

EMPLOYER PENSION REPORT
DISTRICT ATTORNEYS' RETIREMENT SYSTEM
JUNE 30, 2023

DISTRICT ATTORNEYS' RETIREMENT SYSTEM

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INDEPENDENT AUDITOR'S REPORT

February 19, 2024

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Report on the Audit of the Employer Pension Schedules

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Opinions

We have audited the accompanying schedule of employer allocations of the District Attorneys' Retirement System (the System) as of and for the year ended June 30, 2023, and the related notes to the schedule. We have also audited the total 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 schedule of pension amounts by employer of the District Attorneys' Retirement System as of and for the year ended June 30, 2023, and the related notes to the schedules.

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In our opinion, the employer pension 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 total of all participating entities of the District Attorneys' Retirement System, as of and for the year ended June 30, 2023, in accordance with accounting principles generally accepted in the United States of America..

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Employer Pension Schedules section of our report. We are required to be independent of the District Attorneys' Retirement System, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our audit opinions.

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Emphasis of Matters

As disclosed in Note 6 to the employer pension schedules, the total pension liability for the District Attorneys' Retirement System was \$606,116,554 as of June 30, 2023. The actuarial valuations were based on various assumptions made by the System's actuary. Because actual experience may differ from the assumptions used in the actuarial valuation, there is a risk that the total pension liability at June 30, 2023, could be under or overstated. Our opinions are not modified with respect to this matter.

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

Responsibilities of Management for the Employer Pension Schedules

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

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

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

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

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the employer pension schedules of the District Attorneys’ Retirement System. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the employer pension schedules. Such 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 employer pension schedules as a whole.

Other Information

Financial Statement Audit

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the District Attorneys’ Retirement System as of and for the year ended June 30, 2023, and our report thereon, dated December 8, 2023, expressed an unmodified opinion on those financial statements.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 19, 2024, on our consideration of the District Attorneys' Retirement System'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 District Attorneys' Retirement System's internal control over financial reporting and compliance.

Restriction on Use

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

Duplantier, Chapman, Hogan and Parker, LLP

New Orleans, Louisiana

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
JUNE 30, 2023

Employer	Employer Contributions	Employer Allocation Percentage
2nd Judicial District DA	\$ 22,121	0.349597 %
2nd Judicial District IV-D	4,161	0.065760
3rd Judicial District DA	38,205	0.603786
4th Judicial District DA	31,164	0.492511
5th Judicial District DA	27,610	0.436344
6th Judicial District DA	28,671	0.453112
6th Judicial District IV-D	7,357	0.116269
7th Judicial District DA	10,802	0.170713
11th Judicial District DA	23,824	0.376511
13th Judicial District DA	24,441	0.386262
15th Judicial District DA	144,964	2.290989
16th Judicial District DA	71,847	1.135459
18th Judicial District DA	61,952	0.979080
18th Judicial District IV-D	8,786	0.138853
19th Judicial District DA	215,738	3.409490
20th Judicial District DA	10,488	0.165751
20th Judicial District PTI Fund	299	0.004725
20th Judicial District IV-D	7,884	0.124598
21st Judicial District DA	26,155	0.413350
21st Judicial District IV-D	5,745	0.090793
21st Judicial District PTI Fund	10,253	0.162037
22nd Judicial District DA	277,797	4.390261
23rd Judicial District DA	94,123	1.487506
25th Judicial District DA	10,506	0.166035
27th Judicial District DA	32,037	0.506308
29th Judicial District DA	70,286	1.110789
31st Judicial District DA	17,908	0.283015
32nd Judicial District DA	36,439	0.575876
33rd Judicial District DA	16,638	0.262944
34th Judicial District DA	11,655	0.184194
37th Judicial District DA	10,241	0.161847
39th Judicial District DA	4,180	0.066060
40th Judicial District DA	58,737	0.928271
Allen Parish Police Jury	1,492	0.023579
Ascension Parish Council	7,318	0.115653
Assumption Parish Police Jury	3,741	0.059122
Avoyelles Parish DA	27,504	0.434669
Beauregard Parish DA	20,261	0.320202
Beauregard Parish IV-D	1,902	0.030059

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
JUNE 30, 2023

Employer	Employer Contributions	Employer Allocation Percentage
Bienville Parish Police Jury	\$ 609	0.009625 %
Bossier Parish Police Jury	59,377	0.938385
Caddo Parish DA	166,309	2.628322
Calcasieu Parish Police Jury	131,786	2.082726
Caldwell Parish Police Jury	4,085	0.064559
Cameron Parish Police Jury	12,540	0.198180
Catahoula Parish Police Jury	1,596	0.025223
Claiborne Parish Police Jury	741	0.011711
Concordia Parish DA	6,093	0.096293
Concordia Parish Police Jury	2,384	0.037676
DeSoto Parish DA	23,012	0.363678
DeSoto Parish Police Jury	6,425	0.101540
East Baton Rouge Parish IV-D	39,157	0.618831
East Carroll Parish Treasurer	785	0.012406
East Feliciana Parish Police Jury	2,190	0.034610
Grant Parish Police Jury	15,611	0.246714
Iberia Parish Government	6,613	0.104511
Iberville Parish School Board	54	0.000853
Jackson Parish Police Jury	1,302	0.020577
Jefferson Davis Police IV-D	3,691	0.058332
Jefferson Davis Parish Police Jury	949	0.014998
Jefferson Parish DA	370,811	5.860241
Lafayette Parish Government	18,595	0.293873
Lafayette Parish IV-D	1,121	0.017716
Lafourche Parish DA	14,484	0.228903
Lafourche Parish Government	38,916	0.615023
LaSalle Parish DA	10,757	0.170002
LaSalle Parish Police Jury	1,241	0.019613
Livingston Parish Council	9,696	0.153234
Louisiana District Attorneys Association	114,483	1.809272
Madison Parish Police Jury	1,274	0.020134
Morehouse Parish Police Jury	10,376	0.163981
Natchitoches Parish DA	19,663	0.310751
Natchitoches Parish Government	7,882	0.124566
Orleans Parish DA	144,764	2.287828
Orleans Parish IV-D	27,731	0.438257
Ouachita Parish Police Jury	107,961	1.706199
Plaquemines Parish Government	24,258	0.383370
Pointe Coupee Police Jury	738	0.011663

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DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
JUNE 30, 2023

Employer	Employer Contributions	Employer Allocation Percentage
Rapides Parish IV-D	\$ 7,980	0.126115 %
Rapides Parish Police Jury	89,197	1.409656
Red River Parish Police Jury	8,835	0.139627
Sabine Parish Police Jury	2,164	0.034200
St. Charles IV-D	10,108	0.159745
St. Bernard Parish Government	63,077	0.996859
St. Helena Police Jury	1,294	0.020450
St. James Parish Government	11,381	0.179864
St. John the Baptist Parish Government	3,396	0.053670
St. Landry Parish Government	9,025	0.142630
St. Martin Parish Government	5,162	0.081579
St. Mary Parish Government	6,655	0.105175
State of Louisiana	3,046,662	48.148981
Tangipahoa Parish Council	34,173	0.540065
Tensas Parish Police Jury	796	0.012580
Terrebonne Parish Government	28,053	0.443345
Vermilion Parish Police Jury	7,600	0.120109
Vernon Parish DA	28,727	0.453997
Vernon Parish Police Jury	11,694	0.184810
Washington Parish Government	7,875	0.124455
Webster Parish Police Jury	12,704	0.200772
West Baton Rouge Parish Council	17,698	0.279696
West Baton Rouge Parish School Board	19	0.000300
West Feliciana Parish Government	1,876	0.029648
Winn Parish DA	15,066	0.238101
Winn Parish Police Jury	1,064	0.016815
Total	<u>\$ 6,327,573</u>	<u>100.000000 %</u>

See accompanying notes.

