

EMPLOYER PENSION REPORT
PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM
OF LOUISIANA
BATON ROUGE, LOUISIANA
DECEMBER 31, 2021

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA

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

August 17, 2022

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, 2021, 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, 2021, 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 for the Parochial Employees' Retirement System of Louisiana as of and for the year ended December 31, 2021, 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 Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of the System and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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Responsibilities of Management for the Schedules

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

In preparing the 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 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 will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedules.

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Emphasis of Matter

As disclosed in Note 6 to the employer schedules, the total pension liability for the Parochial Employees' Retirement System of Louisiana for Plan A and Plan B was \$4,504,994,211 and \$393,510,971, respectively, at December 31, 2021. 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, 2021, could be understated or overstated.

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

Other Matters

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Parochial Employees' Retirement System of Louisiana as of and for the year ended December 31, 2021, and our report thereon, dated June 17, 2022, expressed an unmodified opinion on those financial statements.

Other Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 17, 2022, on our consideration of the Parochial Employees' Retirement System of Louisiana's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government*

Auditing Standards in considering the Parochial Employees' Retirement System of Louisiana's internal control over financial reporting and compliance.

Restriction on Use

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

Duplantier, Sharpness, Hogan and Gruber, LLP

New Orleans, Louisiana

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)
DECEMBER 31, 2021

Employer	Employer Contributions	Employer Allocation Percentage
15th Judicial District Court	\$ 224,387	0.273012 %
16th Judicial District Attorney	245,045	0.298147
5th Judicial District Attorney	58,589	0.071285
Acadia Parish Communications District	7,700	0.009369
Acadia Parish Library	67,846	0.082548
Acadia Parish Police Jury	358,248	0.435881
Acadiana Crime Lab	179,928	0.218919
Allen Parish 33rd Judicial Indigent Defender Board	14,019	0.017057
Allen Parish Ambulance Service	147,465	0.179421
Allen Parish District Attorney	37,947	0.046170
Allen Parish Library	38,439	0.046769
Allen Parish Police Jury	149,295	0.181648
Assumption Parish Police Jury	268,857	0.327119
Avoyelles Parish 12th Judicial District Indigent Defender	17,286	0.021032
Bayou Vermillion District	85,863	0.104470
Beauregard Parish Communications District	25,721	0.031295
Beauregard Parish District Attorney	19,531	0.023763
Beauregard Parish Library	70,614	0.085916
Beauregard Parish Police Jury	282,114	0.343249
Bienville Parish Library	60,764	0.073932
Bienville Parish Police Jury	193,720	0.235700
Bossier Parish Communications District	132,659	0.161407
Bossier Parish EMS	297,845	0.362389
Bossier Parish Police Jury	1,368,808	1.665432
Caddo Parish Commission	1,745,689	2.123984
Caddo Parish Coroner	73,924	0.089944
Caddo Parish District Attorney	398,493	0.484847
Caddo/Bossier Port Commission	257,734	0.313586
Calcasieu Parish Police Jury	5,256,480	6.395573
Calcasieu Parish Waterworks District #7	35,329	0.042985
Calcasieu Regional Airport	107,076	0.130280
Calcasieu-Sulphur Parks & Recreation	225,651	0.274550
Caldwell Parish District Attorney	1,499	0.001824
Caldwell Parish Library	13,896	0.016907
Caldwell Parish Police Jury	92,402	0.112426
Cameron Parish Ambulance District #2	173,830	0.211499
Cameron Parish Police Jury	622,029	0.756824
Catahoula E911 Communications District	4,704	0.005723
Catahoula Parish Library	14,226	0.017309
Catahoula Parish Police Jury	51,180	0.062271
City of Morgan City	27,296	0.033211
Claiborne Parish Office of Com Ser	12,808	0.015584
Claiborne Parish Police Jury	129,690	0.157794
Concordia Parish 7th District Attorney	46,630	0.056735

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)
DECEMBER 31, 2021

Employer	Employer Contributions	Employer Allocation Percentage
Concordia Parish Indigent Defender Board	\$ 15,582	0.018959 %
Concordia Parish Library	40,224	0.048941
Concordia Parish Police Jury	95,361	0.116026
Concordia Parish Sewer District #1	4,988	0.006069
Desoto Parish EMS	358,308	0.435954
Desoto Parish School Board	2,426	0.002952
Desoto Parish Waterworks	65,937	0.080226
East Carroll Parish Police Jury	173,947	0.211642
East Feliciana 20th Judicial District Indigent Defender Board	18,036	0.021944
East Feliciana Communications District	37,556	0.045694
East Feliciana Parish Police Jury	161,358	0.196325
Evangeline Parish Communications District	60,128	0.073158
Evangeline Parish District Attorney	45,495	0.055354
Evangeline Parish Police Jury	273,962	0.333330
Evangeline Parish Solid Waste	73,717	0.089692
Franklin Parish Communications District	13,309	0.016193
Franklin Parish Library	41,301	0.050251
Franklin Parish Police Jury	158,474	0.192816
Grant Parish Police Jury	161,341	0.196304
Greater New Orleans Expressway	609,970	0.742152
Iberia Medical Center	3,965,543	4.824887
Iberia Parish 16th Judicial District Judge	119,718	0.145661
Iberia Parish Government	734,199	0.893302
Iberia Parish School Board	1,176	0.001431
Iberville Parish District Attorney	75,209	0.091507
Iberville Parish Library	142,339	0.173184
Iberville Parish Police Jury	995,898	1.211712
Iberville Parish School Board	1,176	0.001431
Jackson Parish District Attorney	60,254	0.073311
Jackson Parish Police Jury	259,503	0.315738
Jackson Parish Recreation Department	30,244	0.036798
Jackson Parish Sales Tax	8,967	0.010910
Jefferson Davis District Attorney	55,460	0.067478
Jefferson Davis Parish Indigent Defender Board	6,262	0.007619
Jefferson Davis Parish Landfill	23,309	0.028360
Jefferson Davis Parish Library	52,038	0.063315
Jefferson Davis Parish Mosquito Abatement	45,283	0.055096
Jefferson Davis Parish Police Jury	131,227	0.159664
Jefferson Davis Parish Tourist Commission	21,921	0.026671
Jefferson Parish Government	17,461,367	21.245294
Jefferson Parish 24th Indigent Defender Board	14,936	0.018173
Jefferson Parish Finance Authority	15,548	0.018917
Jefferson Parish Housing Authority	26,229	0.031913
Jefferson Parish Retirement System	24,057	0.029270
Kolin Ruby Wise Water District (Rapides)	24,935	0.030338
Lafayette 15th Judicial District Attorney	275,289	0.334945
Lafayette Airport Commission	175,697	0.213771
Lafayette Consolidated Government	4,295,079	5.225834
Lafayette Convention & Visitors Commission	104,952	0.127695

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PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)
DECEMBER 31, 2021

Employer	Employer Contributions	Employer Allocation Percentage
Lafayette Economic Development Authority	\$ 189,272	0.230288 %
Lafourche Parish Water District #1	482,293	0.586807
Lasalle Parish Police Jury	127,211	0.154778
Lincoln Parish 3rd Judicial District Attorney	85,730	0.104308
Lincoln Parish 3rd Judicial Indigent Defender	2,756	0.003353
Lincoln Parish Police Jury	434,158	0.528241
Livingston Parish Recreation District #3	144,550	0.175874
Madison Parish Police Jury	235,306	0.286297
Monroe/West Monroe Visitors' Bureau	87,102	0.105977
Morehouse Parish Library	16,838	0.020487
Morehouse Parish Police Jury	98,718	0.120110
Natchitoches 10th Judicial Court	19,463	0.023681
Natchitoches Parish Police Jury	356,206	0.433397
Natchitoches Parish District Attorney	24,572	0.029897
Natchitoches Parish Tax Commission	36,449	0.044348
Natchitoches Port Commission	23,961	0.029153
North Louisiana Crime Lab	319,709	0.388991
Ouachita Parish Police Jury	1,727,556	2.101922
Plaquemines 25th Judicial District Public Defender	26,261	0.031952
Plaquemines Medical Center	325,965	0.396602
Plaquemines Parish District Attorney of the 25th District	7,421	0.009029
Plaquemines Parish Government	1,925,257	2.342465
Plaquemines Port, Harbor & Terminal District	328,490	0.399675
Pointe Coupee General Hospital	1,066,210	1.297261
Point Coupee HB Health & Hospice	145,496	0.177025
Pointe Coupee Parish Library	72,186	0.087829
Pointe Coupee Parish Police Jury	266,940	0.324787
Pointe Coupee Parish School Board	1,176	0.001431
Police Jury Association (Office)	54,651	0.066494
Port of Iberia	32,805	0.039914
Rapides Parish Indigent Defender Board	45,807	0.055733
Rapides Parish Library	292,388	0.355749
Rapides Parish Police Jury	952,355	1.158733
Red River Parish Police Jury	215,766	0.262523
Red River Parish School Board	1,176	0.001431
Red River Waterway Commission	172,577	0.209975
Richland Parish Communication District	7,207	0.008769
Richland Parish District Judge	14,094	0.017148
Richland Parish Police Jury	234,766	0.285640
Richland Parish Tax Commission	12,096	0.014717
Sabine Parish District Attorney	53,736	0.065381
Sabine Parish Library	27,921	0.033972
Sabine Parish Police Jury	278,825	0.339247
South Toledo Bend Water District	27,049	0.032911

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)
DECEMBER 31, 2021

Employer	Employer Contributions	Employer Allocation Percentage
St. Bernard Parish Government	\$ 1,476,916	1.796968 %
St. Bernard Parish Library	22,443	0.027306
St. Bernard Parish School Board	2,499	0.003041
St. Bernard WIA	84,990	0.103408
St. Charles Parish 29th Judicial District Attorney	208,335	0.253482
St. Charles Parish Council	3,924,433	4.774868
St. Charles Parish School Board	6,177	0.007516
St. Helena Parish Police Jury	177,678	0.216181
St. James Parish Government	1,208,457	1.470333
St. James Parish School Board	1,188	0.001445
St. John Parish Council	1,333,489	1.622460
St. John the Baptist Parish 40th Judicial District Attorney	105,683	0.128585
St. John the Baptist Parish Library	167,783	0.204142
St. Landry Parish E911 Communications District	79,226	0.096394
St. Landry Parish Government	533,370	0.648953
St. Landry Parish Sheriff	1,103	0.001342
St. Martin Parish Government	449,313	0.546680
St. Martin Parish Library	73,356	0.089252
St. Martin Parish School Board	992	0.001207
St. Martin Parish Water & Sewer	17,564	0.021370
St. Mary Parish Consolidated Gravity Drainage District #1	65,336	0.079494
St. Mary Parish E911 Communications District	51,946	0.063203
St. Mary Parish Government	684,018	0.832247
St. Mary Parish Library	113,799	0.138460
St. Mary Parish Sales & Use Tax Department	56,778	0.069082
St. Mary Parish School Board	882	0.001073
St. Mary Parish Sewer District Wards 5 & 8	9,335	0.011358
St. Mary Parish Water and Sewer Commission #3	51,551	0.062722
St. Tammany Parish 22nd District Attorney	238,762	0.290502
St. Tammany Parish Communications District	56,790	0.069097
St. Tammany Parish Coroner	278,037	0.338288
St. Tammany Parish Fire District #1	5,011	0.006097
St. Tammany Parish Fire District #4	13,575	0.016517
St. Tammany Parish Government	3,062,325	3.725939
St. Tammany Parish Library	516,608	0.628558
St. Tammany Parish Mosquito Abatement District #2	227,125	0.276344
St. Tammany Parish Recreation District #1	212,013	0.257957
St. Tammany Parish Recreation District #11	13,827	0.016823
Tangipahoa Parish 21st Judicial District Attorney	174,271	0.212036
Tangipahoa Parish 21st Judicial District Indigent Defender	266,561	0.324325
Tangipahoa Parish Consolidated Gravity Drainage District	96,471	0.117377
Tangipahoa Parish Government	1,928,978	2.346993
Tangipahoa Parish Library	144,031	0.175243
Tangipahoa Parish Mosquito Abatement District #1	76,403	0.092960
Tangipahoa Parish Sewer District #1	72,720	0.088479

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)
DECEMBER 31, 2021

Employer	Employer Contributions	Employer Allocation Percentage
Tangipahoa Parish Sheriff	\$ 33,735	0.041045 %
Tangipahoa Parish Tourist Commission	43,344	0.052737
Tangipahoa Parish Water District	118,571	0.144266
Teche-Vermilion Fresh Water District	90,799	0.110475
Tensas Parish Police Jury	76,443	0.093008
Terrebonne Indigent Defender Board	80,633	0.098106
Union Parish 3rd Judicial Clerks' Fund	19,615	0.023866
Union Parish Police Jury	339,019	0.412485
Vermilion Parish 7th Ward Drainage District #2	19,174	0.023329
Vermilion Parish Communication District	65,720	0.079962
Vermilion Parish Library	61,155	0.074407
Vermilion Parish Police Jury	474,370	0.577167
Vermilion Parish Tourist Commission	6,615	0.008048
Vermilion Parish Waterworks District #1	65,543	0.079746
Washington Parish Police Jury	506,765	0.616582
Webster Parish Police Jury	379,448	0.461675
West Baton Rouge Natural Gas & Water	234,817	0.285702
West Baton Rouge Parish 18th Judicial Court	18,662	0.022706
West Baton Rouge Parish Council	843,381	1.026144
West Baton Rouge Parish Library	88,042	0.107121
West Baton Rouge Parish School Board	1,176	0.001431
West Calcasieu Cameron Hospital	3,807,462	4.632549
West Carroll Parish Library	6,854	0.008339
West Carroll Parish Police Jury	132,209	0.160859
West Ouachita Parish Sewer District #5	41,034	0.049926
Winn Parish 8th Judicial District Court	15,094	0.018365
Winn Parish District Attorney	24,262	0.029520
Winn Parish Police Jury	99,782	0.121405
Winn Parish School Board	515	0.000627
Total	\$ 82,189,349	100.000000 %

See accompanying notes.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN B)
DECEMBER 31, 2021

Employer	Employer Contributions	Employer Allocation Percentage
34th Judicial District Indigent Defender	\$ 9,411	0.109860 %
Abbeville Harbor & Terminal District	13,771	0.160757
Acadia Soil & Water District	7,392	0.086291
Ascension Parish Government	1,699,806	19.842822
Ascension Parish Library	214,744	2.506831
Assumption Waterworks #1	78,520	0.916610
Audubon Regional Library	12,320	0.143819
Avoyelles Coroner's Office	6,375	0.074419
Avoyelles District Attorney's Office	41,000	0.478617
Avoyelles Parish Police Jury	95,469	1.114465
Bayou Lafourche Fresh Water District	51,147	0.597069
Berwick Bayou Vista Waterworks	16,094	0.187875
Calcasieu Soil & Water District	10,276	0.119958
Cameron Mosquito Abatement District #1	29,819	0.348094
City Court of Denham Springs	12,774	0.149118
City Court of Hammond	64,158	0.748954
City of Bossier	23,422	0.273419
Crescent Soil & Water District	2,921	0.034099
Denham Springs Ward Two Marshall	14,476	0.168987
Desoto 42nd District Attorney	12,013	0.140235
Desoto Parish Library	73,263	0.855242
Desoto Parish Police Jury	442,294	5.163155
Evangeline Soil & Water District	4,095	0.047803
Gulf Coast Soil & Water District	11,001	0.128421
Iberia Soil & Water District	2,882	0.033643
Jefferson Davis Soil & Water District	4,510	0.052648
Lafourche 17th Indigent Defender Board	31,418	0.366761
Lafourche/Terrebonne Soil & Water District	6,129	0.071547
Livingston Parish Council	472,546	5.516304
Livingston Parish Library	165,587	1.932993
Livingston Parish Sheriff	12,610	0.147204
Louisiana School Board Association	21,126	0.246616
Madison Parish Soil & Water District	5,246	0.061240
North Caddo Medical Center	852,820	9.955463
Northeast Soil & Water District	6,742	0.078703
St. Charles 29th Judicial District Public Defender	2,644	0.030865
St. James Parish Hospital	773,722	9.032106
St. Landry Soil & Water District	2,418	0.028227
St. Mary Soil & Water District	2,676	0.031239
St. Mary Water & Sewer District #4	51,449	0.600594
St. Mary Waterworks District # 5	21,042	0.245635
Tangipahoa Soil & Water	2,465	0.028775
Terrebonne Parish 32nd Judicial District Attorney	14,393	0.168018
Terrebonne Consolidated Government	2,300,032	26.849606
Terrebonne Consolidated Waterworks	336,325	3.926117
Terrebonne Recreation District #10	4,631	0.054060
Terrebonne Sales & Use	21,431	0.250177

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PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN B)
DECEMBER 31, 2021

Employer	Employer Contributions	Employer Allocation Percentage
Upper Delta Soil and Water District	\$ 1,003	0.011709 %
Vermilion Soil & Water District	6,583	0.076847
Vernon Parish 30th Judicial District Attorney	23,110	0.269776
Vernon Parish Police Jury	284,570	3.321951
West Carroll Soil & Water District	2,964	0.034600
West Feliciana Parish Consolidated Waterworks #13	31,158	0.363725
West Feliciana Police Jury	155,559	1.815931
 Total	\$ 8,566,352	100.000000 %

