

EMPLOYER PENSION REPORT
DISTRICT ATTORNEYS' RETIREMENT SYSTEM
JUNE 30, 2021

DISTRICT ATTORNEYS' RETIREMENT SYSTEM

TABLE OF CONTENTS

JUNE 30, 2021

	<u>PAGE</u>
INDEPENDENT AUDITOR'S REPORT	1 – 3
EMPLOYER PENSION SCHEDULES:	
Schedule of Employer Allocations	4 – 6
Schedule of Pension Amounts by Employer	7 – 9
Notes to Schedules	10 – 20
SUPPLEMENTARY INFORMATION:	
Schedule of Employers' Proportionate Share of Contributions and Non-Employer Contributions	21 – 23
Schedule of Net Pension Liability (Asset) Sensitivity to Change in Discount Rate	24 – 26
Schedule of Deferred Amounts Due to Changes in Proportion	27 – 29
Schedule of Remaining Amortization	30 – 32
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 <i>GOVERNMENT AUDITING STANDARDS</i>	33 – 34
SUMMARY SCHEDULE OF FINDINGS	35



Duplantier Hrapmann Hogan & Maher, LLP

A.J. Duplantier, Jr., CPA
(1919-1985)

Felix J. Hrapmann, Jr., CPA
(1919-1990)

William R. Hogan, Jr., CPA
(1920-1996)

James Maher, Jr., CPA
(1921-1999)

INDEPENDENT AUDITOR'S REPORT

Lindsay J. Calub, CPA, LLC
Guy L. Duplantier, CPA
Michelle H. Cunningham, CPA
Dennis W. Dillon, CPA
Grady C. Lloyd, III CPA

Heather M. Jovanovich, CPA
Terri L. Kitto, CPA

Robynn P. Beck, CPA
John P. Butler, CPA
Jason C. Montegut, CPA
Paul M. Novak, CPA, AVB, CVA
Wesley D. Wade, CPA

Michael J. O' Rourke, CPA
David A. Burgard, CPA
Clifford J. Giffin, Jr., CPA
William G. Stamm, CPA

New Orleans
1615 Poydras Street,
Suite 2100
New Orleans, LA 70112
Phone: (504) 586-8866
Fax: (504) 525-5888

Northshore
1290 Seventh Street
Slidell, LA 70458
Phone: (985) 641-1272
Fax: (985) 781-6497

Houma
247 Corporate Drive
Houma, LA 70360
Phone: (985) 868-2630
Fax: (985) 872-3833

Napoleonville
5047 Highway 1
P.O. Box 830
Napoleonville, LA 70390
Phone: (985) 369-6003
Fax: (985) 369-9941

February 16, 2022

Board of Trustees of the
District Attorneys' Retirement System
Baton Rouge, Louisiana

We have audited the accompanying schedule of employer allocations of the District Attorneys' Retirement System as of and for the year ended June 30, 2021, and the related notes. 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, 2021, and the related notes to the schedules.

Management's Responsibility for the Schedules

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

Auditor's Responsibility

Our responsibility is to express opinions on the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer are free from material misstatement.

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An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer allocations and specified column totals included in the schedule 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 schedule of employer allocations and specified column totals included in the schedule 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 schedule of employer allocations and specified column totals included in the schedule 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 schedule of employer allocations and specified column totals included in the schedule 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 opinions.

Opinions

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 total of all participating entities for the District Attorneys' Retirement System as of and for the year ended June 30, 2021, in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matters

As disclosed in Note 6 to the employer pension schedules, the total pension liability for the District Attorneys' Retirement System was \$555,070,371 as of June 30, 2021. The actuarial valuations were based on various assumptions made by the System's actuary. Because actual experience may differ from the assumptions used in the actuarial valuation, there is a risk that the total pension liability at June 30, 2021, 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.

Other Matters

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, 2021, and our report thereon, dated December 30, 2021, expressed an unmodified opinion on those financial statements.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the employer allocations and 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 part of the employer pension schedules. The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the employer pension schedules. The information has been subjected to the auditing procedures applied in the audit of the employer pension schedules and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the employer pension schedules or to the employer pension schedules themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 16, 2022, 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, Sharpner, Hogan and Drake, LLP

New Orleans, Louisiana

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
JUNE 30, 2021

Employer	Employer Contributions	Employer Allocation Percentage
2nd Judicial District DA	\$ 8,941	0.356610 %
2nd Judicial District IV-D	2,568	0.102424
3rd Judicial District DA	14,303	0.570473
4th Judicial District DA	16,099	0.642106
5th Judicial District DA	10,762	0.429241
6th Judicial District DA	11,673	0.465576
6th Judicial District IV-D	4,133	0.164844
7th Judicial District DA	2,956	0.117900
11th Judicial District DA	9,486	0.378348
13th Judicial District DA	9,254	0.369094
15th Judicial District DA	58,897	2.349098
16th Judicial District DA	29,524	1.177560
18th Judicial District DA	36,246	1.445666
18th Judicial District IV-D	4,264	0.170069
19th Judicial District DA	81,923	3.267486
20th Judicial District DA	4,256	0.169750
20th Judicial District PTI Fund	567	0.022615
20th Judicial District IV-D	3,380	0.134811
21st Judicial District DA	9,972	0.397732
21st Judicial District IV-D	3,368	0.134332
21st Judicial District PTI Fund	3,711	0.148013
22nd Judicial District DA	39,436	1.572899
23rd Judicial District DA	35,492	1.415593
25th Judicial District DA	4,187	0.166998
27th Judicial District DA	10,855	0.432950
29th Judicial District DA	31,395	1.252185
31st Judicial District DA	9,461	0.377351
32nd Judicial District DA	16,859	0.672419
33rd Judicial District DA	10,854	0.432910
34th Judicial District DA	4,327	0.172582
37th Judicial District DA	4,297	0.171385
39th Judicial District DA	1,490	0.059428
40th Judicial District DA	23,550	0.939288
Allen Parish Police Jury	1,435	0.057235
Ascension Parish Council	3,213	0.128150
Assumption Parish Police Jury	1,662	0.066289
Avoyelles Parish DA	10,879	0.433907
Beauregard Parish DA	9,393	0.374638
Beauregard Parish IV-D	801	0.031948

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
JUNE 30, 2021

Employer	Employer Contributions	Employer Allocation Percentage
Bienville Parish Police Jury	\$ 256	0.010211 %
Bossier Parish Police Jury	25,670	1.023844
Caddo Parish DA	72,813	2.904135
Calcasieu Parish Police Jury	53,159	2.120238
Caldwell Parish Police Jury	1,803	0.071912
Cameron Parish Police Jury	5,730	0.228540
Catahoula Parish Police Jury	1,325	0.052847
Claiborne Parish Police Jury	312	0.012444
Concordia Parish DA	2,368	0.094447
Concordia Parish Police Jury	1,042	0.041560
DeSoto Parish DA	7,900	0.315090
DeSoto Parish Police Jury	752	0.029993
East Baton Rouge Parish IV-D	13,522	0.539323
East Carroll Parish Treasurer	350	0.013960
East Feliciana Parish Police Jury	824	0.032865
Grant Parish Police Jury	7,466	0.297780
Iberia Parish Government	2,768	0.110401
Iberville Parish School Board	192	0.007658
Jackson Parish Police Jury	548	0.021857
Jefferson Davis Police IV-D	1,750	0.069798
Jefferson Davis Parish Police Jury	399	0.015914
Jefferson Parish DA	148,977	5.941924
Lafayette Parish Government	6,960	0.277599
Lafayette Parish IV-D	472	0.018826
Lafourche Parish DA	6,524	0.260209
Lafourche Parish Government	17,329	0.691164
LaSalle Parish DA	4,093	0.163249
LaSalle Parish Police Jury	519	0.020700
Livingston Parish Council	4,266	0.170149
Louisiana District Attorneys Association	47,188	1.882086
Madison Parish Police Jury	350	0.013960
Morehouse Parish Police Jury	2,915	0.116264
Natchitoches Parish DA	8,315	0.331642
Natchitoches Parish Government	3,654	0.145739
Orleans Parish DA	48,419	1.931184
Orleans Parish IV-D	11,540	0.460271
Ouachita Parish Police Jury	45,891	1.830355
Plaquemines Parish Government	10,861	0.433189
Pointe Coupee Police Jury	312	0.012444

