

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

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA

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## INDEPENDENT AUDITOR'S REPORT

August 14, 2024

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

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

#### *Opinion*

We have audited the accompanying schedules of employer allocations of the Parochial Employees' Retirement System of Louisiana (the System) as of and for the year ended December 31, 2023, and the related notes. We have also audited the totals for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense, included in the accompanying schedules of pension amounts by employer of the Parochial Employees' Retirement System of Louisiana, as of and for the year ended December 31, 2023, and the related notes to the schedules.

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the totals of all participating entities of the Parochial Employees' Retirement System of Louisiana as of and for the year ended December 31, 2023, in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

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

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

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

As disclosed in Note 6 to the schedules, the total pension liability for the Parochial Employees' Retirement System of Louisiana for Plan A and Plan B was \$4,847,819,779 and \$442,186,112, respectively, at December 31, 2023. The actuarial valuations were based on various assumptions made by the System's actuary. Because actual experience may differ from the assumptions used in the actuarial valuation, there is a risk that the total pension liability at December 31, 2023 could be understated or overstated. Our opinion is not modified with respect to this matter.

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

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

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

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

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

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

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

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

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

### ***Supplementary Information***

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

## ***Other Information***

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Parochial Employees' Retirement System of Louisiana as of and for the year ended December 31, 2023, and our report thereon, dated June 14, 2024, expressed an unmodified opinion on those financial statements.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated August 14, 2024, on our consideration of the Parochial Employees' Retirement System of Louisiana's internal control over financial reporting and on our tests of its compliance with certain provisions of laws regulations, contracts, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Parochial Employees' Retirement System of Louisiana's internal control over financial reporting and compliance.

### **Restriction on Use**

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

*Duplantier, Chapman, Hogan and Parker, LLP*

New Orleans, Louisiana

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

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

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

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

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

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

(Continued)

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

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

(Continued)

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

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

See accompanying notes.

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

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

(Continued)

