

EMPLOYER PENSION REPORT  
PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM  
OF LOUISIANA  
BATON ROUGE, LOUISIANA  
DECEMBER 31, 2022

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA

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## INDEPENDENT AUDITOR'S REPORT

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August 18, 2023

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### Opinion

We have audited the accompanying schedules of employer allocations of the Parochial Employees' Retirement System of Louisiana (the System) as of and for the year ended December 31, 2022, 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 schedules of pension amounts by employer of the Parochial Employees' Retirement System of Louisiana, as of and for the year ended December 31, 2022, and the related notes to the schedules.

Michael J. O' Rourke, CPA  
William G. Stamm, CPA

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, 2022, in accordance with accounting principles generally accepted in the United States of America.

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### Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of the System and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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## **Responsibilities of Management for the Employer Pension Schedules**

Management is responsible for the preparation and fair presentation of the employer pension 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.

In preparing the employer pension schedules, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt the System's ability to continue as a going concern within one year after the date that the schedules are available to be issued.

## **Auditor's Responsibilities for the Audit of the Employer Pension Schedules**

Our objectives are to obtain reasonable assurance about whether the schedules as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedules.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedules.
- Obtain an understanding of internal control relevant to the audit 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 System's internal control. Accordingly, no such opinion is expressed.
- Evaluate 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 schedules.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the System's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **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 \$4,658,944,882 and \$414,535,459, respectively, at December 31, 2022. 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, 2022 could be understated or overstated.

As disclosed in Note 9 to the employer pension schedules, the deferred inflow of resources 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. As a result, the employer pension schedules do not reflect all activity to be reported in the total deferred outflows of resources and deferred inflows of resources. Our opinions are not modified with respect to this matter.

### **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, 2022, and our report thereon, dated June 19, 2023, 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 18, 2023, 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, Sharpness, Hogan and Parker, LLP*

New Orleans, Louisiana

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)  
DECEMBER 31, 2022

Employer	Employer Contributions	Employer Allocation Percentage
15th Judicial District Court	\$ 221,047	0.283341 %
16th Judicial District Attorney	239,152	0.306548
5th Judicial District Attorney	49,303	0.063197
Acadia Parish Communications District	7,229	0.009266
Acadia Parish Library	64,466	0.082633
Acadia Parish Police Jury	369,803	0.474018
Acadiana Crime Lab	191,063	0.244907
Allen Parish 33rd Judicial Indigent Defender Board	10,350	0.013267
Allen Parish Ambulance Service	141,258	0.181066
Allen Parish Coroner	1,040	0.001333
Allen Parish District Attorney	38,768	0.049693
Allen Parish Library	49,213	0.063082
Allen Parish Police Jury	141,781	0.181737
Assumption Parish Police Jury	254,273	0.325930
Avoyelles Parish 12th Judicial District Indigent Defender	14,410	0.018471
Bayou Vermillion District	54,227	0.069509
Beauregard Parish Communications District	27,539	0.035300
Beauregard Parish District Attorney	18,268	0.023416
Beauregard Parish Library	68,256	0.087491
Beauregard Parish Police Jury	277,316	0.355467
Bienville Parish Library	56,886	0.072917
Bienville Parish Police Jury	179,407	0.229966
Bossier Parish Communications District	120,311	0.154216
Bossier Parish EMS	322,141	0.412924
Bossier Parish Police Jury	1,326,417	1.700218
Caddo Parish Commission	1,670,885	2.141762
Caddo Parish Coroner	74,708	0.095762
Caddo Parish District Attorney	392,068	0.502558
Caddo/Bossier Port Commission	245,465	0.314640
Calcasieu Parish Police Jury	5,297,241	6.790071
Calcasieu Parish Waterworks District #7	33,958	0.043528
Calcasieu Regional Airport	98,515	0.126278
Calcasieu-Sulphur Parks & Recreation	228,178	0.292481
Caldwell Parish District Attorney	1,181	0.001514
Caldwell Parish Library	13,248	0.016981
Caldwell Parish Police Jury	105,692	0.135477
Cameron Parish Ambulance District #2	168,542	0.216039
Cameron Parish Police Jury	602,285	0.772017
Catahoula E911 Communications District	4,416	0.005660
Catahoula Parish Library	11,329	0.014522
Catahoula Parish Police Jury	53,502	0.068580
City of Morgan City	22,773	0.029191
Claiborne Parish Office of Com Ser	15,177	0.019454
Claiborne Parish Police Jury	119,997	0.153814
Concordia Parish 7th District Attorney	48,834	0.062596

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)  
DECEMBER 31, 2022

Employer	Employer Contributions	Employer Allocation Percentage
Concordia Parish Indigent Defender Board	\$ 13,110	0.016805 %
Concordia Parish Library	43,097	0.055242
Concordia Parish Police Jury	93,563	0.119930
Concordia Parish Sewer District #1	6,844	0.008773
Desoto Parish EMS	335,716	0.430325
Desoto Parish School Board	2,277	0.002919
Desoto Parish Waterworks	67,498	0.086520
East Carroll Parish Police Jury	154,392	0.197902
East Feliciana 20th Judicial District Indigent Defender Board	16,606	0.021286
East Feliciana Communications District	40,258	0.051603
East Feliciana Parish Police Jury	187,318	0.240107
Evangeline Parish Communications District	53,655	0.068776
Evangeline Parish District Attorney	36,253	0.046470
Evangeline Parish Police Jury	244,678	0.313631
Evangeline Parish Solid Waste	72,665	0.093143
Franklin Parish Communications District	13,117	0.016814
Franklin Parish Library	24,587	0.031516
Franklin Parish Police Jury	159,033	0.203851
Grant Parish Police Jury	160,937	0.206291
Greater New Orleans Expressway	579,029	0.742207
Iberia Medical Center	3,792,875	4.861755
Iberia Parish 16th Judicial District Judge	113,514	0.145504
Iberia Parish Government	695,762	0.891837
Iberia Parish School Board	828	0.001061
Iberville Parish District Attorney	69,661	0.089292
Iberville Parish Library	138,076	0.176988
Iberville Parish Police Jury	985,644	1.263411
Iberville Parish School Board	1,380	0.001769
Jackson Parish District Attorney	53,106	0.068072
Jackson Parish Police Jury	245,193	0.314291
Jackson Parish Recreation Department	29,202	0.037431
Jackson Parish Sales Tax	6,140	0.007870
Jefferson Davis District Attorney	45,986	0.058945
Jefferson Davis Parish Indigent Defender Board	6,252	0.008014
Jefferson Davis Parish Landfill	22,372	0.028677
Jefferson Davis Parish Library	42,234	0.054136
Jefferson Davis Parish Mosquito Abatement	44,774	0.057392
Jefferson Davis Parish Police Jury	116,899	0.149843
Jefferson Davis Parish Tourist Commission	24,296	0.031143
Jefferson Parish Government	15,847,482	20.313500
Jefferson Parish 24th Indigent Defender Board	13,007	0.016673
Jefferson Parish Finance Authority	5,475	0.007018
Jefferson Parish Housing Authority	23,836	0.030553
Jefferson Parish Retirement System	19,931	0.025548
Kolin Ruby Wise Water District (Rapides)	24,208	0.031030
Lafayette 15th Judicial District Attorney	226,695	0.290581
Lafayette Airport Commission	193,232	0.247687
Lafayette Consolidated Government	4,406,117	5.647817
Lafayette Convention & Visitors Commission	108,316	0.138841

(Continued)



PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)  
DECEMBER 31, 2022

Employer	Employer Contributions	Employer Allocation Percentage
Lafayette Economic Development Authority	\$ 162,559	0.208370 %
Lafourche Parish Water District #1	454,653	0.582780
Lasalle Parish Police Jury	121,672	0.155961
Lincoln Parish 3rd Judicial District Attorney	64,370	0.082510
Lincoln Parish 3rd Judicial Indigent Defender	2,674	0.003428
Lincoln Parish Police Jury	449,631	0.576343
Livingston Parish Recreation District #3	136,759	0.175299
Madison Parish Police Jury	237,670	0.304648
Monroe/West Monroe Visitors' Bureau	79,044	0.101320
Morehouse Parish Library	15,139	0.019405
Morehouse Parish Police Jury	100,399	0.128693
Natchitoches 10th Judicial Court	18,853	0.024166
Natchitoches Parish Police Jury	341,590	0.437854
Natchitoches Parish District Attorney	20,839	0.026712
Natchitoches Parish Tax Commission	30,768	0.039439
Natchitoches Port Commission	25,721	0.032970
North Louisiana Crime Lab	276,749	0.354740
Ouachita Parish Police Jury	1,685,030	2.159893
Plaquemines 25th Judicial District Public Defender	23,490	0.030110
Plaquemines Medical Center	264,327	0.338818
Plaquemines Parish District Attorney of the 25th District	6,471	0.008295
Plaquemines Parish Government	1,502,407	1.925804
Plaquemines Port, Harbor & Terminal District	423,809	0.543244
Pointe Coupee General Hospital	984,908	1.262468
Point Coupee HB Health & Hospice	221,725	0.284210
Pointe Coupee Parish Library	79,764	0.102243
Pointe Coupee Parish Police Jury	273,185	0.350172
Pointe Coupee Parish School Board	1,380	0.001769
Police Jury Association (Office)	56,703	0.072683
Port of Iberia	31,930	0.040928
Rapides Parish Indigent Defender Board	40,709	0.052181
Rapides Parish Library	305,798	0.391976
Rapides Parish Police Jury	880,085	1.128104
Red River Parish Police Jury	220,850	0.283088
Red River Parish School Board	828	0.001061
Red River Waterway Commission	148,566	0.190434
Richland Parish Communication District	5,316	0.006814
Richland Parish District Judge	13,628	0.017469
Richland Parish Police Jury	222,924	0.285747
Richland Parish Tax Commission	12,363	0.015847
Sabine Parish District Attorney	50,844	0.065172
Sabine Parish Library	28,594	0.036652
Sabine Parish Police Jury	292,994	0.375563
South Toledo Bend Water District	26,143	0.033510

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PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)  
DECEMBER 31, 2022

Employer	Employer Contributions	Employer Allocation Percentage
St. Bernard Parish Government	\$ 1,391,315	1.783405 %
St. Bernard Parish Library	21,490	0.027546
St. Bernard Parish School Board	2,208	0.002830
St. Bernard WIA	70,918	0.090904
St. Charles Parish 29th Judicial District Attorney	208,764	0.267596
St. Charles Parish Council	3,503,291	4.490563
St. Charles Parish School Board	6,496	0.008327
St. Helena Parish Police Jury	139,980	0.179428
St. James Parish Government	1,205,473	1.545191
St. James Parish School Board	1,104	0.001415
St. John Parish Council	1,222,990	1.567644
St. John the Baptist Parish 40th Judicial District Attorney	87,541	0.112211
St. John the Baptist Parish Library	131,315	0.168321
St. Landry Parish E911 Communications District	73,058	0.093647
St. Landry Parish Government	596,464	0.764555
St. Landry Parish Sheriff	1,035	0.001327
St. Martin Parish Government	414,412	0.531199
St. Martin Parish Library	55,581	0.071244
St. Martin Parish School Board	1,262	0.001618
St. Martin Parish Water & Sewer	16,161	0.020715
St. Mary Parish Consolidated Gravity Drainage District #1	59,040	0.075678
St. Mary Parish E911 Communications District	50,213	0.064364
St. Mary Parish Government	616,569	0.790326
St. Mary Parish Library	94,391	0.120992
St. Mary Parish Sales & Use Tax Department	54,586	0.069969
St. Mary Parish School Board	828	0.001061
St. Mary Parish Sewer District Wards 5 & 8	7,309	0.009369
St. Mary Parish Water and Sewer Commission #3	50,401	0.064605
St. Tammany Parish 22nd District Attorney	321,718	0.412382
St. Tammany Parish Communications District	50,607	0.064869
St. Tammany Parish Coroner	298,693	0.382868
St. Tammany Parish Fire District #1	4,010	0.005140
St. Tammany Parish Fire District #4	12,320	0.015792
St. Tammany Parish Government	2,856,083	3.660963
St. Tammany Parish Library	502,497	0.644107
St. Tammany Parish Mosquito Abatement District #2	224,509	0.287778
St. Tammany Parish Recreation District #1	212,421	0.272284
St. Tammany Parish Recreation District #11	12,563	0.016103
Tangipahoa Parish 21st Judicial District Attorney	151,604	0.194328
Tangipahoa Parish 21st Judicial District Indigent Defender	243,665	0.312333
Tangipahoa Parish Consolidated Gravity Drainage District	92,775	0.118920
Tangipahoa Parish Coroner	6,700	0.008588
Tangipahoa Parish Government	1,884,549	2.415639
Tangipahoa Parish Library	142,048	0.182079
Tangipahoa Parish Mosquito Abatement District #1	78,406	0.100502
Tangipahoa Parish Sewer District #1	70,176	0.089952

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)  
DECEMBER 31, 2022

Employer	Employer Contributions	Employer Allocation Percentage
Tangipahoa Parish Sheriff	\$ 32,282	0.041379 %
Tangipahoa Parish Tourist Commission	39,623	0.050789
Tangipahoa Parish Water District	120,704	0.154720
Tangipahoa Recreation District #3	1,327	0.001701
Teche-Vermilion Fresh Water District	90,023	0.115393
Tensas Parish Police Jury	75,364	0.096603
Terrebonne Indigent Defender Board	76,869	0.098532
Union Parish 3rd Judicial Clerks' Fund	16,903	0.021666
Union Parish Police Jury	326,756	0.418840
Vermilion Parish 7th Ward Drainage District #2	18,857	0.024171
Vermilion Parish Communication District	47,766	0.061227
Vermilion Parish Library	62,903	0.080630
Vermilion Parish Police Jury	469,524	0.601842
Vermilion Parish Tourist Commission	6,440	0.008255
Vermilion Parish Waterworks District #1	67,635	0.086695
Washington Parish Police Jury	488,018	0.625548
Webster Parish Police Jury	343,186	0.439900
West Baton Rouge Natural Gas & Water	220,765	0.282979
West Baton Rouge Parish 18th Judicial Court	14,954	0.019168
West Baton Rouge Parish Council	829,478	1.063235
West Baton Rouge Parish Library	87,968	0.112758
West Baton Rouge Parish School Board	1,104	0.001415
West Calcasieu Cameron Hospital	3,612,302	4.630294
West Carroll Parish Library	8,390	0.010754
West Carroll Parish Police Jury	130,245	0.166950
West Ouachita Parish Sewer District #5	44,305	0.056791
Winn Parish 8th Judicial District Court	9,871	0.012653
Winn Parish District Attorney	33,879	0.043427
Winn Parish Police Jury	84,153	0.107868
Winn Parish School Board	483	0.000619
<b>Total</b>	<b>\$ 78,014,521</b>	<b>100.000000 %</b>

See accompanying notes.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN B)  
DECEMBER 31, 2022

Employer	Employer Contributions	Employer Allocation Percentage
34th Judicial District Indigent Defender	\$ 7,529	0.086188 %
Abbeville Harbor & Terminal District	14,515	0.166160
Acadia Soil & Water District	8,742	0.100074
Ascension Parish Government	1,709,996	19.575129
Ascension Parish Library	232,582	2.662476
Assumption Waterworks #1	78,798	0.902038
Audubon Regional Library	10,439	0.119500
Avoyelles Coroner's Office	7,171	0.082090
Avoyelles District Attorney's Office	39,529	0.452507
Avoyelles Parish Police Jury	94,627	1.083240
Bayou Lafourche Fresh Water District	51,584	0.590506
Berwick Bayou Vista Waterworks	18,472	0.211458
Calcasieu Soil & Water District	11,556	0.132287
Cameron Mosquito Abatement District #1	26,353	0.301675
City Court of Denham Springs	14,657	0.167786
City Court of Hammond	66,247	0.758361
City of Bossier	21,534	0.246510
Crescent Soil & Water District	3,042	0.034823
Denham Springs Ward Two Marshall	15,015	0.171884
Desoto 42nd District Attorney	11,000	0.125922
Desoto Parish Library	74,985	0.858389
Desoto Parish Police Jury	479,508	5.489154
Evangeline Soil & Water District	4,628	0.052979
Gulf Coast Soil & Water District	7,964	0.091168
Iberia Soil & Water District	2,882	0.032992
Jefferson Davis Soil & Water District	5,175	0.059241
Lafourche 17th Indigent Defender Board	33,669	0.385425
Lafourche/Terrebonne Soil & Water District	6,218	0.071180
Livingston Parish Council	481,298	5.509645
Livingston Parish Library	169,286	1.937897
Livingston Parish Sheriff	12,799	0.146516
Louisiana School Board Association	13,436	0.153808
Madison Parish Soil & Water District	7,488	0.085719
North Caddo Medical Center	951,562	10.892978
Northeast Soil & Water District	5,605	0.064163
St. Charles 29th Judicial District Public Defender	10,575	0.121057
St. James Parish Hospital	793,665	9.085457
St. Landry Soil & Water District	2,418	0.027680
St. Mary Soil & Water District	2,847	0.032591
St. Mary Water & Sewer District #4	57,888	0.662671
St. Mary Waterworks District # 5	17,850	0.204337
Tangipahoa Soil & Water	7,069	0.080922
Terrebonne Parish 32nd Judicial District Attorney	16,788	0.192180
Terrebonne Consolidated Government	2,267,729	25.959760
Terrebonne Consolidated Waterworks	335,910	3.845320
Terrebonne Recreation District #10	4,723	0.054066
Terrebonne Sales & Use	21,273	0.243522

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN B)  
DECEMBER 31, 2022

Employer	Employer Contributions	Employer Allocation Percentage
Vermilion Soil & Water District	\$ 6,440	0.073722 %
Vernon Parish 30th Judicial District Attorney	26,066	0.298390
Vernon Parish Police Jury	276,088	3.160509
West Carroll Soil & Water District	2,964	0.033930
West Feliciana Parish Consolidated Waterworks #13	27,212	0.311509
West Feliciana Police Jury	158,158	1.810509
Total	\$ 8,735,554	100.000000 %

See accompanying notes.

**PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA**  
**SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

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 Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
15th Judicial District Court	\$ 1,090,520	\$ 40,319	\$ 1,151,239	\$ 34,803	\$ -	\$ 1,226,361	\$ 120,149	\$ -	\$ -	\$ 15,152	\$ 135,301	\$ 465,736	\$ (9,899)	\$ 455,837
16th Judicial District Attorney	1,179,839	43,621	1,245,532	37,653	-	1,326,806	129,989	-	-	29,648	159,637	503,882	(33,070)	470,812
5th Judicial District Attorney	243,232	8,993	256,775	7,762	7,214	280,744	26,798	-	-	1,454	28,252	103,879	36	103,915
Acadia Parish Communications District	35,663	1,319	37,649	1,138	64	40,170	3,929	-	-	141	4,070	15,231	(150)	15,081
Acadia Parish Library	318,037	11,759	335,745	10,150	-	357,654	35,040	-	-	4,308	39,348	135,826	(2,920)	132,906
Acadia Parish Police Jury	1,824,396	67,452	1,925,977	58,223	6,279	2,057,931	201,004	-	-	23,593	224,597	779,158	4,661	783,819
Acadiana Crime Lab	942,596	34,850	995,079	30,082	-	1,060,011	103,851	-	-	32,548	136,399	402,561	(16,032)	386,529
Allen Parish 33rd Judicial Indigent Defender Board	51,062	1,888	53,905	1,630	2,344	59,767	5,626	-	-	395	6,021	21,807	1,671	23,478
Allen Parish Ambulance Service	696,885	25,765	735,687	22,240	6,535	790,227	76,780	-	-	1,018	77,798	297,624	7,350	304,974
Allen Parish Coroner	5,130	190	5,416	164	-	5,770	565	-	-	825	1,390	2,191	(275)	1,916
Allen Parish District Attorney	191,258	7,071	201,907	6,104	-	215,082	21,072	-	-	7,433	28,505	81,682	(4,172)	77,510
Allen Parish Library	242,789	8,976	256,308	7,748	-	273,032	26,749	-	-	13,189	39,938	103,690	(8,764)	94,926
Allen Parish Police Jury	699,468	25,861	738,413	22,323	7,583	794,180	77,064	-	-	55	77,119	298,727	7,078	305,805
Assumption Parish Police Jury	1,254,436	46,379	1,324,282	40,034	736	1,411,431	138,208	-	-	13,823	152,031	535,741	(12,753)	522,988
Avoyelles Parish 12th Judicial District Indigent Defender	71,091	2,628	75,049	2,269	1,584	81,530	7,832	-	-	1,196	9,028	30,361	258	30,619
Bayou Vermillion District	267,526	9,891	282,421	8,538	21,628	322,478	29,475	-	-	18,340	47,815	114,254	18,716	132,970
Beauregard Parish Communications District	135,862	5,023	143,427	4,336	2,564	155,350	14,969	-	-	3,450	18,419	58,024	1,935	59,959
Beauregard Parish District Attorney	90,123	3,332	95,141	2,876	1,171	102,520	9,929	-	-	691	10,620	38,490	1,501	39,991
Beauregard Parish Library	336,735	12,450	355,484	10,746	2,396	381,076	37,100	-	-	974	38,074	143,812	(475)	143,337
Beauregard Parish Police Jury	1,368,118	50,583	1,444,294	43,662	-	1,538,539	150,733	-	-	20,906	171,639	584,292	(29,688)	554,604
Bienville Parish Library	280,642	10,376	296,268	8,956	1,112	316,712	30,920	-	-	-	30,920	119,856	3,469	123,325
Bienville Parish Police Jury	885,091	32,724	934,372	28,247	3,547	998,890	97,515	-	-	8,669	106,184	378,002	(5,325)	372,677
Bossier Parish Communications District	593,545	21,945	626,593	18,942	10,833	678,313	65,394	-	-	-	65,394	253,489	2,469	255,958
Bossier Parish EMS	1,589,258	58,759	1,677,747	50,719	22,695	1,809,920	175,097	-	-	31,263	206,360	678,736	792	679,528
Bossier Parish Police Jury	6,543,783	241,939	6,908,136	208,837	47,702	7,406,614	720,965	-	-	91,220	812,185	2,794,700	31,823	2,826,523
Caddo Parish Commission	8,243,194	304,770	8,702,168	263,071	-	9,270,009	908,198	-	-	52,936	961,134	3,520,479	(44,798)	3,475,681
Caddo Parish Coroner	368,568	13,627	389,089	11,762	-	414,478	40,607	-	-	5,886	46,493	157,407	(3,980)	153,427
Caddo Parish District Attorney	1,934,241	71,513	2,041,937	61,729	-	2,175,179	213,106	-	-	13,846	226,952	826,070	757	826,827
Caddo/Bossier Port Commission	1,210,983	44,773	1,278,410	38,647	24,613	1,386,443	133,421	-	-	652	134,073	517,183	27,678	544,861
Calcasieu Parish Police Jury	26,133,562	966,219	27,588,657	834,020	378,214	29,767,110	2,879,279	-	-	707,181	3,586,460	11,161,044	68,152	11,229,196
Calcasieu Parish Waterworks District #7	167,530	6,194	176,858	5,347	-	188,399	18,458	-	-	1,142	19,600	71,544	(211)	71,337
Calcasieu Regional Airport	486,018	17,969	513,079	15,511	5,430	551,989	53,547	-	-	-	53,547	207,567	2,282	209,849
Calcasieu-Sulphur Parks & Recreation	1,125,698	41,620	1,188,376	35,925	6,696	1,272,617	124,024	-	-	14,785	138,809	480,760	(121)	480,639
Caldwell Parish District Attorney	5,827	215	6,152	186	192	6,745	642	-	-	3,217	3,859	2,489	(2,439)	50
Caldwell Parish Library	65,356	2,416	68,995	2,086	178	73,675	7,201	-	-	393	7,594	27,912	(282)	27,630
Caldwell Parish Police Jury	521,423	19,278	550,455	16,641	-	586,374	57,448	-	-	22,278	79,726	222,688	(11,496)	211,192
Cameron Parish Ambulance District #2	831,489	30,742	877,786	26,536	1,570	936,634	91,610	-	-	8,342	99,952	355,110	2,593	357,703
Cameron Parish Police Jury	2,971,332	109,857	3,136,773	94,826	47,627	3,389,083	327,368	-	-	51,883	379,251	1,268,988	23,197	1,292,185

(Continued)

**PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA**  
**SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense (Benefit)		
	Net Pension Liability	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	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 Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
		Differences Between Expected and Actual Experience	Actual				Expected and Actual	Expected and Actual						
Catahoula E911 Communications District	\$ 21,784	\$ 805	\$ 22,997	\$ 695	\$ 366	\$ 24,863	\$ 2,400	\$ -	\$ -	\$ 11	\$ 2,411	\$ 9,304	\$ 420	\$ 9,724
Catahoula Parish Library	55,892	2,066	59,004	1,784	1,724	64,578	6,158	-	-	852	7,010	23,870	149	24,019
Catahoula Parish Police Jury	263,950	9,759	278,647	8,424	1,764	298,594	29,081	-	-	8,016	37,097	112,727	(7,666)	105,061
City of Morgan City	112,350	4,154	118,606	3,586	2,487	128,833	12,378	-	-	7,332	19,710	47,982	(2,994)	44,988
Claiborne Parish Office of Com Ser	74,874	2,768	79,043	2,390	-	84,201	8,249	-	-	5,237	13,486	31,977	(2,220)	29,757
Claiborne Parish Police Jury	591,998	21,888	624,960	18,893	2,462	668,203	65,224	-	-	4,359	69,583	252,829	(3,302)	249,527
Concordia Parish 7th District Attorney	240,919	8,907	254,333	7,689	-	270,929	26,543	-	-	9,972	36,515	102,891	(6,815)	96,076
Concordia Parish Indigent Defender Board	64,679	2,391	68,280	2,064	1,333	74,068	7,126	-	-	828	7,954	27,623	(534)	27,089
Concordia Parish Library	212,615	7,861	224,453	6,785	1,049	240,148	23,425	-	-	4,004	27,429	90,803	(1,252)	89,551
Concordia Parish Police Jury	461,585	17,066	487,286	14,731	-	519,083	50,855	-	-	7,084	57,939	197,133	(8,447)	188,686
Concordia Parish Sewer District #1	33,765	1,248	35,645	1,078	521	38,492	3,720	-	-	1,672	5,392	14,420	(239)	14,181
Desoto Parish EMS	1,656,231	61,235	1,748,448	52,857	9,787	1,872,327	182,476	-	-	-	182,476	707,338	15,297	722,635
Desoto Parish School Board	11,235	415	11,860	359	20	12,654	1,238	-	-	68	1,306	4,798	(94)	4,704
Desoto Parish Waterworks	332,997	12,312	351,538	10,627	2,280	376,757	36,688	-	-	3,894	40,582	142,216	(447)	141,769
East Carroll Parish Police Jury	761,683	28,161	804,093	24,308	20,271	876,833	83,919	-	-	9,661	93,580	325,297	(4,100)	321,197
East Feliciana 20th Judicial District Indigent Defender Board	81,925	3,029	86,487	2,615	1,783	93,914	9,026	-	-	1,047	10,073	34,988	3,653	38,641
East Feliciana Communications District	198,609	7,343	209,668	6,338	2,408	225,757	21,882	-	-	6,354	28,236	84,821	(1,961)	82,860
East Feliciana Parish Police Jury	924,122	34,167	975,576	29,492	7,713	1,046,948	101,816	-	-	27,416	129,232	394,671	(5,402)	389,269
Evangeline Parish Communications District	264,704	9,787	279,443	8,448	25,287	322,965	29,164	-	-	2,845	32,009	113,049	30,289	143,338
Evangeline Parish District Attorney	178,853	6,613	188,812	5,708	5,496	206,629	19,705	-	-	1,493	21,198	76,384	1,153	77,537
Evangeline Parish Police Jury	1,207,100	44,629	1,274,310	38,523	14,024	1,371,486	132,993	-	-	20,696	153,689	515,525	(18,631)	496,894
Evangeline Parish Solid Waste	358,488	13,254	378,448	11,441	4,621	407,764	39,497	-	-	3,869	43,366	153,102	685	153,787
Franklin Parish Communications District	64,714	2,393	68,317	2,065	21	72,796	7,130	-	-	772	7,902	27,638	(468)	27,170
Franklin Parish Library	121,298	4,485	128,052	3,871	13,560	149,968	13,364	-	-	664	14,028	51,804	3,814	55,618
Franklin Parish Police Jury	784,580	29,008	828,265	25,039	-	882,312	86,441	-	-	19,850	106,291	335,076	(6,622)	328,454
Grant Parish Police Jury	793,971	29,355	838,179	25,339	-	892,873	87,476	-	-	10,727	98,203	339,087	(7,374)	331,713
Greater New Orleans Expressway	2,856,599	105,615	3,015,653	91,165	-	3,212,433	314,727	-	-	50,253	364,980	1,219,988	(28,258)	1,191,730
Iberia Medical Center	18,711,877	691,822	19,753,739	597,166	89,386	21,132,113	2,061,591	-	-	113,763	2,175,354	7,991,413	(2,008)	7,989,405
Iberia Parish 16th Judicial District Judge	560,014	20,705	591,196	17,872	97	629,870	61,700	-	-	16,423	78,123	239,169	(16,020)	223,149
Iberia Parish Government	3,432,494	126,907	3,623,612	109,544	906	3,860,969	378,177	-	-	53,295	431,472	1,465,939	(58,157)	1,407,782
Iberia Parish School Board	4,084	151	4,311	130	229	4,821	450	-	-	34	484	1,744	14	1,758
Iberville Parish District Attorney	343,666	12,706	362,801	10,968	5,690	392,165	37,864	-	-	2,375	40,239	146,772	1,717	148,489
Iberville Parish Library	681,190	25,185	719,118	21,739	-	766,042	75,050	-	-	6,636	81,686	290,921	(2,926)	287,995
Iberville Parish Police Jury	4,862,604	179,782	5,133,350	155,184	21,138	5,489,454	535,740	-	-	31,983	567,723	2,076,707	14,112	2,090,819
Iberville Parish School Board	6,809	252	7,188	217	-	7,657	750	-	-	243	993	2,908	(120)	2,788
Jackson Parish District Attorney	261,995	9,687	276,583	8,361	5,441	300,072	28,865	-	-	-	28,865	111,892	(463)	111,429
Jackson Parish Police Jury	1,209,640	44,723	1,276,992	38,604	895	1,361,214	133,273	-	-	3,202	136,475	516,610	5,906	522,516
Jackson Parish Recreation Department	144,064	5,326	152,085	4,598	2,252	164,261	15,872	-	-	391	16,263	61,526	1,035	62,561
Jackson Parish Sales Tax	30,290	1,120	31,977	967	1,881	35,945	3,337	-	-	996	4,333	12,936	(163)	12,773
Jefferson Davis District Attorney	226,867	8,388	239,499	7,240	5,278	260,405	24,995	-	-	2,559	27,554	96,890	(848)	96,042
Jefferson Davis Parish Indigent Defender Board	30,844	1,140	32,562	984	-	34,686	3,398	-	-	1,202	4,600	13,173	(30)	13,143
Jefferson Davis Parish Landfill	110,372	4,081	116,517	3,522	591	124,711	12,160	-	-	451	12,611	47,137	(966)	46,171
Jefferson Davis Parish Library	208,358	7,703	219,959	6,649	9,698	244,009	22,956	-	-	-	22,956	88,985	(1,123)	87,862
Jefferson Davis Parish Mosquito Abatement	220,890	8,167	233,189	7,049	480	248,885	24,337	-	-	1,420	25,757	94,337	(265)	94,072

(Continued)

**PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA**  
**SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Benefit)			
	Net Pension Liability	Net Difference Between Projected and Actual		Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual		Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net	
		Differences Between Expected and Actual Experience	Actual Investment Earnings on Pension Plan Investments				Differences Between Expected and Actual Experience	Actual Investment Earnings on Pension Plan Investments					Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense
Jefferson Davis Parish Police Jury	\$ 576,714	\$ 21,322	\$ 608,825	\$ 18,405	\$ 6,076	\$ 654,628	\$ 63,540	\$ -	\$ -	\$ 9,152	\$ 72,692	\$ 246,301	\$ (11,186)	\$ 235,115
Jefferson Davis Parish Tourist Commission	119,863	4,432	126,537	3,825	835	135,629	13,206	-	-	3,185	16,391	51,191	(854)	50,337
Jefferson Parish Government	78,182,411	2,890,589	82,535,543	2,495,092	968,010	88,889,234	8,613,790	-	-	77,400	8,691,190	33,389,905	362,902	33,752,807
Jefferson Parish 24th Indigent Defender Board	64,171	2,373	67,744	2,048	1,458	73,623	7,070	-	-	229	7,299	27,406	(357)	27,049
Jefferson Parish Finance Authority	27,011	999	28,515	862	10,788	41,164	2,976	-	-	63	3,039	11,536	9,668	21,204
Jefferson Parish Housing Authority	117,592	4,348	124,140	3,753	12,190	144,431	12,956	-	-	12,916	25,872	50,221	1,991	52,212
Jefferson Parish Retirement System	98,329	3,635	103,804	3,138	3,228	113,805	10,833	-	-	391	11,224	41,994	1,223	43,217
Kolin Ruby Wise Water District (Rapides)	119,428	4,416	126,078	3,811	992	135,297	13,158	-	-	852	14,010	51,005	(4,715)	46,290
Lafayette 15th Judicial District Attorney	1,118,385	41,349	1,180,656	35,692	33,835	1,291,532	123,219	-	-	-	123,219	477,637	(6,644)	470,993
Lafayette Airport Commission	953,295	35,246	1,006,374	30,423	7,016	1,079,059	105,030	-	-	28,363	133,393	407,131	(7,479)	399,652
Lafayette Consolidated Government	21,737,265	803,678	22,947,579	693,718	27,307	24,472,282	2,394,914	-	-	302,209	2,697,123	9,283,487	(151,136)	9,132,351
Lafayette Convention & Visitors Commission	534,370	19,757	564,123	17,054	-	600,934	58,874	-	-	17,001	75,875	228,217	(9,807)	218,410
Lafayette Economic Development Authority	801,973	29,651	846,626	25,594	17,757	919,628	88,358	-	-	-	88,358	342,504	14,543	357,047
Lafourche Parish School Board	-	-	-	-	-	-	-	-	-	-	-	-	(575)	(575)
Lafourche Parish Water District #1	2,242,998	82,299	2,367,887	71,583	16,935	2,539,334	247,123	-	-	3,492	250,615	957,933	16,136	974,069
Lasalle Parish Police Jury	600,261	22,193	633,683	19,157	-	675,033	66,134	-	-	15,100	81,234	256,358	(4,344)	252,014
Lincoln Parish 3rd Judicial District Attorney	317,564	11,741	335,245	10,135	14,745	371,866	34,988	-	-	1,209	36,197	135,624	4,324	139,948
Lincoln Parish 3rd Judicial Indigent Defender	13,194	488	13,928	421	1,470	16,307	1,454	-	-	46	1,500	5,635	720	6,355
Lincoln Parish Police Jury	2,218,224	82,013	2,341,732	70,792	2,877	2,497,412	244,394	-	-	41,021	285,415	947,352	(17,489)	929,863
Livingston Parish Recreation District #3	674,689	24,945	712,255	21,532	4,788	763,520	74,334	-	-	6,217	80,551	288,144	8,044	296,188
Madison Parish Police Jury	1,172,526	43,351	1,237,812	37,420	-	1,318,583	129,184	-	-	23,691	152,875	500,759	(4,341)	496,418
Monroe/West Monroe Visitors' Bureau	389,959	14,418	411,672	12,445	8,541	447,076	42,964	-	-	895	43,859	166,543	2,447	168,990
Morehouse Parish Library	74,686	2,761	78,844	2,384	669	84,658	8,229	-	-	1,222	9,451	31,897	264	32,161
Morehouse Parish Police Jury	495,312	18,313	522,891	15,807	1,584	558,595	54,571	-	-	22,634	77,205	211,537	(7,946)	203,591
Natchitoches 10th Judicial Court	93,010	3,439	98,189	2,968	565	105,161	10,247	-	-	499	10,746	39,722	(347)	39,375
Natchitoches Parish Police Jury	1,685,208	62,306	1,779,039	53,781	2,016	1,897,142	185,669	-	-	49,095	234,764	719,714	(90,041)	629,673
Natchitoches Parish District Attorney	102,809	3,801	108,533	3,281	2,378	117,993	11,327	-	-	167	11,494	43,907	957	44,864
Natchitoches Parish Tax Commission	151,792	5,612	160,244	4,844	3,081	173,781	16,724	-	-	321	17,045	64,827	(35)	64,792
Natchitoches Port Commission	126,895	4,692	133,960	4,050	-	142,702	13,981	-	-	2,759	16,740	54,194	(756)	53,438
North Louisiana Crime Lab	1,365,320	50,479	1,441,340	43,572	22,210	1,557,601	150,425	-	-	14,406	164,831	583,097	19,871	602,968
Ouachita Parish Police Jury	8,312,976	307,350	8,775,836	265,298	25,874	9,374,358	915,886	-	-	100,212	1,016,098	3,550,281	(1,233)	3,549,048
Plaquemines 25th Judicial District Public Defender	115,887	4,285	122,340	3,698	3,287	133,610	12,768	-	-	-	12,768	49,493	482	49,975
Plaquemines Medical Center	1,304,040	48,213	1,376,647	41,617	91,564	1,558,041	143,673	-	-	-	143,673	556,925	49,902	606,827
Plaquemines Parish District Attorney of the 25th District	31,926	1,180	33,703	1,019	1,237	37,139	3,517	-	-	19	3,536	13,635	494	14,129
Plaquemines Parish Government	7,412,016	274,040	7,824,712	236,545	257,762	8,593,059	816,623	-	-	150,652	967,275	3,165,502	(10,346)	3,155,156
Plaquemines Port, Harbor & Terminal District	2,090,832	77,303	2,207,248	66,726	16,690	2,367,967	230,359	-	-	88,817	319,176	892,947	(16,054)	876,893
Pointe Coupee General Hospital	4,858,975	179,648	5,129,519	155,068	83,330	5,547,565	535,340	-	-	-	535,340	2,075,157	52,819	2,127,976
Point Coupee HB Health & Hospice	1,093,865	40,443	1,154,770	34,909	-	1,230,122	120,517	-	-	104,854	225,371	467,165	(41,377)	425,788
Pointe Coupee Parish Library	393,512	14,549	415,422	12,558	5,115	447,644	43,355	-	-	11,128	54,483	168,060	3,643	171,703
Pointe Coupee Parish Police Jury	1,347,739	49,829	1,422,780	43,011	7,865	1,523,485	148,488	-	-	25,258	173,746	575,588	12,762	588,350
Pointe Coupee Parish School Board	6,809	252	7,188	217	-	7,657	750	-	-	279	1,029	2,908	(121)	2,787
Police Jury Association (Ex Board)	-	-	-	-	-	-	-	-	-	375	375	-	(389)	(389)

(Continued)



**PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA**  
**SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense (Benefit)		
	Net Pension Liability	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	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 Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
		Differences Between Expected and Actual Experience												
Police Jury Association (Office)	\$ 279,742	\$ 10,343	\$ 295,317	\$ 8,928	\$ 977	\$ 315,565	\$ 30,821	\$ -	\$ -	\$ 6,273	\$ 37,094	\$ 119,471	\$ (9,301)	\$ 110,170
Port of Iberia	157,523	5,824	166,294	5,027	2,279	179,424	17,355	-	-	2,918	20,273	67,275	(1,671)	65,604
Rapides Parish Indigent Defender Board	200,834	7,425	212,016	6,409	4,494	230,344	22,127	-	-	1,157	23,284	85,771	1,961	87,732
Rapides Parish Library	1,508,634	55,778	1,592,633	48,146	1,309	1,697,866	166,214	-	-	28,990	195,204	644,303	(9,923)	634,380
Rapides Parish Police Jury	4,341,836	160,528	4,583,586	138,564	18,948	4,901,626	478,364	-	-	90,175	568,539	1,854,299	(46,478)	1,807,821
Red River Parish Police Jury	1,089,546	40,283	1,150,212	34,772	22,165	1,247,432	120,041	-	-	12,722	132,763	465,320	3,794	469,114
Red River Parish School Board	4,084	151	4,311	130	229	4,821	450	-	-	107	557	1,744	22	1,766
Red River Waterway Commission	732,941	27,099	773,750	23,391	12,088	836,328	80,752	-	-	2,512	83,264	313,022	1,625	314,647
Richland Parish Communication District	26,226	970	27,686	837	1,407	30,900	2,889	-	-	1,981	4,870	11,200	(535)	10,665
Richland Parish District Judge	67,235	2,486	70,978	2,146	-	75,610	7,408	-	-	2,934	10,342	28,714	(3,074)	25,640
Richland Parish Police Jury	1,099,780	40,661	1,161,015	35,098	-	1,236,774	121,169	-	-	16,622	137,791	469,691	(27,938)	441,753
Richland Parish Tax Commission	60,992	2,255	64,388	1,946	-	68,589	6,720	-	-	1,432	8,152	26,048	(2,167)	23,881
Sabine Parish District Attorney	250,833	9,274	264,800	8,005	1,513	283,592	27,636	-	-	200	27,836	107,125	1,693	108,818
Sabine Parish Library	141,066	5,216	148,920	4,502	179	158,817	15,542	-	-	1,938	17,480	60,246	(214)	60,032
Sabine Parish Police Jury	1,445,463	53,442	1,525,946	46,130	48,497	1,674,015	159,255	-	-	22,466	181,721	617,324	23,177	640,501
Sabine Parish School Board	-	-	-	-	-	-	-	-	-	461	461	-	(305)	(305)
South Toledo Bend Water District	128,973	4,768	136,154	4,116	-	145,038	14,210	-	-	1,170	15,380	55,081	(173)	54,908
St. Bernard Parish Government	6,863,952	253,777	7,246,132	219,055	17,762	7,736,726	756,240	-	-	7,899	764,139	2,931,436	(29,695)	2,901,741
St. Bernard Parish Library	106,019	3,920	111,922	3,383	182	119,407	11,681	-	-	484	12,165	45,278	(410)	44,868
St. Bernard Parish School Board	10,892	403	11,499	348	141	12,391	1,200	-	-	5	1,205	4,652	16	4,668
St. Bernard WIA	349,870	12,936	369,351	11,166	12,226	405,679	38,547	-	-	-	38,547	149,422	4,825	154,247
St. Charles Parish 29th Judicial District Attorney	1,029,921	38,079	1,087,266	32,869	-	1,158,214	113,472	-	-	15,628	129,100	439,856	(8,653)	431,203
St. Charles Parish Council	17,283,237	639,002	18,245,554	551,573	315,482	19,751,611	1,904,190	-	-	14,978	1,919,168	7,381,274	143,364	7,524,638
St. Charles Parish School Board	32,049	1,185	33,833	1,023	663	36,704	3,531	-	-	502	4,033	13,687	1,973	15,660
St. Helena Parish Police Jury	690,581	25,532	729,032	22,039	45,185	821,788	76,085	-	-	9,061	85,146	294,931	5,900	300,831
St. James Parish Government	5,947,117	219,879	6,278,247	189,795	69,192	6,757,113	655,227	-	-	46,310	701,537	2,539,877	20,794	2,560,671
St. James Parish School Board	5,446	201	5,749	174	19	6,143	600	-	-	109	709	2,326	(86)	2,240
St. John Parish Council	6,033,534	223,074	6,369,476	192,553	62,681	6,847,784	664,748	-	-	5,995	670,743	2,576,784	6,530	2,583,314
St. John the Baptist Parish 40th Judicial District Attorney	431,877	15,967	455,923	13,783	10,129	495,802	47,582	-	-	12,556	60,138	184,445	(8,803)	175,642
St. John the Baptist Parish Library	647,832	23,952	683,903	20,675	45,794	774,324	71,375	-	-	-	71,375	276,674	17,360	294,034
St. Landry Parish E911 Communications District	360,428	13,326	380,496	11,503	5,941	411,266	39,710	-	-	-	39,710	153,930	5,274	159,204
St. Landry Parish Government	2,942,612	108,795	3,106,454	93,910	58,714	3,367,873	324,204	-	-	82,468	406,672	1,256,722	(21,763)	1,234,959
St. Landry Parish Sheriff	5,107	189	5,392	163	9	5,753	563	-	-	276	839	2,181	(181)	2,000
St. Martin Parish Government	2,044,474	75,589	2,158,308	65,247	9,577	2,308,721	225,251	-	-	26,728	251,979	873,148	(7,838)	865,310
St. Martin Parish Library	274,203	10,138	289,471	8,751	11,140	319,500	30,210	-	-	4,433	34,643	117,106	(1,565)	115,541
St. Martin Parish School Board	6,227	230	6,574	199	-	7,003	686	-	-	385	1,071	2,660	(183)	2,477
St. Martin Parish Water & Sewer	79,728	2,948	84,167	2,544	1,323	90,982	8,784	-	-	2,720	11,504	34,050	(1,334)	32,716

(Continued)

**PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA**  
**SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense (Benefit)		
	Net Pension Liability	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	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 Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
		Differences Between Expected and Actual Experience	Actual				Expected and Actual Experience	Actual						
St. Mary Parish Consolidated Gravity Drainage District #1	\$ 291,269	\$ 10,769	\$ 307,486	\$ 9,295	\$ 7,906	\$ 335,456	\$ 32,091	\$ -	\$ -	\$ 628	\$ 32,719	\$ 124,394	\$ 5,439	\$ 129,833
St. Mary Parish E911 Communications District	247,724	9,159	261,517	7,906	-	278,582	27,293	-	-	10,553	37,846	105,797	(6,862)	98,935
St. Mary Parish Government	3,041,799	112,462	3,211,164	97,075	25,934	3,446,635	335,132	-	-	51,897	387,029	1,299,083	(39,303)	1,259,780
St. Mary Parish Library	465,673	17,217	491,601	14,861	10,806	534,485	51,306	-	-	15,052	66,358	198,878	(7,474)	191,404
St. Mary Parish Sales & Use Tax Department	269,296	9,957	284,290	8,594	-	302,841	29,670	-	-	1,740	31,410	115,010	(2,135)	112,875
St. Mary Parish School Board	4,084	151	4,311	130	7	4,599	450	-	-	105	555	1,744	(80)	1,664
St. Mary Parish Sewer District Wards 5 & 8	36,059	1,333	38,067	1,151	1,636	42,187	3,973	-	-	170	4,143	15,400	346	15,746
St. Mary Parish Water and Sewer Commission #3	248,651	9,193	262,496	7,935	4,893	284,517	27,395	-	-	1,165	28,560	106,193	5,008	111,201
St. Tammany Parish 22nd District Attorney	1,587,172	58,681	1,675,544	50,653	57,796	1,842,674	174,867	-	-	75,400	250,267	677,845	2,398	680,243
St. Tammany Parish Communications District	249,667	9,231	263,568	7,968	7,647	288,414	27,507	-	-	36	27,543	106,627	6,912	113,539
St. Tammany Parish Coroner	1,473,579	54,482	1,555,626	47,027	9,469	1,666,604	162,352	-	-	45,026	207,378	629,332	(21,257)	608,075
St. Tammany Parish Fire District #1	19,783	731	20,884	631	1,120	23,366	2,180	-	-	60	2,240	8,449	383	8,832
St. Tammany Parish Fire District #4	60,780	2,247	64,164	1,940	559	68,910	6,696	-	-	267	6,963	25,958	(24)	25,934
St. Tammany Parish Government	14,090,280	520,951	14,874,816	449,674	40,196	15,885,637	1,552,404	-	-	39,839	1,592,243	6,017,635	(95,607)	5,922,028
St. Tammany Parish Library	2,479,033	91,656	2,617,064	79,115	4,875	2,792,710	273,129	-	-	9,619	282,748	1,058,738	(8,357)	1,050,381
St. Tammany Parish Mosquito Abatement District #2	1,107,597	40,950	1,169,267	35,348	624	1,246,189	122,030	-	-	9,031	131,061	473,029	715	473,744
St. Tammany Parish Recreation District #1	1,047,964	38,746	1,106,314	33,444	10,858	1,189,362	115,460	-	-	8,863	124,323	447,561	5,541	453,102
St. Tammany Parish Recreation District #11	61,977	2,291	65,428	1,978	464	70,161	6,828	-	-	318	7,146	26,469	(124)	26,345
Tangipahoa Parish 21st Judicial District Attorney	747,928	27,653	789,572	23,869	17,919	859,013	82,403	-	-	3,602	86,005	319,423	9,472	328,895
Tangipahoa Parish 21st Judicial District Indigent Defender	1,202,104	44,445	1,269,037	38,364	10,757	1,362,603	132,442	-	-	235	132,677	513,391	12,094	525,485
Tangipahoa Parish Consolidated Gravity Drainage District	457,698	16,922	483,182	14,607	1,409	516,120	50,427	-	-	4,761	55,188	195,472	(894)	194,578
Tangipahoa Parish Coroner	33,053	1,222	34,894	1,055	-	37,171	3,642	-	-	5,313	8,955	14,116	(1,771)	12,345
Tangipahoa Parish Government	9,297,289	343,743	9,814,954	296,711	60,508	10,515,916	1,024,334	-	-	42,467	1,066,801	3,970,659	47,254	4,017,913
Tangipahoa Parish Library	700,784	25,910	739,803	22,365	7,316	795,394	77,209	-	-	8,090	85,299	299,289	5,719	305,008
Tangipahoa Parish Mosquito Abatement District #1	386,811	14,301	408,348	12,345	991	435,985	42,617	-	-	6,554	49,171	165,198	(2,226)	162,972
Tangipahoa Parish Sewer District #1	346,206	12,800	365,483	11,049	4,218	393,550	38,143	-	-	911	39,054	147,857	1,462	149,319
Tangipahoa Parish Sheriff	159,259	5,888	168,127	5,083	2,768	181,866	17,546	-	-	206	17,752	68,016	1,521	69,537
Tangipahoa Parish Tourist Commission	195,476	7,227	206,360	6,238	1,823	221,648	21,537	-	-	1,123	22,660	83,483	(250)	83,233
Tangipahoa Parish Water District	595,485	22,016	628,641	19,004	5,225	674,886	65,608	-	-	6,467	72,075	254,318	(56)	254,262
Tangipahoa Recreation District #3	6,547	242	6,911	209	-	7,362	721	-	-	1,052	1,773	2,796	(351)	2,445
Teche-Vermilion Fresh Water District	444,123	16,420	468,852	14,174	-	499,446	48,932	-	-	11,213	60,145	189,675	(4,889)	184,786
Tensas Parish Police Jury	371,805	13,746	392,507	11,866	-	418,119	40,964	-	-	8,214	49,178	158,789	(10,947)	147,842
Terrebonne Indigent Defender Board	379,229	14,021	400,344	12,103	3,665	430,133	41,782	-	-	360	42,142	161,960	(791)	161,169
Union Parish 3rd Judicial Clerks' Fund	83,388	3,083	88,031	2,661	1,361	95,136	9,187	-	-	1,039	10,226	35,613	2,632	38,245
Union Parish Police Jury	1,612,027	59,600	1,701,784	51,446	4,537	1,817,367	177,606	-	-	27,407	205,013	688,460	(15,738)	672,722
Vermilion Parish 7th Ward Drainage District #2	93,029	3,440	98,209	2,969	-	104,618	10,250	-	-	581	10,831	39,731	(386)	39,345
Vermilion Parish Communication District	235,650	8,713	248,771	7,520	25,226	290,230	25,963	-	-	-	25,963	100,641	10,683	111,324
Vermilion Parish Library	310,328	11,474	327,607	9,904	-	348,985	34,191	-	-	7,065	41,256	132,534	(6,164)	126,370
Vermilion Parish Police Jury	2,316,364	85,641	2,445,337	73,924	-	2,604,902	255,207	-	-	55,228	310,435	989,266	(10,411)	978,855
Vermilion Parish Tourist Commission	31,772	1,175	33,541	1,014	-	35,730	3,500	-	-	326	3,826	13,569	(156)	13,413

