

EMPLOYER PENSION REPORT
PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM
OF LOUISIANA
BATON ROUGE, LOUISIANA
DECEMBER 31, 2019

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA

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INDEPENDENT AUDITOR'S REPORT

August 25, 2020

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

We have audited the accompanying schedules of employer allocations of the Parochial Employees' Retirement System of Louisiana as of and for the year ended December 31, 2019, and the related notes. We have also audited the totals for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense, included in the accompanying schedules of pension amounts by employer of the Parochial Employees' Retirement System of Louisiana, as of and for the year ended December 31, 2019, and the related notes to the schedules.

Management's Responsibility for the Schedules

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

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

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

Opinion

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the totals of all participating entities for the Parochial Employees' Retirement System of Louisiana as of and for the year ended December 31, 2019, in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As disclosed in Note 6 to the employer schedules, the total pension liability for the Parochial Employees' Retirement System of Louisiana for Plan A and Plan B was \$4,096,496,036 and \$353,658,541, respectively, at December 31, 2019. 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, 2019, could be understated or overstated.

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

Other Matters

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Parochial Employees' Retirement System of Louisiana as of and for the year ended December 31, 2019, and our report thereon, dated June 22, 2020, expressed an unmodified opinion on those financial statements.

Other Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 25, 2020, on our consideration of the Parochial Employees' Retirement System of Louisiana's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Parochial Employees' Retirement System of Louisiana's internal control over financial reporting and compliance.

Restriction on Use

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

Duplantier, Sharpman, Hogan and Parker, LLP

New Orleans, Louisiana

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)
DECEMBER 31, 2019

Employer	Employer Contributions	Employer Allocation Percentage
15th Judicial District Court	\$ 214,722	0.294467 %
16th Judicial District Attorney	262,319	0.359741
5th Judicial District Attorney	50,999	0.069939
Acadia Parish Communications District	7,087	0.009719
Acadia Parish Library	67,439	0.092485
Acadia Parish Police Jury	306,303	0.420060
Acadiana Crime Lab	188,708	0.258792
Acadiana Works, Inc.	-	-
Allen Parish 33rd Judicial Indigent Defender Board	13,160	0.018047
Allen Parish Ambulance Service	119,329	0.163646
Allen Parish District Attorney	43,069	0.059064
Allen Parish Library	39,735	0.054492
Allen Parish Police Jury	119,820	0.164320
Assumption Parish Police Jury	264,091	0.362171
Avoyelles Parish 12th Judicial District Indigent Defender	17,411	0.023877
Bayou Vermillion District	107,938	0.148025
Beauregard Parish Communications District	19,691	0.027004
Beauregard Parish District Attorney	16,701	0.022904
Beauregard Parish Library	58,270	0.079911
Beauregard Parish Police Jury	274,781	0.376831
Bienville Parish Library	53,073	0.072784
Bienville Parish Police Jury	187,573	0.257235
Bossier Parish Communications District	107,078	0.146845
Bossier Parish EMS	226,260	0.310290
Bossier Parish Police Jury	1,241,956	1.703203
Caddo Parish Commission	1,625,264	2.228866
Caddo Parish Coroner	69,698	0.095583
Caddo Parish District Attorney	358,858	0.492133
Caddo/Bossier Port Commission	184,061	0.252419
Calcasieu Parish Gravity Drainage District #4	82,688	0.113397
Calcasieu Parish Gravity Drainage District #5	128,567	0.176315
Calcasieu Parish Police Jury	4,521,929	6.201316
Calcasieu Parish Waterworks District #7	32,714	0.044864
Calcasieu Regional Airport	89,666	0.122967
Calcasieu-Sulphur Parks & Recreation	193,941	0.265968
Caldwell Parish District Attorney	6,975	0.009565
Caldwell Parish Library	12,673	0.017380
Caldwell Parish Police Jury	95,705	0.131249
Cameron Parish Ambulance District #2	160,511	0.220123
Cameron Parish District Attorney	5,589	0.007665
Cameron Parish Police Jury	529,248	0.725804
Catahoula E911 Communications District	3,588	0.004921
Catahoula Parish Police Jury	64,129	0.087946
City of Morgan City	36,427	0.049956
Claiborne Parish Police Jury	138,965	0.190575
Concordia Parish 7th District Attorney	52,512	0.072014

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)
DECEMBER 31, 2019

Employer	Employer Contributions	Employer Allocation Percentage
Concordia Parish Indigent Defender Board	\$ 15,318	0.021007 %
Concordia Parish Library	34,139	0.046818
Concordia Parish Police Jury	92,638	0.127043
Concordia Parish Sewer District #1	3,507	0.004809
Desoto Parish EMS	306,934	0.420925
Desoto Parish School Board	2,277	0.003123
Desoto Parish Waterworks	54,550	0.074809
East Carroll Parish Police Jury	152,646	0.209337
East Feliciana 20th Judicial District Indigent Defender Board	15,649	0.021461
East Feliciana Communications District	34,314	0.047058
East Feliciana Parish Police Jury	130,955	0.179590
Evangeline Parish Communications District	16,280	0.022326
Evangeline Parish District Attorney	42,968	0.058926
Evangeline Parish Police Jury	278,317	0.381680
Evangeline Parish Solid Waste	60,935	0.083565
Franklin Parish Communications District	12,492	0.017131
Franklin Parish Library	34,595	0.047443
Franklin Parish Police Jury	164,351	0.225389
Grant Parish Police Jury	150,922	0.206973
Greater New Orleans Expressway	632,834	0.867861
Iberia Medical Center	3,538,061	4.852052
Iberia Parish 16th Judicial District Judge	135,324	0.185582
Iberia Parish Government	743,126	1.019114
Iberia Parish School Board	1,104	0.001514
Iberville Parish District Attorney	63,940	0.087687
Iberville Parish Parks & Recreation	37,638	0.051616
Iberville Parish Police Jury	944,189	1.294849
Iberville Parish School Board	1,104	0.001514
Jackson Parish District Attorney	49,440	0.067801
Jackson Parish Police Jury	235,723	0.323268
Jackson Parish Recreation Department	22,900	0.031405
Jackson Parish Sales Tax	9,632	0.013209
Jefferson Davis District Attorney	53,928	0.073956
Jefferson Davis Parish 31st Judicial Court	-	-
Jefferson Davis Parish Indigent Defender Board	7,174	0.009838
Jefferson Davis Parish Landfill	20,170	0.027661
Jefferson Davis Parish Library	38,899	0.053346
Jefferson Davis Parish Mosquito Abatement	39,330	0.053937
Jefferson Davis Parish Police Jury	133,137	0.182582
Jefferson Davis Parish Tourist Commission	18,835	0.025830
Jefferson Parish Government	14,984,274	20.549241
Jefferson Parish 24th Indigent Defender Board	12,796	0.017548
Jefferson Parish Finance Authority	7,553	0.010358
Jefferson Parish Housing Authority	23,728	0.032540
Jefferson Parish Retirement System	20,278	0.027809
Kolin Ruby Wise Water District (Rapides)	21,261	0.029157
Lafayette 15th Judicial District Attorney	232,445	0.318772
Lafayette Airport Commission	157,880	0.216515
Lafayette Consolidated Government	3,828,470	5.250315
Lafayette Convention & Visitors Commission	111,681	0.153158

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PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)
DECEMBER 31, 2019

Employer	Employer Contributions	Employer Allocation Percentage	
Lafayette Economic Development Authority	\$ 160,872	0.220618	%
Lafourche Parish School Board	-	-	
Lafourche Parish Water District #1	410,348	0.562746	
Lasalle Parish Police Jury	138,373	0.189763	
Lincoln Parish 3rd Judicial District Attorney	76,204	0.104505	
Lincoln Parish Police Jury	398,582	0.546610	
Livingston Parish Mosquito Abatement	-	-	
Livingston Parish Recreation District #3	130,371	0.178789	
Madison Parish Police Jury	230,808	0.316527	
Monroe/West Monroe Visitors' Bureau	69,525	0.095346	
Morehouse Parish Library	17,008	0.023325	
Morehouse Parish Police Jury	113,446	0.155578	
Natchitoches 10th Judicial Court	16,698	0.022899	
Natchitoches Parish Police Jury	398,455	0.546436	
Natchitoches Parish District Attorney	21,323	0.029242	
Natchitoches Parish Tax Commission	32,789	0.044966	
Natchitoches Port Commission	21,985	0.030150	
North Louisiana Crime Lab	305,704	0.419239	
Ouachita Parish Police Jury	1,591,752	2.182909	
Plaquemines 25th Judicial District Public Defender	19,378	0.026575	
Plaquemines Medical Center	192,374	0.263819	
Plaquemines Parish District Attorney of the 25th District	5,321	0.007297	
Plaquemines Parish Government	1,961,650	2.690182	
Plaquemines Port, Harbor & Terminal District	263,527	0.361398	
Pointe Coupee Hospital	1,032,535	1.416005	
Pointe Coupee Parish Library	59,636	0.081784	
Pointe Coupee Parish Police Jury	241,447	0.331117	
Pointe Coupee Parish School Board	1,173	0.001609	
Police Jury Association (Ex Board)	696	0.000954	
Police Jury Association (Office)	51,390	0.070476	
Port of Iberia	29,557	0.040534	
Rapides Parish Indigent Defender Board	38,966	0.053437	
Rapides Parish Library	267,922	0.367425	
Rapides Parish Police Jury	1,007,775	1.382050	
Red River Parish Police Jury	152,085	0.208567	
Red River Parish School Board	1,242	0.001703	
Red River Waterway Commission	157,646	0.216194	
Richland Parish Communication District	9,323	0.012785	
Richland Parish District Judge	17,138	0.023503	
Richland Parish Police Jury	237,331	0.325473	
Richland Parish Tax Commission	12,084	0.016572	
Sabine Parish District Attorney	45,744	0.062733	
Sabine Parish Library	24,992	0.034274	
Sabine Parish Police Jury	160,818	0.220544	
Sabine Parish School Board	828	0.001136	
South Toledo Bend Water District	25,418	0.034858	

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PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)
DECEMBER 31, 2019

Employer	Employer Contributions	Employer Allocation Percentage	
St. Bernard Parish Government	\$ 1,377,312	1.888828	%
St. Bernard Parish Library	20,232	0.027746	
St. Bernard Parish School Board	2,208	0.003028	
St. Charles Parish 29th Judicial District Attorney	197,562	0.270934	
St. Charles Parish Council	3,277,488	4.494706	
St. Charles Parish School Board	4,299	0.005896	
St. Helena Parish Police Jury	137,099	0.188016	
St. James Parish Government	955,930	1.310950	
St. James Parish School Board	1,242	0.001703	
St. John Parish Council	1,139,783	1.563084	
St. John the Baptist Parish 40th Judicial District Attorney	115,636	0.158582	
St. John the Baptist Parish Library	108,366	0.148612	
St. Landry Parish Community Action Agency	-	-	
St. Landry Parish E911 Communications District	63,153	0.086607	
St. Landry Parish Government	395,901	0.542934	
St. Landry Parish Sheriff	1,449	0.001987	
St. Martin Parish Government	444,020	0.608923	
St. Martin Parish Library	73,003	0.100115	
St. Martin Parish School Board	1,104	0.001514	
St. Martin Parish Water & Sewer	19,095	0.026187	
St. Mary Parish Consolidated Gravity Drainage District #1	49,913	0.068450	
St. Mary Parish E911 Communications District	63,776	0.087462	
St. Mary Parish Government	699,526	0.959321	
St. Mary Parish Library	127,712	0.175143	
St. Mary Parish Sales & Use Tax Department	52,551	0.072068	
St. Mary Parish School Board	966	0.001325	
St. Mary Parish Sewer District #5	-	-	
St. Mary Parish Sewer District #8	-	-	
St. Mary Parish Water and Sewer Commission #3	45,160	0.061932	
St. Mary Water District #4	-	-	
St. Tammany Parish 22nd District Attorney	115,226	0.158019	
St. Tammany Parish Communications District	42,089	0.057720	
St. Tammany Parish Coroner	263,239	0.361003	
St. Tammany Parish Fire District #1	3,681	0.005048	
St. Tammany Parish Fire District #4	12,356	0.016945	
St. Tammany Parish Government	2,790,113	3.826326	
St. Tammany Parish Library	450,168	0.617355	
St. Tammany Parish Mosquito Abatement District #2	204,093	0.279891	
St. Tammany Parish Recreation District #1	168,231	0.230710	
St. Tammany Parish Recreation District #11	12,762	0.017502	
Tangipahoa Parish 21st Judicial District Attorney	147,710	0.202568	
Tangipahoa Parish 21st Judicial District Indigent Defender	230,702	0.316382	
Tangipahoa Parish Consolidated Gravity Drainage District	90,294	0.123828	
Tangipahoa Parish Government	1,609,350	2.207042	
Tangipahoa Parish Library	120,657	0.165467	
Tangipahoa Parish Mosquito Abatement District #1	69,634	0.095495	
Tangipahoa Parish Sewer District #1	57,235	0.078491	

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN A)
DECEMBER 31, 2019

Employer	Employer Contributions	Employer Allocation Percentage
Tangipahoa Parish Sheriff	\$ 25,179	0.034530 %
Tangipahoa Parish Tourist Commission	39,504	0.054175
Tangipahoa Parish Water District	96,190	0.131914
Teche-Vermilion Fresh Water District	94,811	0.130023
Tensas Parish Police Jury	78,657	0.107869
Terrebonne Indigent Defender Board	65,630	0.090004
Union Parish 3rd Judicial Clerks' Fund	19,153	0.026266
Union Parish Police Jury	331,400	0.454478
Vermilion Parish 7th Ward Drainage District #2	17,111	0.023466
Vermilion Parish Library	60,058	0.082363
Vermilion Parish Police Jury	523,441	0.717840
Vermilion Parish Tourist Commission	6,235	0.008551
Vermilion Parish Waterworks District #1	56,451	0.077416
Washington Parish Police Jury	417,725	0.572863
Webster Parish Police Jury	376,241	0.515972
West Baton Rouge Natural Gas & Water	198,234	0.271856
West Baton Rouge Parish 18th Judicial Court	24,583	0.033713
West Baton Rouge Parish Council	759,790	1.041966
West Baton Rouge Parish Library	77,334	0.106055
West Baton Rouge Parish School Board	1,104	0.001514
West Calcasieu Cameron Hospital	3,309,446	4.538532
West Carroll Parish Library	6,577	0.009020
West Carroll Parish Police Jury	121,141	0.166131
West Feliciana Parish Tourist Commission	2,488	0.003412
West Ouachita Parish Sewer District #5	36,397	0.049914
Winn Parish District Attorney	22,087	0.030290
Winn Parish Police Jury	105,282	0.144382
Winn Parish School Board	483	0.000662
Workforce Investment Board	-	-
Total	\$ 72,918,859	100.000000 %

See accompanying notes.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN B)
DECEMBER 31, 2019

Employer	Employer Contributions	Employer Allocation Percentage	
34th Judicial District Indigent Defender	\$ 7,050	0.084607	%
Abbeville Harbor & Terminal District	13,478	0.161750	
Acadia Soil & Water District	7,081	0.084979	
Ascension Parish Government	1,727,572	20.732651	
Ascension Parish Library	189,585	2.275216	
Assumption Waterworks #1	77,055	0.924740	
Audubon Regional Library	8,894	0.106737	
Avoyelles Coroner's Office	3,392	0.040708	
Avoyelles District Attorney's Office	39,976	0.479753	
Avoyelles Parish Police Jury	91,676	1.100207	
Bayou Lafourche Fresh Water District	53,388	0.640711	
Berwick Bayou Vista Waterworks	15,438	0.185272	
Calcasieu Soil & Water District	6,953	0.083443	
Cameron Mosquito Abatement District #1	32,790	0.393514	
City Court of Denham Springs	16,873	0.202493	
City Court of Hammond	62,385	0.748685	
City of Bossier	21,814	0.261791	
Crescent Soil & Water District	2,808	0.033699	
Denham Springs Ward Two Marshall	16,558	0.198713	
Desoto 42nd District Attorney	21,537	0.258466	
Desoto Communications District	22,557	0.270707	
Desoto Parish Library	70,349	0.844261	
Desoto Parish Police Jury	419,186	5.030666	
Evangeline Soil & Water District	4,046	0.048556	
Gulf Coast Soil & Water District	5,984	0.071814	
Iberia Soil & Water District	2,824	0.033891	
Jefferson Davis Soil & Water District	6,906	0.082879	
Lafourche 17th Indigent Defender Board	33,610	0.403355	
Lafourche/Terrebonne Soil & Water District	4,290	0.051484	
Livingston Parish Council	509,697	6.116891	
Livingston Parish Library	147,875	1.774653	
Livingston Parish Sheriff	16,651	0.199829	
Louisiana School Board Association	17,490	0.209898	
Madison Parish Soil & Water District	3,186	0.038235	
North Caddo Medical Center	782,490	9.390689	
Northeast Soil & Water District	3,816	0.045796	
St. James Parish Hospital	713,752	8.565762	
St. Landry Soil & Water District	2,106	0.025274	
St. Mary Soil & Water District	2,452	0.029427	
St. Mary Water & Sewer District #4	45,657	0.547931	
St. Mary Waterworks District # 5	24,199	0.290413	
Tangipahoa Soil & Water	1,732	0.020786	
Terrebonne Parish 32nd Judicial District Attorney	9,880	0.118570	
Terrebonne Consolidated Government	2,222,621	26.673754	
Terrebonne Consolidated Waterworks	324,207	3.890819	
Terrebonne Recreation District #10	4,496	0.053957	
Terrebonne Sales & Use	24,187	0.290269	

