

EMPLOYER PENSION REPORT  
PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM  
OF LOUISIANA  
BATON ROUGE, LOUISIANA  
DECEMBER 31, 2017

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA

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Duplantier  
Hrapmann  
Hogan &  
Maher, LLP

INDEPENDENT AUDITOR'S REPORT

August 31, 2018

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 December 31, 2017, and the related notes. We have also audited the totals for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense, included in the accompanying schedule of pension amounts by employer of the Parochial Employees' Retirement System of Louisiana, as of and for the year ended December 31, 2017, 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.

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

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

### **Opinion**

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the totals of all participating entities for the Parochial Employees' Retirement System of Louisiana as of and for the year ended December 31, 2017, in accordance with accounting principles generally accepted in the United States of America.

### **Emphasis of Matter**

As disclosed in Note 6 to the employer schedules, the total pension liability for the Parochial Employees' Retirement System of Louisiana for Plan A and Plan B was \$3,754,795,626 and \$313,044,837 respectively, at December 31, 2017. 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, 2017, could be understated or overstated.

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

### **Other Matters**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Parochial Employees' Retirement System of Louisiana as of and for the year ended December 31, 2017, and our report thereon, dated June 14, 2018 expressed an unmodified opinion on those financial statements.

### *Other Information*

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated August 31, 2018, on our consideration of the Parochial Employees' Retirement System of Louisiana's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Parochial Employees' Retirement System of Louisiana's internal control over financial reporting and compliance.

### **Restriction on Use**

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

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

New Orleans, Louisiana

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)  
DECEMBER 31, 2017

Employer	Employer Contributions	Employer Allocation Percentage
15th Judicial District Court	\$ 230,553	0.299654 %
16th Judicial District Attorney	319,592	0.415380
5th Judicial District Attorney	53,375	0.069373
Acadia Parish Communications District	7,125	0.009261
Acadia Parish Library	61,656	0.080136
Acadia Parish Police Jury	332,925	0.432709
Acadiana Crime Lab	183,268	0.238197
Acadiana Works, Inc.	34,638	0.045020
Allen Parish 33rd Judicial Indigent Defender Board	12,188	0.015841
Allen Parish Ambulance Service	117,895	0.153231
Allen Parish District Attorney	46,279	0.060150
Allen Parish Library	38,284	0.049758
Allen Parish Police Jury	127,367	0.165541
Assumption Parish Police Jury	264,908	0.344306
Avoyelles Parish 12th Judicial District Indigent Defender	17,372	0.022579
Beauregard Parish Communications District	17,199	0.022354
Beauregard Parish District Attorney	15,903	0.020669
Beauregard Parish Library	60,917	0.079175
Beauregard Parish Police Jury	297,667	0.386884
Bienville Parish Library	45,129	0.058655
Bienville Parish Police Jury	187,489	0.243683
Bossier Parish Communications District	109,447	0.142250
Bossier Parish EMS	226,688	0.294631
Bossier Parish Police Jury	1,199,082	1.558471
Caddo Parish Commission	1,737,323	2.258034
Caddo Parish Coroner	77,103	0.100212
Caddo Parish District Attorney	359,943	0.467825
Caddo/Bossier Port Commission	185,508	0.241108
Calcasieu Parish Gravity Drainage District #4	82,650	0.107422
Calcasieu Parish Gravity Drainage District #5	136,457	0.177356
Calcasieu Parish Police Jury	4,604,674	5.984788
Calcasieu Parish School Board	-	-
Calcasieu Parish Waterworks District #7	31,557	0.041015
Calcasieu Regional Airport	88,455	0.114967
Calcasieu-Sulphur Parks & Recreation	189,814	0.246705
Caldwell Parish District Attorney	11,781	0.015312
Caldwell Parish Library	14,746	0.019166
Caldwell Parish Police Jury	96,842	0.125868
Cameron Parish Ambulance District #2	154,513	0.200824
Cameron Parish District Attorney	5,738	0.007458
Cameron Parish Police Jury	564,899	0.734211
Catahoula E911 Communications District	3,600	0.004679
Catahoula Parish Police Jury	75,640	0.098311
City of Morgan City	36,066	0.046876
Claiborne Parish Police Jury	151,466	0.196863
Concordia Parish 7th District Attorney	57,131	0.074254

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)  
DECEMBER 31, 2017

Employer	Employer Contributions	Employer Allocation Percentage
Concordia Parish Indigent Defender Board	\$ 15,450	0.020081 %
Concordia Parish Library	37,049	0.048153
Concordia Parish Police Jury	108,402	0.140892
Concordia Parish Sewer District #1	3,810	0.004952
Desoto Parish EMS	264,815	0.344185
Desoto Parish School Board	2,475	0.003217
Desoto Parish Waterworks	38,764	0.050382
East Carroll Parish Police Jury	155,065	0.201541
East Feliciana Communications District	33,729	0.043838
East Feliciana Parish Police Jury	122,460	0.159164
Evangeline Parish District Attorney	42,585	0.055349
Evangeline Parish Police Jury	262,848	0.341629
Evangeline Parish School Board	-	-
Evangeline Parish Solid Waste	62,352	0.081040
Franklin Parish Communications District	12,710	0.016519
Franklin Parish Library	34,750	0.045165
Franklin Parish Police Jury	157,197	0.204312
Grant Parish Police Jury	160,504	0.208610
Greater New Orleans Expressway	620,274	0.806183
Iberia Medical Center	3,345,995	4.348857
Iberia Parish 16th Judicial District Judge	141,450	0.183845
Iberia Parish Government	808,528	1.050860
Iberia Parish School Board	1,200	0.001560
Iberville Parish District Attorney	48,276	0.062745
Iberville Parish Parks & Recreation	47,484	0.061716
Iberville Parish Police Jury	905,121	1.176404
Iberville Parish School Board	1,219	0.001584
Jackson Parish District Attorney	59,908	0.077864
Jackson Parish Police Jury	235,873	0.306569
Jackson Parish Recreation Department	24,154	0.031393
Jackson Parish Sales Tax	10,006	0.013005
Jefferson Davis District Attorney	55,770	0.072485
Jefferson Davis Parish 31st Judicial Court	-	-
Jefferson Davis Parish Indigent Defender Board	6,030	0.007837
Jefferson Davis Parish Landfill	24,092	0.031313
Jefferson Davis Parish Library	46,828	0.060863
Jefferson Davis Parish Mosquito Abatement	41,561	0.054018
Jefferson Davis Parish Police Jury	146,129	0.189927
Jefferson Davis Parish Tourist Commission	19,166	0.024910
Jefferson Parish Government	17,123,160	22.255315
Jefferson Parish 24th Indigent Defender Board	16,126	0.020959
Jefferson Parish Housing Authority	32,440	0.042163
Jefferson Parish Retirement System	20,788	0.027019
Kolin Ruby Wise Water District (Rapides)	36,589	0.047555
Lafayette 15th Judicial District Attorney	70,670	0.091851
Lafayette Airport Commission	153,451	0.199443
Lafayette Consolidated Government	4,323,057	5.618765
Lafayette Convention & Visitors Commission	102,049	0.132635

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)  
DECEMBER 31, 2017

Employer	Employer Contributions	Employer Allocation Percentage
Lafayette Economic Development Authority	\$ 163,696	0.212759 %
Lafourche Parish School Board	1,200	0.001560
Lafourche Parish Water District #1	402,354	0.522948
Lasalle Parish Police Jury	118,905	0.154543
Lincoln Parish 3rd Judicial District Attorney	78,411	0.101912
Lincoln Parish Detention Center	-	-
Lincoln Parish Police Jury	428,123	0.556440
Livingston Parish Mosquito Abatement	-	-
Livingston Parish Recreation District #3	116,824	0.151839
Madison Parish Police Jury	224,795	0.292171
Monroe/West Monroe Visitors' Bureau	73,889	0.096035
Morehouse Parish Library	15,982	0.020772
Morehouse Parish Police Jury	120,686	0.156858
Natchitoches 10th Judicial Court	13,687	0.017789
Natchitoches Parish	492,429	0.640020
Natchitoches Parish District Attorney	19,451	0.025281
Natchitoches Parish Tax Commission	34,379	0.044683
Natchitoches Port Commission	26,507	0.034452
North Louisiana Crime Lab	242,601	0.315313
Ouachita Parish Police Jury	1,613,710	2.097372
Plaquemines 25th Judicial District Public Defender	16,919	0.021990
Plaquemines Medical Center	202,470	0.263154
Plaquemines Parish District Attorney of the 25th District	5,816	0.007559
Plaquemines Parish Government	2,144,943	2.787826
Plaquemines Port, Harbor & Terminal District	255,461	0.332028
Pointe Coupee Hospital	1,021,616	1.327815
Pointe Coupee Parish Library	49,460	0.064284
Pointe Coupee Parish Police Jury	204,359	0.265610
Pointe Coupee Parish School Board	1,200	0.001560
Police Jury Association (Ex Board)	908	0.001180
Police Jury Association (Office)	52,732	0.068537
Port of Iberia	27,266	0.035438
Rapides Parish Indigent Defender Board	34,928	0.045397
Rapides Parish Library	265,073	0.344521
Rapides Parish Police Jury	1,072,412	1.393836
Red River Parish Police Jury	178,571	0.232092
Red River Parish School Board	1,200	0.001560
Red River Waterway Commission	175,184	0.227690
Richland Parish Communication District	9,356	0.012160
Richland Parish District Judge	23,226	0.030187
Richland Parish Police Jury	269,957	0.350869
Richland Parish School Board	-	-
Richland Parish Tax Commission	15,942	0.020720
Ruston/Lincoln Convention Bureau	-	-
Sabine Parish District Attorney	42,375	0.055076

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)  
DECEMBER 31, 2017

Employer	Employer Contributions	Employer Allocation Percentage
Sabine Parish Library	\$ 24,088	0.031308 %
Sabine Parish Police Jury	192,650	0.250391
Sabine Parish School Board	1,101	0.001431
South Toledo Bend Water District	27,164	0.035306
St. Bernard Parish Government	1,467,416	1.907230
St. Bernard Parish Library	21,135	0.027470
St. Bernard Parish School Board	2,700	0.003509
St. Charles Parish 29th Judicial District Attorney	206,394	0.268254
St. Charles Parish Council	3,250,733	4.225043
St. Charles Parish School Board	1,200	0.001560
St. Helena Parish Police Jury	130,639	0.169794
St. Helena Parish School Board	-	-
St. James Parish Government	981,613	1.275822
St. James Parish School Board	1,350	0.001755
St. John Parish Council	1,309,061	1.701413
St. John the Baptist Parish 40th Judicial District Attorney	118,076	0.153466
St. John the Baptist Parish Library	128,815	0.167423
St. Landry Parish Community Action Agency	-	-
St. Landry Parish E911 Communications District	56,161	0.072994
St. Landry Parish Government	444,277	0.577436
St. Landry Parish Sheriff	1,575	0.002047
St. Martin Parish Government	441,278	0.573538
St. Martin Parish Library	76,701	0.099690
St. Martin Parish School Board	1,212	0.001575
St. Martin Parish Water & Sewer	12,437	0.016165
St. Mary Parish Consolidated Gravity Drainage District #1	45,895	0.059651
St. Mary Parish E911 Communications District	47,047	0.061148
St. Mary Parish Government	729,153	0.947695
St. Mary Parish Library	131,537	0.170961
St. Mary Parish Sales & Use Tax Department	55,728	0.072431
St. Mary Parish School Board	1,135	0.001475
St. Mary Parish Sewer District #5	15,782	0.020512
St. Mary Parish Sewer District #8	10,015	0.013017
St. Mary Parish Sewer District Wards 5 & 8	9,327	0.012122
St. Mary Water District #3	11,408	0.014827
St. Mary Water District #4	1,798	0.002337
St. Tammany Parish 22nd District Attorney	117,263	0.152409
St. Tammany Parish Communications District	38,067	0.049476
St. Tammany Parish Coroner	243,959	0.317078
St. Tammany Parish Fire District #1	3,624	0.004710
St. Tammany Parish Fire District #4	12,797	0.016633
St. Tammany Parish Government	3,312,071	4.304766
St. Tammany Parish Library	499,361	0.649030
St. Tammany Parish Mosquito Abatement District #2	206,104	0.267878
St. Tammany Parish Recreation District #1	177,336	0.230487
St. Tammany Parish Recreation District #11	12,720	0.016532
St. Tammany Parish School Board	-	-

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)  
DECEMBER 31, 2017

Employer	Employer Contributions	Employer Allocation Percentage
Tangipahoa Parish 21st Judicial District Attorney	\$ 206,388	0.268247 %
Tangipahoa Parish 21st Judicial District Indigent Defender	170,708	0.221873
Tangipahoa Parish Consolidated Gravity Drainage District	95,656	0.124326
Tangipahoa Parish Government	1,508,453	1.960567
Tangipahoa Parish Library	120,691	0.156865
Tangipahoa Parish Mosquito Abatement District #1	68,142	0.088566
Tangipahoa Parish Sewer District #1	48,711	0.063311
Tangipahoa Parish Sheriff	26,136	0.033969
Tangipahoa Parish Tourist Commission	39,512	0.051355
Tangipahoa Parish Water District	95,314	0.123882
Teche-Vermilion Fresh Water District	92,606	0.120362
Tensas Parish Police Jury	96,689	0.125669
Terrebonne Indigent Defender Board	66,979	0.087054
Union Parish 3rd Judicial Clerks' Fund	14,698	0.019103
Union Parish Police Jury	359,463	0.467201
Vermilion Parish 7th Ward Drainage District #2	15,278	0.019857
Vermilion Parish Library	65,469	0.085091
Vermilion Parish Police Jury	575,671	0.748211
Vermilion Parish School Board	-	-
Vermilion Parish Tourist Commission	4,562	0.005929
Vermilion Parish Waterworks District #1	68,860	0.089499
Washington Parish Police Jury	406,768	0.528685
Webster Parish Police Jury	400,225	0.520181
West Baton Rouge Natural Gas & Water	203,349	0.264297
West Baton Rouge Parish 18th Judicial Court	45,194	0.058740
West Baton Rouge Parish Council	764,175	0.993214
West Baton Rouge Parish Library	74,528	0.096866
West Baton Rouge Parish School Board	1,200	0.001560
West Calcasieu Cameron Hospital	3,466,607	4.505619
West Carroll Parish Library	9,500	0.012347
West Carroll Parish Police Jury	139,833	0.181744
West Feliciana Parish Tourist Commission	4,559	0.005925
West Ouachita Parish Sewer District #5	54,775	0.071192
Winn Parish District Attorney	25,587	0.033256
Winn Parish Police Jury	108,708	0.141290
Winn Parish School Board	525	0.000682
Workforce Investment Board	-	-
Total	<u>\$ 76,939,636</u>	<u>100.000000 %</u>

See accompanying notes.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN B)  
DECEMBER 31, 2017

Employer	Employer Contributions	Employer Allocation Percentage
34th Judicial District Indigent Defender	\$ 7,520	0.092695 %
Abbeville Harbor & Terminal District	13,777	0.169822
Acadia Soil & Water District	7,437	0.091672
Ascension Parish Government	1,581,252	19.491312
Ascension Parish Library	194,119	2.392809
Assumption Waterworks #1	76,012	0.936962
Audubon Regional Library	14,396	0.177452
Avoyelles Coroner's Office	4,032	0.049700
Avoyelles District Attorney's Office	40,961	0.504906
Avoyelles Parish Police Jury	99,778	1.229914
Bayou Lafourche Fresh Water District	49,610	0.611518
Berwick Bayou Vista Waterworks	19,801	0.244077
Calcasieu Soil & Water District	4,538	0.055938
Cameron Mosquito Abatement District #1	31,893	0.393129
City Court of Denham Springs	22,685	0.279627
City Court of Hammond	62,650	0.772256
City of Bossier	19,104	0.235486
Crescent Soil & Water District	2,611	0.032185
Denham Springs Ward Two Marshall	11,758	0.144935
Desoto 42nd District Attorney	20,446	0.252028
Desoto Communications District	30,806	0.379730
Desoto Parish Library	64,495	0.794998
Desoto Parish Police Jury	390,994	4.819590
Evangeline Soil & Water District	4,141	0.051044
Gulf Coast Soil & Water District	7,753	0.095567
Iberia Soil & Water District	2,955	0.036425
Jefferson Davis Soil & Water District	7,952	0.098020
Lafourche 17th Indigent Defender Board	31,899	0.393203
Lafourche/Terrebonne Soil & Water District	3,578	0.044104
Livingston Parish Council	473,763	5.839842
Livingston Parish Library	129,783	1.599771
Livingston Parish Sheriff	16,615	0.204805
Louisiana School Board Association	32,656	0.402534
Madison Parish Soil & Water District	1,607	0.019809
North Caddo Medical Center	759,347	9.360095
Northeast Soil & Water District	3,948	0.048665
St. James Parish Hospital	692,169	8.532025
St. Landry Soil & Water District	2,243	0.027648
St. Mary Soil & Water District	2,368	0.029189
St. Mary Water & Sewer District #4	44,006	0.542440
St. Mary Waterworks District # 5	27,907	0.343996
Tangipahoa Soil & Water	2,172	0.026773
Terrebonne Consolidated Government	2,248,138	27.711691
Terrebonne Consolidated Waterworks	316,893	3.906183
Terrebonne Recreation District #10	5,650	0.069645
Terrebonne Sales & Use	23,998	0.295811

