

EMPLOYER PENSION REPORT
PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM
OF LOUISIANA
BATON ROUGE, LOUISIANA
DECEMBER 31, 2025

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Employer Pension Schedules

Opinions

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, 2025, and the related notes. We have also audited the totals for all entities of the columns titled net pension liability (asset), total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals), 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, 2025, and the related notes to the schedules.

In our opinion, the schedules of employer allocations and the specified column totals included in the schedule of pension amounts by employer (employer pension schedules) referred to above present fairly, in all material respects, the employer allocations and net pension liability (asset), total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating employers of the Parochial Employees' Retirement System of Louisiana, as of and for the year ended December 31, 2025, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

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

Emphasis of Matters

As disclosed in Note 6 to the schedules, the total pension liability for the Parochial Employees' Retirement System of Louisiana for Plan A and Plan B was \$5,314,897,933 and \$492,474,505, respectively, at December 31, 2025. 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, 2025, could be understated or overstated. Our opinion is not modified with respect to this matter.

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

Responsibilities of Management for the Employer Pension Schedules

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

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

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

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

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

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

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

Supplementary Information

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

Other Information

Financial Statement Audit

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Parochial Employees' Retirement System of Louisiana as of and for the year ended December 31, 2025, and our report thereon, dated June 23, 2026, expressed an unmodified opinion on those financial statements.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 2, 2026, on our consideration of the Parochial Employees' Retirement System of Louisiana's internal control over financial reporting and on our tests of its compliance with certain provisions of laws regulations, contracts, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Parochial Employees' Retirement System of Louisiana's internal control over financial reporting and compliance.

Restriction on Use

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

Duplantier, Sharpness, Hogan and Grady, LLP

Metairie, Louisiana

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)
DECEMBER 31, 2025

Employer	Employer Contributions	Employer Allocation Percentage
15th Judicial District Court	\$ 280,150	0.307074 %
16th Judicial District Attorney	225,127	0.246763
5th Judicial District Attorney - Richland	48,194	0.052826
Acadia Parish Communications District	7,476	0.008194
Acadia Parish Library	68,545	0.075133
Acadia Parish Police Jury	385,396	0.422435
Acadiana Crime Lab	196,436	0.215315
Allen Parish 33rd Judicial Indigent Defender Board	28,040	0.030735
Allen Parish Ambulance Service	174,619	0.191401
Allen Parish District Attorney	37,979	0.041629
Allen Parish Library	50,900	0.055792
Allen Parish Police Jury	147,548	0.161728
Assumption Parish Police Jury	282,245	0.309371
Avoyelles Parish 12th Judicial District Indigent Defender Board	20,668	0.022654
Bayou Vermillion District	75,892	0.083186
Beauregard Parish Communications District	32,942	0.036108
Beauregard Parish District Attorney	18,415	0.020185
Beauregard Parish Library	87,649	0.096073
Beauregard Parish Police Jury	399,229	0.437598
Bienville Parish Library	63,132	0.069199
Bienville Parish Police Jury	221,663	0.242966
Bossier Parish Communications District	112,475	0.123285
Bossier Parish Emergency Medical Services	393,938	0.431798
Bossier Parish Police Jury	1,446,494	1.585512
Caddo Parish Commission	1,925,671	2.110741
Caddo Parish Coroner	75,613	0.082880
Caddo Parish District Attorney	468,847	0.513906
Caddo/Bossier Port Commission	278,308	0.305055
Calcasieu Parish Police Jury	6,250,641	6.851370
Calcasieu Parish Waterworks District #7	36,014	0.039475
Calcasieu Regional Airport	136,753	0.149896
Calcasieu-Sulphur Parks & Recreation	327,019	0.358448
Caldwell Parish District Attorney	5,488	0.006015
Caldwell Parish Library	18,189	0.019937
Caldwell Parish Police Jury	111,449	0.122160
Cameron Parish Ambulance District #2	230,305	0.252439
Cameron Parish Police Jury	698,127	0.765222
Catahoula E911 Communications District	4,224	0.004630
Catahoula Parish Library	14,934	0.016369
Catahoula Parish Police Jury	45,120	0.049456
City of Morgan City	21,330	0.023380
Claiborne Parish Office of Community Service	11,018	0.012077
Claiborne Parish Police Jury	120,964	0.132589
Concordia Parish 7th District Attorney, General Fund	32,570	0.035700
Concordia Parish 7th District Attorney, Non-Support	10,862	0.011906

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)
DECEMBER 31, 2025

Employer	Employer Contributions	Employer Allocation Percentage
Concordia Parish Indigent Defender Board	\$ 15,983	0.017519 %
Concordia Parish Library	42,369	0.046441
Concordia Parish Police Jury	162,957	0.178618
Concordia Parish Sewer District #1	10,523	0.011534
Desoto Parish Emergency Medical Services	390,731	0.428283
Desoto Parish School Board	1,202	0.001318
Desoto Parish Waterworks	78,459	0.085999
East Carroll Parish Police Jury	133,239	0.146044
East Feliciana 20th Judicial District Indigent Defender	24,844	0.027232
East Feliciana Parish Communications District	48,166	0.052795
East Feliciana Parish Police Jury	207,087	0.226989
Evangeline Parish Communications District	49,162	0.053887
Evangeline Parish District Attorney	48,491	0.053151
Evangeline Parish Police Jury	285,912	0.313390
Evangeline Parish Solid Waste	77,933	0.085423
Franklin Parish Communications District	11,374	0.012467
Franklin Parish Library	32,413	0.035528
Franklin Parish Police Jury	194,618	0.213322
Grant Parish Police Jury	185,600	0.203437
Greater New Orleans Expressway	697,871	0.764941
Iberia Parish 16th Judicial District Judge	120,338	0.131903
Iberia Parish Government	738,562	0.809543
Iberia Parish Medical Center	4,589,505	5.030587
Iberia Parish School Board	1,056	0.001157
Iberia Parish Tourist Commission	9,426	0.010332
Iberville Parish District Attorney	130,879	0.143457
Iberville Parish Library	144,899	0.158825
Iberville Parish Police Jury	1,204,278	1.320017
Jackson Parish District Attorney	49,521	0.054280
Jackson Parish Police Jury	238,462	0.261380
Jackson Parish Recreation Department	33,509	0.036729
Jackson Parish Sales Tax	5,396	0.005915
Jefferson Davis Parish District Attorney	67,299	0.073767
Jefferson Davis Parish Indigent Defender Board	9,035	0.009903
Jefferson Davis Parish Landfill	12,271	0.013450
Jefferson Davis Parish Library	63,444	0.069541
Jefferson Davis Parish Mosquito Abatement	41,610	0.045609
Jefferson Davis Parish Police Jury	163,189	0.178873
Jefferson Davis Parish Tourist Commission	13,809	0.015136
Jefferson Parish Government	18,407,603	20.176700
Jefferson Parish 24th Indigent Defender Board	22,576	0.024746
Jefferson Parish Finance Authority	12,874	0.014111
Jefferson Parish Housing Authority	7,715	0.008456
Jefferson Parish Retirement System	24,971	0.027371
Kolin Ruby Wise Water District (Rapides Parish)	30,870	0.033837

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PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)
DECEMBER 31, 2025

Employer	Employer Contributions	Employer Allocation Percentage
Lafayette 15th Judicial District Attorney	\$ 224,708	0.246304 %
Lafayette Airport Commission	197,785	0.216793
Lafayette Consolidated Government	6,118,298	6.706308
Lafayette Convention & Visitors Commission	123,559	0.135434
Lafayette Economic Development Authority	200,917	0.220226
Lafourche Parish Water District #1	566,433	0.620871
Lasalle Parish Police Jury	134,576	0.147510
Lincoln Parish 3rd Judicial District Attorney	83,155	0.091147
Lincoln Parish 3rd Judicial Indigent Defender	3,852	0.004222
Lincoln Parish Police Jury	502,071	0.550323
Livingston Parish Recreation District #3	136,106	0.149187
Madison Parish Police Jury	253,186	0.277519
Monroe/West Monroe Visitors' Bureau	97,666	0.107052
Morehouse Parish Library	33,442	0.036656
Morehouse Parish Police Jury	143,890	0.157719
Natchitoches 10th Judicial District Court	20,830	0.022832
Natchitoches Parish District Attorney	21,663	0.023745
Natchitoches Parish Police Jury	355,784	0.389977
Natchitoches Parish Port Commission	33,784	0.037031
Natchitoches Parish Tax Commission	37,305	0.040890
North Louisiana Crime Lab	284,866	0.312244
Ouachita Parish Police Jury	1,710,357	1.874734
Plaquemines 25th Judicial District Public Defender	3,815	0.004182
Plaquemines Medical Center	460,819	0.505107
Plaquemines Parish District Attorney of the 25th District	2,690	0.002949
Plaquemines Parish Government	1,981,312	2.171729
Plaquemines Port, Harbor & Terminal District	681,456	0.746948
Pointe Coupee General Hospital	1,078,520	1.182173
Pointe Coupee HB Health & Hospice	257,711	0.282479
Pointe Coupee Parish Government	296,650	0.325160
Pointe Coupee Parish Library	80,768	0.088530
Pointe Coupee Parish School Board	1,056	0.001157
Police Jury Association (Office)	72,991	0.080006
Port of Iberia	37,263	0.040844
Rapides Parish Indigent Defender Board	42,452	0.046532
Rapides Parish Library	349,747	0.383360
Rapides Parish Police Jury	858,729	0.941259
Red River Parish Police Jury	285,095	0.312495
Red River Waterway Commission	153,415	0.168159
Richland Parish Communications District	9,629	0.010554
Richland Parish District Judge	18,992	0.020817
Richland Parish Police Jury	246,020	0.269664
Richland Parish Tax Commission	18,227	0.019979
Sabine Parish District Attorney	59,780	0.065525
Sabine Parish Library	27,787	0.030458

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PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)
DECEMBER 31, 2025

Employer	Employer Contributions	Employer Allocation Percentage
Sabine Parish Police Jury	\$ 418,893	0.459151 %
South Toledo Bend Water District	23,565	0.025830
St. Bernard Parish District Attorney	56,714	0.062165
St. Bernard Parish Government	1,539,907	1.687902
St. Bernard Parish Library	33,614	0.036845
St. Bernard Parish School Board	1,677	0.001838
St. Bernard WIA	54,526	0.059766
St. Charles Parish 29th Judicial District Attorney	210,118	0.230312
St. Charles Parish Council	4,048,670	4.437774
St. Charles Parish School Board	7,230	0.007925
St. Helena Parish Police Jury	182,014	0.199507
St. James Parish Government	1,292,422	1.416632
St. John the Baptist Parish 40th Judicial District Attorney	95,786	0.104992
St. John the Baptist Parish Council	1,387,410	1.520749
St. John the Baptist Parish Library	176,936	0.193941
St. Landry Parish E911 Communications District	85,733	0.093973
St. Landry Parish Government	743,911	0.815406
St. Landry Parish Sheriff	1,249	0.001369
St. Martin Parish Government	485,733	0.532415
St. Martin Parish Library	71,185	0.078026
St. Martin Parish School Board	792	0.000868
St. Martin Parish Water & Sewer	17,459	0.019137
St. Mary Parish Consolidated Gravity Drainage District #1	47,984	0.052596
St. Mary Parish E911 Communications District	48,289	0.052930
St. Mary Parish Government	460,878	0.505171
St. Mary Parish Library	135,254	0.148253
St. Mary Parish Sales & Use Tax Department	50,575	0.055436
St. Mary Parish Sewer District Wards 5 & 8	12,444	0.013640
St. Mary Parish Water and Sewer Commission #3	62,401	0.068398
St. Tammany Parish 22nd District Attorney	375,042	0.411086
St. Tammany Parish Communications District	46,980	0.051495
St. Tammany Parish Coroner	259,979	0.284965
St. Tammany Parish Fire District #1	8,908	0.009764
St. Tammany Parish Government	3,478,627	3.812946
St. Tammany Parish Library	546,040	0.598518
St. Tammany Parish Mosquito Abatement District #2	309,108	0.338815
St. Tammany Parish Recreation District #1	241,146	0.264322
St. Tammany Parish Recreation District #11	14,730	0.016146
St. Tammany Parish Waterworks District #2	27,679	0.030339
Tangipahoa Parish 21st Judicial District Attorney	165,231	0.181111
Tangipahoa Parish 21st Judicial District Indigent Defender Board	248,744	0.272650
Tangipahoa Parish Consolidated Gravity Drainage District	90,928	0.099667
Tangipahoa Parish Coroner	23,676	0.025951
Tangipahoa Parish Government	1,959,567	2.147895
Tangipahoa Parish Library	177,778	0.194864
Tangipahoa Parish Mosquito Abatement District #1	100,852	0.110545

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)
DECEMBER 31, 2025

Employer	Employer Contributions	Employer Allocation Percentage
Tangipahoa Parish Sewer District #1	\$ 99,496	0.109058 %
Tangipahoa Parish Sheriff	27,347	0.029975
Tangipahoa Parish Tourist Commission	51,836	0.056818
Tangipahoa Parish Water District	149,583	0.163959
Teche-Vermilion Fresh Water District	106,052	0.116244
Tensas Parish Police Jury	85,193	0.093381
Terrebonne Parish Indigent Defender Board	96,712	0.106007
Union Parish 3rd Judicial Clerks' Fund	14,649	0.016057
Union Parish Police Jury	347,182	0.380549
Vermilion Parish 7th Ward Drainage District #2	18,477	0.020253
Vermilion Parish Communication District	48,668	0.053345
Vermilion Parish Library	67,330	0.073801
Vermilion Parish Police Jury	448,948	0.492095
Vermilion Parish Tourist Commission	6,797	0.007450
Vermilion Parish Waterworks District #1	67,890	0.074415
Washington Parish Police Jury	562,325	0.616368
Webster Parish Police Jury	344,396	0.377495
West Baton Rouge Natural Gas & Water	258,055	0.282856
West Baton Rouge Parish 18th Judicial Court	39,731	0.043549
West Baton Rouge Parish Council	952,810	1.044381
West Baton Rouge Parish Library	174,033	0.190759
West Baton Rouge Parish School Board	1,056	0.001157
West Calcasieu Cameron Hospital	4,330,888	4.747115
West Carroll Parish Library	10,803	0.011841
West Carroll Parish Police Jury	109,234	0.119732
West Ouachita Parish Sewer District #5	50,363	0.055203
Winn Parish 8th Judicial District Court	15,824	0.017345
Winn Parish District Attorney	27,286	0.029908
Winn Parish Police Jury	110,331	0.120935
Winn Parish School Board	528	0.000579
Total	<u>\$ 91,231,993</u>	<u>100.000000 %</u>

See accompanying notes.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN B)
DECEMBER 31, 2025

Employer	Employer Contributions	Employer Allocation Percentage
34th Judicial District Indigent Defender - St Bernard	\$ 10,325	0.107589 %
Abbeville Harbor & Terminal	14,900	0.155261
Acadia Parish Soil & Water	6,552	0.068273
Ascension Parish Government	1,927,252	20.082363
Ascension Parish Library	295,894	3.083277
Assumption Parish Waterworks #1	92,208	0.960826
Audubon Regional Library	23,506	0.244937
Avoyelles Parish Coroner's Office	6,138	0.063959
Avoyelles Parish District Attorney's Office	33,077	0.344669
Avoyelles Parish Police Jury	97,067	1.011458
Bayou Lafourche Fresh Water	62,939	0.655837
Berwick Bayou Vista Waterworks	18,218	0.189835
Calcasieu Parish Soil & Water	13,511	0.140787
Cameron Parish Mosquito Abatement District #1	35,600	0.370959
City Court Of Denham Springs	22,072	0.229995
City Court Of Hammond	70,510	0.734729
City Of Bossier	25,780	0.268633
Crescent Soil & Water	2,839	0.029583
Desoto Parish 42nd District Attorney	9,098	0.094803
Desoto Parish Library	76,510	0.797250
Desoto Parish Police Jury	576,109	6.003175
Evangeline Parish Soil & Water	4,732	0.049308
Gulf Coast Soil & Water	7,598	0.079173
Iberia Parish Soil & Water	1,818	0.018944
Jefferson Davis Parish Soil & Water	5,598	0.058332
Lafourche Parish 17th Indigent Defender Board	63,790	0.664705
Lafourche/Terrebonne Soil & Water	7,482	0.077964
Livingston Parish Council	523,572	5.455728
Livingston Parish Library	186,474	1.943098
Livingston Parish Sheriff	8,569	0.089291
Louisiana School Board Association	10,163	0.105901
Madison Parish Soil & Water	8,673	0.090374
North Caddo Parish Medical Center	1,191,252	12.413092
Northeast Soil & Water	4,774	0.049746
St. Charles 29th Judicial District Public Defender	16,666	0.173663
St. James Parish Hospital	880,096	9.170782
St. John the Baptist Parish Public Defender	17,038	0.177539
St. Landry Parish Soil & Water	2,662	0.027739
St. Mary Parish Soil & Water	2,576	0.026842
St. Mary Parish Water & Sewer District #4	44,068	0.459198
St. Mary Parish Waterworks District # 5	11,528	0.120124
Tangipahoa Parish Soil & Water	8,375	0.087269
Terrebonne Parish 32nd Judicial District Attorney	23,449	0.244343
Terrebonne Parish Consolidated Government	2,260,997	23.560058
Terrebonne Parish Consolidated Waterworks	361,310	3.764925