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PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF EMPLOYER ALLOCATIONS (PLAN B)
DECEMBER 31, 2019

Employer	Employer Contributions	Employer Allocation Percentage
Upper Delta Soil and Water District	\$ 1,695	0.020342 %
Vermilion Soil & Water District	5,523	0.066282
Vernon Parish 30th Judicial District Attorney	27,532	0.330412
Vernon Parish Police Jury	257,883	3.094863
West Carroll Soil & Water District	2,652	0.031827
West Feliciana Police Jury	194,781	2.337573
Total	<u>\$ 8,332,615</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, 2019

Employer	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Benefit)			
		Net Difference					Net Difference					Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)	
		Between Projected and Actual					Between Projected and Actual								
		Differences Between Expected and Actual Experience	Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources				
15th Judicial District Court	\$ 13,862	\$ -	\$ -	\$ 193,599	\$ -	\$ 193,599	\$ 124,094	\$ 519,616	\$ -	\$ 3,883	\$ 647,593	\$ 268,567	\$ (2,565)	\$ 266,002	
16th Judicial District Attorney	16,935	-	-	236,513	-	236,513	151,602	634,799	-	33,500	819,901	328,100	(13,658)	314,442	
5th Judicial District Attorney	3,292	-	-	45,982	1,375	47,357	29,474	123,414	-	3,850	156,738	63,788	(391)	63,397	
Acadia Parish Communications District	458	-	-	6,390	147	6,537	4,096	17,150	-	158	21,404	8,864	(7)	8,857	
Acadia Parish Library	4,354	-	-	60,805	3,411	64,216	38,975	163,199	-	2,524	204,698	84,350	(181)	84,169	
Acadia Parish Police Jury	19,774	-	-	276,170	19,437	295,607	177,021	741,238	-	12,887	931,146	383,114	(2,432)	380,682	
Acadiana Crime Lab	12,183	-	-	170,144	10,521	180,665	109,060	456,664	-	-	565,724	236,030	4,557	240,587	
Acadiana Works, Inc.	-	-	-	-	-	-	-	-	-	19,465	19,465	-	(14,461)	(14,461)	
Allen Parish 33rd Judicial Indigent Defender Board	850	-	-	11,865	4,111	15,976	7,605	31,846	-	310	39,761	16,460	1,442	17,902	
Allen Parish Ambulance Service	7,704	-	-	107,590	8,961	116,551	68,963	288,770	-	1,751	359,484	149,253	1,312	150,565	
Allen Parish District Attorney	2,780	-	-	38,832	2,845	41,677	24,891	104,224	-	1,229	130,344	53,869	222	54,091	
Allen Parish Library	2,565	-	-	35,826	3,354	39,180	22,964	96,157	-	7,720	126,841	49,699	(826)	48,873	
Allen Parish Police Jury	7,735	-	-	108,033	9,669	117,702	69,248	289,959	-	4,817	364,024	149,867	(394)	149,473	
Assumption Parish Police Jury	17,049	-	-	238,111	6,315	244,426	152,626	639,087	-	2,089	793,802	330,316	449	330,765	
Avoyelles Parish 12th Judicial District Indigent Defender	1,124	-	-	15,698	1,652	17,350	10,062	42,133	-	118	52,313	21,777	448	22,225	
Bayou Vermillion District	6,968	-	-	97,320	93,525	190,845	62,380	261,205	-	-	323,585	135,005	34,735	169,740	
Beauregard Parish Communications District	1,271	-	-	17,754	2,772	20,526	11,380	47,651	-	253	59,284	24,629	729	25,358	
Beauregard Parish District Attorney	1,078	-	-	15,058	2,450	17,508	9,652	40,416	-	9	50,077	20,889	802	21,691	
Beauregard Parish Library	3,762	-	-	52,538	1,865	54,403	33,676	141,011	-	7,495	182,182	72,882	(1,953)	70,929	
Beauregard Parish Police Jury	17,739	-	-	247,749	7,497	255,246	158,804	664,956	-	44,529	868,289	343,687	(12,222)	331,465	
Bienville Parish Library	3,426	-	-	47,852	10,404	58,256	30,673	128,435	-	116	159,224	66,382	3,578	69,960	
Bienville Parish Police Jury	12,109	-	-	169,120	7,118	176,238	108,404	453,917	-	-	562,321	234,610	3,225	237,835	
Bossier Parish Communications District	6,913	-	-	96,544	3,711	100,255	61,883	259,123	-	6,667	327,673	133,929	145	134,074	
Bossier Parish EMS	14,607	-	-	204,002	4,632	208,634	130,762	547,538	-	3,779	682,079	282,998	43	283,041	
Bossier Parish Police Jury	80,178	-	-	1,119,779	97,483	1,217,262	717,761	3,005,471	-	5,738	3,728,970	1,553,398	29,877	1,583,275	
Caddo Parish Commission	104,923	-	-	1,465,378	-	1,465,378	939,286	3,933,056	-	20,233	4,892,575	2,032,826	(14,520)	2,018,306	
Caddo Parish Coroner	4,500	-	-	62,841	-	62,841	40,280	168,666	-	3,288	212,234	87,176	(1,333)	85,843	
Caddo Parish District Attorney	23,167	-	-	323,555	25,685	349,240	207,394	868,418	-	-	1,075,812	448,847	11,105	459,952	
Caddo/Bossier Port Commission	11,883	-	-	165,954	17,476	183,430	106,374	445,418	-	2,558	554,350	230,218	4,100	234,318	
Calcasieu Parish Gravity Drainage District #4	5,338	-	-	74,553	2,956	77,509	47,788	200,100	-	2,504	250,392	103,423	(537)	102,886	
Calcasieu Parish Gravity Drainage District #5	8,300	-	-	115,919	2,026	117,945	74,302	311,125	-	9,070	394,497	160,807	(2,151)	158,656	
Calcasieu Parish Police Jury	291,925	-	-	4,077,084	83,155	4,160,239	2,613,350	10,942,839	-	-	13,556,189	5,655,880	47,368	5,703,248	
Calcasieu Parish Waterworks District #7	2,112	-	-	29,496	2,090	31,586	18,907	79,167	-	-	98,074	40,918	981	41,899	
Calcasieu Regional Airport	5,789	-	-	80,845	3,972	84,817	51,821	216,988	-	3,418	272,227	112,151	1,480	113,631	
Calcasieu-Sulphur Parks & Recreation	12,520	-	-	174,862	6,042	180,904	112,084	469,327	-	3,823	585,234	242,575	1,771	244,346	
Caldwell Parish District Attorney	450	-	-	6,289	-	6,289	4,031	16,878	-	1,984	22,893	8,724	(1,053)	7,671	
Caldwell Parish Library	818	-	-	11,427	108	11,535	7,324	30,669	-	483	38,476	15,851	(631)	15,220	
Caldwell Parish Police Jury	6,178	-	-	86,290	2,565	88,855	55,311	231,602	-	5,423	292,336	119,705	(772)	118,933	
Cameron Parish Ambulance District #2	10,362	-	-	144,721	17,545	162,266	92,764	388,429	-	-	481,193	200,762	7,417	208,179	
Cameron Parish District Attorney	361	-	-	5,039	553	5,592	3,230	13,526	-	266	17,022	6,991	454	7,445	
Cameron Parish Police Jury	34,167	-	-	477,183	4,270	481,453	305,867	1,280,753	-	6,646	1,593,266	661,966	(3,421)	658,545	

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019

Employer	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Benefit)		
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
Catahoula E911 Communications District	\$ 232	\$ -	\$ -	\$ 3,235	\$ 262	\$ 3,497	\$ 2,074	\$ 8,684	\$ -	\$ 19	\$ 10,777	\$ 4,488	\$ 66	\$ 4,554
Catahoula Parish Police Jury	4,140	-	-	57,821	-	57,821	37,062	155,189	-	10,301	202,552	80,211	(3,570)	76,641
City of Morgan City	2,352	-	-	32,844	1,246	34,090	21,052	88,152	-	274	109,478	45,562	724	46,286
Claiborne Parish Police Jury	8,971	-	-	125,294	-	125,294	80,312	336,289	-	4,387	420,988	173,813	(2,817)	170,996
Concordia Parish 7th District Attorney	3,390	-	-	47,346	29	47,375	30,348	127,076	-	2,611	160,035	65,680	(1,133)	64,547
Concordia Parish Indigent Defender Board	989	-	-	13,811	513	14,324	8,853	37,069	-	781	46,703	19,159	33	19,192
Concordia Parish Library	2,204	-	-	30,781	-	30,781	19,730	82,615	-	1,282	103,627	42,700	(456)	42,244
Concordia Parish Police Jury	5,980	-	-	83,525	-	83,525	53,538	224,180	-	15,060	292,778	115,869	(5,829)	110,040
Concordia Parish Sewer District #1	226	-	-	3,162	20	3,182	2,027	8,486	-	370	10,883	4,386	(231)	4,155
Desoto Parish EMS	19,815	-	-	276,739	45,338	322,077	177,386	742,764	-	-	920,150	383,903	19,872	403,775
Desoto Parish School Board	147	-	-	2,053	-	2,053	1,316	5,511	-	111	6,938	2,848	(40)	2,808
Desoto Parish Waterworks	3,522	-	-	49,184	6,803	55,987	31,526	132,008	-	4,177	167,711	68,229	624	68,853
East Carroll Parish Police Jury	9,854	-	-	137,630	4,222	141,852	88,219	369,396	-	10,148	467,763	190,925	(1,740)	189,185
East Feliciana 20th Judicial District Indigent Defender Board	1,010	-	-	14,110	14,449	28,559	9,044	37,870	-	-	46,914	19,573	5,287	24,860
East Feliciana Communications District	2,215	-	-	30,938	5,166	36,104	19,831	83,039	-	-	102,870	42,919	3,380	46,299
East Feliciana Parish Police Jury	8,454	-	-	118,072	5,515	123,587	75,683	316,904	-	2,037	394,624	163,794	889	164,683
Evangeline Parish Communications District	1,051	-	-	14,678	24,688	39,366	9,409	39,396	-	-	48,805	20,362	8,229	28,591
Evangeline Parish District Attorney	2,774	-	-	38,741	1,816	40,557	24,833	103,981	-	430	129,244	53,743	1,109	54,852
Evangeline Parish Police Jury	17,967	-	-	250,937	12,721	263,658	160,847	673,512	-	8,755	843,114	348,109	2,808	350,917
Evangeline Parish Solid Waste	3,934	-	-	54,940	2,544	57,484	35,216	147,459	-	1,191	183,866	76,215	(524)	75,691
Franklin Parish Communications District	806	-	-	11,263	249	11,512	7,219	30,229	-	-	37,448	15,624	116	15,740
Franklin Parish Library	2,233	-	-	31,192	1,737	32,929	19,993	83,718	-	1,117	104,828	43,270	972	44,242
Franklin Parish Police Jury	10,610	-	-	148,183	23,512	171,695	94,983	397,721	-	-	492,704	205,565	8,071	213,636
Grant Parish Police Jury	9,743	-	-	136,075	1,306	137,381	87,222	365,224	-	8,247	460,693	188,769	(2,789)	185,980
Greater New Orleans Expressway	40,854	-	-	570,579	58,543	629,122	365,733	1,531,427	-	8,703	1,905,863	791,528	12,217	803,745
Iberia Medical Center	228,408	-	-	3,190,004	256,188	3,446,192	2,044,745	8,561,929	-	-	10,606,674	4,425,290	113,466	4,538,756
Iberia Parish 16th Judicial District Judge	8,736	-	-	122,012	2,585	124,597	78,208	327,478	-	9,711	415,397	169,259	(2,358)	166,901
Iberia Parish Government	47,974	-	-	670,021	8,233	678,254	429,474	1,798,328	-	81,060	2,308,862	929,478	(30,788)	898,690
Iberia Parish School Board	71	-	-	995	9	1,004	638	2,672	-	97	3,407	1,381	(32)	1,349
Iberville Parish District Attorney	4,128	-	-	57,650	9,827	67,477	36,953	154,732	-	1,854	193,539	79,974	2,044	82,018
Iberville Parish Parks & Recreation	2,430	-	-	33,935	1,326	35,261	21,752	91,082	-	18,584	131,418	47,076	(6,839)	40,237
Iberville Parish Police Jury	60,955	-	-	851,304	76,094	927,398	545,673	2,284,890	-	809	2,831,372	1,180,961	28,199	1,209,160
Iberville Parish School Board	71	-	-	995	-	995	638	2,672	-	68	3,378	1,381	(28)	1,353
Jackson Parish District Attorney	3,192	-	-	44,576	-	44,576	28,573	119,642	-	11,141	159,356	61,838	(3,916)	57,922
Jackson Parish Police Jury	15,218	-	-	212,534	24,151	236,685	136,231	570,439	-	1,049	707,719	294,835	8,223	303,058
Jackson Parish Recreation Department	1,478	-	-	20,647	324	20,971	13,235	55,417	-	2,046	70,698	28,643	(960)	27,683
Jackson Parish Sales Tax	622	-	-	8,684	562	9,246	5,567	23,309	-	725	29,601	12,047	173	12,220
Jefferson Davis District Attorney	3,481	-	-	48,623	444	49,067	31,166	130,503	-	429	162,098	67,451	(43)	67,408
Jefferson Davis Parish 31st Judicial Court	-	-	-	-	-	-	-	-	-	-	-	-	(69)	(69)
Jefferson Davis Parish Indigent Defender Board	463	-	-	6,468	2,058	8,526	4,146	17,360	-	-	21,506	8,973	780	9,753
Jefferson Davis Parish Landfill	1,302	-	-	18,186	30	18,216	11,657	48,811	-	3,110	63,578	25,228	(1,051)	24,177
Jefferson Davis Parish Library	2,511	-	-	35,073	2,669	37,742	22,481	94,134	-	19,781	136,396	48,654	(5,296)	43,358
Jefferson Davis Parish Mosquito Abatement	2,539	-	-	35,461	82	35,543	22,730	95,177	-	3,019	120,926	49,193	(2,690)	46,503