See accompanying notes.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Benefit)			
	Net Pension Liability / (Asset)	Net Difference Between Projected and Actual		Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual		Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	
		Expected and Actual Experience	Investment Earnings on Pension Plan Investments				Expected and Actual Experience	Investment Earnings on Pension Plan Investments					Employer Pension Expense	Employer Pension Expense
15th Judicial District Court	\$ (1,286,005)	\$ 77,699	\$ -	\$ 67,068	\$ 4,556	\$ 149,323	\$ 93,205	\$ 1,112,372	\$ -	\$ 11,975	\$ 1,217,552	\$ (217,547)	\$ (5,217)	\$ (222,764)
16th Judicial District Attorney	(1,404,402)	84,852	-	73,242	2,782	160,876	101,786	1,214,783	-	53,006	1,369,575	(237,576)	(33,927)	(271,503)
5th Judicial District Attorney	(335,783)	20,288	-	17,512	-	37,800	24,336	290,447	-	7,509	322,292	(56,803)	(3,325)	(60,128)
Acadia Parish Communications District	(44,132)	2,666	-	2,302	28	4,996	3,199	38,173	-	284	41,656	(7,466)	(78)	(7,544)
Acadia Parish Library	(388,837)	23,493	-	20,279	5,028	48,800	28,182	336,337	-	2,130	366,649	(65,778)	2,156	(63,622)
Acadia Parish Police Jury	(2,053,189)	124,051	-	107,078	18,102	249,231	148,808	1,775,973	-	702	1,925,483	(347,328)	8,156	(339,172)
Acadiana Crime Lab	(1,031,204)	62,304	-	53,779	13,294	129,377	74,738	891,973	-	17,954	984,665	(174,444)	(1,239)	(175,683)
Acadiana Works, Inc.	-	-	-	-	-	-	-	-	-	-	-	-	(5,809)	(5,809)
Allen Parish 33rd Judicial Indigent Defender Board	(80,346)	4,854	-	4,190	1,346	10,390	5,823	69,498	-	670	75,991	(13,592)	795	(12,797)
Allen Parish Ambulance Service	(845,151)	51,063	-	44,076	9,507	104,646	61,254	731,041	-	4,717	797,012	(142,970)	4,937	(138,033)
Allen Parish District Attorney	(217,481)	13,140	-	11,342	3,539	28,021	15,762	188,117	-	7,054	210,933	(36,790)	(2,188)	(38,978)
Allen Parish Library	(220,302)	13,310	-	11,489	815	25,614	15,967	190,558	-	7,682	214,207	(37,267)	(3,344)	(40,611)
Allen Parish Police Jury	(855,641)	51,697	-	44,623	3,545	99,865	62,014	740,115	-	11,134	813,263	(144,744)	(1,612)	(146,356)
Assumption Parish Police Jury	(1,540,872)	93,097	-	80,360	1,005	174,462	111,677	1,332,828	-	27,296	1,471,801	(260,662)	(10,773)	(271,435)
Avoyelles Parish 12th Judicial District Indigent Defender	(99,070)	5,986	-	5,167	1,685	12,838	7,180	85,694	-	881	93,755	(16,759)	463	(16,296)
Bayou Vermillion District	(492,099)	29,732	-	25,664	41,427	96,823	35,666	425,657	-	13,517	474,840	(83,246)	33,768	(49,478)
Beauregard Parish Communications District	(147,413)	8,906	-	7,688	7,269	23,863	10,684	127,510	-	-	138,194	(24,937)	4,092	(20,845)
Beauregard Parish District Attorney	(111,934)	6,763	-	5,838	3,767	16,368	8,113	96,821	-	-	104,934	(18,935)	2,122	(16,813)
Beauregard Parish Library	(404,702)	24,452	-	21,106	4,176	49,734	29,331	350,060	-	2,856	382,247	(68,461)	474	(67,987)
Beauregard Parish Police Jury	(1,616,852)	97,688	-	84,322	1,786	183,796	117,184	1,398,549	-	38,730	1,554,463	(273,515)	(22,227)	(295,742)
Bienville Parish Library	(348,252)	21,041	-	18,162	3,250	42,453	25,240	301,232	-	494	326,966	(58,912)	3,724	(55,188)
Bienville Parish Police Jury	(1,110,249)	67,080	-	57,902	3,993	128,975	80,467	960,347	-	13,678	1,054,492	(187,815)	(3,365)	(191,180)
Bossier Parish Communications District	(760,297)	45,936	-	39,651	64	85,651	55,104	657,644	-	11,753	724,501	(128,616)	(3,996)	(132,612)
Bossier Parish EMS	(1,707,010)	103,135	-	89,024	2,828	194,987	123,718	1,476,534	-	32,766	1,633,018	(288,766)	(7,756)	(296,522)
Bossier Parish Police Jury	(7,844,908)	473,978	-	409,128	226,100	1,109,206	568,573	6,785,710	-	-	7,354,283	(1,327,084)	118,222	(1,208,862)
Caddo Parish Commission	(10,004,887)	604,481	-	521,775	9,165	1,135,421	725,122	8,654,055	-	73,905	9,453,082	(1,692,477)	(38,001)	(1,730,478)
Caddo Parish Coroner	(423,675)	25,598	-	22,096	979	48,673	30,707	366,472	-	4,088	401,267	(71,671)	(2,439)	(74,110)
Caddo Parish District Attorney	(2,283,840)	137,986	-	119,107	7,490	264,583	165,525	1,975,482	-	5,396	2,146,403	(386,346)	5,216	(381,130)
Caddo/Bossier Port Commission	(1,477,126)	89,246	-	77,035	44,879	211,160	107,057	1,277,689	-	7,629	1,392,375	(249,878)	22,231	(227,647)
Calcasieu Parish Police Jury	(30,125,925)	1,820,166	-	1,571,128	1,457,000	4,848,294	2,183,429	26,058,406	-	3,024	28,244,859	(5,096,252)	640,213	(4,456,039)
Calcasieu Parish Waterworks District #7	(202,478)	12,233	-	10,560	1,354	24,147	14,675	175,140	-	319	190,134	(34,252)	912	(33,340)
Calcasieu Regional Airport	(613,675)	37,077	-	32,004	4,482	73,563	44,477	530,819	-	2,209	577,505	(103,812)	2,178	(101,634)
Calcasieu-Sulphur Parks & Recreation	(1,293,250)	78,136	-	67,446	18,933	164,515	93,731	1,118,639	-	1,273	1,213,643	(218,773)	10,202	(208,571)
Caldwell Parish District Attorney	(8,592)	519	-	448	2,479	3,446	623	7,432	-	3,241	11,296	(1,453)	(1,551)	(3,004)
Caldwell Parish Library	(79,639)	4,812	-	4,153	-	8,965	5,772	68,887	-	972	75,631	(13,472)	(674)	(14,146)
Caldwell Parish Police Jury	(529,575)	31,996	-	27,618	8,868	68,482	38,382	458,073	-	5,892	502,347	(89,586)	450	(89,136)
Cameron Parish Ambulance District #2	(996,252)	60,192	-	51,957	16,164	128,313	72,205	861,741	-	-	933,946	(168,531)	9,898	(158,633)
Cameron Parish Police Jury	(3,564,970)	215,390	-	185,920	156,235	557,545	258,377	3,083,637	-	5,648	3,347,662	(603,068)	64,508	(538,560)

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense (Benefit)			
	Net Pension Liability / (Asset)	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion		Total Employer Pension Expense (Benefit)
		Differences Between Expected and Actual Experience	Actual Investment Earnings on Pension Plan Investments				Expected and Actual Experience	Actual Investment Earnings on Pension Plan Investments					Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)	
Catahoula E911 Communications District	\$ (26,958)	\$ 1,629	\$ -	\$ 1,406	\$ 757	\$ 3,792	\$ 1,954	\$ 23,318	\$ -	\$ -	\$ 25,272	\$ (4,560)	\$ 419	\$ (4,141)	
Catahoula Parish Library	(81,533)	4,926	-	4,252	1,278	10,456	5,909	70,525	-	-	76,434	(13,793)	426	(13,367)	
Catahoula Parish Police Jury	(293,323)	17,722	-	15,297	-	33,019	21,259	253,720	-	14,006	288,985	(49,620)	(8,370)	(57,990)	
City of Morgan City	(156,438)	9,452	-	8,159	10,792	28,403	11,338	135,316	-	363	147,017	(26,464)	3,797	(22,667)	
Claiborne Parish Office of Com Ser	(73,407)	4,435	-	3,828	4,265	12,528	5,320	63,496	-	-	68,816	(12,418)	1,422	(10,996)	
Claiborne Parish Police Jury	(743,278)	44,908	-	38,763	2,008	85,679	53,870	642,923	-	6,474	703,267	(125,737)	(3,445)	(129,182)	
Concordia Parish 7th District Attorney	(267,246)	16,147	-	13,937	4,817	34,901	19,369	231,164	-	7,136	257,669	(45,209)	(2,381)	(47,590)	
Concordia Parish Indigent Defender Board	(89,305)	5,396	-	4,657	332	10,385	6,473	77,247	-	1,474	85,194	(15,107)	(548)	(15,655)	
Concordia Parish Library	(230,533)	13,928	-	12,023	-	25,951	16,708	199,407	-	2,156	218,271	(38,998)	(1,043)	(40,041)	
Concordia Parish Police Jury	(546,533)	33,021	-	28,503	4,845	66,369	39,611	472,741	-	7,466	519,818	(92,454)	(4,594)	(97,048)	
Concordia Parish Sewer District #1	(28,588)	1,727	-	1,491	558	3,776	2,072	24,728	-	444	27,244	(4,836)	84	(4,752)	
Desoto Parish EMS	(2,053,533)	124,072	-	107,096	14,798	245,966	148,833	1,776,270	-	5,643	1,930,746	(347,386)	16,878	(330,508)	
Desoto Parish School Board	(13,905)	840	-	725	8	1,573	1,008	12,028	-	161	13,197	(2,352)	(95)	(2,447)	
Desoto Parish Waterworks	(377,899)	22,832	-	19,708	1,692	44,232	27,389	326,876	-	2,863	357,128	(63,927)	2,818	(61,109)	
East Carroll Parish Police Jury	(996,926)	60,233	-	51,992	-	112,225	72,254	862,324	-	40,137	974,715	(168,645)	(16,594)	(185,239)	
East Feliciana 20th Judicial District Indigent Defender Board	(103,366)	6,245	-	5,391	3,874	15,510	7,492	89,410	-	4,158	101,060	(17,486)	3,553	(13,933)	
East Feliciana Communications District	(215,239)	13,004	-	11,225	753	24,982	15,600	186,178	-	9,010	210,788	(36,411)	(2,999)	(39,410)	
East Feliciana Parish Police Jury	(924,776)	55,874	-	48,229	104	104,207	67,025	799,915	-	12,233	879,173	(156,440)	(1,483)	(157,923)	
Evangeline Parish Communications District	(344,606)	20,821	-	17,972	57,651	96,444	24,976	298,078	-	-	323,054	(58,295)	32,228	(26,067)	
Evangeline Parish District Attorney	(260,741)	15,754	-	13,598	1,672	31,024	18,898	225,537	-	1,276	245,711	(44,108)	502	(43,606)	
Evangeline Parish Police Jury	(1,570,129)	94,865	-	81,885	-	176,750	113,798	1,358,135	-	47,064	1,518,997	(265,611)	(18,344)	(283,955)	
Evangeline Parish Solid Waste	(422,488)	25,526	-	22,034	822	48,382	30,621	365,445	-	10,400	406,466	(71,470)	(3,185)	(74,655)	
Franklin Parish Communications District	(76,276)	4,608	-	3,978	38	8,624	5,528	65,977	-	807	72,312	(12,903)	(295)	(13,198)	
Franklin Parish Library	(236,704)	14,301	-	12,345	-	26,646	17,156	204,745	-	4,656	226,557	(40,042)	(1,596)	(41,638)	
Franklin Parish Police Jury	(908,247)	54,875	-	47,367	10,579	112,821	65,827	785,618	-	22,249	873,694	(153,644)	(2,432)	(156,076)	
Grant Parish Police Jury	(924,677)	55,868	-	48,224	5,117	109,209	67,018	799,830	-	4,746	871,594	(156,423)	(1,250)	(157,673)	
Greater New Orleans Expressway	(3,495,858)	211,215	-	182,316	28,853	422,384	253,368	3,023,857	-	86,683	3,363,908	(591,377)	(19,899)	(611,276)	
Iberia Medical Center	(22,727,312)	1,373,152	-	1,185,276	51,857	2,610,285	1,647,202	19,658,734	-	315,989	21,621,925	(3,844,666)	(37,010)	(3,881,676)	
Iberia Parish 16th Judicial District Judge	(686,127)	41,455	-	35,783	10,277	87,515	49,728	593,488	-	22,199	665,415	(116,069)	(7,908)	(123,977)	
Iberia Parish Government	(4,207,840)	254,232	-	219,447	54,898	528,577	304,971	3,639,709	-	56,856	4,001,536	(711,819)	(17,742)	(729,561)	
Iberia Parish School Board	(6,741)	407	-	352	4	763	489	5,831	-	92	6,412	(1,140)	(55)	(1,195)	
Iberville Parish District Attorney	(431,038)	26,043	-	22,479	1,474	49,996	31,240	372,840	-	11,231	415,311	(72,916)	(360)	(73,276)	
Iberville Parish Library	(815,772)	49,288	-	42,544	6,424	98,256	59,124	705,629	-	-	764,753	(138,000)	2,141	(135,859)	
Iberville Parish Police Jury	(5,707,690)	344,851	-	297,668	19,907	662,426	413,675	4,937,053	-	37,238	5,387,966	(965,541)	12,713	(952,828)	
Iberville Parish School Board	(6,741)	407	-	352	9	768	489	5,831	-	75	6,395	(1,140)	(46)	(1,186)	
Jackson Parish District Attorney	(345,327)	20,864	-	18,009	3,815	42,688	25,028	298,702	-	4,036	327,766	(58,417)	(1,875)	(60,292)	
Jackson Parish Police Jury	(1,487,263)	89,858	-	77,564	11,122	178,544	107,792	1,286,457	-	1,779	1,396,028	(251,593)	7,396	(244,197)	
Jackson Parish Recreation Department	(173,335)	10,473	-	9,040	1,998	21,511	12,563	149,931	-	2,340	164,834	(29,322)	73	(29,249)	
Jackson Parish Sales Tax	(51,391)	3,105	-	2,680	1,346	7,131	3,725	44,452	-	440	48,617	(8,694)	218	(8,476)	
Jefferson Davis District Attorney	(317,851)	19,204	-	16,577	133	35,914	23,037	274,935	-	5,034	303,006	(53,769)	(2,297)	(56,066)	
Jefferson Davis Parish Indigent Defender Board	(35,889)	2,168	-	1,872	1,844	5,884	2,601	31,043	-	252	33,896	(6,071)	934	(5,137)	
Jefferson Davis Parish Landfill	(133,588)	8,071	-	6,967	-	15,038	9,682	115,551	-	2,339	127,572	(22,598)	(1,637)	(24,235)	
Jefferson Davis Parish Library	(298,241)	18,019	-	15,554	6,217	39,790	21,616	257,973	-	7,947	287,536	(50,452)	(2,595)	(53,047)	
Jefferson Davis Parish Mosquito Abatement	(259,526)	15,680	-	13,535	465	29,680	18,810	224,486	-	522	243,818	(43,903)	-	(43,903)	

