

EMPLOYER PENSION REPORT
PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM
OF LOUISIANA
BATON ROUGE, LOUISIANA
DECEMBER 31, 2023

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA

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INDEPENDENT AUDITOR'S REPORT

August 14, 2024

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

Report on the Audit of the Employer Pension Schedules

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, 2023, 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, 2023, and the related notes to the schedules.

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 of the Parochial Employees' Retirement System of Louisiana as of and for the year ended December 31, 2023, in accordance with accounting principles generally accepted in the United States of America.

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

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Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Employer Pension 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.

Emphasis of Matters

As disclosed in Note 6 to the schedules, the total pension liability for the Parochial Employees' Retirement System of Louisiana for Plan A and Plan B was \$4,847,819,779 and \$442,186,112, respectively, at December 31, 2023. 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, 2023 could be understated or overstated. Our opinion is not modified with respect to this matter.

As disclosed in Note 9 to the schedules, the deferred inflows of resources or deferred outflows 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.

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 employer pension 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 employer pension 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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the schedule of 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 pension 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 Information

Financial Statement Audit

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, 2023, and our report thereon, dated June 14, 2024, expressed an unmodified opinion on those financial statements.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 14, 2024, 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 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, Sharpner, Hogan and Gruber, LLP

New Orleans, Louisiana

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)
DECEMBER 31, 2023

Employer	Employer Contributions	Employer Allocation Percentage	
15th Judicial District Court	\$ 241,642	0.289916	%
16th Judicial District Attorney	248,390	0.298012	
5th Judicial District Attorney	43,137	0.051755	
Acadia Parish Communications District	7,229	0.008673	
Acadia Parish Library	66,792	0.080135	
Acadia Parish Police Jury	393,310	0.471884	
Acadiana Crime Lab	199,478	0.239329	
Allen Parish 33rd Judicial Indigent Defender Board	17,969	0.021559	
Allen Parish Ambulance Service	150,532	0.180605	
Allen Parish Coroner	2,403	0.002883	
Allen Parish District Attorney	37,002	0.044394	
Allen Parish Library	51,710	0.062040	
Allen Parish Police Jury	152,354	0.182791	
Assumption Parish Police Jury	273,729	0.328413	
Avoyelles Parish 12th Judicial District Indigent Defender	16,393	0.019668	
Bayou Vermillion District	65,941	0.079114	
Beauregard Parish Communications District	25,605	0.030720	
Beauregard Parish District Attorney	18,233	0.021876	
Beauregard Parish Library	76,505	0.091789	
Beauregard Parish Police Jury	332,820	0.399309	
Bienville Parish Library	58,797	0.070543	
Bienville Parish Police Jury	185,329	0.222353	
Bossier Parish Communications District	117,402	0.140856	
Bossier Parish EMS	324,572	0.389413	
Bossier Parish Police Jury	1,380,664	1.656486	
Caddo Parish Commission	1,750,639	2.100373	
Caddo Parish Coroner	83,833	0.100581	
Caddo Parish District Attorney	428,101	0.513625	
Caddo/Bossier Port Commission	261,740	0.314029	
Calcasieu Parish Police Jury	5,771,745	6.924796	
Calcasieu Parish Waterworks District #7	36,768	0.044113	
Calcasieu Regional Airport	128,698	0.154409	
Calcasieu-Sulphur Parks & Recreation	289,363	0.347171	
Caldwell Parish District Attorney	5,992	0.007189	
Caldwell Parish Library	13,438	0.016123	
Caldwell Parish Police Jury	98,797	0.118534	
Cameron Parish Ambulance District #2	183,249	0.219858	
Cameron Parish Police Jury	647,894	0.777327	
Catahoula E911 Communications District	4,416	0.005298	
Catahoula Parish Library	13,572	0.016283	
Catahoula Parish Police Jury	46,443	0.055721	
City of Morgan City	23,976	0.028766	
Claiborne Parish Office of Com Ser	15,396	0.018472	
Claiborne Parish Police Jury	122,660	0.147164	
Concordia Parish 7th District Attorney	46,652	0.055972	

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)
DECEMBER 31, 2023

Employer	Employer Contributions	Employer Allocation Percentage	
Concordia Parish Indigent Defender Board	\$ 13,669	0.016400	%
Concordia Parish Library	41,343	0.049602	
Concordia Parish Police Jury	102,392	0.122847	
Concordia Parish Sewer District #1	9,241	0.011087	
Desoto Parish EMS	357,594	0.429032	
Desoto Parish School Board	880	0.001056	
Desoto Parish Waterworks	68,720	0.082449	
East Carroll Parish Police Jury	135,198	0.162207	
East Feliciana 20th Judicial District Indigent Defender Board	18,088	0.021702	
East Feliciana Communications District	46,965	0.056347	
East Feliciana Parish Police Jury	198,445	0.238089	
Evangeline Parish Communications District	51,926	0.062300	
Evangeline Parish District Attorney	39,346	0.047206	
Evangeline Parish Police Jury	250,405	0.300430	
Evangeline Parish Solid Waste	74,985	0.089965	
Franklin Parish Communications District	13,256	0.015904	
Franklin Parish Library	31,424	0.037702	
Franklin Parish Police Jury	175,201	0.210202	
Grant Parish Police Jury	168,502	0.202165	
Greater New Orleans Expressway	651,630	0.781809	
Iberia Medical Center	4,125,541	4.949722	
Iberia Parish 16th Judicial District Judge	109,823	0.131763	
Iberia Parish Government	703,005	0.843448	
Iberia Parish School Board	1,104	0.001325	
Iberia Parish Tourist Commission	8,841	0.010607	
Iberville Parish District Attorney	64,932	0.077904	
Iberville Parish Library	142,999	0.171567	
Iberville Parish Police Jury	1,070,772	1.284686	
Jackson Parish District Attorney	54,079	0.064883	
Jackson Parish Police Jury	226,106	0.271276	
Jackson Parish Recreation Department	38,824	0.046580	
Jackson Parish Sales Tax	6,225	0.007469	
Jefferson Davis District Attorney	47,207	0.056638	
Jefferson Davis Parish Indigent Defender Board	8,393	0.010070	
Jefferson Davis Parish Landfill	23,229	0.027870	
Jefferson Davis Parish Library	49,463	0.059344	
Jefferson Davis Parish Mosquito Abatement	44,438	0.053316	
Jefferson Davis Parish Police Jury	115,265	0.138292	
Jefferson Davis Parish Tourist Commission	23,804	0.028559	
Jefferson Parish Government	16,847,070	20.212692	
Jefferson Parish 24th Indigent Defender Board	16,315	0.019574	
Jefferson Parish Finance Authority	11,395	0.013671	
Jefferson Parish Housing Authority	12,994	0.015590	
Jefferson Parish Retirement System	22,427	0.026907	
Kolin Ruby Wise Water District (Rapides)	27,609	0.033125	
Lafayette 15th Judicial District Attorney	240,186	0.288169	
Lafayette Airport Commission	195,649	0.234735	
Lafayette Consolidated Government	4,758,296	5.708885	
Lafayette Convention & Visitors Commission	104,381	0.125234	

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)
DECEMBER 31, 2023

Employer	Employer Contributions	Employer Allocation Percentage	
Lafayette Economic Development Authority	\$ 184,470	0.221323	%
Lafourche Parish Water District #1	467,257	0.560603	
Lasalle Parish Police Jury	125,925	0.151082	
Lincoln Parish 3rd Judicial District Attorney	78,511	0.094196	
Lincoln Parish 3rd Judicial Indigent Defender	3,816	0.004578	
Lincoln Parish Police Jury	475,816	0.570872	
Livingston Parish Recreation District #3	148,649	0.178345	
Madison Parish Police Jury	257,732	0.309220	
Monroe/West Monroe Visitors' Bureau	87,373	0.104828	
Morehouse Parish Library	18,774	0.022525	
Morehouse Parish Police Jury	101,604	0.121902	
Natchitoches 10th Judicial Court	19,401	0.023277	
Natchitoches Parish Police Jury	359,632	0.431478	
Natchitoches Parish District Attorney	19,286	0.023139	
Natchitoches Parish Tax Commission	32,741	0.039282	
Natchitoches Port Commission	32,649	0.039171	
North Louisiana Crime Lab	276,653	0.331921	
Ouachita Parish Police Jury	1,736,340	2.083218	
Plaquemines 25th Judicial District Public Defender	18,197	0.021832	
Plaquemines Medical Center	278,981	0.334714	
Plaquemines Parish District Attorney of the 25th District	3,364	0.004036	
Plaquemines Parish Government	1,703,068	2.043299	
Plaquemines Port, Harbor & Terminal District	507,576	0.608977	
Pointe Coupee General Hospital	1,011,715	1.213831	
Point Coupee HB Health & Hospice	236,756	0.284054	
Pointe Coupee Parish Library	82,142	0.098552	
Pointe Coupee Parish Police Jury	299,562	0.359407	
Pointe Coupee Parish School Board	1,104	0.001325	
Police Jury Association (Office)	60,861	0.073020	
Port of Iberia	37,000	0.044392	
Rapides Parish Indigent Defender Board	37,957	0.045540	
Rapides Parish Library	296,277	0.355466	
Rapides Parish Police Jury	869,181	1.042822	
Red River Parish Police Jury	239,183	0.286966	
Red River Parish School Board	276	0.000331	
Red River Waterway Commission	159,964	0.191921	
Richland Parish Communication District	5,756	0.006906	
Richland Parish District Judge	18,715	0.022454	
Richland Parish Police Jury	246,482	0.295723	
Richland Parish Tax Commission	11,669	0.014000	
Sabine Parish District Attorney	51,754	0.062093	
Sabine Parish Library	29,935	0.035915	
Sabine Parish Police Jury	361,968	0.434280	
South Toledo Bend Water District	29,750	0.035693	

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)
DECEMBER 31, 2023

Employer	Employer Contributions	Employer Allocation Percentage
St. Bernard Parish Government	\$ 1,437,250	1.724377 %
St. Bernard Parish Library	22,241	0.026684
St. Bernard Parish School Board	1,242	0.001490
St. Bernard WIA	64,619	0.077528
St. Charles Parish 29th Judicial District Attorney	208,318	0.249935
St. Charles Parish Council	3,885,958	4.662276
St. Charles Parish School Board	6,997	0.008395
St. Helena Parish Police Jury	157,138	0.188530
St. James Parish Government	1,223,769	1.468248
St. John Parish Council	1,277,250	1.532413
St. John the Baptist Parish 40th Judicial District Attorney	91,371	0.109625
St. John the Baptist Parish Library	147,107	0.176495
St. Landry Parish E911 Communications District	76,715	0.092041
St. Landry Parish Government	675,776	0.810779
St. Landry Parish Sheriff	1,035	0.001242
St. Martin Parish Government	443,385	0.531962
St. Martin Parish Library	67,951	0.081526
St. Martin Parish School Board	1,691	0.002029
St. Martin Parish Water & Sewer	15,098	0.018114
St. Mary Parish Consolidated Gravity Drainage District #1	59,838	0.071792
St. Mary Parish E911 Communications District	54,951	0.065929
St. Mary Parish Government	539,085	0.646781
St. Mary Parish Library	115,325	0.138364
St. Mary Parish Sales & Use Tax Department	53,270	0.063912
St. Mary Parish Sewer District Wards 5 & 8	9,752	0.011700
St. Mary Parish Water and Sewer Commission #3	54,272	0.065114
St. Tammany Parish 22nd District Attorney	367,932	0.441436
St. Tammany Parish Communications District	49,615	0.059527
St. Tammany Parish Coroner	293,726	0.352405
St. Tammany Parish Fire District #1	11,267	0.013518
St. Tammany Parish Government	3,211,578	3.853171
St. Tammany Parish Library	519,994	0.623876
St. Tammany Parish Mosquito Abatement District #2	247,959	0.297495
St. Tammany Parish Recreation District #1	212,853	0.255376
St. Tammany Parish Recreation District #11	10,728	0.012871
Tangipahoa Parish 21st Judicial District Attorney	165,216	0.198222
Tangipahoa Parish 21st Judicial District Indigent Defender	251,539	0.301790
Tangipahoa Parish Consolidated Gravity Drainage District	93,148	0.111757
Tangipahoa Parish Coroner	31,709	0.038044
Tangipahoa Parish Government	2,038,830	2.446138
Tangipahoa Parish Library	148,551	0.178228
Tangipahoa Parish Mosquito Abatement District #1	86,051	0.103242
Tangipahoa Parish Sewer District #1	78,757	0.094491

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)
DECEMBER 31, 2023

Employer	Employer Contributions	Employer Allocation Percentage
Tangipahoa Parish Sheriff	\$ 33,293	0.039944 %
Tangipahoa Parish Tourist Commission	45,834	0.054990
Tangipahoa Parish Water District	129,070	0.154855
Tangipahoa Recreation District #3	5,750	0.006899
Teche-Vermilion Fresh Water District	92,952	0.111521
Tensas Parish Police Jury	83,879	0.100636
Terrebonne Indigent Defender Board	88,140	0.105748
Union Parish 3rd Judicial Clerks' Fund	19,542	0.023446
Union Parish Police Jury	350,225	0.420191
Vermilion Parish 7th Ward Drainage District #2	19,035	0.022838
Vermilion Parish Communication District	51,463	0.061744
Vermilion Parish Library	58,935	0.070709
Vermilion Parish Police Jury	463,843	0.556507
Vermilion Parish Tourist Commission	6,572	0.007885
Vermilion Parish Waterworks District #1	62,920	0.075490
Washington Parish Police Jury	510,961	0.613038
Webster Parish Police Jury	347,926	0.417433
West Baton Rouge Natural Gas & Water	209,097	0.250869
West Baton Rouge Parish 18th Judicial Court	21,441	0.025724
West Baton Rouge Parish Council	906,496	1.087591
West Baton Rouge Parish Library	103,576	0.124268
West Baton Rouge Parish School Board	1,104	0.001325
West Calcasieu Cameron Hospital	3,868,240	4.641018
West Carroll Parish Library	9,524	0.011427
West Carroll Parish Police Jury	128,549	0.154230
West Ouachita Parish Sewer District #5	50,818	0.060970
Winn Parish 8th Judicial District Court	8,998	0.010796
Winn Parish District Attorney	23,429	0.028110
Winn Parish Police Jury	99,216	0.119037
Winn Parish School Board	552	0.000662
Total	<u>\$ 83,348,951</u>	<u>100.000000 %</u>

See accompanying notes.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN B)
DECEMBER 31, 2023

Employer	Employer Contributions	Employer Allocation Percentage
34th Judicial District Indigent Defender	\$ 8,178	0.087754 %
Abbeville Harbor & Terminal District	16,655	0.178716
Acadia Soil & Water District	7,768	0.083354
Ascension Parish Government	1,799,422	19.308613
Ascension Parish Library	257,970	2.768135
Assumption Waterworks #1	84,856	0.910543
Audubon Regional Library	14,809	0.158907
Avoyelles Coroner's Office	7,257	0.077871
Avoyelles District Attorney's Office	40,521	0.434809
Avoyelles Parish Police Jury	96,258	1.032892
Bayou Lafourche Fresh Water District	56,187	0.602912
Berwick Bayou Vista Waterworks	16,346	0.175400
Calcasieu Soil & Water District	10,804	0.115932
Cameron Mosquito Abatement District #1	35,951	0.385771
City Court of Denham Springs	12,524	0.134388
City Court of Hammond	67,910	0.728705
City of Bossier	22,944	0.246200
Crescent Soil & Water District	3,042	0.032642
Denham Springs Ward Two Marshall	4,317	0.046323
Desoto 42nd District Attorney	12,458	0.133680
Desoto Parish Library	78,116	0.838220
Desoto Parish Police Jury	527,948	5.665121
Evangeline Soil & Water District	4,750	0.050970
Gulf Coast Soil & Water District	8,317	0.089245
Iberia Soil & Water District	2,882	0.030925
Jefferson Davis Soil & Water District	5,616	0.060262
Lafourche 17th Indigent Defender Board	36,467	0.391307
Lafourche/Terrebonne Soil & Water District	4,175	0.044800
Livingston Parish Council	502,045	5.387170
Livingston Parish Library	163,665	1.756200
Livingston Parish Sheriff	16,582	0.177932
Louisiana School Board Association	9,401	0.100877
Madison Parish Soil & Water District	7,175	0.076991
North Caddo Medical Center	1,083,891	11.630641
Northeast Soil & Water District	4,980	0.053438
St. Charles 29th Judicial District Public Defender	11,385	0.122166
St. James Parish Hospital	830,361	8.910150
St. Landry Soil & Water District	4,132	0.044338
St. Mary Soil & Water District	2,976	0.031934
St. Mary Water & Sewer District #4	62,067	0.666007
St. Mary Waterworks District # 5	17,902	0.192097
Tangipahoa Soil & Water	7,804	0.083740
Terrebonne Parish 32nd Judicial District Attorney	20,409	0.218998
Terrebonne Consolidated Government	2,406,894	25.827062
Terrebonne Consolidated Waterworks	359,575	3.858403
Terrebonne Recreation District #10	3,555	0.038147
Terrebonne Sales & Use	23,283	0.249837

