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September 30, 2019

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Louisiana Legislative Auditor's Office
P.O. Box 94397
Baton Rouge, LA 70804

Dear Legislative Auditor:

We performed the audit of the employer allocations of Parochial Employees' Retirement System fiscal year ending December 31, 2018 and the related notes whose report is dated August 27, 2019. Subsequent to issuance of the report we discovered the amount reported as a change in proportion for a few of the participating employers in addition to the proportionate share allocation for Plan A was incorrect. As a result, we are reissuing the attached report to properly reflect the change in proportion and proportionate share with the resulting deferred inflows and deferred outflows and net pension liability.

Sincerely,

DUPLANTIER, HRAPMAN, HOGAN AND MAHER, LLP



Michelle H. Cunningham, CPA

Partner

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EMPLOYER PENSION REPORT
PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM
OF LOUISIANA
BATON ROUGE, LOUISIANA
DECEMBER 31, 2018

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA

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INDEPENDENT AUDITOR'S REPORT

August 27, 2019

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, 2018, 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, 2018, 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, 2018, 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 \$3,984,796,378 and \$334,817,251 respectively, at December 31, 2018. 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, 2018, 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, 2018, and our report thereon, dated June 14, 2019 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 27, 2019, 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, 2018

Employer	Employer Contributions	Employer Allocation Percentage
15th Judicial District Court	\$ 209,191	0.295896 %
16th Judicial District Attorney	269,314	0.380939
5th Judicial District Attorney	51,907	0.073421
Acadia Parish Communications District	6,948	0.009828
Acadia Parish Library	65,999	0.093354
Acadia Parish Police Jury	284,544	0.402482
Acadiana Crime Lab	179,021	0.253221
Acadiana Works, Inc.	-	-
Allen Parish 33rd Judicial Indigent Defender Board	10,350	0.014640
Allen Parish Ambulance Service	110,462	0.156246
Allen Parish District Attorney	39,938	0.056491
Allen Parish Library	43,460	0.061473
Allen Parish Police Jury	109,988	0.155576
Assumption Parish Police Jury	254,623	0.360159
Avoyelles Parish 12th Judicial District Indigent Defender	15,824	0.022383
Bayou Vermillion District	58,513	0.082765
Beauregard Parish Communications District	17,779	0.025148
Beauregard Parish District Attorney	14,631	0.020695
Beauregard Parish Library	61,085	0.086403
Beauregard Parish Police Jury	294,053	0.415932
Bienville Parish Library	45,820	0.064811
Bienville Parish Police Jury	179,464	0.253848
Bossier Parish Communications District	108,078	0.152874
Bossier Parish EMS	220,987	0.312581
Bossier Parish Police Jury	1,153,973	1.632271
Caddo Parish Commission	1,580,067	2.234972
Caddo Parish Coroner	69,142	0.097800
Caddo Parish District Attorney	334,107	0.472587
Caddo/Bossier Port Commission	167,280	0.236614
Calcasieu Parish Gravity Drainage District #4	78,988	0.111727
Calcasieu Parish Gravity Drainage District #5	130,449	0.184517
Calcasieu Parish Police Jury	4,374,080	6.187045
Calcasieu Parish School Board	-	-
Calcasieu Parish Waterworks District #7	30,978	0.043818
Calcasieu Regional Airport	89,120	0.126058
Calcasieu-Sulphur Parks & Recreation	190,477	0.269426
Caldwell Parish District Attorney	6,975	0.009866
Caldwell Parish Library	12,305	0.017405
Caldwell Parish Police Jury	96,013	0.135808
Cameron Parish Ambulance District #2	146,556	0.207300
Cameron Parish District Attorney	5,589	0.007906
Cameron Parish Police Jury	510,394	0.721942
Catahoula E911 Communications District	3,312	0.004685
Catahoula Parish Police Jury	68,183	0.096443
City of Morgan City	35,493	0.050204
Claiborne Parish Police Jury	135,567	0.191757
Concordia Parish 7th District Attorney	52,574	0.074365

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)
DECEMBER 31, 2018

Employer	Employer Contributions	Employer Allocation Percentage
Concordia Parish Indigent Defender Board	\$ 15,351	0.021714 %
Concordia Parish Library	33,814	0.047829
Concordia Parish Police Jury	98,617	0.139492
Concordia Parish Sewer District #1	3,558	0.005033
Desoto Parish EMS	278,950	0.394569
Desoto Parish School Board	2,277	0.003221
Desoto Parish Waterworks	54,254	0.076741
East Carroll Parish Police Jury	154,052	0.217903
East Feliciana 20th Judicial District Indigent Defender Board	7,742	0.010951
East Feliciana Communications District	31,823	0.045013
East Feliciana Parish Police Jury	126,763	0.179304
Evangeline Parish District Attorney	40,913	0.057871
Evangeline Parish Police Jury	275,436	0.389598
Evangeline Parish School Board	-	-
Evangeline Parish Solid Waste	57,499	0.081331
Franklin Parish Communications District	12,040	0.017030
Franklin Parish Library	34,255	0.048453
Franklin Parish Police Jury	144,518	0.204418
Grant Parish Police Jury	151,060	0.213671
Greater New Orleans Expressway	578,006	0.817577
Iberia Medical Center	3,330,809	4.711360
Iberia Parish 16th Judicial District Judge	137,056	0.193863
Iberia Parish Government	765,483	1.082760
Iberia Parish School Board	1,128	0.001596
Iberville Parish District Attorney	59,165	0.083688
Iberville Parish Parks & Recreation	47,263	0.066853
Iberville Parish Police Jury	877,457	1.241145
Iberville Parish School Board	1,110	0.001570
Jackson Parish District Attorney	54,833	0.077560
Jackson Parish Police Jury	213,862	0.302503
Jackson Parish Recreation Department	23,085	0.032653
Jackson Parish Sales Tax	9,802	0.013865
Jefferson Davis District Attorney	52,461	0.074205
Jefferson Davis Parish 31st Judicial Court	-	-
Jefferson Davis Parish Indigent Defender Board	5,811	0.008220
Jefferson Davis Parish Landfill	21,363	0.030218
Jefferson Davis Parish Library	50,338	0.071202
Jefferson Davis Parish Mosquito Abatement	38,416	0.054339
Jefferson Davis Parish Police Jury	138,025	0.195233
Jefferson Davis Parish Tourist Commission	18,126	0.025639
Jefferson Parish Government	14,427,419	20.407273
Jefferson Parish 24th Indigent Defender Board	13,749	0.019448
Jefferson Parish Housing Authority	29,111	0.041177
Jefferson Parish Retirement System	20,188	0.028556
Kolin Ruby Wise Water District (Rapides)	29,517	0.041751
Lafayette 15th Judicial District Attorney	267,727	0.378694
Lafayette Airport Commission	146,574	0.207326
Lafayette Consolidated Government	3,847,726	5.442528
Lafayette Convention & Visitors Commission	104,026	0.147143

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)
DECEMBER 31, 2018

Employer	Employer Contributions	Employer Allocation Percentage
Lafayette Economic Development Authority	\$ 141,133	0.199630 %
Lafourche Parish School Board	1,104	0.001562
Lafourche Parish Water District #1	375,648	0.531346
Lasalle Parish Police Jury	119,976	0.169704
Lincoln Parish 3rd Judicial District Attorney	73,097	0.103394
Lincoln Parish Police Jury	395,673	0.559671
Livingston Parish Mosquito Abatement	-	-
Livingston Parish Recreation District #3	113,740	0.160883
Madison Parish Police Jury	205,209	0.290264
Monroe/West Monroe Visitors' Bureau	68,268	0.096564
Morehouse Parish Library	15,042	0.021277
Morehouse Parish Police Jury	108,256	0.153126
Natchitoches 10th Judicial Court	16,820	0.023792
Natchitoches Parish Police Jury	470,312	0.665246
Natchitoches Parish District Attorney	20,718	0.029305
Natchitoches Parish Tax Commission	33,574	0.047490
Natchitoches Port Commission	20,555	0.029075
North Louisiana Crime Lab	259,962	0.367711
Ouachita Parish Police Jury	1,510,613	2.136730
Plaquemines 25th Judicial District Public Defender	22,425	0.031720
Plaquemines Medical Center	187,735	0.265547
Plaquemines Parish District Attorney of the 25th District	5,213	0.007374
Plaquemines Parish Government	1,926,021	2.724316
Plaquemines Port, Harbor & Terminal District	246,379	0.348498
Pointe Coupee Hospital	992,264	1.403537
Pointe Coupee Parish Library	45,795	0.064776
Pointe Coupee Parish Police Jury	188,787	0.267035
Pointe Coupee Parish School Board	1,104	0.001562
Police Jury Association (Ex Board)	702	0.000993
Police Jury Association (Office)	61,460	0.086934
Port of Iberia	29,252	0.041376
Rapides Parish Indigent Defender Board	35,405	0.050080
Rapides Parish Library	260,664	0.368704
Rapides Parish Police Jury	926,106	1.309958
Red River Parish Police Jury	165,997	0.234799
Red River Parish School Board	1,104	0.001562
Red River Waterway Commission	153,225	0.216734
Richland Parish Communication District	9,315	0.013176
Richland Parish District Judge	19,310	0.027314
Richland Parish Police Jury	260,017	0.367789
Richland Parish School Board	-	-
Richland Parish Tax Commission	14,056	0.019882
Sabine Parish District Attorney	42,130	0.059592
Sabine Parish Library	23,216	0.032839
Sabine Parish Police Jury	173,791	0.245824
Sabine Parish School Board	621	0.000878
South Toledo Bend Water District	23,513	0.033259

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)
DECEMBER 31, 2018

Employer	Employer Contributions	Employer Allocation Percentage
St. Bernard Parish Government	\$ 1,391,513	1.968266 %
St. Bernard Parish Library	19,834	0.028055
St. Bernard Parish School Board	2,208	0.003123
St. Charles Parish 29th Judicial District Attorney	189,549	0.268113
St. Charles Parish Council	3,120,258	4.413540
St. Charles Parish School Board	1,104	0.001562
St. Helena Parish Police Jury	140,296	0.198446
St. Helena Parish School Board	-	-
St. James Parish Government	929,856	1.315262
St. James Parish School Board	1,242	0.001757
St. John Parish Council	1,163,654	1.645964
St. John the Baptist Parish 40th Judicial District Attorney	118,334	0.167381
St. John the Baptist Parish Library	114,730	0.162283
St. Landry Parish E911 Communications District	56,693	0.080191
St. Landry Parish Government	415,155	0.587228
St. Landry Parish Sheriff	1,449	0.002050
St. Martin Parish Government	421,125	0.595673
St. Martin Parish Library	73,849	0.104458
St. Martin Parish School Board	1,104	0.001562
St. Martin Parish Water & Sewer	16,992	0.024035
St. Mary Parish Consolidated Gravity Drainage District #1	43,582	0.061646
St. Mary Parish E911 Communications District	58,288	0.082447
St. Mary Parish Government	687,935	0.973070
St. Mary Parish Library	121,852	0.172357
St. Mary Parish Sales & Use Tax Department	52,551	0.074332
St. Mary Parish School Board	966	0.001366
St. Mary Parish Sewer District #5	-	-
St. Mary Parish Sewer District #8	-	-
St. Mary Parish Sewer District Wards 5 & 8	8,316	0.011763
St. Mary Water District #3	31,854	0.045057
St. Mary Water District #4	-	-
St. Tammany Parish 22nd District Attorney	117,097	0.165631
St. Tammany Parish Communications District	33,975	0.048057
St. Tammany Parish Coroner	253,973	0.359239
St. Tammany Parish Fire District #1	3,604	0.005098
St. Tammany Parish Fire District #4	11,902	0.016835
St. Tammany Parish Government	2,840,553	4.017903
St. Tammany Parish Library	451,355	0.638432
St. Tammany Parish Mosquito Abatement District #2	188,825	0.267089
St. Tammany Parish Recreation District #1	166,465	0.235461
St. Tammany Parish Recreation District #11	12,625	0.017858
St. Tammany Parish School Board	-	-
Tangipahoa Parish 21st Judicial District Attorney	141,947	0.200781
Tangipahoa Parish 21st Judicial District Indigent Defender	211,401	0.299022
Tangipahoa Parish Consolidated Gravity Drainage District	82,698	0.116975
Tangipahoa Parish Government	1,508,082	2.133150
Tangipahoa Parish Library	113,638	0.160739
Tangipahoa Parish Mosquito Abatement District #1	66,129	0.093538
Tangipahoa Parish Sewer District #1	57,536	0.081383

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)
DECEMBER 31, 2018

Employer	Employer Contributions	Employer Allocation Percentage
Tangipahoa Parish Sheriff	\$ 24,773	0.035041 %
Tangipahoa Parish Tourist Commission	37,991	0.053737
Tangipahoa Parish Water District	95,876	0.135615
Teche-Vermilion Fresh Water District	88,093	0.124606
Tensas Parish Police Jury	85,622	0.121111
Terrebonne Indigent Defender Board	68,303	0.096613
Union Parish 3rd Judicial Clerks' Fund	13,284	0.018790
Union Parish Police Jury	335,165	0.474084
Vermilion Parish 7th Ward Drainage District #2	16,928	0.023944
Vermilion Parish Library	62,174	0.087944
Vermilion Parish Police Jury	476,763	0.674371
Vermilion Parish School Board	-	-
Vermilion Parish Tourist Commission	5,894	0.008337
Vermilion Parish Waterworks District #1	54,533	0.077136
Washington Parish Police Jury	393,749	0.556950
Webster Parish Police Jury	378,321	0.535127
West Baton Rouge Natural Gas & Water	185,806	0.262819
West Baton Rouge Parish 18th Judicial Court	27,885	0.039443
West Baton Rouge Parish Council	707,537	1.000796
West Baton Rouge Parish Library	75,923	0.107391
West Baton Rouge Parish School Board	1,104	0.001562
West Calcasieu Cameron Hospital	3,294,452	4.659933
West Carroll Parish Library	6,605	0.009343
West Carroll Parish Police Jury	127,920	0.180940
West Feliciana Parish Tourist Commission	4,147	0.005866
West Ouachita Parish Sewer District #5	36,198	0.051201
Winn Parish District Attorney	24,182	0.034205
Winn Parish Police Jury	100,134	0.141637
Winn Parish School Board	483	0.000683
Workforce Investment Board	-	-
Total	<u>\$ 70,697,405</u>	<u>100.000000 %</u>

See accompanying notes.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN B)
DECEMBER 31, 2018