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
 SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN B)  
DECEMBER 31, 2017

Employer	Employer Contributions	Employer Allocation Percentage
Vermilion Soil & Water District	\$ 5,996	0.073910 %
Vernon Parish 30th Judicial District Attorney	24,564	0.302788
Vernon Parish Police Jury	283,434	3.493751
West Carroll Soil & Water District	2,496	0.030767
West Feliciana Police Jury	183,893	2.266758
Total	\$ 8,112,599	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, 2017**

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Benefit)			
	Net Pension (Asset)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
15th Judicial District Court	\$ (222,417)	\$ -	\$ -	\$ 280,723	\$ 479	\$ 281,202	\$ 143,976	\$ 513,848	\$ -	\$ 4,438	\$ 662,262	\$ 278,740	\$ (630)	\$ 278,110
16th Judicial District Attorney	(308,314)	-	-	389,138	1,381	390,519	199,579	712,296	-	3,969	915,844	386,389	(609)	385,780
5th Judicial District Attorney	(51,492)	-	-	64,990	2,053	67,043	33,332	118,961	-	-	152,293	64,531	1,693	66,224
Acadia Parish Communications District	(6,874)	-	-	8,676	-	8,676	4,450	15,881	-	226	20,557	8,615	(78)	8,537
Acadia Parish Library	(59,481)	-	-	75,073	6	75,079	38,503	137,418	-	4,698	180,619	74,543	(1,562)	72,982
Acadia Parish Police Jury	(321,177)	-	-	405,373	151	405,524	207,905	742,011	-	15,394	965,310	402,508	(5,962)	396,547
Acadiana Crime Lab	(176,801)	-	-	223,149	2,352	225,501	114,447	408,461	-	-	522,908	221,572	746	222,318
Acadiana Works, Inc.	(33,416)	-	-	42,176	724	42,900	21,631	77,201	-	25,147	123,979	41,878	(8,350)	33,529
Allen Parish 33rd Judicial Indigent Defender Board	(11,758)	-	-	14,840	1,531	16,371	7,611	27,164	-	7	34,782	14,735	821	15,556
Allen Parish Ambulance Service	(113,735)	-	-	143,551	-	143,551	73,623	262,761	-	5,655	342,039	142,536	(1,998)	140,538
Allen Parish District Attorney	(44,646)	-	-	56,350	59	56,409	28,900	103,146	-	937	132,983	55,952	(479)	55,473
Allen Parish Library	(36,933)	-	-	46,615	1,574	48,189	23,907	85,325	-	191	109,423	46,285	878	47,163
Allen Parish Police Jury	(122,872)	-	-	155,083	249	155,332	79,538	283,870	-	6,907	370,315	153,987	(2,329)	151,659
Assumption Parish Police Jury	(255,560)	-	-	322,555	-	322,555	165,430	590,418	-	7,059	762,907	320,275	(2,639)	317,637
Avoyelles Parish 12th Judicial District Indigent Defender	(16,759)	-	-	21,153	14	21,167	10,849	38,719	-	223	49,791	21,003	(77)	20,927
Beauregard Parish Communications District	(16,592)	-	-	20,942	26	20,968	10,741	38,333	-	884	49,958	20,794	(325)	20,469
Beauregard Parish District Attorney	(15,341)	-	-	19,363	-	19,363	9,931	35,443	-	60	45,434	19,226	(27)	19,200
Beauregard Parish Library	(58,767)	-	-	74,173	-	74,173	38,041	135,770	-	1,398	175,209	73,649	(538)	73,111
Beauregard Parish Police Jury	(287,163)	-	-	362,443	-	362,443	185,887	663,431	-	4,776	854,094	359,881	(2,076)	357,806
Bienville Parish Library	(43,536)	-	-	54,949	-	54,949	28,182	100,582	-	846	129,610	54,561	(702)	53,860
Bienville Parish Police Jury	(180,873)	-	-	228,288	2,250	230,538	117,083	417,869	-	389	535,341	226,675	702	227,377
Bossier Parish Communications District	(105,585)	-	-	133,263	3,034	136,297	68,347	243,931	-	-	312,278	132,322	1,050	133,372
Bossier Parish EMS	(218,689)	-	-	276,018	-	276,018	141,562	505,235	-	4,238	651,035	274,067	(1,424)	272,643
Bossier Parish Police Jury	(1,156,770)	-	-	1,460,015	-	1,460,015	748,804	2,672,473	-	22,848	3,444,125	1,449,698	(12,689)	1,437,009
Caddo Parish Commission	(1,676,018)	-	-	2,115,383	-	2,115,383	1,084,925	3,872,087	-	33,883	4,990,895	2,100,435	(17,995)	2,082,441
Caddo Parish Coroner	(74,382)	-	-	93,881	184	94,065	48,149	171,844	-	641	220,634	93,218	123	93,341
Caddo Parish District Attorney	(347,241)	-	-	438,270	9,415	447,685	224,777	802,229	-	319	1,027,325	435,173	2,877	438,050
Caddo/Bossier Port Commission	(178,962)	-	-	225,876	689	226,565	115,846	413,453	-	4,192	533,491	224,280	(1,065)	223,215
Calcasieu Parish Gravity Drainage District #4	(79,734)	-	-	100,636	3,094	103,730	51,613	184,208	-	7,513	243,334	99,924	(25)	99,899
Calcasieu Parish Gravity Drainage District #5	(131,642)	-	-	166,152	529	166,681	85,215	304,131	-	1,208	390,554	164,977	(819)	164,158
Calcasieu Parish Police Jury	(4,442,188)	-	-	5,606,701	47,185	5,653,886	2,875,532	10,262,743	-	4,364	13,142,639	5,567,080	16,182	5,583,262
Calcasieu Parish School Board	-	-	-	-	74	74	-	-	-	-	-	-	72	72
Calcasieu Parish Waterworks District #7	(30,443)	-	-	38,424	677	39,101	19,707	70,333	-	37	90,077	38,152	77	38,229
Calcasieu Regional Airport	(85,334)	-	-	107,704	3,503	111,207	55,239	197,146	-	-	252,385	106,943	1,221	108,164
Calcasieu-Sulphur Parks & Recreation	(183,116)	-	-	231,119	533	231,652	118,535	423,051	-	829	542,415	229,486	(642)	228,845
Caldwell Parish District Attorney	(11,365)	-	-	14,345	209	14,554	7,357	26,257	-	736	34,350	14,243	(60)	14,184
Caldwell Parish Library	(14,226)	-	-	17,955	324	18,279	9,209	32,866	-	2,752	44,827	17,828	(2,138)	15,691
Caldwell Parish Police Jury	(93,425)	-	-	117,916	396	118,312	60,476	215,839	-	1,147	277,462	117,083	20	117,103
Cameron Parish Ambulance District #2	(149,061)	-	-	188,137	5,576	193,713	96,491	344,374	-	-	440,865	186,808	1,904	188,712
Cameron Parish District Attorney	(5,536)	-	-	6,987	1,408	8,395	3,583	12,789	-	-	16,372	6,937	485	7,422
Cameron Parish Police Jury	(544,966)	-	-	687,827	434	688,261	352,769	1,259,028	-	12,044	1,623,841	682,967	(5,299)	677,669

(Continued)

**PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA**  
**SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)**  
**AS OF THE YEAR ENDED DECEMBER 31, 2017**

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Benefit)			
	Net Pension (Asset)	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	\$ (3,473)	\$ -	\$ -	\$ 4,383	\$ 3	\$ 4,386	\$ 2,248	\$ 8,024	\$ -	\$ 62	\$ 10,334	\$ 4,352	\$ (21)	\$ 4,331
Catahoula Parish Police Jury	(72,971)	-	-	92,100	934	93,034	47,236	168,584	-	1,267	217,087	91,449	188	91,637
City of Morgan City	(34,794)	-	-	43,915	1,177	45,092	22,523	80,383	-	5	102,911	43,604	398	44,002
Claiborne Parish Police Jury	(146,121)	-	-	184,426	260	184,686	94,587	337,582	-	5,284	437,453	183,123	(1,354)	181,769
Concordia Parish 7th District Attorney	(55,115)	-	-	69,563	-	69,563	35,677	127,331	-	952	163,960	69,071	(675)	68,397
Concordia Parish Indigent Defender Board	(14,905)	-	-	18,812	289	19,101	9,648	34,435	-	19	44,102	18,679	112	18,791
Concordia Parish Library	(35,741)	-	-	45,111	79	45,190	23,136	82,573	-	744	106,453	44,792	(528)	44,264
Concordia Parish Police Jury	(104,577)	-	-	131,991	-	131,991	67,695	241,602	-	3,471	312,768	131,058	(1,779)	129,280
Concordia Parish Sewer District #1	(3,676)	-	-	4,639	19	4,658	2,379	8,492	-	442	11,313	4,606	(136)	4,471
Desoto Parish EMS	(255,470)	-	-	322,441	10,502	332,943	165,372	590,210	-	1,146	756,728	320,163	2,221	322,384
Desoto Parish School Board	(2,388)	-	-	3,014	-	3,014	1,546	5,517	-	15	7,078	2,992	(8)	2,984
Desoto Parish Waterworks	(37,396)	-	-	47,199	-	47,199	24,207	86,395	-	6,458	117,060	46,866	(2,360)	44,506
East Carroll Parish Police Jury	(149,593)	-	-	188,809	325	189,134	96,835	345,603	-	2,066	444,504	187,474	(6)	187,469
East Feliciana Communications District	(32,539)	-	-	41,069	7,811	48,880	21,063	75,174	-	1,514	97,751	40,778	1,221	41,999
East Feliciana Parish Police Jury	(118,139)	-	-	149,109	1,721	150,830	76,474	272,935	-	6,109	355,518	148,055	(551)	147,505
Evangeline Parish District Attorney	(41,083)	-	-	51,852	1,647	53,499	26,594	94,913	-	1,290	122,797	51,486	393	51,879
Evangeline Parish Police Jury	(253,573)	-	-	320,047	1,024	321,071	164,144	585,827	-	3,464	753,435	317,785	(2,632)	315,154
Evangeline Parish School Board	-	-	-	-	55	55	-	-	-	-	-	-	54	54
Evangeline Parish Solid Waste	(60,152)	-	-	75,920	330	76,250	38,938	138,968	-	3,964	181,870	75,384	(1,466)	73,918
Franklin Parish Communications District	(12,261)	-	-	15,475	32	15,507	7,937	28,327	-	-	36,264	15,366	9	15,375
Franklin Parish Library	(33,524)	-	-	42,312	2,729	45,041	21,701	77,449	-	56	99,206	42,013	904	42,917
Franklin Parish Police Jury	(151,650)	-	-	191,405	951	192,356	98,166	350,355	-	791	449,312	190,052	(998)	189,055
Grant Parish Police Jury	(154,840)	-	-	195,431	218	195,649	100,232	357,725	-	2,786	460,743	194,050	(654)	193,396
Greater New Orleans Expressway	(598,387)	-	-	755,253	4,646	759,899	387,350	1,382,446	-	26,111	1,795,907	749,916	(5,037)	744,879
Iberia Medical Center	(3,227,924)	-	-	4,074,119	45,763	4,119,882	2,089,510	7,457,441	-	-	9,546,951	4,045,329	27,031	4,072,360
Iberia Parish 16th Judicial District Judge	(136,458)	-	-	172,231	56	172,287	88,333	315,258	-	1,753	405,344	171,014	(650)	170,364
Iberia Parish Government	(779,997)	-	-	984,472	-	984,472	504,910	1,802,020	-	34,144	2,341,074	977,515	(11,851)	965,664
Iberia Parish School Board	(1,158)	-	-	1,461	-	1,461	750	2,675	-	42	3,467	1,451	(30)	1,421
Iberville Parish District Attorney	(46,572)	-	-	58,781	388	59,169	30,147	107,595	-	6,119	143,861	58,366	(1,866)	56,500
Iberville Parish Parks & Recreation	(45,808)	-	-	57,817	-	57,817	29,653	105,831	-	5,731	141,215	57,409	(2,104)	55,306
Iberville Parish Police Jury	(873,182)	-	-	1,102,085	1,715	1,103,800	565,231	2,017,303	-	6,990	2,589,524	1,094,297	(5,770)	1,088,527
Iberville Parish School Board	(1,176)	-	-	1,484	144	1,628	761	2,716	-	14	3,491	1,473	134	1,607
Jackson Parish District Attorney	(57,794)	-	-	72,945	-	72,945	37,412	133,522	-	1,237	172,171	72,429	(916)	71,513
Jackson Parish Police Jury	(227,550)	-	-	287,202	3,754	290,956	147,298	525,706	-	194	673,198	285,172	1,486	286,658
Jackson Parish Recreation Department	(23,301)	-	-	29,410	5	29,415	15,084	53,833	-	2,336	71,253	29,202	(908)	28,295
Jackson Parish Sales Tax	(9,653)	-	-	12,183	1,126	13,309	6,249	22,301	-	75	28,625	12,097	409	12,506
Jefferson Davis District Attorney	(53,802)	-	-	67,906	70	67,976	34,827	124,298	-	499	159,624	67,426	100	67,526
Jefferson Davis Parish 31st Judicial Court	-	-	-	-	3	3	-	-	-	139	139	-	(67)	(67)
Jefferson Davis Parish Indigent Defender Board	(5,817)	-	-	7,342	766	8,108	3,765	13,439	-	74	17,278	7,290	367	7,657
Jefferson Davis Parish Landfill	(23,242)	-	-	29,335	97	29,432	15,045	53,696	-	31	68,772	29,128	76	29,204
Jefferson Davis Parish Library	(45,175)	-	-	57,018	489	57,507	29,243	104,368	-	133	133,744	56,615	583	57,198
Jefferson Davis Parish Mosquito Abatement	(40,095)	-	-	50,605	-	50,605	25,954	92,630	-	7,901	126,485	50,248	(2,812)	47,437

(Continued)

**PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA**  
**SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)**  
**AS OF THE YEAR ENDED DECEMBER 31, 2017**