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

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

| Employer  | Net Pension Liability | 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) |  |  |  |
|   |                       |  |   |                        |                       |                                      |  |   |                        |                       |                                     |   |   |  |  |  |  |
| 15th Judicial District Court                              | \$ 276,209            | \$ 130,794   | \$ 445,152  | \$ -                   | \$ -                  | \$ 575,946                           | \$ 74,140  | \$ -  | \$ 48,121              | \$ 6,051              | \$ 128,312                          | \$ 109,264                                  | \$ (9,465)  | \$ 99,799                                |  |  |  |
| 16th Judicial District Attorney                           | 283,923               | 134,446  | 457,583   | -                      | 355                   | 592,384                              | 76,210   | -   | 49,465                 | 4,390                 | 130,065                             | 112,315                                     | (25,140)  | 87,175                                   |  |  |  |
| 5th Judicial District Attorney                            | 49,308                | 23,349   | 79,467  | -                      | 4,915                 | 107,731                              | 13,235   | -   | 8,591                  | -                     | 21,826                              | 19,506                                      | 1,479   | 20,985                                   |  |  |  |
| Acadia Parish Communications District                     | 8,263                 | 3,913  | 13,317  | -                      | 68                    | 17,298                               | 2,218  | -   | 1,440                  | 10                    | 3,668                               | 3,269                                       | (102)   | 3,167                                    |  |  |  |
| Acadia Parish Library                                     | 76,346                | 36,152   | 123,043   | -                      | 103                   | 159,298                              | 20,493   | -   | 13,301                 | 1,710                 | 35,504                              | 30,201                                      | (2,563)   | 27,638                                   |  |  |  |
| Acadia Parish Police Jury                                 | 449,574               | 212,887  | 724,554   | -                      | 322                   | 937,763                              | 120,675  | -   | 78,325                 | 15,729                | 214,729                             | 177,845                                     | (1,789)   | 176,056                                  |  |  |  |
| Acadiana Crime Lab  | 228,014               | 107,972  | 367,478   | -                      | 232                   | 475,682                              | 61,203   | -   | 39,725                 | 14,466                | 115,394                             | 90,199                                      | (18,005)  | 72,194                                   |  |  |  |
| Allen Parish 33rd Judicial Indigent Defender Board        | 20,540                | 9,726  | 33,103  | -                      | 1,562                 | 44,391                               | 5,513  | -   | 3,578                  | 375                   | 9,466                               | 8,125                                       | 303   | 8,428                                    |  |  |  |
| Allen Parish Ambulance Service                            | 172,066               | 81,479   | 277,310   | -                      | 1,592                 | 360,381                              | 46,186   | -   | 29,978                 | 679                   | 76,843                              | 68,067                                      | 4,630   | 72,697                                   |  |  |  |
| Allen Parish Coroner                                      | 2,747                 | 1,301  | 4,427   | -                      | -                     | 5,728                                | 737  | -   | 479                    | 614                   | 1,830                               | 1,087                                       | (297)   | 790                                      |  |  |  |
| Allen Parish District Attorney                            | 42,295                | 20,028   | 68,165  | -                      | 220                   | 88,413                               | 11,353   | -   | 7,369                  | 2,316                 | 21,038                              | 16,731                                      | (5,044)   | 11,687                                   |  |  |  |
| Allen Parish Library                                      | 59,107                | 27,989   | 95,259  | -                      | 43                    | 123,291                              | 15,865   | -   | 10,298                 | 6,999                 | 33,162                              | 23,382                                      | (6,175)   | 17,207                                   |  |  |  |
| Allen Parish Police Jury                                  | 174,149               | 82,465   | 280,666   | -                      | 3,712                 | 366,843                              | 46,745   | -   | 30,340                 | 80                    | 77,165                              | 68,891                                      | 3,838   | 72,729                                   |  |  |  |
| Assumption Parish Police Jury                             | 312,886               | 148,161  | 504,262   | -                      | 491                   | 652,914                              | 83,985   | -   | 54,511                 | 190                   | 138,686                             | 123,773                                     | (13,526)  | 110,247                                  |  |  |  |
| Avoyelles Parish 12th Judicial District Indigent Defender | 18,738                | 8,873  | 30,199  | -                      | 1,056                 | 40,128                               | 5,030  | -   | 3,265                  | 426                   | 8,721                               | 7,413                                       | (308)   | 7,105                                    |  |  |  |
| Bayou Vermillion District                                 | 75,374                | 35,692   | 121,476   | -                      | 14,418                | 171,586                              | 20,232   | -   | 13,132                 | 6,189                 | 39,553                              | 29,817                                      | (5,473)   | 24,344                                   |  |  |  |
| Beauregard Parish Communications District                 | 29,268                | 13,859   | 47,169  | -                      | 190                   | 61,218                               | 7,856  | -   | 5,099                  | 2,138                 | 15,093                              | 11,578                                      | 1,316   | 12,894                                   |  |  |  |
| Beauregard Parish District Attorney                       | 20,842                | 9,869  | 33,590  | -                      | 206                   | 43,665                               | 5,594  | -   | 3,631                  | 346                   | 9,571                               | 8,245                                       | 705   | 8,950                                    |  |  |  |