Employer	Employer Contributions	Employer Allocation Percentage
34th Judicial District Indigent Defender	\$ 7,050	0.089853 %
Abbeville Harbor & Terminal District	13,377	0.170491
Acadia Soil & Water District	5,645	0.071946
Ascension Parish Government	1,583,720	20.184610
Ascension Parish Library	191,363	2.438933
Assumption Waterworks #1	72,369	0.922347
Audubon Regional Library	9,526	0.121409
Avoyelles Coroner's Office	3,780	0.048176
Avoyelles District Attorney's Office	38,302	0.488161
Avoyelles Parish Police Jury	94,920	1.209761
Bayou Lafourche Fresh Water District	51,848	0.660806
Berwick Bayou Vista Waterworks	14,936	0.190360
Calcasieu Soil & Water District	5,715	0.072838
Cameron Mosquito Abatement District #1	32,228	0.410748
City Court of Denham Springs	15,173	0.193381
City Court of Hammond	61,623	0.785389
City of Bossier	24,548	0.312866
Crescent Soil & Water District	2,808	0.035788
Denham Springs Ward Two Marshall	17,680	0.225333
Desoto 42nd District Attorney	20,807	0.265187
Desoto Communications District	40,067	0.510656
Desoto Parish Library	64,400	0.820782
Desoto Parish Police Jury	372,437	4.746733
Evangeline Soil & Water District	3,957	0.050432
Gulf Coast Soil & Water District	7,176	0.091459
Iberia Soil & Water District	2,733	0.034832
Jefferson Davis Soil & Water District	7,485	0.095397
Lafourche 17th Indigent Defender Board	33,211	0.423276
Lafourche/Terrebonne Soil & Water District	4,290	0.054676
Livingston Parish Council	474,476	6.047226
Livingston Parish Library	129,463	1.650014
Livingston Parish Sheriff	16,243	0.207018
Louisiana School Board Association	27,415	0.349406
Madison Parish Soil & Water District	2,172	0.027682
North Caddo Medical Center	657,954	8.385665
Northeast Soil & Water District	3,816	0.048635
St. James Parish Hospital	698,961	8.908301
St. Landry Soil & Water District	2,106	0.026841
St. Mary Soil & Water District	2,301	0.029326
St. Mary Water & Sewer District #4	49,515	0.631072
St. Mary Waterworks District # 5	25,978	0.331091
Tangipahoa Soil & Water	1,866	0.023782
Terrebonne Parish 32nd Judicial District Attorney	8,076	0.102929
Terrebonne Consolidated Government	2,130,279	27.150539
Terrebonne Consolidated Waterworks	312,457	3.982284
Terrebonne Recreation District #10	4,365	0.055632
Terrebonne Sales & Use	24,298	0.309680

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
 SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN B)
DECEMBER 31, 2018

Employer	Employer Contributions	Employer Allocation Percentage
Upper Delta Soil and Water District	855	0.010897 %
Vermilion Soil & Water District	7,082	0.090261
Vernon Parish 30th Judicial District Attorney	22,809	0.290702
Vernon Parish Police Jury	258,814	3.298600
West Carroll Soil & Water District	2,448	0.031200
West Feliciana Police Jury	179,253	2.284591
 Total	\$ 7,846,176	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, 2018

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Benefit)			
	Net Pension Liability	Differences Between Expected and Actual Experience	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	Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
15th Judicial District Court	\$ 1,313,293	\$ -	\$ 628,678	\$ 328,366	\$ -	\$ 957,044	\$ 80,009	\$ -	\$ -	\$ 4,341	\$ 84,350	\$ 510,340	\$ (1,558)	\$ 508,782
16th Judicial District Attorney	1,690,744	-	809,365	422,741	-	1,232,106	103,005	-	-	15,904	118,909	657,016	(4,463)	652,553
5th Judicial District Attorney	325,869	-	155,994	81,478	2,268	239,740	19,853	-	-	-	19,853	126,631	1,875	128,506
Acadia Parish Communications District	43,620	-	20,881	10,906	220	32,007	2,657	-	-	77	2,734	16,951	(76)	16,875
Acadia Parish Library	414,339	-	198,345	103,598	5,117	307,060	25,243	-	-	3,130	28,373	161,010	144	161,154
Acadia Parish Police Jury	1,786,360	-	855,136	446,648	76	1,301,860	108,830	-	-	21,874	130,704	694,172	(9,049)	685,124
Acadiana Crime Lab	1,123,886	-	538,008	281,008	6,864	825,880	68,470	-	-	-	68,470	436,737	3,243	439,980
Acadiana Works, Inc	-	-	-	-	-	-	-	-	-	33,926	33,926	-	(13,737)	(13,737)
Allen Parish 33rd Judicial Indigent Defender Board	64,978	-	31,105	16,247	688	48,040	3,959	-	-	468	4,427	25,250	684	25,934
Allen Parish Ambulance Service	693,476	-	331,969	173,392	1,168	506,529	42,248	-	-	3,556	45,804	269,482	(1,710)	267,772
Allen Parish District Attorney	250,727	-	120,024	62,690	30	182,744	15,275	-	-	1,986	17,261	97,432	(811)	96,621
Allen Parish Library	272,839	-	130,609	68,219	5,196	204,024	16,622	-	-	95	16,717	106,024	2,329	108,353
Allen Parish Police Jury	690,502	-	330,546	172,648	-	503,194	42,067	-	-	8,434	50,501	268,326	(3,369)	264,958
Assumption Parish Police Jury	1,598,515	-	765,214	399,681	6,137	1,171,032	97,386	-	-	4,428	101,814	621,176	(585)	620,592
Avoyelles Parish 12th Judicial District Indigent Defender	99,344	-	47,556	24,839	-	72,395	6,052	-	-	221	6,273	38,605	(90)	38,516
Bayou Vermillion District	367,341	-	175,847	91,847	32,043	299,737	22,379	-	-	-	22,379	142,747	10,681	153,428
Beauregard Parish Communications District	111,616	-	53,431	27,908	1,081	82,420	6,800	-	-	569	7,369	43,373	72	43,445
Beauregard Parish District Attorney	91,852	-	43,970	22,966	10	66,946	5,596	-	-	24	5,620	35,693	(33)	35,661
Beauregard Parish Library	383,488	-	183,577	95,884	2,798	282,259	23,363	-	-	809	24,172	149,022	344	149,366
Beauregard Parish Police Jury	1,846,056	-	883,713	461,574	11,246	1,356,533	112,467	-	-	2,851	115,318	717,370	1,825	719,195
Bienville Parish Library	287,654	-	137,701	71,923	2,383	212,007	17,525	-	-	272	17,797	111,781	222	112,003
Bienville Parish Police Jury	1,126,669	-	539,340	281,704	5,435	826,479	68,640	-	-	86	68,726	437,819	1,760	439,579
Bossier Parish Communications District	678,510	-	324,805	169,650	6,078	500,533	41,337	-	-	-	41,337	263,666	2,440	266,106
Bossier Parish EMS	1,387,347	-	664,127	346,882	6,949	1,017,958	84,521	-	-	2,675	87,196	539,117	754	539,871
Bossier Parish Police Jury	7,244,605	-	3,468,016	1,811,389	28,572	5,307,977	441,360	-	-	11,530	452,890	2,815,224	(1,794)	2,813,430
Caddo Parish Commission	9,919,608	-	4,748,549	2,480,227	-	7,228,776	604,329	-	-	25,751	630,080	3,854,720	(20,037)	3,834,684
Caddo Parish Coroner	434,072	-	207,791	108,532	9	316,332	26,445	-	-	1,361	27,806	168,678	(350)	168,328
Caddo Parish District Attorney	2,097,511	-	1,004,085	524,446	7,972	1,536,503	127,786	-	-	-	127,786	815,084	3,583	818,667
Caddo/Bossier Port Commission	1,050,178	-	502,724	262,579	251	765,554	63,980	-	-	4,535	68,515	408,095	(1,539)	406,556
Calcasieu Parish Gravity Drainage District #4	495,885	-	237,382	123,987	2,462	363,831	30,211	-	-	5,009	35,220	192,699	350	193,049
Calcasieu Parish Gravity Drainage District #5	818,953	-	392,035	204,765	3,126	599,926	49,893	-	-	228	50,121	318,242	120	318,362
Calcasieu Parish Police Jury	27,460,327	-	13,145,349	6,865,982	109,482	20,120,813	1,672,956	-	-	-	1,672,956	10,670,972	37,746	10,708,718
Calcasieu Parish School Board	-	-	-	-	-	-	-	-	-	-	-	-	74	74
Calcasieu Parish Waterworks District #7	194,480	-	93,098	48,626	1,529	143,253	11,848	-	-	-	11,848	75,574	558	76,132
Calcasieu Regional Airport	559,491	-	267,830	139,891	6,591	414,312	34,086	-	-	-	34,086	217,416	2,637	220,053
Calcasieu-Sulphur Parks & Recreation	1,195,809	-	572,438	298,992	9,152	880,582	72,852	-	-	64	72,916	464,687	2,346	467,033
Caldwell Parish District Attorney	43,789	-	20,962	10,949	6	31,917	2,668	-	-	2,599	5,267	17,016	(746)	16,271
Caldwell Parish Library	77,250	-	36,980	19,315	216	56,511	4,706	-	-	1,185	5,891	30,019	(2,368)	27,652
Caldwell Parish Police Jury	602,765	-	288,545	150,711	3,857	443,113	36,722	-	-	765	37,487	234,232	1,288	235,520
Cameron Parish Ambulance District #2	920,072	-	440,441	230,048	6,056	676,545	56,053	-	-	-	56,053	357,536	2,863	360,399
Cameron Parish District Attorney	35,090	-	16,798	8,774	1,096	26,668	2,138	-	-	-	2,138	13,636	543	14,179
Cameron Parish Police Jury	3,204,238	-	1,533,879	801,165	217	2,335,261	195,211	-	-	11,708	206,919	1,245,154	(6,452)	1,238,703

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)
AS OF THE YEAR ENDED DECEMBER 31, 2018

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense (Benefit)				
	Net Pension Liability	Differences Between Expected and Actual Experiences	Between Projected and Actual Investment Earnings on Pension Plan Investments		Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experiences	Between Projected and Actual Investment Earnings on Pension Plan Investments		Changes in Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
			Investment Earnings on Pension Plan Investments	Changes in Assumptions					Investment Earnings on Pension Plan Investments	Changes in Assumptions						
Catahoula E911 Communications District	\$ 20,794	\$ -	\$ 9,954	\$ 5,199	\$ 2	\$ 15,155	\$ 1,267	\$ -	\$ -	\$ 41	\$ 1,308	\$ 8,080	\$ (17)	\$ 8,063		
Catahoula Parish Police Jury	428,049	-	204,908	107,026	225	312,159	26,078	-	-	1,568	27,646	166,338	46	166,384		
City of Morgan City	222,823	-	106,666	55,713	2,065	164,444	13,575	-	-	3	13,578	86,588	828	87,416		
Clabome Parish Police Jury	851,086	-	407,418	212,800	39	620,257	51,850	-	-	5,500	57,350	330,729	(2,199)	328,530		
Concordia Parish 7th District Attorney	330,059	-	158,000	82,525	43	240,568	20,108	-	-	292	20,400	128,259	(646)	127,614		
Concordia Parish Indigent Defender Board	96,375	-	46,135	24,097	817	71,049	5,871	-	-	10	5,881	37,451	306	37,757		
Concordia Parish Library	212,282	-	101,620	53,078	39	154,737	12,933	-	-	286	13,219	82,492	(585)	81,907		
Concordia Parish Police Jury	619,116	-	296,373	154,799	-	451,172	37,718	-	-	2,535	40,253	240,586	(1,639)	238,928		
Concordia Parish Sewer District #1	22,338	-	10,693	5,585	31	16,309	1,361	-	-	282	1,643	8,681	(131)	8,551		
Desoto Parish EMS	1,751,239	-	838,324	437,867	26,352	1,302,543	106,690	-	-	-	106,690	680,524	9,013	689,537		
Desoto Parish School Board	14,296	-	6,844	3,574	1	10,419	871	-	-	8	879	5,555	(6)	5,549		
Desoto Parish Waterworks	340,604	-	163,048	85,162	10,205	258,415	20,751	-	-	4,107	24,858	132,357	1,051	133,408		
East Carroll Parish Police Jury	967,132	-	462,969	241,815	6,334	711,118	58,920	-	-	1,371	60,291	375,823	1,742	377,565		
East Feliciana 20th Judicial District Indigent Defender Board	48,604	-	23,267	12,153	4,240	39,660	2,961	-	-	-	2,961	18,888	1,413	20,301		
East Feliciana Communications District	199,784	-	95,637	49,953	5,661	151,251	12,171	-	-	130	12,301	77,635	1,373	79,008		
East Feliciana Parish Police Jury	795,816	-	380,960	198,980	8,018	587,958	48,483	-	-	4,073	52,556	309,251	2,064	311,315		
Evangeline Parish District Attorney	256,852	-	122,956	64,221	1,800	188,977	15,648	-	-	860	16,508	99,812	719	100,531		
Evangeline Parish Police Jury	1,729,176	-	827,762	432,351	19,254	1,279,367	105,346	-	-	806	106,152	671,951	3,875	675,826		
Evangeline Parish School Board	-	-	-	-	-	-	-	-	-	-	-	-	55	55		
Evangeline Parish Solid Waste	360,976	-	172,800	90,256	112	263,168	21,992	-	-	2,577	24,569	140,274	(1,019)	139,255		
Franklin Parish Communications District	75,585	-	36,183	18,899	216	55,298	4,605	-	-	-	4,605	29,372	80	29,452		
Franklin Parish Library	215,052	-	102,946	53,770	3,081	159,797	13,102	-	-	-	13,102	83,568	1,289	84,857		
Franklin Parish Police Jury	907,280	-	434,318	226,850	664	661,832	55,274	-	-	-	55,274	352,566	(449)	352,118		
Grant Parish Police Jury	948,349	-	453,978	237,118	1,959	693,055	57,776	-	-	1,814	59,590	368,524	(101)	368,423		
Greater New Orleans Expressway	3,628,700	-	1,737,071	907,294	5,327	2,649,692	221,070	-	-	17,407	238,477	1,410,098	(3,503)	1,406,595		
Ibena Medical Center	20,910,708	-	10,010,025	5,228,363	162,223	15,400,611	1,273,935	-	-	-	1,273,935	8,125,816	70,666	8,196,482		
Ibena Parish 16th Judicial District Judge	860,434	-	411,892	215,137	3,878	630,907	52,420	-	-	1,153	53,573	334,361	749	335,110		
Ibena Parish Government	4,805,678	-	2,300,494	1,201,577	12,350	3,514,421	292,775	-	-	22,128	314,903	1,867,467	(7,899)	1,859,568		
Ibena Parish School Board	7,084	-	3,391	1,771	14	5,176	432	-	-	13	445	2,753	(24)	2,729		
Iberville Parish District Attorney	371,437	-	177,808	92,872	8,108	278,788	22,629	-	-	3,987	26,616	144,339	959	145,298		
Iberville Parish Parks & Recreation	296,718	-	142,040	74,189	1,989	218,218	18,077	-	-	3,621	21,698	115,303	(1,447)	113,857		
Iberville Parish Police Jury	5,508,647	-	2,637,008	1,377,342	25,922	4,040,272	335,601	-	-	1,617	337,218	2,140,638	3,840	2,144,478		
Iberville Parish School Board	6,968	-	3,336	1,742	-	5,078	425	-	-	13	438	2,708	136	2,844		
Jackson Parish District Attorney	344,239	-	164,788	86,071	-	250,859	20,972	-	-	669	21,641	133,770	(725)	133,045		
Jackson Parish Police Jury	1,342,617	-	642,715	335,698	2,381	980,794	81,796	-	-	1,671	83,467	521,736	751	522,487		
Jackson Parish Recreation Department	144,926	-	69,376	36,236	490	106,102	8,829	-	-	1,332	10,161	56,318	(839)	55,480		
Jackson Parish Sales Tax	61,538	-	29,458	15,386	1,014	45,858	3,749	-	-	37	3,786	23,913	518	24,431		
Jefferson Davis District Attorney	329,348	-	157,660	82,348	666	240,674	20,065	-	-	327	20,392	127,983	120	128,103		
Jefferson Davis Parish 31st Judicial Court	-	-	-	-	-	-	-	-	-	69	69	-	(67)	(67)		
Jefferson Davis Parish Indigent Defender Board	36,483	-	17,465	9,122	489	27,076	2,223	-	-	37	2,260	14,177	438	14,615		
Jefferson Davis Parish Landfill	134,118	-	64,203	33,534	63	97,800	8,171	-	-	424	8,595	52,118	(138)	51,980		
Jefferson Davis Parish Library	316,020	-	151,280	79,015	4,003	234,298	19,253	-	-	85	19,338	122,804	1,775	124,579		
Jefferson Davis Parish Mosquito Abatement	241,176	-	115,452	60,302	124	175,878	14,693	-	-	5,158	19,851	93,720	(2,701)	91,020		