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
2nd Judicial District DA	\$ 299,797	\$ 18,653	\$ 34,512	\$ 45,920	\$ 3,038	102,123	\$ 9,903	\$ -	\$ -	\$ 4,176	\$ 14,079	\$ 102,868	\$ (904)	\$ 101,964
2nd Judicial District IV-D	56,393	3,509	6,492	8,638	1,239	19,878	1,863	-	-	8,288	10,151	19,350	158	19,508
3rd Judicial District DA	517,777	32,216	59,605	79,309	14,291	185,421	17,103	-	-	5,636	22,739	177,663	4,726	182,389
4th Judicial District DA	422,353	26,279	48,620	64,692	813	140,404	13,951	-	-	60,333	74,284	144,920	(29,988)	114,932
5th Judicial District DA	374,187	23,282	43,075	57,315	14,004	137,676	12,360	-	-	2,496	14,856	128,393	4,609	133,002
6th Judicial District DA	388,567	24,176	44,731	59,517	2,799	131,223	12,835	-	-	14,965	27,800	133,327	(2,508)	130,819
6th Judicial District IV-D	99,707	6,204	11,478	15,272	951	33,905	3,293	-	-	18,629	21,922	34,212	(4,270)	29,942
7th Judicial District DA	146,395	9,109	16,853	22,424	19,207	67,593	4,836	-	-	6,446	11,282	50,232	3,018	53,250
11th Judicial District DA	322,877	20,089	37,169	49,456	10,871	117,585	10,665	-	-	2,305	12,970	110,787	4,972	115,759
13th Judicial District DA	331,239	20,610	38,131	50,736	7,980	117,457	10,941	-	-	438	11,379	113,657	5,229	118,886
15th Judicial District DA	1,964,640	122,239	226,164	300,926	51,391	700,720	64,895	-	-	40,655	105,550	674,118	50,008	724,126
16th Judicial District DA	973,714	60,584	112,091	149,145	6,712	328,532	32,163	-	-	42,282	74,445	334,106	(9,701)	324,405
18th Judicial District DA	839,611	52,240	96,654	128,604	20,314	297,812	27,734	-	-	170,785	198,519	288,092	(32,846)	255,246
18th Judicial District IV-D	119,074	7,409	13,707	18,239	530	39,885	3,933	-	-	9,101	13,034	40,857	85	40,942
19th Judicial District DA	2,923,811	181,918	336,581	447,844	46,874	1,013,217	96,578	-	-	41,631	138,209	1,003,234	(3,894)	999,340
20th Judicial District DA	142,140	8,844	16,363	21,772	4,878	51,857	4,695	-	-	968	5,663	48,772	1,667	50,439
20th Judicial District PTI Fund	4,052	252	466	621	435	1,774	134	-	-	6,711	6,845	1,390	(2,493)	(1,103)
20th Judicial District IV-D	106,849	6,648	12,300	16,366	222	35,536	3,529	-	-	4,262	7,791	36,663	(827)	35,836
21st Incentive Fund	-	-	-	-	1,877	1,877	-	-	-	3,706	3,706	-	(301)	(301)
21st Judicial District DA	354,469	22,055	40,805	54,294	10,091	127,245	11,709	-	-	2,580	14,289	121,627	2,293	123,920
21st Judicial District IV-D	77,860	4,844	8,963	11,926	502	26,235	2,572	-	-	11,160	13,732	26,716	(2,979)	23,737
21st Judicial District PTI Fund	138,955	8,646	15,996	21,284	11,748	57,674	4,590	-	-	24,159	28,749	47,679	(1,585)	46,094
22nd Judicial District DA	3,764,872	234,249	433,401	576,670	588,723	1,833,043	124,360	-	-	2,577	126,937	1,291,823	186,794	1,478,617
23rd Judicial District DA	1,275,612	79,368	146,845	195,387	31,229	452,829	42,136	-	-	3,236	45,372	437,695	20,196	457,891
25th Judicial District DA	142,383	8,859	16,391	21,809	6,360	53,419	4,703	-	-	4,555	9,258	48,855	658	49,513
27th Judicial District DA	434,185	27,015	49,982	66,505	20,484	163,986	14,342	-	-	24,589	38,931	148,980	(6,868)	142,112
27th Judicial District IV-D	-	-	-	-	116	116	-	-	-	8,595	8,595	-	(4,081)	(4,081)
29th Judicial District DA	952,558	59,268	109,656	145,905	25,931	340,760	31,465	-	-	46,800	78,265	326,847	(1,485)	325,362
31st Judicial District DA	242,700	15,101	27,939	37,175	8,946	89,161	8,017	-	-	31,303	39,320	83,276	(8,608)	74,668
31st Judicial District IV-D	-	-	-	-	-	-	-	-	-	-	-	-	(763)	(763)
32nd Judicial District DA	493,843	30,727	56,850	75,643	2,870	166,090	16,312	-	-	27,269	43,581	169,450	(5,642)	163,808
33rd Judicial District DA	225,488	14,030	25,958	34,538	15,097	89,623	7,448	-	-	49,120	56,568	77,371	(12,139)	65,232
34th Judicial District DA	157,956	9,828	18,183	24,194	10,766	62,971	5,218	-	-	2,072	7,290	54,199	4,843	59,042
37th Judicial District DA	138,792	8,636	15,977	21,259	27,287	73,159	4,585	-	-	17,625	22,210	47,623	1,552	49,175
39th Judicial District DA	56,650	3,525	6,521	8,677	2,175	20,898	1,871	-	-	996	2,867	19,438	502	19,940
40th Judicial District DA	796,040	49,529	91,638	121,930	8,102	271,199	26,295	-	-	25,612	51,907	273,141	(3,451)	269,690
Acadia Parish Police Jury	-	-	-	-	-	-	-	-	-	3,454	3,454	-	(6,539)	(6,539)
Allen Parish Police Jury	20,220	1,258	2,328	3,097	248	6,931	668	-	-	7,071	7,739	6,938	(2,391)	4,547
Ascension Parish Council	99,178	6,171	11,417	15,191	157	32,936	3,276	-	-	4,630	7,906	34,031	(1,487)	32,544
Assumption Parish Police Jury	50,700	3,155	5,836	7,766	83	16,840	1,675	-	-	2,658	4,333	17,397	(805)	16,592
Avoyelles Parish DA	372,751	23,192	42,910	57,095	8,173	131,370	12,313	-	-	6,572	18,885	127,900	(3,512)	124,388
Beauregard Parish DA	274,590	17,085	31,610	42,059	1,233	91,987	9,070	-	-	17,020	26,090	94,219	(5,378)	88,841
Beauregard Parish IV-D	25,777	1,604	2,967	3,948	48	8,567	851	-	-	720	1,571	8,845	331	9,176

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DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
Bienville Parish Police Jury	\$ 8,254	\$ 514	\$ 950	\$ 1,264	\$ 15	2,743	\$ 273	\$ -	\$ -	\$ 226	\$ 499	\$ 2,832	\$ (64)	\$ 2,768
Bossier Parish Police Jury	804,713	50,069	92,636	123,259	7,602	273,566	26,581	-	-	58,353	84,934	276,117	(13,960)	262,157
Caddo Parish DA	2,253,920	140,238	259,465	345,236	2,851	747,790	74,451	-	-	104,416	178,867	773,377	(22,169)	751,208
Calcasieu Parish DA	-	-	-	-	-	-	-	-	-	-	-	-	4,171	4,171
Calcasieu Parish Police Jury	1,786,044	111,127	205,604	273,571	63,233	653,535	58,996	-	-	115,965	174,961	612,837	124	612,961
Caldwell Parish Police Jury	55,363	3,445	6,373	8,480	1,125	19,423	1,829	-	-	2,602	4,431	18,996	(132)	18,864
Cameron Parish DA	-	-	-	-	-	189	-	-	-	9,977	9,977	-	(3,294)	(3,294)
Cameron Parish Police Jury	169,949	10,574	19,564	26,031	11,078	67,247	5,614	-	-	11,326	16,940	58,314	(1,653)	56,661
Catahoula Parish Police Jury	21,630	1,346	2,490	3,313	83	7,232	714	-	-	8,465	9,179	7,422	(2,299)	5,123
Claiborne Parish Police Jury	10,043	625	1,156	1,538	147	3,466	332	-	-	352	684	3,446	(52)	3,394
Concordia Parish DA	82,576	5,138	9,506	12,648	2,455	29,747	2,728	-	-	1,131	3,859	28,334	2,478	30,812
Concordia Parish Police Jury	32,309	2,010	3,719	4,949	562	11,240	1,067	-	-	1,162	2,229	11,086	(196)	10,890
DeSoto Parish DA	311,872	19,405	35,902	47,770	11,379	114,456	10,302	-	-	14,510	24,812	107,011	(3,603)	103,408
DeSoto Parish Police Jury	87,076	5,418	10,024	13,338	25,635	54,415	2,876	-	-	694	3,570	29,878	6,516	36,394
East Baton Rouge Parish IV-D	530,679	33,019	61,090	81,285	42,651	218,045	17,529	-	-	7,006	24,535	182,089	10,233	192,322
East Carroll Parish Treasurer	10,639	662	1,225	1,630	91	3,608	351	-	-	765	1,116	3,650	(226)	3,424
East Feliciana Parish Police Jury	29,680	1,847	3,417	4,546	629	10,439	980	-	-	140	1,120	10,184	135	10,319
Evangeline Parish Police Jury	-	-	-	-	-	-	-	-	-	-	-	-	(489)	(489)
Grant Parish Police Jury	211,570	13,164	24,355	32,406	2,018	71,943	6,989	-	-	12,239	19,228	72,595	(3,360)	69,235
Iberia Parish Government	89,624	5,576	10,317	13,728	1,105	30,726	2,960	-	-	5,382	8,342	30,752	(1,151)	29,601
Iberville Parish School Board	731	46	84	112	93	335	24	-	-	2,631	2,655	251	(638)	(387)
Jackson Parish Police Jury	17,646	1,098	2,031	2,703	227	6,059	583	-	-	433	1,016	6,055	85	6,140
Jefferson Davis Police IV-D	50,023	3,112	5,758	7,662	107	16,639	1,652	-	-	4,267	5,919	17,164	(38)	17,126
Jefferson Davis Parish Police Jury	12,862	800	1,481	1,970	303	4,554	425	-	-	261	686	4,413	51	4,464
Jefferson Parish DA	5,025,455	312,682	578,516	769,755	29,299	1,690,252	165,999	-	-	152,702	318,701	1,724,361	(40,205)	1,684,156
Lafayette Parish Government	252,011	15,680	29,011	38,601	5,445	88,737	8,324	-	-	15,218	23,542	86,471	(34,258)	52,213
Lafayette Parish IV-D	15,192	945	1,749	2,327	32	5,053	502	-	-	430	932	5,213	(1,412)	3,801
Lafourche Parish DA	196,296	12,213	22,597	30,067	546	65,423	6,484	-	-	11,140	17,624	67,354	(4,465)	62,889
Lafourche Parish Government	527,414	32,815	60,714	80,785	1,330	175,644	17,421	-	-	29,226	46,647	180,969	(14,057)	166,912
LaSalle Parish DA	145,785	9,071	16,782	22,330	3,720	51,903	4,816	-	-	2,778	7,594	50,023	631	50,654
LaSalle Parish Police Jury	16,819	1,046	1,936	2,576	34	5,592	556	-	-	461	1,017	5,771	(459)	5,312
Livingston Parish Council	131,406	8,176	15,127	20,128	4,494	47,925	4,341	-	-	4,165	8,506	45,089	990	46,079
Louisiana District Attorneys Association	1,551,543	96,536	178,609	237,652	21,433	534,230	51,250	-	-	85,207	136,457	532,374	(11,096)	521,278
Madison Parish Police Jury	17,266	1,074	1,988	2,645	2,794	8,501	570	-	-	430	1,000	5,924	509	6,433
Morehouse Parish Police Jury	140,622	8,749	16,188	21,539	24,788	71,264	4,645	-	-	3,505	8,150	48,251	5,113	53,364
Natchitoches Parish DA	266,485	16,581	30,677	40,818	171	88,247	8,802	-	-	19,157	27,959	91,438	(7,534)	83,904
Natchitoches Parish Government	106,822	6,646	12,297	16,362	2,535	37,840	3,529	-	-	5,932	9,461	36,653	(550)	36,103
Orleans Parish DA	1,961,929	122,070	225,852	300,511	160,305	808,738	64,806	-	-	57,089	121,895	673,188	2,468	675,656
Orleans Parish IV-D	375,828	23,384	43,264	57,566	1,656	125,870	12,414	-	-	10,570	22,984	128,956	(2,055)	126,901
Ouachita Parish Police Jury	1,463,153	91,037	168,434	224,113	4,825	488,409	48,330	-	-	52,853	101,183	502,045	(13,444)	488,601
Plaquemines Parish Government	328,759	20,455	37,846	50,356	1,199	109,856	10,859	-	-	13,279	24,138	112,806	(4,563)	108,243
Pointe Coupee Police Jury	10,002	622	1,151	1,532	18	3,323	330	-	-	281	611	3,432	(83)	3,349
Rapides Parish IV-D	108,150	6,729	12,450	16,565	-	35,744	3,572	-	-	14,420	17,992	37,109	(374)	36,735