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense (Benefit)		
	Net Pension Liability / (Asset)	Net Difference Between Projected and Actual		Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual		Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
		Expected and Actual Experience	Actual Investment Earnings on Pension Plan Investments				Differences Between Expected and Actual Experience	Actual Investment Earnings on Pension Plan Investments						
Jefferson Davis Parish Police Jury	\$ (752,087)	\$ 45,440	\$ -	\$ 39,223	\$ 1,807	\$ 86,470	\$ 54,509	\$ 650,542	\$ -	\$ 20,556	\$ 725,607	\$ (127,227)	\$ (11,323)	\$ (138,550)
Jefferson Davis Parish Tourist Commission	(125,632)	7,591	-	6,552	69	14,212	9,105	108,670	-	2,090	119,865	(21,253)	(672)	(21,925)
Jefferson Parish Government	(100,074,555)	6,046,366	-	5,219,092	52,343	11,317,801	7,253,077	86,562,764	-	742,126	94,557,967	(16,929,107)	(459,287)	(17,388,394)
Jefferson Parish 24th Indigent Defender Board	(85,603)	5,172	-	4,464	-	9,636	6,204	74,045	-	1,957	82,206	(14,481)	(1,392)	(15,873)
Jefferson Parish Finance Authority	(89,107)	5,384	-	4,647	10,768	20,799	6,458	77,076	-	-	83,534	(15,074)	7,279	(7,795)
Jefferson Parish Housing Authority	(150,324)	9,082	-	7,840	42,073	58,995	10,895	130,028	-	3,182	144,105	(25,430)	14,496	(10,934)
Jefferson Parish Retirement System	(137,874)	8,330	-	7,190	2,440	17,960	9,993	119,259	-	276	129,528	(23,324)	1,045	(22,279)
Kolin Ruby Wise Water District (Rapides)	(142,905)	8,634	-	7,453	-	16,087	10,357	123,610	-	6,980	140,947	(24,175)	(6,313)	(30,488)
Lafayette 15th Judicial District Attorney	(1,577,736)	95,325	-	82,282	12,390	189,997	114,349	1,364,715	-	22,379	1,501,443	(266,898)	21,026	(245,872)
Lafayette Airport Commission	(1,006,954)	60,839	-	52,515	3,387	116,741	72,981	870,998	-	25,285	969,264	(170,341)	(6,483)	(176,824)
Lafayette Consolidated Government	(24,615,947)	1,487,261	-	1,283,772	116,348	2,887,381	1,784,084	21,292,370	-	70,848	23,147,302	(4,164,156)	(45,704)	(4,209,860)
Lafayette Convention & Visitors Commission	(601,999)	36,342	-	31,369	3,370	71,081	43,595	520,286	-	18,678	582,559	(101,753)	(4,865)	(106,618)
Lafayette Economic Development Authority	(1,084,756)	65,539	-	56,572	8,478	130,589	78,620	938,296	-	5,743	1,022,659	(183,503)	4,498	(179,005)
Lafourche Parish School Board	-	-	-	-	-	-	-	-	-	575	575	-	(576)	(576)
Lafourche Parish Water District #1	(2,764,116)	167,004	-	144,154	11,573	322,731	200,334	2,390,912	-	28,650	2,619,896	(467,592)	1,943	(465,649)
Lasalle Parish Police Jury	(729,072)	44,049	-	38,023	16,024	98,096	52,841	630,634	-	17,228	700,703	(123,333)	3,611	(119,722)
Lincoln Parish 3rd Judicial District Attorney	(491,336)	29,686	-	25,624	408	55,718	35,610	424,997	-	4,308	464,915	(83,117)	(1,237)	(84,354)
Lincoln Parish 3rd Judicial Indigent Defender	(15,794)	954	-	824	-	1,778	1,145	13,662	-	2,206	17,013	(2,672)	(736)	(3,408)
Lincoln Parish Police Jury	(2,488,244)	150,336	-	129,767	22,647	302,750	180,340	2,152,289	-	4,815	2,337,444	(420,924)	4,110	(416,814)
Livingston Parish Recreation District #3	(828,443)	50,053	-	43,205	24,791	118,049	60,043	716,589	-	-	776,632	(140,144)	15,309	(124,835)
Madison Parish Police Jury	(1,348,583)	81,479	-	70,331	15,976	167,786	97,741	1,166,501	-	16,281	1,280,523	(228,133)	3,392	(224,741)
Monroe/West Monroe Visitors' Bureau	(499,198)	30,161	-	26,034	-	56,195	36,180	431,797	-	10,728	478,705	(84,447)	(4,104)	(88,551)
Morehouse Parish Library	(96,503)	5,831	-	5,033	2,281	13,145	6,994	83,473	-	408	90,875	(16,325)	1,126	(15,199)
Morehouse Parish Police Jury	(565,770)	34,183	-	29,506	30,058	93,747	41,005	489,382	-	-	530,387	(95,709)	10,671	(85,038)
Natchitoches 10th Judicial Court	(111,548)	6,740	-	5,817	-	12,557	8,085	96,487	-	1,577	106,149	(18,870)	(38)	(18,908)
Natchitoches Parish Police Jury	(2,041,488)	123,344	-	106,468	-	229,812	147,960	1,765,852	-	139,492	2,053,304	(345,348)	(87,883)	(433,231)
Natchitoches Parish District Attorney	(140,828)	8,509	-	7,344	1,065	16,918	10,207	121,814	-	24	132,045	(23,823)	987	(22,836)
Natchitoches Parish Tax Commission	(208,898)	12,621	-	10,894	569	24,084	15,140	180,693	-	931	196,764	(33,538)	(363)	(35,701)
Natchitoches Port Commission	(137,323)	8,297	-	7,162	501	15,960	9,953	118,782	-	660	129,395	(23,230)	(593)	(23,823)
North Louisiana Crime Lab	(1,832,316)	110,706	-	95,559	42,643	248,908	132,800	1,584,922	-	-	1,717,722	(309,964)	33,979	(275,985)
Ouachita Parish Police Jury	(9,900,965)	598,202	-	516,356	165,294	1,279,852	717,590	8,564,164	-	-	9,281,754	(1,674,897)	80,150	(1,594,747)
Plaquemines 25th Judicial District Public Defender	(150,508)	9,093	-	7,849	3,686	20,628	10,908	130,187	-	2,354	143,449	(25,461)	1,049	(24,412)
Plaquemines Medical Center	(1,868,168)	112,872	-	97,429	42,854	253,155	135,399	1,615,933	-	52,223	1,803,555	(316,029)	3,904	(312,125)
Plaquemines Parish District Attorney of the 25th District	(42,531)	2,570	-	2,218	-	4,788	3,082	36,788	-	1,241	41,111	(7,195)	(465)	(7,660)
Plaquemines Parish Government	(11,034,027)	666,660	-	575,447	200,893	1,443,000	799,710	9,544,243	-	46,026	10,389,979	(1,866,571)	29,463	(1,837,108)
Plaquemines Port, Harbor & Terminal District	(1,882,643)	113,747	-	98,184	6,566	218,497	136,448	1,628,454	-	23,676	1,788,578	(318,477)	(107)	(318,584)
Pointe Coupee General Hospital	(6,110,662)	369,198	-	318,684	45,176	733,058	442,881	5,285,618	-	62,274	5,790,773	(1,033,710)	13,902	(1,019,808)
Point Coupee HB Health & Hospice	(833,865)	50,381	-	43,488	57,820	151,689	60,436	721,279	-	-	781,715	(141,061)	19,274	(121,787)
Pointe Coupee Parish Library	(413,713)	24,986	-	21,576	6,269	52,841	29,985	357,854	-	12,094	399,933	(69,986)	1,563	(68,423)
Pointe Coupee Parish Police Jury	(1,529,888)	92,434	-	79,787	23,620	195,841	110,881	1,323,327	-	30,906	1,465,114	(258,803)	10,317	(248,486)
Pointe Coupee Parish School Board	(6,741)	407	-	352	22	781	489	5,831	-	135	6,455	(1,140)	(50)	(1,190)
Police Jury Association (Ex Board)	-	-	-	-	-	-	-	-	-	764	764	-	(416)	(416)

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense (Benefit)			
	Net Pension Liability / (Asset)	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion		Total Employer Pension Expense (Benefit)
		Differences Between Expected and Actual Experience													
Police Jury Association (Office)	\$ (313,216)	\$ 18,924	\$ -	\$ 16,335	\$ -	\$ 35,259	\$ 22,701	\$ 270,926	\$ -	\$ 12,422	\$ 306,049	\$ (52,985)	\$ (6,625)	\$ -	\$ (59,610)
Port of Iberia	(188,012)	11,359	-	9,805	-	21,164	13,627	162,627	-	8,312	184,566	(31,805)	(2,974)	-	(34,779)
Rapides Parish Indigent Defender Board	(262,527)	15,861	-	13,691	1,238	30,790	19,027	227,081	-	5,762	251,870	(44,410)	(468)	-	(44,878)
Rapides Parish Library	(1,675,732)	101,245	-	87,393	12,486	201,124	121,452	1,449,480	-	470	1,571,402	(283,475)	7,247	-	(276,228)
Rapides Parish Police Jury	(5,458,135)	329,773	-	284,653	59,004	673,430	395,588	4,721,193	-	137,107	5,253,888	(923,325)	(41,993)	-	(965,318)
Red River Parish Police Jury	(1,236,597)	74,713	-	64,491	26,481	165,685	89,625	1,069,635	-	23,055	1,182,315	(209,189)	(540)	-	(209,729)
Red River Parish School Board	(6,741)	407	-	352	56	815	489	5,831	-	209	6,529	(1,140)	(52)	-	(1,192)
Red River Waterway Commission	(989,073)	59,758	-	51,582	920	112,260	71,685	855,531	-	3,997	931,213	(167,317)	(3,205)	-	(170,522)
Richland Parish Communication District	(41,306)	2,496	-	2,154	3,364	8,014	2,994	35,729	-	144	38,867	(6,987)	1,173	-	(5,814)
Richland Parish District Judge	(80,775)	4,880	-	4,213	3,390	12,843	5,854	69,869	-	2,353	78,076	(13,664)	(1,119)	-	(14,783)
Richland Parish Police Jury	(1,345,488)	81,293	-	70,170	12,718	164,181	97,517	1,163,824	-	31,754	1,293,095	(227,610)	(17,253)	-	(244,863)
Richland Parish Tax Commission	(69,323)	4,188	-	3,615	67	7,870	5,024	59,964	-	2,600	67,588	(11,727)	(1,997)	-	(13,724)
Sabine Parish District Attorney	(307,973)	18,607	-	16,061	1,157	35,825	22,321	266,391	-	2,475	291,187	(52,098)	849	-	(51,249)
Sabine Parish Library	(160,023)	9,668	-	8,346	529	18,543	11,598	138,417	-	829	150,844	(27,070)	355	-	(26,715)
Sabine Parish Police Jury	(1,598,001)	96,549	-	83,339	62,939	242,827	115,818	1,382,243	-	34,860	1,532,921	(270,326)	13,050	-	(257,276)
Sabine Parish School Board	-	-	-	-	273	273	-	-	-	683	683	-	(259)	-	(259)
South Toledo Bend Water District	(155,025)	9,366	-	8,085	1,078	18,529	11,236	134,094	-	947	146,277	(26,225)	15	-	(26,210)
St. Bernard Parish Government	(8,464,499)	511,413	-	441,441	-	952,854	613,479	7,321,646	-	59,137	7,994,262	(1,431,897)	(33,990)	-	(1,465,887)
St. Bernard Parish Library	(128,623)	7,771	-	6,708	-	14,479	9,322	111,257	-	1,060	121,639	(21,759)	(468)	-	(22,227)
St. Bernard Parish School Board	(14,324)	865	-	747	29	1,641	1,038	12,390	-	35	13,463	(2,423)	(71)	-	(2,494)
St. Bernard WLA	(487,097)	29,430	-	25,403	-	54,833	35,303	421,330	-	6,737	463,370	(82,400)	(2,246)	-	(84,646)
St. Charles Parish 29th Judicial District Attorney	(1,194,010)	72,140	-	62,270	1,395	135,805	86,538	1,032,798	-	13,322	1,132,658	(201,985)	(5,522)	-	(207,507)
St. Charles Parish Council	(22,491,701)	1,358,917	-	1,172,988	29,917	2,561,822	1,630,125	19,454,934	-	239,358	21,324,417	(3,804,808)	(30,538)	-	(3,835,346)
St. Charles Parish School Board	(35,404)	2,139	-	1,846	2,449	6,434	2,566	30,624	-	354	33,544	(5,989)	1,906	-	(4,083)
St. Helena Parish Police Jury	(1,018,306)	61,525	-	53,107	-	114,632	73,804	880,817	-	55,638	1,010,259	(172,262)	(20,435)	-	(192,697)
St. James Parish Government	(6,925,907)	418,453	-	361,200	12,897	792,550	501,967	5,990,790	-	95,706	6,588,463	(1,171,621)	(21,423)	-	(1,193,044)
St. James Parish School Board	(6,807)	411	-	355	113	879	493	5,888	-	88	6,469	(1,151)	(16)	-	(1,167)
St. John Parish Council	(7,642,491)	461,748	-	398,571	66,533	926,852	553,903	6,610,623	-	30,548	7,195,074	(1,292,842)	(5,936)	-	(1,298,778)
St. John the Baptist Parish 40th Judicial District Attorney	(605,691)	36,595	-	31,588	10,858	79,041	43,899	523,912	-	13,878	581,689	(102,462)	(3,146)	-	(105,608)
St. John the Baptist Parish Library	(961,597)	58,098	-	50,149	12,773	121,020	69,693	831,765	-	30,912	932,370	(162,669)	(7,939)	-	(170,608)
St. Landry Parish E911 Communications District	(454,058)	27,434	-	23,680	3,241	54,355	32,909	392,752	-	5,708	431,369	(76,811)	1,829	-	(74,982)
St. Landry Parish Government	(3,056,850)	184,691	-	159,421	-	344,112	221,551	2,644,123	-	126,305	2,991,979	(517,112)	(55,374)	-	(572,486)
St. Landry Parish Sheriff	(6,321)	382	-	330	358	1,070	458	5,468	-	102	6,028	(1,069)	57	-	(1,012)
St. Martin Parish Government	(2,575,100)	155,584	-	134,297	37,327	327,208	186,635	2,227,417	-	10,197	2,424,249	(435,617)	13,456	-	(422,161)
St. Martin Parish Library	(420,416)	25,401	-	21,926	2,263	49,590	30,470	363,652	-	7,449	401,571	(71,120)	(3,156)	-	(74,276)
St. Martin Parish School Board	(5,685)	344	-	297	151	792	412	4,918	-	78	5,408	(962)	2	-	(960)
St. Martin Parish Water & Sewer	(100,662)	6,082	-	5,250	794	12,126	7,296	87,071	-	6,819	101,186	(17,028)	(1,373)	-	(18,401)

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense (Benefit)			
	Net Pension Liability / (Asset)	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion		Total Employer Pension Expense (Benefit)
		Expected and Actual Experience	Investments				Investments	Investments					Proportion	Proportion	
St. Mary Parish Consolidated Gravity Drainage District #1	\$ (374,451)	\$ 22,624	\$ -	\$ 19,528	\$ 2,508	\$ 44,660	\$ 27,139	\$ 323,894	\$ -	\$ 9,575	\$ 360,608	\$ (63,344)	\$ (638)	\$ (63,982)	
St. Mary Parish E911 Communications District	(297,714)	17,987	-	15,526	5,945	39,458	21,577	257,517	-	14,206	293,300	(50,363)	(1,140)	(51,503)	
St. Mary Parish Government	(3,920,245)	236,856	-	204,449	27,052	468,357	284,127	3,390,944	-	72,793	3,747,864	(663,168)	(26,641)	(689,809)	
St. Mary Parish Library	(652,207)	39,405	-	34,014	9,875	83,294	47,270	564,148	-	18,307	629,725	(110,331)	(4,998)	(115,329)	
St. Mary Parish Sales & Use Tax Department	(325,406)	19,661	-	16,971	216	36,848	23,584	281,471	-	2,927	307,982	(55,047)	(1,564)	(56,611)	
St. Mary Parish School Board	(5,054)	305	-	264	121	690	366	4,372	-	67	4,805	(855)	(15)	(870)	
St. Mary Parish Sewer District #5	-	-	-	-	-	-	-	-	-	-	-	-	(2,648)	(2,648)	
St. Mary Parish Sewer District #8	-	-	-	-	-	-	-	-	-	-	-	-	(1,679)	(1,679)	
St. Mary Parish Sewer District Wards 5 & 8	(53,501)	3,232	-	2,790	1,066	7,088	3,878	46,278	-	383	50,539	(9,051)	61	(8,990)	
St. Mary Parish Water & Sewer Commission #3	(295,448)	17,851	-	15,408	4,986	38,245	21,413	255,557	-	5,303	282,273	(49,979)	5,763	(44,216)	
St. Mary Parish Water District #4	-	-	-	-	-	-	-	-	-	-	-	-	(300)	(300)	
St. Tammany Parish 22nd District Attorney	(1,368,391)	82,676	-	71,364	5,746	159,786	99,176	1,183,634	-	85,191	1,368,001	(231,484)	(25,687)	(257,171)	
St. Tammany Parish Communications District	(325,477)	19,665	-	16,974	3,561	40,200	23,590	281,532	-	7,621	312,743	(55,059)	825	(54,234)	
St. Tammany Parish Coroner	(1,593,483)	96,276	-	83,103	651	180,030	115,490	1,378,336	-	49,099	1,542,925	(269,562)	(16,092)	(285,654)	
St. Tammany Parish Fire District #1	(28,720)	1,735	-	1,498	-	3,233	2,081	24,842	-	930	27,853	(4,858)	(294)	(5,152)	
St. Tammany Parish Fire District #4	(77,802)	4,701	-	4,058	39	8,798	5,639	67,298	-	701	73,638	(13,161)	(255)	(13,416)	
St. Tammany Parish Government	(17,550,790)	1,060,394	-	915,309	4,332	1,980,035	1,272,024	15,181,131	-	144,513	16,597,668	(2,968,979)	(143,140)	(3,112,119)	
St. Tammany Parish Library	(2,960,781)	178,886	-	154,411	727	334,024	214,588	2,561,025	-	14,534	2,790,147	(500,860)	(11,028)	(511,888)	
St. Tammany Parish Mosquito Abatement District #2	(1,301,700)	78,647	-	67,886	4,718	151,251	94,343	1,125,948	-	4,853	1,225,144	(220,202)	2,347	(217,855)	
St. Tammany Parish Recreation District #1	(1,215,089)	73,414	-	63,369	19,279	156,062	88,066	1,051,031	-	3,579	1,142,676	(205,551)	7,921	(197,630)	
St. Tammany Parish Recreation District #11	(79,244)	4,788	-	4,133	516	9,437	5,743	68,544	-	132	74,419	(13,405)	219	(13,186)	
Tangipahoa Parish 21st Judicial District Attorney	(998,782)	60,345	-	52,088	19,991	132,424	72,388	863,929	-	-	936,317	(168,959)	720	(168,239)	
Tangipahoa Parish 21st Judicial District Indigent Defender	(1,527,712)	92,302	-	79,673	13,428	185,403	110,724	1,321,444	-	-	1,432,168	(258,435)	19,813	(238,622)	
Tangipahoa Parish Consolidated Gravity Drainage District	(552,897)	33,405	-	28,835	2,526	64,766	40,072	478,246	-	9,727	528,045	(93,531)	(2,934)	(96,465)	
Tangipahoa Parish Government	(11,055,356)	667,949	-	576,559	42,912	1,287,420	801,256	9,562,692	-	79,006	10,442,954	(1,870,179)	31,013	(1,839,166)	
Tangipahoa Parish Library	(825,471)	49,874	-	43,050	22,166	115,090	59,827	714,018	-	-	773,845	(139,641)	11,490	(128,151)	
Tangipahoa Parish Mosquito Abatement District #1	(437,882)	26,456	-	22,836	722	50,014	31,736	378,760	-	5,262	415,758	(74,074)	(1,021)	(75,095)	
Tangipahoa Parish Sewer District #1	(416,774)	25,181	-	21,736	2,895	49,812	30,206	360,503	-	5,221	395,930	(70,504)	1,329	(69,175)	
Tangipahoa Parish Sheriff	(193,340)	11,681	-	10,083	1,579	23,343	14,013	167,236	-	3,157	184,406	(32,706)	(248)	(32,954)	
Tangipahoa Parish Tourist Commission	(248,414)	15,009	-	12,955	160	28,124	18,004	214,874	-	3,173	236,051	(42,023)	(964)	(42,987)	
Tangipahoa Parish Water District	(679,555)	41,058	-	35,440	3,409	79,907	49,252	587,804	-	6,646	643,702	(114,957)	96	(114,861)	
Teche-Vermilion Fresh Water District	(520,385)	31,441	-	27,139	8,893	67,473	37,716	450,124	-	7,144	494,984	(88,031)	1,271	(86,760)	
Tensas Parish Police Jury	(438,108)	26,470	-	22,848	1,994	51,312	31,753	378,956	-	14,202	424,911	(74,113)	(9,465)	(83,578)	
Terrebonne Indigent Defender Board	(462,122)	27,921	-	24,101	-	52,022	33,493	399,727	-	8,129	441,349	(78,175)	(3,135)	(81,310)	
Union Parish 3rd Judicial Clerks' Fund	(112,419)	6,792	-	5,863	4,147	16,802	8,148	97,241	-	222	105,611	(19,017)	3,071	(15,946)	
Union Parish Police Jury	(1,942,983)	117,392	-	101,331	44,289	263,012	140,821	1,680,647	-	7,225	1,828,693	(328,685)	9,938	(318,747)	
Vermilion Parish 7th Ward Drainage District #2	(109,890)	6,639	-	5,731	70	12,440	7,964	95,053	-	202	103,219	(18,589)	361	(18,228)	
Vermilion Parish Communication District	(376,656)	22,757	-	19,643	-	42,400	27,299	325,801	-	20,455	373,555	(63,717)	(6,819)	(70,536)	
Vermilion Parish Library	(350,489)	21,176	-	18,279	1,168	40,623	25,402	303,167	-	6,928	335,497	(59,291)	(3,734)	(63,025)	
Vermilion Parish Police Jury	(2,718,707)	164,260	-	141,786	71,871	377,917	197,043	2,351,635	-	5,461	2,554,139	(459,910)	22,378	(437,532)	
Vermilion Parish Tourist Commission	(37,910)	2,290	-	1,977	103	4,370	2,748	32,791	-	366	35,905	(6,413)	213	(6,200)	

