3,435,429	4.132239
St. Tammany Parish Library	525,599	0.632207
St. Tammany Parish Mosquito Abatement District #2	235,602	0.283389
St. Tammany Parish Recreation District #1	171,472	0.206252
St. Tammany Parish Recreation District #11	10,305	0.012395
St. Tammany Parish School Board	-	-

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)  
DECEMBER 31, 2015

Employer	Employer Contributions	Employer Allocation Percentage
Tangipahoa Parish 21st Judicial District Attorney	\$ 160,116	0.192592 %
Tangipahoa Parish 21st Judicial District Indigent Defender	250,849	0.301729
Tangipahoa Parish Consolidated Gravity Drainage District	102,165	0.122887
Tangipahoa Parish Government	1,415,379	1.702461
Tangipahoa Parish Library	126,769	0.152482
Tangipahoa Parish Mosquito Abatement District #1	74,866	0.090051
Tangipahoa Parish Sewer District #1	45,825	0.055120
Tangipahoa Parish Sheriff	29,036	0.034925
Tangipahoa Parish Tourist Commission	42,976	0.051693
Tangipahoa Parish Water District	92,724	0.111531
Teche-Vermilion Fresh Water District	104,641	0.125865
Tensas Parish Police Jury	133,511	0.160591
Terrebonne Indigent Defender Board	87,509	0.105259
Union Parish 3rd Judicial Clerks' Fund	19,089	0.022961
Union Parish Police Jury	410,877	0.494215
Vermilion Parish 7th Ward Drainage District #2	21,551	0.025922
Vermilion Parish Library	77,147	0.092795
Vermilion Parish Police Jury	742,426	0.893013
Vermilion Parish School Board	-	-
Vermilion Parish Tourist Commission	5,220	0.006279
Vermilion Parish Waterworks District #1	58,505	0.070372
Washington Parish Police Jury	433,802	0.521790
Webster Parish Police Jury	443,925	0.533967
West Baton Rouge Natural Gas & Water	219,969	0.264585
West Baton Rouge Parish 18th Judicial Court	34,814	0.041875
West Baton Rouge Parish Council	847,847	1.019816
West Baton Rouge Parish Library	93,792	0.112816
West Baton Rouge Parish School Board	1,392	0.001674
West Calcasieu Cameron Hospital	3,841,261	4.620386
West Carroll Parish Library	9,060	0.010898
West Carroll Parish Police Jury	153,590	0.184743
West Feliciana Parish Tourist Commission	5,007	0.006023
West Ouachita Parish Sewer District #5	51,258	0.061655
Winn Parish District Attorney	33,027	0.039726
Winn Parish Police Jury	126,683	0.152378
Winn Parish School Board	609	0.000733
Workforce Investment Board	37,423	0.045014
<b>Total</b>	<b>\$ 83,137,225</b>	<b>100.000000 %</b>

See accompanying notes.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN B)  
DECEMBER 31, 2015

Employer	Employer Contributions	Employer Allocation Percentage
34th Judicial District Indigent Defender	\$ 8,460	0.097799 %
Abbeville Harbor & Terminal District	15,260	0.176409
Acadia Soil & Water District	5,616	0.064922
Ascension Parish Government	1,525,082	17.630244
Ascension Parish Library	213,850	2.472147
Assumption Waterworks #1	78,217	0.904204
Audubon Regional Library	16,555	0.191379
Avoyelles Coroner's Office	4,536	0.052437
Avoyelles District Attorney's Office	47,093	0.544404
Avoyelles Parish Police Jury	116,314	1.344612
Bayou Lafourche Fresh Water District	46,458	0.537063
Berwick Bayou Vista Waterworks	20,789	0.240325
Calcasieu Soil & Water District	4,205	0.048611
Cameron Mosquito Abatement District #1	34,616	0.400168
City Court of Denham Springs	25,488	0.294646
City Court of Hammond	71,152	0.822531
City of Bossier	23,520	0.271896
Crescent Soil & Water District	2,902	0.033548
Denham Springs Ward Two Marshall	19,793	0.228811
Desoto 42nd District Attorney	17,932	0.207297
Desoto Communications District	32,826	0.379475
Desoto Parish Library	65,663	0.759077
Desoto Parish Police Jury	405,643	4.689312
Evangeline Soil & Water District	4,457	0.051524
Gulf Coast Soil & Water District	7,453	0.086158
Iberia Soil & Water District	3,325	0.038438
Jefferson Davis Soil & Water District	6,223	0.071939
Lafourche 17th Indigent Defender Board	37,807	0.437056
Lafourche/Terrebonne Soil & Water District	5,268	0.060899
Livingston Parish Council	522,628	6.041681
Livingston Parish Library	157,628	1.822210
Livingston Parish Sheriff	21,527	0.248856
Louisiana School Board Association	35,847	0.414398
Madison Parish Soil & Water District	187	0.002162
North Caddo Medical Center	772,978	8.935775
Northeast Soil and Water District	3,931	0.045443
St. James Parish Hospital	753,503	8.710641
St. Landry Soil & Water District	2,434	0.028138
St. Mary Soil & Water District	2,286	0.026427
St. Mary Water & Sewer District #4	52,759	0.609904
St. Mary Waterworks District # 5	32,638	0.377302
Tangipahoa Soil & Water District	2,161	0.024982
Terrebonne Consolidated Government	2,483,035	28.704364
Terrebonne Consolidated Waterworks	306,905	3.547881
Terrebonne Recreation District #10	5,085	0.058784
Terrebonne Sales & Use	34,328	0.396838
Vermilion Soil & Water District	5,476	0.063304

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PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
 SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN B)  
DECEMBER 31, 2015

Employer	Employer Contributions	Employer Allocation Percentage
Vernon Parish 30th Judicial District Attorney	\$ 20,821	0.240695 %
Vernon Parish Police Jury	362,466	4.190177
West Carroll Soil & Water District	3,865	0.044680
West Feliciana Police Jury	201,383	2.328027
Total	\$ 8,650,374	100.000000 %

See accompanying notes.

**PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)  
AS OF THE YEAR ENDED DECEMBER 31, 2015**

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
15th Judicial District Court	\$ 862,927	\$ -	\$ 789,602	\$ 192,274	\$ 2,325	\$ 984,201	\$ 137,142	\$ -	\$ -	\$ 137,142	\$ 373,161	\$ 923	\$ 374,084
16th Judicial District Attorney	1,165,185	-	1,066,176	259,622	4,144	1,329,622	185,179	-	1,183	186,362	503,869	790	504,659
5th Judicial District Attorney	167,419	-	153,193	37,304	3,632	194,129	26,607	-	-	26,607	72,398	1,324	73,722
Acadia Parish Communications District	26,168	-	23,944	5,831	144	29,919	4,159	-	319	4,478	11,316	(35)	11,281
Acadia Parish Library	249,828	-	228,599	55,666	17	284,282	39,704	-	-	39,704	108,035	6	108,041
Acadia Parish Police Jury	1,249,060	-	1,142,924	278,310	-	1,421,234	198,509	-	2,038	200,547	540,139	(950)	539,189
Acadiana Crime Lab	600,017	-	549,032	133,693	2,215	684,940	95,359	-	1,115	96,474	259,469	181	259,650
Acadiana Works, Inc.	462,885	-	423,553	103,138	2,171	528,862	73,565	-	846	74,411	200,169	300	200,469
Allen Parish 33rd Judicial Indigent Defender Board	33,972	-	31,086	7,570	1,496	40,152	5,399	-	37	5,436	14,691	481	15,172
Allen Parish Ambulance Service	456,360	-	417,582	101,684	203	519,469	72,528	-	879	73,407	197,347	(191)	197,156
Allen Parish District Attorney	159,725	-	146,152	35,589	-	181,741	25,385	-	530	25,915	69,071	(224)	68,847
Allen Parish Library	141,070	-	129,083	31,433	1,873	162,389	22,420	-	-	22,420	61,004	646	61,650
Allen Parish Police Jury	507,129	-	464,037	112,996	745	577,778	80,596	-	493	81,089	219,301	1	219,302
Assumption Parish Police Jury	1,004,631	-	919,265	223,848	-	1,143,113	159,663	-	892	160,555	434,439	(300)	434,139
Avoyelles Parish 12th Judicial District Indigent Defender	63,172	-	57,804	14,076	41	71,921	10,040	-	25	10,065	27,318	1	27,319
Beauregard Parish Communications District	77,023	-	70,479	17,162	79	87,720	12,241	-	72	12,313	33,308	(9)	33,299
Beauregard Parish District Attorney	56,023	-	51,263	12,483	16	63,762	8,904	-	58	8,962	24,226	(11)	24,215
Beauregard Parish Library	249,820	-	228,592	55,664	99	284,355	39,703	-	286	39,989	108,031	(47)	107,984
Beauregard Parish Police Jury	1,100,338	-	1,006,840	245,173	-	1,252,013	174,873	-	1,402	176,275	475,827	(518)	475,309
Bienville Parish Library	164,937	-	150,921	36,750	-	187,671	26,213	-	1,509	27,722	71,325	(547)	70,778
Bienville Parish Police Jury	639,549	-	585,204	142,501	508	728,213	101,641	-	646	102,287	276,564	39	276,603
Bossier Parish Communications District	345,946	-	316,550	77,082	226	393,858	54,980	-	41	55,021	149,600	55	149,655
Bossier Parish EMS	840,582	-	769,155	187,295	277	956,727	133,591	-	403	133,994	363,498	3	363,501
Bossier Parish Police Jury	4,252,816	-	3,891,444	947,594	-	4,839,038	675,887	-	19,323	695,210	1,839,074	(6,900)	1,832,174
Caddo Parish Commission	6,462,166	-	5,913,060	1,439,873	-	7,352,933	1,027,012	-	25,175	1,052,187	2,794,478	(8,704)	2,785,774
Caddo Parish Coroner	267,193	-	244,489	59,535	822	304,846	42,464	-	-	42,464	115,544	329	115,873
Caddo Parish District Attorney	1,078,096	-	986,487	240,217	-	1,226,704	171,338	-	1,138	172,476	466,208	(410)	465,798
Caddo/Bossier Port Commission	621,215	-	568,428	138,416	561	707,405	98,728	-	213	98,941	268,636	80	268,716
Calcasieu Parish Gravity Drainage District #4	192,973	-	176,576	42,997	4,870	224,443	30,669	-	-	30,669	83,449	1,684	85,133
Calcasieu Parish Gravity Drainage District #5	505,910	-	462,921	112,725	-	575,646	80,403	-	2,286	82,689	218,774	(768)	218,006
Calcasieu Parish Police Jury	15,224,188	-	13,930,551	3,392,189	9,081	17,331,821	2,419,533	-	13,090	2,432,623	6,583,498	180	6,583,678
Calcasieu Parish School Board	-	-	-	-	220	220	-	-	3	3	-	72	72
Calcasieu Parish Waterworks District #7	98,716	-	90,328	21,995	-	112,323	15,689	-	349	16,038	42,688	(156)	42,532
Calcasieu Regional Airport	260,849	-	238,684	58,121	88	296,893	41,456	-	-	41,456	112,801	35	112,836
Calcasieu-Sulphur Parks & Recreation	657,327	-	601,472	146,463	-	747,935	104,467	-	2,208	106,675	284,252	(754)	283,498
Caldwell Parish District Attorney	45,181	-	41,341	10,067	589	51,997	7,180	-	33	7,213	19,538	180	19,718
Caldwell Parish Library	143,099	-	130,940	31,885	6	162,831	22,742	-	5,240	27,982	61,881	(1,744)	60,137
Caldwell Parish Police Jury	338,968	-	310,165	75,527	1,169	386,861	53,871	-	-	53,871	146,582	397	146,979
Cameron Parish Ambulance District #2	457,344	-	418,483	101,903	522	520,908	72,684	-	247	72,931	197,772	50	197,822
Cameron Parish Police Jury	1,976,566	-	1,808,613	440,410	-	2,249,023	314,130	-	5,680	319,810	854,740	(2,037)	852,703

(Continued)

**PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA**  
**SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)**  
**AS OF THE YEAR ENDED DECEMBER 31, 2015**