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Benefit)			
	Net Pension (Asset)	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	\$ (140,973)	\$ -	\$ -	\$ 177,928	\$ 19	\$ 177,947	\$ 91,255	\$ 325,688	\$ -	\$ 4,661	\$ 421,604	\$ 176,671	\$ (1,943)	\$ 174,729
Jefferson Davis Parish Tourist Commission	(18,489)	-	-	23,336	412	23,748	11,969	42,716	-	124	54,809	23,171	357	23,528
Jefferson Parish Government	(16,518,920)	-	-	20,849,341	622,270	21,471,611	10,693,080	38,163,516	-	-	48,856,596	20,702,021	229,565	20,931,586
Jefferson Parish 24th Indigent Defender Board	(15,557)	-	-	19,635	42	19,677	10,070	35,941	-	641	46,652	19,496	(127)	19,370
Jefferson Parish Housing Authority	(31,295)	-	-	39,499	290	39,789	20,258	72,301	-	6,841	99,400	39,220	(2,317)	36,904
Jefferson Parish Retirement System	(20,055)	-	-	25,312	120	25,432	12,982	46,332	-	18	59,332	25,133	9,910	35,043
Kolin Ruby Wise Water District (Rapides)	(35,298)	-	-	44,551	114	44,665	22,849	81,548	-	278	104,675	44,236	(123)	44,114
Lafayette 15th Judicial District Attorney	(68,176)	-	-	86,048	19,277	105,325	44,132	157,507	-	-	201,639	85,440	6,588	92,028
Lafayette Airport Commission	(148,036)	-	-	186,843	2,748	189,591	95,827	342,006	-	884	438,717	185,523	(266)	185,258
Lafayette Consolidated Government	(4,170,509)	-	-	5,263,801	-	5,263,801	2,699,667	9,635,085	-	146,150	12,480,902	5,226,604	(57,276)	5,169,328
Lafayette Convention & Visitors Commission	(98,448)	-	-	124,256	-	124,256	63,728	227,443	-	2,472	293,643	123,378	(1,006)	122,372
Lafayette Economic Development Authority	(157,920)	-	-	199,318	312	199,630	102,225	364,840	-	6,313	473,378	197,910	(2,074)	195,836
Lafourche Parish School Board	(1,158)	-	-	1,461	1	1,462	750	2,675	-	20	3,445	1,451	(9)	1,442
Lafourche Parish Water District #1	(388,156)	-	-	489,911	757	490,668	251,263	896,754	-	10,266	1,158,283	486,449	(2,803)	483,647
Lasalle Parish Police Jury	(114,709)	-	-	144,780	451	145,231	74,254	265,011	-	6,494	345,759	143,757	(2,036)	141,722
Lincoln Parish 3rd Judicial District Attorney	(75,644)	-	-	95,474	1,698	97,172	48,966	174,759	-	274	223,999	94,799	137	94,936
Lincoln Parish Detention Center	-	-	-	-	-	-	-	-	-	-	-	-	(32)	(32)
Lincoln Parish Police Jury	(413,016)	-	-	521,287	1,791	523,078	267,355	954,186	-	1,080	1,222,621	517,603	958	518,561
Livingston Parish Mosquito Abatement	-	-	-	-	332	332	-	-	-	307	307	-	(332)	(332)
Livingston Parish Recreation District #3	(112,702)	-	-	142,247	717	142,964	72,955	260,374	-	430	333,759	141,241	(269)	140,972
Madison Parish Police Jury	(216,863)	-	-	273,713	146	273,859	140,380	501,016	-	5,195	646,591	271,779	(1,956)	269,824
Monroe/West Monroe Visitors' Bureau	(71,282)	-	-	89,968	2,962	92,930	46,142	164,681	-	245	211,068	89,332	650	89,982
Morehouse Parish Library	(15,418)	-	-	19,460	-	19,460	9,980	35,620	-	644	46,244	19,322	(288)	19,035
Morehouse Parish Police Jury	(116,427)	-	-	146,949	171	147,120	75,366	268,981	-	6,720	351,067	145,910	(2,490)	143,421
Natchitoches 10th Judicial Court	(13,204)	-	-	16,665	594	17,259	8,547	30,505	-	59	39,111	16,547	378	16,925
Natchitoches Parish	(475,053)	-	-	599,587	1,446	601,033	307,513	1,097,509	-	9,119	1,414,141	595,350	(873)	594,478
Natchitoches Parish District Attorney	(18,765)	-	-	23,684	475	24,159	12,147	43,352	-	61	55,560	23,517	146	23,663
Natchitoches Parish Tax Commission	(33,166)	-	-	41,860	159	42,019	21,469	76,623	-	258	98,350	41,564	39	41,603
Natchitoches Port Commission	(25,572)	-	-	32,276	1,070	33,346	16,553	59,078	-	7	75,638	32,047	357	32,404
North Louisiana Crime Lab	(234,040)	-	-	295,393	4,184	299,577	151,500	540,700	-	558	692,758	293,306	962	294,268
Ouachita Parish Police Jury	(1,556,767)	-	-	1,964,871	3,045	1,967,916	1,007,732	3,596,583	-	24,504	4,628,819	1,950,986	(6,835)	1,944,151
Plaquemines 25th Judicial District Public Defender	(16,322)	-	-	20,601	19	20,620	10,566	37,709	-	1,554	49,829	20,455	(531)	19,924
Plaquemines Medical Center	(195,325)	-	-	246,529	6,606	253,135	126,439	451,258	-	2,295	579,992	244,787	221	245,008
Plaquemines Parish District Attorney of the 25th District	(5,611)	-	-	7,081	159	7,240	3,632	12,962	-	449	17,043	7,031	(2)	7,030
Plaquemines Parish Government	(2,069,254)	-	-	2,611,706	4,832	2,616,538	1,339,476	4,780,577	-	170,876	6,290,929	2,593,250	(55,557)	2,537,693
Plaquemines Port, Harbor & Terminal District	(246,447)	-	-	311,052	-	311,052	159,531	569,363	-	1,906	730,800	308,854	(1,467)	307,388
Pointe Coupee Hospital	(985,566)	-	-	1,243,931	1,115	1,245,046	637,980	2,276,943	-	13,369	2,928,292	1,235,140	(3,624)	1,231,517
Pointe Coupee Parish Library	(47,715)	-	-	60,223	306	60,529	30,887	110,235	-	527	141,649	59,797	(46)	59,751
Pointe Coupee Parish Police Jury	(197,148)	-	-	248,830	230	249,060	127,619	455,469	-	22,482	605,570	247,072	(7,792)	239,281
Pointe Coupee Parish School Board	(1,158)	-	-	1,461	2	1,463	750	2,675	-	29	3,454	1,451	(6)	1,446
Police Jury Association (Ex Board)	(876)	-	-	1,105	325	1,430	567	2,023	-	3	2,593	1,098	163	1,261

(Continued)

**PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA**  
**SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)**  
**AS OF THE YEAR ENDED DECEMBER 31, 2017**

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Benefit)			
	Net Pension (Asset)	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)	\$ (50,871)	\$ -	\$ -	\$ 64,207	\$ -	\$ 64,207	\$ 32,930	\$ 117,528	\$ -	\$ 4,690	\$ 155,148	\$ 63,753	\$ (1,749)	\$ 62,004
Port of Iberia	(26,304)	-	-	33,199	13	33,212	17,027	60,769	-	254	78,050	32,965	(68)	32,898
Rapides Parish Indigent Defender Board	(33,696)	-	-	42,529	1,762	44,291	21,812	77,847	-	348	100,007	42,229	870	43,099
Rapides Parish Library	(255,720)	-	-	322,756	550	323,306	165,533	590,786	-	477	756,796	320,475	(186)	320,289
Rapides Parish Police Jury	(1,034,570)	-	-	1,305,781	9,379	1,315,160	669,701	2,390,157	-	329	3,060,187	1,296,553	1,879	1,298,432
Red River Parish Police Jury	(172,269)	-	-	217,430	-	217,430	111,514	397,992	-	5,732	515,238	215,893	(2,064)	213,829
Red River Parish School Board	(1,158)	-	-	1,461	-	1,461	750	2,675	-	38	3,463	1,451	(34)	1,418
Red River Waterway Commission	(169,002)	-	-	213,306	-	213,306	109,399	390,444	-	11,846	511,689	211,798	(4,437)	207,361
Richland Parish Communication District	(9,026)	-	-	11,392	27	11,419	5,843	20,852	-	77	26,772	11,311	(61)	11,250
Richland Parish District Judge	(22,406)	-	-	28,280	-	28,280	14,504	51,765	-	1,534	67,803	28,080	(566)	27,514
Richland Parish Police Jury	(260,431)	-	-	328,703	225	328,928	168,583	601,672	-	2,229	772,484	326,380	(1,255)	325,126
Richland Parish School Board	-	-	-	-	55	55	-	-	-	-	-	-	51	51
Richland Parish Tax Commission	(15,379)	-	-	19,411	49	19,460	9,955	35,531	-	13	45,499	19,274	39	19,313
Ruston/Lincoln Convention Bureau	-	-	-	-	-	-	-	-	-	-	-	-	(253)	(253)
Sabine Parish District Attorney	(40,880)	-	-	51,597	288	51,885	26,463	94,445	-	882	121,790	51,232	(26)	51,206
Sabine Parish Library	(23,238)	-	-	29,330	120	29,450	15,043	53,687	-	273	69,003	29,123	(373)	28,750
Sabine Parish Police Jury	(185,852)	-	-	234,573	3,287	237,860	120,306	429,372	-	1,051	550,729	232,915	22	232,937
Sabine Parish School Board	(1,062)	-	-	1,341	84	1,425	688	2,454	-	-	3,142	1,331	55	1,386
South Toledo Bend Water District	(26,206)	-	-	33,076	170	33,246	16,964	60,543	-	584	78,091	32,842	(306)	32,537
St. Bernard Parish Government	(1,415,635)	-	-	1,786,741	-	1,786,741	916,373	3,270,527	-	19,136	4,206,036	1,774,115	(8,321)	1,765,794
St. Bernard Parish Library	(20,390)	-	-	25,735	-	25,735	13,199	47,106	-	175	60,480	25,553	(76)	25,477
St. Bernard Parish School Board	(2,605)	-	-	3,287	90	3,377	1,686	6,017	-	3	7,706	3,264	25	3,289
St. Charles Parish 29th Judicial District Attorney	(199,111)	-	-	251,307	272	251,579	128,889	460,003	-	10,362	599,254	249,531	(3,397)	246,135
St. Charles Parish Council	(3,136,024)	-	-	3,958,127	47,487	4,005,614	2,030,021	7,245,124	-	3,592	9,278,737	3,930,157	10,723	3,940,880
St. Charles Parish School Board	(1,158)	-	-	1,461	1	1,462	750	2,675	-	20	3,445	1,451	(9)	1,442
St. Helena Parish Police Jury	(126,029)	-	-	159,067	1,469	160,536	81,582	291,164	-	15,392	388,138	157,943	(4,241)	153,702
St. Helena Parish School Board	-	-	-	-	80	80	-	-	-	-	-	-	83	83
St. James Parish Government	(946,974)	-	-	1,195,222	-	1,195,222	612,999	2,187,786	-	14,299	2,815,084	1,186,776	(6,011)	1,180,766
St. James Parish School Board	(1,303)	-	-	1,644	138	1,782	843	3,009	-	23	3,875	1,633	127	1,760
St. John Parish Council	(1,262,868)	-	-	1,593,927	-	1,593,927	817,484	2,917,591	-	24,260	3,759,335	1,582,663	(9,679)	1,572,984
St. John the Baptist Parish 40th Judicial District Attorney	(113,910)	-	-	143,771	8,164	151,935	73,736	263,164	-	-	336,900	142,755	2,914	145,669
St. John the Baptist Parish Library	(124,269)	-	-	156,846	485	157,331	80,442	287,098	-	2,313	369,853	155,738	(363)	155,375
St. Landry Parish Community Action Agency	-	-	-	-	-	-	-	-	-	-	-	-	(67)	(67)
St. Landry Parish E911 Communications District	(54,180)	-	-	68,383	67	68,450	35,072	125,170	-	3,537	163,779	67,899	(1,293)	66,606
St. Landry Parish Government	(428,600)	-	-	540,957	4,086	545,043	277,443	990,190	-	18,220	1,285,853	537,134	(1,920)	535,214
St. Landry Parish Sheriff	(1,519)	-	-	1,918	-	1,918	984	3,510	-	34	4,528	1,904	(34)	1,870
St. Martin Parish Government	(425,707)	-	-	537,305	2,556	539,861	275,570	983,506	-	1,328	1,260,404	533,508	(500)	533,009
St. Martin Parish Library	(73,995)	-	-	93,392	1,289	94,681	47,898	170,949	-	165	219,012	92,732	345	93,077
St. Martin Parish School Board	(1,169)	-	-	1,475	29	1,504	757	2,701	-	14	3,472	1,465	17	1,482
St. Martin Parish Water & Sewer	(11,998)	-	-	15,144	351	15,495	7,767	27,720	-	-	35,487	15,037	175	15,212

(Continued)

**PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA**  
**SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)**  
**AS OF THE YEAR ENDED DECEMBER 31, 2017**

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Benefit)			
	Net Pension (Asset)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
St. Mary Parish Consolidated Gravity Drainage District #1	\$ (44,276)	\$ -	\$ -	\$ 55,883	\$ -	\$ 55,883	\$ 28,661	\$ 102,290	\$ -	\$ 315	\$ 131,266	\$ 55,488	\$ (364)	\$ 55,125
St. Mary Parish E911 Communications District	(45,387)	-	-	57,285	774	58,059	29,380	104,857	-	137	134,374	56,880	125	57,005
St. Mary Parish Government	(703,423)	-	-	887,825	-	887,825	455,342	1,625,112	-	29,954	2,110,408	881,551	(12,396)	869,156
St. Mary Parish Library	(126,895)	-	-	160,161	-	160,161	82,142	293,165	-	1,958	377,265	159,029	(1,204)	157,825
St. Mary Parish Sales & Use Tax Department	(53,762)	-	-	67,855	72	67,927	34,801	124,205	-	634	159,640	67,376	(246)	67,131
St. Mary Parish School Board	(1,095)	-	-	1,382	85	1,467	709	2,529	-	1	3,239	1,372	28	1,400
St. Mary Parish Sewer District #5	(15,225)	-	-	19,216	158	19,374	9,855	35,174	-	2,408	47,437	19,080	(548)	18,532
St. Mary Parish Sewer District #8	(9,662)	-	-	12,195	-	12,195	6,254	22,322	-	732	29,308	12,108	(268)	11,841
St. Mary Parish Sewer District Wards 5 & 8	(8,998)	-	-	11,356	302	11,658	5,824	20,787	-	-	26,611	11,276	161	11,437
St. Mary Parish Water District #3	(11,005)	-	-	13,890	4,789	18,679	7,124	25,425	-	-	32,549	13,792	1,596	15,388
St. Mary Parish Water District #4	(1,735)	-	-	2,189	754	2,943	1,123	4,007	-	-	5,130	2,174	252	2,426
St. Tammany Parish 22nd District Attorney	(113,125)	-	-	142,781	948	143,729	73,228	261,352	-	763	335,343	141,772	154	141,926
St. Tammany Parish Communications District	(36,723)	-	-	46,350	157	46,507	23,772	84,842	-	1,639	110,253	46,023	(309)	45,715
St. Tammany Parish Coroner	(235,350)	-	-	297,047	895	297,942	152,348	543,727	-	5,870	701,945	294,948	(1,987)	292,961
St. Tammany Parish Fire District #1	(3,496)	-	-	4,412	104	4,516	2,263	8,077	-	509	10,849	4,381	(182)	4,200
St. Tammany Parish Fire District #4	(12,346)	-	-	15,582	-	15,582	7,992	28,522	-	153	36,667	15,472	(75)	15,397
St. Tammany Parish Government	(3,195,198)	-	-	4,032,813	31,171	4,063,984	2,068,326	7,381,833	-	11,836	9,461,995	4,004,315	2,543	4,006,858
St. Tammany Parish Library	(481,740)	-	-	608,028	3,648	611,676	311,842	1,112,960	-	-	1,424,802	603,731	1,152	604,883
St. Tammany Parish Mosquito Abatement District #2	(198,832)	-	-	250,955	2,917	253,872	128,708	459,358	-	1,675	589,741	249,181	(249)	248,932
St. Tammany Parish Recreation District #1	(171,078)	-	-	215,926	1,692	217,618	110,743	395,240	-	4,343	510,326	214,400	(597)	213,803
St. Tammany Parish Recreation District #11	(12,271)	-	-	15,488	638	16,126	7,943	28,349	-	23	36,315	15,378	235	15,613
St. Tammany Parish School Board	-	-	-	-	52	52	-	-	-	-	-	-	43	43
Tangipahoa Parish 21st Judicial District Attorney	(199,105)	-	-	251,301	28,287	279,588	128,886	459,991	-	283	589,160	249,525	9,277	258,802
Tangipahoa Parish 21st Judicial District Indigent Defender	(164,684)	-	-	207,856	235	208,091	106,604	380,469	-	30,028	517,101	206,387	(11,591)	194,797
Tangipahoa Parish Consolidated Gravity Drainage District	(92,281)	-	-	116,472	259	116,731	59,735	213,195	-	2,666	275,596	115,649	(945)	114,704
Tangipahoa Parish Government	(1,455,224)	-	-	1,836,709	53,984	1,890,693	942,000	3,361,990	-	756	4,304,746	1,823,729	18,104	1,841,833
Tangipahoa Parish Library	(116,433)	-	-	146,955	621	147,576	75,369	268,993	-	1,957	346,319	145,917	(356)	145,562
Tangipahoa Parish Mosquito Abatement District #1	(65,738)	-	-	82,971	15	82,986	42,554	151,873	-	726	195,153	82,385	(315)	82,070
Tangipahoa Parish Sewer District #1	(46,992)	-	-	59,311	3,455	62,766	30,419	108,566	-	123	139,108	58,892	1,168	60,060
Tangipahoa Parish Sheriff	(25,213)	-	-	31,823	709	32,532	16,321	58,250	-	49	74,620	31,598	526	32,124
Tangipahoa Parish Tourist Commission	(38,118)	-	-	48,111	87	48,198	24,675	88,064	-	579	113,318	47,771	(379)	47,393
Tangipahoa Parish Water District	(91,951)	-	-	116,056	1,115	117,171	59,522	212,433	-	-	271,955	115,236	2,463	117,699
Teche-Vermilion Fresh Water District	(89,338)	-	-	112,758	1,364	114,122	57,831	206,397	-	434	264,662	111,961	278	112,239
Tensas Parish Police Jury	(93,277)	-	-	117,730	-	117,730	60,381	215,498	-	6,565	282,444	116,898	(2,721)	114,177
Terrebonne Indigent Defender Board	(64,616)	-	-	81,554	1,573	83,127	41,827	149,281	-	992	192,100	80,978	(314)	80,664
Union Parish 3rd Judicial Clerks' Fund	(14,179)	-	-	17,896	-	17,896	9,178	32,758	-	363	42,299	17,770	(294)	17,477
Union Parish Police Jury	(346,778)	-	-	437,686	6,733	444,419	224,478	801,158	-	1,496	1,027,132	434,593	1,333	435,926
Vermilion Parish 7th Ward Drainage District #2	(14,739)	-	-	18,603	-	18,603	9,541	34,051	-	1,728	45,320	18,471	(599)	17,873
Vermilion Parish Library	(63,159)	-	-	79,715	-	79,715	40,884	145,914	-	2,040	188,838	79,152	(737)	78,415
Vermilion Parish Police Jury	(555,357)	-	-	700,943	-	700,943	359,496	1,283,036	-	27,691	1,670,223	695,990	(12,197)	683,793
Vermilion Parish School Board	-	-	-	-	74	74	-	-	-	-	-	-	72	72
Vermilion Parish Tourist Commission	(4,401)	-	-	5,554	76	5,630	2,849	10,167	-	372	13,388	5,515	(35)	5,481