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DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
JUNE 30, 2021

Employer	Employer Contributions	Employer Allocation Percentage
Rapides Parish IV-D	\$ 4,308	0.171824 %
Rapides Parish Police Jury	40,752	1.625387
Red River Parish Police Jury	3,160	0.126036
Sabine Parish Police Jury	911	0.036335
St. Charles IV-D	4,043	0.161254
St. Bernard Parish Government	27,282	1.088138
St. Helena Police Jury	573	0.022854
St. James Parish Government	2,991	0.119296
St. John the Baptist Parish Government	1,446	0.057673
St. Landry Parish Government	2,137	0.085234
St. Martin Parish Government	2,173	0.086670
St. Mary Parish Government	2,791	0.111319
St. Tammany Parish Government	69,419	2.768766
State of Louisiana	1,157,685	46.174087
Tangipahoa Parish Council	12,152	0.484681
Tensas Parish Police Jury	360	0.014359
Terrebonne Parish Government	14,394	0.574102
Vermilion Parish Police Jury	3,200	0.127632
Vernon Parish DA	12,168	0.485319
Vernon Parish Police Jury	3,958	0.157864
Washington Parish Government	6,599	0.263200
Webster Parish Police Jury	5,955	0.237514
West Baton Rouge Parish Council	5,969	0.238073
West Baton Rouge Parish School Board	48	0.001914
West Feliciana Parish Government	754	0.030073
Winn Parish DA	6,091	0.242939
Winn Parish Police Jury	496	0.019783
Total	<u>\$ 2,507,218</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, 2021

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	\$ 63,488	\$ 20,368	\$ -	\$ 119,809	\$ 6,283	\$ 146,460	\$ 19,495	\$ 172,672	\$ -	\$ 3,639	\$ 195,806	\$ 37,824	\$ 471	\$ 38,295
2nd Judicial District IV-D	18,235	5,850	-	34,411	7,422	47,683	5,599	49,594	-	2,300	57,493	10,864	2,531	13,395
3rd Judicial District DA	101,563	32,583	-	191,659	14,105	238,347	31,186	276,226	-	11,475	318,887	60,507	1,809	62,316
4th Judicial District DA	114,316	36,675	-	215,726	4,707	257,108	35,102	310,911	-	61,329	407,342	68,105	(16,528)	51,577
4th Judicial District IV-D	-	-	-	-	-	-	-	-	-	142	142	-	(145)	(145)
5th Judicial District DA	76,419	24,517	-	144,210	22,424	191,151	23,465	207,841	-	6,802	238,108	45,527	3,506	49,033
6th Judicial District DA	82,888	26,592	-	156,418	7,281	190,291	25,451	225,434	-	13,533	264,418	49,381	485	49,866
6th Judicial District IV-D	29,348	9,415	-	55,382	3,797	68,594	9,011	79,818	-	3,665	92,494	17,484	(75)	17,409
7th Judicial District DA	20,990	6,734	-	39,610	3,046	49,390	6,445	57,088	-	12,890	76,423	12,505	(1,811)	10,694
11th Judicial District DA	67,358	21,610	-	127,112	18,557	167,279	20,683	183,198	-	1,631	205,512	40,129	5,123	45,252
13th Judicial District DA	65,711	21,081	-	124,003	13,815	158,899	20,177	178,717	-	874	199,768	39,148	5,245	44,393
15th Judicial District DA	418,215	134,171	-	789,217	166,096	1,089,484	128,417	1,137,445	-	44,667	1,310,529	249,157	53,611	302,768
16th Judicial District DA	209,644	67,258	-	395,620	11,765	474,643	64,373	570,181	-	41,421	675,975	124,898	(8,745)	116,153
18th Judicial District DA	257,375	82,571	-	485,695	50,819	619,085	79,030	699,999	-	19,087	798,116	153,334	10,567	163,901
18th Judicial District IV-D	30,278	9,714	-	57,137	9,861	76,712	9,297	82,348	-	7,131	98,776	18,038	2,232	20,270
19th Judicial District DA	581,718	186,626	-	1,097,764	20,087	1,304,477	178,622	1,582,133	-	98,036	1,858,791	346,565	(20,056)	326,509
20th Judicial District DA	30,221	9,695	-	57,030	9,938	76,663	9,280	82,194	-	2,379	93,853	18,005	726	18,731
20th Judicial District PTI Fund	4,026	1,292	-	7,598	2,130	11,020	1,236	2,390	-	4,319	16,505	2,399	66	2,465
20th Judicial District IV-D	24,001	7,700	-	45,292	1,836	54,828	7,370	65,276	-	2,651	75,297	14,299	212	14,511
21st Judicial District DA	70,809	22,717	-	133,624	7,150	163,491	21,743	192,584	-	11,294	225,621	42,185	(5,488)	36,697
21st Judicial District IV-D	23,915	7,673	-	45,131	4,359	57,163	7,343	65,044	-	1,157	73,544	14,248	3,091	17,339
21st Judicial District PTI Fund	26,351	8,454	-	49,727	8,756	66,937	8,091	71,669	-	16,219	95,979	15,699	940	16,639
22nd Judicial District DA	280,027	89,838	-	528,440	14,328	632,606	85,985	761,606	-	12,229	859,820	166,829	2,246	169,075
23rd Judicial District DA	252,021	80,853	-	475,591	50,201	606,645	77,386	685,437	-	-	762,823	150,145	18,783	168,928
25th Judicial District DA	29,731	9,538	-	56,106	10,359	76,003	9,129	80,861	-	7,631	97,621	17,713	974	18,687
27th Judicial District DA	77,079	24,728	-	145,456	-	170,184	23,668	209,637	-	50,346	283,651	45,921	(13,111)	32,810
27th Judicial District IV-D	-	-	-	-	2,138	2,138	-	-	-	17,206	17,206	-	(2,506)	(2,506)
29th Judicial District DA	222,929	71,520	-	420,691	60,156	552,367	68,453	606,314	-	12,228	686,995	132,813	11,145	143,958
31st Judicial District DA	67,181	21,553	-	126,777	3,892	152,222	20,628	182,715	-	19,704	223,047	40,024	(4,800)	35,224
31st Judicial District IV-D	-	-	-	-	423	423	-	-	-	1,524	1,524	-	(339)	(339)
32nd Judicial District DA	119,712	38,406	-	225,910	14,741	279,057	36,759	325,589	-	16,101	378,449	71,320	485	71,805
33rd Judicial District DA	77,072	24,726	-	145,443	9,045	179,214	23,666	209,617	-	19,610	252,893	45,917	(1,293)	44,624
34th Judicial District DA	30,725	9,857	-	57,982	17,836	85,675	9,434	83,565	-	-	92,999	18,305	6,114	24,419
37th Judicial District DA	30,512	9,789	-	57,580	6,750	74,119	9,369	82,985	-	7,374	99,728	18,178	(127)	18,051
39th Judicial District DA	10,580	3,394	-	19,966	1,181	24,541	3,249	28,775	-	581	32,605	6,303	209	6,512
40th Judicial District DA	167,224	53,648	-	315,569	11,141	380,358	51,348	454,808	-	31,306	537,462	99,625	(10,783)	88,842
Acadia Parish Police Jury	-	-	-	-	909	909	-	-	-	16,534	16,534	-	(5,631)	(5,631)
Allen Parish Police Jury	10,190	3,269	-	19,229	657	23,155	3,129	27,713	-	1,115	31,957	6,071	(113)	5,958
Ascension Parish Council	22,815	7,319	-	43,054	475	50,848	7,006	62,051	-	2,215	71,272	13,592	(562)	13,030
Assumption Parish Police Jury	11,802	3,786	-	22,271	328	26,385	3,624	32,097	-	1,042	36,763	7,031	(143)	6,888
Avoyelles Parish DA	77,249	24,783	-	145,778	11,167	181,728	23,720	210,100	-	17,785	251,605	46,022	(2,469)	43,553
Beauregard Parish DA	66,698	21,398	-	125,866	8,661	155,925	20,480	181,402	-	19,841	221,723	39,736	(3,953)	35,783
Beauregard Parish IV-D	5,688	1,825	-	10,733	1,756	14,314	1,746	15,469	-	931	18,146	3,389	483	3,872
Bienville Parish Police Jury	1,818	583	-	3,431	47	4,061	558	4,944	-	140	5,642	1,083	(29)	1,054