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)
Catahoula E911 Communications District	\$ 13,222	\$ -	\$ 12,098	\$ 2,946	\$ 9	\$ 15,053	\$ 2,101	\$ -	\$ -	\$ 7	\$ 2,108	\$ 5,718	\$ (1)	\$ 5,717
Catahoula Parish Police Jury	226,335	-	207,102	50,431	1,447	258,980	35,971	-	198	36,169	97,875	382	98,257	
City of Morgan City	114,328	-	104,613	25,474	33	130,120	18,170	-	-	18,170	49,440	11	49,451	
Claiborne Parish Police Jury	553,881	-	506,816	123,413	917	631,146	88,027	-	-	88,027	239,518	367	239,885	
Concordia Parish 7th District Attorney	246,430	-	225,490	54,908	-	280,398	39,164	-	1,170	40,334	106,565	(396)	106,169	
Concordia Parish Indigent Defender Board	52,338	-	47,891	11,662	68	59,621	8,318	-	-	8,318	22,633	29	22,662	
Concordia Parish Library	121,191	-	110,893	27,003	31	137,927	19,260	-	1,510	20,770	52,407	(488)	51,919	
Concordia Parish Police Jury	417,257	-	381,802	92,971	-	474,773	66,313	-	-	1,861	68,174	(721)	179,716	
Concordia Parish Sewer District #1	23,027	-	21,071	5,131	66	26,268	3,660	-	-	3,660	9,958	23	9,981	
Desoto Parish EMS	740,007	-	677,127	164,885	-	842,012	117,607	-	4,015	121,622	320,006	(1,435)	318,571	
Desoto Parish School Board	9,089	-	8,317	2,025	-	10,342	1,445	-	11	1,456	3,931	(6)	3,925	
Desoto Parish Waterworks	187,227	-	171,318	41,717	-	213,035	29,755	-	869	30,624	80,964	(292)	80,672	
East Carroll Parish Police Jury	550,467	-	503,692	122,653	1,705	628,050	87,484	-	-	87,484	238,042	691	238,733	
East Feliciana Parish Police Jury	503,409	-	460,633	112,168	81	572,882	80,005	-	29	80,034	217,693	13	217,706	
Evangeline Parish Police Jury	1,043,994	-	955,283	232,618	-	1,187,901	165,919	-	6,183	172,102	451,461	(2,166)	449,295	
Evangeline Parish School Board	-	-	-	-	165	165	-	-	2	2	-	54	54	
Evangeline Parish Solid Waste	279,578	-	255,821	62,294	990	319,105	44,432	-	818	45,250	120,900	(79)	120,821	
Franklin Parish Communications District	42,132	-	38,552	9,388	5	47,945	6,696	-	9	6,705	18,220	(2)	18,218	
Franklin Parish Library	90,782	-	83,068	20,228	80	103,376	14,428	-	169	14,597	39,258	(16)	39,242	
Franklin Parish Police Jury	524,715	-	480,129	116,915	-	597,044	83,391	-	3,440	86,831	226,906	(1,324)	225,582	
Grant Parish Police Jury	594,544	-	544,024	132,474	858	677,356	94,489	-	-	94,489	257,103	321	257,424	
Greater New Orleans Expressway	2,161,277	-	1,977,628	481,567	8,445	2,467,640	343,485	-	127	343,612	934,615	2,751	937,366	
Iberia Medical Center	9,800,181	-	8,967,435	2,183,635	33,472	11,184,542	1,557,512	-	-	1,557,512	4,237,958	12,210	4,250,168	
Iberia Parish 16th Judicial District Judge	505,957	-	462,965	112,735	169	575,869	80,410	-	215	80,625	218,794	(51)	218,743	
Iberia Parish Government	3,172,467	-	2,902,895	706,876	331	3,610,102	504,190	-	1,711	505,901	1,371,891	(405)	1,371,486	
Iberia Parish School Board	4,406	-	4,032	982	-	5,014	700	-	67	767	1,906	(23)	1,883	
Iberville Parish District Attorney	263,252	-	240,883	58,657	1,164	300,704	41,838	-	242	42,080	113,840	267	114,107	
Iberville Parish Parks & Recreation	233,355	-	213,526	51,995	13	265,534	37,086	-	674	37,760	100,911	(219)	100,692	
Iberville Parish Police Jury	2,953,643	-	2,702,664	658,118	-	3,360,782	469,413	-	16,207	485,620	1,277,263	(5,822)	1,271,441	
Iberville Parish School Board	4,591	-	4,201	1,023	433	5,657	730	-	8	738	1,985	141	2,126	
Jackson Parish District Attorney	213,457	-	195,319	47,562	-	242,881	33,924	-	1,677	35,601	92,307	(635)	91,672	
Jackson Parish Police Jury	796,267	-	728,606	177,421	968	906,995	126,548	-	-	126,548	344,335	394	344,729	
Jackson Parish Recreation Department	98,495	-	90,126	21,946	188	112,260	15,653	-	1,013	16,666	42,593	(244)	42,349	
Jackson Parish Sales Tax	33,027	-	30,221	7,359	313	37,893	5,249	-	-	5,249	14,282	105	14,387	
Jefferson Davis District Attorney	198,003	-	181,178	44,118	614	225,910	31,468	-	-	31,468	85,624	272	85,896	
Jefferson Davis Parish 31st Judicial Court	13,177	-	12,058	2,936	9	15,003	2,094	-	1	2,095	5,698	3	5,701	
Jefferson Davis Parish Indigent Defender Board	23,496	-	21,499	5,235	763	27,497	3,734	-	43	3,777	10,160	232	10,392	
Jefferson Davis Parish Landfill	81,185	-	74,287	18,089	147	92,523	12,902	-	94	12,996	35,107	41	35,148	
Jefferson Davis Parish Library	163,104	-	149,245	36,342	1,750	187,337	25,922	-	-	25,922	70,532	631	71,163	
Jefferson Davis Parish Mosquito Abatement	206,698	-	189,134	46,056	-	235,190	32,850	-	619	33,469	89,384	(230)	89,154	

(Continued)

**PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)  
AS OF THE YEAR ENDED DECEMBER 31, 2015**

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 Davis Parish Police Jury	\$ 531,306	\$ -	\$ 486,160	\$ 118,383	\$ -	\$ 604,543	\$ 84,439	\$ -	\$ -	\$ 1,783	\$ 86,222	\$ 229,756	\$ (597)	\$ 229,159
Jefferson Davis Parish Tourist Commission	50,264	-	45,993	11,200	869	58,062	7,988	-	-	-	7,988	21,736	316	22,052
Jefferson Parish Government	52,405,712	-	47,952,672	11,676,813	87,943	59,717,428	8,328,671	-	-	8,328,671	22,662,155	29,315	22,691,470	
Jefferson Parish 24th Indigent Defender Board	70,390	-	64,409	15,684	255	80,348	11,187	-	-	11,187	30,439	107	30,546	
Jefferson Parish Housing Authority	147,016	-	134,524	32,757	245	167,526	23,365	-	-	445	23,810	63,575	(141)	63,434
Jefferson Parish Retirement System	67,660	-	61,911	15,076	19,772	96,759	10,753	-	-	54	10,807	29,259	9,871	39,130
Kolin Ruby Wise Water District (Rapides)	117,337	-	107,366	26,145	209	133,720	18,648	-	-	832	19,480	50,741	(172)	50,569
Lafayette Airport Commission	524,899	-	480,297	116,956	-	597,253	83,421	-	-	2,777	86,198	226,986	(1,064)	225,922
Lafayette Consolidated Government	16,823,674	-	15,394,125	3,748,580	-	19,142,705	2,673,734	-	-	19,030	2,692,764	7,275,174	(7,941)	7,267,233
Lafayette Convention & Visitors Commission	375,233	-	343,348	83,608	19	426,975	59,635	-	-	790	60,425	162,264	(254)	162,010
Lafayette Economic Development Authority	577,240	-	528,190	128,618	510	657,318	91,739	-	-	1,710	93,449	249,620	(314)	249,306
Lafourche Parish School Board	4,406	-	4,032	982	3	5,017	700	-	-	3	703	1,906	-	1,906
Lafourche Parish Water District #1	1,389,808	-	1,268,967	309,003	744	1,578,714	220,401	-	-	581	220,982	599,706	179	599,885
Lasalle Parish Police Jury	472,582	-	432,426	105,299	1,352	539,077	75,106	-	-	594	75,700	204,362	154	204,516
Lincoln Parish 3rd Judicial District Attorney	259,336	-	237,299	57,784	-	295,083	41,215	-	-	1,028	42,243	112,146	(403)	111,743
Lincoln Parish Detention Center	-	-	-	-	-	-	-	-	-	65	65	-	(33)	(33)
Lincoln Parish Police Jury	1,453,949	-	1,330,404	323,963	4,753	1,659,120	231,072	-	-	739	231,811	628,741	1,215	629,956
Livingston Parish Mosquito Abatement	29,132	-	26,656	6,491	995	34,142	4,630	-	-	1,022	5,652	12,598	(180)	12,418
Livingston Parish Recreation District #3	390,534	-	357,349	87,017	-	444,366	62,066	-	-	1,461	63,527	168,881	(517)	168,364
Madison Parish Police Jury	883,417	-	808,351	196,839	436	1,005,626	140,399	-	-	461	140,860	382,022	(85)	381,937
Monroe/West Monroe Visitors' Bureau	225,013	-	205,893	50,136	-	256,029	35,761	-	-	932	36,693	97,304	(343)	96,961
Morehouse Parish Library	73,854	-	67,579	16,456	-	84,035	11,737	-	-	196	11,933	31,937	(67)	31,870
Morehouse Parish Police Jury	449,208	-	411,037	100,091	-	511,128	71,391	-	-	1,122	72,513	194,254	(426)	193,828
Natchitoches 10th Judicial Court	50,103	-	45,846	11,164	942	57,952	7,963	-	-	-	7,963	21,666	314	21,980
Natchitoches Parish	1,815,028	-	1,660,801	404,417	6,001	2,071,219	288,457	-	-	-	288,457	784,885	2,280	787,165
Natchitoches Parish District Attorney	53,588	-	49,035	11,940	62	61,037	8,517	-	-	182	8,699	23,173	(29)	23,144
Natchitoches Parish Tax Commission	111,633	-	102,147	24,874	237	127,258	17,741	-	-	-	17,741	48,274	81	48,355
Natchitoches Port Commission	81,346	-	74,433	18,125	16	92,574	12,928	-	-	22	12,950	35,177	1	35,178
North Louisiana Crime Lab	852,416	-	779,984	189,932	1,321	971,237	135,472	-	-	894	136,366	368,616	(6)	368,610
Ouachita Parish Police Jury	5,592,374	-	5,117,176	1,246,069	5,083	6,368,328	888,779	-	-	2,076	890,855	2,418,348	656	2,419,004
Plaquemines 25th Judicial District Public Defender	87,229	-	79,817	19,436	57	99,310	13,863	-	-	-	13,863	37,721	19	37,740
Plaquemines Medical Center	547,945	-	501,385	122,091	279	623,755	87,083	-	-	6,884	93,967	236,951	(2,155)	234,796
Plaquemines Parish District Attorney of the 25th District	29,332	-	26,839	6,536	475	33,850	4,662	-	-	-	4,662	12,684	158	12,842
Plaquemines Parish Government	9,695,118	-	8,871,300	2,160,225	14,497	11,046,022	1,540,815	-	-	3,154	1,543,969	4,192,525	3,256	4,195,781
Plaquemines Port, Harbor & Terminal District	910,263	-	832,916	202,821	14	1,035,751	144,665	-	-	3,508	148,173	393,631	(1,161)	392,470
Pointe Coupee Hospital	3,700,644	-	3,386,191	824,562	3,343	4,214,096	588,132	-	-	192	588,324	1,600,294	1,018	1,601,312
Pointe Coupee Parish Library	163,120	-	149,259	36,346	592	186,197	25,924	-	-	243	26,167	70,539	77	70,616
Pointe Coupee Parish Police Jury	1,011,730	-	925,761	225,429	688	1,151,878	160,791	-	-	557	161,348	437,509	(50)	437,459
Pointe Coupee Parish School Board	5,233	-	4,788	1,166	13	5,967	832	-	-	-	832	2,263	5	2,268
Police Jury Association (Ex Board)	1,011	-	925	225	167	1,317	161	-	-	-	161	437	67	504

(Continued)

**PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA**  
**SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)**  
**AS OF THE YEAR ENDED DECEMBER 31, 2015**

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)
Police Jury Association (Office)	\$ 227,751	\$ -	\$ 208,398	\$ 50,746	\$ -	\$ 259,144	\$ 36,196	\$ -	\$ -	\$ 739	\$ 36,935	\$ 98,488	\$ (247)	\$ 98,241
Port of Iberia	96,484	-	88,285	21,498	53	109,836	15,334	-	-	-	15,334	41,723	21	41,744
Rapides Parish Indigent Defender Board	140,132	-	128,225	31,224	1,316	160,765	22,271	-	-	22,271	60,598	538	61,136	
Rapides Parish Library	948,658	-	868,048	211,376	370	1,079,794	150,767	-	-	430	151,197	410,235	(92)	410,143
Rapides Parish Police Jury	3,608,106	-	3,301,516	803,943	-	4,105,459	573,425	-	-	2,498	575,923	1,560,277	(1,167)	1,559,110
Red River Parish Police Jury	683,031	-	624,992	152,190	-	777,182	108,552	-	-	242	108,794	295,368	(113)	295,255
Red River Parish School Board	4,406	-	4,032	982	-	5,014	700	-	-	69	769	1,906	(26)	1,880
Red River Waterway Commission	713,861	-	653,202	159,059	272	812,533	113,452	-	-	2,590	116,042	308,700	(727)	307,973
Richland Parish Communication District	29,837	-	27,302	6,648	-	33,950	4,742	-	-	155	4,897	12,903	(62)	12,841
Richland Parish District Judge	91,559	-	83,779	20,401	-	104,180	14,551	-	-	201	14,752	39,593	(73)	39,520
Richland Parish Police Jury	907,758	-	830,623	202,263	819	1,033,705	144,267	-	-	4,651	148,918	392,548	(1,141)	391,407
Richland Parish School Board	-	-	-	-	165	165	-	-	-	9	9	-	50	50
Richland Parish Tax Commission	55,389	-	50,682	12,341	61	63,084	8,803	-	-	-	8,803	23,952	30	23,982
Ruston/Lincoln Convention Bureau	-	-	-	-	-	-	-	-	-	507	507	-	(254)	(254)
Sabine Parish District Attorney	144,765	-	132,464	32,256	671	165,391	23,007	-	-	-	23,007	62,602	232	62,834
Sabine Parish Library	88,940	-	81,382	19,817	-	101,199	14,135	-	-	944	15,079	38,461	(376)	38,085
Sabine Parish Police Jury	665,429	-	608,886	148,268	-	757,154	105,755	-	-	2,503	108,258	287,756	(901)	286,855
Sabine Parish School Board	1,653	-	1,513	368	93	1,974	263	-	-	-	263	715	33	748
South Toledo Bend Water District	96,787	-	88,562	21,566	481	110,609	15,382	-	-	552	15,934	41,854	(116)	41,738
St. Bernard Parish Government	5,219,847	-	4,776,304	1,163,064	-	5,939,368	829,574	-	-	7,296	836,870	2,257,254	(2,555)	2,254,699
St. Bernard Parish Library	74,617	-	68,277	16,626	-	84,903	11,859	-	-	46	11,905	32,267	(19)	32,248
St. Bernard Parish School Board	8,816	-	8,066	1,964	6	10,036	1,401	-	-	12	1,413	3,812	(5)	3,807
St. Charles Parish 29th Judicial District Attorney	766,011	-	700,922	170,679	38	871,639	121,740	-	-	169	121,909	331,251	(72)	331,179
St. Charles Parish Council	10,654,490	-	9,749,151	2,373,988	-	12,123,139	1,693,285	-	-	14,112	1,707,397	4,607,392	(5,261)	4,602,131
St. Charles Parish School Board	4,406	-	4,032	982	3	5,017	700	-	-	3	703	1,906	-	1,906
St. Helena Parish Police Jury	523,270	-	478,806	116,593	2,853	598,252	83,162	-	-	641	83,803	226,281	630	226,911
St. Helena Parish School Board	-	-	-	-	245	245	-	-	-	-	-	-	83	83
St. James Parish Government	3,694,934	-	3,380,966	823,290	-	4,204,256	587,224	-	-	2,639	589,863	1,597,825	(1,016)	1,596,809
St. James Parish School Board	4,959	-	4,538	1,105	415	6,058	788	-	-	7	795	2,145	135	2,280
St. John Parish Council	4,667,762	-	4,271,131	1,040,051	-	5,311,182	741,833	-	-	5,072	746,905	2,018,512	(1,969)	2,016,543
St. John the Baptist Parish 40th Judicial District Attorney	317,996	-	290,975	70,855	438	362,268	50,538	-	-	-	50,538	137,513	180	137,693
St. John the Baptist Parish Library	503,317	-	460,549	112,147	1,472	574,168	79,991	-	-	-	79,991	217,653	495	218,148
St. Landry Parish Community Action Agency	-	-	-	-	-	-	-	-	-	136	136	-	(69)	(69)
St. Landry Parish E911 Communications District	224,879	-	205,770	50,107	202	256,079	35,739	-	-	348	36,087	97,246	(106)	97,140
St. Landry Parish Government	1,745,533	-	1,597,211	388,932	12,695	1,998,838	277,412	-	-	-	277,412	754,833	4,306	759,139
St. Landry Parish Sheriff	5,786	-	5,294	1,289	-	6,583	920	-	-	56	976	2,502	(25)	2,477
St. Martin Parish Government	1,458,687	-	1,334,739	325,019	-	1,659,758	231,825	-	-	4,146	235,971	630,790	(1,409)	629,381
St. Martin Parish Library	256,411	-	234,623	57,132	116	291,871	40,751	-	-	355	41,106	110,882	(60)	110,822
St. Martin Parish School Board	3,306	-	3,025	737	57	3,819	525	-	-	3	528	1,430	18	1,448
St. Martin Parish Water & Sewer	39,087	-	35,766	8,709	244	44,719	6,212	-	-	-	6,212	16,903	82	16,985

