

EMPLOYER PENSION REPORT  
PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM  
OF LOUISIANA  
BATON ROUGE, LOUISIANA  
DECEMBER 31, 2024

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA

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INDEPENDENT AUDITOR'S REPORT

September 4, 2025

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

**Report on the Audit of the Employer Pension Schedules**

***Opinion***

We have audited the accompanying schedules of employer allocations of the Parochial Employees' Retirement System of Louisiana (the System) as of and for the year ended December 31, 2024, 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, 2024, and the related notes to the schedules.

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and Net Pension Liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the totals of all participating entities of the Parochial Employees' Retirement System of Louisiana as of and for the year ended December 31, 2024, in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the

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Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Employer Pension Schedules section of our report. We are required to be independent of the System and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Emphasis of Matters***

As disclosed in Note 6 to the schedules, the total pension liability for the Parochial Employees' Retirement System of Louisiana for Plan A and Plan B was \$5,103,465,936 and \$470,768,606, respectively, at December 31, 2024. 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, 2024, could be understated or overstated. Our opinion is not modified with respect to this matter.

As disclosed in Note 9 to the schedules, the deferred inflows of resources or deferred outflows of resources resulting from differences in contributions remitted to the System and the employer's proportionate share and its resulting amortization is not reported in the employer pension schedules. As a result, the employer pension schedules do not reflect all activity to be reported in the total deferred outflows of resources and deferred inflows of resources. Our opinions are not modified with respect to this matter.

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

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

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

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the employer pension schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the employer pension schedules.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the employer pension schedules.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the System's ability to continue as a going concern for a reasonable period of time.

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

### ***Supplementary Information***

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

## ***Other Information***

### ***Financial Statement Audit***

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Parochial Employees' Retirement System of Louisiana as of and for the year ended December 31, 2024, and our report thereon, dated June 13, 2025, expressed an unmodified opinion on those financial statements.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated September 4, 2025, on our consideration of the Parochial Employees' Retirement System of Louisiana's internal control over financial reporting and on our tests of its compliance with certain provisions of laws regulations, contracts, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Parochial Employees' Retirement System of Louisiana's internal control over financial reporting and compliance.

### **Restriction on Use**

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

*Duplantier, Chapman, Hogan and O'Keefe, LLP*

Metairie, Louisiana

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)  
DECEMBER 31, 2024

Employer	Employer Contributions	Employer Allocation Percentage
15th Judicial District Court	\$ 283,346	0.318537 %
16th Judicial District Attorney	267,568	0.300799
5th Judicial District Attorney - Richland	55,342	0.062216
Acadia Parish Communication District	7,662	0.008614
Acadia Parish Library	66,424	0.074674
Acadia Parish Police Jury	398,585	0.448088
Acadiana Crime Lab	204,971	0.230428
Allen Parish 33rd Judicial Indigent Defender Board	9,296	0.010450
Allen Parish Ambulance Service	181,562	0.204112
Allen Parish District Attorney	39,635	0.044557
Allen Parish Library	46,296	0.052045
Allen Parish Police Jury	152,799	0.171776
Assumption Parish Police Jury	284,566	0.319909
Avoyelles Parish 12th Judicial District Indigent Defender Board	19,573	0.022004
Bayou Vermillion District	75,543	0.084925
Beauregard Parish Communications District	29,406	0.033058
Beauregard Parish District Attorney	18,416	0.020703
Beauregard Parish Library	75,639	0.085033
Beauregard Parish Police Jury	332,239	0.373503
Bienville Parish Library	62,931	0.070747
Bienville Parish Police Jury	206,483	0.232128
Bossier Parish Communications District	114,699	0.128944
Bossier Parish Emergency Medical Services	379,660	0.426812
Bossier Parish Police Jury	1,463,804	1.645606
Caddo Parish Commission	1,875,752	2.108716
Caddo Parish Coroner	79,289	0.089136
Caddo Parish District Attorney	453,097	0.509371
Caddo/Bossier Port Commission	277,374	0.311823
Calcasieu Parish Police Jury	6,207,003	6.977899
Calcasieu Parish Waterworks District #7	35,345	0.039735
Calcasieu Regional Airport	139,962	0.157345
Calcasieu-Sulphur Parks & Recreation	306,195	0.344224
Caldwell Parish District Attorney	6,496	0.007303
Caldwell Parish Library	10,644	0.011966
Caldwell Parish Police Jury	111,794	0.125678
Cameron Parish Ambulance District #2	194,746	0.218933
Cameron Parish Police Jury	651,666	0.732602
Catahoula E911 Communications District	4,416	0.004964
Catahoula Parish Library	17,261	0.019405
Catahoula Parish Police Jury	43,814	0.049255
City of Morgan City	26,047	0.029282
Claiborne Parish Office of Community Service	15,905	0.017881
Claiborne Parish Police Jury	123,833	0.139213
Concordia Parish 7th District Attorney	44,017	0.049484

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)  
DECEMBER 31, 2024

Employer	Employer Contributions	Employer Allocation Percentage
Concordia Parish Indigent Defender Board	\$ 15,348	0.017254 %
Concordia Parish Library	41,997	0.047213
Concordia Parish Police Jury	88,625	0.099631
Concordia Parish Sewer District #1	10,408	0.011701
Desoto Parish EMS	393,647	0.442538
Desoto Parish School Board	1,173	0.001319
Desoto Parish Waterworks	83,575	0.093955
East Carroll Parish Police Jury	163,312	0.183595
East Feliciana 20th Judicial District Indigent Defender Board	29,780	0.033479
East Feliciana Communications District	30,837	0.034667
East Feliciana Parish Police Jury	180,852	0.203313
Evangeline Parish Communications District	37,224	0.041848
Evangeline Parish District Attorney	44,455	0.049976
Evangeline Parish Police Jury	275,435	0.309643
Evangeline Parish Solid Waste	75,674	0.085073
Franklin Parish Communications District	14,516	0.016319
Franklin Parish Library	28,743	0.032313
Franklin Parish Police Jury	189,101	0.212587
Grant Parish Police Jury	192,286	0.216168
Greater New Orleans Expressway	665,279	0.747905
Iberia Medical Center	4,377,609	4.921298
Iberia Parish 16th Judicial District Judge	116,749	0.131249
Iberia Parish Government	734,430	0.825644
Iberia Parish School Board	1,104	0.001241
Iberia Parish Tourist Commission	9,614	0.010808
Iberville Parish District Attorney	69,035	0.077609
Iberville Parish Library	147,909	0.166279
Iberville Parish Police Jury	1,142,469	1.284361
Jackson Parish District Attorney	49,789	0.055973
Jackson Parish Police Jury	247,308	0.278024
Jackson Parish Recreation Department	35,717	0.040153
Jackson Parish Sales Tax	8,139	0.009150
Jefferson Davis District Attorney	43,763	0.049198
Jefferson Davis Parish Indigent Defender Board	8,904	0.010009
Jefferson Davis Parish Landfill	23,391	0.026296
Jefferson Davis Parish Library	58,314	0.065557
Jefferson Davis Parish Mosquito Abatement	45,841	0.051534
Jefferson Davis Parish Police Jury	139,325	0.156629
Jefferson Davis Parish Tourist Commission	21,782	0.024488
Jefferson Parish Government	18,082,518	20.328324
Jefferson Parish 24th Indigent Defender Board	21,170	0.023800
Jefferson Parish Finance Authority	12,828	0.014421
Jefferson Parish Housing Authority	6,121	0.006881
Jefferson Parish Retirement System	24,435	0.027470

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PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)  
DECEMBER 31, 2024

Employer	Employer Contributions	Employer Allocation Percentage
Kolin Ruby Wise Water District (Rapides)	\$ 29,441	0.033098 %
Lafayette 15th Judicial District Attorney	239,922	0.269720
Lafayette Airport Commission	202,161	0.227268
Lafayette Consolidated Government	5,376,738	6.044517
Lafayette Convention & Visitors Commission	118,579	0.133306
Lafayette Economic Development Authority	196,627	0.221048
Lafourche Parish Water District #1	495,289	0.556803
Lasalle Parish Police Jury	141,578	0.159162
Lincoln Parish 3rd Judicial District Attorney	81,499	0.091621
Lincoln Parish 3rd Judicial Indigent Defender	2,033	0.002286
Lincoln Parish Police Jury	482,728	0.542682
Livingston Parish Recreation District #3	144,769	0.162749
Madison Parish Police Jury	264,025	0.296816
Monroe/West Monroe Visitors' Bureau	90,139	0.101334
Morehouse Parish Library	9,994	0.011235
Morehouse Parish Police Jury	131,773	0.148139
Natchitoches 10th Judicial Court	20,922	0.023521
Natchitoches Parish Police Jury	357,309	0.401686
Natchitoches Parish District Attorney	21,010	0.023620
Natchitoches Parish Tax Commission	38,978	0.043819
Natchitoches Port Commission	33,078	0.037186
North Louisiana Crime Lab	281,986	0.317008
Ouachita Parish Police Jury	1,737,088	1.952831
Plaquemines 25th Judicial District Public Defender	3,585	0.004031
Plaquemines Medical Center	359,759	0.404440
Plaquemines Parish District Attorney of the 25th District	2,719	0.003056
Plaquemines Parish Government	2,008,727	2.258206
Plaquemines Port, Harbor & Terminal District	597,300	0.671483
Pointe Coupee General Hospital	1,056,468	1.187679
Point Coupee HB Health & Hospice	244,418	0.274774
Pointe Coupee Parish Library	85,181	0.095761
Pointe Coupee Parish Police Jury	324,573	0.364884
Pointe Coupee Parish School Board	1,173	0.001319
Police Jury Association (Office)	74,087	0.083288
Port of Iberia	37,373	0.042015
Rapides Parish Indigent Defender Board	45,194	0.050807
Rapides Parish Library	298,431	0.335496
Rapides Parish Police Jury	813,359	0.914376
Red River Parish Police Jury	274,994	0.309148
Red River Waterway Commission	155,145	0.174414
Richland Parish Communication District	2,899	0.003259
Richland Parish District Judge	14,458	0.016253
Richland Parish Police Jury	250,291	0.281377
Richland Parish Tax Commission	14,194	0.015956

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)  
DECEMBER 31, 2024

Employer	Employer Contributions	Employer Allocation Percentage
Sabine Parish District Attorney	\$ 58,154	0.065377 %
Sabine Parish Library	30,470	0.034254
Sabine Parish Police Jury	417,570	0.469432
South Toledo Bend Water District	29,363	0.033010
St. Bernard Parish Government	1,605,354	1.804735
St. Bernard Parish Library	32,254	0.036260
St. Bernard Parish School Board	621	0.000698
St. Bernard WIA	56,185	0.063163
St. Charles Parish 29th Judicial District Attorney	206,067	0.231660
St. Charles Parish Council	4,158,401	4.674865
St. Charles Parish School Board	7,411	0.008331
St. Helena Parish Police Jury	184,199	0.207076
St. James Parish Government	1,288,422	1.448442
St. John Parish Council	1,338,078	1.504264
St. John the Baptist Parish 40th Judicial District Attorney	86,777	0.097554
St. John the Baptist Parish Library	155,914	0.175278
St. Landry Parish E911 Communications District	93,877	0.105536
St. Landry Parish Government	739,732	0.831605
St. Landry Parish Sheriff	776	0.000873
St. Martin Parish Government	477,225	0.536495
St. Martin Parish Library	70,830	0.079627
St. Martin Parish School Board	1,104	0.001241
St. Martin Parish Water & Sewer	18,821	0.021158
St. Mary Parish Consolidated Gravity Drainage District #1	53,087	0.059680
St. Mary Parish E911 Communications District	53,923	0.060621
St. Mary Parish Government	487,612	0.548173
St. Mary Parish Library	116,022	0.130432
St. Mary Parish Sales & Use Tax Department	50,939	0.057265
St. Mary Parish Sewer District Wards 5 & 8	11,924	0.013405
St. Mary Parish Water and Sewer Commission #3	57,814	0.064994
St. Tammany Parish 22nd District Attorney	382,544	0.430056
St. Tammany Parish Communications District	53,367	0.059995
St. Tammany Parish Coroner	264,152	0.296959
St. Tammany Parish Fire District #1	11,376	0.012789
St. Tammany Parish Government	3,397,017	3.818919
St. Tammany Parish Library	569,443	0.640166
St. Tammany Parish Mosquito Abatement District #2	311,926	0.350666
St. Tammany Parish Recreation District #1	212,069	0.238407
St. Tammany Parish Recreation District #11	10,595	0.011911
Tangipahoa Parish 21st Judicial District Attorney	160,868	0.180847
Tangipahoa Parish 21st Judicial District Indigent Defender	254,612	0.286234
Tangipahoa Parish Consolidated Gravity Drainage District	91,905	0.103319
Tangipahoa Parish Coroner	23,597	0.026527
Tangipahoa Parish Government	2,061,814	2.317887

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)  
DECEMBER 31, 2024

Employer	Employer Contributions	Employer Allocation Percentage
Tangipahoa Parish Library	\$ 173,416	0.194954 %
Tangipahoa Parish Mosquito Abatement District #1	69,239	0.077839
Tangipahoa Parish Sewer District #1	92,118	0.103559
Tangipahoa Parish Sheriff	33,477	0.037635
Tangipahoa Parish Tourist Commission	36,467	0.040997
Tangipahoa Parish Water District	146,462	0.164652
Tangipahoa Recreation District #3	3,118	0.003505
Teche-Vermilion Fresh Water District	99,088	0.111394
Tensas Parish Police Jury	80,293	0.090265
Terrebonne Indigent Defender Board	96,797	0.108819
Union Parish 3rd Judicial Clerks' Fund	21,098	0.023718
Union Parish Police Jury	359,469	0.404114
Vermilion Parish 7th Ward Drainage District #2	32,565	0.036610
Vermilion Parish Communication District	35,340	0.039729
Vermilion Parish Library	62,307	0.070045
Vermilion Parish Police Jury	453,431	0.509746
Vermilion Parish Tourist Commission	6,572	0.007389
Vermilion Parish Waterworks District #1	62,068	0.069777
Washington Parish Police Jury	535,021	0.601469
Webster Parish Police Jury	358,716	0.403268
West Baton Rouge Natural Gas & Water	264,495	0.297345
West Baton Rouge Parish 18th Judicial Court	10,932	0.012289
West Baton Rouge Parish Council	965,064	1.084923
West Baton Rouge Parish Library	54,564	0.061340
West Baton Rouge Parish School Board	1,104	0.001241
West Calcasieu Cameron Hospital	4,282,172	4.814009
West Carroll Parish Library	11,271	0.012670
West Carroll Parish Police Jury	155,045	0.174301
West Ouachita Parish Sewer District #5	53,587	0.060242
Winn Parish 8th Judicial District Court	11,925	0.013406
Winn Parish District Attorney	25,045	0.028156
Winn Parish Police Jury	111,666	0.125534
Winn Parish School Board	552	0.000621
Total	<u>\$ 88,952,321</u>	<u>100.000000 %</u>

See accompanying notes.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN B)  
DECEMBER 31, 2024

Employer	Employer Contributions	Employer Allocation Percentage
34th Judicial District Indigent Defender	\$ 10,125	0.105977 %
Abbeville Harbor & Terminal District	15,409	0.161285
Acadia Soil & Water District	6,677	0.069885
Ascension Parish Government	1,863,140	19.501218
Ascension Parish Library	287,180	3.005875
Assumption Waterworks #1	91,348	0.956131
Audubon Regional Library	20,166	0.211075
Avoyelles Coroner's Office	7,294	0.076342
Avoyelles District Attorney's Office	42,647	0.446379
Avoyelles Parish Police Jury	82,901	0.867715
Bayou Lafourche Fresh Water District	66,392	0.694913
Berwick Bayou Vista Waterworks	17,479	0.182947
Calcasieu Soil & Water District	12,579	0.131666
Cameron Mosquito Abatement District #1	39,284	0.411178
City Court of Denham Springs	21,243	0.222344
City Court of Hammond	69,424	0.726650
City of Bossier	20,367	0.213181
Crescent Soil & Water District	3,042	0.031840
Desoto 42nd District Attorney	10,413	0.108986
Desoto Parish Library	77,438	0.810533
Desoto Parish Police Jury	594,191	6.219312
Evangeline Soil & Water District	4,794	0.050178
Gulf Coast Soil & Water District	8,332	0.087213
Iberia Soil & Water District	2,075	0.021720
Jefferson Davis Soil & Water District	7,020	0.073477
Lafourche 17th Indigent Defender Board	20,633	0.215961
Lafourche/Terrebonne Soil & Water District	6,144	0.064312
Livingston Parish Council	499,989	5.233314
Livingston Parish Library	181,584	1.900611
Livingston Parish Sheriff	13,578	0.142121
Louisiana School Board Association	13,628	0.142639
Madison Parish Soil & Water District	9,546	0.099917
North Caddo Medical Center	969,998	10.152828
Northeast Soil & Water District	5,268	0.055137
St. Charles 29th Judicial District Public Defender	18,838	0.197176
St. James Parish Hospital	862,912	9.031979
St. John Parish Public Defender	18,165	0.190131
St. Landry Soil & Water District	4,950	0.051807
St. Mary Soil & Water District	3,048	0.031905
St. Mary Water & Sewer District #4	61,793	0.646782
St. Mary Waterworks District # 5	17,545	0.183645