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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)
Bossier Parish Police Jury	\$ 182,277	\$ 58,478	\$ -	\$ 343,977	\$ 11,838	\$ 414,293	\$ 55,970	\$ 495,750	\$ -	\$ 34,128	\$ 585,848	\$ 108,594	\$ (5,870)	\$ 102,724
Caddo Parish DA	517,030	165,873	-	975,690	25,102	1,166,665	158,759	1,406,197	-	42,159	1,607,115	308,027	588	308,615
Calcasieu Parish DA	-	-	-	-	12,688	12,688	-	-	-	-	-	-	8,516	8,516
Calcasieu Parish Police Jury	377,471	121,100	-	712,328	39,244	872,672	115,906	1,026,630	-	4,901	1,147,437	224,883	11,797	236,680
Caldwell Parish Police Jury	12,803	4,107	-	24,160	2,779	31,046	3,931	34,820	-	2,005	40,756	7,627	64	7,691
Cameron Parish DA	-	-	-	-	3,696	3,696	-	-	-	20,074	-	-	(3,296)	(3,296)
Cameron Parish Police Jury	40,688	13,053	-	76,782	3,088	92,923	12,494	110,660	-	2,722	125,876	24,240	273	24,513
Catahoula Parish Police Jury	9,408	3,018	-	17,755	574	21,347	2,889	25,589	-	806	29,284	5,605	43	5,648
Claiborne Parish Police Jury	2,215	711	-	4,181	319	5,211	680	6,025	-	389	7,094	1,320	(79)	1,241
Concordia Parish DA	16,815	5,394	-	31,731	5,587	42,712	5,163	45,732	-	1,112	52,007	10,018	2,210	12,228
Concordia Parish Police Jury	7,399	2,374	-	13,963	734	17,071	2,272	20,124	-	848	23,244	4,408	(187)	4,221
DeSoto Parish DA	56,096	17,997	-	105,860	7,545	131,402	17,225	152,568	-	31,489	201,282	33,420	(4,340)	29,080
DeSoto Parish Police Jury	5,340	1,713	-	10,077	931	12,721	1,640	14,523	-	4,214	20,377	3,181	(2,806)	375
East Baton Rouge Parish IV-D	96,017	30,804	-	181,194	29,976	241,974	29,483	261,143	-	19,163	309,789	57,203	1,732	58,935
East Carroll Parish Treasurer	2,485	797	-	4,690	187	5,674	763	6,760	-	576	8,099	1,481	(139)	1,342
East Feliciana Parish Police Jury	5,851	1,877	-	11,042	938	13,857	1,797	15,913	-	566	18,276	3,486	286	3,772
Evangeline Parish Police Jury	-	-	-	-	-	-	-	-	-	2,211	2,211	-	(1,725)	(1,725)
Grant Parish Police Jury	53,014	17,008	-	100,044	2,360	119,412	16,279	144,187	-	3,483	163,949	31,584	1	31,585
Iberia Parish Government	19,655	6,306	-	37,091	937	44,334	6,035	53,457	-	3,003	62,495	11,710	(509)	11,201
Iberville Parish School Board	1,363	437	-	2,573	196	3,206	419	3,708	-	186	4,313	812	(3)	809
Jackson Parish Police Jury	3,891	1,248	-	7,343	685	9,276	1,195	10,583	-	171	11,949	2,318	173	2,491
Jefferson Davis Police IV-D	12,426	3,987	-	23,450	2,850	30,287	3,816	33,797	-	798	38,411	7,403	1,372	8,775
Jefferson Davis Parish Police Jury	2,833	909	-	5,347	631	6,887	870	7,706	-	69	8,645	1,688	133	1,821
Jefferson Parish DA	1,057,854	339,380	-	1,996,284	62,648	2,398,312	324,825	2,877,110	-	193,978	3,395,913	630,229	(25,395)	604,834
Lafayette Parish Government	49,422	15,855	-	93,264	-	109,119	15,175	134,415	-	87,415	237,005	29,444	(36,513)	(7,069)
Lafayette Parish IV-D	3,352	1,075	-	6,325	2,765	10,165	1,029	9,116	-	4,587	14,732	1,997	(411)	1,586
Lafourche Parish DA	46,326	14,862	-	87,421	4,803	107,086	14,225	125,995	-	10,081	150,301	27,599	(1,762)	25,837
Lafourche Parish Government	123,050	39,477	-	232,208	4,109	275,794	37,784	334,665	-	31,723	404,172	73,308	(8,565)	64,743
LaSalle Parish DA	29,064	9,324	-	54,846	3,554	67,724	8,924	79,046	-	1,559	89,529	17,315	971	18,286
LaSalle Parish Police Jury	3,685	1,182	-	6,954	546	8,682	1,132	10,023	-	998	12,153	2,196	28	2,224
Livingston Parish Council	30,292	9,718	-	57,164	9,105	75,987	9,301	82,387	-	329	92,017	18,047	2,089	20,136
Louisiana District Attorneys Association	335,072	107,497	-	632,317	41,756	781,570	102,887	911,316	-	61,017	1,075,220	199,623	5,315	204,938
Madison Parish Police Jury	2,485	797	-	4,690	17	5,504	763	6,760	-	489	8,012	1,481	(147)	1,334
Morehouse Parish Police Jury	20,699	6,641	-	39,061	938	46,640	6,356	56,296	-	1,103	63,755	12,332	(134)	12,198
Natchitoches Parish DA	59,043	18,942	-	111,420	2,451	132,813	18,130	160,583	-	28,867	207,580	35,176	(6,089)	29,087
Natchitoches Parish Government	25,946	8,324	-	48,963	6,242	63,529	7,967	70,568	-	5,755	84,290	15,458	(1,804)	13,654
Orleans Parish DA	343,813	110,302	-	648,812	2,968	762,082	105,571	935,089	-	126,814	1,167,474	204,831	(45,587)	159,244
Orleans Parish IV-D	81,943	26,289	-	154,635	4,441	185,365	25,161	222,866	-	3,861	251,888	48,819	617	49,436
Ouachita Parish Police Jury	325,862	104,543	-	614,937	16,465	735,945	100,059	886,267	-	33,081	1,019,407	194,136	(2,873)	191,263
Plaquemines Parish Government	77,122	24,742	-	145,537	3,709	173,988	23,681	209,752	-	8,046	241,479	45,946	(1,150)	44,796
Pointe Coupee Police Jury	2,215	711	-	4,181	58	4,950	680	6,025	-	159	6,864	1,320	(30)	1,290