(Continued)



**PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)  
AS OF THE YEAR ENDED DECEMBER 31, 2015**

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)
St. Mary Parish Consolidated Gravity Drainage District #1	\$ 161,417	\$ -	\$ 147,701	\$ 35,966	\$ -	\$ 183,667	\$ 25,654	\$ -	\$ -	\$ 841	\$ 26,495	\$ 69,803	\$ (318)	\$ 69,485
St. Mary Parish E911 Communications District	143,483	-	131,291	31,970	-	163,261	22,803	-	-	447	23,250	62,047	(156)	61,891
St. Mary Parish Government	3,003,885	-	2,748,637	669,313	-	3,417,950	477,398	-	-	6,572	483,970	1,298,990	(2,440)	1,296,550
St. Mary Parish Library	501,172	-	458,586	111,669	-	570,255	79,650	-	-	1,681	81,331	216,725	(623)	216,102
St. Mary Parish Sales & Use Tax Department	188,145	-	172,158	41,922	-	214,080	29,901	-	-	316	30,217	81,361	(105)	81,256
St. Mary Parish School Board	3,306	-	3,025	737	2	3,764	525	-	-	2	527	1,430	-	1,430
St. Mary Parish Sewer District #5	77,289	-	70,722	17,221	683	88,626	12,283	-	-	-	12,283	33,423	263	33,686
St. Mary Parish Sewer District #8	40,864	-	37,391	9,105	51	46,547	6,494	-	-	212	6,706	17,671	(46)	17,625
St. Mary Parish Sewer District Wards 5 & 8	24,557	-	22,470	5,472	307	28,249	3,903	-	-	38	3,941	10,619	83	10,702
St. Tammany Parish 22nd District Attorney	344,282	-	315,028	76,711	850	392,589	54,716	-	-	415	55,131	148,880	77	148,957
St. Tammany Parish Communications District	143,518	-	131,323	31,978	632	163,933	22,809	-	-	-	22,809	62,062	238	62,300
St. Tammany Parish Coroner	787,649	-	720,720	175,501	670	896,891	125,179	-	-	3,658	128,837	340,608	(885)	339,723
St. Tammany Parish Fire District #1	5,873	-	5,374	1,309	-	6,683	933	-	-	289	1,222	2,540	(96)	2,444
St. Tammany Parish Fire District #4	46,821	-	42,842	10,432	4	53,278	7,441	-	-	96	7,537	20,247	(30)	20,217
St. Tammany Parish Government	10,877,242	-	9,952,975	2,423,621	7,209	12,383,805	1,728,686	-	-	35,508	1,764,194	4,703,718	(8,230)	4,695,488
St. Tammany Parish Library	1,664,151	-	1,522,744	370,799	1,929	1,895,472	264,478	-	-	1,061	265,539	719,640	112	719,752
St. Tammany Parish Mosquito Abatement District #2	745,961	-	682,575	166,212	227	849,014	118,553	-	-	2,982	121,535	322,581	(880)	321,701
St. Tammany Parish Recreation District #1	542,915	-	496,782	120,970	1,941	619,693	86,284	-	-	639	86,923	234,776	327	235,103
St. Tammany Parish Recreation District #11	32,627	-	29,855	7,270	67	37,192	5,185	-	-	67	5,252	14,109	12	14,121
St. Tammany Parish School Board	-	-	-	-	157	157	-	-	-	19	19	-	43	43
Tangipahoa Parish 21st Judicial District Attorney	506,958	-	463,880	112,958	1,669	578,507	80,569	-	-	766	81,335	219,227	173	219,400
Tangipahoa Parish 21st Judicial District Indigent Defender	794,238	-	726,749	176,969	-	903,718	126,226	-	-	5,904	132,130	343,457	(2,199)	341,258
Tangipahoa Parish Consolidated Gravity Drainage District	323,474	-	295,988	72,075	-	368,063	51,409	-	-	554	51,963	139,882	(223)	139,659
Tangipahoa Parish Government	4,481,367	-	4,100,574	998,519	807	5,099,900	712,210	-	-	2,269	714,479	1,937,908	(354)	1,937,554
Tangipahoa Parish Library	401,376	-	367,271	89,433	994	457,698	63,790	-	-	360	64,150	173,570	151	173,721
Tangipahoa Parish Mosquito Abatement District #1	237,400	-	216,898	52,816	-	269,714	37,672	-	-	272	37,944	102,505	(103)	102,402
Tangipahoa Parish Sewer District #1	145,092	-	132,763	32,329	211	165,303	23,059	-	-	163	23,222	62,743	51	62,794
Tangipahoa Parish Sheriff	91,933	-	84,121	20,484	1,378	105,983	14,611	-	-	-	14,611	39,755	464	40,219
Tangipahoa Parish Tourist Commission	136,071	-	124,509	30,319	137	154,965	21,625	-	-	504	22,129	58,842	(207)	58,635
Tangipahoa Parish Water District	293,582	-	268,635	65,415	4,188	338,238	46,658	-	-	-	46,658	126,955	2,065	129,020
Teche-Vermilion Fresh Water District	331,313	-	303,160	73,822	243	377,225	52,655	-	-	490	53,145	143,272	(41)	143,231
Tensas Parish Police Jury	422,722	-	386,802	94,189	-	480,991	67,182	-	-	1,633	68,815	182,800	(599)	182,201
Terrebonne Indigent Defender Board	277,072	-	253,528	61,736	-	315,264	44,034	-	-	1,392	45,426	119,816	(522)	119,294
Union Parish 3rd Judicial Clerks' Fund	60,440	-	55,304	13,467	-	68,771	9,606	-	-	584	10,190	26,136	(212)	25,924
Union Parish Police Jury	1,300,916	-	1,190,374	289,865	-	1,480,239	206,751	-	-	664	207,415	562,545	(249)	562,315
Vermilion Parish 7th Ward Drainage District #2	68,234	-	62,436	15,204	-	77,640	10,844	-	-	72	10,916	29,507	(25)	29,482
Vermilion Parish Library	244,263	-	223,507	54,426	89	278,022	38,820	-	-	414	39,234	105,628	(93)	105,535
Vermilion Parish Police Jury	2,350,667	-	2,150,925	523,766	-	2,674,691	373,584	-	-	9,551	383,135	1,016,515	(3,488)	1,013,027
Vermilion Parish School Board	-	-	-	-	220	220	-	-	-	3	3	-	72	72
Vermilion Parish Tourist Commission	16,528	-	15,124	3,683	209	19,016	2,627	-	-	-	2,627	7,147	78	7,225

(Continued)

**PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)  
AS OF THE YEAR ENDED DECEMBER 31, 2015**

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Benefit)			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
Vermilion Parish Waterworks District #1	\$ 185,239	\$ -	\$ 169,499	\$ 41,274	\$ 45	\$ 210,818	\$ 29,440	\$ -	\$ -	\$ 270	\$ 29,710	\$ 80,104	\$ (68)	\$ 80,036
Washington Parish Police Jury	1,373,501	-	1,256,792	306,038	-	1,562,830	218,286	-	1,486	219,772	593,952	(576)	593,376	
Webster Parish Police Jury	1,405,555	-	1,286,121	313,180	-	1,599,301	223,380	-	4,303	227,683	607,813	(1,591)	606,222	
West Baton Rouge Natural Gas & Water	696,464	-	637,284	155,183	-	792,467	110,687	-	5,974	116,661	301,177	(1,592)	299,185	
West Baton Rouge Parish 18th Judicial Court	110,227	-	100,861	24,560	777	126,198	17,518	-	72	17,590	47,666	223	47,889	
West Baton Rouge Parish Council	2,684,449	-	2,456,345	598,138	76	3,054,559	426,631	-	2,712	429,343	1,160,854	(1,332)	1,159,522	
West Baton Rouge Parish Library	296,964	-	271,730	66,168	439	338,337	47,196	-	606	47,802	128,418	17	128,435	
West Baton Rouge Parish School Board	4,406	-	4,032	982	3	5,017	700	-	3	703	1,906	-	1,906	
West Calcasieu Cameron Hospital	12,162,185	-	11,128,734	2,709,927	33,493	13,872,154	1,932,898	-	-	1,932,898	5,259,375	12,019	5,271,394	
West Carroll Parish Library	28,687	-	26,249	6,392	2	32,643	4,559	-	-	4,559	12,405	1	12,406	
West Carroll Parish Police Jury	486,297	-	444,975	108,355	964	554,294	77,286	-	-	77,286	210,293	389	210,682	
West Feliciana Parish Tourist Commission	15,854	-	14,507	3,533	44	18,084	2,520	-	36	2,556	6,856	(3)	6,853	
West Ouachita Parish Sewer District #5	162,294	-	148,503	36,162	33	184,698	25,793	-	-	25,793	70,182	16	70,198	
Winn Parish District Attorney	104,570	-	95,685	23,300	-	118,985	16,619	-	953	17,572	45,220	(318)	44,902	
Winn Parish Police Jury	401,103	-	367,020	89,372	2,013	458,405	63,746	-	-	63,746	173,452	778	174,230	
Winn Parish School Board	1,929	-	1,766	430	1	2,197	307	-	-	307	834	-	834	
Workforce Investment Board	118,490	-	108,421	26,401	955	135,777	18,831	-	-	18,831	51,239	394	51,633	
<b>Total</b>	<b>\$ 263,228,764</b>	<b>\$ -</b>	<b>\$ 240,861,558</b>	<b>\$ 58,651,519</b>	<b>\$ 332,069</b>	<b>\$ 299,845,146</b>	<b>\$ 41,834,125</b>	<b>\$ -</b>	<b>\$ 332,069</b>	<b>\$ 42,166,194</b>	<b>\$ 113,829,777</b>	<b>\$ -</b>	<b>\$ 113,829,777</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, 2015**

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	\$ 17,413	\$ -	\$ 19,185	\$ 2,273	\$ 58	\$ 21,516	\$ 3,287	\$ -	\$ -	\$ 9	\$ 3,296	\$ 10,493	\$ 14	\$ 10,507
Abbeville Harbor & Terminal District	31,409	-	34,606	4,100	104	38,810	5,929	-	-	47	5,976	18,928	12	18,940
Acadia Soil & Water District	11,559	-	12,736	1,509	-	14,245	2,182	-	-	10	2,192	6,966	(4)	6,962
Ascension Parish Government	3,138,983	-	3,458,517	409,745	1,323	3,869,585	592,500	-	-	-	592,500	1,891,633	464	1,892,097
Ascension Parish Library	440,154	-	484,960	57,455	659	543,074	83,081	-	-	77	83,158	265,248	181	265,429
Assumption Waterworks #1	160,989	-	177,377	21,015	-	198,392	30,388	-	-	746	31,134	97,016	(255)	96,761
Audubon Regional Library	34,074	-	37,543	4,448	16	42,007	6,432	-	-	1,133	7,565	20,534	(369)	20,165
Avoyelles Coroner's Office	9,336	-	10,287	1,219	-	11,506	1,762	-	-	1	1,763	5,626	-	5,626
Avoyelles District Attorney's Office	96,929	-	106,795	12,653	394	119,842	18,296	-	-	-	18,296	58,412	134	58,546
Avoyelles Parish Police Jury	239,402	-	263,772	31,250	1,056	296,078	45,188	-	-	-	45,188	144,270	371	144,641
Bayou Lafourche Fresh Water District	95,622	-	105,355	12,482	-	117,837	18,049	-	-	294	18,343	57,624	(102)	57,522
Berwick Bayou Vista Waterworks	42,789	-	47,144	5,585	346	53,075	8,077	-	-	-	8,077	25,786	116	25,902
Calcasieu Soil & Water District	8,655	-	9,536	1,130	12	10,678	1,634	-	-	19	1,653	5,216	-	5,216
Cameron Mosquito Abatement District #1	71,248	-	78,501	9,300	8	87,809	13,448	-	-	829	14,277	42,936	(272)	42,664
City Court of Denham Springs	52,460	-	57,801	6,848	-	64,649	9,902	-	-	354	10,256	31,614	(150)	31,464
City Court of Hammond	146,448	-	161,356	19,116	334	180,806	27,643	-	-	-	27,643	88,253	116	88,369
City of Bossier	48,410	-	53,338	6,319	-	59,657	9,138	-	-	17	9,155	29,173	(11)	29,172
Crescent Soil & Water District	5,973	-	6,581	780	21	7,382	1,127	-	-	-	1,127	3,600	9	3,609
Denham Springs Ward Two Marshall	40,739	-	44,886	5,318	934	51,138	7,690	-	-	-	7,690	24,550	313	24,863
Desoto 42nd District Attorney	36,908	-	40,665	4,818	5	45,488	6,967	-	-	659	7,626	22,242	(217)	22,025
Desoto Communications District	67,564	-	74,441	8,819	353	83,613	12,753	-	-	-	12,753	40,716	125	40,841
Desoto Parish Library	135,150	-	148,908	17,642	3,459	170,009	25,510	-	-	-	25,510	81,445	1,154	82,599
Desoto Parish Police Jury	834,910	-	919,900	108,984	1,653	1,030,537	157,594	-	-	45	157,639	503,139	528	503,667
Evangeline Soil & Water District	9,174	-	10,107	1,197	4	11,308	1,732	-	-	-	1,732	5,528	-	5,528
Gulf Coast Soil & Water District	15,340	-	16,902	2,002	-	18,904	2,896	-	-	253	3,149	9,244	(87)	9,157
Iberia Soil & Water District	6,844	-	7,540	893	31	8,464	1,292	-	-	8	1,300	4,124	5	4,129
Jefferson Davis Soil & Water District	12,808	-	14,112	1,672	2	15,786	2,418	-	-	54	2,472	7,719	(17)	7,702
Lafourche 17th Indigent Defender Board	77,816	-	85,737	10,158	613	96,508	14,688	-	-	-	14,688	46,894	209	47,103
Lafourche/Terrebonne Soil & Water District	10,843	-	11,947	1,415	27	13,389	2,047	-	-	7	2,054	6,534	11	6,545
Livingston Parish Council	1,075,693	-	1,185,194	140,415	-	1,325,609	203,043	-	-	289	203,332	648,241	(96)	648,145
Livingston Parish Library	324,436	-	357,462	42,350	1,856	401,668	61,239	-	-	-	61,239	195,514	630	196,144
Livingston Parish Sheriff	44,308	-	48,818	5,784	2	54,604	8,363	-	-	529	8,892	26,701	(176)	26,525
Louisiana School Board Association	73,782	-	81,292	9,631	-	90,923	13,927	-	-	481	14,408	44,463	(160)	44,303
Madison Parish Soil & Water District	385	-	424	50	-	474	73	-	-	26	99	232	(9)	223
North Caddo Medical Center	1,590,973	-	1,752,927	207,677	3	1,960,607	300,305	-	-	4,792	305,097	958,762	(1,595)	957,167
Northeast Soil and Water District	8,091	-	8,915	1,056	-	9,971	1,527	-	-	43	1,570	4,876	(16)	4,860
St. James Parish Hospital	1,550,889	-	1,708,763	202,444	-	1,911,207	292,739	-	-	3,194	295,933	934,606	(1,069)	933,537
St. Landry Soil & Water District	5,010	-	5,520	654	16	6,190	946	-	-	-	946	3,019	6	3,025
St. Mary Soil & Water District	4,705	-	5,184	614	-	5,798	888	-	-	370	1,258	2,835	(131)	2,704
St. Mary Water & Sewer District #4	108,591	-	119,645	14,175	-	133,820	20,497	-	-	247	20,744	65,440	(85)	65,355
St. Mary Waterworks District # 5	67,177	-	74,015	8,769	136	82,920	12,680	-	-	6	12,686	40,483	42	40,525
Tangipahoa Soil & Water District	4,448	-	4,901	581	1	5,483	840	-	-	-	840	2,680	1	2,681