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN B)  
DECEMBER 31, 2024

Employer	Employer Contributions	Employer Allocation Percentage
Tangipahoa Soil & Water	\$ 8,737	0.091446 %
Terrebonne Parish 32nd Judicial District Attorney	20,407	0.213593
Terrebonne Consolidated Government	2,476,185	25.917873
Terrebonne Consolidated Waterworks	368,256	3.854481
Terrebonne Recreation District #10	4,865	0.050920
Terrebonne Sales & Use	24,691	0.258432
Vermilion Soil & Water District	10,817	0.113215
Vernon Parish 30th Judicial District Attorney	22,740	0.238019
Vernon Parish Police Jury	344,384	3.604614
West Carroll Soil & Water District	2,793	0.029234
West Feliciana Parish Consolidated Waterworks #13	27,373	0.286512
West Feliciana Police Jury	154,141	1.613376
Total	<u>\$ 9,553,968</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, 2024**

Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense (Benefit)		
Employer	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
15th Judicial District Court	\$ (320,330)	\$ 195,483	\$ -	\$ -	\$ -	\$ 195,483	\$ 27,845	\$ 210,937	\$ 35,248	\$ 15,453	\$ 289,483	\$ 270,776	\$ (8,119)	\$ 262,657
16th Judicial District Attorney	(302,492)	184,597	-	-	237	184,834	26,295	199,190	33,285	3,010	261,780	255,697	(2,968)	252,729
5th Judicial District Attorney - Richland	(62,566)	38,181	-	-	1,983	40,164	5,439	41,200	6,885	4,802	58,326	52,887	1,331	54,218
Acadia Parish Communication District	(8,662)	5,286	-	-	66	5,352	753	5,704	953	-	7,410	7,322	28	7,350
Acadia Parish Library	(75,094)	45,827	-	-	2,575	48,402	6,528	49,449	8,263	16	64,256	63,477	(823)	62,654
Acadia Parish Police Jury	(450,610)	274,987	-	-	10,983	285,970	39,170	296,726	49,584	7,865	393,345	380,902	(3,958)	376,944
Acadiana Crime Lab	(231,725)	141,411	-	-	4,242	145,653	20,143	152,590	25,498	5,359	203,590	195,878	(7,668)	188,210
Allen Parish 33rd Judicial Indigent Defender Board	(10,509)	6,413	-	-	5,880	12,293	914	6,920	1,156	229	9,219	8,883	2,336	11,219
Allen Parish Ambulance Service	(205,261)	125,261	-	-	12	125,273	17,843	135,164	22,586	11,132	186,725	173,508	(2,357)	171,151
Allen Parish Coroner	-	-	-	-	1,324	1,324	-	-	-	317	317	-	144	144
Allen Parish District Attorney	(44,808)	27,344	-	-	147	27,491	3,895	29,506	4,931	800	39,132	37,876	(1,543)	36,333
Allen Parish Library	(52,338)	31,939	-	-	4,616	36,555	4,550	34,464	5,759	3,364	48,137	44,241	(2,090)	42,151
Allen Parish Police Jury	(172,743)	105,417	-	-	5,057	110,474	15,016	113,751	19,008	47	147,822	146,020	5,365	151,385
Assumption Parish Police Jury	(321,709)	196,325	-	-	4,150	200,475	27,965	211,845	35,400	68	275,278	271,942	1,425	273,367
Avoyelles Parish 12th Judicial District Indigent Defender Board	(22,128)	13,504	-	-	528	14,032	1,924	14,571	2,435	1,104	20,034	18,705	(224)	18,481
Bayou Vermillion District	(85,403)	52,118	-	-	7,208	59,326	7,424	56,238	9,397	2,934	75,993	72,191	398	72,589
Beauregard Parish Communications District	(33,244)	20,287	-	-	126	20,413	2,890	21,891	3,658	1,899	30,338	28,101	(1,606)	26,495
Beauregard Parish District Attorney	(20,820)	12,705	-	-	651	13,356	1,810	13,710	2,291	-	17,811	17,599	(73)	17,526
Beauregard Parish Library	(85,512)	52,184	-	-	3,102	55,286	7,433	56,309	9,409	442	73,593	72,283	804	73,087
Beauregard Parish Police Jury	(375,605)	229,215	-	-	11,848	241,063	32,650	247,335	41,330	3,732	325,047	317,500	229	317,729
Bienville Parish Library	(71,145)	43,417	-	-	275	43,692	6,184	46,849	7,829	94	60,956	60,139	375	60,514
Bienville Parish Police Jury	(233,434)	142,454	-	-	1,391	143,845	20,292	153,716	25,686	4,488	204,182	197,323	(1,123)	196,200
Bossier Parish Communications District	(129,670)	79,132	-	-	7,321	86,453	11,272	85,387	14,268	-	110,927	109,610	6,667	116,277
Bossier Parish Emergency Medical Services	(429,214)	261,930	-	-	650	262,580	37,310	282,637	47,229	27,592	394,768	362,816	(5,178)	357,638
Bossier Parish Police Jury	(1,654,867)	1,009,890	-	-	6,206	1,016,096	143,853	1,089,727	182,096	7,174	1,422,850	1,398,865	(39,751)	1,359,114
Caddo Parish Commission	(2,120,583)	1,294,096	-	-	1,146	1,295,242	184,337	1,396,401	233,342	7,496	1,821,576	1,792,537	(7,425)	1,785,112
Caddo Parish Coroner	(89,638)	54,702	-	-	5,254	59,956	7,792	59,026	9,863	1,332	78,013	75,771	158	75,929
Caddo Parish District Attorney	(512,238)	312,595	-	-	1,953	314,548	44,527	337,308	56,365	3,960	442,160	432,996	(3,249)	429,747
Caddo/Bossier Port Commission	(313,578)	191,362	-	-	1,028	192,390	27,258	206,491	34,505	218	268,472	265,069	2,673	267,742
Calcasieu Parish Police Jury	(7,017,169)	4,282,259	-	-	-	4,282,259	609,983	4,620,794	772,147	109,461	6,112,385	5,931,639	(322,908)	5,608,731
Calcasieu Parish Waterworks District #7	(39,959)	24,385	-	-	2,010	26,395	3,473	26,313	4,397	128	34,311	33,777	228	34,005
Calcasieu Regional Airport	(158,231)	96,561	-	-	826	97,387	13,755	104,195	17,411	2,126	137,487	133,753	343	134,096
Calcasieu-Sulphur Parks & Recreation	(346,161)	211,246	-	-	1,353	212,599	30,091	227,947	38,090	5,211	301,339	292,611	(5,850)	286,761
Caldwell Parish District Attorney	(7,344)	4,482	-	-	64	4,546	638	4,836	808	208	6,490	6,208	(858)	5,350
Caldwell Parish Library	(12,033)	7,343	-	-	1,933	9,276	1,046	7,924	1,324	16	10,310	10,172	721	10,893
Caldwell Parish Police Jury	(126,385)	77,127	-	-	468	77,595	10,986	83,225	13,907	8,032	116,150	106,834	(8,569)	98,265
Cameron Parish Ambulance District #2	(220,165)	134,357	-	-	424	134,781	19,138	144,978	24,226	1,043	189,385	186,106	(3,614)	182,492
Cameron Parish Police Jury	(736,725)	449,590	-	-	20,534	470,124	64,041	485,132	81,067	3,279	633,519	622,756	(16,215)	606,541
Catahoula E911 Communications District	(4,992)	3,046	-	-	176	3,222	434	3,287	549	-	4,270	4,220	64	4,284
Catahoula Parish Library	(19,514)	11,909	-	-	574	12,483	1,696	12,850	2,147	1,481	18,174	16,495	(354)	16,141
Catahoula Parish Police Jury	(49,532)	30,227	-	-	3,324	33,551	4,306	32,617	5,450	1,301	43,674	41,870	749	42,619

(Continued)

**PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA**  
**SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

Employer	Net Pension Liability (Asset)	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Benefit)		
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
City of Morgan City	\$ (29,447)	\$ 17,970	\$ -	\$ -	\$ 841	\$ 18,811	\$ 2,560	\$ 19,391	\$ 3,240	\$ 237	\$ 25,428	\$ 24,891	\$ (2,842)	\$ 22,049
Claiborne Parish Office of Community Service	(17,982)	10,973	-	-	297	11,270	1,563	11,841	1,979	798	16,181	15,200	(2,114)	13,086
Claiborne Parish Police Jury	(139,996)	85,433	-	-	4,654	90,087	12,170	92,187	15,405	-	119,762	118,340	1,460	119,800
Concordia Parish 7th District Attorney	(49,762)	30,368	-	-	3,162	33,530	4,326	32,769	5,476	1,207	43,778	42,064	(1,729)	40,335
Concordia Parish Indigent Defender Board	(17,351)	10,589	-	-	455	11,044	1,508	11,426	1,909	392	15,235	14,667	209	14,876
Concordia Parish Library	(47,479)	28,974	-	-	1,252	30,226	4,127	31,265	5,224	1,300	41,916	40,134	(330)	39,804
Concordia Parish Police Jury	(100,192)	61,142	-	-	10,658	71,800	8,709	65,976	11,025	885	86,595	84,692	1,092	85,784
Concordia Parish Sewer District #1	(11,767)	7,181	-	-	-	7,181	1,023	7,748	1,295	902	10,968	9,947	(563)	9,384
Desoto Parish EMS	(445,029)	271,581	-	-	1,196	272,777	38,685	293,051	48,969	6,200	386,905	376,184	993	377,177
Desoto Parish School Board	(1,326)	809	-	-	57	866	115	873	146	121	1,255	1,121	(9)	1,112
Desoto Parish Waterworks	(94,484)	57,659	-	-	113	57,772	8,213	62,217	10,397	6,580	87,407	79,867	(2,286)	77,581
East Carroll Parish Police Jury	(184,628)	112,670	-	-	3,823	116,493	16,049	121,577	20,316	9,820	167,762	156,067	5,939	162,006
East Feliciana 20th Judicial District Indigent Defender Board	(33,667)	20,546	-	-	135	20,681	2,927	22,170	3,705	5,418	34,220	28,459	(985)	27,474
East Feliciana Communications District	(34,862)	21,275	-	-	9,954	31,229	3,030	22,957	3,836	1,348	31,171	29,469	3,237	32,706
East Feliciana Parish Police Jury	(204,457)	124,771	-	-	16,022	140,793	17,773	134,635	22,498	9,027	183,933	172,828	178	173,006
Evangeline Parish Communications District	(42,084)	25,682	-	-	10,471	36,153	3,658	27,712	4,631	-	36,001	35,573	2,701	38,274
Evangeline Parish District Attorney	(50,257)	30,670	-	-	1,832	32,502	4,369	33,094	5,530	1,293	44,286	42,483	970	43,453
Evangeline Parish Police Jury	(311,386)	190,024	-	-	4,428	194,452	27,068	205,047	34,264	4,230	270,609	263,215	3,753	266,968
Evangeline Parish Solid Waste	(85,552)	52,208	-	-	2,334	54,542	7,437	56,336	9,414	711	73,898	72,317	2,392	74,709
Franklin Parish Communications District	(16,411)	10,015	-	-	24	10,039	1,427	10,807	1,806	318	14,358	13,872	(168)	13,704
Franklin Parish Library	(32,495)	19,830	-	-	6,336	26,166	2,825	21,398	3,576	171	27,970	27,468	5,587	33,055
Franklin Parish Police Jury	(213,783)	130,462	-	-	-	130,462	18,584	140,776	23,524	3,545	186,429	180,712	(3,679)	177,033
Grant Parish Police Jury	(217,385)	132,660	-	-	115	132,775	18,897	143,147	23,920	8,486	194,450	183,756	(5,851)	177,905
Greater New Orleans Expressway	(752,114)	458,981	-	-	15,566	474,547	65,379	495,266	82,760	1,109	644,514	635,765	1,192	636,957
Iberia Medical Center	(4,948,994)	3,020,146	-	-	13,050	3,033,196	430,202	3,258,904	544,571	10,038	4,243,715	4,183,403	40,222	4,223,625
Iberia Parish 16th Judicial District Judge	(131,988)	80,546	-	-	648	81,194	11,473	86,914	14,523	-	112,910	111,570	(3,123)	108,447
Iberia Parish Government	(830,291)	506,689	-	-	9,815	516,504	72,175	546,745	91,362	-	710,282	701,848	(14,601)	687,247
Iberia Parish School Board	(1,248)	762	-	-	115	877	108	822	137	7	1,074	1,055	83	1,138
Iberia Parish Tourist Commission	(10,869)	6,633	-	-	-	6,633	945	7,157	1,196	385	9,683	9,187	(178)	9,009
Iberville Parish District Attorney	(78,046)	47,628	-	-	907	48,535	6,784	51,393	8,588	-	66,765	65,972	2,819	68,791
Iberville Parish Library	(167,215)	102,044	-	-	2,578	104,622	14,536	110,111	18,400	783	143,830	141,347	(2,043)	139,304
Iberville Parish Police Jury	(1,291,589)	788,198	-	-	149	788,347	112,274	850,509	142,122	11,249	1,116,154	1,091,785	(365)	1,091,420
Iberville Parish School Board	-	-	-	-	48	48	-	-	-	69	69	-	(48)	(48)
Jackson Parish District Attorney	(56,288)	34,350	-	-	5,260	39,610	4,893	37,066	6,194	-	48,153	47,580	2,635	50,215
Jackson Parish Police Jury	(279,589)	170,620	-	-	1,487	172,107	24,304	184,109	30,765	3,097	242,275	236,337	(1,295)	235,042
Jackson Parish Recreation Department	(40,379)	24,641	-	-	2,950	27,591	3,510	26,589	4,443	382	34,924	34,132	1,352	35,484
Jackson Parish Sales Tax	(9,201)	5,615	-	-	637	6,252	800	6,059	1,013	772	8,644	7,778	(72)	7,706
Jefferson Davis District Attorney	(49,475)	30,192	-	-	5,237	35,429	4,301	32,579	5,444	-	42,324	41,821	2,888	44,709
Jefferson Davis Parish Indigent Defender Board	(10,065)	6,142	-	-	28	6,170	875	6,628	1,108	136	8,747	8,508	(519)	7,989
Jefferson Davis Parish Landfill	(26,444)	16,138	-	-	746	16,884	2,299	17,413	2,910	66	22,688	22,353	482	22,835
Jefferson Davis Parish Library	(65,926)	40,232	-	-	1,892	42,124	5,731	43,412	7,254	2,996	59,393	55,727	1,325	57,052

(Continued)

**PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA**  
**SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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 Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)	
Jefferson Davis Parish Mosquito Abatement	\$ (51,824)	\$ 31,626	\$ -	\$ -	\$ 930	\$ 32,556	\$ 4,505	\$ 34,126	\$ 5,703	\$ 472	\$ 44,806	\$ 43,807	\$ (21)	\$ 43,786	
Jefferson Davis Parish Police Jury	(157,510)	96,121	-	-	2,346	98,467	13,692	103,720	17,332	8,419	143,163	133,144	(1,224)	131,920	
Jefferson Davis Parish Tourist Commission	(24,626)	15,028	-	-	1,941	16,969	2,141	16,216	2,710	923	21,990	20,816	154	20,970	
Jefferson Parish Government	(20,442,728)	12,475,269	-	-	194,950	12,670,219	1,777,028	13,461,496	2,249,459	53,081	17,541,064	17,280,327	371,615	17,651,942	
Jefferson Parish 24th Indigent Defender Board	(23,934)	14,606	-	-	310	14,916	2,081	15,760	2,634	2,020	22,495	20,231	(114)	20,117	
Jefferson Parish Finance Authority	(14,502)	8,850	-	-	2,453	11,303	1,261	9,550	1,596	528	12,935	12,259	2,216	14,475	
Jefferson Parish Housing Authority	(6,920)	4,223	-	-	4,692	8,915	602	4,557	761	-	5,920	5,849	(4,637)	1,212	
Jefferson Parish Retirement System	(27,625)	16,858	-	-	766	17,624	2,401	18,191	3,040	296	23,928	23,351	468	23,819	
Kolin Ruby Wise Water District (Rapides)	(33,284)	20,312	-	-	13	20,325	2,893	21,918	3,662	200	28,673	28,135	328	28,463	
Lafayette 15th Judicial District Attorney	(271,238)	165,524	-	-	17,683	183,207	23,578	178,610	29,846	-	232,034	229,278	12,104	241,382	
Lafayette Airport Commission	(228,547)	139,472	-	-	3,786	143,258	19,867	150,498	25,149	6,994	202,508	193,192	(2,164)	191,028	
Lafayette Consolidated Government	(6,078,535)	3,709,453	-	-	-	3,709,453	528,390	4,002,705	668,862	242,803	5,442,760	5,138,208	(159,806)	4,978,402	
Lafayette Convention & Visitors Commission	(134,056)	81,808	-	-	376	82,184	11,653	88,276	14,751	6,003	120,683	113,318	(3,728)	109,590	
Lafayette Economic Development Authority	(222,292)	135,655	-	-	4,645	140,300	19,323	146,379	24,460	359	190,521	187,904	6,296	194,200	
Lafourche Parish Water District #1	(559,937)	341,704	-	-	3,187	344,891	48,674	368,717	61,614	-	479,005	473,316	8,941	482,257	
Lasalle Parish Police Jury	(160,058)	97,676	-	-	134	97,810	13,913	105,398	17,612	3,953	140,876	135,297	(4,291)	131,006	
Lincoln Parish 3rd Judicial District Attorney	(92,137)	56,227	-	-	5,677	61,904	8,009	60,672	10,138	323	79,142	77,883	5,357	83,240	
Lincoln Parish 3rd Judicial Indigent Defender	(2,299)	1,403	-	-	3	1,406	200	1,514	253	46	2,013	1,943	703	2,646	
Lincoln Parish Police Jury	(545,736)	333,038	-	-	13,094	346,132	47,439	359,366	60,051	9,920	476,776	461,313	(11,161)	450,152	
Livingston Parish Recreation District #3	(163,665)	99,877	-	-	7,277	107,154	14,227	107,773	18,009	85	140,094	138,347	(645)	137,702	
Madison Parish Police Jury	(298,486)	182,153	-	-	5,695	187,848	25,947	196,553	32,844	3,912	259,256	252,312	(4,048)	248,264	
Monroe/West Monroe Visitors' Bureau	(101,904)	62,188	-	-	2,565	64,753	8,858	67,104	11,213	96	87,271	86,140	4,276	90,416	
Morehouse Parish Library	(11,298)	6,895	-	-	5,406	12,301	982	7,440	1,243	87	9,752	9,550	1,399	10,949	
Morehouse Parish Police Jury	(148,973)	90,911	-	-	188	91,099	12,950	98,098	16,392	13,816	141,256	125,927	(14,352)	111,575	
Natchitoches 10th Judicial Court	(23,653)	14,435	-	-	25	14,460	2,056	15,576	2,603	212	20,447	19,994	157	20,151	
Natchitoches Parish Police Jury	(403,947)	246,510	-	-	13,855	260,365	35,114	265,998	44,449	919	346,480	341,458	4,736	346,194	
Natchitoches Parish District Attorney	(23,753)	14,495	-	-	754	15,249	2,065	15,641	2,614	220	20,540	20,078	549	20,627	
Natchitoches Parish Tax Commission	(44,066)	26,891	-	-	1,018	27,909	3,831	29,017	4,849	2,083	39,780	37,249	159	37,408	
Natchitoches Port Commission	(37,395)	22,821	-	-	911	23,732	3,251	24,625	4,115	958	32,949	31,610	(603)	31,007	
North Louisiana Crime Lab	(318,792)	194,544	-	-	14,542	209,086	27,712	209,924	35,079	-	272,715	269,476	2,459	271,935	
Ouachita Parish Police Jury	(1,963,821)	1,198,431	-	-	61,986	1,260,417	170,710	1,293,173	216,093	11,955	1,691,931	1,660,025	(23,111)	1,636,914	
Plaquemines 25th Judicial District Public Defender	(4,054)	2,474	-	-	8,780	11,254	352	2,669	446	-	3,467	3,427	3,373	6,800	
Plaquemines Medical Center	(406,716)	248,200	-	-	12,028	260,228	35,355	267,822	44,754	32,012	379,943	343,799	18,498	362,297	
Plaquemines Parish District Attorney of the 25th District	(3,073)	1,875	-	-	719	2,594	267	2,024	338	-	2,629	2,598	752	3,350	
Plaquemines Parish Government	(2,270,915)	1,385,836	-	-	85,920	1,471,756	197,404	1,495,394	249,884	101,921	2,044,603	1,919,613	(15,560)	1,904,053	
Plaquemines Port, Harbor & Terminal District	(675,262)	412,082	-	-	-	412,082	58,699	444,659	74,304	60,124	637,786	570,801	(32,190)	538,611	
Pointe Coupee General Hospital	(1,194,363)	728,865	-	-	20,527	749,392	103,823	786,486	131,424	-	1,021,733	1,009,600	32,609	1,042,209	
Point Coupee HB Health & Hospice	(276,320)	168,626	-	-	4,266	172,892	24,020	181,957	30,405	22,102	258,484	233,575	(39,953)	193,622	
Pointe Coupee Parish Library	(96,300)	58,767	-	-	1,384	60,151	8,371	63,413	10,597	2,973	85,354	81,403	64	81,467	
Pointe Coupee Parish Police Jury	(366,938)	223,925	-	-	-	223,925	31,897	241,628	40,377	8,004	321,906	310,174	(2,268)	307,906	
Pointe Coupee Parish School Board	(1,326)	809	-	-	16	825	115	873	146	69	1,203	1,121	(65)	1,056	

(Continued)



**PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA**  
**SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

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 Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)	
Police Jury Association (Office)	\$ (83,757)	\$ 51,113	\$ -	\$ -	\$ -	\$ 51,113	\$ 7,281	\$ 55,154	\$ 9,216	\$ 6,000	\$ 77,651	\$ 70,800	\$ (2,364)	\$ 68,436	
Port of Iberia	(42,251)	25,784	-	-	1,091	26,875	3,673	27,823	4,649	305	36,450	35,715	1,246	36,961	
Rapides Parish Indigent Defender Board	(51,093)	31,180	-	-	915	32,095	4,441	33,645	5,622	2,418	46,126	43,189	1,167	44,356	
Rapides Parish Library	(337,384)	205,890	-	-	10,179	216,069	29,328	222,167	37,125	7,469	296,089	285,192	(7,198)	277,994	
Rapides Parish Police Jury	(919,522)	561,142	-	-	67,649	628,791	79,932	605,504	101,181	-	786,617	777,275	16,343	793,618	
Red River Parish Police Jury	(310,888)	189,721	-	-	-	189,721	27,025	204,719	34,209	14,531	280,484	262,795	(3,227)	259,568	
Red River Parish School Board	-	-	-	-	249	249	-	-	-	-	-	-	135	135	
Red River Waterway Commission	(175,396)	107,036	-	-	12,066	119,102	15,247	115,498	19,300	40	150,085	148,263	6,382	154,645	
Richland Parish Communication District	(3,277)	2,000	-	-	2,079	4,079	285	2,158	361	3	2,807	2,770	(31)	2,739	
Richland Parish District Judge	(16,344)	9,974	-	-	2,846	12,820	1,421	10,763	1,798	205	14,187	13,816	(316)	13,500	
Richland Parish Police Jury	(282,961)	172,678	-	-	6,586	179,264	24,597	186,329	31,136	299	242,361	239,188	(2,202)	236,986	
Richland Parish Tax Commission	(16,046)	9,792	-	-	50	9,842	1,395	10,566	1,766	1,131	14,858	13,564	(528)	13,036	
Sabine Parish District Attorney	(65,745)	40,121	-	-	128	40,249	5,715	43,293	7,234	1,507	57,749	55,574	275	55,849	
Sabine Parish Library	(34,447)	21,021	-	-	784	21,805	2,994	22,683	3,790	552	30,019	29,118	(200)	28,918	
Sabine Parish Police Jury	(472,074)	288,085	-	-	-	288,085	41,036	310,860	51,945	25,252	429,093	399,046	(5,168)	393,878	
Sabine Parish School Board	-	-	-	-	-	-	-	-	-	-	-	-	(60)	(60)	
South Toledo Bend Water District	(33,196)	20,258	-	-	1,231	21,489	2,886	21,859	3,653	183	28,581	28,061	93	28,154	
St. Bernard Parish Government	(1,814,892)	1,107,546	-	-	4,431	1,111,977	157,764	1,195,103	199,705	36,894	1,589,466	1,534,135	(3,999)	1,530,136	
St. Bernard Parish Library	(36,464)	22,252	-	-	24	22,276	3,170	24,012	4,012	4,444	35,638	30,823	(1,413)	29,410	
St. Bernard Parish School Board	(702)	428	-	-	442	870	61	462	77	-	600	593	182	775	
St. Bernard WIA	(63,518)	38,762	-	-	9,543	48,305	5,521	41,827	6,989	-	54,337	53,692	7,208	60,900	
St. Charles Parish 29th Judicial District Attorney	(232,964)	142,167	-	-	8,878	151,045	20,251	153,406	25,635	2,909	202,201	196,925	13	196,938	
St. Charles Parish Council	(4,701,174)	2,868,913	-	-	58,628	2,927,541	408,660	3,095,715	517,302	10,533	4,032,210	3,973,920	124,122	4,098,042	
St. Charles Parish School Board	(8,378)	5,113	-	-	29	5,142	728	5,517	922	170	7,337	7,082	(40)	7,042	
St. Helena Parish Police Jury	(208,241)	127,080	-	-	7,579	134,659	18,102	137,127	22,914	8,767	186,910	176,027	15,838	191,865	
St. James Parish Government	(1,456,594)	888,893	-	-	11,225	900,118	126,618	959,164	160,279	15,436	1,261,497	1,231,264	20,031	1,251,295	
St. James Parish School Board	-	-	-	-	45	45	-	-	-	-	-	-	(11)	(11)	
St. John Parish Council	(1,512,730)	923,150	-	-	25,202	948,352	131,497	996,130	166,456	-	1,294,083	1,278,716	13,102	1,291,818	
St. John the Baptist Parish 40th Judicial District Attorney	(98,103)	59,868	-	-	8,988	68,856	8,528	64,601	10,795	-	83,924	82,927	1,640	84,567	
St. John the Baptist Parish Library	(176,264)	107,566	-	-	7,945	115,511	15,322	116,070	19,396	227	151,015	148,997	16,083	165,080	
St. Landry Parish E911 Communications District	(106,130)	64,766	-	-	610	65,376	9,226	69,886	11,678	6,196	96,986	89,712	426	90,138	
St. Landry Parish Government	(836,285)	510,347	-	-	-	510,347	72,696	550,692	92,022	34,679	750,089	706,915	1,691	708,606	
St. Landry Parish Sheriff	(878)	536	-	-	175	711	76	578	97	-	751	742	(57)	685	
St. Martin Parish Government	(539,514)	329,241	-	-	3,193	332,434	46,898	355,269	59,366	2,101	463,634	456,053	(8,327)	447,726	
St. Martin Parish Library	(80,075)	48,866	-	-	4,583	53,449	6,961	52,729	8,811	285	68,786	67,688	3,108	70,796	
St. Martin Parish School Board	(1,248)	762	-	-	361	1,123	108	822	137	95	1,162	1,055	(19)	1,036	
St. Martin Parish Water & Sewer	(21,277)	12,984	-	-	207	13,191	1,850	14,011	2,341	1,398	19,600	17,986	164	18,150	
St. Mary Parish Consolidated Gravity Drainage District #1	(60,016)	36,625	-	-	6,454	43,079	5,217	39,520	6,604	-	51,341	50,732	5,467	56,199	
St. Mary Parish E911 Communications District	(60,962)	37,202	-	-	2,437	39,639	5,299	40,143	6,708	281	52,431	51,532	(815)	50,717	
St. Mary Parish Government	(551,258)	336,408	-	-	57,891	394,299	47,919	363,002	60,659	-	471,580	465,980	16,706	482,686	
St. Mary Parish Library	(131,166)	80,045	-	-	7,244	87,289	11,402	86,373	14,433	480	112,688	110,875	1,625	112,500	

(Continued)

**PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA**  
**SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

Employer	Net Pension Liability (Asset)	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Benefit)		
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
St. Mary Parish Sales & Use Tax Department	\$ (57,587)	\$ 35,143	\$ -	\$ -	\$ 3,218	\$ 38,361	\$ 5,006	\$ 37,921	\$ 6,337	\$ 183	\$ 49,447	\$ 48,679	\$ 846	\$ 49,525
St. Mary Parish School Board	-	-	-	-	30	30	-	-	-	-	-	-	(21)	(21)
St. Mary Parish Sewer District Wards 5 & 8	(13,480)	8,226	-	-	411	8,637	1,172	8,877	1,483	848	12,380	11,395	33	11,428
St. Mary Parish Water and Sewer Commission #3	(65,360)	39,886	-	-	55	39,941	5,682	43,039	7,192	403	56,316	55,249	1,390	56,639
St. Tammany Parish 22nd District Attorney	(432,476)	263,921	-	-	5,225	269,146	37,594	284,785	47,588	25,939	395,906	365,574	3,669	369,243
St. Tammany Parish Communications District	(60,333)	36,818	-	-	1,019	37,837	5,245	39,729	6,639	214	51,827	50,999	3,390	54,389
St. Tammany Parish Coroner	(298,630)	182,240	-	-	26,299	208,539	25,959	196,648	32,860	9,193	264,660	252,433	4,450	256,883
St. Tammany Parish Fire District #1	(12,861)	7,848	-	-	532	8,380	1,118	8,469	1,415	232	11,234	10,871	457	11,328
St. Tammany Parish Fire District #4	-	-	-	-	585	585	-	-	-	-	-	-	425	425
St. Tammany Parish Government	(3,840,411)	2,343,628	-	-	29,124	2,372,752	333,836	2,528,904	422,586	5,323	3,290,649	3,246,314	14,536	3,260,850
St. Tammany Parish Library	(643,769)	392,863	-	-	560	393,423	55,961	423,921	70,838	10,685	561,405	544,180	(3,164)	541,016
St. Tammany Parish Mosquito Abatement District #2	(352,639)	215,200	-	-	-	215,200	30,654	232,213	38,803	27,037	328,707	298,087	(10,320)	287,767
St. Tammany Parish Recreation District #1	(239,749)	146,308	-	-	8,259	154,567	20,841	157,874	26,381	2,953	208,049	202,660	485	203,145
St. Tammany Parish Recreation District #11	(11,978)	7,310	-	-	677	7,987	1,041	7,888	1,318	-	10,247	10,125	183	10,308
Tangipahoa Parish 21st Judicial District Attorney	(181,865)	110,984	-	-	11,627	122,611	15,809	119,758	20,012	108	155,687	153,731	4,457	158,188
Tangipahoa Parish 21st Judicial District Indigent Defender	(287,845)	175,659	-	-	9,907	185,566	25,022	189,545	31,674	-	246,241	243,316	4,882	248,198
Tangipahoa Parish Consolidated Gravity Drainage District	(103,900)	63,406	-	-	4,073	67,479	9,032	68,418	11,433	319	89,202	87,827	1,776	89,603
Tangipahoa Parish Coroner	(26,676)	16,279	-	-	5,287	21,566	2,319	17,566	2,935	2,586	25,406	22,550	(416)	22,134
Tangipahoa Parish Government	(2,330,932)	1,422,462	-	-	58,882	1,481,344	202,621	1,534,915	256,488	15,000	2,009,024	1,970,345	31,386	2,001,731
Tangipahoa Parish Library	(196,051)	119,641	-	-	107	119,748	17,042	129,099	21,573	9,088	176,802	165,723	(5,848)	159,875
Tangipahoa Parish Mosquito Abatement District #1	(78,277)	47,769	-	-	11,663	59,432	6,804	51,545	8,613	1,632	68,594	66,168	2,791	68,959
Tangipahoa Parish Sewer District #1	(104,142)	63,553	-	-	-	63,553	9,053	68,577	11,459	4,591	93,680	88,031	(370)	87,661
Tangipahoa Parish Sheriff	(37,847)	23,096	-	-	1,099	24,195	3,290	24,922	4,165	68	32,445	31,992	1,294	33,286
Tangipahoa Parish Tourist Commission	(41,228)	25,159	-	-	6,826	31,985	3,584	27,148	4,537	117	35,386	34,850	2,794	37,644
Tangipahoa Parish Water District	(165,579)	101,045	-	-	-	101,045	14,393	109,033	18,220	6,656	148,302	139,964	(1,896)	138,068
Tangipahoa Recreation District #3	(3,525)	2,151	-	-	1,558	3,709	306	2,321	388	494	3,509	2,979	97	3,076
Teche-Vermilion Fresh Water District	(112,021)	68,361	-	-	164	68,525	9,738	73,766	12,326	1,015	96,845	94,692	(3,240)	91,452
Tensas Parish Police Jury	(90,773)	55,395	-	-	4,762	60,157	7,891	59,774	9,988	853	78,506	76,731	126	76,857
Terrebonne Indigent Defender Board	(109,431)	66,781	-	-	-	66,781	9,513	72,060	12,041	1,697	95,311	92,503	1,175	93,678
Union Parish 3rd Judicial Clerks' Fund	(23,851)	14,555	-	-	1,377	15,932	2,073	15,706	2,625	49	20,453	20,162	274	20,436
Union Parish Police Jury	(406,388)	248,000	-	-	7,381	255,381	35,326	267,606	44,718	1,346	348,996	343,522	(10,606)	332,916
Vermilion Parish 7th Ward Drainage District #2	(36,816)	22,467	-	-	36	22,503	3,200	24,243	4,051	6,496	37,990	31,121	(2,287)	28,834
Vermilion Parish Communication District	(39,953)	24,381	-	-	13,970	38,351	3,473	26,309	4,396	15	34,193	33,772	14,043	47,815
Vermilion Parish Library	(70,439)	42,986	-	-	579	43,565	6,123	46,384	7,751	1,284	61,542	59,543	(1,434)	58,109
Vermilion Parish Police Jury	(512,615)	312,825	-	-	22,724	335,549	44,560	337,556	56,406	5,089	443,611	433,315	(15,920)	417,395
Vermilion Parish Tourist Commission	(7,431)	4,535	-	-	238	4,773	646	4,893	818	42	6,399	6,281	30	6,311
Vermilion Parish Waterworks District #1	(70,170)	42,821	-	-	2,934	45,755	6,100	46,207	7,721	1,433	61,461	59,315	266	59,581
Washington Parish Police Jury	(604,854)	369,115	-	-	5,658	374,773	52,578	398,295	66,556	1,849	519,278	511,285	11,530	522,815
Webster Parish Police Jury	(405,538)	247,481	-	-	11,616	259,097	35,252	267,046	44,624	-	346,922	342,802	(1,453)	341,349
West Baton Rouge Natural Gas & Water	(299,018)	182,477	-	-	1,448	183,925	25,993	196,903	32,903	21,338	277,137	252,761	(8,276)	244,485
West Baton Rouge Parish 18th Judicial Court	(12,358)	7,542	-	-	6,896	14,438	1,074	8,138	1,360	181	10,753	10,446	287	10,733

