

EMPLOYER PENSION REPORT
PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM
OF LOUISIANA
BATON ROUGE, LOUISIANA
DECEMBER 31, 2020

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA

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August 27, 2021

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

We have audited the accompanying schedules of employer allocations of the Parochial Employees' Retirement System of Louisiana as of and for the year ended December 31, 2020, 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, 2020, and the related notes to the schedules.

Management's Responsibility for the Schedules

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the totals of all participating entities for the Parochial Employees' Retirement System of Louisiana as of and for the year ended December 31, 2020, in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As disclosed in Note 6 to the employer schedules, the total pension liability for the Parochial Employees' Retirement System of Louisiana for Plan A and Plan B was \$4,385,659,960 and \$379,984,366, respectively, at December 31, 2020. 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, 2020, could be understated or overstated.

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

Other Matters

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Parochial Employees' Retirement System of Louisiana as of and for the year ended December 31, 2020, and our report thereon, dated June 18, 2021, expressed an unmodified opinion on those financial statements.

Other Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 27, 2021, on our consideration of the Parochial Employees' Retirement System of Louisiana's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Parochial Employees' Retirement System of Louisiana's internal control over financial reporting and compliance.

Restriction on Use

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

Duplantier, Sharpner, Hogan and Oaker, LLP

New Orleans, Louisiana

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)
DECEMBER 31, 2020

Employer	Employer Contributions	Employer Allocation Percentage
15th Judicial District Court	\$ 229,038	0.279935 %
16th Judicial District Attorney	247,398	0.302375
5th Judicial District Attorney	54,200	0.066244
Acadia Parish Communications District	7,700	0.009411
Acadia Parish Library	73,790	0.090188
Acadia Parish Police Jury	355,757	0.434814
Acadiana Crime Lab	193,092	0.236001
Allen Parish 33rd Judicial Indigent Defender Board	14,069	0.017195
Allen Parish Ambulance Service	140,935	0.172254
Allen Parish District Attorney	40,998	0.050109
Allen Parish Library	39,279	0.048008
Allen Parish Police Jury	134,779	0.164730
Assumption Parish Police Jury	267,973	0.327522
Avoyelles Parish 12th Judicial District Indigent Defender	18,620	0.022758
Bayou Vermillion District	107,074	0.130868
Beauregard Parish Communications District	27,418	0.033511
Beauregard Parish District Attorney	20,730	0.025337
Beauregard Parish Library	69,720	0.085213
Beauregard Parish Police Jury	283,062	0.345964
Bienville Parish Library	59,875	0.073181
Bienville Parish Police Jury	196,259	0.239872
Bossier Parish Communications District	120,212	0.146926
Bossier Parish EMS	256,812	0.313881
Bossier Parish Police Jury	1,492,612	1.824302
Caddo Parish Commission	1,749,201	2.137911
Caddo Parish Coroner	74,807	0.091431
Caddo Parish District Attorney	397,051	0.485284
Caddo/Bossier Port Commission	247,085	0.301993
Calcasieu Parish Police Jury	6,096,429	7.451186
Calcasieu Parish Waterworks District #7	36,376	0.044460
Calcasieu Regional Airport	105,264	0.128656
Calcasieu-Sulphur Parks & Recreation	231,520	0.282969
Caldwell Parish District Attorney	4,575	0.005592
Caldwell Parish Library	13,499	0.016499
Caldwell Parish Police Jury	103,010	0.125901
Cameron Parish Ambulance District #2	183,362	0.224109
Cameron Parish District Attorney	496	0.000606
Cameron Parish Police Jury	692,768	0.846716
Catahoula E911 Communications District	4,704	0.005749
Catahoula Parish Police Jury	63,410	0.077501
City of Morgan City	40,590	0.049610
Claiborne Parish Police Jury	149,654	0.182910
Concordia Parish 7th District Attorney	52,409	0.064055

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)
DECEMBER 31, 2020

Employer	Employer Contributions	Employer Allocation Percentage
Concordia Parish Indigent Defender Board	\$ 15,925	0.019464 %
Concordia Parish Library	38,087	0.046551
Concordia Parish Police Jury	100,954	0.123388
Concordia Parish Sewer District #1	4,514	0.005517
Desoto Parish EMS	349,674	0.427379
Desoto Parish School Board	2,426	0.002965
Desoto Parish Waterworks	62,965	0.076957
East Carroll Parish Police Jury	151,209	0.184811
East Feliciana 20th Judicial District Indigent Defender Board	15,386	0.018805
East Feliciana Communications District	32,896	0.040206
East Feliciana Parish Police Jury	146,247	0.178746
Evangeline Parish Communications District	65,161	0.079641
Evangeline Parish District Attorney	46,886	0.057305
Evangeline Parish Police Jury	269,298	0.329142
Evangeline Parish Solid Waste	64,768	0.079161
Franklin Parish Communications District	13,210	0.016146
Franklin Parish Library	37,439	0.045759
Franklin Parish Police Jury	161,302	0.197147
Grant Parish Police Jury	166,975	0.204080
Greater New Orleans Expressway	620,044	0.757831
Iberia Medical Center	3,780,943	4.621149
Iberia Parish 16th Judicial District Judge	131,955	0.161278
Iberia Parish Government	799,137	0.976722
Iberia Parish School Board	1,176	0.001437
Iberville Parish District Attorney	66,811	0.081658
Iberville Parish Police Jury	1,101,771	1.346608
Iberville Parish School Board	1,182	0.001445
Jackson Parish District Attorney	59,436	0.072644
Jackson Parish Police Jury	262,644	0.321009
Jackson Parish Recreation Department	27,770	0.033941
Jackson Parish Sales Tax	10,600	0.012956
Jefferson Davis District Attorney	55,375	0.067681
Jefferson Davis Parish Indigent Defender Board	7,787	0.009517
Jefferson Davis Parish Landfill	22,101	0.027012
Jefferson Davis Parish Library	50,103	0.061237
Jefferson Davis Parish Mosquito Abatement	44,614	0.054528
Jefferson Davis Parish Police Jury	132,880	0.162409
Jefferson Davis Parish Tourist Commission	20,264	0.024767
Jefferson Parish Government	16,652,295	20.352794
Jefferson Parish 24th Indigent Defender Board	13,879	0.016963
Jefferson Parish Finance Authority	15,596	0.019062
Jefferson Parish Housing Authority	50,198	0.061353
Jefferson Parish Retirement System	24,678	0.030162
Kolin Ruby Wise Water District (Rapides)	22,972	0.028077
Lafayette 15th Judicial District Attorney	273,681	0.334499
Lafayette Airport Commission	161,819	0.197779
Lafayette Consolidated Government	4,352,436	5.319640
Lafayette Convention & Visitors Commission	105,912	0.129448

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PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)
DECEMBER 31, 2020

Employer	Employer Contributions	Employer Allocation Percentage
Lafayette Economic Development Authority	\$ 181,277	0.221561 %
Lafourche Parish Water District #1	453,177	0.553883
Lasalle Parish Police Jury	137,368	0.167894
Lincoln Parish 3rd Judicial District Attorney	82,993	0.101436
Lincoln Parish Police Jury	453,201	0.553912
Livingston Parish Recreation District #3	155,490	0.190043
Madison Parish Police Jury	242,069	0.295862
Monroe/West Monroe Visitors' Bureau	76,153	0.093076
Morehouse Parish Library	18,660	0.022807
Morehouse Parish Police Jury	130,581	0.159599
Natchitoches 10th Judicial Court	18,321	0.022392
Natchitoches Parish Police Jury	350,838	0.428802
Natchitoches Parish District Attorney	24,771	0.030276
Natchitoches Parish Tax Commission	36,882	0.045078
Natchitoches Port Commission	23,982	0.029311
North Louisiana Crime Lab	345,133	0.421829
Ouachita Parish Police Jury	1,839,760	2.248594
Plaquemines 25th Judicial District Public Defender	25,572	0.031255
Plaquemines Medical Center	260,359	0.318216
Plaquemines Parish District Attorney of the 25th District	5,928	0.007245
Plaquemines Parish Government	2,166,324	2.647728
Plaquemines Port, Harbor & Terminal District	297,571	0.363698
Pointe Coupee Hospital	1,200,697	1.467518
Pointe Coupee Parish Library	62,322	0.076171
Pointe Coupee Parish Police Jury	251,068	0.306861
Pointe Coupee Parish School Board	1,176	0.001437
Police Jury Association (Office)	52,583	0.064268
Port of Iberia	28,406	0.034718
Rapides Parish Indigent Defender Board	41,315	0.050496
Rapides Parish Library	303,338	0.370746
Rapides Parish Police Jury	988,377	1.208016
Red River Parish Police Jury	198,148	0.242181
Red River Parish School Board	1,176	0.001437
Red River Waterway Commission	172,942	0.211373
Richland Parish Communication District	10,868	0.013283
Richland Parish District Judge	18,245	0.022299
Richland Parish Police Jury	249,518	0.304966
Richland Parish Tax Commission	12,125	0.014819
Sabine Parish District Attorney	50,913	0.062227
Sabine Parish Library	27,461	0.033563
Sabine Parish Police Jury	245,811	0.300435
Sabine Parish School Board	221	0.000270
South Toledo Bend Water District	27,536	0.033655

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PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)
DECEMBER 31, 2020

Employer	Employer Contributions	Employer Allocation Percentage
St. Bernard Parish Government	\$ 1,528,999	1.868775 %
St. Bernard Parish Library	22,002	0.026891
St. Bernard Parish School Board	2,499	0.003054
St. Charles Parish 29th Judicial District Attorney	207,837	0.254023
St. Charles Parish Council	3,646,375	4.456678
St. Charles Parish School Board	5,709	0.006978
St. Helena Parish Police Jury	135,011	0.165013
St. James Parish Government	1,085,991	1.327321
St. James Parish School Board	1,323	0.001617
St. John Parish Council	1,338,647	1.636123
St. John the Baptist Parish 40th Judicial District Attorney	118,705	0.145084
St. John the Baptist Parish Library	134,858	0.164826
St. Landry Parish E911 Communications District	71,771	0.087720
St. Landry Parish Government	421,467	0.515126
St. Landry Parish Sheriff	1,544	0.001887
St. Martin Parish Government	487,620	0.595980
St. Martin Parish Library	75,837	0.092690
St. Martin Parish School Board	1,176	0.001437
St. Martin Parish Water & Sewer	15,773	0.019278
St. Mary Parish Consolidated Gravity Drainage District #1	54,699	0.066854
St. Mary Parish E911 Communications District	56,806	0.069430
St. Mary Parish Government	714,562	0.873353
St. Mary Parish Library	124,286	0.151905
St. Mary Parish Sales & Use Tax Department	56,790	0.069410
St. Mary Parish School Board	1,029	0.001258
St. Mary Parish Sewer District Wards 5 & 8	9,612	0.011748
St. Mary Parish Water and Sewer Commission #3	44,724	0.054663
St. Tammany Parish 22nd District Attorney	135,257	0.165314
St. Tammany Parish Communications District	47,149	0.057627
St. Tammany Parish Coroner	259,124	0.316707
St. Tammany Parish Fire District #1	4,004	0.004894
St. Tammany Parish Fire District #4	13,308	0.016265
St. Tammany Parish Government	3,053,884	3.732522
St. Tammany Parish Library	505,863	0.618277
St. Tammany Parish Mosquito Abatement District #2	224,935	0.274920
St. Tammany Parish Recreation District #1	208,785	0.255181
St. Tammany Parish Recreation District #11	14,359	0.017550
Tangipahoa Parish 21st Judicial District Attorney	180,203	0.220248
Tangipahoa Parish 21st Judicial District Indigent Defender	265,795	0.324860
Tangipahoa Parish Consolidated Gravity Drainage District	93,407	0.114164
Tangipahoa Parish Government	1,822,044	2.226941
Tangipahoa Parish Library	150,580	0.184042
Tangipahoa Parish Mosquito Abatement District #1	74,211	0.090702
Tangipahoa Parish Sewer District #1	67,226	0.082165

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)
DECEMBER 31, 2020

Employer	Employer Contributions	Employer Allocation Percentage
Tangipahoa Parish Sheriff	\$ 29,892	0.036535 %
Tangipahoa Parish Tourist Commission	41,994	0.051326
Tangipahoa Parish Water District	111,471	0.136242
Teche-Vermilion Fresh Water District	98,963	0.120955
Tensas Parish Police Jury	78,577	0.096038
Terrebonne Indigent Defender Board	73,435	0.089754
Union Parish 3rd Judicial Clerks' Fund	21,260	0.025984
Union Parish Police Jury	381,270	0.465996
Vermilion Parish 7th Ward Drainage District #2	19,174	0.023435
Vermilion Parish Library	62,330	0.076181
Vermilion Parish Police Jury	581,653	0.710909
Vermilion Parish Tourist Commission	6,615	0.008085
Vermilion Parish Waterworks District #1	62,748	0.076692
Washington Parish Police Jury	461,826	0.564454
Webster Parish Police Jury	409,146	0.500067
West Baton Rouge Natural Gas & Water	241,850	0.295594
West Baton Rouge Parish 18th Judicial Court	27,559	0.033683
West Baton Rouge Parish Council	867,313	1.060049
West Baton Rouge Parish Library	85,310	0.104268
West Baton Rouge Parish School Board	1,176	0.001437
West Calcasieu Cameron Hospital	3,764,125	4.600594
West Carroll Parish Library	7,169	0.008762
West Carroll Parish Police Jury	130,560	0.159573
West Ouachita Parish Sewer District #5	41,827	0.051122
Winn Parish District Attorney	24,149	0.029515
Winn Parish Police Jury	116,821	0.142781
Winn Parish School Board	588	0.000719
Total	\$ 81,818,236	100.000000 %

See accompanying notes.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN B)
DECEMBER 31, 2020

Employer	Employer Contributions	Employer Allocation Percentage
34th Judicial District Indigent Defender	\$ 5,427	0.063179 %
Abbeville Harbor & Terminal District	13,721	0.159734
Acadia Soil & Water District	8,964	0.104355
Ascension Parish Government	1,770,731	20.614115
Ascension Parish Library	190,164	2.213810
Assumption Waterworks #1	77,186	0.898567
Audubon Regional Library	9,865	0.114844
Avoyelles Coroner's Office	6,356	0.073994
Avoyelles District Attorney's Office	41,003	0.477340
Avoyelles Parish Police Jury	96,714	1.125904
Bayou Lafourche Fresh Water District	52,421	0.610264
Berwick Bayou Vista Waterworks	17,589	0.204764
Calcasieu Soil & Water District	8,241	0.095938
Cameron Mosquito Abatement District #1	34,164	0.397723
City Court of Denham Springs	15,929	0.185439
City Court of Hammond	63,936	0.744316
City of Bossier	23,162	0.269642
Crescent Soil & Water District	2,916	0.033947
Denham Springs Ward Two Marshall	12,549	0.146090
Desoto 42nd District Attorney	12,949	0.150747
Desoto Parish Library	74,065	0.862234
Desoto Parish Police Jury	467,156	5.438436
Evangeline Soil & Water District	4,253	0.049512
Gulf Coast Soil & Water District	8,421	0.098034
Iberia Soil & Water District	2,992	0.034832
Jefferson Davis Soil & Water District	4,857	0.056543
Lafourche 17th Indigent Defender Board	37,405	0.435453
Lafourche/Terrebonne Soil & Water District	4,377	0.050955
Livingston Parish Council	496,306	5.777788
Livingston Parish Library	168,223	1.958382
Livingston Parish Sheriff	17,970	0.209199
Louisiana School Board Association	24,625	0.286674
Madison Parish Soil & Water District	4,455	0.051863
North Caddo Medical Center	821,412	9.562537
Northeast Soil & Water District	4,861	0.056590
St. James Parish Hospital	748,490	8.713610
St. Landry Soil & Water District	2,187	0.025460
St. Mary Soil & Water District	2,604	0.030315
St. Mary Water & Sewer District #4	46,258	0.538516
St. Mary Waterworks District # 5	21,868	0.254578
Tangipahoa Soil & Water	2,180	0.025379
Terrebonne Parish 32nd Judicial District Attorney	13,663	0.159059
Terrebonne Consolidated Government	2,321,820	27.029665
Terrebonne Consolidated Waterworks	316,883	3.689020
Terrebonne Recreation District #10	4,631	0.053912
Terrebonne Sales & Use	22,980	0.267524

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PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN B)
DECEMBER 31, 2020

Employer	Employer Contributions	Employer Allocation Percentage
Upper Delta Soil and Water District	\$ 1,787	0.020804 %
Vermilion Soil & Water District	7,217	0.084017
Vernon Parish 30th Judicial District Attorney	24,152	0.281168
Vernon Parish Police Jury	260,964	3.038034
West Carroll Soil & Water District	2,816	0.032783
West Feliciana Police Jury	184,031	2.142412
Total	<u>\$ 8,589,896</u>	<u>100.000000 %</u>