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PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN B)
DECEMBER 31, 2025

<u>Employer</u>	<u>Employer Contributions</u>	<u>Employer Allocation Percentage</u>
Terrebonne Parish Recreation District #10	\$ 4,628	0.048225 %
Terrebonne Parish Sales & Use	23,972	0.249793
Vermilion Parish Soil & Water	9,754	0.101639
Vernon Parish 30th Judicial District Attorney	19,608	0.204319
Vernon Parish Police Jury	292,364	3.046493
West Carroll Parish Soil & Water	2,954	0.030781
West Feliciana Parish Consolidated Waterworks #13	25,514	0.265861
West Feliciana Parish Police Jury	<u>144,580</u>	<u>1.506553</u>
Total	<u>\$ 9,596,739</u>	<u>100.000000 %</u>

See accompanying notes.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2025

Employer	Net Pension Liability (Asset)	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Benefit)			
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)	
15th Judicial District Court	\$ (1,414,418)	\$ 200,632	\$ -	\$ -	\$ 6,526	\$ 207,158	\$ -	\$ 1,147,145	\$ 16,990	\$ 8,852	\$ 1,172,987	\$ 95,565	\$ (4,426)	\$ 91,139	
16th Judicial District Attorney	(1,136,619)	161,227	-	-	30,880	192,107	-	921,839	13,653	852	936,344	76,796	8,214	85,010	
5th Judicial District Attorney - Richland	(243,323)	34,515	-	-	5,502	40,017	-	197,344	2,923	3,201	203,468	16,440	2,007	18,447	
Acadia Parish Communications District	(37,743)	5,354	-	-	266	5,620	-	30,611	453	-	31,064	2,550	119	2,669	
Acadia Parish Library	(346,071)	49,089	-	-	1,704	50,793	-	280,676	4,157	261	285,094	23,382	768	24,150	
Acadia Parish Police Jury	(1,945,784)	276,005	-	-	21,915	297,920	-	1,578,102	23,372	-	1,601,474	131,467	675	132,142	
Acadiana Crime Lab	(991,766)	140,680	-	-	11,406	152,086	-	804,358	11,913	-	816,271	67,009	(1,052)	65,957	
Allen Parish 33rd Judicial Indigent Defender Board	(141,569)	20,081	-	-	3,400	23,481	-	114,818	1,701	11,661	128,180	9,565	(1,484)	8,081	
Allen Parish Ambulance Service	(881,615)	125,055	-	-	7,241	132,296	-	715,022	10,590	7,194	732,806	59,566	(1,519)	58,047	
Allen Parish Coroner	-	-	-	-	883	883	-	-	-	20	20	-	144	144	
Allen Parish District Attorney	(191,748)	27,199	-	-	1,741	28,940	-	155,515	2,303	50	157,868	12,955	(121)	12,834	
Allen Parish Library	(256,984)	36,453	-	-	3,071	39,524	-	208,424	3,087	2,132	213,643	17,363	(2,530)	14,833	
Allen Parish Police Jury	(744,938)	105,668	-	-	9,091	114,759	-	604,172	8,948	13	613,133	50,332	3,559	53,891	
Assumption Parish Police Jury	(1,424,998)	202,133	-	-	8,600	210,733	-	1,155,726	17,117	33	1,172,876	96,280	3,513	99,793	
Avoyelles Parish 12th Judicial District Indigent Defender Board	(104,347)	14,801	-	-	-	14,801	-	84,629	1,253	1,099	86,981	7,050	30	7,080	
Bayou Vermillion District	(383,164)	54,351	-	-	990	55,341	-	310,760	4,603	1,912	317,275	25,888	6,516	32,404	
Beauregard Parish Communications District	(166,318)	23,592	-	-	62	23,654	-	134,890	1,998	2,451	139,339	11,237	(1,699)	9,538	
Beauregard Parish District Attorney	(92,974)	13,188	-	-	675	13,863	-	75,406	1,117	-	76,523	6,282	369	6,651	
Beauregard Parish Library	(442,523)	62,771	-	-	2,068	64,839	-	358,903	5,316	6,343	370,562	29,899	(1,445)	28,454	
Beauregard Parish Police Jury	(2,015,627)	285,912	-	-	7,898	293,810	-	1,634,747	24,211	37,095	1,696,053	136,186	(11,338)	124,848	
Bienville Parish Library	(318,739)	45,212	-	-	913	46,125	-	258,509	3,829	63	262,401	21,536	506	22,042	
Bienville Parish Police Jury	(1,119,129)	158,746	-	-	104	158,850	-	907,655	13,443	9,161	930,259	75,614	(2,266)	73,348	
Bossier Parish Communications District	(567,865)	80,550	-	-	7,052	87,602	-	460,559	6,821	-	467,380	38,368	4,564	42,932	
Bossier Parish Emergency Medical Services	(1,988,911)	282,123	-	-	324	282,447	-	1,613,080	23,891	14,285	1,651,256	134,381	(16,765)	117,616	
Bossier Parish Police Jury	(7,303,051)	1,035,921	-	-	38,145	1,074,066	-	5,923,042	87,723	-	6,010,765	493,430	6,500	499,930	
Caddo Parish Commission	(9,722,316)	1,379,089	-	-	573	1,379,662	-	7,885,154	116,783	3,706	8,005,643	656,888	(4,754)	652,134	
Caddo Parish Coroner	(381,755)	54,151	-	-	7,064	61,215	-	309,617	4,586	66	314,269	25,793	1,673	27,466	
Caddo Parish District Attorney	(2,367,110)	335,769	-	-	1,302	337,071	-	1,919,813	28,433	2,735	1,950,981	159,934	(4,016)	155,918	
Caddo/Bossier Port Commission	(1,405,119)	199,313	-	-	4,534	203,847	-	1,139,603	16,878	-	1,156,481	94,937	1,413	96,350	
Calcasieu Parish Police Jury	(31,558,200)	4,476,459	-	-	72,031	4,548,490	-	25,594,855	379,073	18,117	25,992,045	2,132,228	(67,334)	2,064,894	
Calcasieu Parish Waterworks District #7	(181,826)	25,792	-	-	1,488	27,280	-	147,468	2,184	8	149,660	12,285	599	12,884	
Calcasieu Regional Airport	(690,438)	97,937	-	-	4,240	102,177	-	559,971	8,293	1,287	569,551	46,649	1,401	48,050	
Calcasieu-Sulphur Parks & Recreation	(1,651,053)	234,198	-	-	902	235,100	-	1,339,064	19,832	8,856	1,367,752	111,553	(6,701)	104,852	
Caldwell Parish District Attorney	(27,706)	3,930	-	-	733	4,663	-	22,470	333	111	22,914	1,872	212	2,084	
Caldwell Parish Library	(91,832)	13,026	-	-	1,285	14,311	-	74,479	1,103	4,537	80,119	6,205	(881)	5,324	
Caldwell Parish Police Jury	(562,683)	79,815	-	-	2,236	82,051	-	456,357	6,759	2,186	465,302	38,018	(4,943)	33,075	
Cameron Parish Ambulance District #2	(1,162,763)	164,935	-	-	282	165,217	-	943,043	13,967	19,127	976,137	78,562	(7,206)	71,356	
Cameron Parish Police Jury	(3,524,701)	499,971	-	-	13,689	513,660	-	2,858,661	42,338	18,643	2,919,642	238,146	(2,552)	235,594	
Catahoula E911 Communications District	(21,326)	3,025	-	-	297	3,322	-	17,296	256	-	17,552	1,441	133	1,574	
Catahoula Parish Library	(75,398)	10,695	-	-	1,728	12,423	-	61,150	906	978	63,034	5,094	647	5,741	
Catahoula Parish Police Jury	(227,800)	32,313	-	-	2,156	34,469	-	184,754	2,736	114	187,604	15,391	(171)	15,220	
City of Morgan City	(107,691)	15,276	-	-	3,366	18,642	-	87,341	1,294	158	88,793	7,276	1,876	9,152	
Claborne Parish Office of Community Service	(55,628)	7,891	-	-	3,496	11,387	-	45,116	668	-	45,784	3,759	408	4,167	
Claborne Parish Police Jury	(610,720)	86,629	-	-	6,296	92,925	-	495,316	7,336	-	502,652	41,263	3,386	44,649	
Concordia Parish 7th District Attorney, General Fund	(164,438)	23,325	-	-	9,924	33,249	-	133,365	1,975	-	135,340	11,110	2,494	13,604	

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2025

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense (Benefit)			
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)	

Concordia Parish 7th District Attorney, Non-Support	\$	(54,840)	\$	7,779	\$	-	\$	-	\$	7,779	\$	-	\$	44,478	\$	659	\$	6,778	\$	51,915	\$	3,705	\$	(2,259)	\$	1,446
Concordia Parish Indigent Defender Board		(80,695)		11,446		-		4		11,450		-		65,446		969		412		66,827		5,452		270		5,722
Concordia Parish Library		(213,913)		30,343		-		1,247		31,590		-		173,491		2,569		-		176,060		14,453		(709)		13,744
Concordia Parish Police Jury		(822,735)		116,703		-		7,105		123,808		-		667,268		9,883		45,004		722,155		55,588		(12,282)		43,306
Concordia Parish Sewer District #1		(53,127)		7,536		-		95		7,631		-		43,088		638		220		43,946		3,590		(650)		2,940
Desoto Parish Emergency Medical Services		(1,972,721)		279,826		-		8,132		287,958		-		1,599,949		23,696		4,133		1,627,778		133,287		1,816		135,103
Desoto Parish School Board		(6,071)		861		-		26		887		-		4,924		73		81		5,078		410		(8)		402
Desoto Parish Waterworks		(396,121)		56,189		-		4,586		60,775		-		321,269		4,758		3,521		329,548		26,764		(1,493)		25,271
East Carroll Parish Police Jury		(672,696)		95,420		-		21,872		117,292		-		545,581		8,080		6,547		560,208		45,451		7,181		52,632
East Feliciana 20th Judicial District Indigent Defender		(125,434)		17,792		-		3,556		21,348		-		101,731		1,507		3,610		106,848		8,475		(487)		7,988
East Feliciana Parish Communications District		(243,180)		34,495		-		6,636		41,131		-		197,228		2,921		10,385		210,534		16,430		(1,405)		15,025
East Feliciana Parish Police Jury		(1,045,538)		148,307		-		10,672		158,979		-		847,969		12,559		13,478		874,006		70,642		(8,170)		62,472
Evangeline Parish Communications District		(248,210)		35,208		-		6,349		41,557		-		201,307		2,981		6,854		211,142		16,770		1,837		18,607
Evangeline Parish District Attorney		(244,820)		34,727		-		-		34,727		-		198,558		2,941		2,666		204,165		16,541		795		17,336
Evangeline Parish Police Jury		(1,443,510)		204,759		-		182		204,941		-		1,170,740		17,339		4,953		1,193,032		97,531		2,125		99,656
Evangeline Parish Solid Waste		(393,468)		55,813		-		1,541		57,354		-		319,117		4,726		199		324,042		26,585		15		26,600
Franklin Parish Communications District		(57,424)		8,146		-		2,204		10,350		-		46,573		690		126		47,389		3,880		552		4,432
Franklin Parish Library		(163,646)		23,213		-		1,649		24,862		-		132,723		1,966		1,915		136,604		11,057		3,991		15,048
Franklin Parish Police Jury		(982,586)		139,378		-		-		139,378		-		796,913		11,803		1,236		809,952		66,388		(2,867)		63,521
Grant Parish Police Jury		(937,054)		132,919		-		7,305		140,224		-		759,985		11,256		4,285		775,526		63,312		(1,728)		61,584
Greater New Orleans Expressway		(3,523,406)		499,787		-		10,377		510,164		-		2,857,612		42,323		10,247		2,910,182		238,059		1,396		239,455
Iberia Parish 16th Judicial District Judge		(607,560)		86,181		-		348		86,529		-		492,754		7,298		372		500,424		41,050		176		41,226
Iberia Parish Government		(3,728,848)		528,929		-		15,284		544,213		-		3,024,233		44,790		-		3,069,023		251,939		6,753		258,692
Iberia Parish Medical Center		(23,171,464)		3,286,820		-		8,700		3,295,520		-		18,792,905		278,332		63,434		19,134,671		1,565,578		(25,209)		1,540,369
Iberia Parish School Board		(5,329)		756		-		73		829		-		4,322		64		3		4,389		360		102		462
Iberia Parish Tourist Commission		(47,590)		6,751		-		271		7,022		-		38,598		572		207		39,377		3,215		(88)		3,127
Iberville Parish District Attorney		(660,779)		93,730		-		248		93,978		-		535,916		7,937		37,486		581,339		44,646		(11,836)		32,810
Iberville Parish Library		(731,566)		103,771		-		5,937		109,708		-		593,327		8,787		-		602,114		49,428		1,516		50,944
Iberville Parish Police Jury		(6,080,150)		862,456		-		99		862,555		-		4,931,225		73,034		20,591		5,024,850		410,805		(17,672)		393,133
Iberville Parish School Board		-		-		-		23		23		-		-		-		-		-		-		(44)		(44)
Jackson Parish District Attorney		(250,020)		35,465		-		3,735		39,200		-		202,775		3,003		-		205,778		16,893		2,810		19,703
Jackson Parish Police Jury		(1,203,946)		170,777		-		10,069		180,846		-		976,445		14,462		2,064		992,971		81,345		3,018		84,363
Jackson Parish Recreation Department		(169,178)		23,998		-		3,915		27,913		-		137,210		2,032		126		139,368		11,431		1,378		12,809
Jackson Parish Sales Tax		(27,245)		3,865		-		1,845		5,710		-		22,097		327		515		22,939		1,841		990		2,831
Jefferson Davis Parish District Attorney		(339,779)		48,197		-		2,308		50,505		-		275,573		4,081		13,987		293,641		22,957		(1,733)		21,224
Jefferson Davis Parish Indigent Defender Board		(45,614)		6,470		-		80		6,550		-		36,995		548		27		37,570		3,082		(80)		3,002
Jefferson Davis Parish Landfill		(61,952)		8,788		-		7,807		16,595		-		50,246		744		-		50,990		4,186		2,624		6,810
Jefferson Davis Parish Library		(320,314)		45,436		-		-		45,436		-		259,786		3,848		4,242		267,876		21,642		113		21,755
Jefferson Davis Parish Mosquito Abatement		(210,080)		29,799		-		3,973		33,772		-		170,383		2,523		-		172,906		14,194		982		15,176
Jefferson Davis Parish Police Jury		(823,910)		116,870		-		160		117,030		-		668,221		9,897		18,276		696,394		55,667		(4,841)		50,826
Jefferson Davis Parish Tourist Commission		(69,718)		9,889		-		6,605		16,494		-		56,544		837		-		57,381		4,711		1,511		6,222
Jefferson Parish Government		(92,936,214)		13,182,789		-		87,730		13,270,519		-		75,374,664		1,116,338		35,379		76,526,381		6,279,224		204,606		6,483,830
Jefferson Parish 24th Indigent Defender Board		(113,983)		16,168		-		-		16,168		-		92,444		1,369		1,872		95,685		7,701		(557)		7,144
Jefferson Parish Finance Authority		(64,997)		9,220		-		176		9,396		-		52,715		781		321		53,817		4,392		2,305		6,697
Jefferson Parish Housing Authority		(38,949)		5,525		-		2,873		8,398		-		31,589		468		896		32,953		2,632		1,520		4,152