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024

Employer	Net Pension Liability (Asset)	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Benefit)		
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
West Baton Rouge Parish Council	\$ (1,091,029)	\$ 665,805	\$ -	\$ -	\$ 1,225	\$ 667,030	\$ 94,840	\$ 718,441	\$ 120,053	\$ 8,322	\$ 941,656	\$ 922,251	\$ (15,014)	\$ 907,237
West Baton Rouge Parish Library	(61,685)	37,644	-	-	28,891	66,535	5,362	40,620	6,788	1,480	54,250	52,143	8,933	61,076
West Baton Rouge Parish School Board	(1,248)	762	-	-	45	807	108	822	137	-	1,067	1,055	15	1,070
West Calcasieu Cameron Hospital	(4,841,101)	2,954,304	-	-	465	2,954,769	420,824	3,187,857	532,699	79,719	4,221,099	4,092,201	(19,149)	4,073,052
West Carroll Parish Library	(12,741)	7,775	-	-	-	7,775	1,108	8,390	1,402	1,088	11,988	10,770	(790)	9,980
West Carroll Parish Police Jury	(175,282)	106,967	-	-	352	107,319	15,237	115,423	19,287	10,471	160,418	148,166	(3,870)	144,296
West Ouachita Parish Sewer District #5	(60,581)	36,970	-	-	334	37,304	5,266	39,893	6,666	1,530	53,355	51,209	(1,625)	49,584
Winn Parish 8th Judicial District Court	(13,481)	8,227	-	-	1,229	9,456	1,172	8,878	1,483	1,198	12,731	11,396	269	11,665
Winn Parish District Attorney	(28,314)	17,279	-	-	424	17,703	2,461	18,645	3,116	2,888	27,110	23,934	(2,662)	21,272
Winn Parish Police Jury	(126,240)	77,039	-	-	2,790	79,829	10,974	83,129	13,891	3,292	111,286	106,712	1,518	108,230
Winn Parish School Board	(624)	381	-	-	20	401	54	411	69	-	534	528	(14)	514
Total	\$ (100,562,783)	\$ 61,368,891	\$ -	\$ -	\$ 1,400,313	\$ 62,769,204	\$ 8,741,647	\$ 66,220,422	\$ 11,065,603	\$ 1,400,313	\$ 87,427,985	\$ 85,006,092	\$ -	\$ 85,006,092

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, 2024**

Employer	Net Pension Liability (Asset)	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Benefit)			
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense (Benefit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)	
34th Judicial District Indigent Defender	\$ (18,090)	\$ 5,768	\$ -	\$ 1,238	\$ 996	\$ 8,002	\$ 289	\$ 7,811	\$ -	\$ 2,142	\$ 10,242	\$ 10,986	\$ 198	\$ 11,184	
Abbeville Harbor & Terminal District	(27,530)	8,778	-	1,883	1,971	12,632	439	11,887	-	885	13,211	16,719	101	16,820	
Acadia Soil & Water District	(11,929)	3,803	-	816	2,398	7,017	190	5,151	-	580	5,921	7,245	392	7,637	
Ascension Parish Government	(3,328,735)	1,061,323	-	227,729	25,237	1,314,289	53,116	1,437,312	-	21,779	1,512,207	2,021,572	12,193	2,033,765	
Ascension Parish Library	(513,084)	163,590	-	35,102	-	198,692	8,187	221,544	-	38,972	268,703	311,601	(18,735)	292,866	
Assumption Waterworks #1	(163,206)	52,036	-	11,165	613	63,814	2,604	70,470	-	5,600	78,674	99,116	(1,356)	97,760	
Audubon Regional Library	(36,029)	11,487	-	2,465	1,024	14,976	575	15,557	-	7,964	24,096	21,881	(2,021)	19,860	
Avoyelles Coroner's Office	(13,031)	4,155	-	891	392	5,438	208	5,627	-	323	6,158	7,914	(158)	7,756	
Avoyelles District Attorney's Office	(76,194)	24,293	-	5,213	2,026	31,532	1,216	32,900	-	1,309	35,425	46,273	1,123	47,396	
Avoyelles Parish Police Jury	(148,113)	47,224	-	10,133	22,631	79,988	2,363	63,954	-	-	66,317	89,951	8,877	98,828	
Bayou Lafourche Fresh Water District	(118,617)	37,820	-	8,115	276	46,211	1,893	51,218	-	11,053	64,164	72,037	(3,497)	68,540	
Berwick Bayou Vista Waterworks	(31,228)	9,957	-	2,136	1,889	13,982	498	13,484	-	1,846	15,828	18,965	(305)	18,660	
Calcasieu Soil & Water District	(22,475)	7,166	-	1,538	856	9,560	359	9,704	-	2,299	12,362	13,649	(724)	12,925	
Cameron Mosquito Abatement District #1	(70,185)	22,378	-	4,802	1,954	29,134	1,120	30,305	-	7,279	38,704	42,624	(1,129)	41,495	
City Court of Denham Springs	(37,953)	12,101	-	2,596	1,750	16,447	606	16,388	-	10,733	27,727	23,049	(3,169)	19,880	
City Court of Hammond	(124,035)	39,547	-	8,486	1,786	49,819	1,979	53,557	-	397	55,933	75,327	448	75,775	
City of Bossier	(36,389)	11,602	-	2,489	4,884	18,975	581	15,712	-	-	16,293	22,099	2,381	24,480	
Crescent Soil & Water District	(5,435)	1,733	-	372	206	2,311	87	2,347	-	30	2,464	3,301	58	3,359	
Denham Springs Ward Two Marshall	-	-	-	-	11,817	11,817	-	-	-	122	122	-	4,880	4,880	
Desoto 42nd District Attorney	(18,603)	5,931	-	1,273	3,395	10,599	297	8,033	-	407	8,737	11,298	1,346	12,644	
Desoto Parish Library	(138,353)	44,112	-	9,465	4,187	57,764	2,208	59,739	-	132	62,079	84,023	1,448	85,471	
Desoto Parish Police Jury	(1,061,597)	338,476	-	72,627	-	411,103	16,940	458,386	-	85,613	560,939	644,718	(38,798)	605,920	
Evangeline Soil & Water District	(8,565)	2,731	-	586	194	3,511	137	3,698	-	218	4,053	5,202	(135)	5,067	
Gulf Coast Soil & Water District	(14,887)	4,746	-	1,018	1,898	7,662	238	6,428	-	-	6,666	9,041	1,645	10,686	
Iberia Soil & Water District	(3,707)	1,182	-	254	1,177	2,613	59	1,601	-	-	1,660	2,252	430	2,682	
Jefferson Davis Soil & Water District	(12,542)	3,999	-	858	-	4,857	200	5,416	-	1,824	7,440	7,617	(795)	6,822	
Lafourche 17th Indigent Defender Board	(36,863)	11,753	-	2,522	19,828	34,103	588	15,917	-	1,094	17,599	22,387	5,775	28,162	
Lafourche/Terrebonne Soil & Water District	(10,978)	3,500	-	751	1,397	5,648	175	4,740	-	2,206	7,121	6,667	(62)	6,605	
Livingston Parish Council	(893,294)	284,815	-	61,113	24,094	370,022	14,254	385,715	-	-	399,969	542,506	9,691	552,197	
Livingston Parish Library	(324,422)	103,438	-	22,195	9,520	135,153	5,177	140,082	-	16,536	161,795	197,025	(852)	196,173	
Livingston Parish Sheriff	(24,259)	7,735	-	1,660	4,079	13,474	387	10,475	-	1,646	12,508	14,733	653	15,386	
Louisiana School Board Association	(24,348)	7,763	-	1,666	6,682	16,111	389	10,513	-	4,723	15,625	14,787	3,783	18,570	
Madison Parish Soil & Water District	(17,055)	5,438	-	1,167	457	7,062	272	7,364	-	3,623	11,259	10,358	(1,680)	8,678	
North Caddo Medical Center	(1,733,024)	552,551	-	118,561	167,107	838,219	27,654	748,301	-	78,129	854,084	1,052,482	(3,709)	1,048,773	
Northeast Soil & Water District	(9,412)	3,001	-	644	1,175	4,820	150	4,064	-	192	4,406	5,716	795	6,511	
St. Charles 29th Judicial District Public Defender	(33,657)	10,731	-	2,303	-	13,034	537	14,533	-	12,338	27,408	20,440	(6,703)	13,737	
St. James Parish Hospital	(1,541,702)	491,551	-	105,472	9,184	606,207	24,601	665,690	-	16,021	706,312	936,290	(2,740)	933,550	
St John Public Defender	(32,454)	10,348	-	2,220	-	12,568	518	14,013	-	21,499	36,030	19,710	(7,165)	12,545	
St. Landry Soil & Water District	(8,843)	2,820	-	605	23	3,448	141	3,818	-	1,717	5,676	5,371	(698)	4,673	
St. Mary Soil & Water District	(5,446)	1,736	-	373	39	2,148	87	2,352	-	57	2,496	3,307	(39)	3,268	
St. Mary Water & Sewer District #4	(110,402)	35,200	-	7,553	2,174	44,927	1,762	47,670	-	2,789	52,221	67,048	(2,074)	64,974	
St. Mary Waterworks District # 5	(31,347)	9,995	-	2,145	3,336	15,476	500	13,535	-	-	14,035	19,037	2,390	21,427	
Tangipahoa Soil & Water	(15,609)	4,977	-	1,068	-	6,045	249	6,740	-	3,214	10,203	9,480	(2,564)	6,916	
Terrebonne Parish 32nd Judicial District Attorney	(36,459)	11,624	-	2,494	610	14,728	582	15,743	-	2,421	18,746	22,142	(1,530)	20,612	

(Continued)

**PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA**  
**SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN B)**  
**AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024**

Employer	Net Pension Liability (Asset)	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Benefit)		
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
Terrebonne Consolidated Government	\$ (4,424,023)	\$ 1,410,542	\$ -	\$ 302,662	\$ 44,428	\$ 1,757,632	\$ 70,593	\$ 1,910,243	\$ -	\$ 10,269	\$ 1,991,105	\$ 2,686,747	\$ 37,814	\$ 2,724,561
Terrebonne Consolidated Waterworks	(657,934)	209,772	-	45,010	3,845	258,627	10,499	284,090	-	685	295,274	399,569	2,840	402,409
Terrebonne Recreation District #10	(8,690)	2,769	-	594	834	4,197	139	3,753	-	1,445	5,337	5,278	(65)	5,213
Terrebonne Sales & Use	(44,111)	14,063	-	3,017	281	17,361	704	19,047	-	1,303	21,054	26,789	(181)	26,608
Upper Delta Soil and Water District	-	-	-	-	493	493	-	-	-	-	-	-	507	507
Vermilion Soil & Water District	(19,325)	6,162	-	1,322	131	7,615	308	8,344	-	2,144	10,796	11,736	(907)	10,829
Vernon Parish 30th Judicial District Attorney	(40,628)	12,954	-	2,780	5,566	21,300	648	17,543	-	1,205	19,396	24,674	846	25,520
Vernon Parish Police Jury	(615,285)	196,175	-	42,093	6,798	245,066	9,818	265,673	-	38,639	314,130	373,668	(8,187)	365,481
West Carroll Soil & Water District	(4,990)	1,591	-	341	494	2,426	80	2,155	-	-	2,235	3,031	190	3,221
West Feliciana Parish Consolidated Waterworks #13	(48,906)	15,593	-	3,346	4,194	23,133	780	21,117	-	-	21,897	29,701	3,057	32,758
West Feliciana Police Jury	(275,393)	87,805	-	18,840	15,076	121,721	4,394	118,912	-	-	123,306	167,249	6,117	173,366
Total	\$ (17,069,371)	\$ 5,442,340	\$ -	\$ 1,167,767	\$ 425,402	\$ 7,035,509	\$ 272,375	\$ 7,370,371	\$ -	\$ 425,402	\$ 8,068,148	\$ 10,366,388	\$ -	\$ 10,366,388

See accompanying notes.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
NOTES TO EMPLOYER PENSION SCHEDULES  
DECEMBER 31, 2024

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

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

Basis of Accounting:

The System's employer pension schedules are prepared using the accrual basis of accounting. Members' earnable compensation, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed. The member's earnable compensation is attributed to the employer for which the member is employed as of December 31, 2024.

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

System Employees:

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

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
NOTES TO EMPLOYER PENSION SCHEDULES  
DECEMBER 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Pension Amount Netting:

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

Plan Fiduciary Net Position:

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

2. PLAN DESCRIPTION:

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

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

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

Eligibility Requirements:

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

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

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
NOTES TO EMPLOYER PENSION SCHEDULES  
DECEMBER 31, 2024

2. PLAN DESCRIPTION: (Continued)

Retirement Benefits:

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

For employees hired prior to January 1, 2007:

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

For employees hired after January 1, 2007:

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

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

For employees hired prior to January 1, 2007:

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

For employees hired after January 1, 2007:

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

Generally, the monthly amount of the retirement allowance of any member of Plan A shall consist of an amount equal to 3.00% of the member's final average compensation multiplied by his/her years of creditable service. However, under certain conditions, as outlined in the statutes, the benefits are limited to specified amounts.

Generally, the monthly amount of the retirement allowance for any member of Plan B shall consist of an amount equal to 2.00% of the member's final average compensation multiplied by his years of creditable service. However, under certain conditions, as outlined in the statutes, the benefits are limited to specified amounts.



PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
NOTES TO EMPLOYER PENSION SCHEDULES  
DECEMBER 31, 2024

2. PLAN DESCRIPTION: (Continued)

Survivor Benefits:

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

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

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

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

Deferred Retirement Option Plan:

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

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

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

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

For individuals who become eligible to participate in the Deferred Retirement Option Plan (DROP) on or after January 1, 2004, all amounts that remain credited to the individual's subaccount after termination in DROP will be placed in liquid asset money market investments at the discretion

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
NOTES TO EMPLOYER PENSION SCHEDULES  
DECEMBER 31, 2024

2. PLAN DESCRIPTION: (Continued)

Deferred Retirement Option Plan: (Continued)

of the Board of Trustees. These subaccounts may be credited with interest based on money market rates of return or, at the option of the System, the funds may be credited to self-directed subaccounts. The participant in the self-directed portion of DROP must agree that the benefits payable to the participant are not the obligations of the state or the System, and that any returns and other rights of DROP are the sole liability and responsibility of the participant and the designated provider to which contributions have been made.

Disability Benefits:

For Plan A, a member shall be eligible to retire and receive a disability benefit if they were hired prior to January 1, 2007, and has at least five years of creditable service or if hired after January 1, 2007, has seven years of creditable service, and is not eligible for normal retirement and has been officially certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, a member of Plan A shall be paid a disability benefit equal to the lesser of an amount equal to 3.00% of the member's final average compensation multiplied by his years of service, not to be less than 15, or 3.00% multiplied by years of service assuming continued service to age 60 for those members who are enrolled prior to January 1, 2007 and to age 62 for those members who are enrolled January 1, 2007 and later.

For Plan B, a member shall be eligible to retire and receive a disability benefit if he/she was hired prior to January 1, 2007, and has at least five years of creditable service or if hired after January 1, 2007, has seven years of creditable service, and is not eligible for normal retirement, and has been officially certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, if not eligible for normal retirement, a member of Plan B shall be paid a disability benefit equal to the lesser of an amount equal to 2.00% of the member's final average compensation multiplied by his years of service, to age 60 for those members who are enrolled prior to January 1, 2007 and to age 62 for those members who are enrolled January 1, 2007 and later.

Cost of Living Increases:

The Board is authorized to provide a cost of living allowance for those retirees who retired prior to July 1973. The adjustment cannot exceed 2.00% of the retiree's original benefit for each full calendar year since retirement and may only be granted if sufficient funds are available from investment income in excess of normal requirements.

In addition, the Board may provide an additional cost of living increase to all retirees and beneficiaries who are over age 65 equal to 2.00% of the member's benefit paid on October 1, 1977, (or the member's retirement date, if later). Also, the Board may provide a cost of living increase up to 2.50% for retirees 62 and older. (RS 11:1937). Lastly, Act 270 of 2009 provided for further reduced actuarial payments to provide an annual 2.50% cost of living adjustment commencing at age 55.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
NOTES TO EMPLOYER PENSION SCHEDULES  
DECEMBER 31, 2024

3. EMPLOYER CONTRIBUTIONS:

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2024, the actuarially determined contribution rate was 7.34% of member's compensation for Plan A and 5.50% of member's compensation for Plan B. The actual rate for the fiscal year ended December 31, 2024, was 11.50% for Plan A and 7.50% for Plan B.

According to state statute, the System also receives  $\frac{1}{4}$  of 1.00% of ad valorem taxes collected within the respective parishes, except for Orleans and East Baton Rouge parishes. The System also receives revenue sharing funds each year as appropriated by the legislature. Tax monies and revenue sharing monies are apportioned between Plan A and Plan B in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-employer contributing entities.