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)
AS OF THE YEAR ENDED DECEMBER 31, 2018

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense (Benefit)		
	Net Pension Liability	Differences Between Expected and Actual Experience	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	Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
Jefferson Davis Parish Police Jury	\$ 866,514	\$ -	\$ 414,803	\$ 216,657	\$ 2,063	\$ 633,523	\$ 52,790	\$ -	\$ -	\$ 2,713	\$ 55,503	\$ 336,724	\$ (1,253)	\$ 335,472
Jefferson Davis Parish Tourist Commission	113,795	-	54,474	28,453	368	83,295	6,933	-	-	83	7,016	44,220	379	44,599
Jefferson Parish Government	90,574,804	-	43,358,459	22,646,669	392,723	66,397,851	5,518,057	-	715,458	6,233,515	35,197,009	(8,966)	35,188,043	
Jefferson Parish 24th Indigent Defender Board	86,317	-	41,320	21,582	-	62,902	5,259	-	993	6,252	33,543	(387)	33,157	
Jefferson Parish Housing Authority	182,758	-	87,487	45,696	104	133,287	11,134	-	4,943	16,077	71,019	(2,222)	68,798	
Jefferson Parish Retirement System	126,742	-	60,672	31,690	671	93,033	7,721	-	-	7,721	49,251	225	49,476	
Kolin Ruby Wise Water District (Rapides)	185,306	-	88,707	46,333	63	135,103	11,289	-	2,247	13,536	72,009	(976)	71,034	
Lafayette 15th Judicial District Attorney	1,680,780	-	804,595	420,250	123,741	1,348,586	102,398	-	-	102,398	653,144	43,606	696,750	
Lafayette Airport Commission	920,187	-	440,497	230,077	4,884	675,458	56,060	-	117	56,177	357,581	1,167	358,748	
Lafayette Consolidated Government	24,155,894	-	11,563,506	6,039,766	-	17,603,272	1,471,641	-	161,897	1,633,538	9,386,883	(75,227)	9,311,656	
Lafayette Convention & Visitors Commission	653,073	-	312,628	163,290	5,617	481,535	39,787	-	1,457	41,244	253,782	857	254,639	
Lafayette Economic Development Authority	886,030	-	424,145	221,536	156	645,837	53,979	-	8,912	62,891	344,308	(4,022)	340,286	
Lafourche Parish School Board	6,933	-	3,319	1,733	-	5,052	422	-	13	435	2,694	(5)	2,689	
Lafourche Parish Water District #1	2,358,304	-	1,128,928	589,653	3,629	1,722,210	143,674	-	6,715	150,389	916,428	(2,088)	914,341	
Lasalle Parish Police Jury	753,207	-	360,563	188,327	5,869	554,759	45,887	-	4,305	50,192	292,693	219	292,912	
Lincoln Parish 3rd Judicial District Attorney	458,900	-	219,677	114,740	1,706	336,123	27,957	-	26	27,983	178,327	510	178,837	
Lincoln Parish Police Jury	2,484,021	-	1,189,109	621,087	1,354	1,811,550	151,333	-	720	152,053	965,280	1,745	967,025	
Livingston Parish Mosquito Abatement	-	-	-	-	-	-	-	-	153	153	-	178	178	
Livingston Parish Recreation District #3	714,057	-	341,821	178,538	3,974	524,333	43,502	-	-	43,502	277,479	982	278,461	
Madison Parish Police Jury	1,288,296	-	616,711	322,116	-	938,827	78,486	-	4,063	82,549	500,627	(1,971)	498,657	
Monroe/West Monroe Visitors' Bureau	428,586	-	205,165	107,160	2,173	314,498	26,111	-	-	26,111	166,547	818	167,365	
Morehouse Parish Library	94,435	-	45,206	23,612	196	69,014	5,753	-	360	6,113	36,697	(219)	36,479	
Morehouse Parish Police Jury	679,628	-	325,340	169,929	85	495,354	41,405	-	5,743	47,148	264,101	(2,817)	261,285	
Natchitoches 10th Judicial Court	105,597	-	50,550	26,403	2,511	79,464	6,433	-	30	6,463	41,035	1,153	42,188	
Natchitoches Parish Police Jury	2,952,601	-	1,413,420	738,247	9,766	2,161,433	179,880	-	5,971	185,851	1,147,369	1,554	1,148,923	
Natchitoches Parish District Attorney	130,066	-	62,263	32,521	1,857	96,641	7,924	-	-	7,924	50,543	635	51,178	
Natchitoches Parish Tax Commission	210,778	-	100,900	52,701	1,129	154,730	12,841	-	172	13,013	81,907	393	82,300	
Natchitoches Port Commission	129,045	-	61,774	32,266	712	94,752	7,862	-	2,081	9,943	50,146	(343)	49,803	
North Louisiana Crime Lab	1,632,033	-	781,260	408,062	22,782	1,212,104	99,428	-	279	99,707	634,202	8,171	642,373	
Ouachita Parish Police Jury	9,483,575	-	4,539,819	2,371,205	15,913	6,926,937	577,764	-	16,336	594,100	3,685,279	(719)	3,684,560	
Faouquemes 25th Judicial District Public Defender	140,785	-	67,394	35,201	3,767	106,362	8,577	-	1,004	9,581	54,708	725	55,433	
Faouquemes Medical Center	1,178,593	-	564,196	294,687	5,156	864,039	71,803	-	-	71,803	457,996	391	458,387	
Faouquemes Parish District Attorney of the 25th District	32,728	-	15,667	8,183	-	23,850	1,994	-	361	2,355	12,718	(26)	12,693	
Faouquemes Parish Government	12,091,493	-	5,788,237	3,023,270	-	8,811,507	736,646	-	136,652	873,298	4,698,705	(62,176)	4,636,529	
Faouquemes Port, Harbor & Terminal District	1,546,759	-	740,439	386,741	6,376	1,133,556	94,233	-	432	94,665	601,064	653	601,717	
Poite Coupee Hospital	6,229,401	-	2,982,035	1,557,555	29,316	4,568,906	379,512	-	8,727	388,239	2,420,720	6,245	2,426,965	
Poite Coupee Parish Library	287,499	-	137,627	71,884	244	209,755	17,515	-	351	17,866	111,721	140	111,861	
Poite Coupee Parish Police Jury	1,185,197	-	567,358	296,338	552	864,248	72,205	-	14,739	86,944	460,563	(7,330)	453,234	
Poite Coupee Parish School Board	6,933	-	3,319	1,733	-	5,052	422	-	18	440	2,694	(9)	2,686	
Police Jury Association (Ex Board)	4,407	-	2,110	1,102	194	3,406	269	-	74	343	1,713	105	1,818	

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)
AS OF THE YEAR ENDED DECEMBER 31, 2018

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense (Benefit)			
	Net Pension Liability	Differences Between Expected and Actual Experience	Between Projected and Actual Investment Earnings on Pension Plan Investments		Changes in Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Between Projected and Actual Investment Earnings on Pension Plan Investments		Changes in 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)
			Investment Earnings on Pension Plan Investments	Changes in Assumptions					Investment Earnings on Pension Plan Investments	Changes in Assumptions						
Police Jury Association (Office)	\$ 385,844	\$ -	\$ 184,705	\$ 96,474	\$ 7,123	\$ 288,302	\$ 23,507	\$ -	\$ -	\$ 2,942	\$ 26,449	\$ 149,938	\$ 626	\$ 150,564		
Port of Ibena	183,642	-	87,910	45,916	2,299	136,125	11,188	-	-	167	11,355	71,362	692	72,054		
Rapides Parish Indigent Defender Board	222,273	-	106,403	55,576	2,827	164,806	13,541	-	-	174	13,715	86,374	1,179	87,553		
Rapides Parish Library	1,636,441	-	783,370	409,164	9,648	1,202,182	99,696	-	-	238	99,934	635,914	3,147	639,061		
Rapides Parish Police Jury	5,814,064	-	2,783,212	1,453,707	6,253	4,243,172	354,208	-	-	32,555	386,763	2,259,322	(7,946)	2,251,376		
Red River Parish Police Jury	1,042,122	-	498,867	260,565	1,048	760,480	63,489	-	-	3,761	67,250	404,965	(1,622)	403,343		
Red River Parish School Board	6,933	-	3,319	1,733	-	5,052	422	-	-	13	435	2,694	(24)	2,670		
Red River Waterway Commission	961,943	-	460,485	240,517	-	701,002	58,604	-	-	11,516	70,120	373,807	(5,986)	367,821		
Ruchland Parish Communication District	58,480	-	27,994	14,622	407	43,023	3,563	-	-	29	3,592	22,725	96	22,821		
Ruchland Parish District Judge	121,229	-	58,033	30,311	-	88,344	7,386	-	-	2,098	9,484	47,109	(919)	46,190		
Ruchland Parish Police Jury	1,632,380	-	781,426	408,148	6,662	1,196,236	99,449	-	-	452	99,901	634,336	521	634,857		
Ruchland Parish School Board	-	-	-	-	-	-	-	-	-	-	-	-	55	55		
Ruchland Parish Tax Commission	88,243	-	42,242	22,064	31	64,337	5,376	-	-	331	5,707	34,291	(97)	34,194		
Sabine Parish District Attorney	264,491	-	126,613	66,131	1,787	194,531	16,113	-	-	588	16,701	102,780	538	103,318		
Sabine Parish Library	145,751	-	69,772	36,443	672	106,887	8,880	-	-	39	8,919	56,638	4	56,642		
Sabine Parish Police Jury	1,091,055	-	522,292	272,800	2,191	797,283	66,470	-	-	1,942	68,412	423,980	(371)	423,610		
Sabine Parish School Board	3,897	-	1,865	974	34	2,873	237	-	-	214	451	1,514	(22)	1,493		
South Toledo Bend Water District	147,615	-	70,664	36,909	4	107,577	8,993	-	-	1,181	10,174	57,363	(294)	57,070		
St Bernard Parish Government	8,735,871	-	4,181,890	2,184,254	23,630	6,389,774	532,212	-	-	11,180	543,392	3,394,724	(79)	3,394,645		
St Bernard Parish Library	124,518	-	59,607	31,134	226	90,967	7,586	-	-	109	7,695	48,387	10	48,397		
St Bernard Parish School Board	13,861	-	6,635	3,466	59	10,160	844	-	-	150	994	5,386	(21)	5,365		
St Charles Parish 29th Judicial District Attorney	1,189,982	-	569,648	297,534	129	867,311	72,497	-	-	6,963	79,460	462,422	(3,330)	459,093		
St Charles Parish Council	19,588,875	-	9,377,259	4,897,861	104,481	14,379,601	1,193,406	-	-	-	1,193,406	7,612,158	36,718	7,648,876		
St Charles Parish School Board	6,933	-	3,319	1,733	-	5,052	422	-	-	13	435	2,694	(5)	2,689		
St Helena Parish Police Jury	880,775	-	421,630	220,223	11,351	653,204	53,659	-	-	10,261	63,920	342,265	(223)	342,042		
St Helena Parish School Board	-	-	-	-	-	-	-	-	-	-	-	-	80	80		
St James Parish Government	5,837,605	-	2,794,481	1,459,593	15,269	4,269,343	355,642	-	-	8,695	364,337	2,268,470	(514)	2,267,957		
St James Parish School Board	7,798	-	3,733	1,950	-	5,683	475	-	-	15	490	3,030	131	3,161		
St John Parish Council	7,305,379	-	3,497,109	1,826,584	-	5,323,693	445,063	-	-	36,883	481,946	2,838,841	(16,000)	2,822,841		
St John the Baptist Parish 40th Judicial District Attorney	742,897	-	355,627	185,749	10,739	552,115	45,259	-	-	-	45,259	288,687	4,608	293,295		
St John the Baptist Parish Library	720,270	-	344,796	180,091	-	524,887	43,881	-	-	3,448	47,329	279,894	(1,034)	278,860		
St Landry Parish E911 Communications District	355,916	-	170,378	88,991	2,786	262,155	21,683	-	-	2,350	24,033	138,308	(191)	138,117		
St Landry Parish Government	2,606,329	-	1,247,658	651,668	3,791	1,903,117	158,784	-	-	11,999	170,783	1,012,809	(871)	1,011,938		
St Landry Parish Sheriff	9,099	-	4,356	2,275	1	6,632	554	-	-	18	572	3,536	(15)	3,521		
St Martin Parish Government	2,643,811	-	1,265,601	661,039	10,215	1,936,855	161,068	-	-	-	161,068	1,027,374	2,440	1,029,814		
St Martin Parish Library	463,622	-	221,937	115,921	2,705	340,563	28,245	-	-	23	28,268	180,162	903	181,065		
St Martin Parish School Board	6,933	-	3,319	1,733	5	5,057	422	-	-	14	436	2,694	17	2,711		
St Martin Parish Water & Sewer	106,676	-	51,066	26,672	3,226	80,964	6,499	-	-	-	6,499	41,454	1,188	42,642		

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)
AS OF THE YEAR ENDED DECEMBER 31, 2018