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019

Employer	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Benefit)			
		Differences Between Expected and Actual Experience	Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)	
Jefferson Davis Parish Police Jury	\$ 8,595	\$ -	\$ -	\$ 120,039	\$ 1,369	\$ 121,408	\$ 76,943	\$ 322,184	\$ -	\$ 15,345	\$ 414,472	\$ 166,523	\$ (5,326)	\$ 161,197	
Jefferson Davis Parish Tourist Commission	1,216	-	-	16,982	399	17,381	10,885	45,580	-	41	56,506	23,558	209	23,767	
Jefferson Parish Government	967,345	-	-	13,510,198	349,459	13,859,657	8,659,827	36,261,175	-	476,951	45,397,953	18,741,842	14,066	18,755,908	
Jefferson Parish 24th Indigent Defender Board	826	-	-	11,537	-	11,537	7,395	30,965	-	2,666	41,026	16,005	(1,128)	14,877	
Jefferson Parish Finance Authority	488	-	-	6,810	11,453	18,263	4,365	18,278	-	-	22,643	9,447	3,818	13,265	
Jefferson Parish Housing Authority	1,532	-	-	21,394	-	21,394	13,713	57,420	-	12,086	83,219	29,678	(5,487)	24,191	
Jefferson Parish Retirement System	1,309	-	-	18,283	426	18,709	11,719	49,072	-	826	61,617	25,363	(30)	25,333	
Kolin Ruby Wise Water District (Rapides)	1,373	-	-	19,169	12	19,181	12,287	51,450	-	15,424	79,161	26,592	(5,340)	21,252	
Lafayette 15th Judicial District Attorney	15,006	-	-	209,578	80,134	289,712	134,336	562,505	-	66,260	763,101	290,734	21,520	312,254	
Lafayette Airport Commission	10,192	-	-	142,349	13,112	155,461	91,243	382,062	-	-	473,305	197,471	5,203	202,674	
Lafayette Consolidated Government	247,157	-	-	3,451,844	-	3,451,844	2,212,580	9,264,703	-	302,361	11,779,644	4,788,524	(142,928)	4,645,596	
Lafayette Convention & Visitors Commission	7,210	-	-	100,694	10,396	111,090	64,544	270,263	-	706	335,513	139,687	3,338	143,025	
Lafayette Economic Development Authority	10,386	-	-	145,046	23,208	168,254	92,973	389,302	-	5,304	487,579	201,214	4,284	205,498	
Lafourche Parish School Board	-	-	-	-	-	-	-	-	-	1,733	1,733	-	(583)	(583)	
Lafourche Parish Water District #1	26,491	-	-	369,980	36,888	406,868	237,152	993,021	-	3,357	1,233,530	513,250	9,678	522,928	
Lasalle Parish Police Jury	8,933	-	-	124,761	26,092	150,853	79,970	334,856	-	2,115	416,941	173,072	7,161	180,233	
Lincoln Parish 3rd Judicial District Attorney	4,920	-	-	68,707	2,177	70,884	44,040	184,409	-	-	228,449	95,313	1,141	96,454	
Lincoln Parish Police Jury	25,731	-	-	359,371	834	360,205	230,352	964,548	-	14,803	1,209,703	498,533	(4,654)	493,879	
Livingston Parish Mosquito Abatement	-	-	-	-	-	-	-	-	-	-	-	-	(153)	(153)	
Livingston Parish Recreation District #3	8,416	-	-	117,546	22,362	139,908	75,345	315,491	-	-	390,836	163,064	8,012	171,076	
Madison Parish Police Jury	14,900	-	-	208,102	29,041	237,143	133,390	558,543	-	1,946	693,879	288,687	7,563	296,250	
Monroe/West Monroe Visitors' Bureau	4,488	-	-	62,686	1,111	63,797	40,181	168,248	-	1,347	209,776	86,960	613	87,573	
Morehouse Parish Library	1,098	-	-	15,335	2,395	17,730	9,830	41,159	-	138	51,127	21,273	598	21,871	
Morehouse Parish Police Jury	7,324	-	-	102,285	2,711	104,996	65,563	274,533	-	3,111	343,207	141,894	(1,643)	140,251	
Natchitoches 10th Judicial Court	1,078	-	-	15,055	1,643	16,698	9,650	40,408	-	988	51,046	20,885	509	21,394	
Natchitoches Parish Police Jury	25,723	-	-	359,257	6,510	365,767	230,278	964,241	-	134,201	1,328,720	498,374	(43,683)	454,691	
Natchitoches Parish District Attorney	1,377	-	-	19,225	1,162	20,387	12,323	51,600	-	70	63,993	26,670	672	27,342	
Natchitoches Parish Tax Commission	2,117	-	-	29,563	725	30,288	18,950	79,347	-	2,877	101,174	41,011	(612)	40,399	
Natchitoches Port Commission	1,419	-	-	19,822	1,544	21,366	12,706	53,203	-	1,387	67,296	27,498	59	27,557	
North Louisiana Crime Lab	19,736	-	-	275,631	71,750	347,381	176,675	739,789	-	-	916,464	382,365	26,724	409,089	
Ouachita Parish Police Jury	102,760	-	-	1,435,164	61,223	1,496,387	919,918	3,851,960	-	8,168	4,780,046	1,990,911	14,607	2,005,518	
Plaquemines 25th Judicial District Public Defender	1,251	-	-	17,472	2,511	19,983	11,199	46,894	-	6,142	64,235	24,238	(1,192)	23,046	
Plaquemines Medical Center	12,419	-	-	173,449	2,470	175,919	111,178	465,535	-	1,911	578,624	240,615	2,049	242,664	
Plaquemines Parish District Attorney of the 25th District	344	-	-	4,797	-	4,797	3,075	12,876	-	261	16,212	6,655	(214)	6,441	
Plaquemines Parish Government	126,639	-	-	1,768,673	-	1,768,673	1,133,693	4,747,094	-	107,388	5,988,175	2,453,567	(79,590)	2,373,977	
Plaquemines Port, Harbor & Terminal District	17,013	-	-	237,603	18,514	256,117	152,300	637,723	-	129	790,152	329,611	6,578	336,189	
Pointe Coupee Hospital	66,658	-	-	930,959	33,330	964,289	596,731	2,498,682	-	4,085	3,099,498	1,291,460	9,726	1,301,186	
Pointe Coupee Parish Library	3,850	-	-	53,769	18,933	72,702	34,465	144,316	-	175	178,956	74,591	6,211	80,802	
Pointe Coupee Parish Police Jury	15,587	-	-	217,694	71,228	288,922	139,539	584,289	-	6,997	730,825	301,994	16,062	318,056	
Pointe Coupee Parish School Board	76	-	-	1,058	52	1,110	678	2,839	-	6	3,523	1,467	5	1,472	
Police Jury Association (Ex Board)	45	-	-	627	97	724	402	1,683	-	92	2,177	870	57	927	

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019

Employer	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Benefit)		
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
Police Jury Association (Office)	\$ 3,318	\$ -	\$ -	\$ 46,335	\$ 4,749	\$ 51,084	\$ 29,700	\$ 124,362	\$ -	\$ 19,637	\$ 173,699	\$ 64,277	\$ (5,196)	\$ 59,081
Port of Iberia	1,908	-	-	26,649	1,533	28,182	17,082	71,526	-	1,011	89,619	36,969	369	37,338
Rapides Parish Indigent Defender Board	2,516	-	-	35,132	5,427	40,559	22,519	94,295	-	-	116,814	48,737	2,175	50,912
Rapides Parish Library	17,296	-	-	241,565	6,384	247,949	154,840	648,358	-	1,414	804,612	335,108	2,554	337,662
Rapides Parish Police Jury	65,059	-	-	908,635	82,843	991,478	582,422	2,438,765	-	21,648	3,042,835	1,260,492	18,793	1,279,285
Red River Parish Police Jury	9,818	-	-	137,123	699	137,822	87,894	368,037	-	30,813	486,744	190,223	(11,274)	178,949
Red River Parish School Board	80	-	-	1,120	156	1,276	718	3,005	-	6	3,729	1,553	45	1,598
Red River Waterway Commission	10,177	-	-	142,138	-	142,138	91,108	381,496	-	6,989	479,593	197,179	(5,323)	191,856
Richland Parish Communication District	602	-	-	8,406	262	8,668	5,388	22,560	-	446	28,394	11,660	(14)	11,646
Richland Parish District Judge	1,106	-	-	15,452	-	15,452	9,905	41,473	-	5,447	56,825	21,436	(2,270)	19,166
Richland Parish Police Jury	15,322	-	-	213,984	4,366	218,350	137,160	574,329	-	47,018	758,507	296,846	(13,527)	283,319
Richland Parish Tax Commission	780	-	-	10,895	15	10,910	6,984	29,243	-	3,877	40,104	15,114	(1,318)	13,796
Sabine Parish District Attorney	2,953	-	-	41,244	4,638	45,882	26,437	110,699	-	294	137,430	57,215	1,486	58,701
Sabine Parish Library	1,613	-	-	22,534	2,021	24,555	14,444	60,480	-	-	74,924	31,259	728	31,987
Sabine Parish Police Jury	10,382	-	-	144,998	1,095	146,093	92,941	389,172	-	29,132	511,245	201,146	(8,986)	192,160
Sabine Parish School Board	53	-	-	747	297	1,044	479	2,005	-	143	2,627	1,036	46	1,082
South Toledo Bend Water District	1,641	-	-	22,918	1,768	24,686	14,690	61,510	-	722	76,922	31,792	135	31,927
St. Bernard Parish Government	88,916	-	-	1,241,819	15,753	1,257,572	795,987	3,333,025	-	93,253	4,222,265	1,722,696	(27,170)	1,695,526
St. Bernard Parish Library	1,306	-	-	18,242	150	18,392	11,693	48,961	-	394	61,048	25,306	(95)	25,211
St. Bernard Parish School Board	143	-	-	1,991	30	2,021	1,276	5,343	-	204	6,823	2,762	(57)	2,705
St. Charles Parish 29th Judicial District Attorney	12,754	-	-	178,127	3,119	181,246	114,177	478,090	-	3,491	595,758	247,104	(2,303)	244,801
St. Charles Parish Council	211,587	-	-	2,955,065	153,924	3,108,989	1,894,153	7,931,356	-	-	9,825,509	4,099,374	70,225	4,169,599
St. Charles Parish School Board	278	-	-	3,876	4,792	8,668	2,485	10,404	-	6	12,895	5,377	1,591	6,968
St. Helena Parish Police Jury	8,851	-	-	123,612	7,394	131,006	79,233	331,773	-	16,663	427,669	171,479	(5,019)	166,460
St. James Parish Government	61,712	-	-	861,890	10,179	872,069	552,459	2,313,302	-	8,466	2,874,227	1,195,645	(1,496)	1,194,149
St. James Parish School Board	80	-	-	1,120	-	1,120	718	3,005	-	68	3,791	1,553	(27)	1,526
St. John Parish Council	73,582	-	-	1,027,657	-	1,027,657	658,713	2,758,217	-	113,664	3,530,594	1,425,603	(45,414)	1,380,189
St. John the Baptist Parish 40th Judicial District Attorney	7,465	-	-	104,260	6,210	110,470	66,829	279,834	-	9,730	356,393	144,634	1,286	145,920
St. John the Baptist Parish Library	6,996	-	-	97,706	-	97,706	62,628	262,241	-	17,045	341,914	135,541	(6,559)	128,982
St. Landry Parish E911 Communications District	4,077	-	-	56,940	8,952	65,892	36,498	152,827	-	1,164	190,489	78,989	2,108	81,097
St. Landry Parish Government	25,558	-	-	356,954	2,527	359,481	228,802	958,061	-	54,756	1,241,619	495,180	(21,284)	473,896
St. Landry Parish Sheriff	94	-	-	1,306	-	1,306	837	3,506	-	78	4,421	1,812	(32)	1,780
St. Martin Parish Government	28,665	-	-	400,339	21,098	421,437	256,611	1,074,505	-	-	1,331,116	555,365	8,652	564,017
St. Martin Parish Library	4,713	-	-	65,821	1,660	67,481	42,190	176,663	-	4,802	223,655	91,309	(579)	90,730
St. Martin Parish School Board	71	-	-	995	-	995	638	2,672	-	60	3,370	1,381	(20)	1,361
St. Martin Parish Water & Sewer	1,233	-	-	17,217	4,496	21,713	11,036	46,210	-	-	57,246	23,884	1,903	25,787

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019

Employer	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Benefit)		
		Net Outflows					Net Inflows					Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
		Differences Between Expected and Actual Experience	Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources			
St. Mary Parish Consolidated Gravity Drainage District #1	\$ 3,222	\$ -	\$ -	\$ 45,003	\$ 8,038	\$ 53,041	\$ 28,846	\$ 120,787	\$ -	\$ 23	\$ 149,656	\$ 62,429	\$ 2,721	\$ 65,150
St. Mary Parish E911 Communications District	4,117	-	-	57,502	11,257	68,759	36,858	154,335	-	-	191,193	79,769	4,877	84,646
St. Mary Parish Government	45,160	-	-	630,710	6,549	637,259	404,276	1,692,817	-	23,550	2,120,643	874,944	(11,750)	863,194
St. Mary Parish Library	8,245	-	-	115,149	3,441	118,590	73,809	309,057	-	358	383,224	159,738	625	160,363
St. Mary Parish Sales & Use Tax Department	3,393	-	-	47,381	491	47,872	30,371	127,171	-	2,679	160,221	65,729	(730)	64,999
St. Mary Parish School Board	62	-	-	871	28	899	558	2,338	-	73	2,969	1,208	(1)	1,207
St. Mary Parish Sewer District #5	-	-	-	-	-	-	-	-	-	6,083	6,083	-	(3,458)	(3,458)
St. Mary Parish Sewer District #8	-	-	-	-	-	-	-	-	-	3,574	3,574	-	(1,903)	(1,903)
St. Mary Parish Water & Sewer Commission #3	2,915	-	-	40,717	15,098	55,815	26,099	109,285	-	92	135,476	56,485	7,411	63,896
St. Mary Parish Water District #4	-	-	-	-	251	251	-	-	-	602	602	-	(50)	(50)
St. Tammany Parish 22nd District Attorney	7,439	-	-	103,890	3,413	107,303	66,592	278,840	-	8,672	354,104	144,120	(1,022)	143,098
St. Tammany Parish Communications District	2,717	-	-	37,948	10,685	48,633	24,324	101,853	-	913	127,090	52,643	2,832	55,475
St. Tammany Parish Coroner	16,994	-	-	237,343	12,833	250,176	152,133	637,026	-	1,551	790,710	329,251	4,988	334,239
St. Tammany Parish Fire District #1	238	-	-	3,319	100	3,419	2,127	8,908	-	193	11,228	4,604	(54)	4,550
St. Tammany Parish Fire District #4	798	-	-	11,141	174	11,315	7,141	29,901	-	32	37,074	15,455	23	15,478
St. Tammany Parish Government	180,123	-	-	2,515,636	9,621	2,525,257	1,612,485	6,751,933	-	285,880	8,650,298	3,489,782	(96,859)	3,392,923
St. Tammany Parish Library	29,062	-	-	405,883	926	406,809	260,165	1,089,384	-	26,041	1,375,590	563,056	(8,097)	554,959
St. Tammany Parish Mosquito Abatement District #2	13,176	-	-	184,016	15,129	199,145	117,951	493,896	-	203	612,050	255,273	5,249	260,522
St. Tammany Parish Recreation District #1	10,861	-	-	151,681	1,284	152,965	97,225	407,111	-	6,701	511,037	210,418	(2,035)	208,383
St. Tammany Parish Recreation District #11	824	-	-	11,507	533	12,040	7,376	30,884	-	394	38,654	15,963	263	16,226
Tangipahoa Parish 21st Judicial District Attorney	9,536	-	-	133,179	11,219	144,398	85,366	357,451	-	17,412	460,229	184,751	1,055	185,806
Tangipahoa Parish 21st Judicial District Indigent Defender	14,894	-	-	208,007	39,109	247,116	133,329	558,288	-	9,507	701,124	288,555	6,965	295,520
Tangipahoa Parish Consolidated Gravity Drainage District	5,829	-	-	81,411	7,578	88,989	52,183	218,507	-	2,749	273,439	112,937	853	113,790
Tangipahoa Parish Government	103,896	-	-	1,451,030	143,327	1,594,357	930,089	3,894,545	-	-	4,824,634	2,012,922	67,963	2,080,885
Tangipahoa Parish Library	7,789	-	-	108,787	6,228	115,015	69,731	291,983	-	653	362,367	150,913	1,735	152,648
Tangipahoa Parish Mosquito Abatement District #1	4,495	-	-	62,784	3,447	66,231	40,243	168,510	-	220	208,973	87,096	1,150	88,246
Tangipahoa Parish Sewer District #1	3,695	-	-	51,604	5,816	57,420	33,078	138,505	-	3,198	174,781	71,587	2,384	73,971
Tangipahoa Parish Sheriff	1,625	-	-	22,702	363	23,065	14,552	60,932	-	565	76,049	31,493	11	31,504
Tangipahoa Parish Tourist Commission	2,550	-	-	35,618	1,098	36,716	22,830	95,597	-	193	118,620	49,410	298	49,708
Tangipahoa Parish Water District	6,210	-	-	86,727	3,289	90,016	55,591	232,775	-	4,093	292,459	120,312	548	120,860
Teche-Vermilion Fresh Water District	6,121	-	-	85,484	7,539	93,023	54,794	229,439	-	-	284,233	118,587	2,865	121,452
Tensas Parish Police Jury	5,078	-	-	70,919	-	70,919	45,458	190,346	-	17,701	253,505	98,381	(7,593)	90,788
Terrebonne Indigent Defender Board	4,237	-	-	59,174	2,990	62,164	37,929	158,821	-	7,308	204,058	82,088	(998)	81,090
Union Parish 3rd Judicial Clerks' Fund	1,236	-	-	17,269	8,266	25,535	11,069	46,349	-	115	57,533	23,956	2,632	26,588
Union Parish Police Jury	21,394	-	-	298,799	4,022	302,821	191,525	801,972	-	21,679	1,015,176	414,504	(4,759)	409,745
Vermilion Parish 7th Ward Drainage District #2	1,105	-	-	15,428	1,054	16,482	9,889	41,408	-	1,090	52,387	21,402	(220)	21,182
Vermilion Parish Library	3,877	-	-	54,150	737	54,887	34,709	145,338	-	6,786	186,833	75,119	(2,332)	72,787
Vermilion Parish Police Jury	33,792	-	-	471,947	48,067	520,014	302,511	1,266,700	-	26,751	1,595,962	654,702	(2,219)	652,483
Vermilion Parish Tourist Commission	403	-	-	5,622	858	6,480	3,604	15,089	-	124	18,817	7,799	278	8,077

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN A)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019