(Continued)

**DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
Rapides Parish Police Jury	\$ 1,208,852	\$ 75,214	\$ 139,160	\$ 185,161	\$ -	399,535	\$ 39,930	\$ -	\$ -	\$ 74,366	\$ 114,296	\$ 414,788	\$ (37,437)	\$ 377,351
Red River Parish Police Jury	119,737	7,450	13,784	18,340	6,150	45,724	3,955	-	-	4,422	41,085	3,359	44,444	
Sabine Parish Police Jury	29,328	1,825	3,376	4,492	61	9,754	969	-	-	821	1,790	10,063	(241)	9,822
St. Charles IV-D	136,989	8,523	15,770	20,983	609	45,885	4,525	-	-	695	5,220	47,005	3,804	50,809
St. Bernard Parish Government	854,857	53,189	98,409	130,940	28,280	310,818	28,237	-	-	61,421	89,658	293,323	2,250	295,573
St. Charles Parish Clearing	-	-	-	-	843	843	-	-	-	42,325	42,325	-	(20,313)	(20,313)
St. Helena Police Jury	17,537	1,091	2,019	2,686	131	5,927	579	-	-	1,536	2,115	6,017	(517)	5,500
St. James Parish Government	154,243	9,597	17,756	23,626	20,264	71,243	5,095	-	-	2,810	7,905	52,925	6,271	59,196
St. John the Baptist Parish Government	46,025	2,864	5,298	7,050	97	15,309	1,520	-	-	1,330	2,850	15,792	(259)	15,533
St. Landry Parish Council	-	-	-	-	-	-	-	-	-	-	-	-	(233)	(233)
St. Landry Parish Government	122,312	7,610	14,080	18,735	47,954	88,379	4,040	-	-	24,489	28,529	41,969	2,195	44,164
St. Martin Parish Government	69,958	4,353	8,053	10,716	849	23,971	2,311	-	-	4,910	7,221	24,004	(1,081)	22,923
St. Mary Parish Government	90,193	5,612	10,383	13,815	217	30,027	2,979	-	-	3,669	6,648	30,947	(1,160)	29,787
St. Tammany Parish Government	-	-	-	-	42,965	42,965	-	-	-	565,822	565,822	-	(170,995)	(170,995)
State of Louisiana	41,290,199	2,569,061	4,753,210	6,324,474	981,683	14,628,428	1,363,889	-	-	109,582	1,473,471	14,167,714	248,682	14,416,396
Tangipahoa Parish Council	463,133	28,816	53,315	70,939	20,867	173,937	15,298	-	-	3,371	18,669	158,913	5,222	164,135
Tensas Parish Police Jury	10,788	671	1,242	1,652	216	3,781	356	-	-	1,014	1,370	3,702	(245)	3,457
Terrebonne Parish Government	380,191	23,655	43,766	58,234	4,469	130,124	12,558	-	-	36,440	48,998	130,453	(11,708)	118,745
Vermilion Parish Police Jury	103,000	6,409	11,857	15,777	546	34,589	3,402	-	-	3,954	7,356	35,342	(3,558)	31,784
Vernon Parish DA	389,326	24,224	44,818	59,634	17,323	145,999	12,860	-	-	27,057	39,917	133,587	1,885	135,472
Vernon Parish Police Jury	158,484	9,861	18,244	24,275	10,549	62,929	5,235	-	-	664	5,899	54,380	3,140	57,520
Washington Parish Government	106,726	6,640	12,286	16,347	259	35,532	3,525	-	-	30,208	33,733	36,621	(9,878)	26,743
Webster Parish Police Jury	172,172	10,712	19,820	26,372	6,693	63,597	5,687	-	-	11,191	16,878	59,077	(596)	58,481
West Baton Rouge Parish Council	239,854	14,924	27,611	36,739	10,705	89,979	7,923	-	-	5,307	13,230	82,300	1,875	84,175
West Baton Rouge Parish School Board	257	16	30	39	3	88	8	-	-	621	629	88	(156)	(68)
West Feliciana Parish Government	25,425	1,582	2,927	3,894	111	8,514	840	-	-	1,020	1,860	8,724	(269)	8,455
Winn Parish DA	204,184	12,704	23,505	31,275	2,051	69,535	6,745	-	-	5,369	12,114	70,061	(1,554)	68,507
Winn Parish Police Jury	14,420	897	1,660	2,209	38	4,804	476	-	-	1,139	1,615	4,948	(304)	4,644
Total	\$ 85,755,092	\$ 5,335,650	9,871,879	\$ 13,135,219	\$ 2,630,930	\$ 30,973,678	\$ 2,832,635	\$ -	\$ -	\$ 2,630,930	\$ 5,463,565	\$ 29,424,749	\$ -	\$ 29,424,749

See accompanying notes.

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
NOTES TO SCHEDULES
JUNE 30, 2023

The District Attorneys' Retirement System (System) was created on August 1, 1956, by Act 56 of the 1956 session of the Louisiana Legislature, for the purpose of providing retirement allowances and other benefits for district attorneys, assistant district attorneys in each parish, and employees of the System and the Louisiana District Attorneys' Association. The System is administered by a Board of Trustees. Benefits, including normal retirement, early retirement, disability retirement, and death benefits, are provided as specified in the plan.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The District Attorneys' Retirement System prepares its employer pension schedules in accordance with the standards established by the 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 also provides methods to calculate participating employers' proportionate share of net pension liability, deferred outflows of resources, deferred inflows of resources, pension expense, and amortization periods for deferred outflows of resources and deferred inflows of resources. GASB Statement No. 67 – *Financial Reporting for Pension Plans – an amendment of GASB Statement No. 25* 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.

Basis of Accounting:

The District Attorneys' Retirement System's employer pension schedules are prepared using the accrual basis of accounting. Employer contributions, for which the employer allocations are based, are recognized in the period in which the employee is compensated for services performed.

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 percentages.

Pension Amount Netting:

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

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
NOTES TO SCHEDULES
JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

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 relate 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 District Attorneys' Retirement System, State of Louisiana, is the administrator of a cost-sharing multiple-employer defined benefit pension plan. The System was established on the first day of August, 1956, and was placed under the management of the Board of Trustees for the purpose of providing retirement allowances and other benefits as stated under the provisions of R.S. 11, Chapter 3 for district attorneys, assistant district attorneys in each parish, and employees of this retirement system and the Louisiana District Attorneys' Association. The total number of participating employers was 105 for the year ended June 30, 2023.