| Beauregard Parish Library                                 | 87,449                | 41,410   | 140,937   | -                      | 155                   | 182,502                              | 23,473   | -   | 15,236                 | 827                   | 39,536                              | 34,594                                      | 1,856   | 36,450                                   |  |  |  |
| Beauregard Parish Police Jury                             | 380,431               | 180,146  | 613,119   | -                      | -                     | 793,265                              | 102,115  | -   | 66,279                 | 7,453                 | 175,847                             | 150,492                                     | (15,881)  | 134,611                                  |  |  |  |
| Bienville Parish Library                                  | 67,208                | 31,825   | 108,315   | -                      | 681                   | 140,821                              | 18,040   | -   | 11,709                 | -                     | 29,749                              | 26,586                                      | 562   | 27,148                                   |  |  |  |
| Bienville Parish Police Jury                              | 211,841               | 100,313  | 341,412   | -                      | 2,680                 | 444,405                              | 56,862   | -   | 36,907                 | 916                   | 94,685                              | 83,801                                      | (6,464)   | 77,337                                   |  |  |  |
| Bossier Parish Communications District                    | 134,197               | 63,546   | 216,277   | -                      | 6,696                 | 286,519                              | 36,021   | -   | 23,380                 | -                     | 59,401                              | 53,086                                      | 4,877   | 57,963                                   |  |  |  |
| Bossier Parish EMS  | 371,002               | 175,681  | 597,924   | -                      | 11,617                | 785,222                              | 99,584   | -   | 64,636                 | 20,842                | 185,062                             | 146,763                                     | 1,959   | 148,722                                  |  |  |  |
| Bossier Parish Police Jury                                | 1,578,171             | 747,312  | 2,543,451   | -                      | 1,816                 | 3,292,579                            | 423,612  | -   | 274,950                | 49,196                | 747,758                             | 624,300                                     | 6,284   | 630,584                                  |  |  |  |
| Caddo Parish Commission                                   | 2,001,072             | 947,569  | 3,225,018   | -                      | 1,719                 | 4,174,306                            | 537,127  | -   | 348,628                | 10,387                | 896,142                             | 791,593                                     | (41,976)  | 749,617                                  |  |  |  |
| Caddo Parish Coroner                                      | 95,826                | 45,376   | 154,437   | -                      | -                     | 199,813                              | 25,722   | -   | 16,695                 | 2,926                 | 45,343                              | 37,907                                      | (3,227)   | 34,680                                   |  |  |  |
| Caddo Parish District Attorney                            | 489,342               | 231,718  | 788,645   | -                      | -                     | 1,020,363                            | 131,349  | -   | 85,254                 | 7,860                 | 224,463                             | 193,576                                     | (6,599)   | 186,977                                  |  |  |  |
| Caddo/Bossier Port Commission                             | 299,182               | 141,672  | 482,176   | -                      | 2,568                 | 626,416                              | 80,306   | -   | 52,124                 | 435                   | 132,865                             | 118,352                                     | 21,862  | 140,214                                  |  |  |  |
| Calcasieu Parish Police Jury                              | 6,597,407             | 3,124,074  | 10,632,678  | -                      | -                     | 13,756,752                           | 1,770,875  | -   | 1,149,406              | 399,862               | 3,320,143                           | 2,609,831                                   | 63,433  | 2,673,264                                |  |  |  |
| Calcasieu Parish Waterworks District #7                   | 42,027                | 19,901   | 67,733  | -                      | -                     | 87,634                               | 11,281   | -   | 7,322                  | 570                   | 19,173                              | 16,625                                      | (604)   | 16,021                                   |  |  |  |
| Calcasieu Regional Airport                                | 147,109               | 69,661   | 237,087   | -                      | 2,008                 | 308,756                              | 39,487   | -   | 25,629                 | 1,168                 | 66,284                              | 58,194                                      | 3,032   | 61,226                                   |  |  |  |
| Calcasieu-Sulphur Parks & Recreation                      | 330,758               | 156,624  | 533,064   | -                      | -                     | 689,688                              | 88,782   | -   | 57,625                 | 11,512                | 157,919                             | 130,843                                     | 394   | 131,237                                  |  |  |  |
| Caldwell Parish District Attorney                         | 6,849                 | 3,243  | 11,038  | -                      | 128                   | 14,409                               | 1,838  | -   | 1,193                  | 1,060                 | 4,091                               | 2,709                                       | (2,407)   | 302                                      |  |  |  |
| Caldwell Parish Library                                   | 15,361                | 7,274  | 24,756  | -                      | 124                   | 32,154                               | 4,123  | -   | 2,676                  | 31                    | 6,830                               | 6,076                                       | (260)   | 5,816                                    |  |  |  |
| Caldwell Parish Police Jury                               | 112,930               | 53,476   | 182,003   | -                      | 703                   | 236,182                              | 30,313   | -   | 19,675                 | 12,462                | 62,450                              | 44,673                                      | (9,581)   | 35,092                                   |  |  |  |
| Cameron Parish Ambulance District #2                      | 209,464               | 99,187   | 337,581   | -                      | -                     | 436,768                              | 56,224   | -   | 36,493                 | 4,799                 | 97,516                              | 82,861                                      | (2,185)   | 80,676                                   |  |  |  |
| Cameron Parish Police Jury                                | 740,577               | 350,686  | 1,193,547   | -                      | -                     | 1,544,233                            | 198,785  | -   | 129,024                | 26,339                | 354,148                             | 292,961                                     | 21,789  | 314,750                                  |  |  |  |