Employer	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Benefit)			
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense	(Benefit)
Vermilion Parish Waterworks District #1	\$ 3,644	\$ -	\$ -	\$ 50,898	\$ 2,388	\$ 53,286	\$ 32,625	\$ 136,608	\$ -	\$ 3,190	\$ 172,423	\$ 70,607	\$ 583	\$ 71,190	
Washington Parish Police Jury	26,967	-	-	376,631	24,891	401,522	241,415	1,010,874	-	849	1,253,138	522,477	8,870	531,347	
Webster Parish Police Jury	24,289	-	-	339,228	3,857	343,085	217,440	910,484	-	22,333	1,150,257	470,590	(6,325)	464,265	
West Baton Rouge Natural Gas & Water	12,798	-	-	178,733	9,993	188,726	114,565	479,717	-	1,020	595,302	247,945	2,577	250,522	
West Baton Rouge Parish 18th Judicial Court	1,587	-	-	22,165	1,986	24,151	14,207	59,490	-	11,317	85,014	30,748	(2,637)	28,111	
West Baton Rouge Parish Council	49,050	-	-	685,045	47,481	732,526	439,104	1,838,653	-	706	2,278,463	950,320	15,170	965,490	
West Baton Rouge Parish Library	4,992	-	-	69,726	2,717	72,443	44,694	187,145	-	2,604	234,443	96,727	(338)	96,389	
West Baton Rouge Parish School Board	71	-	-	995	-	995	638	2,672	-	59	3,369	1,381	(25)	1,356	
West Calcasieu Cameron Hospital	213,650	-	-	2,983,879	39,828	3,023,707	1,912,622	8,008,691	-	145,850	10,067,163	4,139,346	(36,539)	4,102,807	
West Carroll Parish Library	425	-	-	5,930	-	5,930	3,801	15,917	-	1,322	21,040	8,227	(653)	7,574	
West Carroll Parish Police Jury	7,821	-	-	109,224	290	109,514	70,011	293,155	-	16,582	379,748	151,519	(5,352)	146,167	
West Feliciana Parish Tourist Commission	161	-	-	2,243	18	2,261	1,438	6,021	-	2,728	10,187	3,112	(897)	2,215	
West Ouachita Parish Sewer District #5	2,350	-	-	32,816	340	33,156	21,035	88,078	-	6,583	115,696	45,524	(2,628)	42,896	
Winn Parish District Attorney	1,426	-	-	19,914	244	20,158	12,765	53,450	-	4,953	71,168	27,626	(1,954)	25,672	
Winn Parish Police Jury	6,797	-	-	94,925	3,124	98,049	60,845	254,776	-	772	316,393	131,683	229	131,912	
Winn Parish School Board	31	-	-	435	-	435	279	1,168	-	36	1,483	604	(21)	583	
Workforce Investment Board	-	-	-	-	-	-	-	-	-	2,215	2,215	-	(2,554)	(2,554)	
Total	\$ 4,707,461	\$ -	\$ -	\$ 65,745,462	\$ 2,860,782	\$ 68,606,244	\$ 42,141,859	\$ 176,459,950	\$ -	\$ 2,860,782	\$ 221,462,591	\$ 91,204,508	\$ -	\$ 91,204,508	

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, 2019

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Benefit)			
	Net Pension Liability / (Asset)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
34th Judicial District Indigent Defender	\$ (6,121)	\$ 181	\$ -	\$ 3,611	\$ -	\$ 3,792	\$ 2,611	\$ 12,781	\$ -	\$ 305	\$ 15,697	\$ 7,760	\$ (105)	\$ 7,655
Abbeville Harbor & Terminal District	(11,702)	346	-	6,904	5	7,255	4,991	24,435	-	465	29,891	14,836	(148)	14,688
Acadia Soil & Water District	(6,148)	182	-	3,627	687	4,496	2,622	12,838	-	150	15,610	7,794	88	7,882
Ascension Parish Government	(1,499,931)	44,390	-	884,900	38,228	967,518	639,697	3,132,016	-	-	3,771,713	1,901,595	14,602	1,916,197
Ascension Parish Library	(164,603)	4,871	-	97,110	317	102,298	70,201	343,710	-	9,145	423,056	208,682	(3,259)	205,423
Assumption Waterworks #1	(66,902)	1,980	-	39,469	126	41,575	28,532	139,698	-	132	168,362	84,817	(112)	84,705
Audubon Regional Library	(7,722)	229	-	4,556	-	4,785	3,293	16,124	-	1,368	20,785	9,790	(706)	9,084
Avoyelles Coroner's Office	(2,945)	87	-	1,737	-	1,824	1,256	6,150	-	409	7,815	3,734	(139)	3,595
Avoyelles District Attorney's Office	(34,708)	1,027	-	20,477	-	21,504	14,803	72,475	-	624	87,902	44,003	(222)	43,781
Avoyelles Parish Police Jury	(79,596)	2,356	-	46,958	37	49,351	33,946	166,205	-	5,915	206,066	100,911	(1,722)	99,189
Bayou Lafourche Fresh Water District	(46,353)	1,372	-	27,346	663	29,381	19,769	96,790	-	1,060	117,619	58,766	114	58,880
Berwick Bayou Vista Waterworks	(13,404)	397	-	7,908	148	8,453	5,716	27,988	-	637	34,341	16,993	(79)	16,914
Calcasieu Soil & Water District	(6,037)	179	-	3,561	696	4,436	2,575	12,605	-	-	15,180	7,653	257	7,910
Cameron Mosquito Abatement District #1	(28,469)	843	-	16,796	120	17,759	12,142	59,447	-	936	72,525	36,093	(268)	35,825
City Court of Denham Springs	(14,650)	434	-	8,643	480	9,557	6,248	30,590	-	671	37,509	18,573	(215)	18,358
City Court of Hammond	(54,165)	1,603	-	31,955	91	33,649	23,100	113,101	-	2,080	138,281	68,669	(699)	67,970
City of Bossier	(18,940)	561	-	11,174	533	12,268	8,077	39,548	-	2,768	50,393	24,011	(664)	23,347
Crescent Soil & Water District	(2,438)	72	-	1,438	24	1,534	1,040	5,091	-	111	6,242	3,091	(22)	3,069
Denham Springs Ward Two Marshall	(14,376)	425	-	8,481	552	9,458	6,131	30,019	-	1,638	37,788	18,226	(351)	17,875
Desoto 42nd District Attorney	(18,699)	553	-	11,032	267	11,852	7,975	39,046	-	354	47,375	23,706	79	23,785
Desoto Communications District	(19,585)	580	-	11,554	900	13,034	8,353	40,895	-	12,734	61,982	24,829	(3,883)	20,946
Desoto Parish Library	(61,079)	1,808	-	36,034	1,414	39,256	26,049	127,540	-	547	154,136	77,435	(310)	77,125
Desoto Parish Police Jury	(363,950)	10,771	-	214,716	16,713	242,200	155,219	759,967	-	501	915,687	461,412	6,853	468,265
Evangeline Soil & Water District	(3,513)	104	-	2,072	5	2,181	1,498	7,335	-	103	8,936	4,454	(28)	4,426
Gulf Coast Soil & Water District	(5,195)	154	-	3,065	31	3,250	2,216	10,849	-	1,065	14,130	6,587	(335)	6,252
Iberia Soil & Water District	(2,452)	73	-	1,447	-	1,520	1,046	5,120	-	61	6,227	3,108	(25)	3,083
Jefferson Davis Soil & Water District	(5,996)	177	-	3,537	26	3,740	2,557	12,520	-	678	15,755	7,602	(241)	7,361
Lafourche 17th Indigent Defender Board	(29,181)	864	-	17,216	206	18,286	12,445	60,934	-	1,293	74,672	36,996	(489)	36,507
Lafourche/Terrebonne Soil & Water District	(3,725)	110	-	2,197	73	2,380	1,589	7,778	-	198	9,565	4,722	(30)	4,692
Livingston Parish Council	(442,534)	13,097	-	261,078	5,315	279,490	188,734	924,059	-	-	1,112,793	561,040	2,623	563,663
Livingston Parish Library	(128,390)	3,800	-	75,745	6,916	86,461	54,756	268,091	-	1,176	324,023	162,771	1,202	163,973
Livingston Parish Sheriff	(14,457)	428	-	8,529	14	8,971	6,166	30,188	-	479	36,833	18,328	(171)	18,157
Louisiana School Board Association	(15,185)	449	-	8,959	-	9,408	6,476	31,709	-	7,733	45,918	19,252	(2,633)	16,619
Madison Parish Soil & Water District	(2,766)	82	-	1,632	610	2,324	1,180	5,776	-	46	7,002	3,507	117	3,624
North Caddo Medical Center	(679,382)	20,106	-	400,804	53,422	474,332	289,746	1,418,622	-	6,700	1,715,068	861,312	14,087	875,399
Northeast Soil & Water District	(3,313)	98	-	1,955	2	2,055	1,413	6,918	-	150	8,481	4,200	(52)	4,148
St. James Parish Hospital	(619,701)	18,340	-	365,599	3,262	387,201	264,293	1,294,003	-	18,058	1,576,354	785,650	(3,465)	782,185
St. Landry Soil & Water District	(1,828)	54	-	1,079	2	1,135	780	3,818	-	87	4,685	2,318	(26)	2,292
St. Mary Soil & Water District	(2,129)	63	-	1,256	16	1,335	908	4,445	-	-	5,353	2,699	12	2,711
St. Mary Water & Sewer District #4	(39,641)	1,173	-	23,386	610	25,169	16,906	82,774	-	4,672	104,352	50,256	(1,417)	48,839
St. Mary Waterworks District # 5	(21,010)	622	-	12,395	68	13,085	8,961	43,872	-	2,232	55,065	26,637	(602)	26,035
Tangipahoa Soil & Water	(1,504)	45	-	887	8	940	641	3,140	-	179	3,960	1,906	(55)	1,851
Terrebonne Parish 32nd Judicial District Attorney	(8,578)	254	-	5,061	1,532	6,847	3,658	17,912	-	-	21,570	10,875	629	11,504

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER (PLAN B)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense (Benefit)			
	Net Pension Liability / (Asset)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)	
Terrebonne Consolidated Government	\$ (1,929,747)	\$ 57,109	\$ -	\$ 1,138,481	\$ -	\$ 1,195,590	\$ 823,007	\$ 4,029,519	\$ -	\$ 33,042	\$ 4,885,568	\$ 2,446,516	\$ (13,872)	\$ 2,432,644	
Terrebonne Consolidated Waterworks	(281,486)	8,331	-	166,066	1,833	176,230	120,050	587,774	-	4,822	712,646	356,865	(263)	356,602	
Terrebonne Recreation District #10	(3,904)	116	-	2,303	69	2,488	1,665	8,151	-	185	10,001	4,949	(3)	4,946	
Terrebonne Sales & Use	(21,000)	621	-	12,389	95	13,105	8,956	43,850	-	1,366	54,172	26,623	(561)	26,062	
Upper Delta Soil and Water District	(1,472)	44	-	868	572	1,484	628	3,073	-	-	3,701	1,866	204	2,070	
Vermilion Soil & Water District	(4,795)	142	-	2,829	176	3,147	2,045	10,013	-	1,264	13,322	6,079	(304)	5,775	
Vernon Parish 30th Judicial District Attorney	(23,904)	707	-	14,102	2,339	17,148	10,195	49,914	-	82	60,191	30,305	873	31,178	
Vernon Parish Police Jury	(223,902)	6,626	-	132,093	-	138,719	95,491	467,531	-	13,619	576,641	283,860	(4,982)	278,878	
West Carroll Soil & Water District	(2,303)	68	-	1,358	35	1,461	982	4,808	-	63	5,853	2,919	(47)	2,872	
West Feliciana Police Jury	(169,115)	5,005	-	99,771	2,916	107,692	72,125	353,130	-	251	425,506	214,402	765	215,167	
Total	\$ (7,234,631)	\$ 214,109	\$ -	\$ 4,268,146	\$ 142,154	\$ 4,624,409	\$ 3,085,459	\$ 15,106,685	\$ -	\$ 142,154	\$ 18,334,298	\$ 9,171,983	\$ -	\$ 9,171,983	

See accompanying notes.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2019

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

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

Basis of Accounting:

The System's employer pension schedules are prepared using the accrual basis of accounting. Members' earnable compensation, for which the employer allocations are based, is recognized in the period in which the employee is compensated for services performed. The member's earnable compensation is attributed to the employer for which the member is employed as of December 31, 2019.

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

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

System Employees:

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

Plan Fiduciary Net Position:

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

2. PLAN DESCRIPTION:

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

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

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

Eligibility Requirements:

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

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

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2019

2. PLAN DESCRIPTION: (Continued)

Retirement Benefits:

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

For employees hired prior to January 1, 2007:

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

For employees hired after January 1, 2007:

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

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

For employees hired prior to January 1, 2007:

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

For employees hired after January 1, 2007:

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

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

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

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2019

2. PLAN DESCRIPTION: (Continued)

Survivor Benefits:

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

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

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

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

Deferred Retirement Option Plan:

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

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

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

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

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2019

2. PLAN DESCRIPTION: (Continued)

Deferred Retirement Option Plan: (Continued)

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

Disability Benefits:

For Plan A, a member shall be eligible to retire and receive a disability benefit if they were hired prior to January 1, 2007, and has at least five years of creditable service or if hired after January 1, 2007, has seven years of creditable service, and is not eligible for normal retirement and has been officially certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, a member of Plan A shall be paid a disability benefit equal to the lesser of an amount equal to 3% of the member's final average compensation multiplied by his years of service, not to be less than 15, or three percent multiplied by years of service assuming continued service to age 60 for those members who are enrolled prior to January 1, 2017 and to age 62 for those members who are enrolled January 1, 2007 and later.

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

Cost of Living Increases:

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

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2019

2. PLAN DESCRIPTION: (Continued)

Cost of Living Increases: (Continued)

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

3. EMPLOYER CONTRIBUTIONS:

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2019, the actuarially determined contribution rate was 12.18% of member's compensation for Plan A and 7.53% of member's compensation for Plan B. However, the actual rate for the fiscal year ended December 31, 2019 was 11.50% for Plan A and 7.50% for Plan B.

According to state statute, the System also receives $\frac{1}{4}$ of 1% 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, 2019 as compared to the total of all employers' contributions received by the plan during the fiscal year ended December 31, 2019.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2019

5. SCHEDULE OF PENSION AMOUNTS BY EMPLOYER:

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

6. ACTUARIAL METHODS AND ASSUMPTIONS:

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

The components of the net pension liability/asset of the System's employers as of December 31, 2019, are as follows:

	<u>Plan A</u>	<u>Plan B</u>
Total Pension Liability	\$ 4,096,496,036	\$ 353,658,541
Plan Fiduciary Net Position	<u>4,091,788,575</u>	<u>360,893,172</u>
Total Net Pension Liability/(Asset)	<u>\$ 4,707,461</u>	<u>\$ (7,234,631)</u>

A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2019, are as follows:

Valuation Date	December 31, 2019
Actuarial Cost Method	Plan A – Entry Age Normal Plan B – Entry Age Normal
Investment Rate of Return	6.50%, net of investment expense, including inflation
Expected Remaining Service lives	4 years
Projected Salary Increases	Plan A – 4.75% Plan B – 4.25%
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increase not yet authorized by the Board of Trustees.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2019

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

Mortality	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.
Inflation Rate	2.40%

The discount rate used to measure the total pension liability was 6.50% for Plan A and 6.50% for Plan B. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.18% for the year ended December 31, 2019.

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, 2019 are summarized in the following table:

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2019

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed Income	35%	1.05%
Equity	52%	3.41%
Alternatives	11%	0.61%
Real Assets	2%	0.11%
Totals	100%	5.18%
Inflation		2.00%
Expected Arithmetic Nominal Return		7.18%

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

7. SENSITIVITY TO CHANGES IN DISCOUNT RATE:

The following presents the net pension liability/asset of the participating employers as of December 31, 2019 calculated using the discount rate of 6.50%, 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 5.50% or one percentage point higher 7.50% than the current rate.