(Continued)

**PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA**  
**SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)**  
**AS OF THE YEAR ENDED DECEMBER 31, 2017**

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Benefit)			
	Net Pension (Asset)	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	\$ (66,430)	\$ -	\$ -	\$ 83,845	\$ 6,234	\$ 90,079	\$ 43,002	\$ 153,473	\$ -	\$ 95	\$ 196,570	\$ 83,252	\$ 2,009	\$ 85,261
Washington Parish Police Jury	(392,415)	-	-	495,285	411	495,696	254,019	906,592	-	2,884	1,163,495	491,785	(1,220)	490,566
Webster Parish Police Jury	(386,103)	-	-	487,319	-	487,319	249,933	892,009	-	4,662	1,146,604	483,875	(2,784)	481,091
West Baton Rouge Natural Gas & Water	(196,174)	-	-	247,600	157	247,757	126,988	453,218	-	3,910	584,116	245,850	(2,554)	243,296
West Baton Rouge Parish 18th Judicial Court	(43,600)	-	-	55,029	6,218	61,247	28,223	100,728	-	44	128,995	54,640	2,188	56,828
West Baton Rouge Parish Council	(737,210)	-	-	930,468	26	930,494	477,213	1,703,168	-	2,674	2,183,055	923,893	(2,314)	921,580
West Baton Rouge Parish Library	(71,898)	-	-	90,747	-	90,747	46,542	166,106	-	3,735	216,383	90,105	(1,185)	88,920
West Baton Rouge Parish School Board	(1,158)	-	-	1,461	1	1,462	750	2,675	-	20	3,445	1,451	(9)	1,442
West Calcasieu Cameron Hospital	(3,344,280)	-	-	4,220,978	9,457	4,230,435	2,164,830	7,726,257	-	35,018	9,926,105	4,191,150	311	4,191,461
West Carroll Parish Library	(9,165)	-	-	11,567	90	11,657	5,932	21,173	-	570	27,675	11,485	(146)	11,340
West Carroll Parish Police Jury	(134,899)	-	-	170,262	1,059	171,321	87,323	311,655	-	158	399,136	169,059	597	169,656
West Feliciana Parish Tourist Commission	(4,398)	-	-	5,551	70	5,621	2,847	10,160	-	7	13,014	5,511	12	5,523
West Ouachita Parish Sewer District #5	(52,842)	-	-	66,694	1,199	67,893	34,206	122,080	-	-	156,286	66,223	446	66,669
Winn Parish District Attorney	(24,684)	-	-	31,155	-	31,155	15,979	57,028	-	2,209	75,216	30,935	(951)	29,985
Winn Parish Police Jury	(104,872)	-	-	132,364	457	132,821	67,886	242,285	-	2,427	312,598	131,429	(49)	131,380
Winn Parish School Board	(506)	-	-	639	2	641	328	1,169	-	41	1,538	634	(13)	621
Workforce Investment Board	-	-	-	-	166	166	-	-	-	7,323	7,323	-	(2,161)	(2,161)
<b>Total</b>	<b>\$ (74,224,655)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 93,682,525</b>	<b>\$ 1,114,275</b>	<b>\$ 94,796,800</b>	<b>\$ 48,047,344</b>	<b>\$ 171,480,473</b>	<b>\$ -</b>	<b>\$ 1,114,275</b>	<b>\$ 220,642,092</b>	<b>\$ 93,020,513</b>	<b>\$ -</b>	<b>\$ 93,020,513</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, 2017**

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Benefit)			
	Net Pension (Asset)	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	\$ (11,663)	\$ -	\$ -	\$ 6,862	\$ 33	\$ 6,895	\$ 6,074	\$ 13,727	\$ -	\$ 27	\$ 19,828	\$ 7,937	\$ 13	\$ 7,950
Abbeville Harbor & Terminal District	(21,367)	-	-	12,572	55	12,627	11,128	25,148	-	17	36,293	14,541	16	14,557
Acadia Soil & Water District	(11,534)	-	-	6,786	-	6,786	6,007	13,575	-	162	19,744	7,850	(76)	7,774
Ascension Parish Government	(2,452,405)	-	-	1,442,925	14,085	1,457,010	1,277,175	2,886,368	-	3,967	4,167,510	1,668,983	3,055	1,672,038
Ascension Parish Library	(301,064)	-	-	177,138	219	177,357	156,790	354,339	-	1,597	512,726	204,889	(360)	204,529
Assumption Waterworks #1	(117,889)	-	-	69,363	-	69,363	61,395	138,750	-	478	200,623	80,229	(360)	79,869
Audubon Regional Library	(22,327)	-	-	13,137	-	13,137	11,628	26,278	-	1,099	39,005	15,195	(628)	14,567
Avoyelles Coroner's Office	(6,253)	-	-	3,679	6	3,685	3,257	7,360	-	15	10,632	4,256	(1)	4,255
Avoyelles District Attorney's Office	(63,527)	-	-	37,378	231	37,609	33,084	74,769	-	205	108,058	43,234	117	43,351
Avoyelles Parish Police Jury	(154,748)	-	-	91,050	892	91,942	80,591	182,132	-	-	262,723	105,314	644	105,958
Bayou Lafourche Fresh Water District	(76,941)	-	-	45,270	975	46,245	40,070	90,557	-	147	130,774	52,362	194	52,556
Berwick Bayou Vista Waterworks	(30,710)	-	-	18,069	654	18,723	15,993	36,144	-	-	52,137	20,900	312	21,212
Calcasieu Soil & Water District	(7,038)	-	-	4,141	60	4,201	3,665	8,284	-	19	11,968	4,790	11	4,801
Cameron Mosquito Abatement District #1	(49,464)	-	-	29,103	7	29,110	25,760	58,216	-	365	84,341	33,662	(299)	33,363
City Court of Denham Springs	(35,183)	-	-	20,701	2	20,703	18,323	41,409	-	290	60,022	23,944	(224)	23,720
City Court of Hammond	(97,166)	-	-	57,169	195	57,364	50,602	114,359	-	435	165,396	66,126	16	66,142
City of Bossier	(29,629)	-	-	17,433	87	17,520	15,430	34,872	-	228	50,530	20,164	(37)	20,127
Crescent Soil & Water District	(4,050)	-	-	2,383	10	2,393	2,109	4,766	-	3	6,878	2,756	8	2,764
Denham Springs Ward Two Marshall	(18,236)	-	-	10,729	465	11,194	9,497	21,463	-	709	31,669	12,410	154	12,564
Desoto 42nd District Attorney	(31,710)	-	-	18,657	526	19,183	16,514	37,322	-	267	54,103	21,580	(68)	21,512
Desoto Communications District	(47,778)	-	-	28,111	104	28,215	24,882	56,232	-	319	81,433	32,515	7	32,522
Desoto Parish Library	(100,027)	-	-	58,853	1,153	60,006	52,093	117,727	-	2,170	171,990	68,072	341	68,413
Desoto Parish Police Jury	(606,403)	-	-	356,790	6,523	363,313	315,805	713,708	-	-	1,029,513	412,687	2,642	415,329
Evangeline Soil & Water District	(6,422)	-	-	3,779	24	3,803	3,345	7,559	-	-	10,904	4,371	8	4,379
Gulf Coast Soil & Water District	(12,024)	-	-	7,075	91	7,166	6,262	14,152	-	92	20,506	8,183	(66)	8,117
Iberia Soil & Water District	(4,583)	-	-	2,697	16	2,713	2,387	5,394	-	10	7,791	3,119	6	3,125
Jefferson Davis Soil & Water District	(12,333)	-	-	7,256	82	7,338	6,423	14,515	-	99	21,037	8,393	(30)	8,363
Lafourche 17th Indigent Defender Board	(49,473)	-	-	29,108	195	29,303	25,765	58,227	-	731	84,723	33,669	(36)	33,633
Lafourche/Terrebonne Soil & Water District	(5,549)	-	-	3,265	43	3,308	2,890	6,531	-	95	9,516	3,776	(1)	3,775
Livingston Parish Council	(734,771)	-	-	432,319	1,585	433,904	382,658	864,792	-	97	1,247,547	500,048	588	500,636
Livingston Parish Library	(201,284)	-	-	118,430	623	119,053	104,826	236,902	-	3,526	345,254	136,984	(532)	136,452
Livingston Parish Sheriff	(25,769)	-	-	15,162	98	15,260	13,420	30,329	-	477	44,226	17,537	(227)	17,310
Louisiana School Board Association	(50,647)	-	-	29,799	35	29,834	26,376	59,609	-	205	86,190	34,468	(157)	34,311
Madison Parish Soil & Water District	(2,492)	-	-	1,466	-	1,466	1,298	2,933	-	245	4,476	1,696	(104)	1,592
North Caddo Medical Center	(1,177,691)	-	-	692,916	1,325	694,241	613,323	1,386,088	-	2,929	2,002,340	801,476	(1,820)	799,656
Northeast Soil & Water District	(6,123)	-	-	3,603	6	3,609	3,189	7,207	-	22	10,418	4,167	(19)	4,148
St. James Parish Hospital	(1,073,503)	-	-	631,619	3,196	634,815	559,064	1,263,464	-	1,058	1,823,586	730,572	195	730,767
St. Landry Soil & Water District	(3,479)	-	-	2,047	16	2,063	1,812	4,094	-	-	5,906	2,367	11	2,378
St. Mary Soil & Water District	(3,673)	-	-	2,161	31	2,192	1,913	4,322	-	111	6,346	2,499	(123)	2,376
St. Mary Water & Sewer District #4	(68,250)	-	-	40,156	56	40,212	35,544	80,327	-	945	116,816	46,448	(345)	46,103
St. Mary Waterworks District # 5	(43,282)	-	-	25,466	428	25,894	22,540	50,941	-	-	73,481	29,455	202	29,657
Tangipahoa Soil & Water	(3,369)	-	-	1,982	25	2,007	1,754	3,965	-	1	5,720	2,292	10	2,302

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN B)  
AS OF THE YEAR ENDED DECEMBER 31, 2017

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Benefit)			
	Net Pension (Asset)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
Terrebonne Consolidated Government	\$ (3,486,696)	\$ -	\$ -	\$ 2,051,476	\$ 970	\$ 2,052,446	\$ 1,815,813	\$ 4,103,681	\$ -	\$ 13,152	\$ 5,932,646	\$ 2,372,872	\$ (4,648)	\$ 2,368,224
Terrebonne Consolidated Waterworks	(491,478)	-	-	289,171	4,687	293,858	255,954	578,447	-	457	834,858	334,475	1,902	336,377
Terrebonne Recreation District #10	(8,763)	-	-	5,156	229	5,385	4,564	10,313	-	-	14,877	5,963	89	6,052
Terrebonne Sales & Use	(37,219)	-	-	21,899	168	22,067	19,383	43,805	-	1,027	64,215	25,329	(247)	25,082
Vermilion Soil & Water District	(9,299)	-	-	5,471	320	5,791	4,843	10,945	-	-	15,788	6,329	210	6,539
Vernon Parish 30th Judicial District Attorney	(38,097)	-	-	22,415	753	23,168	19,840	44,838	-	64	64,742	25,927	218	26,145
Vernon Parish Police Jury	(439,585)	-	-	258,639	2,040	260,679	228,929	517,372	-	4,607	750,908	299,159	(338)	298,821
West Carroll Soil & Water District	(3,871)	-	-	2,278	8	2,286	2,016	4,556	-	241	6,813	2,634	(111)	2,523
West Feliciana Police Jury	(285,204)	-	-	167,806	133	167,939	148,530	335,673	-	755	484,958	194,096	(112)	193,984
<b>Total</b>	<b>\$ (12,582,041)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,402,916</b>	<b>\$ 43,465</b>	<b>\$ 7,446,381</b>	<b>\$ 6,552,533</b>	<b>\$ 14,808,486</b>	<b>\$ -</b>	<b>\$ 43,465</b>	<b>\$ 21,404,484</b>	<b>\$ 8,562,700</b>	<b>\$ -</b>	<b>\$ 8,562,700</b>

See accompanying notes.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
NOTES TO SCHEDULES  
DECEMBER 31, 2017

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

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

Basis of Accounting:

The System's employer pension schedules are prepared using the accrual basis of accounting. Members' earnable compensation, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed. The member's earnable compensation is attributed to the employer for which the member is employed as of December 31, 2017.

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

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
NOTES TO SCHEDULES  
DECEMBER 31, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

System Employees:

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

Plan Fiduciary Net Position:

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

2. PLAN DESCRIPTION:

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

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

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

Eligibility Requirements:

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

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

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
NOTES TO SCHEDULES  
DECEMBER 31, 2017

2. PLAN DESCRIPTION: (Continued)

Retirement Benefits:

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

For employees hired prior to January 1, 2007:

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

For employees hired after January 1, 2007:

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

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

For employees hired prior to January 1, 2007:

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

For employees hired after January 1, 2007:

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

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

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

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
NOTES TO SCHEDULES  
DECEMBER 31, 2017

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 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, 2017

2. PLAN DESCRIPTION: (Continued)

Deferred Retirement Option Plan: (Continued)

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

Disability Benefits:

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

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

Cost of Living Increases:

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

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
NOTES TO SCHEDULES  
DECEMBER 31, 2017

2. PLAN DESCRIPTION: (Continued)

Cost of Living Increases: (Continued)

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

3. EMPLOYER CONTRIBUTIONS:

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2017, the actuarially determined contribution rate was 9.35% of member's compensation for Plan A and 6.75% of member's compensation for Plan B. However, the actual rate for the fiscal year ended December 31, 2017 was 12.5% for Plan A and 8.00% for Plan B.

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

4. SCHEDULE OF EMPLOYER ALLOCATIONS:

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

The allocation method used in determining each employer's proportion was based on each employer's contributions to the plan during the fiscal year ended December 31, 2017 as compared to the total of all employers' contributions received by the plan during the fiscal year ended December 31, 2017.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
 NOTES TO SCHEDULES  
DECEMBER 31, 2017

5. SCHEDULE OF PENSION AMOUNTS BY EMPLOYER:

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

6. ACTUARIAL METHODS AND ASSUMPTIONS:

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

The components of the net pension liability of the System's employers as of December 31, 2017, are as follows:

	<u>Plan A</u>	<u>Plan B</u>
Total Pension Liability	\$3,754,795,626	\$313,044,837
Plan Fiduciary Net Position	<u>3,829,020,281</u>	<u>325,626,878</u>
Total Net Pension Liability/(Asset)	<u>\$ (74,224,655)</u>	<u>\$ (12,582,041)</u>

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2017, are as follows:

Valuation Date	December 31, 2017
Actuarial Cost Method	Plan A – Entry Age Normal Plan B – Entry Age Normal
Investment Rate of Return	6.75%, 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, 2017

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

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

Inflation Rate 2.50%

The discount rate used to measure the total pension liability was 6.75% for Plan A and 6.75% for Plan B. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.62% for the year ended December 31, 2017.

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, 2017 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed income	35%	1.24%
Equity	52%	3.57%
Alternatives	11%	0.69%
Real assets	2%	0.12%
Totals	100%	5.62%
Inflation		2.00%
Expected Arithmetic Nominal Return		7.62%

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
 NOTES TO SCHEDULES  
DECEMBER 31, 2017

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

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

7. SENSITIVITY TO CHANGES IN DISCOUNT RATE:

The following presents the net pension liability/(asset) of the participating employers as of December 31, 2017 calculated using the discount rate of 6.75%, as well as what the employers' net pension liability/asset would be if it were calculated using a discount rate that is one percentage point lower 5.75% or one percentage point higher 7.75% than the current rate.