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN B)
DECEMBER 31, 2023

Employer	Employer Contributions	Employer Allocation Percentage
Vermilion Soil & Water District	\$ 10,437	0.111994 %
Vernon Parish 30th Judicial District Attorney	25,874	0.277640
Vernon Parish Police Jury	312,320	3.351335
West Carroll Soil & Water District	3,062	0.032857
West Feliciana Parish Consolidated Waterworks #13	27,754	0.297813
West Feliciana Police Jury	157,294	1.687836
Total	\$ 9,319,271	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, 2023

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	\$ 276,209	\$ 130,794	\$ 445,152	\$ -	\$ -	\$ 575,946	\$ 74,140	\$ -	\$ 48,121	\$ 6,051	\$ 128,312	\$ 109,264	\$ (9,465)	\$ 99,799
16th Judicial District Attorney	283,923	134,446	457,583	-	355	592,384	76,210	-	49,465	4,390	130,065	112,315	(25,140)	87,175
5th Judicial District Attorney	49,308	23,349	79,467	-	4,915	107,731	13,235	-	8,591	-	21,826	19,506	1,479	20,985
Acadia Parish Communications District	8,263	3,913	13,317	-	68	17,298	2,218	-	1,440	10	3,668	3,269	(102)	3,167
Acadia Parish Library	76,346	36,152	123,043	-	103	159,298	20,493	-	13,301	1,710	35,504	30,201	(2,563)	27,638
Acadia Parish Police Jury	449,574	212,887	724,554	-	322	937,763	120,675	-	78,325	15,729	214,729	177,845	(1,789)	176,056
Acadiana Crime Lab	228,014	107,972	367,478	-	232	475,682	61,203	-	39,725	14,466	115,394	90,199	(18,005)	72,194
Allen Parish 33rd Judicial Indigent Defender Board	20,540	9,726	33,103	-	1,562	44,391	5,513	-	3,578	375	9,466	8,125	303	8,428
Allen Parish Ambulance Service	172,066	81,479	277,310	-	1,592	360,381	46,186	-	29,978	679	76,843	68,067	4,630	72,697
Allen Parish Coroner	2,747	1,301	4,427	-	-	5,728	737	-	479	614	1,830	1,087	(297)	790
Allen Parish District Attorney	42,295	20,028	68,165	-	220	88,413	11,353	-	7,369	2,316	21,038	16,731	(5,044)	11,687
Allen Parish Library	59,107	27,989	95,259	-	43	123,291	15,865	-	10,298	6,999	33,162	23,382	(6,175)	17,207
Allen Parish Police Jury	174,149	82,465	280,666	-	3,712	366,843	46,745	-	30,340	80	77,165	68,891	3,838	72,729
Assumption Parish Police Jury	312,886	148,161	504,262	-	491	652,914	83,985	-	54,511	190	138,686	123,773	(13,526)	110,247
Avoyelles Parish 12th Judicial District Indigent Defender	18,738	8,873	30,199	-	1,056	40,128	5,030	-	3,265	426	8,721	7,413	(308)	7,105
Bayou Vermillion District	75,374	35,692	121,476	-	14,418	171,586	20,232	-	13,132	6,189	39,553	29,817	(5,473)	24,344
Beauregard Parish Communications District	29,268	13,859	47,169	-	190	61,218	7,856	-	5,099	2,138	15,093	11,578	1,316	12,894
Beauregard Parish District Attorney	20,842	9,869	33,590	-	206	43,625	5,594	-	3,631	346	9,571	8,245	705	8,950
Beauregard Parish Library	87,449	41,410	140,937	-	155	182,502	23,473	-	15,236	827	39,536	34,594	1,856	36,450
Beauregard Parish Police Jury	380,431	180,146	613,119	-	-	793,265	102,115	-	66,279	7,453	175,847	150,492	(15,881)	134,611
Bienville Parish Library	67,208	31,825	108,315	-	681	140,821	18,040	-	11,709	-	29,749	26,586	562	27,148
Bienville Parish Police Jury	211,841	100,313	341,412	-	2,680	444,405	56,862	-	36,907	916	94,685	83,801	(6,464)	77,337
Bossier Parish Communications District	134,197	63,546	216,277	-	6,696	286,519	36,021	-	23,380	-	59,401	53,086	4,877	57,963
Bossier Parish EMS	371,002	175,681	597,924	-	11,617	785,222	99,584	-	64,636	20,842	185,062	146,763	1,959	148,722
Bossier Parish Police Jury	1,578,171	747,312	2,543,451	-	1,816	3,292,579	423,612	-	274,950	49,196	747,758	624,300	6,284	630,584
Caddo Parish Commission	2,001,072	947,569	3,225,018	-	1,719	4,174,306	537,127	-	348,628	10,387	896,142	791,593	(41,976)	749,617
Caddo Parish Coroner	95,826	45,376	154,437	-	-	199,813	25,722	-	16,695	2,926	45,343	37,907	(3,227)	34,680
Caddo Parish District Attorney	489,342	231,718	788,645	-	-	1,020,363	131,349	-	85,254	7,860	224,463	193,576	(6,599)	186,977
Caddo/Bossier Port Commission	299,182	141,672	482,176	-	2,568	626,416	80,306	-	52,124	435	132,865	118,352	21,862	140,214
Calcasieu Parish Police Jury	6,597,407	3,124,074	10,632,678	-	-	13,756,752	1,770,875	-	1,149,406	399,862	3,320,143	2,609,831	63,433	2,673,264
Calcasieu Parish Waterworks District #7	42,027	19,901	67,733	-	-	87,634	11,281	-	7,322	570	19,173	16,625	(604)	16,021
Calcasieu Regional Airport	147,109	69,661	237,087	-	2,008	308,756	39,487	-	25,629	1,168	66,284	58,194	3,032	61,226
Calcasieu-Sulphur Parks & Recreation	330,758	156,624	533,064	-	-	689,688	88,782	-	57,625	11,512	157,919	130,843	394	131,237
Caldwell Parish District Attorney	6,849	3,243	11,038	-	128	14,409	1,838	-	1,193	1,060	4,091	2,709	(2,407)	302
Caldwell Parish Library	15,361	7,274	24,756	-	124	32,154	4,123	-	2,676	31	6,830	6,076	(260)	5,816
Caldwell Parish Police Jury	112,930	53,476	182,003	-	703	236,182	30,313	-	19,675	12,462	62,450	44,673	(9,581)	35,092
Cameron Parish Ambulance District #2	209,464	99,187	337,581	-	-	436,768	56,224	-	36,493	4,799	97,516	82,861	(2,185)	80,676
Cameron Parish Police Jury	740,577	350,686	1,193,547	-	-	1,544,233	198,785	-	129,024	26,339	354,148	292,961	21,789	314,750

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

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)
			Actual	Investment					Actual	Investment						
Catahoula E911 Communications District	\$ 5,048	\$ 2,390	\$ 8,135	\$ -	\$ -	\$ 41	\$ 10,566	\$ 1,355	\$ -	\$ -	\$ 879	\$ 5	\$ 2,239	\$ 1,997	\$ 339	\$ 2,336
Catahoula Parish Library	15,513	7,346	25,002	-	-	1,149	33,497	4,164	-	-	2,703	499	7,366	6,137	124	6,261
Catahoula Parish Police Jury	53,087	25,138	85,557	-	-	1,416	112,211	14,250	-	-	9,249	2,602	26,101	21,000	(4,354)	16,646
City of Morgan City	27,406	12,978	44,169	-	-	1,676	58,823	7,356	-	-	4,775	3,598	15,729	10,841	(2,899)	7,942
Claiborne Parish Office of Com Ser	17,599	8,334	28,363	-	-	40	36,737	4,724	-	-	3,066	3,017	10,807	6,962	(2,206)	4,756
Claiborne Parish Police Jury	140,206	66,392	225,963	-	-	1,917	294,272	37,634	-	-	24,427	670	62,731	55,463	(2,776)	52,687
Concordia Parish 7th District Attorney	53,326	25,251	85,942	-	-	275	111,468	14,314	-	-	9,290	4,021	27,625	21,095	(5,859)	15,236
Concordia Parish Indigent Defender Board	15,625	7,399	25,181	-	-	905	33,485	4,194	-	-	2,722	110	7,026	6,181	(268)	5,913
Concordia Parish Library	47,257	22,378	76,161	-	-	759	99,298	12,685	-	-	8,233	2,599	23,517	18,694	(803)	17,891
Concordia Parish Police Jury	117,039	55,422	188,625	-	-	-	244,047	31,416	-	-	20,391	3,346	55,153	46,299	(3,900)	42,399
Concordia Parish Sewer District #1	10,563	5,002	17,024	-	-	121	22,147	2,835	-	-	1,840	1,210	5,885	4,178	(190)	3,988
Desoto Parish EMS	408,748	193,555	658,757	-	-	4,256	856,568	109,716	-	-	71,212	-	180,928	161,694	5,603	167,297
Desoto Parish School Board	1,006	476	1,621	-	-	90	2,187	270	-	-	175	2	447	398	(33)	365
Desoto Parish Waterworks	78,551	37,196	126,596	-	-	886	164,678	21,085	-	-	13,685	2,596	37,366	31,074	321	31,395
East Carroll Parish Police Jury	154,538	73,179	249,061	-	-	13,035	335,275	41,481	-	-	26,924	-	68,405	61,133	(448)	60,685
East Feliciana 20th Judicial District Indigent Defender Board	20,676	9,791	33,322	-	-	958	44,071	5,550	-	-	3,602	17	9,169	8,179	(228)	7,951
East Feliciana Communications District	53,683	25,421	86,518	-	-	1,204	113,143	14,410	-	-	9,353	2,633	26,396	21,236	(2,780)	18,456
East Feliciana Parish Police Jury	226,833	107,412	365,574	-	-	3,941	476,927	60,886	-	-	39,519	18,056	118,461	89,731	(5,476)	84,255
Evangeline Parish Communications District	59,355	28,106	95,659	-	-	2,075	125,840	15,932	-	-	10,341	1,423	27,696	23,480	22,149	45,629
Evangeline Parish District Attorney	44,974	21,297	72,482	-	-	3,664	97,443	12,072	-	-	7,835	459	20,366	17,791	757	18,548
Evangeline Parish Police Jury	286,226	135,537	461,295	-	-	9,591	606,423	76,829	-	-	49,867	-	126,696	113,227	(15,532)	97,695
Evangeline Parish Solid Waste	85,712	40,587	138,137	-	-	2,443	181,167	23,007	-	-	14,933	1,423	39,363	33,906	(92)	33,814
Franklin Parish Communications District	15,152	7,175	24,420	-	-	48	31,643	4,067	-	-	2,640	256	6,963	5,994	(493)	5,501
Franklin Parish Library	35,920	17,009	57,890	-	-	8,710	83,609	9,642	-	-	6,258	257	16,157	14,209	4,100	18,309
Franklin Parish Police Jury	200,264	94,831	322,755	-	-	-	417,586	53,755	-	-	34,890	5,764	94,409	79,221	(14,438)	64,783
Grant Parish Police Jury	192,607	91,205	310,414	-	-	172	401,791	51,700	-	-	33,556	5,823	91,079	76,192	(4,847)	71,345
Greater New Orleans Expressway	744,847	352,708	1,200,429	-	-	-	1,553,137	199,932	-	-	129,768	5,106	334,806	294,650	(47,340)	247,310
Iberia Medical Center	4,715,710	2,233,033	7,600,050	-	-	44,693	9,877,776	1,265,790	-	-	821,575	18,859	2,106,224	1,865,461	(55,083)	1,810,378
Iberia Parish 16th Judicial District Judge	125,534	59,444	202,315	-	-	635	262,394	33,696	-	-	21,871	3,425	58,992	49,659	(12,775)	36,884
Iberia Parish Government	803,572	380,516	1,295,072	-	-	2,614	1,678,202	215,695	-	-	139,999	18,298	373,992	317,880	(34,025)	283,855
Iberia Parish School Board	1,262	598	2,034	-	-	153	2,785	339	-	-	220	13	572	499	40	539
Iberia Parish Tourist Commission	10,106	4,785	16,287	-	-	-	21,072	2,713	-	-	1,761	440	4,914	3,998	(147)	3,851
Iberville Parish District Attorney	74,221	35,146	119,618	-	-	3,545	158,309	19,922	-	-	12,931	-	32,853	29,361	401	29,762
Iberville Parish Library	163,456	77,401	263,433	-	-	225	341,059	43,875	-	-	28,477	3,710	76,062	64,661	(2,851)	61,810
Iberville Parish Police Jury	1,223,949	579,577	1,972,571	-	-	10,541	2,562,689	328,532	-	-	213,237	22,205	563,974	484,175	(359)	483,816
Iberville Parish School Board	-	-	-	-	-	73	73	-	-	-	-	-	142	-	(76)	(76)
Jackson Parish District Attorney	61,815	29,272	99,625	-	-	2,441	131,338	16,592	-	-	10,770	-	27,362	24,453	3,177	27,630
Jackson Parish Police Jury	258,451	122,384	416,531	-	-	2,382	541,297	69,373	-	-	45,027	1,157	115,557	102,239	(1,150)	101,089
Jackson Parish Recreation Department	44,378	21,014	71,521	-	-	626	93,161	11,912	-	-	7,732	640	20,284	17,555	1,368	18,923
Jackson Parish Sales Tax	7,116	3,370	11,468	-	-	1,270	16,108	1,910	-	-	1,240	448	3,598	2,815	85	2,900
Jefferson Davis District Attorney	53,960	25,552	86,965	-	-	3,614	116,131	14,484	-	-	9,401	43	23,928	21,346	(724)	20,622
Jefferson Davis Parish Indigent Defender Board	9,594	4,543	15,462	-	-	-	20,005	2,575	-	-	1,671	664	4,910	3,795	(652)	3,143
Jefferson Davis Parish Landfill	26,552	12,573	42,793	-	-	329	55,695	7,127	-	-	4,626	131	11,884	10,504	(13)	10,491
Jefferson Davis Parish Library	56,538	26,773	91,120	-	-	4,240	122,133	15,176	-	-	9,850	216	25,242	22,366	5,386	27,752
Jefferson Davis Parish Mosquito Abatement	50,795	24,053	81,864	-	-	292	106,209	13,634	-	-	8,850	946	23,430	20,094	(60)	20,034

(Continued)

**PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

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)
													Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	
Jefferson Davis Parish Police Jury	\$ 131,754	\$ 62,389	\$ 212,340	\$ -	\$ 4,531	\$ 279,260	\$ 35,365	\$ -	\$ 22,954	\$ 603	\$ 58,922	\$ 52,120	\$ (6,364)	\$ 45,756	
Jefferson Davis Parish Tourist Commission	27,209	12,884	43,851	-	524	57,259	7,303	-	4,740	1,845	13,888	10,763	(886)	9,877	
Jefferson Parish Government	19,257,075	9,118,823	31,035,580	-	584,267	40,738,670	5,168,983	-	3,354,984	-	8,523,967	7,617,798	311,928	7,929,726	
Jefferson Parish 24th Indigent Defender Board	18,649	8,831	30,055	-	883	39,769	5,006	-	3,249	121	8,376	7,377	306	7,683	
Jefferson Parish Finance Authority	13,025	6,168	20,991	-	4,907	32,066	3,496	-	2,269	307	6,072	5,152	5,757	10,909	
Jefferson Parish Housing Authority	14,853	7,033	23,938	-	1,182	32,153	3,987	-	2,588	6,458	13,033	5,876	5,379	11,255	
Jefferson Parish Retirement System	25,635	12,139	41,314	-	1,534	54,987	6,881	-	4,466	251	11,598	10,141	1,479	11,620	
Kolin Ruby Wise Water District (Rapides)	31,559	14,944	50,862	-	496	66,302	8,471	-	5,498	372	14,341	12,484	(100)	12,384	
Lafayette 15th Judicial District Attorney	274,545	130,005	442,469	-	18,493	590,967	73,693	-	47,831	-	121,524	108,606	15,476	124,082	
Lafayette Airport Commission	223,637	105,899	360,424	-	4,046	470,369	60,029	-	38,962	13,988	112,979	88,467	(10,688)	77,779	
Lafayette Consolidated Government	5,438,982	2,575,524	8,765,707	-	-	11,341,231	1,459,930	-	947,584	197,149	2,604,663	2,151,576	(81,135)	2,070,441	
Lafayette Convention & Visitors Commission	119,313	56,498	192,291	-	565	249,534	32,026	-	20,787	4,979	57,792	47,198	(11,833)	35,365	
Lafayette Economic Development Authority	210,859	99,848	339,830	-	10,952	450,630	56,599	-	36,736	538	93,873	83,413	6,626	90,039	
Lafourche Parish Water District #1	534,099	252,912	860,778	-	9,802	1,123,492	143,363	-	93,051	-	236,414	211,281	4,869	216,150	
Lasalle Parish Police Jury	143,939	68,160	231,979	-	202	300,341	38,636	-	25,077	3,366	67,079	56,940	(11,666)	45,274	
Lincoln Parish 3rd Judicial District Attorney	89,743	42,496	144,633	-	9,620	196,749	24,089	-	15,635	485	40,209	35,501	3,754	39,255	
Lincoln Parish 3rd Judicial Indigent Defender	4,362	2,065	7,029	-	734	9,828	1,171	-	760	78	2,009	1,725	704	2,429	
Lincoln Parish Police Jury	543,882	257,545	876,545	-	227	1,134,317	145,989	-	94,756	25,471	266,216	215,151	(12,597)	202,554	
Livingston Parish Recreation District #3	169,913	80,459	273,840	-	236	354,535	45,608	-	29,602	3,236	78,446	67,215	1,402	68,617	
Madison Parish Police Jury	294,601	139,502	474,792	-	-	614,294	79,077	-	51,326	9,858	140,261	116,539	(14,086)	102,453	
Monroe/West Monroe Visitors' Bureau	99,872	47,292	160,958	-	4,751	213,001	26,808	-	17,400	145	44,353	39,508	2,846	42,354	
Morehouse Parish Library	21,460	10,162	34,586	-	446	45,194	5,760	-	3,739	639	10,138	8,489	(533)	7,956	
Morehouse Parish Police Jury	116,139	54,995	187,174	-	282	242,451	31,174	-	20,234	12,201	63,609	45,943	(8,755)	37,188	
Natchitoches 10th Judicial Court	22,177	10,501	35,741	-	319	46,561	5,953	-	3,864	200	10,017	8,773	(4)	8,769	
Natchitoches Parish Police Jury	411,079	194,658	662,513	-	1,273	858,444	110,342	-	71,618	1,838	183,798	162,616	(46,161)	116,455	
Natchitoches Parish District Attorney	22,045	10,439	35,529	-	1,461	47,429	5,917	-	3,841	84	9,842	8,721	1,032	9,753	
Natchitoches Parish Tax Commission	37,425	17,722	60,316	-	2,032	80,070	10,046	-	6,520	161	16,727	14,805	898	15,703	
Natchitoches Port Commission	37,319	17,672	60,145	-	-	77,817	10,017	-	6,502	1,865	18,384	14,763	(1,237)	13,526	
North Louisiana Crime Lab	316,229	149,744	509,648	-	15,074	674,466	84,882	-	55,094	7,202	147,178	125,095	1,196	126,291	
Ouachita Parish Police Jury	1,984,728	939,829	3,198,677	-	3,185	4,141,691	532,740	-	345,781	56,083	934,604	785,127	(17,193)	767,934	
Plaquemines 25th Judicial District Public Defender	20,800	9,849	33,522	-	1,255	44,626	5,583	-	3,624	-	9,207	8,228	2,490	10,718	
Plaquemines Medical Center	318,889	151,004	513,937	-	41,197	706,138	85,596	-	55,557	-	141,153	126,148	50,594	176,742	
Plaquemines Parish District Attorney of the 25th District	3,845	1,821	6,197	-	872	8,890	1,032	-	670	-	1,702	1,521	582	2,103	
Plaquemines Parish Government	1,946,696	921,820	3,137,383	-	171,841	4,231,044	522,532	-	339,155	71,845	933,532	770,083	607	770,690	
Plaquemines Port, Harbor & Terminal District	580,186	274,736	935,054	-	7,892	1,217,682	155,733	-	101,080	61,942	318,755	229,513	(21,718)	207,795	
Pointe Coupee General Hospital	1,156,444	547,612	1,863,777	-	37,127	2,448,516	310,412	-	201,477	-	511,889	457,471	48,897	506,368	
Point Coupee HB Health & Hospice	270,625	128,149	436,151	-	7	564,307	72,641	-	47,148	63,477	183,266	107,055	(41,375)	65,680	
Pointe Coupee Parish Library	93,893	44,461	151,322	-	2,711	198,494	25,203	-	16,358	5,945	47,506	37,142	(2,575)	34,567	
Pointe Coupee Parish Police Jury	342,415	162,144	551,851	-	3,933	717,928	91,911	-	59,656	10,852	162,419	135,454	(10,985)	124,469	
Pointe Coupee Parish School Board	1,262	598	2,034	-	19	2,651	339	-	220	141	700	499	(132)	367	
Police Jury Association (Ex Board)	-	-	-	-	-	-	-	-	-	-	-	-	(375)	(375)	

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

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)
Police Jury Association (Office)	\$ 69,568	\$ 32,942	\$ 112,119	\$ -	\$ 489	\$ 145,550	\$ 18,673	\$ -	\$ 12,120	\$ 2,567	\$ 33,360	\$ 27,520	\$ (3,237)	\$ 24,283
Port of Iberia	42,293	20,027	68,162	-	1,139	89,328	11,352	-	7,368	562	19,282	16,731	(1,408)	15,323
Rapides Parish Indigent Defender Board	43,387	20,545	69,924	-	2,888	93,357	11,646	-	7,559	-	19,205	17,163	817	17,980
Rapides Parish Library	338,660	160,366	545,800	-	1,516	707,682	90,903	-	59,002	18,229	168,134	133,969	(8,946)	125,023
Rapides Parish Police Jury	993,520	470,462	1,601,201	-	16,174	2,087,837	266,680	-	173,092	10,811	450,583	393,021	(71,867)	321,154
Red River Parish Police Jury	273,399	129,463	440,622	-	4,463	574,548	73,386	-	47,632	8,642	129,660	108,152	13,407	121,559
Red River Parish School Board	315	149	508	-	183	840	85	-	55	2	142	125	(19)	106
Red River Waterway Commission	182,847	86,584	294,685	-	8,058	389,327	49,080	-	31,856	367	81,303	72,332	1,803	74,135
Richland Parish Communication District	6,579	3,116	10,604	-	807	14,527	1,766	-	1,146	995	3,907	2,603	(391)	2,212
Richland Parish District Judge	21,392	10,130	34,477	-	-	44,607	5,742	-	3,727	1,470	10,939	8,463	(1,740)	6,723
Richland Parish Police Jury	281,742	133,413	454,068	-	-	587,481	75,625	-	49,085	4,697	129,407	111,453	(12,478)	98,975
Richland Parish Tax Commission	13,338	6,316	21,496	-	76	27,888	3,580	-	2,324	487	6,391	5,276	(919)	4,357
Sabine Parish District Attorney	59,157	28,013	95,341	-	906	124,260	15,879	-	10,306	-	26,185	23,402	578	23,980
Sabine Parish Library	34,217	16,203	55,146	-	120	71,469	9,185	-	5,961	1,105	16,251	13,536	(733)	12,803
Sabine Parish Police Jury	413,748	195,922	666,815	-	8,514	871,251	111,058	-	72,084	17,416	200,558	163,672	31,681	195,353
Sabine Parish School Board	-	-	-	-	-	-	-	-	-	60	60	-	(401)	(401)
South Toledo Bend Water District	34,006	16,103	54,805	-	-	70,908	9,128	-	5,924	501	15,553	13,452	(790)	12,662
St. Bernard Parish Government	1,642,852	777,941	2,647,695	-	12,730	3,438,366	440,974	-	286,219	-	727,193	649,887	402	650,289
St. Bernard Parish Library	25,422	12,038	40,972	-	127	53,137	6,824	-	4,429	98	11,351	10,057	(283)	9,774
St. Bernard Parish School Board	1,420	672	2,288	-	141	3,101	381	-	247	2	630	562	71	633
St. Bernard WIA	73,863	34,976	119,040	-	7,957	161,973	19,826	-	12,868	-	32,694	29,219	5,010	34,229
St. Charles Parish 29th Judicial District Attorney	238,119	112,756	383,763	-	733	497,252	63,916	-	41,485	5,938	111,339	94,196	(9,445)	84,751
St. Charles Parish Council	4,441,854	2,103,354	7,158,691	-	187,055	9,449,100	1,192,281	-	773,863	7,132	1,973,276	1,757,128	111,071	1,868,199
St. Charles Parish School Board	7,998	3,787	12,890	-	118	16,795	2,147	-	1,393	338	3,878	3,164	377	3,541
St. Helena Parish Police Jury	179,617	85,054	289,478	-	26,381	400,913	48,213	-	31,293	378	79,884	71,054	9,617	80,671
St. James Parish Government	1,398,832	662,390	2,254,421	-	34,568	2,951,379	375,474	-	243,706	30,873	650,053	553,356	23,448	576,804
St. James Parish School Board	-	-	-	-	71	71	-	-	-	37	37	-	(46)	(46)
St. John Parish Council	1,459,964	691,338	2,352,943	-	24,070	3,068,351	391,883	-	254,356	2,998	649,237	577,539	37,565	615,104
St. John the Baptist Parish 40th Judicial District Attorney	104,442	49,457	168,324	-	6,859	224,640	28,034	-	18,196	3,620	49,850	41,316	(5,523)	35,793
St. John the Baptist Parish Library	168,151	79,625	270,999	-	23,396	374,020	45,135	-	29,295	340	74,770	66,518	22,285	88,803
St. Landry Parish E911 Communications District	87,690	41,524	141,324	-	3,101	185,949	23,538	-	15,277	-	38,815	34,689	2,929	37,618
St. Landry Parish Government	772,447	365,777	1,244,911	-	29,357	1,640,045	207,340	-	134,576	49,596	391,512	305,568	(6,075)	299,493
St. Landry Parish Sheriff	1,183	560	1,907	-	10	2,477	318	-	206	118	642	468	(154)	314
St. Martin Parish Government	506,812	239,991	816,801	-	6,385	1,063,177	136,038	-	88,297	10,845	235,180	200,487	(12,733)	187,754
St. Martin Parish Library	77,672	36,780	125,179	-	7,426	169,385	20,849	-	13,532	1,182	35,563	30,726	(106)	30,620
St. Martin Parish School Board	1,933	915	3,115	-	-	4,030	519	-	337	235	1,091	765	(173)	592
St. Martin Parish Water & Sewer	17,258	8,172	27,813	-	837	36,822	4,632	-	3,007	-	7,639	6,827	(2,090)	4,737

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense (Benefit)		
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
St. Mary Parish Consolidated Gravity Drainage District #1	\$ 68,398	\$ 32,388	\$ 110,233	\$ -	\$ 4,507	\$ 147,128	\$ 18,359	\$ -	\$ 11,916	\$ -	\$ 30,275	\$ 27,057	\$ 2,986	\$ 30,043
St. Mary Parish E911 Communications District	62,812	29,743	101,231	-	-	130,974	16,860	-	10,943	1,909	29,712	24,847	(8,731)	16,116
St. Mary Parish Government	616,203	291,791	993,100	-	23,251	1,308,142	165,401	-	107,355	9,018	281,774	243,760	(32,246)	211,514
St. Mary Parish Library	131,822	62,422	212,451	-	7,204	282,077	35,384	-	22,966	3,671	62,021	52,147	(8,741)	43,406
St. Mary Parish Sales & Use Tax Department	60,890	28,833	98,134	-	251	127,218	16,344	-	10,608	438	27,390	24,087	(1,218)	22,869
St. Mary Parish School Board	-	-	-	-	48	48	-	-	-	39	39	-	(48)	(48)
St. Mary Parish Sewer District Wards 5 & 8	11,147	5,278	17,965	-	821	24,064	2,992	-	1,942	181	5,115	4,410	697	5,107
St. Mary Parish Water and Sewer Commission #3	62,036	29,376	99,979	-	1,767	131,122	16,652	-	10,808	798	28,258	24,540	2,731	27,271
St. Tammany Parish 22nd District Attorney	420,566	199,151	677,803	-	27,462	904,416	112,888	-	73,271	51,474	237,633	166,369	4,799	171,168
St. Tammany Parish Communications District	56,713	26,855	91,401	-	4,481	122,737	15,223	-	9,881	-	25,104	22,435	3,426	25,861
St. Tammany Parish Coroner	335,744	158,985	541,100	-	6,000	706,085	90,120	-	58,494	18,386	167,000	132,815	(21,484)	111,331
St. Tammany Parish Fire District #1	12,879	6,099	20,756	-	659	27,514	3,457	-	2,244	348	6,049	5,095	285	5,380
St. Tammany Parish Fire District #4	-	-	-	-	1,010	1,010	-	-	-	-	-	-	157	157
St. Tammany Parish Government	3,671,002	1,738,332	5,916,351	-	26,797	7,681,480	985,369	-	639,565	9,428	1,634,362	1,452,191	(27,657)	1,424,534
St. Tammany Parish Library	594,381	281,457	957,930	-	3,096	1,242,483	159,543	-	103,553	6,412	269,508	235,128	(308)	234,820
St. Tammany Parish Mosquito Abatement District #2	283,430	134,213	456,789	-	311	591,313	76,078	-	49,379	5,118	130,575	112,121	(4,138)	107,983
St. Tammany Parish Recreation District #1	243,302	115,211	392,117	-	1,311	508,639	65,307	-	42,388	5,908	113,603	96,247	7,528	103,775
St. Tammany Parish Recreation District #11	12,262	5,807	19,763	-	430	26,000	3,291	-	2,136	158	5,585	4,851	53	4,904
Tangipahoa Parish 21st Judicial District Attorney	188,851	89,426	304,360	-	7,302	401,088	50,691	-	32,902	1,962	85,555	74,706	8,761	83,467
Tangipahoa Parish 21st Judicial District Indigent Defender	287,522	136,150	463,383	-	5,384	604,917	77,177	-	50,092	118	127,387	113,739	5,840	119,579
Tangipahoa Parish Consolidated Gravity Drainage District	106,473	50,418	171,597	-	1,002	223,017	28,580	-	18,550	637	47,767	42,119	(3,320)	38,799
Tangipahoa Parish Coroner	36,245	17,163	58,415	-	-	75,578	9,729	-	6,315	4,765	20,809	14,338	(2,179)	12,159
Tangipahoa Parish Government	2,330,490	1,103,558	3,755,922	-	26,336	4,885,816	625,550	-	406,020	29,578	1,061,148	921,906	19,594	941,500
Tangipahoa Parish Library	169,802	80,406	273,660	-	160	354,226	45,578	-	29,583	4,750	79,911	67,171	4,029	71,200
Tangipahoa Parish Mosquito Abatement District #1	98,361	46,577	158,523	-	496	205,596	26,402	-	17,137	3,225	46,764	38,910	(2,986)	35,924
Tangipahoa Parish Sewer District #1	90,024	42,629	145,086	-	1,385	189,100	24,164	-	15,684	795	40,643	35,612	2,466	38,078
Tangipahoa Parish Sheriff	38,056	18,020	61,332	-	1,049	80,401	10,215	-	6,630	137	16,982	15,054	1,729	16,783
Tangipahoa Parish Tourist Commission	52,390	24,808	84,434	-	1,111	110,353	14,063	-	9,127	175	23,365	20,725	(469)	20,256
Tangipahoa Parish Water District	147,534	69,862	237,772	-	1,761	309,395	39,601	-	25,703	4,316	69,620	58,362	1,306	59,668
Tangipahoa Recreation District #3	6,573	3,112	10,593	-	-	13,705	1,764	-	1,145	917	3,826	2,600	(423)	2,177
Teche-Vermilion Fresh Water District	106,249	50,312	171,235	-	160	221,707	28,519	-	18,511	4,328	51,358	42,030	(6,831)	35,199
Tensas Parish Police Jury	95,878	45,401	154,522	-	-	199,923	25,736	-	16,704	2,314	44,754	37,928	(6,123)	31,805
Terrebonne Indigent Defender Board	100,748	47,707	162,371	-	1,833	211,911	27,043	-	17,552	475	45,070	39,855	1,547	41,402
Union Parish 3rd Judicial Clerks' Fund	22,338	10,578	36,000	-	907	47,485	5,996	-	3,892	537	10,425	8,836	(147)	8,689
Union Parish Police Jury	400,325	189,566	645,182	-	-	834,748	107,455	-	69,745	14,413	191,613	158,362	(8,532)	149,830
Vermilion Parish 7th Ward Drainage District #2	21,758	10,303	35,067	-	55	45,425	5,840	-	3,791	371	10,002	8,607	(191)	8,416
Vermilion Parish Communication District	58,825	27,855	94,805	-	14,543	137,203	15,790	-	10,249	22	26,061	23,270	10,676	33,946
Vermilion Parish Library	67,366	31,900	108,570	-	412	140,882	18,082	-	11,737	2,957	32,776	26,649	(3,971)	22,678
Vermilion Parish Police Jury	530,197	251,064	854,489	-	1,883	1,107,636	142,315	-	92,371	28,793	263,479	209,737	(25,807)	183,930
Vermilion Parish Tourist Commission	7,512	3,557	12,107	-	15	15,679	2,016	-	1,309	93	3,418	2,972	(228)	2,744