All persons who are district attorneys in the State of Louisiana, assistant district attorneys in any parish of the State of Louisiana, or employed by this retirement system and the Louisiana District Attorneys' Association, except for elected or appointed officials who have retired from service under any publicly funded retirement system within the state and who are currently receiving benefits, shall become members as a condition of their employment; provided, however, that in the case of assistant district attorneys, they must be paid an amount not less than the minimum salary specified by the Louisiana District Attorneys' Retirement System's Board of Trustees. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the System in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

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

Retirement Benefits:

Members who joined the System before July 1, 1990, and who have elected not to be covered by the new provisions, are eligible to receive a normal retirement benefit if they have 10 or more years of creditable service and are at least age 62, or if they have 18 or more years of service and are at least age 60, or if they have 23 or more years of service and are at least age 55, or if they have 30

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
NOTES TO SCHEDULES
JUNE 30, 2023

2. PLAN DESCRIPTION: (Continued)

Retirement Benefits: (Continued)

years of service regardless of age. The normal retirement benefit is equal to 3% of the member's average final compensation for each year of creditable service. Members are eligible for early retirement at age 60 if they have at least 10 years of creditable service or at age 55 with at least 18 years of creditable service. Members who retire prior to age 60 with less than 23 years of service credit, receive a retirement benefit reduced 3% for each year of age below 60. Members who retire prior to age 62 who have less than 18 years of service receive a retirement benefit reduced 3% for each year of age below 62. Retirement benefits may not exceed 100% of final average compensation.

Members who joined the System after July 1, 1990, or who elected to be covered by the new provisions, are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5% of the member's final average compensation multiplied by years of membership service. A member is eligible for an early retirement benefit if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation.

Disability Benefits:

Disability benefits are awarded to active contributing members with at least 10 years of service who are found to be totally disabled as a result of injuries incurred while in active service. The member receives a benefit equal to 3% (3.5% for members covered under the new retirement benefit provisions) of his average final compensation multiplied by the lesser of his actual service (not to be less than 15 years) or projected continued service to age 60.

Survivor Benefits:

Upon the death of a member with less than five years of creditable service, his accumulated contributions and interest thereon are paid to his surviving spouse, if he is married, or to his designated beneficiary, if he is not married. Upon the death of any active, contributing member with five or more years of service or any member with 23 years of service who has not retired, automatic Option 2 benefits are payable to the surviving spouse. These benefits are based on the retirement benefits accrued at the member's date of death with the option factors used as if the member had continued in service to earliest normal retirement age. If a member has no surviving spouse, the surviving minor children under 18 or disabled children are paid 80% of the member's accrued retirement benefit divided into equal shares. If a member has no surviving spouse or children, his accumulated contributions and interest are paid to his designated beneficiary. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions with interest.

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
NOTES TO SCHEDULES
JUNE 30, 2023

2. PLAN DESCRIPTION: (Continued)

Survivor Benefits: (Continued)

Upon withdrawal from service, members not entitled to a retirement allowance are paid a refund of accumulated contributions upon request. Receipt of such a refund cancels all accrued rights in the System.

Permanent Benefit Increases/Cost-of-Living Adjustments:

The Board of Trustees is authorized to grant retired members and surviving beneficiaries of members who have retired an annual cost of living increase of 3% of their original benefit, (not to exceed \$60 per month) and all retired members and surviving spouses who are 65 years of age and older a 2% increase in their original benefit. In lieu of other cost of living increases the Board may grant an increase to retirees in the form of "Xx(A&B)" where "A" is equal to the number of years of credited service accrued at retirement or death of the member or retiree and "B" is equal to the number of years since death of the member or retiree to June 30 of the initial year of increase and "X" is equal to any amount available for funding such increase up to a maximum of \$1.00. In order for the Board to grant any of these increases, the System must meet certain criteria detailed in the statute related to funding status and interest earnings.

Back-Deferred Retirement Option Program:

In lieu of receiving a service retirement allowance, any member who has more years of service than are required for a normal retirement may elect to receive a Back-Deferred Retirement Option Program (Back-DROP) benefit. The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of three years or the service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. At retirement, the member's maximum monthly retirement benefit is based upon his service, final average compensation, and plan provisions in effect on the last day of creditable service immediately prior to the commencement of the Back-DROP period. In addition to the monthly benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above multiplied by the number of months in the Back-DROP period. In lieu of receiving the lump-sum payment, the member may leave the funds on deposit with the system in an interest-bearing account.

Deferred Retirement Option Program:

Prior to January 1, 2009, eligible members could elect to participate in the Deferred Retirement Option Program (DROP) for up to three years in lieu of terminating employment and accepting a service benefit. During participation in the DROP, employer contributions were payable and employee contributions were reduced to ½ of 1%. The monthly retirement benefits that would have been payable to the member were paid into a DROP account, which did not earn interest while the member was participating in the DROP. Upon termination of participation, the participant in the

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
NOTES TO SCHEDULES
JUNE 30, 2023

2. PLAN DESCRIPTION: (Continued)

Deferred Retirement Option Program: (Continued)

plan received, at his option, a lump sum from the account equal to the payments into the account or systematic disbursements from his account in any manner approved by the Board of Trustees. The monthly benefits that were being paid into the DROP would then be paid to the retiree. All amounts which remain credited to the individual's sub-account after termination of participation in the plan were invested in liquid money market funds. Interest was credited thereon as actually earned.

3. EMPLOYER CONTRIBUTIONS:

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ending June 30, 2023, the actual employer contribution rate was 9.5%.

Non-Employer Contributions:

In accordance with state statute, the System receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contributions were recognized as revenue during the year ended June 30, 2023, and excluded from pension expense. Non-employer contributions for the year ended June 30, 2023, were \$10,777,403.

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 District Attorneys' Retirement System. 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 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 System during the fiscal year ended June 30, 2023, as compared to the total of all employers' contributions received by the System during the fiscal year ended June 30, 2023.

5. SCHEDULE OF PENSION AMOUNTS BY EMPLOYER:

The schedule of pension amounts by employer displays each employer's allocation of the net pension liability. The schedule of pension amounts by employer was prepared using the allocation percentages included in the schedule of employer allocation.

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
 NOTES TO SCHEDULES
JUNE 30, 2023

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 of the System's employers as of June 30, 2023, are as follows:

Total Pension Liability	\$ 606,116,554
Plan Fiduciary Net Position	<u>520,361,462</u>
Employers' Net Pension Liability	<u>\$ 85,755,092</u>

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2023, are as follows:

Valuation Date	June 30, 2023
Actuarial Cost Method	Individual Entry Age Normal Cost
Actuarial Assumptions:	
Investment Rate of Return	6.10%, net of pension plan investment expense, including inflation
Projected Salary Increases	5.00% (2.20% inflation, 2.80% merit)
Mortality Rates	<p>Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Employees multiplied by 115% for males and females for current employees, each with full generational projection using the MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for General Above-Median Healthy Retirees multiplied by 115% for males and females for annuitants and beneficiaries, each with full generational projection using the MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 115% for males and females for disabled retirees, each with full generational projection using the MP2019 scale.</p>

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
 NOTES TO SCHEDULES
JUNE 30, 2023

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

Expected Remaining	
Service Lives	5 years – June 30, 2023
	5 years – June 30, 2022
	5 years – June 30, 2021
	6 years – June 30, 2020
	6 years – June 30, 2019
	6 years – June 30, 2018
	7 years – June 30, 2017

Cost-of-Living Adjustments Only those previously granted

The mortality rate assumption used was set based upon an experience study performed on plan data for the period July 1, 2014, through June 30, 2019. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that the tables used would produce liability values approximating the appropriate generational mortality tables.

The estimated long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges 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 ranges 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. The resulting long-term rate of return is 7.70% for the year ended June 30, 2023.

The best estimates of real rates of return for each major asset class based on the System's target asset allocation as of June 30, 2023, were as follows:

<u>Asset Class</u>	Target Asset <u>Allocation</u>	Long-Term Expected <u>Rates of Return</u>	
		<u>Real</u>	<u>Nominal</u>
Equities	50.11%	10.66%	
Fixed Income	32.82%	3.81%	
Alternatives	16.90%	6.50%	
Cash	0.20%	2.31%	
System Total			5.02%
Inflation			<u>2.68%</u>
Expected Arithmetic Nominal Return			<u>7.70%</u>

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
 NOTES TO SCHEDULES
JUNE 30, 2023

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

The discount rate used to measure the total pension liability was 6.10%. 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 rates approved by PRSAC taking into consideration the recommendation of the System's actuary. 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.

7. SENSITIVITY TO CHANGES IN DISCOUNT RATE:

The following presents the net pension liability of the participating employers calculated using the discount rate of 6.10%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.10%) or one percentage point higher (7.10%) than the current rate.