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2025

Employer	Net Pension Liability (Asset)	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Benefit)		
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
Jefferson Parish Retirement System	\$ (126,074)	\$ 17,883	\$ -	\$ -	\$ 56	\$ 17,939	\$ -	\$ 102,251	\$ 1,514	\$ 191	\$ 103,956	\$ 8,518	\$ 680	\$ 9,198
Kolin Ruby Wise Water District (Rapides Parish)	(155,857)	22,108	-	-	9	22,117	-	126,406	1,872	450	128,728	10,530	(307)	10,223
Lafayette 15th Judicial District Attorney	(1,134,505)	160,927	-	-	19,008	179,935	-	920,125	13,628	-	933,753	76,653	16,449	93,102
Lafayette Airport Commission	(998,574)	141,645	-	-	8,428	150,073	-	809,880	11,995	-	821,875	67,469	(3,684)	63,785
Lafayette Consolidated Government	(30,890,028)	4,381,681	-	-	-	4,381,681	-	25,052,943	371,047	480,318	25,904,308	2,087,083	(264,811)	1,822,272
Lafayette Convention & Visitors Commission	(623,825)	88,488	-	-	187	88,675	-	505,945	7,493	3,682	517,120	42,149	(3,747)	38,402
Lafayette Economic Development Authority	(1,014,386)	143,888	-	-	552	144,440	-	822,704	12,185	180	835,069	68,537	4,538	73,075
Lafourche Parish Water District #1	(2,859,803)	405,657	-	-	1,469	407,126	-	2,319,405	34,352	36,472	2,390,229	193,222	(10,440)	182,782
Lassalle Parish Police Jury	(679,448)	96,378	-	-	6,699	103,077	-	551,057	8,161	2,472	561,690	45,907	798	46,705
Lincoln Parish 3rd Judicial District Attorney	(419,834)	59,552	-	-	1,058	60,610	-	340,500	5,043	161	345,704	28,366	4,817	33,183
Lincoln Parish 3rd Judicial Indigent Defender	(19,447)	2,759	-	-	2	2,761	-	15,772	234	1,118	17,124	1,314	(397)	917
Lincoln Parish Police Jury	(2,534,851)	359,563	-	-	8,704	368,267	-	2,055,857	30,448	4,350	2,090,655	171,267	(6,980)	164,287
Livingston Parish Recreation District #3	(687,173)	97,474	-	-	12,493	109,967	-	557,322	8,254	43	565,619	46,429	5,036	51,465
Madison Parish Police Jury	(1,278,285)	181,322	-	-	14,782	196,104	-	1,036,736	15,355	64	1,052,155	86,367	1,712	88,079
Monroe West Monroe Visitors' Bureau	(493,094)	69,944	-	-	1,069	71,013	-	399,917	5,923	3,302	409,142	33,316	362	33,678
Morehouse Parish Library	(168,842)	23,950	-	-	3,455	27,405	-	136,937	2,028	14,516	153,481	11,408	(2,916)	8,492
Morehouse Parish Police Jury	(726,472)	103,048	-	-	94	103,142	-	589,195	8,726	13,485	611,406	49,084	(7,509)	41,575
Natchitoches 10th Judicial District Court	(105,167)	14,918	-	-	404	15,322	-	85,294	1,263	75	86,632	7,106	6	7,112
Natchitoches Parish District Attorney	(109,372)	15,514	-	-	48	15,562	-	88,705	1,314	218	90,237	7,390	608	7,998
Natchitoches Parish Police Jury	(1,796,279)	254,798	-	-	15,874	270,672	-	1,456,848	21,577	-	1,478,425	121,365	5,950	127,315
Natchitoches Parish Port Commission	(170,569)	24,195	-	-	695	24,890	-	138,338	2,049	85	140,472	11,524	(539)	10,985
Natchitoches Parish Tax Commission	(188,344)	26,716	-	-	1,670	28,386	-	152,754	2,262	1,389	156,405	12,725	877	13,602
North Louisiana Crime Lab	(1,438,232)	204,010	-	-	7,593	211,603	-	1,166,459	17,276	-	1,183,735	97,174	10,565	107,739
Ouachita Parish Police Jury	(8,635,241)	1,224,889	-	-	85,427	1,310,316	-	7,003,496	103,725	-	7,107,221	583,439	23,882	607,321
Plaquemines 25th Judicial District Public Defender	(19,263)	2,732	-	-	5,561	8,293	-	15,623	231	86	15,940	1,301	3,190	4,491
Plaquemines Medical Center	(2,326,581)	330,020	-	-	56	330,076	-	1,886,942	27,947	78,648	1,993,537	157,195	(17,802)	139,393
Plaquemines Parish District Attorney of the 25th District	(13,583)	1,927	-	-	419	2,346	-	11,017	163	-	11,180	918	382	1,300
Plaquemines Parish Government	(10,003,234)	1,418,936	-	-	49,230	1,468,166	-	8,112,989	120,157	67,405	8,300,551	675,868	67,814	743,682
Plaquemines Port, Harbor & Terminal District	(3,440,529)	488,031	-	-	-	488,031	-	2,790,395	41,327	63,004	2,894,726	232,459	(54,401)	178,058
Pointe Coupee General Hospital	(5,445,225)	772,393	-	-	11,811	784,204	-	4,416,277	65,407	-	4,481,684	367,906	12,895	380,801
Pointe Coupee HB Health & Hospice	(1,301,131)	184,562	-	-	2,844	187,406	-	1,055,265	15,629	4,386	1,075,280	87,911	(22,142)	65,769
Pointe Coupee Parish Government	(1,497,724)	212,449	-	-	22,614	235,063	-	1,214,709	17,990	1,804	1,234,503	101,194	1,338	102,532
Pointe Coupee Parish Library	(407,779)	57,843	-	-	5,022	62,865	-	330,724	4,898	-	335,622	27,552	(1,123)	26,429
Pointe Coupee Parish School Board	(5,329)	756	-	-	101	857	-	4,322	64	-	4,386	360	(31)	329
Police Jury Association (Office)	(368,517)	52,273	-	-	1,868	54,141	-	298,881	4,427	3,146	306,454	24,899	(2,231)	22,668
Port of Iberia	(188,132)	26,686	-	-	1,394	28,080	-	152,582	2,260	48	154,890	12,711	329	13,040
Rapides Parish Indigent Defender Board	(214,332)	30,402	-	-	2,526	32,928	-	173,831	2,575	1,612	178,018	14,481	828	15,309
Rapides Parish Library	(1,765,800)	250,475	-	-	6,617	257,092	-	1,432,129	21,211	27,248	1,480,588	119,306	(12,990)	106,316
Rapides Parish Police Jury	(4,335,547)	614,988	-	-	40,495	655,483	-	3,516,288	52,078	15,304	3,583,670	292,931	22,053	314,984
Red River Parish Police Jury	(1,439,388)	204,174	-	-	-	204,174	-	1,167,396	17,290	8,748	1,193,434	97,252	(8,324)	88,928
Red River Parish School Board	-	-	-	-	111	111	-	-	-	-	-	-	138	138
Red River Waterway Commission	(774,560)	109,870	-	-	8,920	118,790	-	628,196	9,304	19	637,519	52,333	7,873	60,206
Richland Parish Communications District	(48,613)	6,896	-	-	1,117	8,013	-	39,427	584	4,155	44,166	3,285	(423)	2,862
Richland Parish District Judge	(95,886)	13,601	-	-	1,897	15,498	-	77,767	1,152	2,666	81,585	6,478	(53)	6,425
Richland Parish Police Jury	(1,242,103)	176,190	-	-	11,058	187,248	-	1,007,391	14,920	139	1,022,450	83,923	4,259	88,182

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2025

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense (Benefit)			
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)	
Richland Parish Tax Commission	\$ (92,026)	\$ 13,054	\$ -	\$ -	\$ 24	\$ 13,078	\$ -	\$ 74,636	\$ 1,105	\$ 2,888	\$ 78,629	\$ 6,218	\$ (1,270)	\$ 4,948	
Sabine Parish District Attorney	(301,816)	42,812	-	-	42	42,854	-	244,784	3,625	1,088	249,497	20,392	(445)	19,947	
Sabine Parish Library	(140,293)	19,900	-	-	2,681	22,581	-	113,783	1,685	-	115,468	9,479	432	9,911	
Sabine Parish Police Jury	(2,114,902)	299,994	-	-	5,852	305,846	-	1,715,263	25,404	11,571	1,752,238	142,893	(11,730)	131,163	
South Toledo Bend Water District	(118,976)	16,876	-	-	4,907	21,783	-	96,494	1,429	31	97,954	8,039	1,622	9,661	
St. Bernard Parish District Attorney	(286,339)	40,617	-	-	-	40,617	-	232,232	3,439	35,389	271,060	19,346	(11,797)	7,549	
St. Bernard Parish Government	(7,774,671)	1,102,820	-	-	67,329	1,170,149	-	6,305,543	93,388	24,596	6,423,527	525,295	13,485	538,780	
St. Bernard Parish Library	(169,712)	24,073	-	-	12	24,085	-	137,643	2,039	3,263	142,945	11,467	(1,613)	9,854	
St. Bernard Parish School Board	(8,466)	1,201	-	-	260	1,461	-	6,866	102	649	7,617	572	(34)	538	
St. Bernard WIA	(275,289)	39,049	-	-	6,515	45,564	-	223,270	3,307	-	226,577	18,600	5,606	24,206	
St. Charles Parish 29th Judicial District Attorney	(1,060,844)	150,478	-	-	6,603	157,081	-	860,383	12,743	-	873,126	71,676	389	72,065	
St. Charles Parish Council	(20,440,899)	2,899,495	-	-	134,971	3,034,466	-	16,578,317	245,533	6,228	16,830,078	1,381,088	99,314	1,480,402	
St. Charles Parish School Board	(36,503)	5,178	-	-	250	5,428	-	29,606	438	1	30,045	2,466	(82)	2,384	
St. Helena Parish Police Jury	(918,952)	130,351	-	-	4,309	134,660	-	745,304	11,038	5,803	762,145	62,089	6,051	68,140	
St. James Parish Government	(6,525,170)	925,581	-	-	25,237	950,818	-	5,292,152	78,379	-	5,370,531	440,873	(5,304)	435,569	
St. James Parish School Board	-	-	-	-	18	18	-	-	-	-	-	-	27	27	
St. John the Baptist Parish 40th Judicial District Attorney	(483,605)	68,598	-	-	3,730	72,328	-	392,222	5,809	4,234	402,265	32,675	3,847	36,522	
St. John the Baptist Parish Council	(7,004,745)	993,607	-	-	9,103	1,002,710	-	5,681,105	84,140	9,385	5,774,630	473,275	12,971	486,246	
St. John the Baptist Parish Library	(893,315)	126,715	-	-	373	127,088	-	724,511	10,730	10,738	745,979	60,357	3,917	64,274	
St. Landry Parish E911 Communications District	(432,850)	61,399	-	-	6,606	68,005	-	351,058	5,199	4,131	360,388	29,246	716	29,962	
St. Landry Parish Government	(3,755,854)	532,759	-	-	9,222	541,981	-	3,046,135	45,115	7,015	3,098,265	253,764	(24,590)	229,174	
St. Landry Parish Sheriff	(6,306)	894	-	-	114	1,008	-	5,114	76	283	5,473	426	(33)	393	
St. Martin Parish Government	(2,452,365)	347,862	-	-	2,323	350,185	-	1,988,958	29,457	1,396	2,019,811	165,694	3,262	168,956	
St. Martin Parish Library	(359,397)	50,980	-	-	1,491	52,471	-	291,484	4,317	143	295,944	24,283	4,165	28,448	
St. Martin Parish School Board	(3,998)	567	-	-	452	1,019	-	3,243	48	5	3,296	270	102	372	
St. Martin Parish Water & Sewer	(88,147)	12,503	-	-	1,187	13,690	-	71,491	1,059	932	73,482	5,956	89	6,045	
St. Mary Parish Consolidated Gravity Drainage District #1	(242,263)	34,364	-	-	7,792	42,156	-	196,484	2,910	-	199,394	16,368	4,039	20,407	
St. Mary Parish E911 Communications District	(243,802)	34,583	-	-	6,002	40,585	-	197,732	2,929	21	200,682	16,472	2,012	18,484	
St. Mary Parish Government	(2,326,876)	330,062	-	-	56,647	386,709	-	1,887,181	27,950	-	1,915,131	157,215	33,883	191,098	
St. Mary Parish Library	(682,870)	96,864	-	-	2,428	99,292	-	553,833	8,203	10,384	572,420	46,138	1,193	47,331	
St. Mary Parish Sales & Use Tax Department	(255,345)	36,220	-	-	3,159	39,379	-	207,094	3,067	-	210,161	17,252	1,265	18,517	
St. Mary Parish School Board	-	-	-	-	14	14	-	-	-	-	-	-	16	16	
St. Mary Parish Sewer District Wards 5 & 8	(62,827)	8,912	-	-	-	8,912	-	50,955	755	688	52,398	4,245	73	4,318	
St. Mary Parish Water and Sewer Commission #3	(315,049)	44,689	-	-	37	44,726	-	255,516	3,784	1,945	261,245	21,286	(1,024)	20,262	
St. Tammany Parish 22nd District Attorney	(1,893,510)	268,590	-	-	14,281	282,871	-	1,535,706	22,745	403	1,558,854	127,935	(20,194)	107,741	
St. Tammany Parish Communications District	(237,192)	33,645	-	-	4,913	38,558	-	192,371	2,849	142	195,362	16,026	2,486	18,512	
St. Tammany Parish Coroner	(1,312,582)	186,187	-	-	24,219	210,406	-	1,064,552	15,767	-	1,080,319	88,684	1,991	90,675	
St. Tammany Parish Fire District #1	(44,974)	6,379	-	-	1,944	8,323	-	36,476	540	116	37,132	3,039	768	3,807	
St. Tammany Parish Fire District #4	-	-	-	-	218	218	-	-	-	-	-	-	367	367	
St. Tammany Parish Government	(17,562,869)	2,491,253	-	-	13,884	2,505,137	-	14,244,129	210,963	2,662	14,457,754	1,186,634	17,113	1,203,747	
St. Tammany Parish Library	(2,756,843)	391,052	-	-	23,990	415,042	-	2,235,900	33,115	4,987	2,274,002	186,266	2,485	188,751	
St. Tammany Parish Mosquito Abatement District #2	(1,560,621)	221,371	-	-	6,747	228,118	-	1,265,721	18,746	16,407	1,300,874	105,443	(8,381)	97,062	
St. Tammany Parish Recreation District #1	(1,217,498)	172,699	-	-	5,428	178,127	-	987,435	14,624	14,753	1,016,812	82,260	(5,040)	77,220	
St. Tammany Parish Recreation District #11	(74,370)	10,549	-	-	338	10,887	-	60,317	893	2,411	63,621	5,025	(465)	4,560	
St. Tammany Parish Waterworks District #2	(139,745)	19,823	-	-	-	19,823	-	113,338	1,679	17,272	132,289	9,442	(5,757)	3,685	

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2025

Employer	Net Pension Liability (Asset)	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Benefit)		
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
Tangipahoa Parish 21st Judicial District Attorney	\$ (834,218)	\$ 118,332	\$ -	\$ -	\$ 5,318	\$ 123,650	\$ -	\$ 676,581	\$ 10,021	\$ 204	\$ 686,806	\$ 56,364	\$ 6,205	\$ 62,569
Tangipahoa Parish 21st Judicial District Indigent Defender Board	(1,255,857)	178,141	-	-	12,640	190,781	-	1,018,546	15,085	-	1,033,631	84,852	7,578	92,430
Tangipahoa Parish Consolidated Gravity Drainage District	(459,078)	65,119	-	-	4,762	69,881	-	372,329	5,514	-	377,843	31,018	1,764	32,782
Tangipahoa Parish Coroner	(119,533)	16,956	-	-	3,852	20,808	-	96,946	1,436	407	98,789	8,076	(306)	7,770
Tangipahoa Parish Government	(9,893,452)	1,403,364	-	-	136,027	1,539,391	-	8,023,952	118,839	423	8,143,214	668,450	37,309	705,759
Tangipahoa Parish Library	(897,566)	127,318	-	-	105	127,423	-	727,959	10,781	5,119	743,859	60,644	(3,899)	56,745
Tangipahoa Parish Mosquito Abatement District #1	(509,183)	72,226	-	-	7,775	80,001	-	412,966	6,116	18,657	437,739	34,403	(3,913)	30,490
Tangipahoa Parish Sewer District #1	(502,334)	71,255	-	-	-	71,255	-	407,411	6,034	5,967	419,412	33,940	(2,798)	31,142
Tangipahoa Parish Sheriff	(138,068)	19,585	-	-	5,086	24,671	-	111,978	1,658	-	113,636	9,329	1,759	11,088
Tangipahoa Parish Tourist Commission	(261,710)	37,123	-	-	4,283	41,406	-	212,257	3,144	9,066	224,467	17,682	(518)	17,164
Tangipahoa Parish Water District	(755,214)	107,125	-	-	394	107,519	-	612,506	9,072	3,000	624,578	51,026	(3,524)	47,502
Tangipahoa Parish Recreation District #3	-	-	-	-	3,033	3,033	-	-	-	72	72	-	763	763
Teche-Vermilion Fresh Water District	(535,433)	75,950	-	-	91	76,041	-	434,256	6,432	2,761	443,449	36,177	(1,862)	34,315
Tensas Parish Police Jury	(430,124)	61,012	-	-	3,175	64,187	-	348,846	5,167	1,829	355,842	29,061	198	29,259
Terrebonne Parish Indigent Defender Board	(488,280)	69,261	-	-	1,600	70,861	-	396,013	5,865	1,040	402,918	32,991	(123)	32,868
Union Parish 3rd Judicial Clerks' Fund	(73,960)	10,491	-	-	4,977	15,468	-	59,985	888	24	60,897	4,997	2,190	7,187
Union Parish Police Jury	(1,752,853)	248,638	-	-	18,335	266,973	-	1,421,628	21,055	18	1,442,701	118,431	5,605	124,036
Vermilion Parish 7th Ward Drainage District #2	(93,288)	13,233	-	-	9,329	22,562	-	75,660	1,121	4,215	80,996	6,303	842	7,145
Vermilion Parish Communication District	(245,713)	34,854	-	-	6,739	41,593	-	199,282	2,951	7,759	209,992	16,602	4,640	21,242
Vermilion Parish Library	(339,936)	48,219	-	-	340	48,559	-	275,700	4,083	2,138	281,921	22,968	(1,758)	21,210
Vermilion Parish Police Jury	(2,266,646)	321,519	-	-	24,988	346,507	-	1,838,333	27,227	-	1,865,560	153,146	6,045	159,191
Vermilion Parish Tourist Commission	(34,316)	4,868	-	-	157	5,025	-	27,831	412	35	28,278	2,319	27	2,346
Vermilion Parish Waterworks District #1	(342,764)	48,620	-	-	1,905	50,525	-	277,994	4,117	2,640	284,751	23,159	(1,284)	21,875
Washington Parish Police Jury	(2,839,062)	402,715	-	-	3,714	406,429	-	2,302,583	34,102	8,482	2,345,167	191,821	(2,732)	189,089
Webster Parish Police Jury	(1,738,785)	246,643	-	-	19,318	265,961	-	1,410,219	20,886	-	1,431,105	117,481	11,861	129,342
West Baton Rouge Natural Gas & Water	(1,302,867)	184,809	-	-	8,691	193,500	-	1,056,673	15,650	14,225	1,086,548	88,028	(3,358)	84,670
West Baton Rouge Parish 18th Judicial Court	(200,592)	28,453	-	-	4,112	32,565	-	162,687	2,409	17,885	182,981	13,553	(3,239)	10,314
West Baton Rouge Parish Council	(4,810,539)	682,364	-	-	23,897	706,261	-	3,901,523	57,784	338	3,959,645	325,024	117	325,141
West Baton Rouge Parish Library	(878,658)	124,636	-	-	19,261	143,897	-	712,624	10,554	73,835	797,013	59,366	(16,248)	43,118
West Baton Rouge Parish School Board	(5,329)	756	-	-	75	831	-	4,322	64	-	4,386	360	34	394
West Calcasieu Cameron Hospital	(21,865,759)	3,101,608	-	-	38,080	3,139,688	-	17,733,931	262,648	53,096	18,049,675	1,477,358	(13,464)	1,463,894
West Carroll Parish Library	(54,541)	7,737	-	-	472	8,209	-	44,235	655	390	45,280	3,685	(540)	3,145
West Carroll Parish Police Jury	(551,499)	78,229	-	-	31,241	109,470	-	447,286	6,625	6,143	460,054	37,262	6,203	43,465
West Ouachita Parish Sewer District #5	(254,271)	36,068	-	-	3,091	39,159	-	206,223	3,054	57	209,334	17,180	(405)	16,775
Winn Parish 8th Judicial District Court	(79,893)	11,333	-	-	25	11,358	-	64,796	960	3,040	68,796	5,398	56	5,454
Winn Parish District Attorney	(137,760)	19,541	-	-	212	19,753	-	111,728	1,655	1,011	114,394	9,308	(2,995)	6,313
Winn Parish Police Jury	(557,041)	79,015	-	-	2,619	81,634	-	451,780	6,691	2,142	460,613	37,636	2,513	40,149
Winn Parish School Board	(2,667)	378	-	-	38	416	-	2,163	32	-	2,195	180	14	194
Total	\$ (460,611,530)	\$ 65,336,704	\$ -	\$ -	\$ 1,802,722	\$ 67,139,426	\$ -	\$ 373,572,808	\$ 5,532,802	\$ 1,802,722	\$ 380,908,332	\$ 31,121,186	\$ -	\$ 31,121,186