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

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	\$ 71,921	\$ 34,057	\$ 115,911	\$ -	\$ 1,136	\$ 151,104	\$ 19,305	\$ -	\$ 12,530	\$ 2,866	\$ 34,701	\$ 28,451	\$ (894)	\$ 27,557
Washington Parish Police Jury	584,055	276,568	941,289	-	11,955	1,229,812	156,772	-	101,755	3,698	262,225	231,043	6,448	237,491
Webster Parish Police Jury	397,698	188,322	640,947	-	9,914	839,183	106,750	-	69,287	8,422	184,459	157,323	(9,887)	147,436
West Baton Rouge Natural Gas & Water	239,008	113,178	385,197	-	2,455	500,830	64,155	-	41,640	2,170	107,965	94,548	8,186	102,734
West Baton Rouge Parish 18th Judicial Court	24,508	11,605	39,498	-	1,458	52,561	6,578	-	4,270	2,680	13,528	9,695	(1,780)	7,915
West Baton Rouge Parish Council	1,036,172	490,659	1,669,942	-	-	2,160,601	278,129	-	180,523	23,744	482,396	409,894	(8,301)	401,593
West Baton Rouge Parish Library	118,393	56,063	190,807	-	625	247,495	31,779	-	20,627	2,802	55,208	46,834	(1,400)	45,434
West Baton Rouge Parish School Board	1,262	598	2,034	-	11	2,643	339	-	220	2	561	499	(28)	471
West Calcasieu Cameron Hospital	4,421,601	2,093,763	7,126,051	-	7,939	9,227,753	1,186,845	-	770,335	445	1,957,625	1,749,116	31,772	1,780,888
West Carroll Parish Library	10,887	5,155	17,546	-	-	22,701	2,922	-	1,897	1,116	5,935	4,307	(701)	3,606
West Carroll Parish Police Jury	146,938	69,580	236,812	-	810	307,202	39,441	-	25,600	2,512	67,553	58,127	(3,382)	54,745
West Feliciana Parish Tourist Commission	-	-	-	-	-	-	-	-	-	-	-	-	(1,344)	(1,344)
West Ouachita Parish Sewer District #5	58,087	27,506	93,616	-	-	121,122	15,592	-	10,120	3,267	28,979	22,978	(1,261)	21,717
Winn Parish 8th Judicial District Court	10,286	4,871	16,577	-	2,433	23,881	2,761	-	1,792	535	5,088	4,069	667	4,736
Winn Parish District Attorney	26,781	12,682	43,161	-	637	56,480	7,189	-	4,666	5,735	17,590	10,594	(2,961)	7,633
Winn Parish Police Jury	113,409	53,703	182,775	-	5,582	242,060	30,441	-	19,758	588	50,787	44,863	1,883	46,746
Winn Parish School Board	631	299	1,016	-	3	1,318	169	-	110	22	301	249	2	251
Total	\$ 95,272,222	\$ 45,114,313	\$ 153,544,996	\$ -	\$ 1,783,116	\$ 200,442,425	\$ 25,572,949	\$ -	\$ 16,598,404	\$ 1,783,116	\$ 43,954,469	\$ 37,688,205	\$ -	\$ 37,688,205

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, 2023**

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 (Benefit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
34th Judicial District Indigent Defender	\$ 880	\$ 2,849	\$ 11,940	\$ 1,537	\$ 1,993	\$ 18,319	\$ 2,215	\$ -	\$ -	\$ 194	\$ 2,409	\$ 5,686	\$ 536	\$ 6,222
Abbeville Harbor & Terminal District	1,793	5,801	24,317	3,130	-	33,248	4,511	-	-	1,441	5,952	11,580	(591)	10,989
Acadia Soil & Water District	836	2,706	11,342	1,460	1,342	16,850	2,104	-	-	1,160	3,264	5,401	198	5,599
Ascension Parish Government	193,684	626,761	2,627,269	338,219	44,689	3,636,938	487,414	-	-	-	487,414	1,251,121	17,531	1,268,652
Ascension Parish Library	27,767	89,854	376,652	48,488	-	514,994	69,877	-	-	21,865	91,742	179,364	(10,772)	168,592
Assumption Waterworks #1	9,134	29,556	123,895	15,950	1,227	170,628	22,985	-	-	696	23,681	59,000	(60)	58,940
Audubon Regional Library	1,594	5,158	21,622	2,783	2,048	31,611	4,011	-	-	3,142	7,153	10,297	79	10,376
Avoyelles Coroner's Office	781	2,528	10,596	1,364	331	14,819	1,966	-	-	646	2,612	5,046	325	5,371
Avoyelles District Attorney's Office	4,362	14,114	59,163	7,616	3,589	84,482	10,976	-	-	2	10,978	28,174	1,523	29,697
Avoyelles Parish Police Jury	10,361	33,528	140,543	18,093	6,604	198,768	26,074	-	-	-	26,074	66,927	3,068	69,995
Bayou Lafourche Fresh Water District	6,048	19,571	82,037	10,561	571	112,740	15,220	-	-	975	16,195	39,066	(520)	38,546
Berwick Bayou Vista Waterworks	1,759	5,694	23,866	3,072	2,861	35,493	4,428	-	-	1,986	6,414	11,365	292	11,657
Calcasieu Soil & Water District	1,163	3,763	15,775	2,031	1,285	22,854	2,927	-	-	1,077	4,004	7,512	76	7,588
Cameron Mosquito Abatement District #1	3,870	12,522	52,491	6,757	3,986	75,756	9,738	-	-	6,609	16,347	24,996	(102)	24,894
City Court of Denham Springs	1,348	4,362	18,286	2,354	2,682	27,684	3,392	-	-	1,573	4,965	8,708	(131)	8,577
City Court of Hammond	7,310	23,654	99,153	12,764	2,331	137,902	18,395	-	-	801	19,196	47,217	304	47,521
City of Bossier	2,470	7,992	33,500	4,313	2,291	48,096	6,215	-	-	5	6,220	15,953	1,262	17,215
Crescent Soil & Water District	327	1,060	4,442	572	172	6,246	824	-	-	61	885	2,115	30	2,145
Denham Springs Ward Two Marshall	465	1,504	6,303	811	9,868	18,486	1,169	-	-	278	1,447	3,002	2,280	5,282
Desoto 42nd District Attorney	1,341	4,339	18,189	2,342	1,222	26,092	3,375	-	-	610	3,985	8,662	(1,327)	7,335
Desoto Communications District	-	-	-	-	-	-	-	-	-	-	-	-	(4,383)	(4,383)
Desoto Parish Library	8,408	27,209	114,054	14,683	1,595	157,541	21,159	-	-	264	21,423	54,313	698	55,011
Desoto Parish Police Jury	56,827	183,891	770,837	99,233	427	1,054,388	143,007	-	-	41,285	184,292	367,077	(11,311)	355,766
Evangeline Soil & Water District	511	1,654	6,935	893	160	9,642	1,287	-	-	436	1,723	3,303	(148)	3,155
Gulf Coast Soil & Water District	895	2,897	12,143	1,563	3,288	19,891	2,253	-	-	48	2,301	5,783	1,996	7,779
Iberia Soil & Water District	310	1,004	4,208	542	218	5,972	781	-	-	-	781	2,004	100	2,104
Jefferson Davis Soil & Water District	604	1,956	8,200	1,056	6	11,218	1,521	-	-	635	2,156	3,905	(726)	3,179
Lafourche 17th Indigent Defender Board	3,925	12,702	53,244	6,854	105	72,905	9,878	-	-	2,034	11,912	25,355	(315)	25,040
Lafourche/Terrebonne Soil & Water District	449	1,454	6,096	785	2,103	10,438	1,131	-	-	32	1,163	2,903	668	3,571
Livingston Parish Council	54,038	174,868	733,017	94,364	10,589	1,012,838	135,990	-	-	-	135,990	349,067	(1,592)	347,475
Livingston Parish Library	17,616	57,007	238,961	30,762	14,318	341,048	44,332	-	-	412	44,744	113,795	7,568	121,363
Livingston Parish Sheriff	1,785	5,776	24,211	3,117	155	33,259	4,492	-	-	2,469	6,961	11,529	(547)	10,982
Louisiana School Board Association	1,012	3,274	13,726	1,767	12,040	30,807	2,546	-	-	-	2,546	6,536	6,599	13,135
Madison Parish Soil & Water District	772	2,499	10,476	1,349	686	15,010	1,944	-	-	2,074	4,018	4,989	(598)	4,391
North Caddo Medical Center	116,666	377,532	1,582,549	203,728	-	2,163,809	293,597	-	-	137,542	431,139	753,619	(56,638)	696,981
Northeast Soil & Water District	536	1,735	7,271	936	2,068	12,010	1,349	-	-	35	1,384	3,463	1,033	4,496
St. Charles 29th Judicial District Public Defender	1,225	3,966	16,623	2,140	-	22,729	3,084	-	-	7,731	10,815	7,916	(3,875)	4,041
St. James Parish Hospital	89,377	289,225	1,212,379	156,075	13,777	1,671,456	224,922	-	-	4,987	229,909	577,342	4,244	581,586
St. Landry Soil & Water District	445	1,439	6,033	777	46	8,295	1,119	-	-	1,314	2,433	2,873	(415)	2,458
St. Mary Soil & Water District	320	1,037	4,345	559	52	5,993	806	-	-	116	922	2,069	(12)	2,057
St. Mary Water & Sewer District #4	6,681	21,619	90,622	11,666	-	123,907	16,812	-	-	5,588	22,400	43,155	(2,949)	40,206
St. Mary Waterworks District # 5	1,927	6,235	26,138	3,365	4,453	40,191	4,849	-	-	-	4,849	12,447	1,494	13,941
Tangipahoa Soil & Water	840	2,718	11,394	1,467	-	15,579	2,114	-	-	4,619	6,733	5,426	(2,200)	3,226
Terrebonne Parish 32nd Judicial District Attorney	2,197	7,109	29,798	3,836	-	40,743	5,528	-	-	4,155	9,683	14,190	(1,081)	13,109

(Continued)

**PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN B)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023**

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)	
Terbonne Consolidated Government	\$ 259,072	\$ 838,349	\$ 3,514,215	\$ 452,399	\$ 85,654	\$ 4,890,617	\$ 651,962	\$ -	\$ -	\$ -	\$ 651,962	\$ 1,673,490	\$ 46,987	\$ 1,720,477	
Terbonne Consolidated Waterworks	38,703	125,244	525,002	67,586	6,804	724,636	97,399	-	-	1,395	98,794	250,009	(574)	249,435	
Terbonne Recreation District #10	383	1,238	5,191	668	1,251	8,348	963	-	-	2	965	2,472	417	2,889	
Terbonne Sales & Use	2,506	8,110	33,995	4,376	588	47,069	6,307	-	-	496	6,803	16,188	(228)	15,960	
Upper Delta Soil and Water District	-	-	-	-	1,000	1,000	-	-	-	-	-	-	-	513	513
Vermilion Soil & Water District	1,123	3,635	15,239	1,962	273	21,109	2,827	-	-	3,008	5,835	7,257	(573)	6,684	
Vernon Parish 30th Judicial District Attorney	2,785	9,012	37,778	4,863	1,647	53,300	7,009	-	-	2,410	9,419	17,990	(1,441)	16,549	
Vernon Parish Police Jury	33,617	108,785	456,007	58,704	13,596	637,092	84,599	-	-	15,437	100,036	217,153	439	217,592	
West Carroll Soil & Water District	330	1,067	4,471	576	141	6,255	829	-	-	2	831	2,129	67	2,196	
West Feliciana Parish Consolidated Waterworks #13	2,987	9,667	40,523	5,217	5,548	60,955	7,518	-	-	-	7,518	19,297	2,631	21,928	
West Feliciana Police Jury	16,931	54,787	229,659	29,565	10,098	324,109	42,607	-	-	131	42,738	109,365	151	109,516	
Total	\$ 1,003,096	\$ 3,246,016	\$ 13,606,721	\$ 1,751,650	\$ 281,778	\$ 18,886,165	\$ 2,524,337	\$ -	\$ -	\$ 281,778	\$ 2,806,115	\$ 6,479,601	\$ -	\$ 6,479,601	

See accompanying notes.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2023

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 Standards Board (GASB) 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, 2023.

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.

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.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Pension Amount Netting:

The deferred outflows and deferred inflows of resources attributable to differences between projected and actual earnings on pension plan investments recorded in different years are netted to report only a deferred outflow or a deferred inflow on the schedule of pension amounts. The remaining categories of deferred outflows and deferred inflows are not presented on a net basis.

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, 2023

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 3.00% 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 2.00% 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, 2023

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.

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

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2023

2. PLAN DESCRIPTION: (Continued)

Deferred Retirement Option Plan: (Continued)

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 3.00% of the member's final average compensation multiplied by his years of service, not to be less than 15, or 3.00% 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 2.00% 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 2.00% of the retiree's original benefit for each full calendar year since retirement and may only be granted if sufficient funds are available from investment income in excess of normal requirements.

In addition, the Board may provide an additional cost of living increase to all retirees and beneficiaries who are over age 65 equal to 2.00% 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 2.50% for retirees 62 and older. (RS 11:1937). Lastly, Act 270 of 2009 provided for further reduced actuarial payments to provide an annual 2.50% cost of living adjustment commencing at age 55.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2023

3. EMPLOYER CONTRIBUTIONS:

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2023, the actuarially determined contribution rate was 7.49% of member's compensation for Plan A and 5.35% of member's compensation for Plan B. The actual rate for the fiscal year ended December 31, 2023 was 11.50% for Plan A and 7.50% for Plan B.

According to state statute, the System also receives $\frac{1}{4}$ of 1.00% 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, 2023 as compared to the total of all employers' contributions received by the plan during the fiscal year ended December 31, 2023.