(Continued)

**PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA**  
**SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense (Benefit)		
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
Vermilion Parish Waterworks District #1	\$ 333,671	\$ 12,337	\$ 352,249	\$ 10,649	\$ 1,340	\$ 376,575	\$ 36,762	\$ -	\$ -	\$ 4,585	\$ 41,347	\$ 142,503	\$ (944)	\$ 141,559
Washington Parish Police Jury	2,407,603	89,015	2,541,657	76,836	22,870	2,730,378	265,259	-	-	8,858	274,117	1,028,232	12,137	1,040,369
Webster Parish Police Jury	1,693,083	62,597	1,787,352	54,033	13,471	1,917,453	186,536	-	-	23,110	209,646	723,077	(17,258)	705,819
West Baton Rouge Natural Gas & Water	1,089,127	40,268	1,149,769	34,758	11,033	1,235,828	119,995	-	-	4,340	124,335	465,141	11,074	476,215
West Baton Rouge Parish 18th Judicial Court	73,774	2,728	77,881	2,354	2,188	85,151	8,128	-	-	4,827	12,955	31,507	(3,802)	27,705
West Baton Rouge Parish Council	4,092,169	151,297	4,320,018	130,596	7,123	4,609,034	450,857	-	-	37,819	488,676	1,747,671	7,211	1,754,882
West Baton Rouge Parish Library	433,982	16,045	458,146	13,850	1,251	489,292	47,814	-	-	4,191	52,005	185,344	(1,732)	183,612
West Baton Rouge Parish School Board	5,446	201	5,749	174	10	6,134	600	-	-	34	634	2,326	(45)	2,281
West Calcasieu Cameron Hospital	17,821,032	658,886	18,813,293	568,736	39,860	20,080,775	1,963,441	-	-	-	1,963,441	7,610,954	(12,826)	7,598,128
West Carroll Parish Library	41,390	1,530	43,694	1,321	-	46,545	4,560	-	-	1,780	6,340	17,677	(812)	16,865
West Carroll Parish Police Jury	642,556	23,757	678,333	20,506	564	723,160	70,794	-	-	6,352	77,146	274,421	(9,014)	265,407
West Feliciana Parish Tourist Commission	-	-	-	-	-	-	-	-	-	1,344	1,344	-	(2,247)	(2,247)
West Ouachita Parish Sewer District #5	218,577	8,081	230,747	6,976	475	246,279	24,082	-	-	4,772	28,854	93,349	(1,675)	91,674
Winn Parish 8th Judicial District Court	48,699	1,801	51,410	1,554	3,534	58,299	5,365	-	-	1,072	6,437	20,798	641	21,439
Winn Parish District Attorney	167,141	6,180	176,448	5,334	2	187,964	18,415	-	-	8,909	27,324	71,382	(4,615)	66,767
Winn Parish Police Jury	415,161	15,349	438,277	13,249	8,374	475,249	45,741	-	-	878	46,619	177,306	3,048	180,354
Winn Parish School Board	2,382	88	2,515	76	26	2,705	262	-	-	41	303	1,017	(2)	1,015
<b>Total</b>	<b>\$ 384,879,064</b>	<b>\$ 14,229,887</b>	<b>\$ 406,308,820</b>	<b>\$ 12,282,937</b>	<b>\$ 3,762,400</b>	<b>\$ 436,584,044</b>	<b>\$ 42,404,250</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,762,400</b>	<b>\$ 46,166,650</b>	<b>\$ 164,373,011</b>	<b>\$ -</b>	<b>\$ 164,373,011</b>

See accompanying notes.

**PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN B)  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Benefit)			
	Net Pension Liability	Differences Between Expected and Actual Experience	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	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 (Benefit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
34th Judicial District Indigent Defender	\$ 20,520	\$ 427	\$ 32,274	\$ 967	\$ 2,990	\$ 36,658	\$ 4,117	\$ -	\$ -	\$ 491	\$ 4,608	\$ 14,399	\$ 484	\$ 14,883
Abbeville Harbor & Terminal District	39,561	823	62,221	1,865	-	64,909	7,936	-	-	716	8,652	27,759	(415)	27,344
Acadia Soil & Water District	23,827	496	37,474	1,123	369	39,462	4,780	-	1,741	6,521	16,719	16,719	(10)	16,709
Ascension Parish Government	4,660,626	96,943	7,330,206	219,715	36,211	7,683,075	934,966	-	1,919	936,885	3,270,292	20,181	3,290,473	
Ascension Parish Library	633,907	13,186	997,005	29,884	-	1,040,075	127,168	-	21,565	148,733	444,803	(10,881)	433,922	
Assumption Waterworks #1	214,765	4,467	337,782	10,125	1,841	354,215	43,084	-	479	43,563	150,698	204	150,902	
Audubon Regional Library	28,452	592	44,749	1,341	3,204	49,886	5,708	-	90	5,798	19,964	853	20,817	
Avoyelles Coroner's Office	19,545	407	30,740	921	538	32,606	3,921	-	970	4,891	13,714	83	13,797	
Avoyelles District Attorney's Office	107,737	2,241	169,448	5,079	3,298	180,066	21,613	-	43	21,656	75,597	912	76,509	
Avoyelles Parish Police Jury	257,908	5,365	405,636	12,159	4,396	427,556	51,739	-	-	51,739	180,970	(177)	180,793	
Bayou Lafourche Fresh Water District	140,593	2,924	221,124	6,628	869	231,545	28,204	-	493	28,697	98,652	(549)	98,103	
Berwick Bayou Vista Waterworks	50,346	1,047	79,184	2,373	367	82,971	10,100	-	2,979	13,079	35,327	(739)	34,588	
Calcasieu Soil & Water District	31,496	655	49,537	1,485	203	51,880	6,318	-	1,633	7,951	22,100	(167)	21,933	
Cameron Mosquito Abatement District #1	71,826	1,494	112,967	3,386	6,087	123,934	14,409	-	-	14,409	50,399	1,798	52,197	
City Court of Denham Springs	39,948	831	62,830	1,883	113	65,657	8,014	-	2,635	10,649	28,031	(846)	27,185	
City Court of Hammond	180,558	3,756	283,980	8,512	-	296,248	36,222	-	1,274	37,496	126,695	(1,119)	125,576	
City of Bossier	58,691	1,221	92,309	2,767	3,527	99,824	11,774	-	11	11,785	41,183	358	41,541	
Crescent Soil & Water District	8,291	172	13,040	391	4	13,607	1,663	-	92	1,755	5,818	(63)	5,755	
Denham Springs Ward Two Marshall	40,924	851	64,365	1,929	-	67,145	8,210	-	1,287	9,497	28,716	(1,477)	27,239	
Desoto 42nd District Attorney	29,981	624	47,153	1,413	1,841	51,031	6,014	-	1,743	7,757	21,037	(1,243)	19,794	
Desoto Communications District	-	-	-	-	-	-	-	-	4,383	4,383	-	(8,597)	(8,597)	
Desoto Parish Library	204,373	4,251	321,437	9,635	312	335,635	40,999	-	397	41,396	143,406	580	143,986	
Desoto Parish Police Jury	1,306,908	27,184	2,055,497	61,611	7,455	2,151,747	262,178	-	41,184	303,362	917,038	(1,713)	915,325	
Evangeline Soil & Water District	12,614	262	19,839	595	19	20,715	2,530	-	654	3,184	8,851	(232)	8,619	
Gulf Coast Soil & Water District	21,706	451	34,139	1,023	5,129	40,742	4,354	-	95	4,449	15,231	1,601	16,832	
Iberia Soil & Water District	7,855	163	12,354	370	101	12,988	1,576	-	-	1,576	5,512	30	5,542	
Jefferson Davis Soil & Water District	14,105	293	22,184	665	12	23,154	2,830	-	1,260	4,090	9,897	(918)	8,979	
Lafourche 17th Indigent Defender Board	91,766	1,909	144,328	4,326	730	151,293	18,409	-	2,358	20,767	64,390	(509)	63,881	
Lafourche/Terrebonne Soil & Water District	16,947	353	26,654	799	46	27,852	3,400	-	71	3,471	11,892	(81)	11,811	
Livingston Parish Council	1,311,787	27,286	2,063,171	61,841	1,651	2,153,949	263,157	-	5,488	268,645	920,461	(3,578)	916,883	
Livingston Parish Library	461,392	9,597	725,675	21,751	3,053	760,076	92,560	-	619	93,179	323,752	4,998	328,750	
Livingston Parish Sheriff	34,884	726	54,865	1,645	431	57,667	6,998	-	-	6,998	24,477	150	24,627	
Louisiana School Board Association	36,620	762	57,596	1,726	13,092	73,176	7,346	-	-	7,346	25,696	2,763	28,459	
Madison Parish Soil & Water District	20,409	425	32,099	962	219	33,705	4,094	-	3,120	7,214	14,321	(641)	13,680	
North Caddo Medical Center	2,593,500	53,946	4,079,042	122,265	2,777	4,258,030	520,281	-	119,658	639,939	1,819,820	(19,647)	1,800,173	
Northeast Soil & Water District	15,277	318	24,027	720	2,011	27,076	3,065	-	69	3,134	10,719	703	11,422	
St. Charles 29th Judicial District Public Defender	28,822	600	45,332	1,359	-	47,291	5,782	-	11,490	17,272	20,224	(3,846)	16,378	
St. James Parish Hospital	2,163,149	44,995	3,402,188	101,977	2,392	3,551,552	433,949	-	7,728	441,677	1,517,849	(6,365)	1,511,484	
St. Landry Soil & Water District	6,590	137	10,365	311	72	10,885	1,322	-	9	1,331	4,624	(4)	4,620	
St. Mary Soil & Water District	7,760	161	12,204	366	28	12,759	1,557	-	173	1,730	5,445	(56)	5,389	
St. Mary Water & Sewer District #4	157,775	3,282	248,147	7,438	-	258,867	31,651	-	8,187	39,838	110,708	(4,324)	106,384	
St. Mary Waterworks District # 5	48,650	1,012	76,517	2,294	5,244	85,067	9,760	-	580	10,340	34,137	459	34,596	
Tangipahoa Soil & Water	19,267	401	30,302	908	75	31,686	3,865	-	6,599	10,464	13,519	(2,179)	11,340	
Terrebonne Parish 32nd Judicial District Attorney	45,756	952	71,965	2,157	654	75,728	9,179	-	3,080	12,259	32,106	(102)	32,004	

(Continued)

**PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA**  
**SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN B)**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022**

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	\$ 6,180,734	\$ 128,561	\$ 9,721,026	\$ 291,380	\$ 118,738	\$ 10,259,705	\$ 1,239,916	\$ -	\$ -	\$ -	\$ 1,239,916	\$ 4,336,933	\$ 35,138	\$ 4,372,071
Terrebonne Consolidated Waterworks	915,529	19,043	1,439,939	43,161	10,207	1,512,350	183,664	-	-	4,001	187,665	642,413	(1,840)	640,573
Terrebonne Recreation District #10	12,873	268	20,246	607	-	21,121	2,582	-	-	2	2,584	9,032	(29)	9,003
Terrebonne Sales & Use	57,980	1,206	91,191	2,733	895	96,025	11,631	-	-	369	12,000	40,684	(402)	40,282
Upper Delta Soil and Water District	-	-	-	-	1,513	1,513	-	-	-	-	-	-	681	681
Vermilion Soil & Water District	17,552	365	27,606	827	703	29,501	3,521	-	-	-	3,521	12,316	10	12,326
Vernon Parish 30th Judicial District Attorney	71,043	1,478	111,737	3,349	35	116,599	14,252	-	-	4,413	18,665	49,850	(1,287)	48,563
Vernon Parish Police Jury	752,483	15,652	1,183,501	35,474	20,395	1,255,022	150,955	-	-	1,800	152,755	528,006	1,857	529,863
West Carroll Soil & Water District	8,078	168	12,706	381	99	13,354	1,621	-	-	5	1,626	5,668	52	5,720
West Feliciana Parish Consolidated Waterworks #13	74,167	1,543	116,649	3,496	6,744	128,432	14,879	-	-	-	14,879	52,042	2,272	54,314
West Feliciana Police Jury	431,063	8,966	677,973	20,322	685	707,946	86,475	-	-	3,422	89,897	302,470	(2,131)	300,339
<b>Total</b>	<b>\$ 23,808,916</b>	<b>\$ 495,238</b>	<b>\$ 37,446,525</b>	<b>\$ 1,122,420</b>	<b>\$ 271,375</b>	<b>\$ 39,335,558</b>	<b>\$ 4,776,298</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 271,375</b>	<b>\$ 5,047,673</b>	<b>\$ 16,706,362</b>	<b>\$ -</b>	<b>\$ 16,706,362</b>

See accompanying notes.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
NOTES TO EMPLOYER PENSION SCHEDULES  
DECEMBER 31, 2022

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, 2022.