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Benefit)			
	Net Pension Liability / (Asset)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
Vermilion Parish Waterworks District #1	\$ (375,638)	\$ 22,696	\$ -	\$ 19,590	\$ 104	\$ 42,390	\$ 27,225	\$ 324,921	\$ -	\$ 2,581	\$ 354,727	\$ (63,545)	\$ (2,446)	\$ (65,991)
Washington Parish Police Jury	(2,904,369)	175,478	-	151,469	5,864	332,811	210,499	2,512,229	-	40,929	2,763,657	(491,318)	(5,235)	(496,553)
Webster Parish Police Jury	(2,174,690)	131,392	-	113,414	25,266	270,072	157,614	1,881,069	-	19,592	2,058,275	(367,881)	(2,975)	(370,856)
West Baton Rouge Natural Gas & Water	(1,345,780)	81,310	-	70,185	28,541	180,036	97,538	1,164,077	-	-	1,261,615	(227,659)	14,662	(212,997)
West Baton Rouge Parish 18th Judicial Court	(106,955)	6,462	-	5,578	7,224	19,264	7,752	92,514	-	2,135	102,401	(18,093)	(2,207)	(20,300)
West Baton Rouge Parish Council	(4,833,584)	292,038	-	252,081	51,733	595,852	350,322	4,180,967	-	-	4,531,289	(817,673)	30,713	(786,960)
West Baton Rouge Parish Library	(504,586)	30,486	-	26,315	-	56,801	36,571	436,459	-	3,776	476,806	(85,358)	(464)	(85,822)
West Baton Rouge Parish School Board	(6,741)	407	-	352	4	763	489	5,831	-	78	6,398	(1,140)	(47)	(1,187)
West Calcasieu Cameron Hospital	(21,821,317)	1,318,413	-	1,138,026	48,893	2,505,332	1,581,538	18,875,063	-	65,777	20,522,378	(3,691,403)	(7,397)	(3,698,800)
West Carroll Parish Library	(39,280)	2,373	-	2,049	278	4,700	2,847	33,977	-	322	37,146	(6,645)	(515)	(7,160)
West Carroll Parish Police Jury	(757,716)	45,780	-	39,516	-	85,296	54,917	655,411	-	11,470	721,798	(128,179)	(8,427)	(136,606)
West Feliciana Parish Tourist Commission	-	-	-	-	-	-	-	-	-	3,591	3,591	-	(2,256)	(2,256)
West Ouachita Parish Sewer District #5	(235,173)	14,209	-	12,265	1,738	28,212	17,045	203,421	-	473	220,939	(39,783)	(2,317)	(42,100)
Winn Parish 8th Judicial District Court	(86,507)	5,227	-	4,512	1,609	11,348	6,270	74,827	-	-	81,097	(14,634)	537	(14,097)
Winn Parish District Attorney	(139,052)	8,401	-	7,252	-	15,653	10,078	120,278	-	2,057	132,413	(23,523)	(1,628)	(25,151)
Winn Parish Police Jury	(571,870)	34,552	-	29,824	1,383	65,759	41,447	494,658	-	1,261	537,366	(96,740)	549	(96,191)
Winn Parish School Board	(2,953)	178	-	154	105	437	214	2,555	-	7	2,776	(500)	35	(465)
Total	\$ (471,043,411)	\$ 28,459,775	\$ -	\$ 24,565,874	\$ 4,262,733	\$ 57,288,382	\$ 34,139,695	\$ 407,444,438	\$ -	\$ 4,262,733	\$ 445,846,866	\$ (79,684,054)	\$ -	\$ (79,684,054)

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, 2021**

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Benefit)			
	Net Pension Liability / (Asset)	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion	Total Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense (Benefit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
34th Judicial District Indigent Defender	\$ (61,391)	\$ 1,167	\$ -	\$ 2,466	\$ -	\$ 3,633	\$ 6,524	\$ 39,994	\$ -	\$ 1,004	\$ 47,522	\$ (6,801)	\$ (521)	\$ (7,322)
Abbeville Harbor & Terminal District	(89,833)	1,707	-	3,609	-	5,316	9,547	58,523	-	221	68,291	(9,951)	(187)	(10,138)
Acadia Soil & Water District	(48,220)	916	-	1,937	940	3,793	5,125	31,414	-	-	36,539	(5,342)	504	(4,838)
Ascension Parish Government	(11,088,381)	210,700	-	445,440	13,219	669,359	1,178,418	7,223,679	-	3,838	8,405,935	(1,228,327)	11,294	(1,217,033)
Ascension Parish Library	(1,400,844)	26,619	-	56,274	-	82,893	148,875	912,599	-	6,228	1,067,702	(155,180)	(4,168)	(159,348)
Assumption Waterworks #1	(512,211)	9,733	-	20,576	42	30,351	54,435	333,687	-	931	389,053	(56,741)	(461)	(57,202)
Audubon Regional Library	(80,368)	1,527	-	3,229	263	5,019	8,541	52,357	-	392	61,290	(8,903)	(364)	(9,267)
Avoyelles Coroner's Office	(41,586)	790	-	1,671	1,077	3,538	4,420	27,092	-	134	31,646	(4,607)	401	(4,206)
Avoyelles District Attorney's Office	(267,456)	5,082	-	10,744	-	15,826	28,424	174,238	-	231	202,893	(29,628)	(245)	(29,873)
Avoyelles Parish Police Jury	(622,775)	11,834	-	25,018	885	37,737	66,185	405,715	-	1,926	473,826	(68,989)	(1,561)	(70,550)
Bayou Lafourche Fresh Water District	(333,649)	6,340	-	13,403	61	19,804	35,459	217,360	-	1,340	254,159	(36,960)	(657)	(37,617)
Berwick Bayou Vista Waterworks	(104,987)	1,995	-	4,217	709	6,921	11,157	68,395	-	88	79,640	(11,630)	68	(11,562)
Calcasieu Soil & Water District	(67,034)	1,274	-	2,693	592	4,559	7,124	43,670	-	112	50,906	(7,426)	410	(7,016)
Cameron Mosquito Abatement District #1	(194,519)	3,696	-	7,814	368	11,878	20,672	126,722	-	302	147,696	(21,548)	(99)	(21,647)
City Court of Denham Springs	(83,329)	1,583	-	3,347	329	5,259	8,856	54,286	-	552	63,694	(9,231)	(356)	(9,587)
City Court of Hammond	(418,524)	7,953	-	16,813	-	24,766	44,479	272,653	-	808	317,940	(46,362)	(677)	(47,039)
City of Bossier	(152,789)	2,903	-	6,138	254	9,295	16,238	99,537	-	913	116,688	(16,925)	(510)	(17,435)
Crescent Soil & Water District	(19,055)	362	-	765	8	1,135	2,025	12,414	-	37	14,476	(2,111)	(22)	(2,133)
Denham Springs Ward Two Marshall	(94,432)	1,794	-	3,793	-	5,587	10,036	61,519	-	2,276	73,831	(10,461)	(1,081)	(11,542)
Desoto 42nd District Attorney	(78,365)	1,489	-	3,148	49	4,686	8,328	51,052	-	3,605	62,985	(8,681)	(1,800)	(10,481)
Desoto Communications District	-	-	-	-	-	-	-	-	-	12,980	12,980	-	(8,150)	(8,150)
Desoto Parish Library	(477,918)	9,081	-	19,199	1,025	29,305	50,791	311,347	-	-	362,138	(52,942)	803	(52,139)
Desoto Parish Police Jury	(2,885,226)	54,825	-	115,905	19,471	190,201	306,627	1,879,620	-	-	2,186,247	(319,614)	11,768	(307,846)
Evangeline Soil & Water District	(26,713)	508	-	1,073	38	1,619	2,839	17,402	-	33	20,274	(2,959)	(16)	(2,975)
Gulf Coast Soil & Water District	(71,763)	1,364	-	2,883	848	5,095	7,627	46,751	-	488	54,866	(7,950)	18	(7,932)
Iberia Soil & Water District	(18,800)	357	-	755	36	1,148	1,998	12,248	-	15	14,261	(2,083)	(4)	(2,087)
Jefferson Davis Soil & Water District	(29,420)	559	-	1,182	18	1,759	3,127	19,166	-	1,073	23,366	(3,259)	(649)	(3,908)
Lafourche 17th Indigent Defender Board	(204,950)	3,894	-	8,233	1,357	13,484	21,781	133,517	-	350	155,648	(22,704)	379	(22,325)
Lafourche/Terrebonne Soil & Water District	(39,981)	760	-	1,606	-	2,366	4,249	26,046	-	168	30,463	(4,429)	(60)	(4,489)
Livingston Parish Council	(3,082,570)	58,575	-	123,832	2,441	184,848	327,600	2,008,183	-	10,978	2,346,761	(341,475)	(3,148)	(344,623)
Livingston Parish Library	(1,080,177)	20,525	-	43,393	8,258	72,176	114,796	703,696	-	-	818,492	(119,658)	5,376	(114,282)
Livingston Parish Sheriff	(82,259)	1,563	-	3,304	592	5,459	8,742	53,589	-	127	62,458	(9,112)	128	(8,984)
Louisiana School Board Association	(137,812)	2,619	-	5,536	2,672	10,827	14,646	89,779	-	2,450	106,875	(15,266)	(1,329)	(16,595)
Madison Parish Soil & Water District	(34,222)	650	-	1,375	624	2,649	3,637	22,294	-	43	25,974	(3,791)	419	(3,372)
North Caddo Medical Center	(5,563,219)	105,711	-	223,484	23,220	352,415	591,231	3,624,236	-	1,828	4,217,295	(616,272)	16,491	(599,781)
Northeast Soil & Water District	(43,980)	836	-	1,767	349	2,952	4,674	28,651	-	153	33,478	(4,872)	91	(4,781)
St. Charles 29th Judicial District Public Defender	(17,248)	328	-	693	-	1,021	1,833	11,236	-	144	13,213	(1,911)	(48)	(1,959)
St. James Parish Hospital	(5,047,237)	95,907	-	202,756	4,786	303,449	536,395	3,288,092	-	7,500	3,831,987	(559,113)	(2,827)	(561,940)
St. Landry Soil & Water District	(15,774)	300	-	634	6	940	1,676	10,276	-	39	11,991	(1,747)	(31)	(1,778)
St. Mary Soil & Water District	(17,457)	332	-	701	31	1,064	1,855	11,372	-	4	13,231	(1,934)	13	(1,921)
St. Mary Water & Sewer District #4	(335,618)	6,377	-	13,482	-	19,859	35,668	218,643	-	2,054	256,365	(37,178)	(1,405)	(38,583)
St. Mary Waterworks District # 5	(137,263)	2,608	-	5,514	41	8,163	14,588	89,422	-	1,874	105,884	(15,206)	(1,324)	(16,530)
Tangipahoa Soil & Water	(16,080)	306	-	646	149	1,101	1,709	10,475	-	68	12,252	(1,781)	5	(1,776)
Terrebonne Parish 32nd Judicial District Attorney	(93,890)	1,784	-	3,772	1,584	7,140	9,978	61,166	-	42	71,186	(10,401)	1,271	(9,130)

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN B)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense (Benefit)			
	Net Pension Liability / (Asset)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
Terrebonne Consolidated Government	\$ (15,003,843)	\$ 285,102	\$ -	\$ 602,732	\$ 12,361	\$ 900,195	\$ 1,594,534	\$ 9,774,463	\$ -	\$ 8,377	\$ 11,377,374	\$ (1,662,064)	\$ (4,266)	\$ (1,666,330)
Terrebonne Consolidated Waterworks	(2,193,956)	41,689	-	88,135	-	129,824	233,163	1,429,283	-	9,244	1,671,690	(243,038)	(4,981)	(248,019)
Terrebonne Recreation District #10	(30,209)	574	-	1,214	-	1,788	3,210	19,680	-	30	22,920	(3,346)	(80)	(3,426)
Terrebonne Sales & Use	(139,802)	2,656	-	5,616	81	8,353	14,857	91,076	-	1,078	107,011	(15,487)	(635)	(16,122)
Upper Delta Soil and Water District	(6,543)	124	-	263	222	609	695	4,263	-	-	4,958	(725)	224	(501)
Vermilion Soil & Water District	(42,943)	816	-	1,725	607	3,148	4,564	27,976	-	420	32,960	(4,757)	(67)	(4,824)
Vernon Parish 30th Judicial District Attorney	(150,754)	2,865	-	6,056	750	9,671	16,021	98,211	-	1,595	115,827	(16,700)	(121)	(16,821)
Vernon Parish Police Jury	(1,856,342)	35,274	-	74,572	-	109,846	197,283	1,209,339	-	6,742	1,413,364	(205,638)	(5,613)	(211,251)
West Carroll Soil & Water District	(19,335)	367	-	777	41	1,185	2,055	12,596	-	8	14,659	(2,142)	24	(2,118)
West Feliciana Parish Consolidated Waterworks #13	(203,253)	3,862	-	8,165	220	12,247	21,601	132,412	-	-	154,013	(22,516)	73	(22,443)
West Feliciana Police Jury	(1,014,762)	19,282	-	40,765	931	60,978	107,844	661,080	-	6,712	775,636	(112,411)	(2,297)	(114,708)
Total	\$ (55,881,067)	\$ 1,061,844	\$ -	\$ 2,244,840	\$ 101,555	\$ 3,408,239	\$ 5,938,762	\$ 36,404,492	\$ -	\$ 101,555	\$ 42,444,809	\$ (6,190,285)	\$ -	\$ (6,190,285)

See accompanying notes.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2021

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

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

Basis of Accounting:

The System's employer pension schedules are prepared using the accrual basis of accounting. Members' earnable compensation, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed. The member's earnable compensation is attributed to the employer for which the member is employed as of December 31, 2021.

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

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

System Employees:

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

Plan Fiduciary Net Position:

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

2. PLAN DESCRIPTION:

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

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

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

Eligibility Requirements:

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

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

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2021

2. PLAN DESCRIPTION: (Continued)

Retirement Benefits:

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

For employees hired prior to January 1, 2007:

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

For employees hired after January 1, 2007:

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

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

For employees hired prior to January 1, 2007:

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

For employees hired after January 1, 2007:

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

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

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

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2021

2. PLAN DESCRIPTION: (Continued)

Survivor Benefits:

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

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

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

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

Deferred Retirement Option Plan:

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

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

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

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

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2021

2. PLAN DESCRIPTION: (Continued)

Deferred Retirement Option Plan: (Continued)

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

Disability Benefits:

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

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

Cost of Living Increases:

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

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2021

2. PLAN DESCRIPTION: (Continued)

Cost of Living Increases: (Continued)

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

3. EMPLOYER CONTRIBUTIONS:

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2021, the actuarially determined contribution rate was 10.38% of member's compensation for Plan A and 7.07% of member's compensation for Plan B. However, the actual rate for the fiscal year ended December 31, 2021 was 12.25% for Plan A and 7.50% for Plan B.