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.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
 NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2023

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

The components of the net pension liability/asset of the System's employers as of December 31, 2023, are as follows:

	<u>Plan A</u>	<u>Plan B</u>
Total Pension Liability	\$ 4,847,819,779	\$ 442,186,112
Plan Fiduciary Net Position	<u>4,752,547,557</u>	<u>441,183,016</u>
Net Pension Liability	<u>\$ 95,272,222</u>	<u>\$ 1,003,096</u>

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2023, are as follows:

Valuation Date	December 31, 2023
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.
Mortality	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2021 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 MP2021 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2021 scale for disabled annuitants.
Inflation Rate	2.30%

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2023

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

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 2.40% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.50% for the year ended December 31, 2023.

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, 2023 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed Income	33%	1.12%
Equity	51%	3.20%
Alternatives	14%	0.67%
Real Assets	2%	0.11%
Totals	100%	5.10%
Inflation		2.40%
Expected Arithmetic Nominal Return		7.50%

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2018 through December 31, 2022. 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

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2023

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

Mortality Table for General Employees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2021 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 MP2021 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 MP2021 scale.

7. SENSITIVITY TO CHANGES IN DISCOUNT RATE:

The following presents the net pension liability/(asset) of the participating employers as of December 31, 2023 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%	Current	1%
	Decrease	Discount Rate	Increase
	5.40%	6.40%	7.40%
Net Pension Liability/(Asset)	\$ 679,784,535	\$ 95,272,222	\$ (395,367,826)

	Changes in Discount Rate		
	Plan B		
	1%	Current	1%
	Decrease	Discount Rate	Increase
	5.40%	6.40%	7.40%
Net Pension Liability/(Asset)	\$ 57,401,440	\$ 1,003,096	\$ (46,198,552)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2023

8. CHANGE IN NET PENSION LIABILITY:

The changes in the net pension liability for the year ended December 31, 2023 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 deferred inflows of resources, deferred outflows of resources, and a net pension expense (benefit) for Plan A and Plan B as of December 31, 2023 as follows:

PLAN A					
			December 31, 2023		
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2023	\$ 60,152,417	\$ -	\$ 15,038,104	\$ 45,114,313	\$ -
2022	-	26,224,942	(8,741,647)	-	17,483,295
2021	-	16,179,308	(8,089,654)	-	8,089,654
2020	14,229,887	-	14,229,887	-	-
			Totals	\$ 45,114,313	\$ 25,572,949

PLAN B					
			December 31, 2023		
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2023	\$ 4,328,021	\$ -	\$ 1,082,005	\$ 3,246,016	\$ -
2022	-	817,123	(272,374)	-	544,749
2021	-	3,959,175	(1,979,587)	-	1,979,588
2020	495,238	-	495,238	-	-
			Totals	\$ 3,246,016	\$ 2,524,337

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2023

8. CHANGE IN NET PENSION LIABILITY: (Continued)

Differences between Projected and Actual Investment Earnings:

Differences between projected and actual investment earnings on pension plan investments were recognized in pension expense using the straight-line amortization method over a closed five-year period. The difference between projected and actual investment earnings resulted in a net deferred outflow of resources and a net pension expense (benefit) as of December 31, 2023 as follows:

PLAN A						
December 31, 2023						
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows	Net Deferred Outflows Balance
2023	\$ -	\$ 312,052,653	\$ (62,410,531)	\$ -	\$ 249,642,122	\$ (249,642,122)
2022	728,585,220	-	182,146,305	546,438,915	-	546,438,915
2021	-	131,017,375	(43,672,458)	-	87,344,917	(87,344,917)
2020	-	111,813,761	(55,906,881)	-	55,906,880	(55,906,880)
2019	-	79,445,264	(79,445,264)	-	-	-
Totals	\$ 546,438,915	\$ 392,893,919	\$ 153,544,996	\$ 546,438,915	\$ 392,893,919	\$ 153,544,996

PLAN B						
December 31, 2023						
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows	Net Deferred Outflows Balance
2023	\$ -	\$ 28,921,895	\$ (5,784,379)	\$ -	\$ 23,137,516	\$ (23,137,516)
2022	66,120,434	-	16,530,108	49,590,326	-	49,590,326
2021	-	11,720,283	(3,906,761)	-	7,813,522	(7,813,522)
2020	-	10,065,134	(5,032,567)	-	5,032,567	(5,032,567)
2019	-	6,888,492	(6,888,492)	-	-	-
Totals	\$ 49,590,326	\$ 35,983,605	\$ 13,606,721	\$ 49,590,326	\$ 35,983,605	\$ 13,606,721

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, deferred inflows of resources, and a pension expense (benefit) as of December 31, 2023 as follows:

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2023

8. CHANGE IN NET PENSION LIABILITY: (Continued)

Changes of Assumptions: (Continued)

PLAN A					
			December 31, 2023		
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2023	\$ -	\$ 22,131,205	\$ (5,532,801)	\$ -	\$ 16,598,404
2022	-	-	-	-	-
2021	-	-	-	-	-
2020	12,282,937	-	12,282,937	-	-
			Totals	\$ -	\$ 16,598,404

PLAN B					
			December 31, 2023		
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2023	\$ 2,335,533	\$ -	\$ 583,883	\$ 1,751,650	\$ -
2022	-	-	-	-	-
2021	-	-	-	-	-
2020	1,122,420	-	1,122,420	-	-
			Totals	\$ 1,751,650	\$ -

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 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, 2023.

9. CONTRIBUTIONS – PROPORTIONATE SHARE:

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

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2023

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, 2023. Access to the audit report can be found on the System's website: www.persla.org or on the Office of Louisiana Legislative Auditor's official website: <https://lla.la.gov>.

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, 2023

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
15th Judicial District Court	\$ 241,994	\$ 28,687
16th Judicial District Attorney	248,752	29,489
5th Judicial District Attorney	43,200	5,121
Acadia Parish Communications District	7,239	858
Acadia Parish Library	66,889	7,929
Acadia Parish Police Jury	393,884	46,693
Acadiana Crime Lab	199,769	23,682
Allen Parish 33rd Judicial Indigent Defender Board	17,995	2,133
Allen Parish Ambulance Service	150,752	17,871
Allen Parish Coroner	2,406	285
Allen Parish District Attorney	37,056	4,393
Allen Parish Library	51,785	6,139
Allen Parish Police Jury	152,577	18,087
Assumption Parish Police Jury	274,128	32,497
Avoyelles Parish 12th Judicial District Indigent Defender	16,417	1,946
Bayou Vermillion District	66,037	7,828
Beauregard Parish Communications District	25,642	3,040
Beauregard Parish District Attorney	18,260	2,165
Beauregard Parish Library	76,617	9,083
Beauregard Parish Police Jury	333,305	39,512
Bienville Parish Library	58,883	6,980
Bienville Parish Police Jury	185,599	22,002
Bossier Parish Communications District	117,573	13,938
Bossier Parish EMS	325,045	38,533
Bossier Parish Police Jury	1,382,677	163,911
Caddo Parish Commission	1,753,192	207,834
Caddo Parish Coroner	83,955	9,953
Caddo Parish District Attorney	428,725	50,824
Caddo/Bossier Port Commission	262,122	31,073
Calcasieu Parish Police Jury	5,780,162	685,216
Calcasieu Parish Waterworks District #7	36,821	4,365
Calcasieu Regional Airport	128,886	15,279
Calcasieu-Sulphur Parks & Recreation	289,785	34,353
Caldwell Parish District Attorney	6,001	711
Caldwell Parish Library	13,458	1,595
Caldwell Parish Police Jury	98,941	11,729
Cameron Parish Ambulance District #2	183,517	21,755
Cameron Parish Police Jury	648,839	76,917
Catahoula E911 Communications District	4,422	524
Catahoula Parish Library	13,592	1,611
Catahoula Parish Police Jury	46,511	5,514
City of Morgan City	24,011	2,846

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS
AND NON-EMPLOYER CONTRIBUTIONS (PLAN A)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
Claiborne Parish Office of Com Ser	\$ 15,419	\$ 1,828
Claiborne Parish Police Jury	122,839	14,562
Concordia Parish 7th District Attorney	46,720	5,538
Concordia Parish Indigent Defender Board	13,689	1,623
Concordia Parish Library	41,403	4,908
Concordia Parish Police Jury	102,541	12,156
Concordia Parish Sewer District #1	9,254	1,097
Desoto Parish EMS	358,115	42,453
Desoto Parish School Board	881	104
Desoto Parish Waterworks	68,821	8,158
East Carroll Parish Police Jury	135,395	16,051
East Feliciana 20th Judicial District Indigent Defender Board	18,115	2,147
East Feliciana Communications District	47,033	5,576
East Feliciana Parish Police Jury	198,734	23,559
Evangeline Parish Communications District	52,002	6,165
Evangeline Parish District Attorney	39,403	4,671
Evangeline Parish Police Jury	250,770	29,728
Evangeline Parish Solid Waste	75,094	8,902
Franklin Parish Communications District	13,275	1,574
Franklin Parish Library	31,470	3,731
Franklin Parish Police Jury	175,457	20,800
Grant Parish Police Jury	168,748	20,004
Greater New Orleans Expressway	652,580	77,361
Iberia Medical Center	4,131,558	489,780
Iberia Parish 16th Judicial District Judge	109,983	13,038
Iberia Parish Government	704,030	83,460
Iberia Parish School Board	1,106	131
Iberia Parish Tourist Commission	8,854	1,050
Iberville Parish District Attorney	65,027	7,709
Iberville Parish Library	143,208	16,977
Iberville Parish Police Jury	1,072,334	127,121
Jackson Parish District Attorney	54,158	6,420
Jackson Parish Police Jury	226,435	26,843
Jackson Parish Recreation Department	38,881	4,609
Jackson Parish Sales Tax	6,234	739
Jefferson Davis District Attorney	47,276	5,604
Jefferson Davis Parish Indigent Defender Board	8,405	996
Jefferson Davis Parish Landfill	23,263	2,758
Jefferson Davis Parish Library	49,535	5,872
Jefferson Davis Parish Mosquito Abatement	44,503	5,276
Jefferson Davis Parish Police Jury	115,433	13,684
Jefferson Davis Parish Tourist Commission	23,838	2,826
Jefferson Parish Government	16,871,649	2,000,071
Jefferson Parish 24th Indigent Defender Board	16,339	1,937
Jefferson Parish Finance Authority	11,411	1,353
Jefferson Parish Housing Authority	13,013	1,543
Jefferson Parish Retirement System	22,459	2,662

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS
AND NON-EMPLOYER CONTRIBUTIONS (PLAN A)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
Kolin Ruby Wise Water District (Rapides)	\$ 27,650	\$ 3,278
Lafayette 15th Judicial District Attorney	240,536	28,515
Lafayette Airport Commission	195,934	23,227
Lafayette Consolidated Government	4,765,235	564,900
Lafayette Convention & Visitors Commission	104,533	12,392
Lafayette Economic Development Authority	184,739	21,900
Lafourche Parish Water District #1	467,938	55,472
Lasalle Parish Police Jury	126,109	14,950
Lincoln Parish 3rd Judicial District Attorney	78,626	9,321
Lincoln Parish 3rd Judicial Indigent Defender	3,821	453
Lincoln Parish Police Jury	476,510	56,488
Livingston Parish Recreation District #3	148,865	17,647
Madison Parish Police Jury	258,107	30,598
Monroe/West Monroe Visitors' Bureau	87,500	10,373
Morehouse Parish Library	18,802	2,229
Morehouse Parish Police Jury	101,752	12,062
Natchitoches 10th Judicial Court	19,429	2,303
Natchitoches Parish Police Jury	360,157	42,695
Natchitoches Parish District Attorney	19,314	2,290
Natchitoches Parish Tax Commission	32,789	3,887
Natchitoches Port Commission	32,696	3,876
North Louisiana Crime Lab	277,056	32,844
Ouachita Parish Police Jury	1,738,873	206,137
Plaquemines 25th Judicial District Public Defender	18,223	2,160
Plaquemines Medical Center	279,387	33,120
Plaquemines Parish District Attorney of the 25th District	3,369	399
Plaquemines Parish Government	1,705,552	202,186
Plaquemines Port, Harbor & Terminal District	508,316	60,259
Pointe Coupee General Hospital	1,013,191	120,110
Point Coupee HB Health & Hospice	237,101	28,107
Pointe Coupee Parish Library	82,262	9,752
Pointe Coupee Parish Police Jury	299,999	35,564
Pointe Coupee Parish School Board	1,106	131
Police Jury Association (Office)	60,950	7,225
Port of Iberia	37,054	4,393
Rapides Parish Indigent Defender Board	38,012	4,506
Rapides Parish Library	296,709	35,174
Rapides Parish Police Jury	870,449	103,188
Red River Parish Police Jury	239,532	28,396
Red River Parish School Board	276	33
Red River Waterway Commission	160,197	18,991
Richland Parish Communication District	5,764	683

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS
AND NON-EMPLOYER CONTRIBUTIONS (PLAN A)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
Richland Parish District Judge	\$ 18,742	\$ 2,222
Richland Parish Police Jury	246,841	29,262
Richland Parish Tax Commission	11,686	1,385
Sabine Parish District Attorney	51,829	6,144
Sabine Parish Library	29,978	3,554
Sabine Parish Police Jury	362,496	42,972
South Toledo Bend Water District	29,793	3,532
St. Bernard Parish Government	1,439,346	170,629
St. Bernard Parish Library	22,273	2,640
St. Bernard Parish School Board	1,244	147
St. Bernard WIA	64,713	7,671
St. Charles Parish 29th Judicial District Attorney	208,622	24,731
St. Charles Parish Council	3,891,625	461,337
St. Charles Parish School Board	7,007	831
St. Helena Parish Police Jury	157,367	18,655
St. James Parish Government	1,225,554	145,285
St. John Parish Council	1,279,113	151,634
St. John the Baptist Parish 40th Judicial District Attorney	91,505	10,848
St. John the Baptist Parish Library	147,321	17,464
St. Landry Parish E911 Communications District	76,827	9,108
St. Landry Parish Government	676,761	80,227
St. Landry Parish Sheriff	1,037	123
St. Martin Parish Government	444,031	52,638
St. Martin Parish Library	68,050	8,067
St. Martin Parish School Board	1,694	201
St. Martin Parish Water & Sewer	15,120	1,792
St. Mary Parish Consolidated Gravity Drainage District #1	59,925	7,104
St. Mary Parish E911 Communications District	55,031	6,524
St. Mary Parish Government	539,871	64,000
St. Mary Parish Library	115,493	13,691
St. Mary Parish Sales & Use Tax Department	53,348	6,324
St. Mary Parish Sewer District Wards 5 & 8	9,766	1,158
St. Mary Parish Water and Sewer Commission #3	54,351	6,443
St. Tammany Parish 22nd District Attorney	368,469	43,681
St. Tammany Parish Communications District	49,687	5,890
St. Tammany Parish Coroner	294,154	34,871

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS
AND NON-EMPLOYER CONTRIBUTIONS (PLAN A)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
St. Tammany Parish Fire District #1	\$ 11,284	\$ 1,338
St. Tammany Parish Government	3,216,261	381,275
St. Tammany Parish Library	520,752	61,733
St. Tammany Parish Mosquito Abatement District #2	248,321	29,437
St. Tammany Parish Recreation District #1	213,164	25,270
St. Tammany Parish Recreation District #11	10,743	1,274
Tangipahoa Parish 21st Judicial District Attorney	165,457	19,614
Tangipahoa Parish 21st Judicial District Indigent Defender	251,906	29,862
Tangipahoa Parish Consolidated Gravity Drainage District	93,284	11,058
Tangipahoa Parish Coroner	31,756	3,764
Tangipahoa Parish Government	2,041,804	242,048
Tangipahoa Parish Library	148,768	17,636
Tangipahoa Parish Mosquito Abatement District #1	86,177	10,216
Tangipahoa Parish Sewer District #1	78,872	9,350
Tangipahoa Parish Sheriff	33,341	3,952
Tangipahoa Parish Tourist Commission	45,900	5,441
Tangipahoa Parish Water District	129,258	15,323
Tangipahoa Recreation District #3	5,759	683
Teche-Vermilion Fresh Water District	93,087	11,035
Tensas Parish Police Jury	84,001	9,958
Terrebonne Indigent Defender Board	88,268	10,464
Union Parish 3rd Judicial Clerks' Fund	19,570	2,320
Union Parish Police Jury	350,736	41,578
Vermilion Parish 7th Ward Drainage District #2	19,063	2,260
Vermilion Parish Communication District	51,538	6,110
Vermilion Parish Library	59,021	6,997
Vermilion Parish Police Jury	464,519	55,067
Vermilion Parish Tourist Commission	6,582	780
Vermilion Parish Waterworks District #1	63,012	7,470
Washington Parish Police Jury	511,706	60,661
Webster Parish Police Jury	348,433	41,305
West Baton Rouge Natural Gas & Water	209,402	24,824
West Baton Rouge Parish 18th Judicial Court	21,472	2,545
West Baton Rouge Parish Council	907,818	107,618
West Baton Rouge Parish Library	103,727	12,296
West Baton Rouge Parish School Board	1,106	131
West Calcasieu Cameron Hospital	3,873,881	459,233
West Carroll Parish Library	9,538	1,131
West Carroll Parish Police Jury	128,737	15,261
West Ouachita Parish Sewer District #5	50,892	6,033
Winn Parish 8th Judicial District Court	9,011	1,068
Winn Parish District Attorney	23,464	2,782
Winn Parish Police Jury	99,361	11,779
Winn Parish School Board	553	66
Total	<u>\$ 83,470,506</u>	<u>\$ 9,895,101</u>