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 EMPLOYER PENSION SCHEDULES  
DECEMBER 31, 2022

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 EMPLOYER PENSION SCHEDULES  
DECEMBER 31, 2022

2. PLAN DESCRIPTION: (Continued)

Retirement Benefits:

Any member of Plan A can retire providing he/she meet 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 meet 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 EMPLOYER PENSION SCHEDULES  
DECEMBER 31, 2022

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 EMPLOYER PENSION SCHEDULES  
DECEMBER 31, 2022

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 that 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 those members who are enrolled prior to January 1, 2007 and to age 62 for those members who are enrolled January 1, 2007 and later.

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, if not eligible for normal retirement, 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, to age 60 for those members who are enrolled prior to January 1, 2007 and to age 62 for those members who are enrolled January 1, 2007 and later.

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 EMPLOYER PENSION SCHEDULES  
DECEMBER 31, 2022

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, 2022, the actuarially determined contribution rate was 7.10% of member's compensation for Plan A and 4.93% of member's compensation for Plan B. The actual rate for the fiscal year ended December 31, 2022 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, 2022 as compared to the total of all employers' contributions received by the plan during the fiscal year ended December 31, 2022.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
 NOTES TO EMPLOYER PENSION SCHEDULES  
DECEMBER 31, 2022

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/asset of the System's employers as of December 31, 2022, are as follows:

	<u>Plan A</u>	<u>Plan B</u>
Total Pension Liability	\$ 4,658,944,882	\$ 414,535,459
Plan Fiduciary Net Position	<u>4,274,065,818</u>	<u>390,726,543</u>
Total Net Pension Liability	<u>\$ 384,879,064</u>	<u>\$ 23,808,916</u>

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2022, are as follows:

Valuation Date	December 31, 2022
Actuarial Cost Method	Plan A – Entry Age Normal Plan B – Entry Age Normal
Investment Rate of Return	6.40%, 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 EMPLOYER PENSION SCHEDULES  
DECEMBER 31, 2022

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.
Inflation Rate	2.30%

The discount rate used to measure the total pension liability was 6.40% for Plan A and 6.40% 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 2.10% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.70% for the year ended December 31, 2022.

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, 2022 are summarized in the following table:

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
NOTES TO EMPLOYER PENSION SCHEDULES  
DECEMBER 31, 2022

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed Income	33%	1.17%
Equity	51%	3.58%
Alternatives	14%	0.73%
Real Assets	2%	0.12%
Totals	100%	5.60%
Inflation		2.10%
Expected Arithmetic Nominal Return		7.70%

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/(asset) of the participating employers as of December 31, 2022 calculated using the discount rate of 6.40%, 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 5.40% or one percentage point higher 7.40% than the current rate.

	Changes in Discount Rate		
	Plan A		
	1% Decrease 5.40%	Current Discount Rate 6.40%	1% Increase 7.40%
Net Pension Liability/(Asset)	\$ 951,818,910	\$ 384,879,064	\$ (90,427,343)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
NOTES TO EMPLOYER PENSION SCHEDULES  
DECEMBER 31, 2022

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

	Changes in Discount Rate		
	Plan B		
	1%	Current	1%
	Decrease	Discount Rate	Increase
	5.40%	6.40%	7.40%
Net Pension Liability/(Asset)	\$ 77,041,714	\$ 23,808,916	\$ (20,751,830)

8. CHANGE IN NET PENSION LIABILITY:

The changes in the net pension liability for the year ended December 31, 2022 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 inflows of resources, deferred outflows of resources, and a net pension benefit for Plan A and Plan B as of December 31, 2022 as follows:

PLAN A					
			December 31, 2022		
	Deferred	Deferred	Pension	Deferred	Deferred
	Outflows	Inflows	Expense	Outflows	Inflows
			(Benefit)		
2022	\$ -	\$ 34,966,590	\$ (8,741,648)	\$ -	\$ 26,224,942
2021	-	24,268,963	(8,089,655)	-	16,179,308
2020	28,459,775	-	14,229,888	14,229,887	-
2019	-	9,870,732	(9,870,732)	-	-
			Totals	\$ 14,229,887	\$ 42,404,250

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
NOTES TO EMPLOYER PENSION SCHEDULES  
DECEMBER 31, 2022

8. CHANGE IN NET PENSION LIABILITY: (Continued)

*Differences between Expected and Actual Experience*: (Continued)

PLAN B					
			December 31, 2022		
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2022	\$ -	\$ 1,089,498	\$ (272,375)	\$ -	\$ 817,123
2021	-	5,938,762	(1,979,587)	-	3,959,175
2020	990,475	-	495,237	495,238	-
2019	71,369	-	71,369	-	-
			Totals	\$ 495,238	\$ 4,776,298

*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 net pension expense as of December 31, 2022 as follows:

PLAN A						
			December 31, 2022			
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows	Net Deferred Outflows Balance
2022	\$ 910,731,525	\$ -	\$ 182,146,305	\$ 728,585,220	\$ -	\$ 728,585,220
2021	-	174,689,833	(43,672,458)	-	131,017,375	(131,017,375)
2020	-	167,720,642	(55,906,881)	-	111,813,761	(111,813,761)
2019	-	158,890,527	(79,445,263)	-	79,445,264	(79,445,264)
2018	93,856,564	-	93,856,564	-	-	-
			Totals	\$ 728,585,220	\$ 322,276,400	\$ 406,308,820

PLAN B						
			December 31, 2022			
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows	Net Deferred Outflows Balance
2022	\$ 82,650,543	\$ -	\$ 16,530,109	\$ 66,120,434	\$ -	\$ 66,120,434
2021	-	15,627,044	(3,906,761)	-	11,720,283	(11,720,283)
2020	-	15,097,701	(5,032,567)	-	10,065,134	(10,065,134)
2019	-	13,776,985	(6,888,493)	-	6,888,492	(6,888,492)
2018	8,097,237	-	8,097,237	-	-	-
			Totals	\$ 66,120,434	\$ 28,673,909	\$ 37,446,525



PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
NOTES TO EMPLOYER PENSION SCHEDULES  
DECEMBER 31, 2022

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, 2022 as follows:

PLAN A					
			December 31, 2022		
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2022	\$ -	\$ -	\$ -	\$ -	\$ -
2021	-	-	-	-	-
2020	24,565,874	-	12,282,937	12,282,937	-
2019	-	-	-	-	-
			Totals	\$ 12,282,937	\$ -

PLAN B					
			December 31, 2022		
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2022	\$ -	\$ -	\$ -	\$ -	\$ -
2021	-	-	-	-	-
2020	2,244,840	-	1,122,420	1,122,420	-
2019	-	-	-	-	-
			Totals	\$ 1,122,420	\$ -

*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, 2022.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
NOTES TO EMPLOYER PENSION SCHEDULES  
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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, 2022. Access to the audit report can be found on the System's website: [www.persla.org](http://www.persla.org) or on the Office of Louisiana Legislative Auditor's official website: [www.la.state.la.us](http://www.la.state.la.us).

11. ESTIMATES:

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

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS  
AND NON-EMPLOYER CONTRIBUTIONS (PLAN A)  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
15th Judicial District Court	\$ 221,313	\$ 26,402
16th Judicial District Attorney	239,440	28,564
5th Judicial District Attorney	49,362	5,889
Acadia Parish Communications District	7,238	863
Acadia Parish Library	64,543	7,700
Acadia Parish Police Jury	370,248	44,169
Acadiana Crime Lab	191,293	22,821
Allen Parish 33rd Judicial Indigent Defender Board	10,363	1,236
Allen Parish Ambulance Service	141,428	16,872
Allen Parish Coroner	1,041	124
Allen Parish District Attorney	38,814	4,630
Allen Parish Library	49,272	5,878
Allen Parish Police Jury	141,952	16,934
Assumption Parish Police Jury	254,579	30,370
Avoyelles Parish 12th Judicial District Indigent Defender	14,427	1,721
Bayou Vermillion District	54,292	6,477
Beauregard Parish Communications District	27,572	3,289
Beauregard Parish District Attorney	18,290	2,182
Beauregard Parish Library	68,338	8,152
Beauregard Parish Police Jury	277,649	33,123
Bienville Parish Library	56,954	6,794
Bienville Parish Police Jury	179,623	21,428
Bossier Parish Communications District	120,456	14,370
Bossier Parish EMS	322,528	38,477
Bossier Parish Police Jury	1,328,012	158,427
Caddo Parish Commission	1,672,895	199,571
Caddo Parish Coroner	74,798	8,923
Caddo Parish District Attorney	392,540	46,829
Caddo/Bossier Port Commission	245,760	29,318
Calcasieu Parish Police Jury	5,303,612	632,703
Calcasieu Parish Waterworks District #7	33,999	4,056
Calcasieu Regional Airport	98,634	11,767
Calcasieu-Sulphur Parks & Recreation	228,452	27,254
Caldwell Parish District Attorney	1,183	141
Caldwell Parish Library	13,264	1,582
Caldwell Parish Police Jury	105,819	12,624
Cameron Parish Ambulance District #2	168,744	20,131
Cameron Parish Police Jury	603,010	71,937
Catahoula E911 Communications District	4,421	527
Catahoula Parish Library	11,343	1,353
Catahoula Parish Police Jury	53,567	6,390
City of Morgan City	22,801	2,720

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS  
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Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
Claiborne Parish Office of Com Ser	\$ 15,195	\$ 1,813
Claiborne Parish Police Jury	120,142	14,332
Concordia Parish 7th District Attorney	48,893	5,833
Concordia Parish Indigent Defender Board	13,126	1,566
Concordia Parish Library	43,149	5,147
Concordia Parish Police Jury	93,675	11,175
Concordia Parish Sewer District #1	6,852	817
Desoto Parish EMS	336,120	40,098
Desoto Parish School Board	2,280	272
Desoto Parish Waterworks	67,579	8,062
East Carroll Parish Police Jury	154,578	18,441
East Feliciana 20th Judicial District Indigent Defender Board	16,626	1,983
East Feliciana Communications District	40,306	4,808
East Feliciana Parish Police Jury	187,544	22,373
Evangeline Parish Communications District	53,720	6,409
Evangeline Parish District Attorney	36,297	4,330
Evangeline Parish Police Jury	244,972	29,224
Evangeline Parish Solid Waste	72,752	8,679
Franklin Parish Communications District	13,133	1,567
Franklin Parish Library	24,617	2,937
Franklin Parish Police Jury	159,225	18,995
Grant Parish Police Jury	161,130	19,222
Greater New Orleans Expressway	579,726	69,159
Iberia Medical Center	3,797,437	453,021
Iberia Parish 16th Judicial District Judge	113,651	13,558
Iberia Parish Government	696,599	83,102
Iberia Parish School Board	829	99
Iberville Parish District Attorney	69,745	8,320
Iberville Parish Library	138,242	16,492
Iberville Parish Police Jury	986,829	117,725
Iberville Parish School Board	1,382	165
Jackson Parish District Attorney	53,170	6,343
Jackson Parish Police Jury	245,488	29,286
Jackson Parish Recreation Department	29,237	3,488
Jackson Parish Sales Tax	6,147	733
Jefferson Davis District Attorney	46,041	5,493
Jefferson Davis Parish Indigent Defender Board	6,260	747
Jefferson Davis Parish Landfill	22,399	2,672
Jefferson Davis Parish Library	42,285	5,044
Jefferson Davis Parish Mosquito Abatement	44,828	5,348
Jefferson Davis Parish Police Jury	117,040	13,962
Jefferson Davis Parish Tourist Commission	24,325	2,902
Jefferson Parish Government	15,866,534	1,892,825
Jefferson Parish 24th Indigent Defender Board	13,023	1,554
Jefferson Parish Finance Authority	5,482	654
Jefferson Parish Housing Authority	23,864	2,847
Jefferson Parish Retirement System	19,955	2,381

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PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS  
AND NON-EMPLOYER CONTRIBUTIONS (PLAN A)  
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Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
Kolin Ruby Wise Water District (Rapides)	\$ 24,237	\$ 2,891
Lafayette 15th Judicial District Attorney	226,968	27,077
Lafayette Airport Commission	193,464	23,080
Lafayette Consolidated Government	4,411,417	526,267
Lafayette Convention & Visitors Commission	108,446	12,937
Lafayette Economic Development Authority	162,754	19,416
Lafourche Parish Water District #1	455,200	54,304
Lasalle Parish Police Jury	121,819	14,533
Lincoln Parish 3rd Judicial District Attorney	64,447	7,688
Lincoln Parish 3rd Judicial Indigent Defender	2,678	319
Lincoln Parish Police Jury	450,172	53,704
Livingston Parish Recreation District #3	136,923	16,334
Madison Parish Police Jury	237,956	28,387
Monroe/West Monroe Visitors' Bureau	79,139	9,441
Morehouse Parish Library	15,157	1,808
Morehouse Parish Police Jury	100,520	11,992
Natchitoches 10th Judicial Court	18,876	2,252
Natchitoches Parish Police Jury	342,001	40,800
Natchitoches Parish District Attorney	20,864	2,489
Natchitoches Parish Tax Commission	30,805	3,675
Natchitoches Port Commission	25,752	3,072
North Louisiana Crime Lab	277,082	33,055
Ouachita Parish Police Jury	1,687,057	201,260
Plaquemines 25th Judicial District Public Defender	23,518	2,806
Plaquemines Medical Center	264,645	31,571
Plaquemines Parish District Attorney of the 25th District	6,479	773
Plaquemines Parish Government	1,504,214	179,448
Plaquemines Port, Harbor & Terminal District	424,319	50,620
Pointe Coupee General Hospital	986,093	117,638
Point Coupee HB Health & Hospice	221,992	26,483
Pointe Coupee Parish Library	79,860	9,527
Pointe Coupee Parish Police Jury	273,514	32,629
Pointe Coupee Parish School Board	1,382	165
Police Jury Association (Office)	56,771	6,773
Port of Iberia	31,968	3,814
Rapides Parish Indigent Defender Board	40,758	4,862
Rapides Parish Library	306,166	36,525
Rapides Parish Police Jury	881,143	105,117
Red River Parish Police Jury	221,115	26,378
Red River Parish School Board	829	99
Red River Waterway Commission	148,745	17,745
Richland Parish Communication District	5,322	635

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PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
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SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS  
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Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
Richland Parish District Judge	\$ 13,645	\$ 1,628
Richland Parish Police Jury	223,192	26,626
Richland Parish Tax Commission	12,378	1,477
Sabine Parish District Attorney	50,905	6,073
Sabine Parish Library	28,628	3,415
Sabine Parish Police Jury	293,346	34,995
South Toledo Bend Water District	26,174	3,122
St. Bernard Parish Government	1,392,988	166,179
St. Bernard Parish Library	21,516	2,567
St. Bernard Parish School Board	2,210	264
St. Bernard WIA	71,004	8,470
St. Charles Parish 29th Judicial District Attorney	209,015	24,935
St. Charles Parish Council	3,507,505	418,433
St. Charles Parish School Board	6,504	776
St. Helena Parish Police Jury	140,148	16,719
St. James Parish Government	1,206,923	143,982
St. James Parish School Board	1,105	132
St. John Parish Council	1,224,461	146,074
St. John the Baptist Parish 40th Judicial District Attorney	87,646	10,456
St. John the Baptist Parish Library	131,473	15,684
St. Landry Parish E911 Communications District	73,146	8,726
St. Landry Parish Government	597,181	71,242
St. Landry Parish Sheriff	1,036	124
St. Martin Parish Government	414,911	49,497
St. Martin Parish Library	55,648	6,639
St. Martin Parish School Board	1,264	151
St. Martin Parish Water & Sewer	16,180	1,930
St. Mary Parish Consolidated Gravity Drainage District #1	59,111	7,052
St. Mary Parish E911 Communications District	50,274	5,997
St. Mary Parish Government	617,311	73,643
St. Mary Parish Library	94,505	11,274
St. Mary Parish Sales & Use Tax Department	54,652	6,520
St. Mary Parish School Board	829	99
St. Mary Parish Sewer District Wards 5 & 8	7,318	873
St. Mary Parish Water & Sewer Commission #3	50,462	6,020
St. Tammany Parish 22nd District Attorney	322,105	38,426
St. Tammany Parish Communications District	50,668	6,045
St. Tammany Parish Coroner	299,052	35,676