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, 2020

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense (Benefit)		
	Net Pension Liability / (Asset)	Net Difference Between Projected and Actual		Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual		Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
		Expected and Actual Experience	Investment Earnings on Pension Plan Investments				Expected and Actual Experience	Investment Earnings on Pension Plan Investments						
15th Judicial District Court	\$ (490,842)	\$ 119,503	\$ -	\$ 160,588	\$ -	\$ 280,091	\$ 58,585	\$ 957,981	\$ -	\$ 18,711	\$ 1,035,277	\$ 57,230	\$ (8,069)	\$ 49,161
16th Judicial District Attorney	(530,189)	129,083	-	173,461	-	302,544	63,281	1,034,774	-	87,861	1,185,916	61,818	(36,027)	25,791
5th Judicial District Attorney	(116,153)	28,279	-	38,002	521	66,802	13,864	226,697	-	6,932	247,493	13,543	(1,886)	11,657
Acadia Parish Communications District	(16,501)	4,018	-	5,399	74	9,491	1,970	32,206	-	445	34,621	1,924	(125)	1,799
Acadia Parish Library	(158,137)	38,501	-	51,737	1,705	91,943	18,875	308,637	-	3,355	330,867	18,438	(1,082)	17,356
Acadia Parish Police Jury	(762,409)	185,621	-	249,436	30,393	465,450	90,998	1,488,001	-	3,901	1,582,900	88,894	3,305	92,199
Acadiana Crime Lab	(413,807)	100,748	-	135,385	6,044	242,177	49,390	807,632	-	26,932	883,954	48,248	(4,501)	43,747
Acadiana Works, Inc.	-	-	-	-	-	-	-	-	-	5,809	5,809	-	(13,656)	(13,656)
Allen Parish 33rd Judicial Indigent Defender Board	(30,150)	7,340	-	9,864	2,511	19,715	3,599	58,844	-	1,161	63,604	3,515	1,109	4,624
Allen Parish Ambulance Service	(302,033)	73,535	-	98,816	16,016	188,367	36,049	589,480	-	-	625,529	35,216	4,757	39,973
Allen Parish District Attorney	(87,862)	21,391	-	28,746	1,896	52,033	10,487	171,481	-	11,055	193,023	10,244	(3,335)	6,909
Allen Parish Library	(84,178)	20,494	-	27,540	1,511	49,545	10,047	164,291	-	12,809	187,147	9,815	(3,284)	6,531
Allen Parish Police Jury	(288,840)	70,323	-	94,499	6,930	171,752	34,475	563,731	-	1,286	599,492	33,678	(146)	33,532
Assumption Parish Police Jury	(574,282)	139,818	-	187,887	3,527	331,232	68,544	1,120,831	-	40,945	1,230,320	66,599	(12,950)	54,009
Avoyelles Parish 12th Judicial District Indigent Defender	(39,904)	9,715	-	13,055	1,101	23,871	4,763	77,881	-	1,348	83,992	4,653	18	4,671
Bayou Vermillion District	(229,466)	55,867	-	75,074	58,790	189,731	27,388	447,851	-	20,275	495,514	26,755	27,977	54,732
Beauregard Parish Communications District	(58,759)	14,306	-	19,224	9,417	42,947	7,013	114,680	-	-	121,693	6,851	3,355	10,206
Beauregard Parish District Attorney	(44,426)	10,816	-	14,535	4,508	29,859	5,303	86,707	-	-	92,010	5,180	1,767	6,947
Beauregard Parish Library	(149,414)	36,377	-	48,883	7,197	92,457	17,833	291,612	-	4,786	314,231	17,421	313	17,734
Beauregard Parish Police Jury	(606,618)	147,691	-	198,466	3,748	349,905	72,403	1,183,942	-	65,301	1,321,646	70,729	(24,114)	46,615
Bienville Parish Library	(128,317)	31,241	-	41,981	7,139	80,361	15,315	250,437	-	-	265,752	14,961	3,775	18,736
Bienville Parish Police Jury	(420,595)	102,401	-	137,605	3,807	243,813	50,200	820,879	-	20,518	891,597	49,040	(3,529)	45,511
Bossier Parish Communications District	(257,622)	62,722	-	84,286	1,467	148,475	30,749	502,803	-	4,445	537,997	30,038	150	30,188
Bossier Parish EMS	(550,363)	133,995	-	180,062	6,558	320,615	65,689	1,074,149	-	1,688	1,141,526	64,170	1,641	65,811
Bossier Parish Police Jury	(3,198,756)	778,788	-	1,046,533	204,920	2,030,241	381,790	6,243,043	-	-	6,624,833	372,963	77,633	450,596
Caddo Parish Commission	(3,748,643)	912,667	-	1,226,438	-	2,139,105	447,422	7,316,262	-	114,961	7,878,645	437,078	(48,584)	388,494
Caddo Parish Coroner	(160,316)	39,032	-	52,450	-	91,482	19,135	312,891	-	6,853	338,879	18,692	(2,977)	15,715
Caddo Parish District Attorney	(850,904)	207,166	-	278,389	15,021	500,576	101,560	1,660,717	-	8,094	1,770,371	99,212	7,966	107,178
Caddo/Bossier Port Commission	(529,519)	128,920	-	173,242	70,233	372,395	63,201	1,033,467	-	580	1,097,248	61,740	23,376	85,116
Calcasieu Parish Police Jury	(13,065,013)	3,180,886	-	4,274,463	1,173,976	8,629,325	1,559,384	25,499,109	-	6,047	27,064,540	1,523,333	421,496	1,944,829
Calcasieu Parish Waterworks District #7	(77,957)	18,980	-	25,505	1,131	45,616	9,305	152,149	-	478	161,932	9,089	800	9,889
Calcasieu Regional Airport	(225,587)	54,923	-	73,805	8,155	136,883	26,925	440,281	-	2,279	469,485	26,303	3,642	29,945
Calcasieu-Sulphur Parks & Recreation	(496,162)	120,799	-	162,329	23,023	306,151	59,220	968,364	-	2,548	1,030,132	57,851	8,531	66,382
Caldwell Parish District Attorney	(9,805)	2,387	-	3,208	-	5,595	1,170	19,137	-	5,619	25,926	1,143	(2,625)	(1,482)
Caldwell Parish Library	(28,930)	7,043	-	9,465	-	16,508	3,453	56,462	-	1,288	61,203	3,373	(475)	2,898
Caldwell Parish Police Jury	(220,757)	53,747	-	72,225	1,282	127,254	26,349	430,853	-	9,680	466,882	25,739	(2,887)	22,852
Cameron Parish Ambulance District #2	(392,956)	95,671	-	128,563	14,997	239,231	46,902	766,936	-	-	813,838	45,817	8,828	54,645
Cameron Parish District Attorney	(1,063)	259	-	348	57	664	127	2,074	-	8,518	10,719	124	(2,374)	(2,250)
Cameron Parish Police Jury	(1,484,644)	361,460	-	485,729	145,731	992,920	177,201	2,897,593	-	1,584	3,076,378	173,104	43,991	217,095

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense (Benefit)		
	Net Pension Liability / (Asset)	Net Difference Between Projected and Actual Investment Earnings on Pension Plan		Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan		Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
		Expected and Actual Experience	Pension Plan Investments				Expected and Actual Experience	Pension Plan Investments						
Catahoula E911 Communications District	\$ (10,080)	\$ 2,454	\$ -	\$ 3,298	\$ 1,153	\$ 6,905	\$ 1,203	\$ 19,674	\$ -	\$ -	\$ 20,877	\$ 1,175	\$ 395	\$ 1,570
Catahoula Parish Police Jury	(135,891)	33,085	-	44,459	-	77,544	16,219	265,220	-	18,848	300,287	15,844	(7,911)	7,933
City of Morgan City	(86,987)	21,178	-	28,459	428	50,065	10,382	169,773	-	591	180,746	10,142	590	10,732
Claiborne Parish Police Jury	(320,717)	78,084	-	104,929	-	183,013	38,279	625,946	-	10,588	674,813	37,394	(5,876)	31,518
Concordia Parish 7th District Attorney	(112,315)	27,345	-	36,746	15	64,106	13,405	219,206	-	11,138	243,749	13,096	(4,000)	9,096
Concordia Parish Indigent Defender Board	(34,128)	8,309	-	11,166	210	19,685	4,073	66,609	-	2,343	73,025	3,979	(566)	3,413
Concordia Parish Library	(81,623)	19,872	-	26,705	-	46,577	9,742	159,305	-	1,102	170,149	9,517	(601)	8,916
Concordia Parish Police Jury	(216,350)	52,674	-	70,783	-	123,457	25,233	422,253	-	13,675	461,751	25,226	(7,144)	18,082
Concordia Parish Sewer District #1	(9,674)	2,355	-	3,165	846	6,366	1,155	18,880	-	164	20,199	1,128	84	1,212
Desoto Parish EMS	(749,372)	182,447	-	245,171	33,557	461,175	89,442	1,462,557	-	-	1,551,999	87,374	21,950	109,324
Desoto Parish School Board	(5,199)	1,266	-	1,701	-	2,967	621	10,147	-	259	11,027	606	(101)	505
Desoto Parish Waterworks	(134,937)	32,853	-	44,147	5,939	82,939	16,106	263,359	-	1,424	280,889	15,733	1,495	17,228
East Carroll Parish Police Jury	(324,050)	78,895	-	106,019	2,110	187,024	38,677	632,452	-	35,298	706,427	37,783	(11,382)	26,401
East Feliciana 20th Judicial District Indigent Defender Board	(32,973)	8,028	-	10,788	9,162	27,978	3,936	64,354	-	3,139	71,429	3,845	4,241	8,086
East Feliciana Communications District	(70,498)	17,164	-	23,065	1,657	41,886	8,414	137,591	-	8,097	154,102	8,220	810	9,030
East Feliciana Parish Police Jury	(313,416)	76,306	-	102,540	2,810	181,656	37,408	611,696	-	997	650,101	36,543	335	36,878
Evangeline Parish Communications District	(139,644)	33,998	-	45,687	84,190	163,875	16,667	272,544	-	-	289,211	16,282	30,806	47,088
Evangeline Parish District Attorney	(100,479)	24,463	-	32,874	1,101	58,438	11,993	196,107	-	1,915	210,015	11,716	(354)	11,362
Evangeline Parish Police Jury	(577,122)	140,510	-	188,816	6,189	335,515	68,883	1,126,375	-	67,922	1,263,180	67,290	(17,082)	50,208
Evangeline Parish Solid Waste	(138,802)	33,794	-	45,412	1,682	80,888	16,567	270,901	-	5,204	292,672	16,184	(2,064)	14,120
Franklin Parish Communications District	(28,311)	6,893	-	9,262	141	16,296	3,379	55,254	-	1,164	59,797	3,301	(280)	3,021
Franklin Parish Library	(80,234)	19,534	-	26,250	425	46,209	9,576	156,594	-	2,735	168,905	9,355	277	9,632
Franklin Parish Police Jury	(345,680)	84,161	-	113,096	15,472	212,729	41,259	674,667	-	33,374	749,300	40,305	(3,085)	37,220
Grant Parish Police Jury	(357,837)	87,121	-	117,073	653	204,847	42,710	698,393	-	8,355	749,458	41,722	(3,797)	37,925
Greater New Orleans Expressway	(1,328,791)	323,516	-	434,739	38,538	796,793	158,599	2,593,415	-	130,025	2,882,039	154,932	(32,040)	122,892
Iberia Medical Center	(8,102,787)	1,972,753	-	2,650,978	150,495	4,774,226	967,114	15,814,286	-	272,865	17,054,265	944,755	14,738	959,493
Iberia Parish 16th Judicial District Judge	(282,787)	68,849	-	92,519	1,292	162,660	33,752	551,918	-	34,825	620,495	32,972	(11,887)	21,085
Iberia Parish Government	(1,712,598)	416,959	-	560,308	4,116	981,383	204,408	3,342,494	-	97,014	3,643,916	199,683	(46,723)	152,960
Iberia Parish School Board	(2,520)	613	-	824	4	1,441	301	4,918	-	152	5,371	294	(61)	233
Iberville Parish District Attorney	(143,180)	34,860	-	46,844	5,650	87,354	17,089	279,446	-	7,125	303,660	16,694	(52)	16,642
Iberville Parish Police Jury	(2,361,161)	574,862	-	772,498	48,776	1,396,136	281,818	4,608,301	-	11,233	4,901,352	275,303	20,709	296,012
Iberville Parish School Board	(2,534)	617	-	829	-	1,446	302	4,945	-	124	5,371	295	(53)	242
Jackson Parish District Attorney	(127,375)	31,011	-	41,673	5,723	78,407	15,203	248,599	-	7,234	271,036	14,851	(1,999)	12,852
Jackson Parish Police Jury	(562,862)	137,038	-	184,151	15,307	336,496	67,181	1,098,542	-	3,193	1,168,916	65,628	7,429	73,057
Jackson Parish Recreation Department	(59,513)	14,489	-	19,471	3,158	37,118	7,103	116,151	-	920	124,174	6,939	36	6,975
Jackson Parish Sales Tax	(22,717)	5,531	-	7,432	111	13,074	2,711	44,337	-	782	47,830	2,649	109	2,758
Jefferson Davis District Attorney	(118,673)	28,893	-	38,826	222	67,941	14,164	231,615	-	7,598	253,377	13,837	(2,496)	11,341
Jefferson Davis Parish Indigent Defender Board	(16,687)	4,063	-	5,460	1,240	10,763	1,992	32,569	-	379	34,940	1,946	691	2,637
Jefferson Davis Parish Landfill	(47,363)	11,531	-	15,496	-	27,027	5,653	92,439	-	2,793	100,885	5,522	(1,310)	4,212
Jefferson Davis Parish Library	(107,374)	26,142	-	35,129	10,660	71,931	12,816	209,562	-	13,162	235,540	12,519	(2,177)	10,342
Jefferson Davis Parish Mosquito Abatement	(95,610)	23,278	-	31,281	738	55,297	11,412	186,603	-	297	198,312	11,148	(2,447)	8,701