	Changes in Discount Rate		
	Plan A		
	1% Decrease 5.50%	Current Discount Rate 6.50%	1% Increase 7.50%
Net Pension Liability/(Asset)	\$ 508,789,262	\$ 4,707,461	\$ (417,703,230)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2019

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

	Changes in Discount Rate		
	Plan B		
	1%	Current	1%
	Decrease	Discount Rate	Increase
	5.50%	6.50%	7.50%
Net Pension Liability/(Asset)	<u>\$ 38,864,568</u>	<u>\$ (7,234,631)</u>	<u>\$ (45,765,229)</u>

8. CHANGE IN NET PENSION LIABILITY:

The changes in the net pension liability for the year ended December 31, 2019 were recognized in the current reporting period as pension expense except as follows:

Differences between Expected and Actual Experience:

Differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The difference between expected and actual experience resulted in a deferred inflow of resources for Plan A and Plan B as of December 31, 2019 as follows:

PLAN A					
			December 31, 2019		
	Deferred	Deferred	Pension	Deferred	Deferred
	Outflows	Inflows	Expense	Outflows	Inflows
			(Benefit)		
2019	\$ -	\$ 39,482,931	\$ (9,870,733)	\$ -	\$ 29,612,198
2018	-	3,559,583	(1,186,528)	-	2,373,055
2017	-	20,313,211	(10,156,605)	-	10,156,606
2016	-	3,166,865	(3,166,865)	-	-
Totals	\$ -			\$ -	\$ 42,141,859

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2019

8. CHANGE IN NET PENSION LIABILITY: (Continued)

Differences between Expected and Actual Experience: (Continued)

PLAN B					
			December 31, 2019		
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2019	\$ 285,479	\$ -	\$ 71,370	\$ 214,109	\$ -
2018	-	2,209,435	(736,478)	-	1,472,957
2017	-	3,225,004	(1,612,502)	-	1,612,502
2016	-	585,045	(585,045)	-	-
			Totals	<u>\$ 214,109</u>	<u>\$ 3,085,459</u>

Differences between Projected and Actual Investment Earnings:

Differences between projected and actual investment earnings on pension plan investments were recognized in pension expense using the straight-line amortization method over a closed five-year period. The difference between projected and actual investment earnings resulted in a net deferred outflow of resources and a pension expense as of December 31, 2019 as follows:

PLAN A						
			December 31, 2019			
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows	Net Deferred Inflows Balance
2019	\$ -	\$ 397,226,316	\$ (79,445,263)	\$ -	\$ 317,781,053	\$ (317,781,053)
2018	375,426,250	-	93,856,562	281,569,688	-	281,569,688
2017	-	203,895,768	(67,965,256)	-	135,930,512	(135,930,512)
2016	-	8,636,147	(4,318,074)	-	4,318,073	(4,318,073)
2015	49,571,377	-	49,571,377	-	-	-
			Totals	<u>\$ 281,569,688</u>	<u>\$ 458,029,638</u>	<u>\$ (176,459,950)</u>

PLAN B						
			December 31, 2019			
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows	Net Deferred Inflows Balance
2019	\$ -	\$ 34,442,464	\$ (6,888,493)	\$ -	\$ 27,553,971	\$ (27,553,971)
2018	32,388,954	-	8,097,239	24,291,715	-	24,291,715
2017	-	17,218,416	(5,739,472)	-	11,478,944	(11,478,944)
2016	-	730,969	(365,484)	-	365,485	(365,485)
2015	4,060,304	-	4,060,304	-	-	-
			Totals	<u>\$ 24,291,715</u>	<u>\$ 39,398,400</u>	<u>\$ (15,106,685)</u>

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2019

8. CHANGE IN NET PENSION LIABILITY: (Continued)

Changes of Assumptions:

The changes of assumptions about future economic or demographic factors were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The changes of assumptions or other inputs resulted in deferred outflows of resources and a pension expense as of December 31, 2019 as follows:

PLAN A					
			December 31, 2019		
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2019	\$ -	\$ -	\$ -	\$ -	\$ -
2018	61,552,187	-	20,517,397	41,034,790	-
2017	49,421,345	-	24,710,673	24,710,672	-
2016	-	-	-	-	-
			Totals	<u>\$ 65,745,462</u>	<u>\$ -</u>

PLAN B					
			December 31, 2019		
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2019	\$ -	\$ -	\$ -	\$ -	\$ -
2018	3,088,114	-	1,029,371	2,058,743	-
2017	4,418,810	-	2,209,407	2,209,403	-
2016	-	-	-	-	-
			Totals	<u>\$ 4,268,146</u>	<u>\$ -</u>

Change in Proportion:

Changes in the employers' proportionate shares of the collective net pension liability and collective deferred outflows of resources and deferred inflows of resources since the prior measurement date were recognized in employers' pension expense (benefit) using a the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided pensions through the pension plan. The unamortized amounts arising from changes in proportion are presented in the Schedule of Pension Amounts as deferred outflows or deferred inflows as of December 31, 2019.

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
NOTES TO EMPLOYER PENSION SCHEDULES
DECEMBER 31, 2019

9. CONTRIBUTIONS – PROPORTIONATE SHARE:

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

10. RETIREMENT SYSTEM AUDIT REPORT:

The Parochial Employees' Retirement System of Louisiana issued a stand-alone audit report on its financial statements for the year ended December 31, 2019. Access to the audit report can be found on the System's website: www.persla.org or on the Office of Louisiana Legislative Auditor's official website: www.lla.state.la.us.

11. ESTIMATES:

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

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS
AND NON-EMPLOYER CONTRIBUTIONS (PLAN A)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
15th Judicial District Court	\$ 214,916	\$ 23,829
16th Judicial District Attorney	262,556	29,111
5th Judicial District Attorney	51,045	5,660
Acadia Parish Communications District	7,093	786
Acadia Parish Library	67,500	7,484
Acadia Parish Police Jury	306,580	33,992
Acadiana Crime Lab	188,879	20,942
Acadiana Works, Inc.	-	-
Allen Parish 33rd Judicial Indigent Defender Board	13,172	1,460
Allen Parish Ambulance Service	119,437	13,243
Allen Parish District Attorney	43,108	4,780
Allen Parish Library	39,771	4,410
Allen Parish Police Jury	119,929	13,297
Assumption Parish Police Jury	264,330	29,308
Avoyelles Parish 12th Judicial District Indigent Defender	17,427	1,932
Bayou Vermillion District	108,036	11,979
Beauregard Parish Communications District	19,709	2,185
Beauregard Parish District Attorney	16,716	1,853
Beauregard Parish Library	58,323	6,467
Beauregard Parish Police Jury	275,029	30,494
Bienville Parish Library	53,121	5,890
Bienville Parish Police Jury	187,742	20,816
Bossier Parish Communications District	107,174	11,883
Bossier Parish EMS	226,464	25,110
Bossier Parish Police Jury	1,243,078	137,828
Caddo Parish Commission	1,626,732	180,366
Caddo Parish Coroner	69,761	7,735
Caddo Parish District Attorney	359,182	39,825
Caddo/Bossier Port Commission	184,227	20,426
Calcasieu Parish Gravity Drainage District #4	82,762	9,176
Calcasieu Parish Gravity Drainage District #5	128,683	14,268
Calcasieu Parish Police Jury	4,526,014	501,829
Calcasieu Parish Waterworks District #7	32,744	3,631
Calcasieu Regional Airport	89,747	9,951
Calcasieu-Sulphur Parks & Recreation	194,116	21,523
Caldwell Parish District Attorney	6,981	774
Caldwell Parish Library	12,685	1,406
Caldwell Parish Police Jury	95,792	10,621
Cameron Parish Ambulance District #2	160,656	17,813
Cameron Parish District Attorney	5,594	620
Cameron Parish Police Jury	529,726	58,734
Catahoula E911 Communications District	3,592	398
Catahoula Parish Police Jury	64,187	7,117
City of Morgan City	36,460	4,043

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS
AND NON-EMPLOYER CONTRIBUTIONS (PLAN A)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
Claiborne Parish Police Jury	\$ 139,091	\$ 15,422
Concordia Parish 7th District Attorney	52,559	5,828
Concordia Parish Indigent Defender Board	15,332	1,700
Concordia Parish Library	34,170	3,789
Concordia Parish Police Jury	92,722	10,281
Concordia Parish Sewer District #1	3,510	389
Desoto Parish EMS	307,211	34,062
Desoto Parish School Board	2,279	253
Desoto Parish Waterworks	54,599	6,054
East Carroll Parish Police Jury	152,784	16,940
East Feliciana 20th Judicial District Indigent Defender Board	15,663	1,737
East Feliciana Communications District	34,345	3,808
East Feliciana Parish Police Jury	131,073	14,533
Evangeline Parish Communications District	16,295	1,807
Evangeline Parish District Attorney	43,007	4,768
Evangeline Parish Police Jury	278,568	30,887
Evangeline Parish Solid Waste	60,990	6,762
Franklin Parish Communications District	12,503	1,386
Franklin Parish Library	34,626	3,839
Franklin Parish Police Jury	164,500	18,239
Grant Parish Police Jury	151,059	16,749
Greater New Orleans Expressway	633,406	70,230
Iberia Medical Center	3,541,257	392,642
Iberia Parish 16th Judicial District Judge	135,447	15,018
Iberia Parish Government	743,798	82,470
Iberia Parish School Board	1,105	123
Iberville Parish District Attorney	63,998	7,096
Iberville Parish Parks & Recreation	37,672	4,177
Iberville Parish Police Jury	945,042	104,783
Iberville Parish School Board	1,105	123
Jackson Parish District Attorney	49,484	5,487
Jackson Parish Police Jury	235,936	26,160
Jackson Parish Recreation Department	22,921	2,541
Jackson Parish Sales Tax	9,641	1,069
Jefferson Davis District Attorney	53,977	5,985
Jefferson Davis Parish 31st Judicial Court	-	-
Jefferson Davis Parish Indigent Defender Board	7,180	796
Jefferson Davis Parish Landfill	20,188	2,238
Jefferson Davis Parish Library	38,934	4,317
Jefferson Davis Parish Mosquito Abatement	39,366	4,365
Jefferson Davis Parish Police Jury	133,257	14,775
Jefferson Davis Parish Tourist Commission	18,852	2,090
Jefferson Parish Government	14,997,801	1,662,905
Jefferson Parish 24th Indigent Defender Board	12,807	1,420
Jefferson Parish Finance Authority	7,560	838
Jefferson Parish Housing Authority	23,749	2,633
Jefferson Parish Retirement System	20,296	2,250

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS
AND NON-EMPLOYER CONTRIBUTIONS (PLAN A)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
Kolin Ruby Wise Water District (Rapides)	\$ 21,280	\$ 2,359
Lafayette 15th Judicial District Attorney	232,655	25,796
Lafayette Airport Commission	158,023	17,521
Lafayette Consolidated Government	3,831,928	424,871
Lafayette Convention & Visitors Commission	111,782	12,394
Lafayette Economic Development Authority	161,017	17,853
Lafourche Parish School Board	-	-
Lafourche Parish Water District #1	410,719	45,539
Lasalle Parish Police Jury	138,498	15,356
Lincoln Parish 3rd Judicial District Attorney	76,273	8,457
Lincoln Parish Police Jury	398,942	44,233
Livingston Parish Mosquito Abatement	-	-
Livingston Parish Recreation District #3	130,489	14,468
Madison Parish Police Jury	231,016	25,614
Monroe/West Monroe Visitors' Bureau	69,588	7,716
Morehouse Parish Library	17,024	1,888
Morehouse Parish Police Jury	113,548	12,590
Natchitoches 10th Judicial Court	16,713	1,853
Natchitoches Parish Police Jury	398,815	44,219
Natchitoches Parish District Attorney	21,342	2,366
Natchitoches Parish Tax Commission	32,818	3,639
Natchitoches Port Commission	22,005	2,440
North Louisiana Crime Lab	305,980	33,926
Ouachita Parish Police Jury	1,593,190	176,647
Plaquemines 25th Judicial District Public Defender	19,396	2,151
Plaquemines Medical Center	192,548	21,349
Plaquemines Parish District Attorney of the 25th District	5,326	590
Plaquemines Parish Government	1,963,422	217,697
Plaquemines Port, Harbor & Terminal District	263,765	29,245
Pointe Coupee Hospital	1,033,467	114,587
Pointe Coupee Parish Library	59,690	6,618
Pointe Coupee Parish Police Jury	241,665	26,795
Pointe Coupee Parish School Board	1,174	130
Police Jury Association (Ex Board)	696	77
Police Jury Association (Office)	51,437	5,703
Port of Iberia	29,584	3,280
Rapides Parish Indigent Defender Board	39,001	4,324
Rapides Parish Library	268,164	29,733
Rapides Parish Police Jury	1,008,685	111,840
Red River Parish Police Jury	152,222	16,878
Red River Parish School Board	1,243	138
Red River Waterway Commission	157,789	17,495
Richland Parish Communication District	9,331	1,035

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS
AND NON-EMPLOYER CONTRIBUTIONS (PLAN A)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
Richland Parish District Judge	\$ 17,154	\$ 1,902
Richland Parish Police Jury	237,546	26,338
Richland Parish Tax Commission	12,095	1,341
Sabine Parish District Attorney	45,786	5,077
Sabine Parish Library	25,015	2,774
Sabine Parish Police Jury	160,963	17,847
Sabine Parish School Board	829	92
South Toledo Bend Water District	25,441	2,821
St. Bernard Parish Government	1,378,556	152,850
St. Bernard Parish Library	20,250	2,245
St. Bernard Parish School Board	2,210	245
St. Charles Parish 29th Judicial District Attorney	197,740	21,925
St. Charles Parish Council	3,280,449	363,725
St. Charles Parish School Board	4,303	477
St. Helena Parish Police Jury	137,223	15,215
St. James Parish Government	956,793	106,086
St. James Parish School Board	1,243	138
St. John Parish Council	1,140,813	126,489
St. John the Baptist Parish 40th Judicial District Attorney	115,741	12,833
St. John the Baptist Parish Library	108,464	12,026
St. Landry Parish E911 Communications District	63,210	7,008
St. Landry Parish Government	396,259	43,936
St. Landry Parish Sheriff	1,450	161
St. Martin Parish Government	444,421	49,276
St. Martin Parish Library	73,069	8,102
St. Martin Parish School Board	1,105	123
St. Martin Parish Water & Sewer	19,113	2,119
St. Mary Parish Consolidated Gravity Drainage District #1	49,958	5,539
St. Mary Parish E911 Communications District	63,834	7,078
St. Mary Parish Government	700,158	77,631
St. Mary Parish Library	127,828	14,173
St. Mary Parish Sales & Use Tax Department	52,599	5,832
St. Mary Parish School Board	967	107
St. Mary Parish Sewer District #5	-	-
St. Mary Parish Sewer District #8	-	-
St. Mary Parish Water & Sewer Commission #3	45,201	5,012
St. Mary Parish Water District #4	-	-
St. Tammany Parish 22nd District Attorney	115,330	12,787
St. Tammany Parish Communications District	42,127	4,671
St. Tammany Parish Coroner	263,477	29,213

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS
AND NON-EMPLOYER CONTRIBUTIONS (PLAN A)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
St. Tammany Parish Fire District #1	\$ 3,684	\$ 408
St. Tammany Parish Fire District #4	12,367	1,371
St. Tammany Parish Government	2,792,634	309,638
St. Tammany Parish Library	450,575	49,958
St. Tammany Parish Mosquito Abatement District #2	204,278	22,650
St. Tammany Parish Recreation District #1	168,383	18,670
St. Tammany Parish Recreation District #11	12,774	1,416
Tangipahoa Parish 21st Judicial District Attorney	147,844	16,392
Tangipahoa Parish 21st Judicial District Indigent Defender	230,911	25,603
Tangipahoa Parish Consolidated Gravity Drainage District	90,376	10,021
Tangipahoa Parish Government	1,610,804	178,600
Tangipahoa Parish Library	120,766	13,390
Tangipahoa Parish Mosquito Abatement District #1	69,697	7,728
Tangipahoa Parish Sewer District #1	57,286	6,352
Tangipahoa Parish Sheriff	25,202	2,794
Tangipahoa Parish Tourist Commission	39,539	4,384
Tangipahoa Parish Water District	96,277	10,675
Teche-Vermilion Fresh Water District	94,897	10,522
Tensas Parish Police Jury	78,728	8,729
Terrebonne Indigent Defender Board	65,689	7,283
Union Parish 3rd Judicial Clerks' Fund	19,170	2,126
Union Parish Police Jury	331,700	36,778
Vermilion Parish 7th Ward Drainage District #2	17,127	1,899
Vermilion Parish Library	60,112	6,665
Vermilion Parish Police Jury	523,914	58,090
Vermilion Parish Tourist Commission	6,241	692
Vermilion Parish Waterworks District #1	56,502	6,265
Washington Parish Police Jury	418,103	46,358
Webster Parish Police Jury	376,581	41,754
West Baton Rouge Natural Gas & Water	198,413	21,999
West Baton Rouge Parish 18th Judicial Court	24,605	2,728
West Baton Rouge Parish Council	760,476	84,319
West Baton Rouge Parish Library	77,404	8,582
West Baton Rouge Parish School Board	1,105	123
West Calcasieu Cameron Hospital	3,312,435	367,271
West Carroll Parish Library	6,583	730
West Carroll Parish Police Jury	121,250	13,444
West Feliciana Parish Tourist Commission	2,490	276
West Ouachita Parish Sewer District #5	36,430	4,039
Winn Parish District Attorney	22,107	2,451
Winn Parish Police Jury	105,377	11,684
Winn Parish School Board	483	54
Workforce Investment Board	-	-
Total	\$ <u>72,984,730</u>	\$ <u>8,092,294</u>