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, 2025

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense (Benefit)		
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense (Benefit)	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
34th Judicial District Indigent Defender - St Bernard	\$ (58,062)	\$ 3,554	\$ -	\$ 628	\$ -	\$ 4,182	\$ -	\$ 39,848	\$ -	\$ 1,587	\$ 41,435	\$ 7,136	\$ 182	\$ 7,318
Abbeville Harbor & Terminal	(83,789)	5,129	-	907	1,958	7,994	-	57,504	-	329	57,833	10,298	423	10,721
Acadia Parish Soil & Water	(36,845)	2,255	-	399	1,625	4,279	-	25,286	-	-	25,286	4,528	452	4,980
Ascension Parish Government	(10,837,805)	663,419	-	117,258	6,982	787,659	-	7,437,954	-	76,650	7,514,604	1,331,996	(20,071)	1,311,925
Ascension Parish Library	(1,663,945)	101,856	-	18,003	-	119,859	-	1,141,961	-	28,964	1,170,925	204,503	(22,421)	182,082
Assumption Parish Waterworks #1	(518,527)	31,741	-	5,610	-	37,351	-	355,863	-	4,162	360,025	63,728	(1,579)	62,149
Audubon Regional Library	(132,185)	8,091	-	1,430	-	9,521	-	90,718	-	8,586	99,304	16,246	(3,784)	12,462
Avoyelles Parish Coroner's Office	(34,517)	2,113	-	373	1,547	4,033	-	23,689	-	-	23,689	4,242	508	4,750
Avoyelles Parish District Attorney's Office	(186,007)	11,386	-	2,012	11,337	24,735	-	127,656	-	873	128,529	22,861	6,564	29,425
Avoyelles Parish Police Jury	(545,851)	33,413	-	5,906	13,771	53,090	-	374,616	-	15,368	389,984	67,087	1,176	68,263
Bayou Lafourche Fresh Water	(353,934)	21,666	-	3,829	4,178	29,673	-	242,904	-	7,260	250,164	43,499	(1,428)	42,071
Berwick Bayou Vista Waterworks	(102,448)	6,271	-	1,108	944	8,323	-	70,310	-	1,304	71,614	12,591	(701)	11,890
Cakasieu Parish Soil & Water	(75,978)	4,651	-	822	427	5,900	-	52,144	-	2,161	54,305	9,338	(1,172)	8,166
Cameron Parish Mosquito Abatement District #1	(200,195)	12,255	-	2,166	4,300	18,721	-	137,393	-	4,118	141,511	24,604	943	25,547
City Court Of Denham Springs	(124,121)	7,598	-	1,343	875	9,816	-	85,184	-	7,447	92,631	15,255	(3,637)	11,618
City Court Of Hammond	(396,510)	24,272	-	4,290	931	29,493	-	272,123	-	863	272,986	48,732	26	48,758
City Of Bossier	(144,973)	8,874	-	1,569	2,497	12,940	-	99,494	-	5,929	105,423	17,818	(577)	17,241
Crescent Soil & Water	(15,965)	977	-	173	360	1,510	-	10,957	-	-	10,957	1,962	178	2,140
Denham Springs Ward Two Marshall	-	-	-	-	6,782	6,782	-	-	-	-	-	-	4,913	4,913
Desoto Parish 42nd District Attorney	(51,162)	3,132	-	554	3,378	7,064	-	35,112	-	204	35,316	6,288	2,088	8,376
Desoto Parish Library	(430,250)	26,337	-	4,655	4,034	35,026	-	295,279	-	-	295,279	52,879	2,151	55,030
Desoto Parish Police Jury	(3,239,720)	198,314	-	35,052	23,107	256,473	-	2,223,411	-	46,387	2,269,798	398,171	(27,672)	370,499
Evangeline Parish Soil & Water	(26,610)	1,629	-	288	204	2,121	-	18,262	-	-	18,262	3,270	(88)	3,182
Gulf Coast Soil & Water	(42,727)	2,615	-	462	1,061	4,138	-	29,323	-	-	29,323	5,251	2,126	7,377
Iberia Parish Soil & Water	(10,223)	626	-	111	1,046	1,783	-	7,016	-	-	7,016	1,256	576	1,832
Jefferson Davis Parish Soil & Water	(31,480)	1,927	-	341	1,619	3,887	-	21,605	-	1,022	22,627	3,869	8	3,877
Lafourche Parish 17th Indigent Defender Board	(358,720)	21,958	-	3,881	13,219	39,058	-	246,188	-	48,130	294,318	44,088	(18,319)	25,769
Lafourche/Terrebonne Soil & Water	(42,075)	2,576	-	455	691	3,722	-	28,876	-	2,931	31,807	5,171	(759)	4,412
Livingston Parish Council	(2,944,281)	180,230	-	31,855	14,806	226,891	-	2,020,651	-	23,779	2,044,430	361,860	(2,601)	359,259
Livingston Parish Library	(1,048,627)	64,190	-	11,345	4,760	80,295	-	719,670	-	15,429	735,099	128,879	(3,160)	125,719
Livingston Parish Sheriff	(48,187)	2,950	-	521	8,348	11,819	-	33,071	-	823	33,894	5,922	3,380	9,302
Louisiana School Board Association	(57,151)	3,498	-	618	5,314	9,430	-	39,223	-	3,149	42,372	7,024	5,686	12,710
Madison Parish Soil & Water	(48,772)	2,985	-	528	1,248	4,761	-	33,472	-	1,729	35,201	5,994	(1,155)	4,839
North Caddo Parish Medical Center	(6,698,946)	410,066	-	72,478	111,405	593,949	-	4,597,467	-	260,972	4,858,439	823,319	(123,927)	699,392
Northeast Soil & Water	(26,846)	1,643	-	290	858	2,791	-	18,425	-	128	18,553	3,299	1,118	4,417
St. Charles 29th Judicial District Public Defender	(93,720)	5,737	-	1,014	2,514	9,265	-	64,320	-	5,684	70,004	11,518	(5,397)	6,121
St. James Parish Hospital	(4,949,176)	302,956	-	53,547	4,591	361,094	-	3,396,605	-	24,023	3,420,628	608,267	(9,665)	598,602
St. John the Baptist Parish Public Defender	(95,812)	5,865	-	1,037	1,346	8,248	-	65,756	-	14,332	80,088	11,776	(6,494)	5,282
St. Landry Parish Soil & Water	(14,970)	916	-	162	2,573	3,651	-	10,274	-	998	11,272	1,840	591	2,431
St. Mary Parish Soil & Water	(14,486)	887	-	157	562	1,606	-	9,942	-	-	9,942	1,780	232	2,012
St. Mary Parish Water & Sewer District #4	(247,814)	15,170	-	2,681	21,504	39,355	-	170,074	-	86	170,160	30,457	8,049	38,506
St. Mary Parish Waterworks District # 5	(64,827)	3,968	-	701	7,748	12,417	-	44,491	-	-	44,491	5,774	5,774	13,741
Tangipahoa Parish Soil & Water	(47,096)	2,883	-	510	447	3,840	-	32,322	-	653	32,975	5,788	(2,338)	3,450
Terrebonne Parish 32nd Judicial District Attorney	(131,864)	8,072	-	1,427	406	9,905	-	90,498	-	3,988	94,486	16,206	(3,160)	13,046
Terrebonne Parish Consolidated Government	(12,714,609)	778,305	-	137,561	255,558	1,171,424	-	8,725,996	-	6,844	8,732,840	1,562,663	163,562	1,726,225

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN B)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2025

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			Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments			Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion		
			Changes of Assumptions	Changes in Proportion				Changes of Assumptions	Changes in Proportion						
Terrebonne Parish Consolidated Waterworks	\$ (2,031,809)	\$ 124,374	\$ -	\$ 21,983	\$ 9,870	\$ 156,227	\$ -	\$ 1,394,424	\$ -	\$ 342	\$ 1,394,766	\$ 249,715	\$ 7,994	\$ 257,709	
Terrebonne Parish Recreation District #10	(26,025)	1,593	-	282	705	2,580	-	17,861	-	962	18,823	3,199	78	3,277	
Terrebonne Parish Sales & Use	(134,805)	8,252	-	1,459	924	10,635	-	92,516	-	813	93,329	16,568	253	16,821	
Upper Delta Soil And Water District	-	-	-	-	-	-	-	-	-	-	-	-	493	493	
Vermilion Parish Soil & Water	(54,851)	3,358	-	593	1,238	5,189	-	37,644	-	1,095	38,739	6,741	(299)	6,442	
Vernon Parish 30th Judicial District Attorney	(110,264)	6,750	-	1,193	7,131	15,074	-	75,674	-	-	75,674	13,552	2,634	16,186	
Vernon Parish Police Jury	(1,644,094)	100,641	-	17,788	59,670	178,099	-	1,128,337	-	24,093	1,152,430	202,064	22,087	224,151	
West Carroll Parish Soil & Water	(16,612)	1,017	-	180	300	1,497	-	11,400	-	165	11,565	2,042	111	2,153	
West Feliciana Parish Consolidated Waterworks #13	(143,477)	8,783	-	1,552	3,417	13,752	-	98,468	-	-	98,468	17,634	4,088	21,722	
West Feliciana Parish Police Jury	(813,038)	49,769	-	8,797	20,246	78,812	-	557,986	-	-	557,986	99,925	11,960	111,885	
Total	\$ (53,966,783)	\$ 3,303,493	\$ -	\$ 583,884	\$ 654,362	\$ 4,541,739	\$ -	\$ 37,037,243	\$ -	\$ 654,362	\$ 37,691,605	\$ 6,632,666	\$ -	\$ 6,632,666	

See accompanying notes.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2025

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The Parochial Employees' Retirement System of Louisiana prepares its employer pension schedules in accordance with Governmental Accounting Standards Board (GASB) Statement No. 68 - *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*. GASB Statement No. 68 establishes standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expenses/expenditures. It provides methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. It also provides methods to calculate participating employers' proportionate share of net pension liability (asset), deferred inflows, deferred outflows, pension expense (benefit), 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, 2025.

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

System Employees:

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

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Pension Amount Netting:

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

Plan Fiduciary Net Position:

Plan fiduciary net position is a significant component of the System's collective net pension liability (asset). 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, 2025

2. PLAN DESCRIPTION: (Continued)

Retirement Benefits:

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

For employees hired prior to January 1, 2007:

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

For employees hired after January 1, 2007:

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

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

For employees hired prior to January 1, 2007:

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

For employees hired after January 1, 2007:

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

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

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

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2025

2. PLAN DESCRIPTION: (Continued)

Survivor Benefits:

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

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

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

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

Deferred Retirement Option Plan:

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

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

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

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

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

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2025

2. PLAN DESCRIPTION: (Continued)

Deferred Retirement Option Plan: (Continued)

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

Disability Benefits:

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

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

Cost of Living Increases:

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

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

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2025

3. EMPLOYER CONTRIBUTIONS:

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2025, the actuarially determined contribution rate was 7.52% of member's compensation for Plan A and 5.74% of member's compensation for Plan B. The actual rate for the fiscal year ended December 31, 2025, was 11.00% for Plan A and 7.00% for Plan B.

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

4. SCHEDULE OF EMPLOYER ALLOCATIONS:

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

The allocation method used in determining each employer's proportion was based on each employer's contributions to the plan during the fiscal year ended December 31, 2025, as compared to the total of all employers' contributions received by the plan during the fiscal year ended December 31, 2025.

5. SCHEDULE OF PENSION AMOUNTS BY EMPLOYER:

The schedule of pension amounts by employer displays each employer's allocation of the net pension liability (asset), the various categories of deferred outflows of resources, the various categories of deferred inflows of resources, and the various categories of pension expense (benefit). 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 (asset) was measured as the portion of the present value of projected benefit payments to be provided through the pension plan to current active and inactive employees that is attributed to those employees' past periods of service, less the amount of the pension plan's fiduciary net position.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2025

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

The components of the net pension liability (asset) of the System's employers as of December 31, 2025, are as follows:

	<u>Plan A</u>	<u>Plan B</u>
Total Pension Liability	\$ 5,314,897,933	\$ 492,474,505
Plan Fiduciary Net Position	<u>5,775,509,463</u>	<u>546,441,288</u>
Net Pension Liability / (Asset)	<u>\$ (460,611,530)</u>	<u>\$ (53,966,783)</u>

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2025, are as follows:

Valuation Date	December 31, 2025
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	Plan A – 4 years Plan B – 3 years
Projected Salary Increases	Plan A – 4.75% Plan B – 4.25%
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increase not yet authorized by the Board of Trustees.
Mortality	Pub-2010 Public Retirement Plans Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females using MP2021 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2021 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2021 scale for disabled annuitants.
Inflation Rate	2.30%

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2025

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

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

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.40% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.30% for the year ended December 31, 2025.

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, 2025, are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed Income	29%	0.88%
Equity	50%	2.95%
Alternatives	18%	0.90%
Real Assets	3%	0.17%
Totals	100%	4.90%
Inflation		2.40%
Expected Arithmetic Nominal Return		7.30%

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

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2025

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

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

7. SENSITIVITY TO CHANGES IN DISCOUNT RATE:

The following presents the net pension liability (asset) of the participating employers as of December 31, 2025, calculated using the discount rate of 6.40%, as well as what the employers' net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower 5.40% or one percentage point higher 7.40% than the current rate.