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense (Benefit)		
	Net Pension Liability / (Asset)	Net Difference Between Projected and Actual		Net Difference Between Projected and Actual		Total Deferred Outflows of Resources	Net Difference Between Projected and Actual		Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)		
		Expected and Actual Experience	Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion		Expected and Actual Experience	Earnings on Pension Plan Investments					Changes of Assumptions	Changes in Proportion
Jefferson Davis Parish Police Jury	\$ (284,770)	\$ 69,332	\$ -	\$ 93,168	\$ 684	\$ 163,184	\$ 33,989	\$ 555,789	\$ -	\$ 33,165	\$ 622,943	\$ 33,203	\$ (13,280)	\$ 19,923
Jefferson Davis Parish Tourist Commission	(43,427)	10,573	-	14,208	234	25,015	5,183	84,756	-	1,256	91,195	5,063	(295)	4,768
Jefferson Parish Government	(35,686,870)	8,688,546	-	11,675,628	104,665	20,468,839	4,259,428	69,650,407	-	470,598	74,380,433	4,160,957	(71,087)	4,089,870
Jefferson Parish 24th Indigent Defender Board	(29,743)	7,241	-	9,731	-	16,972	3,550	58,050	-	2,287	63,887	3,468	(1,301)	2,167
Jefferson Parish Finance Authority	(33,424)	8,138	-	10,935	17,920	36,993	3,989	65,233	-	-	69,222	3,897	7,247	11,144
Jefferson Parish Housing Authority	(107,577)	26,191	-	35,196	34,049	95,436	12,840	209,959	-	6,494	229,293	12,543	5,758	18,301
Jefferson Parish Retirement System	(52,886)	12,876	-	17,303	2,977	33,156	6,312	103,219	-	551	110,082	6,166	881	7,047
Kolin Ruby Wise Water District (Rapides)	(49,231)	11,986	-	16,107	-	28,093	5,876	96,084	-	11,309	113,269	5,740	(5,805)	(65)
Lafayette 15th Judicial District Attorney	(586,515)	142,796	-	191,889	55,601	390,286	70,004	1,144,707	-	44,173	1,258,884	68,386	27,226	95,612
Lafayette Airport Commission	(346,788)	84,431	-	113,458	7,792	205,681	41,391	676,830	-	22,141	740,362	40,434	(2,060)	38,374
Lafayette Consolidated Government	(9,327,530)	2,270,936	-	3,051,676	81,923	5,404,535	1,113,294	18,204,630	-	164,438	19,482,362	1,087,556	(110,615)	976,941
Lafayette Convention & Visitors Commission	(226,976)	55,261	-	74,259	6,307	135,827	27,091	442,991	-	28,018	498,100	26,465	(5,957)	20,508
Lafayette Economic Development Authority	(388,488)	94,584	-	127,101	16,586	238,271	46,368	758,216	-	1,695	806,279	45,296	4,499	49,795
Lafourche Parish School Board	-	-	-	-	-	-	-	-	-	1,151	1,151	-	(582)	(582)
Lafourche Parish Water District #1	(971,186)	236,451	-	317,742	24,230	578,423	115,917	1,895,473	-	10,474	2,021,864	113,237	5,810	119,047
Lasalle Parish Police Jury	(294,388)	71,673	-	96,314	16,741	184,728	35,137	574,559	-	25,843	635,539	34,325	(1,379)	32,946
Lincoln Parish 3rd Judicial District Attorney	(177,859)	43,303	-	58,190	1,010	102,503	21,229	347,130	-	3,627	371,986	20,738	(42)	20,696
Lincoln Parish Police Jury	(971,237)	236,463	-	317,758	9,046	563,267	115,923	1,895,572	-	9,629	2,021,124	113,243	(1,881)	111,362
Livingston Parish Recreation District #3	(333,224)	81,129	-	109,020	27,667	217,816	39,772	650,356	-	-	690,128	38,853	12,427	51,280
Madison Parish Police Jury	(518,769)	126,302	-	169,725	19,361	315,388	61,918	1,012,485	-	24,667	1,099,070	60,487	(160)	60,327
Monroe/West Monroe Visitors' Bureau	(163,201)	39,734	-	53,394	69	93,197	19,479	318,520	-	3,581	341,580	19,029	(301)	18,728
Morehouse Parish Library	(39,990)	9,736	-	13,084	1,575	24,395	4,773	78,049	-	612	83,434	4,663	478	5,141
Morehouse Parish Police Jury	(279,843)	68,132	-	91,556	6,559	166,247	33,401	546,172	-	480	580,053	32,629	(143)	32,486
Natchitoches 10th Judicial Court	(39,262)	9,559	-	12,845	774	23,178	4,686	76,629	-	1,258	82,573	4,578	340	4,918
Natchitoches Parish Police Jury	(751,867)	183,054	-	245,987	3,254	432,295	89,740	1,467,427	-	226,597	1,783,764	87,665	(89,697)	(2,032)
Natchitoches Parish District Attorney	(53,086)	12,925	-	17,368	1,742	32,035	6,336	103,609	-	47	109,992	6,190	1,026	7,216
Natchitoches Parish Tax Commission	(79,040)	19,244	-	25,860	495	45,599	9,434	154,264	-	1,861	165,559	9,216	(610)	8,606
Natchitoches Port Commission	(51,394)	12,513	-	16,815	793	30,121	6,134	100,307	-	1,684	108,125	5,992	(274)	5,718
North Louisiana Crime Lab	(739,641)	180,077	-	241,987	47,808	469,872	88,280	1,443,564	-	-	1,531,844	86,239	28,023	114,262
Ouachita Parish Police Jury	(3,942,716)	959,917	-	1,289,933	116,745	2,366,595	470,586	7,695,036	-	-	8,165,622	459,706	39,806	499,512
Plaquemines 25th Judicial District Public Defender	(54,803)	13,343	-	17,930	6,785	38,058	6,541	106,959	-	3,792	117,292	6,390	750	7,140
Plaquemines Medical Center	(557,964)	135,845	-	182,548	64,590	382,983	66,596	1,088,984	-	1,274	1,156,854	65,057	22,953	88,010
Plaquemines Parish District Attorney of the 25th District	(12,703)	3,093	-	4,156	-	7,249	1,516	24,794	-	141	26,451	1,481	(202)	1,279
Plaquemines Parish Government	(4,642,563)	1,130,306	-	1,518,901	-	2,649,207	554,116	9,060,934	-	83,527	9,698,577	541,306	(90,753)	450,553
Plaquemines Port, Harbor & Terminal District	(637,713)	155,261	-	208,640	14,351	378,252	76,115	1,244,631	-	-	1,320,746	74,355	7,658	82,013
Pointe Coupee Hospital	(2,573,166)	626,478	-	841,859	79,836	1,548,173	307,122	5,022,073	-	-	5,329,195	300,022	30,575	330,597
Pointe Coupee Parish Library	(133,559)	32,517	-	43,696	12,600	88,813	15,941	260,669	-	6,633	283,243	15,573	3,947	19,520
Pointe Coupee Parish Police Jury	(538,054)	130,998	-	176,035	47,424	354,457	64,220	1,050,126	-	28,664	1,143,010	62,735	7,252	69,987
Pointe Coupee Parish School Board	(2,520)	613	-	824	35	1,472	301	4,918	-	203	5,422	294	(57)	237
Police Jury Association (Ex Board)	-	-	-	-	-	-	-	-	-	1,180	1,180	-	(318)	(318)

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense (Benefit)		
	Net Pension Liability / (Asset)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual		Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual		Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)		
			Investment Earnings on Pension Plan Investments	Changes of Assumptions			Changes in Proportion	Investment Earnings on Pension Plan Investments					Changes of Assumptions	Changes in Proportion
Police Jury Association (Office)	\$ (112,688)	\$ 27,436	\$ -	\$ 36,868	\$ 2,375	\$ 66,679	\$ 13,450	\$ 219,935	\$ -	\$ 19,469	\$ 252,854	\$ 13,139	\$ (7,576)	\$ 5,563
Port of Iberia	(60,875)	14,821	-	19,916	767	35,504	7,266	118,810	-	7,494	133,570	7,098	(1,915)	5,183
Rapides Parish Indigent Defender Board	(88,540)	21,557	-	28,968	3,078	53,603	10,568	172,805	-	3,475	186,848	10,323	1,190	11,513
Rapides Parish Library	(650,071)	158,270	-	212,683	7,046	377,999	77,590	1,268,750	-	942	1,347,282	75,796	4,099	79,895
Rapides Parish Police Jury	(2,118,152)	515,698	-	692,993	53,144	1,261,835	252,814	4,134,017	-	216,484	4,603,315	246,969	(49,680)	197,289
Red River Parish Police Jury	(424,644)	103,386	-	138,930	40,072	282,388	50,684	828,781	-	19,337	898,802	49,512	2,114	51,626
Red River Parish School Board	(2,520)	613	-	824	104	1,541	301	4,918	-	314	5,533	294	(59)	235
Red River Waterway Commission	(370,624)	90,234	-	121,257	-	211,491	44,236	723,351	-	7,509	775,096	43,213	(7,076)	36,137
Richland Parish Communication District	(23,291)	5,670	-	7,620	720	14,010	2,780	45,456	-	288	48,524	2,716	169	2,885
Richland Parish District Judge	(39,099)	9,519	-	12,792	-	22,311	4,667	76,311	-	4,602	85,580	4,559	(2,742)	1,817
Richland Parish Police Jury	(534,732)	130,189	-	174,947	2,182	307,318	63,823	1,043,641	-	55,429	1,162,893	62,348	(21,717)	40,631
Richland Parish Tax Commission	(25,984)	6,326	-	8,501	-	14,827	3,101	50,713	-	4,620	58,434	3,030	(2,004)	1,026
Sabine Parish District Attorney	(109,110)	26,564	-	35,697	2,897	65,158	13,023	212,950	-	598	226,571	12,722	1,248	13,970
Sabine Parish Library	(58,850)	14,328	-	19,254	1,254	34,836	7,024	114,858	-	840	122,722	6,862	487	7,349
Sabine Parish Police Jury	(526,787)	128,255	-	172,348	94,409	395,012	62,875	1,028,135	-	19,224	1,110,234	61,421	22,657	84,078
Sabine Parish School Board	(473)	115	-	155	190	460	57	924	-	1,096	2,077	55	(305)	(250)
South Toledo Bend Water District	(59,011)	14,367	-	19,307	1,178	34,852	7,043	115,173	-	1,685	123,901	6,880	(342)	6,538
St. Bernard Parish Government	(3,276,736)	797,774	-	1,072,045	7,876	1,877,695	391,097	6,395,237	-	82,257	6,868,591	382,055	(34,715)	347,340
St. Bernard Parish Library	(47,151)	11,480	-	15,426	74	26,980	5,628	92,025	-	1,238	98,891	5,498	(427)	5,071
St. Bernard Parish School Board	(5,355)	1,304	-	1,752	31	3,087	639	10,451	-	119	11,209	624	(45)	579
St. Charles Parish 29th Judicial District Attorney	(445,407)	108,442	-	145,723	2,079	256,244	53,162	869,306	-	20,003	942,471	51,933	(9,094)	42,839
St. Charles Parish Council	(7,814,401)	1,902,541	-	2,556,627	84,159	4,543,327	932,693	15,251,440	-	44,938	16,229,071	911,131	54,785	965,916
St. Charles Parish School Board	(12,235)	2,979	-	4,003	4,473	11,455	1,460	23,880	-	-	25,340	1,427	2,018	3,445
St. Helena Parish Police Jury	(289,336)	70,443	-	94,662	3,696	168,801	34,534	564,700	-	34,871	634,105	33,736	(14,338)	19,398
St. James Parish Government	(2,327,343)	566,629	-	761,434	24,435	1,352,498	277,782	4,542,297	-	3,179	4,823,258	271,360	6,252	277,612
St. James Parish School Board	(2,835)	690	-	928	-	1,618	338	5,534	-	142	6,014	331	(62)	269
St. John Parish Council	(2,868,801)	698,455	-	938,582	86,312	1,723,349	342,408	5,599,066	-	68,252	6,009,726	334,492	(16,641)	317,851
St. John the Baptist Parish 40th Judicial District Attorney	(254,392)	61,936	-	83,229	1,795	146,960	30,363	496,500	-	22,438	549,301	29,661	(4,145)	25,516
St. John the Baptist Parish Library	(289,008)	70,364	-	94,554	19,160	184,078	34,495	564,060	-	10,740	609,295	33,697	82	33,779
St. Landry Parish E911 Communications District	(153,809)	37,447	-	50,322	6,973	94,742	18,358	300,191	-	-	318,549	17,934	2,569	20,503
St. Landry Parish Government	(903,229)	219,906	-	295,508	1,263	516,677	107,806	1,762,841	-	65,514	1,936,161	105,313	(31,793)	73,520
St. Landry Parish Sheriff	(3,309)	806	-	1,083	-	1,889	395	6,458	-	165	7,018	386	(71)	315
St. Martin Parish Government	(1,045,000)	254,422	-	341,891	12,622	608,935	124,727	2,039,536	-	15,295	2,179,558	121,843	3,378	125,221
St. Martin Parish Library	(162,524)	39,569	-	53,173	616	93,358	19,398	317,199	-	11,975	348,572	18,950	(3,482)	15,468
St. Martin Parish School Board	(2,520)	613	-	824	-	1,437	301	4,918	-	127	5,346	294	(54)	240
St. Martin Parish Water & Sewer	(33,802)	8,230	-	11,059	2,602	21,891	4,034	65,972	-	8,164	78,170	3,941	(828)	3,113

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense (Benefit)		
	Net Pension Liability / (Asset)	Between Projected and Actual		Changes		Total Deferred Outflows of Resources	Between Projected and Actual		Changes		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)
		Differences Between Expected and Actual Experience	Actual Investment Earnings on Pension Plan Investments	Assumptions	Proportion		Differences Between Expected and Actual Experience	Actual Investment Earnings on Pension Plan Investments	Assumptions	Proportion				
St. Mary Parish Consolidated Gravity Drainage District #1	\$ (117,223)	\$ 28,540	\$ -	\$ 38,352	\$ 5,272	\$ 72,164	\$ 13,991	\$ 228,785	\$ -	\$ 1,886	\$ 244,662	\$ 13,668	\$ 2,114	\$ 15,782
St. Mary Parish E911 Communications District	(121,740)	29,639	-	39,829	6,444	75,912	14,530	237,600	-	21,309	273,439	14,194	(2,290)	11,904
St. Mary Parish Government	(1,531,349)	372,831	-	501,009	3,274	877,114	182,775	2,988,749	-	111,725	3,283,249	178,550	(44,004)	134,546
St. Mary Parish Library	(266,352)	64,848	-	87,142	2,234	154,224	31,791	519,842	-	27,461	579,094	31,056	(8,305)	22,751
St. Mary Parish Sales & Use Tax Department	(121,704)	29,631	-	39,818	246	69,695	14,526	237,532	-	4,809	256,867	14,190	(1,813)	12,377
St. Mary Parish School Board	(2,206)	537	-	722	-	1,259	263	4,305	-	123	4,691	257	(28)	229
St. Mary Parish Sewer District #5	-	-	-	-	-	-	-	-	-	2,648	2,648	-	(3,435)	(3,435)
St. Mary Parish Sewer District #8	-	-	-	-	-	-	-	-	-	1,679	1,679	-	(1,895)	(1,895)
St. Mary Parish Sewer District Wards 5 & 8	(20,599)	5,015	-	6,739	1,215	12,969	2,459	40,203	-	813	43,475	2,402	18	2,420
St. Mary Parish Water & Sewer Commission #3	(95,847)	23,335	-	31,358	12,517	67,210	11,440	187,065	-	-	198,505	11,175	9,127	20,302
St. Mary Parish Water District #4	-	-	-	-	-	-	-	-	-	300	300	-	(51)	(51)
St. Tammany Parish 22nd District Attorney	(289,864)	70,572	-	94,834	10,327	175,733	34,597	565,730	-	5,611	605,938	33,797	1,519	35,316
St. Tammany Parish Communications District	(101,044)	24,601	-	33,058	7,123	64,782	12,060	197,208	-	294	209,562	11,781	2,796	14,577
St. Tammany Parish Coroner	(555,318)	135,201	-	181,683	6,742	323,626	66,280	1,083,820	-	52,345	1,202,445	64,748	(12,909)	51,839
St. Tammany Parish Fire District #1	(8,581)	2,089	-	2,808	50	4,947	1,024	16,748	-	218	17,990	1,001	(168)	833
St. Tammany Parish Fire District #4	(28,519)	6,943	-	9,331	107	16,381	3,404	55,661	-	803	59,868	3,325	(233)	3,092
St. Tammany Parish Government	(6,544,656)	1,593,401	-	2,141,206	-	3,734,607	781,142	12,773,267	-	289,097	13,843,506	763,083	(134,963)	628,120
St. Tammany Parish Library	(1,084,095)	263,940	-	354,682	1,090	619,712	129,393	2,115,839	-	16,904	2,262,136	126,402	(7,848)	118,554
St. Tammany Parish Mosquito Abatement District #2	(482,049)	117,362	-	157,711	9,437	284,510	57,535	940,819	-	5,975	1,004,329	56,205	3,632	59,837
St. Tammany Parish Recreation District #1	(447,438)	108,936	-	146,388	29,560	284,884	53,404	873,269	-	3,503	930,176	52,170	7,083	59,253
St. Tammany Parish Recreation District #11	(30,772)	7,492	-	10,068	228	17,788	3,673	60,059	-	263	63,995	3,588	250	3,838
Tangipahoa Parish 21st Judicial District Attorney	(386,186)	94,023	-	126,348	22,210	242,581	46,093	753,723	-	8,705	808,521	45,028	8,159	53,187
Tangipahoa Parish 21st Judicial District Indigent Defender	(569,614)	138,682	-	186,360	32,772	357,814	67,987	1,111,721	-	-	1,179,708	66,415	10,188	76,603
Tangipahoa Parish Consolidated Gravity Drainage District	(200,177)	48,736	-	65,492	5,052	119,280	23,892	390,687	-	12,368	426,947	23,340	(3,082)	20,258
Tangipahoa Parish Government	(3,904,749)	950,674	-	1,277,512	100,260	2,328,446	466,054	7,620,936	-	-	8,086,990	455,279	74,421	529,700
Tangipahoa Parish Library	(322,702)	78,567	-	105,578	25,935	210,080	38,516	629,820	-	-	668,336	37,626	8,907	46,533
Tangipahoa Parish Mosquito Abatement District #1	(159,038)	38,720	-	52,032	2,084	92,836	18,982	310,396	-	5,664	335,042	18,543	(745)	17,798
Tangipahoa Parish Sewer District #1	(144,069)	35,076	-	47,135	6,675	88,886	17,195	281,181	-	2,132	300,508	16,798	3,864	20,662
Tangipahoa Parish Sheriff	(64,061)	15,597	-	20,959	2,508	39,064	7,646	125,028	-	377	133,051	7,469	826	8,295
Tangipahoa Parish Tourist Commission	(89,996)	21,911	-	29,444	628	51,983	10,742	175,645	-	3,367	189,754	10,493	(845)	9,648
Tangipahoa Parish Water District	(238,889)	58,161	-	78,157	6,629	142,947	28,513	466,241	-	2,729	497,483	27,854	2,115	29,969
Teche-Vermilion Fresh Water District	(212,084)	51,635	-	69,387	4,540	125,562	25,313	413,927	-	10,716	449,956	24,728	(573)	24,155
Tensas Parish Police Jury	(168,394)	40,998	-	55,093	-	96,091	20,099	328,657	-	24,332	373,088	19,634	(12,010)	7,624
Terrebonne Indigent Defender Board	(157,376)	38,316	-	51,488	1,232	91,036	18,784	307,152	-	5,167	331,103	18,349	(777)	17,572
Union Parish 3rd Judicial Clerks' Fund	(45,561)	11,092	-	14,906	5,510	31,508	5,438	88,921	-	372	94,731	5,312	2,569	7,881
Union Parish Police Jury	(817,084)	198,932	-	267,324	14,500	480,756	97,524	1,594,710	-	14,452	1,706,686	95,269	443	95,712
Vermilion Parish 7th Ward Drainage District #2	(41,091)	10,004	-	13,444	526	23,974	4,904	80,198	-	390	85,492	4,791	(221)	4,570
Vermilion Parish Library	(133,577)	32,521	-	43,702	369	76,592	15,943	260,703	-	11,420	288,066	15,575	(4,739)	10,836
Vermilion Parish Police Jury	(1,246,518)	303,485	-	407,822	32,045	743,352	148,779	2,432,840	-	17,721	2,599,340	145,339	(3,929)	141,410
Vermilion Parish Tourist Commission	(14,176)	3,451	-	4,638	468	8,557	1,692	27,668	-	550	29,910	1,653	82	1,735