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS
AND NON-EMPLOYER CONTRIBUTIONS (PLAN B)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
34th Judicial District Indigent Defender	\$ 7,049	\$ 1,180
Abbeville Harbor & Terminal District	13,476	2,256
Acadia Soil & Water District	7,080	1,185
Ascension Parish Government	1,727,325	289,113
Ascension Parish Library	189,558	31,728
Assumption Waterworks #1	77,044	12,895
Audubon Regional Library	8,893	1,488
Avoyelles Coroner's Office	3,392	568
Avoyelles District Attorney's Office	39,970	6,690
Avoyelles Parish Police Jury	91,663	15,342
Bayou Lafourche Fresh Water District	53,380	8,935
Berwick Bayou Vista Waterworks	15,436	2,584
Calcasieu Soil & Water District	6,952	1,164
Cameron Mosquito Abatement District #1	32,785	5,487
City Court of Denham Springs	16,871	2,824
City Court of Hammond	62,376	10,440
City of Bossier	21,811	3,651
Crescent Soil & Water District	2,808	470
Denham Springs Ward Two Marshall	16,556	2,771
Desoto 42nd District Attorney	21,534	3,604
Desoto Communications District	22,554	3,775
Desoto Parish Library	70,339	11,773
Desoto Parish Police Jury	419,126	70,152
Evangeline Soil & Water District	4,045	677
Gulf Coast Soil & Water District	5,983	1,001
Iberia Soil & Water District	2,824	473
Jefferson Davis Soil & Water District	6,905	1,156
Lafourche 17th Indigent Defender Board	33,605	5,625
Lafourche/Terrebonne Soil & Water District	4,289	718
Livingston Parish Council	509,624	85,299
Livingston Parish Library	147,854	24,747
Livingston Parish Sheriff	16,649	2,787
Louisiana School Board Association	17,487	2,927
Madison Parish Soil & Water District	3,186	533
North Caddo Medical Center	782,378	130,952
Northeast Soil & Water District	3,815	639

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS
AND NON-EMPLOYER CONTRIBUTIONS (PLAN B)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non-Employer Contributions
St. James Parish Hospital	\$ 713,650	\$ 119,448
St. Landry Soil & Water District	2,106	352
St. Mary Soil & Water District	2,452	410
St. Mary Water & Sewer District #4	45,650	7,641
St. Mary Waterworks District # 5	24,196	4,050
Tangipahoa Soil & Water	1,732	290
Terrebonne Parish 32nd Judicial District Attorney	9,879	1,653
Terrebonne Consolidated Government	2,222,302	371,959
Terrebonne Consolidated Waterworks	324,161	54,257
Terrebonne Recreation District #10	4,495	752
Terrebonne Sales & Use	24,184	4,048
Upper Delta Soil and Water District	1,695	284
Vermilion Soil & Water District	5,522	924
Vernon Parish 30th Judicial District Attorney	27,528	4,608
Vernon Parish Police Jury	257,846	43,157
West Carroll Soil & Water District	2,652	444
West Feliciana Police Jury	194,753	32,597
Total	\$ <u>8,331,425</u>	\$ <u>1,394,483</u>

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF NET PENSION LIABILITY
SENSITIVITY TO CHANGE IN DISCOUNT RATE (PLAN A)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019

Employer	Changes in Discount Rate	
	1% Decrease 5.50%	1% Increase 7.50%
15th Judicial District Court	\$ 1,498,216	\$ (1,229,998)
16th Judicial District Attorney	1,830,324	(1,502,650)
5th Judicial District Attorney	355,842	(292,137)
Acadia Parish Communications District	49,449	(40,597)
Acadia Parish Library	470,554	(386,313)
Acadia Parish Police Jury	2,137,220	(1,754,604)
Acadiana Crime Lab	1,316,706	(1,080,983)
Acadiana Works, Inc.	-	-
Allen Parish 33rd Judicial Indigent Defender Board	91,821	(75,383)
Allen Parish Ambulance Service	832,613	(683,555)
Allen Parish District Attorney	300,511	(246,712)
Allen Parish Library	277,249	(227,615)
Allen Parish Police Jury	836,043	(686,370)
Assumption Parish Police Jury	1,842,687	(1,512,800)
Avoyelles Parish 12th Judicial District Indigent Defender	121,484	(99,735)
Bayou Vermillion District	753,135	(618,305)
Beauregard Parish Communications District	137,393	(112,797)
Beauregard Parish District Attorney	116,533	(95,671)
Beauregard Parish Library	406,579	(333,791)
Beauregard Parish Police Jury	1,917,276	(1,574,035)
Bienville Parish Library	370,317	(304,021)
Bienville Parish Police Jury	1,308,784	(1,074,479)
Bossier Parish Communications District	747,132	(613,376)
Bossier Parish EMS	1,578,722	(1,296,091)
Bossier Parish Police Jury	8,665,714	(7,114,334)
Caddo Parish Commission	11,340,231	(9,310,045)
Caddo Parish Coroner	486,316	(399,253)
Caddo Parish District Attorney	2,503,920	(2,055,655)
Caddo/Bossier Port Commission	1,284,281	(1,054,362)
Calcasieu Parish Gravity Drainage District #4	576,952	(473,663)
Calcasieu Parish Gravity Drainage District #5	897,072	(736,473)
Calcasieu Parish Police Jury	31,551,630	(25,903,097)
Calcasieu Parish Waterworks District #7	228,263	(187,398)
Calcasieu Regional Airport	625,643	(513,637)
Calcasieu-Sulphur Parks & Recreation	1,353,217	(1,110,957)
Caldwell Parish District Attorney	48,666	(39,953)

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF NET PENSION LIABILITY
SENSITIVITY TO CHANGE IN DISCOUNT RATE (PLAN A)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019

Employer	Changes in Discount Rate	
	1% Decrease 5.50%	1% Increase 7.50%
Caldwell Parish Library	\$ 88,428	\$ (72,597)
Caldwell Parish Police Jury	667,781	(548,231)
Cameron Parish Ambulance District #2	1,119,962	(919,461)
Cameron Parish District Attorney	38,999	(32,017)
Cameron Parish Police Jury	3,692,813	(3,031,707)
Catahoula E911 Communications District	25,038	(20,555)
Catahoula Parish Police Jury	447,460	(367,353)
City of Morgan City	254,171	(208,668)
Claiborne Parish Police Jury	969,625	(796,038)
Concordia Parish 7th District Attorney	366,399	(300,805)
Concordia Parish Indigent Defender Board	106,881	(87,747)
Concordia Parish Library	238,205	(195,560)
Concordia Parish Police Jury	646,381	(530,663)
Concordia Parish Sewer District #1	24,468	(20,087)
Desoto Parish EMS	2,141,621	(1,758,217)
Desoto Parish School Board	15,889	(13,045)
Desoto Parish Waterworks	380,620	(312,480)
East Carroll Parish Police Jury	1,065,084	(874,407)
East Feliciana 20th Judicial District Indigent Defender Board	109,191	(89,643)
East Feliciana Communications District	239,426	(196,563)
East Feliciana Parish Police Jury	913,735	(750,153)
Evangeline Parish Communications District	113,592	(93,256)
Evangeline Parish District Attorney	299,809	(246,136)
Evangeline Parish Police Jury	1,941,947	(1,594,290)
Evangeline Parish Solid Waste	425,170	(349,054)
Franklin Parish Communications District	87,161	(71,557)
Franklin Parish Library	241,385	(198,171)
Franklin Parish Police Jury	1,146,755	(941,457)
Grant Parish Police Jury	1,053,056	(864,533)
Greater New Orleans Expressway	4,415,584	(3,625,083)
Iberia Medical Center	24,686,720	(20,267,178)
Iberia Parish 16th Judicial District Judge	944,221	(775,182)
Iberia Parish Government	5,185,143	(4,256,872)
Iberia Parish School Board	7,703	(6,324)
Iberville Parish District Attorney	446,142	(366,271)
Iberville Parish Parks & Recreation	262,617	(215,602)
Iberville Parish Police Jury	6,588,053	(5,408,626)
Iberville Parish School Board	7,703	(6,324)
Jackson Parish District Attorney	344,964	(283,207)
Jackson Parish Police Jury	1,644,753	(1,350,301)

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF NET PENSION LIABILITY
SENSITIVITY TO CHANGE IN DISCOUNT RATE (PLAN A)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019

Employer	Changes in Discount Rate	
	1% Decrease 5.50%	1% Increase 7.50%
Jackson Parish Recreation Department	\$ 159,785	\$ (131,180)
Jackson Parish Sales Tax	67,206	(55,174)
Jefferson Davis District Attorney	376,280	(308,917)
Jefferson Davis Parish 31st Judicial Court	-	-
Jefferson Davis Parish Indigent Defender Board	50,055	(41,094)
Jefferson Davis Parish Landfill	140,736	(115,541)
Jefferson Davis Parish Library	271,419	(222,828)
Jefferson Davis Parish Mosquito Abatement	274,426	(225,297)
Jefferson Davis Parish Police Jury	928,958	(762,651)
Jefferson Davis Parish Tourist Commission	131,420	(107,893)
Jefferson Parish Government	104,552,331	(85,834,845)
Jefferson Parish 24th Indigent Defender Board	89,282	(73,299)
Jefferson Parish Finance Authority	52,700	(43,266)
Jefferson Parish Housing Authority	165,560	(135,921)
Jefferson Parish Retirement System	141,489	(116,159)
Kolin Ruby Wise Water District (Rapides)	148,348	(121,790)
Lafayette 15th Judicial District Attorney	1,621,878	(1,331,521)
Lafayette Airport Commission	1,101,605	(904,390)
Lafayette Consolidated Government	26,713,039	(21,930,735)
Lafayette Convention & Visitors Commission	779,251	(639,746)
Lafayette Economic Development Authority	1,122,481	(921,529)
Lafourche Parish School Board	-	-
Lafourche Parish Water District #1	2,863,191	(2,350,608)
Lasalle Parish Police Jury	965,494	(792,646)
Lincoln Parish 3rd Judicial District Attorney	531,710	(436,521)
Lincoln Parish Police Jury	2,781,093	(2,283,208)
Livingston Parish Mosquito Abatement	-	-
Livingston Parish Recreation District #3	909,659	(746,807)
Madison Parish Police Jury	1,610,455	(1,322,144)
Monroe/West Monroe Visitors' Bureau	485,110	(398,263)
Morehouse Parish Library	118,675	(97,429)
Morehouse Parish Police Jury	791,564	(649,854)
Natchitoches 10th Judicial Court	116,508	(95,650)
Natchitoches Parish Police Jury	2,780,208	(2,282,481)
Natchitoches Parish District Attorney	148,780	(122,145)
Natchitoches Parish Tax Commission	228,782	(187,824)
Natchitoches Port Commission	153,400	(125,938)

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF NET PENSION LIABILITY
SENSITIVITY TO CHANGE IN DISCOUNT RATE (PLAN A)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019

Employer	Changes in Discount Rate	
	1% Decrease 5.50%	1% Increase 7.50%
North Louisiana Crime Lab	\$ 2,133,043	\$ (1,751,175)
Ouachita Parish Police Jury	11,106,407	(9,118,081)
Plaquemines 25th Judicial District Public Defender	135,211	(111,005)
Plaquemines Medical Center	1,342,283	(1,101,980)
Plaquemines Parish District Attorney of the 25th District	37,126	(30,480)
Plaquemines Parish Government	13,687,357	(11,236,977)
Plaquemines Port, Harbor & Terminal District	1,838,754	(1,509,571)
Pointe Coupee Hospital	7,204,481	(5,914,699)
Pointe Coupee Parish Library	416,108	(341,614)
Pointe Coupee Parish Police Jury	1,684,688	(1,383,086)
Pointe Coupee Parish School Board	8,186	(6,721)
Police Jury Association (Ex Board)	4,854	(3,985)
Police Jury Association (Office)	358,574	(294,381)
Port of Iberia	206,233	(169,312)
Rapides Parish Indigent Defender Board	271,882	(223,208)
Rapides Parish Library	1,869,419	(1,534,746)
Rapides Parish Police Jury	7,031,722	(5,772,867)
Red River Parish Police Jury	1,061,167	(871,191)
Red River Parish School Board	8,665	(7,113)
Red River Waterway Commission	1,099,972	(903,049)
Richland Parish Communication District	65,049	(53,403)
Richland Parish District Judge	119,581	(98,173)
Richland Parish Police Jury	1,655,972	(1,359,511)
Richland Parish Tax Commission	84,317	(69,222)
Sabine Parish District Attorney	319,179	(262,038)
Sabine Parish Library	174,382	(143,164)
Sabine Parish Police Jury	1,122,104	(921,219)
Sabine Parish School Board	5,780	(4,745)
South Toledo Bend Water District	177,354	(145,603)
St. Bernard Parish Government	9,610,154	(7,889,696)
St. Bernard Parish Library	141,169	(115,896)
St. Bernard Parish School Board	15,406	(12,648)
St. Charles Parish 29th Judicial District Attorney	1,378,483	(1,131,700)
St. Charles Parish Council	22,868,581	(18,774,532)

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF NET PENSION LIABILITY
SENSITIVITY TO CHANGE IN DISCOUNT RATE (PLAN A)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019

Employer	Changes in Discount Rate	
	1% Decrease 5.50%	1% Increase 7.50%
St. Charles Parish School Board	\$ 29,998	\$ (24,628)
St. Helena Parish Police Jury	956,605	(785,349)
St. James Parish Government	6,669,973	(5,475,880)
St. James Parish School Board	8,665	(7,113)
St. John Parish Council	7,952,804	(6,529,052)
St. John the Baptist Parish 40th Judicial District Attorney	806,848	(662,402)
St. John the Baptist Parish Library	756,122	(620,757)
St. Landry Parish E911 Communications District	440,647	(361,760)
St. Landry Parish Government	2,762,390	(2,267,853)
St. Landry Parish Sheriff	10,110	(8,300)
St. Martin Parish Government	3,098,135	(2,543,491)
St. Martin Parish Library	509,374	(418,184)
St. Martin Parish School Board	7,703	(6,324)
St. Martin Parish Water & Sewer	133,237	(109,384)
St. Mary Parish Consolidated Gravity Drainage District #1	348,266	(285,918)
St. Mary Parish E911 Communications District	444,997	(365,332)
St. Mary Parish Government	4,880,922	(4,007,115)
St. Mary Parish Library	891,109	(731,578)
St. Mary Parish Sales & Use Tax Department	366,674	(301,030)
St. Mary Parish School Board	6,741	(5,535)
St. Mary Parish Sewer District #5	-	-
St. Mary Parish Sewer District #8	-	-
St. Mary Parish Water & Sewer Commission #3	315,103	(258,692)
St. Mary Parish Water District #4	-	-
St. Tammany Parish 22nd District Attorney	803,984	(660,050)
St. Tammany Parish Communications District	293,673	(241,098)
St. Tammany Parish Coroner	1,836,744	(1,507,921)
St. Tammany Parish Fire District #1	25,684	(21,086)
St. Tammany Parish Fire District #4	86,214	(70,780)
St. Tammany Parish Government	19,467,936	(15,982,687)
St. Tammany Parish Library	3,141,036	(2,578,712)
St. Tammany Parish Mosquito Abatement District #2	1,424,055	(1,169,114)
St. Tammany Parish Recreation District #1	1,173,828	(963,683)
St. Tammany Parish Recreation District #11	89,048	(73,106)

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF NET PENSION LIABILITY
SENSITIVITY TO CHANGE IN DISCOUNT RATE (PLAN A)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019

Employer	Changes in Discount Rate	
	1% Decrease 5.50%	1% Increase 7.50%
Tangipahoa Parish 21st Judicial District Attorney	\$ 1,030,644	\$ (846,133)
Tangipahoa Parish 21st Judicial District Indigent Defender	1,609,718	(1,321,538)
Tangipahoa Parish Consolidated Gravity Drainage District	630,024	(517,234)
Tangipahoa Parish Government	11,229,193	(9,218,886)
Tangipahoa Parish Library	841,878	(691,161)
Tangipahoa Parish Mosquito Abatement District #1	485,868	(398,886)
Tangipahoa Parish Sewer District #1	399,354	(327,859)
Tangipahoa Parish Sheriff	175,685	(144,233)
Tangipahoa Parish Tourist Commission	275,637	(226,291)
Tangipahoa Parish Water District	671,164	(551,009)
Teche-Vermilion Fresh Water District	661,543	(543,110)
Tensas Parish Police Jury	548,826	(450,572)
Terrebonne Indigent Defender Board	457,931	(375,950)
Union Parish 3rd Judicial Clerks' Fund	133,639	(109,714)
Union Parish Police Jury	2,312,335	(1,898,369)
Vermilion Parish 7th Ward Drainage District #2	119,392	(98,018)
Vermilion Parish Library	419,054	(344,033)
Vermilion Parish Police Jury	3,652,293	(2,998,441)
Vermilion Parish Tourist Commission	43,507	(35,718)
Vermilion Parish Waterworks District #1	393,884	(323,369)
Washington Parish Police Jury	2,914,665	(2,392,867)
Webster Parish Police Jury	2,625,210	(2,155,232)
West Baton Rouge Natural Gas & Water	1,383,174	(1,135,551)
West Baton Rouge Parish 18th Judicial Court	171,528	(140,820)
West Baton Rouge Parish Council	5,301,411	(4,352,326)
West Baton Rouge Parish Library	539,596	(442,995)
West Baton Rouge Parish School Board	7,703	(6,324)
West Calcasieu Cameron Hospital	23,091,563	(18,957,595)
West Carroll Parish Library	45,893	(37,677)
West Carroll Parish Police Jury	845,257	(693,935)
West Feliciana Parish Tourist Commission	17,360	(14,252)
West Ouachita Parish Sewer District #5	253,957	(208,492)
Winn Parish District Attorney	154,112	(126,522)
Winn Parish Police Jury	734,600	(603,088)
Winn Parish School Board	3,368	(2,765)
Workforce Investment Board	-	-
	<u>\$ 508,789,262</u>	<u>\$ (417,703,230)</u>