(Continued)

**PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA**  
**SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN B)**  
**AS OF THE YEAR ENDED DECEMBER 31, 2015**

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)
Terbonne Consolidated Government	\$ 5,110,676	\$ -	\$ 5,630,921	\$ 667,121	\$ -	\$ 6,298,042	\$ 964,663	\$ -	\$ -	\$ 3,183	\$ 967,846	\$ 3,079,829	\$ (1,086)	\$ 3,078,743
Terbonne Consolidated Waterworks	631,684	-	695,986	82,456	2,401	780,843	119,234	-	-	119,234	380,669	823	-	381,492
Terbonne Recreation District #10	10,466	-	11,532	1,366	37	12,935	1,976	-	-	1,976	6,307	13	-	6,320
Terbonne Sales & Use	70,655	-	77,848	9,223	62	87,133	13,337	-	-	13,337	42,579	21	-	42,600
Vermilion Soil & Water District	11,271	-	12,418	1,471	422	14,311	2,127	-	-	2,127	6,792	145	-	6,937
Vernon Parish 30th Judicial District Attorney	42,855	-	47,217	5,594	37	52,848	8,089	-	19	8,108	25,825	4	-	25,829
Vernon Parish Police Jury	746,042	-	821,985	97,384	1,297	920,666	140,819	-	80	140,899	449,584	392	-	449,976
West Carroll Soil & Water District	7,955	-	8,765	1,038	-	9,803	1,502	-	158	1,660	4,794	(53)	-	4,741
West Feliciana Police Jury	414,494	-	456,688	54,106	297	511,091	78,238	-	-	78,238	249,785	111	-	249,896
<b>Total</b>	<b>\$ 17,804,535</b>	<b>\$ -</b>	<b>\$ 19,616,955</b>	<b>\$ 2,324,104</b>	<b>\$ 17,979</b>	<b>\$ 21,959,038</b>	<b>\$ 3,360,702</b>	<b>\$ -</b>	<b>\$ 17,979</b>	<b>\$ 3,378,681</b>	<b>\$ 10,729,479</b>	<b>\$ -</b>	<b>\$ 10,729,479</b>	

See accompanying notes.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
NOTES TO SCHEDULES  
DECEMBER 31, 2015

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, 2015.

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, 2015

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  
NOTES TO SCHEDULES  
DECEMBER 31, 2015

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.

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.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
NOTES TO SCHEDULES  
DECEMBER 31, 2015

2. PLAN DESCRIPTION: (Continued)

Survivor Benefits:

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

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

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

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

Deferred Retirement Option Plan:

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

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

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

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



PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
NOTES TO SCHEDULES  
DECEMBER 31, 2015

2. PLAN DESCRIPTION: (Continued)

Deferred Retirement Option Plan: (Continued)

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

Disability Benefits:

For Plan A, a member shall be eligible to retire and receive a disability benefit if they were hired prior to January 1, 2007, and has at least five years of creditable service or if hired after January 1, 2007, has seven years of creditable service, and is not eligible for normal retirement and has been officially certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, a member of Plan A shall be paid a disability benefit equal to the lesser of an amount equal to 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.

Cost of Living Increases:

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

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
NOTES TO SCHEDULES  
DECEMBER 31, 2015

2. PLAN DESCRIPTION: (Continued)

Cost of Living Increases: (Continued)

In addition, the Board may provide an additional cost of living increase to all retirees and beneficiaries who are over age 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, 2015, the actuarially determined contribution rate was 10.40% of member's compensation for Plan A and 6.91% of member's compensation for Plan B. However, the actual rate for the fiscal year ending December 31, 2015 was 14.50% for Plan A and 9.00% for Plan B.

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

4. SCHEDULE OF EMPLOYER ALLOCATIONS:

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

The allocation method used in determining each employer's proportion was based on each employer's contributions to the plan during the fiscal year ended December 31, 2015 as compared to the total of all employers' contributions received by the plan during the fiscal year ended December 31, 2015.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
 NOTES TO SCHEDULES  
DECEMBER 31, 2015

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, 2015, are as follows:

	<u>Plan A</u>	<u>Plan B</u>
Total Pension Liability	\$ 3,387,821,896	\$ 272,907,932
Plan Fiduciary Net Position	<u>3,124,593,132</u>	<u>255,103,397</u>
Total Net Pension Liability	<u>\$ 263,228,764</u>	<u>\$ 17,804,535</u>

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2015, are as follows:

Valuation Date	December 31, 2015
Actuarial Cost Method	Plan A – Entry Age Normal Plan B – Entry Age Normal
Investment Rate of Return	7.00%, net of investment expense, including inflation
Expected Remaining Service lives	4 years
Projected Salary Increases	Plan A – 5.25% (2.75% Merit/2.50% Inflation) Plan B – 5.25% (2.75% Merit/2.50% Inflation)
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increase not yet authorized by the Board of Trustees.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
 NOTES TO SCHEDULES  
DECEMBER 31, 2015

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

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

The discount rate used to measure the total pension liability was 7.00% for Plan A and 7.00% for Plan B. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Change in Assumptions:

Amounts reported in fiscal year ended December 31, 2015 for Parochial Employees' Retirement System reflect an adjustment in the discount rate used to measure the total pension liability. The discount rate for the System was reduced by 0.25% to 7.00% as of the valuation date December 31, 2015. Other changes are as follows:

Valuation Date	December 31, 2015	December 31, 2014
Inflation Rate	2.50%	3.00%
Project Salary Increases	5.25% (2.50% Inflation, 2.75% Merit)	5.75% (3.00% Inflation, 2.75% Merit)

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 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.55% for the year ended December 31, 2015.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
 NOTES TO SCHEDULES  
DECEMBER 31, 2015

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

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, 2015 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed income	34%	1.06%
Equity	51%	3.56%
Alternatives	12%	0.74%
Real assets	3%	0.19%
Totals	<u>100%</u>	<u>5.55%</u>
Inflation		<u>2.00%</u>
Expected Arithmetic Nominal Return		<u>7.55%</u>

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2010 through December 31, 2014. The data was assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. The RP-2000 Healthy Annuitant Mortality Sex Distinct Tables (set forward two years for males and set forward one year for females) projected to 2031 using Scale AA was selected for annuitants and beneficiaries. For disabled annuitants, the RP-2000 Disabled Lives Mortality Table set back 5 years for males and 3 years for females was selected. For active employees, the RP-2000 Employee Sex Distinct Tables set back 4 years for males and 3 years for females was used.

7. SENSITIVITY TO CHANGES IN DISCOUNT RATE:

The following presents the net pension liability of the participating employers calculated using the discount rate of 7.00%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower 6.00% or one percentage point higher 8.00% than the current rate.

	Changes in Discount Rate		
	Plan A		
	1% Decrease 6.00%	Current Discount Rate 7.00%	1% Increase 8.00%
Net Pension Liability (Asset)	<u>\$ 659,483,673</u>	<u>\$ 263,228,764</u>	<u>\$ (71,654,419)</u>

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
 NOTES TO SCHEDULES  
DECEMBER 31, 2015

7. SENSITIVITY TO CHANGES IN DISCOUNT RATE: (Continued)

	Changes in Discount Rate		
	Plan B		
	1%	Current	1%
	Decrease	Discount Rate	Increase
	6.00%	7.00%	8.00%
Net Pension Liability (Asset)	\$ 52,583,222	\$ 17,804,535	\$ (11,527,103)

8. CHANGE IN NET PENSION LIABILITY:

The changes in the net pension liability for the year ended December 31, 2015 were recognized in the current reporting period as pension expense except as follows:

*Differences between Expected and Actual Experience:*

Differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The difference between expected and actual experience resulted in a deferred inflow of resources for Plan A and Plan B as of December 31, 2015 as follows:

PLAN A					
			December 31, 2015		
	Deferred	Deferred	Pension Expense	Deferred	Deferred
	Outflows	Inflows	(Benefit)	Outflows	Inflows
2015	\$ -	\$ 44,975,205	\$ (11,243,801)	\$ -	\$ 33,731,404
2014	-	12,154,082	(4,051,361)	-	8,102,721
Totals	\$ -			\$ -	\$ 41,834,125

PLAN B					
			December 31, 2015		
	Deferred	Deferred	Pension Expense	Deferred	Deferred
	Outflows	Inflows	(Benefit)	Outflows	Inflows
2015	\$ -	\$ 2,179,740	\$ (544,935)	\$ -	\$ 1,634,805
2014	-	2,588,846	(862,949)	-	1,725,897
Totals	\$ -			\$ -	\$ 3,360,702

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
NOTES TO SCHEDULES  
DECEMBER 31, 2015

8. CHANGE IN NET PENSION LIABILITY: (Continued)

*Differences between Projected and Actual Investment Earnings:*

Differences between projected and actual investment earnings on pension plan investments were recognized in pension expense using the straight-line amortization method over a closed five-year period. The difference between projected and actual investment earnings resulted in a net deferred outflow of resources and a pension expense as of December 31, 2015 as follows:

PLAN A						
				December 31, 2015		
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows	Net Deferred Outflows Balance
2015	\$ 247,856,881	\$ -	\$ 49,571,376	\$ 198,285,505	\$ -	\$ 198,285,505
2014	56,768,070	-	14,192,017	42,576,053	-	42,576,053
			Totals	\$ 240,861,558	\$ -	\$ 240,861,558

PLAN B						
				December 31, 2015		
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows	Net Deferred Outflows Balance
2015	\$ 20,301,524	\$ -	\$ 4,060,305	\$ 16,241,219	\$ -	\$ 16,241,219
2014	4,500,981	-	1,125,245	3,375,736	-	3,375,736
			Totals	\$ 19,616,955	\$ -	\$ 19,616,955

*Changes of Assumptions:*

The changes of assumptions about future economic or demographic factors were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The changes of assumptions or other inputs resulted in deferred outflows of resources and a pension expense as of December 31, 2015 as follows:

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
 NOTES TO SCHEDULES  
DECEMBER 31, 2015

8. CHANGE IN NET PENSION LIABILITY: (Continued)

*Changes of Assumptions:* (Continued)

PLAN A					
					December 31, 2015
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2015	\$ 78,202,025	\$ -	\$ 19,550,506	\$ 58,651,519	\$ -
2014	-	-	-	-	-
			Totals	\$ 58,651,519	\$ -

PLAN B					
					December 31, 2015
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2015	\$ 3,098,805	\$ -	\$ 774,701	\$ 2,324,104	\$ -
2014	-	-	-	-	-
			Totals	\$ 2,324,104	\$ -

*Change in Proportion:*

Changes in the employer's proportionate shares of the collective net pension liability and collective deferred outflows of resources and deferred inflows of resources since the prior measurement date were recognized in employer's pension expense (benefit) using a the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided pensions through the pension plan. The unamortized amounts arising from changes in proportion are presented in the Schedule of Pension Amounts as deferred outflows or deferred inflows as of December 31, 2015.

9. CONTRIBUTIONS – PROPORTIONATE SHARE:

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



PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
NOTES TO SCHEDULES  
DECEMBER 31, 2015

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, 2015. Access to the audit report can be found on the System's website: [www.persla.org](http://www.persla.org) or on the Office of Louisiana Legislative Auditor's official website: [www.la.state.la.us](http://www.la.state.la.us).