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PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS  
AND NON-EMPLOYER CONTRIBUTIONS (PLAN A)  
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Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
St. Tammany Parish Fire District #1	\$ 4,015	\$ 479
St. Tammany Parish Fire District #4	12,335	1,472
St. Tammany Parish Government	2,859,518	341,131
St. Tammany Parish Library	503,101	60,018
St. Tammany Parish Mosquito Abatement District #2	224,779	26,815
St. Tammany Parish Recreation District #1	212,677	25,372
St. Tammany Parish Recreation District #11	12,578	1,500
Tangipahoa Parish 21st Judicial District Attorney	151,786	18,108
Tangipahoa Parish 21st Judicial District Indigent Defender	243,958	29,103
Tangipahoa Parish Consolidated Gravity Drainage District	92,886	11,081
Tangipahoa Parish Coroner	6,708	800
Tangipahoa Parish Government	1,886,816	225,091
Tangipahoa Parish Library	142,219	16,966
Tangipahoa Parish Mosquito Abatement District #1	78,500	9,365
Tangipahoa Parish Sewer District #1	70,260	8,382
Tangipahoa Parish Sheriff	32,320	3,856
Tangipahoa Parish Tourist Commission	39,670	4,733
Tangipahoa Parish Water District	120,849	14,417
Tangipahoa Recreation District #3	1,329	159
Teche-Vermilion Fresh Water District	90,132	10,752
Tensas Parish Police Jury	75,455	9,002
Terrebonne Indigent Defender Board	76,962	9,181
Union Parish 3rd Judicial Clerks' Fund	16,923	2,019
Union Parish Police Jury	327,149	39,028
Vermilion Parish 7th Ward Drainage District #2	18,880	2,252
Vermilion Parish Communication District	47,823	5,705
Vermilion Parish Library	62,979	7,513
Vermilion Parish Police Jury	470,089	56,080
Vermilion Parish Tourist Commission	6,448	769
Vermilion Parish Waterworks District #1	67,716	8,078
Washington Parish Police Jury	488,605	58,289
Webster Parish Police Jury	343,599	40,990
West Baton Rouge Natural Gas & Water	221,030	26,368
West Baton Rouge Parish 18th Judicial Court	14,972	1,786
West Baton Rouge Parish Council	830,475	99,073
West Baton Rouge Parish Library	88,073	10,507
West Baton Rouge Parish School Board	1,105	132
West Calcasieu Cameron Hospital	3,616,646	431,454
West Carroll Parish Library	8,400	1,002
West Carroll Parish Police Jury	130,402	15,557
West Ouachita Parish Sewer District #5	44,359	5,292
Winn Parish 8th Judicial District Court	9,883	1,179
Winn Parish District Attorney	33,920	4,047
Winn Parish Police Jury	84,254	10,051
Winn Parish School Board	483	58
Total	<u>\$ 78,108,350</u>	<u>\$ 9,318,063</u>

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS  
AND NON-EMPLOYER CONTRIBUTIONS (PLAN B)  
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Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
34th Judicial District Indigent Defender	\$ 7,539	\$ 1,374
Abbeville Harbor & Terminal District	14,534	2,648
Acadia Soil & Water District	8,754	1,595
Ascension Parish Government	1,712,257	311,975
Ascension Parish Library	232,890	42,433
Assumption Waterworks #1	78,902	14,376
Audubon Regional Library	10,453	1,905
Avoyelles Coroner's Office	7,180	1,308
Avoyelles District Attorney's Office	39,581	7,212
Avoyelles Parish Police Jury	94,752	17,264
Bayou Lafourche Fresh Water District	51,652	9,411
Berwick Bayou Vista Waterworks	18,496	3,370
Calcasieu Soil & Water District	11,571	2,108
Cameron Mosquito Abatement District #1	26,388	4,808
City Court of Denham Springs	14,676	2,674
City Court of Hammond	66,335	12,086
City of Bossier	21,562	3,929
Crescent Soil & Water District	3,046	555
Denham Springs Ward Two Marshall	15,035	2,739
Desoto 42nd District Attorney	11,015	2,007
Desoto Parish Library	75,084	13,680
Desoto Parish Police Jury	480,142	87,482
Evangeline Soil & Water District	4,634	844
Gulf Coast Soil & Water District	7,975	1,453
Iberia Soil & Water District	2,886	526
Jefferson Davis Soil & Water District	5,182	944
Lafourche 17th Indigent Defender Board	33,714	6,143
Lafourche/Terrebonne Soil & Water District	6,226	1,134
Livingston Parish Council	481,934	87,809
Livingston Parish Library	169,510	30,885
Livingston Parish Sheriff	12,816	2,335
Louisiana School Board Association	13,454	2,451
Madison Parish Soil & Water District	7,498	1,366
North Caddo Medical Center	952,820	173,605
Northeast Soil & Water District	5,612	1,023
St. Charles 29th Judicial District Public Defender	10,589	1,929

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PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
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 SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS  
 AND NON-EMPLOYER CONTRIBUTIONS (PLAN B)  
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<u>Employer</u>	<u>Proportionate Share of Employer Contributions</u>	<u>Proportionate Share of Non-Employer Contributions</u>
St. James Parish Hospital	\$ 794,714	\$ 144,798
St. Landry Soil & Water District	2,421	441
St. Mary Soil & Water District	2,851	519
St. Mary Water & Sewer District #4	57,965	10,561
St. Mary Waterworks District # 5	17,874	3,257
Tangipahoa Soil & Water	7,078	1,290
Terrebonne Parish 32nd Judicial District Attorney	16,810	3,063
Terrebonne Consolidated Government	2,270,728	413,725
Terrebonne Consolidated Waterworks	336,354	61,284
Terrebonne Recreation District #10	4,729	862
Terrebonne Sales & Use	21,301	3,881
Vermilion Soil & Water District	6,449	1,175
Vernon Parish 30th Judicial District Attorney	26,100	4,756
Vernon Parish Police Jury	276,453	50,370
West Carroll Soil & Water District	2,968	541
West Feliciana Parish Consolidated Waterworks #13	27,248	4,965
West Feliciana Police Jury	158,367	28,855
Total	<u>\$ 8,747,104</u>	<u>\$ 1,593,729</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, 2022

Employer	Changes in Discount Rate	
	1% Decrease 5.40%	1% Increase 7.40%
15th Judicial District Court	\$ 2,696,893	\$ (256,218)
16th Judicial District Attorney	2,917,782	(277,203)
5th Judicial District Attorney	601,521	(57,147)
Acadia Parish Communications District	88,196	(8,379)
Acadia Parish Library	786,517	(74,723)
Acadia Parish Police Jury	4,511,793	(428,642)
Acadiana Crime Lab	2,331,071	(221,463)
Allen Parish 33rd Judicial Indigent Defender Board	126,278	(11,997)
Allen Parish Ambulance Service	1,723,420	(163,733)
Allen Parish Coroner	12,688	(1,205)
Allen Parish District Attorney	472,987	(44,936)
Allen Parish Library	600,426	(57,043)
Allen Parish Police Jury	1,729,807	(164,340)
Assumption Parish Police Jury	3,102,263	(294,730)
Avoyelles Parish 12th Judicial District Indigent Defender	175,810	(16,703)
Bayou Vermillion District	661,600	(62,855)
Beauregard Parish Communications District	335,992	(31,921)
Beauregard Parish District Attorney	222,878	(21,174)
Beauregard Parish Library	832,756	(79,116)
Beauregard Parish Police Jury	3,383,402	(321,439)
Bienville Parish Library	694,038	(65,937)
Bienville Parish Police Jury	2,188,860	(207,952)
Bossier Parish Communications District	1,467,857	(139,453)
Bossier Parish EMS	3,930,289	(373,396)
Bossier Parish Police Jury	16,182,996	(1,537,462)
Caddo Parish Commission	20,385,696	(1,936,738)
Caddo Parish Coroner	911,481	(86,595)
Caddo Parish District Attorney	4,783,442	(454,450)
Caddo/Bossier Port Commission	2,994,803	(284,521)
Calcasieu Parish Police Jury	64,629,180	(6,140,081)
Calcasieu Parish Waterworks District #7	414,308	(39,361)
Calcasieu Regional Airport	1,201,938	(114,190)
Calcasieu-Sulphur Parks & Recreation	2,783,889	(264,483)
Caldwell Parish District Attorney	14,411	(1,369)

(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, 2022

Employer	Changes in Discount Rate	
	1% Decrease	1% Increase
	5.40%	7.40%
Caldwell Parish Library	\$ 161,628	\$ (15,355)
Caldwell Parish Police Jury	1,289,496	(122,508)
Cameron Parish Ambulance District #2	2,056,300	(195,358)
Cameron Parish Police Jury	7,348,204	(698,114)
Catahoula E911 Communications District	53,873	(5,118)
Catahoula Parish Library	138,223	(13,132)
Catahoula Parish Police Jury	652,757	(62,015)
City of Morgan City	277,845	(26,397)
Claiborne Parish Office of Com Ser	185,167	(17,592)
Claiborne Parish Police Jury	1,464,031	(139,090)
Concordia Parish 7th District Attorney	595,801	(56,604)
Concordia Parish Indigent Defender Board	159,953	(15,196)
Concordia Parish Library	525,804	(49,954)
Concordia Parish Police Jury	1,141,516	(108,450)
Concordia Parish Sewer District #1	83,503	(7,933)
Desoto Parish EMS	4,095,915	(389,131)
Desoto Parish School Board	27,784	(2,640)
Desoto Parish Waterworks	823,514	(78,238)
East Carroll Parish Police Jury	1,883,669	(178,958)
East Feliciana 20th Judicial District Indigent Defender Board	202,604	(19,248)
East Feliciana Communications District	491,167	(46,663)
East Feliciana Parish Police Jury	2,285,384	(217,122)
Evangeline Parish Communications District	654,623	(62,192)
Evangeline Parish District Attorney	442,310	(42,022)
Evangeline Parish Police Jury	2,985,199	(283,608)
Evangeline Parish Solid Waste	886,553	(84,227)
Franklin Parish Communications District	160,039	(15,204)
Franklin Parish Library	299,975	(28,499)
Franklin Parish Police Jury	1,940,292	(184,337)
Grant Parish Police Jury	1,963,517	(186,543)
Greater New Orleans Expressway	7,064,467	(671,158)
Iberia Medical Center	46,275,103	(4,396,356)
Iberia Parish 16th Judicial District Judge	1,384,935	(131,575)
Iberia Parish Government	8,488,673	(806,465)
Iberia Parish School Board	10,099	(959)
Iberville Parish District Attorney	849,898	(80,744)
Iberville Parish Library	1,684,605	(160,046)
Iberville Parish Police Jury	12,025,385	(1,142,469)
Iberville Parish School Board	16,838	(1,600)
Jackson Parish District Attorney	647,922	(61,556)
Jackson Parish Police Jury	2,991,481	(284,205)

(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, 2022

Employer	Changes in Discount Rate	
	1% Decrease 5.40%	1% Increase 7.40%
Jackson Parish Recreation Department	\$ 356,275	\$ (33,848)
Jackson Parish Sales Tax	74,908	(7,117)
Jefferson Davis District Attorney	561,050	(53,302)
Jefferson Davis Parish Indigent Defender Board	76,279	(7,247)
Jefferson Davis Parish Landfill	272,953	(25,932)
Jefferson Davis Parish Library	515,277	(48,954)
Jefferson Davis Parish Mosquito Abatement	546,268	(51,898)
Jefferson Davis Parish Police Jury	1,426,234	(135,499)
Jefferson Davis Parish Tourist Commission	296,425	(28,162)
Jefferson Parish Government	193,347,733	(18,368,961)
Jefferson Parish 24th Indigent Defender Board	158,697	(15,077)
Jefferson Parish Finance Authority	66,799	(6,346)
Jefferson Parish Housing Authority	290,809	(27,628)
Jefferson Parish Retirement System	243,171	(23,102)
Kolin Ruby Wise Water District (Rapides)	295,349	(28,060)
Lafayette 15th Judicial District Attorney	2,765,805	(262,765)
Lafayette Airport Commission	2,357,532	(223,977)
Lafayette Consolidated Government	53,756,990	(5,107,171)
Lafayette Convention & Visitors Commission	1,321,515	(125,550)
Lafayette Economic Development Authority	1,983,305	(188,423)
Lafourche Parish Water District #1	5,547,010	(526,992)
Lasalle Parish Police Jury	1,484,466	(141,031)
Lincoln Parish 3rd Judicial District Attorney	785,346	(74,612)
Lincoln Parish 3rd Judicial Indigent Defender	32,628	(3,100)
Lincoln Parish Police Jury	5,485,742	(521,172)
Livingston Parish Recreation District #3	1,668,529	(158,518)
Madison Parish Police Jury	2,899,697	(275,485)
Monroe/West Monroe Visitors' Bureau	964,383	(91,621)
Morehouse Parish Library	184,700	(17,547)
Morehouse Parish Police Jury	1,224,924	(116,374)
Natchitoches 10th Judicial Court	230,017	(21,853)
Natchitoches Parish Police Jury	4,167,577	(395,940)
Natchitoches Parish District Attorney	254,250	(24,155)
Natchitoches Parish Tax Commission	375,388	(35,664)
Natchitoches Port Commission	313,815	(29,814)

(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, 2022

Employer	Changes in Discount Rate	
	1% Decrease 5.40%	1% Increase 7.40%
North Louisiana Crime Lab	\$ 3,376,482	\$ (320,782)
Ouachita Parish Police Jury	20,558,270	(1,953,134)
Plaquemines 25th Judicial District Public Defender	286,593	(27,228)
Plaquemines Medical Center	3,224,934	(306,384)
Plaquemines Parish District Attorney of the 25th District	78,953	(7,501)
Plaquemines Parish Government	18,330,167	(1,741,453)
Plaquemines Port, Harbor & Terminal District	5,170,699	(491,241)
Pointe Coupee General Hospital	12,016,409	(1,141,616)
Point Coupee HB Health & Hospice	2,705,165	(257,004)
Pointe Coupee Parish Library	973,168	(92,456)
Pointe Coupee Parish Police Jury	3,333,003	(316,651)
Pointe Coupee Parish School Board	16,838	(1,600)
Police Jury Association (Office)	691,811	(65,725)
Port of Iberia	389,560	(37,010)
Rapides Parish Indigent Defender Board	496,669	(47,186)
Rapides Parish Library	3,730,902	(354,453)
Rapides Parish Police Jury	10,737,507	(1,020,114)
Red River Parish Police Jury	2,694,485	(255,989)
Red River Parish School Board	10,099	(959)
Red River Waterway Commission	1,812,587	(172,204)
Richland Parish Communication District	64,857	(6,162)
Richland Parish District Judge	166,273	(15,797)
Richland Parish Police Jury	2,719,794	(258,393)
Richland Parish Tax Commission	150,835	(14,330)
Sabine Parish District Attorney	620,319	(58,933)
Sabine Parish Library	348,861	(33,143)
Sabine Parish Police Jury	3,574,680	(339,612)
South Toledo Bend Water District	318,955	(30,302)
St. Bernard Parish Government	16,974,786	(1,612,686)
St. Bernard Parish Library	262,188	(24,909)
St. Bernard Parish School Board	26,936	(2,559)
St. Bernard WIA	865,241	(82,202)
St. Charles Parish 29th Judicial District Attorney	2,547,029	(241,980)
St. Charles Parish Council	42,742,028	(4,060,697)

(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, 2022

Employer	Changes in Discount Rate	
	1% Decrease 5.40%	1% Increase 7.40%
St. Charles Parish School Board	\$ 79,258	\$ (7,530)
St. Helena Parish Police Jury	1,707,830	(162,252)
St. James Parish Government	14,707,420	(1,397,275)
St. James Parish School Board	13,468	(1,280)
St. John Parish Council	14,921,132	(1,417,579)
St. John the Baptist Parish 40th Judicial District Attorney	1,068,046	(101,469)
St. John the Baptist Parish Library	1,602,111	(152,208)
St. Landry Parish E911 Communications District	891,350	(84,682)
St. Landry Parish Government	7,277,179	(691,367)
St. Landry Parish Sheriff	12,631	(1,200)
St. Martin Parish Government	5,056,053	(480,349)
St. Martin Parish Library	678,114	(64,424)
St. Martin Parish School Board	15,400	(1,463)
St. Martin Parish Water & Sewer	197,169	(18,732)
St. Mary Parish Consolidated Gravity Drainage District #1	720,318	(68,434)
St. Mary Parish E911 Communications District	612,629	(58,203)
St. Mary Parish Government	7,522,472	(714,671)
St. Mary Parish Library	1,151,625	(109,410)
St. Mary Parish Sales & Use Tax Department	665,978	(63,271)
St. Mary Parish School Board	10,099	(959)
St. Mary Parish Sewer District Wards 5 & 8	89,176	(8,472)
St. Mary Parish Water & Sewer Commission #3	614,923	(58,421)
St. Tammany Parish 22nd District Attorney	3,925,130	(372,906)
St. Tammany Parish Communications District	617,435	(58,659)
St. Tammany Parish Coroner	3,644,210	(346,217)
St. Tammany Parish Fire District #1	48,923	(4,648)
St. Tammany Parish Fire District #4	150,311	(14,280)
St. Tammany Parish Government	34,845,738	(3,310,512)
St. Tammany Parish Library	6,130,732	(582,449)
St. Tammany Parish Mosquito Abatement District #2	2,739,125	(260,230)
St. Tammany Parish Recreation District #1	2,591,651	(246,219)
St. Tammany Parish Recreation District #11	153,271	(14,562)