Changes in Discount Rate			
Plan A			
	1%	Current	1%
	Decrease	Discount Rate	Increase
	5.40%	6.40%	7.40%
Net Pension Liability (Asset)	<u>\$ 180,317,334</u>	<u>\$ (460,611,530)</u>	<u>\$ (998,540,610)</u>

Changes in Discount Rate			
Plan B			
	1%	Current	1%
	Decrease	Discount Rate	Increase
	5.40%	6.40%	7.40%
Net Pension Liability (Asset)	<u>\$ 8,203,388</u>	<u>\$ (53,966,783)</u>	<u>\$ (106,017,518)</u>

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2025

8. CHANGE IN NET PENSION LIABILITY (ASSET):

The changes in the net pension liability (asset) for the year ended December 31, 2025, 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 regarding economic or demographic factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The difference between expected and actual experience resulted in deferred inflows of resources, deferred outflows of resources, and a net pension expense (benefit) for Plan A and Plan B as of December 31, 2025, as follows:

PLAN A					
			December 31, 2025		
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2025	\$ 39,249,082	\$ -	\$ 9,812,271	\$ 29,436,811	\$ -
2024	31,292,682	-	10,430,894	20,861,788	-
2023	30,076,209	-	15,038,104	15,038,105	-
2022	-	8,741,647	(8,741,647)	-	-
			Totals	<u>\$ 65,336,704</u>	<u>\$ -</u>

PLAN B					
			December 31, 2025		
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2025	\$ 53,901	\$ -	\$ 17,967	\$ 35,934	\$ -
2024	3,278,329	-	1,092,776	2,185,553	-
2023	2,164,011	-	1,082,005	1,082,006	-
2022	-	272,375	(272,375)	-	-
			Totals	<u>\$ 3,303,493</u>	<u>\$ -</u>

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2025

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

Differences between Projected and Actual Investment Earnings:

Differences between projected and actual investment earnings on pension plan investments were recognized in pension expense using the straight-line amortization method over a closed five-year period. The difference between projected and actual investment earnings resulted in a net deferred inflow of resources and a net pension expense (benefit) as of December 31, 2025, as follows:

PLAN A						
			December 31, 2025			
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows	Net Deferred Inflows Balance
2025	\$ -	\$ 351,489,146	\$ (70,297,829)	\$ -	\$ 281,191,317	\$ (281,191,317)
2024	-	199,608,982	(49,902,246)	-	149,706,736	(149,706,736)
2023	-	187,231,591	(62,410,531)	-	124,821,060	(124,821,060)
2022	364,292,610	-	182,146,305	182,146,305	-	182,146,305
2021	-	43,672,459	(43,672,459)	-	-	-
Totals				<u>\$ 182,146,305</u>	<u>\$ 555,719,113</u>	<u>\$ (373,572,808)</u>

PLAN B						
			December 31, 2025			
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows	Net Deferred Inflows Balance
2025	\$ -	\$ 34,525,720	\$ (6,905,144)	\$ -	\$ 27,620,576	\$(27,620,576)
2024	-	19,170,691	(4,792,673)	-	14,378,018	(14,378,018)
2023	-	17,353,137	(5,784,379)	-	11,568,758	(11,568,758)
2022	33,060,218	-	16,530,109	16,530,109	-	16,530,109
2021	-	3,906,761	(3,906,761)	-	-	-
Totals				<u>\$ 16,530,109</u>	<u>\$ 25,946,776</u>	<u>\$(37,037,243)</u>

Changes of Assumptions:

The changes of assumptions about future economic or demographic factors were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The changes of assumptions or other inputs resulted in deferred outflows of resources, deferred inflows of resources, and a pension expense (benefit) as of December 31, 2025, as follows:

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2025

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

Changes of Assumptions: (Continued)

PLAN A					
			December 31, 2025		
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2025	\$ -	\$ -	\$ -	\$ -	\$ -
2024	-	-	-	-	-
2023	-	11,065,603	(5,532,801)	-	5,532,802
2022	-	-	-	-	-
			Totals	<u>\$ -</u>	<u>\$ 5,532,802</u>

PLAN B					
			December 31, 2025		
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2025	\$ -	\$ -	\$ -	\$ -	\$ -
2024	-	-	-	-	-
2023	1,167,767	-	583,883	583,884	-
2022	-	-	-	-	-
			Totals	<u>\$ 583,884</u>	<u>\$ -</u>

Change in Proportion:

Changes in the employers' proportionate shares of the collective net pension liability (asset) and collective deferred outflows of resources and deferred inflows of resources since the prior measurement date were recognized in employers' pension expense (benefit) using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided pensions through the pension plan. The unamortized amounts arising from changes in proportion are presented in the Schedule of Pension Amounts as deferred outflows or deferred inflows as of December 31, 2025.

9. CONTRIBUTIONS – PROPORTIONATE SHARE:

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

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

The Parochial Employees' Retirement System of Louisiana issued a stand-alone audit report on its financial statements for the year ended December 31, 2025. Access to the audit report can be found on the System's website: www.persla.org or on the Office of Louisiana Legislative Auditor's official website: <https://lla.la.gov>.

11. ESTIMATES:

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

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS
AND NON-EMPLOYER CONTRIBUTIONS (PLAN A)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2025

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
15th Judicial District Court	\$ 280,275	\$ 33,125
16th Judicial District Attorney	225,227	26,619
5th Judicial District Attorney - Richland	48,216	5,698
Acadia Parish Communications District	7,479	884
Acadia Parish Library	68,576	8,105
Acadia Parish Police Jury	385,568	45,569
Acadiana Crime Lab	196,524	23,226
Allen Parish 33rd Judicial Indigent Defender Board	28,053	3,315
Allen Parish Ambulance Service	174,697	20,647
Allen Parish District Attorney	37,996	4,491
Allen Parish Library	50,923	6,018
Allen Parish Police Jury	147,613	17,446
Assumption Parish Police Jury	282,371	33,372
Avoyelles Parish 12th Judicial District Indigent Defender Board	20,677	2,444
Bayou Vermillion District	75,926	8,973
Beauregard Parish Communications District	32,957	3,895
Beauregard Parish District Attorney	18,423	2,177
Beauregard Parish Library	87,688	10,364
Beauregard Parish Police Jury	399,407	47,204
Bienville Parish Library	63,160	7,465
Bienville Parish Police Jury	221,761	26,209
Bossier Parish Communications District	112,525	13,299
Bossier Parish Emergency Medical Services	394,113	46,579
Bossier Parish Police Jury	1,447,139	171,032
Caddo Parish Commission	1,926,529	227,689
Caddo Parish Coroner	75,647	8,940
Caddo Parish District Attorney	469,056	55,436
Caddo/Bossier Port Commission	278,432	32,907
Calcasieu Parish Police Jury	6,253,426	739,069
Calcasieu Parish Waterworks District #7	36,030	4,258
Calcasieu Regional Airport	136,814	16,170
Calcasieu-Sulphur Parks & Recreation	327,165	38,666
Caldwell Parish District Attorney	5,490	649
Caldwell Parish Library	18,197	2,151
Caldwell Parish Police Jury	111,499	13,178
Cameron Parish Ambulance District #2	230,408	27,231
Cameron Parish Police Jury	698,438	82,546
Catahoula E911 Communications District	4,226	499
Catahoula Parish Library	14,940	1,766
Catahoula Parish Police Jury	45,140	5,335
City of Morgan City	21,340	2,522
Claiborne Parish Office of Community Service	11,023	1,303
Claiborne Parish Police Jury	121,017	14,303
Concordia Parish 7th District Attorney, General Fund	32,584	3,851
Concordia Parish 7th District Attorney, Non-Support	10,867	1,284

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS
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Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
Concordia Parish Indigent Defender Board	\$ 15,990	\$ 1,890
Concordia Parish Library	42,388	5,010
Concordia Parish Police Jury	163,029	19,268
Concordia Parish Sewer District #1	10,527	1,244
Desoto Parish Emergency Medical Services	390,905	46,200
Desoto Parish School Board	1,203	142
Desoto Parish Waterworks	78,494	9,277
East Carroll Parish Police Jury	133,298	15,754
East Feliciana 20th Judicial District Indigent Defender	24,855	2,938
East Feliciana Parish Communications District	48,187	5,695
East Feliciana Parish Police Jury	207,179	24,486
Evangeline Parish Communications District	49,184	5,813
Evangeline Parish District Attorney	48,512	5,733
Evangeline Parish Police Jury	286,039	33,806
Evangeline Parish Solid Waste	77,968	9,215
Franklin Parish Communications District	11,379	1,345
Franklin Parish Library	32,427	3,832
Franklin Parish Police Jury	194,705	23,011
Grant Parish Police Jury	185,682	21,945
Greater New Orleans Expressway	698,182	82,516
Iberia Parish 16th Judicial District Judge	120,391	14,229
Iberia Parish Government	738,891	87,327
Iberia Parish Medical Center	4,591,549	542,658
Iberia Parish School Board	1,056	125
Iberia Parish Tourist Commission	9,430	1,115
Iberville Parish District Attorney	130,937	15,475
Iberville Parish Library	144,964	17,133
Iberville Parish Police Jury	1,204,814	142,393
Jackson Parish District Attorney	49,543	5,855
Jackson Parish Police Jury	238,568	28,196
Jackson Parish Recreation Department	33,524	3,962
Jackson Parish Sales Tax	5,399	638
Jefferson Davis Parish District Attorney	67,329	7,957
Jefferson Davis Parish Indigent Defender Board	9,039	1,068
Jefferson Davis Parish Landfill	12,276	1,451
Jefferson Davis Parish Library	63,472	7,502
Jefferson Davis Parish Mosquito Abatement	41,629	4,920
Jefferson Davis Parish Police Jury	163,262	19,295
Jefferson Davis Parish Tourist Commission	13,815	1,633
Jefferson Parish Government	18,415,808	2,176,495
Jefferson Parish 24th Indigent Defender Board	22,586	2,669
Jefferson Parish Finance Authority	12,879	1,522
Jefferson Parish Housing Authority	7,718	912
Jefferson Parish Retirement System	24,982	2,953
Kolin Ruby Wise Water District (Rapides Parish)	30,884	3,650

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS
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Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
Lafayette 15th Judicial District Attorney	\$ 224,808	\$ 26,569
Lafayette Airport Commission	197,873	23,386
Lafayette Consolidated Government	6,121,024	723,421
Lafayette Convention & Visitors Commission	123,614	14,610
Lafayette Economic Development Authority	201,006	23,756
Lafourche Parish Water District #1	566,685	66,974
Lasalle Parish Police Jury	134,636	15,912
Lincoln Parish 3rd Judicial District Attorney	83,192	9,832
Lincoln Parish 3rd Judicial Indigent Defender	3,854	455
Lincoln Parish Police Jury	502,294	59,364
Livingston Parish Recreation District #3	136,167	16,093
Madison Parish Police Jury	253,299	29,936
Monroe/West Monroe Visitors' Bureau	97,709	11,548
Morehouse Parish Library	33,457	3,954
Morehouse Parish Police Jury	143,954	17,013
Natchitoches 10th Judicial District Court	20,839	2,463
Natchitoches Parish District Attorney	21,673	2,561
Natchitoches Parish Police Jury	355,942	42,067
Natchitoches Parish Port Commission	33,799	3,995
Natchitoches Parish Tax Commission	37,321	4,411
North Louisiana Crime Lab	284,993	33,682
Ouachita Parish Police Jury	1,711,119	202,231
Plaquemines 25th Judicial District Public Defender	3,817	451
Plaquemines Medical Center	461,024	54,487
Plaquemines Parish District Attorney of the 25th District	2,692	318
Plaquemines Parish Government	1,982,194	234,268
Plaquemines Port, Harbor & Terminal District	681,759	80,575
Pointe Coupee General Hospital	1,079,000	127,523
Pointe Coupee HB Health & Hospice	257,826	30,472
Pointe Coupee Parish Government	296,782	35,076
Pointe Coupee Parish Library	80,804	9,550
Pointe Coupee Parish School Board	1,056	125
Police Jury Association (Office)	73,024	8,630
Port of Iberia	37,279	4,406
Rapides Parish Indigent Defender Board	42,471	5,019
Rapides Parish Library	349,903	41,354
Rapides Parish Police Jury	859,112	101,535
Red River Parish Police Jury	285,222	33,709
Red River Waterway Commission	153,483	18,140
Richland Parish Communications District	9,633	1,138
Richland Parish District Judge	19,000	2,246
Richland Parish Police Jury	246,129	29,089
Richland Parish Tax Commission	18,235	2,155
Sabine Parish District Attorney	59,806	7,068
Sabine Parish Library	27,800	3,286

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PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS
AND NON-EMPLOYER CONTRIBUTIONS (PLAN A)
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Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
Sabine Parish Police Jury	\$ 419,079	\$ 49,529
South Toledo Bend Water District	23,576	2,786
St. Bernard Parish District Attorney	56,740	6,706
St. Bernard Parish Government	1,540,593	182,077
St. Bernard Parish Library	33,629	3,975
St. Bernard Parish School Board	1,678	198
St. Bernard WIA	54,550	6,447
St. Charles Parish 29th Judicial District Attorney	210,212	24,844
St. Charles Parish Council	4,050,473	478,710
St. Charles Parish School Board	7,233	855
St. Helena Parish Police Jury	182,095	21,521
St. James Parish Government	1,292,997	152,815
St. John the Baptist Parish 40th Judicial District Attorney	95,829	11,326
St. John the Baptist Parish Council	1,388,028	164,046
St. John the Baptist Parish Library	177,015	20,921
St. Landry Parish E911 Communications District	85,772	10,137
St. Landry Parish Government	744,243	87,959
St. Landry Parish Sheriff	1,250	148
St. Martin Parish Government	485,949	57,433
St. Martin Parish Library	71,216	8,417
St. Martin Parish School Board	792	94
St. Martin Parish Water & Sewer	17,467	2,064
St. Mary Parish Consolidated Gravity Drainage District #1	48,006	5,674
St. Mary Parish E911 Communications District	48,311	5,710
St. Mary Parish Government	461,083	54,494
St. Mary Parish Library	135,314	15,992
St. Mary Parish Sales & Use Tax Department	50,598	5,980
St. Mary Parish Sewer District Wards 5 & 8	12,450	1,471
St. Mary Parish Water and Sewer Commission #3	62,429	7,378
St. Tammany Parish 22nd District Attorney	375,209	44,345
St. Tammany Parish Communications District	47,001	5,555
St. Tammany Parish Coroner	260,095	30,740
St. Tammany Parish Fire District #1	8,912	1,053
St. Tammany Parish Government	3,480,176	411,309
St. Tammany Parish Library	546,283	64,563
St. Tammany Parish Mosquito Abatement District #2	309,245	36,549
St. Tammany Parish Recreation District #1	241,254	28,513
St. Tammany Parish Recreation District #11	14,737	1,742
St. Tammany Parish Waterworks District #2	27,691	3,273
Tangipahoa Parish 21st Judicial District Attorney	165,305	19,537
Tangipahoa Parish 21st Judicial District Indigent Defender Board	248,855	29,411
Tangipahoa Parish Consolidated Gravity Drainage District	90,969	10,751
Tangipahoa Parish Coroner	23,686	2,799
Tangipahoa Parish Government	1,960,440	231,697
Tangipahoa Parish Library	177,858	21,020

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PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
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SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS
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Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
Tangipahoa Parish Mosquito Abatement District #1	\$ 100,897	\$ 11,925
Tangipahoa Parish Sewer District #1	99,540	11,764
Tangipahoa Parish Sheriff	27,359	3,233
Tangipahoa Parish Tourist Commission	51,859	6,129
Tangipahoa Parish Water District	149,650	17,687
Teche-Vermilion Fresh Water District	106,099	12,539
Tensas Parish Police Jury	85,231	10,073
Terrebonne Parish Indigent Defender Board	96,755	11,435
Union Parish 3rd Judicial Clerks' Fund	14,656	1,732
Union Parish Police Jury	347,337	41,050
Vermilion Parish 7th Ward Drainage District #2	18,485	2,185
Vermilion Parish Communication District	48,689	5,754
Vermilion Parish Library	67,360	7,961
Vermilion Parish Police Jury	449,148	53,083
Vermilion Parish Tourist Commission	6,800	804
Vermilion Parish Waterworks District #1	67,921	8,027
Washington Parish Police Jury	562,575	66,489
Webster Parish Police Jury	344,550	40,721
West Baton Rouge Natural Gas & Water	258,170	30,512
West Baton Rouge Parish 18th Judicial Court	39,748	4,698
West Baton Rouge Parish Council	953,234	112,659
West Baton Rouge Parish Library	174,111	20,578
West Baton Rouge Parish School Board	1,056	125
West Calcasieu Cameron Hospital	4,332,817	512,080
West Carroll Parish Library	10,808	1,277
West Carroll Parish Police Jury	109,283	12,916
West Ouachita Parish Sewer District #5	50,385	5,955
Winn Parish 8th Judicial District Court	15,831	1,871
Winn Parish District Attorney	27,298	3,226
Winn Parish Police Jury	110,381	13,045
Winn Parish School Board	528	62
Total	\$ 91,272,633	\$ 10,787,174

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, 2025

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
34th Judicial District Indigent Defender - St Bernard	\$ 10,306	\$ 1,973
Abbeville Harbor & Terminal	14,872	2,847
Acadia Parish Soil & Water	6,540	1,252
Ascension Parish Government	1,923,678	368,292
Ascension Parish Library	295,345	56,544
Assumption Parish Waterworks #1	92,037	17,621
Audubon Regional Library	23,462	4,492
Avoyelles Parish Coroner's Office	6,127	1,173
Avoyelles Parish District Attorney's Office	33,016	6,321
Avoyelles Parish Police Jury	96,887	18,549
Bayou Lafourche Fresh Water	62,822	12,027
Berwick Bayou Vista Waterworks	18,184	3,481
Calcasieu Parish Soil & Water	13,486	2,582
Cameron Parish Mosquito Abatement District #1	35,534	6,803
City Court Of Denham Springs	22,031	4,218
City Court Of Hammond	70,379	13,474
City Of Bossier	25,732	4,926
Crescent Soil & Water	2,834	543
Desoto Parish 42nd District Attorney	9,081	1,739
Desoto Parish Library	76,368	14,621
Desoto Parish Police Jury	575,041	110,093
Evangeline Parish Soil & Water	4,723	904
Gulf Coast Soil & Water	7,584	1,452
Iberia Parish Soil & Water	1,815	347
Jefferson Davis Parish Soil & Water	5,588	1,070
Lafourche Parish 17th Indigent Defender Board	63,672	12,190
Lafourche/Terrebonne Soil & Water	7,468	1,430
Livingston Parish Council	522,601	100,053
Livingston Parish Library	186,128	35,635
Livingston Parish Sheriff	8,553	1,638
Louisiana School Board Association	10,144	1,942
Madison Parish Soil & Water	8,657	1,657
North Caddo Parish Medical Center	1,189,043	227,645
Northeast Soil & Water	4,765	912
St. Charles 29th Judicial District Public Defender	16,635	3,185
St. James Parish Hospital	878,464	168,184
St. John the Baptist Parish Public Defender	17,006	3,256
St. Landry Parish Soil & Water	2,657	509
St. Mary Parish Soil & Water	2,571	492
St. Mary Parish Water & Sewer District #4	43,986	8,421
St. Mary Parish Waterworks District # 5	11,507	2,203
Tangipahoa Parish Soil & Water	8,359	1,600
Terrebonne Parish 32nd Judicial District Attorney	23,405	4,481