11. ESTIMATES:

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

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS  
AND NON-EMPLOYER CONTRIBUTIONS (PLAN A)  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2015

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
15th Judicial District Court	\$ 274,489	\$ 23,853
16th Judicial District Attorney	370,634	32,209
5th Judicial District Attorney	53,254	4,628
Acadia Parish Communications District	8,324	723
Acadia Parish Library	79,468	6,906
Acadia Parish Police Jury	397,314	34,527
Acadiana Crime Lab	190,860	16,586
Acadiana Works, Inc.	147,239	12,795
Allen Parish 33rd Judicial Indigent Defender Board	10,806	939
Allen Parish Ambulance Service	145,164	12,615
Allen Parish District Attorney	50,807	4,415
Allen Parish Library	44,873	3,900
Allen Parish Police Jury	161,313	14,018
Assumption Parish Police Jury	319,563	27,770
Avoyelles Parish 12th Judicial District Indigent Defender	20,094	1,746
Beauregard Parish Communications District	24,500	2,129
Beauregard Parish District Attorney	17,820	1,549
Beauregard Parish Library	79,465	6,906
Beauregard Parish Police Jury	350,007	30,416
Bienville Parish Library	52,465	4,559
Bienville Parish Police Jury	203,434	17,679
Bossier Parish Communications District	110,042	9,563
Bossier Parish EMS	267,381	23,236
Bossier Parish Police Jury	1,352,780	117,558
Caddo Parish Commission	2,055,553	178,630
Caddo Parish Coroner	84,992	7,386
Caddo Parish District Attorney	342,932	29,801
Caddo/Bossier Port Commission	197,602	17,172
Calcasieu Parish Gravity Drainage District #4	61,383	5,334
Calcasieu Parish Gravity Drainage District #5	160,925	13,985
Calcasieu Parish Police Jury	4,842,667	420,834
Calcasieu Parish School Board	-	-
Calcasieu Parish Waterworks District #7	31,401	2,729
Calcasieu Regional Airport	82,974	7,211
Calcasieu-Sulphur Parks & Recreation	209,089	18,170
Caldwell Parish District Attorney	14,372	1,249
Caldwell Parish Library	45,518	3,956
Caldwell Parish Police Jury	107,822	9,370
Cameron Parish Ambulance District #2	145,477	12,642
Cameron Parish Police Jury	628,727	54,637
Catahoula E911 Communications District	4,206	365
Catahoula Parish Police Jury	71,995	6,256
City of Morgan City	36,367	3,160

(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, 2015

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
Claiborne Parish Police Jury	\$ 176,184	\$ 15,311
Concordia Parish 7th District Attorney	78,387	6,812
Concordia Parish Indigent Defender Board	16,648	1,447
Concordia Parish Library	38,550	3,350
Concordia Parish Police Jury	132,725	11,534
Concordia Parish Sewer District #1	7,325	637
Desoto Parish EMS	235,389	20,456
Desoto Parish School Board	2,891	251
Desoto Parish Waterworks	59,555	5,175
East Carroll Parish Police Jury	175,098	15,216
East Feliciana Parish Police Jury	160,130	13,915
Evangeline Parish Police Jury	332,084	28,859
Evangeline Parish School Board	-	-
Evangeline Parish Solid Waste	88,931	7,728
Franklin Parish Communications District	13,402	1,165
Franklin Parish Library	28,877	2,509
Franklin Parish Police Jury	166,907	14,504
Grant Parish Police Jury	189,119	16,435
Greater New Orleans Expressway	687,481	59,743
Iberia Medical Center	3,117,343	270,901
Iberia Parish 16th Judicial District Judge	160,940	13,986
Iberia Parish Government	1,009,131	87,695
Iberia Parish School Board	1,402	122
Iberville Parish District Attorney	83,738	7,277
Iberville Parish Parks & Recreation	74,228	6,451
Iberville Parish Police Jury	939,525	81,646
Iberville Parish School Board	1,460	127
Jackson Parish District Attorney	67,899	5,900
Jackson Parish Police Jury	253,285	22,011
Jackson Parish Recreation Department	31,330	2,723
Jackson Parish Sales Tax	10,506	913
Jefferson Davis District Attorney	62,983	5,473
Jefferson Davis Parish 31st Judicial Court	4,192	364
Jefferson Davis Parish Indigent Defender Board	7,474	649
Jefferson Davis Parish Landfill	25,824	2,244
Jefferson Davis Parish Library	51,882	4,509
Jefferson Davis Parish Mosquito Abatement	65,749	5,714
Jefferson Davis Parish Police Jury	169,003	14,687
Jefferson Davis Parish Tourist Commission	15,988	1,389
Jefferson Parish Government	16,669,752	1,448,619
Jefferson Parish 24th Indigent Defender Board	22,390	1,946
Jefferson Parish Housing Authority	46,764	4,064
Jefferson Parish Retirement System	21,522	1,870

(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, 2015

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
Kolin Ruby Wise Water District (Rapides)	\$ 37,324	\$ 3,243
Lafayette Airport Commission	166,965	14,510
Lafayette Consolidated Government	5,351,448	465,048
Lafayette Convention & Visitors Commission	119,358	10,372
Lafayette Economic Development Authority	183,614	15,956
Lafourche Parish School Board	1,402	122
Lafourche Parish Water District #1	441,130	38,335
Lasalle Parish Police Jury	150,324	13,063
Lincoln Parish 3rd Judicial District Attorney	82,492	7,169
Lincoln Parish Detention Center	-	-
Lincoln Parish Police Jury	462,487	40,191
Livingston Parish Mosquito Abatement	9,266	805
Livingston Parish Recreation District #3	124,225	10,795
Madison Parish Police Jury	281,006	24,420
Monroe/West Monroe Visitors' Bureau	71,575	6,220
Morehouse Parish Library	23,492	2,042
Morehouse Parish Police Jury	142,889	12,417
Natchitoches 10th Judicial Court	15,937	1,385
Natchitoches Parish	577,343	50,172
Natchitoches Parish District Attorney	17,046	1,481
Natchitoches Parish Tax Commission	35,509	3,086
Natchitoches Port Commission	25,875	2,249
North Louisiana Crime Lab	271,145	23,563
Ouachita Parish Police Jury	1,778,880	154,587
Plaquemines 25th Judicial District Public Defender	27,747	2,411
Plaquemines Medical Center	174,296	15,147
Plaquemines Parish District Attorney of the 25th District	9,330	811
Plaquemines Parish Government	3,083,923	267,997
Plaquemines Port, Harbor & Terminal District	289,546	25,162
Pointe Coupee Hospital	1,177,139	102,295
Pointe Coupee Parish Library	51,887	4,509
Pointe Coupee Parish Police Jury	321,822	27,967
Pointe Coupee Parish School Board	1,665	145
Police Jury Association (Ex Board)	322	28
Police Jury Association (Office)	72,445	6,296
Port of Iberia	30,691	2,667
Rapides Parish Indigent Defender Board	44,575	3,874
Rapides Parish Library	301,759	26,223
Rapides Parish Police Jury	1,147,704	99,737
Red River Parish Police Jury	217,266	18,881
Red River Parish School Board	1,402	122
Red River Waterway Commission	227,072	19,733
Richland Parish Communication District	9,491	825

(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, 2015

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
Richland Parish District Judge	\$ 29,124	\$ 2,531
Richland Parish Police Jury	288,749	25,093
Richland Parish School Board	-	-
Richland Parish Tax Commission	17,619	1,531
Ruston/Lincoln Convention Bureau	-	-
Sabine Parish District Attorney	46,048	4,002
Sabine Parish Library	28,291	2,459
Sabine Parish Police Jury	211,667	18,394
Sabine Parish School Board	526	46
South Toledo Bend Water District	30,787	2,675
St. Bernard Parish Government	1,660,383	144,289
St. Bernard Parish Library	23,735	2,063
St. Bernard Parish School Board	2,804	244
St. Charles Parish 29th Judicial District Attorney	243,661	21,174
St. Charles Parish Council	3,389,090	294,516
St. Charles Parish School Board	1,402	122
St. Helena Parish Police Jury	166,447	14,464
St. Helena Parish School Board	-	-
St. James Parish Government	1,175,323	102,137
St. James Parish School Board	1,577	137
St. John Parish Council	1,484,770	129,028
St. John the Baptist Parish 40th Judicial District Attorney	101,151	8,790
St. John the Baptist Parish Library	160,100	13,913
St. Landry Parish Community Action Agency	-	-
St. Landry Parish E911 Communications District	71,532	6,216
St. Landry Parish Government	555,237	48,251
St. Landry Parish Sheriff	1,840	160
St. Martin Parish Government	463,994	40,322
St. Martin Parish Library	81,562	7,088
St. Martin Parish School Board	1,052	91
St. Martin Parish Water & Sewer	12,433	1,080
St. Mary Parish Consolidated Gravity Drainage District #1	51,345	4,462
St. Mary Parish E911 Communications District	45,641	3,966
St. Mary Parish Government	955,507	83,035
St. Mary Parish Library	159,418	13,854
St. Mary Parish Sales & Use Tax Department	59,847	5,201
St. Mary Parish School Board	1,052	91
St. Mary Parish Sewer District #5	24,585	2,136
St. Mary Parish Sewer District #8	12,998	1,130
St. Mary Parish Sewer District Wards 5 & 8	7,811	679
St. Tammany Parish 22nd District Attorney	109,513	9,517
St. Tammany Parish Communications District	45,652	3,967
St. Tammany Parish Coroner	250,544	21,773

(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, 2015

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
St. Tammany Parish Fire District #1	\$ 1,868	\$ 162
St. Tammany Parish Fire District #4	14,893	1,294
St. Tammany Parish Government	3,459,945	300,674
St. Tammany Parish Library	529,350	46,001
St. Tammany Parish Mosquito Abatement District #2	237,283	20,620
St. Tammany Parish Recreation District #1	172,696	15,007
St. Tammany Parish Recreation District #11	10,378	902
St. Tammany Parish School Board	-	-
Tangipahoa Parish 21st Judicial District Attorney	161,258	14,014
Tangipahoa Parish 21st Judicial District Indigent Defender	252,639	21,955
Tangipahoa Parish Consolidated Gravity Drainage District	102,894	8,942
Tangipahoa Parish Government	1,425,480	123,876
Tangipahoa Parish Library	127,674	11,095
Tangipahoa Parish Mosquito Abatement District #1	75,400	6,552
Tangipahoa Parish Sewer District #1	46,152	4,011
Tangipahoa Parish Sheriff	29,243	2,541
Tangipahoa Parish Tourist Commission	43,283	3,761
Tangipahoa Parish Water District	93,385	8,115
Teche-Vermilion Fresh Water District	105,387	9,158
Tensas Parish Police Jury	134,464	11,685
Terrebonne Indigent Defender Board	88,134	7,659
Union Parish 3rd Judicial Clerks' Fund	19,225	1,671
Union Parish Police Jury	413,809	35,961
Vermilion Parish 7th Ward Drainage District #2	21,705	1,886
Vermilion Parish Library	77,698	6,752
Vermilion Parish Police Jury	747,724	64,978
Vermilion Parish School Board	-	-
Vermilion Parish Tourist Commission	5,257	457
Vermilion Parish Waterworks District #1	58,923	5,120
Washington Parish Police Jury	436,898	37,967
Webster Parish Police Jury	447,093	38,853
West Baton Rouge Natural Gas & Water	221,538	19,252
West Baton Rouge Parish 18th Judicial Court	35,062	3,047
West Baton Rouge Parish Council	853,897	74,205
West Baton Rouge Parish Library	94,461	8,209
West Baton Rouge Parish School Board	1,402	122
West Calcasieu Cameron Hospital	3,868,673	336,193
West Carroll Parish Library	9,125	793
West Carroll Parish Police Jury	154,686	13,442
West Feliciana Parish Tourist Commission	5,043	438
West Ouachita Parish Sewer District #5	51,624	4,486
Winn Parish District Attorney	33,263	2,891
Winn Parish Police Jury	127,587	11,087
Winn Parish School Board	614	53
Workforce Investment Board	37,690	3,275
Total	<u>\$ 83,730,525</u>	<u>\$ 7,276,289</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, 2015

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
34th Judicial District Indigent Defender	\$ 8,485	\$ 1,168
Abbeville Harbor & Terminal District	15,306	2,108
Acadia Soil & Water District	5,633	776
Ascension Parish Government	1,529,633	210,629
Ascension Parish Library	214,488	29,535
Assumption Waterworks #1	78,450	10,803
Audubon Regional Library	16,604	2,286
Avoyelles Coroner's Office	4,550	626
Avoyelles District Attorney's Office	47,234	6,504
Avoyelles Parish Police Jury	116,661	16,064
Bayou Lafourche Fresh Water District	46,597	6,416
Berwick Bayou Vista Waterworks	20,851	2,871
Calcasieu Soil & Water District	4,218	581
Cameron Mosquito Abatement District #1	34,719	4,781
City Court of Denham Springs	25,564	3,520
City Court of Hammond	71,364	9,827
City of Bossier	23,590	3,248
Crescent Soil & Water District	2,911	401
Denham Springs Ward Two Marshall	19,852	2,734
Desoto 42nd District Attorney	17,985	2,477
Desoto Communications District	32,924	4,534
Desoto Parish Library	65,859	9,069
Desoto Parish Police Jury	406,854	56,023
Evangeline Soil & Water District	4,470	616
Gulf Coast Soil & Water District	7,475	1,029
Iberia Soil & Water District	3,335	459
Jefferson Davis Soil & Water District	6,242	859
Lafourche 17th Indigent Defender Board	37,920	5,222
Lafourche/Terrebonne Soil & Water District	5,284	728
Livingston Parish Council	524,188	72,180
Livingston Parish Library	158,098	21,770
Livingston Parish Sheriff	21,591	2,973
Louisiana School Board Association	35,954	4,951
Madison Parish Soil & Water District	188	26
North Caddo Medical Center	775,285	106,756
Northeast Soil and Water District	3,943	543

(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, 2015

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
St. James Parish Hospital	\$ 755,752	\$ 104,066
St. Landry Soil & Water District	2,441	336
St. Mary Soil & Water District	2,293	316
St. Mary Water & Sewer District #4	52,916	7,287
St. Mary Waterworks District # 5	32,735	4,508
Tangipahoa Soil & Water District	2,167	298
Terrebonne Consolidated Government	2,490,445	342,932
Terrebonne Consolidated Waterworks	307,821	42,387
Terrebonne Recreation District #10	5,100	702
Terrebonne Sales & Use	34,430	4,741
Vermilion Soil & Water District	5,492	756
Vernon Parish 30th Judicial District Attorney	20,883	2,876
Vernon Parish Police Jury	363,548	50,060
West Carroll Soil & Water District	3,877	534
West Feliciana Police Jury	201,983	27,813
Total	<u>\$ 8,676,188</u>	<u>\$ 1,194,705</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, 2015