4. SCHEDULE OF EMPLOYER ALLOCATIONS:

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

The allocation method used in determining each employer's proportion was based on each employer's contributions to the plan during the fiscal year ended December 31, 2024, as compared to the total of all employers' contributions received by the plan during the fiscal year ended December 31, 2024.

5. SCHEDULE OF PENSION AMOUNTS BY EMPLOYER:

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

6. ACTUARIAL METHODS AND ASSUMPTIONS:

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

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
NOTES TO EMPLOYER PENSION SCHEDULES  
DECEMBER 31, 2024

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

The components of the Net pension liability/asset of the System's employers as of December 31, 2024, are as follows:

	<u>Plan A</u>	<u>Plan B</u>
Total Pension Liability	\$ 5,103,465,936	\$ 470,768,606
Plan Fiduciary Net Position	<u>5,204,028,719</u>	<u>487,837,977</u>
Net Pension Liability / (Asset)	<u>\$ (100,562,783)</u>	<u>\$ (17,069,371)</u>

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2024, are as follows:

Valuation Date	December 31, 2024
Actuarial Cost Method	Plan A – Entry Age Normal Plan B – Entry Age Normal
Investment Rate of Return	6.40%, net of investment expense, including inflation
Expected Remaining Service lives	4 years
Projected Salary Increases	Plan A – 4.75% Plan B – 4.25%
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increase not yet authorized by the Board of Trustees.
Mortality	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2021 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2021 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2021 scale for disabled annuitants.
Inflation Rate	2.30%

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
NOTES TO EMPLOYER PENSION SCHEDULES  
DECEMBER 31, 2024

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

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

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.40% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.13% for the year ended December 31, 2024.

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, 2024, are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed Income	37%	1.08%
Equity	47%	2.82%
Alternatives	15%	0.76%
Real Assets	1%	0.07%
Totals	100%	4.73%
Inflation		2.40%
Expected Arithmetic Nominal Return		7.13%

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2018 through December 31, 2022. The data was assigned credibility weighting and combined with a standard table to produce current levels of mortality. As a result of this study, mortality for employees was set equal to the Pub-2010 Public Retirement Plans

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
NOTES TO EMPLOYER PENSION SCHEDULES  
DECEMBER 31, 2024

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

Mortality Table for General Employees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2021 scale. In addition, mortality for annuitants and beneficiaries was set equal to the Pub-2010 Public Retirement plans Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2021 scale. For Disabled annuitants' mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2021 scale.

7. SENSITIVITY TO CHANGES IN DISCOUNT RATE:

The following presents the Net pension liability/asset of the participating employers as of December 31, 2024, calculated using the discount rate of 6.40%, as well as what the employers' Net pension liability/asset would be if it were calculated using a discount rate that is one percentage point lower 5.40% or one percentage point higher 7.40% than the current rate.

Changes in Discount Rate			
Plan A			
	1%	Current	1%
	Decrease	Discount Rate	Increase
	5.40%	6.40%	7.40%
Net Pension Liability/(Asset)	<u>\$ 513,204,265</u>	<u>\$ (100,562,783)</u>	<u>\$ (615,748,803)</u>

Changes in Discount Rate			
Plan B			
	1%	Current	1%
	Decrease	Discount Rate	Increase
	5.40%	6.40%	7.40%
Net Pension Liability/(Asset)	<u>\$ 42,547,197</u>	<u>\$ (17,069,371)</u>	<u>\$ (66,989,555)</u>

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
NOTES TO EMPLOYER PENSION SCHEDULES  
DECEMBER 31, 2024

8. CHANGE IN NET PENSION LIABILITY (ASSET):

The changes in the net pension liability/asset for the year ended December 31, 2024, were recognized in the current reporting period as pension expense except as follows:

*Differences between Expected and Actual Experience:*

Differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The difference between expected and actual experience resulted in deferred inflows of resources, deferred outflows of resources, and a net pension expense (benefit) for Plan A and Plan B as of December 31, 2024, as follows:

PLAN A					
			December 31, 2024		
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2024	\$ 41,723,576	\$ -	\$ 10,430,894	\$ 31,292,682	\$ -
2023	45,114,313	-	15,038,104	30,076,209	-
2022	-	17,483,295	(8,741,648)	-	8,741,647
2021	-	8,089,654	(8,089,654)	-	-
			Totals	<u>\$ 61,368,891</u>	<u>\$ 8,741,647</u>

PLAN B					
			December 31, 2024		
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2024	\$ 4,371,105	\$ -	\$ 1,092,776	\$ 3,278,329	\$ -
2023	3,246,016	-	1,082,005	2,164,011	-
2022	-	544,749	(272,374)	-	272,375
2021	-	1,979,588	(1,979,588)	-	-
			Totals	<u>\$ 5,442,340</u>	<u>\$ 272,375</u>

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
NOTES TO EMPLOYER PENSION SCHEDULES  
DECEMBER 31, 2024

8. CHANGE IN NET PENSION LIABILITY (ASSET): (Continued)

*Differences between Projected and Actual Investment Earnings:*

Differences between projected and actual investment earnings on pension plan investments were recognized in pension expense using the straight-line amortization method over a closed five-year period. The difference between projected and actual investment earnings resulted in a net deferred outflow of resources and a net pension expense (benefit) as of December 31, 2024, as follows:

PLAN A						
			December 31, 2024			
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows	Net Deferred Inflows Balance
2024	\$ -	\$ 249,511,228	\$ (49,902,246)	\$ -	\$ 199,608,982	\$ (199,608,982)
2023	-	249,642,122	(62,410,531)	-	187,231,591	(187,231,591)
2022	546,438,915	-	182,146,305	364,292,610	-	364,292,610
2021	-	87,344,917	(43,672,458)	-	43,672,459	(43,672,459)
2020	-	55,906,880	(55,906,880)	-	-	-
			Totals	<u>\$ 364,292,610</u>	<u>\$ 430,513,032</u>	<u>\$ (66,220,422)</u>

PLAN B						
			December 31, 2024			
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows	Net Deferred Inflows Balance
2024	\$ -	\$ 23,963,364	\$ (4,792,673)	\$ -	\$ 19,170,691	\$ (19,170,691)
2023	-	23,137,516	(5,784,379)	-	17,353,137	(17,353,137)
2022	49,590,326	-	16,530,108	33,060,218	-	33,060,218
2021	-	7,813,522	(3,906,761)	-	3,906,761	(3,906,761)
2020	-	5,032,567	(5,032,567)	-	-	-
			Totals	<u>\$ 33,060,218</u>	<u>\$ 40,430,589</u>	<u>\$ (7,370,371)</u>

*Changes of Assumptions:*

The changes of assumptions about future economic or demographic factors were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The changes of assumptions or other inputs resulted in deferred outflows of resources, deferred inflows of resources, and a pension expense (benefit) as of December 31, 2024, as follows:



PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
NOTES TO EMPLOYER PENSION SCHEDULES  
DECEMBER 31, 2024

8. CHANGE IN NET PENSION LIABILITY (ASSET): (Continued)

*Changes of Assumptions: (Continued)*

PLAN A					
			December 31, 2024		
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2024	\$ -	\$ -	\$ -	\$ -	\$ -
2023	-	16,598,404	(5,532,801)	-	11,065,603
2022	-	-	-	-	-
2021	-	-	-	-	-
			Totals	\$ -	\$ 11,065,603

  

PLAN B					
			December 31, 2024		
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2024	\$ -	\$ -	\$ -	\$ -	\$ -
2023	1,751,650	-	583,883	1,167,767	-
2022	-	-	-	-	-
2021	-	-	-	-	-
			Totals	\$ 1,167,767	\$ -

*Change in Proportion:*

Changes in the employers' proportionate shares of the collective net pension liability and collective deferred outflows of resources and deferred inflows of resources since the prior measurement date were recognized in employers' pension expense (benefit) using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided pensions through the pension plan. The unamortized amounts arising from changes in proportion are presented in the Schedule of Pension Amounts as deferred outflows or deferred inflows as of December 31, 2024.

9. CONTRIBUTIONS – PROPORTIONATE SHARE:

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

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
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DECEMBER 31, 2024

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, 2024. Access to the audit report can be found on the System's website: [www.persla.org](http://www.persla.org) or on the Office of Louisiana Legislative Auditor's official website: <https://lla.la.gov>.

11. ESTIMATES:

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

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS  
AND NON-EMPLOYER CONTRIBUTIONS (PLAN A)  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
15th Judicial District Court	\$ 284,301	\$ 33,262
16th Judicial District Attorney	268,470	31,410
5th Judicial District Attorney - Richland	55,529	6,497
Acadia Parish Communication District	7,688	899
Acadia Parish Library	66,648	7,798
Acadia Parish Police Jury	399,929	46,790
Acadiana Crime Lab	205,662	24,062
Allen Parish 33rd Judicial Indigent Defender Board	9,327	1,091
Allen Parish Ambulance Service	182,175	21,314
Allen Parish District Attorney	39,768	4,653
Allen Parish Library	46,451	5,435
Allen Parish Police Jury	153,314	17,937
Assumption Parish Police Jury	285,526	33,405
Avoyelles Parish 12th Judicial District Indigent Defender Board	19,639	2,298
Bayou Vermillion District	75,797	8,868
Beauregard Parish Communications District	29,505	3,452
Beauregard Parish District Attorney	18,478	2,162
Beauregard Parish Library	75,894	8,879
Beauregard Parish Police Jury	333,360	39,002
Bienville Parish Library	63,143	7,387
Bienville Parish Police Jury	207,179	24,239
Bossier Parish Communications District	115,085	13,464
Bossier Parish Emergency Medical Services	380,939	44,568
Bossier Parish Police Jury	1,468,740	171,836
Caddo Parish Commission	1,882,076	220,194
Caddo Parish Coroner	79,556	9,308
Caddo Parish District Attorney	454,625	53,189
Caddo/Bossier Port Commission	278,309	32,561
Calcasieu Parish Police Jury	6,227,932	728,640
Calcasieu Parish Waterworks District #7	35,464	4,149
Calcasieu Regional Airport	140,434	16,430
Calcasieu-Sulphur Parks & Recreation	307,228	35,944
Caldwell Parish District Attorney	6,518	763
Caldwell Parish Library	10,680	1,250
Caldwell Parish Police Jury	112,170	13,123
Cameron Parish Ambulance District #2	195,403	22,861
Cameron Parish Police Jury	653,864	76,499
Catahoula E911 Communications District	4,430	518
Catahoula Parish Library	17,319	2,026
Catahoula Parish Police Jury	43,961	5,143
City of Morgan City	26,135	3,058

(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, 2024

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
Claiborne Parish Office of Community Service	\$ 15,959	\$ 1,867
Claiborne Parish Police Jury	124,251	14,537
Concordia Parish 7th District Attorney	44,166	5,167
Concordia Parish Indigent Defender Board	15,400	1,802
Concordia Parish Library	42,139	4,930
Concordia Parish Police Jury	88,923	10,404
Concordia Parish Sewer District #1	10,443	1,222
Desoto Parish EMS	394,975	46,210
Desoto Parish School Board	1,177	138
Desoto Parish Waterworks	83,857	9,811
East Carroll Parish Police Jury	163,863	19,171
East Feliciana 20th Judicial District Indigent Defender Board	29,881	3,496
East Feliciana Communications District	30,941	3,620
East Feliciana Parish Police Jury	181,461	21,230
Evangeline Parish Communications District	37,350	4,370
Evangeline Parish District Attorney	44,605	5,219
Evangeline Parish Police Jury	276,363	32,333
Evangeline Parish Solid Waste	75,930	8,883
Franklin Parish Communications District	14,565	1,704
Franklin Parish Library	28,840	3,374
Franklin Parish Police Jury	189,739	22,199
Grant Parish Police Jury	192,935	22,572
Greater New Orleans Expressway	667,522	78,097
Iberia Medical Center	4,392,369	513,887
Iberia Parish 16th Judicial District Judge	117,143	13,705
Iberia Parish Government	736,906	86,215
Iberia Parish School Board	1,108	130
Iberia Parish Tourist Commission	9,646	1,129
Iberville Parish District Attorney	69,268	8,104
Iberville Parish Library	148,408	17,363
Iberville Parish Police Jury	1,146,321	134,114
Jackson Parish District Attorney	49,957	5,845
Jackson Parish Police Jury	248,143	29,032
Jackson Parish Recreation Department	35,837	4,193
Jackson Parish Sales Tax	8,167	955
Jefferson Davis District Attorney	43,910	5,137
Jefferson Davis Parish Indigent Defender Board	8,933	1,045
Jefferson Davis Parish Landfill	23,470	2,746
Jefferson Davis Parish Library	58,511	6,846
Jefferson Davis Parish Mosquito Abatement	45,995	5,381
Jefferson Davis Parish Police Jury	139,795	16,355
Jefferson Davis Parish Tourist Commission	21,856	2,557
Jefferson Parish Government	18,143,489	2,122,702
Jefferson Parish 24th Indigent Defender Board	21,242	2,485
Jefferson Parish Finance Authority	12,871	1,506
Jefferson Parish Housing Authority	6,141	719
Jefferson Parish Retirement System	24,518	2,868

(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, 2024

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
Kolin Ruby Wise Water District (Rapides)	\$ 29,541	\$ 3,456
Lafayette 15th Judicial District Attorney	240,731	28,164
Lafayette Airport Commission	202,842	23,732
Lafayette Consolidated Government	5,394,867	631,175
Lafayette Convention & Visitors Commission	118,979	13,920
Lafayette Economic Development Authority	197,290	23,082
Lafourche Parish Water District #1	496,959	58,142
Lasalle Parish Police Jury	142,056	16,620
Lincoln Parish 3rd Judicial District Attorney	81,774	9,567
Lincoln Parish 3rd Judicial Indigent Defender	2,040	239
Lincoln Parish Police Jury	484,356	56,667
Livingston Parish Recreation District #3	145,257	16,994
Madison Parish Police Jury	264,915	30,994
Monroe/West Monroe Visitors' Bureau	90,443	10,581
Morehouse Parish Library	10,027	1,173
Morehouse Parish Police Jury	132,217	15,469
Natchitoches 10th Judicial Court	20,993	2,456
Natchitoches Parish Police Jury	358,514	41,944
Natchitoches Parish District Attorney	21,081	2,466
Natchitoches Parish Tax Commission	39,109	4,576
Natchitoches Port Commission	33,189	3,883
North Louisiana Crime Lab	282,937	33,102
Ouachita Parish Police Jury	1,742,946	203,917
Plaquemines 25th Judicial District Public Defender	3,598	421
Plaquemines Medical Center	360,972	42,232
Plaquemines Parish District Attorney of the 25th District	2,728	319
Plaquemines Parish Government	2,015,500	235,804
Plaquemines Port, Harbor & Terminal District	599,314	70,117
Pointe Coupee General Hospital	1,060,030	124,019
Point Coupee HB Health & Hospice	245,242	28,692
Pointe Coupee Parish Library	85,469	9,999
Pointe Coupee Parish Police Jury	325,667	38,102
Pointe Coupee Parish School Board	1,177	138
Police Jury Association (Office)	74,336	8,697
Port of Iberia	37,499	4,387
Rapides Parish Indigent Defender Board	45,346	5,305
Rapides Parish Library	299,438	35,033
Rapides Parish Police Jury	816,101	95,480
Red River Parish Police Jury	275,922	32,282
Red River Waterway Commission	155,668	18,212
Richland Parish Communication District	2,909	340

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PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS  
AND NON-EMPLOYER CONTRIBUTIONS (PLAN A)  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
Richland Parish District Judge	\$ 14,506	\$ 1,697
Richland Parish Police Jury	251,135	29,382
Richland Parish Tax Commission	14,241	1,666
Sabine Parish District Attorney	58,350	6,827
Sabine Parish Library	30,572	3,577
Sabine Parish Police Jury	418,979	49,019
South Toledo Bend Water District	29,462	3,447
St. Bernard Parish Government	1,610,767	188,452
St. Bernard Parish Library	32,363	3,786
St. Bernard Parish School Board	623	73
St. Bernard WIA	56,374	6,596
St. Charles Parish 29th Judicial District Attorney	206,762	24,190
St. Charles Parish Council	4,172,422	488,154
St. Charles Parish School Board	7,436	870
St. Helena Parish Police Jury	184,820	21,623
St. James Parish Government	1,292,767	151,248
St. John Parish Council	1,342,589	157,077
St. John the Baptist Parish 40th Judicial District Attorney	87,069	10,187
St. John the Baptist Parish Library	156,440	18,303
St. Landry Parish E911 Communications District	94,193	11,020
St. Landry Parish Government	742,226	86,837
St. Landry Parish Sheriff	779	91
St. Martin Parish Government	478,834	56,021
St. Martin Parish Library	71,069	8,315
St. Martin Parish School Board	1,108	130
St. Martin Parish Water & Sewer	18,884	2,209
St. Mary Parish Consolidated Gravity Drainage District #1	53,266	6,232
St. Mary Parish E911 Communications District	54,106	6,330
St. Mary Parish Government	489,257	57,241
St. Mary Parish Library	116,413	13,620
St. Mary Parish Sales & Use Tax Department	51,110	5,980
St. Mary Parish Sewer District Wards 5 & 8	11,964	1,400
St. Mary Parish Water and Sewer Commission #3	58,009	6,787
St. Tammany Parish 22nd District Attorney	383,835	44,907
St. Tammany Parish Communications District	53,547	6,265
St. Tammany Parish Coroner	265,043	31,009