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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 IV-D	\$ 30,590	\$ 9,814	\$ -	\$ 57,727	\$ 10,705	\$ 78,246	\$ 9,393	\$ 83,198	\$ -	\$ 10,184	\$ 102,775	\$ 18,224	\$ 2,698	\$ 20,922
Rapides Parish Police Jury	289,371	92,836	-	546,075	11,544	650,455	88,854	787,021	-	60,453	936,328	172,396	(11,374)	161,022
Red River Parish Police Jury	22,438	7,199	-	42,344	8,899	58,442	6,890	61,027	-	1,110	69,027	13,368	2,302	15,670
Sabine Parish Police Jury	6,469	2,075	-	12,207	209	14,491	1,986	17,594	-	479	20,059	3,854	(46)	3,808
St. Charles IV-D	28,708	9,210	-	54,176	8,816	72,202	8,815	78,080	-	802	87,697	17,103	3,905	21,008
St. Bernard Parish Government	193,724	62,150	-	365,577	42,522	470,249	59,485	526,882	-	-	586,367	115,413	14,470	129,883
St. Charles Parish Clearing	-	-	-	-	3,522	3,522	-	-	-	84,749	84,749	-	(19,429)	(19,429)
St. Helena Police Jury	4,069	1,305	-	7,678	1,033	10,016	1,249	11,066	-	1,758	14,073	2,424	315	2,739
St. James Parish Government	21,239	6,814	-	40,079	14,516	61,409	6,522	57,764	-	2,616	66,902	12,653	2,422	15,075
St. John the Baptist Parish Government	10,268	3,294	-	19,376	458	23,128	3,153	27,926	-	782	31,861	6,117	(218)	5,899
St. Landry Parish Council	-	-	-	-	1,547	1,547	-	-	-	2,714	2,714	-	(933)	(933)
St. Landry Parish Government	15,174	4,868	-	28,636	2,778	36,282	4,659	41,271	-	24,472	70,402	9,040	(5,043)	3,997
St. Martin Parish Government	15,430	4,950	-	29,118	3,200	37,268	4,738	41,966	-	6,554	53,258	9,193	(631)	8,562
St. Mary Parish Government	19,818	6,358	-	37,399	1,024	44,781	6,085	53,901	-	3,264	63,250	11,807	(605)	11,202
St. Tammany Parish Government	492,930	158,141	-	930,211	123,940	1,212,292	151,359	1,340,651	-	60,204	1,552,214	293,669	16,221	309,890
State of Louisiana	8,220,479	2,637,288	-	15,512,918	847,827	18,998,033	2,524,181	22,357,726	-	361,389	25,243,296	4,897,447	79,959	4,977,406
Tangipahoa Parish Council	86,289	27,683	-	162,836	7,781	198,300	26,496	234,685	-	7,898	269,079	51,408	1,305	52,713
Tensas Parish Police Jury	2,556	820	-	4,824	534	6,178	785	6,953	-	950	8,688	1,523	(129)	1,394
Terrebonne Parish Government	102,209	32,790	-	192,879	4,029	229,698	31,384	277,983	-	21,160	330,527	60,892	(5,224)	55,668
Vermilion Parish Police Jury	22,723	7,290	-	42,880	2,136	52,306	6,977	61,800	-	8,298	77,075	13,537	(1,921)	11,616
Vernon Parish DA	86,402	27,720	-	163,051	22,937	213,708	26,531	234,994	-	1,850	263,375	51,475	5,706	57,181
Vernon Parish Police Jury	28,105	9,017	-	53,037	4,192	66,246	8,630	76,439	-	2,816	87,885	16,744	27	16,771
Washington Parish Council	-	-	-	-	-	-	-	-	-	1,898	1,898	-	(1,895)	(1,895)
Washington Parish Government	46,858	15,033	-	88,426	2,338	105,797	14,388	127,443	-	5,631	147,462	27,916	(582)	27,334
Webster Parish Police Jury	42,285	13,566	-	79,797	13,723	107,086	12,984	115,005	-	6,357	134,346	25,192	1,448	26,640
West Baton Rouge Parish Council	42,385	13,598	-	79,984	779	94,361	13,015	115,276	-	2,222	130,513	25,251	(568)	24,683
West Baton Rouge Parish School Board	341	109	-	643	14	766	105	927	-	26	1,058	203	(1)	202
West Feliciana Parish Government	5,354	1,718	-	10,104	304	12,126	1,644	14,561	-	1,445	17,650	3,190	(263)	2,927
Winn Parish DA	43,251	13,876	-	81,619	1,736	97,231	13,281	117,632	-	3,645	134,558	25,767	(993)	24,774
Winn Parish Police Jury	3,522	1,130	-	6,646	120	7,896	1,081	9,579	-	303	10,963	2,098	(64)	2,034
Total	\$ 17,803,231	\$ 5,711,613	-	\$ 33,596,592	\$ 2,083,048	\$ 41,391,253	\$ 5,466,659	\$ 48,420,508	\$ -	\$ 2,083,048	\$ 55,970,215	\$ 10,606,487	\$ -	\$ 10,606,487

See accompanying notes.

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
NOTES TO SCHEDULES
JUNE 30, 2021

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 allowances and other benefits for district attorneys and their assistants in each parish. The fund is administered by a Board of Trustees. Benefits, including normal retirement, early retirement, disability retirement, and death benefit, 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 inflows, deferred outflows, pension expense, and amortization periods for deferred inflows and deferred outflows. 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, is 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 percentage.

Pension Amount Netting:

The deferred outflows 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 or inflow on the schedule of pension amounts. The remaining categories of deferred outflows and deferred inflows were not presented on a net basis.

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
NOTES TO SCHEDULES
JUNE 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

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.

All persons who are district attorneys of 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, 2021

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, 2021

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 beneficiaries 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 an actual 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 36 months 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 a reduced 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 36 months 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, 2021

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, 2021, the actual employer contribution rate was 4.0%. Employer contributions for the year ended June 30, 2021, were \$2,511,625.

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, 2021, and excluded from pension expense. Non-employer contributions for the year ended June 30, 2021, were \$10,317,515.