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

4. SCHEDULE OF EMPLOYER ALLOCATIONS:

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

The allocation method used in determining each employer's proportion was based on each employer's contributions to the plan during the fiscal year ended December 31, 2021 as compared to the total of all employers' contributions received by the plan during the fiscal year ended December 31, 2021.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
 NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2021

5. SCHEDULE OF PENSION AMOUNTS BY EMPLOYER:

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

6. ACTUARIAL METHODS AND ASSUMPTIONS:

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

The components of the net pension liability/asset of the System's employers as of December 31, 2021, are as follows:

	<u>Plan A</u>	<u>Plan B</u>
Total Pension Liability	\$ 4,504,994,211	\$ 393,510,971
Plan Fiduciary Net Position	<u>4,976,037,622</u>	<u>449,392,040</u>
Total Net Pension Liability/(Asset)	<u>\$ (471,043,411)</u>	<u>\$ (55,881,069)</u>

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2021, are as follows:

Valuation Date	December 31, 2021
Actuarial Cost Method	Plan A – Entry Age Normal Plan B – Entry Age Normal
Investment Rate of Return	6.40%, net of investment expense, including inflation
Expected Remaining Service lives	4 years
Projected Salary Increases	Plan A – 4.75% Plan B – 4.25%
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increase not yet authorized by the Board of Trustees.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2021

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

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

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

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.10% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.00% for the year ended December 31, 2021.

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, 2021 are summarized in the following table:

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
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DECEMBER 31, 2021

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed Income	33%	0.85%
Equity	51%	3.23%
Alternatives	14%	0.71%
Real Assets	2%	0.11%
Totals	100%	4.90%
Inflation		2.10%
Expected Arithmetic Nominal Return		7.00%

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

7. SENSITIVITY TO CHANGES IN DISCOUNT RATE:

The following presents the net pension liability/asset of the participating employers as of December 31, 2021 calculated using the discount rate of 6.40%, as well as what the employers' net pension liability/asset would be if it were calculated using a discount rate that is one percentage point lower 5.40% or one percentage point higher 7.40% than the current rate.

	Changes in Discount Rate		
	Plan A		
	1% Decrease 5.40%	Current Discount Rate 6.40%	1% Increase 7.40%
Net Pension Liability/(Asset)	\$ 83,977,976	\$ (471,043,411)	\$ (935,975,463)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
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7. SENSITIVITY TO CHANGES IN DISCOUNT RATE: (Continued)

	Changes in Discount Rate		
	Plan B		
	1%	Current	1%
	Decrease	Discount Rate	Increase
	5.40%	6.40%	7.40%
Net Pension Liability/(Asset)	\$ (4,825,756)	\$ (55,881,069)	\$ (98,577,018)

8. CHANGE IN NET PENSION LIABILITY:

The changes in the net pension liability for the year ended December 31, 2021 were recognized in the current reporting period as pension expense except as follows:

Differences between Expected and Actual Experience:

Differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The difference between expected and actual experience resulted in a deferred inflows of resources, deferred outflows of resources, and a pension benefit for Plan A and Plan B as of December 31, 2021 as follows:

PLAN A					
			December 31, 2021		
	Deferred	Deferred	Pension	Deferred	Deferred
	Outflows	Inflows	Expense	Outflows	Inflows
			(Benefit)		
2021	\$ -	\$ 32,358,618	\$ (8,089,655)	\$ -	\$ 24,268,963
2020	42,689,663	-	14,229,888	28,459,775	-
2019	-	19,741,465	(9,870,733)	-	9,870,732
2018	-	1,186,527	(1,186,527)	-	-
			Totals	\$ 28,459,775	\$ 34,139,695

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
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DECEMBER 31, 2021

8. CHANGE IN NET PENSION LIABILITY: (Continued)

Differences between Expected and Actual Experience: (Continued)

PLAN B			December 31, 2021		
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2021	\$ -	\$ 7,918,349	\$ (1,979,587)	\$ -	\$ 5,938,762
2020	1,485,712	-	495,237	990,475	-
2019	142,739	-	71,370	71,369	-
2018	-	736,479	(736,479)	-	-
			Totals	\$ 1,061,844	\$ 5,938,762

Differences between Projected and Actual Investment Earnings:

Differences between projected and actual investment earnings on pension plan investments were recognized in pension expense using the straight-line amortization method over a closed five-year period. The difference between projected and actual investment earnings resulted in a net deferred inflow of resources and a pension benefit as of December 31, 2021 as follows:

PLAN A			December 31, 2021			
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows	Net Deferred Inflows Balance
2021	-	\$ 218,362,291	\$ (43,672,458)	\$ -	\$ 174,689,833	\$ (174,689,833)
2020	-	223,627,523	(55,906,881)	-	167,720,642	(167,720,642)
2019	-	238,335,790	(79,445,263)	-	158,890,527	(158,890,527)
2018	187,713,126	-	93,856,562	93,856,564	-	93,856,564
2017	-	67,965,256	(67,965,256)	-	-	-
			Totals	\$ 93,856,564	\$ 501,301,002	\$ (407,444,438)

PLAN B			December 31, 2021			
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows	Net Deferred Inflows Balance
2021	\$ -	\$ 19,533,805	\$ (3,906,761)	\$ -	\$ 15,627,044	\$ (15,627,044)
2020	-	20,130,268	(5,032,567)	-	15,097,701	(15,097,701)
2019	-	20,665,478	(6,888,493)	-	13,776,985	(13,776,985)
2018	16,194,476	-	8,097,239	8,097,237	-	8,097,237
2017	-	5,739,472	(5,739,472)	-	-	-
			Totals	\$ 8,097,237	\$ 44,501,730	\$ (36,404,493)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2021

8. CHANGE IN NET PENSION LIABILITY: (Continued)

Changes of Assumptions:

The changes of assumptions about future economic or demographic factors were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The changes of assumptions or other inputs resulted in deferred outflows of resources and a pension expense as of December 31, 2021 as follows:

PLAN A					
			December 31, 2021		
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2021	\$ -	\$ -	\$ -	\$ -	\$ -
2020	36,848,812	-	12,282,938	24,565,874	-
2019	-	-	-	-	-
2018	20,517,394	-	20,517,394	-	-
			Totals	\$ 24,565,874	\$ -

PLAN B					
			December 31, 2021		
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2021	\$ -	\$ -	\$ -	\$ -	\$ -
2020	3,367,260	-	1,122,420	2,244,840	-
2019	-	-	-	-	-
2018	1,029,372	-	1,029,372	-	-
			Totals	\$ 2,244,840	\$ -

Change in Proportion:

Changes in the employers' proportionate shares of the collective net pension liability and collective deferred outflows of resources and deferred inflows of resources since the prior measurement date were recognized in employers' pension expense (benefit) using a the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided pensions through the pension plan. The unamortized amounts arising from changes in proportion are presented in the Schedule of Pension Amounts as deferred outflows or deferred inflows as of December 31, 2021.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
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DECEMBER 31, 2021

9. CONTRIBUTIONS – PROPORTIONATE SHARE:

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

10. RETIREMENT SYSTEM AUDIT REPORT:

The Parochial Employees' Retirement System of Louisiana issued a stand-alone audit report on its financial statements for the year ended December 31, 2021. Access to the audit report can be found on the System's website: www.persla.org or on the Office of Louisiana Legislative Auditor's official website: www.la.state.la.us.

11. ESTIMATES:

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

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
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SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS
AND NON-EMPLOYER CONTRIBUTIONS (PLAN A)
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Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
15th Judicial District Court	\$ 224,620	\$ 22,584
16th Judicial District Attorney	245,300	24,663
5th Judicial District Attorney	58,650	5,897
Acadia Parish Communications District	7,708	775
Acadia Parish Library	67,916	6,829
Acadia Parish Police Jury	358,620	36,057
Acadiana Crime Lab	180,115	18,109
Allen Parish 33rd Judicial Indigent Defender Board	14,034	1,411
Allen Parish Ambulance Service	147,618	14,842
Allen Parish District Attorney	37,986	3,819
Allen Parish Library	38,479	3,869
Allen Parish Police Jury	149,451	15,026
Assumption Parish Police Jury	269,137	27,060
Avoyelles Parish 12th Judicial District Indigent Defender	17,304	1,740
Bayou Vermillion District	85,953	8,642
Beauregard Parish Communications District	25,748	2,589
Beauregard Parish District Attorney	19,551	1,966
Beauregard Parish Library	70,687	7,107
Beauregard Parish Police Jury	282,408	28,394
Bienville Parish Library	60,827	6,116
Bienville Parish Police Jury	193,922	19,498
Bossier Parish Communications District	132,797	13,352
Bossier Parish EMS	298,155	29,978
Bossier Parish Police Jury	1,370,231	137,768
Caddo Parish Commission	1,747,504	175,701
Caddo Parish Coroner	74,001	7,440
Caddo Parish District Attorney	398,907	40,108
Caddo/Bossier Port Commission	258,002	25,941
Calcasieu Parish Police Jury	5,261,947	529,056
Calcasieu Parish Waterworks District #7	35,366	3,556
Calcasieu Regional Airport	107,188	10,777
Calcasieu-Sulphur Parks & Recreation	225,886	22,711
Caldwell Parish District Attorney	1,501	151
Caldwell Parish Library	13,910	1,399
Caldwell Parish Police Jury	92,498	9,300
Cameron Parish Ambulance District #2	174,010	17,496
Cameron Parish Police Jury	622,676	62,606
Catahoula E911 Communications District	4,709	473
Catahoula Parish Library	14,241	1,432
Catahoula Parish Police Jury	51,233	5,151
City of Morgan City	27,324	2,747

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Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
Claiborne Parish Office of Com Ser	\$ 12,822	\$ 1,289
Claiborne Parish Police Jury	129,825	13,053
Concordia Parish 7th District Attorney	46,679	4,693
Concordia Parish Indigent Defender Board	15,598	1,568
Concordia Parish Library	40,266	4,049
Concordia Parish Police Jury	95,460	9,598
Concordia Parish Sewer District #1	4,993	502
Desoto Parish EMS	358,680	36,063
Desoto Parish School Board	2,429	244
Desoto Parish Waterworks	66,006	6,636
East Carroll Parish Police Jury	174,128	17,507
East Feliciana 20th Judicial District Indigent Defender Board	18,054	1,815
East Feliciana Communications District	37,595	3,780
East Feliciana Parish Police Jury	161,526	16,240
Evangeline Parish Communications District	60,191	6,052
Evangeline Parish District Attorney	45,542	4,579
Evangeline Parish Police Jury	274,247	27,574
Evangeline Parish Solid Waste	73,794	7,420
Franklin Parish Communications District	13,323	1,340
Franklin Parish Library	41,344	4,157
Franklin Parish Police Jury	158,639	15,950
Grant Parish Police Jury	161,509	16,239
Greater New Orleans Expressway	610,604	61,392
Iberia Medical Center	3,969,668	399,125
Iberia Parish 16th Judicial District Judge	119,842	12,049
Iberia Parish Government	734,963	73,896
Iberia Parish School Board	1,177	118
Iberville Parish District Attorney	75,287	7,570
Iberville Parish Library	142,487	14,326
Iberville Parish Police Jury	996,934	100,235
Iberville Parish School Board	1,177	118
Jackson Parish District Attorney	60,317	6,064
Jackson Parish Police Jury	259,773	26,119
Jackson Parish Recreation Department	30,275	3,044
Jackson Parish Sales Tax	8,976	902
Jefferson Davis District Attorney	55,517	5,582
Jefferson Davis Parish Indigent Defender Board	6,269	630
Jefferson Davis Parish Landfill	23,333	2,346
Jefferson Davis Parish Library	52,092	5,238
Jefferson Davis Parish Mosquito Abatement	45,330	4,558
Jefferson Davis Parish Police Jury	131,363	13,208
Jefferson Davis Parish Tourist Commission	21,944	2,206
Jefferson Parish Government	17,479,534	1,757,452
Jefferson Parish 24th Indigent Defender Board	14,952	1,503
Jefferson Parish Finance Authority	15,564	1,565
Jefferson Parish Housing Authority	26,256	2,640
Jefferson Parish Retirement System	24,082	2,421

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Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
Kolin Ruby Wise Water District (Rapides)	\$ 24,961	\$ 2,510
Lafayette 15th Judicial District Attorney	275,575	27,707
Lafayette Airport Commission	175,880	17,684
Lafayette Consolidated Government	4,299,547	432,292
Lafayette Convention & Visitors Commission	105,061	10,563
Lafayette Economic Development Authority	189,469	19,050
Lafourche Parish Water District #1	482,795	48,542
Lasalle Parish Police Jury	127,343	12,804
Lincoln Parish 3rd Judicial District Attorney	85,819	8,629
Lincoln Parish 3rd Judicial Indigent Defender	2,759	277
Lincoln Parish Police Jury	434,609	43,697
Livingston Parish Recreation District #3	144,700	14,549
Madison Parish Police Jury	235,550	23,683
Monroe/West Monroe Visitors' Bureau	87,192	8,767
Morehouse Parish Library	16,856	1,695
Morehouse Parish Police Jury	98,820	9,936
Natchitoches 10th Judicial Court	19,484	1,959
Natchitoches Parish Police Jury	356,577	35,852
Natchitoches Parish District Attorney	24,598	2,473
Natchitoches Parish Tax Commission	36,487	3,669
Natchitoches Port Commission	23,986	2,412
North Louisiana Crime Lab	320,042	32,178
Ouachita Parish Police Jury	1,729,353	173,876
Plaquemines 25th Judicial District Public Defender	26,288	2,643
Plaquemines Medical Center	326,304	32,808
Plaquemines Parish District Attorney of the 25th District	7,429	747
Plaquemines Parish Government	1,927,259	193,774
Plaquemines Port, Harbor & Terminal District	328,832	33,062
Pointe Coupee General Hospital	1,067,319	107,312
Point Coupee HB Health & Hospice	145,647	14,644
Pointe Coupee Parish Library	72,261	7,265
Pointe Coupee Parish Police Jury	267,218	26,867
Pointe Coupee Parish School Board	1,177	118
Police Jury Association (Office)	54,708	5,501
Port of Iberia	32,839	3,302
Rapides Parish Indigent Defender Board	45,854	4,610
Rapides Parish Library	292,692	29,428
Rapides Parish Police Jury	953,346	95,853
Red River Parish Police Jury	215,990	21,716
Red River Parish School Board	1,177	118
Red River Waterway Commission	172,757	17,370
Richland Parish Communication District	7,215	725

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Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
Richland Parish District Judge	\$ 14,108	\$ 1,419
Richland Parish Police Jury	235,010	23,629
Richland Parish Tax Commission	12,108	1,217
Sabine Parish District Attorney	53,792	5,408
Sabine Parish Library	27,950	2,810
Sabine Parish Police Jury	279,115	28,063
South Toledo Bend Water District	27,077	2,722
St. Bernard Parish Government	1,478,453	148,649
St. Bernard Parish Library	22,466	2,259
St. Bernard Parish School Board	2,502	252
St. Bernard WIA	85,079	8,554
St. Charles Parish 29th Judicial District Attorney	208,552	20,969
St. Charles Parish Council	3,928,515	394,987
St. Charles Parish School Board	6,184	622
St. Helena Parish Police Jury	177,863	17,883
St. James Parish Government	1,209,714	121,629
St. James Parish School Board	1,189	120
St. John Parish Council	1,334,876	134,213
St. John the Baptist Parish 40th Judicial District Attorney	105,793	10,637
St. John the Baptist Parish Library	167,958	16,887
St. Landry Parish E911 Communications District	79,308	7,974
St. Landry Parish Government	533,925	53,683
St. Landry Parish Sheriff	1,104	111
St. Martin Parish Government	449,780	45,223
St. Martin Parish Library	73,432	7,383
St. Martin Parish School Board	993	100
St. Martin Parish Water & Sewer	17,582	1,768
St. Mary Parish Consolidated Gravity Drainage District #1	65,404	6,576
St. Mary Parish E911 Communications District	52,000	5,228
St. Mary Parish Government	684,730	68,845
St. Mary Parish Library	113,918	11,454
St. Mary Parish Sales & Use Tax Department	56,837	5,715
St. Mary Parish School Board	883	89
St. Mary Parish Sewer District Wards 5 & 8	9,345	940
St. Mary Parish Water & Sewer Commission #3	51,604	5,188
St. Tammany Parish 22nd District Attorney	239,010	24,031
St. Tammany Parish Communications District	56,849	5,716
St. Tammany Parish Coroner	278,326	27,984

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Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
St. Tammany Parish Fire District #1	\$ 5,016	\$ 504
St. Tammany Parish Fire District #4	13,589	1,366
St. Tammany Parish Government	3,065,510	308,218
St. Tammany Parish Library	517,145	51,996
St. Tammany Parish Mosquito Abatement District #2	227,362	22,860
St. Tammany Parish Recreation District #1	212,234	21,339
St. Tammany Parish Recreation District #11	13,841	1,392
Tangipahoa Parish 21st Judicial District Attorney	174,452	17,540
Tangipahoa Parish 21st Judicial District Indigent Defender	266,838	26,829
Tangipahoa Parish Consolidated Gravity Drainage District	96,572	9,710
Tangipahoa Parish Government	1,930,985	194,148
Tangipahoa Parish Library	144,181	14,496
Tangipahoa Parish Mosquito Abatement District #1	76,483	7,690
Tangipahoa Parish Sewer District #1	72,796	7,319
Tangipahoa Parish Sheriff	33,770	3,395
Tangipahoa Parish Tourist Commission	43,389	4,363
Tangipahoa Parish Water District	118,695	11,934
Teche-Vermilion Fresh Water District	90,893	9,139
Tensas Parish Police Jury	76,522	7,694
Terrebonne Indigent Defender Board	80,717	8,116
Union Parish 3rd Judicial Clerks' Fund	19,636	1,974
Union Parish Police Jury	339,371	34,122
Vermilion Parish 7th Ward Drainage District #2	19,194	1,930
Vermilion Parish Communication District	65,789	6,615
Vermilion Parish Library	61,218	6,155
Vermilion Parish Police Jury	474,863	47,745
Vermilion Parish Tourist Commission	6,621	666
Vermilion Parish Waterworks District #1	65,611	6,597
Washington Parish Police Jury	507,292	51,005
Webster Parish Police Jury	379,842	38,191
West Baton Rouge Natural Gas & Water	235,061	23,634
West Baton Rouge Parish 18th Judicial Court	18,681	1,878
West Baton Rouge Parish Council	844,258	84,885
West Baton Rouge Parish Library	88,134	8,861
West Baton Rouge Parish School Board	1,177	118
West Calcasieu Cameron Hospital	3,811,422	383,214
West Carroll Parish Library	6,861	690
West Carroll Parish Police Jury	132,346	13,307
West Ouachita Parish Sewer District #5	41,077	4,130
Winn Parish 8th Judicial District Court	15,110	1,519
Winn Parish District Attorney	24,288	2,442
Winn Parish Police Jury	99,886	10,043
Winn Parish School Board	516	52
Total	<u>\$ 82,274,839</u>	<u>\$ 8,272,216</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, 2021