(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, 2022

Employer	Changes in Discount Rate	
	1% Decrease	1% Increase
	5.40%	7.40%
Tangipahoa Parish 21st Judicial District Attorney	\$ 1,849,651	\$ (175,726)
Tangipahoa Parish 21st Judicial District Indigent Defender	2,972,845	(282,434)
Tangipahoa Parish Consolidated Gravity Drainage District	1,131,903	(107,536)
Tangipahoa Parish Coroner	81,742	(7,766)
Tangipahoa Parish Government	22,992,509	(2,184,398)
Tangipahoa Parish Library	1,733,062	(164,649)
Tangipahoa Parish Mosquito Abatement District #1	956,597	(90,881)
Tangipahoa Parish Sewer District #1	856,180	(81,341)
Tangipahoa Parish Sheriff	393,853	(37,418)
Tangipahoa Parish Tourist Commission	483,419	(45,927)
Tangipahoa Parish Water District	1,472,654	(139,909)
Tangipahoa Recreation District #3	16,190	(1,538)
Teche-Vermilion Fresh Water District	1,098,332	(104,347)
Tensas Parish Police Jury	919,486	(87,356)
Terrebonne Indigent Defender Board	937,846	(89,100)
Union Parish 3rd Judicial Clerks' Fund	206,221	(19,592)
Union Parish Police Jury	3,986,598	(378,746)
Vermilion Parish 7th Ward Drainage District #2	230,064	(21,857)
Vermilion Parish Communication District	582,770	(55,366)
Vermilion Parish Library	767,452	(72,912)
Vermilion Parish Police Jury	5,728,446	(544,230)
Vermilion Parish Tourist Commission	78,573	(7,465)
Vermilion Parish Waterworks District #1	825,179	(78,396)
Washington Parish Police Jury	5,954,084	(565,666)
Webster Parish Police Jury	4,187,051	(397,790)
West Baton Rouge Natural Gas & Water	2,693,448	(255,890)
West Baton Rouge Parish 18th Judicial Court	182,445	(17,333)
West Baton Rouge Parish Council	10,120,072	(961,455)
West Baton Rouge Parish Library	1,073,252	(101,964)
West Baton Rouge Parish School Board	13,468	(1,280)
West Calcasieu Cameron Hospital	44,072,014	(4,187,052)
West Carroll Parish Library	102,359	(9,725)
West Carroll Parish Police Jury	1,589,062	(150,968)
West Ouachita Parish Sewer District #5	540,547	(51,355)
Winn Parish 8th Judicial District Court	120,434	(11,442)
Winn Parish District Attorney	413,346	(39,270)
Winn Parish Police Jury	1,026,708	(97,542)
Winn Parish School Board	5,892	(560)
	\$ 951,818,910	\$ (90,427,343)

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, 2022

Employer	Changes in Discount Rate	
	1% Decrease 5.40%	1% Increase 7.40%
34th Judicial District Indigent Defender	\$ 66,401	\$ (17,886)
Abbeville Harbor & Terminal District	128,013	(34,481)
Acadia Soil & Water District	77,099	(20,767)
Ascension Parish Government	15,081,015	(4,062,197)
Ascension Parish Library	2,051,217	(552,512)
Assumption Waterworks #1	694,946	(187,189)
Audubon Regional Library	92,065	(24,798)
Avoyelles Coroner's Office	63,244	(17,035)
Avoyelles District Attorney's Office	348,619	(93,903)
Avoyelles Parish Police Jury	834,547	(224,792)
Bayou Lafourche Fresh Water District	454,936	(122,541)
Berwick Bayou Vista Waterworks	162,911	(43,881)
Calcasieu Soil & Water District	101,916	(27,452)
Cameron Mosquito Abatement District #1	232,416	(62,603)
City Court of Denham Springs	129,265	(34,819)
City Court of Hammond	584,254	(157,374)
City of Bossier	189,916	(51,155)
Crescent Soil & Water District	26,828	(7,226)
Denham Springs Ward Two Marshall	132,422	(35,669)
Desoto 42nd District Attorney	97,012	(26,131)
Desoto Parish Library	661,318	(178,131)
Desoto Parish Police Jury	4,228,938	(1,139,100)
Evangeline Soil & Water District	40,816	(10,994)
Gulf Coast Soil & Water District	70,237	(18,919)
Iberia Soil & Water District	25,418	(6,846)
Jefferson Davis Soil & Water District	45,640	(12,294)
Lafourche 17th Indigent Defender Board	296,938	(79,983)
Lafourche/Terrebonne Soil & Water District	54,838	(14,771)
Livingston Parish Council	4,244,725	(1,143,352)
Livingston Parish Library	1,492,989	(402,149)
Livingston Parish Sheriff	112,878	(30,405)
Louisiana School Board Association	118,496	(31,918)
Madison Parish Soil & Water District	66,039	(17,788)
North Caddo Medical Center	8,392,137	(2,260,492)

(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, 2022

Employer	Changes in Discount Rate	
	1% Decrease 5.40%	1% Increase 7.40%
Northeast Soil & Water District	\$ 49,432	\$ (13,315)
St. Charles 29th Judicial District Public Defender	93,264	(25,122)
St. James Parish Hospital	6,999,592	(1,885,399)
St. Landry Soil & Water District	21,325	(5,744)
St. Mary Soil & Water District	25,109	(6,763)
St. Mary Water & Sewer District #4	510,533	(137,516)
St. Mary Waterworks District # 5	157,425	(42,404)
Tangipahoa Soil & Water	62,344	(16,793)
Terrebonne Parish 32nd Judicial District Attorney	148,059	(39,881)
Terrebonne Consolidated Government	19,999,844	(5,387,129)
Terrebonne Consolidated Waterworks	2,962,500	(797,974)
Terrebonne Recreation District #10	41,653	(11,220)
Terrebonne Sales & Use	187,614	(50,535)
Vermilion Soil & Water District	56,797	(15,299)
Vernon Parish 30th Judicial District Attorney	229,885	(61,921)
Vernon Parish Police Jury	2,434,910	(655,863)
West Carroll Soil & Water District	26,140	(7,041)
West Feliciana Parish Consolidated Waterworks #13	239,992	(64,644)
West Feliciana Police Jury	1,394,847	(375,714)
	<u>\$ 77,041,714</u>	<u>\$ (20,751,830)</u>

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF AMORTIZATION (PLAN A)  
DECEMBER 31, 2023 - DECEMBER 31, 2026

Employer	December 31, 2023	December 31, 2024	December 31, 2025	December 31, 2026	TOTAL
15th Judicial District Court	\$ 26,904	\$ 182,608	\$ 365,455	\$ 516,093	\$ 1,091,060
16th Judicial District Attorney	13,992	198,852	395,958	558,367	1,167,169
5th Judicial District Attorney	9,410	44,316	83,655	115,111	252,492
Acadia Parish Communications District	1,075	6,102	12,042	16,881	36,100
Acadia Parish Library	7,982	52,625	107,184	150,515	318,306
Acadia Parish Police Jury	58,871	303,969	607,090	863,404	1,833,334
Acadiana Crime Lab	13,273	151,884	312,364	446,091	923,612
Allen Parish 33rd Judicial Indigent Defender Board	2,116	9,472	17,994	24,164	53,746
Allen Parish Ambulance Service	27,806	120,259	234,562	329,802	712,429
Allen Parish Coroner	(104)	601	1,454	2,429	4,380
Allen Parish District Attorney	1,245	31,075	63,741	90,516	186,577
Allen Parish Library	1,888	37,832	78,474	114,900	233,094
Allen Parish Police Jury	27,122	123,160	235,753	331,026	717,061
Assumption Parish Police Jury	28,241	214,410	423,081	593,668	1,259,400
Avoyelles Parish 12th Judicial District Indigent Defender	2,076	12,293	24,491	33,642	72,502
Bayou Vermillion District	3,560	47,112	97,386	126,605	274,663
Beauregard Parish Communications District	5,772	21,893	44,969	64,297	136,931
Beauregard Parish District Attorney	3,681	15,119	30,450	42,650	91,900
Beauregard Parish Library	13,119	57,343	113,179	159,361	343,002
Beauregard Parish Police Jury	30,239	230,555	458,635	647,471	1,366,900
Bienville Parish Library	9,864	48,305	94,806	132,817	285,792
Bienville Parish Police Jury	22,872	151,437	299,523	418,874	892,706
Bossier Parish Communications District	24,436	106,034	201,551	280,898	612,919
Bossier Parish EMS	54,501	271,658	525,274	752,127	1,603,560
Bossier Parish Police Jury	223,363	1,075,628	2,198,557	3,096,881	6,594,429
Caddo Parish Commission	231,666	1,401,180	2,774,889	3,901,140	8,308,875
Caddo Parish Coroner	9,100	61,423	123,034	174,428	367,985
Caddo Parish District Attorney	57,899	326,613	648,328	915,387	1,948,227
Caddo/Bossier Port Commission	62,137	209,157	407,972	573,104	1,252,370
Calcasieu Parish Police Jury	934,647	4,150,583	8,727,558	12,367,862	26,180,650
Calcasieu Parish Waterworks District #7	4,979	28,179	56,358	79,283	168,799
Calcasieu Regional Airport	19,591	84,192	164,648	230,011	498,442
Calcasieu-Sulphur Parks & Recreation	38,599	186,720	375,744	532,745	1,133,808
Caldwell Parish District Attorney	(2,132)	234	2,028	2,756	2,886
Caldwell Parish Library	1,900	11,236	22,015	30,930	66,081
Caldwell Parish Police Jury	7,529	81,347	171,003	246,769	506,648
Cameron Parish Ambulance District #2	25,527	138,312	279,336	393,507	836,682
Cameron Parish Police Jury	120,705	484,505	998,422	1,406,200	3,009,832
Catahoula E911 Communications District	1,060	3,729	7,356	10,307	22,452
Catahoula Parish Library	2,008	9,695	19,415	26,450	57,568
Catahoula Parish Police Jury	4,248	44,663	87,669	124,917	261,497
City of Morgan City	831	16,420	38,699	53,173	109,123
Claiborne Parish Office of Com Ser	272	10,569	24,440	35,434	70,715
Claiborne Parish Police Jury	16,824	101,262	200,367	280,167	598,620
Concordia Parish 7th District Attorney	2,064	38,334	79,998	114,018	234,414
Concordia Parish Indigent Defender Board	1,879	11,381	22,245	30,609	66,114
Concordia Parish Library	6,193	35,540	70,368	100,618	212,719
Concordia Parish Police Jury	11,496	76,417	154,783	218,448	461,144
Concordia Parish Sewer District #1	965	5,330	10,823	15,982	33,100
Desoto Parish EMS	60,680	285,919	559,431	783,821	1,689,851
Desoto Parish School Board	316	1,924	3,794	5,314	11,348

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF AMORTIZATION (PLAN A)  
DECEMBER 31, 2023 - DECEMBER 31, 2026

Employer	December 31, 2023	December 31, 2024	December 31, 2025	December 31, 2026	TOTAL
Desoto Parish Waterworks	\$ 11,342	\$ 56,293	\$ 110,946	\$ 157,594	\$ 336,175
East Carroll Parish Police Jury	24,395	138,810	259,576	360,472	783,253
East Feliciana 20th Judicial District Indigent Defender Board	2,501	14,815	27,751	38,774	83,841
East Feliciana Communications District	3,893	33,907	65,727	93,994	197,521
East Feliciana Parish Police Jury	25,238	152,664	302,467	437,347	917,716
Evangeline Parish Communications District	30,864	44,691	90,129	125,272	290,956
Evangeline Parish District Attorney	6,717	31,951	62,119	84,644	185,431
Evangeline Parish Police Jury	24,439	211,147	410,942	571,269	1,217,797
Evangeline Parish Solid Waste	11,790	62,827	120,124	169,657	364,398
Franklin Parish Communications District	1,648	10,936	21,685	30,625	64,894
Franklin Parish Library	8,219	25,565	44,750	57,406	135,940
Franklin Parish Police Jury	11,750	130,777	262,184	371,310	776,021
Grant Parish Police Jury	21,509	131,842	265,566	375,753	794,670
Greater New Orleans Expressway	48,236	484,446	962,870	1,351,901	2,847,453
Iberia Medical Center	568,596	3,232,997	6,299,659	8,855,507	18,956,759
Iberia Parish 16th Judicial District Judge	5,665	92,256	188,799	265,027	551,747
Iberia Parish Government	79,491	568,259	1,157,302	1,624,445	3,429,497
Iberia Parish School Board	179	771	1,452	1,935	4,337
Iberville Parish District Attorney	11,673	61,313	116,297	162,643	351,926
Iberville Parish Library	19,733	113,417	228,825	322,381	684,356
Iberville Parish Police Jury	161,694	830,392	1,628,390	2,301,255	4,921,731
Iberville Parish School Board	125	1,090	2,225	3,224	6,664
Jackson Parish District Attorney	11,849	45,975	89,391	123,992	271,207
Jackson Parish Police Jury	38,492	205,743	408,036	572,468	1,224,739
Jackson Parish Recreation Department	6,286	25,101	48,429	68,182	147,998
Jackson Parish Sales Tax	1,088	5,352	10,837	14,335	31,612
Jefferson Davis District Attorney	6,793	40,465	78,231	107,362	232,851
Jefferson Davis Parish Indigent Defender Board	402	4,769	10,315	14,600	30,086
Jefferson Davis Parish Landfill	3,647	19,081	37,138	52,234	112,100
Jefferson Davis Parish Library	12,388	37,935	72,125	98,605	221,053
Jefferson Davis Parish Mosquito Abatement	7,229	37,376	73,982	104,541	223,128
Jefferson Davis Parish Police Jury	12,660	99,922	196,420	272,934	581,936
Jefferson Davis Parish Tourist Commission	3,064	19,967	39,480	56,727	119,238
Jefferson Parish Government	2,911,304	13,741,141	26,545,302	37,000,297	80,198,044
Jefferson Parish 24th Indigent Defender Board	2,479	11,533	21,939	30,373	66,324
Jefferson Parish Finance Authority	6,749	7,036	11,559	12,781	38,125
Jefferson Parish Housing Authority	9,084	13,907	39,918	55,650	118,559
Jefferson Parish Retirement System	4,770	17,367	33,912	46,532	102,581
Kolin Ruby Wise Water District (Rapides)	3,902	20,751	40,113	56,521	121,287
Lafayette 15th Judicial District Attorney	52,645	200,261	386,126	529,281	1,168,313
Lafayette Airport Commission	20,845	159,333	314,336	451,152	945,666
Lafayette Consolidated Government	642,815	3,605,035	7,240,019	10,287,290	21,775,159
Lafayette Convention & Visitors Commissior	5,756	88,586	177,822	252,895	525,059
Lafayette Economic Development Authority	33,481	143,406	274,843	379,540	831,270
Lafourche Parish Water District #1	79,175	391,146	756,884	1,061,514	2,288,719
Lasalle Parish Police Jury	8,233	99,400	202,088	284,078	593,799
Lincoln Parish 3rd Judicial District Attorney	14,480	59,363	111,537	150,289	335,669
Lincoln Parish 3rd Judicial Indigent Defender	1,157	2,971	4,431	6,248	14,807
Lincoln Parish Police Jury	61,116	363,312	737,783	1,049,788	2,211,999
Livingston Parish Recreation District #3	23,887	112,244	227,538	319,300	682,969
Madison Parish Police Jury	24,981	194,379	391,443	554,905	1,165,708
Monroe/West Monroe Visitors' Bureau	15,867	70,393	132,405	184,552	403,217
Morehouse Parish Library	1,994	12,470	25,398	35,345	75,207