Employer	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Benefit)		
		Differences Between Expected and Actual Expenditure	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 Expenditure	Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
St Mary Parish Consolidated Gravity Drainage District #1	\$ 273,607	\$ -	\$ 130,977	\$ 68,411	\$ 772	\$ 200,160	\$ 16,669	\$ -	\$ -	\$ 68	\$ 16,737	\$ 106,323	\$ 12	\$ 106,335
St Mary Parish E911 Communications District	365,929	-	175,172	91,494	8,740	275,406	22,293	-	-	22,293	142,199	2,893	145,092	
St Mary Parish Government	4,318,834	-	2,067,440	1,079,850	9,824	3,157,114	263,115	-	18,304	281,419	1,678,281	(8,375)	1,669,907	
St Mary Parish Library	764,982	-	366,200	191,271	540	558,011	46,605	-	940	47,545	297,269	(838)	296,431	
St Mary Parish Sales & Use Tax Department	329,912	-	157,930	82,489	772	241,191	20,099	-	352	20,451	128,203	(1)	128,203	
St Mary Parish School Board	6,063	-	2,902	1,516	56	4,474	369	-	42	411	2,356	14	2,370	
St Mary Parish Sewer District #5	-	-	-	-	-	-	-	-	9,541	9,541	-	(3,298)	(3,298)	
St Mary Parish Sewer District #8	-	-	-	-	-	-	-	-	5,477	5,477	-	(1,974)	(1,974)	
St Mary Parish Sewer District Wards 5 & 8	52,208	-	24,992	13,054	122	38,168	3,181	-	139	3,320	20,288	133	20,421	
St Mary Parish Water District #3	199,979	-	95,731	50,001	14,897	160,629	12,183	-	-	12,183	77,711	5,497	83,208	
St Mary Parish Water District #4	-	-	-	-	503	503	-	-	904	904	-	(51)	(51)	
St Tammany Parish 22nd District Attorney	735,130	-	351,909	183,807	5,451	541,167	44,786	-	509	45,295	285,668	2,068	287,736	
St Tammany Parish Communications District	213,294	-	102,105	53,331	-	155,436	12,994	-	1,643	14,637	82,885	(573)	82,313	
St Tammany Parish Coroner	1,594,432	-	763,260	398,660	16,770	1,178,690	97,137	-	3,101	100,238	619,590	3,120	622,710	
St Tammany Parish Fire District #1	22,627	-	10,832	5,657	202	16,691	1,378	-	275	1,653	8,793	(132)	8,662	
St Tammany Parish Fire District #4	74,720	-	35,769	18,682	79	54,530	4,552	-	76	4,628	29,036	(51)	28,985	
St Tammany Parish Government	17,832,896	-	8,536,666	4,458,809	20,396	13,015,871	1,086,427	-	111,060	1,197,487	6,929,791	(38,081)	6,891,710	
St Tammany Parish Library	2,833,590	-	1,356,449	708,491	1,966	2,066,906	172,630	-	4,103	176,733	1,101,122	314	1,101,436	
St Tammany Parish Mosquito Abatement District #2	1,185,437	-	567,473	296,398	1,945	865,816	72,220	-	645	72,865	460,656	(465)	460,191	
St Tammany Parish Recreation District #1	1,045,060	-	500,274	261,299	2,448	764,021	63,668	-	2,895	66,563	406,106	364	406,470	
St Tammany Parish Recreation District #11	79,260	-	37,942	19,818	927	58,687	4,829	-	-	4,829	30,800	373	31,173	
St Tammany Parish School Board	-	-	-	-	-	-	-	-	-	-	-	52	52	
Tangipahoa Parish 21st Judicial District Attorney	891,138	-	426,591	222,814	18,487	667,892	54,290	-	26,260	80,550	346,293	951	347,244	
Tangipahoa Parish 21st Judicial District Indigent Defender	1,327,167	-	635,319	331,835	29,987	997,141	80,855	-	19,015	99,870	515,732	(940)	514,793	
Tangipahoa Parish Consolidated Gravity Drainage District	519,177	-	248,532	129,811	129	378,472	31,630	-	4,551	36,181	201,750	(1,780)	199,970	
Tangipahoa Parish Government	9,467,686	-	4,532,212	2,367,232	102,346	7,001,790	576,796	-	-	576,796	3,679,104	39,971	3,719,075	
Tangipahoa Parish Library	713,417	-	341,515	178,378	1,644	521,537	43,463	-	1,305	44,768	277,231	325	277,556	
Tangipahoa Parish Mosquito Abatement District #1	415,155	-	198,736	103,802	1,932	304,470	25,292	-	440	25,732	161,328	364	161,692	
Tangipahoa Parish Sewer District #1	361,207	-	172,911	90,314	9,300	272,525	22,006	-	34	22,040	140,364	3,395	143,759	
Tangipahoa Parish Sheriff	155,525	-	74,450	38,886	587	113,923	9,475	-	25	9,500	60,436	651	61,087	
Tangipahoa Parish Tourist Commission	238,504	-	114,173	59,634	943	174,750	14,530	-	386	14,916	92,682	181	92,863	
Tangipahoa Parish Water District	601,908	-	288,135	150,497	5,201	443,833	36,670	-	-	36,670	233,899	1,971	235,870	
Teche-Vermilion Fresh Water District	553,046	-	264,745	138,280	2,552	405,577	33,693	-	135	33,828	214,912	705	215,617	
Texas Parish Police Jury	537,534	-	257,319	134,401	-	391,720	32,748	-	5,770	38,518	208,884	(3,148)	205,736	
Terrebonne Indigent Defender Board	428,803	-	205,269	107,215	4,749	317,233	26,124	-	321	26,445	166,631	1,087	167,718	
Union Parish 3rd Judicial Clerks' Fund	83,397	-	39,922	20,852	-	60,774	5,081	-	239	5,320	32,408	(286)	32,123	
Union Parish Police Jury	2,104,155	-	1,007,266	526,108	7,154	1,540,528	128,191	-	664	128,855	817,666	2,301	819,967	
Vermilion Parish 7th Ward Drainage District #2	106,272	-	50,873	26,572	1,582	79,027	6,474	-	1,133	7,607	41,297	(67)	41,231	
Vermilion Parish Library	390,327	-	186,851	97,595	1,105	285,551	23,780	-	1,258	25,038	151,680	(414)	151,266	
Vermilion Parish Police Jury	2,993,101	-	1,432,807	748,373	-	2,181,180	182,348	-	44,992	227,340	1,163,107	(20,816)	1,142,291	
Vermilion Parish School Board	-	-	-	-	-	-	-	-	-	-	-	74	74	
Vermilion Parish Tourist Commission	37,003	-	17,713	9,252	944	27,909	2,254	-	248	2,502	14,379	251	14,630	

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)
AS OF THE YEAR ENDED DECEMBER 31, 2018

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense (Benefit)		
	Net Pension Liability	Differences Between Expected and Actual Experience	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	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	\$ 342,357	\$ -	\$ 163,888	\$ 85,601	\$ 4,156	\$ 253,645	\$ 20,857	\$ -	\$ -	\$ 4,788	\$ 25,645	\$ 133,039	\$ 389	\$ 133,428	
Washington Parish Police Jury	2,471,944	-	1,183,328	618,067	11,149	1,812,544	150,597	-	-	1,699	152,296	960,587	2,669	963,256	
Webster Parish Police Jury	2,375,086	-	1,136,961	593,849	5,786	1,736,596	144,696	-	-	2,346	147,042	922,949	(387)	922,562	
West Baton Rouge Natural Gas & Water	1,166,485	-	558,400	291,660	77	850,137	71,065	-	-	1,851	72,916	453,291	(2,742)	450,549	
West Baton Rouge Parish 18th Judicial Court	175,062	-	83,803	43,771	3,973	131,547	10,665	-	-	7,493	18,158	68,028	(267)	67,761	
West Baton Rouge Parish Council	4,441,892	-	2,126,348	1,110,619	2,935	3,239,902	270,612	-	-	1,690	272,302	1,726,101	21	1,726,122	
West Baton Rouge Parish Library	476,640	-	228,169	119,176	4,075	351,420	29,038	-	-	2,330	31,368	185,220	(47)	185,173	
West Baton Rouge Parish School Board	6,933	-	3,319	1,733	-	5,052	422	-	-	13	435	2,694	(5)	2,689	
West Calcasieu Cameron Hospital	20,682,456	-	9,900,760	5,171,292	59,743	15,131,795	1,260,030	-	-	23,315	1,283,345	8,037,119	17,669	8,054,788	
West Carroll Parish Library	41,468	-	19,851	10,368	44	30,263	2,526	-	-	1,543	4,069	16,114	(533)	15,582	
West Carroll Parish Police Jury	803,077	-	384,435	200,796	580	585,811	48,926	-	-	390	49,316	312,072	296	312,368	
West Feliciana Parish Tourist Commission	26,035	-	12,463	6,510	37	19,010	1,586	-	-	26	1,612	10,117	21	10,138	
West Ouachita Parish Sewer District #5	227,248	-	108,785	56,820	767	166,372	13,845	-	-	7,740	21,585	88,308	(2,149)	86,160	
Winn Parish District Attorney	151,814	-	72,674	37,958	367	110,999	9,249	-	-	1,258	10,507	58,994	(828)	58,167	
Winn Parish Police Jury	628,636	-	300,930	157,180	134	458,244	38,298	-	-	1,600	39,898	244,285	(325)	243,960	
Winn Parish School Board	3,031	-	1,451	758	1	2,210	185	-	-	27	212	1,178	(13)	1,165	
Workforce Investment Board	-	-	-	-	-	-	-	-	-	4,769	4,769	-	(2,389)	(2,389)	
Total	\$ 443,835,910	\$ -	\$ 212,465,712	\$ 110,973,532	\$ 1,844,706	\$ 325,283,950	\$ 27,039,655	\$ -	\$ -	\$ 1,844,706	\$ 28,884,361	\$ 172,472,842	\$ -	\$ 172,472,842	

See accompanying notes.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN B)
AS OF THE YEAR ENDED DECEMBER 31, 2018

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Benefit)			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
34th Judicial District Indigent Defender	\$ 24,275	\$ -	\$ 16,623	\$ 6,745	\$ 6	\$ 23,374	\$ 5,409	\$ -	\$ -	\$ 47	\$ 5,456	\$ 13,308	\$ 8	\$ 13,316
Abbeville Harbor & Terminal District	46,061	-	31,541	12,799	17	44,357	10,263	-	-	11	10,274	25,252	41	25,293
Acadia Soil & Water District	19,437	-	13,310	5,401	-	18,711	4,331	-	-	291	4,622	10,656	(142)	10,514
Ascension Parish Government	5,453,174	-	3,734,127	1,515,243	16,290	5,265,660	1,215,009	-	-	1,983	1,216,992	2,989,588	5,351	2,994,939
Ascension Parish Library	658,914	-	451,200	183,089	476	634,765	146,811	-	-	1,055	147,866	361,236	(164)	361,072
Assumption Waterworks #1	249,186	-	170,633	69,240	-	239,873	55,521	-	-	286	55,807	136,611	(393)	136,218
Audubon Regional Library	32,800	-	22,461	9,114	-	31,575	7,308	-	-	1,043	8,351	17,982	(827)	17,155
Avoyelles Coroner's Office	13,015	-	8,912	3,617	2	12,531	2,900	-	-	25	2,925	7,135	(7)	7,128
Avoyelles District Attorney's Office	131,884	-	90,309	36,646	53	127,008	29,385	-	-	308	29,693	72,303	51	72,354
Avoyelles Parish Police Jury	326,835	-	223,804	90,816	309	314,929	72,821	-	-	208	73,029	179,180	514	179,694
Bayou Lafourche Fresh Water District	178,527	-	122,248	49,606	1,158	173,012	39,777	-	-	28	39,805	97,873	376	98,249
Berwick Bayou Vista Waterworks	51,429	-	35,216	14,290	344	49,850	11,459	-	-	554	12,013	28,195	125	28,320
Calcasieu Soil & Water District	19,678	-	13,475	5,468	215	19,158	4,384	-	-	7	4,391	10,788	66	10,854
Cameron Mosquito Abatement District #1	110,970	-	75,988	30,835	185	107,008	24,725	-	-	58	24,783	60,837	(243)	60,594
City Court of Denham Springs	52,245	-	35,775	14,517	-	50,292	11,641	-	-	1,046	12,687	28,642	(429)	28,213
City Court of Hammond	212,185	-	145,296	58,959	182	204,437	47,276	-	-	290	47,566	116,326	49	116,375
City of Bossier	84,525	-	57,880	23,487	842	82,209	18,833	-	-	151	18,984	46,339	233	46,572
Crescent Soil & Water District	9,669	-	6,621	2,687	40	9,348	2,154	-	-	2	2,156	5,301	19	5,320
Denham Springs Ward Two Marshall	60,877	-	41,686	16,916	906	59,508	13,564	-	-	472	14,036	33,375	428	33,803
Desoto 42nd District Attorney	71,644	-	49,059	19,907	487	69,453	15,963	-	-	23	15,986	39,277	(24)	39,253
Desoto Communications District	137,961	-	94,471	38,335	1,351	134,157	30,739	-	-	202	30,941	75,634	438	76,072
Desoto Parish Library	221,747	-	151,844	61,615	266	213,725	49,407	-	-	1,359	50,766	121,567	431	121,998
Desoto Parish Police Jury	1,282,401	-	878,140	356,334	3,859	1,238,333	285,729	-	-	752	286,481	703,049	2,413	705,462
Evangeline Soil & Water District	13,625	-	9,330	3,786	12	13,128	3,036	-	-	6	3,042	7,470	10	7,480
Gulf Coast Soil & Water District	24,709	-	16,920	6,866	61	23,847	5,505	-	-	49	5,554	13,546	(70)	13,476
Iberia Soil & Water District	9,410	-	6,444	2,615	2	9,061	2,097	-	-	22	2,119	5,159	4	5,163
Jefferson Davis Soil & Water District	25,773	-	17,648	7,161	54	24,863	5,742	-	-	67	5,809	14,129	(40)	14,089
Lafourche 17th Indigent Defender Board	114,354	-	78,306	31,775	310	110,391	25,479	-	-	486	25,965	62,692	54	62,746
Lafourche/Terrebonne Soil & Water District	14,772	-	10,115	4,104	131	14,350	3,291	-	-	62	3,353	8,098	24	8,122
Lwinston Parish Council	1,633,748	-	1,118,729	453,961	3,041	1,575,731	364,012	-	-	-	364,012	895,668	1,301	896,969
Lwinston Parish Library	445,776	-	305,250	123,865	532	429,647	99,322	-	-	2,351	101,673	244,387	(393)	243,994
Lwinston Parish Sheriff	55,929	-	38,298	15,541	70	53,909	12,461	-	-	201	12,662	30,662	(218)	30,444
Louisiana School Board Association	94,397	-	64,640	26,230	17	90,887	21,032	-	-	577	21,609	51,751	(341)	51,410
Madison Parish Soil & Water District	7,479	-	5,121	2,078	81	7,280	1,666	-	-	142	1,808	4,100	(76)	4,024
North Caddo Medical Center	2,265,513	-	1,551,337	629,501	883	2,181,721	504,774	-	-	10,720	515,494	1,242,019	(5,177)	1,236,842
Northeast Soil & Water District	13,139	-	8,997	3,651	4	12,652	2,928	-	-	4	2,932	7,203	(16)	7,187
St. James Parish Hospital	2,406,711	-	1,648,024	668,739	5,817	2,322,580	536,234	-	-	-	536,234	1,319,429	1,499	1,320,928
St. Landry Soil & Water District	7,251	-	4,966	2,015	7	6,988	1,616	-	-	8	1,624	3,975	6	3,981
St. Mary Soil & Water District	7,923	-	5,425	2,201	22	7,648	1,765	-	-	1	1,766	4,344	(99)	4,245
St. Mary Water & Sewer District #4	170,494	-	116,748	47,374	943	165,065	37,987	-	-	578	38,565	93,470	(34)	93,436
St. Mary Waterworks District # 5	89,449	-	61,251	24,855	226	86,332	19,930	-	-	133	20,063	49,039	157	49,196
Tangipahoa Soil & Water	6,425	-	4,400	1,785	17	6,202	1,432	-	-	32	1,464	3,522	(2)	3,520
Terrebonne Parish 32nd Judicial District Attorney	27,808	-	19,042	7,727	1,062	27,831	6,196	-	-	-	6,196	15,245	354	15,599

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN B)
AS OF THE YEAR ENDED DECEMBER 31, 2018

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Benefit)			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
Terrebonne Consolidated Government	\$ 7,335,124	\$ -	\$ 5,022,815	\$ 2,038,173	\$ 485	\$ 7,061,473	\$ 1,634,321	\$ -	\$ -	\$ 13,885	\$ 1,648,206	\$ 4,021,333	\$ (6,504)	\$ 4,014,829
Terrebonne Consolidated Waterworks	1,075,874	-	736,717	298,947	3,405	1,039,069	239,713	-	-	228	239,941	589,825	2,100	591,925
Terrebonne Recreation District #10	15,030	-	10,292	4,176	144	14,612	3,349	-	-	145	3,494	8,240	37	8,277
Terrebonne Sales & Use	83,665	-	57,290	23,247	217	80,754	18,641	-	-	685	19,326	45,867	(200)	45,667
Upper Delta Soil and Water District	2,944	-	2,016	818	112	2,946	656	-	-	-	656	1,614	38	1,652
Vermilion Soil & Water District	24,385	-	16,698	6,776	294	23,768	5,433	-	-	-	5,433	13,369	251	13,620
Vernon Parish 30th Judicial District Attorney	78,537	-	53,780	21,823	494	76,097	17,499	-	-	155	17,654	43,057	184	43,241
Vernon Parish Police Jury	891,166	-	610,237	247,623	805	858,665	198,559	-	-	5,085	203,644	488,563	(972)	487,591
West Carroll Soil & Water District	8,429	-	5,772	2,342	7	8,121	1,878	-	-	126	2,004	4,621	(108)	4,513
West Feliciana Police Jury	617,216	-	422,646	171,503	209	594,358	137,521	-	-	503	138,024	338,376	(83)	338,293
Total	\$ 27,016,494	\$ -	\$ 18,499,873	\$ 7,506,924	\$ 46,452	\$ 26,053,249	\$ 6,019,484	\$ -	\$ -	\$ 46,452	\$ 6,065,936	\$ 14,811,227	\$ -	\$ 14,811,227

See accompanying notes.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO SCHEDULES
DECEMBER 31, 2018

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, 2018.