Employer	Changes in Discount Rate	
	1% Decrease 6.00%	1% Increase 8.00%
15th Judicial District Court	\$ 2,161,946	\$ (234,900)
16th Judicial District Attorney	2,919,211	(317,179)
5th Judicial District Attorney	419,445	(45,574)
Acadia Parish Communications District	65,559	(7,123)
Acadia Parish Library	625,909	(68,006)
Acadia Parish Police Jury	3,129,349	(340,011)
Acadiana Crime Lab	1,503,260	(163,333)
Acadiana Works, Inc.	1,159,695	(126,004)
Allen Parish 33rd Judicial Indigent Defender Board	85,113	(9,248)
Allen Parish Ambulance Service	1,143,347	(124,227)
Allen Parish District Attorney	400,168	(43,479)
Allen Parish Library	353,430	(38,401)
Allen Parish Police Jury	1,270,541	(138,047)
Assumption Parish Police Jury	2,516,966	(273,474)
Avoyelles Parish 12th Judicial District Indigent Defender	158,269	(17,196)
Beauregard Parish Communications District	192,972	(20,967)
Beauregard Parish District Attorney	140,358	(15,250)
Beauregard Parish Library	625,890	(68,004)
Beauregard Parish Police Jury	2,756,747	(299,527)
Bienville Parish Library	413,226	(44,898)
Bienville Parish Police Jury	1,602,301	(174,094)
Bossier Parish Communications District	866,720	(94,171)
Bossier Parish EMS	2,105,962	(228,818)
Bossier Parish Police Jury	10,654,849	(1,157,674)
Caddo Parish Commission	16,190,074	(1,759,089)
Caddo Parish Coroner	669,415	(72,734)
Caddo Parish District Attorney	2,701,021	(293,472)
Caddo/Bossier Port Commission	1,556,368	(169,103)
Calcasieu Parish Gravity Drainage District #4	483,467	(52,530)
Calcasieu Parish Gravity Drainage District #5	1,267,488	(137,715)
Calcasieu Parish Police Jury	38,142,122	(4,144,229)
Calcasieu Parish School Board	-	-
Calcasieu Parish Waterworks District #7	247,320	(26,872)
Calcasieu Regional Airport	653,522	(71,007)
Calcasieu-Sulphur Parks & Recreation	1,646,843	(178,933)
Caldwell Parish District Attorney	113,194	(12,299)

(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, 2015

Employer	Changes in Discount Rate	
	1% Decrease 6.00%	1% Increase 8.00%
Caldwell Parish Library	\$ 358,515	\$ (38,953)
Caldwell Parish Police Jury	849,237	(92,272)
Cameron Parish Ambulance District #2	1,145,813	(124,495)
Cameron Parish Police Jury	4,952,017	(538,048)
Catahoula E911 Communications District	33,126	(3,599)
Catahoula Parish Police Jury	567,050	(61,611)
City of Morgan City	286,434	(31,122)
Claiborne Parish Police Jury	1,387,672	(150,774)
Concordia Parish 7th District Attorney	617,395	(67,081)
Concordia Parish Indigent Defender Board	131,125	(14,247)
Concordia Parish Library	303,626	(32,990)
Concordia Parish Police Jury	1,045,381	(113,583)
Concordia Parish Sewer District #1	57,692	(6,268)
Desoto Parish EMS	1,853,987	(201,440)
Desoto Parish School Board	22,772	(2,474)
Desoto Parish Waterworks	469,071	(50,966)
East Carroll Parish Police Jury	1,379,119	(149,844)
East Feliciana Parish Police Jury	1,261,223	(137,035)
Evangeline Parish Police Jury	2,615,585	(284,189)
Evangeline Parish School Board	-	-
Evangeline Parish Solid Waste	700,444	(76,105)
Franklin Parish Communications District	105,557	(11,469)
Franklin Parish Library	227,443	(24,712)
Franklin Parish Police Jury	1,314,602	(142,834)
Grant Parish Police Jury	1,489,549	(161,843)
Greater New Orleans Expressway	5,414,783	(588,329)
Iberia Medical Center	24,553,012	(2,667,741)
Iberia Parish 16th Judicial District Judge	1,267,607	(137,728)
Iberia Parish Government	7,948,183	(863,588)
Iberia Parish School Board	11,040	(1,199)
Iberville Parish District Attorney	659,543	(71,661)
Iberville Parish Parks & Recreation	584,639	(63,522)
Iberville Parish Police Jury	7,399,948	(804,021)
Iberville Parish School Board	11,501	(1,250)
Jackson Parish District Attorney	534,789	(58,106)
Jackson Parish Police Jury	1,994,938	(216,755)

(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, 2015

Employer	Changes in Discount Rate	
	1% Decrease 6.00%	1% Increase 8.00%
Jackson Parish Recreation Department	\$ 246,766	\$ (26,812)
Jackson Parish Sales Tax	82,745	(8,990)
Jefferson Davis District Attorney	496,070	(53,899)
Jefferson Davis Parish 31st Judicial Court	33,014	(3,587)
Jefferson Davis Parish Indigent Defender Board	58,866	(6,396)
Jefferson Davis Parish Landfill	203,398	(22,100)
Jefferson Davis Parish Library	408,636	(44,399)
Jefferson Davis Parish Mosquito Abatement	517,853	(56,266)
Jefferson Davis Parish Police Jury	1,331,115	(144,629)
Jefferson Davis Parish Tourist Commission	125,928	(13,682)
Jefferson Parish Government	131,295,355	(14,265,537)
Jefferson Parish 24th Indigent Defender Board	176,353	(19,161)
Jefferson Parish Housing Authority	368,328	(40,020)
Jefferson Parish Retirement System	169,514	(18,418)
Kolin Ruby Wise Water District (Rapides)	293,971	(31,941)
Lafayette Airport Commission	1,315,063	(142,885)
Lafayette Consolidated Government	42,149,415	(4,579,631)
Lafayette Convention & Visitors Commission	940,094	(102,143)
Lafayette Economic Development Authority	1,446,195	(157,132)
Lafourche Parish School Board	11,040	(1,199)
Lafourche Parish Water District #1	3,474,457	(377,508)
Lasalle Parish Police Jury	1,183,991	(128,643)
Lincoln Parish 3rd Judicial District Attorney	649,730	(70,595)
Lincoln Parish Detention Center	-	-
Lincoln Parish Police Jury	3,642,671	(395,785)
Livingston Parish Mosquito Abatement	72,985	(7,930)
Livingston Parish Recreation District #3	978,430	(106,309)
Madison Parish Police Jury	2,213,280	(240,478)
Monroe/West Monroe Visitors' Bureau	563,740	(61,252)
Morehouse Parish Library	185,031	(20,104)
Morehouse Parish Police Jury	1,125,429	(122,280)
Natchitoches 10th Judicial Court	125,526	(13,639)
Natchitoches Parish	4,547,305	(494,075)
Natchitoches Parish District Attorney	134,258	(14,587)
Natchitoches Parish Tax Commission	279,680	(30,388)
Natchitoches Port Commission	203,800	(22,143)

(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, 2015

Employer	Changes in Discount Rate	
	1% Decrease 6.00%	1% Increase 8.00%
North Louisiana Crime Lab	\$ 2,135,613	\$ (232,039)
Ouachita Parish Police Jury	14,010,928	(1,522,320)
Plaquemines 25th Judicial District Public Defender	218,540	(23,745)
Plaquemines Medical Center	1,372,801	(149,158)
Plaquemines Parish District Attorney of the 25th District	73,486	(7,984)
Plaquemines Parish Government	24,289,793	(2,639,142)
Plaquemines Port, Harbor & Terminal District	2,280,541	(247,786)
Pointe Coupee Hospital	9,271,457	(1,007,365)
Pointe Coupee Parish Library	408,675	(44,404)
Pointe Coupee Parish Police Jury	2,534,752	(275,407)
Pointe Coupee Parish School Board	13,111	(1,424)
Police Jury Association (Ex Board)	2,532	(275)
Police Jury Association (Office)	570,598	(61,997)
Port of Iberia	241,727	(26,264)
Rapides Parish Indigent Defender Board	351,083	(38,146)
Rapides Parish Library	2,376,733	(258,238)
Rapides Parish Police Jury	9,039,615	(982,175)
Red River Parish Police Jury	1,711,241	(185,930)
Red River Parish School Board	11,040	(1,199)
Red River Waterway Commission	1,788,480	(194,322)
Richland Parish Communication District	74,752	(8,122)
Richland Parish District Judge	229,388	(24,924)
Richland Parish Police Jury	2,274,262	(247,104)
Richland Parish School Board	-	-
Richland Parish Tax Commission	138,769	(15,078)
Ruston/Lincoln Convention Bureau	-	-
Sabine Parish District Attorney	362,690	(39,407)
Sabine Parish Library	222,826	(24,211)
Sabine Parish Police Jury	1,667,142	(181,139)
Sabine Parish School Board	4,142	(450)
South Toledo Bend Water District	242,486	(26,347)
St. Bernard Parish Government	13,077,614	(1,420,913)
St. Bernard Parish Library	186,944	(20,312)
St. Bernard Parish School Board	22,086	(2,400)
St. Charles Parish 29th Judicial District Attorney	1,919,137	(208,519)
St. Charles Parish Council	26,693,367	(2,900,296)

(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, 2015

Employer	Changes in Discount Rate	
	1% Decrease 6.00%	1% Increase 8.00%
St. Charles Parish School Board	\$ 11,040	\$ (1,199)
St. Helena Parish Police Jury	1,310,981	(142,441)
St. Helena Parish School Board	-	-
St. James Parish Government	9,257,153	(1,005,811)
St. James Parish School Board	12,425	(1,350)
St. John Parish Council	11,694,439	(1,270,628)
St. John the Baptist Parish 40th Judicial District Attorney	796,696	(86,563)
St. John the Baptist Parish Library	1,260,992	(137,010)
St. Landry Parish Community Action Agency	-	-
St. Landry Parish E911 Communications District	563,403	(61,215)
St. Landry Parish Government	4,373,195	(475,158)
St. Landry Parish Sheriff	14,495	(1,575)
St. Martin Parish Government	3,654,542	(397,074)
St. Martin Parish Library	642,403	(69,799)
St. Martin Parish School Board	8,283	(900)
St. Martin Parish Water & Sewer	97,927	(10,640)
St. Mary Parish Consolidated Gravity Drainage District #1	404,409	(43,940)
St. Mary Parish E911 Communications District	359,478	(39,058)
St. Mary Parish Government	7,525,823	(817,698)
St. Mary Parish Library	1,255,617	(136,426)
St. Mary Parish Sales & Use Tax Department	471,373	(51,216)
St. Mary Parish School Board	8,283	(900)
St. Mary Parish Sewer District #5	193,638	(21,039)
St. Mary Parish Sewer District #8	102,378	(11,124)
St. Mary Parish Sewer District Wards 5 & 8	61,523	(6,685)
St. Tammany Parish 22nd District Attorney	862,552	(93,718)
St. Tammany Parish Communications District	359,564	(39,067)
St. Tammany Parish Coroner	1,973,347	(214,409)
St. Tammany Parish Fire District #1	14,713	(1,599)
St. Tammany Parish Fire District #4	117,302	(12,745)
St. Tammany Parish Government	27,251,442	(2,960,932)
St. Tammany Parish Library	4,169,302	(453,004)
St. Tammany Parish Mosquito Abatement District #2	1,868,904	(203,061)
St. Tammany Parish Recreation District #1	1,360,198	(147,789)
St. Tammany Parish Recreation District #11	81,743	(8,882)
St. Tammany Parish School Board	-	-

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF NET PENSION LIABILITY  
SENSITIVITY TO CHANGE IN DISCOUNT RATE (PLAN A)  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2015

Employer	Changes in Discount Rate	
	1% Decrease 6.00%	1% Increase 8.00%
Tangipahoa Parish 21st Judicial District Attorney	\$ 1,270,113	\$ (138,001)
Tangipahoa Parish 21st Judicial District Indigent Defender	1,989,853	(216,202)
Tangipahoa Parish Consolidated Gravity Drainage District	810,420	(88,054)
Tangipahoa Parish Government	11,227,452	(1,219,889)
Tangipahoa Parish Library	1,005,594	(109,260)
Tangipahoa Parish Mosquito Abatement District #1	593,872	(64,526)
Tangipahoa Parish Sewer District #1	363,507	(39,496)
Tangipahoa Parish Sheriff	230,325	(25,025)
Tangipahoa Parish Tourist Commission	340,907	(37,040)
Tangipahoa Parish Water District	735,529	(79,917)
Teche-Vermilion Fresh Water District	830,059	(90,188)
Tensas Parish Police Jury	1,059,071	(115,071)
Terrebonne Indigent Defender Board	694,166	(75,423)
Union Parish 3rd Judicial Clerks' Fund	151,424	(16,453)
Union Parish Police Jury	3,259,267	(354,127)
Vermilion Parish 7th Ward Drainage District #2	170,951	(18,574)
Vermilion Parish Library	611,968	(66,492)
Vermilion Parish Police Jury	5,889,275	(639,883)
Vermilion Parish School Board	-	-
Vermilion Parish Tourist Commission	41,409	(4,499)
Vermilion Parish Waterworks District #1	464,092	(50,425)
Washington Parish Police Jury	3,441,120	(373,886)
Webster Parish Police Jury	3,521,425	(382,611)
West Baton Rouge Natural Gas & Water	1,744,895	(189,587)
West Baton Rouge Parish 18th Judicial Court	276,159	(30,005)
West Baton Rouge Parish Council	6,725,520	(730,743)
West Baton Rouge Parish Library	744,003	(80,838)
West Baton Rouge Parish School Board	11,040	(1,199)
West Calcasieu Cameron Hospital	30,470,691	(3,310,711)
West Carroll Parish Library	71,871	(7,809)
West Carroll Parish Police Jury	1,218,350	(132,377)
West Feliciana Parish Tourist Commission	39,721	(4,316)
West Ouachita Parish Sewer District #5	406,605	(44,179)
Winn Parish District Attorney	261,986	(28,465)
Winn Parish Police Jury	1,004,908	(109,186)
Winn Parish School Board	4,834	(525)
Workforce Investment Board	296,860	(32,255)
	<u>\$ 659,483,673</u>	<u>\$ (71,654,419)</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, 2015