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS  
AND NON-EMPLOYER CONTRIBUTIONS (PLAN A)  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
St. Tammany Parish Fire District #1	\$ 11,414	\$ 1,335
St. Tammany Parish Government	3,408,471	398,776
St. Tammany Parish Library	571,363	66,847
St. Tammany Parish Mosquito Abatement District #2	312,977	36,617
St. Tammany Parish Recreation District #1	212,784	24,895
St. Tammany Parish Recreation District #11	10,631	1,244
Tangipahoa Parish 21st Judicial District Attorney	161,410	18,884
Tangipahoa Parish 21st Judicial District Indigent Defender	255,470	29,889
Tangipahoa Parish Consolidated Gravity Drainage District	92,215	10,789
Tangipahoa Parish Coroner	23,676	2,770
Tangipahoa Parish Government	2,068,766	242,036
Tangipahoa Parish Library	174,001	20,357
Tangipahoa Parish Mosquito Abatement District #1	69,473	8,128
Tangipahoa Parish Sewer District #1	92,429	10,814
Tangipahoa Parish Sheriff	33,590	3,930
Tangipahoa Parish Tourist Commission	36,591	4,281
Tangipahoa Parish Water District	146,956	17,193
Tangipahoa Recreation District #3	3,128	366
Teche-Vermilion Fresh Water District	99,422	11,632
Tensas Parish Police Jury	80,564	9,426
Terrebonne Indigent Defender Board	97,123	11,363
Union Parish 3rd Judicial Clerks' Fund	21,169	2,477
Union Parish Police Jury	360,681	42,198
Vermilion Parish 7th Ward Drainage District #2	32,675	3,823
Vermilion Parish Communication District	35,459	4,149
Vermilion Parish Library	62,517	7,314
Vermilion Parish Police Jury	454,960	53,228
Vermilion Parish Tourist Commission	6,595	772
Vermilion Parish Waterworks District #1	62,278	7,286
Washington Parish Police Jury	536,825	62,806
Webster Parish Police Jury	359,926	42,110
West Baton Rouge Natural Gas & Water	265,387	31,049
West Baton Rouge Parish 18th Judicial Court	10,968	1,283
West Baton Rouge Parish Council	968,318	113,289
West Baton Rouge Parish Library	54,747	6,405
West Baton Rouge Parish School Board	1,108	130
West Calcasieu Cameron Hospital	4,296,611	502,684
West Carroll Parish Library	11,308	1,323
West Carroll Parish Police Jury	155,568	18,201
West Ouachita Parish Sewer District #5	53,767	6,291
Winn Parish 8th Judicial District Court	11,965	1,400
Winn Parish District Attorney	25,130	2,940
Winn Parish Police Jury	112,042	13,108
Winn Parish School Board	554	65
Total	\$ 89,252,251	\$ 10,442,108

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, 2024

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
34th Judicial District Indigent Defender	\$ 10,087	\$ 1,917
Abbeville Harbor & Terminal District	15,351	2,917
Acadia Soil & Water District	6,651	1,264
Ascension Parish Government	1,856,070	352,671
Ascension Parish Library	286,090	54,360
Assumption Waterworks #1	91,002	17,291
Audubon Regional Library	20,090	3,817
Avoyelles Coroner's Office	7,266	1,381
Avoyelles District Attorney's Office	42,485	8,073
Avoyelles Parish Police Jury	82,587	15,692
Bayou Lafourche Fresh Water District	66,140	12,567
Berwick Bayou Vista Waterworks	17,412	3,309
Calcasieu Soil & Water District	12,532	2,381
Cameron Mosquito Abatement District #1	39,135	7,436
City Court of Denham Springs	21,162	4,021
City Court of Hammond	69,160	13,141
City of Bossier	20,290	3,855
Crescent Soil & Water District	3,030	576
Desoto 42nd District Attorney	10,373	1,971
Desoto Parish Library	77,144	14,658
Desoto Parish Police Jury	591,936	112,473
Evangeline Soil & Water District	4,776	907
Gulf Coast Soil & Water District	8,301	1,577
Iberia Soil & Water District	2,067	393
Jefferson Davis Soil & Water District	6,993	1,329
Lafourche 17th Indigent Defender Board	20,555	3,906
Lafourche/Terrebonne Soil & Water District	6,121	1,163
Livingston Parish Council	498,092	94,642
Livingston Parish Library	180,895	34,372
Livingston Parish Sheriff	13,527	2,570
Louisiana School Board Association	13,576	2,580
Madison Parish Soil & Water District	9,510	1,807
North Caddo Medical Center	966,317	183,609
Northeast Soil & Water District	5,248	997
St. Charles 29th Judicial District Public Defender	18,767	3,566

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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, 2024

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
St. James Parish Hospital	\$ 859,638	\$ 163,339
St. John Parish Public Defender	18,096	3,438
St. Landry Soil & Water District	4,931	937
St. Mary Soil & Water District	3,037	577
St. Mary Water & Sewer District #4	61,559	11,697
St. Mary Waterworks District # 5	17,479	3,321
Tangipahoa Soil & Water	8,704	1,654
Terrebonne Parish 32nd Judicial District Attorney	20,329	3,863
Terrebonne Consolidated Government	2,466,786	468,712
Terrebonne Consolidated Waterworks	366,858	69,707
Terrebonne Recreation District #10	4,846	921
Terrebonne Sales & Use	24,597	4,674
Vermilion Soil & Water District	10,775	2,047
Vernon Parish 30th Judicial District Attorney	22,654	4,304
Vernon Parish Police Jury	343,077	65,188
West Carroll Soil & Water District	2,782	529
West Feliciana Parish Consolidated Waterworks #13	27,269	5,181
West Feliciana Police Jury	153,556	29,177
Total	\$ <u>9,517,711</u>	\$ <u>1,808,455</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, 2024

Employer	Changes in Discount Rate	
	1% Decrease 5.40%	1% Increase 7.40%
15th Judicial District Court	\$ 1,634,745	\$ (1,961,388)
16th Judicial District Attorney	1,543,713	(1,852,166)
5th Judicial District Attorney - Richland	319,295	(383,094)
Acadia Parish Communication District	44,207	(53,041)
Acadia Parish Library	383,230	(459,804)
Acadia Parish Police Jury	2,299,607	(2,759,096)
Acadiana Crime Lab	1,182,566	(1,418,858)
Allen Parish 33rd Judicial Indigent Defender Board	53,630	(64,346)
Allen Parish Ambulance Service	1,047,511	(1,256,817)
Allen Parish District Attorney	228,668	(274,359)
Allen Parish Library	267,097	(320,466)
Allen Parish Police Jury	881,562	(1,057,709)
Assumption Parish Police Jury	1,641,787	(1,969,836)
Avoyelles Parish 12th Judicial District Indigent Defender Board	112,925	(135,489)
Bayou Vermillion District	435,839	(522,925)
Beauregard Parish Communications District	169,655	(203,554)
Beauregard Parish District Attorney	106,249	(127,478)
Beauregard Parish Library	436,393	(523,590)
Beauregard Parish Police Jury	1,916,833	(2,299,840)
Bienville Parish Library	363,077	(435,624)
Bienville Parish Police Jury	1,191,291	(1,429,325)
Bossier Parish Communications District	661,746	(793,971)
Bossier Parish Emergency Medical Services	2,190,417	(2,628,090)
Bossier Parish Police Jury	8,445,320	(10,132,799)
Caddo Parish Commission	10,822,020	(12,984,394)
Caddo Parish Coroner	457,450	(548,854)
Caddo Parish District Attorney	2,614,114	(3,136,446)
Caddo/Bossier Port Commission	1,600,289	(1,920,046)
Calcasieu Parish Police Jury	35,810,875	(42,966,330)
Calcasieu Parish Waterworks District #7	203,922	(244,668)
Calcasieu Regional Airport	807,501	(968,850)
Calcasieu-Sulphur Parks & Recreation	1,766,572	(2,119,555)
Caldwell Parish District Attorney	37,479	(44,968)

(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, 2024

Employer	Changes in Discount Rate	
	1% Decrease 5.40%	1% Increase 7.40%
Caldwell Parish Library	\$ 61,410	\$ (73,681)
Caldwell Parish Police Jury	644,985	(773,861)
Cameron Parish Ambulance District #2	1,123,573	(1,348,077)
Cameron Parish Police Jury	3,759,745	(4,510,988)
Catahoula E911 Communications District	25,475	(30,566)
Catahoula Parish Library	99,587	(119,486)
Catahoula Parish Police Jury	252,779	(303,287)
City of Morgan City	150,276	(180,304)
Claiborne Parish Office of Community Service	91,766	(110,102)
Claiborne Parish Police Jury	714,447	(857,202)
Concordia Parish 7th District Attorney	253,954	(304,697)
Concordia Parish Indigent Defender Board	88,548	(106,241)
Concordia Parish Library	242,299	(290,713)
Concordia Parish Police Jury	511,311	(613,477)
Concordia Parish Sewer District #1	60,050	(72,049)
Desoto Parish EMS	2,271,124	(2,724,922)
Desoto Parish School Board	6,769	(8,122)
Desoto Parish Waterworks	482,181	(578,527)
East Carroll Parish Police Jury	942,217	(1,130,484)
East Feliciana 20th Judicial District Indigent Defender Board	171,816	(206,147)
East Feliciana Communications District	177,913	(213,462)
East Feliciana Parish Police Jury	1,043,411	(1,251,897)
Evangeline Parish Communications District	214,766	(257,679)
Evangeline Parish District Attorney	256,479	(307,727)
Evangeline Parish Police Jury	1,589,101	(1,906,623)
Evangeline Parish Solid Waste	436,598	(523,836)
Franklin Parish Communications District	83,750	(100,484)
Franklin Parish Library	165,832	(198,967)
Franklin Parish Police Jury	1,091,006	(1,309,002)
Grant Parish Police Jury	1,109,383	(1,331,052)
Greater New Orleans Expressway	3,838,280	(4,605,216)
Iberia Medical Center	25,256,311	(30,302,834)
Iberia Parish 16th Judicial District Judge	673,575	(808,164)
Iberia Parish Government	4,237,240	(5,083,893)
Iberia Parish School Board	6,369	(7,641)
Iberia Parish Tourist Commission	55,467	(66,550)
Iberville Parish District Attorney	398,293	(477,876)
Iberville Parish Library	853,351	(1,023,861)
Iberville Parish Police Jury	6,591,395	(7,908,437)
Jackson Parish District Attorney	287,256	(344,653)
Jackson Parish Police Jury	1,426,831	(1,711,929)

(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, 2024

Employer	Changes in Discount Rate	
	1% Decrease 5.40%	1% Increase 7.40%
Jackson Parish Recreation Department	\$ 206,067	\$ (247,242)
Jackson Parish Sales Tax	46,958	(56,341)
Jefferson Davis District Attorney	252,486	(302,936)
Jefferson Davis Parish Indigent Defender Board	51,367	(61,630)
Jefferson Davis Parish Landfill	134,952	(161,917)
Jefferson Davis Parish Library	336,441	(403,666)
Jefferson Davis Parish Mosquito Abatement	264,475	(317,320)
Jefferson Davis Parish Police Jury	803,827	(964,441)
Jefferson Davis Parish Tourist Commission	125,673	(150,785)
Jefferson Parish Government	104,325,825	(125,171,415)
Jefferson Parish 24th Indigent Defender Board	122,143	(146,548)
Jefferson Parish Finance Authority	74,009	(88,797)
Jefferson Parish Housing Authority	35,314	(42,370)
Jefferson Parish Retirement System	140,977	(169,146)
Kolin Ruby Wise Water District (Rapides)	169,860	(203,801)
Lafayette 15th Judicial District Attorney	1,384,215	(1,660,798)
Lafayette Airport Commission	1,166,349	(1,399,400)
Lafayette Consolidated Government	31,020,719	(37,219,041)
Lafayette Convention & Visitors Commission	684,132	(820,830)
Lafayette Economic Development Authority	1,134,428	(1,361,100)
Lafourche Parish Water District #1	2,857,537	(3,428,508)
Lasalle Parish Police Jury	816,826	(980,038)
Lincoln Parish 3rd Judicial District Attorney	470,203	(564,155)
Lincoln Parish 3rd Judicial Indigent Defender	11,732	(14,076)
Lincoln Parish Police Jury	2,785,067	(3,341,558)
Livingston Parish Recreation District #3	835,235	(1,002,125)
Madison Parish Police Jury	1,523,272	(1,827,641)
Monroe/West Monroe Visitors' Bureau	520,050	(623,963)
Morehouse Parish Library	57,658	(69,179)
Morehouse Parish Police Jury	760,256	(912,164)
Natchitoches 10th Judicial Court	120,711	(144,830)
Natchitoches Parish Police Jury	2,061,470	(2,473,377)
Natchitoches Parish District Attorney	121,219	(145,440)
Natchitoches Parish Tax Commission	224,881	(269,815)
Natchitoches Port Commission	190,840	(228,972)

(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, 2024

Employer	Changes in Discount Rate	
	1% Decrease 5.40%	1% Increase 7.40%
North Louisiana Crime Lab	\$ 1,626,899	\$ (1,951,973)
Ouachita Parish Police Jury	10,022,012	(12,024,534)
Plaquemines 25th Judicial District Public Defender	20,687	(24,821)
Plaquemines Medical Center	2,075,603	(2,490,334)
Plaquemines Parish District Attorney of the 25th District	15,684	(18,817)
Plaquemines Parish Government	11,589,210	(13,904,876)
Plaquemines Port, Harbor & Terminal District	3,446,079	(4,134,649)
Pointe Coupee General Hospital	6,095,219	(7,313,119)
Point Coupee HB Health & Hospice	1,410,152	(1,691,918)
Pointe Coupee Parish Library	491,450	(589,647)
Pointe Coupee Parish Police Jury	1,872,600	(2,246,769)
Pointe Coupee Parish School Board	6,769	(8,122)
Police Jury Association (Office)	427,438	(512,845)
Port of Iberia	215,623	(258,707)
Rapides Parish Indigent Defender Board	260,744	(312,843)
Rapides Parish Library	1,721,780	(2,065,813)
Rapides Parish Police Jury	4,692,617	(5,630,259)
Red River Parish Police Jury	1,586,561	(1,903,575)
Red River Waterway Commission	895,100	(1,073,952)
Richland Parish Communication District	16,725	(20,067)
Richland Parish District Judge	83,411	(100,078)
Richland Parish Police Jury	1,444,039	(1,732,576)
Richland Parish Tax Commission	81,887	(98,249)
Sabine Parish District Attorney	335,518	(402,558)
Sabine Parish Library	175,793	(210,919)
Sabine Parish Police Jury	2,409,145	(2,890,522)
South Toledo Bend Water District	169,409	(203,259)
St. Bernard Parish Government	9,261,977	(11,112,634)
St. Bernard Parish Library	186,088	(223,271)
St. Bernard Parish School Board	3,582	(4,298)
St. Bernard WIA	324,155	(388,925)
St. Charles Parish 29th Judicial District Attorney	1,188,889	(1,426,444)
St. Charles Parish Council	23,991,607	(28,785,425)

(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, 2024

Employer	Changes in Discount Rate	
	1% Decrease 5.40%	1% Increase 7.40%
St. Charles Parish School Board	\$ 42,755	\$ (51,298)
St. Helena Parish Police Jury	1,062,723	(1,275,068)
St. James Parish Government	7,433,466	(8,918,764)
St. John Parish Council	7,719,947	(9,262,488)
St. John the Baptist Parish 40th Judicial District Attorney	500,651	(600,688)
St. John the Baptist Parish Library	899,534	(1,079,272)
St. Landry Parish E911 Communications District	541,615	(649,837)
St. Landry Parish Government	4,267,832	(5,120,598)
St. Landry Parish Sheriff	4,480	(5,375)
St. Martin Parish Government	2,753,315	(3,303,462)
St. Martin Parish Library	408,649	(490,302)
St. Martin Parish School Board	6,369	(7,641)
St. Martin Parish Water & Sewer	108,584	(130,280)
St. Mary Parish Consolidated Gravity Drainage District #1	306,280	(367,479)
St. Mary Parish E911 Communications District	311,110	(373,273)
St. Mary Parish Government	2,813,247	(3,375,369)
St. Mary Parish Library	669,383	(803,133)
St. Mary Parish Sales & Use Tax Department	293,886	(352,609)
St. Mary Parish Sewer District Wards 5 & 8	68,795	(82,541)
St. Mary Parish Water and Sewer Commission #3	333,552	(400,200)
St. Tammany Parish 22nd District Attorney	2,207,066	(2,648,065)
St. Tammany Parish Communications District	307,897	(369,418)
St. Tammany Parish Coroner	1,524,006	(1,828,521)
St. Tammany Parish Fire District #1	65,634	(78,748)
St. Tammany Parish Government	19,598,855	(23,514,948)
St. Tammany Parish Library	3,285,359	(3,941,814)
St. Tammany Parish Mosquito Abatement District #2	1,799,633	(2,159,222)
St. Tammany Parish Recreation District #1	1,223,515	(1,467,988)
St. Tammany Parish Recreation District #11	61,128	(73,342)