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, 2018

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, 2018

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, 2018

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, 2018

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, 2018

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, 2018, the actuarially determined contribution rate was 9.99% of member's compensation for Plan A and 7.01% of member's compensation for Plan B. However, the actual rate for the fiscal year ended December 31, 2018 was 11.50% for Plan A and 7.50% 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, 2018 as compared to the total of all employers' contributions received by the plan during the fiscal year ended December 31, 2018.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
 NOTES TO SCHEDULES
DECEMBER 31, 2018

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, 2018, are as follows:

	<u>Plan A</u>	<u>Plan B</u>
Total Pension Liability	\$ 3,984,796,378	\$ 334,817,251
Plan Fiduciary Net Position	<u>3,540,960,468</u>	<u>307,800,757</u>
Total Net Pension Liability	<u>\$ 443,835,910</u>	<u>\$ 27,016,494</u>

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2018, are as follows:

Valuation Date	December 31, 2018
Actuarial Cost Method	Plan A – Entry Age Normal Plan B – Entry Age Normal
Investment Rate of Return	6.50%, net of investment expense, including inflation
Expected Remaining Service lives	4 years
Projected Salary Increases	Plan A – 4.75% Plan B – 4.25%
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, 2018

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

Mortality	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.
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Inflation Rate	2.40%
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The discount rate used to measure the total pension liability was 6.50% for Plan A and 6.50% 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 7.43% for the year ended December 31, 2018.

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, 2018 are summarized in the following table:

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
 NOTES TO SCHEDULES
DECEMBER 31, 2018

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed income	35%	1.22%
Equity	52%	3.45%
Alternatives	11%	0.65%
Real assets	2%	0.11%
Totals	100%	5.43%
Inflation		2.00%
Expected Arithmetic Nominal Return		7.43%

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2013 through December 31, 2017. The data was assigned credibility weighting and combined with a standard table to produce current levels of mortality. As a result of this study, mortality for employees was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. In addition, mortality for annuitants and beneficiaries was set equal to the Pub-2010 Public Retirement plans Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. For Disabled annuitants mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale.

7. SENSITIVITY TO CHANGES IN DISCOUNT RATE:

The following presents the net pension liability of the participating employers as of December 31, 2018 calculated using the discount rate of 6.50%, 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 5.50% or one percentage point higher 7.50% than the current rate.

	Changes in Discount Rate		
	Plan A		
	1%	Current	1%
	Decrease	Discount Rate	Increase
	5.50%	6.50%	7.50%
Net Pension Liability	\$ 942,588,352	\$ 443,835,910	\$ 26,922,092

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
 NOTES TO SCHEDULES
DECEMBER 31, 2018

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

	Changes in Discount Rate		
	Plan B		
	1%	Current	1%
	Decrease	Discount Rate	Increase
	5.50%	6.50%	7.50%
Net Pension Liability/(Asset)	\$ 71,078,139	\$ 27,016,494	\$ (9,794,657)

8. CHANGE IN NET PENSION LIABILITY:

The changes in the net pension liability for the year ended December 31, 2018 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, 2018 as follows:

PLAN A					
			December 31, 2018		
	Deferred	Deferred	Pension	Deferred	Deferred
	Outflows	Inflows	Expense	Outflows	Inflows
			(Benefit)		
2018	\$ -	\$ 4,746,111	\$ (1,186,528)	\$ -	\$ 3,559,583
2017	-	30,469,816	(10,156,605)	-	20,313,211
2016	-	6,333,726	(3,166,865)	-	3,166,861
2015	-	11,243,801	(11,243,801)	-	-
			Totals	\$ -	\$ 27,039,655

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO SCHEDULES
DECEMBER 31, 2018

8. CHANGE IN NET PENSION LIABILITY: (Continued)

Differences between Expected and Actual Experience: (Continued)

PLAN B					
			December 31, 2018		
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2018	\$ -	\$ 2,945,913	\$ (736,478)	\$ -	\$ 2,209,435
2017	-	4,837,506	(1,612,502)	-	3,225,004
2016	-	1,170,092	(585,047)	-	585,045
2015	-	544,935	(544,935)	-	-
			Totals	\$ -	\$ 6,019,484

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, 2018 as follows:

PLAN A						
			December 31, 2018			
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows	Net Deferred Outflows Balance
2018	\$ 469,282,812	\$ -	\$ 93,856,562	\$ 375,426,250	\$ -	\$ 375,426,250
2017	-	271,861,024	(67,965,256)	-	203,895,768	(203,895,768)
2016	-	12,954,221	(4,318,074)	-	8,636,147	(8,636,147)
2015	99,142,753	-	49,571,376	49,571,377	-	49,571,377
2014	14,192,017	-	14,192,017	-	-	-
			Totals	\$ 424,997,627	\$ 212,531,915	\$ 212,465,712

PLAN B						
			December 31, 2018			
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows	Net Deferred Outflows Balance
2018	\$ 40,486,193	\$ -	\$ 8,097,239	\$ 32,388,954	\$ -	\$ 32,388,954
2017	-	22,957,888	(5,739,472)	-	17,218,416	(17,218,416)
2016	-	1,096,453	(365,484)	-	730,969	(730,969)
2015	8,120,609	-	4,060,305	4,060,304	-	4,060,304
2014	1,125,245	-	1,125,245	-	-	-
			Totals	\$ 36,449,258	\$ 17,949,385	\$ 18,499,873

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO SCHEDULES
DECEMBER 31, 2018

8. CHANGE IN NET PENSION LIABILITY: (Continued)

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, 2018 as follows:

PLAN A					
			December 31, 2018		
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2018	\$ 82,069,583	\$ -	\$ 20,517,396	\$ 61,552,187	\$ -
2017	74,132,018	-	24,710,673	49,421,345	-
2016	-	-	-	-	-
2015	19,550,506	-	19,550,506	-	-
			Totals	\$ 110,973,532	\$ -

PLAN B					
			December 31, 2018		
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2018	\$ 4,117,485	\$ -	\$ 1,029,371	\$ 3,088,114	\$ -
2017	6,628,214	-	2,209,404	4,418,810	-
2016	-	-	-	-	-
2015	774,701	-	774,701	-	-
			Totals	\$ 7,506,924	\$ -

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, 2018.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO SCHEDULES
DECEMBER 31, 2018

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.

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, 2018. Access to the audit report can be found on the System's website: www.persla.org or on the Office of Louisiana Legislative Auditor's official website: 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, 2018

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
15th Judicial District Court	\$ 204,215	\$ 22,611
16th Judicial District Attorney	262,907	29,110
5th Judicial District Attorney	50,672	5,610
Acadia Parish Communications District	6,783	751
Acadia Parish Library	64,429	7,134
Acadia Parish Police Jury	277,776	30,756
Acadiana Crime Lab	174,762	19,350
Acadiana Works, Inc.	-	-
Allen Parish 33rd Judicial Indigent Defender Board	10,104	1,119
Allen Parish Ambulance Service	107,834	11,940
Allen Parish District Attorney	38,988	4,317
Allen Parish Library	42,426	4,697
Allen Parish Police Jury	107,372	11,888
Assumption Parish Police Jury	248,566	27,522
Avoyelles Parish 12th Judicial District Indigent Defender	15,448	1,710
Bayou Vermillion District	57,121	6,325
Beauregard Parish Communications District	17,356	1,922
Beauregard Parish District Attorney	14,283	1,581
Beauregard Parish Library	59,632	6,603
Beauregard Parish Police Jury	287,058	31,784
Bienville Parish Library	44,730	4,953
Bienville Parish Police Jury	175,195	19,398
Bossier Parish Communications District	105,507	11,682
Bossier Parish EMS	215,730	23,886
Bossier Parish Police Jury	1,126,522	124,730
Caddo Parish Commission	1,542,480	170,786
Caddo Parish Coroner	67,497	7,473
Caddo Parish District Attorney	326,159	36,113
Caddo/Bossier Port Commission	163,301	18,081
Calcasieu Parish Gravity Drainage District #4	77,109	8,538
Calcasieu Parish Gravity Drainage District #5	127,346	14,100
Calcasieu Parish Police Jury	4,270,028	472,784
Calcasieu Parish School Board	-	-
Calcasieu Parish Waterworks District #7	30,241	3,348
Calcasieu Regional Airport	87,000	9,633
Calcasieu-Sulphur Parks & Recreation	185,946	20,588
Caldwell Parish District Attorney	6,809	754
Caldwell Parish Library	12,012	1,330
Caldwell Parish Police Jury	93,729	10,378
Cameron Parish Ambulance District #2	143,069	15,841
Cameron Parish District Attorney	5,456	604
Cameron Parish Police Jury	498,253	55,167
Catahoula E911 Communications District	3,233	358
Catahoula Parish Police Jury	66,561	7,370
City of Morgan City	34,649	3,836

(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, 2018

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
Claiborne Parish Police Jury	\$ 132,342	\$ 14,653
Concordia Parish 7th District Attorney	51,323	5,683
Concordia Parish Indigent Defender Board	14,986	1,659
Concordia Parish Library	33,009	3,655
Concordia Parish Police Jury	96,271	10,659
Concordia Parish Sewer District #1	3,474	385
Desoto Parish EMS	272,314	30,151
Desoto Parish School Board	2,223	246
Desoto Parish Waterworks	52,963	5,864
East Carroll Parish Police Jury	150,387	16,651
East Feliciana 20th Judicial District Indigent Defender Board	7,558	837
East Feliciana Communications District	31,066	3,440
East Feliciana Parish Police Jury	123,748	13,702
Evangeline Parish District Attorney	39,940	4,422
Evangeline Parish Police Jury	268,884	29,771
Evangeline Parish Solid Waste	56,131	6,215
Franklin Parish Communications District	11,753	1,301
Franklin Parish Library	33,440	3,703
Franklin Parish Police Jury	141,080	15,621
Grant Parish Police Jury	147,466	16,328
Greater New Orleans Expressway	564,256	62,475
Iberia Medical Center	3,251,575	360,020
Iberia Parish 16th Judicial District Judge	133,796	14,814
Iberia Parish Government	747,274	82,739
Iberia Parish School Board	1,101	122
Iberville Parish District Attorney	57,758	6,395
Iberville Parish Parks & Recreation	46,139	5,109
Iberville Parish Police Jury	856,584	94,842
Iberville Parish School Board	1,084	120
Jackson Parish District Attorney	53,529	5,927
Jackson Parish Police Jury	208,774	23,116
Jackson Parish Recreation Department	22,536	2,495
Jackson Parish Sales Tax	9,569	1,059
Jefferson Davis District Attorney	51,213	5,670
Jefferson Davis Parish 31st Judicial Court	-	-
Jefferson Davis Parish Indigent Defender Board	5,673	628
Jefferson Davis Parish Landfill	20,855	2,309
Jefferson Davis Parish Library	49,141	5,441
Jefferson Davis Parish Mosquito Abatement	37,502	4,152
Jefferson Davis Parish Police Jury	134,741	14,919
Jefferson Davis Parish Tourist Commission	17,695	1,959
Jefferson Parish Government	14,084,211	1,559,424
Jefferson Parish 24th Indigent Defender Board	13,422	1,486
Jefferson Parish Housing Authority	28,419	3,147
Jefferson Parish Retirement System	19,708	2,182

(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, 2018

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
Kolin Ruby Wise Water District (Rapides)	\$ 28,815	\$ 3,190
Lafayette 15th Judicial District Attorney	261,358	28,938
Lafayette Airport Commission	143,087	15,843
Lafayette Consolidated Government	3,756,195	415,892
Lafayette Convention & Visitors Commission	101,552	11,244
Lafayette Economic Development Authority	137,776	15,255
Lafourche Parish School Board	1,078	119
Lafourche Parish Water District #1	366,712	40,603
Lasalle Parish Police Jury	117,122	12,968
Lincoln Parish 3rd Judicial District Attorney	71,358	7,901
Lincoln Parish Police Jury	386,260	42,767
Livingston Parish Mosquito Abatement	-	-
Livingston Parish Recreation District #3	111,034	12,294
Madison Parish Police Jury	200,328	22,181
Monroe/West Monroe Visitors' Bureau	66,644	7,379
Morehouse Parish Library	14,684	1,626
Morehouse Parish Police Jury	105,681	11,701
Natchitoches 10th Judicial Court	16,420	1,818
Natchitoches Parish Police Jury	459,124	50,835
Natchitoches Parish District Attorney	20,225	2,239
Natchitoches Parish Tax Commission	32,776	3,629
Natchitoches Port Commission	20,066	2,222
North Louisiana Crime Lab	253,778	28,099
Ouachita Parish Police Jury	1,474,678	163,279
Plaquemines 25th Judicial District Public Defender	21,892	2,424
Plaquemines Medical Center	183,269	20,292
Plaquemines Parish District Attorney of the 25th District	5,089	563
Plaquemines Parish Government	1,880,204	208,179
Plaquemines Port, Harbor & Terminal District	240,518	26,631
Pointe Coupee Hospital	968,660	107,252
Pointe Coupee Parish Library	44,706	4,950
Pointe Coupee Parish Police Jury	184,296	20,406
Pointe Coupee Parish School Board	1,078	119
Police Jury Association (Ex Board)	685	76
Police Jury Association (Office)	59,998	6,643
Port of Iberia	28,556	3,162
Rapides Parish Indigent Defender Board	34,563	3,827
Rapides Parish Library	254,463	28,175
Rapides Parish Police Jury	904,076	100,101
Red River Parish Police Jury	162,048	17,942
Red River Parish School Board	1,078	119
Red River Waterway Commission	149,580	16,562
Richland Parish Communication District	9,093	1,007

(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, 2018

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
Richland Parish District Judge	\$ 18,851	\$ 2,087
Richland Parish Police Jury	253,832	28,105
Richland Parish School Board	-	-
Richland Parish Tax Commission	13,722	1,519
Sabine Parish District Attorney	41,128	4,554
Sabine Parish Library	22,664	2,509
Sabine Parish Police Jury	169,657	18,785
Sabine Parish School Board	606	67
South Toledo Bend Water District	22,954	2,541
St. Bernard Parish Government	1,358,411	150,405
St. Bernard Parish Library	19,362	2,144
St. Bernard Parish School Board	2,155	239
St. Charles Parish 29th Judicial District Attorney	185,040	20,488
St. Charles Parish Council	3,046,033	337,262
St. Charles Parish School Board	1,078	119
St. Helena Parish Police Jury	136,959	15,164
St. Helena Parish School Board	-	-
St. James Parish Government	907,736	100,506
St. James Parish School Board	1,213	134
St. John Parish Council	1,135,972	125,777
St. John the Baptist Parish 40th Judicial District Attorney	115,519	12,790
St. John the Baptist Parish Library	112,001	12,401
St. Landry Parish E911 Communications District	55,344	6,128
St. Landry Parish Government	405,279	44,873
St. Landry Parish Sheriff	1,415	157
St. Martin Parish Government	411,107	45,518
St. Martin Parish Library	72,092	7,982
St. Martin Parish School Board	1,078	119
St. Martin Parish Water & Sewer	16,588	1,837
St. Mary Parish Consolidated Gravity Drainage District #1	42,545	4,711
St. Mary Parish E911 Communications District	56,901	6,300
St. Mary Parish Government	671,570	74,357
St. Mary Parish Library	118,953	13,171
St. Mary Parish Sales & Use Tax Department	51,301	5,680
St. Mary Parish School Board	943	104
St. Mary Parish Sewer District #5	-	-
St. Mary Parish Sewer District #8	-	-
St. Mary Parish Sewer District Wards 5 & 8	8,118	899
St. Mary Parish Water District #3	31,096	3,443
St. Mary Parish Water District #4	-	-
St. Tammany Parish 22nd District Attorney	114,311	12,657
St. Tammany Parish Communications District	33,167	3,672
St. Tammany Parish Coroner	247,931	27,451