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS
AND NON-EMPLOYER CONTRIBUTIONS (PLAN B)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
34th Judicial District Indigent Defender	\$ 8,176	\$ 1,545
Abbeville Harbor & Terminal District	16,650	3,147
Acadia Soil & Water District	7,766	1,468
Ascension Parish Government	1,798,902	340,026
Ascension Parish Library	257,895	48,747
Assumption Waterworks #1	84,831	16,035
Audubon Regional Library	14,805	2,798
Avoyelles Coroner's Office	7,255	1,371
Avoyelles District Attorney's Office	40,509	7,657
Avoyelles Parish Police Jury	96,230	18,189
Bayou Lafourche Fresh Water District	56,171	10,617
Berwick Bayou Vista Waterworks	16,341	3,089
Calcasieu Soil & Water District	10,801	2,042
Cameron Mosquito Abatement District #1	35,941	6,793
City Court of Denham Springs	12,520	2,367
City Court of Hammond	67,890	12,833
City of Bossier	22,937	4,336
Crescent Soil & Water District	3,041	575
Denham Springs Ward Two Marshall	4,316	816
Desoto 42nd District Attorney	12,454	2,354
Desoto Parish Library	78,093	14,761
Desoto Parish Police Jury	527,795	99,763
Evangeline Soil & Water District	4,749	898
Gulf Coast Soil & Water District	8,315	1,572
Iberia Soil & Water District	2,881	545
Jefferson Davis Soil & Water District	5,614	1,061
Lafourche 17th Indigent Defender Board	36,456	6,891
Lafourche/Terrebonne Soil & Water District	4,174	789
Livingston Parish Council	501,900	94,868
Livingston Parish Library	163,618	30,927
Livingston Parish Sheriff	16,577	3,133
Louisiana School Board Association	9,398	1,776
Madison Parish Soil & Water District	7,173	1,356
North Caddo Medical Center	1,083,578	204,816
Northeast Soil & Water District	4,979	941
St. Charles 29th Judicial District Public Defender	11,382	2,151

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS
AND NON-EMPLOYER CONTRIBUTIONS (PLAN B)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
St. James Parish Hospital	\$ 830,121	\$ 156,908
St. Landry Soil & Water District	4,131	781
St. Mary Soil & Water District	2,975	562
St. Mary Water & Sewer District #4	62,049	11,728
St. Mary Waterworks District # 5	17,897	3,383
Tangipahoa Soil & Water	7,802	1,475
Terrebonne Parish 32nd Judicial District Attorney	20,403	3,857
Terrebonne Consolidated Government	2,406,200	454,816
Terrebonne Consolidated Waterworks	359,471	67,947
Terrebonne Recreation District #10	3,554	672
Terrebonne Sales & Use	23,276	4,400
Vermilion Soil & Water District	10,434	1,972
Vernon Parish 30th Judicial District Attorney	25,867	4,889
Vernon Parish Police Jury	312,230	59,017
West Carroll Soil & Water District	3,061	579
West Feliciana Parish Consolidated Waterworks #13	27,746	5,245
West Feliciana Police Jury	157,249	29,723
Total	<u>\$ 9,316,579</u>	<u>\$ 1,761,007</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, 2023

Employer	Changes in Discount Rate	
	1% Decrease 5.40%	1% Increase 7.40%
15th Judicial District Court	\$ 1,970,804	\$ (1,146,235)
16th Judicial District Attorney	2,025,839	(1,178,244)
5th Judicial District Attorney	351,822	(204,623)
Acadia Parish Communications District	58,958	(34,290)
Acadia Parish Library	544,745	(316,828)
Acadia Parish Police Jury	3,207,794	(1,865,678)
Acadiana Crime Lab	1,626,922	(946,230)
Allen Parish 33rd Judicial Indigent Defender Board	146,555	(85,237)
Allen Parish Ambulance Service	1,227,725	(714,054)
Allen Parish Coroner	19,598	(11,398)
Allen Parish District Attorney	301,784	(175,520)
Allen Parish Library	421,738	(245,286)
Allen Parish Police Jury	1,242,585	(722,697)
Assumption Parish Police Jury	2,232,501	(1,298,439)
Avoyelles Parish 12th Judicial District Indigent Defender	133,700	(77,761)
Bayou Vermillion District	537,805	(312,791)
Beauregard Parish Communications District	208,830	(121,457)
Beauregard Parish District Attorney	148,710	(86,491)
Beauregard Parish Library	623,967	(362,904)
Beauregard Parish Police Jury	2,714,441	(1,578,739)
Bienville Parish Library	479,540	(278,904)
Bienville Parish Police Jury	1,511,521	(879,112)
Bossier Parish Communications District	957,517	(556,899)
Bossier Parish EMS	2,647,169	(1,539,614)
Bossier Parish Police Jury	11,260,536	(6,549,213)
Caddo Parish Commission	14,278,011	(8,304,199)
Caddo Parish Coroner	683,734	(397,665)
Caddo Parish District Attorney	3,491,543	(2,030,708)
Caddo/Bossier Port Commission	2,134,721	(1,241,570)
Calcasieu Parish Police Jury	47,073,692	(27,378,415)
Calcasieu Parish Waterworks District #7	299,873	(174,409)
Calcasieu Regional Airport	1,049,649	(610,484)
Calcasieu-Sulphur Parks & Recreation	2,360,015	(1,372,602)
Caldwell Parish District Attorney	48,870	(28,423)

(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, 2023

Employer	Changes in Discount Rate	
	1% Decrease 5.40%	1% Increase 7.40%
Caldwell Parish Library	\$ 109,602	\$ (63,745)
Caldwell Parish Police Jury	805,776	(468,645)
Cameron Parish Ambulance District #2	1,494,561	(869,248)
Cameron Parish Police Jury	5,284,149	(3,073,301)
Catahoula E911 Communications District	36,015	(20,947)
Catahoula Parish Library	110,689	(64,378)
Catahoula Parish Police Jury	378,783	(220,303)
City of Morgan City	195,547	(113,732)
Claiborne Parish Office of Com Ser	125,570	(73,032)
Claiborne Parish Police Jury	1,000,398	(581,839)
Concordia Parish 7th District Attorney	380,489	(221,295)
Concordia Parish Indigent Defender Board	111,485	(64,840)
Concordia Parish Library	337,187	(196,110)
Concordia Parish Police Jury	835,095	(485,698)
Concordia Parish Sewer District #1	75,368	(43,834)
Desoto Parish EMS	2,916,493	(1,696,254)
Desoto Parish School Board	7,179	(4,175)
Desoto Parish Waterworks	560,476	(325,977)
East Carroll Parish Police Jury	1,102,658	(641,314)
East Feliciana 20th Judicial District Indigent Defender Board	147,527	(85,803)
East Feliciana Communications District	383,038	(222,778)
East Feliciana Parish Police Jury	1,618,492	(941,327)
Evangeline Parish Communications District	423,506	(246,314)
Evangeline Parish District Attorney	320,899	(186,637)
Evangeline Parish Police Jury	2,042,277	(1,187,804)
Evangeline Parish Solid Waste	611,568	(355,693)
Franklin Parish Communications District	108,113	(62,879)
Franklin Parish Library	256,292	(149,062)
Franklin Parish Police Jury	1,428,921	(831,071)
Grant Parish Police Jury	1,374,286	(799,295)
Greater New Orleans Expressway	5,314,617	(3,091,021)
Iberia Medical Center	33,647,445	(19,569,608)
Iberia Parish 16th Judicial District Judge	895,704	(520,949)
Iberia Parish Government	5,733,629	(3,334,722)
Iberia Parish School Board	9,007	(5,239)
Iberia Parish Tourist Commission	72,105	(41,937)
Iberville Parish District Attorney	529,579	(308,007)
Iberville Parish Library	1,166,286	(678,321)
Iberville Parish Police Jury	8,733,097	(5,079,235)
Jackson Parish District Attorney	441,065	(256,527)
Jackson Parish Police Jury	1,844,092	(1,072,538)

(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, 2023

Employer	Changes in Discount Rate	
	1% Decrease 5.40%	1% Increase 7.40%
Jackson Parish Recreation Department	\$ 316,644	\$ (184,162)
Jackson Parish Sales Tax	50,773	(29,530)
Jefferson Davis District Attorney	385,016	(223,928)
Jefferson Davis Parish Indigent Defender Board	68,454	(39,814)
Jefferson Davis Parish Landfill	189,456	(110,189)
Jefferson Davis Parish Library	403,411	(234,627)
Jefferson Davis Parish Mosquito Abatement	362,434	(210,794)
Jefferson Davis Parish Police Jury	940,088	(546,762)
Jefferson Davis Parish Tourist Commission	194,140	(112,913)
Jefferson Parish Government	137,402,750	(79,914,472)
Jefferson Parish 24th Indigent Defender Board	133,061	(77,389)
Jefferson Parish Finance Authority	92,933	(54,051)
Jefferson Parish Housing Authority	105,978	(61,638)
Jefferson Parish Retirement System	182,910	(106,382)
Kolin Ruby Wise Water District (Rapides)	225,179	(130,966)
Lafayette 15th Judicial District Attorney	1,958,928	(1,139,328)
Lafayette Airport Commission	1,595,692	(928,067)
Lafayette Consolidated Government	38,808,117	(22,571,095)
Lafayette Convention & Visitors Commission	851,321	(495,135)
Lafayette Economic Development Authority	1,504,520	(875,040)
Lafourche Parish Water District #1	3,810,892	(2,216,444)
Lasalle Parish Police Jury	1,027,032	(597,330)
Lincoln Parish 3rd Judicial District Attorney	640,330	(372,421)
Lincoln Parish 3rd Judicial Indigent Defender	31,121	(18,100)
Lincoln Parish Police Jury	3,880,700	(2,257,044)
Livingston Parish Recreation District #3	1,212,362	(705,119)
Madison Parish Police Jury	2,102,030	(1,222,556)
Monroe/West Monroe Visitors' Bureau	712,605	(414,456)
Morehouse Parish Library	153,121	(89,057)
Morehouse Parish Police Jury	828,671	(481,961)
Natchitoches 10th Judicial Court	158,233	(92,030)
Natchitoches Parish Police Jury	2,933,121	(1,705,925)
Natchitoches Parish District Attorney	157,295	(91,484)
Natchitoches Parish Tax Commission	267,033	(155,308)
Natchitoches Port Commission	266,278	(154,870)

(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, 2023

Employer	Changes in Discount Rate	
	1% Decrease 5.40%	1% Increase 7.40%
North Louisiana Crime Lab	\$ 2,256,348	\$ (1,312,309)
Ouachita Parish Police Jury	14,161,394	(8,236,374)
Plaquemines 25th Judicial District Public Defender	148,411	(86,317)
Plaquemines Medical Center	2,275,334	(1,323,351)
Plaquemines Parish District Attorney of the 25th District	27,436	(15,957)
Plaquemines Parish Government	13,890,031	(8,078,547)
Plaquemines Port, Harbor & Terminal District	4,139,731	(2,407,699)
Pointe Coupee General Hospital	8,251,435	(4,799,097)
Point Coupee HB Health & Hospice	1,930,955	(1,123,058)
Pointe Coupee Parish Library	669,941	(389,643)
Pointe Coupee Parish Police Jury	2,443,193	(1,420,980)
Pointe Coupee Parish School Board	9,007	(5,239)
Police Jury Association (Office)	496,379	(288,698)
Port of Iberia	301,770	(175,512)
Rapides Parish Indigent Defender Board	309,574	(180,051)
Rapides Parish Library	2,416,403	(1,405,398)
Rapides Parish Police Jury	7,088,943	(4,122,983)
Red River Parish Police Jury	1,950,750	(1,134,571)
Red River Parish School Board	2,250	(1,309)
Red River Waterway Commission	1,304,649	(758,794)
Richland Parish Communication District	46,946	(27,304)
Richland Parish District Judge	152,639	(88,776)
Richland Parish Police Jury	2,010,279	(1,169,194)
Richland Parish Tax Commission	95,170	(55,351)
Sabine Parish District Attorney	422,099	(245,496)
Sabine Parish Library	244,145	(141,996)
Sabine Parish Police Jury	2,952,168	(1,717,003)
South Toledo Bend Water District	242,635	(141,119)
St. Bernard Parish Government	11,722,048	(6,817,632)
St. Bernard Parish Library	181,394	(105,500)
St. Bernard Parish School Board	10,129	(5,891)
St. Bernard WIA	527,023	(306,521)
St. Charles Parish 29th Judicial District Attorney	1,699,019	(988,163)
St. Charles Parish Council	31,693,431	(18,433,139)

(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, 2023

Employer	Changes in Discount Rate	
	1% Decrease 5.40%	1% Increase 7.40%
St. Charles Parish School Board	\$ 57,068	\$ (33,191)
St. Helena Parish Police Jury	1,281,598	(745,387)
St. James Parish Government	9,980,923	(5,804,980)
St. John Parish Council	10,417,107	(6,058,668)
St. John the Baptist Parish 40th Judicial District Attorney	745,214	(433,422)
St. John the Baptist Parish Library	1,199,786	(697,804)
St. Landry Parish E911 Communications District	625,680	(363,901)
St. Landry Parish Government	5,511,550	(3,205,559)
St. Landry Parish Sheriff	8,443	(4,910)
St. Martin Parish Government	3,616,195	(2,103,207)
St. Martin Parish Library	554,201	(322,328)
St. Martin Parish School Board	13,793	(8,022)
St. Martin Parish Water & Sewer	123,136	(71,617)
St. Mary Parish Consolidated Gravity Drainage District #1	488,031	(283,842)
St. Mary Parish E911 Communications District	448,175	(260,662)
St. Mary Parish Government	4,396,717	(2,557,164)
St. Mary Parish Library	940,577	(547,047)
St. Mary Parish Sales & Use Tax Department	434,464	(252,687)
St. Mary Parish Sewer District Wards 5 & 8	79,535	(46,258)
St. Mary Parish Water and Sewer Commission #3	442,635	(257,440)
St. Tammany Parish 22nd District Attorney	3,000,814	(1,745,296)
St. Tammany Parish Communications District	404,655	(235,351)
St. Tammany Parish Coroner	2,395,595	(1,393,296)
St. Tammany Parish Fire District #1	91,893	(53,446)
St. Tammany Parish Government	26,193,261	(15,234,198)
St. Tammany Parish Library	4,241,013	(2,466,605)
St. Tammany Parish Mosquito Abatement District #2	2,022,325	(1,176,200)
St. Tammany Parish Recreation District #1	1,736,007	(1,009,675)
St. Tammany Parish Recreation District #11	87,495	(50,888)