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
34th Judicial District Indigent Defender	\$ 9,411	\$ 1,612
Abbeville Harbor & Terminal District	13,771	2,359
Acadia Soil & Water District	7,392	1,266
Ascension Parish Government	1,699,805	291,175
Ascension Parish Library	214,744	36,785
Assumption Waterworks #1	78,520	13,450
Audubon Regional Library	12,320	2,110
Avoyelles Coroner's Office	6,375	1,092
Avoyelles District Attorney's Office	41,000	7,023
Avoyelles Parish Police Jury	95,469	16,354
Bayou Lafourche Fresh Water District	51,147	8,761
Berwick Bayou Vista Waterworks	16,094	2,757
Calcasieu Soil & Water District	10,276	1,760
Cameron Mosquito Abatement District #1	29,819	5,108
City Court of Denham Springs	12,774	2,188
City Court of Hammond	64,158	10,990
City of Bossier	23,422	4,012
Crescent Soil & Water District	2,921	500
Denham Springs Ward Two Marshall	14,476	2,480
Desoto 42nd District Attorney	12,013	2,058
Desoto Parish Library	73,263	12,550
Desoto Parish Police Jury	442,294	75,765
Evangeline Soil & Water District	4,095	701
Gulf Coast Soil & Water District	11,001	1,884
Iberia Soil & Water District	2,882	494
Jefferson Davis Soil & Water District	4,510	773
Lafourche 17th Indigent Defender Board	31,418	5,382
Lafourche/Terrebonne Soil & Water District	6,129	1,050
Livingston Parish Council	472,546	80,947
Livingston Parish Library	165,587	28,365
Livingston Parish Sheriff	12,610	2,160
Louisiana School Board Association	21,126	3,619
Madison Parish Soil & Water District	5,246	899
North Caddo Medical Center	852,820	146,087
Northeast Soil & Water District	6,742	1,155
St. Charles 29th Judicial District Public Defender	2,644	453

(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, 2021

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
St. James Parish Hospital	\$ 773,722	\$ 132,538
St. Landry Soil & Water District	2,418	414
St. Mary Soil & Water District	2,676	458
St. Mary Water & Sewer District #4	51,449	8,813
St. Mary Waterworks District # 5	21,042	3,604
Tangipahoa Soil & Water	2,465	422
Terrebonne Parish 32nd Judicial District Attorney	14,393	2,466
Terrebonne Consolidated Government	2,300,030	393,996
Terrebonne Consolidated Waterworks	336,328	57,612
Terrebonne Recreation District #10	4,631	793
Terrebonne Sales & Use	21,431	3,671
Upper Delta Soil and Water District	1,003	172
Vermilion Soil & Water District	6,583	1,128
Vernon Parish 30th Judicial District Attorney	23,110	3,959
Vernon Parish Police Jury	284,570	48,747
West Carroll Soil & Water District	2,964	508
West Feliciana Parish Consolidated Waterworks #13	31,158	5,337
West Feliciana Police Jury	155,559	26,647
Total	<u>\$ 8,566,352</u>	<u>\$ 1,467,409</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, 2021

Employer	Changes in Discount Rate	
	1% Decrease 5.40%	1% Increase 7.40%
15th Judicial District Court	\$ 229,270	\$ (2,555,325)
16th Judicial District Attorney	250,378	(2,790,583)
5th Judicial District Attorney	59,864	(667,210)
Acadia Parish Communications District	7,868	(87,692)
Acadia Parish Library	69,322	(772,629)
Acadia Parish Police Jury	366,044	(4,079,739)
Acadiana Crime Lab	183,844	(2,049,028)
Allen Parish 33rd Judicial Indigent Defender Board	14,324	(159,649)
Allen Parish Ambulance Service	150,674	(1,679,337)
Allen Parish District Attorney	38,773	(432,140)
Allen Parish Library	39,276	(437,746)
Allen Parish Police Jury	152,544	(1,700,181)
Assumption Parish Police Jury	274,708	(3,061,754)
Avoyelles Parish 12th Judicial District Indigent Defender	17,662	(196,854)
Bayou Vermillion District	87,732	(977,814)
Beauregard Parish Communications District	26,281	(292,914)
Beauregard Parish District Attorney	19,956	(222,416)
Beauregard Parish Library	72,151	(804,153)
Beauregard Parish Police Jury	288,254	(3,212,726)
Bienville Parish Library	62,087	(691,985)
Bienville Parish Police Jury	197,936	(2,206,094)
Bossier Parish Communications District	135,546	(1,510,730)
Bossier Parish EMS	304,327	(3,391,872)
Bossier Parish Police Jury	1,398,596	(15,588,035)
Caddo Parish Commission	1,783,679	(19,879,969)
Caddo Parish Coroner	75,533	(841,854)
Caddo Parish District Attorney	407,165	(4,538,049)
Caddo/Bossier Port Commission	263,343	(2,935,088)
Calcasieu Parish Police Jury	5,370,873	(59,860,994)
Calcasieu Parish Waterworks District #7	36,098	(402,329)
Calcasieu Regional Airport	109,407	(1,219,389)
Calcasieu-Sulphur Parks & Recreation	230,562	(2,569,721)
Caldwell Parish District Attorney	1,532	(17,072)

(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, 2021

Employer	Changes in Discount Rate	
	1% Decrease 5.40%	1% Increase 7.40%
Caldwell Parish Library	\$ 14,198	\$ (158,245)
Caldwell Parish Police Jury	94,413	(1,052,280)
Cameron Parish Ambulance District #2	177,613	(1,979,579)
Cameron Parish Police Jury	635,565	(7,083,687)
Catahoula E911 Communications District	4,806	(53,566)
Catahoula Parish Library	14,536	(162,008)
Catahoula Parish Police Jury	52,294	(582,841)
City of Morgan City	27,890	(310,847)
Claiborne Parish Office of Com Ser	13,087	(145,862)
Claiborne Parish Police Jury	132,512	(1,476,913)
Concordia Parish 7th District Attorney	47,645	(531,026)
Concordia Parish Indigent Defender Board	15,921	(177,452)
Concordia Parish Library	41,100	(458,076)
Concordia Parish Police Jury	97,436	(1,085,975)
Concordia Parish Sewer District #1	5,097	(56,804)
Desoto Parish EMS	366,105	(4,080,422)
Desoto Parish School Board	2,479	(27,630)
Desoto Parish Waterworks	67,372	(750,896)
East Carroll Parish Police Jury	177,733	(1,980,917)
East Feliciana 20th Judicial District Indigent Defender Board	18,428	(205,390)
East Feliciana Communications District	38,373	(427,685)
East Feliciana Parish Police Jury	164,870	(1,837,554)
Evangeline Parish Communications District	61,437	(684,741)
Evangeline Parish District Attorney	46,485	(518,100)
Evangeline Parish Police Jury	279,924	(3,119,887)
Evangeline Parish Solid Waste	75,322	(839,495)
Franklin Parish Communications District	13,599	(151,563)
Franklin Parish Library	42,200	(470,337)
Franklin Parish Police Jury	161,923	(1,804,710)
Grant Parish Police Jury	164,852	(1,837,357)
Greater New Orleans Expressway	623,244	(6,946,361)
Iberia Medical Center	4,051,842	(45,159,758)
Iberia Parish 16th Judicial District Judge	122,323	(1,363,351)
Iberia Parish Government	750,177	(8,361,088)
Iberia Parish School Board	1,202	(13,394)
Iberville Parish District Attorney	76,846	(856,483)
Iberville Parish Library	145,436	(1,620,960)
Iberville Parish Police Jury	1,017,571	(11,341,327)
Iberville Parish School Board	1,202	(13,394)
Jackson Parish District Attorney	61,565	(686,173)
Jackson Parish Police Jury	265,150	(2,955,230)

(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, 2021

Employer	Changes in Discount Rate	
	1% Decrease 5.40%	1% Increase 7.40%
Jackson Parish Recreation Department	\$ 30,902	\$ (344,420)
Jackson Parish Sales Tax	9,162	(102,115)
Jefferson Davis District Attorney	56,667	(631,578)
Jefferson Davis Parish Indigent Defender Board	6,398	(71,312)
Jefferson Davis Parish Landfill	23,816	(265,443)
Jefferson Davis Parish Library	53,171	(592,613)
Jefferson Davis Parish Mosquito Abatement	46,269	(515,685)
Jefferson Davis Parish Police Jury	134,083	(1,494,416)
Jefferson Davis Parish Tourist Commission	22,398	(249,634)
Jefferson Parish Government	17,841,357	(198,850,733)
Jefferson Parish 24th Indigent Defender Board	15,261	(170,095)
Jefferson Parish Finance Authority	15,886	(177,058)
Jefferson Parish Housing Authority	26,800	(298,698)
Jefferson Parish Retirement System	24,580	(273,960)
Kolin Ruby Wise Water District (Rapides)	25,477	(283,956)
Lafayette 15th Judicial District Attorney	281,280	(3,135,003)
Lafayette Airport Commission	179,521	(2,000,844)
Lafayette Consolidated Government	4,388,550	(48,912,524)
Lafayette Convention & Visitors Commission	107,236	(1,195,194)
Lafayette Economic Development Authority	193,391	(2,155,439)
Lafourche Parish Water District #1	492,789	(5,492,370)
Lasalle Parish Police Jury	129,979	(1,448,684)
Lincoln Parish 3rd Judicial District Attorney	87,596	(976,297)
Lincoln Parish 3rd Judicial Indigent Defender	2,816	(31,383)
Lincoln Parish Police Jury	443,606	(4,944,206)
Livingston Parish Recreation District #3	147,695	(1,646,137)
Madison Parish Police Jury	240,426	(2,679,670)
Monroe/West Monroe Visitors' Bureau	88,997	(991,919)
Morehouse Parish Library	17,205	(191,753)
Morehouse Parish Police Jury	100,866	(1,124,200)
Natchitoches 10th Judicial Court	19,887	(221,648)
Natchitoches Parish Police Jury	363,958	(4,056,490)
Natchitoches Parish District Attorney	25,107	(279,829)
Natchitoches Parish Tax Commission	37,243	(415,086)
Natchitoches Port Commission	24,482	(272,865)

(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, 2021

Employer	Changes in Discount Rate	
	1% Decrease 5.40%	1% Increase 7.40%
North Louisiana Crime Lab	\$ 326,667	\$ (3,640,860)
Ouachita Parish Police Jury	1,765,152	(19,673,474)
Plaquemines 25th Judicial District Public Defender	26,833	(299,063)
Plaquemines Medical Center	333,058	(3,712,097)
Plaquemines Parish District Attorney of the 25th District	7,582	(84,509)
Plaquemines Parish Government	1,967,155	(21,924,898)
Plaquemines Port, Harbor & Terminal District	335,639	(3,740,860)
Pointe Coupee General Hospital	1,089,414	(12,142,045)
Point Coupee HB Health & Hospice	148,662	(1,656,911)
Pointe Coupee Parish Library	73,757	(822,058)
Pointe Coupee Parish Police Jury	272,750	(3,039,927)
Pointe Coupee Parish School Board	1,202	(13,394)
Police Jury Association (Office)	55,840	(622,368)
Port of Iberia	33,519	(373,585)
Rapides Parish Indigent Defender Board	46,803	(521,647)
Rapides Parish Library	298,751	(3,329,723)
Rapides Parish Police Jury	973,081	(10,845,457)
Red River Parish Police Jury	220,462	(2,457,151)
Red River Parish School Board	1,202	(13,394)
Red River Waterway Commission	176,333	(1,965,314)
Richland Parish Communication District	7,364	(82,076)
Richland Parish District Judge	14,401	(160,501)
Richland Parish Police Jury	239,875	(2,673,520)
Richland Parish Tax Commission	12,359	(137,748)
Sabine Parish District Attorney	54,906	(611,950)
Sabine Parish Library	28,529	(317,970)
Sabine Parish Police Jury	284,893	(3,175,269)
South Toledo Bend Water District	27,638	(308,039)
St. Bernard Parish Government	1,509,057	(16,819,180)
St. Bernard Parish Library	22,931	(255,577)
St. Bernard Parish School Board	2,554	(28,463)
St. Bernard WIA	86,840	(967,874)
St. Charles Parish 29th Judicial District Attorney	212,869	(2,372,529)
St. Charles Parish Council	4,009,838	(44,691,593)

(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, 2021

Employer	Changes in Discount Rate	
	1% Decrease 5.40%	1% Increase 7.40%
St. Charles Parish School Board	\$ 6,312	\$ (70,348)
St. Helena Parish Police Jury	181,544	(2,023,401)
St. James Parish Government	1,234,756	(13,761,956)
St. James Parish School Board	1,213	(13,525)
St. John Parish Council	1,362,509	(15,185,827)
St. John the Baptist Parish 40th Judicial District Attorney	107,983	(1,203,524)
St. John the Baptist Parish Library	171,434	(1,910,719)
St. Landry Parish E911 Communications District	80,950	(902,224)
St. Landry Parish Government	544,978	(6,074,041)
St. Landry Parish Sheriff	1,127	(12,561)
St. Martin Parish Government	459,091	(5,116,791)
St. Martin Parish Library	74,952	(835,377)
St. Martin Parish School Board	1,014	(11,297)
St. Martin Parish Water & Sewer	17,946	(200,018)
St. Mary Parish Consolidated Gravity Drainage District #1	66,757	(744,044)
St. Mary Parish E911 Communications District	53,077	(591,565)
St. Mary Parish Government	698,904	(7,789,628)
St. Mary Parish Library	116,276	(1,295,952)
St. Mary Parish Sales & Use Tax Department	58,014	(646,591)
St. Mary Parish School Board	901	(10,043)
St. Mary Parish Sewer District Wards 5 & 8	9,538	(106,308)
St. Mary Parish Water & Sewer Commission #3	52,673	(587,063)
St. Tammany Parish 22nd District Attorney	243,958	(2,719,027)
St. Tammany Parish Communications District	58,026	(646,731)
St. Tammany Parish Coroner	284,087	(3,166,293)
St. Tammany Parish Fire District #1	5,120	(57,066)
St. Tammany Parish Fire District #4	13,871	(154,595)
St. Tammany Parish Government	3,128,968	(34,873,875)
St. Tammany Parish Library	527,850	(5,883,149)
St. Tammany Parish Mosquito Abatement District #2	232,068	(2,586,512)
St. Tammany Parish Recreation District #1	216,627	(2,414,414)
St. Tammany Parish Recreation District #11	14,128	(157,459)

(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, 2021

Employer	Changes in Discount Rate	
	1% Decrease 5.40%	1% Increase 7.40%
Tangipahoa Parish 21st Judicial District Attorney	\$ 178,064	\$ (1,984,605)
Tangipahoa Parish 21st Judicial District Indigent Defender	272,362	(3,035,602)
Tangipahoa Parish Consolidated Gravity Drainage District	98,571	(1,098,620)
Tangipahoa Parish Government	1,970,957	(21,967,279)
Tangipahoa Parish Library	147,166	(1,640,231)
Tangipahoa Parish Mosquito Abatement District #1	78,066	(870,083)
Tangipahoa Parish Sewer District #1	74,303	(828,142)
Tangipahoa Parish Sheriff	34,469	(384,171)
Tangipahoa Parish Tourist Commission	44,287	(493,605)
Tangipahoa Parish Water District	121,152	(1,350,294)
Teche-Vermilion Fresh Water District	92,775	(1,034,019)
Tensas Parish Police Jury	78,106	(870,532)
Terrebonne Indigent Defender Board	82,387	(918,248)
Union Parish 3rd Judicial Clerks' Fund	20,042	(223,380)
Union Parish Police Jury	346,397	(3,860,758)
Vermilion Parish 7th Ward Drainage District #2	19,591	(218,354)
Vermilion Parish Communication District	67,150	(748,425)
Vermilion Parish Library	62,485	(696,431)
Vermilion Parish Police Jury	484,693	(5,402,142)
Vermilion Parish Tourist Commission	6,759	(75,327)
Vermilion Parish Waterworks District #1	66,969	(746,403)
Washington Parish Police Jury	517,793	(5,771,056)
Webster Parish Police Jury	387,705	(4,321,165)
West Baton Rouge Natural Gas & Water	239,927	(2,674,101)
West Baton Rouge Parish 18th Judicial Court	19,068	(212,523)
West Baton Rouge Parish Council	861,735	(9,604,456)
West Baton Rouge Parish Library	89,958	(1,002,626)
West Baton Rouge Parish School Board	1,202	(13,394)
West Calcasieu Cameron Hospital	3,890,321	(43,359,522)
West Carroll Parish Library	7,003	(78,051)
West Carroll Parish Police Jury	135,086	(1,505,601)
West Ouachita Parish Sewer District #5	41,927	(467,295)
Winn Parish 8th Judicial District Court	15,423	(171,892)
Winn Parish District Attorney	24,790	(276,300)
Winn Parish Police Jury	101,953	(1,136,321)
Winn Parish School Board	527	(5,869)
	<u>\$ 83,977,976</u>	<u>\$ (935,975,463)</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, 2021