(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, 2018

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
St. Tammany Parish Fire District #1	\$ 3,518	\$ 390
St. Tammany Parish Fire District #4	11,619	1,286
St. Tammany Parish Government	2,772,981	307,029
St. Tammany Parish Library	440,618	48,786
St. Tammany Parish Mosquito Abatement District #2	184,333	20,410
St. Tammany Parish Recreation District #1	162,505	17,993
St. Tammany Parish Recreation District #11	12,325	1,365
St. Tammany Parish School Board	-	-
Tangipahoa Parish 21st Judicial District Attorney	138,570	15,343
Tangipahoa Parish 21st Judicial District Indigent Defender	206,372	22,850
Tangipahoa Parish Consolidated Gravity Drainage District	80,731	8,939
Tangipahoa Parish Government	1,472,207	163,005
Tangipahoa Parish Library	110,935	12,283
Tangipahoa Parish Mosquito Abatement District #1	64,556	7,148
Tangipahoa Parish Sewer District #1	56,167	6,219
Tangipahoa Parish Sheriff	24,184	2,678
Tangipahoa Parish Tourist Commission	37,087	4,106
Tangipahoa Parish Water District	93,596	10,363
Teche-Vermilion Fresh Water District	85,998	9,522
Tensas Parish Police Jury	83,586	9,255
Terrebonne Indigent Defender Board	66,678	7,383
Union Parish 3rd Judicial Clerks' Fund	12,968	1,436
Union Parish Police Jury	327,192	36,227
Vermilion Parish 7th Ward Drainage District #2	16,525	1,830
Vermilion Parish Library	60,695	6,720
Vermilion Parish Police Jury	465,421	51,532
Vermilion Parish School Board	-	-
Vermilion Parish Tourist Commission	5,754	637
Vermilion Parish Waterworks District #1	53,236	5,894
Washington Parish Police Jury	384,383	42,559
Webster Parish Police Jury	369,321	40,892
West Baton Rouge Natural Gas & Water	181,386	20,083
West Baton Rouge Parish 18th Judicial Court	27,222	3,014
West Baton Rouge Parish Council	690,706	76,476
West Baton Rouge Parish Library	74,117	8,206
West Baton Rouge Parish School Board	1,078	119
West Calcasieu Cameron Hospital	3,216,082	356,090
West Carroll Parish Library	6,448	714
West Carroll Parish Police Jury	124,877	13,827
West Feliciana Parish Tourist Commission	4,048	448
West Ouachita Parish Sewer District #5	35,337	3,913
Winn Parish District Attorney	23,607	2,614
Winn Parish Police Jury	97,752	10,823
Winn Parish School Board	471	52
Workforce Investment Board	-	-
Total	<u>\$ 69,015,634</u>	<u>\$ 7,641,523</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, 2018

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
34th Judicial District Indigent Defender	\$ 7,050	\$ 1,179
Abbeville Harbor & Terminal District	13,377	2,237
Acadia Soil & Water District	5,645	944
Ascension Parish Government	1,583,720	264,808
Ascension Parish Library	191,363	31,997
Assumption Waterworks #1	72,369	12,101
Audubon Regional Library	9,526	1,593
Avoyelles Coroner's Office	3,780	632
Avoyelles District Attorney's Office	38,302	6,404
Avoyelles Parish Police Jury	94,920	15,871
Bayou Lafourche Fresh Water District	51,848	8,669
Berwick Bayou Vista Waterworks	14,936	2,497
Calcasieu Soil & Water District	5,715	956
Cameron Mosquito Abatement District #1	32,228	5,389
City Court of Denham Springs	15,173	2,537
City Court of Hammond	61,623	10,304
City of Bossier	24,548	4,105
Crescent Soil & Water District	2,808	470
Denham Springs Ward Two Marshall	17,680	2,956
Desoto 42nd District Attorney	20,807	3,479
Desoto Communications District	40,067	6,699
Desoto Parish Library	64,400	10,768
Desoto Parish Police Jury	372,437	62,274
Evangeline Soil & Water District	3,957	662
Gulf Coast Soil & Water District	7,176	1,200
Iberia Soil & Water District	2,733	457
Jefferson Davis Soil & Water District	7,485	1,252
Lafourche 17th Indigent Defender Board	33,211	5,553
Lafourche/Terrebonne Soil & Water District	4,290	717
Livingston Parish Council	474,476	79,335
Livingston Parish Library	129,463	21,647
Livingston Parish Sheriff	16,243	2,716
Louisiana School Board Association	27,415	4,584
Madison Parish Soil & Water District	2,172	363
North Caddo Medical Center	657,954	110,014
Northeast Soil & Water District	3,816	638

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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, 2018

<u>Employer</u>	<u>Proportionate Share of Employer Contributions</u>	<u>Proportionate Share of Non-Employer Contributions</u>
St. James Parish Hospital	\$ 698,961	\$ 116,871
St. Landry Soil & Water District	2,106	352
St. Mary Soil & Water District	2,301	385
St. Mary Water & Sewer District #4	49,515	8,279
St. Mary Waterworks District # 5	25,978	4,344
Tangipahoa Soil & Water	1,866	312
Terrebonne Parish 32nd Judicial District Attorney	8,076	1,350
Terrebonne Consolidated Government	2,130,278	356,197
Terrebonne Consolidated Waterworks	312,457	52,245
Terrebonne Recreation District #10	4,365	730
Terrebonne Sales & Use	24,298	4,063
Upper Delta Soil and Water District	855	143
Vermilion Soil & Water District	7,082	1,184
Vernon Parish 30th Judicial District Attorney	22,809	3,814
Vernon Parish Police Jury	258,814	43,275
West Carroll Soil & Water District	2,448	409
West Feliciana Police Jury	179,253	29,972
Total	<u>\$ 7,846,175</u>	<u>\$ 1,311,932</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, 2018

Employer	Changes in Discount Rate	
	1% Decrease 5.50%	1% Increase 7.50%
15th Judicial District Court	\$ 2,789,081	\$ 79,661
16th Judicial District Attorney	3,590,687	102,557
5th Judicial District Attorney	692,058	19,766
Acadia Parish Communications District	92,638	2,646
Acadia Parish Library	879,944	25,133
Acadia Parish Police Jury	3,793,748	108,357
Acadiana Crime Lab	2,386,832	68,172
Acadiana Works, Inc.	-	-
Allen Parish 33rd Judicial Indigent Defender Board	137,995	3,941
Allen Parish Ambulance Service	1,472,757	42,065
Allen Parish District Attorney	532,478	15,209
Allen Parish Library	579,437	16,550
Allen Parish Police Jury	1,466,441	41,884
Assumption Parish Police Jury	3,394,817	96,962
Avoyelles Parish 12th Judicial District Indigent Defender	210,980	6,026
Bayou Vermillion District	780,133	22,282
Beauregard Parish Communications District	237,042	6,770
Beauregard Parish District Attorney	195,069	5,572
Beauregard Parish Library	814,425	23,261
Beauregard Parish Police Jury	3,920,527	111,978
Bienville Parish Library	610,901	17,448
Bienville Parish Police Jury	2,392,742	68,341
Bossier Parish Communications District	1,440,973	41,157
Bossier Parish EMS	2,946,352	84,153
Bossier Parish Police Jury	15,385,596	439,442
Caddo Parish Commission	21,066,586	601,701
Caddo Parish Coroner	921,851	26,330
Caddo Parish District Attorney	4,454,550	127,230
Caddo/Bossier Port Commission	2,230,296	63,701
Calcasieu Parish Gravity Drainage District #4	1,053,126	30,079
Calcasieu Parish Gravity Drainage District #5	1,739,236	49,676
Calcasieu Parish Police Jury	58,318,366	1,665,682
Calcasieu Parish School Board	-	-
Calcasieu Parish Waterworks District #7	413,023	11,797
Calcasieu Regional Airport	1,188,208	33,937
Calcasieu-Sulphur Parks & Recreation	2,539,578	72,535
Caldwell Parish District Attorney	92,996	2,656

(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, 2018

Employer	Changes in Discount Rate	
	1% Decrease 5.50%	1% Increase 7.50%
Caldwell Parish Library	\$ 164,058	\$ 4,686
Caldwell Parish Police Jury	1,280,110	36,562
Cameron Parish Ambulance District #2	1,953,986	55,809
Cameron Parish District Attorney	74,521	2,128
Cameron Parish Police Jury	6,804,941	194,362
Catahoula E911 Communications District	44,160	1,261
Catahoula Parish Police Jury	909,060	25,964
City of Morgan City	473,217	13,516
Claiborne Parish Police Jury	1,807,479	51,625
Concordia Parish 7th District Attorney	700,956	20,021
Concordia Parish Indigent Defender Board	204,674	5,846
Concordia Parish Library	450,831	12,877
Concordia Parish Police Jury	1,314,835	37,554
Concordia Parish Sewer District #1	47,440	1,355
Desoto Parish EMS	3,719,161	106,226
Desoto Parish School Board	30,361	867
Desoto Parish Waterworks	723,352	20,660
East Carroll Parish Police Jury	2,053,928	58,664
East Feliciana 20th Judicial District Indigent Defender Board	103,223	2,948
East Feliciana Communications District	424,287	12,118
East Feliciana Parish Police Jury	1,690,099	48,272
Evangeline Parish District Attorney	545,485	15,580
Evangeline Parish Police Jury	3,672,305	104,888
Evangeline Parish School Board	-	-
Evangeline Parish Solid Waste	766,617	21,896
Franklin Parish Communications District	160,523	4,585
Franklin Parish Library	456,712	13,045
Franklin Parish Police Jury	1,926,820	55,034
Grant Parish Police Jury	2,014,038	57,525
Greater New Orleans Expressway	7,706,386	220,109
Iberia Medical Center	44,408,731	1,268,397
Iberia Parish 16th Judicial District Judge	1,827,330	52,192
Iberia Parish Government	10,205,970	291,502
Iberia Parish School Board	15,044	430
Iberville Parish District Attorney	788,833	22,531
Iberville Parish Parks & Recreation	630,149	17,998
Iberville Parish Police Jury	11,698,888	334,142
Iberville Parish School Board	14,799	423
Jackson Parish District Attorney	731,072	20,881
Jackson Parish Police Jury	2,851,358	81,440

(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, 2018

Employer	Changes in Discount Rate	
	1% Decrease 5.50%	1% Increase 7.50%
Jackson Parish Recreation Department	\$ 307,783	\$ 8,791
Jackson Parish Sales Tax	130,690	3,733
Jefferson Davis District Attorney	699,448	19,978
Jefferson Davis Parish 31st Judicial Court	-	-
Jefferson Davis Parish Indigent Defender Board	77,481	2,213
Jefferson Davis Parish Landfill	284,831	8,135
Jefferson Davis Parish Library	671,142	19,169
Jefferson Davis Parish Mosquito Abatement	512,193	14,629
Jefferson Davis Parish Police Jury	1,840,244	52,561
Jefferson Davis Parish Tourist Commission	241,670	6,903
Jefferson Parish Government	192,356,571	5,494,068
Jefferson Parish 24th Indigent Defender Board	183,315	5,236
Jefferson Parish Housing Authority	388,130	11,086
Jefferson Parish Retirement System	269,166	7,688
Kolin Ruby Wise Water District (Rapides)	393,540	11,240
Lafayette 15th Judicial District Attorney	3,569,526	101,952
Lafayette Airport Commission	1,954,231	55,816
Lafayette Consolidated Government	51,300,635	1,465,242
Lafayette Convention & Visitors Commission	1,386,953	39,614
Lafayette Economic Development Authority	1,881,689	53,745
Lafourche Parish School Board	14,723	421
Lafourche Parish Water District #1	5,008,406	143,049
Lasalle Parish Police Jury	1,599,610	45,688
Lincoln Parish 3rd Judicial District Attorney	974,580	27,836
Lincoln Parish Police Jury	5,275,394	150,675
Livingston Parish Mosquito Abatement	-	-
Livingston Parish Recreation District #3	1,516,464	43,313
Madison Parish Police Jury	2,735,995	78,145
Monroe/West Monroe Visitors' Bureau	910,201	25,997
Morehouse Parish Library	200,555	5,728
Morehouse Parish Police Jury	1,443,348	41,225
Natchitoches 10th Judicial Court	224,261	6,405
Natchitoches Parish Police Jury	6,270,531	179,098
Natchitoches Parish District Attorney	276,226	7,890
Natchitoches Parish Tax Commission	447,635	12,785
Natchitoches Port Commission	274,058	7,828

(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, 2018

Employer	Changes in Discount Rate	
	1% Decrease 5.50%	1% Increase 7.50%
North Louisiana Crime Lab	\$ 3,466,001	\$ 98,995
Ouachita Parish Police Jury	20,140,568	575,252
Plaquemines 25th Judicial District Public Defender	298,989	8,540
Plaquemines Medical Center	2,503,015	71,491
Plaquemines Parish District Attorney of the 25th District	69,506	1,985
Plaquemines Parish Government	25,679,085	733,443
Plaquemines Port, Harbor & Terminal District	3,284,902	93,823
Pointe Coupee Hospital	13,229,576	377,862
Pointe Coupee Parish Library	610,571	17,439
Pointe Coupee Parish Police Jury	2,517,041	71,891
Pointe Coupee Parish School Board	14,723	421
Police Jury Association (Ex Board)	9,360	267
Police Jury Association (Office)	819,430	23,404
Port of Iberia	390,005	11,139
Rapides Parish Indigent Defender Board	472,048	13,483
Rapides Parish Library	3,475,361	99,263
Rapides Parish Police Jury	12,347,512	352,668
Red River Parish Police Jury	2,213,188	63,213
Red River Parish School Board	14,723	421
Red River Waterway Commission	2,042,909	58,349
Richland Parish Communication District	124,195	3,547
Richland Parish District Judge	257,459	7,354
Richland Parish Police Jury	3,466,736	99,016
Richland Parish School Board	-	-
Richland Parish Tax Commission	187,405	5,353
Sabine Parish District Attorney	561,707	16,043
Sabine Parish Library	309,537	8,841
Sabine Parish Police Jury	2,317,108	66,181
Sabine Parish School Board	8,276	236
South Toledo Bend Water District	313,495	8,954
St. Bernard Parish Government	18,552,646	529,898
St. Bernard Parish Library	264,443	7,553
St. Bernard Parish School Board	29,437	841
St. Charles Parish 29th Judicial District Attorney	2,527,202	72,182
St. Charles Parish Council	41,601,514	1,188,217

(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, 2018

Employer	Changes in Discount Rate	
	1% Decrease 5.50%	1% Increase 7.50%
St. Charles Parish School Board	\$ 14,723	\$ 421
St. Helena Parish Police Jury	1,870,529	53,426
St. Helena Parish School Board	-	-
St. James Parish Government	12,397,506	354,096
St. James Parish School Board	16,561	473
St. John Parish Council	15,514,665	443,128
St. John the Baptist Parish 40th Judicial District Attorney	1,577,714	45,062
St. John the Baptist Parish Library	1,529,661	43,690
St. Landry Parish E911 Communications District	755,871	21,589
St. Landry Parish Government	5,535,143	158,094
St. Landry Parish Sheriff	19,323	552
St. Martin Parish Government	5,614,744	160,368
St. Martin Parish Library	984,609	28,122
St. Martin Parish School Board	14,723	421
St. Martin Parish Water & Sewer	226,551	6,471
St. Mary Parish Consolidated Gravity Drainage District #1	581,068	16,596
St. Mary Parish E911 Communications District	777,136	22,196
St. Mary Parish Government	9,172,044	261,971
St. Mary Parish Library	1,624,617	46,402
St. Mary Parish Sales & Use Tax Department	700,645	20,012
St. Mary Parish School Board	12,876	368
St. Mary Parish Sewer District #5	-	-
St. Mary Parish Sewer District #8	-	-
St. Mary Parish Sewer District Wards 5 & 8	110,877	3,167
St. Mary Parish Water District #3	424,702	12,130
St. Mary Parish Water District #4	-	-
St. Tammany Parish 22nd District Attorney	1,561,219	44,591
St. Tammany Parish Communications District	452,980	12,938
St. Tammany Parish Coroner	3,386,145	96,715
St. Tammany Parish Fire District #1	48,053	1,372
St. Tammany Parish Fire District #4	158,685	4,532
St. Tammany Parish Government	37,872,286	1,081,704
St. Tammany Parish Library	6,017,786	171,879
St. Tammany Parish Mosquito Abatement District #2	2,517,550	71,906
St. Tammany Parish Recreation District #1	2,219,428	63,391
St. Tammany Parish Recreation District #11	168,327	4,808
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, 2018