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense (Benefit)		
	Net Pension Liability / (Asset)	Differences Between Expected and Actual Experience	Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Experience	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	\$ (134,473)	\$ 32,740	\$ -	\$ 43,995	\$ 207	\$ 76,942	\$ 16,050	\$ 262,452	\$ -	\$ 2,450	\$ 280,952	\$ 15,679	\$ 300	\$ 15,979
Washington Parish Police Jury	(989,721)	240,964	-	323,806	15,377	580,147	118,129	1,931,649	-	9,937	2,059,715	115,398	5,352	120,750
Webster Parish Police Jury	(876,824)	213,477	-	286,869	1,928	502,274	104,654	1,711,306	-	32,917	1,848,877	102,235	(12,548)	89,687
West Baton Rouge Natural Gas & Water	(518,299)	126,188	-	169,571	34,713	330,472	61,862	1,011,568	-	190	1,073,620	60,432	11,852	72,284
West Baton Rouge Parish 18th Judicial Court	(59,060)	14,379	-	19,323	-	33,702	7,049	115,268	-	6,750	129,067	6,886	(2,628)	4,258
West Baton Rouge Parish Council	(1,858,705)	452,531	-	608,110	52,696	1,113,337	221,847	3,627,651	-	-	3,849,498	216,718	22,571	239,289
West Baton Rouge Parish Library	(182,825)	44,512	-	59,815	1,359	105,686	21,821	356,821	-	3,096	381,738	21,317	(966)	20,351
West Baton Rouge Parish School Board	(2,520)	613	-	824	-	1,437	301	4,918	-	126	5,345	294	(54)	240
West Calcasieu Cameron Hospital	(8,066,745)	1,963,978	-	2,639,186	93,253	4,696,417	962,812	15,743,943	-	89,495	16,796,250	940,553	(11,993)	928,560
West Carroll Parish Library	(15,363)	3,740	-	5,026	-	8,766	1,834	29,985	-	930	32,749	1,791	(799)	992
West Carroll Parish Police Jury	(279,798)	68,121	-	91,541	-	159,662	33,395	546,083	-	18,769	598,247	32,623	(7,856)	24,767
West Feliciana Parish Tourist Commission	-	-	-	-	-	-	-	-	-	5,847	5,847	-	(2,239)	(2,239)
West Ouachita Parish Sewer District #5	(89,638)	21,824	-	29,327	1,427	52,578	10,699	174,947	-	3,528	189,174	10,451	(2,239)	8,212
Winn Parish District Attorney	(51,752)	12,600	-	16,932	121	29,653	6,177	101,005	-	3,802	110,984	6,034	(2,249)	3,785
Winn Parish Police Jury	(250,354)	60,953	-	81,908	2,067	144,928	29,881	488,619	-	1,892	520,392	29,190	(346)	28,844
Winn Parish School Board	(1,261)	307	-	412	67	786	150	2,461	-	15	2,626	147	2	149
Workforce Investment Board	-	-	-	-	-	-	-	-	-	-	-	-	(2,215)	(2,215)
Total	\$ (175,341,383)	\$ 42,689,663	\$ -	\$ 57,366,207	\$ 4,149,990	\$ 104,205,860	\$ 20,927,993	\$ 342,215,443	\$ -	\$ 4,149,990	\$ 367,293,426	\$ 20,444,163	\$ -	\$ 20,444,163

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, 2020**

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Benefit)			
	Net Pension Liability / (Asset)	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	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)
34th Judicial District Indigent Defender	\$ (16,220)	\$ 1,029	\$ -	\$ 2,778	\$ -	\$ 3,807	\$ 465	\$ 19,169	\$ -	\$ 1,235	\$ 20,869	\$ 1,902	\$ (458)	\$ 1,444
Abbeville Harbor & Terminal District	(41,008)	2,601	-	7,023	2	9,626	1,176	48,464	-	404	50,044	4,808	(189)	4,619
Acadia Soil & Water District	(26,791)	1,699	-	4,588	1,399	7,686	769	31,662	-	67	32,498	3,141	460	3,601
Ascension Parish Government	(5,292,178)	335,691	-	906,327	21,646	1,263,664	151,819	6,254,475	-	5,757	6,412,051	620,488	14,663	635,151
Ascension Parish Library	(568,342)	36,051	-	97,333	158	133,542	16,304	671,686	-	8,736	696,726	66,636	(4,226)	62,410
Assumption Waterworks #1	(230,685)	14,633	-	39,507	84	54,224	6,618	272,632	-	1,322	280,572	27,047	(463)	26,584
Audubon Regional Library	(29,483)	1,870	-	5,049	394	7,313	846	34,845	-	707	36,398	3,457	(530)	2,927
Avoyelles Coroner's Office	(18,996)	1,205	-	3,253	1,616	6,074	545	22,450	-	269	23,264	2,227	399	2,626
Avoyelles District Attorney's Office	(122,546)	7,773	-	20,987	-	28,760	3,516	144,828	-	468	148,812	14,368	(312)	14,056
Avoyelles Parish Police Jury	(289,049)	18,335	-	49,502	1,248	69,085	8,292	341,608	-	3,921	353,821	33,890	(1,541)	32,349
Bayou Lafourche Fresh Water District	(156,671)	9,938	-	26,831	168	36,937	4,494	185,159	-	2,186	191,839	18,369	(351)	18,018
Berwick Bayou Vista Waterworks	(52,568)	3,334	-	9,003	946	13,283	1,508	62,127	-	362	63,997	6,163	189	6,352
Calcasieu Soil & Water District	(24,630)	1,562	-	4,218	1,039	6,819	707	29,108	-	-	29,815	2,888	466	3,354
Cameron Mosquito Abatement District #1	(102,106)	6,477	-	17,486	264	24,227	2,929	120,672	-	605	124,206	11,972	(202)	11,770
City Court of Denham Springs	(47,607)	3,020	-	8,153	320	11,493	1,366	56,264	-	1,124	58,754	5,582	(491)	5,091
City Court of Hammond	(191,085)	12,121	-	32,725	46	44,892	5,482	232,831	-	1,502	232,815	22,404	(816)	21,588
City of Bossier	(69,224)	4,391	-	11,855	648	16,894	1,986	81,811	-	1,794	85,591	8,116	(581)	7,535
Crescent Soil & Water District	(8,715)	553	-	1,493	23	2,069	250	10,300	-	73	10,623	1,022	(21)	1,001
Denham Springs Ward Two Marshall	(37,505)	2,379	-	6,423	275	9,077	1,076	44,325	-	3,490	48,891	4,397	(1,278)	3,119
Desoto 42nd District Attorney	(38,701)	2,455	-	6,628	46	9,129	1,110	45,738	-	5,467	52,315	4,538	(1,641)	2,897
Desoto Communications District	-	-	-	-	449	449	-	-	-	21,579	21,579	-	(8,233)	(8,233)
Desoto Parish Library	(221,358)	14,041	-	37,909	1,785	53,735	6,350	261,608	-	-	267,958	25,953	246	26,199
Desoto Parish Police Jury	(1,396,188)	88,562	-	239,108	29,781	357,451	40,053	1,650,062	-	250	1,690,365	163,698	13,085	176,783
Evangeline Soil & Water District	(12,711)	806	-	2,177	46	3,029	365	15,022	-	68	15,455	1,490	(14)	1,476
Gulf Coast Soil & Water District	(25,168)	1,596	-	4,310	1,273	7,179	722	29,744	-	706	31,172	2,951	97	3,048
Iberia Soil & Water District	(8,942)	567	-	1,531	46	2,144	257	10,568	-	36	10,861	1,048	(10)	1,038
Jefferson Davis Soil & Water District	(14,516)	921	-	2,486	-	3,407	416	17,156	-	1,728	19,300	1,702	(629)	1,073
Lafourche 17th Indigent Defender Board	(111,792)	7,091	-	19,145	1,660	27,896	3,207	132,120	-	700	136,027	13,107	31	13,138
Lafourche/Terrebonne Soil & Water District	(13,081)	830	-	2,240	37	3,107	375	15,460	-	137	15,972	1,534	(59)	1,475
Livingston Parish Council	(1,483,308)	94,088	-	254,028	3,161	351,277	42,552	1,753,024	-	16,468	1,812,044	173,912	(3,336)	170,576
Livingston Parish Library	(502,767)	31,891	-	86,103	13,476	131,470	14,423	594,188	-	-	608,611	58,948	4,161	63,109
Livingston Parish Sheriff	(53,707)	3,407	-	9,198	461	13,066	1,541	63,473	-	253	65,267	6,297	(66)	6,231
Louisiana School Board Association	(73,597)	4,668	-	12,604	3,728	21,000	2,111	86,979	-	5,084	94,174	8,629	(1,406)	7,223
Madison Parish Soil & Water District	(13,315)	845	-	2,280	1,058	4,183	382	15,736	-	-	16,118	1,561	388	1,949
North Caddo Medical Center	(2,454,951)	155,721	-	420,430	43,666	619,817	70,426	2,901,345	-	3,345	2,975,116	287,834	17,530	305,364
Northeast Soil & Water District	(14,528)	922	-	2,488	524	3,934	417	17,170	-	100	17,687	1,703	127	1,830
St. James Parish Hospital	(2,237,010)	141,897	-	383,105	8,473	533,475	64,174	2,643,774	-	12,038	2,719,986	262,281	(1,657)	260,624
St. Landry Soil & Water District	(6,536)	415	-	1,119	9	1,543	188	7,725	-	56	7,969	766	(26)	740
St. Mary Soil & Water District	(7,783)	494	-	1,333	46	1,873	223	9,198	-	-	9,421	912	28	940
St. Mary Water & Sewer District #4	(138,251)	8,769	-	23,677	305	32,751	3,966	163,390	-	3,379	170,735	16,209	(1,598)	14,611
St. Mary Waterworks District # 5	(65,357)	4,146	-	11,193	-	15,339	1,875	77,241	-	3,212	82,328	7,663	(1,272)	6,391
Tangipahoa Soil & Water	(6,515)	413	-	1,116	223	1,752	187	7,700	-	116	8,003	764	19	783
Terrebonne Parish 32nd Judicial District Attorney	(40,835)	2,590	-	6,993	2,869	12,452	1,171	48,260	-	-	49,431	4,788	1,285	6,073

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN B)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense (Benefit)				
	Net Pension Liability / (Asset)	Net Difference Between Projected and Actual Experience	Differences Between Investment Earnings on Pension Plan and Actual Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Experience	Differences Between Investment Earnings on Pension Plan and Actual 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)
Terrebonne Consolidated Government	\$ (6,939,217)	\$ 440,165	\$ -	\$ 1,188,395	\$ 17,284	\$ 1,645,844	\$ 199,068	\$ 8,200,999	\$ -	\$ 18,685	\$ 8,418,752	\$ 813,596	\$ (8,595)	\$ 805,001
Terrebonne Consolidated Waterworks	(947,067)	60,074	-	162,193	261	222,528	27,169	1,119,276	-	13,015	1,159,460	111,040	(3,302)	107,738
Terrebonne Recreation District #10	(13,841)	878	-	2,370	-	3,248	397	16,357	-	109	16,863	1,623	(10)	1,613
Terrebonne Sales & Use	(68,680)	4,356	-	11,762	47	16,165	1,970	81,169	-	1,787	84,926	8,053	(1,004)	7,049
Upper Delta Soil and Water District	(5,341)	339	-	915	390	1,644	153	6,312	-	-	6,465	626	212	838
Vermilion Soil & Water District	(21,569)	1,368	-	3,694	918	5,980	619	25,491	-	842	26,952	2,529	(16)	2,513
Vernon Parish 30th Judicial District Attorney	(72,183)	4,579	-	12,362	1,395	18,336	2,071	85,308	-	2,432	89,811	8,463	105	8,568
Vernon Parish Police Jury	(779,942)	49,473	-	133,571	-	183,044	22,374	921,762	-	10,593	954,729	91,445	(6,706)	84,739
West Carroll Soil & Water District	(8,416)	534	-	1,441	68	2,043	241	9,947	-	-	10,188	987	(34)	953
West Feliciana Police Jury	(550,013)	34,888	-	94,194	1,924	131,006	15,778	650,024	-	9,478	675,280	64,487	(2,418)	62,069
Total	\$ (25,672,595)	\$ 1,628,451	\$ -	\$ 4,396,632	\$ 165,685	\$ 6,190,768	\$ 736,479	\$ 30,340,742	\$ -	\$ 165,685	\$ 31,242,906	\$ 3,010,014	\$ -	\$ 3,010,014

See accompanying notes.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2020

The Parochial Employees' Retirement System of Louisiana (System) is a cost-sharing, multiple-employer defined benefit pension plan established by Act 205 of the 1952 regular session of the Legislature of the State of Louisiana to provide retirement benefits to all employees of any parish in the State of Louisiana or any governing body or a parish which employs and pays persons serving the parish.

Act 765 of the year 1979, established by the Legislature of the State of Louisiana, revised the System to create Plan A and Plan B to replace the "regular plan" and the "supplemental plan." Plan A was designated for employers out of Social Security. Plan B was designated for those employers that remained in Social Security on the revision date.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

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

Basis of Accounting:

The System's employer pension schedules are prepared using the accrual basis of accounting. Members' earnable compensation, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed. The member's earnable compensation is attributed to the employer for which the member is employed as of December 31, 2020.

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

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

System Employees:

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

Plan Fiduciary Net Position:

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

2. PLAN DESCRIPTION:

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

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

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

Eligibility Requirements:

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

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

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2020

2. PLAN DESCRIPTION: (Continued)

Retirement Benefits:

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

For employees hired prior to January 1, 2007:

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

For employees hired after January 1, 2007:

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

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

For employees hired prior to January 1, 2007:

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

For employees hired after January 1, 2007:

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

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

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

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2020

2. PLAN DESCRIPTION: (Continued)

Survivor Benefits:

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

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

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

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

Deferred Retirement Option Plan:

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

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

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

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

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2020

2. PLAN DESCRIPTION: (Continued)

Deferred Retirement Option Plan: (Continued)

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

Disability Benefits:

For Plan A, a member shall be eligible to retire and receive a disability benefit if they were hired prior to January 1, 2007, and has at least five years of creditable service or if hired after January 1, 2007, has seven years of creditable service, and is not eligible for normal retirement and has been officially certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, a member of Plan A shall be paid a disability benefit equal to the lesser of an amount equal to 3% of the member's final average compensation multiplied by his years of service, not to be less than 15, or three percent multiplied by years of service assuming continued service to age 60 for those members who are enrolled prior to January 1, 2007 and to age 62 for those members who are enrolled January 1, 2007 and later.

For Plan B, a member shall be eligible to retire and receive a disability benefit if he/she was hired prior to January 1, 2007, and has at least five years of creditable service or if hired after January 1, 2007, has seven years of creditable service, and is not eligible for normal retirement, and has been officially certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, if not eligible for normal retirement, a member of Plan B shall be paid a disability benefit equal to the lesser of an amount equal to 2% of the member's final average compensation multiplied by his years of service, to age 60 for those members who are enrolled prior to January 1, 2007 and to age 62 for those members who are enrolled January 1, 2007 and later.

Cost of Living Increases:

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

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2020

2. PLAN DESCRIPTION: (Continued)

Cost of Living Increases: (Continued)

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

3. EMPLOYER CONTRIBUTIONS:

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2020, the actuarially determined contribution rate was 11.11% of member's compensation for Plan A and 7.39% of member's compensation for Plan B. However, the actual rate for the fiscal year ended December 31, 2020 was 12.25% for Plan A and 7.50% for Plan B.

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

4. SCHEDULE OF EMPLOYER ALLOCATIONS:

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

The allocation method used in determining each employer's proportion was based on each employer's contributions to the plan during the fiscal year ended December 31, 2020 as compared to the total of all employers' contributions received by the plan during the fiscal year ended December 31, 2020.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
 NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2020

5. SCHEDULE OF PENSION AMOUNTS BY EMPLOYER:

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

6. ACTUARIAL METHODS AND ASSUMPTIONS:

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

The components of the net pension liability/asset of the System's employers as of December 31, 2020, are as follows:

	<u>Plan A</u>	<u>Plan B</u>
Total Pension Liability	\$ 4,385,659,960	\$ 379,984,366
Plan Fiduciary Net Position	<u>4,561,001,343</u>	<u>405,656,961</u>
Total Net Pension Liability/(Asset)	<u>\$ (175,341,383)</u>	<u>\$ (25,672,595)</u>

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2020, are as follows:

Valuation Date	December 31, 2020
Actuarial Cost Method	Plan A – Entry Age Normal Plan B – Entry Age Normal
Investment Rate of Return	6.40%, net of investment expense, including inflation
Expected Remaining Service lives	4 years
Projected Salary Increases	Plan A – 4.75% Plan B – 4.25%
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increase not yet authorized by the Board of Trustees.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
 NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2020

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

Mortality	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.
Inflation Rate	2.30%

The discount rate used to measure the total pension liability was 6.40% for Plan A and 6.40% for Plan B. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.00% for the year ended December 31, 2020.