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, 2021, as compared to the total of all employers' contributions received by the System during the fiscal year ended June 30, 2021.

5. SCHEDULE OF PENSION AMOUNTS BY EMPLOYER:

The schedule of pension amounts by employer displays each employer's allocation of the net pension liability. The 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, 2021

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, 2021, are as follows:

Total Pension Liability	\$ 555,070,371
Plan Fiduciary Net Position	<u>537,267,140</u>
Total Collective Net Pension Liability	<u>\$ 17,803,231</u>

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2021, are as follows:

Valuation Date	June 30, 2021
Actuarial Cost Method	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, 2021

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

Expected Remaining	
Service Lives	5 years – June 20, 2021
	6 years – June 30, 2020
	6 years – June 30, 2019
	6 years – June 30, 2018
	7 years – June 30, 2017
	7 years – June 30, 2016

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 long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate 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 8.25% for the year ended June 30, 2021.

The best estimates of arithmetic real rates of return for each major asset class based on the System's target asset allocation as of June 30, 2021, were as follows:

<u>Asset Class</u>	Long-Term Target Asset <u>Allocation</u>	<u>Rates of Return</u>	
		<u>Real</u>	<u>Nominal</u>
Equities	57.11%	6.43%	
Fixed Income	30.19%	0.94%	
Alternatives	12.67%	0.89%	
Cash	0.03%	0.00%	
System Total	<u>100.00%</u>		5.80%
Inflation			<u>2.45%</u>
Expected Arithmetic Nominal Return			<u>8.25%</u>

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
 NOTES TO SCHEDULES
JUNE 30, 2021

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 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 (asset) 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, 2021		
	1%	Current	1%
	Decrease	Discount Rate	Increase
	<u>5.10%</u>	<u>6.10%</u>	<u>7.10%</u>
Net Pension Liability (Asset)	<u>\$ 87,292,843</u>	<u>\$ 17,803,231</u>	<u>\$ (40,414,237)</u>

8. CHANGE IN NET PENSION LIABILITY:

The changes in the net pension liability for the year ended June 30, 2021, were recognized in the current reporting period as pension expense except as follows:

Differences between Expected and Actual Experience:

Differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized in pension expense using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The difference between expected and actual experience resulted in deferred outflows of resources and deferred inflows of resources as of June 30, 2021, as follows:

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
NOTES TO SCHEDULES
JUNE 30, 2021

8. CHANGE IN NET PENSION LIABILITY: (Continued)

Differences between Expected and Actual Experience: (Continued)

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	June 30, 2021	
				Deferred Outflows	Deferred Inflows
2021	\$ 3,382,766	\$ -	\$ 676,553	\$ 2,706,213	\$ -
2020	3,670,341	-	734,068	2,936,273	-
2019	-	6,225,984	(1,556,496)	-	4,669,488
2018	103,690	-	34,563	69,127	-
2017	-	770,024	(256,675)	-	513,349
2016	-	567,641	(283,819)	-	283,822
			Totals	<u>\$ 5,711,613</u>	<u>\$ 5,466,659</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 deferred inflow of resources as of June 30, 2021, as follows:

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	June 30, 2021		
				Deferred Outflows	Deferred Inflows	Net Deferred Inflows
2021	\$ -	\$ 73,561,927	\$ (14,712,385)	\$ -	\$ 58,849,542	\$ (58,849,542)
2020	11,626,255	-	2,906,563	8,719,692	-	8,719,692
2019	5,104,681	-	1,701,561	3,403,120	-	3,403,120
2018	-	3,387,555	(1,693,777)	-	1,693,778	(1,693,778)
2017	-	499,185	(499,185)	-	-	-
			Totals	<u>\$ 12,122,812</u>	<u>\$ 60,543,320</u>	<u>\$ (48,420,508)</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, 2021, as follows:

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
NOTES TO SCHEDULES
JUNE 30, 2021

8. CHANGE IN NET PENSION LIABILITY: (Continued)

Changes of Assumptions or Other Inputs: (Continued)

	June 30, 2021				
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2021	\$ 8,259,455	\$ -	\$ 1,651,891	\$ 6,607,564	\$ -
2020	24,578,594	-	4,915,719	19,662,875	-
2019	-	-	-	-	-
2018	6,146,276	-	2,048,758	4,097,518	-
2017	4,842,953	-	1,614,318	3,228,635	-
			Totals	\$ 33,596,592	\$ -

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 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 the employers' proportionate shares are presented in the schedule of pension amounts as deferred outflows or deferred inflows as of June 30, 2021.

9. CONTRIBUTIONS – PROPORTIONATE SHARE:

Differences between contributions remitted to the System and the employer's proportionate share is 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 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. 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, 2021

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, 2021. 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, 2021

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non- Employer Contributions
2nd Judicial District DA	\$ 8,957	\$ 36,793
2nd Judicial District IV-D	2,573	10,568
3rd Judicial District DA	14,328	58,859
4th Judicial District DA	16,127	66,249
5th Judicial District DA	10,781	44,287
6th Judicial District DA	11,694	48,036
6th Judicial District IV-D	4,140	17,008
7th Judicial District DA	2,961	12,164
11th Judicial District DA	9,503	39,036
13th Judicial District DA	9,270	38,081
15th Judicial District DA	59,001	242,369
16th Judicial District DA	29,576	121,495
18th Judicial District DA	36,310	149,157
18th Judicial District IV-D	4,271	17,547
19th Judicial District DA	82,067	337,123
20th Judicial District DA	4,263	17,514
20th Judicial District PTI Fund	568	2,333
20th Judicial District IV-D	3,386	13,909
21st Judicial District DA	9,990	41,036
21st Judicial District IV-D	3,374	13,860
21st Judicial District PTI Fund	3,718	15,271
22nd Judicial District DA	39,505	162,284
23rd Judicial District DA	35,554	146,054
25th Judicial District DA	4,194	17,230
27th Judicial District DA	10,874	44,670
29th Judicial District DA	31,450	129,194
31st Judicial District DA	9,478	38,933
32nd Judicial District DA	16,889	69,377
33rd Judicial District DA	10,873	44,666
34th Judicial District DA	4,335	17,806
37th Judicial District DA	4,305	17,683
39th Judicial District DA	1,493	6,131
40th Judicial District DA	23,591	96,911
Allen Parish Police Jury	1,438	5,905
Ascension Parish Council	3,219	13,222
Assumption Parish Police Jury	1,665	6,839