(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, 2024

Employer	Changes in Discount Rate	
	1% Decrease 5.40%	1% Increase 7.40%
Tangipahoa Parish 21st Judicial District Attorney	\$ 928,115	\$ (1,113,563)
Tangipahoa Parish 21st Judicial District Indigent Defender	1,468,965	(1,762,482)
Tangipahoa Parish Consolidated Gravity Drainage District	530,238	(636,186)
Tangipahoa Parish Coroner	136,138	(163,340)
Tangipahoa Parish Government	11,895,495	(14,272,361)
Tangipahoa Parish Library	1,000,512	(1,200,427)
Tangipahoa Parish Mosquito Abatement District #1	399,473	(479,293)
Tangipahoa Parish Sewer District #1	531,469	(637,663)
Tangipahoa Parish Sheriff	193,144	(231,737)
Tangipahoa Parish Tourist Commission	210,398	(252,439)
Tangipahoa Parish Water District	845,001	(1,013,843)
Tangipahoa Recreation District #3	17,988	(21,582)
Teche-Vermilion Fresh Water District	571,679	(685,907)
Tensas Parish Police Jury	463,244	(555,806)
Terrebonne Indigent Defender Board	558,464	(670,052)
Union Parish 3rd Judicial Clerks' Fund	121,722	(146,043)
Union Parish Police Jury	2,073,930	(2,488,327)
Vermilion Parish 7th Ward Drainage District #2	187,884	(225,426)
Vermilion Parish Communication District	203,891	(244,631)
Vermilion Parish Library	359,474	(431,301)
Vermilion Parish Police Jury	2,616,038	(3,138,755)
Vermilion Parish Tourist Commission	37,921	(45,498)
Vermilion Parish Waterworks District #1	358,099	(429,651)
Washington Parish Police Jury	3,086,765	(3,703,538)
Webster Parish Police Jury	2,069,589	(2,483,118)
West Baton Rouge Natural Gas & Water	1,525,987	(1,830,898)
West Baton Rouge Parish 18th Judicial Court	63,068	(75,669)
West Baton Rouge Parish Council	5,567,871	(6,680,400)
West Baton Rouge Parish Library	314,799	(377,700)
West Baton Rouge Parish School Board	6,369	(7,641)
West Calcasieu Cameron Hospital	24,705,700	(29,642,203)
West Carroll Parish Library	65,023	(78,015)
West Carroll Parish Police Jury	894,520	(1,073,256)
West Ouachita Parish Sewer District #5	309,165	(370,939)
Winn Parish 8th Judicial District Court	68,800	(82,547)
Winn Parish District Attorney	144,498	(173,370)
Winn Parish Police Jury	644,246	(772,974)
Winn Parish School Board	3,187	(3,824)
	<u>\$ 513,204,265</u>	<u>\$ (615,748,803)</u>

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF NET PENSION LIABILITY  
SENSITIVITY TO CHANGE IN DISCOUNT RATE (PLAN B)  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024

Employer	Changes in Discount Rate	
	1% Decrease 5.40%	1% Increase 7.40%
34th Judicial District Indigent Defender	\$ 45,090	\$ (70,994)
Abbeville Harbor & Terminal District	68,622	(108,044)
Acadia Soil & Water District	29,734	(46,816)
Ascension Parish Government	8,297,222	(13,063,779)
Ascension Parish Library	1,278,916	(2,013,622)
Assumption Waterworks #1	406,807	(640,508)
Audubon Regional Library	89,806	(141,398)
Avoyelles Coroner's Office	32,481	(51,141)
Avoyelles District Attorney's Office	189,922	(299,027)
Avoyelles Parish Police Jury	369,188	(581,278)
Bayou Lafourche Fresh Water District	295,666	(465,519)
Berwick Bayou Vista Waterworks	77,839	(122,555)
Calcasieu Soil & Water District	56,020	(88,202)
Cameron Mosquito Abatement District #1	174,945	(275,446)
City Court of Denham Springs	94,601	(148,947)
City Court of Hammond	309,169	(486,780)
City of Bossier	90,703	(142,809)
Crescent Soil & Water District	13,547	(21,329)
Desoto 42nd District Attorney	46,370	(73,009)
Desoto Parish Library	344,859	(542,972)
Desoto Parish Police Jury	2,646,143	(4,166,289)
Evangeline Soil & Water District	21,349	(33,614)
Gulf Coast Soil & Water District	37,107	(58,424)
Iberia Soil & Water District	9,241	(14,550)
Jefferson Davis Soil & Water District	31,262	(49,222)
Lafourche 17th Indigent Defender Board	91,885	(144,671)
Lafourche/Terrebonne Soil & Water District	27,363	(43,082)
Livingston Parish Council	2,226,628	(3,505,774)
Livingston Parish Library	808,657	(1,273,211)
Livingston Parish Sheriff	60,469	(95,206)
Louisiana School Board Association	60,689	(95,553)
Madison Parish Soil & Water District	42,512	(66,934)
North Caddo Medical Center	4,319,744	(6,801,334)

(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, 2024

Employer	Changes in Discount Rate	
	1% Decrease 5.40%	1% Increase 7.40%
Northeast Soil & Water District	\$ 23,459	\$ (36,936)
St. Charles 29th Judicial District Public Defender	83,893	(132,087)
St. James Parish Hospital	3,842,854	(6,050,483)
St. John Parish Public Defender	80,895	(127,368)
St. Landry Soil & Water District	22,042	(34,705)
St. Mary Soil & Water District	13,575	(21,373)
St. Mary Water & Sewer District #4	275,188	(433,276)
St. Mary Waterworks District # 5	78,136	(123,023)
Tangipahoa Soil & Water	38,908	(61,259)
Terrebonne Parish 32nd Judicial District Attorney	90,878	(143,085)
Terrebonne Consolidated Government	11,027,329	(17,362,273)
Terrebonne Consolidated Waterworks	1,639,974	(2,582,100)
Terrebonne Recreation District #10	21,665	(34,111)
Terrebonne Sales & Use	109,956	(173,122)
Vermilion Soil & Water District	48,170	(75,842)
Vernon Parish 30th Judicial District Attorney	101,270	(159,448)
Vernon Parish Police Jury	1,533,662	(2,414,715)
West Carroll Soil & Water District	12,438	(19,584)
West Feliciana Parish Consolidated Waterworks #13	121,903	(191,933)
West Feliciana Police Jury	686,446	(1,080,793)
	<u>\$ 42,547,197</u>	<u>\$ (66,989,555)</u>

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF AMORTIZATION (PLAN A)  
DECEMBER 31, 2025 – DECEMBER 31, 2028

Employer	December 31, 2025	December 31, 2026	December 31, 2027	December 31, 2028	TOTAL
15th Judicial District Court	\$ 112,390	\$ 281,479	\$ (328,911)	\$ (158,958)	\$ (94,000)
16th Judicial District Attorney	110,325	269,717	(306,887)	(150,101)	(76,946)
5th Judicial District Attorney - Richland	23,466	54,409	(64,988)	(31,049)	(18,162)
Acadia Parish Communication District	3,257	7,750	(8,767)	(4,298)	(2,058)
Acadia Parish Library	28,750	67,906	(75,243)	(37,267)	(15,854)
Acadia Parish Police Jury	163,193	405,919	(452,878)	(223,609)	(107,375)
Acadiana Crime Lab	82,158	208,294	(233,402)	(114,987)	(57,937)
Allen Parish 33rd Judicial Indigent Defender Board	6,269	10,966	(8,947)	(5,214)	3,074
Allen Parish Ambulance Service	72,316	179,640	(211,551)	(101,857)	(61,452)
Allen Parish Coroner	144	419	444	-	1,007
Allen Parish District Attorney	15,968	40,047	(45,421)	(22,235)	(11,641)
Allen Parish Library	17,623	48,266	(51,494)	(25,977)	(11,582)
Allen Parish Police Jury	65,820	155,874	(173,323)	(85,719)	(37,348)
Assumption Parish Police Jury	121,017	288,448	(324,627)	(159,641)	(74,803)
Avoyelles Parish 12th Judicial District Indigent Defender Board	8,373	19,378	(22,776)	(10,977)	(6,002)
Bayou Vermillion District	37,910	75,215	(87,412)	(42,380)	(16,667)
Beauregard Parish Communications District	11,229	29,382	(34,038)	(16,498)	(9,925)
Beauregard Parish District Attorney	8,005	18,786	(20,913)	(10,333)	(4,455)
Beauregard Parish Library	32,415	77,308	(85,599)	(42,431)	(18,307)
Beauregard Parish Police Jury	140,349	338,636	(376,582)	(186,387)	(83,984)
Bienville Parish Library	26,640	63,511	(72,109)	(35,306)	(17,264)
Bienville Parish Police Jury	86,504	206,991	(237,992)	(115,840)	(60,337)
Bossier Parish Communications District	51,658	117,761	(129,548)	(64,345)	(24,474)
Bossier Parish Emergency Medical Services	143,619	377,750	(440,568)	(212,989)	(132,188)
Bossier Parish Police Jury	609,823	1,479,527	(1,674,909)	(821,195)	(406,754)
Caddo Parish Commission	783,354	1,892,285	(2,149,677)	(1,052,296)	(526,334)
Caddo Parish Coroner	33,783	81,702	(89,061)	(44,481)	(18,057)
Caddo Parish District Attorney	187,124	457,759	(518,306)	(254,189)	(127,612)
Caddo/Bossier Port Commission	116,612	280,270	(317,353)	(155,611)	(76,082)
Calcasieu Parish Police Jury	2,515,293	6,254,048	(7,117,342)	(3,482,125)	(1,830,126)
Calcasieu Parish Waterworks District #7	15,393	36,332	(39,813)	(19,828)	(7,916)
Calcasieu Regional Airport	58,764	140,409	(160,755)	(78,518)	(40,100)
Calcasieu-Sulphur Parks & Recreation	124,585	308,703	(350,251)	(171,777)	(88,740)
Caldwell Parish District Attorney	2,695	6,459	(7,458)	(3,640)	(1,944)
Caldwell Parish Library	5,102	11,390	(11,555)	(5,971)	(1,034)
Caldwell Parish Police Jury	41,337	111,962	(129,137)	(62,717)	(38,555)
Cameron Parish Ambulance District #2	80,936	196,625	(222,911)	(109,254)	(54,604)
Cameron Parish Police Jury	277,306	664,426	(739,544)	(365,583)	(163,395)
Catahoula E911 Communications District	1,923	4,512	(5,006)	(2,477)	(1,048)
Catahoula Parish Library	7,320	16,917	(20,248)	(9,680)	(5,691)
Catahoula Parish Police Jury	18,267	45,384	(49,192)	(24,582)	(10,123)
City of Morgan City	11,694	26,213	(29,912)	(14,612)	(6,617)
Claiborne Parish Office of Community Service	5,987	16,157	(18,126)	(8,929)	(4,911)
Claiborne Parish Police Jury	54,133	126,280	(140,616)	(69,472)	(29,675)
Concordia Parish 7th District Attorney	18,363	45,507	(49,422)	(24,696)	(10,248)
Concordia Parish Indigent Defender Board	6,765	15,364	(17,710)	(8,610)	(4,191)
Concordia Parish Library	16,781	42,827	(47,735)	(23,563)	(11,690)
Concordia Parish Police Jury	39,925	92,950	(97,953)	(49,717)	(14,795)
Concordia Parish Sewer District #1	3,689	10,378	(12,015)	(5,839)	(3,787)
Desoto Parish EMS	164,424	395,216	(452,933)	(220,835)	(114,128)
Desoto Parish School Board	485	1,170	(1,384)	(660)	(389)

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF AMORTIZATION (PLAN A)  
DECEMBER 31, 2025 – DECEMBER 31, 2028

Employer	December 31, 2025	December 31, 2026	December 31, 2027	December 31, 2028	TOTAL
Desoto Parish Waterworks	\$ 32,094	\$ 82,638	\$ (97,484)	\$ (46,883)	\$ (29,635)
East Carroll Parish Police Jury	68,638	162,034	(190,323)	(91,618)	(51,269)
East Feliciana 20th Judicial District Indigent Defender Board	10,833	28,246	(35,911)	(16,707)	(13,539)
East Feliciana Communications District	14,985	34,372	(32,001)	(17,298)	58
East Feliciana Parish Police Jury	72,272	187,864	(201,817)	(101,459)	(43,140)
Evangeline Parish Communications District	19,755	40,787	(39,506)	(20,884)	152
Evangeline Parish District Attorney	20,067	44,429	(51,340)	(24,940)	(11,784)
Evangeline Parish Police Jury	118,505	276,739	(316,880)	(154,521)	(76,157)
Evangeline Parish Solid Waste	31,862	77,163	(85,925)	(42,456)	(19,356)
Franklin Parish Communications District	5,917	14,599	(16,690)	(8,145)	(4,319)
Franklin Parish Library	16,672	29,746	(32,096)	(16,126)	(1,804)
Franklin Parish Police Jury	76,686	190,386	(216,953)	(106,086)	(55,967)
Grant Parish Police Jury	76,607	191,967	(222,379)	(107,870)	(61,675)
Greater New Orleans Expressway	284,014	676,033	(756,791)	(373,223)	(169,967)
Iberia Medical Center	1,833,911	4,420,968	(5,009,561)	(2,455,837)	(1,210,519)
Iberia Parish 16th Judicial District Judge	49,329	118,091	(133,640)	(65,496)	(31,716)
Iberia Parish Government	312,121	744,573	(838,457)	(412,015)	(193,778)
Iberia Parish School Board	550	1,123	(1,251)	(619)	(197)
Iberia Parish Tourist Commission	3,859	9,524	(11,042)	(5,391)	(3,050)
Iberville Parish District Attorney	29,650	69,872	(79,025)	(38,727)	(18,230)
Iberville Parish Library	62,216	150,152	(168,599)	(82,977)	(39,208)
Iberville Parish Police Jury	468,875	1,152,722	(1,308,481)	(640,923)	(327,807)
Iberville Parish School Board	(44)	23	-	-	(21)
Jackson Parish District Attorney	23,398	51,655	(55,662)	(27,934)	(8,543)
Jackson Parish Police Jury	103,718	249,144	(284,289)	(138,741)	(70,168)
Jackson Parish Recreation Department	15,727	36,902	(39,925)	(20,037)	(7,333)
Jackson Parish Sales Tax	3,794	7,963	(9,579)	(4,570)	(2,392)
Jefferson Davis District Attorney	21,307	45,336	(48,985)	(24,553)	(6,895)
Jefferson Davis Parish Indigent Defender Board	3,639	8,965	(10,188)	(4,993)	(2,577)
Jefferson Davis Parish Landfill	10,009	23,858	(26,550)	(13,121)	(5,804)
Jefferson Davis Parish Library	25,358	57,827	(67,742)	(32,712)	(17,269)
Jefferson Davis Parish Mosquito Abatement	19,109	46,592	(52,231)	(25,720)	(12,250)
Jefferson Davis Parish Police Jury	57,890	137,959	(162,383)	(78,162)	(44,696)
Jefferson Davis Parish Tourist Commission	8,884	22,642	(24,326)	(12,221)	(5,021)
Jefferson Parish Government	7,769,612	18,232,371	(20,728,583)	(10,144,245)	(4,870,845)
Jefferson Parish 24th Indigent Defender Board	8,514	20,678	(24,895)	(11,876)	(7,579)
Jefferson Parish Finance Authority	7,633	12,739	(14,807)	(7,197)	(1,632)
Jefferson Parish Housing Authority	4,389	7,717	(5,677)	(3,434)	2,995
Jefferson Parish Retirement System	10,923	24,555	(28,073)	(13,709)	(6,304)
Kolin Ruby Wise Water District (Rapides)	12,197	29,687	(33,717)	(16,515)	(8,348)
Lafayette 15th Judicial District Attorney	112,761	244,985	(271,972)	(134,601)	(48,827)
Lafayette Airport Commission	79,225	205,340	(230,402)	(113,413)	(59,250)
Lafayette Consolidated Government	2,118,738	5,373,935	(6,209,633)	(3,016,347)	(1,733,307)
Lafayette Convention & Visitors Commission	46,454	118,622	(137,050)	(66,525)	(38,499)
Lafayette Economic Development Authority	86,956	198,297	(225,166)	(110,308)	(50,221)
Lafourche Parish Water District #1	209,715	500,730	(566,699)	(277,860)	(134,114)
Lasalle Parish Police Jury	58,043	141,710	(163,394)	(79,425)	(43,066)
Lincoln Parish 3rd Judicial District Attorney	38,953	82,480	(92,951)	(45,720)	(17,238)
Lincoln Parish 3rd Judicial Indigent Defender	825	2,037	(2,328)	(1,141)	(607)
Lincoln Parish Police Jury	197,192	491,554	(548,581)	(270,809)	(130,644)
Livingston Parish Recreation District #3	63,258	148,444	(163,425)	(81,217)	(32,940)
Madison Parish Police Jury	108,927	268,286	(300,504)	(148,117)	(71,408)
Monroe/West Monroe Visitors' Bureau	39,301	91,453	(102,706)	(50,566)	(22,518)
Morehouse Parish Library	6,105	11,771	(9,718)	(5,609)	2,549

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PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF AMORTIZATION (PLAN A)  
DECEMBER 31, 2025 – DECEMBER 31, 2028