Employer	Changes in Discount Rate	
	1% Decrease 6.00%	1% Increase 8.00%
34th Judicial District Indigent Defender	\$ 51,426	\$ (11,273)
Abbeville Harbor & Terminal District	92,762	(20,335)
Acadia Soil & Water District	34,138	(7,484)
Ascension Parish Government	9,270,550	(2,032,256)
Ascension Parish Library	1,299,935	(284,967)
Assumption Waterworks #1	475,460	(104,229)
Audubon Regional Library	100,633	(22,060)
Avoyelles Coroner's Office	27,573	(6,044)
Avoyelles District Attorney's Office	286,265	(62,754)
Avoyelles Parish Police Jury	707,040	(154,995)
Bayou Lafourche Fresh Water District	282,405	(61,908)
Berwick Bayou Vista Waterworks	126,371	(27,703)
Calcasieu Soil & Water District	25,561	(5,603)
Cameron Mosquito Abatement District #1	210,421	(46,128)
City Court of Denham Springs	154,934	(33,964)
City Court of Hammond	432,513	(94,814)
City of Bossier	142,972	(31,342)
Crescent Soil & Water District	17,641	(3,867)
Denham Springs Ward Two Marshall	120,316	(26,375)
Desoto 42nd District Attorney	109,003	(23,895)
Desoto Communications District	199,540	(43,742)
Desoto Parish Library	399,147	(87,500)
Desoto Parish Police Jury	2,465,791	(540,542)
Evangeline Soil & Water District	27,093	(5,939)
Gulf Coast Soil & Water District	45,305	(9,932)
Iberia Soil & Water District	20,212	(4,431)
Jefferson Davis Soil & Water District	37,828	(8,292)
Lafourche 17th Indigent Defender Board	229,818	(50,380)
Lafourche/Terrebonne Soil & Water District	32,023	(7,020)
Livingston Parish Council	3,176,911	(696,431)
Livingston Parish Library	958,177	(210,048)
Livingston Parish Sheriff	130,857	(28,686)
Louisiana School Board Association	217,904	(47,768)
Madison Parish Soil & Water District	1,137	(249)
North Caddo Medical Center	4,698,718	(1,030,036)

(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, 2015

Employer	Changes in Discount Rate	
	1% Decrease 6.00%	1% Increase 8.00%
Northeast Soil and Water District	\$ 23,895	\$ (5,238)
St. James Parish Hospital	4,580,336	(1,004,085)
St. Landry Soil & Water District	14,796	(3,243)
St. Mary Soil & Water District	13,896	(3,046)
St. Mary Water & Sewer District #4	320,707	(70,304)
St. Mary Waterworks District # 5	198,398	(43,492)
Tangipahoa Soil & Water District	13,136	(2,880)
Terrebonne Consolidated Government	15,093,679	(3,308,783)
Terrebonne Consolidated Waterworks	1,865,590	(408,968)
Terrebonne Recreation District #10	30,911	(6,776)
Terrebonne Sales & Use	208,670	(45,744)
Vermilion Soil & Water District	33,287	(7,297)
Vernon Parish 30th Judicial District Attorney	126,565	(27,745)
Vernon Parish Police Jury	2,203,330	(483,006)
West Carroll Soil & Water District	23,494	(5,150)
West Feliciana Police Jury	1,224,152	(268,354)
	<u>\$ 52,583,222</u>	<u>\$ (11,527,103)</u>



PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF AMORTIZATION (PLAN A)  
DECEMBER 31, 2016 - DECEMBER 31, 2019

Employer	December 31 2016	December 31 2017	December 31 2018	December 31 2019	TOTAL
15th Judicial District Court	\$ 223,905	\$ 223,905	\$ 236,742	\$ 162,507	\$ 847,059
16th Judicial District Attorney	301,876	301,876	320,400	219,428	1,143,580
5th Judicial District Attorney	44,585	44,585	46,822	31,530	167,522
Acadia Parish Communications District	6,727	6,727	7,057	4,930	25,441
Acadia Parish Library	64,562	64,562	68,407	47,047	244,578
Acadia Parish Police Jury	321,809	321,809	341,846	235,223	1,220,687
Acadiana Crime Lab	155,226	155,226	165,018	112,996	588,466
Acadiana Works, Inc.	119,910	119,910	127,459	87,172	454,451
Allen Parish 33rd Judicial Indigent Defender Board	9,259	9,259	9,800	6,398	34,716
Allen Parish Ambulance Service	117,733	117,733	124,655	85,941	446,062
Allen Parish District Attorney	41,049	41,049	43,648	30,080	155,826
Allen Parish Library	37,099	37,099	39,207	26,564	139,969
Allen Parish Police Jury	131,044	131,044	139,096	95,505	496,689
Assumption Parish Police Jury	259,298	259,298	274,769	189,193	982,558
Avoyelles Parish 12th Judicial District Indigent Defender	16,325	16,325	17,310	11,896	61,856
Beauregard Parish Communications District	19,894	19,894	21,115	14,504	75,407
Beauregard Parish District Attorney	14,465	14,465	15,320	10,550	54,800
Beauregard Parish Library	64,507	64,507	68,303	47,049	244,366
Beauregard Parish Police Jury	283,811	283,811	300,899	207,217	1,075,738
Bienville Parish Library	42,073	42,073	44,742	31,061	159,949
Bienville Parish Police Jury	165,299	165,299	174,889	120,439	625,926
Bossier Parish Communications District	89,448	89,448	94,793	65,148	338,837
Bossier Parish EMS	217,211	217,211	230,010	158,301	822,733
Bossier Parish Police Jury	1,092,035	1,092,035	1,158,863	800,895	4,143,828
Caddo Parish Commission	1,661,130	1,661,130	1,761,524	1,216,962	6,300,746
Caddo Parish Coroner	69,372	69,372	73,320	50,318	262,382
Caddo Parish District Attorney	278,172	278,172	294,857	203,027	1,054,228
Caddo/Bossier Port Commission	160,603	160,603	170,271	116,987	608,464
Calcasieu Parish Gravity Drainage District #4	51,549	51,549	54,337	36,339	193,774
Calcasieu Parish Gravity Drainage District #5	129,960	129,960	137,762	95,275	492,957
Calcasieu Parish Police Jury	3,934,135	3,934,135	4,163,908	2,867,020	14,899,198
Calcasieu Parish School Board	72	72	73	-	217
Calcasieu Parish Waterworks District #7	25,352	25,352	26,990	18,591	96,285
Calcasieu Regional Airport	67,439	67,439	71,438	49,121	255,437
Calcasieu-Sulphur Parks & Recreation	169,100	169,100	179,271	123,789	641,260
Caldwell Parish District Attorney	11,855	11,855	12,566	8,508	44,784
Caldwell Parish Library	35,233	35,233	37,432	26,951	134,849
Caldwell Parish Police Jury	87,987	87,987	93,186	63,830	332,990
Cameron Parish Ambulance District #2	118,228	118,228	125,391	86,130	447,977
Cameron Parish Police Jury	508,711	508,711	539,563	372,228	1,929,213
Catahoula E911 Communications District	3,416	3,416	3,623	2,490	12,945
Catahoula Parish Police Jury	58,867	58,867	62,451	42,626	222,811
City of Morgan City	29,554	29,554	31,313	21,529	111,950
Claiborne Parish Police Jury	143,491	143,491	151,830	104,307	543,119
Concordia Parish 7th District Attorney	63,282	63,282	67,092	46,408	240,064
Concordia Parish Indigent Defender Board	13,553	13,553	14,341	9,856	51,303
Concordia Parish Library	30,828	30,828	32,677	22,824	117,157
Concordia Parish Police Jury	107,099	107,099	113,823	78,578	406,599
Concordia Parish Sewer District #1	5,973	5,973	6,323	4,339	22,608
Desoto Parish EMS	189,784	189,784	201,464	139,358	720,390
Desoto Parish School Board	2,343	2,343	2,486	1,714	8,886

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF AMORTIZATION (PLAN A)  
DECEMBER 31, 2016 - DECEMBER 31, 2019

Employer	December 31 2016	December 31 2017	December 31 2018	December 31 2019	TOTAL
Desoto Parish Waterworks	\$ 48,088	\$ 48,088	\$ 50,977	\$ 35,258	\$ 182,411
East Carroll Parish Police Jury	142,932	142,932	151,038	103,664	540,566
East Feliciana Parish Police Jury	130,095	130,095	137,857	94,801	492,848
Evangeline Parish Police Jury	267,604	267,604	283,988	196,603	1,015,799
Evangeline Parish School Board	54	54	55	-	163
Evangeline Parish Solid Waste	72,164	72,164	76,876	52,651	273,855
Franklin Parish Communications District	10,885	10,885	11,538	7,932	41,240
Franklin Parish Library	23,442	23,442	24,799	17,096	88,779
Franklin Parish Police Jury	134,263	134,263	142,873	98,814	510,213
Grant Parish Police Jury	153,952	153,952	163,001	111,962	582,867
Greater New Orleans Expressway	561,228	561,228	594,557	407,015	2,124,028
Iberia Medical Center	2,544,592	2,544,593	2,692,274	1,845,571	9,627,030
Iberia Parish 16th Judicial District Judge	130,689	130,689	138,584	95,282	495,244
Iberia Parish Government	819,366	819,366	868,027	597,442	3,104,201
Iberia Parish School Board	1,116	1,116	1,184	831	4,247
Iberville Parish District Attorney	68,292	68,292	72,465	49,575	258,624
Iberville Parish Parks & Recreation	60,080	60,080	63,666	43,948	227,774
Iberville Parish Police Jury	757,404	757,404	804,120	556,234	2,875,162
Iberville Parish School Board	1,327	1,327	1,402	863	4,919
Jackson Parish District Attorney	54,523	54,523	58,037	40,197	207,280
Jackson Parish Police Jury	206,151	206,151	218,195	149,950	780,447
Jackson Parish Recreation Department	25,207	25,207	26,629	18,551	95,594
Jackson Parish Sales Tax	8,639	8,639	9,147	6,219	32,644
Jefferson Davis District Attorney	51,436	51,436	54,281	37,289	194,442
Jefferson Davis Parish 31st Judicial Court	3,408	3,408	3,611	2,481	12,908
Jefferson Davis Parish Indigent Defender Board	6,303	6,303	6,687	4,427	23,720
Jefferson Davis Parish Landfill	21,019	21,019	22,196	15,293	79,527
Jefferson Davis Parish Library	42,777	42,777	45,146	30,715	161,415
Jefferson Davis Parish Mosquito Abatement	53,181	53,181	56,431	38,928	201,721
Jefferson Davis Parish Police Jury	136,693	136,693	144,876	100,059	518,321
Jefferson Davis Parish Tourist Commission	13,304	13,304	14,003	9,463	50,074
Jefferson Parish Government	13,571,037	13,571,037	14,377,615	9,869,068	51,388,757
Jefferson Parish 24th Indigent Defender Board	18,296	18,296	19,314	13,255	69,161
Jefferson Parish Housing Authority	37,848	37,848	40,334	27,686	143,716
Jefferson Parish Retirement System	27,355	27,355	18,507	12,735	85,952
Kolin Ruby Wise Water District (Rapides)	30,148	30,148	31,849	22,095	114,240
Lafayette Airport Commission	134,571	134,571	143,066	98,847	511,055
Lafayette Consolidated Government	4,339,324	4,339,324	4,603,050	3,168,243	16,449,941
Lafayette Convention & Visitors Commission	96,707	96,707	102,472	70,664	366,550
Lafayette Economic Development Authority	148,846	148,846	157,474	108,703	563,869
Lafourche Parish School Board	1,139	1,139	1,207	829	4,314
Lafourche Parish Water District #1	358,532	358,532	379,504	261,164	1,357,732
Lasalle Parish Police Jury	122,270	122,270	129,841	88,996	463,377
Lincoln Parish 3rd Judicial District Attorney	66,610	66,610	70,782	48,838	252,840
Lincoln Parish Detention Center	(33)	(32)	-	-	(65)
Lincoln Parish Police Jury	376,918	376,918	399,665	273,808	1,427,309
Livingston Parish Mosquito Abatement	7,348	7,348	8,308	5,486	28,490
Livingston Parish Recreation District #3	100,398	100,398	106,494	73,549	380,839
Madison Parish Police Jury	228,191	228,191	242,018	166,366	864,766
Monroe/West Monroe Visitors' Bureau	57,801	57,801	61,363	42,371	219,336
Morehouse Parish Library	19,017	19,017	20,159	13,909	72,102

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF AMORTIZATION (PLAN A)  
DECEMBER 31, 2016 - DECEMBER 31, 2019

Employer	December 31 2016	December 31 2017	December 31 2018	December 31 2019	TOTAL
Morehouse Parish Police Jury	\$ 115,650	\$ 115,650	\$ 122,719	\$ 84,596	\$ 438,615
Natchitoches 10th Judicial Court	13,261	13,261	14,032	9,435	49,989
Natchitoches Parish	471,286	471,286	498,386	341,804	1,782,762
Natchitoches Parish District Attorney	13,818	13,818	14,611	10,091	52,338
Natchitoches Parish Tax Commission	28,927	28,927	30,638	21,025	109,517
Natchitoches Port Commission	21,021	21,021	22,264	15,318	79,624
North Louisiana Crime Lab	220,260	220,260	233,826	160,525	834,871
Ouachita Parish Police Jury	1,445,734	1,445,734	1,532,846	1,053,159	5,477,473
Plaquemines 25th Judicial District Public Defender	22,559	22,559	23,902	16,427	85,447
Plaquemines Medical Center	139,435	139,435	147,728	103,190	529,788
Plaquemines Parish District Attorney of the 25th District	7,737	7,737	8,189	5,525	29,188
Plaquemines Parish Government	2,508,490	2,508,490	2,659,285	1,825,788	9,502,053
Plaquemines Port, Harbor & Terminal District	234,053	234,053	248,054	171,418	887,578
Pointe Coupee Hospital	957,270	957,270	1,014,323	696,909	3,625,772
Pointe Coupee Parish Library	42,228	42,228	44,859	30,715	160,030
Pointe Coupee Parish Police Jury	261,383	261,383	277,233	190,531	990,530
Pointe Coupee Parish School Board	1,357	1,357	1,434	987	5,135
Police Jury Association (Ex Board)	328	328	311	189	1,156
Police Jury Association (Office)	58,604	58,604	62,109	42,892	222,209
Port of Iberia	24,953	24,953	26,430	18,166	94,502
Rapides Parish Indigent Defender Board	36,748	36,748	38,609	26,389	138,494
Rapides Parish Library	245,043	245,043	259,860	178,651	928,597
Rapides Parish Police Jury	931,173	931,173	987,707	679,483	3,529,536
Red River Parish Police Jury	176,383	176,383	186,991	128,631	668,388
Red River Parish School Board	1,113	1,113	1,189	830	4,245
Red River Waterway Commission	183,736	183,736	194,586	134,433	696,491
Richland Parish Communication District	7,648	7,648	8,134	5,623	29,053
Richland Parish District Judge	23,586	23,586	25,012	17,244	89,428
Richland Parish Police Jury	233,425	233,425	246,987	170,950	884,787
Richland Parish School Board	50	50	56	-	156
Richland Parish Tax Commission	14,343	14,343	15,168	10,427	54,281
Ruston/Lincoln Convention Bureau	(254)	(253)	-	-	(507)
Sabine Parish District Attorney	37,640	37,640	39,847	27,257	142,384
Sabine Parish Library	22,606	22,606	24,156	16,752	86,120
Sabine Parish Police Jury	171,047	171,047	181,489	125,313	648,896
Sabine Parish School Board	460	460	481	310	1,711
South Toledo Bend Water District	24,894	24,894	26,659	18,228	94,675
St. Bernard Parish Government	1,346,262	1,346,262	1,426,967	983,007	5,102,498
St. Bernard Parish Library	19,262	19,262	20,422	14,052	72,998
St. Bernard Parish School Board	2,273	2,273	2,416	1,661	8,623
St. Charles Parish 29th Judicial District Attorney	197,867	197,867	209,741	144,255	749,730
St. Charles Parish Council	2,747,876	2,747,876	2,913,529	2,006,461	10,415,742
St. Charles Parish School Board	1,139	1,139	1,207	829	4,314
St. Helena Parish Police Jury	135,844	135,844	144,218	98,543	514,449
St. Helena Parish School Board	83	83	79	-	245
St. James Parish Government	953,761	953,761	1,011,037	695,834	3,614,393
St. James Parish School Board	1,416	1,416	1,497	934	5,263
St. John Parish Council	1,204,188	1,204,188	1,276,865	879,036	4,564,277
St. John the Baptist Parish 40th Judicial District Attorney	82,351	82,351	87,144	59,884	311,730
St. John the Baptist Parish Library	130,553	130,553	138,291	94,780	494,177
St. Landry Parish Community Action Agency	(68)	(68)	-	-	(136)