Employer	Changes in Discount Rate	
	1% Decrease 5.50%	1% Increase 7.50%
Tangipahoa Parish 21st Judicial District Attorney	\$ 1,892,538	\$ 54,054
Tangipahoa Parish 21st Judicial District Indigent Defender	2,818,547	80,503
Tangipahoa Parish Consolidated Gravity Drainage District	1,102,593	31,492
Tangipahoa Parish Government	20,106,823	574,289
Tangipahoa Parish Library	1,515,107	43,274
Tangipahoa Parish Mosquito Abatement District #1	881,678	25,182
Tangipahoa Parish Sewer District #1	767,107	21,910
Tangipahoa Parish Sheriff	330,292	9,434
Tangipahoa Parish Tourist Commission	506,519	14,467
Tangipahoa Parish Water District	1,278,291	36,510
Teche-Vermilion Fresh Water District	1,174,522	33,547
Tensas Parish Police Jury	1,141,578	32,606
Terrebonne Indigent Defender Board	910,663	26,010
Union Parish 3rd Judicial Clerks' Fund	177,112	5,059
Union Parish Police Jury	4,468,661	127,633
Vermilion Parish 7th Ward Drainage District #2	225,693	6,446
Vermilion Parish Library	828,950	23,676
Vermilion Parish Police Jury	6,356,542	181,555
Vermilion Parish School Board	-	-
Vermilion Parish Tourist Commission	78,584	2,244
Vermilion Parish Waterworks District #1	727,075	20,767
Washington Parish Police Jury	5,249,746	149,943
Webster Parish Police Jury	5,044,045	144,067
West Baton Rouge Natural Gas & Water	2,477,301	70,756
West Baton Rouge Parish 18th Judicial Court	371,785	10,619
West Baton Rouge Parish Council	9,433,387	269,435
West Baton Rouge Parish Library	1,012,255	28,912
West Baton Rouge Parish School Board	14,723	421
West Calcasieu Cameron Hospital	43,923,986	1,254,551
West Carroll Parish Library	88,066	2,515
West Carroll Parish Police Jury	1,705,519	48,713
West Feliciana Parish Tourist Commission	55,292	1,579
West Ouachita Parish Sewer District #5	482,615	13,784
Winn Parish District Attorney	322,412	9,209
Winn Parish Police Jury	1,335,054	38,132
Winn Parish School Board	6,438	184
Workforce Investment Board	-	-
	\$ 942,588,352	\$ 26,922,092

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, 2018

Employer	Changes in Discount Rate	
	1% Decrease 5.50%	1% Increase 7.50%
34th Judicial District Indigent Defender	\$ 63,866	\$ (8,801)
Abbeville Harbor & Terminal District	121,182	(16,699)
Acadia Soil & Water District	51,138	(7,047)
Ascension Parish Government	14,346,845	(1,977,013)
Ascension Parish Library	1,733,548	(238,885)
Assumption Waterworks #1	655,587	(90,341)
Audubon Regional Library	86,295	(11,892)
Avoyelles Coroner's Office	34,243	(4,719)
Avoyelles District Attorney's Office	346,976	(47,814)
Avoyelles Parish Police Jury	859,876	(118,492)
Bayou Lafourche Fresh Water District	469,689	(64,724)
Berwick Bayou Vista Waterworks	135,304	(18,645)
Calcasieu Soil & Water District	51,772	(7,134)
Cameron Mosquito Abatement District #1	291,952	(40,231)
City Court of Denham Springs	137,452	(18,941)
City Court of Hammond	558,240	(76,926)
City of Bossier	222,379	(30,644)
Crescent Soil & Water District	25,437	(3,505)
Denham Springs Ward Two Marshall	160,163	(22,071)
Desoto 42nd District Attorney	188,490	(25,974)
Desoto Communications District	362,965	(50,017)
Desoto Parish Library	583,397	(80,393)
Desoto Parish Police Jury	3,373,889	(464,926)
Evangeline Soil & Water District	35,846	(4,940)
Gulf Coast Soil & Water District	65,007	(8,958)
Iberia Soil & Water District	24,758	(3,412)
Jefferson Davis Soil & Water District	67,806	(9,344)
Lafourche 17th Indigent Defender Board	300,857	(41,458)
Lafourche/Terrebonne Soil & Water District	38,863	(5,355)
Livingston Parish Council	4,298,256	(592,305)
Livingston Parish Library	1,172,799	(161,613)
Livingston Parish Sheriff	147,145	(20,277)
Louisiana School Board Association	248,351	(34,223)
Madison Parish Soil & Water District	19,676	(2,711)
North Caddo Medical Center	5,960,375	(821,347)

(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, 2018

Employer	Changes in Discount Rate	
	1% Decrease 5.50%	1% Increase 7.50%
Northeast Soil & Water District	\$ 34,569	\$ (4,764)
St. James Parish Hospital	6,331,855	(872,538)
St. Landry Soil & Water District	19,078	(2,629)
St. Mary Soil & Water District	20,844	(2,872)
St. Mary Water & Sewer District #4	448,554	(61,811)
St. Mary Waterworks District # 5	235,333	(32,429)
Tangipahoa Soil & Water	16,904	(2,329)
Terrebonne Parish 32nd Judicial District Attorney	73,160	(10,082)
Terrebonne Consolidated Government	19,298,097	(2,659,302)
Terrebonne Consolidated Waterworks	2,830,533	(390,051)
Terrebonne Recreation District #10	39,542	(5,449)
Terrebonne Sales & Use	220,115	(30,332)
Upper Delta Soil and Water District	7,745	(1,067)
Vermilion Soil & Water District	64,156	(8,841)
Vernon Parish 30th Judicial District Attorney	206,626	(28,473)
Vernon Parish Police Jury	2,344,583	(323,087)
West Carroll Soil & Water District	22,176	(3,056)
West Feliciana Police Jury	1,623,845	(223,768)
	<u>\$ 71,078,139</u>	<u>\$ (9,794,657)</u>

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION (PLAN A)
DECEMBER 31, 2019 - DECEMBER 31, 2022

Employer	December 31, 2019	December 31, 2020	December 31, 2021	December 31, 2022	TOTAL
15th Judicial District Court	\$ 299,370	\$ 162,279	\$ 133,326	\$ 277,719	\$ 872,694
16th Judicial District Attorney	382,191	205,645	167,824	357,537	1,113,197
5th Judicial District Attorney	75,682	41,573	33,726	68,906	219,887
Acadia Parish Communications District	10,044	5,485	4,517	9,227	29,273
Acadia Parish Library	95,232	51,914	43,923	87,618	278,687
Acadia Parish Police Jury	401,068	214,222	178,110	377,756	1,171,156
Acadiana Crime Lab	260,441	142,856	116,451	237,662	757,410
Acadiana Works, Inc.	(14,461)	(13,657)	(5,808)	-	(33,926)
Allen Parish 33rd Judicial Indigent Defender Board	15,099	8,308	6,466	13,740	43,613
Allen Parish Ambulance Service	157,740	85,288	71,047	146,650	460,725
Allen Parish District Attorney	56,816	30,572	25,074	53,021	165,483
Allen Parish Library	64,365	35,934	29,311	57,697	187,307
Allen Parish Police Jury	154,857	82,750	69,069	146,017	452,693
Assumption Parish Police Jury	366,575	199,694	164,918	338,031	1,069,218
Avoyelles Parish 12th Judicial District Indigent Defender	22,697	12,321	10,097	21,007	66,122
Bayou Vermillion District	94,988	56,581	48,109	77,680	277,358
Beauregard Parish Communications District	25,661	14,056	11,733	23,601	75,051
Beauregard Parish District Attorney	21,068	11,472	9,362	19,424	61,326
Beauregard Parish Library	88,452	48,535	40,006	81,094	258,087
Beauregard Parish Police Jury	425,869	233,124	191,842	390,380	1,241,215
Bienville Parish Library	66,657	36,622	30,104	60,827	194,210
Bienville Parish Police Jury	260,552	142,841	116,108	238,252	757,753
Bossier Parish Communications District	158,089	87,122	70,504	143,481	459,196
Bossier Parish EMS	319,291	174,422	143,673	293,376	930,762
Bossier Parish Police Jury	1,666,407	909,013	747,672	1,531,995	4,855,087
Caddo Parish Commission	2,264,333	1,228,968	1,007,727	2,097,668	6,598,696
Caddo Parish Coroner	99,106	53,713	43,916	91,791	288,526
Caddo Parish District Attorney	485,290	265,547	214,329	443,551	1,408,717
Caddo/Bossier Port Commission	239,295	129,245	106,422	222,077	697,039
Calcasieu Parish Gravity Drainage District #4	112,655	60,013	51,081	104,862	328,611
Calcasieu Parish Gravity Drainage District #5	188,826	103,430	84,367	173,182	549,805
Calcasieu Parish Police Jury	6,344,398	3,472,495	2,824,018	5,806,946	18,447,857
Calcasieu Parish Waterworks District #7	45,229	24,875	20,177	41,124	131,405
Calcasieu Regional Airport	131,025	72,450	58,437	118,314	380,226
Calcasieu-Sulphur Parks & Recreation	277,491	152,529	124,772	252,874	807,666
Caldwell Parish District Attorney	9,108	4,524	3,759	9,259	26,650
Caldwell Parish Library	17,107	9,533	7,644	16,336	50,620
Caldwell Parish Police Jury	139,247	76,217	62,698	127,464	405,626
Cameron Parish Ambulance District #2	213,851	117,497	94,582	194,562	620,492
Cameron Parish District Attorney	8,596	4,881	3,633	7,420	24,530
Cameron Parish Police Jury	730,544	395,314	324,895	677,589	2,128,342
Catahoula E911 Communications District	4,751	2,580	2,120	4,396	13,847
Catahoula Parish Police Jury	97,801	52,823	43,373	90,516	284,513
City of Morgan City	51,955	28,661	23,133	47,117	150,866
Claiborne Parish Police Jury	192,948	103,925	86,058	179,976	562,907
Concordia Parish 7th District Attorney	75,484	41,242	33,643	69,799	220,168
Concordia Parish Indigent Defender Board	22,412	12,346	10,031	20,379	65,168
Concordia Parish Library	48,637	26,403	21,587	44,891	141,518
Concordia Parish Police Jury	140,850	76,245	62,900	130,924	410,919
Concordia Parish Sewer District #1	4,979	2,679	2,287	4,721	14,666
Desoto Parish EMS	412,076	228,515	184,935	370,327	1,195,853
Desoto Parish School Board	3,277	1,785	1,458	3,020	9,540

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION (PLAN A)
DECEMBER 31, 2019 - DECEMBER 31, 2022

Employer	December 31, 2019	December 31, 2020	December 31, 2021	December 31, 2022	TOTAL
Desoto Parish Waterworks	\$ 79,506	\$ 43,919	\$ 38,106	\$ 72,026	\$ 233,557
East Carroll Parish Police Jury	223,379	122,280	100,652	204,516	650,827
East Feliciana 20th Judicial District Indigent Defender Board	12,568	7,486	6,365	10,280	36,699
East Feliciana Communications District	48,477	27,719	20,508	42,246	138,950
East Feliciana Parish Police Jury	183,427	100,002	83,684	168,289	535,402
Evangeline Parish District Attorney	59,669	31,990	26,497	54,313	172,469
Evangeline Parish Police Jury	402,582	222,597	182,376	365,660	1,173,215
Evangeline Parish Solid Waste	81,498	43,952	36,818	76,331	238,599
Franklin Parish Communications District	17,426	9,517	7,767	15,983	50,693
Franklin Parish Library	50,700	28,182	22,335	45,478	146,695
Franklin Parish Police Jury	208,567	113,677	92,456	191,858	606,558
Grant Parish Police Jury	217,331	118,309	97,280	200,545	633,465
Greater New Orleans Expressway	826,489	446,180	371,197	767,349	2,411,215
Iberia Medical Center	4,860,726	2,666,670	2,177,361	4,421,919	14,126,676
Iberia Parish 16th Judicial District Judge	198,168	108,251	88,962	181,953	577,334
Iberia Parish Government	1,095,599	593,915	493,765	1,016,239	3,199,518
Iberia Parish School Board	1,624	883	727	1,497	4,731
Iberville Parish District Attorney	85,817	47,260	40,549	78,546	252,172
Iberville Parish Parks & Recreation	66,875	36,002	30,895	62,748	196,520
Iberville Parish Police Jury	1,272,668	695,863	569,628	1,164,895	3,703,054
Iberville Parish School Board	1,592	865	708	1,475	4,640
Jackson Parish District Attorney	78,686	42,704	35,035	72,793	229,218
Jackson Parish Police Jury	308,707	168,429	136,273	283,918	897,327
Jackson Parish Recreation Department	32,761	17,606	14,929	30,645	95,941
Jackson Parish Sales Tax	14,538	8,141	6,381	13,012	42,072
Jefferson Davis District Attorney	75,636	41,220	33,779	69,647	220,282
Jefferson Davis Parish 31st Judicial Court	(69)	-	-	-	(69)
Jefferson Davis Parish Indigent Defender Board	8,556	4,779	3,767	7,714	24,816
Jefferson Davis Parish Landfill	30,673	16,648	13,524	28,360	89,205
Jefferson Davis Parish Library	73,814	40,783	33,533	66,830	214,960
Jefferson Davis Parish Mosquito Abatement	52,809	27,602	24,615	51,001	156,027
Jefferson Davis Parish Police Jury	198,207	107,601	88,974	183,238	578,020
Jefferson Davis Parish Tourist Commission	26,255	14,271	11,689	24,064	76,279
Jefferson Parish Government	20,749,134	11,271,487	8,990,099	19,153,616	60,164,336
Jefferson Parish 24th Indigent Defender Board	19,382	10,415	8,600	18,253	56,650
Jefferson Parish Housing Authority	39,641	20,429	18,494	38,646	117,210
Jefferson Parish Retirement System	29,333	16,067	13,113	26,799	85,312
Kolin Ruby Wise Water District (Rapides)	41,831	22,416	18,132	39,188	121,567
Lafayette 15th Judicial District Attorney	429,355	253,135	208,272	355,426	1,246,188
Lafayette Airport Commission	213,004	116,912	94,774	194,591	619,281
Lafayette Consolidated Government	5,471,825	2,951,252	2,438,485	5,108,172	15,969,734
Lafayette Convention & Visitors Commission	151,005	82,770	68,413	138,103	440,291
Lafayette Economic Development Authority	199,896	107,103	88,583	187,364	582,946
Lafourche Parish School Board	1,585	860	707	1,465	4,617
Lafourche Parish Water District #1	539,347	292,401	241,370	498,703	1,571,821
Lasalle Parish Police Jury	172,632	93,957	78,701	159,277	504,567
Lincoln Parish 3rd Judicial District Attorney	106,051	58,097	46,948	97,044	308,140
Lincoln Parish Police Jury	570,256	310,440	253,512	525,289	1,659,497
Livingston Parish Mosquito Abatement	(153)	-	-	-	(153)
Livingston Parish Recreation District #3	165,292	90,616	73,922	151,001	480,831
Madison Parish Police Jury	293,554	159,274	131,018	272,432	856,278
Monroe/West Monroe Visitors' Bureau	99,425	54,594	43,736	90,632	288,387
Morehouse Parish Library	21,516	11,727	9,687	19,971	62,901