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF NET PENSION LIABILITY
SENSITIVITY TO CHANGE IN DISCOUNT RATE (PLAN B)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019

Employer	Changes in Discount Rate	
	1% Decrease 5.50%	1% Increase 7.50%
34th Judicial District Indigent Defender	\$ 32,882	\$ (38,721)
Abbeville Harbor & Terminal District	62,863	(74,025)
Acadia Soil & Water District	33,027	(38,891)
Ascension Parish Government	8,057,655	(9,488,345)
Ascension Parish Library	884,253	(1,041,258)
Assumption Waterworks #1	359,396	(423,209)
Audubon Regional Library	41,483	(48,848)
Avoyelles Coroner's Office	15,821	(18,630)
Avoyelles District Attorney's Office	186,454	(219,560)
Avoyelles Parish Police Jury	427,591	(503,512)
Bayou Lafourche Fresh Water District	249,010	(293,223)
Berwick Bayou Vista Waterworks	72,005	(84,790)
Calcasieu Soil & Water District	32,430	(38,188)
Cameron Mosquito Abatement District #1	152,938	(180,093)
City Court of Denham Springs	78,698	(92,671)
City Court of Hammond	290,973	(342,637)
City of Bossier	101,744	(119,809)
Crescent Soil & Water District	13,097	(15,422)
Denham Springs Ward Two Marshall	77,229	(90,941)
Desoto 42nd District Attorney	100,452	(118,288)
Desoto Communications District	105,209	(123,890)
Desoto Parish Library	328,118	(386,378)
Desoto Parish Police Jury	1,955,147	(2,302,296)
Evangeline Soil & Water District	18,871	(22,222)
Gulf Coast Soil & Water District	27,910	(32,866)
Iberia Soil & Water District	13,172	(15,510)
Jefferson Davis Soil & Water District	32,211	(37,930)
Lafourche 17th Indigent Defender Board	156,762	(184,596)
Lafourche/Terrebonne Soil & Water District	20,009	(23,562)
Livingston Parish Council	2,377,303	(2,799,409)
Livingston Parish Library	689,711	(812,174)
Livingston Parish Sheriff	77,663	(91,452)
Louisiana School Board Association	81,576	(96,060)
Madison Parish Soil & Water District	14,860	(17,498)
North Caddo Medical Center	3,649,651	(4,297,670)

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF NET PENSION LIABILITY
SENSITIVITY TO CHANGE IN DISCOUNT RATE (PLAN B)
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2019

Employer	Changes in Discount Rate	
	1% Decrease 5.50%	1% Increase 7.50%
Northeast Soil & Water District	\$ 17,798	\$ (20,959)
St. James Parish Hospital	3,329,046	(3,920,141)
St. Landry Soil & Water District	9,823	(11,567)
St. Mary Soil & Water District	11,437	(13,467)
St. Mary Water & Sewer District #4	212,951	(250,762)
St. Mary Waterworks District # 5	112,868	(132,908)
Tangipahoa Soil & Water	8,078	(9,513)
Terrebonne Parish 32nd Judicial District Attorney	46,082	(54,264)
Terrebonne Consolidated Government	10,366,638	(12,207,305)
Terrebonne Consolidated Waterworks	1,512,150	(1,780,642)
Terrebonne Recreation District #10	20,970	(24,694)
Terrebonne Sales & Use	112,812	(132,842)
Upper Delta Soil and Water District	7,906	(9,310)
Vermilion Soil & Water District	25,760	(30,334)
Vernon Parish 30th Judicial District Attorney	128,413	(151,214)
Vernon Parish Police Jury	1,202,805	(1,416,371)
West Carroll Soil & Water District	12,369	(14,566)
West Feliciana Police Jury	908,488	(1,069,796)
	<u>\$ 38,864,568</u>	<u>\$ (45,765,229)</u>

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION (PLAN A)
DECEMBER 31, 2020 - DECEMBER 31, 2023

Employer	December 31, 2020	December 31, 2021	December 31, 2022	December 31, 2023	TOTAL
15th Judicial District Court	\$ (102,044)	\$ (130,853)	\$ 12,844	\$ (233,941)	\$ (453,994)
16th Judicial District Attorney	(135,227)	(170,880)	8,522	(285,803)	(583,388)
5th Judicial District Attorney	(24,110)	(31,600)	1,894	(55,565)	(109,381)
Acadia Parish Communications District	(3,295)	(4,252)	400	(7,720)	(14,867)
Acadia Parish Library	(31,492)	(39,396)	3,878	(73,472)	(140,482)
Acadia Parish Police Jury	(144,730)	(182,643)	25,552	(333,718)	(635,539)
Acadiana Crime Lab	(83,147)	(110,121)	13,803	(205,594)	(385,059)
Acadiana Works, Inc.	(13,655)	(5,810)	-	-	(19,465)
Allen Parish 33rd Judicial Indigent Defender Board	(4,666)	(6,858)	2,074	(14,335)	(23,785)
Allen Parish Ambulance Service	(54,042)	(69,042)	10,156	(130,005)	(242,933)
Allen Parish District Attorney	(19,808)	(25,570)	3,629	(46,918)	(88,667)
Allen Parish Library	(19,182)	(25,091)	(100)	(43,288)	(87,661)
Allen Parish Police Jury	(55,943)	(70,518)	10,684	(130,545)	(246,322)
Assumption Parish Police Jury	(121,927)	(156,910)	17,185	(287,724)	(549,376)
Avoyelles Parish 12th Judicial District Indigent Defender	(7,627)	(10,004)	1,634	(18,966)	(34,963)
Bayou Vermillion District	(15,382)	(30,534)	30,776	(117,600)	(132,740)
Beauregard Parish Communications District	(8,353)	(10,864)	1,910	(21,451)	(38,758)
Beauregard Parish District Attorney	(6,945)	(9,280)	1,855	(18,199)	(32,569)
Beauregard Parish Library	(28,833)	(36,697)	1,235	(63,484)	(127,779)
Beauregard Parish Police Jury	(139,544)	(176,824)	2,697	(299,372)	(613,043)
Bienville Parish Library	(21,028)	(28,362)	6,243	(57,821)	(100,968)
Bienville Parish Police Jury	(83,786)	(110,867)	12,927	(204,357)	(386,083)
Bossier Parish Communications District	(49,602)	(65,602)	4,445	(116,659)	(227,418)
Bossier Parish EMS	(104,831)	(135,347)	13,246	(246,513)	(473,445)
Bossier Parish Police Jury	(546,737)	(715,338)	103,480	(1,353,113)	(2,511,708)
Caddo Parish Commission	(767,401)	(988,018)	98,954	(1,770,732)	(3,427,197)
Caddo Parish Coroner	(33,705)	(43,276)	3,522	(75,934)	(149,393)
Caddo Parish District Attorney	(155,966)	(209,184)	29,549	(390,971)	(726,572)
Caddo/Bossier Port Commission	(81,618)	(106,057)	17,285	(200,530)	(370,920)
Calcasieu Parish Gravity Drainage District #4	(39,730)	(48,833)	5,763	(90,083)	(172,883)
Calcasieu Parish Gravity Drainage District #5	(61,618)	(79,843)	4,982	(140,073)	(276,552)
Calcasieu Parish Police Jury	(2,053,098)	(2,703,036)	286,836	(4,926,652)	(9,395,950)
Calcasieu Parish Waterworks District #7	(14,234)	(19,037)	2,421	(35,638)	(66,488)
Calcasieu Regional Airport	(40,233)	(53,929)	4,443	(97,691)	(187,410)
Calcasieu-Sulphur Parks & Recreation	(88,214)	(115,615)	10,803	(211,304)	(404,330)
Caldwell Parish District Attorney	(4,298)	(5,031)	323	(7,598)	(16,604)
Caldwell Parish Library	(6,014)	(7,902)	779	(13,804)	(26,941)
Caldwell Parish Police Jury	(45,217)	(58,270)	4,280	(104,274)	(203,481)
Cameron Parish Ambulance District #2	(67,274)	(91,501)	14,720	(174,872)	(318,927)
Cameron Parish District Attorney	(2,188)	(3,411)	260	(6,091)	(11,430)
Cameron Parish Police Jury	(249,382)	(320,197)	34,378	(576,612)	(1,111,813)
Catahoula E911 Communications District	(1,598)	(2,083)	310	(3,909)	(7,280)
Catahoula Parish Police Jury	(33,573)	(42,152)	861	(69,867)	(144,731)
City of Morgan City	(16,188)	(21,690)	2,178	(39,688)	(75,388)
Claiborne Parish Police Jury	(67,381)	(85,126)	8,218	(151,405)	(295,694)
Concordia Parish 7th District Attorney	(25,244)	(32,604)	2,405	(57,217)	(112,660)
Concordia Parish Indigent Defender Board	(7,070)	(9,312)	695	(16,692)	(32,379)
Concordia Parish Library	(16,346)	(21,057)	1,754	(37,197)	(72,846)
Concordia Parish Police Jury	(48,715)	(60,785)	1,181	(100,934)	(209,253)
Concordia Parish Sewer District #1	(1,823)	(2,192)	137	(3,823)	(7,701)
Desoto Parish EMS	(123,110)	(169,387)	28,825	(334,401)	(598,073)
Desoto Parish School Board	(1,096)	(1,413)	106	(2,482)	(4,885)

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION (PLAN A)
DECEMBER 31, 2020 - DECEMBER 31, 2023

Employer	December 31, 2020	December 31, 2021	December 31, 2022	December 31, 2023	TOTAL
Desoto Parish Waterworks	\$ (24,681)	\$ (30,297)	\$ 2,685	\$ (59,431)	(111,724)
East Carroll Parish Police Jury	(72,601)	(93,353)	6,347	(166,304)	(325,911)
East Feliciana 20th Judicial District Indigent Defender Board	(1,978)	(4,175)	4,848	(17,050)	(18,355)
East Feliciana Communications District	(12,427)	(19,847)	2,890	(37,382)	(66,766)
East Feliciana Parish Police Jury	(60,138)	(76,484)	8,258	(142,673)	(271,037)
Evangeline Parish Communications District	671	(1,614)	9,244	(17,740)	(9,439)
Evangeline Parish District Attorney	(19,669)	(25,271)	3,064	(46,811)	(88,687)
Evangeline Parish Police Jury	(125,616)	(165,025)	14,413	(303,228)	(579,456)
Evangeline Parish Solid Waste	(28,626)	(35,989)	4,616	(66,383)	(126,382)
Franklin Parish Communications District	(5,691)	(7,450)	816	(13,611)	(25,936)
Franklin Parish Library	(15,123)	(20,867)	1,781	(37,690)	(71,899)
Franklin Parish Police Jury	(68,274)	(91,641)	17,963	(179,057)	(321,009)
Grant Parish Police Jury	(72,733)	(93,077)	6,930	(164,432)	(323,312)
Greater New Orleans Expressway	(282,538)	(362,669)	57,941	(689,475)	(1,276,741)
Iberia Medical Center	(1,537,109)	(2,040,818)	272,168	(3,854,723)	(7,160,482)
Iberia Parish 16th Judicial District Judge	(65,149)	(83,591)	5,373	(147,433)	(290,800)
Iberia Parish Government	(375,076)	(468,710)	22,814	(809,636)	(1,630,608)
Iberia Parish School Board	(546)	(695)	38	(1,200)	(2,403)
Iberville Parish District Attorney	(27,367)	(34,489)	5,455	(69,661)	(126,062)
Iberville Parish Parks & Recreation	(24,165)	(27,713)	(3,273)	(41,006)	(96,157)
Iberville Parish Police Jury	(411,068)	(542,799)	78,588	(1,028,695)	(1,903,974)
Iberville Parish School Board	(537)	(689)	49	(1,206)	(2,383)
Jackson Parish District Attorney	(26,864)	(33,533)	(518)	(53,865)	(114,780)
Jackson Parish Police Jury	(101,133)	(135,412)	22,331	(256,820)	(471,034)
Jackson Parish Recreation Department	(11,598)	(14,147)	966	(24,948)	(49,727)
Jackson Parish Sales Tax	(4,262)	(5,954)	359	(10,498)	(20,355)
Jefferson Davis District Attorney	(25,063)	(32,479)	3,267	(58,756)	(113,031)
Jefferson Davis Parish 31st Judicial Court	-	-	-	-	-
Jefferson Davis Parish Indigent Defender Board	(2,517)	(3,695)	1,042	(7,810)	(12,980)
Jefferson Davis Parish Landfill	(10,418)	(13,280)	315	(21,979)	(45,362)
Jefferson Davis Parish Library	(23,344)	(28,767)	(4,158)	(42,385)	(98,654)
Jefferson Davis Parish Mosquito Abatement	(20,945)	(23,892)	2,300	(42,846)	(85,383)
Jefferson Davis Parish Police Jury	(67,153)	(84,486)	3,627	(145,052)	(293,064)
Jefferson Davis Parish Tourist Commission	(8,623)	(11,226)	1,242	(20,518)	(39,125)
Jefferson Parish Government	(6,951,158)	(9,247,049)	985,395	(16,325,484)	(31,538,296)
Jefferson Parish 24th Indigent Defender Board	(7,012)	(8,634)	96	(13,939)	(29,489)
Jefferson Parish Finance Authority	310	(750)	4,287	(8,227)	(4,380)
Jefferson Parish Housing Authority	(16,608)	(17,658)	(1,704)	(25,855)	(61,825)
Jefferson Parish Retirement System	(9,465)	(12,341)	987	(22,089)	(42,908)
Kolin Ruby Wise Water District (Rapides)	(15,251)	(18,247)	(3,318)	(23,164)	(59,980)
Lafayette 15th Judicial District Attorney	(86,899)	(125,629)	(7,612)	(253,249)	(473,389)
Lafayette Airport Commission	(67,986)	(91,065)	13,218	(172,011)	(317,844)
Lafayette Consolidated Government	(1,915,564)	(2,408,655)	167,546	(4,171,127)	(8,327,800)
Lafayette Convention & Visitors Commission	(48,472)	(63,443)	9,171	(121,679)	(224,423)
Lafayette Economic Development Authority	(70,570)	(91,238)	17,753	(175,270)	(319,325)
Lafourche Parish School Board	(581)	(575)	(577)	-	(1,733)
Lafourche Parish Water District #1	(181,235)	(235,480)	37,125	(447,072)	(826,662)
Lasalle Parish Police Jury	(57,018)	(74,327)	16,008	(150,751)	(266,088)
Lincoln Parish 3rd Judicial District Attorney	(34,217)	(45,480)	5,153	(83,021)	(157,565)
Lincoln Parish Police Jury	(189,828)	(245,419)	20,004	(434,255)	(849,498)
Livingston Parish Mosquito Abatement	-	-	-	-	-
Livingston Parish Recreation District #3	(52,539)	(71,067)	14,718	(142,040)	(250,928)
Madison Parish Police Jury	(99,188)	(130,134)	24,053	(251,467)	(456,736)
Monroe/West Monroe Visitors' Bureau	(31,688)	(42,422)	3,880	(75,749)	(145,979)
Morehouse Parish Library	(7,215)	(9,465)	1,813	(18,530)	(33,397)

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION (PLAN A)
DECEMBER 31, 2020 - DECEMBER 31, 2023