	Changes in Discount Rate		
	Plan A		
	1%	Current	1%
	Decrease	Discount Rate	Increase
	5.75%	6.75%	7.75%
Net Pension Liability (Asset)	\$ 365,954,492	\$ (74,224,655)	\$ (446,175,109)

	Changes in Discount Rate		
	Plan B		
	1%	Current	1%
	Decrease	Discount Rate	Increase
	5.75%	6.75%	7.75%
Net Pension Liability (Asset)	\$ 26,810,242	\$ (12,582,041)	\$ (45,810,815)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
 NOTES TO SCHEDULES  
DECEMBER 31, 2017

8. CHANGE IN NET PENSION LIABILITY:

The changes in the net pension liability for the year ended December 31, 2017 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, 2017 as follows:

PLAN A					
			December 31, 2017		
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2017	\$ -	\$ 40,626,421	\$ (10,156,605)	\$ -	\$ 30,469,816
2016	-	9,500,591	(3,166,865)	-	6,333,726
2015	-	22,487,603	(11,243,801)	-	11,243,802
2014	-	4,051,361	(4,051,361)	-	-
			Totals	\$ -	\$ 48,047,344

PLAN B					
			December 31, 2017		
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2017	\$ -	\$ 6,450,008	\$ (1,612,502)	\$ -	\$ 4,837,506
2016	-	1,755,139	(585,047)	-	1,170,092
2015	-	1,089,870	(544,935)	-	544,935
2014	-	862,948	(862,948)	-	-
			Totals	\$ -	\$ 6,552,533

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
NOTES TO SCHEDULES  
DECEMBER 31, 2017

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, 2017 as follows:

PLAN A						
December 31, 2017						
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows	Net Deferred Inflows Balance
2017	\$ -	\$ 339,826,280	\$ (67,965,256)	\$ -	\$ 271,861,024	\$ (271,861,024)
2016	-	17,272,295	(4,318,074)	-	12,954,221	(12,954,221)
2015	148,714,129	-	49,571,376	99,142,753	-	99,142,753
2014	28,384,036	-	14,192,017	14,192,019	-	14,192,019
			Totals	\$ 113,334,772	\$ 284,815,245	\$ (171,480,473)

PLAN B						
December 31, 2017						
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows	Net Deferred Inflows Balance
2017	\$ -	\$ 28,697,360	\$ (5,739,472)	\$ -	\$ 22,957,888	\$ (22,957,888)
2016	-	1,461,937	(365,484)	-	1,096,453	(1,096,453)
2015	12,180,914	-	4,060,305	8,120,609	-	8,120,609
2014	2,250,491	-	1,125,245	1,125,246	-	1,125,246
			Totals	\$ 9,245,855	\$ 24,054,341	\$ (14,808,486)

*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, 2017 as follows:

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
 NOTES TO SCHEDULES  
DECEMBER 31, 2017

8. CHANGE IN NET PENSION LIABILITY: (Continued)

*Changes of Assumptions: (Continued)*

PLAN A					
			December 31, 2017		
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2017	\$ 98,842,690	\$ -	\$ 24,710,673	\$ 74,132,018	\$ -
2016	-	-	-	-	-
2015	39,101,013	-	19,550,506	19,550,507	-
2014	-	-	-	-	-
			Totals	\$ 93,682,525	\$ -

  

PLAN B					
			December 31, 2017		
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2017	\$ 8,837,618	\$ -	\$ 2,209,405	\$ 6,628,214	\$ -
2016	-	-	-	-	-
2015	1,549,403	-	774,701	774,702	-
2014	-	-	-	-	-
			Totals	\$ 7,402,916	\$ -

*Change in Proportion:*

Changes in the employers' 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 employers' 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, 2017.

9. CONTRIBUTIONS – PROPORTIONATE SHARE:

Differences between contributions remitted to the System and the employers' 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, 2017

10. RETIREMENT SYSTEM AUDIT REPORT:

The Parochial Employees' Retirement System of Louisiana issued a stand-alone audit report on its financial statements for the year ended December 31, 2017. 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, 2017

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
15th Judicial District Court	\$ 230,822	\$ 22,278
16th Judicial District Attorney	319,965	30,881
5th Judicial District Attorney	53,438	5,157
Acadia Parish Communications District	7,134	689
Acadia Parish Library	61,728	5,958
Acadia Parish Police Jury	333,313	32,169
Acadiana Crime Lab	183,482	17,709
Acadiana Works, Inc.	34,679	3,347
Allen Parish 33rd Judicial Indigent Defender Board	12,202	1,178
Allen Parish Ambulance Service	118,033	11,392
Allen Parish District Attorney	46,333	4,472
Allen Parish Library	38,328	3,699
Allen Parish Police Jury	127,515	12,307
Assumption Parish Police Jury	265,217	25,597
Avoyelles Parish 12th Judicial District Indigent Defender	17,392	1,679
Beauregard Parish Communications District	17,219	1,662
Beauregard Parish District Attorney	15,921	1,537
Beauregard Parish Library	60,988	5,886
Beauregard Parish Police Jury	298,015	28,763
Bienville Parish Library	45,182	4,361
Bienville Parish Police Jury	187,708	18,116
Bossier Parish Communications District	109,574	10,575
Bossier Parish EMS	226,953	21,904
Bossier Parish Police Jury	1,200,482	115,863
Caddo Parish Commission	1,739,351	167,872
Caddo Parish Coroner	77,193	7,450
Caddo Parish District Attorney	360,363	34,780
Caddo/Bossier Port Commission	185,724	17,925
Calcasieu Parish Gravity Drainage District #4	82,747	7,986
Calcasieu Parish Gravity Drainage District #5	136,616	13,185
Calcasieu Parish Police Jury	4,610,049	444,934
Calcasieu Parish School Board	-	-
Calcasieu Parish Waterworks District #7	31,594	3,049
Calcasieu Regional Airport	88,558	8,547
Calcasieu-Sulphur Parks & Recreation	190,035	18,341
Caldwell Parish District Attorney	11,795	1,138
Caldwell Parish Library	14,763	1,425
Caldwell Parish Police Jury	96,955	9,358
Cameron Parish Ambulance District #2	154,694	14,930
Cameron Parish District Attorney	5,745	554
Cameron Parish Police Jury	565,559	54,584
Catahoula E911 Communications District	3,604	348
Catahoula Parish Police Jury	75,728	7,309
City of Morgan City	36,108	3,485

(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, 2017

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
Claiborne Parish Police Jury	\$ 151,642	\$ 14,636
Concordia Parish 7th District Attorney	57,197	5,520
Concordia Parish Indigent Defender Board	15,468	1,493
Concordia Parish Library	37,092	3,580
Concordia Parish Police Jury	108,528	10,475
Concordia Parish Sewer District #1	3,814	368
Desoto Parish EMS	265,124	25,588
Desoto Parish School Board	2,478	239
Desoto Parish Waterworks	38,809	3,746
East Carroll Parish Police Jury	155,246	14,983
East Feliciana Communications District	33,768	3,259
East Feliciana Parish Police Jury	122,603	11,833
Evangeline Parish District Attorney	42,635	4,115
Evangeline Parish Police Jury	263,155	25,398
Evangeline Parish Solid Waste	62,425	6,025
Franklin Parish Communications District	12,724	1,228
Franklin Parish Library	34,790	3,358
Franklin Parish Police Jury	157,380	15,189
Grant Parish Police Jury	160,691	15,509
Greater New Orleans Expressway	620,998	59,935
Iberia Medical Center	3,349,900	323,312
Iberia Parish 16th Judicial District Judge	141,615	13,668
Iberia Parish Government	809,472	78,125
Iberia Parish School Board	1,202	116
Iberville Parish District Attorney	48,332	4,665
Iberville Parish Parks & Recreation	47,539	4,588
Iberville Parish Police Jury	906,177	87,459
Iberville Parish School Board	1,220	118
Jackson Parish District Attorney	59,978	5,789
Jackson Parish Police Jury	236,148	22,792
Jackson Parish Recreation Department	24,182	2,334
Jackson Parish Sales Tax	10,018	967
Jefferson Davis District Attorney	55,835	5,389
Jefferson Davis Parish 31st Judicial Court	-	-
Jefferson Davis Parish Indigent Defender Board	6,037	583
Jefferson Davis Parish Landfill	24,120	2,328
Jefferson Davis Parish Library	46,882	4,525
Jefferson Davis Parish Mosquito Abatement	41,610	4,016
Jefferson Davis Parish Police Jury	146,300	14,120
Jefferson Davis Parish Tourist Commission	19,188	1,852
Jefferson Parish Government	17,143,143	1,654,553
Jefferson Parish 24th Indigent Defender Board	16,145	1,558
Jefferson Parish Housing Authority	32,478	3,135
Jefferson Parish Retirement System	20,813	2,009

(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, 2017

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
Kolin Ruby Wise Water District (Rapides)	\$ 36,631	\$ 3,535
Lafayette 15th Judicial District Attorney	70,752	6,829
Lafayette Airport Commission	153,630	14,827
Lafayette Consolidated Government	4,328,103	417,723
Lafayette Convention & Visitors Commission	102,168	9,861
Lafayette Economic Development Authority	163,887	15,817
Lafourche Parish School Board	1,202	116
Lafourche Parish Water District #1	402,824	38,878
Lasalle Parish Police Jury	119,044	11,489
Lincoln Parish 3rd Judicial District Attorney	78,502	7,577
Lincoln Parish Detention Center	-	-
Lincoln Parish Police Jury	428,623	41,368
Livingston Parish Mosquito Abatement	-	-
Livingston Parish Recreation District #3	116,961	11,288
Madison Parish Police Jury	225,058	21,721
Monroe/West Monroe Visitors' Bureau	73,975	7,140
Morehouse Parish Library	16,001	1,544
Morehouse Parish Police Jury	120,827	11,661
Natchitoches 10th Judicial Court	13,703	1,323
Natchitoches Parish	493,004	47,582
Natchitoches Parish District Attorney	19,474	1,879
Natchitoches Parish Tax Commission	34,419	3,322
Natchitoches Port Commission	26,538	2,561
North Louisiana Crime Lab	242,884	23,442
Ouachita Parish Police Jury	1,615,594	155,927
Plaquemines 25th Judicial District Public Defender	16,939	1,635
Plaquemines Medical Center	202,706	19,564
Plaquemines Parish District Attorney of the 25th District	5,823	562
Plaquemines Parish Government	2,147,447	207,259
Plaquemines Port, Harbor & Terminal District	255,759	24,684
Pointe Coupee Hospital	1,022,808	98,715
Pointe Coupee Parish Library	49,518	4,779
Pointe Coupee Parish Police Jury	204,598	19,747
Pointe Coupee Parish School Board	1,202	116
Police Jury Association (Ex Board)	909	88
Police Jury Association (Office)	52,794	5,095
Port of Iberia	27,298	2,635
Rapides Parish Indigent Defender Board	34,969	3,375
Rapides Parish Library	265,383	25,613
Rapides Parish Police Jury	1,073,664	103,624
Red River Parish Police Jury	178,779	17,255
Red River Parish School Board	1,202	116
Red River Waterway Commission	175,388	16,927
Richland Parish Communication District	9,367	904

(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, 2017

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
Richland Parish District Judge	\$ 23,253	\$ 2,244
Richland Parish Police Jury	270,272	26,085
Richland Parish School Board	-	-
Richland Parish Tax Commission	15,961	1,540
Ruston/Lincoln Convention Bureau	-	-
Sabine Parish District Attorney	42,425	4,095
Sabine Parish Library	24,116	2,328
Sabine Parish Police Jury	192,875	18,615
Sabine Parish School Board	1,102	106
South Toledo Bend Water District	27,196	2,625
St. Bernard Parish Government	1,469,129	141,792
St. Bernard Parish Library	21,160	2,042
St. Bernard Parish School Board	2,703	261
St. Charles Parish 29th Judicial District Attorney	206,635	19,943
St. Charles Parish Council	3,254,527	314,108
St. Charles Parish School Board	1,202	116
St. Helena Parish Police Jury	130,791	12,623
St. Helena Parish School Board	-	-
St. James Parish Government	982,759	94,850
St. James Parish School Board	1,352	130
St. John Parish Council	1,310,589	126,490
St. John the Baptist Parish 40th Judicial District Attorney	118,214	11,409
St. John the Baptist Parish Library	128,965	12,447
St. Landry Parish Community Action Agency	-	-
St. Landry Parish E911 Communications District	56,227	5,427
St. Landry Parish Government	444,796	42,929
St. Landry Parish Sheriff	1,577	152
St. Martin Parish Government	441,793	42,639
St. Martin Parish Library	76,791	7,411
St. Martin Parish School Board	1,213	117
St. Martin Parish Water & Sewer	12,452	1,202
St. Mary Parish Consolidated Gravity Drainage District #1	45,949	4,435
St. Mary Parish E911 Communications District	47,102	4,546
St. Mary Parish Government	730,004	70,456
St. Mary Parish Library	131,690	12,710
St. Mary Parish Sales & Use Tax Department	55,793	5,385
St. Mary Parish School Board	1,136	110
St. Mary Parish Sewer District #5	15,800	1,525
St. Mary Parish Sewer District #8	10,027	968
St. Mary Parish Sewer District Wards 5 & 8	9,338	901
St. Mary Parish Water District #3	11,421	1,102
St. Mary Parish Water District #4	1,800	174
St. Tammany Parish 22nd District Attorney	117,400	11,331
St. Tammany Parish Communications District	38,111	3,678
St. Tammany Parish Coroner	244,243	23,573

(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, 2017

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
St. Tammany Parish Fire District #1	\$ 3,628	\$ 350
St. Tammany Parish Fire District #4	12,812	1,237
St. Tammany Parish Government	3,315,937	320,034
St. Tammany Parish Library	499,944	48,252
St. Tammany Parish Mosquito Abatement District #2	206,345	19,915
St. Tammany Parish Recreation District #1	177,543	17,135
St. Tammany Parish Recreation District #11	12,735	1,229
St. Tammany Parish School Board	-	-
Tangipahoa Parish 21st Judicial District Attorney	206,629	19,943
Tangipahoa Parish 21st Judicial District Indigent Defender	170,908	16,495
Tangipahoa Parish Consolidated Gravity Drainage District	95,768	9,243
Tangipahoa Parish Government	1,510,214	145,757
Tangipahoa Parish Library	120,832	11,662
Tangipahoa Parish Mosquito Abatement District #1	68,222	6,584
Tangipahoa Parish Sewer District #1	48,768	4,707
Tangipahoa Parish Sheriff	26,166	2,525
Tangipahoa Parish Tourist Commission	39,558	3,818
Tangipahoa Parish Water District	95,426	9,210
Teche-Vermilion Fresh Water District	92,714	8,948
Tensas Parish Police Jury	96,802	9,343
Terrebonne Indigent Defender Board	67,057	6,472
Union Parish 3rd Judicial Clerks' Fund	14,715	1,420
Union Parish Police Jury	359,882	34,734
Vermilion Parish 7th Ward Drainage District #2	15,296	1,476
Vermilion Parish Library	65,545	6,326
Vermilion Parish Police Jury	576,343	55,625
Vermilion Parish School Board	-	-
Vermilion Parish Tourist Commission	4,567	441
Vermilion Parish Waterworks District #1	68,941	6,654
Washington Parish Police Jury	407,243	39,305
Webster Parish Police Jury	400,693	38,672
West Baton Rouge Natural Gas & Water	203,587	19,649
West Baton Rouge Parish 18th Judicial Court	45,247	4,367
West Baton Rouge Parish Council	765,067	73,840
West Baton Rouge Parish Library	74,615	7,201
West Baton Rouge Parish School Board	1,202	116
West Calcasieu Cameron Hospital	3,470,653	334,967
West Carroll Parish Library	9,511	918
West Carroll Parish Police Jury	139,996	13,512
West Feliciana Parish Tourist Commission	4,564	440
West Ouachita Parish Sewer District #5	54,839	5,293
Winn Parish District Attorney	25,617	2,472
Winn Parish Police Jury	108,835	10,504
Winn Parish School Board	525	51
Workforce Investment Board	-	-
Total	<u>\$ 77,029,442</u>	<u>\$ 7,434,422</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, 2017