(Continued)

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

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

(Continued)

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

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

(Continued)

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

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

(Continued)

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

| Employer   | Net Pension Liability | 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 | 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 Plan Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion | Total Employer Pension Expense (Benefit) |  |
|  |                       |  |   |                        |                       |                                      |  |   |                        |                       |                                     |   |   |  |  |
| St. Mary Parish Consolidated Gravity Drainage District #1  | \$ 68,398             | \$ 32,388  | \$ 110,233  | \$ -                   | \$ 4,507              | \$ 147,128                           | \$ 18,359  | \$ -  | \$ 11,916              | \$ -                  | \$ 30,275                           | \$ 27,057                                   | \$ 2,986  | \$ 30,043                                |  |
| St. Mary Parish E911 Communications District               | 62,812                | 29,743   | 101,231   | -                      | -                     | 130,974                              | 16,860   | -   | 10,943                 | 1,909                 | 29,712                              | 24,847                                      | (8,731)   | 16,116                                   |  |
| St. Mary Parish Government                                 | 616,203               | 291,791  | 993,100   | -                      | 23,251                | 1,308,142                            | 165,401  | -   | 107,355                | 9,018                 | 281,774                             | 243,760                                     | (32,246)  | 211,514                                  |  |
| St. Mary Parish Library                                    | 131,822               | 62,422   | 212,451   | -                      | 7,204                 | 282,077                              | 35,384   | -   | 22,966                 | 3,671                 | 62,021                              | 52,147                                      | (8,741)   | 43,406                                   |  |
| St. Mary Parish Sales & Use Tax Department                 | 60,890                | 28,833   | 98,134  | -                      | 251                   | 127,218                              | 16,344   | -   | 10,608                 | 438                   | 27,390                              | 24,087                                      | (1,218)   | 22,869                                   |  |
| St. Mary Parish School Board                               | -                     | -  | -   | -                      | 48                    | 48                                   | -  | -   | -                      | 39                    | 39                                  | -   | (48)  | (48)                                     |  |
| St. Mary Parish Sewer District Wards 5 & 8                 | 11,147                | 5,278  | 17,965  | -                      | 821                   | 24,064                               | 2,992  | -   | 1,942                  | 181                   | 5,115                               | 4,410                                       | 697   | 5,107                                    |  |
| St. Mary Parish Water and Sewer Commission #3              | 62,036                | 29,376   | 99,979  | -                      | 1,767                 | 131,122                              | 16,652   | -   | 10,808                 | 798                   | 28,258                              | 24,540                                      | 2,731   | 27,271                                   |  |
| St. Tammany Parish 22nd District Attorney                  | 420,566               | 199,151  | 677,803   | -                      | 27,462                | 904,416                              | 112,888  | -   | 73,271                 | 51,474                | 237,633                             | 166,369                                     | 4,799   | 171,168                                  |  |
| St. Tammany Parish Communications District                 | 56,713                | 26,855   | 91,401  | -                      | 4,481                 | 122,737                              | 15,223   | -   | 9,881                  | -                     | 25,104                              | 22,435                                      | 3,426   | 25,861                                   |  |
| St. Tammany Parish Coroner                                 | 335,744               | 158,985  | 541,100   | -                      | 6,000                 | 706,085                              | 90,120   | -   | 58,494                 | 18,386                | 167,000                             | 132,815                                     | (21,484)  | 111,331                                  |  |
| St. Tammany Parish Fire District #1                        | 12,879                | 6,099  | 20,756  | -                      | 659                   | 27,514                               | 3,457  | -   | 2,244                  | 348                   | 6,049                               | 5,095                                       | 285   | 5,380                                    |  |
| St. Tammany Parish Fire District #4                        | -                     | -  | -   | -                      | 1,010                 | 1,010                                | -  | -   | -                      | -                     | -                                   | -   | 157   | 157                                      |  |
| St. Tammany Parish Government                              | 3,671,002             | 1,738,332  | 5,916,351   | -                      | 26,797                | 7,681,480                            | 985,369  | -   | 639,565                | 9,428                 | 1,634,362                           | 1,452,191                                   | (27,657)  | 1,424,534                                |  |
| St. Tammany Parish Library                                 | 594,381               | 281,457  | 957,930   | -                      | 3,096                 | 1,242,483                            | 159,543  | -   | 103,553                | 6,412                 | 269,508                             | 235,128                                     | (308)   | 234,820                                  |  |
| St. Tammany Parish Mosquito Abatement District #2          | 283,430               | 134,213  | 456,789   | -                      | 311                   | 591,313                              | 76,078   | -   | 49,379                 | 5,118                 | 130,575                             | 112,121                                     | (4,138)   | 107,983                                  |  |
| St. Tammany Parish Recreation District #1                  | 243,302               | 115,211  | 392,117   | -                      | 1,311                 | 508,639                              | 65,307   | -   | 42,388                 | 5,908                 | 113,603                             | 96,247                                      | 7,528   | 103,775                                  |  |
| St. Tammany Parish Recreation District #11                 | 12,262                | 5,807  | 19,763  | -                      | 430                   | 26,000                               | 3,291  | -   | 2,136                  | 158                   | 5,585                               | 4,851                                       | 53  | 4,904                                    |  |
| Tangipahoa Parish 21st Judicial District Attorney          | 188,851               | 89,426   | 304,360   | -                      | 7,302                 | 401,088                              | 50,691   | -   | 32,902                 | 1,962                 | 85,555                              | 74,706                                      | 8,761   | 83,467                                   |  |