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, 2020 are summarized in the following table:

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
 NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2020

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed Income	33%	0.86%
Equity	51%	3.36%
Alternatives	14%	0.67%
Real Assets	2%	0.11%
Totals	100%	5.00%
Inflation		2.00%
Expected Arithmetic Nominal Return		7.00%

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

7. SENSITIVITY TO CHANGES IN DISCOUNT RATE:

The following presents the net pension liability/asset of the participating employers as of December 31, 2020 calculated using the discount rate of 6.40%, as well as what the employers' net pension liability/asset would be if it were calculated using a discount rate that is one percentage point lower 5.40% or one percentage point higher 7.40% than the current rate.

	Changes in Discount Rate		
	Plan A		
	1% Decrease 5.40%	Current Discount Rate 6.40%	1% Increase 7.40%
Net Pension Liability/(Asset)	\$ 367,639,664	\$ (175,341,383)	\$ (630,076,590)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2020

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

	Changes in Discount Rate		
	Plan B		
	1%	Current	1%
	Decrease	Discount Rate	Increase
	5.40%	6.40%	7.40%
Net Pension Liability/(Asset)	\$ 24,000,373	\$ (25,672,595)	\$ (67,181,039)

8. CHANGE IN NET PENSION LIABILITY:

The changes in the net pension liability for the year ended December 31, 2020 were recognized in the current reporting period as pension expense except as follows:

Differences between Expected and Actual Experience:

Differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The difference between expected and actual experience resulted in a deferred inflows of resources and deferred outflows of resources for Plan A and Plan B as of December 31, 2020 as follows:

PLAN A					
			December 31, 2020		
	Deferred	Deferred	Pension	Deferred	Deferred
	Outflows	Inflows	Expense	Outflows	Inflows
			(Benefit)		
2020	\$ 56,919,551	\$ -	\$ 14,229,888	\$ 42,689,663	\$ -
2019	-	29,612,198	(9,870,732)	-	19,741,466
2018	-	2,373,055	(1,186,528)	-	1,186,527
2017	-	10,156,606	(10,156,606)	-	-
			Totals	\$ 42,689,663	\$ 20,927,993

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2020

8. CHANGE IN NET PENSION LIABILITY: (Continued)

Differences between Expected and Actual Experience: (Continued)

PLAN B					
			December 31, 2020		
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2020	\$ 1,980,949	\$ -	\$ 495,237	\$ 1,485,712	\$ -
2019	214,109	-	71,370	142,739	-
2018	-	1,472,957	(736,478)	-	736,479
2017	-	1,612,502	(1,612,502)	-	-
			Totals	\$ 1,628,451	\$ 736,479

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 inflow of resources and a pension benefit as of December 31, 2020 as follows:

PLAN A						
			December 31, 2020			
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows	Net Deferred Inflows Balance
2020	-	\$ 279,534,404	\$ (55,906,881)	\$ -	\$ 223,627,523	\$ (223,627,523)
2019	-	317,781,053	(79,445,263)	-	238,335,790	(238,335,790)
2018	281,569,688	-	93,856,562	187,713,126	-	187,713,126
2017	-	135,930,512	(67,965,256)	-	67,965,256	(67,965,256)
2016	-	4,318,073	(4,318,073)	-	-	-
			Totals	\$ 187,713,126	\$ 529,928,569	\$ (342,215,443)

PLAN B						
			December 31, 2020			
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows	Net Deferred Inflows Balance
2020	\$ -	\$ 25,162,835	\$ (5,032,567)	\$ -	\$ 20,130,268	\$ (20,130,268)
2019	-	27,553,971	(6,888,493)	-	20,665,478	(20,665,478)
2018	24,291,715	-	8,097,239	16,194,476	-	16,194,476
2017	-	11,478,944	(5,739,472)	-	5,739,472	(5,739,472)
2016	-	365,485	(365,485)	-	-	-
			Totals	\$ 16,194,476	\$ 46,535,218	\$ (30,340,742)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2020

8. CHANGE IN NET PENSION LIABILITY: (Continued)

Changes of Assumptions:

The changes of assumptions about future economic or demographic factors were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The changes of assumptions or other inputs resulted in deferred outflows of resources and a pension expense as of December 31, 2020 as follows:

PLAN A					
			December 31, 2020		
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2020	\$ 49,131,750	\$ -	\$ 12,282,938	\$ 36,848,813	\$ -
2019	-	-	-	-	-
2018	41,034,790	-	20,517,396	20,517,394	-
2017	24,710,672	-	24,710,672	-	-
			Totals	\$ 57,366,207	\$ -

PLAN B					
			December 31, 2020		
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2020	\$ 4,489,680	\$ -	\$ 1,122,420	\$ 3,367,260	\$ -
2019	-	-	-	-	-
2018	2,058,743	-	1,029,371	1,029,372	-
2017	2,209,403	-	2,209,403	-	-
			Totals	\$ 4,396,632	\$ -

Change in Proportion:

Changes in the employers' proportionate shares of the collective net pension liability and collective deferred outflows of resources and deferred inflows of resources since the prior measurement date were recognized in employers' pension expense (benefit) using a the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided pensions through the pension plan. The unamortized amounts arising from changes in proportion are presented in the Schedule of Pension Amounts as deferred outflows or deferred inflows as of December 31, 2020.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2020

9. CONTRIBUTIONS – PROPORTIONATE SHARE:

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

10. RETIREMENT SYSTEM AUDIT REPORT:

The Parochial Employees' Retirement System of Louisiana issued a stand-alone audit report on its financial statements for the year ended December 31, 2020. Access to the audit report can be found on the System's website: www.persla.org or on the Office of Louisiana Legislative Auditor's official website: www.la.state.la.us.

11. ESTIMATES:

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

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS
AND NON-EMPLOYER CONTRIBUTIONS (PLAN A)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
15th Judicial District Court	\$ 229,139	\$ 23,535
16th Judicial District Attorney	247,508	25,422
5th Judicial District Attorney	54,224	5,569
Acadia Parish Communications District	7,703	791
Acadia Parish Library	73,823	7,582
Acadia Parish Police Jury	355,915	36,556
Acadiana Crime Lab	193,177	19,841
Allen Parish 33rd Judicial Indigent Defender Board	14,075	1,446
Allen Parish Ambulance Service	140,998	14,482
Allen Parish District Attorney	41,016	4,213
Allen Parish Library	39,297	4,036
Allen Parish Police Jury	134,839	13,849
Assumption Parish Police Jury	268,091	27,536
Avoyelles Parish 12th Judicial District Indigent Defender	18,628	1,913
Bayou Vermillion District	107,121	11,002
Beauregard Parish Communications District	27,430	2,817
Beauregard Parish District Attorney	20,739	2,130
Beauregard Parish Library	69,751	7,164
Beauregard Parish Police Jury	283,187	29,086
Bienville Parish Library	59,902	6,153
Bienville Parish Police Jury	196,346	20,167
Bossier Parish Communications District	120,266	12,352
Bossier Parish EMS	256,926	26,389
Bossier Parish Police Jury	1,493,273	153,374
Caddo Parish Commission	1,749,976	179,740
Caddo Parish Coroner	74,840	7,687
Caddo Parish District Attorney	397,227	40,799
Caddo/Bossier Port Commission	247,195	25,389
Calcasieu Parish Police Jury	6,099,131	626,443
Calcasieu Parish Waterworks District #7	36,393	3,738
Calcasieu Regional Airport	105,311	10,816
Calcasieu-Sulphur Parks & Recreation	231,623	23,790
Caldwell Parish District Attorney	4,577	470
Caldwell Parish Library	13,505	1,387
Caldwell Parish Police Jury	103,056	10,585
Cameron Parish Ambulance District #2	183,443	18,841
Cameron Parish District Attorney	496	51
Cameron Parish Police Jury	693,075	71,186
Catahoula E911 Communications District	4,706	483
Catahoula Parish Police Jury	63,438	6,516
City of Morgan City	40,608	4,171

(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, 2020

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
Claiborne Parish Police Jury	\$ 149,720	\$ 15,378
Concordia Parish 7th District Attorney	52,432	5,385
Concordia Parish Indigent Defender Board	15,932	1,636
Concordia Parish Library	38,104	3,914
Concordia Parish Police Jury	100,999	10,374
Concordia Parish Sewer District #1	4,516	464
Desoto Parish EMS	349,829	35,931
Desoto Parish School Board	2,427	249
Desoto Parish Waterworks	62,993	6,470
East Carroll Parish Police Jury	151,276	15,538
East Feliciana 20th Judicial District Indigent Defender Board	15,393	1,581
East Feliciana Communications District	32,910	3,380
East Feliciana Parish Police Jury	146,312	15,028
Evangeline Parish Communications District	65,190	6,696
Evangeline Parish District Attorney	46,907	4,818
Evangeline Parish Police Jury	269,418	27,672
Evangeline Parish Solid Waste	64,797	6,655
Franklin Parish Communications District	13,216	1,357
Franklin Parish Library	37,456	3,847
Franklin Parish Police Jury	161,374	16,575
Grant Parish Police Jury	167,049	17,158
Greater New Orleans Expressway	620,319	63,713
Iberia Medical Center	3,782,618	388,513
Iberia Parish 16th Judicial District Judge	132,013	13,559
Iberia Parish Government	799,491	82,116
Iberia Parish School Board	1,176	121
Iberville Parish District Attorney	66,841	6,865
Iberville Parish Police Jury	1,102,259	113,213
Iberville Parish School Board	1,183	121
Jackson Parish District Attorney	59,462	6,107
Jackson Parish Police Jury	262,760	26,988
Jackson Parish Recreation Department	27,782	2,854
Jackson Parish Sales Tax	10,605	1,089
Jefferson Davis District Attorney	55,400	5,690
Jefferson Davis Parish Indigent Defender Board	7,790	800
Jefferson Davis Parish Landfill	22,111	2,271
Jefferson Davis Parish Library	50,125	5,148
Jefferson Davis Parish Mosquito Abatement	44,634	4,584
Jefferson Davis Parish Police Jury	132,939	13,654
Jefferson Davis Parish Tourist Commission	20,273	2,082
Jefferson Parish Government	16,659,677	1,711,123
Jefferson Parish 24th Indigent Defender Board	13,885	1,426
Jefferson Parish Finance Authority	15,603	1,603
Jefferson Parish Housing Authority	50,220	5,158
Jefferson Parish Retirement System	24,689	2,536

(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, 2020

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
Kolin Ruby Wise Water District (Rapides)	\$ 22,982	\$ 2,361
Lafayette 15th Judicial District Attorney	273,802	28,122
Lafayette Airport Commission	161,891	16,628
Lafayette Consolidated Government	4,354,365	447,237
Lafayette Convention & Visitors Commission	105,959	10,883
Lafayette Economic Development Authority	181,358	18,627
Lafourche Parish Water District #1	453,378	46,567
Lasalle Parish Police Jury	137,429	14,115
Lincoln Parish 3rd Judicial District Attorney	83,030	8,528
Lincoln Parish Police Jury	453,402	46,569
Livingston Parish Recreation District #3	155,559	15,977
Madison Parish Police Jury	242,176	24,874
Monroe/West Monroe Visitors' Bureau	76,187	7,825
Morehouse Parish Library	18,669	1,917
Morehouse Parish Police Jury	130,639	13,418
Natchitoches 10th Judicial Court	18,329	1,883
Natchitoches Parish Police Jury	350,994	36,051
Natchitoches Parish District Attorney	24,782	2,545
Natchitoches Parish Tax Commission	36,898	3,790
Natchitoches Port Commission	23,992	2,464
North Louisiana Crime Lab	345,286	35,464
Ouachita Parish Police Jury	1,840,575	189,046
Plaquemines 25th Judicial District Public Defender	25,584	2,628
Plaquemines Medical Center	260,474	26,753
Plaquemines Parish District Attorney of the 25th District	5,930	609
Plaquemines Parish Government	2,167,285	222,602
Plaquemines Port, Harbor & Terminal District	297,703	30,577
Pointe Coupee Hospital	1,201,230	123,378
Pointe Coupee Parish Library	62,349	6,404
Pointe Coupee Parish Police Jury	251,180	25,799
Pointe Coupee Parish School Board	1,176	121
Police Jury Association (Office)	52,606	5,403
Port of Iberia	28,418	2,919
Rapides Parish Indigent Defender Board	41,333	4,245
Rapides Parish Library	303,472	31,170
Rapides Parish Police Jury	988,815	101,561
Red River Parish Police Jury	198,236	20,361
Red River Parish School Board	1,176	121
Red River Waterway Commission	173,018	17,771
Richland Parish Communication District	10,873	1,117

(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, 2020

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
Richland Parish District Judge	\$ 18,253	\$ 1,875
Richland Parish Police Jury	249,628	25,639
Richland Parish Tax Commission	12,130	1,246
Sabine Parish District Attorney	50,936	5,232
Sabine Parish Library	27,473	2,822
Sabine Parish Police Jury	245,920	25,258
Sabine Parish School Board	221	23
South Toledo Bend Water District	27,548	2,829
St. Bernard Parish Government	1,529,676	157,113
St. Bernard Parish Library	22,011	2,261
St. Bernard Parish School Board	2,500	257
St. Charles Parish 29th Judicial District Attorney	207,929	21,356
St. Charles Parish Council	3,647,992	374,686
St. Charles Parish School Board	5,712	587
St. Helena Parish Police Jury	135,071	13,873
St. James Parish Government	1,086,472	111,592
St. James Parish School Board	1,324	136
St. John Parish Council	1,339,240	137,554
St. John the Baptist Parish 40th Judicial District Attorney	118,758	12,198
St. John the Baptist Parish Library	134,917	13,857
St. Landry Parish E911 Communications District	71,803	7,375
St. Landry Parish Government	421,654	43,308
St. Landry Parish Sheriff	1,545	159
St. Martin Parish Government	487,836	50,106
St. Martin Parish Library	75,871	7,793
St. Martin Parish School Board	1,176	121
St. Martin Parish Water & Sewer	15,780	1,621
St. Mary Parish Consolidated Gravity Drainage District #1	54,723	5,621
St. Mary Parish E911 Communications District	56,832	5,837
St. Mary Parish Government	714,879	73,425
St. Mary Parish Library	124,341	12,771
St. Mary Parish Sales & Use Tax Department	56,815	5,835
St. Mary Parish School Board	1,030	106
St. Mary Parish Sewer District Wards 5 & 8	9,616	988
St. Mary Parish Water & Sewer Commission #3	44,744	4,596
St. Tammany Parish 22nd District Attorney	135,317	13,898
St. Tammany Parish Communications District	47,170	4,845
St. Tammany Parish Coroner	259,239	26,626

(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, 2020

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
St. Tammany Parish Fire District #1	\$ 4,006	\$ 411
St. Tammany Parish Fire District #4	13,314	1,367
St. Tammany Parish Government	3,055,237	313,804
St. Tammany Parish Library	506,088	51,980
St. Tammany Parish Mosquito Abatement District #2	225,034	23,113
St. Tammany Parish Recreation District #1	208,877	21,454
St. Tammany Parish Recreation District #11	14,365	1,475
Tangipahoa Parish 21st Judicial District Attorney	180,283	18,517
Tangipahoa Parish 21st Judicial District Indigent Defender	265,913	27,312
Tangipahoa Parish Consolidated Gravity Drainage District	93,448	9,598
Tangipahoa Parish Government	1,822,851	187,225
Tangipahoa Parish Library	150,647	15,473
Tangipahoa Parish Mosquito Abatement District #1	74,244	7,626
Tangipahoa Parish Sewer District #1	67,256	6,908
Tangipahoa Parish Sheriff	29,906	3,072
Tangipahoa Parish Tourist Commission	42,013	4,315
Tangipahoa Parish Water District	111,520	11,454
Teche-Vermilion Fresh Water District	99,007	10,169
Tensas Parish Police Jury	78,611	8,074
Terrebonne Indigent Defender Board	73,468	7,546
Union Parish 3rd Judicial Clerks' Fund	21,269	2,185
Union Parish Police Jury	381,439	39,178
Vermilion Parish 7th Ward Drainage District #2	19,183	1,970
Vermilion Parish Library	62,358	6,405
Vermilion Parish Police Jury	581,911	59,768
Vermilion Parish Tourist Commission	6,618	680
Vermilion Parish Waterworks District #1	62,776	6,448
Washington Parish Police Jury	462,031	47,455
Webster Parish Police Jury	409,327	42,042
West Baton Rouge Natural Gas & Water	241,957	24,851
West Baton Rouge Parish 18th Judicial Court	27,571	2,832
West Baton Rouge Parish Council	867,698	89,121
West Baton Rouge Parish Library	85,348	8,766
West Baton Rouge Parish School Board	1,176	121
West Calcasieu Cameron Hospital	3,765,793	386,785
West Carroll Parish Library	7,172	737
West Carroll Parish Police Jury	130,618	13,416
West Ouachita Parish Sewer District #5	41,846	4,298
Winn Parish District Attorney	24,159	2,481
Winn Parish Police Jury	116,873	12,004
Winn Parish School Board	589	60
Total	<u>\$ 81,854,501</u>	<u>\$ 8,407,288</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, 2020