(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, 2021

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non- Employer Contributions
Avoyelles Parish DA	\$ 10,898	\$ 44,768
Beauregard Parish DA	9,410	38,653
Beauregard Parish IV-D	802	3,296
Bienville Parish Police Jury	256	1,054
Bossier Parish Police Jury	25,715	105,635
Caddo Parish DA	72,941	299,635
Calcasieu Parish Police Jury	53,252	218,756
Caldwell Parish Police Jury	1,806	7,420
Cameron Parish Police Jury	5,740	23,580
Catahoula Parish Police Jury	1,327	5,452
Claiborne Parish Police Jury	313	1,284
Concordia Parish DA	2,372	9,745
Concordia Parish Police Jury	1,044	4,288
DeSoto Parish DA	7,914	32,509
DeSoto Parish Police Jury	753	3,095
East Baton Rouge Parish IV-D	13,546	55,645
East Carroll Parish Treasurer	351	1,440
East Feliciana Parish Police Jury	825	3,391
Grant Parish Police Jury	7,479	30,723
Iberia Parish Government	2,773	11,391
Iberville Parish School Board	192	790
Jackson Parish Police Jury	549	2,255
Jefferson Davis Police IV-D	1,753	7,201
Jefferson Davis Parish Police Jury	400	1,642
Jefferson Parish DA	149,239	613,059
Lafayette Parish Government	6,972	28,641
Lafayette Parish IV-D	473	1,942
Lafourche Parish DA	6,535	26,847
Lafourche Parish Government	17,359	71,311
LaSalle Parish DA	4,100	16,843
LaSalle Parish Police Jury	520	2,136
Livingston Parish Council	4,274	17,555
Louisiana District Attorneys Association	47,271	194,185
Madison Parish Police Jury	351	1,440
Morehouse Parish Police Jury	2,920	11,996
Natchitoches Parish DA	8,330	34,217

(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, 2021

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non- Employer Contributions
Natchitoches Parish Government	\$ 3,660	\$ 15,037
Orleans Parish DA	48,504	199,250
Orleans Parish IV-D	11,560	47,489
Ouachita Parish Police Jury	45,972	188,847
Plaquemines Parish Government	10,880	44,694
Pointe Coupee Police Jury	313	1,284
Rapides Parish IV-D	4,316	17,728
Rapides Parish Police Jury	40,824	167,700
Red River Parish Police Jury	3,166	13,004
Sabine Parish Police Jury	913	3,749
St. Charles IV-D	4,050	16,637
St. Bernard Parish Government	27,330	112,269
St. Helena Police Jury	574	2,358
St. James Parish Government	2,996	12,308
St. John the Baptist Parish Government	1,449	5,950
St. Landry Parish Government	2,141	8,794
St. Martin Parish Government	2,177	8,942
St. Mary Parish Government	2,796	11,485
St. Tammany Parish Government	69,541	285,668
State of Louisiana	1,159,716	4,764,021
Tangipahoa Parish Council	12,173	50,007
Tensas Parish Police Jury	361	1,481
Terrebonne Parish Government	14,419	59,233
Vermilion Parish Police Jury	3,206	13,168
Vernon Parish DA	12,189	50,073
Vernon Parish Police Jury	3,965	16,288
Washington Parish Government	6,611	27,156
Webster Parish Police Jury	5,965	24,506
West Baton Rouge Parish Council	5,980	24,563
West Baton Rouge Parish School Board	48	197
West Feliciana Parish Government	755	3,103
Winn Parish DA	6,102	25,065
Winn Parish Police Jury	497	2,041
Total	<u>\$ 2,511,625</u>	<u>\$ 10,317,515</u>

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY SCHEDULE
SCHEDULE OF NET PENSION LIABILITY (ASSET)
SENSITIVITY TO CHANGE IN DISCOUNT RATE
JUNE 30, 2021

Employer	Net Pension Liability (Asset)	
	1% Decrease (5.10%)	1% Increase (7.10%)
2nd Judicial District DA	\$ 311,295	\$ (144,121)
2nd Judicial District IV-D	89,409	(41,394)
3rd Judicial District DA	497,982	(230,552)
4th Judicial District DA	560,513	(259,502)
5th Judicial District DA	374,697	(173,474)
6th Judicial District DA	406,415	(188,159)
6th Judicial District IV-D	143,897	(66,620)
7th Judicial District DA	102,918	(47,648)
11th Judicial District DA	330,271	(152,906)
13th Judicial District DA	322,193	(149,167)
15th Judicial District DA	2,050,594	(949,370)
16th Judicial District DA	1,027,926	(475,902)
18th Judicial District DA	1,261,963	(584,255)
18th Judicial District IV-D	148,458	(68,732)
19th Judicial District DA	2,852,281	(1,320,530)
20th Judicial District DA	148,180	(68,603)
20th Judicial District PTI Fund	19,741	(9,140)
20th Judicial District IV-D	117,680	(54,483)
21st Judicial District DA	347,192	(160,740)
21st Judicial District IV-D	117,262	(54,289)
21st Judicial District PTI Fund	129,205	(59,818)
22nd Judicial District DA	1,373,028	(635,675)
23rd Judicial District DA	1,235,711	(572,101)
25th Judicial District DA	145,777	(67,491)
27th Judicial District DA	377,934	(174,973)
29th Judicial District DA	1,093,068	(506,061)
31st Judicial District DA	329,400	(152,504)
32nd Judicial District DA	586,974	(271,753)
33rd Judicial District DA	377,899	(174,957)
34th Judicial District DA	150,652	(69,748)
37th Judicial District DA	149,607	(69,264)
39th Judicial District DA	51,876	(24,017)
40th Judicial District DA	819,931	(379,606)
Allen Parish Police Jury	49,962	(23,131)
Ascension Parish Council	111,866	(51,791)

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY SCHEDULE
SCHEDULE OF NET PENSION LIABILITY (ASSET)
SENSITIVITY TO CHANGE IN DISCOUNT RATE
JUNE 30, 2021

Employer	Net Pension Liability (Asset)	
	1% Decrease (5.10%)	1% Increase (7.10%)
Assumption Parish Police Jury	\$ 57,866	\$ (26,790)
Avoyelles Parish DA	378,770	(175,360)
Beauregard Parish DA	327,032	(151,407)
Beauregard Parish IV-D	27,888	(12,912)
Bienville Parish Police Jury	8,913	(4,127)
Bossier Parish Police Jury	893,743	(413,779)
Caddo Parish DA	2,535,102	(1,173,684)
Calcasieu Parish Police Jury	1,850,816	(856,878)
Caldwell Parish Police Jury	62,774	(29,063)
Cameron Parish Police Jury	199,499	(92,363)
Catahoula Parish Police Jury	46,132	(21,358)
Claiborne Parish Police Jury	10,863	(5,029)
Concordia Parish DA	82,445	(38,170)
Concordia Parish Police Jury	36,279	(16,796)
DeSoto Parish DA	275,051	(127,341)
DeSoto Parish Police Jury	26,182	(12,121)
East Baton Rouge Parish IV-D	470,790	(217,963)
East Carroll Parish Treasurer	12,186	(5,642)
East Feliciana Parish Police Jury	28,689	(13,282)
Grant Parish Police Jury	259,941	(120,346)
Iberia Parish Government	96,372	(44,618)
Iberville Parish School Board	6,685	(3,095)
Jackson Parish Police Jury	19,080	(8,833)
Jefferson Davis Police IV-D	60,929	(28,208)
Jefferson Davis Parish Police Jury	13,892	(6,432)
Jefferson Parish DA	5,186,874	(2,401,383)
Lafayette Parish Government	242,324	(112,190)
Lafayette Parish IV-D	16,434	(7,608)
Lafourche Parish DA	227,144	(105,161)
Lafourche Parish Government	603,337	(279,329)
LaSalle Parish DA	142,505	(65,976)
LaSalle Parish Police Jury	18,070	(8,366)
Livingston Parish Council	148,528	(68,764)
Louisiana District Attorneys Association	1,642,926	(760,631)
Madison Parish Police Jury	12,186	(5,642)