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
34th Judicial District Indigent Defender	\$ 7,505	\$ 1,177
Abbeville Harbor & Terminal District	13,750	2,157
Acadia Soil & Water District	7,422	1,164
Ascension Parish Government	1,578,131	247,514
Ascension Parish Library	193,736	30,386
Assumption Waterworks #1	75,862	11,898
Audubon Regional Library	14,368	2,253
Avoyelles Coroner's Office	4,024	631
Avoyelles District Attorney's Office	40,880	6,412
Avoyelles Parish Police Jury	99,581	15,618
Bayou Lafourche Fresh Water District	49,512	7,765
Berwick Bayou Vista Waterworks	19,762	3,099
Calcasieu Soil & Water District	4,529	710
Cameron Mosquito Abatement District #1	31,830	4,992
City Court of Denham Springs	22,640	3,551
City Court of Hammond	62,526	9,807
City of Bossier	19,066	2,990
Crescent Soil & Water District	2,606	409
Denham Springs Ward Two Marshall	11,735	1,840
Desoto 42nd District Attorney	20,406	3,200
Desoto Communications District	30,745	4,822
Desoto Parish Library	64,368	10,095
Desoto Parish Police Jury	390,222	61,202
Evangeline Soil & Water District	4,133	648
Gulf Coast Soil & Water District	7,738	1,214
Iberia Soil & Water District	2,949	463
Jefferson Davis Soil & Water District	7,936	1,245
Lafourche 17th Indigent Defender Board	31,836	4,993
Lafourche/Terrebonne Soil & Water District	3,571	560
Livingston Parish Council	472,828	74,158
Livingston Parish Library	129,527	20,315
Livingston Parish Sheriff	16,582	2,601
Louisiana School Board Association	32,592	5,112
Madison Parish Soil & Water District	1,604	252
North Caddo Medical Center	757,848	118,861
Northeast Soil & Water District	3,940	618

(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, 2017

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
St. James Parish Hospital	\$ 690,803	\$ 108,346
St. Landry Soil & Water District	2,239	351
St. Mary Soil & Water District	2,363	371
St. Mary Water & Sewer District #4	43,919	6,888
St. Mary Waterworks District # 5	27,852	4,368
Tangipahoa Soil & Water	2,168	340
Terrebonne Consolidated Government	2,243,700	351,904
Terrebonne Consolidated Waterworks	316,267	49,603
Terrebonne Recreation District #10	5,639	884
Terrebonne Sales & Use	23,951	3,756
Vermilion Soil & Water District	5,984	939
Vernon Parish 30th Judicial District Attorney	24,515	3,845
Vernon Parish Police Jury	282,875	44,366
West Carroll Soil & Water District	2,491	391
West Feliciana Police Jury	183,530	28,785
Total	<u>\$ 8,096,586</u>	<u>\$ 1,269,869</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, 2017

Employer	Changes in Discount Rate	
	1% Decrease 5.75%	1% Increase 7.75%
15th Judicial District Court	\$ 1,096,597	\$ (1,396,912)
16th Judicial District Attorney	1,520,102	(1,936,398)
5th Judicial District Attorney	253,874	(323,400)
Acadia Parish Communications District	33,891	(43,172)
Acadia Parish Library	293,261	(373,574)
Acadia Parish Police Jury	1,583,518	(2,017,182)
Acadiana Crime Lab	871,693	(1,110,415)
Acadiana Works, Inc.	164,753	(209,872)
Allen Parish 33rd Judicial Indigent Defender Board	57,971	(73,847)
Allen Parish Ambulance Service	560,756	(714,325)
Allen Parish District Attorney	220,122	(280,404)
Allen Parish Library	182,092	(231,959)
Allen Parish Police Jury	605,805	(771,711)
Assumption Parish Police Jury	1,260,003	(1,605,069)
Avoyelles Parish 12th Judicial District Indigent Defender	82,629	(105,258)
Beauregard Parish Communications District	81,805	(104,209)
Beauregard Parish District Attorney	75,639	(96,354)
Beauregard Parish Library	289,744	(369,094)
Beauregard Parish Police Jury	1,415,819	(1,803,557)
Bienville Parish Library	214,651	(273,435)
Bienville Parish Police Jury	891,769	(1,135,989)
Bossier Parish Communications District	520,570	(663,134)
Bossier Parish EMS	1,078,215	(1,373,496)
Bossier Parish Police Jury	5,703,295	(7,265,204)
Caddo Parish Commission	8,263,377	(10,526,392)
Caddo Parish Coroner	366,730	(467,163)
Caddo Parish District Attorney	1,712,027	(2,180,884)
Caddo/Bossier Port Commission	882,346	(1,123,985)
Calcasieu Parish Gravity Drainage District #4	393,116	(500,775)
Calcasieu Parish Gravity Drainage District #5	649,042	(826,790)
Calcasieu Parish Police Jury	21,901,601	(27,899,592)
Calcasieu Parish School Board	-	-
Calcasieu Parish Waterworks District #7	150,096	(191,202)
Calcasieu Regional Airport	420,727	(535,948)
Calcasieu-Sulphur Parks & Recreation	902,828	(1,150,077)
Caldwell Parish District Attorney	56,035	(71,381)

(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, 2017

Employer	Changes in Discount Rate	
	1% Decrease 5.75%	1% Increase 7.75%
Caldwell Parish Library	\$ 70,139	\$ (89,347)
Caldwell Parish Police Jury	460,620	(586,765)
Cameron Parish Ambulance District #2	734,924	(936,192)
Cameron Parish District Attorney	27,293	(34,767)
Cameron Parish Police Jury	2,686,878	(3,422,709)
Catahoula E911 Communications District	17,123	(21,812)
Catahoula Parish Police Jury	359,774	(458,301)
City of Morgan City	171,545	(218,524)
Claiborne Parish Police Jury	720,429	(917,726)
Concordia Parish 7th District Attorney	271,736	(346,154)
Concordia Parish Indigent Defender Board	73,487	(93,613)
Concordia Parish Library	176,218	(224,477)
Concordia Parish Police Jury	515,601	(656,803)
Concordia Parish Sewer District #1	18,122	(23,085)
Desoto Parish EMS	1,259,560	(1,604,505)
Desoto Parish School Board	11,773	(14,997)
Desoto Parish Waterworks	184,375	(234,868)
East Carroll Parish Police Jury	737,548	(939,534)
East Feliciana Communications District	160,427	(204,362)
East Feliciana Parish Police Jury	582,468	(741,983)
Evangeline Parish District Attorney	202,552	(258,023)
Evangeline Parish Police Jury	1,250,207	(1,592,589)
Evangeline Parish School Board	-	-
Evangeline Parish Solid Waste	296,570	(377,788)
Franklin Parish Communications District	60,452	(77,007)
Franklin Parish Library	165,283	(210,548)
Franklin Parish Police Jury	747,689	(952,452)
Grant Parish Police Jury	763,418	(972,488)
Greater New Orleans Expressway	2,950,263	(3,758,224)
Iberia Medical Center	15,914,838	(20,273,289)
Iberia Parish 16th Judicial District Judge	672,789	(857,040)
Iberia Parish Government	3,845,669	(4,898,848)
Iberia Parish School Board	5,709	(7,272)
Iberville Parish District Attorney	229,618	(292,502)
Iberville Parish Parks & Recreation	225,852	(287,705)
Iberville Parish Police Jury	4,305,103	(5,484,103)
Iberville Parish School Board	5,797	(7,384)
Jackson Parish District Attorney	284,947	(362,983)
Jackson Parish Police Jury	1,121,903	(1,429,148)

(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, 2017

Employer	Changes in Discount Rate	
	1% Decrease 5.75%	1% Increase 7.75%
Jackson Parish Recreation Department	\$ 114,884	\$ (146,346)
Jackson Parish Sales Tax	47,592	(60,626)
Jefferson Davis District Attorney	265,262	(337,907)
Jefferson Davis Parish 31st Judicial Court	-	-
Jefferson Davis Parish Indigent Defender Board	28,680	(36,534)
Jefferson Davis Parish Landfill	114,591	(145,973)
Jefferson Davis Parish Library	222,731	(283,728)
Jefferson Davis Parish Mosquito Abatement	197,681	(251,818)
Jefferson Davis Parish Police Jury	695,046	(885,392)
Jefferson Davis Parish Tourist Commission	91,159	(116,124)
Jefferson Parish Government	81,444,321	(103,748,744)
Jefferson Parish 24th Indigent Defender Board	76,700	(97,706)
Jefferson Parish Housing Authority	154,297	(196,553)
Jefferson Parish Retirement System	98,877	(125,956)
Kolin Ruby Wise Water District (Rapides)	174,030	(221,690)
Lafayette 15th Judicial District Attorney	336,133	(428,186)
Lafayette Airport Commission	729,871	(929,754)
Lafayette Consolidated Government	20,562,123	(26,193,284)
Lafayette Convention & Visitors Commission	485,384	(618,311)
Lafayette Economic Development Authority	778,601	(991,830)
Lafourche Parish School Board	5,709	(7,272)
Lafourche Parish Water District #1	1,913,752	(2,437,853)
Lasalle Parish Police Jury	565,557	(720,441)
Lincoln Parish 3rd Judicial District Attorney	372,952	(475,088)
Lincoln Parish Detention Center	-	-
Lincoln Parish Police Jury	2,036,317	(2,593,985)
Livingston Parish Mosquito Abatement	-	-
Livingston Parish Recreation District #3	555,662	(707,836)
Madison Parish Police Jury	1,069,213	(1,362,028)
Monroe/West Monroe Visitors' Bureau	351,444	(447,691)
Morehouse Parish Library	76,016	(96,834)
Morehouse Parish Police Jury	574,029	(731,233)
Natchitoches 10th Judicial Court	65,100	(82,928)
Natchitoches Parish	2,342,182	(2,983,614)
Natchitoches Parish District Attorney	92,517	(117,854)
Natchitoches Parish Tax Commission	163,519	(208,301)
Natchitoches Port Commission	126,079	(160,607)

(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, 2017

Employer	Changes in Discount Rate	
	1% Decrease 5.75%	1% Increase 7.75%
North Louisiana Crime Lab	\$ 1,153,902	\$ (1,469,911)
Ouachita Parish Police Jury	7,675,427	(9,777,426)
Plaquemines 25th Judicial District Public Defender	80,473	(102,512)
Plaquemines Medical Center	963,024	(1,226,758)
Plaquemines Parish District Attorney of the 25th District	27,663	(35,238)
Plaquemines Parish Government	10,202,174	(12,996,151)
Plaquemines Port, Harbor & Terminal District	1,215,071	(1,547,832)
Pointe Coupee Hospital	4,859,199	(6,189,943)
Pointe Coupee Parish Library	235,250	(299,676)
Pointe Coupee Parish Police Jury	972,012	(1,238,208)
Pointe Coupee Parish School Board	5,709	(7,272)
Police Jury Association (Ex Board)	4,318	(5,501)
Police Jury Association (Office)	250,814	(319,502)
Port of Iberia	129,687	(165,203)
Rapides Parish Indigent Defender Board	166,132	(211,630)
Rapides Parish Library	1,260,790	(1,606,071)
Rapides Parish Police Jury	5,100,805	(6,497,716)
Red River Parish Police Jury	849,351	(1,081,955)
Red River Parish School Board	5,709	(7,272)
Red River Waterway Commission	833,242	(1,061,434)
Richland Parish Communication District	44,500	(56,687)
Richland Parish District Judge	110,471	(140,724)
Richland Parish Police Jury	1,284,021	(1,635,664)
Richland Parish School Board	-	-
Richland Parish Tax Commission	75,826	(96,591)
Ruston/Lincoln Convention Bureau	-	-
Sabine Parish District Attorney	201,553	(256,751)
Sabine Parish Library	114,573	(145,950)
Sabine Parish Police Jury	916,317	(1,167,261)
Sabine Parish School Board	5,237	(6,671)
South Toledo Bend Water District	129,204	(164,588)
St. Bernard Parish Government	6,979,594	(8,891,032)
St. Bernard Parish Library	100,528	(128,058)
St. Bernard Parish School Board	12,841	(16,358)
St. Charles Parish 29th Judicial District Attorney	981,688	(1,250,533)
St. Charles Parish Council	15,461,735	(19,696,099)

(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, 2017

Employer	Changes in Discount Rate	
	1% Decrease 5.75%	1% Increase 7.75%
St. Charles Parish School Board	\$ 5,709	\$ (7,272)
St. Helena Parish Police Jury	621,369	(791,537)
St. Helena Parish School Board	-	-
St. James Parish Government	4,668,928	(5,947,565)
St. James Parish School Board	6,423	(8,181)
St. John Parish Council	6,226,397	(7,931,564)
St. John the Baptist Parish 40th Judicial District Attorney	561,616	(715,420)
St. John the Baptist Parish Library	612,692	(780,484)
St. Landry Parish Community Action Agency	-	-
St. Landry Parish E911 Communications District	267,125	(340,280)
St. Landry Parish Government	2,113,153	(2,691,863)
St. Landry Parish Sheriff	7,491	(9,543)
St. Martin Parish Government	2,098,888	(2,673,691)
St. Martin Parish Library	364,820	(464,730)
St. Martin Parish School Board	5,764	(7,342)
St. Martin Parish Water & Sewer	59,157	(75,357)
St. Mary Parish Consolidated Gravity Drainage District #1	218,296	(278,078)
St. Mary Parish E911 Communications District	223,774	(285,057)
St. Mary Parish Government	3,468,132	(4,417,918)
St. Mary Parish Library	625,639	(796,978)
St. Mary Parish Sales & Use Tax Department	265,064	(337,655)
St. Mary Parish School Board	5,398	(6,876)
St. Mary Parish Sewer District #5	75,065	(95,622)
St. Mary Parish Sewer District #8	47,636	(60,682)
St. Mary Parish Sewer District Wards 5 & 8	44,361	(56,510)
St. Mary Parish Water District #3	54,260	(69,120)
St. Mary Parish Water District #4	8,552	(10,895)
St. Tammany Parish 22nd District Attorney	557,748	(710,493)
St. Tammany Parish Communications District	181,060	(230,645)
St. Tammany Parish Coroner	1,160,361	(1,478,139)
St. Tammany Parish Fire District #1	17,236	(21,957)
St. Tammany Parish Fire District #4	60,869	(77,539)
St. Tammany Parish Government	15,753,485	(20,067,748)
St. Tammany Parish Library	2,375,154	(3,025,616)
St. Tammany Parish Mosquito Abatement District #2	980,312	(1,248,781)
St. Tammany Parish Recreation District #1	843,478	(1,074,473)
St. Tammany Parish Recreation District #11	60,500	(77,068)
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, 2017

Employer	Changes in Discount Rate	
	1% Decrease 5.75%	1% Increase 7.75%
Tangipahoa Parish 21st Judicial District Attorney	\$ 981,662	\$ (1,250,501)
Tangipahoa Parish 21st Judicial District Indigent Defender	811,954	(1,034,317)
Tangipahoa Parish Consolidated Gravity Drainage District	454,977	(579,577)
Tangipahoa Parish Government	7,174,783	(9,139,675)
Tangipahoa Parish Library	574,055	(731,266)
Tangipahoa Parish Mosquito Abatement District #1	324,111	(412,873)
Tangipahoa Parish Sewer District #1	231,689	(295,140)
Tangipahoa Parish Sheriff	124,311	(158,355)
Tangipahoa Parish Tourist Commission	187,936	(239,404)
Tangipahoa Parish Water District	453,352	(577,507)
Teche-Vermilion Fresh Water District	440,470	(561,098)
Tensas Parish Police Jury	459,891	(585,838)
Terrebonne Indigent Defender Board	318,578	(405,824)
Union Parish 3rd Judicial Clerks' Fund	69,908	(89,053)
Union Parish Police Jury	1,709,743	(2,177,975)
Vermilion Parish 7th Ward Drainage District #2	72,668	(92,568)
Vermilion Parish Library	311,394	(396,673)
Vermilion Parish Police Jury	2,738,112	(3,487,973)
Vermilion Parish School Board	-	-
Vermilion Parish Tourist Commission	21,697	(27,640)
Vermilion Parish Waterworks District #1	327,526	(417,222)
Washington Parish Police Jury	1,934,747	(2,464,598)
Webster Parish Police Jury	1,903,626	(2,424,954)
West Baton Rouge Natural Gas & Water	967,207	(1,232,087)
West Baton Rouge Parish 18th Judicial Court	214,962	(273,831)
West Baton Rouge Parish Council	3,634,711	(4,630,116)
West Baton Rouge Parish Library	354,485	(451,565)
West Baton Rouge Parish School Board	5,709	(7,272)
West Calcasieu Cameron Hospital	16,488,515	(21,004,074)
West Carroll Parish Library	45,184	(57,559)
West Carroll Parish Police Jury	665,100	(847,245)
West Feliciana Parish Tourist Commission	21,683	(27,621)
West Ouachita Parish Sewer District #5	260,530	(331,879)
Winn Parish District Attorney	121,702	(155,031)
Winn Parish Police Jury	517,057	(658,659)
Winn Parish School Board	2,496	(3,179)
Workforce Investment Board	-	-
	\$ 365,954,492	\$ (466,175,109)