(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, 2023

Employer	Changes in Discount Rate	
	1% Decrease 5.40%	1% Increase 7.40%
Tangipahoa Parish 21st Judicial District Attorney	\$ 1,347,483	\$ (783,706)
Tangipahoa Parish 21st Judicial District Indigent Defender	2,051,522	(1,193,181)
Tangipahoa Parish Consolidated Gravity Drainage District	759,707	(441,851)
Tangipahoa Parish Coroner	258,617	(150,414)
Tangipahoa Parish Government	16,628,468	(9,671,243)
Tangipahoa Parish Library	1,211,566	(704,656)
Tangipahoa Parish Mosquito Abatement District #1	701,823	(408,186)
Tangipahoa Parish Sewer District #1	642,335	(373,587)
Tangipahoa Parish Sheriff	271,533	(157,926)
Tangipahoa Parish Tourist Commission	373,814	(217,413)
Tangipahoa Parish Water District	1,052,680	(612,247)
Tangipahoa Recreation District #3	46,898	(27,276)
Teche-Vermilion Fresh Water District	758,103	(440,918)
Tensas Parish Police Jury	684,108	(397,882)
Terrebonne Indigent Defender Board	718,859	(418,094)
Union Parish 3rd Judicial Clerks' Fund	159,382	(92,698)
Union Parish Police Jury	2,856,393	(1,661,300)
Vermilion Parish 7th Ward Drainage District #2	155,249	(90,294)
Vermilion Parish Communication District	419,726	(244,116)
Vermilion Parish Library	480,669	(279,561)
Vermilion Parish Police Jury	3,783,049	(2,200,250)
Vermilion Parish Tourist Commission	53,601	(31,175)
Vermilion Parish Waterworks District #1	513,169	(298,463)
Washington Parish Police Jury	4,167,338	(2,423,755)
Webster Parish Police Jury	2,837,645	(1,650,396)
West Baton Rouge Natural Gas & Water	1,705,369	(991,855)
West Baton Rouge Parish 18th Judicial Court	174,868	(101,704)
West Baton Rouge Parish Council	7,393,275	(4,299,985)
West Baton Rouge Parish Library	844,755	(491,316)
West Baton Rouge Parish School Board	9,007	(5,239)
West Calcasieu Cameron Hospital	31,548,923	(18,349,092)
West Carroll Parish Library	77,679	(45,179)
West Carroll Parish Police Jury	1,048,432	(609,776)
West Ouachita Parish Sewer District #5	414,465	(241,056)
Winn Parish 8th Judicial District Court	73,390	(42,684)
Winn Parish District Attorney	191,087	(111,138)
Winn Parish Police Jury	809,195	(470,634)
Winn Parish School Board	4,500	(2,617)
	<u>\$ 679,784,535</u>	<u>\$ (395,367,826)</u>

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF NET PENSION LIABILITY
 SENSITIVITY TO CHANGE IN DISCOUNT RATE (PLAN B)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

Employer	Changes in Discount Rate	
	1% Decrease 5.40%	1% Increase 7.40%
34th Judicial District Indigent Defender	\$ 50,372	\$ (40,541)
Abbeville Harbor & Terminal District	102,586	(82,564)
Acadia Soil & Water District	47,846	(38,508)
Ascension Parish Government	11,083,422	(8,920,300)
Ascension Parish Library	1,588,949	(1,278,838)
Assumption Waterworks #1	522,665	(420,658)
Audubon Regional Library	91,215	(73,413)
Avoyelles Coroner's Office	44,699	(35,975)
Avoyelles District Attorney's Office	249,587	(200,875)
Avoyelles Parish Police Jury	592,895	(477,181)
Bayou Lafourche Fresh Water District	346,080	(278,537)
Berwick Bayou Vista Waterworks	100,682	(81,032)
Calcasieu Soil & Water District	66,547	(53,559)
Cameron Mosquito Abatement District #1	221,438	(178,221)
City Court of Denham Springs	77,141	(62,085)
City Court of Hammond	418,287	(336,651)
City of Bossier	141,322	(113,741)
Crescent Soil & Water District	18,737	(15,080)
Denham Springs Ward Two Marshall	26,590	(21,401)
Desoto 42nd District Attorney	76,734	(61,758)
Desoto Parish Library	481,150	(387,246)
Desoto Parish Police Jury	3,251,861	(2,617,204)
Evangeline Soil & Water District	29,258	(23,547)
Gulf Coast Soil & Water District	51,228	(41,230)
Iberia Soil & Water District	17,751	(14,287)
Jefferson Davis Soil & Water District	34,591	(27,840)
Lafourche 17th Indigent Defender Board	224,616	(180,778)
Lafourche/Terrebonne Soil & Water District	25,716	(20,697)
Livingston Parish Council	3,092,313	(2,488,795)
Livingston Parish Library	1,008,084	(811,339)
Livingston Parish Sheriff	102,136	(82,202)
Louisiana School Board Association	57,905	(46,604)
Madison Parish Soil & Water District	44,194	(35,569)
North Caddo Medical Center	6,676,155	(5,373,188)

(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, 2023

Employer	Changes in Discount Rate	
	1% Decrease 5.40%	1% Increase 7.40%
Northeast Soil & Water District	\$ 30,674	\$ (24,688)
St. Charles 29th Judicial District Public Defender	70,125	(56,439)
St. James Parish Hospital	5,114,554	(4,116,360)
St. Landry Soil & Water District	25,451	(20,484)
St. Mary Soil & Water District	18,331	(14,753)
St. Mary Water & Sewer District #4	382,298	(307,686)
St. Mary Waterworks District # 5	110,266	(88,746)
Tangipahoa Soil & Water	48,068	(38,687)
Terrebonne Parish 32nd Judicial District Attorney	125,708	(101,174)
Terrebonne Consolidated Government	14,825,106	(11,931,727)
Terrebonne Consolidated Waterworks	2,214,779	(1,782,526)
Terrebonne Recreation District #10	21,897	(17,623)
Terrebonne Sales & Use	143,410	(115,421)
Vermilion Soil & Water District	64,286	(51,740)
Vernon Parish 30th Judicial District Attorney	159,369	(128,266)
Vernon Parish Police Jury	1,923,715	(1,548,268)
West Carroll Soil & Water District	18,860	(15,179)
West Feliciana Parish Consolidated Waterworks #13	170,949	(137,585)
West Feliciana Police Jury	968,842	(779,756)
	\$ 57,401,440	\$ (46,198,552)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION (PLAN A)
DECEMBER 31, 2024 – DECEMBER 31, 2027

Employer	December 31, 2024	December 31, 2025	December 31, 2026	December 31, 2027	TOTAL
15th Judicial District Court	\$ 33,458	\$ 220,513	\$ 374,600	\$ (180,937)	447,634
16th Judicial District Attorney	35,695	227,339	385,272	(185,987)	462,319
5th Judicial District Attorney	9,572	41,589	67,048	(32,304)	85,905
Acadia Parish Communications District	1,132	6,692	11,217	(5,411)	13,630
Acadia Parish Library	8,623	61,582	103,602	(50,013)	123,794
Acadia Parish Police Jury	52,945	354,700	609,898	(294,509)	723,034
Acadiana Crime Lab	21,677	178,587	309,388	(149,364)	360,288
Allen Parish 33rd Judicial Indigent Defender Board	3,402	17,230	27,748	(13,455)	34,925
Allen Parish Ambulance Service	24,413	138,421	233,423	(112,719)	283,538
Allen Parish Coroner	73	1,918	3,704	(1,797)	3,898
Allen Parish District Attorney	4,178	33,453	57,448	(27,704)	67,375
Allen Parish Library	4,340	44,314	80,196	(38,721)	90,129
Allen Parish Police Jury	27,132	140,400	236,226	(114,080)	289,678
Assumption Parish Police Jury	42,260	252,520	424,410	(204,962)	514,228
Avoyelles Parish 12th Judicial District Indigent Defender	2,657	15,621	25,402	(12,273)	31,407
Bayou Vermillion District	11,438	67,858	102,115	(49,378)	132,033
Beauregard Parish Communications District	2,694	22,839	39,767	(19,175)	46,125
Beauregard Parish District Attorney	2,554	16,900	28,294	(13,654)	34,094
Beauregard Parish Library	11,547	70,134	118,569	(57,284)	142,966
Beauregard Parish Police Jury	47,512	303,650	515,464	(249,208)	617,418
Bienville Parish Library	9,457	54,438	91,204	(44,027)	111,072
Bienville Parish Police Jury	28,902	172,116	287,477	(138,775)	349,720
Bossier Parish Communications District	22,916	109,883	182,229	(87,910)	227,118
Bossier Parish EMS	50,509	289,079	503,608	(243,036)	600,160
Bossier Parish Police Jury	171,118	1,266,061	2,141,466	(1,033,824)	2,544,821
Caddo Parish Commission	263,339	1,610,560	2,715,118	(1,310,853)	3,278,164
Caddo Parish Coroner	11,311	76,006	129,925	(62,772)	154,470
Caddo Parish District Attorney	62,000	390,798	663,661	(320,559)	795,900
Caddo/Bossier Port Commission	42,626	241,051	405,863	(195,989)	493,551
Calcasieu Parish Police Jury	573,701	5,236,895	8,947,815	(4,321,802)	10,436,609
Calcasieu Parish Waterworks District #7	5,218	33,771	57,004	(27,532)	68,461
Calcasieu Regional Airport	20,603	119,063	199,170	(96,364)	242,472
Calcasieu-Sulphur Parks & Recreation	38,243	262,266	447,931	(216,671)	531,769
Caldwell Parish District Attorney	82	5,508	9,212	(4,484)	10,318
Caldwell Parish Library	2,154	12,384	20,850	(10,064)	25,324
Caldwell Parish Police Jury	7,733	86,547	153,430	(73,978)	173,732
Cameron Parish Ambulance District #2	24,453	167,921	284,094	(137,216)	339,252
Cameron Parish Police Jury	76,674	593,990	1,004,552	(485,131)	1,190,085
Catahoula E911 Communications District	693	4,088	6,852	(3,306)	8,327
Catahoula Parish Library	2,213	13,060	21,019	(10,161)	26,131
Catahoula Parish Police Jury	6,908	41,686	72,192	(34,776)	86,010
City of Morgan City	928	22,935	37,183	(17,952)	43,094
Claiborne Parish Office of Com Ser	165	13,407	23,887	(11,529)	25,930
Claiborne Parish Police Jury	19,125	113,975	190,288	(91,847)	231,541
Concordia Parish 7th District Attorney	4,459	41,885	72,431	(34,932)	83,843
Concordia Parish Indigent Defender Board	2,444	13,050	21,202	(10,237)	26,459
Concordia Parish Library	5,668	36,887	64,184	(30,958)	75,781
Concordia Parish Police Jury	13,301	93,534	158,728	(76,669)	188,894
Concordia Parish Sewer District #1	954	7,928	14,297	(6,917)	16,262
Desoto Parish EMS	58,107	330,791	554,504	(267,762)	675,640
Desoto Parish School Board	166	844	1,391	(661)	1,740

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION (PLAN A)
DECEMBER 31, 2024 – DECEMBER 31, 2027

Employer	December 31, 2024	December 31, 2025	December 31, 2026	December 31, 2027	TOTAL
Desoto Parish Waterworks	\$ 10,054	\$ 62,101	\$ 106,614	\$ (51,457)	127,312
East Carroll Parish Police Jury	30,024	127,946	210,132	(101,232)	266,870
East Feliciana 20th Judicial District Indigent Defender Board	3,601	16,803	28,042	(13,544)	34,902
East Feliciana Communications District	7,149	42,005	72,757	(35,164)	86,747
East Feliciana Parish Police Jury	25,404	173,916	307,737	(148,591)	358,466
Evangeline Parish Communications District	7,564	48,857	80,607	(38,884)	98,144
Evangeline Parish District Attorney	7,451	38,089	61,000	(29,463)	77,077
Evangeline Parish Police Jury	43,709	235,056	388,462	(187,500)	479,727
Evangeline Parish Solid Waste	13,186	68,449	116,316	(56,147)	141,804
Franklin Parish Communications District	1,937	12,104	20,568	(9,929)	24,680
Franklin Parish Library	9,599	32,743	48,640	(23,530)	67,452
Franklin Parish Police Jury	23,656	159,128	271,579	(131,186)	323,177
Grant Parish Police Jury	22,231	153,314	261,337	(126,170)	310,712
Greater New Orleans Expressway	96,313	600,081	1,009,870	(487,933)	1,218,331
Iberia Medical Center	670,943	3,793,900	6,395,856	(3,089,147)	7,771,552
Iberia Parish 16th Judicial District Judge	13,704	101,453	170,482	(82,237)	203,402
Iberia Parish Government	90,892	648,968	1,090,751	(526,401)	1,304,210
Iberia Parish School Board	240	1,090	1,708	(825)	2,213
Iberia Parish Tourist Commission	1,214	8,002	13,562	(6,620)	16,158
Iberville Parish District Attorney	12,769	60,466	100,842	(48,621)	125,456
Iberville Parish Library	19,161	131,100	221,810	(107,074)	264,997
Iberville Parish Police Jury	164,416	976,029	1,660,047	(801,777)	1,998,715
Iberville Parish School Board	(48)	(45)	24	-	(69)
Jackson Parish District Attorney	9,596	50,972	83,899	(40,491)	103,976
Jackson Parish Police Jury	34,544	209,308	351,196	(169,308)	425,740
Jackson Parish Recreation Department	6,344	35,528	60,073	(29,068)	72,877
Jackson Parish Sales Tax	1,143	6,371	9,659	(4,663)	12,510
Jefferson Davis District Attorney	9,016	45,305	73,232	(35,350)	92,203
Jefferson Davis Parish Indigent Defender Board	764	7,625	12,986	(6,280)	15,095
Jefferson Davis Parish Landfill	3,817	21,358	36,030	(17,394)	43,811
Jefferson Davis Parish Library	9,890	47,413	76,625	(37,037)	96,891
Jefferson Davis Parish Mosquito Abatement	6,547	40,544	68,963	(33,275)	82,779
Jefferson Davis Parish Police Jury	19,325	108,431	178,890	(86,308)	220,338
Jefferson Davis Parish Tourist Commission	3,195	21,055	36,946	(17,825)	43,371
Jefferson Parish Government	2,982,699	15,722,336	26,124,497	(12,614,829)	32,214,703
Jefferson Parish 24th Indigent Defender Board	3,044	15,307	25,258	(12,216)	31,393
Jefferson Parish Finance Authority	4,085	12,865	17,577	(8,533)	25,994
Jefferson Parish Housing Authority	(3,970)	12,465	20,356	(9,731)	19,120
Jefferson Parish Retirement System	4,006	21,421	34,756	(16,794)	43,389
Kolin Ruby Wise Water District (Rapides)	4,574	25,277	42,782	(20,672)	51,961
Lafayette 15th Judicial District Attorney	46,253	230,575	372,467	(179,852)	469,443
Lafayette Airport Commission	26,811	173,525	303,553	(146,499)	357,390
Lafayette Consolidated Government	624,034	4,298,099	7,377,379	(3,562,944)	8,736,568
Lafayette Convention & Visitors Commission	13,575	94,103	162,043	(78,159)	191,562
Lafayette Economic Development Authority	34,651	174,377	285,861	(138,132)	356,757
Lafourche Parish Water District #1	80,287	431,832	724,836	(349,877)	887,078
Lasalle Parish Police Jury	16,330	115,896	195,328	(94,292)	233,262
Lincoln Parish 3rd Judicial District Attorney	17,049	76,701	121,578	(58,788)	156,540
Lincoln Parish 3rd Judicial Indigent Defender	1,289	3,485	5,901	(2,856)	7,819
Lincoln Parish Police Jury	57,770	428,741	737,877	(356,287)	868,101
Livingston Parish Recreation District #3	19,850	137,094	230,453	(111,308)	276,089
Madison Parish Police Jury	33,728	233,717	399,576	(192,988)	474,033
Monroe/West Monroe Visitors' Bureau	17,191	81,447	135,432	(65,422)	168,648
Morehouse Parish Library	2,561	17,485	29,069	(14,059)	35,056

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION (PLAN A)
DECEMBER 31, 2024 – DECEMBER 31, 2027