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY SCHEDULE
SCHEDULE OF NET PENSION LIABILITY (ASSET)
SENSITIVITY TO CHANGE IN DISCOUNT RATE
JUNE 30, 2021

Employer	Net Pension Liability (Asset)	
	1% Decrease (5.10%)	1% Increase (7.10%)
Morehouse Parish Police Jury	\$ 101,490	\$ (46,987)
Natchitoches Parish DA	289,500	(134,031)
Natchitoches Parish Government	127,220	(58,899)
Orleans Parish DA	1,685,785	(780,473)
Orleans Parish IV-D	401,784	(186,015)
Ouachita Parish Police Jury	1,597,769	(739,724)
Plaquemines Parish Government	378,143	(175,070)
Pointe Coupee Police Jury	10,863	(5,029)
Rapides Parish IV-D	149,990	(69,441)
Rapides Parish Police Jury	1,418,847	(656,888)
Red River Parish Police Jury	110,020	(50,936)
Sabine Parish Police Jury	31,718	(14,685)
St. Charles IV-D	140,763	(65,170)
St. Bernard Parish Government	949,867	(439,763)
St. Helena Police Jury	19,950	(9,236)
St. James Parish Government	104,137	(48,213)
St. John the Baptist Parish Government	50,344	(23,308)
St. Landry Parish Government	74,403	(34,447)
St. Martin Parish Government	75,657	(35,027)
St. Mary Parish Government	97,174	(44,989)
St. Tammany Parish Government	2,416,935	(1,118,976)
State of Louisiana	40,306,668	(18,660,906)
Tangipahoa Parish Council	423,092	(195,880)
Tensas Parish Police Jury	12,534	(5,803)
Terrebonne Parish Government	501,150	(232,019)
Vermilion Parish Police Jury	111,414	(51,581)
Vernon Parish DA	423,649	(196,138)
Vernon Parish Police Jury	137,804	(63,800)
Washington Parish Government	229,755	(106,370)
Webster Parish Police Jury	207,333	(95,989)
West Baton Rouge Parish Council	207,821	(96,215)
West Baton Rouge Parish School Board	1,671	(774)
West Feliciana Parish Government	26,252	(12,154)
Winn Parish DA	212,068	(98,182)
Winn Parish Police Jury	17,269	(7,995)
Total	\$ 87,292,843	\$ (40,414,237)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF DEFERRED AMOUNTS DUE TO CHANGES IN PROPORTION
JUNE 30, 2021

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	\$ 2,189	\$ 438	\$ 1,751	\$ 893	\$ 2,644
2nd Judicial District IV-D	2,615	523	2,092	3,030	5,122
3rd Judicial District DA	6,314	1,263	5,051	(2,421)	2,630
4th Judicial District DA	(49,392)	(9,878)	(39,514)	(17,108)	(56,622)
4th Judicial District IV-D	-	-	-	(142)	(142)
5th Judicial District DA	25,189	5,038	20,151	(4,529)	15,622
6th Judicial District DA	1,141	228	913	(7,165)	(6,252)
6th Judicial District IV-D	(593)	(119)	(474)	606	132
7th Judicial District DA	(2,530)	(506)	(2,024)	(7,820)	(9,844)
11th Judicial District DA	13,978	2,796	11,182	5,744	16,926
13th Judicial District DA	(1,092)	(218)	(874)	13,815	12,941
15th Judicial District DA	(55,188)	(11,038)	(44,150)	165,579	121,429
16th Judicial District DA	(23,135)	(4,627)	(18,508)	(11,148)	(29,656)
18th Judicial District DA	44,052	8,810	35,242	(3,510)	31,732
18th Judicial District IV-D	(3,680)	(736)	(2,944)	5,674	2,730
19th Judicial District DA	(14,942)	(2,988)	(11,954)	(65,995)	(77,949)
20th Judicial District DA	3,852	770	3,082	4,477	7,559
20th Judicial District PTI Fund	(4,056)	(811)	(3,245)	1,056	(2,189)
20th Judicial District IV-D	(1,587)	(317)	(1,270)	455	(815)
21st Judicial District DA	2,208	442	1,766	(5,910)	(4,144)
21st Judicial District IV-D	730	146	584	2,618	3,202
21st Judicial District PTI Fund	(17,797)	(3,559)	(14,238)	6,775	(7,463)
22nd Judicial District DA	9,483	1,897	7,586	(5,487)	2,099
23rd Judicial District DA	28,067	5,613	22,454	27,747	50,201
25th Judicial District DA	(8,801)	(1,760)	(7,041)	9,769	2,728
27th Judicial District DA	(42,963)	(8,593)	(34,370)	(15,976)	(50,346)
27th Judicial District IV-D	(14,643)	(2,929)	(11,714)	(3,354)	(15,068)
29th Judicial District DA	36,088	7,218	28,870	19,058	47,928
31st Judicial District DA	(21,593)	(4,319)	(17,274)	1,462	(15,812)
31st Judicial District IV-D	-	-	-	(1,101)	(1,101)
32nd Judicial District DA	(14,163)	(2,833)	(11,330)	9,970	(1,360)
33rd Judicial District DA	(24,513)	(4,903)	(19,610)	9,045	(10,565)
34th Judicial District DA	13,604	2,721	10,883	6,953	17,836
37th Judicial District DA	3,888	778	3,110	(3,734)	(624)
39th Judicial District DA	1,041	208	833	(233)	600
40th Judicial District DA	(11,637)	(2,327)	(9,310)	(10,855)	(20,165)
Acadia Parish Police Jury	-	-	-	(15,625)	(15,625)
Allen Parish Police Jury	(1,001)	(200)	(801)	343	(458)
Ascension Parish Council	(601)	(120)	(481)	(1,259)	(1,740)
Assumption Parish Police Jury	(280)	(56)	(224)	(490)	(714)
Avoyelles Parish DA	10,194	2,039	8,155	(14,773)	(6,618)