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, 2017

Employer	Changes in Discount Rate	
	1% Decrease 5.75%	1% Increase 7.75%
34th Judicial District Indigent Defender	\$ 24,852	\$ (42,464)
Abbeville Harbor & Terminal District	45,530	(77,797)
Acadia Soil & Water District	24,577	(41,996)
Ascension Parish Government	5,225,668	(8,929,129)
Ascension Parish Library	641,518	(1,096,165)
Assumption Waterworks #1	251,202	(429,230)
Audubon Regional Library	47,575	(81,292)
Avoyelles Coroner's Office	13,325	(22,768)
Avoyelles District Attorney's Office	135,367	(231,302)
Avoyelles Parish Police Jury	329,743	(563,434)
Bayou Lafourche Fresh Water District	163,949	(280,141)
Berwick Bayou Vista Waterworks	65,438	(111,814)
Calcasieu Soil & Water District	14,997	(25,626)
Cameron Mosquito Abatement District #1	105,399	(180,096)
City Court of Denham Springs	74,969	(128,099)
City Court of Hammond	207,044	(353,777)
City of Bossier	63,134	(107,878)
Crescent Soil & Water District	8,629	(14,744)
Denham Springs Ward Two Marshall	38,857	(66,396)
Desoto 42nd District Attorney	67,569	(115,456)
Desoto Communications District	101,807	(173,957)
Desoto Parish Library	213,141	(364,195)
Desoto Parish Police Jury	1,292,144	(2,207,893)
Evangeline Soil & Water District	13,685	(23,384)
Gulf Coast Soil & Water District	25,622	(43,780)
Iberia Soil & Water District	9,766	(16,687)
Jefferson Davis Soil & Water District	26,279	(44,904)
Lafourche 17th Indigent Defender Board	105,419	(180,129)
Lafourche/Terrebonne Soil & Water District	11,824	(20,204)
Livingston Parish Council	1,565,676	(2,675,279)
Livingston Parish Library	428,902	(732,868)
Livingston Parish Sheriff	54,909	(93,823)
Louisiana School Board Association	107,920	(184,404)
Madison Parish Soil & Water District	5,311	(9,075)
North Caddo Medical Center	2,509,464	(4,287,936)

(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, 2017

Employer	Changes in Discount Rate	
	1% Decrease 5.75%	1% Increase 7.75%
Northeast Soil & Water District	\$ 13,047	\$ (22,294)
St. James Parish Hospital	2,287,457	(3,908,590)
St. Landry Soil & Water District	7,412	(12,666)
St. Mary Soil & Water District	7,826	(13,372)
St. Mary Water & Sewer District #4	145,429	(248,496)
St. Mary Waterworks District # 5	92,226	(157,587)
Tangipahoa Soil & Water	7,178	(12,265)
Terrebonne Consolidated Government	7,429,571	(12,694,951)
Terrebonne Consolidated Waterworks	1,047,257	(1,789,454)
Terrebonne Recreation District #10	18,672	(31,905)
Terrebonne Sales & Use	79,308	(135,513)
Vermilion Soil & Water District	19,815	(33,859)
Vernon Parish 30th Judicial District Attorney	81,178	(138,710)
Vernon Parish Police Jury	936,683	(1,600,516)
West Carroll Soil & Water District	8,249	(14,095)
West Feliciana Police Jury	607,723	(1,038,420)
	<u>\$ 26,810,242</u>	<u>\$ (45,810,815)</u>

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF AMORTIZATION (PLAN A)  
DECEMBER 31, 2018 - DECEMBER 31, 2021

Employer	December 31, 2018	December 31, 2019	December 31, 2020	December 31, 2021	TOTAL
15th Judicial District Court	\$ 32,410	\$ (35,487)	\$ (174,321)	\$ (203,662)	(381,060)
16th Judicial District Attorney	46,396	(48,438)	(240,967)	(282,316)	(525,325)
5th Judicial District Attorney	9,104	(7,488)	(39,718)	(47,148)	(85,250)
Acadia Parish Communications District	886	(1,092)	(5,384)	(6,291)	(11,881)
Acadia Parish Library	7,392	(10,642)	(47,826)	(54,464)	(105,541)
Acadia Parish Police Jury	43,204	(54,011)	(254,885)	(294,093)	(559,786)
Acadiana Crime Lab	27,920	(26,410)	(137,025)	(161,892)	(297,408)
Acadiana Works, Inc.	(2,896)	(13,748)	(33,836)	(30,600)	(81,080)
Allen Parish 33rd Judicial Indigent Defender Board	2,609	(1,453)	(8,801)	(10,766)	(18,412)
Allen Parish Ambulance Service	15,023	(19,159)	(90,209)	(104,143)	(198,488)
Allen Parish District Attorney	6,382	(7,067)	(35,009)	(40,880)	(76,574)
Allen Parish Library	6,377	(5,400)	(28,395)	(33,816)	(61,234)
Allen Parish Police Jury	16,416	(21,078)	(97,810)	(112,511)	(214,984)
Assumption Parish Police Jury	35,843	(41,330)	(200,854)	(234,010)	(440,352)
Avoyelles Parish 12th Judicial District Indigent Defender	2,459	(2,635)	(13,102)	(15,346)	(28,625)
Beauregard Parish Communications District	2,209	(2,846)	(13,157)	(15,196)	(28,990)
Beauregard Parish District Attorney	2,275	(2,357)	(11,940)	(14,048)	(26,071)
Beauregard Parish Library	8,258	(9,460)	(46,022)	(53,812)	(101,036)
Beauregard Parish Police Jury	41,306	(45,372)	(224,635)	(262,949)	(491,651)
Bienville Parish Library	5,981	(6,800)	(33,977)	(39,864)	(74,661)
Bienville Parish Police Jury	27,677	(26,933)	(139,926)	(165,620)	(304,803)
Bossier Parish Communications District	16,964	(15,115)	(81,151)	(96,679)	(175,981)
Bossier Parish EMS	31,359	(34,795)	(171,335)	(200,246)	(375,017)
Bossier Parish Police Jury	162,825	(182,284)	(905,432)	(1,059,219)	(1,984,110)
Caddo Parish Commission	235,252	(265,008)	(1,311,076)	(1,534,679)	(2,875,512)
Caddo Parish Coroner	11,159	(11,553)	(58,066)	(68,109)	(126,569)
Caddo Parish District Attorney	55,243	(49,694)	(267,228)	(317,960)	(579,640)
Caddo/Bossier Port Commission	25,982	(28,451)	(140,587)	(163,870)	(306,926)
Calcasieu Parish Gravity Drainage District #4	11,797	(13,873)	(64,518)	(73,010)	(139,604)
Calcasieu Parish Gravity Drainage District #5	19,014	(20,138)	(102,209)	(120,540)	(223,873)
Calcasieu Parish Police Jury	680,383	(661,755)	(3,439,803)	(4,067,577)	(7,488,753)
Calcasieu Parish School Board	74	-	-	-	74
Calcasieu Parish Waterworks District #7	4,779	(4,412)	(23,467)	(27,876)	(50,976)
Calcasieu Regional Airport	14,052	(11,834)	(65,260)	(78,136)	(141,179)
Calcasieu-Sulphur Parks & Recreation	26,981	(27,826)	(142,243)	(167,674)	(310,763)
Caldwell Parish District Attorney	1,669	(1,972)	(9,085)	(10,408)	(19,797)
Caldwell Parish Library	2	(2,565)	(10,956)	(13,028)	(26,548)
Caldwell Parish Police Jury	14,069	(14,627)	(73,045)	(85,547)	(159,150)
Cameron Parish Ambulance District #2	24,467	(20,890)	(114,238)	(136,491)	(247,152)
Cameron Parish District Attorney	1,318	(360)	(3,867)	(5,068)	(7,977)
Cameron Parish Police Jury	77,173	(86,410)	(427,334)	(499,008)	(935,580)
Catahoula E911 Communications District	505	(551)	(2,720)	(3,182)	(5,948)
Catahoula Parish Police Jury	11,272	(11,329)	(57,176)	(66,820)	(124,054)
City of Morgan City	5,636	(4,922)	(26,672)	(31,861)	(57,819)
Claiborne Parish Police Jury	20,457	(24,016)	(115,409)	(133,799)	(252,767)
Concordia Parish 7th District Attorney	7,638	(8,689)	(42,879)	(50,466)	(94,397)
Concordia Parish Indigent Defender Board	2,339	(2,191)	(11,501)	(13,648)	(25,002)
Concordia Parish Library	4,838	(5,493)	(27,878)	(32,730)	(61,263)
Concordia Parish Police Jury	14,266	(17,014)	(82,270)	(95,758)	(180,777)
Concordia Parish Sewer District #1	412	(721)	(2,982)	(3,364)	(6,656)
Desoto Parish EMS	40,970	(35,322)	(195,503)	(233,929)	(423,785)
Desoto Parish School Board	352	(369)	(1,859)	(2,188)	(4,064)

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF AMORTIZATION (PLAN A)  
DECEMBER 31, 2018 - DECEMBER 31, 2021

Employer	December 31, 2018	December 31, 2019	December 31, 2020	December 31, 2021	TOTAL
Desoto Parish Waterworks	\$ 3,279	\$ (7,773)	\$ (31,127)	\$ (34,240)	(69,861)
East Carroll Parish Police Jury	22,150	(23,519)	(117,025)	(136,976)	(255,371)
East Feliciana Communications District	6,119	(2,491)	(22,703)	(29,795)	(48,871)
East Feliciana Parish Police Jury	17,250	(19,841)	(93,920)	(108,177)	(204,689)
Evangeline Parish District Attorney	6,578	(5,875)	(32,383)	(37,618)	(69,298)
Evangeline Parish Police Jury	35,860	(39,155)	(196,879)	(232,189)	(432,364)
Evangeline Parish School Board	55	-	-	-	55
Evangeline Parish Solid Waste	7,998	(10,565)	(47,975)	(55,078)	(105,620)
Franklin Parish Communications District	1,860	(1,859)	(9,530)	(11,228)	(20,758)
Franklin Parish Library	5,912	(4,194)	(25,186)	(30,697)	(54,165)
Franklin Parish Police Jury	22,368	(22,810)	(117,651)	(138,862)	(256,956)
Grant Parish Police Jury	22,556	(24,597)	(121,270)	(141,783)	(265,094)
Greater New Orleans Expressway	85,109	(99,087)	(474,108)	(547,922)	(1,036,008)
Iberia Medical Center	509,824	(477,671)	(2,503,510)	(2,955,712)	(5,427,070)
Iberia Parish 16th Judicial District Judge	19,999	(21,420)	(106,687)	(124,949)	(233,057)
Iberia Parish Government	105,407	(130,453)	(617,335)	(714,221)	(1,356,602)
Iberia Parish School Board	145	(184)	(907)	(1,060)	(2,006)
Iberville Parish District Attorney	5,267	(9,238)	(38,076)	(42,645)	(84,692)
Iberville Parish Parks & Recreation	4,787	(8,874)	(37,363)	(41,947)	(83,398)
Iberville Parish Police Jury	126,936	(133,175)	(679,937)	(799,548)	(1,485,724)
Iberville Parish School Board	315	(185)	(918)	(1,075)	(1,863)
Jackson Parish District Attorney	8,015	(9,098)	(45,220)	(52,923)	(99,226)
Jackson Parish Police Jury	35,532	(33,625)	(175,790)	(208,359)	(382,243)
Jackson Parish Recreation Department	2,507	(4,219)	(18,789)	(21,336)	(41,838)
Jackson Parish Sales Tax	1,860	(1,171)	(7,168)	(8,837)	(15,317)
Jefferson Davis District Attorney	7,997	(8,381)	(41,999)	(49,265)	(91,649)
Jefferson Davis Parish 31st Judicial Court	(67)	(70)	(1)	2	(136)
Jefferson Davis Parish Indigent Defender Board	1,264	(755)	(4,354)	(5,325)	(9,171)
Jefferson Davis Parish Landfill	3,502	(3,512)	(18,044)	(21,286)	(39,340)
Jefferson Davis Parish Library	7,242	(6,941)	(35,173)	(41,365)	(76,238)
Jefferson Davis Parish Mosquito Abatement	3,294	(8,699)	(33,758)	(36,716)	(75,880)
Jefferson Davis Parish Police Jury	19,285	(22,855)	(110,999)	(129,087)	(243,657)
Jefferson Davis Parish Tourist Commission	3,068	(2,776)	(14,421)	(16,932)	(31,061)
Jefferson Parish Government	2,716,347	(2,320,130)	(12,655,354)	(15,125,848)	(27,384,985)
Jefferson Parish 24th Indigent Defender Board	2,151	(2,607)	(12,274)	(14,245)	(26,976)
Jefferson Parish Housing Authority	2,617	(6,951)	(26,620)	(28,657)	(59,612)
Jefferson Parish Retirement System	3,045	(3,016)	(15,568)	(18,361)	(33,900)
Kolin Ruby Wise Water District (Rapides)	5,088	(5,334)	(27,442)	(32,321)	(60,010)
Lafayette 15th Judicial District Attorney	16,851	(3,814)	(46,925)	(62,426)	(96,314)
Lafayette Airport Commission	22,436	(21,788)	(114,221)	(135,552)	(249,126)
Lafayette Consolidated Government	575,356	(685,646)	(3,288,002)	(3,818,809)	(7,217,101)
Lafayette Convention & Visitors Commission	13,806	(15,773)	(77,272)	(90,148)	(169,387)
Lafayette Economic Development Authority	21,446	(25,852)	(124,738)	(144,604)	(273,748)
Lafourche Parish School Board	168	(184)	(907)	(1,060)	(1,983)
Lafourche Parish Water District #1	55,263	(62,201)	(305,251)	(355,425)	(667,615)
Lasalle Parish Police Jury	15,531	(19,691)	(91,332)	(105,036)	(200,529)
Lincoln Parish 3rd Judicial District Attorney	11,707	(11,001)	(58,267)	(69,265)	(126,827)
Lincoln Parish Detention Center	-	-	-	-	-
Lincoln Parish Police Jury	63,504	(63,272)	(321,589)	(378,186)	(699,544)
Livingston Parish Mosquito Abatement	178	(154)	(1)	2	25
Livingston Parish Recreation District #3	16,781	(16,950)	(87,430)	(103,196)	(190,795)
Madison Parish Police Jury	30,923	(34,958)	(170,123)	(198,574)	(372,733)
Monroe/West Monroe Visitors' Bureau	11,481	(9,882)	(54,467)	(65,269)	(118,138)
Morehouse Parish Library	2,038	(2,573)	(12,130)	(14,118)	(26,784)

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF AMORTIZATION (PLAN A)  
DECEMBER 31, 2018 - DECEMBER 31, 2021