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
34th Judicial District Indigent Defender	\$ 5,427	\$ 958
Abbeville Harbor & Terminal District	13,721	2,421
Acadia Soil & Water District	8,964	1,582
Ascension Parish Government	1,770,731	312,476
Ascension Parish Library	190,164	33,558
Assumption Waterworks #1	77,186	13,621
Audubon Regional Library	9,865	1,741
Avoyelles Coroner's Office	6,356	1,122
Avoyelles District Attorney's Office	41,003	7,236
Avoyelles Parish Police Jury	96,714	17,067
Bayou Lafourche Fresh Water District	52,421	9,251
Berwick Bayou Vista Waterworks	17,589	3,104
Calcasieu Soil & Water District	8,241	1,454
Cameron Mosquito Abatement District #1	34,164	6,029
City Court of Denham Springs	15,929	2,811
City Court of Hammond	63,936	11,283
City of Bossier	23,162	4,087
Crescent Soil & Water District	2,916	515
Denham Springs Ward Two Marshall	12,549	2,214
Desoto 42nd District Attorney	12,949	2,285
Desoto Parish Library	74,065	13,070
Desoto Parish Police Jury	467,156	82,438
Evangeline Soil & Water District	4,253	751
Gulf Coast Soil & Water District	8,421	1,486
Iberia Soil & Water District	2,992	528
Jefferson Davis Soil & Water District	4,857	857
Lafourche 17th Indigent Defender Board	37,405	6,601
Lafourche/Terrebonne Soil & Water District	4,377	772
Livingston Parish Council	496,306	87,582
Livingston Parish Library	168,223	29,686
Livingston Parish Sheriff	17,970	3,171
Louisiana School Board Association	24,625	4,345
Madison Parish Soil & Water District	4,455	786
North Caddo Medical Center	821,412	144,952
Northeast Soil & Water District	4,861	858

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PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS
 AND NON-EMPLOYER CONTRIBUTIONS (PLAN B)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
St. James Parish Hospital	\$ 748,490	\$ 132,084
St. Landry Soil & Water District	2,187	386
St. Mary Soil & Water District	2,604	460
St. Mary Water & Sewer District #4	46,258	8,163
St. Mary Waterworks District # 5	21,868	3,859
Tangipahoa Soil & Water	2,180	385
Terrebonne Parish 32nd Judicial District Attorney	13,663	2,411
Terrebonne Consolidated Government	2,321,820	409,721
Terrebonne Consolidated Waterworks	316,883	55,919
Terrebonne Recreation District #10	4,631	817
Terrebonne Sales & Use	22,980	4,055
Upper Delta Soil and Water District	1,787	315
Vermilion Soil & Water District	7,217	1,274
Vernon Parish 30th Judicial District Attorney	24,152	4,262
Vernon Parish Police Jury	260,964	46,052
West Carroll Soil & Water District	2,816	497
West Feliciana Police Jury	184,031	32,475
Total	<u>\$ 8,589,896</u>	<u>\$ 1,515,833</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, 2020

Employer	Changes in Discount Rate	
	1% Decrease 5.40%	1% Increase 7.40%
15th Judicial District Court	\$ 1,029,152	\$ (1,763,805)
16th Judicial District Attorney	1,111,650	(1,905,194)
5th Judicial District Attorney	243,539	(417,388)
Acadia Parish Communications District	34,599	(59,297)
Acadia Parish Library	331,567	(568,253)
Acadia Parish Police Jury	1,598,549	(2,739,661)
Acadiana Crime Lab	867,633	(1,486,987)
Allen Parish 33rd Judicial Indigent Defender Board	63,216	(108,342)
Allen Parish Ambulance Service	633,274	(1,085,332)
Allen Parish District Attorney	184,221	(315,725)
Allen Parish Library	176,496	(302,487)
Allen Parish Police Jury	605,613	(1,037,925)
Assumption Parish Police Jury	1,204,101	(2,063,639)
Avoyelles Parish 12th Judicial District Indigent Defender	83,667	(143,393)
Bayou Vermillion District	481,123	(824,569)
Beauregard Parish Communications District	123,200	(211,145)
Beauregard Parish District Attorney	93,149	(159,643)
Beauregard Parish Library	313,277	(536,907)
Beauregard Parish Police Jury	1,271,901	(2,179,838)
Bienville Parish Library	269,042	(461,096)
Bienville Parish Police Jury	881,865	(1,511,377)
Bossier Parish Communications District	540,158	(925,746)
Bossier Parish EMS	1,153,951	(1,977,691)
Bossier Parish Police Jury	6,706,858	(11,494,500)
Caddo Parish Commission	7,859,809	(13,470,477)
Caddo Parish Coroner	336,137	(576,085)
Caddo Parish District Attorney	1,784,096	(3,057,661)
Caddo/Bossier Port Commission	1,110,246	(1,902,787)
Calcasieu Parish Police Jury	27,393,515	(46,948,179)
Calcasieu Parish Waterworks District #7	163,453	(280,132)
Calcasieu Regional Airport	472,990	(810,631)
Calcasieu-Sulphur Parks & Recreation	1,040,306	(1,782,921)
Caldwell Parish District Attorney	20,558	(35,234)

(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, 2020

Employer	Changes in Discount Rate	
	1% Decrease 5.40%	1% Increase 7.40%
Caldwell Parish Library	\$ 60,657	\$ (103,956)
Caldwell Parish Police Jury	462,862	(793,273)
Cameron Parish Ambulance District #2	823,914	(1,412,058)
Cameron Parish District Attorney	2,228	(3,818)
Cameron Parish Police Jury	3,112,864	(5,334,959)
Catahoula E911 Communications District	21,136	(36,223)
Catahoula Parish Police Jury	284,924	(488,316)
City of Morgan City	182,386	(312,581)
Claiborne Parish Police Jury	672,450	(1,152,473)
Concordia Parish 7th District Attorney	235,492	(403,596)
Concordia Parish Indigent Defender Board	71,557	(122,638)
Concordia Parish Library	171,140	(293,307)
Concordia Parish Police Jury	453,623	(777,439)
Concordia Parish Sewer District #1	20,283	(34,761)
Desoto Parish EMS	1,571,215	(2,692,815)
Desoto Parish School Board	10,901	(18,682)
Desoto Parish Waterworks	282,924	(484,888)
East Carroll Parish Police Jury	679,439	(1,164,451)
East Feliciana 20th Judicial District Indigent Defender Board	69,135	(118,486)
East Feliciana Communications District	147,813	(253,329)
East Feliciana Parish Police Jury	657,141	(1,126,237)
Evangeline Parish Communications District	292,792	(501,799)
Evangeline Parish District Attorney	210,676	(361,065)
Evangeline Parish Police Jury	1,210,057	(2,073,847)
Evangeline Parish Solid Waste	291,027	(498,775)
Franklin Parish Communications District	59,359	(101,732)
Franklin Parish Library	168,228	(288,317)
Franklin Parish Police Jury	724,791	(1,242,177)
Grant Parish Police Jury	750,279	(1,285,860)
Greater New Orleans Expressway	2,786,087	(4,774,916)
Iberia Medical Center	16,989,177	(29,116,778)
Iberia Parish 16th Judicial District Judge	592,922	(1,016,175)
Iberia Parish Government	3,590,817	(6,154,097)
Iberia Parish School Board	5,283	(9,054)
Iberville Parish District Attorney	300,207	(514,508)
Iberville Parish Police Jury	4,950,665	(8,484,662)
Iberville Parish School Board	5,312	(9,105)
Jackson Parish District Attorney	267,068	(457,713)
Jackson Parish Police Jury	1,180,156	(2,022,603)

(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, 2020

Employer	Changes in Discount Rate	
	1% Decrease 5.40%	1% Increase 7.40%
Jackson Parish Recreation Department	\$ 124,781	\$ (213,854)
Jackson Parish Sales Tax	47,631	(81,633)
Jefferson Davis District Attorney	248,822	(426,442)
Jefferson Davis Parish Indigent Defender Board	34,988	(59,964)
Jefferson Davis Parish Landfill	99,307	(170,196)
Jefferson Davis Parish Library	225,132	(385,840)
Jefferson Davis Parish Mosquito Abatement	200,467	(343,568)
Jefferson Davis Parish Police Jury	597,080	(1,023,301)
Jefferson Davis Parish Tourist Commission	91,053	(156,051)
Jefferson Parish Government	74,824,941	(128,238,191)
Jefferson Parish 24th Indigent Defender Board	62,363	(106,880)
Jefferson Parish Finance Authority	70,079	(120,105)
Jefferson Parish Housing Authority	225,558	(386,571)
Jefferson Parish Retirement System	110,887	(190,044)
Kolin Ruby Wise Water District (Rapides)	103,222	(176,907)
Lafayette 15th Judicial District Attorney	1,229,751	(2,107,600)
Lafayette Airport Commission	727,114	(1,246,159)
Lafayette Consolidated Government	19,557,107	(33,517,806)
Lafayette Convention & Visitors Commission	475,902	(815,622)
Lafayette Economic Development Authority	814,546	(1,396,004)
Lafourche Parish Water District #1	2,036,294	(3,489,887)
Lasalle Parish Police Jury	617,245	(1,057,861)
Lincoln Parish 3rd Judicial District Attorney	372,919	(639,124)
Lincoln Parish Police Jury	2,036,400	(3,490,070)
Livingston Parish Recreation District #3	698,673	(1,197,416)
Madison Parish Police Jury	1,087,706	(1,864,157)
Monroe/West Monroe Visitors' Bureau	342,184	(586,450)
Morehouse Parish Library	83,848	(143,702)
Morehouse Parish Police Jury	586,749	(1,005,596)
Natchitoches 10th Judicial Court	82,322	(141,087)
Natchitoches Parish Police Jury	1,576,446	(2,701,781)
Natchitoches Parish District Attorney	111,307	(190,762)
Natchitoches Parish Tax Commission	165,725	(284,026)
Natchitoches Port Commission	107,759	(184,682)

(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, 2020

Employer	Changes in Discount Rate	
	1% Decrease 5.40%	1% Increase 7.40%
North Louisiana Crime Lab	\$ 1,550,811	\$ (2,657,846)
Ouachita Parish Police Jury	8,266,723	(14,167,864)
Plaquemines 25th Judicial District Public Defender	114,906	(196,930)
Plaquemines Medical Center	1,169,888	(2,005,005)
Plaquemines Parish District Attorney of the 25th District	26,635	(45,649)
Plaquemines Parish Government	9,734,098	(16,682,714)
Plaquemines Port, Harbor & Terminal District	1,337,098	(2,291,576)
Pointe Coupee Hospital	5,395,178	(9,246,487)
Pointe Coupee Parish Library	280,035	(479,936)
Pointe Coupee Parish Police Jury	1,128,143	(1,933,459)
Pointe Coupee Parish School Board	5,283	(9,054)
Police Jury Association (Office)	236,275	(404,938)
Port of Iberia	127,637	(218,750)
Rapides Parish Indigent Defender Board	185,643	(318,163)
Rapides Parish Library	1,363,009	(2,335,984)
Rapides Parish Police Jury	4,441,146	(7,611,426)
Red River Parish Police Jury	890,353	(1,525,926)
Red River Parish School Board	5,283	(9,054)
Red River Waterway Commission	777,091	(1,331,812)
Richland Parish Communication District	48,834	(83,693)
Richland Parish District Judge	81,980	(140,501)
Richland Parish Police Jury	1,121,176	(1,921,519)
Richland Parish Tax Commission	54,481	(93,371)
Sabine Parish District Attorney	228,771	(392,078)
Sabine Parish Library	123,391	(211,473)
Sabine Parish Police Jury	1,104,518	(1,892,971)
Sabine Parish School Board	993	(1,701)
South Toledo Bend Water District	123,729	(212,052)
St. Bernard Parish Government	6,870,358	(11,774,714)
St. Bernard Parish Library	98,862	(169,434)
St. Bernard Parish School Board	11,228	(19,243)
St. Charles Parish 29th Judicial District Attorney	933,889	(1,600,539)
St. Charles Parish Council	16,384,516	(28,080,485)

(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, 2020

Employer	Changes in Discount Rate	
	1% Decrease 5.40%	1% Increase 7.40%
St. Charles Parish School Board	\$ 25,654	\$ (43,967)
St. Helena Parish Police Jury	606,653	(1,039,708)
St. James Parish Government	4,879,758	(8,363,139)
St. James Parish School Board	5,945	(10,188)
St. John Parish Council	6,015,037	(10,308,828)
St. John the Baptist Parish 40th Judicial District Attorney	533,386	(914,140)
St. John the Baptist Parish Library	605,966	(1,038,530)
St. Landry Parish E911 Communications District	322,494	(552,703)
St. Landry Parish Government	1,893,807	(3,245,688)
St. Landry Parish Sheriff	6,937	(11,890)
St. Martin Parish Government	2,191,059	(3,755,130)
St. Martin Parish Library	340,765	(584,018)
St. Martin Parish School Board	5,283	(9,054)
St. Martin Parish Water & Sewer	70,874	(121,466)
St. Mary Parish Consolidated Gravity Drainage District #1	245,782	(421,231)
St. Mary Parish E911 Communications District	255,252	(437,462)
St. Mary Parish Government	3,210,792	(5,502,793)
St. Mary Parish Library	558,463	(957,118)
St. Mary Parish Sales & Use Tax Department	255,179	(437,336)
St. Mary Parish School Board	4,625	(7,926)
St. Mary Parish Sewer District Wards 5 & 8	43,190	(74,021)
St. Mary Parish Water & Sewer Commission #3	200,963	(344,419)
St. Tammany Parish 22nd District Attorney	607,760	(1,041,605)
St. Tammany Parish Communications District	211,860	(363,094)
St. Tammany Parish Coroner	1,164,341	(1,995,497)
St. Tammany Parish Fire District #1	17,992	(30,836)
St. Tammany Parish Fire District #4	59,797	(102,482)
St. Tammany Parish Government	13,722,231	(23,517,747)
St. Tammany Parish Library	2,273,031	(3,895,619)
St. Tammany Parish Mosquito Abatement District #2	1,010,715	(1,732,207)
St. Tammany Parish Recreation District #1	938,147	(1,607,836)
St. Tammany Parish Recreation District #11	64,521	(110,578)

(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, 2020

Employer	Changes in Discount Rate	
	1% Decrease 5.40%	1% Increase 7.40%
Tangipahoa Parish 21st Judicial District Attorney	\$ 809,719	\$ (1,387,731)
Tangipahoa Parish 21st Judicial District Indigent Defender	1,194,314	(2,046,867)
Tangipahoa Parish Consolidated Gravity Drainage District	419,712	(719,321)
Tangipahoa Parish Government	8,187,118	(14,031,434)
Tangipahoa Parish Library	676,611	(1,159,606)
Tangipahoa Parish Mosquito Abatement District #1	333,457	(571,492)
Tangipahoa Parish Sewer District #1	302,071	(517,702)
Tangipahoa Parish Sheriff	134,317	(230,198)
Tangipahoa Parish Tourist Commission	188,695	(323,393)
Tangipahoa Parish Water District	500,880	(858,429)
Teche-Vermilion Fresh Water District	444,679	(762,109)
Tensas Parish Police Jury	353,074	(605,113)
Terrebonne Indigent Defender Board	329,971	(565,519)
Union Parish 3rd Judicial Clerks' Fund	95,527	(163,719)
Union Parish Police Jury	1,713,186	(2,936,132)
Vermilion Parish 7th Ward Drainage District #2	86,156	(147,658)
Vermilion Parish Library	280,072	(479,999)
Vermilion Parish Police Jury	2,613,583	(4,479,271)
Vermilion Parish Tourist Commission	29,724	(50,942)
Vermilion Parish Waterworks District #1	281,950	(483,218)
Washington Parish Police Jury	2,075,157	(3,556,493)
Webster Parish Police Jury	1,838,445	(3,150,805)
West Baton Rouge Natural Gas & Water	1,086,721	(1,862,469)
West Baton Rouge Parish 18th Judicial Court	123,832	(212,229)
West Baton Rouge Parish Council	3,897,161	(6,679,121)
West Baton Rouge Parish Library	383,331	(656,968)
West Baton Rouge Parish School Board	5,283	(9,054)
West Calcasieu Cameron Hospital	16,913,608	(28,987,266)
West Carroll Parish Library	32,213	(55,207)
West Carroll Parish Police Jury	586,654	(1,005,432)
West Ouachita Parish Sewer District #5	187,945	(322,108)
Winn Parish District Attorney	108,509	(185,967)
Winn Parish Police Jury	524,920	(899,630)
Winn Parish School Board	2,643	(4,530)
	\$ 367,639,664	\$ (630,076,590)