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF AMORTIZATION (PLAN A)  
DECEMBER 31, 2023 - DECEMBER 31, 2026

Employer	December 31, 2023	December 31, 2024	December 31, 2025	December 31, 2026	TOTAL
Morehouse Parish Police Jury	\$ 7,630	\$ 74,166	\$ 165,186	\$ 234,408	\$ 481,390
Natchitoches 10th Judicial Court	3,077	16,068	31,251	44,019	94,415
Natchitoches Parish Police Jury	9,810	287,915	567,119	797,534	1,662,378
Natchitoches Parish District Attorney	4,401	18,132	35,311	48,655	106,499
Natchitoches Parish Tax Commission	5,944	26,776	52,177	71,839	156,736
Natchitoches Port Commission	3,071	20,852	41,986	60,053	125,962
North Louisiana Crime Lab	46,300	233,052	467,275	646,143	1,392,770
Ouachita Parish Police Jury	258,282	1,375,692	2,790,123	3,934,163	8,358,260
Plaquemines 25th Judicial District Public Defender	6,230	20,326	39,442	54,844	120,842
Plaquemines Medical Center	93,918	251,836	451,472	617,142	1,414,368
Plaquemines Parish District Attorney of the 25th District	1,586	5,996	10,912	15,109	33,603
Plaquemines Parish Government	248,798	1,284,896	2,584,309	3,507,781	7,625,784
Plaquemines Port, Harbor & Terminal District	48,745	335,391	675,156	989,499	2,048,791
Pointe Coupee General Hospital	209,860	857,825	1,645,002	2,299,538	5,012,225
Point Coupee HB Health & Hospice	(4,987)	145,452	346,609	517,677	1,004,751
Pointe Coupee Parish Library	10,465	66,796	129,670	186,230	393,161
Pointe Coupee Parish Police Jury	33,977	228,886	449,051	637,825	1,349,739
Pointe Coupee Parish School Board	87	1,091	2,225	3,225	6,628
Police Jury Association (Ex Board)	(375)	-	-	-	(375)
Police Jury Association (Office)	6,075	46,992	93,017	132,387	278,471
Port of Iberia	3,879	27,834	52,888	74,550	159,151
Rapides Parish Indigent Defender Board	7,405	36,183	68,429	95,043	207,060
Rapides Parish Library	40,735	246,908	501,048	713,971	1,502,662
Rapides Parish Police Jury	71,386	737,072	1,469,830	2,054,799	4,333,087
Red River Parish Police Jury	49,706	186,312	363,015	515,636	1,114,669
Red River Parish School Board	106	771	1,452	1,935	4,264
Red River Waterway Commissior	26,207	128,907	251,084	346,866	753,064
Richland Parish Communication District	481	3,891	9,243	12,415	26,030
Richland Parish District Judge	566	10,287	22,597	31,818	65,268
Richland Parish Police Jury	24,247	183,578	370,684	520,474	1,098,983
Richland Parish Tax Commission	1,086	10,163	20,326	28,862	60,437
Sabine Parish District Attorney	8,879	43,576	84,592	118,709	255,756
Sabine Parish Library	3,949	23,629	46,996	66,763	141,337
Sabine Parish Police Jury	80,578	247,904	479,737	684,075	1,492,294
Sabine Parish School Board	(402)	(59)	-	-	(461)
South Toledo Bend Water District	3,529	21,740	43,349	61,040	129,658
St. Bernard Parish Government	227,916	1,179,815	2,316,448	3,248,408	6,972,587
St. Bernard Parish Library	3,232	18,149	35,686	50,175	107,242
St. Bernard Parish School Board	415	1,902	3,715	5,154	11,186
St. Bernard WIA	16,463	64,580	120,511	165,578	367,132
St. Charles Parish 29th Judicial District Attorney	24,572	172,877	344,247	487,418	1,029,114
St. Charles Parish Council	688,386	3,080,328	5,884,333	8,179,396	17,832,443
St. Charles Parish School Board	1,444	5,425	10,636	15,166	32,671
St. Helena Parish Police Jury	32,714	136,750	240,355	326,823	736,642
St. James Parish Government	220,217	1,031,677	1,989,173	2,814,509	6,055,576
St. James Parish School Board	116	899	1,842	2,577	5,434
St. John Parish Council	237,785	1,038,807	2,045,043	2,855,406	6,177,041
St. John the Baptist Parish 40th Judicial District Attorney	8,807	73,520	148,951	204,386	435,664
St. John the Baptist Parish Library	43,947	126,657	225,754	306,591	702,949

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF AMORTIZATION (PLAN A)  
DECEMBER 31, 2023 - DECEMBER 31, 2026

Employer	December 31, 2023	December 31, 2024	December 31, 2025	December 31, 2026	TOTAL
St. Landry Parish E911 Communications District	\$ 14,896	\$ 64,028	\$ 122,057	\$ 170,575	\$ 371,556
St. Landry Parish Government	92,453	508,103	968,035	1,392,610	2,961,201
St. Landry Parish Sheriff	17	757	1,725	2,415	4,914
St. Martin Parish Government	55,290	341,565	692,328	967,559	2,056,742
St. Martin Parish Library	9,157	49,792	96,140	129,768	284,857
St. Martin Parish School Board	42	930	2,014	2,946	5,932
St. Martin Parish Water & Sewer	526	14,211	27,009	37,732	79,478
St. Mary Parish Consolidated Gravity Drainage District #1	12,620	53,306	98,966	137,845	302,737
St. Mary Parish E911 Communications District	(468)	40,704	83,261	117,239	240,736
St. Mary Parish Government	66,952	519,153	1,033,952	1,439,549	3,059,606
St. Mary Parish Library	6,990	80,187	160,568	220,382	468,127
St. Mary Parish Sales & Use Tax Department	7,656	45,740	90,589	127,446	271,431
St. Mary Parish School Board	75	661	1,379	1,929	4,044
St. Mary Parish Sewer District Wards 5 & 8	1,931	6,485	12,565	17,063	38,044
St. Mary Parish Water & Sewer Commission #3	11,009	43,848	83,425	117,675	255,957
St. Tammany Parish 22nd District Attorney	57,999	273,411	509,859	751,138	1,592,407
St. Tammany Parish Communications District	11,657	46,030	85,028	118,156	260,871
St. Tammany Parish Coroner	27,114	247,223	487,510	697,379	1,459,226
St. Tammany Parish Fire District #1	1,059	3,840	6,865	9,362	21,126
St. Tammany Parish Fire District #4	1,961	10,587	20,637	28,762	61,947
St. Tammany Parish Government	443,725	2,418,513	4,762,847	6,668,309	14,293,394
St. Tammany Parish Library	81,879	422,457	832,407	1,173,219	2,509,962
St. Tammany Parish Mosquito Abatement District #2	32,840	187,126	370,983	524,179	1,115,128
St. Tammany Parish Recreation District #1	42,155	176,642	350,285	495,957	1,065,039
St. Tammany Parish Recreation District #11	2,072	10,576	21,040	29,327	63,015
Tangipahoa Parish 21st Judicial District Attorney	33,697	129,595	255,758	353,958	773,008
Tangipahoa Parish 21st Judicial District Indigent Defender	45,682	207,669	407,669	568,906	1,229,926
Tangipahoa Parish Consolidated Gravity Drainage District	11,806	78,559	153,960	216,607	460,932
Tangipahoa Parish Coroner	(671)	3,874	9,370	15,643	28,216
Tangipahoa Parish Government	329,297	1,600,116	3,119,706	4,399,996	9,449,115
Tangipahoa Parish Library	27,287	116,350	234,805	331,653	710,095
Tangipahoa Parish Mosquito Abatement District #1	9,920	65,007	128,828	183,059	386,814
Tangipahoa Parish Sewer District #1	14,046	60,212	116,393	163,845	354,496
Tangipahoa Parish Sheriff	7,008	28,122	53,613	75,371	164,114
Tangipahoa Parish Tourist Commission	6,090	34,096	66,292	92,510	198,988
Tangipahoa Parish Water District	21,118	101,311	198,566	281,816	602,811
Tangipahoa Recreation District #3	(133)	767	1,856	3,099	5,589
Teche-Vermilion Fresh Water District	7,889	72,541	148,688	210,183	439,301
Tensas Parish Police Jury	6,302	62,098	124,584	175,957	368,941
Terrebonne Indigent Defender Board	14,263	66,516	127,740	179,472	387,991
Union Parish 3rd Judicial Clerks' Fund	2,654	14,233	28,562	39,461	84,910
Union Parish Police Jury	45,114	262,279	542,059	762,902	1,612,354
Vermilion Parish 7th Ward Drainage District #2	2,884	15,691	31,184	44,028	93,787
Vermilion Parish Communication District	18,520	50,929	83,295	111,523	264,267
Vermilion Parish Library	6,214	51,330	103,320	146,865	307,729
Vermilion Parish Police Jury	50,620	371,921	775,695	1,096,231	2,294,467
Vermilion Parish Tourist Commission	824	5,375	10,666	15,039	31,904
Vermilion Parish Waterworks District #1	10,051	56,227	111,038	157,912	335,228
Washington Parish Police Jury	86,365	420,794	809,688	1,139,414	2,456,261
Webster Parish Police Jury	46,123	285,239	575,182	801,263	1,707,807
West Baton Rouge Natural Gas & Water	43,971	184,410	367,677	515,435	1,111,493

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF AMORTIZATION (PLAN A)  
DECEMBER 31, 2023 - DECEMBER 31, 2026

Employer	December 31, 2023	December 31, 2024	December 31, 2025	December 31, 2026	TOTAL
West Baton Rouge Parish 18th Judicial Court	\$ 765	\$ 10,922	\$ 25,597	\$ 34,912	\$ 72,196
West Baton Rouge Parish Council	128,166	683,840	1,371,709	1,936,643	4,120,358
West Baton Rouge Parish Library	13,195	73,584	145,120	205,388	437,287
West Baton Rouge Parish School Board	151	931	1,839	2,579	5,500
West Calcasieu Cameron Hospital	624,747	3,051,229	6,007,447	8,433,911	18,117,334
West Carroll Parish Library	686	6,479	13,453	19,587	40,205
West Carroll Parish Police Jury	17,817	108,772	215,332	304,093	646,014
West Feliciana Parish Tourist Commission	(1,344)	-	-	-	(1,344)
West Ouachita Parish Sewer District #5	6,067	35,653	72,260	103,445	217,425
Winn Parish 8th Judicial District Court	2,263	8,961	17,593	23,045	51,862
Winn Parish District Attorney	2,387	25,680	53,471	79,102	160,640
Winn Parish Police Jury	15,849	73,576	142,732	196,473	428,630
Winn Parish School Board	81	388	805	1,128	2,402
	<u>\$ 12,803,225</u>	<u>\$ 65,735,665</u>	<u>\$ 129,732,199</u>	<u>\$ 182,146,305</u>	<u>\$ 390,417,394</u>

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF AMORTIZATION (PLAN B)  
DECEMBER 31, 2023 - DECEMBER 31, 2026

Employer	December 31, 2023	December 31, 2024	December 31, 2025	December 31, 2026	TOTAL
34th Judicial District Indigent Defender	\$ 636	\$ 5,525	\$ 11,642	\$ 14,247	\$ 32,050
Abbeville Harbor & Terminal District	(150)	8,641	20,294	27,472	56,257
Acadia Soil & Water District	(171)	4,790	11,779	16,543	32,941
Ascension Parish Government	23,859	1,057,551	2,428,992	3,235,788	6,746,190
Ascension Parish Library	(6,194)	135,135	322,287	440,114	891,342
Assumption Waterworks #1	775	48,744	112,024	149,109	310,652
Audubon Regional Library	1,191	7,359	15,783	19,755	44,088
Avoyelles Coroner's Office	271	4,059	9,816	13,569	27,715
Avoyelles District Attorney's Office	1,367	25,257	56,989	74,797	158,410
Avoyelles Parish Police Jury	2,485	59,165	135,106	179,061	375,817
Bayou Lafourche Fresh Water District	206	31,824	73,210	97,608	202,848
Berwick Bayou Vista Waterworks	(507)	10,322	25,124	34,953	69,892
Calcasieu Soil & Water District	(264)	6,507	15,820	21,866	43,929
Cameron Mosquito Abatement District #1	2,305	18,138	39,215	49,867	109,525
City Court of Denham Springs	(892)	8,228	19,937	27,735	55,008
City Court of Hammond	42	40,085	93,269	125,356	258,752
City of Bossier	1,422	14,288	31,579	40,750	88,039
Crescent Soil & Water District	(3)	1,828	4,270	5,757	11,852
Denham Springs Ward Two Marshall	(893)	9,019	21,107	28,415	57,648
Desoto 42nd District Attorney	(1,039)	7,342	16,156	20,815	43,274
Desoto Communications District	(4,383)	-	-	-	(4,383)
Desoto Parish Library	753	45,706	105,886	141,894	294,239
Desoto Parish Police Jury	(2,969)	279,754	664,235	907,365	1,848,385
Evangeline Soil & Water District	(163)	2,613	6,325	8,756	17,531
Gulf Coast Soil & Water District	2,009	6,389	12,829	15,066	36,293
Iberia Soil & Water District	67	1,791	4,103	5,451	11,412
Jefferson Davis Soil & Water District	(658)	2,891	7,039	9,792	19,064
Lafourche 17th Indigent Defender Board	103	19,898	46,818	63,707	130,526
Lafourche/Terrebonne Soil & Water District	23	3,784	8,807	11,767	24,381
Livingston Parish Council	(1,057)	294,837	680,776	910,748	1,885,304
Livingston Parish Library	4,124	103,294	239,142	320,337	666,897
Livingston Parish Sheriff	377	7,947	18,125	24,220	50,669
Louisiana School Board Association	5,318	12,182	22,905	25,425	65,830
Madison Parish Soil & Water District	(767)	3,530	9,556	14,172	26,491
North Caddo Medical Center	(29,905)	541,466	1,305,909	1,800,621	3,618,091
Northeast Soil & Water District	797	4,004	8,537	10,604	23,942
St. Charles 29th Judicial District Public Defender	(3,764)	2,617	11,154	20,012	30,019
St. James Parish Hospital	5,830	482,315	1,119,895	1,501,835	3,109,875
St. Landry Soil & Water District	41	1,497	3,442	4,574	9,554
St. Mary Soil & Water District	(22)	1,681	3,968	5,402	11,029
St. Mary Water & Sewer District #4	(2,412)	32,669	79,232	109,540	219,029
St. Mary Waterworks District # 5	1,312	12,662	26,977	33,776	74,727
Tangipahoa Soil & Water	(2,072)	2,119	7,799	13,376	21,222
Terrebonne Parish 32nd Judicial District Attorney	(245)	9,228	22,718	31,768	63,469
Terrebonne Consolidated Government	61,161	1,423,696	3,243,760	4,291,171	9,019,789
Terrebonne Consolidated Waterworks	2,382	208,330	478,337	635,636	1,324,685
Terrebonne Recreation District #10	36	2,886	6,678	8,937	18,537
Terrebonne Sales & Use	105	13,308	30,357	40,255	84,025
Upper Delta Soil and Water District	515	507	491	-	1,513
Vermilion Soil & Water District	480	4,079	9,237	12,184	25,980
Vernon Parish 30th Judicial District Attorney	(1,781)	14,743	35,649	49,323	97,934
Vernon Parish Police Jury	7,587	175,092	397,153	522,435	1,102,267
West Carroll Soil & Water District	64	1,836	4,219	5,609	11,728
West Feliciana Parish Consolidated Waterworks #13	2,484	18,903	40,673	51,493	113,553
West Feliciana Police Jury	(1,831)	96,757	223,843	299,280	618,049
	<u>\$ 67,985</u>	<u>\$ 5,338,818</u>	<u>\$ 12,350,973</u>	<u>\$ 16,530,108</u>	<u>\$ 34,287,885</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 18, 2023

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, 2022, and the related notes to the schedules and have issued our report thereon dated August 18, 2023.

### Report on 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.

### **Report on 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, Sharpner, Hogan and Oaker, LLP*

New Orleans, Louisiana

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUMMARY SCHEDULE OF FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2022

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, 2022 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