Employer	December 31, 2018	December 31, 2019	December 31, 2020	December 31, 2021	TOTAL
Morehouse Parish Police Jury	\$ 15,193	\$ (19,828)	\$ (92,703)	\$ (106,608)	(203,947)
Natchitoches 10th Judicial Court	2,366	(1,951)	(10,176)	(12,091)	(21,852)
Natchitoches Parish	69,814	(75,629)	(372,304)	(434,989)	(813,109)
Natchitoches Parish District Attorney	2,941	(2,687)	(14,472)	(17,182)	(31,401)
Natchitoches Parish Tax Commission	5,024	(5,103)	(25,881)	(30,371)	(56,331)
Natchitoches Port Commission	4,201	(3,544)	(19,535)	(23,414)	(42,292)
North Louisiana Crime Lab	36,642	(34,739)	(180,780)	(214,304)	(393,181)
Ouachita Parish Police Jury	228,562	(245,014)	(1,218,965)	(1,425,486)	(2,660,903)
Plaquemines 25th Judicial District Public Defender	1,926	(3,040)	(13,149)	(14,946)	(29,209)
Plaquemines Medical Center	29,487	(27,426)	(150,065)	(178,852)	(326,857)
Plaquemines Parish District Attorney of the 25th District	844	(1,016)	(4,491)	(5,140)	(9,804)
Plaquemines Parish Government	257,531	(374,526)	(1,662,643)	(1,894,753)	(3,674,391)
Plaquemines Port, Harbor & Terminal District	35,628	(37,905)	(191,806)	(225,664)	(419,748)
Pointe Coupee Hospital	144,843	(155,014)	(770,623)	(902,452)	(1,683,247)
Pointe Coupee Parish Library	7,259	(7,401)	(37,287)	(43,691)	(81,120)
Pointe Coupee Parish Police Jury	22,166	(37,823)	(160,331)	(180,522)	(356,511)
Pointe Coupee Parish School Board	165	(188)	(907)	(1,061)	(1,992)
Police Jury Association (Ex Board)	261	(39)	(584)	(801)	(1,164)
Police Jury Association (Office)	5,910	(9,264)	(41,004)	(46,583)	(90,941)
Port of Iberia	3,886	(4,100)	(20,538)	(24,086)	(44,839)
Rapides Parish Indigent Defender Board	5,647	(4,808)	(25,700)	(30,855)	(55,716)
Rapides Parish Library	38,523	(39,113)	(198,747)	(234,153)	(433,490)
Rapides Parish Police Jury	158,626	(154,804)	(801,525)	(947,324)	(1,745,027)
Red River Parish Police Jury	23,963	(28,237)	(135,791)	(157,743)	(297,808)
Red River Parish School Board	150	(184)	(907)	(1,060)	(2,002)
Red River Waterway Commission	20,870	(29,494)	(135,009)	(154,750)	(298,383)
Richland Parish Communication District	1,324	(1,378)	(7,034)	(8,265)	(15,353)
Richland Parish District Judge	2,825	(3,912)	(17,920)	(20,516)	(39,523)
Richland Parish Police Jury	37,543	(39,848)	(202,780)	(238,470)	(443,556)
Richland Parish School Board	55	-	-	-	55
Richland Parish Tax Commission	2,326	(2,337)	(11,946)	(14,082)	(26,039)
Ruston/Lincoln Convention Bureau	-	-	-	-	-
Sabine Parish District Attorney	6,109	(6,492)	(32,089)	(37,433)	(69,905)
Sabine Parish Library	3,304	(3,546)	(18,034)	(21,277)	(39,553)
Sabine Parish Police Jury	28,199	(27,435)	(143,453)	(170,179)	(312,869)
Sabine Parish School Board	210	(140)	(814)	(973)	(1,718)
South Toledo Bend Water District	3,916	(4,188)	(20,577)	(23,996)	(44,846)
St. Bernard Parish Government	205,157	(221,757)	(1,106,444)	(1,296,251)	(2,419,295)
St. Bernard Parish Library	3,003	(3,169)	(15,910)	(18,669)	(34,745)
St. Bernard Parish School Board	421	(370)	(1,997)	(2,383)	(4,329)
St. Charles Parish 29th Judicial District Attorney	26,664	(33,703)	(158,315)	(182,321)	(347,676)
St. Charles Parish Council	484,497	(462,493)	(2,423,565)	(2,871,561)	(5,273,123)
St. Charles Parish School Board	168	(184)	(907)	(1,060)	(1,983)
St. Helena Parish Police Jury	15,052	(24,101)	(103,152)	(115,401)	(227,602)
St. Helena Parish School Board	80	-	-	-	80
St. James Parish Government	136,957	(149,479)	(740,221)	(867,118)	(1,619,862)
St. James Parish School Board	326	(207)	(1,020)	(1,192)	(2,093)
St. John Parish Council	181,271	(200,391)	(989,919)	(1,156,369)	(2,165,408)
St. John the Baptist Parish 40th Judicial District Attorney	19,960	(14,646)	(85,977)	(104,302)	(184,965)
St. John the Baptist Parish Library	18,338	(19,815)	(97,255)	(113,790)	(212,522)
St. Landry Parish Community Action Agency	-	-	-	-	-

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF AMORTIZATION (PLAN A)  
DECEMBER 31, 2018 - DECEMBER 31, 2021

Employer	December 31, 2018	December 31, 2019	December 31, 2020	December 31, 2021	TOTAL
St. Landry Parish E911 Communications District	\$ 7,036	\$ (9,453)	\$ (43,303)	\$ (49,609)	(95,329)
St. Landry Parish Government	62,388	(71,614)	(339,127)	(392,457)	(740,810)
St. Landry Parish Sheriff	213	(241)	(1,190)	(1,392)	(2,610)
St. Martin Parish Government	63,670	(64,042)	(330,363)	(389,807)	(720,543)
St. Martin Parish Library	11,427	(10,884)	(57,120)	(67,754)	(124,331)
St. Martin Parish School Board	195	(178)	(914)	(1,071)	(1,968)
St. Martin Parish Water & Sewer	1,978	(1,739)	(9,247)	(10,984)	(19,992)
St. Mary Parish Consolidated Gravity Drainage District #1	6,419	(6,798)	(34,459)	(40,544)	(75,383)
St. Mary Parish E911 Communications District	6,977	(6,645)	(35,085)	(41,561)	(76,315)
St. Mary Parish Government	94,246	(117,280)	(555,445)	(644,103)	(1,222,583)
St. Mary Parish Library	18,085	(19,943)	(99,053)	(116,193)	(217,104)
St. Mary Parish Sales & Use Tax Department	7,848	(8,343)	(41,990)	(49,227)	(91,713)
St. Mary Parish School Board	193	(140)	(824)	(1,001)	(1,773)
St. Mary Parish Sewer District #5	1,641	(3,132)	(12,629)	(13,943)	(28,063)
St. Mary Parish Sewer District #8	1,162	(1,697)	(7,731)	(8,846)	(17,113)
St. Mary Parish Sewer District Wards 5 & 8	1,535	(1,296)	(6,954)	(8,238)	(14,954)
St. Mary Water District #3	3,253	(83)	(6,964)	(10,076)	(13,870)
St. Mary Water District #4	512	(14)	(1,098)	(1,587)	(2,187)
St. Tammany Parish 22nd District Attorney	17,392	(17,181)	(88,239)	(103,586)	(191,614)
St. Tammany Parish Communications District	5,139	(6,148)	(29,108)	(33,629)	(63,747)
St. Tammany Parish Coroner	33,109	(37,010)	(184,597)	(215,505)	(404,003)
St. Tammany Parish Fire District #1	345	(618)	(2,856)	(3,203)	(6,333)
St. Tammany Parish Fire District #4	1,782	(1,929)	(9,635)	(11,303)	(21,085)
St. Tammany Parish Government	479,952	(476,729)	(2,475,489)	(2,925,745)	(5,398,011)
St. Tammany Parish Library	74,204	(72,462)	(373,755)	(441,113)	(813,126)
St. Tammany Parish Mosquito Abatement District #2	29,570	(29,706)	(153,672)	(182,061)	(335,869)
St. Tammany Parish Recreation District #1	25,477	(27,027)	(134,506)	(156,652)	(292,708)
St. Tammany Parish Recreation District #11	2,049	(1,648)	(9,353)	(11,236)	(20,189)
St. Tammany Parish School Board	52	-	-	-	52
Tangipahoa Parish 21st Judicial District Attorney	39,632	(21,277)	(145,614)	(182,313)	(309,573)
Tangipahoa Parish 21st Judicial District Indigent Defender	13,897	(34,517)	(137,593)	(150,796)	(309,010)
Tangipahoa Parish Consolidated Gravity Drainage District	13,061	(14,802)	(72,624)	(84,500)	(158,865)
Tangipahoa Parish Government	236,772	(203,574)	(1,114,747)	(1,332,504)	(2,414,053)
Tangipahoa Parish Library	17,353	(18,272)	(91,209)	(106,615)	(198,744)
Tangipahoa Parish Mosquito Abatement District #1	9,618	(10,242)	(51,348)	(60,195)	(112,167)
Tangipahoa Parish Sewer District #1	8,137	(6,053)	(35,397)	(43,029)	(76,342)
Tangipahoa Parish Sheriff	4,309	(3,785)	(19,524)	(23,088)	(42,089)
Tangipahoa Parish Tourist Commission	5,611	(5,989)	(29,840)	(34,902)	(65,121)
Tangipahoa Parish Water District	14,300	(13,631)	(71,256)	(84,197)	(154,784)
Teche-Vermilion Fresh Water District	13,606	(13,311)	(69,029)	(81,805)	(150,540)
Tensas Parish Police Jury	11,482	(16,355)	(74,429)	(85,412)	(164,714)
Terrebonne Indigent Defender Board	9,580	(9,655)	(49,732)	(59,166)	(108,973)
Union Parish 3rd Judicial Clerks' Fund	1,891	(2,246)	(11,062)	(12,985)	(24,403)
Union Parish Police Jury	53,618	(51,329)	(267,468)	(317,533)	(582,713)
Vermilion Parish 7th Ward Drainage District #2	1,625	(2,822)	(12,024)	(13,495)	(26,717)
Vermilion Parish Library	8,726	(10,280)	(49,738)	(57,831)	(109,123)
Vermilion Parish Police Jury	72,318	(93,443)	(439,630)	(508,525)	(969,280)
Vermilion Parish School Board	74	-	-	-	74
Vermilion Parish Tourist Commission	603	(784)	(3,547)	(4,030)	(7,759)
Vermilion Parish Waterworks District #1	11,986	(8,061)	(49,589)	(60,827)	(106,491)
Washington Parish Police Jury	58,096	(60,516)	(306,055)	(359,323)	(667,799)
Webster Parish Police Jury	55,809	(60,103)	(301,448)	(353,543)	(659,285)
West Baton Rouge Natural Gas & Water	26,981	(30,491)	(153,217)	(179,632)	(336,359)

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF AMORTIZATION (PLAN A)  
DECEMBER 31, 2018 - DECEMBER 31, 2021

Employer	December 31, 2018	December 31, 2019	December 31, 2020	December 31, 2021	TOTAL
West Baton Rouge Parish 18th Judicial Court	\$ 8,787	\$ (4,688)	\$ (31,924)	\$ (39,923)	\$ (67,748)
West Baton Rouge Parish Council	110,023	(113,463)	(574,081)	(675,040)	(1,252,562)
West Baton Rouge Parish Library	9,419	(12,173)	(57,047)	(65,835)	(125,636)
West Baton Rouge Parish School Board	168	(184)	(907)	(1,060)	(1,983)
West Calcasieu Cameron Hospital	501,211	(521,953)	(2,612,669)	(3,062,259)	(5,695,670)
West Carroll Parish Library	1,236	(1,543)	(7,318)	(8,393)	(16,019)
West Carroll Parish Police Jury	20,708	(20,371)	(104,628)	(123,524)	(227,815)
West Feliciana Parish Tourist Commission	691	(657)	(3,402)	(4,025)	(7,394)
West Ouachita Parish Sewer District #5	8,387	(7,631)	(40,758)	(48,391)	(88,394)
Winn Parish District Attorney	2,766	(4,399)	(19,822)	(22,605)	(44,061)
Winn Parish Police Jury	15,418	(16,828)	(82,339)	(96,028)	(179,777)
Winn Parish School Board	63	(90)	(408)	(462)	(897)
Workforce Investment Board	(2,389)	(2,554)	(2,215)	-	(7,158)
	<u>\$ 11,173,973</u>	<u>\$ (11,324,750)</u>	<u>\$ (57,729,263)</u>	<u>\$ (67,965,252)</u>	<u>\$ (125,845,292)</u>

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF AMORTIZATION (PLAN B)  
DECEMBER 31, 2018 - DECEMBER 31, 2021

Employer	December 31, 2018	December 31, 2019	December 31, 2020	December 31, 2021	TOTAL
34th Judicial District Indigent Defender	\$ (610)	\$ (1,886)	\$ (5,115)	\$ (5,322)	\$ (12,933)
Abbeville Harbor & Terminal District	(1,112)	(3,446)	(9,360)	(9,748)	(23,666)
Acadia Soil & Water District	(698)	(1,936)	(5,064)	(5,260)	(12,958)
Ascension Parish Government	(129,142)	(393,633)	(1,069,023)	(1,118,702)	(2,710,500)
Ascension Parish Library	(16,541)	(49,183)	(132,310)	(137,335)	(335,369)
Assumption Waterworks #1	(6,694)	(19,153)	(51,637)	(53,776)	(131,260)
Audubon Regional Library	(1,837)	(3,864)	(9,983)	(10,184)	(25,868)
Avoyelles Coroner's Office	(339)	(1,011)	(2,743)	(2,854)	(6,947)
Avoyelles District Attorney's Office	(3,313)	(10,281)	(27,880)	(28,975)	(70,449)
Avoyelles Parish Police Jury	(7,753)	(24,731)	(67,708)	(70,589)	(170,781)
Bayou Lafourche Fresh Water District	(3,939)	(12,135)	(33,358)	(35,097)	(84,529)
Berwick Bayou Vista Waterworks	(1,344)	(4,766)	(13,294)	(14,010)	(33,414)
Calcasieu Soil & Water District	(371)	(1,124)	(3,061)	(3,211)	(7,767)
Cameron Mosquito Abatement District #1	(2,969)	(8,019)	(21,684)	(22,559)	(55,231)
City Court of Denham Springs	(2,027)	(5,760)	(15,480)	(16,052)	(39,319)
City Court of Hammond	(5,230)	(15,797)	(42,681)	(44,324)	(108,032)
City of Bossier	(1,629)	(4,818)	(13,046)	(13,517)	(33,010)
Crescent Soil & Water District	(212)	(653)	(1,774)	(1,846)	(4,485)
Denham Springs Ward Two Marshall	(831)	(3,104)	(8,220)	(8,320)	(20,475)
Desoto 42nd District Attorney	(1,777)	(4,973)	(13,707)	(14,463)	(34,920)
Desoto Communications District	(2,587)	(7,836)	(21,002)	(21,793)	(53,218)
Desoto Parish Library	(5,046)	(16,972)	(44,336)	(45,630)	(111,984)
Desoto Parish Police Jury	(30,002)	(95,859)	(263,721)	(276,618)	(666,200)
Evangeline Soil & Water District	(334)	(1,030)	(2,807)	(2,930)	(7,101)
Gulf Coast Soil & Water District	(704)	(1,921)	(5,234)	(5,481)	(13,340)
Iberia Soil & Water District	(237)	(741)	(2,010)	(2,090)	(5,078)
Jefferson Davis Soil & Water District	(695)	(2,005)	(5,371)	(5,628)	(13,699)
Lafourche 17th Indigent Defender Board	(2,715)	(8,238)	(21,901)	(22,566)	(55,420)
Lafourche/Terrebonne Soil & Water District	(311)	(908)	(2,461)	(2,528)	(6,208)
Livingston Parish Council	(38,994)	(118,028)	(321,446)	(335,175)	(813,643)
Livingston Parish Library	(11,409)	(33,682)	(89,291)	(91,819)	(226,201)
Livingston Parish Sheriff	(1,614)	(4,214)	(11,382)	(11,756)	(28,966)
Louisiana School Board Association	(2,886)	(8,180)	(22,187)	(23,103)	(56,356)
Madison Parish Soil & Water District	(237)	(498)	(1,136)	(1,139)	(3,010)
North Caddo Medical Center	(65,263)	(190,496)	(515,117)	(537,223)	(1,308,099)
Northeast Soil & Water District	(346)	(993)	(2,678)	(2,792)	(6,809)
St. James Parish Hospital	(57,624)	(172,177)	(469,274)	(489,696)	(1,188,771)
St. Landry Soil & Water District	(178)	(557)	(1,520)	(1,588)	(3,843)
St. Mary Soil & Water District	(298)	(585)	(1,598)	(1,673)	(4,154)
St. Mary Water & Sewer District #4	(4,016)	(11,288)	(30,167)	(31,133)	(76,604)
St. Mary Waterworks District # 5	(2,130)	(6,835)	(18,878)	(19,744)	(47,587)
Tangipahoa Soil & Water	(173)	(535)	(1,466)	(1,539)	(3,713)
Terrebonne Consolidated Government	(192,398)	(566,884)	(1,530,422)	(1,590,496)	(3,880,200)
Terrebonne Consolidated Waterworks	(24,637)	(78,324)	(213,845)	(224,194)	(541,000)
Terrebonne Recreation District #10	(387)	(1,341)	(3,765)	(3,999)	(9,492)
Terrebonne Sales & Use	(2,253)	(6,281)	(16,635)	(16,979)	(42,148)
Vermilion Soil & Water District	(306)	(1,438)	(4,009)	(4,244)	(9,997)
Vernon Parish 30th Judicial District Attorney	(1,825)	(5,940)	(16,430)	(17,379)	(41,574)
Vernon Parish Police Jury	(23,981)	(71,753)	(193,974)	(200,521)	(490,229)
West Carroll Soil & Water District	(319)	(683)	(1,758)	(1,767)	(4,527)
West Feliciana Police Jury	(15,508)	(46,300)	(125,106)	(130,105)	(317,019)
	<u>\$ (677,781)</u>	<u>\$ (2,032,795)</u>	<u>\$ (5,508,055)</u>	<u>\$ (5,739,472)</u>	<u>\$ (13,958,103)</u>



Duplantier  
Hrapmann  
Hogan &  
Maher, LLP

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)

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**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

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

August 31, 2018

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the employer pension schedules of the Parochial Employees' Retirement System of Louisiana, as of December 31, 2017, and the related notes to the schedules and have issued our report thereon dated August 31, 2018.

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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

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

New Orleans, Louisiana

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUMMARY SCHEDULE OF FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2017

SUMMARY OF AUDITOR'S RESULTS:

1. The opinion issued on the employer pension schedules of the Parochial Employees' Retirement System of Louisiana for the year ended December 31, 2017 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