	Changes in Discount Rate		
	June 30, 2023		
	1%	Current	1%
	Decrease	Discount Rate	Increase
	<u>5.10%</u>	<u>6.10%</u>	<u>7.10%</u>
Net Pension Liability	<u>\$ 160,261,466</u>	<u>\$ 85,755,092</u>	<u>\$ 23,250,092</u>

8. CHANGE IN NET PENSION LIABILITY:

The changes in the net pension liability for the year ended June 30, 2023, were recognized in the current reporting period as pension expense except as follows:

Differences between Expected and Actual Experience:

Differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized in pension expense (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 pensions through the pension plan. The difference between expected and actual experience resulted in deferred outflows of resources and deferred inflows of resources as of June 30, 2023, as follows:

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
NOTES TO SCHEDULES
JUNE 30, 2023

8. CHANGE IN NET PENSION LIABILITY: (Continued)

Differences between Expected and Actual Experience: (Continued)

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	June 30, 2023	
				Deferred Outflows	Deferred Inflows
2023	\$ -	\$ 1,595,174	\$ (319,035)	\$ -	\$ 1,276,139
2022	3,352,542	-	838,136	2,514,406	-
2021	2,029,660	-	676,553	1,353,107	-
2020	2,202,205	-	734,068	1,468,137	-
2019	-	3,112,992	(1,556,496)	-	1,556,496
2018	34,564	-	34,564	-	-
2017	-	256,674	(256,674)	-	-
			Totals	<u>\$ 5,335,650</u>	<u>\$ 2,832,635</u>

Differences between Projected and Actual Investment Earnings:

Differences between projected and actual investment earnings on pension plan investments were recognized in pension expense (benefit) 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 as of June 30, 2023, as follows:

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	June 30, 2023		
				Deferred Outflows	Deferred Inflows	Net Deferred Outflows
2023	\$ -	\$ 18,993,592	\$ (3,798,718)	\$ -	\$ 15,194,874	\$ (15,194,874)
2022	68,779,945	-	17,194,986	51,584,959	-	51,584,959
2021	-	44,137,157	(14,712,385)	-	29,424,772	(29,424,772)
2020	5,813,129	-	2,906,563	2,906,566	-	2,906,566
2019	1,701,559	-	1,701,559	-	-	-
			Totals	<u>\$ 54,491,525</u>	<u>\$ 44,619,646</u>	<u>\$ 9,871,879</u>

Changes of Assumptions or Other Inputs:

Changes of assumptions about future economic or demographic factors or of other inputs 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 as of June 30, 2023, as follows:

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
 NOTES TO SCHEDULES
JUNE 30, 2023

8. CHANGE IN NET PENSION LIABILITY: (Continued)

Changes of Assumptions or Other Inputs: (Continued)

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	June 30, 2023	
				Deferred Outflows	Deferred Inflows
2023	\$ -	\$ -	\$ -	\$ -	\$ -
2022	-	-	-	-	-
2021	4,955,673	-	1,651,891	3,303,782	-
2020	14,747,156	-	4,915,719	9,831,437	-
2019	-	-	-	-	-
2018	2,048,760	-	2,048,760	-	-
2017	1,614,317	-	1,614,317	-	-
			Totals	<u>\$ 13,135,219</u>	<u>\$ -</u>

Changes in Proportion:

Changes in the employers' proportionate shares of the collective net pension liability and collective deferred outflows of resources and deferred inflows of resources since the prior measurement date were recognized in employers' pension expense (benefit) using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided pensions through the pension plan. The unamortized amounts arising from changes in the employers' proportionate shares are presented in the schedule of pension amounts as deferred outflows of resources or deferred inflows of resources as of June 30, 2023.

9. CONTRIBUTIONS – PROPORTIONATE SHARE:

Differences between contributions remitted to the System and the employer's proportionate share is 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 outflow of resources or deferred inflow of resources 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. 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.

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
NOTES TO SCHEDULES
JUNE 30, 2023

11. RETIREMENT SYSTEM AUDIT REPORT:

The District Attorneys' Retirement System of Louisiana has issued a stand-alone audit report on their financial statements for the year ended June 30, 2023. Access to the report can be found on the Louisiana Legislative Auditor's website, www.la.gov.

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS
AND NON-EMPLOYER CONTRIBUTIONS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non- Employer Contributions
2nd Judicial District DA	\$ 22,203	\$ 37,677
2nd Judicial District IV-D	4,176	7,087
3rd Judicial District DA	38,346	65,072
4th Judicial District DA	31,279	53,080
5th Judicial District DA	27,712	47,027
6th Judicial District DA	28,777	48,834
6th Judicial District IV-D	7,384	12,531
7th Judicial District DA	10,842	18,398
11th Judicial District DA	23,912	40,578
13th Judicial District DA	24,531	41,629
15th Judicial District DA	145,499	246,909
16th Judicial District DA	72,112	122,373
18th Judicial District DA	62,180	105,519
18th Judicial District IV-D	8,818	14,965
19th Judicial District DA	216,534	367,454
20th Judicial District DA	10,527	17,864
20th Judicial District PTI Fund	300	509
20th Judicial District IV-D	7,913	13,428
21st Judicial District DA	26,251	44,548
21st Judicial District IV-D	5,766	9,785
21st Judicial District PTI Fund	10,291	17,463
22nd Judicial District DA	278,821	473,156
23rd Judicial District DA	94,470	160,315
25th Judicial District DA	10,545	17,894
27th Judicial District DA	32,155	54,567
29th Judicial District DA	70,545	119,714
31st Judicial District DA	17,974	30,502
32nd Judicial District DA	36,573	62,064
33rd Judicial District DA	16,699	28,339
34th Judicial District DA	11,698	19,851
37th Judicial District DA	10,279	17,443
39th Judicial District DA	4,195	7,120
40th Judicial District DA	58,954	100,044
Allen Parish Police Jury	1,497	2,541
Ascension Parish Council	7,345	12,464
Assumption Parish Police Jury	3,755	6,372
Avoyelles Parish DA	27,605	46,846
Beauregard Parish DA	20,336	34,509
Beauregard Parish IV-D	1,909	3,240

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS
AND NON-EMPLOYER CONTRIBUTIONS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non- Employer Contributions
Bienville Parish Police Jury	\$ 611	\$ 1,037
Bossier Parish Police Jury	59,596	101,134
Caddo Parish DA	166,922	283,265
Calcasieu Parish Police Jury	132,272	224,464
Caldwell Parish Police Jury	4,100	6,958
Cameron Parish Police Jury	12,586	21,359
Catahoula Parish Police Jury	1,602	2,718
Claiborne Parish Police Jury	744	1,262
Concordia Parish DA	6,115	10,378
Concordia Parish Police Jury	2,393	4,060
DeSoto Parish DA	23,097	39,195
DeSoto Parish Police Jury	6,449	10,943
East Baton Rouge Parish IV-D	39,301	66,694
East Carroll Parish Treasurer	788	1,337
East Feliciana Parish Police Jury	2,198	3,730
Grant Parish Police Jury	15,669	26,589
Iberia Parish Government	6,637	11,264
Iberville Parish School Board	54	92
Jackson Parish Police Jury	1,307	2,218
Jefferson Davis Police IV-D	3,705	6,287
Jefferson Davis Parish Police Jury	953	1,616
Jefferson Parish DA	372,179	631,582
Lafayette Parish Government	18,664	31,672
Lafayette Parish IV-D	1,125	1,909
Lafourche Parish DA	14,537	24,670
Lafourche Parish Government	39,060	66,284
LaSalle Parish DA	10,797	18,322
LaSalle Parish Police Jury	1,246	2,114
Livingston Parish Council	9,732	16,515
Louisiana District Attorneys Association	114,905	194,993
Madison Parish Police Jury	1,279	2,170
Morehouse Parish Police Jury	10,414	17,673
Natchitoches Parish DA	19,736	33,491
Natchitoches Parish Government	7,911	13,425
Orleans Parish DA	145,298	246,568
Orleans Parish IV-D	27,833	47,233
Ouachita Parish Police Jury	108,359	183,884
Plaquemines Parish Government	24,347	41,317
Pointe Coupee Police Jury	741	1,257

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYERS' PROPORTIONATE SHARE OF CONTRIBUTIONS
AND NON-EMPLOYER CONTRIBUTIONS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non- Employer Contributions
Rapides Parish IV-D	\$ 8,009	\$ 13,592
Rapides Parish Police Jury	89,526	151,924
Red River Parish Police Jury	8,868	15,048
Sabine Parish Police Jury	2,172	3,686
St. Charles IV-D	10,145	17,216
St. Bernard Parish Government	63,310	107,436
St. Helena Police Jury	1,299	2,204
St. James Parish Government	11,423	19,385
St. John the Baptist Parish Government	3,409	5,784
St. Landry Parish Government	9,058	15,372
St. Martin Parish Government	5,181	8,792
St. Mary Parish Government	6,680	11,335
State of Louisiana	3,057,896	5,189,210
Tangipahoa Parish Council	34,299	58,205
Tensas Parish Police Jury	799	1,356
Terrebonne Parish Government	28,156	47,781
Vermilion Parish Police Jury	7,628	12,945
Vernon Parish DA	28,833	48,929
Vernon Parish Police Jury	11,737	19,918
Washington Parish Government	7,904	13,413
Webster Parish Police Jury	12,751	21,638
West Baton Rouge Parish Council	17,763	30,144
West Baton Rouge Parish School Board	19	32
West Feliciana Parish Government	1,883	3,195
Winn Parish DA	15,122	25,661
Winn Parish Police Jury	1,068	1,812
Total	<u>\$ 6,350,908</u>	<u>\$ 10,777,403</u>