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, 2020

Employer	Changes in Discount Rate	
	1% Decrease 5.40%	1% Increase 7.40%
34th Judicial District Indigent Defender	\$ 15,163	\$ (42,444)
Abbeville Harbor & Terminal District	38,337	(107,311)
Acadia Soil & Water District	25,046	(70,107)
Ascension Parish Government	4,947,464	(13,848,777)
Ascension Parish Library	531,323	(1,487,261)
Assumption Waterworks #1	215,659	(603,667)
Audubon Regional Library	27,563	(77,153)
Avoyelles Coroner's Office	17,759	(49,710)
Avoyelles District Attorney's Office	114,563	(320,682)
Avoyelles Parish Police Jury	270,221	(756,394)
Bayou Lafourche Fresh Water District	146,466	(409,982)
Berwick Bayou Vista Waterworks	49,144	(137,563)
Calcasieu Soil & Water District	23,025	(64,452)
Cameron Mosquito Abatement District #1	95,455	(267,194)
City Court of Denham Springs	44,506	(124,580)
City Court of Hammond	178,639	(500,039)
City of Bossier	64,715	(181,148)
Crescent Soil & Water District	8,147	(22,806)
Denham Springs Ward Two Marshall	35,062	(98,145)
Desoto 42nd District Attorney	36,180	(101,273)
Desoto Parish Library	206,939	(579,258)
Desoto Parish Police Jury	1,305,245	(3,653,598)
Evangeline Soil & Water District	11,883	(33,263)
Gulf Coast Soil & Water District	23,529	(65,860)
Iberia Soil & Water District	8,360	(23,400)
Jefferson Davis Soil & Water District	13,571	(37,986)
Lafourche 17th Indigent Defender Board	104,510	(292,542)
Lafourche/Terrebonne Soil & Water District	12,229	(34,232)
Livingston Parish Council	1,386,691	(3,881,578)
Livingston Parish Library	470,019	(1,315,661)
Livingston Parish Sheriff	50,209	(140,542)
Louisiana School Board Association	68,803	(192,591)
Madison Parish Soil & Water District	12,447	(34,842)
North Caddo Medical Center	2,295,045	(6,424,212)

(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, 2020

Employer	Changes in Discount Rate	
	1% Decrease 5.40%	1% Increase 7.40%
Northeast Soil & Water District	\$ 13,582	\$ (38,018)
St. James Parish Hospital	2,091,299	(5,853,894)
St. Landry Soil & Water District	6,110	(17,104)
St. Mary Soil & Water District	7,276	(20,366)
St. Mary Water & Sewer District #4	129,246	(361,781)
St. Mary Waterworks District # 5	61,100	(171,028)
Tangipahoa Soil & Water	6,091	(17,050)
Terrebonne Parish 32nd Judicial District Attorney	38,175	(106,857)
Terrebonne Consolidated Government	6,487,220	(18,158,809)
Terrebonne Consolidated Waterworks	885,379	(2,478,322)
Terrebonne Recreation District #10	12,939	(36,219)
Terrebonne Sales & Use	64,207	(179,725)
Upper Delta Soil and Water District	4,993	(13,976)
Vermilion Soil & Water District	20,164	(56,443)
Vernon Parish 30th Judicial District Attorney	67,481	(188,892)
Vernon Parish Police Jury	729,139	(2,040,983)
West Carroll Soil & Water District	7,868	(22,024)
West Feliciana Police Jury	514,187	(1,439,295)
	\$ 24,000,373	\$ (67,181,039)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION (PLAN A)
DECEMBER 31, 2021 - DECEMBER 31, 2024

Employer	December 31, 2021	December 31, 2022	December 31, 2023	December 31, 2024	TOTAL
15th Judicial District Court	\$ (212,454)	\$ (75,825)	\$ (310,404)	\$ (156,503)	\$ (755,186)
16th Judicial District Attorney	(257,062)	(105,560)	(351,700)	(169,050)	(883,372)
5th Judicial District Attorney	(50,896)	(19,200)	(73,554)	(37,041)	(180,691)
Acadia Parish Communications District	(7,005)	(2,502)	(10,365)	(5,258)	(25,130)
Acadia Parish Library	(65,797)	(23,640)	(99,064)	(50,423)	(238,924)
Acadia Parish Police Jury	(311,147)	(95,776)	(467,438)	(243,089)	(1,117,450)
Acadiana Crime Lab	(178,418)	(65,578)	(265,838)	(131,943)	(641,777)
Acadiana Works, Inc.	(5,809)	-	-	-	(5,809)
Allen Parish 33rd Judicial Indigent Defender Board	(11,870)	(3,353)	(19,049)	(9,617)	(43,889)
Allen Parish Ambulance Service	(120,080)	(36,695)	(184,090)	(96,297)	(437,162)
Allen Parish District Attorney	(39,876)	(15,033)	(58,064)	(28,017)	(140,990)
Allen Parish Library	(38,897)	(17,060)	(54,806)	(26,839)	(137,602)
Allen Parish Police Jury	(118,960)	(37,558)	(179,131)	(92,091)	(427,740)
Assumption Parish Police Jury	(251,551)	(94,308)	(370,120)	(183,109)	(899,088)
Avoyelles Parish 12th Judicial District Indigent Defender	(16,640)	(5,546)	(25,210)	(12,725)	(60,121)
Bayou Vermillion District	(68,195)	(15,229)	(149,195)	(73,164)	(305,783)
Beauregard Parish Communications District	(21,020)	(5,081)	(33,909)	(18,736)	(78,746)
Beauregard Parish District Attorney	(16,844)	(4,525)	(26,620)	(14,162)	(62,151)
Beauregard Parish Library	(61,995)	(21,484)	(90,658)	(47,637)	(221,774)
Beauregard Parish Police Jury	(277,065)	(112,555)	(388,703)	(193,418)	(971,741)
Bienville Parish Library	(49,893)	(15,095)	(79,495)	(40,908)	(185,391)
Bienville Parish Police Jury	(180,557)	(65,208)	(267,913)	(134,106)	(647,784)
Bossier Parish Communications District	(108,793)	(38,707)	(159,881)	(82,141)	(389,522)
Bossier Parish EMS	(227,779)	(77,440)	(340,213)	(175,479)	(820,911)
Bossier Parish Police Jury	(1,257,270)	(379,556)	(1,937,856)	(1,019,910)	(4,594,592)
Caddo Parish Commission	(1,612,159)	(569,422)	(2,362,716)	(1,195,243)	(5,739,540)
Caddo Parish Coroner	(69,955)	(25,176)	(101,147)	(51,119)	(247,397)
Caddo Parish District Attorney	(351,507)	(116,105)	(530,878)	(271,305)	(1,269,795)
Caddo/Bossier Port Commission	(197,157)	(49,705)	(309,160)	(168,831)	(724,853)
Calcasieu Parish Police Jury	(5,067,074)	(1,470,815)	(7,731,606)	(4,165,720)	(18,435,215)
Calcasieu Parish Waterworks District #7	(32,088)	(10,826)	(48,550)	(24,852)	(116,316)
Calcasieu Regional Airport	(92,014)	(30,875)	(137,787)	(71,926)	(332,602)
Calcasieu-Sulphur Parks & Recreation	(199,592)	(64,905)	(301,286)	(158,198)	(723,981)
Caldwell Parish District Attorney	(6,487)	(3,066)	(7,651)	(3,127)	(20,331)
Caldwell Parish Library	(12,710)	(4,458)	(18,304)	(9,223)	(44,695)
Caldwell Parish Police Jury	(95,025)	(35,076)	(139,136)	(70,391)	(339,628)
Cameron Parish Ambulance District #2	(157,563)	(49,404)	(242,349)	(125,291)	(574,607)
Cameron Parish District Attorney	(3,255)	(3,018)	(3,439)	(343)	(10,055)
Cameron Parish Police Jury	(574,769)	(161,389)	(873,933)	(473,367)	(2,083,458)
Catahoula E911 Communications District	(3,811)	(1,015)	(5,930)	(3,216)	(13,972)
Catahoula Parish Police Jury	(64,440)	(26,507)	(88,465)	(43,331)	(222,743)
City of Morgan City	(36,256)	(12,557)	(54,132)	(27,736)	(130,681)
Claiborne Parish Police Jury	(138,531)	(48,915)	(202,098)	(102,256)	(491,800)
Concordia Parish 7th District Attorney	(51,059)	(19,921)	(72,853)	(35,810)	(179,643)
Concordia Parish Indigent Defender Board	(14,960)	(5,703)	(21,791)	(10,886)	(53,340)
Concordia Parish Library	(34,728)	(12,048)	(50,772)	(26,024)	(123,572)
Concordia Parish Police Jury	(96,881)	(36,692)	(135,734)	(68,987)	(338,294)
Concordia Parish Sewer District #1	(3,847)	(1,173)	(5,726)	(3,087)	(13,833)
Desoto Parish EMS	(295,314)	(93,963)	(462,613)	(238,934)	(1,090,824)
Desoto Parish School Board	(2,278)	(836)	(3,290)	(1,656)	(8,060)

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION (PLAN A)
DECEMBER 31, 2021 - DECEMBER 31, 2024

Employer	December 31, 2021	December 31, 2022	December 31, 2023	December 31, 2024	TOTAL
Desoto Parish Waterworks	\$ (53,019)	\$ (18,992)	\$ (82,913)	\$ (43,026)	\$ (197,950)
East Carroll Parish Police Jury	(146,523)	(58,751)	(210,808)	(103,321)	(519,403)
East Feliciana 20th Judicial District Indigent Defender Board	(9,578)	(1,847)	(21,514)	(10,512)	(43,451)
East Feliciana Communications District	(31,343)	(11,939)	(46,459)	(22,475)	(112,216)
East Feliciana Parish Police Jury	(128,984)	(44,652)	(194,877)	(99,932)	(468,445)
Evangeline Parish Communications District	(27,719)	11,013	(64,104)	(44,526)	(125,336)
Evangeline Parish District Attorney	(42,037)	(14,491)	(63,007)	(32,042)	(151,577)
Evangeline Parish Police Jury	(259,303)	(105,416)	(378,932)	(184,014)	(927,665)
Evangeline Parish Solid Waste	(59,050)	(20,586)	(87,892)	(44,256)	(211,784)
Franklin Parish Communications District	(12,149)	(4,363)	(17,961)	(9,028)	(43,501)
Franklin Parish Library	(34,239)	(12,410)	(50,468)	(25,579)	(122,696)
Franklin Parish Police Jury	(148,261)	(52,393)	(225,697)	(110,220)	(536,571)
Grant Parish Police Jury	(152,927)	(54,327)	(223,257)	(114,100)	(544,611)
Greater New Orleans Expressway	(580,251)	(213,153)	(868,159)	(423,683)	(2,085,246)
Iberia Medical Center	(3,388,302)	(1,187,615)	(5,120,582)	(2,583,540)	(12,280,039)
Iberia Parish 16th Judicial District Judge	(129,853)	(52,708)	(185,106)	(90,168)	(457,835)
Iberia Parish Government	(753,813)	(282,906)	(1,079,755)	(546,059)	(2,662,533)
Iberia Parish School Board	(1,114)	(419)	(1,595)	(802)	(3,930)
Iberville Parish District Attorney	(58,208)	(21,196)	(91,251)	(45,651)	(216,306)
Iberville Parish Police Jury	(966,342)	(320,445)	(1,465,582)	(752,847)	(3,505,216)
Iberville Parish School Board	(1,111)	(407)	(1,601)	(806)	(3,925)
Jackson Parish District Attorney	(55,115)	(19,745)	(77,158)	(40,611)	(192,629)
Jackson Parish Police Jury	(229,663)	(73,018)	(350,273)	(179,466)	(832,420)
Jackson Parish Recreation Department	(24,243)	(7,897)	(35,942)	(18,974)	(87,056)
Jackson Parish Sales Tax	(9,750)	(3,560)	(14,200)	(7,246)	(34,756)
Jefferson Davis District Attorney	(52,077)	(19,383)	(76,135)	(37,841)	(185,436)
Jefferson Davis Parish Indigent Defender Board	(6,476)	(1,895)	(10,483)	(5,323)	(24,177)
Jefferson Davis Parish Landfill	(21,189)	(7,909)	(29,655)	(15,105)	(73,858)
Jefferson Davis Parish Library	(47,138)	(18,691)	(63,541)	(34,239)	(163,609)
Jefferson Davis Parish Mosquito Abatement	(39,948)	(13,469)	(59,116)	(30,482)	(143,015)
Jefferson Davis Parish Police Jury	(131,277)	(52,974)	(184,712)	(90,796)	(459,759)
Jefferson Davis Parish Tourist Commission	(18,456)	(6,504)	(27,374)	(13,846)	(66,180)
Jefferson Parish Government	(15,220,339)	(5,083,430)	(22,229,241)	(11,378,584)	(53,911,594)
Jefferson Parish 24th Indigent Defender Board	(13,591)	(5,146)	(18,691)	(9,487)	(46,915)
Jefferson Parish Finance Authority	(6,764)	2,506	(17,320)	(10,651)	(32,229)
Jefferson Parish Housing Authority	(37,048)	(7,081)	(55,427)	(34,301)	(133,857)
Jefferson Parish Retirement System	(21,318)	(6,846)	(31,902)	(16,860)	(76,926)
Kolin Ruby Wise Water District (Rapides)	(26,448)	(12,044)	(30,983)	(15,701)	(85,176)
Lafayette 15th Judicial District Attorney	(224,691)	(99,026)	(357,871)	(187,010)	(868,598)
Lafayette Airport Commission	(148,320)	(53,149)	(222,642)	(110,570)	(534,681)
Lafayette Consolidated Government	(3,975,574)	(1,365,657)	(5,762,553)	(2,974,043)	(14,077,827)
Lafayette Convention & Visitors Commission	(100,377)	(39,293)	(150,228)	(72,375)	(362,273)
Lafayette Economic Development Authority	(156,409)	(46,960)	(240,775)	(123,864)	(568,008)
Lafourche Parish School Board	(575)	(576)	-	-	(1,151)
Lafourche Parish Water District #1	(397,873)	(129,578)	(606,334)	(309,656)	(1,443,441)
Lasalle Parish Police Jury	(122,648)	(42,949)	(191,348)	(93,866)	(450,811)
Lincoln Parish 3rd Judicial District Attorney	(75,152)	(26,011)	(111,611)	(56,709)	(269,483)
Lincoln Parish Police Jury	(408,579)	(139,604)	(599,997)	(309,677)	(1,457,857)
Livingston Parish Recreation District #3	(127,458)	(36,199)	(202,409)	(106,246)	(472,312)
Madison Parish Police Jury	(216,129)	(71,992)	(330,155)	(165,406)	(783,682)
Monroe/West Monroe Visitors' Bureau	(69,675)	(24,477)	(102,198)	(52,033)	(248,383)
Morehouse Parish Library	(16,144)	(5,118)	(25,027)	(12,750)	(59,039)

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION (PLAN A)
DECEMBER 31, 2021 - DECEMBER 31, 2024