(Continued)

**PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA**  
**SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF AMORTIZATION (PLAN A)**  
**DECEMBER 31, 2016 - DECEMBER 31, 2019**

Employer	December 31 2016	December 31 2017	December 31 2018	December 31 2019	TOTAL
St. Landry Parish E911 Communications District	\$ 58,003	\$ 58,003	\$ 61,638	\$ 42,348	\$ 219,992
St. Landry Parish Government	455,355	455,355	482,001	328,715	1,721,426
St. Landry Parish Sheriff	1,470	1,470	1,576	1,091	5,607
St. Martin Parish Government	375,518	375,518	398,050	274,701	1,423,787
St. Martin Parish Library	66,197	66,197	70,084	48,287	250,765
St. Martin Parish School Board	872	872	924	623	3,291
St. Martin Parish Water & Sewer	10,182	10,182	10,783	7,360	38,507
St. Mary Parish Consolidated Gravity Drainage District #1	41,392	41,392	43,992	30,396	157,172
St. Mary Parish E911 Communications District	36,920	36,920	39,148	27,023	140,011
St. Mary Parish Government	773,769	773,769	820,748	565,694	2,933,980
St. Mary Parish Library	128,881	128,881	136,780	94,382	488,924
St. Mary Parish Sales & Use Tax Department	48,512	48,512	51,408	35,431	183,863
St. Mary Parish School Board	854	854	906	623	3,237
St. Mary Parish Sewer District #5	20,235	20,235	21,320	14,553	76,343
St. Mary Parish Sewer District #8	10,513	10,513	11,117	7,698	39,841
St. Mary Parish Sewer District Wards 5 & 8	6,428	6,428	6,825	4,627	24,308
St. Tammany Parish 22nd District Attorney	89,040	89,040	94,546	64,832	337,458
St. Tammany Parish Communications District	37,323	37,323	39,450	27,028	141,124
St. Tammany Parish Coroner	202,645	202,645	214,432	148,332	768,054
St. Tammany Parish Fire District #1	1,421	1,421	1,512	1,107	5,461
St. Tammany Parish Fire District #4	12,068	12,068	12,787	8,818	45,741
St. Tammany Parish Government	2,802,467	2,802,467	2,966,273	2,048,404	10,619,611
St. Tammany Parish Library	430,131	430,131	456,275	313,396	1,629,933
St. Tammany Parish Mosquito Abatement District #2	191,878	191,877	203,245	140,479	727,479
St. Tammany Parish Recreation District #1	140,617	140,617	149,293	102,243	532,770
St. Tammany Parish Recreation District #11	8,443	8,443	8,911	6,143	31,940
St. Tammany Parish School Board	43	42	53	-	138
Tangipahoa Parish 21st Judicial District Attorney	131,171	131,171	139,357	95,473	497,172
Tangipahoa Parish 21st Judicial District Indigent Defender	203,033	203,033	215,951	149,571	771,588
Tangipahoa Parish Consolidated Gravity Drainage District	83,363	83,363	88,456	60,918	316,100
Tangipahoa Parish Government	1,157,638	1,157,638	1,226,208	843,937	4,385,421
Tangipahoa Parish Library	103,867	103,867	110,225	75,589	393,548
Tangipahoa Parish Mosquito Abatement District #1	61,149	61,149	64,834	44,638	231,770
Tangipahoa Parish Sewer District #1	37,543	37,543	39,670	27,325	142,081
Tangipahoa Parish Sheriff	24,220	24,220	25,620	17,312	91,372
Tangipahoa Parish Tourist Commission	34,954	34,954	37,301	25,627	132,836
Tangipahoa Parish Water District	77,927	77,927	80,440	55,286	291,580
Teche-Vermilion Fresh Water District	85,571	85,571	90,548	62,390	324,080
Tensas Parish Police Jury	108,633	108,633	115,301	79,609	412,176
Terrebonne Indigent Defender Board	71,074	71,074	75,508	52,182	269,838
Union Parish 3rd Judicial Clerks' Fund	15,406	15,406	16,386	11,383	58,581
Union Parish Police Jury	335,910	335,910	356,014	244,990	1,272,824
Vermilion Parish 7th Ward Drainage District #2	17,606	17,606	18,660	12,852	66,724
Vermilion Parish Library	63,024	63,024	66,739	46,001	238,788
Vermilion Parish Police Jury	603,928	603,928	641,018	442,682	2,291,556
Vermilion Parish School Board	72	72	73	-	217
Vermilion Parish Tourist Commission	4,349	4,349	4,578	3,113	16,389
Vermilion Parish Waterworks District #1	47,798	47,798	50,627	34,885	181,108
Washington Parish Police Jury	354,339	354,339	375,719	258,661	1,343,058
Webster Parish Police Jury	361,607	361,607	383,709	264,695	1,371,618
West Baton Rouge Natural Gas & Water	177,975	177,975	188,695	131,161	675,806

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF AMORTIZATION (PLAN A)  
DECEMBER 31, 2016 - DECEMBER 31, 2019

Employer	December 31 2016	December 31 2017	December 31 2018	December 31 2019	TOTAL
West Baton Rouge Parish 18th Judicial Court	28,706	28,706	30,438	20,758	108,608
West Baton Rouge Parish Council	692,334	692,334	735,007	505,541	2,625,216
West Baton Rouge Parish Library	76,753	76,753	81,105	55,924	290,535
West Baton Rouge Parish School Board	1,139	1,139	1,207	829	4,314
West Calcasieu Cameron Hospital	3,154,747	3,154,747	3,339,375	2,290,387	11,939,256
West Carroll Parish Library	7,414	7,414	7,855	5,401	28,084
West Carroll Parish Police Jury	126,048	126,048	133,334	91,578	477,008
West Feliciana Parish Tourist Commission	4,094	4,094	4,356	2,984	15,528
West Ouachita Parish Sewer District #5	41,953	41,953	44,436	30,563	158,905
Winn Parish District Attorney	26,703	26,703	28,313	19,694	101,413
Winn Parish Police Jury	104,424	104,424	110,276	75,535	394,659
Winn Parish School Board	499	499	529	363	1,890
Workforce Investment Board	31,012	31,012	32,608	22,314	116,946
	<u>\$ 68,018,737</u>	<u>\$ 68,018,738</u>	<u>\$ 72,070,100</u>	<u>\$ 49,571,377</u>	<u>\$ 257,678,952</u>

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF AMORTIZATION (PLAN B)  
DECEMBER 31, 2016 - DECEMBER 31, 2019

Employer	December 31 2016	December 31 2017	December 31 2018	December 31 2019	TOTAL
34th Judicial District Indigent Defender	\$ 4,466	\$ 4,466	\$ 5,315	\$ 3,973	\$ 18,220
Abbeville Harbor & Terminal District	8,043	8,043	9,588	7,160	32,834
Acadia Soil & Water District	2,951	2,951	3,512	2,639	12,053
Ascension Parish Government	803,058	803,059	955,106	715,862	3,277,085
Ascension Parish Library	112,722	112,722	134,095	100,377	459,916
Assumption Waterworks #1	40,908	40,908	48,730	36,712	167,258
Audubon Regional Library	8,343	8,343	9,986	7,770	34,442
Avoyelles Coroner's Office	2,387	2,388	2,840	2,128	9,743
Avoyelles District Attorney's Office	24,917	24,917	29,606	22,106	101,546
Avoyelles Parish Police Jury	61,584	61,584	73,126	54,596	250,890
Bayou Lafourche Fresh Water District	24,347	24,347	28,993	21,807	99,494
Berwick Bayou Vista Waterworks	11,056	11,056	13,130	9,756	44,998
Calcasieu Soil & Water District	2,213	2,213	2,625	1,974	9,025
Cameron Mosquito Abatement District #1	17,946	17,946	21,393	16,247	73,532
City Court of Denham Springs	13,263	13,263	15,900	11,967	54,393
City Court of Hammond	37,561	37,561	44,647	33,394	153,163
City of Bossier	12,377	12,377	14,725	11,023	50,502
Crescent Soil & Water District	1,536	1,536	1,824	1,359	6,255
Denham Springs Ward Two Marshall	10,729	10,729	12,702	9,288	43,448
Desoto 42nd District Attorney	9,220	9,220	11,006	8,416	37,862
Desoto Communications District	17,400	17,400	20,654	15,406	70,860
Desoto Parish Library	35,710	35,710	42,258	30,821	144,499
Desoto Parish Police Jury	214,003	214,003	254,492	190,400	872,898
Evangeline Soil & Water District	2,346	2,346	2,790	2,094	9,576
Gulf Coast Soil & Water District	3,835	3,835	4,589	3,496	15,755
Iberia Soil & Water District	1,755	1,755	2,092	1,562	7,164
Jefferson Davis Soil & Water District	3,258	3,258	3,878	2,920	13,314
Lafourche 17th Indigent Defender Board	20,105	20,105	23,865	17,745	81,820
Lafourche/Terrebonne Soil & Water District	2,783	2,783	3,295	2,474	11,335
Livingston Parish Council	274,944	274,944	327,080	245,309	1,122,277
Livingston Parish Library	83,584	83,584	99,274	73,987	340,429
Livingston Parish Sheriff	11,153	11,153	13,299	10,107	45,712
Louisiana School Board Association	18,705	18,705	22,281	16,824	76,515
Madison Parish Soil & Water District	89	89	108	89	375
North Caddo Medical Center	405,194	405,194	482,304	362,818	1,655,510
Northeast Soil and Water District	2,053	2,053	2,447	1,848	8,401
St. James Parish Hospital	395,471	395,471	470,651	353,681	1,615,274
St. Landry Soil & Water District	1,287	1,287	1,530	1,140	5,244
St. Mary Soil & Water District	1,072	1,072	1,323	1,073	4,540
St. Mary Water & Sewer District #4	27,680	27,680	32,950	24,766	113,076
St. Mary Waterworks District # 5	17,218	17,218	20,478	15,320	70,234
Tangipahoa Soil & Water District	1,138	1,138	1,354	1,013	4,643
Terrebonne Consolidated Government	1,305,642	1,305,642	1,553,422	1,165,490	5,330,196
Terrebonne Consolidated Waterworks	162,336	162,336	192,885	144,052	661,609
Terrebonne Recreation District #10	2,689	2,689	3,195	2,386	10,959
Terrebonne Sales & Use	18,087	18,087	21,510	16,112	73,796
Vermilion Soil & Water District	3,027	3,027	3,561	2,569	12,184
Vernon Parish 30th Judicial District Attorney	10,961	10,961	13,047	9,771	44,740
Vernon Parish Police Jury	191,144	191,144	227,344	170,135	779,767
West Carroll Soil & Water District	1,980	1,980	2,367	1,816	8,143
West Feliciana Police Jury	106,091	106,090	126,146	94,526	432,853
	<u>\$ 4,552,367</u>	<u>\$ 4,552,368</u>	<u>\$ 5,415,318</u>	<u>\$ 4,060,304</u>	<u>\$ 18,580,357</u>



Duplantier  
Hrapmann  
Hogan &  
Maher, LLP

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*

William G. Stamm, CPA  
Lindsay J. Calub, CPA, LLC  
Guy L. Duplantier, CPA  
Michelle H. Cunningham, CPA  
Dennis W. Dillon, CPA  
Grady C. Lloyd, III CPA

Heather M. Jovanovich, CPA  
Terri L. Kitto, CPA

Michael J. O'Rourke, CPA  
David A. Burgard, CPA  
Clifford J. Giffin, Jr., CPA

A.J. Duplantier, Jr., CPA  
(1919-1985)  
Felix J. Hrapmann, Jr., CPA  
(1919-1990)  
William R. Hogan, Jr., CPA  
(1920-1996)  
James Maher, Jr., CPA  
(1921-1999)

**New Orleans**  
1615 Poydras Street,  
Suite 2100  
New Orleans, LA 70112  
Phone: (504) 586-8866  
Fax: (504) 525-5888

**Northshore**  
1290 Seventh Street  
Slidell, LA 70458  
Phone: (985) 641-1272  
Fax: (985) 781-6497

**Houma**  
247 Corporate Drive  
Houma, LA 70360  
Phone: (985) 868-2630  
Fax: (985) 872-3833

**Napoleonville**  
5047 Highway 1  
P.O. Box 830  
Napoleonville, LA 70390  
Phone: (985) 369-6003  
Fax: (985) 369-9941

September 13, 2016

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 , and the related notes to the schedules and have issued our report thereon dated September 13, 2016.

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, 2015

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, 2015 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