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY SCHEDULE
SCHEDULE OF NET PENSION LIABILITY
SENSITIVITY TO CHANGE IN DISCOUNT RATE
JUNE 30, 2023

Employer	Net Pension Liability	
	1% Decrease (5.10%)	1% Increase (7.10%)
2nd Judicial District DA	\$ 560,269	\$ 81,282
2nd Judicial District IV-D	105,388	15,289
3rd Judicial District DA	967,636	140,381
4th Judicial District DA	789,305	114,509
5th Judicial District DA	699,291	101,450
6th Judicial District DA	726,164	105,349
6th Judicial District IV-D	186,334	27,033
7th Judicial District DA	273,587	39,691
11th Judicial District DA	603,402	87,539
13th Judicial District DA	619,029	89,806
15th Judicial District DA	3,671,573	532,657
16th Judicial District DA	1,819,703	263,995
18th Judicial District DA	1,569,088	227,637
18th Judicial District IV-D	222,528	32,283
19th Judicial District DA	5,464,099	792,710
20th Judicial District DA	265,635	38,537
20th Judicial District PTI Fund	7,572	1,099
20th Judicial District IV-D	199,683	28,969
21st Judicial District DA	662,441	96,104
21st Judicial District IV-D	145,506	21,109
21st Judicial District PTI Fund	259,683	37,674
22nd Judicial District DA	7,035,897	1,020,740
23rd Judicial District DA	2,383,899	345,847
25th Judicial District DA	266,090	38,603
27th Judicial District DA	811,417	117,717
29th Judicial District DA	1,780,167	258,259
31st Judicial District DA	453,564	65,801
32nd Judicial District DA	922,907	133,892
33rd Judicial District DA	421,398	61,135
34th Judicial District DA	295,192	42,825
37th Judicial District DA	259,378	37,630
39th Judicial District DA	105,869	15,359
40th Judicial District DA	1,487,661	215,824
Allen Parish Police Jury	37,788	5,482
Ascension Parish Council	185,347	26,889
Assumption Parish Police Jury	94,750	13,746
Avoyelles Parish DA	696,607	101,061
Beauregard Parish DA	513,160	74,447
Beauregard Parish IV-D	48,173	6,989

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY SCHEDULE
SCHEDULE OF NET PENSION LIABILITY
SENSITIVITY TO CHANGE IN DISCOUNT RATE
JUNE 30, 2023

Employer	Net Pension Liability	
	1% Decrease (5.10%)	1% Increase (7.10%)
Bienville Parish Police Jury	\$ 15,425	\$ 2,238
Bossier Parish Police Jury	1,503,870	218,175
Caddo Parish DA	4,212,187	611,087
Calcasieu Parish Police Jury	3,337,807	484,236
Caldwell Parish Police Jury	103,463	15,010
Cameron Parish Police Jury	317,606	46,077
Catahoula Parish Police Jury	40,423	5,864
Claiborne Parish Police Jury	18,768	2,723
Concordia Parish DA	154,321	22,388
Concordia Parish Police Jury	60,380	8,760
DeSoto Parish DA	582,836	84,555
DeSoto Parish Police Jury	162,729	23,608
East Baton Rouge Parish IV-D	991,748	143,879
East Carroll Parish Treasurer	19,882	2,884
East Feliciana Parish Police Jury	55,466	8,047
Grant Parish Police Jury	395,387	57,361
Iberia Parish Government	167,491	24,299
Iberville Parish School Board	1,367	198
Jackson Parish Police Jury	32,977	4,784
Jefferson Davis Police IV-D	93,484	13,562
Jefferson Davis Parish Police Jury	24,036	3,487
Jefferson Parish DA	9,391,708	1,362,511
Lafayette Parish Government	470,965	68,326
Lafayette Parish IV-D	28,392	4,119
Lafourche Parish DA	366,843	53,220
Lafourche Parish Government	985,645	142,993
LaSalle Parish DA	272,448	39,526
LaSalle Parish Police Jury	31,432	4,560
Livingston Parish Council	245,575	35,627
Louisiana District Attorneys Association	2,899,566	420,657
Madison Parish Police Jury	32,267	4,681
Morehouse Parish Police Jury	262,798	38,126
Natchitoches Parish DA	498,014	72,250
Natchitoches Parish Government	199,631	28,962
Orleans Parish DA	3,666,507	531,922
Orleans Parish IV-D	702,357	101,895
Ouachita Parish Police Jury	2,734,380	396,693
Plaquemines Parish Government	614,394	89,134
Pointe Coupee Police Jury	18,691	2,712

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY SCHEDULE
SCHEDULE OF NET PENSION LIABILITY
SENSITIVITY TO CHANGE IN DISCOUNT RATE
JUNE 30, 2023

Employer	Net Pension Liability	
	1% Decrease (5.10%)	1% Increase (7.10%)
Rapides Parish IV-D	\$ 202,114	\$ 29,322
Rapides Parish Police Jury	2,259,135	327,746
Red River Parish Police Jury	223,768	32,463
Sabine Parish Police Jury	54,809	7,952
St. Charles IV-D	256,010	37,141
St. Bernard Parish Government	1,597,581	231,771
St. Helena Police Jury	32,773	4,755
St. James Parish Government	288,253	41,819
St. John the Baptist Parish Government	86,012	12,478
St. Landry Parish Government	228,581	33,162
St. Martin Parish Government	130,740	18,967
St. Mary Parish Government	168,555	24,453
State of Louisiana	77,164,267	11,194,683
Tangipahoa Parish Council	865,516	125,566
Tensas Parish Police Jury	20,161	2,925
Terrebonne Parish Government	710,511	103,078
Vermilion Parish Police Jury	192,488	27,925
Vernon Parish DA	727,582	105,555
Vernon Parish Police Jury	296,179	42,968
Washington Parish Government	199,453	28,936
Webster Parish Police Jury	321,760	46,680
West Baton Rouge Parish Council	448,245	65,030
West Baton Rouge Parish School Board	481	70
West Feliciana Parish Government	47,514	6,893
Winn Parish DA	381,584	55,359
Winn Parish Police Jury	26,948	3,910
Total	<u>\$ 160,261,466</u>	<u>\$ 23,250,092</u>

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF DEFERRED AMOUNTS DUE TO CHANGES IN PROPORTION
JUNE 30, 2023

Employer	Current Year Change in Proportion	Amortization of Current Year Change in Proportion	Remaining Deferred Amounts from Current Year Change in Proportion	Remaining Deferred Amounts from Prior Years Changes in Proportion	Total Net Deferred Amounts from Changes in Proportion
2nd Judicial District DA	\$ (5,220)	\$ (1,044)	\$ (4,176)	\$ 3,038	\$ (1,138)
2nd Judicial District IV-D	35	7	28	(7,077)	(7,049)
3rd Judicial District DA	8,545	1,709	6,836	1,819	8,655
4th Judicial District DA	(23,188)	(4,638)	(18,550)	(40,970)	(59,520)
5th Judicial District DA	4,706	941	3,765	7,743	11,508
6th Judicial District DA	(10,248)	(2,050)	(8,198)	(3,968)	(12,166)
6th Judicial District IV-D	(20,815)	(4,163)	(16,652)	(1,026)	(17,678)
7th Judicial District DA	22,044	4,409	17,635	(4,874)	12,761
11th Judicial District DA	4,806	961	3,845	4,721	8,566
13th Judicial District DA	1,362	272	1,090	6,452	7,542
15th Judicial District DA	17,353	3,471	13,882	(3,146)	10,736
16th Judicial District DA	(29,258)	(5,852)	(23,406)	(12,164)	(35,570)
18th Judicial District DA	(181,865)	(36,373)	(145,492)	(4,979)	(150,471)
18th Judicial District IV-D	(1,952)	(390)	(1,562)	(7,009)	(8,571)
19th Judicial District DA	48,845	9,769	39,076	(33,833)	5,243
20th Judicial District DA	(482)	(96)	(386)	4,296	3,910
20th Judicial District PTI Fund	(4,084)	(817)	(3,267)	(3,009)	(6,276)
20th Judicial District IV-D	(2,602)	(520)	(2,082)	(1,958)	(4,040)
21st Incentive Fund	(4,633)	(927)	(3,706)	1,877	(1,829)
21st Judicial District DA	9,600	1,920	7,680	(169)	7,511
21st Judicial District IV-D	(5,372)	(1,074)	(4,298)	(6,360)	(10,658)
21st Judicial District PTI Fund	(20,062)	(4,012)	(16,050)	3,639	(12,411)
22nd Judicial District DA	94,037	18,807	75,230	510,916	586,146
23rd Judicial District DA	(4,045)	(809)	(3,236)	31,229	27,993
25th Judicial District DA	2,088	418	1,670	135	1,805
27th Judicial District DA	15,781	3,156	12,625	(16,730)	(4,105)
27th Judicial District IV-D	-	-	-	(8,479)	(8,479)
29th Judicial District DA	(48,957)	(9,791)	(39,166)	18,297	(20,869)
31st Judicial District DA	9,764	1,953	7,811	(30,168)	(22,357)
32nd Judicial District DA	(6,928)	(1,386)	(5,542)	(18,857)	(24,399)
33rd Judicial District DA	15,529	3,106	12,423	(46,446)	(34,023)
34th Judicial District DA	(2,590)	(518)	(2,072)	10,766	8,694
37th Judicial District DA	30,851	6,170	24,681	(15,019)	9,662
39th Judicial District DA	(929)	(186)	(743)	1,922	1,179
40th Judicial District DA	(18,973)	(3,795)	(15,178)	(2,332)	(17,510)
Acadia Parish Police Jury	-	-	-	(3,454)	(3,454)
Allen Parish Police Jury	(332)	(66)	(266)	(6,557)	(6,823)
Ascension Parish Council	(3,358)	(672)	(2,686)	(1,787)	(4,473)
Assumption Parish Police Jury	(2,072)	(414)	(1,658)	(917)	(2,575)
Avoyelles Parish DA	4,441	888	3,553	(1,952)	1,601
Beauregard Parish DA	357	71	286	(16,073)	(15,787)