| Tangipahoa Parish 21st Judicial District Indigent Defender | 287,522               | 136,150  | 463,383   | -                      | 5,384                 | 604,917                              | 77,177   | -   | 50,092                 | 118                   | 127,387                             | 113,739                                     | 5,840   | 119,579                                  |  |
| Tangipahoa Parish Consolidated Gravity Drainage District   | 106,473               | 50,418   | 171,597   | -                      | 1,002                 | 223,017                              | 28,580   | -   | 18,550                 | 637                   | 47,767                              | 42,119                                      | (3,320)   | 38,799                                   |  |
| Tangipahoa Parish Coroner                                  | 36,245                | 17,163   | 58,415  | -                      | -                     | 75,578                               | 9,729  | -   | 6,315                  | 4,765                 | 20,809                              | 14,338                                      | (2,179)   | 12,159                                   |  |
| Tangipahoa Parish Government                               | 2,330,490             | 1,103,558  | 3,755,922   | -                      | 26,336                | 4,885,816                            | 625,550  | -   | 406,020                | 29,578                | 1,061,148                           | 921,906                                     | 19,594  | 941,500                                  |  |
| Tangipahoa Parish Library                                  | 169,802               | 80,406   | 273,660   | -                      | 160                   | 354,226                              | 45,578   | -   | 29,583                 | 4,750                 | 79,911                              | 67,171                                      | 4,029   | 71,200                                   |  |
| Tangipahoa Parish Mosquito Abatement District #1           | 98,361                | 46,577   | 158,523   | -                      | 496                   | 205,596                              | 26,402   | -   | 17,137                 | 3,225                 | 46,764                              | 38,910                                      | (2,986)   | 35,924                                   |  |
| Tangipahoa Parish Sewer District #1                        | 90,024                | 42,629   | 145,086   | -                      | 1,385                 | 189,100                              | 24,164   | -   | 15,684                 | 795                   | 40,643                              | 35,612                                      | 2,466   | 38,078                                   |  |
| Tangipahoa Parish Sheriff                                  | 38,056                | 18,020   | 61,332  | -                      | 1,049                 | 80,401                               | 10,215   | -   | 6,630                  | 137                   | 16,982                              | 15,054                                      | 1,729   | 16,783                                   |  |
| Tangipahoa Parish Tourist Commission                       | 52,390                | 24,808   | 84,434  | -                      | 1,111                 | 110,353                              | 14,063   | -   | 9,127                  | 175                   | 23,365                              | 20,725                                      | (469)   | 20,256                                   |  |
| Tangipahoa Parish Water District                           | 147,534               | 69,862   | 237,772   | -                      | 1,761                 | 309,395                              | 39,601   | -   | 25,703                 | 4,316                 | 69,620                              | 58,362                                      | 1,306   | 59,668                                   |  |
| Tangipahoa Recreation District #3                          | 6,573                 | 3,112  | 10,593  | -                      | -                     | 13,705                               | 1,764  | -   | 1,145                  | 917                   | 3,826                               | 2,600                                       | (423)   | 2,177                                    |  |
| Teche-Vermilion Fresh Water District                       | 106,249               | 50,312   | 171,235   | -                      | 160                   | 221,707                              | 28,519   | -   | 18,511                 | 4,328                 | 51,358                              | 42,030                                      | (6,831)   | 35,199                                   |  |
| Tensas Parish Police Jury                                  | 95,878                | 45,401   | 154,522   | -                      | -                     | 199,923                              | 25,736   | -   | 16,704                 | 2,314                 | 44,754                              | 37,928                                      | (6,123)   | 31,805                                   |  |
| Terrebonne Indigent Defender Board                         | 100,748               | 47,707   | 162,371   | -                      | 1,833                 | 211,911                              | 27,043   | -   | 17,552                 | 475                   | 45,070                              | 39,855                                      | 1,547   | 41,402                                   |  |
| Union Parish 3rd Judicial Clerks' Fund                     | 22,338                | 10,578   | 36,000  | -                      | 907                   | 47,485                               | 5,996  | -   | 3,892                  | 537                   | 10,425                              | 8,836                                       | (147)   | 8,689                                    |  |
| Union Parish Police Jury                                   | 400,325               | 189,566  | 645,182   | -                      | -                     | 834,748                              | 107,455  | -   | 69,745                 | 14,413                | 191,613                             | 158,362                                     | (8,532)   | 149,830                                  |  |
| Vermilion Parish 7th Ward Drainage District #2             | 21,758                | 10,303   | 35,067  | -                      | 55                    | 45,425                               | 5,840  | -   | 3,791                  | 371                   | 10,002                              | 8,607                                       | (191)   | 8,416                                    |  |
| Vermilion Parish Communication District                    | 58,825                | 27,855   | 94,805  | -                      | 14,543                | 137,203                              | 15,790   | -   | 10,249                 | 22                    | 26,061                              | 23,270                                      | 10,676  | 33,946                                   |  |
| Vermilion Parish Library                                   | 67,366                | 31,900   | 108,570   | -                      | 412                   | 140,882                              | 18,082   | -   | 11,737                 | 2,957                 | 32,776                              | 26,649                                      | (3,971)   | 22,678                                   |  |
| Vermilion Parish Police Jury                               | 530,197               | 251,064  | 854,489   | -                      | 1,883                 | 1,107,436                            | 142,315  | -   | 92,371                 | 28,793                | 263,479                             | 209,737                                     | (25,807)  | 183,930                                  |  |
| Vermilion Parish Tourist Commission                        | 7,512                 | 3,557  | 12,107  | -                      | 15                    | 15,679                               | 2,016  | -   | 1,309                  | 93                    | 3,418                               | 2,972                                       | (228)   | 2,744                                    |  |