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PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS
AND NON-EMPLOYER CONTRIBUTIONS (PLAN B)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2025

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
Terrebonne Parish Consolidated Government	\$ 2,256,803	\$ 432,072
Terrebonne Parish Consolidated Waterworks	360,640	69,045
Terrebonne Parish Recreation District #10	4,619	884
Terrebonne Parish Sales & Use	23,928	4,581
Vermilion Parish Soil & Water	9,736	1,864
Vernon Parish 30th Judicial District Attorney	19,572	3,747
Vernon Parish Police Jury	291,822	55,870
West Carroll Parish Soil & Water	2,948	564
West Feliciana Parish Consolidated Waterworks #13	25,467	4,876
West Feliciana Parish Police Jury	144,312	27,629
Total	\$ 9,578,940	\$ 1,833,909

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF NET PENSION LIABILITY (ASSET)
SENSITIVITY TO CHANGE IN DISCOUNT RATE (PLAN A)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2025

Employer	Changes in Discount Rate	
	1% Decrease 5.40%	1% Increase 7.40%
15th Judicial District Court	\$ 553,708	\$ (3,066,259)
16th Judicial District Attorney	444,956	(2,464,029)
5th Judicial District Attorney - Richland	95,254	(527,489)
Acadia Parish Communications District	14,775	(81,820)
Acadia Parish Library	135,478	(750,234)
Acadia Parish Police Jury	761,724	(4,218,185)
Acadiana Crime Lab	388,250	(2,150,008)
Allen Parish 33rd Judicial Indigent Defender Board	55,421	(306,901)
Allen Parish Ambulance Service	345,129	(1,911,217)
Allen Parish District Attorney	75,064	(415,682)
Allen Parish Library	100,603	(557,106)
Allen Parish Police Jury	291,624	(1,614,920)
Assumption Parish Police Jury	557,850	(3,089,195)
Avoyelles Parish 12th Judicial District Indigent Defender Board	40,849	(226,209)
Bayou Vermillion District	149,999	(830,646)
Beauregard Parish Communications District	65,109	(360,553)
Beauregard Parish District Attorney	36,397	(201,555)
Beauregard Parish Library	173,236	(959,328)
Beauregard Parish Police Jury	789,065	(4,369,594)
Bienville Parish Library	124,778	(690,980)
Bienville Parish Police Jury	438,110	(2,426,114)
Bossier Parish Communications District	222,304	(1,231,051)
Bossier Parish Emergency Medical Services	778,607	(4,311,678)
Bossier Parish Police Jury	2,858,953	(15,831,981)
Caddo Parish Commission	3,806,032	(21,076,606)
Caddo Parish Coroner	149,447	(827,590)
Caddo Parish District Attorney	926,662	(5,131,560)
Caddo/Bossier Port Commission	550,067	(3,046,098)
Calcasieu Parish Police Jury	12,354,208	(68,413,712)
Calcasieu Parish Waterworks District #7	71,180	(394,174)
Calcasieu Regional Airport	270,288	(1,496,772)
Calcasieu-Sulphur Parks & Recreation	646,344	(3,579,249)
Caldwell Parish District Attorney	10,846	(60,062)
Caldwell Parish Library	35,950	(199,079)
Caldwell Parish Police Jury	220,276	(1,219,817)
Cameron Parish Ambulance District #2	455,191	(2,520,706)
Cameron Parish Police Jury	1,379,828	(7,641,052)
Catahoula E911 Communications District	8,349	(46,232)
Catahoula Parish Library	29,516	(163,451)
Catahoula Parish Police Jury	89,178	(493,838)
City of Morgan City	42,158	(233,459)
Claiborne Parish Office of Community Service	21,777	(120,594)
Claiborne Parish Police Jury	239,081	(1,323,955)
Concordia Parish 7th District Attorney, General Fund	64,373	(356,479)
Concordia Parish 7th District Attorney, Non-Support	21,469	(118,886)

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF NET PENSION LIABILITY (ASSET)
SENSITIVITY TO CHANGE IN DISCOUNT RATE (PLAN A)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2025

Employer	Changes in Discount Rate	
	1% Decrease 5.40%	1% Increase 7.40%
Concordia Parish Indigent Defender Board	\$ 31,590	\$ (174,934)
Concordia Parish Library	83,741	(463,732)
Concordia Parish Police Jury	322,079	(1,783,573)
Concordia Parish Sewer District #1	20,798	(115,172)
Desoto Parish Emergency Medical Services	772,268	(4,276,580)
Desoto Parish School Board	2,377	(13,161)
Desoto Parish Waterworks	155,071	(858,735)
East Carroll Parish Police Jury	263,343	(1,458,309)
East Feliciana 20th Judicial District Indigent Defender	49,104	(271,923)
East Feliciana Parish Communications District	95,199	(527,180)
East Feliciana Parish Police Jury	409,301	(2,266,577)
Evangeline Parish Communications District	97,168	(538,084)
Evangeline Parish District Attorney	95,840	(530,734)
Evangeline Parish Police Jury	565,096	(3,129,326)
Evangeline Parish Solid Waste	154,032	(852,983)
Franklin Parish Communications District	22,480	(124,488)
Franklin Parish Library	64,063	(354,762)
Franklin Parish Police Jury	384,657	(2,130,107)
Grant Parish Police Jury	366,832	(2,031,401)
Greater New Orleans Expressway	1,379,321	(7,638,247)
Iberia Parish 16th Judicial District Judge	237,844	(1,317,105)
Iberia Parish Government	1,459,746	(8,083,616)
Iberia Parish Medical Center	9,071,020	(50,232,454)
Iberia Parish School Board	2,086	(11,553)
Iberia Parish Tourist Commission	18,630	(103,169)
Iberville Parish District Attorney	258,678	(1,432,476)
Iberville Parish Library	286,389	(1,585,932)
Iberville Parish Police Jury	2,380,219	(13,180,906)
Jackson Parish District Attorney	97,876	(542,008)
Jackson Parish Police Jury	471,313	(2,609,985)
Jackson Parish Recreation Department	66,229	(366,754)
Jackson Parish Sales Tax	10,666	(59,064)
Jefferson Davis Parish District Attorney	133,015	(736,593)
Jefferson Davis Parish Indigent Defender Board	17,857	(98,885)
Jefferson Davis Parish Landfill	24,253	(134,304)
Jefferson Davis Parish Library	125,394	(694,395)
Jefferson Davis Parish Mosquito Abatement	82,241	(455,424)
Jefferson Davis Parish Police Jury	322,539	(1,786,120)
Jefferson Davis Parish Tourist Commission	27,293	(151,139)
Jefferson Parish Government	36,382,085	(201,472,549)
Jefferson Parish 24th Indigent Defender Board	44,621	(247,099)
Jefferson Parish Finance Authority	25,445	(140,904)
Jefferson Parish Housing Authority	15,248	(84,437)
Jefferson Parish Retirement System	49,355	(273,311)
Kolin Ruby Wise Water District (Rapides Parish)	61,014	(337,876)

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF NET PENSION LIABILITY (ASSET)
SENSITIVITY TO CHANGE IN DISCOUNT RATE (PLAN A)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2025

Employer	Changes in Discount Rate	
	1% Decrease 5.40%	1% Increase 7.40%
Lafayette 15th Judicial District Attorney	\$ 444,129	\$ (2,459,445)
Lafayette Airport Commission	390,915	(2,164,766)
Lafayette Consolidated Government	12,092,636	(66,965,209)
Lafayette Convention & Visitors Commission	244,211	(1,352,363)
Lafayette Economic Development Authority	397,106	(2,199,046)
Lafourche Parish Water District #1	1,119,538	(6,199,649)
Lasalle Parish Police Jury	265,986	(1,472,947)
Lincoln Parish 3rd Judicial District Attorney	164,354	(910,140)
Lincoln Parish 3rd Judicial Indigent Defender	7,613	(42,158)
Lincoln Parish Police Jury	992,328	(5,495,199)
Livingston Parish Recreation District #3	269,010	(1,489,693)
Madison Parish Police Jury	500,415	(2,771,140)
Monroe/West Monroe Visitors' Bureau	193,033	(1,068,958)
Morehouse Parish Library	66,097	(366,025)
Morehouse Parish Police Jury	284,395	(1,574,888)
Natchitoches 10th Judicial District Court	41,170	(227,987)
Natchitoches Parish District Attorney	42,816	(237,103)
Natchitoches Parish Police Jury	703,196	(3,894,079)
Natchitoches Parish Port Commission	66,773	(369,770)
Natchitoches Parish Tax Commission	73,732	(408,303)
North Louisiana Crime Lab	563,030	(3,117,883)
Ouachita Parish Police Jury	3,380,470	(18,719,980)
Plaquemines 25th Judicial District Public Defender	7,541	(41,759)
Plaquemines Medical Center	910,795	(5,043,699)
Plaquemines Parish District Attorney of the 25th District	5,318	(29,447)
Plaquemines Parish Government	3,916,004	(21,685,596)
Plaquemines Port, Harbor & Terminal District	1,346,877	(7,458,579)
Pointe Coupee General Hospital	2,131,663	(11,804,477)
Pointe Coupee HB Health & Hospice	509,359	(2,820,668)
Pointe Coupee Parish Government	586,320	(3,246,855)
Pointe Coupee Parish Library	159,635	(884,008)
Pointe Coupee Parish School Board	2,086	(11,553)
Police Jury Association (Office)	144,265	(798,892)
Port of Iberia	73,649	(407,844)
Rapides Parish Indigent Defender Board	83,905	(464,641)
Rapides Parish Library	691,265	(3,828,005)
Rapides Parish Police Jury	1,697,253	(9,398,853)
Red River Parish Police Jury	563,483	(3,120,389)
Red River Waterway Commission	303,220	(1,679,136)
Richland Parish Communications District	19,031	(105,386)
Richland Parish District Judge	37,537	(207,866)
Richland Parish Police Jury	486,251	(2,692,705)
Richland Parish Tax Commission	36,026	(199,498)
Sabine Parish District Attorney	118,153	(654,294)
Sabine Parish Library	54,921	(304,135)

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF NET PENSION LIABILITY (ASSET)
SENSITIVITY TO CHANGE IN DISCOUNT RATE (PLAN A)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2025

Employer	Changes in Discount Rate	
	1% Decrease 5.40%	1% Increase 7.40%
Sabine Parish Police Jury	\$ 827,929	\$ (4,584,809)
South Toledo Bend Water District	46,576	(257,923)
St. Bernard Parish District Attorney	112,094	(620,743)
St. Bernard Parish Government	3,043,580	(16,854,387)
St. Bernard Parish Library	66,438	(367,912)
St. Bernard Parish School Board	3,314	(18,353)
St. Bernard WIA	107,768	(596,788)
St. Charles Parish 29th Judicial District Attorney	415,292	(2,299,759)
St. Charles Parish Council	8,002,076	(44,312,976)
St. Charles Parish School Board	14,290	(79,134)
St. Helena Parish Police Jury	359,746	(1,992,158)
St. James Parish Government	2,554,433	(14,145,646)
St. John the Baptist Parish 40th Judicial District Attorney	189,319	(1,048,388)
St. John the Baptist Parish Council	2,742,174	(15,185,296)
St. John the Baptist Parish Library	349,709	(1,936,580)
St. Landry Parish E911 Communications District	169,450	(938,359)
St. Landry Parish Government	1,470,318	(8,142,160)
St. Landry Parish Sheriff	2,469	(13,670)
St. Martin Parish Government	960,037	(5,316,380)
St. Martin Parish Library	140,694	(779,121)
St. Martin Parish School Board	1,565	(8,667)
St. Martin Parish Water & Sewer	34,507	(191,091)
St. Mary Parish Consolidated Gravity Drainage District #1	94,840	(525,192)
St. Mary Parish E911 Communications District	95,442	(528,528)
St. Mary Parish Government	910,911	(5,044,338)
St. Mary Parish Library	267,326	(1,480,366)
St. Mary Parish Sales & Use Tax Department	99,961	(553,551)
St. Mary Parish Sewer District Wards 5 & 8	24,595	(136,201)
St. Mary Parish Water and Sewer Commission #3	123,333	(682,982)
St. Tammany Parish 22nd District Attorney	741,259	(4,104,861)
St. Tammany Parish Communications District	92,854	(514,198)
St. Tammany Parish Coroner	513,841	(2,845,491)
St. Tammany Parish Fire District #1	17,606	(97,498)
St. Tammany Parish Government	6,875,403	(38,073,814)
St. Tammany Parish Library	1,079,232	(5,976,445)
St. Tammany Parish Mosquito Abatement District #2	610,942	(3,383,205)
St. Tammany Parish Recreation District #1	476,618	(2,639,363)
St. Tammany Parish Recreation District #11	29,114	(161,224)
St. Tammany Parish Waterworks District #2	54,706	(302,947)
Tangipahoa Parish 21st Judicial District Attorney	326,575	(1,808,467)
Tangipahoa Parish 21st Judicial District Indigent Defender Board	491,635	(2,722,521)
Tangipahoa Parish Consolidated Gravity Drainage District	179,717	(995,215)
Tangipahoa Parish Coroner	46,794	(259,131)
Tangipahoa Parish Government	3,873,027	(21,447,604)
Tangipahoa Parish Library	351,374	(1,945,796)

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF NET PENSION LIABILITY (ASSET)
SENSITIVITY TO CHANGE IN DISCOUNT RATE (PLAN A)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2025

Employer	Changes in Discount Rate	
	1% Decrease 5.40%	1% Increase 7.40%
Tangipahoa Parish Mosquito Abatement District #1	\$ 199,332	\$ (1,103,837)
Tangipahoa Parish Sewer District #1	196,650	(1,088,988)
Tangipahoa Parish Sheriff	54,050	(299,313)
Tangipahoa Parish Tourist Commission	102,453	(567,351)
Tangipahoa Parish Water District	295,646	(1,637,197)
Teche-Vermilion Fresh Water District	209,608	(1,160,744)
Tensas Parish Police Jury	168,382	(932,447)
Terrebonne Parish Indigent Defender Board	191,149	(1,058,523)
Union Parish 3rd Judicial Clerks' Fund	28,954	(160,336)
Union Parish Police Jury	686,196	(3,799,936)
Vermilion Parish 7th Ward Drainage District #2	36,520	(202,234)
Vermilion Parish Communication District	96,190	(532,671)
Vermilion Parish Library	133,076	(736,933)
Vermilion Parish Police Jury	887,333	(4,913,768)
Vermilion Parish Tourist Commission	13,434	(74,391)
Vermilion Parish Waterworks District #1	134,183	(743,064)
Washington Parish Police Jury	1,111,418	(6,154,685)
Webster Parish Police Jury	680,689	(3,769,441)
West Baton Rouge Natural Gas & Water	510,038	(2,824,432)
West Baton Rouge Parish 18th Judicial Court	78,526	(434,854)
West Baton Rouge Parish Council	1,883,200	(10,428,568)
West Baton Rouge Parish Library	343,972	(1,904,806)
West Baton Rouge Parish School Board	2,086	(11,553)
West Calcasieu Cameron Hospital	8,559,871	(47,401,871)
West Carroll Parish Library	21,351	(118,237)
West Carroll Parish Police Jury	215,898	(1,195,573)
West Ouachita Parish Sewer District #5	99,541	(551,224)
Winn Parish 8th Judicial District Court	31,276	(173,197)
Winn Parish District Attorney	53,929	(298,644)
Winn Parish Police Jury	218,067	(1,207,585)
Winn Parish School Board	1,044	(5,782)
	<u>\$ 180,317,334</u>	<u>\$ (998,540,610)</u>

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF NET PENSION LIABILITY (ASSET)
SENSITIVITY TO CHANGE IN DISCOUNT RATE (PLAN B)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2025