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF DEFERRED AMOUNTS DUE TO CHANGES IN PROPORTION
JUNE 30, 2023

Employer	Current Year Change in Proportion	Amortization of Current Year Change in Proportion	Remaining Deferred Amounts from Current Year Change in Proportion	Remaining Deferred Amounts from Prior Years Changes in Proportion	Total Net Deferred Amounts from Changes in Proportion
Beauregard Parish IV-D	\$ (422)	\$ (84)	\$ (338)	\$ (334)	\$ (672)
Bienville Parish Police Jury	(135)	(27)	(108)	(103)	(211)
Bossier Parish Police Jury	(56,883)	(11,377)	(45,506)	(5,245)	(50,751)
Caddo Parish DA	(75,351)	(15,070)	(60,281)	(41,284)	(101,565)
Calcasieu Parish Police Jury	(142,340)	(28,468)	(113,872)	61,140	(52,732)
Caldwell Parish Police Jury	(908)	(182)	(726)	(751)	(1,477)
Cameron Parish DA	-	-	-	(9,788)	(9,788)
Cameron Parish Police Jury	12,774	2,555	10,219	(10,467)	(248)
Catahoula Parish Police Jury	(7,063)	(1,413)	(5,650)	(2,732)	(8,382)
Claiborne Parish Police Jury	(164)	(33)	(131)	(74)	(205)
Concordia Parish DA	2,304	461	1,843	(519)	1,324
Concordia Parish Police Jury	297	59	238	(838)	(600)
DeSoto Parish DA	619	124	495	(3,626)	(3,131)
DeSoto Parish Police Jury	29,140	5,828	23,312	1,629	24,941
East Baton Rouge Parish IV-D	35,235	7,047	28,188	7,457	35,645
East Carroll Parish Treasurer	(533)	(107)	(426)	(248)	(674)
East Feliciana Parish Police Jury	184	37	147	342	489
Grant Parish Police Jury	1,679	336	1,343	(11,564)	(10,221)
Iberia Parish Government	(5,096)	(1,019)	(4,077)	(200)	(4,277)
Iberville Parish School Board	(3,101)	(620)	(2,481)	(57)	(2,538)
Jackson Parish Police Jury	(289)	(58)	(231)	25	(206)
Jefferson Davis Police IV-D	(4,151)	(830)	(3,321)	(839)	(4,160)
Jefferson Davis Parish Police Jury	(211)	(42)	(169)	211	42
Jefferson Parish DA	(79,419)	(15,884)	(63,535)	(59,868)	(123,403)
Lafayette Parish Government	5,782	1,156	4,626	(14,399)	(9,773)
Lafayette Parish IV-D	(249)	(50)	(199)	(199)	(398)
Lafourche Parish DA	(7,462)	(1,492)	(5,970)	(4,624)	(10,594)
Lafourche Parish Government	(6,917)	(1,383)	(5,534)	(22,362)	(27,896)
LaSalle Parish DA	(2,617)	(523)	(2,094)	3,036	942
LaSalle Parish Police Jury	(276)	(55)	(221)	(206)	(427)
Livingston Parish Council	(2,147)	(429)	(1,718)	2,047	329
Louisiana District Attorneys Association	(68,373)	(13,675)	(54,698)	(9,076)	(63,774)
Madison Parish Police Jury	3,484	697	2,787	(423)	2,364
Morehouse Parish Police Jury	30,595	6,119	24,476	(3,193)	21,283
Natchitoches Parish DA	(1,702)	(340)	(1,362)	(17,624)	(18,986)
Natchitoches Parish Government	(1,642)	(328)	(1,314)	(2,083)	(3,397)
Orleans Parish DA	199,144	39,829	159,315	(56,099)	103,216
Orleans Parish IV-D	(11,381)	(2,276)	(9,105)	191	(8,914)
Ouachita Parish Police Jury	(33,859)	(6,772)	(27,087)	(20,941)	(48,028)
Plaquemines Parish Government	(1,202)	(240)	(962)	(11,118)	(12,080)
Pointe Coupee Police Jury	(164)	(33)	(131)	(132)	(263)

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF DEFERRED AMOUNTS DUE TO CHANGES IN PROPORTION
JUNE 30, 2023

Employer	Current Year Change in Proportion	Amortization of Current Year Change in Proportion	Remaining Deferred Amounts from Current Year Change in Proportion	Remaining Deferred Amounts from Prior Years Changes in Proportion	Total Net Deferred Amounts from Changes in Proportion
Rapides Parish IV-D	\$ (1,687)	\$ (337)	\$ (1,350)	\$ (13,070)	\$ (14,420)
Rapides Parish Police Jury	(39,978)	(7,996)	(31,982)	(42,384)	(74,366)
Red River Parish Police Jury	72	14	58	5,625	5,683
Sabine Parish Police Jury	(480)	(96)	(384)	(376)	(760)
St. Charles IV-D	-	-	-	(86)	(86)
St. Bernard Parish Government	(76,776)	(15,355)	(61,421)	28,280	(33,141)
St. Charles Parish Clearing	-	-	-	(41,482)	(41,482)
St. Helena Police Jury	(569)	(114)	(455)	(950)	(1,405)
St. James Parish Government	(3,137)	(627)	(2,510)	19,964	17,454
St. John the Baptist Parish Government	(755)	(151)	(604)	(629)	(1,233)
St. Landry Parish Government	59,700	11,940	47,760	(24,295)	23,465
St. Martin Parish Government	(2,396)	(479)	(1,917)	(2,144)	(4,061)
St. Mary Parish Government	(3,015)	(603)	(2,412)	(1,040)	(3,452)
St. Tammany Parish Government	(52,424)	(10,485)	(41,939)	(480,918)	(522,857)
State of Louisiana	440,915	88,181	352,734	519,367	872,101
Tangipahoa Parish Council	21,297	4,259	17,038	458	17,496
Tensas Parish Police Jury	(637)	(127)	(510)	(288)	(798)
Terrebonne Parish Government	4,576	915	3,661	(35,632)	(31,971)
Vermilion Parish Police Jury	(1,689)	(338)	(1,351)	(2,057)	(3,408)
Vernon Parish DA	(32,881)	(6,576)	(26,305)	16,571	(9,734)
Vernon Parish Police Jury	10,209	2,042	8,167	1,718	9,885
Washington Parish Government	(2,554)	(511)	(2,043)	(27,906)	(29,949)
Webster Parish Police Jury	(3,252)	(650)	(2,602)	(1,896)	(4,498)
West Baton Rouge Parish Council	(5,735)	(1,147)	(4,588)	9,986	5,398
West Baton Rouge Parish School Board	(745)	(149)	(596)	(22)	(618)
West Feliciana Parish Government	(417)	(83)	(334)	(575)	(909)
Winn Parish DA	(5,875)	(1,175)	(4,700)	1,382	(3,318)
Winn Parish Police Jury	(1,126)	(225)	(901)	(200)	(1,101)
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION
JUNE 30, 2024 - JUNE 30, 2027