(Continued)

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

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

See accompanying notes.

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

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

(Continued)

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

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

See accompanying notes.

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

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

Basis of Accounting:

The System's employer pension schedules are prepared using the accrual basis of accounting. Members' earnable compensation, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed. The member's earnable compensation is attributed to the employer for which the member is employed as of December 31, 2023.

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

System Employees:

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Pension Amount Netting:

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

Plan Fiduciary Net Position:

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

2. PLAN DESCRIPTION:

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

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

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

Eligibility Requirements:

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

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

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

2. PLAN DESCRIPTION: (Continued)

Retirement Benefits:

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

For employees hired prior to January 1, 2007:

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

For employees hired after January 1, 2007:

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

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

For employees hired prior to January 1, 2007:

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

For employees hired after January 1, 2007:

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

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

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

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

2. PLAN DESCRIPTION: (Continued)

Survivor Benefits:

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

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

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

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

Deferred Retirement Option Plan:

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

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

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

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

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

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

2. PLAN DESCRIPTION: (Continued)

Deferred Retirement Option Plan: (Continued)

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

Disability Benefits:

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

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

Cost of Living Increases:

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

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

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

3. EMPLOYER CONTRIBUTIONS:

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

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

4. SCHEDULE OF EMPLOYER ALLOCATIONS:

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

The allocation method used in determining each employer's proportion was based on each employer's contributions to the plan during the fiscal year ended December 31, 2023 as compared to the total of all employers' contributions received by the plan during the fiscal year ended December 31, 2023.