Employer	Changes in Discount Rate	
	1% Decrease 5.40%	1% Increase 7.40%
34th Judicial District Indigent Defender	\$ (5,302)	\$ (108,297)
Abbeville Harbor & Terminal District	(7,758)	(158,469)
Acadia Soil & Water District	(4,164)	(85,063)
Ascension Parish Government	(957,566)	(19,560,462)
Ascension Parish Library	(120,974)	(2,471,159)
Assumption Waterworks #1	(44,233)	(903,567)
Audubon Regional Library	(6,940)	(141,772)
Avoyelles Coroner's Office	(3,591)	(73,360)
Avoyelles District Attorney's Office	(23,097)	(471,806)
Avoyelles Parish Police Jury	(53,781)	(1,098,606)
Bayou Lafourche Fresh Water District	(28,813)	(588,573)
Berwick Bayou Vista Waterworks	(9,066)	(185,202)
Calcasieu Soil & Water District	(5,789)	(118,251)
Cameron Mosquito Abatement District #1	(16,798)	(343,141)
City Court of Denham Springs	(7,196)	(146,996)
City Court of Hammond	(36,143)	(738,297)
City of Bossier	(13,195)	(269,528)
Crescent Soil & Water District	(1,646)	(33,614)
Denham Springs Ward Two Marshall	(8,155)	(166,582)
Desoto 42nd District Attorney	(6,767)	(138,239)
Desoto Parish Library	(41,272)	(843,072)
Desoto Parish Police Jury	(249,161)	(5,089,684)
Evangeline Soil & Water District	(2,307)	(47,123)
Gulf Coast Soil & Water District	(6,197)	(126,594)
Iberia Soil & Water District	(1,624)	(33,164)
Jefferson Davis Soil & Water District	(2,541)	(51,899)
Lafourche 17th Indigent Defender Board	(17,699)	(361,542)
Lafourche/Terrebonne Soil & Water District	(3,453)	(70,529)
Livingston Parish Council	(266,203)	(5,437,808)
Livingston Parish Library	(93,282)	(1,905,487)
Livingston Parish Sheriff	(7,104)	(145,109)
Louisiana School Board Association	(11,901)	(243,107)
Madison Parish Soil & Water District	(2,955)	(60,369)
North Caddo Medical Center	(480,426)	(9,813,799)

(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, 2021

Employer	Changes in Discount Rate	
	1% Decrease 5.40%	1% Increase 7.40%
Northeast Soil & Water District	\$ (3,798)	\$ (77,583)
St. Charles 29th Judicial District Public Defender	(1,489)	(30,426)
St. James Parish Hospital	(435,867)	(8,903,581)
St. Landry Soil & Water District	(1,362)	(27,825)
St. Mary Soil & Water District	(1,508)	(30,794)
St. Mary Water & Sewer District #4	(28,983)	(592,048)
St. Mary Waterworks District # 5	(11,854)	(242,140)
Tangipahoa Soil & Water	(1,389)	(28,366)
Terrebonne Parish 32nd Judicial District Attorney	(8,108)	(165,627)
Terrebonne Consolidated Government	(1,295,696)	(26,467,538)
Terrebonne Consolidated Waterworks	(189,465)	(3,870,249)
Terrebonne Recreation District #10	(2,609)	(53,291)
Terrebonne Sales & Use	(12,073)	(246,617)
Upper Delta Soil and Water District	(565)	(11,542)
Vermilion Soil & Water District	(3,708)	(75,753)
Vernon Parish 30th Judicial District Attorney	(13,019)	(265,937)
Vernon Parish Police Jury	(160,309)	(3,274,680)
West Carroll Soil & Water District	(1,670)	(34,108)
West Feliciana Parish Consolidated Waterworks #13	(17,552)	(358,549)
West Feliciana Police Jury	(87,632)	(1,790,091)
	\$ (4,825,755)	\$ (98,577,015)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION (PLAN A)
DECEMBER 31, 2022 - DECEMBER 31, 2025

Employer	December 31, 2022	December 31, 2023	December 31, 2024	December 31, 2025	TOTAL
15th Judicial District Court	\$ (213,902)	\$ (442,667)	\$ (292,430)	\$ (119,230)	(1,068,229)
16th Judicial District Attorney	(257,908)	(500,497)	(320,084)	(130,210)	(1,208,699)
5th Judicial District Attorney	(58,457)	(117,045)	(77,858)	(31,132)	(284,492)
Acadia Parish Communications District	(7,332)	(15,160)	(10,079)	(4,089)	(36,660)
Acadia Parish Library	(62,794)	(131,801)	(87,203)	(36,051)	(317,849)
Acadia Parish Police Jury	(321,897)	(694,454)	(469,543)	(190,358)	(1,676,252)
Acadiana Crime Lab	(170,903)	(356,816)	(231,961)	(95,608)	(855,288)
Allen Parish 33rd Judicial Indigent Defender Board	(12,117)	(27,698)	(18,335)	(7,451)	(65,601)
Allen Parish Ambulance Service	(132,920)	(286,335)	(194,753)	(78,358)	(692,366)
Allen Parish District Attorney	(37,088)	(76,812)	(48,847)	(20,165)	(182,912)
Allen Parish Library	(40,688)	(77,394)	(50,084)	(20,427)	(188,593)
Allen Parish Police Jury	(139,499)	(295,280)	(199,290)	(79,329)	(713,398)
Assumption Parish Police Jury	(263,442)	(538,916)	(352,117)	(142,864)	(1,297,339)
Avoyelles Parish 12th Judicial District Indigent Defender	(15,625)	(33,839)	(22,266)	(9,187)	(80,917)
Bayou Vermillion District	(56,953)	(168,748)	(106,691)	(45,625)	(378,017)
Beauregard Parish Communications District	(20,243)	(47,210)	(33,209)	(13,669)	(114,331)
Beauregard Parish District Attorney	(16,089)	(36,862)	(25,240)	(10,375)	(88,566)
Beauregard Parish Library	(66,285)	(136,049)	(92,659)	(37,520)	(332,513)
Beauregard Parish Police Jury	(288,957)	(562,825)	(368,977)	(149,908)	(1,370,667)
Bienville Parish Library	(53,715)	(118,746)	(79,767)	(32,285)	(284,513)
Bienville Parish Police Jury	(185,259)	(384,461)	(252,861)	(102,936)	(925,517)
Bossier Parish Communications District	(129,031)	(262,367)	(176,962)	(70,490)	(638,850)
Bossier Parish EMS	(287,718)	(591,230)	(400,822)	(158,261)	(1,438,031)
Bossier Parish Police Jury	(1,167,283)	(2,592,155)	(1,758,303)	(727,336)	(6,245,077)
Caddo Parish Commission	(1,662,325)	(3,443,922)	(2,283,817)	(927,597)	(8,317,661)
Caddo Parish Coroner	(71,037)	(145,759)	(96,516)	(39,282)	(352,594)
Caddo Parish District Attorney	(366,867)	(781,273)	(521,934)	(211,746)	(1,881,820)
Caddo/Bossier Port Commission	(217,448)	(486,640)	(340,178)	(136,949)	(1,181,215)
Calcasieu Parish Police Jury	(4,287,377)	(9,661,603)	(6,654,484)	(2,793,101)	(23,396,565)
Calcasieu Parish Waterworks District #7	(32,385)	(68,871)	(45,958)	(18,773)	(165,987)
Calcasieu Regional Airport	(99,070)	(207,347)	(140,627)	(56,898)	(503,942)
Calcasieu-Sulphur Parks & Recreation	(203,078)	(432,388)	(293,758)	(119,904)	(1,049,128)
Caldwell Parish District Attorney	(2,246)	(3,667)	(1,137)	(800)	(7,850)
Caldwell Parish Library	(13,400)	(27,590)	(18,294)	(7,382)	(66,666)
Caldwell Parish Police Jury	(86,965)	(179,708)	(118,092)	(49,100)	(433,865)
Cameron Parish Ambulance District #2	(152,980)	(335,334)	(224,953)	(92,366)	(805,633)
Cameron Parish Police Jury	(513,811)	(1,150,770)	(795,013)	(330,523)	(2,790,117)
Catahoula E911 Communications District	(3,965)	(8,858)	(6,156)	(2,501)	(21,480)
Catahoula Parish Library	(12,835)	(27,373)	(18,210)	(7,560)	(65,978)
Catahoula Parish Police Jury	(55,836)	(105,003)	(67,929)	(27,198)	(255,966)
City of Morgan City	(22,075)	(49,877)	(32,161)	(14,501)	(118,614)
Claiborne Parish Office of Com Ser	(10,518)	(23,606)	(15,357)	(6,807)	(56,288)
Claiborne Parish Police Jury	(123,681)	(255,770)	(169,226)	(68,911)	(617,588)
Concordia Parish 7th District Attorney	(45,863)	(92,647)	(59,480)	(24,778)	(222,768)
Concordia Parish Indigent Defender Board	(15,281)	(30,944)	(20,302)	(8,282)	(74,809)
Concordia Parish Library	(38,498)	(79,230)	(53,218)	(21,374)	(192,320)
Concordia Parish Police Jury	(93,305)	(186,163)	(123,309)	(50,672)	(453,449)
Concordia Parish Sewer District #1	(4,573)	(9,589)	(6,655)	(2,651)	(23,468)
Desoto Parish EMS	(323,634)	(699,486)	(471,268)	(190,392)	(1,684,780)
Desoto Parish School Board	(2,358)	(4,801)	(3,175)	(1,290)	(11,624)

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
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DECEMBER 31, 2022 - DECEMBER 31, 2025

Employer	December 31, 2022	December 31, 2023	December 31, 2024	December 31, 2025	TOTAL
Desoto Parish Waterworks	\$ (62,049)	\$ (128,715)	\$ (87,096)	\$ (35,036)	\$ (312,896)
East Carroll Parish Police Jury	(180,856)	(355,447)	(233,759)	(92,428)	(862,490)
East Feliciana 20th Judicial District Indigent Defender Board	(14,675)	(36,978)	(24,316)	(9,581)	(85,550)
East Feliciana Communications District	(38,159)	(77,288)	(50,402)	(19,957)	(185,806)
East Feliciana Parish Police Jury	(154,499)	(319,488)	(215,237)	(85,742)	(774,966)
Evangeline Parish Communications District	(23,821)	(93,494)	(77,346)	(31,949)	(226,610)
Evangeline Parish District Attorney	(42,231)	(89,108)	(59,171)	(24,177)	(214,687)
Evangeline Parish Police Jury	(279,915)	(556,948)	(359,812)	(145,572)	(1,342,247)
Evangeline Parish Solid Waste	(71,940)	(148,091)	(98,880)	(39,173)	(358,084)
Franklin Parish Communications District	(12,766)	(26,404)	(17,445)	(7,073)	(63,688)
Franklin Parish Library	(40,523)	(82,354)	(55,091)	(21,943)	(199,911)
Franklin Parish Police Jury	(150,172)	(319,839)	(206,653)	(84,209)	(760,873)
Grant Parish Police Jury	(152,299)	(314,699)	(209,653)	(85,734)	(762,385)
Greater New Orleans Expressway	(589,970)	(1,231,808)	(795,628)	(324,118)	(2,941,524)
Iberia Medical Center	(3,780,407)	(7,884,486)	(5,239,600)	(2,107,147)	(19,011,640)
Iberia Parish 16th Judicial District Judge	(120,798)	(240,080)	(153,406)	(63,616)	(577,900)
Iberia Parish Government	(706,266)	(1,433,053)	(943,509)	(390,131)	(3,472,959)
Iberia Parish School Board	(1,157)	(2,328)	(1,540)	(624)	(5,649)
Iberville Parish District Attorney	(73,171)	(151,498)	(100,686)	(39,960)	(365,315)
Iberville Parish Library	(130,545)	(275,995)	(184,324)	(75,633)	(666,497)
Iberville Parish Police Jury	(924,666)	(1,956,510)	(1,315,178)	(529,186)	(4,725,540)
Iberville Parish School Board	(1,141)	(2,323)	(1,538)	(625)	(5,627)
Jackson Parish District Attorney	(58,004)	(115,978)	(79,079)	(32,017)	(285,078)
Jackson Parish Police Jury	(233,985)	(506,813)	(338,796)	(137,890)	(1,217,484)
Jackson Parish Recreation Department	(28,281)	(58,726)	(40,247)	(16,069)	(143,323)
Jackson Parish Sales Tax	(8,250)	(17,172)	(11,298)	(4,766)	(41,486)
Jefferson Davis District Attorney	(54,216)	(110,797)	(72,608)	(29,471)	(267,092)
Jefferson Davis Parish Indigent Defender Board	(4,951)	(11,945)	(7,787)	(3,329)	(28,012)
Jefferson Davis Parish Landfill	(23,220)	(46,098)	(30,831)	(12,385)	(112,534)
Jefferson Davis Parish Library	(52,436)	(99,032)	(68,627)	(27,651)	(247,746)
Jefferson Davis Parish Mosquito Abatement	(42,254)	(88,378)	(59,446)	(24,060)	(214,138)
Jefferson Davis Parish Police Jury	(134,336)	(263,768)	(171,307)	(69,726)	(639,137)
Jefferson Davis Parish Tourist Commission	(21,201)	(43,670)	(29,134)	(11,648)	(105,653)
Jefferson Parish Government	(16,498,057)	(34,393,427)	(23,070,381)	(9,278,301)	(83,240,166)
Jefferson Parish 24th Indigent Defender Board	(15,119)	(29,681)	(19,833)	(7,937)	(72,570)
Jefferson Parish Finance Authority	(7,217)	(26,922)	(20,336)	(8,260)	(62,735)
Jefferson Parish Housing Authority	(9,825)	(33,446)	(27,902)	(13,937)	(85,110)
Jefferson Parish Retirement System	(21,579)	(45,886)	(31,319)	(12,784)	(111,568)
Kolin Ruby Wise Water District (Rapides)	(28,806)	(49,643)	(33,161)	(13,250)	(124,860)
Lafayette 15th Judicial District Attorney	(272,609)	(531,829)	(360,730)	(146,278)	(1,311,446)
Lafayette Airport Commission	(171,284)	(354,208)	(233,673)	(93,358)	(852,523)
Lafayette Consolidated Government	(4,026,767)	(8,344,879)	(5,606,025)	(2,282,250)	(20,259,921)
Lafayette Convention & Visitors Commission	(104,570)	(214,033)	(137,103)	(55,772)	(511,478)
Lafayette Economic Development Authority	(170,246)	(371,391)	(249,864)	(100,569)	(892,070)
Lafourche Parish School Board	(575)	-	-	-	(575)
Lafourche Parish Water District #1	(448,728)	(953,135)	(639,032)	(256,270)	(2,297,165)
Lasalle Parish Police Jury	(116,928)	(254,312)	(163,771)	(67,596)	(602,607)
Lincoln Parish 3rd Judicial District Attorney	(81,347)	(169,359)	(112,937)	(45,554)	(409,197)
Lincoln Parish 3rd Judicial Indigent Defender	(3,305)	(6,121)	(4,346)	(1,463)	(15,235)
Lincoln Parish Police Jury	(401,022)	(839,855)	(563,121)	(230,696)	(2,034,694)
Livingston Parish Recreation District #3	(120,606)	(274,915)	(186,254)	(76,808)	(658,583)
Madison Parish Police Jury	(215,710)	(465,840)	(306,155)	(125,032)	(1,112,737)
Monroe/West Monroe Visitors' Bureau	(85,369)	(173,926)	(116,934)	(46,281)	(422,510)
Morehouse Parish Library	(14,637)	(32,597)	(21,549)	(8,947)	(77,730)