Employer	Changes in Discount Rate	
	1% Decrease 5.40%	1% Increase 7.40%
34th Judicial District Indigent Defender - St Bernard	\$ 8,826	\$ (114,063)
Abbeville Harbor & Terminal	12,737	(164,604)
Acadia Parish Soil & Water	5,601	(72,381)
Ascension Parish Government	1,647,434	(21,290,823)
Ascension Parish Library	252,933	(3,268,814)
Assumption Parish Waterworks #1	78,820	(1,018,644)
Audubon Regional Library	20,093	(259,676)
Avoyelles Parish Coroner's Office	5,247	(67,808)
Avoyelles Parish District Attorney's Office	28,275	(365,410)
Avoyelles Parish Police Jury	82,974	(1,072,323)
Bayou Lafourche Fresh Water	53,801	(695,302)
Berwick Bayou Vista Waterworks	15,573	(201,258)
Calcasieu Parish Soil & Water	11,549	(149,259)
Cameron Parish Mosquito Abatement District #1	30,431	(393,282)
City Court Of Denham Springs	18,867	(243,835)
City Court Of Hammond	60,273	(778,941)
City Of Bossier	22,037	(284,798)
Crescent Soil & Water	2,427	(31,363)
Desoto Parish 42nd District Attorney	7,777	(100,508)
Desoto Parish Library	65,402	(845,225)
Desoto Parish Police Jury	492,464	(6,364,417)
Evangeline Parish Soil & Water	4,045	(52,275)
Gulf Coast Soil & Water	6,495	(83,937)
Iberia Parish Soil & Water	1,554	(20,084)
Jefferson Davis Parish Soil & Water	4,785	(61,842)
Lafourche Parish 17th Indigent Defender Board	54,528	(704,704)
Lafourche/Terrebonne Soil & Water	6,396	(82,655)
Livingston Parish Council	447,555	(5,784,027)
Livingston Parish Library	159,400	(2,060,024)
Livingston Parish Sheriff	7,325	(94,664)
Louisiana School Board Association	8,687	(112,274)
Madison Parish Soil & Water	7,414	(95,812)
North Caddo Parish Medical Center	1,018,294	(13,160,052)
Northeast Soil & Water	4,081	(52,739)
St. Charles 29th Judicial District Public Defender	14,246	(184,113)
St. James Parish Hospital	752,315	(9,722,635)
St. John the Baptist Parish Public Defender	14,564	(188,222)
St. Landry Parish Soil & Water	2,276	(29,408)
St. Mary Parish Soil & Water	2,202	(28,457)
St. Mary Parish Water & Sewer District #4	37,670	(486,830)
St. Mary Parish Waterworks District # 5	9,854	(127,352)
Tangipahoa Parish Soil & Water	7,159	(92,520)
Terrebonne Parish 32nd Judicial District Attorney	20,044	(259,046)
Terrebonne Parish Consolidated Government	1,932,723	(24,977,789)
Terrebonne Parish Consolidated Waterworks	308,851	(3,991,480)

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF NET PENSION LIABILITY (ASSET)
SENSITIVITY TO CHANGE IN DISCOUNT RATE (PLAN B)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2025

Employer	Changes in Discount Rate	
	1% Decrease 5.40%	1% Increase 7.40%
Terrebonne Parish Recreation District #10	\$ 3,955	\$ (51,132)
Terrebonne Parish Sales & Use	20,491	(264,824)
Vermilion Parish Soil & Water	8,338	(107,755)
Vernon Parish 30th Judicial District Attorney	16,761	(216,614)
Vernon Parish Police Jury	249,916	(3,229,816)
West Carroll Parish Soil & Water	2,525	(32,633)
West Feliciana Parish Consolidated Waterworks #13	21,810	(281,859)
West Feliciana Parish Police Jury	123,588	(1,597,210)
	<u>\$ 8,203,388</u>	<u>\$ (106,017,518)</u>

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION (PLAN A)
DECEMBER 31, 2026 – DECEMBER 31, 2029

Employer	December 31, 2026	December 31, 2027	December 31, 2028	December 31, 2029	TOTAL
15th Judicial District Court	\$ 87,628	\$ (500,793)	\$ (336,797)	\$ (215,867)	\$ (965,829)
16th Judicial District Attorney	82,207	(390,836)	(262,142)	(173,466)	(744,237)
5th Judicial District Attorney - Richland	15,810	(85,591)	(56,531)	(37,139)	(163,451)
Acadia Parish Communications District	2,497	(13,215)	(8,965)	(5,761)	(25,444)
Acadia Parish Library	22,786	(121,243)	(83,025)	(52,819)	(234,301)
Acadia Parish Police Jury	132,247	(677,387)	(461,449)	(296,965)	(1,303,554)
Acadiana Crime Lab	67,360	(345,371)	(234,814)	(151,360)	(664,185)
Allen Parish 33rd Judicial Indigent Defender Board	6,736	(52,053)	(37,777)	(21,605)	(104,699)
Allen Parish Ambulance Service	54,871	(311,959)	(208,871)	(134,551)	(600,510)
Allen Parish Coroner	419	444	-	-	863
Allen Parish District Attorney	12,795	(67,061)	(45,397)	(29,265)	(128,928)
Allen Parish Library	17,172	(89,769)	(62,299)	(39,223)	(174,119)
Allen Parish Police Jury	50,939	(259,001)	(176,621)	(113,691)	(498,374)
Assumption Parish Police Jury	93,864	(499,016)	(339,508)	(217,483)	(962,143)
Avoyelles Parish 12th Judicial District Indigent Defender Board	6,136	(37,264)	(25,130)	(15,922)	(72,180)
Bayou Vermillion District	23,668	(135,626)	(91,497)	(58,479)	(261,934)
Beauregard Parish Communications District	9,701	(59,565)	(40,438)	(25,383)	(115,685)
Beauregard Parish District Attorney	6,210	(32,496)	(22,184)	(14,190)	(62,660)
Beauregard Parish Library	27,013	(157,052)	(108,148)	(67,536)	(305,723)
Beauregard Parish Police Jury	119,327	(718,730)	(495,218)	(307,622)	(1,402,243)
Bienville Parish Library	20,560	(112,094)	(76,093)	(48,649)	(216,276)
Bienville Parish Police Jury	67,704	(398,051)	(270,262)	(170,800)	(771,409)
Bossier Parish Communications District	39,185	(197,278)	(135,018)	(86,667)	(379,778)
Bossier Parish Emergency Medical Services	120,104	(707,769)	(477,598)	(303,546)	(1,368,809)
Bossier Parish Police Jury	477,978	(2,561,287)	(1,738,809)	(1,114,581)	(4,936,699)
Caddo Parish Commission	617,025	(3,428,817)	(2,330,385)	(1,483,804)	(6,625,981)
Caddo Parish Coroner	27,143	(131,631)	(90,302)	(58,264)	(253,054)
Caddo Parish District Attorney	150,130	(834,626)	(568,151)	(361,263)	(1,613,910)
Caddo/Bossier Port Commission	90,964	(493,688)	(335,460)	(214,450)	(952,634)
Calcasieu Parish Police Jury	2,020,384	(11,108,511)	(7,539,067)	(4,816,361)	(21,443,555)
Calcasieu Parish Waterworks District #7	12,271	(63,376)	(43,527)	(27,748)	(122,380)
Calcasieu Regional Airport	44,471	(242,417)	(164,053)	(105,375)	(467,374)
Calcasieu-Sulphur Parks & Recreation	101,964	(584,251)	(398,382)	(251,983)	(1,132,652)
Caldwell Parish District Attorney	1,909	(9,539)	(6,395)	(4,226)	(18,251)
Caldwell Parish Library	4,973	(33,248)	(23,521)	(14,012)	(65,808)
Caldwell Parish Police Jury	35,583	(198,774)	(134,182)	(85,878)	(383,251)
Cameron Parish Ambulance District #2	67,656	(416,095)	(285,020)	(177,461)	(810,920)
Cameron Parish Police Jury	224,670	(1,241,816)	(850,902)	(537,934)	(2,405,982)
Catahoula E911 Communications District	1,476	(7,403)	(5,047)	(3,256)	(14,230)
Catahoula Parish Library	4,867	(26,480)	(17,493)	(11,505)	(50,611)
Catahoula Parish Police Jury	15,613	(79,348)	(54,631)	(34,769)	(153,135)
City of Morgan City	7,894	(36,921)	(24,689)	(16,435)	(70,151)
Claiborne Parish Office of Community Service	4,743	(18,417)	(12,231)	(8,492)	(34,397)
Claiborne Parish Police Jury	41,394	(212,807)	(145,105)	(93,209)	(409,727)
Concordia Parish 7th District Attorney, General Fund	14,155	(54,356)	(36,792)	(25,098)	(102,091)
Concordia Parish 7th District Attorney, Non-Support	1,228	(21,590)	(15,402)	(8,372)	(44,136)

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION (PLAN A)
DECEMBER 31, 2026 – DECEMBER 31, 2029

Employer	December 31, 2026	December 31, 2027	December 31, 2028	December 31, 2029	TOTAL
Concordia Parish Indigent Defender Board	\$ 4,955	\$ (28,626)	\$ (19,389)	\$ (12,317)	\$ (55,377)
Concordia Parish Library	14,191	(74,892)	(51,118)	(32,651)	(144,470)
Concordia Parish Police Jury	40,830	(301,453)	(212,161)	(125,563)	(598,347)
Concordia Parish Sewer District #1	3,284	(18,789)	(12,700)	(8,110)	(36,315)
Desoto Parish Emergency Medical Services	126,075	(694,754)	(470,067)	(301,074)	(1,339,820)
Desoto Parish School Board	372	(2,180)	(1,455)	(928)	(4,191)
Desoto Parish Waterworks	24,989	(139,885)	(93,422)	(60,455)	(268,773)
East Carroll Parish Police Jury	47,115	(233,275)	(154,089)	(102,667)	(442,916)
East Feliciana 20th Judicial District Indigent Defender	7,353	(44,832)	(28,875)	(19,146)	(85,500)
East Feliciana Parish Communications District	15,273	(85,844)	(61,719)	(37,113)	(169,403)
East Feliciana Parish Police Jury	67,329	(367,727)	(255,061)	(159,568)	(715,027)
Evangeline Parish Communications District	16,715	(86,650)	(61,770)	(37,880)	(169,585)
Evangeline Parish District Attorney	14,528	(87,327)	(59,275)	(37,364)	(169,438)
Evangeline Parish Police Jury	89,836	(510,964)	(346,655)	(220,308)	(988,091)
Evangeline Parish Solid Waste	25,741	(138,017)	(94,364)	(60,048)	(266,688)
Franklin Parish Communications District	4,331	(19,575)	(13,031)	(8,764)	(37,039)
Franklin Parish Library	10,533	(57,471)	(39,829)	(24,975)	(111,742)
Franklin Parish Police Jury	61,877	(346,870)	(235,621)	(149,960)	(670,574)
Grant Parish Police Jury	59,905	(330,042)	(222,154)	(143,011)	(635,302)
Greater New Orleans Expressway	225,415	(1,240,059)	(847,635)	(537,739)	(2,400,018)
Iberia Parish 16th Judicial District Judge	38,772	(214,213)	(145,729)	(92,725)	(413,895)
Iberia Parish Government	243,519	(1,308,653)	(890,581)	(569,095)	(2,524,810)
Iberia Parish Medical Center	1,455,559	(8,184,424)	(5,573,894)	(3,536,392)	(15,839,151)
Iberia Parish School Board	364	(1,850)	(1,261)	(813)	(3,560)
Iberia Parish Tourist Commission	2,938	(16,717)	(11,315)	(7,261)	(32,355)
Iberville Parish District Attorney	29,718	(245,377)	(170,854)	(100,848)	(487,361)
Iberville Parish Library	48,810	(255,656)	(173,908)	(111,652)	(492,406)
Iberville Parish Police Jury	379,545	(2,149,994)	(1,463,904)	(927,942)	(4,162,295)
Iberville Parish School Board	23	-	-	-	23
Jackson Parish District Attorney	17,624	(86,448)	(59,598)	(38,156)	(166,578)
Jackson Parish Police Jury	79,264	(422,271)	(285,374)	(183,744)	(812,125)
Jackson Parish Recreation Department	12,263	(58,002)	(39,894)	(25,822)	(111,455)
Jackson Parish Sales Tax	2,095	(9,247)	(5,915)	(4,162)	(17,229)
Jefferson Davis Parish District Attorney	18,111	(123,297)	(86,092)	(51,858)	(243,136)
Jefferson Davis Parish Indigent Defender Board	2,900	(16,050)	(10,912)	(6,958)	(31,020)
Jefferson Davis Parish Landfill	6,629	(19,159)	(12,409)	(9,456)	(34,395)
Jefferson Davis Parish Library	18,586	(114,619)	(77,521)	(48,886)	(222,440)
Jefferson Davis Parish Mosquito Abatement	14,810	(72,657)	(49,223)	(32,064)	(139,134)
Jefferson Davis Parish Police Jury	45,514	(297,459)	(201,675)	(125,744)	(579,364)
Jefferson Davis Parish Tourist Commission	6,866	(22,178)	(14,933)	(10,642)	(40,887)
Jefferson Parish Government	5,921,029	(32,749,332)	(22,243,852)	(14,183,707)	(63,255,862)
Jefferson Parish 24th Indigent Defender Board	6,380	(41,006)	(27,497)	(17,394)	(79,517)
Jefferson Parish Finance Authority	3,984	(22,968)	(15,518)	(9,919)	(44,421)
Jefferson Parish Housing Authority	3,717	(12,696)	(9,633)	(5,943)	(24,555)
Jefferson Parish Retirement System	7,929	(44,509)	(30,195)	(19,242)	(86,017)
Kolin Ruby Wise Water District (Rapides Parish)	9,744	(55,076)	(37,492)	(23,787)	(106,611)

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION (PLAN A)
DECEMBER 31, 2026 – DECEMBER 31, 2029

Employer	December 31, 2026	December 31, 2027	December 31, 2028	December 31, 2029	TOTAL
Lafayette 15th Judicial District Attorney	\$ 79,430	\$ (392,649)	\$ (267,446)	\$ (173,153)	\$ (753,818)
Lafayette Airport Commission	66,796	(348,870)	(237,325)	(152,403)	(671,802)
Lafayette Consolidated Government	1,786,094	(11,065,808)	(7,528,528)	(4,714,385)	(21,522,627)
Lafayette Convention & Visitors Commission	38,211	(221,540)	(149,907)	(95,209)	(428,445)
Lafayette Economic Development Authority	64,510	(357,377)	(242,947)	(154,815)	(690,629)
Lafourche Parish Water District #1	170,548	(1,019,668)	(697,524)	(436,459)	(1,983,103)
Lasalle Parish Police Jury	44,239	(238,534)	(160,622)	(103,696)	(458,613)
Lincoln Parish 3rd Judicial District Attorney	27,014	(147,509)	(100,525)	(64,074)	(285,094)
Lincoln Parish 3rd Judicial Indigent Defender	853	(7,222)	(5,029)	(2,965)	(14,363)
Lincoln Parish Police Jury	164,098	(890,681)	(608,939)	(386,866)	(1,722,388)
Livingston Parish Recreation District #3	48,607	(237,270)	(162,110)	(104,879)	(455,652)
Madison Parish Police Jury	86,766	(445,040)	(302,685)	(195,092)	(856,051)
Monroe/West Monroe Visitors' Bureau	30,750	(174,368)	(119,257)	(75,254)	(338,129)
Morehouse Parish Library	7,595	(62,613)	(45,288)	(25,770)	(126,076)
Morehouse Parish Police Jury	40,448	(261,917)	(175,921)	(110,874)	(508,264)
Natchitoches 10th Judicial District Court	6,792	(36,978)	(25,073)	(16,051)	(71,310)
Natchitoches Parish District Attorney	6,906	(38,652)	(26,236)	(16,693)	(74,675)
Natchitoches Parish Police Jury	121,071	(626,415)	(428,265)	(274,144)	(1,207,753)
Natchitoches Parish Port Commission	11,092	(59,792)	(40,848)	(26,034)	(115,582)
Natchitoches Parish Tax Commission	11,838	(66,530)	(44,582)	(28,745)	(128,019)
North Louisiana Crime Lab	94,940	(503,797)	(343,775)	(219,500)	(972,132)
Ouachita Parish Police Jury	584,837	(3,009,183)	(2,054,658)	(1,317,901)	(5,796,905)
Plaquemines 25th Judicial District Public Defender	4,036	(4,094)	(4,645)	(2,944)	(7,647)
Plaquemines Medical Center	118,199	(849,903)	(576,680)	(355,077)	(1,663,461)
Plaquemines Parish District Attorney of the 25th District	1,094	(4,617)	(3,234)	(2,077)	(8,834)
Plaquemines Parish Government	617,867	(3,542,660)	(2,380,914)	(1,526,678)	(6,832,385)
Plaquemines Port, Harbor & Terminal District	193,942	(1,236,686)	(838,859)	(525,092)	(2,406,695)
Pointe Coupee General Hospital	351,911	(1,914,417)	(1,303,930)	(831,044)	(3,697,480)
Pointe Coupee HB Health & Hospice	82,682	(458,696)	(313,284)	(198,576)	(887,874)
Pointe Coupee Parish Government	101,792	(521,254)	(351,399)	(228,579)	(999,440)
Pointe Coupee Parish Library	27,775	(141,945)	(96,354)	(62,233)	(272,757)
Pointe Coupee Parish School Board	377	(1,847)	(1,246)	(813)	(3,529)
Police Jury Association (Office)	22,475	(130,853)	(87,694)	(56,241)	(252,313)
Port of Iberia	12,499	(65,731)	(44,865)	(28,713)	(126,810)
Rapides Parish Indigent Defender Board	13,724	(75,548)	(50,555)	(32,711)	(145,090)
Rapides Parish Library	106,743	(628,479)	(432,266)	(269,494)	(1,223,496)
Rapides Parish Police Jury	291,377	(1,513,742)	(1,044,136)	(661,686)	(2,928,187)
Red River Parish Police Jury	87,428	(511,420)	(345,591)	(219,677)	(989,260)
Red River Parish School Board	61	50	-	-	111
Red River Waterway Commission	53,089	(269,169)	(184,440)	(118,209)	(518,729)
Richland Parish Communications District	2,264	(17,962)	(13,034)	(7,421)	(36,153)
Richland Parish District Judge	6,110	(33,717)	(23,845)	(14,635)	(66,087)
Richland Parish Police Jury	83,250	(433,428)	(295,453)	(189,571)	(835,202)
Richland Parish Tax Commission	4,814	(33,502)	(22,817)	(14,046)	(65,551)
Sabine Parish District Attorney	18,700	(106,922)	(72,360)	(46,061)	(206,643)
Sabine Parish Library	9,903	(48,480)	(32,902)	(21,408)	(92,887)