Employer	December 31, 2020	December 31, 2021	December 31, 2022	December 31, 2023	TOTAL
Morehouse Parish Police Jury	\$ (54,401)	\$ (68,177)	\$ 7,967	\$ (123,600)	\$ (238,211)
Natchitoches 10th Judicial Court	(7,215)	(9,653)	710	(18,190)	(34,348)
Natchitoches Parish Police Jury	(228,374)	(281,484)	(18,982)	(434,113)	(962,953)
Natchitoches Parish District Attorney	(9,282)	(12,398)	1,304	(23,230)	(43,606)
Natchitoches Parish Tax Commission	(15,879)	(20,395)	1,111	(35,723)	(70,886)
Natchitoches Port Commission	(10,149)	(13,590)	1,766	(23,957)	(45,930)
North Louisiana Crime Lab	(114,943)	(159,105)	38,028	(333,063)	(569,083)
Ouachita Parish Police Jury	(725,152)	(940,426)	116,138	(1,734,219)	(3,283,659)
Plaquemines 25th Judicial District Public Defender	(10,091)	(12,358)	(688)	(21,115)	(44,252)
Plaquemines Medical Center	(87,799)	(116,657)	11,342	(209,591)	(402,705)
Plaquemines Parish District Attorney of the 25th District	(2,650)	(3,269)	304	(5,800)	(11,415)
Plaquemines Parish Government	(984,865)	(1,206,980)	109,570	(2,137,227)	(4,219,502)
Plaquemines Port, Harbor & Terminal District	(115,613)	(152,476)	21,164	(287,110)	(534,035)
Pointe Coupee Hospital	(469,148)	(610,005)	68,889	(1,124,945)	(2,135,209)
Pointe Coupee Parish Library	(21,534)	(29,731)	9,982	(64,971)	(106,254)
Pointe Coupee Parish Police Jury	(95,302)	(122,198)	38,655	(263,058)	(441,903)
Pointe Coupee Parish School Board	(533)	(691)	91	(1,280)	(2,413)
Police Jury Association (Ex Board)	(264)	(459)	30	(760)	(1,453)
Police Jury Association (Office)	(28,992)	(34,768)	(2,867)	(55,988)	(122,615)
Port of Iberia	(13,348)	(17,417)	1,529	(32,201)	(61,437)
Rapides Parish Indigent Defender Board	(15,745)	(21,721)	3,664	(42,453)	(76,255)
Rapides Parish Library	(121,609)	(159,361)	16,213	(291,906)	(556,663)
Rapides Parish Police Jury	(449,058)	(593,651)	89,324	(1,097,972)	(2,051,357)
Red River Parish Police Jury	(81,741)	(101,283)	(198)	(165,700)	(348,922)
Red River Parish School Board	(531)	(699)	129	(1,352)	(2,453)
Red River Waterway Commission	(78,376)	(96,941)	9,617	(171,755)	(337,455)
Richland Parish Communication District	(4,356)	(5,650)	437	(10,157)	(19,726)
Richland Parish District Judge	(10,224)	(12,137)	(337)	(18,675)	(41,373)
Richland Parish Police Jury	(123,840)	(156,929)	(820)	(258,568)	(540,157)
Richland Parish Tax Commission	(6,925)	(8,636)	(468)	(13,165)	(29,194)
Sabine Parish District Attorney	(19,795)	(25,922)	4,005	(49,836)	(91,548)
Sabine Parish Library	(10,839)	(14,388)	2,085	(27,227)	(50,369)
Sabine Parish Police Jury	(83,482)	(107,152)	696	(175,214)	(365,152)
Sabine Parish School Board	(350)	(478)	147	(902)	(1,583)
South Toledo Bend Water District	(11,672)	(15,046)	2,171	(27,689)	(52,236)
St. Bernard Parish Government	(666,333)	(854,260)	56,484	(1,500,584)	(2,964,693)
St. Bernard Parish Library	(9,486)	(12,274)	1,146	(22,042)	(42,656)
St. Bernard Parish School Board	(1,079)	(1,419)	102	(2,406)	(4,802)
St. Charles Parish 29th Judicial District Attorney	(94,166)	(118,445)	13,341	(215,242)	(414,512)
St. Charles Parish Council	(1,452,046)	(1,927,646)	234,002	(3,570,830)	(6,716,520)
St. Charles Parish School Board	(406)	(1,004)	1,864	(4,681)	(4,227)
St. Helena Parish Police Jury	(68,935)	(83,050)	4,694	(149,372)	(296,663)
St. James Parish Government	(444,058)	(574,549)	57,935	(1,041,486)	(2,002,158)
St. James Parish School Board	(605)	(771)	57	(1,352)	(2,671)
St. John Parish Council	(574,636)	(726,926)	40,425	(1,241,800)	(2,502,937)
St. John the Baptist Parish 40th Judicial District Attorney	(52,522)	(71,374)	3,957	(125,984)	(245,923)
St. John the Baptist Parish Library	(56,620)	(71,230)	1,709	(118,067)	(244,208)

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION (PLAN A)
DECEMBER 31, 2020 - DECEMBER 31, 2023

Employer	December 31, 2020	December 31, 2021	December 31, 2022	December 31, 2023	TOTAL
St. Landry Parish E911 Communications District	\$ (27,194)	\$ (34,895)	\$ 6,297	\$ (68,805)	\$ (124,597)
St. Landry Parish Government	(204,667)	(254,464)	8,325	(431,332)	(882,138)
St. Landry Parish Sheriff	(705)	(900)	66	(1,576)	(3,115)
St. Martin Parish Government	(197,695)	(260,759)	32,532	(483,757)	(909,679)
St. Martin Parish Library	(34,452)	(45,129)	2,946	(79,539)	(156,174)
St. Martin Parish School Board	(535)	(686)	52	(1,206)	(2,375)
St. Martin Parish Water & Sewer	(6,972)	(9,738)	1,983	(20,806)	(35,533)
St. Mary Parish Consolidated Gravity Drainage District #1	(20,435)	(27,418)	5,616	(54,378)	(96,615)
St. Mary Parish E911 Communications District	(24,803)	(33,970)	5,818	(69,479)	(122,434)
St. Mary Parish Government	(334,945)	(424,794)	38,492	(762,137)	(1,483,384)
St. Mary Parish Library	(58,451)	(76,020)	8,979	(139,142)	(264,634)
St. Mary Parish Sales & Use Tax Department	(25,164)	(32,365)	2,439	(57,259)	(112,349)
St. Mary Parish School Board	(450)	(613)	45	(1,052)	(2,070)
St. Mary Parish Sewer District #5	(3,436)	(2,647)	-	-	(6,083)
St. Mary Parish Sewer District #8	(1,894)	(1,680)	-	-	(3,574)
St. Mary Parish Water & Sewer Commission #3	(13,585)	(21,566)	4,697	(49,207)	(79,661)
St. Mary Water District #4	(49)	(302)	-	-	(351)
St. Tammany Parish 22nd District Attorney	(54,855)	(70,775)	4,370	(125,541)	(246,801)
St. Tammany Parish Communications District	(16,712)	(22,074)	6,182	(45,853)	(78,457)
St. Tammany Parish Coroner	(117,687)	(153,088)	17,043	(286,802)	(540,534)
St. Tammany Parish Fire District #1	(1,814)	(2,193)	212	(4,014)	(7,809)
St. Tammany Parish Fire District #4	(5,703)	(7,406)	808	(13,458)	(25,759)
St. Tammany Parish Government	(1,393,522)	(1,794,805)	103,125	(3,039,839)	(6,125,041)
St. Tammany Parish Library	(217,232)	(281,350)	20,263	(490,462)	(968,781)
St. Tammany Parish Mosquito Abatement District #2	(89,175)	(118,798)	17,427	(222,359)	(412,905)
St. Tammany Parish Recreation District #1	(80,670)	(102,839)	8,724	(183,287)	(358,072)
St. Tammany Parish Recreation District #11	(5,696)	(7,678)	663	(13,903)	(26,614)
Tangipahoa Parish 21st Judicial District Attorney	(67,389)	(97,367)	9,856	(160,931)	(315,831)
Tangipahoa Parish 21st Judicial District Indigent Defender	(100,272)	(123,150)	20,764	(251,350)	(454,008)
Tangipahoa Parish Consolidated Gravity Drainage District	(41,199)	(53,022)	8,148	(98,377)	(184,450)
Tangipahoa Parish Government	(680,674)	(923,660)	127,448	(1,753,391)	(3,230,277)
Tangipahoa Parish Library	(54,435)	(70,719)	9,255	(131,453)	(247,352)
Tangipahoa Parish Mosquito Abatement District #1	(31,190)	(40,744)	5,058	(75,866)	(142,742)
Tangipahoa Parish Sewer District #1	(24,157)	(33,343)	2,498	(62,359)	(117,361)
Tangipahoa Parish Sheriff	(11,655)	(15,276)	1,379	(27,432)	(52,984)
Tangipahoa Parish Tourist Commission	(18,069)	(23,422)	2,620	(43,033)	(81,904)
Tangipahoa Parish Water District	(44,253)	(58,016)	4,625	(104,799)	(202,443)
Teche-Vermilion Fresh Water District	(41,026)	(54,789)	7,900	(103,295)	(191,210)
Tensas Parish Police Jury	(43,873)	(53,034)	17	(85,696)	(182,586)
Terrebonne Indigent Defender Board	(31,153)	(40,890)	1,651	(71,502)	(141,894)
Union Parish 3rd Judicial Clerks' Fund	(6,213)	(8,867)	3,947	(20,865)	(31,998)
Union Parish Police Jury	(157,967)	(206,733)	13,411	(361,066)	(712,355)
Vermilion Parish 7th Ward Drainage District #2	(8,157)	(9,998)	888	(18,638)	(35,905)
Vermilion Parish Library	(30,189)	(38,005)	1,683	(65,435)	(131,946)
Vermilion Parish Police Jury	(244,244)	(310,030)	48,617	(570,291)	(1,075,948)
Vermilion Parish Tourist Commission	(2,630)	(3,381)	467	(6,793)	(12,337)
Vermilion Parish Waterworks District #1	(25,623)	(35,626)	3,619	(61,507)	(119,137)
Washington Parish Police Jury	(185,297)	(243,086)	31,875	(455,108)	(851,616)
Webster Parish Police Jury	(180,982)	(232,645)	16,367	(409,912)	(807,172)
West Baton Rouge Natural Gas & Water	(89,543)	(116,731)	15,675	(215,977)	(406,576)

(Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION (PLAN A)
DECEMBER 31, 2020 - DECEMBER 31, 2023

Employer	December 31, 2020	December 31, 2021	December 31, 2022	December 31, 2023	TOTAL
West Baton Rouge Parish 18th Judicial Court	\$ (14,031)	\$ (19,468)	\$ (581)	\$ (26,783)	\$ (60,863)
West Baton Rouge Parish Council	(337,341)	(443,291)	62,486	(827,791)	(1,545,937)
West Baton Rouge Parish Library	(36,167)	(45,896)	4,325	(84,262)	(162,000)
West Baton Rouge Parish School Board	(536)	(685)	52	(1,205)	(2,374)
West Calcasieu Cameron Hospital	(1,573,091)	(2,026,047)	161,327	(3,605,645)	(7,043,456)
West Carroll Parish Library	(3,750)	(4,483)	291	(7,168)	(15,110)
West Carroll Parish Police Jury	(61,518)	(78,814)	2,086	(131,988)	(270,234)
West Feliciana Parish Tourist Commission	(2,047)	(2,414)	(748)	(2,717)	(7,926)
West Ouachita Parish Sewer District #5	(19,613)	(25,062)	1,793	(39,658)	(82,540)
Winn Parish District Attorney	(12,202)	(14,678)	(68)	(24,062)	(51,010)
Winn Parish Police Jury	(48,602)	(62,609)	7,567	(114,700)	(218,344)
Winn Parish School Board	(244)	(299)	23	(528)	(1,048)
Workforce Investment Board	(2,215)	-	-	-	(2,215)
	<u>\$ (33,857,829)</u>	<u>\$ (44,093,827)</u>	<u>\$ 4,540,563</u>	<u>\$ (79,445,254)</u>	<u>\$ (152,856,347)</u>

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION (PLAN B)
DECEMBER 31, 2020 - DECEMBER 31, 2023

Employer	December 31, 2020	December 31, 2021	December 31, 2022	December 31, 2023	TOTAL
34th Judicial District Indigent Defender	\$ (3,440)	\$ (3,627)	\$ 991	\$ (5,829)	\$ (11,905)
Abbeville Harbor & Terminal District	(6,521)	(6,890)	1,917	(11,142)	(22,636)
Acadia Soil & Water District	(3,198)	(3,380)	1,317	(5,853)	(11,114)
Ascension Parish Government	(799,257)	(851,802)	275,032	(1,428,168)	(2,804,195)
Ascension Parish Library	(92,763)	(97,514)	26,248	(156,729)	(320,758)
Assumption Waterworks #1	(36,428)	(38,537)	11,880	(63,702)	(126,787)
Audubon Regional Library	(4,861)	(4,898)	1,108	(7,349)	(16,000)
Avoyelles Coroner's Office	(1,742)	(1,832)	390	(2,807)	(5,991)
Avoyelles District Attorney's Office	(19,152)	(20,195)	5,993	(33,044)	(66,398)
Avoyelles Parish Police Jury	(45,251)	(47,834)	12,159	(75,789)	(156,715)
Bayou Lafourche Fresh Water District	(25,070)	(26,878)	7,849	(44,139)	(88,238)
Berwick Bayou Vista Waterworks	(7,418)	(7,994)	2,282	(12,758)	(25,888)
Calcasieu Soil & Water District	(3,020)	(3,233)	1,254	(5,745)	(10,744)
Cameron Mosquito Abatement District #1	(15,755)	(16,638)	4,734	(27,107)	(54,766)
City Court of Denham Springs	(8,183)	(8,574)	2,752	(13,947)	(27,952)
City Court of Hammond	(30,206)	(31,794)	8,939	(51,571)	(104,632)
City of Bossier	(11,010)	(11,539)	2,453	(18,029)	(38,125)
Crescent Soil & Water District	(1,351)	(1,428)	394	(2,323)	(4,708)
Denham Springs Ward Two Marshall	(8,245)	(8,470)	2,076	(13,691)	(28,330)
Desoto 42nd District Attorney	(10,068)	(10,842)	3,191	(17,804)	(35,523)
Desoto Communications District	(14,503)	(15,045)	(752)	(18,648)	(48,948)
Desoto Parish Library	(33,267)	(34,674)	11,220	(58,159)	(114,880)
Desoto Parish Police Jury	(191,475)	(204,862)	69,388	(346,538)	(673,487)
Evangeline Soil & Water District	(1,941)	(2,058)	589	(3,345)	(6,755)
Gulf Coast Soil & Water District	(3,154)	(3,351)	574	(4,949)	(10,880)
Iberia Soil & Water District	(1,359)	(1,435)	417	(2,330)	(4,707)
Jefferson Davis Soil & Water District	(3,464)	(3,682)	841	(5,710)	(12,015)
Lafourche 17th Indigent Defender Board	(16,361)	(17,052)	4,813	(27,786)	(56,386)
Lafourche/Terrebonne Soil & Water District	(2,076)	(2,165)	603	(3,547)	(7,185)
Livingston Parish Council	(238,548)	(252,920)	79,527	(421,362)	(833,303)
Livingston Parish Library	(68,646)	(71,577)	24,908	(122,247)	(237,562)
Livingston Parish Sheriff	(8,081)	(8,444)	2,432	(13,769)	(27,862)
Louisiana School Board Association	(10,909)	(11,380)	235	(14,456)	(36,510)
Madison Parish Soil & Water District	(1,338)	(1,380)	675	(2,635)	(4,678)
North Caddo Medical Center	(354,777)	(376,950)	137,876	(646,885)	(1,240,736)
Northeast Soil & Water District	(1,850)	(1,958)	536	(3,154)	(6,426)
St. James Parish Hospital	(341,118)	(361,614)	103,631	(590,052)	(1,189,153)
St. Landry Soil & Water District	(1,024)	(1,084)	296	(1,738)	(3,550)
St. Mary Soil & Water District	(1,145)	(1,224)	379	(2,028)	(4,018)
St. Mary Water & Sewer District #4	(23,006)	(23,985)	5,553	(37,745)	(79,183)
St. Mary Waterworks District # 5	(12,120)	(12,860)	3,003	(20,003)	(41,980)
Tangipahoa Soil & Water	(873)	(929)	213	(1,431)	(3,020)
Terrebonne Parish 32nd Judicial District Attorney	(4,037)	(4,311)	1,793	(8,168)	(14,723)
Terrebonne Consolidated Government	(1,063,981)	(1,121,662)	333,077	(1,837,412)	(3,689,978)
Terrebonne Consolidated Waterworks	(153,141)	(163,455)	48,200	(268,020)	(536,416)
Terrebonne Recreation District #10	(2,132)	(2,326)	661	(3,716)	(7,513)
Terrebonne Sales & Use	(12,058)	(12,387)	3,375	(19,997)	(41,067)
Upper Delta Soil and Water District	(596)	(644)	426	(1,403)	(2,217)
Vermilion Soil & Water District	(2,911)	(3,128)	426	(4,562)	(10,175)
Vernon Parish 30th Judicial District Attorney	(12,100)	(13,110)	4,928	(22,761)	(43,043)
Vernon Parish Police Jury	(127,570)	(133,197)	36,038	(213,193)	(437,922)
West Carroll Soil & Water District	(1,302)	(1,313)	418	(2,195)	(4,392)
West Feliciana Police Jury	(91,244)	(96,402)	30,855	(161,023)	(317,814)
	<u>\$ (3,935,046)</u>	<u>\$ (4,166,463)</u>	<u>\$ 1,280,113</u>	<u>\$ (6,888,493)</u>	<u>\$ (13,709,889)</u>



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

August 25, 2020

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the employer pension schedules of the Parochial Employees' Retirement System of Louisiana, as of December 31, 2019, and the related notes to the schedules and have issued our report thereon dated August 25, 2020.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Duplantier, Chapman, Hogan and Parker, LLP

New Orleans, Louisiana

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA
SUMMARY SCHEDULE OF FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2019

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, 2019 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