Employer	December 31, 2024	December 31, 2025	December 31, 2026	December 31, 2027	TOTAL
Morehouse Parish Police Jury	\$ 5,304	\$ 91,978	\$ 157,641	\$ (76,081)	178,842
Natchitoches 10th Judicial Court	3,181	17,795	30,095	(14,527)	36,544
Natchitoches Parish Police Jury	55,538	330,660	557,735	(269,287)	674,646
Natchitoches Parish District Attorney	3,592	18,484	29,955	(14,444)	37,587
Natchitoches Parish Tax Commission	5,893	31,193	50,770	(24,513)	63,343
Natchitoches Port Commission	4,119	29,221	50,539	(24,446)	59,433
North Louisiana Crime Lab	42,764	262,384	429,294	(207,154)	527,288
Ouachita Parish Police Jury	224,220	1,589,581	2,693,435	(1,300,149)	3,207,087
Plaquemines 25th Judicial District Public Defender	3,449	17,268	28,331	(13,629)	35,419
Plaquemines Medical Center	72,114	269,124	432,645	(208,898)	564,985
Plaquemines Parish District Attorney of the 25th District	1,120	3,311	5,275	(2,518)	7,188
Plaquemines Parish Government	279,493	1,654,099	2,639,155	(1,275,235)	3,297,512
Plaquemines Port, Harbor & Terminal District	55,510	437,343	786,138	(380,064)	898,927
Pointe Coupee General Hospital	184,347	940,399	1,569,442	(757,561)	1,936,627
Point Coupee HB Health & Hospice	(4,928)	196,129	367,116	(177,276)	381,041
Pointe Coupee Parish Library	12,282	72,794	127,421	(61,509)	150,988
Pointe Coupee Parish Police Jury	44,683	270,759	464,373	(224,306)	555,509
Pointe Coupee Parish School Board	104	954	1,718	(825)	1,951
Police Jury Association (Office)	8,577	54,818	94,367	(45,572)	112,190
Port of Iberia	6,578	33,848	57,325	(27,705)	70,046
Rapides Parish Indigent Defender Board	7,816	35,812	58,948	(28,424)	74,152
Rapides Parish Library	35,354	266,129	459,914	(221,849)	539,548
Rapides Parish Police Jury	130,485	808,666	1,348,935	(650,832)	1,637,254
Red River Parish Police Jury	36,987	216,172	370,824	(179,095)	444,888
Red River Parish School Board	126	340	438	(206)	698
Red River Waterway Commission	28,327	151,456	248,020	(119,779)	308,024
Richland Parish Communication District	297	5,708	8,924	(4,309)	10,620
Richland Parish District Judge	1,616	17,116	28,951	(14,015)	33,668
Richland Parish Police Jury	33,545	227,035	382,058	(184,564)	458,074
Richland Parish Tax Commission	1,568	10,549	18,120	(8,740)	21,497
Sabine Parish District Attorney	8,745	47,790	80,293	(38,753)	98,075
Sabine Parish Library	4,154	27,049	46,427	(22,412)	55,218
Sabine Parish Police Jury	55,932	325,342	560,455	(271,036)	670,693
Sabine Parish School Board	(60)	-	-	-	(60)
South Toledo Bend Water District	4,262	27,268	46,100	(22,275)	55,355
St. Bernard Parish Government	229,544	1,328,401	2,229,420	(1,076,192)	2,711,173
St. Bernard Parish Library	3,477	20,463	34,499	(16,653)	41,786
St. Bernard Parish School Board	252	1,208	1,945	(934)	2,471
St. Bernard WIA	14,956	62,326	100,383	(48,386)	129,279
St. Charles Parish 29th Judicial District Attorney	29,284	189,351	323,264	(155,986)	385,913
St. Charles Parish Council	724,239	3,638,134	6,023,198	(2,909,747)	7,475,824
St. Charles Parish School Board	1,027	6,282	10,849	(5,241)	12,917
St. Helena Parish Police Jury	42,865	152,295	243,532	(117,663)	321,029
St. James Parish Government	205,383	1,113,638	1,898,645	(916,340)	2,301,326
St. James Parish School Board	(11)	26	19	-	34
St. John Parish Council	205,409	1,189,098	1,980,995	(956,388)	2,419,114
St. John the Baptist Parish 40th Judicial District Attorney	13,858	87,635	141,717	(68,420)	174,790
St. John the Baptist Parish Library	38,542	142,870	227,991	(110,153)	299,250

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION (PLAN A)
DECEMBER 31, 2024 – DECEMBER 31, 2027

Employer	December 31, 2024	December 31, 2025	December 31, 2026	December 31, 2027	TOTAL
St. Landry Parish E911 Communications District	\$ 14,300	\$ 71,301	\$ 118,977	\$ (57,444)	147,134
St. Landry Parish Government	108,904	598,418	1,047,220	(506,009)	1,248,533
St. Landry Parish Sheriff	45	958	1,606	(774)	1,835
St. Martin Parish Government	60,620	411,871	687,502	(331,996)	827,997
St. Martin Parish Library	13,277	66,206	105,223	(50,884)	133,822
St. Martin Parish School Board	120	1,468	2,616	(1,265)	2,939
St. Martin Parish Water & Sewer	2,954	14,087	23,447	(11,305)	29,183
St. Mary Parish Consolidated Gravity Drainage District #1	12,824	55,997	92,839	(44,807)	116,853
St. Mary Parish E911 Communications District	6,831	50,389	85,185	(41,143)	101,262
St. Mary Parish Government	84,600	507,535	837,895	(403,662)	1,026,368
St. Mary Parish Library	18,164	109,662	178,582	(86,352)	220,056
St. Mary Parish Sales & Use Tax Department	8,029	49,003	82,685	(39,889)	99,828
St. Mary Parish School Board	(21)	18	15	(3)	9
St. Mary Parish Sewer District Wards 5 & 8	1,795	9,367	15,089	(7,302)	18,949
St. Mary Parish Water and Sewer Commission #3	9,726	49,630	84,147	(40,639)	102,864
St. Tammany Parish 22nd District Attorney	58,565	313,607	570,115	(275,504)	666,783
St. Tammany Parish Communications District	11,100	46,679	77,007	(37,153)	97,633
St. Tammany Parish Coroner	41,179	261,971	455,874	(219,939)	539,085
St. Tammany Parish Fire District #1	2,079	10,466	17,355	(8,435)	21,465
St. Tammany Parish Fire District #4	425	369	216	-	1,010
St. Tammany Parish Government	503,673	2,971,013	4,977,219	(2,404,787)	6,047,118
St. Tammany Parish Library	79,375	476,378	806,584	(389,362)	972,975
St. Tammany Parish Mosquito Abatement District #2	35,988	226,063	384,351	(185,664)	460,738
St. Tammany Parish Recreation District #1	30,654	193,477	330,285	(159,380)	395,036
St. Tammany Parish Recreation District #11	1,687	10,082	16,680	(8,034)	20,415
Tangipahoa Parish 21st Judicial District Attorney	27,231	155,886	256,130	(123,714)	315,533
Tangipahoa Parish 21st Judicial District Indigent Defender	41,222	234,475	390,183	(188,350)	477,530
Tangipahoa Parish Consolidated Gravity Drainage District	14,824	85,641	144,535	(69,750)	175,250
Tangipahoa Parish Coroner	2,702	27,049	48,760	(23,742)	54,769
Tangipahoa Parish Government	325,608	1,864,716	3,160,993	(1,526,649)	3,824,668
Tangipahoa Parish Library	19,579	135,570	230,397	(111,231)	274,315
Tangipahoa Parish Mosquito Abatement District #1	12,149	77,725	133,393	(64,435)	158,832
Tangipahoa Parish Sewer District #1	13,142	72,228	122,058	(58,971)	148,457
Tangipahoa Parish Sheriff	6,066	30,639	51,644	(24,930)	63,419
Tangipahoa Parish Tourist Commission	7,707	42,591	71,012	(34,322)	86,988
Tangipahoa Parish Water District	19,472	116,812	200,134	(96,643)	239,775
Tangipahoa Recreation District #3	462	4,877	8,844	(4,304)	9,879
Teche-Vermilion Fresh Water District	11,050	84,718	144,185	(69,604)	170,349
Tensas Parish Police Jury	11,451	76,519	130,007	(62,808)	155,169
Terrebonne Indigent Defender Board	15,213	81,055	136,570	(65,997)	166,841
Union Parish 3rd Judicial Clerks' Fund	2,974	18,442	30,277	(14,633)	37,060
Union Parish Police Jury	40,845	321,490	543,040	(262,240)	643,135
Vermilion Parish 7th Ward Drainage District #2	2,751	17,391	29,535	(14,254)	35,423
Vermilion Parish Communication District	18,596	51,293	79,792	(38,539)	111,142
Vermilion Parish Library	7,536	53,178	91,522	(44,130)	108,106
Vermilion Parish Police Jury	48,326	423,087	719,864	(347,320)	843,957
Vermilion Parish Tourist Commission	966	6,020	10,196	(4,921)	12,261
Vermilion Parish Waterworks District #1	9,078	56,719	97,719	(47,113)	116,403
Washington Parish Police Jury	88,414	469,303	792,470	(382,600)	967,587
Webster Parish Police Jury	49,937	325,502	539,806	(260,521)	654,724
West Baton Rouge Natural Gas & Water	31,025	193,742	324,671	(156,573)	392,865

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF AMORTIZATION (PLAN A)
DECEMBER 31, 2024 – DECEMBER 31, 2027

Employer	December 31, 2024	December 31, 2025	December 31, 2026	December 31, 2027	TOTAL
West Baton Rouge Parish 18th Judicial Court	\$ 1,532	\$ 20,402	\$ 33,155	\$ (16,056)	\$ 39,033
West Baton Rouge Parish Council	124,121	827,577	1,405,277	(678,770)	1,678,205
West Baton Rouge Parish Library	15,247	94,149	160,446	(77,555)	192,287
West Baton Rouge Parish School Board	172	1,022	1,713	(825)	2,082
West Calcasieu Cameron Hospital	602,788	3,565,870	5,997,953	(2,896,483)	7,270,128
West Carroll Parish Library	867	8,272	14,759	(7,132)	16,766
West Carroll Parish Police Jury	18,990	117,410	199,505	(96,256)	239,649
West Ouachita Parish Sewer District #5	6,086	45,367	78,740	(38,050)	92,143
Winn Parish 8th Judicial District Court	2,054	9,498	13,979	(6,738)	18,793
Winn Parish District Attorney	952	18,940	36,542	(17,544)	38,890
Winn Parish Police Jury	17,786	94,090	153,690	(74,293)	191,273
Winn Parish School Board	65	510	855	(413)	1,017
	<u>\$ 12,830,437</u>	<u>\$ 76,826,971</u>	<u>\$ 129,241,078</u>	<u>\$ (62,410,530)</u>	<u>\$ 156,487,956</u>

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION (PLAN B)
DECEMBER 31, 2024 – DECEMBER 31, 2027

Employer	December 31, 2024	December 31, 2025	December 31, 2026	December 31, 2027	TOTAL
34th Judicial District Indigent Defender	\$ 1,954	\$ 8,180	\$ 10,851	\$ (5,075)	\$ 15,910
Abbeville Harbor & Terminal District	1,622	14,156	21,853	(10,335)	27,296
Acadia Soil & Water District	902	6,719	10,784	(4,819)	13,586
Ascension Parish Government	255,080	1,607,833	2,403,494	(1,116,883)	3,149,524
Ascension Parish Library	24,002	218,563	340,802	(160,115)	423,252
Assumption Waterworks #1	11,475	75,351	112,790	(52,669)	146,947
Audubon Regional Library	1,886	13,074	18,691	(9,193)	24,458
Avoyelles Coroner's Office	737	6,199	9,776	(4,505)	12,207
Avoyelles District Attorney's Office	6,868	37,360	54,431	(25,155)	73,504
Avoyelles Parish Police Jury	15,257	87,667	129,518	(59,748)	172,694
Bayou Lafourche Fresh Water District	7,330	49,587	74,506	(34,878)	96,545
Berwick Bayou Vista Waterworks	2,118	14,392	22,715	(10,146)	29,079
Calcasieu Soil & Water District	1,288	9,454	14,818	(6,710)	18,850
Cameron Mosquito Abatement District #1	4,537	31,511	45,677	(22,316)	59,409
City Court of Denham Springs	1,785	11,152	17,555	(7,773)	22,719
City Court of Hammond	9,267	60,372	91,221	(42,154)	118,706
City of Bossier	4,139	21,409	30,565	(14,237)	41,876
Crescent Soil & Water District	424	2,713	4,108	(1,884)	5,361
Denham Springs Ward Two Marshall	3,696	6,981	9,038	(2,676)	17,039
Desoto 42nd District Attorney	2,047	11,405	16,389	(7,734)	22,107
Desoto Parish Library	10,636	69,402	104,566	(48,486)	136,118
Desoto Parish Police Jury	51,221	448,041	698,523	(327,689)	870,096
Evangeline Soil & Water District	460	4,031	6,379	(2,951)	7,919
Gulf Coast Soil & Water District	2,662	8,967	11,128	(5,167)	17,590
Iberia Soil & Water District	461	2,628	3,892	(1,790)	5,191
Jefferson Davis Soil & Water District	436	4,656	7,452	(3,482)	9,062
Lafourche 17th Indigent Defender Board	3,942	31,274	48,414	(22,637)	60,993
Lafourche/Terrebonne Soil & Water District	1,222	4,395	6,251	(2,593)	9,275
Livingston Parish Council	69,637	446,988	671,844	(311,621)	876,848
Livingston Parish Library	26,024	149,132	222,733	(101,585)	296,304
Livingston Parish Sheriff	1,473	13,854	21,261	(10,290)	26,298
Louisiana School Board Association	6,588	13,600	13,907	(5,834)	28,261
Madison Parish Soil & Water District	123	5,536	9,785	(4,452)	10,992
North Caddo Medical Center	82,517	898,685	1,424,226	(672,758)	1,732,670
Northeast Soil & Water District	1,511	5,292	6,914	(3,091)	10,626
St. Charles 29th Judicial District Public Defender	(2,384)	6,230	15,134	(7,066)	11,914
St. James Parish Hospital	110,585	735,872	1,110,487	(515,397)	1,441,547
St. Landry Soil & Water District	123	3,236	5,066	(2,563)	5,862
St. Mary Soil & Water District	348	2,589	3,981	(1,847)	5,071
St. Mary Water & Sewer District #4	5,329	52,127	82,574	(38,523)	101,507
St. Mary Waterworks District # 5	4,418	17,874	24,163	(11,113)	35,342
Tangipahoa Soil & Water	(1,253)	4,624	10,319	(4,844)	8,846
Terrebonne Parish 32nd Judicial District Attorney	937	16,308	26,478	(12,663)	31,060
Terrebonne Consolidated Government	356,405	2,167,157	3,209,032	(1,493,939)	4,238,655
Terrebonne Consolidated Waterworks	49,777	320,702	478,547	(223,184)	625,842
Terrebonne Recreation District #10	883	3,557	5,152	(2,209)	7,383
Terrebonne Sales & Use	3,190	20,682	30,843	(14,449)	40,266
Upper Delta Soil and Water District	507	493	-	-	1,000
Vermilion Soil & Water District	507	8,349	12,897	(6,479)	15,274
Vernon Parish 30th Judicial District Attorney	2,745	22,196	35,004	(16,064)	43,881
Vernon Parish Police Jury	42,256	277,698	410,956	(193,854)	537,056
West Carroll Soil & Water District	454	2,761	4,106	(1,897)	5,424
West Feliciana Parish Consolidated Waterworks #13	6,265	27,075	37,322	(17,225)	53,437
West Feliciana Police Jury	23,908	142,393	212,702	(97,632)	281,371
	<u>\$ 1,220,327</u>	<u>\$ 8,232,482</u>	<u>\$ 12,411,620</u>	<u>\$ (5,784,379)</u>	<u>\$ 16,080,050</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 14, 2024

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 schedule of employer allocations and the employer pension schedules of the Parochial Employees' Retirement System of Louisiana (the System), as of December 31, 2023, and the related notes to the schedules and have issued our report thereon dated August 14, 2024.

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 (internal control) as a basis for designing 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 System’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 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 or significant deficiencies may exist that were not 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, and contracts, 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 Graker, LLP

New Orleans, Louisiana

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUMMARY SCHEDULE OF FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2023

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, 2023 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