Employer	June 30, 2024	June 30, 2025	June 30, 2026	June 30, 2027	Total
2nd Judicial District DA	\$ 30,737	\$ 24,894	\$ 47,855	\$ (15,442)	\$ 88,044
2nd Judicial District IV-D	3,351	2,298	6,779	(2,701)	9,727
3rd Judicial District DA	54,588	44,517	86,731	(23,154)	162,682
4th Judicial District DA	20,581	13,118	57,341	(24,920)	66,120
5th Judicial District DA	42,208	36,153	61,484	(17,025)	122,820
6th Judicial District DA	34,639	27,911	61,579	(20,706)	103,423
6th Judicial District IV-D	5,885	3,365	11,682	(8,949)	11,983
7th Judicial District DA	16,438	13,889	28,607	(2,623)	56,311
11th Judicial District DA	36,178	30,396	52,586	(14,545)	104,615
13th Judicial District DA	37,044	29,720	54,950	(15,636)	106,078
15th Judicial District DA	219,157	150,718	316,164	(90,869)	595,170
16th Judicial District DA	85,841	67,476	153,376	(52,606)	254,087
18th Judicial District DA	48,837	32,927	94,216	(76,687)	99,293
18th Judicial District IV-D	9,096	6,691	17,174	(6,110)	26,851
19th Judicial District DA	276,931	241,891	486,811	(130,625)	875,008
20th Judicial District DA	16,380	13,958	22,775	(6,919)	46,194
20th Judicial District PTI Fund	(1,554)	(1,736)	(766)	(1,015)	(5,071)
20th Judicial District IV-D	9,398	7,494	16,508	(5,655)	27,745
21st Incentive Fund	(301)	(301)	(301)	(926)	(1,829)
21st Judicial District DA	38,007	30,898	59,154	(15,103)	112,956
21st Judicial District IV-D	4,645	3,209	9,466	(4,817)	12,503
21st Judicial District PTI Fund	10,269	7,187	22,154	(10,685)	28,925
22nd Judicial District DA	564,136	504,452	799,491	(161,973)	1,706,106
23rd Judicial District DA	140,730	117,400	211,387	(62,060)	407,457
25th Judicial District DA	15,119	12,288	23,178	(6,424)	44,161
27th Judicial District DA	36,496	30,016	76,230	(17,687)	125,055
27th Judicial District IV-D	(4,183)	(4,296)	-	-	(8,479)
29th Judicial District DA	96,827	78,970	142,234	(55,536)	262,495
31st Judicial District DA	15,296	10,340	33,908	(9,703)	49,841
32nd Judicial District DA	40,915	33,253	73,432	(25,091)	122,509
33rd Judicial District DA	8,903	5,282	26,591	(7,721)	33,055
34th Judicial District DA	20,112	17,459	26,215	(8,105)	55,681
37th Judicial District DA	15,387	12,150	23,907	(495)	50,949
39th Judicial District DA	6,179	5,194	9,561	(2,903)	18,031
40th Judicial District DA	74,586	59,500	127,226	(42,020)	219,292
Acadia Parish Police Jury	(3,454)	-	-	-	(3,454)
Allen Parish Police Jury	(222)	(627)	1,080	(1,039)	(808)
Ascension Parish Council	8,559	6,840	15,066	(5,435)	25,030
Assumption Parish Police Jury	4,305	3,424	7,629	(2,851)	12,507
Avoyelles Parish DA	37,544	31,133	60,824	(17,016)	112,485
Beauregard Parish DA	21,611	16,341	41,054	(13,109)	65,897

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION
JUNE 30, 2024 - JUNE 30, 2027

Employer	June 30, 2024	June 30, 2025	June 30, 2026	June 30, 2027	Total
Beauregard Parish IV-D	\$ 2,371	\$ 1,918	\$ 4,034	\$ (1,327)	\$ 6,996
Bienville Parish Police Jury	759	614	1,292	(421)	2,244
Bossier Parish Police Jury	65,557	51,732	121,351	(50,008)	188,632
Caddo Parish DA	193,786	155,450	342,986	(123,299)	568,923
Calcasieu Parish Police Jury	171,028	143,624	278,147	(114,225)	478,574
Caldwell Parish Police Jury	5,366	4,018	8,448	(2,840)	14,992
Cameron Parish DA	(4,799)	(4,989)	-	-	(9,788)
Cameron Parish Police Jury	16,243	13,231	26,440	(5,607)	50,307
Catahoula Parish Police Jury	(170)	(594)	1,262	(2,445)	(1,947)
Claiborne Parish Police Jury	954	775	1,572	(519)	2,782
Concordia Parish DA	8,818	6,906	13,669	(3,505)	25,888
Concordia Parish Police Jury	3,042	2,451	5,010	(1,492)	9,011
DeSoto Parish DA	28,650	22,046	53,794	(14,846)	89,644
DeSoto Parish Police Jury	14,945	13,597	20,656	1,647	50,845
East Baton Rouge Parish IV-D	63,724	54,667	93,550	(18,431)	193,510
East Carroll Parish Treasurer	842	675	1,590	(615)	2,492
East Feliciana Parish Police Jury	3,152	2,610	4,941	(1,384)	9,319
Grant Parish Police Jury	17,705	13,699	31,133	(9,822)	52,715
Iberia Parish Government	7,735	6,140	13,831	(5,322)	22,384
Iberville Parish School Board	(559)	(585)	(523)	(653)	(2,320)
Jackson Parish Police Jury	1,844	1,340	2,761	(902)	5,043
Jefferson Davis Police IV-D	3,872	2,978	7,105	(3,235)	10,720
Jefferson Davis Parish Police Jury	1,368	1,144	2,014	(658)	3,868
Jefferson Parish DA	457,912	365,806	805,027	(257,194)	1,371,551
Lafayette Parish Government	12,098	21,716	42,323	(10,942)	65,195
Lafayette Parish IV-D	1,397	1,126	2,377	(779)	4,121
Lafourche Parish DA	16,505	12,869	29,341	(10,916)	47,799
Lafourche Parish Government	42,567	32,934	80,203	(26,707)	128,997
LaSalle Parish DA	15,227	12,687	23,924	(7,529)	44,309
LaSalle Parish Police Jury	1,549	1,250	2,641	(865)	4,575
Livingston Parish Council	14,056	12,017	20,089	(6,743)	39,419
Louisiana District Attorneys Association	137,518	105,820	242,611	(88,176)	397,773
Madison Parish Police Jury	2,241	1,962	3,428	(130)	7,501
Morehouse Parish Police Jury	19,189	16,663	27,896	(634)	63,114
Natchitoches Parish DA	18,007	13,641	41,779	(13,139)	60,288
Natchitoches Parish Government	9,498	8,482	15,857	(5,458)	28,379
Orleans Parish DA	209,355	177,478	354,388	(54,378)	686,843
Orleans Parish IV-D	35,797	28,589	58,820	(20,320)	102,886
Ouachita Parish Police Jury	132,465	104,605	227,185	(77,029)	387,226
Plaquemines Parish Government	29,039	22,665	50,043	(16,029)	85,718
Pointe Coupee Police Jury	919	744	1,562	(513)	2,712

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION
JUNE 30, 2024 - JUNE 30, 2027

Employer	June 30, 2024	June 30, 2025	June 30, 2026	June 30, 2027	Total
Rapides Parish IV-D	\$ 5,037	\$ 3,771	\$ 14,480	\$ (5,536)	\$ 17,752
Rapides Parish Police Jury	89,403	82,284	179,591	(66,039)	285,239
Red River Parish Police Jury	14,571	12,149	20,314	(5,732)	41,302
Sabine Parish Police Jury	2,701	2,178	4,590	(1,505)	7,964
St. Charles IV-D	13,806	11,306	22,131	(6,578)	40,665
St. Bernard Parish Government	83,178	66,567	127,821	(56,406)	221,160
St. Charles Parish Clearing	(20,320)	(21,162)	-	-	(41,482)
St. Helena Police Jury	1,260	853	2,653	(954)	3,812
St. James Parish Government	22,557	20,067	28,748	(8,034)	63,338
St. John the Baptist Parish Government	4,237	3,421	7,160	(2,359)	12,459
St. Landry Parish Government	14,230	12,111	27,441	6,068	59,850
St. Martin Parish Government	5,837	3,886	10,867	(3,840)	16,750
St. Mary Parish Government	7,937	6,329	14,041	(4,928)	23,379
St. Tammany Parish Government	(148,067)	(181,587)	(182,722)	(10,481)	(522,857)
State of Louisiana	4,366,632	3,826,166	6,856,635	(1,894,476)	13,154,957
Tangipahoa Parish Council	51,056	42,068	80,121	(17,977)	155,268
Tensas Parish Police Jury	799	663	1,595	(646)	2,411
Terrebonne Parish Government	25,870	19,077	53,521	(17,342)	81,126
Vermilion Parish Police Jury	8,146	8,253	16,117	(5,283)	27,233
Vernon Parish DA	39,437	32,904	59,012	(25,271)	106,082
Vernon Parish Police Jury	18,602	15,869	28,125	(5,566)	57,030
Washington Parish Government	(95)	(633)	8,166	(5,639)	1,799
Webster Parish Police Jury	16,671	13,620	25,348	(8,920)	46,719
West Baton Rouge Parish Council	26,017	22,152	41,244	(12,664)	76,749
West Baton Rouge Parish School Board	(129)	(136)	(111)	(165)	(541)
West Feliciana Parish Government	2,145	1,743	4,072	(1,306)	6,654
Winn Parish DA	19,844	16,117	32,438	(10,978)	57,421
Winn Parish Police Jury	1,150	885	2,075	(921)	3,189
Total	\$ 8,531,285	\$ 7,181,214	\$ 13,915,368	\$ (4,117,754)	\$ 25,510,113



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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 THE EMPLOYER PENSION SCHEDULES PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

February 19, 2024

Board of Trustees of the
District Attorneys' Retirement System
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 District Attorneys' Retirement System, as of June 30, 2023, and the related notes to the schedules and have issued our report thereon dated February 19, 2024.

Report on Internal Control Over Financial Reporting

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District Attorneys' Retirement System'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 employer pension schedules. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Duplantier, Sharpner, Hogan and Gruber, LLP

New Orleans, Louisiana

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUMMARY SCHEDULE OF FINDINGS
FOR THE YEAR ENDED JUNE 30, 2023

SUMMARY OF AUDITOR'S RESULTS:

1. The opinion issued on the employer pension schedules of the District Attorneys' Retirement System for the year ended June 30, 2023, was unmodified.
2. The audit 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