5. SCHEDULE OF PENSION AMOUNTS BY EMPLOYER:

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

6. ACTUARIAL METHODS AND ASSUMPTIONS:

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

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

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

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

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

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

|                                  |   |
|----------------------------------|---|
| Valuation Date                   | December 31, 2023   |
| Actuarial Cost Method            | Plan A – Entry Age Normal<br>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%<br>Plan B – 4.25%  |
| Cost of Living Adjustments       | The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increase not yet authorized by the Board of Trustees.   |
| Mortality                        | Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2021 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2021 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2021 scale for disabled annuitants. |
| Inflation Rate                   | 2.30%   |

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

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

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

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.40% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.50% for the year ended December 31, 2023.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2023 are summarized in the following table:

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

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

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

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

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

7. SENSITIVITY TO CHANGES IN DISCOUNT RATE:

The following presents the net pension liability/(asset) of the participating employers as of December 31, 2023 calculated using the discount rate of 6.40%, as well as what the employers' net pension liability/(asset) would be if it were calculated using a discount rate that is one percentage point lower 5.40% or one percentage point higher 7.40% than the current rate.

| Changes in Discount Rate      |                       |                      |                         |
|-------------------------------|-----------------------|----------------------|-------------------------|
| Plan A                        |                       |                      |                         |
|                               | 1%                    | Current              | 1%                      |
|                               | Decrease              | Discount Rate        | Increase                |
|                               | 5.40%                 | 6.40%                | 7.40%                   |
| Net Pension Liability/(Asset) | <u>\$ 679,784,535</u> | <u>\$ 95,272,222</u> | <u>\$ (395,367,826)</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>\$ 57,401,440</u> | <u>\$ 1,003,096</u> | <u>\$ (46,198,552)</u> |

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
NOTES TO EMPLOYER PENSION SCHEDULES  
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8. CHANGE IN NET PENSION LIABILITY:

The changes in the net pension liability for the year ended December 31, 2023 were recognized in the current reporting period as pension expense except as follows:

*Differences between Expected and Actual Experience:*

Differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The difference between expected and actual experience resulted in deferred inflows of resources, deferred outflows of resources, and a net pension expense (benefit) for Plan A and Plan B as of December 31, 2023 as follows:

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

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

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

8. CHANGE IN NET PENSION LIABILITY: (Continued)

*Differences between Projected and Actual Investment Earnings:*

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

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

  

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

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

8. CHANGE IN NET PENSION LIABILITY: (Continued)

*Changes of Assumptions: (Continued)*

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

  

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

*Change in Proportion:*

Changes in the employers' proportionate shares of the collective net pension liability and collective deferred outflows of resources and deferred inflows of resources since the prior measurement date were recognized in employers' pension expense (benefit) using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided pensions through the pension plan. The unamortized amounts arising from changes in proportion are presented in the Schedule of Pension Amounts as deferred outflows or deferred inflows as of December 31, 2023.

9. CONTRIBUTIONS – PROPORTIONATE SHARE:

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

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA  
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10. RETIREMENT SYSTEM AUDIT REPORT:

The Parochial Employees' Retirement System of Louisiana issued a stand-alone audit report on its financial statements for the year ended December 31, 2023. Access to the audit report can be found on the System's website: [www.persla.org](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, 2023

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

(Continued)

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

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

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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, 2023

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

(Continued)

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

(Continued)

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

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

(Continued)

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

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

(Continued)

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

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

(Continued)

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

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

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

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

(Continued)

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

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

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

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

(Continued)

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

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

(Continued)

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

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

(Continued)

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

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

(Continued)

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

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

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

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



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

August 14, 2024

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedule of employer allocations and the employer pension schedules of the Parochial Employees' Retirement System of Louisiana (the System), as of December 31, 2023, and the related notes to the schedules and have issued our report thereon dated August 14, 2024.

### Report on Internal Control Over Financial Reporting

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

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

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

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

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

### **Purpose of this Report**

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

*Duplantier, Sharpner, Hogan and Oakes, LLP*

New Orleans, Louisiana

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

SUMMARY OF AUDITOR'S RESULTS:

1. The opinion issued on the employer pension schedules of the Parochial Employees' Retirement System of Louisiana for the year ended December 31, 2023 was unmodified.
2. The audit of the employer pension schedules disclosed no instances of noncompliance.
3. Findings Required To Be Reported Under Generally Accepted Government Auditing Standards:  
None
4. Status of Prior Year Comments:  
None