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PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION (PLAN A)
DECEMBER 31, 2019 - DECEMBER 31, 2022

Employer	December 31, 2019	December 31, 2020	December 31, 2021	December 31, 2022	TOTAL
Morehouse Parish Police Jury	\$ 153,431	\$ 82,289	\$ 68,765	\$ 143,721	\$ 448,206
Natchitoches 10th Judicial Court	25,073	14,063	11,534	22,331	73,001
Natchitoches Parish Police Jury	677,746	369,364	304,095	624,377	1,975,582
Natchitoches Parish District Attorney	30,546	16,895	13,771	27,505	88,717
Natchitoches Parish Tax Commission	48,693	26,613	21,838	44,573	141,717
Natchitoches Port Commission	29,280	15,784	12,454	27,291	84,809
North Louisiana Crime Lab	382,291	211,936	173,049	345,121	1,112,397
Ouachita Parish Police Jury	2,174,116	1,181,902	971,355	2,005,464	6,332,837
Plaquemines 25th Judicial District Public Defender	33,016	18,393	15,600	29,772	96,781
Plaquemines Medical Center	273,179	149,428	120,395	249,234	792,236
Plaquemines Parish District Attorney of the 25th District	7,326	3,938	3,311	6,920	21,495
Plaquemines Parish Government	2,708,053	1,449,407	1,223,799	2,556,950	7,938,209
Plaquemines Port, Harbor & Terminal District	356,812	195,268	159,724	327,087	1,038,891
Pointe Coupee Hospital	1,434,810	784,062	644,482	1,317,313	4,180,667
Pointe Coupee Parish Library	65,925	35,812	29,357	60,795	191,889
Pointe Coupee Parish Police Jury	264,451	141,280	120,943	250,630	777,304
Pointe Coupee Parish School Board	1,580	860	707	1,465	4,612
Police Jury Association (Ex Board)	1,083	624	425	931	3,063
Police Jury Association (Office)	89,423	49,147	41,687	81,596	261,853
Port of Iberia	42,826	23,631	19,477	38,836	124,770
Rapides Parish Indigent Defender Board	51,951	28,885	23,252	47,003	151,091
Rapides Parish Library	378,598	207,740	169,857	346,053	1,102,248
Rapides Parish Police Jury	1,326,578	718,781	581,566	1,229,484	3,856,409
Red River Parish Police Jury	237,568	128,758	106,530	220,374	693,230
Red River Parish School Board	1,585	860	707	1,465	4,617
Red River Waterway Commission	215,647	115,218	96,598	203,419	630,882
Richland Parish Communication District	13,551	7,423	6,089	12,368	39,431
Richland Parish District Judge	26,958	14,284	11,981	25,637	78,860
Richland Parish Police Jury	376,710	205,927	168,506	345,192	1,096,335
Richland Parish Tax Commission	20,154	10,934	8,883	18,659	58,630
Sabine Parish District Attorney	61,030	33,338	27,532	55,930	177,830
Sabine Parish Library	33,650	18,450	15,049	30,819	97,968
Sabine Parish Police Jury	250,735	136,835	110,577	230,724	728,871
Sabine Parish School Board	845	429	326	822	2,422
South Toledo Bend Water District	33,424	17,986	14,776	31,217	97,403
St. Bernard Parish Government	2,007,039	1,094,027	897,970	1,847,346	5,846,382
St. Bernard Parish Library	28,597	15,583	12,763	26,329	83,272
St. Bernard Parish School Board	3,159	1,711	1,362	2,934	9,166
St. Charles Parish 29th Judicial District Attorney	269,764	145,219	121,229	251,639	787,851
St. Charles Parish Council	4,536,058	2,487,515	2,020,225	4,142,397	13,186,195
St. Charles Parish School Board	1,585	860	707	1,465	4,617
St. Helena Parish Police Jury	200,968	108,622	93,440	186,254	589,284
St. James Parish Government	1,339,854	730,812	599,880	1,234,460	3,905,006
St. James Parish School Board	1,784	968	796	1,645	5,193
St. John Parish Council	1,661,758	897,959	737,185	1,544,845	4,841,747
St. John the Baptist Parish 40th Judicial District Attorney	175,028	97,240	77,489	157,099	506,856
St. John the Baptist Parish Library	163,786	88,732	72,724	152,316	477,558

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION (PLAN A)
DECEMBER 31, 2019 - DECEMBER 31, 2022

Employer	December 31, 2019	December 31, 2020	December 31, 2021	December 31, 2022	TOTAL
St. Landry Parish E911 Communications District	\$ 81,428	\$ 44,237	\$ 37,193	\$ 75,264	\$ 238,122
St. Landry Parish Government	593,208	321,152	266,821	551,153	1,732,334
St. Landry Parish Sheriff	2,079	1,129	928	1,924	6,060
St. Martin Parish Government	610,536	333,942	272,233	559,076	1,775,787
St. Martin Parish Library	107,426	58,975	47,853	98,041	312,295
St. Martin Parish School Board	1,589	859	704	1,469	4,621
St. Martin Parish Water & Sewer	25,593	14,431	11,885	22,556	74,465
St. Mary Parish Consolidated Gravity Drainage District #1	63,007	34,422	28,136	57,858	183,423
St. Mary Parish E911 Communications District	87,011	48,688	40,033	77,381	253,113
St. Mary Parish Government	984,513	534,574	443,318	913,290	2,875,695
St. Mary Parish Library	175,165	95,407	78,124	161,770	510,466
St. Mary Parish Sales & Use Tax Department	75,822	41,292	33,860	69,766	220,740
St. Mary Parish School Board	1,405	772	604	1,282	4,063
St. Mary Parish Sewer District #5	(3,458)	(3,436)	(2,647)	-	(9,541)
St. Mary Parish Sewer District #8	(1,903)	(1,896)	(1,678)	-	(5,477)
St. Mary Parish Sewer District Wards 5 & 8	12,012	6,521	5,272	11,043	34,848
St. Mary Water District #3	51,393	30,485	24,277	42,291	148,446
St. Mary Water District #4	(50)	(50)	(301)	-	(401)
St. Tammany Parish 22nd District Attorney	170,500	93,308	76,608	155,456	495,872
St. Tammany Parish Communications District	48,222	25,922	21,549	45,106	140,799
St. Tammany Parish Coroner	370,268	203,118	167,897	337,169	1,078,452
St. Tammany Parish Fire District #1	5,158	2,740	2,355	4,785	15,038
St. Tammany Parish Fire District #4	17,131	9,329	7,639	15,803	49,902
St. Tammany Parish Government	4,066,499	2,200,857	1,779,963	3,771,065	11,818,384
St. Tammany Parish Library	649,996	353,620	287,345	599,212	1,890,173
St. Tammany Parish Mosquito Abatement District #2	272,594	148,993	120,681	250,683	792,951
St. Tammany Parish Recreation District #1	239,563	129,776	107,123	220,996	697,458
St. Tammany Parish Recreation District #11	18,585	10,266	8,247	16,760	53,858
Tangipahoa Parish 21st Judicial District Attorney	204,917	111,886	82,091	188,448	587,342
Tangipahoa Parish 21st Judicial District Indigent Defender	305,158	166,280	145,180	280,653	897,271
Tangipahoa Parish Consolidated Gravity Drainage District	117,481	63,070	51,950	109,790	342,291
Tangipahoa Parish Government	2,213,611	1,222,353	986,929	2,002,101	6,424,994
Tangipahoa Parish Library	163,725	88,991	73,190	150,863	476,769
Tangipahoa Parish Mosquito Abatement District #1	95,709	52,296	42,942	87,791	278,738
Tangipahoa Parish Sewer District #1	86,349	48,618	39,135	76,383	250,485
Tangipahoa Parish Sheriff	35,893	19,657	15,984	32,889	104,423
Tangipahoa Parish Tourist Commission	54,874	29,917	24,609	50,434	159,834
Tangipahoa Parish Water District	140,053	76,985	62,842	127,283	407,163
Teche-Vermilion Fresh Water District	127,795	70,107	56,898	116,949	371,749
Tensas Parish Police Jury	120,655	64,696	54,181	113,670	353,202
Terrebonne Indigent Defender Board	99,851	55,339	44,924	90,674	290,788
Union Parish 3rd Judicial Clerks' Fund	19,016	10,346	8,456	17,636	55,454
Union Parish Police Jury	485,383	266,050	215,279	444,961	1,411,673
Vermilion Parish 7th Ward Drainage District #2	24,346	13,246	11,356	22,472	71,420
Vermilion Parish Library	89,307	48,524	40,138	82,544	260,513
Vermilion Parish Police Jury	668,691	356,772	295,436	632,941	1,953,840
Vermilion Parish Tourist Commission	8,691	4,811	4,081	7,824	25,407
Vermilion Parish Waterworks District #1	79,053	43,260	33,287	72,400	228,000
Washington Parish Police Jury	570,328	311,672	255,513	522,735	1,660,248
Webster Parish Police Jury	545,830	297,550	243,925	502,249	1,589,554
West Baton Rouge Natural Gas & Water	266,960	144,924	118,661	246,676	777,221

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF AMORTIZATION (PLAN A)
DECEMBER 31, 2019 - DECEMBER 31, 2022

Employer	December 31, 2019	December 31, 2020	December 31, 2021	December 31, 2022	TOTAL
West Baton Rouge Parish 18th Judicial Court	\$ 39,653	\$ 21,371	\$ 15,347	\$ 37,018	\$ 113,389
West Baton Rouge Parish Council	1,019,433	555,296	453,561	939,310	2,967,600
West Baton Rouge Parish Library	109,546	59,788	49,923	100,795	320,052
West Baton Rouge Parish School Board	1,585	860	707	1,465	4,617
West Calcasieu Cameron Hospital	4,754,941	2,592,619	2,127,238	4,373,652	13,848,450
West Carroll Parish Library	8,983	4,603	3,837	8,771	26,194
West Carroll Parish Police Jury	184,417	100,532	81,721	169,825	536,495
West Feliciana Parish Tourist Commission	5,983	3,264	2,645	5,506	17,398
West Ouachita Parish Sewer District #5	50,002	26,156	20,574	48,055	144,787
Winn Parish District Attorney	34,331	18,468	15,591	32,102	100,492
Winn Parish Police Jury	143,492	77,821	64,096	132,937	418,346
Winn Parish School Board	683	365	309	641	1,998
Workforce Investment Board	(2,554)	(2,215)	-	-	(4,769)
	<u>\$ 101,862,680</u>	<u>\$ 55,458,165</u>	<u>\$ 45,222,172</u>	<u>\$ 93,856,572</u>	<u>\$ 296,399,589</u>

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION (PLAN B)
DECEMBER 31, 2019 - DECEMBER 31, 2022

Employer	December 31, 2019	December 31, 2020	December 31, 2021	December 31, 2022	TOTAL
34th Judicial District Indigent Defender	\$ 5,699	\$ 2,571	\$ 2,372	\$ 7,276	\$ 17,918
Abbeville Harbor & Terminal District	10,845	4,910	4,521	13,807	34,083
Acadia Soil & Water District	4,433	1,991	1,839	5,826	14,089
Ascension Parish Government	1,288,175	588,690	537,410	1,634,393	4,048,668
Ascension Parish Library	154,669	69,938	64,807	197,485	486,899
Assumption Waterworks #1	58,483	26,502	24,398	74,683	184,066
Audubon Regional Library	7,270	3,097	3,025	9,832	23,224
Avoyelles Coroner's Office	3,055	1,378	1,272	3,901	9,606
Avoyelles District Attorney's Office	30,960	13,942	12,881	39,532	97,315
Avoyelles Parish Police Jury	77,112	34,833	31,998	97,957	241,900
Bayou Lafourche Fresh Water District	42,477	19,540	17,686	53,504	133,207
Berwick Bayou Vista Waterworks	12,113	5,451	4,861	15,412	37,837
Calcasieu Soil & Water District	4,702	2,177	1,989	5,899	14,767
Cameron Mosquito Abatement District #1	26,148	11,869	10,949	33,259	82,225
City Court of Denham Springs	11,919	5,198	4,829	15,659	37,605
City Court of Hammond	49,876	22,536	20,863	63,596	156,871
City of Bossier	20,124	9,208	8,559	25,334	63,225
Crescent Soil & Water District	2,290	1,043	962	2,897	7,192
Denham Springs Ward Two Marshall	14,442	6,534	6,250	18,246	45,472
Desoto 42nd District Attorney	17,056	7,863	7,074	21,474	53,467
Desoto Communications District	32,798	15,082	13,987	41,349	103,216
Desoto Parish Library	51,457	23,198	21,845	66,459	162,959
Desoto Parish Police Jury	303,629	138,298	125,569	384,356	951,852
Evangeline Soil & Water District	3,211	1,456	1,335	4,084	10,086
Gulf Coast Soil & Water District	5,824	2,652	2,410	7,407	18,293
Iberia Soil & Water District	2,206	994	917	2,825	6,942
Jefferson Davis Soil & Water District	6,044	2,768	2,520	7,722	19,054
Lafourche 17th Indigent Defender Board	26,770	12,060	11,324	34,272	84,426
Lafourche/Terrebonne Soil & Water District	3,502	1,580	1,485	4,430	10,997
Livingston Parish Council	385,842	175,216	161,005	489,656	1,211,719
Livingston Parish Library	103,909	46,553	43,909	133,603	327,974
Livingston Parish Sheriff	13,116	5,873	5,495	16,763	41,247
Louisiana School Board Association	22,032	9,872	9,079	28,295	69,278
Madison Parish Soil & Water District	1,691	780	761	2,240	5,472
North Caddo Medical Center	529,527	238,768	218,920	679,012	1,666,227
Northeast Soil & Water District	3,090	1,404	1,289	3,937	9,720
St. James Parish Hospital	568,886	258,714	237,424	721,322	1,786,346
St. Landry Soil & Water District	1,708	774	708	2,174	5,364
St. Mary Soil & Water District	1,874	856	778	2,374	5,882
St. Mary Water & Sewer District #4	40,163	18,204	17,033	51,100	126,500
St. Mary Waterworks District # 5	21,162	9,566	8,731	26,810	66,269
Tangipahoa Soil & Water	1,510	684	620	1,924	4,738
Terrebonne Parish 32nd Judicial District Attorney	6,898	3,320	3,082	8,335	21,635
Terrebonne Consolidated Government	1,720,558	776,521	717,737	2,198,451	5,413,267
Terrebonne Consolidated Waterworks	254,511	116,344	105,819	322,454	799,128
Terrebonne Recreation District #10	3,564	1,626	1,427	4,501	11,118
Terrebonne Sales & Use	19,467	8,631	8,257	25,073	61,428
Upper Delta Soil and Water District	731	352	327	880	2,290
Vermilion Soil & Water District	5,856	2,719	2,449	7,311	18,335
Vernon Parish 30th Judicial District Attorney	18,656	8,584	7,664	23,539	58,443
Vernon Parish Police Jury	208,301	92,861	86,764	267,095	655,021
West Carroll Soil & Water District	1,925	838	829	2,525	6,117
West Feliciana Police Jury	145,073	65,653	60,618	184,990	456,334
	<u>\$ 6,357,339</u>	<u>\$ 2,882,072</u>	<u>\$ 2,650,662</u>	<u>\$ 8,097,240</u>	<u>\$ 19,987,313</u>



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

August 27, 2019

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, 2018, and the related notes to the schedules and have issued our report thereon dated August 27, 2019.

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, 2018

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, 2018 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