Employer	December 31, 2025	December 31, 2026	December 31, 2027	December 31, 2028	TOTAL
Morehouse Parish Police Jury	\$ 49,647	\$ 129,063	\$ (154,942)	\$ (73,925)	\$ (50,157)
Natchitoches 10th Judicial Court	8,661	21,090	(24,001)	(11,737)	(5,987)
Natchitoches Parish Police Jury	153,780	365,239	(404,686)	(200,448)	(86,115)
Natchitoches Parish District Attorney	9,455	21,180	(24,139)	(11,787)	(5,291)
Natchitoches Parish Tax Commission	16,690	38,644	(45,338)	(21,867)	(11,871)
Natchitoches Port Commission	13,322	33,600	(37,582)	(18,557)	(9,217)
North Louisiana Crime Lab	128,081	287,175	(320,692)	(158,193)	(63,629)
Ouachita Parish Police Jury	738,554	1,774,068	(1,969,626)	(974,510)	(431,514)
Plaquemines 25th Judicial District Public Defender	4,725	6,459	(1,382)	(2,015)	7,787
Plaquemines Medical Center	152,382	352,451	(422,722)	(201,826)	(119,715)
Plaquemines Parish District Attorney of the 25th District	1,503	2,952	(2,964)	(1,526)	(35)
Plaquemines Parish Government	894,971	1,992,669	(2,333,592)	(1,126,895)	(572,847)
Plaquemines Port, Harbor & Terminal District	210,756	592,312	(693,686)	(335,086)	(225,704)
Pointe Coupee General Hospital	455,515	1,070,852	(1,206,028)	(592,680)	(272,341)
Point Coupee HB Health & Hospice	81,964	248,086	(278,525)	(137,117)	(85,592)
Pointe Coupee Parish Library	33,277	86,442	(97,136)	(47,786)	(25,203)
Pointe Coupee Parish Police Jury	130,105	326,589	(372,589)	(182,086)	(97,981)
Pointe Coupee Parish School Board	431	1,191	(1,343)	(657)	(378)
Police Jury Association (Office)	28,259	73,190	(86,427)	(41,560)	(26,538)
Port of Iberia	15,802	38,033	(42,442)	(20,968)	(9,575)
Rapides Parish Indigent Defender Board	18,996	44,895	(52,569)	(25,353)	(14,031)
Rapides Parish Library	121,420	304,736	(338,754)	(167,422)	(80,020)
Rapides Parish Police Jury	368,725	841,671	(911,926)	(456,296)	(157,826)
Red River Parish Police Jury	107,795	274,072	(318,361)	(154,269)	(90,763)
Red River Parish School Board	138	61	50	-	249
Red River Waterway Commission	71,839	159,229	(175,017)	(87,034)	(30,983)
Richland Parish Communication District	2,178	3,483	(2,762)	(1,627)	1,272
Richland Parish District Judge	6,884	15,470	(15,610)	(8,111)	(1,367)
Richland Parish Police Jury	107,146	254,649	(284,476)	(140,416)	(63,097)
Richland Parish Tax Commission	5,453	14,050	(16,556)	(7,963)	(5,016)
Sabine Parish District Attorney	24,005	58,229	(67,110)	(32,624)	(17,500)
Sabine Parish Library	12,508	31,014	(34,645)	(17,091)	(8,214)
Sabine Parish Police Jury	161,678	415,215	(483,646)	(234,255)	(141,008)
South Toledo Bend Water District	12,590	30,014	(33,220)	(16,476)	(7,092)
St. Bernard Parish Government	665,485	1,608,625	(1,850,996)	(900,603)	(477,489)
St. Bernard Parish Library	12,043	31,097	(38,408)	(18,094)	(13,362)
St. Bernard Parish School Board	443	767	(590)	(350)	270
St. Bernard WIA	28,556	59,085	(62,153)	(31,520)	(6,032)
St. Charles Parish 29th Judicial District Attorney	86,671	211,003	(233,223)	(115,607)	(51,156)
St. Charles Parish Council	1,800,648	4,192,309	(4,764,767)	(2,332,859)	(1,104,669)
St. Charles Parish School Board	2,953	7,488	(8,478)	(4,158)	(2,195)
St. Helena Parish Police Jury	81,970	182,928	(213,811)	(103,338)	(52,251)
St. James Parish Government	529,734	1,304,358	(1,472,669)	(722,802)	(361,379)
St. James Parish School Board	27	18	-	-	45
St. John Parish Council	578,026	1,355,170	(1,528,264)	(750,663)	(345,731)
St. John the Baptist Parish 40th Judicial District Attorney	41,700	89,457	(97,543)	(48,682)	(15,068)
St. John the Baptist Parish Library	72,935	157,420	(178,391)	(87,468)	(35,504)

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF AMORTIZATION (PLAN A)  
DECEMBER 31, 2025 – DECEMBER 31, 2028

Employer	December 31, 2025	December 31, 2026	December 31, 2027	December 31, 2028	TOTAL
St. Landry Parish E911 Communications District	\$ 37,946	\$ 92,696	\$ (109,587)	\$ (52,665)	\$ (31,610)
St. Landry Parish Government	282,987	742,703	(850,442)	(414,990)	(239,742)
St. Landry Parish Sheriff	387	842	(832)	(437)	(40)
St. Martin Parish Government	202,899	480,905	(547,285)	(267,719)	(131,200)
St. Martin Parish Library	33,606	71,630	(80,834)	(39,739)	(15,337)
St. Martin Parish School Board	495	1,229	(1,143)	(620)	(39)
St. Martin Parish Water & Sewer	7,609	18,563	(22,022)	(10,559)	(6,409)
St. Mary Parish Consolidated Gravity Drainage District #1	24,989	55,483	(58,949)	(29,785)	(8,262)
St. Mary Parish E911 Communications District	23,198	55,210	(60,949)	(30,251)	(12,792)
St. Mary Parish Government	230,496	509,172	(543,398)	(273,551)	(77,281)
St. Mary Parish Library	53,299	118,061	(131,673)	(65,086)	(25,399)
St. Mary Parish Sales & Use Tax Department	22,310	52,508	(57,326)	(28,578)	(11,086)
St. Mary Parish School Board	16	14	-	-	30
St. Mary Parish Sewer District Wards 5 & 8	5,126	11,741	(13,918)	(6,692)	(3,743)
St. Mary Parish Water and Sewer Commission #3	23,901	58,356	(66,199)	(32,433)	(16,375)
St. Tammany Parish 22nd District Attorney	136,856	387,400	(436,407)	(214,609)	(126,760)
St. Tammany Parish Communications District	23,285	53,859	(61,196)	(29,938)	(13,990)
St. Tammany Parish Coroner	110,646	275,487	(294,061)	(148,193)	(56,121)
St. Tammany Parish Fire District #1	4,971	11,477	(12,918)	(6,384)	(2,854)
St. Tammany Parish Fire District #4	367	218	-	-	585
St. Tammany Parish Government	1,442,560	3,430,814	(3,885,545)	(1,905,726)	(917,897)
St. Tammany Parish Library	233,720	572,462	(654,706)	(319,458)	(167,982)
St. Tammany Parish Mosquito Abatement District #2	120,363	306,519	(365,403)	(174,986)	(113,507)
St. Tammany Parish Recreation District #1	88,936	216,848	(240,297)	(118,969)	(53,482)
St. Tammany Parish Recreation District #11	4,788	10,884	(11,988)	(5,944)	(2,260)
Tangipahoa Parish 21st Judicial District Attorney	73,812	164,951	(181,591)	(90,248)	(33,076)
Tangipahoa Parish 21st Judicial District Indigent Defender	111,924	259,478	(289,240)	(142,837)	(60,675)
Tangipahoa Parish Consolidated Gravity Drainage District	39,666	94,139	(103,972)	(51,556)	(21,723)
Tangipahoa Parish Coroner	9,493	25,168	(25,263)	(13,238)	(3,840)
Tangipahoa Parish Government	870,912	2,099,967	(2,341,879)	(1,156,680)	(527,680)
Tangipahoa Parish Library	68,910	172,503	(201,183)	(97,284)	(57,054)
Tangipahoa Parish Mosquito Abatement District #1	31,371	73,726	(75,416)	(38,843)	(9,162)
Tangipahoa Parish Sewer District #1	36,931	91,514	(106,896)	(51,676)	(30,127)
Tangipahoa Parish Sheriff	14,364	34,158	(37,990)	(18,782)	(8,250)
Tangipahoa Parish Tourist Commission	17,800	38,887	(39,627)	(20,461)	(3,401)
Tangipahoa Parish Water District	57,851	146,307	(169,250)	(82,165)	(47,257)
Tangipahoa Recreation District #3	1,407	3,594	(3,051)	(1,750)	200
Teche-Vermilion Fresh Water District	40,670	100,071	(113,471)	(55,590)	(28,320)
Tensas Parish Police Jury	34,508	82,562	(90,377)	(45,042)	(18,349)
Terrebonne Indigent Defender Board	39,993	97,117	(111,337)	(54,303)	(28,530)
Union Parish 3rd Judicial Clerks' Fund	9,596	21,575	(23,856)	(11,836)	(4,521)
Union Parish Police Jury	152,092	365,214	(409,258)	(201,663)	(93,615)
Vermilion Parish 7th Ward Drainage District #2	11,414	30,776	(39,407)	(18,270)	(15,487)
Vermilion Parish Communication District	22,065	39,027	(37,108)	(19,826)	4,158
Vermilion Parish Library	25,121	63,118	(71,261)	(34,955)	(17,977)
Vermilion Parish Police Jury	193,114	465,382	(512,183)	(254,375)	(108,062)
Vermilion Parish Tourist Commission	2,799	6,714	(7,452)	(3,687)	(1,626)
Vermilion Parish Waterworks District #1	25,662	63,668	(70,216)	(34,820)	(15,706)
Washington Parish Police Jury	224,777	541,881	(611,017)	(300,146)	(144,505)
Webster Parish Police Jury	157,613	364,492	(408,689)	(201,241)	(87,825)
West Baton Rouge Natural Gas & Water	104,967	260,258	(310,054)	(148,383)	(93,212)

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUPPLEMENTARY INFORMATION  
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DECEMBER 31, 2025 – DECEMBER 31, 2028

Employer	December 31, 2025	December 31, 2026	December 31, 2027	December 31, 2028	TOTAL
West Baton Rouge Parish 18th Judicial Court	\$ 7,284	\$ 12,997	\$ (10,464)	\$ (6,132)	\$ 3,685
West Baton Rouge Parish Council	397,704	974,003	(1,104,932)	(541,401)	(274,626)
West Baton Rouge Parish Library	31,224	64,536	(52,864)	(30,611)	12,285
West Baton Rouge Parish School Board	482	1,128	(1,251)	(619)	(260)
West Calcasieu Cameron Hospital	1,772,145	4,294,900	(4,931,077)	(2,402,298)	(1,266,330)
West Carroll Parish Library	4,035	11,174	(13,099)	(6,323)	(4,213)
West Carroll Parish Police Jury	60,959	153,574	(180,653)	(86,979)	(53,099)
West Ouachita Parish Sewer District #5	21,143	54,133	(61,264)	(30,063)	(16,051)
Winn Parish 8th Judicial District Court	5,812	11,661	(14,058)	(6,690)	(3,275)
Winn Parish District Attorney	7,856	25,481	(28,693)	(14,051)	(9,407)
Winn Parish Police Jury	48,534	111,542	(128,891)	(62,642)	(31,457)
Winn Parish School Board	238	562	(627)	(306)	(133)
	<u>\$ 37,355,619</u>	<u>\$ 89,769,726</u>	<u>\$ (101,881,881)</u>	<u>\$ (49,902,245)</u>	<u>\$ (24,658,781)</u>

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUPPLEMENTARY INFORMATION  
SCHEDULE OF AMORTIZATION (PLAN B)  
DECEMBER 31, 2025 – DECEMBER 31, 2028

Employer	December 31, 2025	December 31, 2026	December 31, 2027	December 31, 2028	TOTAL
34th Judicial District Indigent Defender	\$ 5,072	\$ 8,504	\$ (10,738)	\$ (5,078)	\$ (2,240)
Abbeville Harbor & Terminal District	7,410	14,379	(14,640)	(7,728)	(579)
Acadia Soil & Water District	3,533	7,034	(6,120)	(3,351)	1,096
Ascension Parish Government	894,904	1,698,614	(1,856,809)	(934,627)	(197,918)
Ascension Parish Library	117,960	250,135	(294,046)	(144,060)	(70,011)
Assumption Waterworks #1	42,010	81,354	(92,400)	(45,824)	(14,860)
Audubon Regional Library	7,593	15,390	(21,985)	(10,118)	(9,120)
Avoyelles Coroner's Office	3,306	6,820	(7,182)	(3,664)	(720)
Avoyelles District Attorney's Office	21,361	38,915	(42,772)	(21,397)	(3,893)
Avoyelles Parish Police Jury	48,190	83,138	(76,070)	(41,587)	13,671
Bayou Lafourche Fresh Water District	27,982	56,746	(69,375)	(33,306)	(17,953)
Berwick Bayou Vista Waterworks	7,959	16,598	(17,636)	(8,767)	(1,846)
Calcasieu Soil & Water District	5,285	11,306	(13,081)	(6,312)	(2,802)
Cameron Mosquito Abatement District #1	17,431	32,660	(39,955)	(19,706)	(9,570)
City Court of Denham Springs	6,851	16,929	(24,404)	(10,656)	(11,280)
City Court of Hammond	33,395	64,159	(68,839)	(34,829)	(6,114)
City of Bossier	12,049	19,825	(18,974)	(10,218)	2,682
Crescent Soil & Water District	1,499	2,861	(2,990)	(1,523)	(153)
Denham Springs Ward Two Marshall	4,913	5,035	1,747	-	11,695
Desoto 42nd District Attorney	6,271	10,223	(9,406)	(5,226)	1,862
Desoto Parish Library	38,178	72,184	(75,829)	(38,848)	(4,315)
Desoto Parish Police Jury	242,668	516,310	(610,746)	(298,068)	(149,836)
Evangeline Soil & Water District	2,139	4,454	(4,729)	(2,406)	(542)
Gulf Coast Soil & Water District	5,650	7,726	(8,195)	(4,185)	996
Iberia Soil & Water District	1,413	2,293	(1,713)	(1,040)	953
Jefferson Davis Soil & Water District	2,527	5,876	(7,467)	(3,519)	(2,583)
Lafourche 17th Indigent Defender Board	15,458	25,269	(13,873)	(10,350)	16,504
Lafourche/Terrebonne Soil & Water District	2,887	5,559	(6,835)	(3,084)	(1,473)
Livingston Parish Council	246,493	464,920	(490,543)	(250,817)	(29,947)
Livingston Parish Library	85,257	164,893	(185,702)	(91,090)	(26,642)
Livingston Parish Sheriff	6,998	12,908	(12,129)	(6,811)	966
Louisiana School Board Association	10,186	12,239	(15,102)	(6,837)	486
Madison Parish Soil & Water District	2,863	8,069	(10,340)	(4,789)	(4,197)
North Caddo Medical Center	457,083	920,863	(907,220)	(486,591)	(15,865)
Northeast Soil & Water District	3,328	5,020	(5,293)	(2,641)	414
St. Charles 29th Judicial District Public Defender	2,283	14,321	(21,528)	(9,450)	(14,374)
St. James Parish Hospital	407,136	786,842	(861,210)	(432,873)	(100,105)
St. John Parish Public Defender	1,451	9,397	(25,200)	(9,110)	(23,462)
St. Landry Soil & Water District	1,652	3,794	(5,196)	(2,478)	(2,228)
St. Mary Soil & Water District	1,407	2,797	(3,025)	(1,527)	(348)
St. Mary Water & Sewer District #4	27,339	56,983	(60,618)	(30,998)	(7,294)
St. Mary Waterworks District # 5	10,703	16,639	(17,098)	(8,803)	1,441
Tangipahoa Soil & Water	1,584	7,602	(8,964)	(4,380)	(4,158)
Terrebonne Parish 32nd Judicial District Attorney	8,164	18,109	(20,054)	(10,237)	(4,018)
Terrebonne Consolidated Government	1,212,272	2,257,942	(2,461,547)	(1,242,140)	(233,473)
Terrebonne Consolidated Waterworks	177,916	335,597	(365,422)	(184,738)	(36,647)
Terrebonne Recreation District #10	2,243	4,371	(5,311)	(2,443)	(1,140)
Terrebonne Sales & Use	11,504	22,024	(24,834)	(12,387)	(3,693)
Upper Delta Soil and Water District	493	-	-	-	493
Vermilion Soil & Water District	4,215	8,814	(10,784)	(5,426)	(3,181)
Vernon Parish 30th Judicial District Attorney	11,621	22,774	(21,080)	(11,411)	1,904
Vernon Parish Police Jury	155,635	299,478	(351,419)	(172,758)	(69,064)
West Carroll Soil & Water District	1,518	2,712	(2,636)	(1,403)	191
West Feliciana Parish Consolidated Waterworks #13	15,970	25,745	(26,748)	(13,731)	1,236
West Feliciana Police Jury	79,377	146,574	(150,210)	(77,326)	(1,585)
	<u>\$ 4,532,585</u>	<u>\$ 8,711,723</u>	<u>\$ (9,484,275)</u>	<u>\$ (4,792,672)</u>	<u>\$ (1,032,639)</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

September 4, 2025

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedule of employer allocations and the employer pension schedules of the Parochial Employees' Retirement System of Louisiana (the System), as of December 31, 2024, and the related notes to the schedules and have issued our report thereon dated September 4, 2025.

### Report on Internal Control Over Financial Reporting

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

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

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

### **Report on Compliance and Other Matters**

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

### **Purpose of this Report**

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

*Duplantier, Chapman, Hogan and Parker, LLP*

Metairie, Louisiana

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
SUMMARY SCHEDULE OF FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2024

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, 2024 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