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION (PLAN A)
DECEMBER 31, 2026 – DECEMBER 31, 2029

Employer	December 31, 2026	December 31, 2027	December 31, 2028	December 31, 2029	TOTAL
Sabine Parish Police Jury	\$ 130,217	\$ (748,941)	\$ (504,896)	\$ (322,772)	\$ (1,446,392)
South Toledo Bend Water District	9,308	(40,166)	(27,150)	(18,163)	(76,171)
St. Bernard Parish District Attorney	6,408	(112,733)	(80,420)	(43,698)	(230,443)
St. Bernard Parish Government	504,977	(2,730,731)	(1,841,068)	(1,186,556)	(5,253,378)
St. Bernard Parish Library	9,225	(61,401)	(40,783)	(25,901)	(118,860)
St. Bernard Parish School Board	462	(3,079)	(2,245)	(1,294)	(6,156)
St. Bernard WIA	20,531	(94,197)	(65,329)	(42,018)	(181,013)
St. Charles Parish 29th Judicial District Attorney	70,743	(370,899)	(253,980)	(161,909)	(716,045)
St. Charles Parish Council	1,340,251	(7,162,436)	(4,853,770)	(3,119,657)	(13,795,612)
St. Charles Parish School Board	2,407	(112,781)	(8,671)	(5,572)	(24,617)
St. Helena Parish Police Jury	56,896	(325,336)	(218,795)	(140,250)	(627,485)
St. James Parish Government	424,981	(2,291,082)	(1,557,753)	(995,859)	(4,419,713)
St. James Parish School Board	18	-	-	-	18
St. John the Baptist Parish 40th Judicial District Attorney	31,218	(170,037)	(117,309)	(73,809)	(329,937)
St. John the Baptist Parish Council	447,007	(2,468,021)	(1,681,849)	(1,069,057)	(4,771,920)
St. John the Baptist Parish Library	53,325	(318,253)	(217,629)	(136,334)	(618,891)
St. Landry Parish E911 Communications District	27,670	(152,453)	(101,541)	(66,059)	(292,383)
St. Landry Parish Government	238,032	(1,324,067)	(897,035)	(573,214)	(2,556,284)
St. Landry Parish Sheriff	365	(2,260)	(1,605)	(965)	(4,465)
St. Martin Parish Government	155,982	(864,389)	(586,947)	(374,272)	(1,669,626)
St. Martin Parish Library	23,302	(126,094)	(85,827)	(54,854)	(243,473)
St. Martin Parish School Board	440	(1,217)	(887)	(613)	(2,277)
St. Martin Parish Water & Sewer	5,558	(31,154)	(20,741)	(13,455)	(59,792)
St. Mary Parish Consolidated Gravity Drainage District #1	18,654	(82,201)	(56,716)	(36,975)	(157,238)
St. Mary Parish E911 Communications District	17,750	(83,669)	(56,969)	(37,209)	(160,097)
St. Mary Parish Government	173,174	(796,982)	(549,487)	(355,127)	(1,528,422)
St. Mary Parish Library	41,006	(242,883)	(167,035)	(104,216)	(473,128)
St. Mary Parish Sales & Use Tax Department	17,682	(88,646)	(60,848)	(38,970)	(170,782)
St. Mary Parish School Board	14	-	-	-	14
St. Mary Parish Sewer District Wards 5 & 8	3,656	(22,453)	(15,102)	(9,587)	(43,486)
St. Mary Parish Water and Sewer Commission #3	19,395	(111,684)	(76,149)	(48,081)	(216,519)
St. Tammany Parish 22nd District Attorney	125,323	(662,128)	(450,189)	(288,989)	(1,275,983)
St. Tammany Parish Communications District	16,695	(82,070)	(55,231)	(36,198)	(156,804)
St. Tammany Parish Coroner	94,634	(451,928)	(312,291)	(200,328)	(869,913)
St. Tammany Parish Fire District #1	3,429	(15,168)	(10,204)	(6,866)	(28,809)
St. Tammany Parish Fire District #4	218	-	-	-	218
St. Tammany Parish Government	1,120,305	(6,184,607)	(4,207,893)	(2,680,422)	(11,952,617)
St. Tammany Parish Library	180,961	(966,388)	(652,788)	(420,745)	(1,858,960)
St. Tammany Parish Mosquito Abatement District #2	93,195	(556,014)	(371,761)	(238,176)	(1,072,756)
St. Tammany Parish Recreation District #1	75,317	(431,494)	(296,697)	(185,811)	(838,685)
St. Tammany Parish Recreation District #11	4,116	(26,873)	(18,627)	(11,350)	(52,734)
St. Tammany Parish Waterworks District #2	3,128	(55,018)	(39,248)	(21,328)	(112,466)
Tangipahoa Parish 21st Judicial District Attorney	55,592	(291,456)	(199,974)	(127,318)	(563,156)
Tangipahoa Parish 21st Judicial District Indigent Defender Board	84,948	(437,736)	(298,394)	(191,668)	(842,850)
Tangipahoa Parish Consolidated Gravity Drainage District	31,270	(159,843)	(109,327)	(70,062)	(307,962)
Tangipahoa Parish Coroner	9,065	(40,263)	(28,537)	(18,246)	(77,981)

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION (PLAN A)
DECEMBER 31, 2026 – DECEMBER 31, 2029

Employer	December 31, 2026	December 31, 2027	December 31, 2028	December 31, 2029	TOTAL
Tangipahoa Parish Government	\$ 680,457	\$ (3,435,596)	\$ (2,338,756)	\$ (1,509,928)	\$ (6,603,823)
Tangipahoa Parish Library	54,574	(318,939)	(215,089)	(136,982)	(616,436)
Tangipahoa Parish Mosquito Abatement District #1	30,015	(181,808)	(128,235)	(77,710)	(357,738)
Tangipahoa Parish Sewer District #1	29,442	(179,507)	(121,431)	(76,661)	(348,157)
Tangipahoa Parish Sheriff	10,605	(46,863)	(31,635)	(21,072)	(88,965)
Tangipahoa Parish Tourist Commission	15,720	(93,115)	(65,723)	(39,943)	(183,061)
Tangipahoa Parish Water District	46,645	(267,583)	(180,859)	(115,262)	(517,059)
Tangipahoa Parish Recreation District #3	1,113	1,185	665	(2)	2,961
Teche-Vermilion Fresh Water District	33,194	(189,643)	(129,239)	(81,720)	(367,408)
Tensas Parish Police Jury	28,286	(150,624)	(103,672)	(65,645)	(291,655)
Terrebonne Parish Indigent Defender Board	31,007	(172,057)	(116,485)	(74,522)	(332,057)
Union Parish 3rd Judicial Clerks' Fund	6,439	(24,309)	(16,271)	(11,288)	(45,429)
Union Parish Police Jury	118,355	(610,955)	(415,608)	(267,520)	(1,175,728)
Vermilion Parish 7th Ward Drainage District #2	6,946	(31,888)	(19,253)	(14,239)	(58,434)
Vermilion Parish Communication District	16,400	(85,830)	(61,470)	(37,499)	(168,399)
Vermilion Parish Library	21,138	(120,440)	(82,180)	(51,880)	(233,362)
Vermilion Parish Police Jury	155,240	(788,496)	(539,863)	(345,934)	(1,519,053)
Vermilion Parish Tourist Commission	2,251	(12,032)	(8,236)	(5,236)	(23,253)
Vermilion Parish Waterworks District #1	21,941	(120,832)	(83,025)	(52,310)	(234,226)
Washington Parish Police Jury	179,615	(1,001,837)	(683,222)	(433,294)	(1,938,738)
Webster Parish Police Jury	117,916	(605,870)	(411,817)	(265,373)	(1,165,144)
West Baton Rouge Natural Gas & Water	78,914	(463,629)	(309,489)	(198,844)	(893,048)
West Baton Rouge Parish 18th Judicial Court	8,786	(74,585)	(54,005)	(30,612)	(150,416)
West Baton Rouge Parish Council	313,602	(1,687,634)	(1,145,176)	(734,176)	(3,253,384)
West Baton Rouge Parish Library	40,775	(324,659)	(235,133)	(134,099)	(653,116)
West Baton Rouge Parish School Board	369	(1,850)	(1,261)	(813)	(3,555)
West Calcasieu Cameron Hospital	1,376,224	(7,721,549)	(5,227,542)	(3,337,120)	(14,909,987)
West Carroll Parish Library	3,426	(19,259)	(12,913)	(8,325)	(37,071)
West Carroll Parish Police Jury	42,522	(187,123)	(121,815)	(84,168)	(350,584)
West Ouachita Parish Sewer District #5	17,176	(88,564)	(59,981)	(38,806)	(170,175)
Winn Parish 8th Judicial District Court	3,957	(29,311)	(19,895)	(12,189)	(57,438)
Winn Parish District Attorney	8,630	(48,901)	(33,348)	(21,022)	(94,641)
Winn Parish Police Jury	35,138	(196,481)	(132,624)	(85,012)	(378,979)
Winn Parish School Board	183	(926)	(631)	(405)	(1,779)
Total	<u>\$ 29,284,168</u>	<u>\$ (162,367,440)</u>	<u>\$ (110,387,804)</u>	<u>\$ (70,297,830)</u>	<u>\$ (313,768,906)</u>

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION (PLAN B)
DECEMBER 31, 2026 – DECEMBER 31, 2029

Employer	December 31, 2026	December 31, 2027	December 31, 2028	December 31, 2029	TOTAL
34th Judicial District Indigent Defender - St Bernard	\$ 1,149	\$ (18,387)	\$ (12,586)	\$ (7,429)	\$ (37,253)
Abbeville Harbor & Terminal	3,483	(24,439)	(18,162)	(10,721)	(49,839)
Acadia Parish Soil & Water	2,278	(10,583)	(7,986)	(4,716)	(21,007)
Ascension Parish Government	335,068	(3,326,100)	(2,349,198)	(1,386,715)	(6,726,945)
Ascension Parish Library	40,389	(517,876)	(360,676)	(212,903)	(1,051,066)
Assumption Parish Waterworks #1	15,339	(159,270)	(112,396)	(66,347)	(322,674)
Audubon Regional Library	(339)	(43,876)	(28,652)	(16,916)	(89,783)
Avoyelles Parish Coroner's Office	1,998	(9,751)	(7,482)	(4,421)	(19,656)
Avoyelles Parish District Attorney's Office	11,754	(51,426)	(40,319)	(23,803)	(103,794)
Avoyelles Parish Police Jury	18,316	(167,048)	(118,318)	(69,844)	(336,894)
Bayou Lafourche Fresh Water	10,262	(108,749)	(76,719)	(45,285)	(220,491)
Berwick Bayou Vista Waterworks	3,756	(31,732)	(22,207)	(13,108)	(63,291)
Calcasieu Parish Soil & Water	1,917	(24,130)	(16,469)	(9,723)	(48,405)
Cameron Parish Mosquito Abatement District #1	5,757	(59,539)	(43,394)	(25,614)	(122,790)
City Court Of Denham Springs	1,346	(41,379)	(26,904)	(15,878)	(82,815)
City Court Of Hammond	13,828	(120,640)	(85,947)	(50,734)	(243,493)
City Of Bossier	3,190	(45,698)	(31,424)	(18,551)	(92,483)
Crescent Soil & Water	748	(4,692)	(3,461)	(2,042)	(9,447)
Denham Springs Ward Two Marshall	5,035	1,747	-	-	6,782
Desoto Parish 42nd District Attorney	3,216	(13,832)	(11,090)	(6,546)	(28,252)
Desoto Parish Library	16,829	(128,767)	(93,261)	(55,054)	(260,253)
Desoto Parish Police Jury	95,586	(992,142)	(702,240)	(414,529)	(2,013,325)
Evangeline Parish Soil & Water	1,030	(7,995)	(5,768)	(3,408)	(16,141)
Gulf Coast Soil & Water	2,003	(12,455)	(9,262)	(5,471)	(25,185)
Iberia Parish Soil & Water	895	(2,606)	(2,216)	(1,306)	(5,233)
Jefferson Davis Parish Soil & Water	1,349	(9,238)	(6,824)	(4,027)	(18,740)
Lafourche Parish 17th Indigent Defender Board	(5,405)	(126,201)	(77,756)	(45,898)	(255,260)
Lafourche/Terrebonne Soil & Water	648	(14,229)	(9,120)	(5,384)	(28,085)
Livingston Parish Council	96,661	(899,272)	(638,201)	(376,727)	(1,817,539)
Livingston Parish Library	32,499	(325,827)	(227,300)	(134,176)	(654,804)
Livingston Parish Sheriff	4,980	(10,444)	(10,445)	(6,166)	(22,075)
Louisiana School Board Association	3,709	(16,948)	(12,388)	(7,315)	(32,942)
Madison Parish Soil & Water	1,524	(15,150)	(10,572)	(6,242)	(30,440)
North Caddo Parish Medical Center	142,036	(2,097,325)	(1,452,061)	(857,140)	(4,264,490)
Northeast Soil & Water	1,413	(7,920)	(5,819)	(3,436)	(15,762)
St. Charles 29th Judicial District Public Defender	1,570	(30,001)	(20,315)	(11,993)	(60,739)
St. James Parish Hospital	159,906	(1,513,402)	(1,072,781)	(633,257)	(3,059,534)
St. John the Baptist Parish Public Defender	(3,255)	(35,560)	(20,768)	(12,257)	(71,840)
St. Landry Parish Soil & Water	1,074	(3,536)	(3,245)	(1,914)	(7,621)
St. Mary Parish Soil & Water	779	(4,122)	(3,140)	(1,853)	(8,336)
St. Mary Parish Water & Sewer District #4	19,042	(64,425)	(53,716)	(31,706)	(130,805)
St. Mary Parish Waterworks District # 5	6,227	(15,952)	(14,052)	(8,297)	(32,074)
Tangipahoa Parish Soil & Water	1,450	(14,355)	(10,209)	(6,021)	(29,135)
Terrebonne Parish 32nd Judicial District Attorney	2,315	(41,442)	(28,583)	(16,871)	(84,581)
Terrebonne Parish Consolidated Government	555,953	(3,734,510)	(2,756,012)	(1,626,847)	(7,561,416)
Terrebonne Parish Consolidated Waterworks	73,281	(611,441)	(440,412)	(259,967)	(1,238,539)

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION (PLAN B)
DECEMBER 31, 2026 – DECEMBER 31, 2029

Employer	December 31, 2026	December 31, 2027	December 31, 2028	December 31, 2029	TOTAL
Terrebonne Parish Recreation District #10	\$ 959	\$ (8,233)	\$ (5,641)	\$ (3,328)	\$ (16,243)
Terrebonne Parish Sales & Use	4,530	(40,757)	(29,220)	(17,247)	(82,694)
Vermilion Parish Soil & Water	1,424	(16,067)	(11,890)	(7,017)	(33,550)
Vernon Parish 30th Judicial District Attorney	7,567	(30,155)	(23,901)	(14,111)	(60,600)
Vernon Parish Police Jury	70,874	(478,467)	(356,373)	(210,365)	(974,331)
West Carroll Parish Soil & Water	644	(4,985)	(3,601)	(2,126)	(10,068)
West Feliciana Parish Consolidated Waterworks #13	6,740	(41,995)	(31,100)	(18,361)	(84,716)
West Feliciana Parish Police Jury	39,219	(238,128)	(176,234)	(104,031)	(479,174)
	<u>\$ 1,824,546</u>	<u>\$ (16,371,452)</u>	<u>\$ (11,697,816)</u>	<u>\$ (6,905,144)</u>	<u>\$ (33,149,866)</u>



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

September 2, 2026

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 schedules of employer allocations and the total for all entities of the columns titled net pension liability (asset), total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) (employer pension schedules) of the Parochial Employees' Retirement System of Louisiana (the System), as of December 31, 2025, and the related notes to the schedules and have issued our report thereon dated September 2, 2026.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Duplantier, Chapman, Hogan and Parker, LLP

Metairie, Louisiana

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUMMARY SCHEDULE OF FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2025

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, 2025 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