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PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
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Employer	December 31, 2022	December 31, 2023	December 31, 2024	December 31, 2025	TOTAL
Morehouse Parish Police Jury	\$ (80,873)	\$ (182,651)	\$ (120,658)	\$ (52,458)	(436,640)
Natchitoches 10th Judicial Court	(18,955)	(38,514)	(25,780)	(10,343)	(93,592)
Natchitoches Parish Police Jury	(423,189)	(743,388)	(467,642)	(189,273)	(1,823,492)
Natchitoches Parish District Attorney	(22,439)	(47,524)	(32,107)	(13,057)	(115,127)
Natchitoches Parish Tax Commission	(34,704)	(71,020)	(47,589)	(19,367)	(172,680)
Natchitoches Port Commission	(22,233)	(47,114)	(31,354)	(12,734)	(113,435)
North Louisiana Crime Lab	(270,811)	(616,500)	(411,619)	(169,884)	(1,468,814)
Ouachita Parish Police Jury	(1,535,329)	(3,317,668)	(2,230,943)	(917,962)	(8,001,902)
Plaquemines 25th Judicial District Public Defender	(24,686)	(49,626)	(34,555)	(13,954)	(122,821)
Plaquemines Medical Center	(300,265)	(632,717)	(444,212)	(173,206)	(1,550,400)
Plaquemines Parish District Attorney of the 25th District	(7,355)	(14,911)	(10,112)	(3,945)	(36,323)
Plaquemines Parish Government	(1,757,033)	(3,711,791)	(2,455,144)	(1,023,011)	(8,946,979)
Plaquemines Port, Harbor & Terminal District	(308,445)	(648,870)	(438,218)	(174,548)	(1,570,081)
Pointe Coupee General Hospital	(989,778)	(2,083,888)	(1,417,506)	(566,543)	(5,057,715)
Point Coupee HB Health & Hospice	(116,355)	(265,031)	(171,327)	(77,313)	(630,026)
Pointe Coupee Parish Library	(65,790)	(145,823)	(97,122)	(38,357)	(347,092)
Pointe Coupee Parish Police Jury	(238,704)	(535,099)	(353,627)	(141,843)	(1,269,273)
Pointe Coupee Parish School Board	(1,144)	(2,364)	(1,540)	(626)	(5,674)
Police Jury Association (Ex Board)	(388)	(376)	-	-	(764)
Police Jury Association (Office)	(59,944)	(109,722)	(72,081)	(29,043)	(270,790)
Port of Iberia	(34,322)	(67,533)	(44,115)	(17,432)	(163,402)
Rapides Parish Indigent Defender Board	(43,768)	(91,814)	(61,156)	(24,342)	(221,080)
Rapides Parish Library	(268,430)	(566,739)	(379,741)	(155,368)	(1,370,278)
Rapides Parish Police Jury	(918,941)	(1,918,684)	(1,236,785)	(506,048)	(4,580,458)
Red River Parish Police Jury	(202,024)	(412,838)	(287,118)	(114,650)	(1,016,630)
Red River Parish School Board	(1,147)	(2,401)	(1,540)	(626)	(5,714)
Red River Waterway Commission	(162,665)	(338,815)	(225,771)	(91,702)	(818,953)
Richland Parish Communication District	(5,675)	(12,896)	(8,451)	(3,831)	(30,853)
Richland Parish District Judge	(13,887)	(26,885)	(17,333)	(7,488)	(65,593)
Richland Parish Police Jury	(238,281)	(462,580)	(303,306)	(124,747)	(1,128,914)
Richland Parish Tax Commission	(13,162)	(24,302)	(15,823)	(6,431)	(59,718)
Sabine Parish District Attorney	(49,827)	(105,895)	(71,087)	(28,553)	(255,362)
Sabine Parish Library	(25,869)	(54,930)	(36,667)	(14,835)	(132,301)
Sabine Parish Police Jury	(246,279)	(521,881)	(373,778)	(148,156)	(1,290,094)
Sabine Parish School Board	(188)	(283)	61	-	(410)
South Toledo Bend Water District	(24,937)	(53,166)	(35,272)	(14,373)	(127,748)
St. Bernard Parish Government	(1,418,624)	(2,898,542)	(1,939,464)	(784,778)	(7,041,408)
St. Bernard Parish Library	(21,462)	(44,281)	(29,491)	(11,926)	(107,160)
St. Bernard Parish School Board	(2,351)	(4,870)	(3,271)	(1,330)	(11,822)
St. Bernard WIA	(81,473)	(168,321)	(113,584)	(45,159)	(408,537)
St. Charles Parish 29th Judicial District Attorney	(199,709)	(413,637)	(272,803)	(110,704)	(996,853)
St. Charles Parish Council	(3,713,155)	(7,753,284)	(5,210,852)	(2,085,304)	(18,762,595)
St. Charles Parish School Board	(3,853)	(11,762)	(8,210)	(3,285)	(27,110)
St. Helena Parish Police Jury	(189,757)	(367,476)	(243,985)	(94,409)	(895,627)
St. James Parish Government	(1,153,018)	(2,386,300)	(1,614,465)	(642,130)	(5,795,913)
St. James Parish School Board	(1,123)	(2,317)	(1,518)	(632)	(5,590)
St. John Parish Council	(1,241,838)	(2,573,927)	(1,743,889)	(708,568)	(6,268,222)
St. John the Baptist Parish 40th Judicial District Attorney	(103,458)	(208,207)	(134,827)	(56,156)	(502,648)
St. John the Baptist Parish Library	(163,683)	(330,094)	(228,423)	(89,150)	(811,350)

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Employer	December 31, 2022	December 31, 2023	December 31, 2024	December 31, 2025	TOTAL
St. Landry Parish E911 Communications District	\$ (72,954)	\$ (156,276)	\$ (105,689)	\$ (42,095)	\$ (377,014)
St. Landry Parish Government	(553,836)	(1,082,538)	(728,078)	(283,415)	(2,647,867)
St. Landry Parish Sheriff	(970)	(2,073)	(1,325)	(590)	(4,958)
St. Martin Parish Government	(408,243)	(872,260)	(577,790)	(238,748)	(2,097,041)
St. Martin Parish Library	(72,151)	(145,510)	(95,343)	(38,977)	(351,981)
St. Martin Parish School Board	(922)	(1,918)	(1,249)	(527)	(4,616)
St. Martin Parish Water & Sewer	(18,758)	(37,500)	(23,468)	(9,334)	(89,060)
St. Mary Parish Consolidated Gravity Drainage District #1	(61,798)	(131,070)	(88,363)	(34,717)	(315,948)
St. Mary Parish E911 Communications District	(52,313)	(107,242)	(66,684)	(27,603)	(253,842)
St. Mary Parish Government	(667,543)	(1,361,446)	(887,055)	(363,463)	(3,279,507)
St. Mary Parish Library	(111,259)	(228,573)	(146,129)	(60,470)	(546,431)
St. Mary Parish Sales & Use Tax Department	(54,736)	(111,922)	(74,308)	(30,168)	(271,134)
St. Mary Parish School Board	(821)	(1,707)	(1,114)	(473)	(4,115)
St. Mary Parish Sewer District Wards 5 & 8	(8,594)	(17,750)	(12,143)	(4,964)	(43,451)
St. Mary Parish Water & Sewer Commission #3	(46,197)	(101,142)	(69,300)	(27,389)	(244,028)
St. Tammany Parish 22nd District Attorney	(249,965)	(491,140)	(340,243)	(126,867)	(1,208,215)
St. Tammany Parish Communications District	(51,930)	(113,523)	(76,912)	(30,178)	(272,543)
St. Tammany Parish Coroner	(280,711)	(565,476)	(368,965)	(147,743)	(1,362,895)
St. Tammany Parish Fire District #1	(5,012)	(10,116)	(6,829)	(2,663)	(24,620)
St. Tammany Parish Fire District #4	(12,938)	(26,849)	(17,839)	(7,214)	(64,840)
St. Tammany Parish Government	(2,960,770)	(6,019,418)	(4,010,237)	(1,627,208)	(14,617,633)
St. Tammany Parish Library	(491,232)	(1,011,364)	(679,017)	(274,510)	(2,456,123)
St. Tammany Parish Mosquito Abatement District #2	(209,276)	(446,083)	(297,850)	(120,684)	(1,073,893)
St. Tammany Parish Recreation District #1	(190,356)	(405,252)	(278,349)	(112,657)	(986,614)
St. Tammany Parish Recreation District #11	(12,842)	(26,839)	(17,953)	(7,348)	(64,982)
Tangipahoa Parish 21st Judicial District Attorney	(153,028)	(331,766)	(226,495)	(92,604)	(803,893)
Tangipahoa Parish 21st Judicial District Indigent Defender	(238,631)	(517,416)	(349,080)	(141,638)	(1,246,765)
Tangipahoa Parish Consolidated Gravity Drainage District	(91,914)	(193,020)	(127,084)	(51,261)	(463,279)
Tangipahoa Parish Government	(1,789,425)	(3,787,802)	(2,553,319)	(1,024,988)	(9,155,534)
Tangipahoa Parish Library	(123,275)	(272,197)	(186,752)	(76,531)	(658,755)
Tangipahoa Parish Mosquito Abatement District #1	(72,883)	(151,678)	(100,584)	(40,599)	(365,744)
Tangipahoa Parish Sewer District #1	(68,792)	(142,036)	(96,649)	(38,641)	(346,118)
Tangipahoa Parish Sheriff	(31,836)	(66,119)	(45,182)	(17,926)	(161,063)
Tangipahoa Parish Tourist Commission	(41,678)	(86,129)	(57,091)	(23,029)	(207,927)
Tangipahoa Parish Water District	(111,951)	(231,749)	(157,090)	(63,005)	(563,795)
Teche-Vermilion Fresh Water District	(83,918)	(178,697)	(116,648)	(48,248)	(427,511)
Tensas Parish Police Jury	(80,136)	(153,368)	(99,476)	(40,619)	(373,599)
Terrebonne Indigent Defender Board	(79,530)	(159,489)	(107,462)	(42,846)	(389,327)
Union Parish 3rd Judicial Clerks' Fund	(15,177)	(37,975)	(25,231)	(10,426)	(88,809)
Union Parish Police Jury	(306,977)	(646,181)	(432,379)	(180,144)	(1,565,681)
Vermilion Parish 7th Ward Drainage District #2	(18,041)	(37,457)	(25,095)	(10,186)	(90,779)
Vermilion Parish Communication District	(68,082)	(135,239)	(92,913)	(34,921)	(331,155)
Vermilion Parish Library	(61,111)	(121,546)	(79,724)	(32,493)	(294,874)
Vermilion Parish Police Jury	(410,292)	(911,053)	(602,814)	(252,063)	(2,176,222)
Vermilion Parish Tourist Commission	(6,261)	(13,099)	(8,657)	(3,518)	(31,535)
Vermilion Parish Waterworks District #1	(61,950)	(129,029)	(86,532)	(34,826)	(312,337)
Washington Parish Police Jury	(481,280)	(1,004,986)	(675,303)	(269,277)	(2,430,846)
Webster Parish Police Jury	(358,620)	(739,301)	(488,659)	(201,623)	(1,788,203)
West Baton Rouge Natural Gas & Water	(204,042)	(447,323)	(305,442)	(124,772)	(1,081,579)

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF AMORTIZATION (PLAN A)
DECEMBER 31, 2022 - DECEMBER 31, 2025

Employer	December 31, 2022	December 31, 2023	December 31, 2024	December 31, 2025	TOTAL
West Baton Rouge Parish 18th Judicial Court	\$ (17,111)	\$ (34,069)	\$ (22,039)	\$ (9,918)	\$ (83,137)
West Baton Rouge Parish Council	(756,450)	(1,633,441)	(1,097,401)	(448,145)	(3,935,437)
West Baton Rouge Parish Library	(83,892)	(173,368)	(115,962)	(46,783)	(420,005)
West Baton Rouge Parish School Board	(1,143)	(2,328)	(1,540)	(624)	(5,635)
West Calcasieu Cameron Hospital	(3,576,567)	(7,422,504)	(4,994,829)	(2,023,146)	(18,017,046)
West Carroll Parish Library	(6,516)	(13,401)	(8,886)	(3,643)	(32,446)
West Carroll Parish Police Jury	(131,566)	(261,208)	(173,477)	(70,251)	(636,502)
West Feliciana Parish Tourist Commission	(2,247)	(1,344)	-	-	(3,591)
West Ouachita Parish Sewer District #5	(37,987)	(79,445)	(53,493)	(21,802)	(192,727)
Winn Parish 8th Judicial District Court	(13,533)	(28,957)	(19,236)	(8,023)	(69,749)
Winn Parish District Attorney	(24,367)	(47,717)	(31,785)	(12,891)	(116,760)
Winn Parish Police Jury	(92,510)	(195,484)	(130,592)	(53,021)	(471,607)
Winn Parish School Board	(446)	(966)	(655)	(272)	(2,339)
	<u>\$ (76,615,600)</u>	<u>\$ (160,601,433)</u>	<u>\$ (107,668,992)</u>	<u>\$ (43,672,459)</u>	<u>\$ (388,558,484)</u>

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION (PLAN B)
DECEMBER 31, 2022 - DECEMBER 31, 2025

Employer	December 31, 2022	December 31, 2023	December 31, 2024	December 31, 2025	TOTAL
34th Judicial District Indigent Defender	\$ (9,324)	\$ (18,206)	\$ (12,069)	\$ (4,290)	\$ (43,889)
Abbeville Harbor & Terminal District	(13,084)	(26,061)	(17,555)	(6,275)	(62,975)
Acadia Soil & Water District	(6,351)	(13,628)	(9,394)	(3,373)	(32,746)
Ascension Parish Government	(1,582,713)	(3,213,225)	(2,165,424)	(775,214)	(7,736,576)
Ascension Parish Library	(205,403)	(407,299)	(274,174)	(97,933)	(984,809)
Assumption Waterworks #1	(73,933)	(148,849)	(100,112)	(35,808)	(358,702)
Audubon Regional Library	(11,708)	(23,198)	(15,748)	(5,617)	(56,271)
Avoyelles Coroner's Office	(5,562)	(11,510)	(8,127)	(2,909)	(28,108)
Avoyelles District Attorney's Office	(38,580)	(77,528)	(52,262)	(18,697)	(187,067)
Avoyelles Parish Police Jury	(90,884)	(179,995)	(121,669)	(43,541)	(436,089)
Bayou Lafourche Fresh Water District	(48,717)	(97,136)	(65,172)	(23,330)	(234,355)
Berwick Bayou Vista Waterworks	(14,818)	(30,074)	(20,488)	(7,339)	(72,719)
Calcasieu Soil & Water District	(9,271)	(19,256)	(13,135)	(4,685)	(46,347)
Cameron Mosquito Abatement District #1	(28,079)	(56,211)	(37,931)	(13,597)	(135,818)
City Court of Denham Springs	(12,021)	(24,362)	(16,226)	(5,826)	(58,435)
City Court of Hammond	(60,798)	(121,332)	(81,785)	(29,259)	(293,174)
City of Bossier	(22,708)	(44,145)	(29,860)	(10,680)	(107,393)
Crescent Soil & Water District	(2,768)	(5,517)	(3,723)	(1,333)	(13,341)
Denham Springs Ward Two Marshall	(14,911)	(28,247)	(18,488)	(6,598)	(68,244)
Desoto 42nd District Attorney	(13,094)	(24,432)	(15,296)	(5,477)	(58,299)
Desoto Communications District	(8,599)	(4,381)	-	-	(12,980)
Desoto Parish Library	(67,885)	(138,160)	(93,372)	(33,416)	(332,833)
Desoto Parish Police Jury	(402,126)	(828,874)	(563,334)	(201,712)	(1,996,046)
Evangeline Soil & Water District	(3,848)	(7,720)	(5,217)	(1,870)	(18,655)
Gulf Coast Soil & Water District	(10,268)	(20,413)	(14,069)	(5,021)	(49,771)
Iberia Soil & Water District	(2,699)	(5,430)	(3,671)	(1,313)	(13,113)
Jefferson Davis Soil & Water District	(4,863)	(8,944)	(5,743)	(2,057)	(21,607)
Lafourche 17th Indigent Defender Board	(29,141)	(58,751)	(39,939)	(14,333)	(142,164)
Lafourche/Terrebonne Soil & Water District	(5,836)	(11,624)	(7,844)	(2,793)	(28,097)
Livingston Parish Council	(446,331)	(898,160)	(601,915)	(215,507)	(2,161,913)
Livingston Parish Library	(149,844)	(309,933)	(211,022)	(75,517)	(746,316)
Livingston Parish Sheriff	(11,685)	(23,584)	(15,977)	(5,753)	(56,999)
Louisiana School Board Association	(20,928)	(38,622)	(26,866)	(9,632)	(96,048)
Madison Parish Soil & Water District	(4,520)	(9,709)	(6,702)	(2,394)	(23,325)
North Caddo Medical Center	(778,706)	(1,609,595)	(1,087,639)	(388,940)	(3,864,880)
Northeast Soil & Water District	(6,222)	(12,601)	(8,628)	(3,075)	(30,526)
St. Charles 29th Judicial District Public Defender	(2,524)	(5,045)	(3,418)	(1,205)	(12,192)
St. James Parish Hospital	(728,598)	(1,460,375)	(986,702)	(352,863)	(3,528,538)
St. Landry Soil & Water District	(2,293)	(4,571)	(3,086)	(1,101)	(11,051)
St. Mary Soil & Water District	(2,493)	(5,045)	(3,413)	(1,216)	(12,167)
St. Mary Water & Sewer District #4	(49,885)	(97,484)	(65,674)	(23,463)	(236,506)
St. Mary Waterworks District # 5	(20,984)	(40,334)	(26,807)	(9,596)	(97,721)
Tangipahoa Soil & Water	(2,292)	(4,590)	(3,147)	(1,122)	(11,151)
Terrebonne Parish 32nd Judicial District Attorney	(12,560)	(26,560)	(18,360)	(6,566)	(64,046)
Terrebonne Consolidated Government	(2,155,981)	(4,340,837)	(2,931,404)	(1,048,958)	(10,477,179)
Terrebonne Consolidated Waterworks	(320,162)	(639,263)	(429,057)	(153,384)	(1,541,866)
Terrebonne Recreation District #10	(4,367)	(8,753)	(5,903)	(2,109)	(21,132)
Terrebonne Sales & Use	(20,749)	(40,844)	(27,290)	(9,775)	(98,658)
Upper Delta Soil and Water District	(751)	(1,874)	(1,264)	(460)	(4,349)
Vermilion Soil & Water District	(6,288)	(12,143)	(8,380)	(3,001)	(29,812)
Vernon Parish 30th Judicial District Attorney	(21,720)	(44,455)	(29,439)	(10,542)	(106,156)
Vernon Parish Police Jury	(271,400)	(539,177)	(363,162)	(129,779)	(1,303,518)
West Carroll Soil & Water District	(2,751)	(5,589)	(3,781)	(1,353)	(13,474)
West Feliciana Parish Consolidated Waterworks #13	(29,102)	(58,813)	(39,642)	(14,209)	(141,766)
West Feliciana Police Jury	(148,017)	(297,285)	(198,411)	(70,945)	(714,658)
	<u>\$ (8,021,145)</u>	<u>\$ (16,189,749)</u>	<u>\$ (10,918,916)</u>	<u>\$ (3,906,761)</u>	<u>\$ (39,036,570)</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 17, 2022

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the employer pension schedules of the Parochial Employees' Retirement System of Louisiana, as of December 31, 2021, and the related notes to the schedules and have issued our report thereon dated August 17, 2022.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Duplantier, Sharpner, Hogan and Baker, LLP

New Orleans, Louisiana

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUMMARY SCHEDULE OF FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2021

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, 2021 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