Employer	December 31, 2021	December 31, 2022	December 31, 2023	December 31, 2024	TOTAL
Morehouse Parish Police Jury	\$ (115,279)	\$ (37,179)	\$ (172,122)	\$ (89,226)	\$ (413,806)
Natchitoches 10th Judicial Court	(16,210)	(6,094)	(24,570)	(12,521)	(59,395)
Natchitoches Parish Police Jury	(401,994)	(196,703)	(513,043)	(239,729)	(1,351,469)
Natchitoches Parish District Attorney	(21,345)	(7,141)	(32,544)	(16,927)	(77,957)
Natchitoches Parish Tax Commission	(33,651)	(12,090)	(49,019)	(25,200)	(119,960)
Natchitoches Port Commission	(22,165)	(7,217)	(32,231)	(16,391)	(78,004)
North Louisiana Crime Lab	(283,218)	(84,826)	(458,095)	(235,833)	(1,061,972)
Ouachita Parish Police Jury	(1,604,468)	(515,958)	(2,421,480)	(1,257,121)	(5,799,027)
Plaquemines 25th Judicial District Public Defender	(21,767)	(7,821)	(32,176)	(17,470)	(79,234)
Plaquemines Medical Center	(212,753)	(58,299)	(324,918)	(177,901)	(773,871)
Plaquemines Parish District Attorney of the 25th District	(5,394)	(1,847)	(7,904)	(4,057)	(19,202)
Plaquemines Parish Government	(1,983,258)	(687,356)	(2,898,492)	(1,480,264)	(7,049,370)
Plaquemines Port, Harbor & Terminal District	(259,490)	(84,732)	(394,940)	(203,332)	(942,494)
Pointe Coupee Hospital	(1,043,792)	(339,845)	(1,576,947)	(820,438)	(3,781,022)
Pointe Coupee Parish Library	(51,856)	(14,873)	(85,115)	(42,586)	(194,430)
Pointe Coupee Parish Police Jury	(211,256)	(62,200)	(343,539)	(171,558)	(788,553)
Pointe Coupee Parish School Board	(1,105)	(406)	(1,631)	(808)	(3,950)
Police Jury Association (Ex Board)	(413)	(388)	(379)	-	(1,180)
Police Jury Association (Office)	(53,365)	(24,484)	(72,393)	(35,933)	(186,175)
Port of Iberia	(27,349)	(11,231)	(40,078)	(19,408)	(98,066)
Rapides Parish Indigent Defender Board	(36,424)	(12,469)	(56,117)	(28,235)	(133,245)
Rapides Parish Library	(268,493)	(91,304)	(402,208)	(207,278)	(969,283)
Rapides Parish Police Jury	(940,550)	(342,216)	(1,383,349)	(675,365)	(3,341,480)
Red River Parish Police Jury	(174,052)	(56,618)	(250,348)	(135,396)	(616,414)
Red River Parish School Board	(1,108)	(409)	(1,668)	(807)	(3,992)
Red River Waterway Commission	(158,846)	(54,632)	(231,956)	(118,171)	(563,605)
Richland Parish Communication District	(9,577)	(3,248)	(14,260)	(7,429)	(34,514)
Richland Parish District Judge	(18,636)	(7,421)	(24,745)	(12,467)	(63,269)
Richland Parish Police Jury	(245,607)	(99,471)	(340,001)	(170,496)	(855,575)
Richland Parish Tax Commission	(12,908)	(5,592)	(16,818)	(8,289)	(43,607)
Sabine Parish District Attorney	(44,190)	(14,509)	(67,927)	(34,787)	(161,413)
Sabine Parish Library	(24,220)	(8,093)	(36,810)	(18,763)	(87,886)
Sabine Parish Police Jury	(199,220)	(52,518)	(295,522)	(167,962)	(715,222)
Sabine Parish School Board	(517)	(314)	(636)	(150)	(1,617)
South Toledo Bend Water District	(24,881)	(8,249)	(37,103)	(18,816)	(89,049)
St. Bernard Parish Government	(1,402,626)	(501,635)	(2,041,861)	(1,044,774)	(4,990,896)
St. Bernard Parish Library	(20,138)	(7,133)	(29,604)	(15,036)	(71,911)
St. Bernard Parish School Board	(2,317)	(783)	(3,313)	(1,709)	(8,122)
St. Charles Parish 29th Judicial District Attorney	(192,316)	(68,755)	(283,137)	(142,019)	(686,227)
St. Charles Parish Council	(3,235,854)	(1,092,701)	(4,865,596)	(2,491,593)	(11,685,744)
St. Charles Parish School Board	(3,105)	289	(7,168)	(3,901)	(13,885)
St. Helena Parish Police Jury	(130,473)	(53,915)	(188,660)	(92,256)	(465,304)
St. James Parish Government	(965,473)	(325,028)	(1,438,199)	(742,060)	(3,470,760)
St. James Parish School Board	(1,242)	(456)	(1,794)	(904)	(4,396)
St. John Parish Council	(1,211,285)	(408,412)	(1,751,975)	(914,705)	(4,286,377)
St. John the Baptist Parish 40th Judicial District Attorney	(113,385)	(44,619)	(163,225)	(81,112)	(402,341)
St. John the Baptist Parish Library	(120,442)	(39,618)	(173,009)	(92,148)	(425,217)

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PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION (PLAN A)
DECEMBER 31, 2021 - DECEMBER 31, 2024

Employer	December 31, 2021	December 31, 2022	December 31, 2023	December 31, 2024	TOTAL
St. Landry Parish E911 Communications District	\$ (60,734)	\$ (18,999)	\$ (95,037)	\$ (49,037)	\$ (223,807)
St. Landry Parish Government	(404,572)	(155,307)	(571,613)	(287,992)	(1,419,484)
St. Landry Parish Sheriff	(1,449)	(531)	(2,092)	(1,057)	(5,129)
St. Martin Parish Government	(453,334)	(148,338)	(653,760)	(333,191)	(1,570,623)
St. Martin Parish Library	(72,024)	(27,561)	(103,807)	(51,822)	(255,214)
St. Martin Parish School Board	(1,105)	(405)	(1,595)	(804)	(3,909)
St. Martin Parish Water & Sewer	(15,078)	(6,717)	(23,702)	(10,782)	(56,279)
St. Mary Parish Consolidated Gravity Drainage District #1	(46,994)	(14,736)	(73,391)	(37,377)	(172,498)
St. Mary Parish E911 Communications District	(53,531)	(22,512)	(82,670)	(38,814)	(197,527)
St. Mary Parish Government	(677,464)	(255,988)	(984,413)	(488,270)	(2,406,135)
St. Mary Parish Library	(119,578)	(45,880)	(174,485)	(84,927)	(424,870)
St. Mary Parish Sales & Use Tax Department	(52,642)	(19,131)	(76,592)	(38,807)	(187,172)
St. Mary Parish School Board	(978)	(353)	(1,394)	(707)	(3,432)
St. Mary Parish Sewer District #5	(2,648)	-	-	-	(2,648)
St. Mary Parish Sewer District #8	(1,679)	-	-	-	(1,679)
St. Mary Parish Sewer District Wards 5 & 8	(8,656)	(2,898)	(12,381)	(6,571)	(30,506)
St. Mary Parish Water & Sewer Commission #3	(32,643)	(9,960)	(58,137)	(30,555)	(131,295)
St. Mary Water District #4	(300)	-	-	-	(300)
St. Tammany Parish 22nd District Attorney	(119,712)	(41,019)	(177,055)	(92,419)	(430,205)
St. Tammany Parish Communications District	(39,008)	(10,797)	(62,757)	(32,218)	(144,780)
St. Tammany Parish Coroner	(244,096)	(95,509)	(362,149)	(177,065)	(878,819)
St. Tammany Parish Fire District #1	(3,623)	(1,293)	(5,387)	(2,740)	(13,043)
St. Tammany Parish Fire District #4	(12,154)	(4,270)	(17,970)	(9,093)	(43,487)
St. Tammany Parish Government	(2,887,534)	(1,035,225)	(4,099,403)	(2,086,737)	(10,108,899)
St. Tammany Parish Library	(463,130)	(161,067)	(672,564)	(345,663)	(1,642,424)
St. Tammany Parish Mosquito Abatement District #2	(199,374)	(65,567)	(301,179)	(153,699)	(719,819)
St. Tammany Parish Recreation District #1	(178,997)	(55,533)	(268,097)	(142,665)	(645,292)
St. Tammany Parish Recreation District #11	(12,839)	(4,475)	(19,082)	(9,811)	(46,207)
Tangipahoa Parish 21st Judicial District Attorney	(162,938)	(47,116)	(232,751)	(123,135)	(565,940)
Tangipahoa Parish 21st Judicial District Indigent Defender	(219,040)	(71,003)	(350,237)	(181,614)	(821,894)
Tangipahoa Parish Consolidated Gravity Drainage District	(86,125)	(29,654)	(128,061)	(63,827)	(307,667)
Tangipahoa Parish Government	(1,579,186)	(518,399)	(2,415,950)	(1,245,009)	(5,758,544)
Tangipahoa Parish Library	(125,691)	(36,683)	(192,994)	(102,888)	(458,256)
Tangipahoa Parish Mosquito Abatement District #1	(67,180)	(23,709)	(100,607)	(50,710)	(242,206)
Tangipahoa Parish Sewer District #1	(57,666)	(20,039)	(87,980)	(45,937)	(211,622)
Tangipahoa Parish Sheriff	(26,110)	(8,480)	(38,975)	(20,422)	(93,987)
Tangipahoa Parish Tourist Commission	(38,375)	(13,719)	(56,986)	(28,691)	(137,771)
Tangipahoa Parish Water District	(98,267)	(33,522)	(146,581)	(76,166)	(354,536)
Teche-Vermilion Fresh Water District	(89,916)	(31,638)	(135,219)	(67,621)	(324,394)
Tensas Parish Police Jury	(80,707)	(33,411)	(109,188)	(53,691)	(276,997)
Terrebonne Indigent Defender Board	(67,259)	(24,840)	(97,785)	(50,183)	(240,067)
Union Parish 3rd Judicial Clerks' Fund	(16,491)	(3,815)	(28,392)	(14,525)	(63,223)
Union Parish Police Jury	(344,250)	(118,504)	(502,650)	(260,526)	(1,225,930)
Vermilion Parish 7th Ward Drainage District #2	(16,886)	(6,014)	(25,519)	(13,099)	(61,518)
Vermilion Parish Library	(60,108)	(23,427)	(85,351)	(42,588)	(211,474)
Vermilion Parish Police Jury	(518,670)	(163,394)	(776,480)	(397,444)	(1,855,988)
Vermilion Parish Tourist Commission	(5,734)	(2,112)	(8,982)	(4,525)	(21,353)
Vermilion Parish Waterworks District #1	(58,135)	(19,243)	(83,757)	(42,875)	(204,010)
Washington Parish Police Jury	(408,605)	(137,734)	(617,659)	(315,570)	(1,479,568)
Webster Parish Police Jury	(378,888)	(137,611)	(550,536)	(279,568)	(1,346,603)
West Baton Rouge Natural Gas & Water	(204,736)	(60,785)	(312,374)	(165,253)	(743,148)

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF AMORTIZATION (PLAN A)
DECEMBER 31, 2021 - DECEMBER 31, 2024

Employer	December 31, 2021	December 31, 2022	December 31, 2023	December 31, 2024	TOTAL
West Baton Rouge Parish 18th Judicial Court	\$ (29,367)	\$ (10,494)	\$ (36,671)	\$ (18,833)	\$ (95,365)
West Baton Rouge Parish Council	(755,733)	(241,161)	(1,146,627)	(592,640)	(2,736,161)
West Baton Rouge Parish Library	(76,460)	(27,109)	(114,189)	(58,294)	(276,052)
West Baton Rouge Parish School Board	(1,104)	(405)	(1,595)	(804)	(3,908)
West Calcasieu Cameron Hospital	(3,381,268)	(1,163,710)	(4,982,809)	(2,572,046)	(12,099,833)
West Carroll Parish Library	(7,046)	(2,398)	(9,638)	(4,901)	(23,983)
West Carroll Parish Police Jury	(125,411)	(47,700)	(176,262)	(89,212)	(438,585)
West Feliciana Parish Tourist Commission	(2,254)	(2,247)	(1,346)	-	(5,847)
West Ouachita Parish Sewer District #5	(40,146)	(12,704)	(55,166)	(28,580)	(136,596)
Winn Parish District Attorney	(23,318)	(9,085)	(32,430)	(16,498)	(81,331)
Winn Parish Police Jury	(104,502)	(35,105)	(156,032)	(79,825)	(375,464)
Winn Parish School Board	(514)	(165)	(762)	(399)	(1,840)
	<u>\$ (73,487,878)</u>	<u>\$ (24,853,487)</u>	<u>\$ (108,839,321)</u>	<u>\$ (55,906,880)</u>	<u>\$ (263,087,566)</u>

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION (PLAN B)
DECEMBER 31, 2021 - DECEMBER 31, 2024

Employer	December 31, 2021	December 31, 2022	December 31, 2023	December 31, 2024	TOTAL
34th Judicial District Indigent Defender	\$ (5,238)	\$ (1,788)	\$ (6,857)	\$ (3,179)	\$ (17,062)
Abbeville Harbor & Terminal District	(12,295)	(3,597)	(16,491)	(8,035)	(40,418)
Acadia Soil & Water District	(7,436)	(1,685)	(10,438)	(5,253)	(24,812)
Ascension Parish Government	(1,552,736)	(432,358)	(2,125,874)	(1,037,419)	(5,148,387)
Ascension Parish Library	(171,550)	(51,131)	(229,092)	(111,411)	(563,184)
Assumption Waterworks #1	(68,557)	(19,565)	(93,007)	(45,219)	(226,348)
Audubon Regional Library	(9,026)	(2,579)	(11,702)	(5,778)	(29,085)
Avoyelles Coroner's Office	(5,208)	(1,172)	(7,085)	(3,725)	(17,190)
Avoyelles District Attorney's Office	(36,432)	(10,377)	(49,221)	(24,022)	(120,052)
Avoyelles Parish Police Jury	(86,938)	(25,545)	(115,590)	(56,663)	(284,736)
Bayou Lafourche Fresh Water District	(46,944)	(13,874)	(63,371)	(30,713)	(154,902)
Berwick Bayou Vista Waterworks	(15,482)	(4,145)	(20,782)	(10,305)	(50,714)
Calcasieu Soil & Water District	(6,826)	(1,660)	(9,683)	(4,827)	(22,996)
Cameron Mosquito Abatement District #1	(30,329)	(8,726)	(40,911)	(20,013)	(99,979)
City Court of Denham Springs	(14,471)	(4,075)	(19,383)	(9,332)	(47,261)
City Court of Hammond	(57,099)	(16,606)	(76,761)	(37,457)	(187,923)
City of Bossier	(20,947)	(6,527)	(27,655)	(13,568)	(68,697)
Crescent Soil & Water District	(2,596)	(758)	(3,494)	(1,706)	(8,554)
Denham Springs Ward Two Marshall	(12,121)	(4,439)	(15,904)	(7,350)	(39,814)
Desoto 42nd District Attorney	(13,245)	(5,080)	(17,276)	(7,585)	(43,186)
Desoto Communications District	(8,150)	(8,599)	(4,381)	-	(21,130)
Desoto Parish Library	(64,577)	(17,703)	(88,548)	(43,395)	(214,223)
Desoto Parish Police Jury	(400,967)	(104,509)	(553,743)	(273,695)	(1,332,914)
Evangeline Soil & Water District	(3,773)	(1,074)	(5,085)	(2,494)	(12,426)
Gulf Coast Soil & Water District	(7,367)	(2,013)	(9,676)	(4,937)	(23,993)
Iberia Soil & Water District	(2,647)	(746)	(3,574)	(1,750)	(8,717)
Jefferson Davis Soil & Water District	(4,942)	(1,853)	(6,252)	(2,846)	(15,893)
Lafourche 17th Indigent Defender Board	(32,741)	(9,126)	(44,346)	(21,918)	(108,131)
Lafourche/Terrebonne Soil & Water District	(3,891)	(1,153)	(5,259)	(2,562)	(12,865)
Livingston Parish Council	(441,590)	(127,610)	(600,799)	(290,768)	(1,460,767)
Livingston Parish Library	(143,136)	(36,643)	(198,806)	(98,556)	(477,141)
Livingston Parish Sheriff	(15,828)	(4,440)	(21,403)	(10,530)	(52,201)
Louisiana School Board Association	(23,125)	(7,329)	(28,294)	(14,426)	(73,174)
Madison Parish Soil & Water District	(3,498)	(700)	(5,123)	(2,614)	(11,935)
North Caddo Medical Center	(707,871)	(183,695)	(982,488)	(481,245)	(2,355,299)
Northeast Soil & Water District	(4,165)	(1,083)	(5,656)	(2,849)	(13,753)
St. James Parish Hospital	(662,944)	(189,644)	(895,404)	(438,519)	(2,186,511)
St. Landry Soil & Water District	(1,957)	(569)	(2,620)	(1,280)	(6,426)
St. Mary Soil & Water District	(2,283)	(632)	(3,108)	(1,525)	(7,548)
St. Mary Water & Sewer District #4	(42,136)	(13,110)	(55,638)	(27,100)	(137,984)
St. Mary Waterworks District # 5	(20,639)	(6,730)	(26,810)	(12,810)	(66,989)
Tangipahoa Soil & Water	(1,914)	(521)	(2,541)	(1,275)	(6,251)
Terrebonne Parish 32nd Judicial District Attorney	(10,774)	(2,465)	(15,732)	(8,008)	(36,979)
Terrebonne Consolidated Government	(2,053,765)	(579,641)	(2,779,212)	(1,360,290)	(6,772,908)
Terrebonne Consolidated Waterworks	(284,291)	(83,627)	(383,362)	(185,652)	(936,932)
Terrebonne Recreation District #10	(4,167)	(1,182)	(5,556)	(2,710)	(13,615)
Terrebonne Sales & Use	(20,944)	(6,420)	(27,932)	(13,465)	(68,761)
Upper Delta Soil and Water District	(1,367)	(270)	(2,136)	(1,048)	(4,821)
Vermilion Soil & Water District	(6,448)	(1,929)	(8,370)	(4,225)	(20,972)
Vernon Parish 30th Judicial District Attorney	(21,455)	(6,101)	(29,767)	(14,152)	(71,475)
Vernon Parish Police Jury	(235,497)	(69,356)	(313,941)	(152,891)	(771,685)
West Carroll Soil & Water District	(2,458)	(673)	(3,362)	(1,652)	(8,145)
West Feliciana Police Jury	(164,590)	(47,964)	(223,900)	(107,820)	(544,274)
	<u>\$ (7,581,373)</u>	<u>\$ (2,134,797)</u>	<u>\$ (10,303,401)</u>	<u>\$ (5,032,567)</u>	<u>\$ (25,052,138)</u>



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

August 27, 2021

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the employer pension schedules of the Parochial Employees' Retirement System of Louisiana, as of December 31, 2020, and the related notes to the schedules and have issued our report thereon dated August 27, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the employer pension schedules, we considered the Parochial Employees' Retirement System of Louisiana's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the employer pension schedules, but not for the purpose of expressing an opinion on the effectiveness of the Parochial Employees' Retirement System of Louisiana's internal control. Accordingly, we do not express an opinion on the effectiveness of the Parochial Employees' Retirement System of Louisiana's internal control.

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A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's employer pension schedules will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Parochial Employees' Retirement System of Louisiana's employer pension schedules are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of employer pension schedule amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Duplantier, Chapman, Hogan and Parker, LLP

New Orleans, Louisiana

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUMMARY SCHEDULE OF FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2020

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, 2020 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