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF DEFERRED AMOUNTS DUE TO CHANGES IN PROPORTION
JUNE 30, 2021

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 DA	\$ (13,049)	\$ (2,610)	\$ (10,439)	\$ (741)	\$ (11,180)
Beauregard Parish IV-D	(115)	(23)	(92)	917	825
Bienville Parish Police Jury	(37)	(7)	(30)	(63)	(93)
Bossier Parish Police Jury	(6,168)	(1,234)	(4,934)	(17,356)	(22,290)
Caddo Parish DA	(51,845)	(10,369)	(41,476)	24,419	(17,057)
Calcasieu Parish DA	-	-	-	12,688	12,688
Calcasieu Parish Police Jury	(3,449)	(690)	(2,759)	37,102	34,343
Caldwell Parish Police Jury	1,624	325	1,299	(525)	774
Cameron Parish DA	(16,567)	(3,313)	(13,254)	(3,124)	(16,378)
Cameron Parish Police Jury	(627)	(125)	(502)	868	366
Catahoula Parish Police Jury	(204)	(41)	(163)	(69)	(232)
Claiborne Parish Police Jury	318	64	254	(324)	(70)
Concordia Parish DA	(340)	(68)	(272)	4,747	4,475
Concordia Parish Police Jury	604	121	483	(597)	(114)
DeSoto Parish DA	(24,479)	(4,896)	(19,583)	(4,361)	(23,944)
DeSoto Parish Police Jury	575	115	460	(3,743)	(3,283)
East Baton Rouge Parish IV-D	31,472	6,294	25,178	(14,365)	10,813
East Carroll Parish Treasurer	229	46	183	(572)	(389)
East Feliciana Parish Police Jury	356	71	285	87	372
Evangeline Parish Police Jury	-	-	-	(2,211)	(2,211)
Grant Parish Police Jury	(793)	(159)	(634)	(489)	(1,123)
Iberia Parish Government	(1,639)	(328)	(1,311)	(755)	(2,066)
Iberville Parish School Board	196	39	157	(147)	10
Jackson Parish Police Jury	(79)	(16)	(63)	577	514
Jefferson Davis Police IV-D	(237)	(47)	(190)	2,242	2,052
Jefferson Davis Parish Police Jury	570	114	456	106	562
Jefferson Parish DA	(163,301)	(32,660)	(130,641)	(689)	(131,330)
Lafayette Parish Government	(999)	(200)	(799)	(86,616)	(87,415)
Lafayette Parish IV-D	(67)	(13)	(54)	(1,768)	(1,822)
Lafourche Parish DA	(825)	(165)	(660)	(4,618)	(5,278)
Lafourche Parish Government	(27,535)	(5,507)	(22,028)	(5,586)	(27,614)
LaSalle Parish DA	2,759	552	2,207	(212)	1,995
LaSalle Parish Police Jury	(130)	(26)	(104)	(348)	(452)
Livingston Parish Council	7,574	1,515	6,059	2,717	8,776
Louisiana District Attorneys Association	1,508	302	1,206	(20,467)	(19,261)
Madison Parish Police Jury	(50)	(10)	(40)	(432)	(472)
Morehouse Parish Police Jury	(670)	(134)	(536)	371	(165)
Natchitoches Parish DA	(27,537)	(5,507)	(22,030)	(4,386)	(26,416)
Natchitoches Parish Government	6,336	1,267	5,069	(4,582)	487
Orleans Parish DA	(68,606)	(13,721)	(54,885)	(68,961)	(123,846)
Orleans Parish IV-D	72	14	58	522	580

(Continued)

DISTRICT ATTORNEYS' RETIRMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF DEFERRED AMOUNTS DUE TO CHANGES IN PROPORTION
JUNE 30, 2021

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
Ouachita Parish Police Jury	\$ (25,569)	\$ (5,114)	\$ (20,455)	\$ 3,839	\$ (16,616)
Plaquemines Parish Government	(11)	(2)	(9)	(4,328)	(4,337)
Pointe Coupee Police Jury	(31)	(6)	(25)	(76)	(101)
Rapides Parish IV-D	(8,986)	(1,797)	(7,189)	7,710	521
Rapides Parish Police Jury	(10,063)	(2,013)	(8,050)	(40,859)	(48,909)
Red River Parish Police Jury	7,356	1,471	5,885	1,904	7,789
Sabine Parish Police Jury	(131)	(26)	(105)	(165)	(270)
St. Charles IV-D	661	132	529	7,485	8,014
St. Bernard Parish Government	27,614	5,523	22,091	20,431	42,522
St. Charles Parish Clearing	(60,580)	(12,116)	(48,464)	(32,763)	(81,227)
St. Helena Police Jury	(1,142)	(228)	(914)	189	(725)
St. James Parish Government	17,909	3,582	14,327	(2,427)	11,900
St. John the Baptist Parish Government	15	3	12	(336)	(324)
St. Landry Parish Council	-	-	-	(1,167)	(1,167)
St. Landry Parish Government	(26,664)	(5,333)	(21,331)	(363)	(21,694)
St. Martin Parish Government	(1,065)	(213)	(852)	(2,502)	(3,354)
St. Mary Parish Government	(1,475)	(295)	(1,180)	(1,060)	(2,240)
St. Tammany Parish Government	23,614	4,723	18,891	44,845	63,736
State of Louisiana	502,864	100,568	402,296	84,142	486,438
Tangipahoa Parish Council	(782)	(156)	(626)	509	(117)
Tensas Parish Police Jury	(958)	(192)	(766)	350	(416)
Terrebonne Parish Government	(19,917)	(3,983)	(15,934)	(1,197)	(17,131)
Vermilion Parish Police Jury	1,368	274	1,094	(7,256)	(6,162)
Vernon Parish DA	24,206	4,841	19,365	1,722	21,087
Vernon Parish Police Jury	2,611	522	2,089	(713)	1,376
Washington Parish Council	-	-	-	(1,898)	(1,898)
Washington Parish Government	(2,747)	(549)	(2,198)	(1,095)	(3,293)
Webster Parish Police Jury	15,880	3,176	12,704	(5,338)	7,366
West Baton Rouge Parish Council	510	102	408	(1,851)	(1,443)
West Baton Rouge Parish School Board	(7)	(1)	(6)	(6)	(12)
West Feliciana Parish Government	59	12	47	(1,188)	(1,141)
Winn Parish DA	241	48	193	(2,102)	(1,909)
Winn Parish Police Jury	(71)	(14)	(57)	(126)	(183)
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION
JUNE 30, 2022 - JUNE 30, 2025

Employer	June 30, 2022	June 30, 2023	June 30, 2024	June 30, 2025	Total
2nd Judicial District DA	\$ (7,445)	\$ (973)	\$ (17,492)	\$ (23,436)	\$ (49,346)
2nd Judicial District IV-D	258	2,284	(5,401)	(6,951)	(9,810)
3rd Judicial District DA	(10,852)	635	(30,348)	(39,975)	(80,540)
4th Judicial District DA	(30,777)	(20,345)	(44,814)	(54,298)	(150,234)
4th Judicial District IV-D	(142)	-	-	-	(142)
5th Judicial District DA	(6,017)	2,805	(18,894)	(24,851)	(46,957)
6th Judicial District DA	(9,850)	(2,161)	(27,608)	(34,508)	(74,127)
6th Judicial District IV-D	(3,731)	(169)	(8,410)	(11,590)	(23,900)
7th Judicial District DA	(4,424)	(2,118)	(9,326)	(11,165)	(27,033)
11th Judicial District DA	(3,275)	3,865	(16,507)	(22,316)	(38,233)
13th Judicial District DA	(2,948)	3,141	(16,979)	(24,083)	(40,869)
15th Judicial District DA	1,479	46,968	(100,135)	(169,357)	(221,045)
16th Judicial District DA	(34,874)	(7,916)	(69,800)	(88,742)	(201,332)
18th Judicial District DA	(21,512)	5,685	(70,500)	(92,704)	(179,031)
18th Judicial District IV-D	(1,542)	1,821	(9,757)	(12,586)	(22,064)
19th Judicial District DA	(92,567)	(24,160)	(202,232)	(235,355)	(554,314)
20th Judicial District DA	(3,043)	1,551	(6,609)	(9,089)	(17,190)
20th Judicial District PTI Fund	(434)	(1,126)	(1,751)	(2,174)	(5,485)
20th Judicial District IV-D	(2,782)	(322)	(7,661)	(9,704)	(20,469)
21st Judicial District DA	(14,315)	(303)	(20,308)	(27,204)	(62,130)
21st Judicial District IV-D	109	(132)	(7,168)	(9,190)	(16,381)
21st Judicial District PTI Fund	(2,342)	(1,546)	(11,130)	(14,024)	(29,042)
22nd Judicial District DA	(32,657)	(5,575)	(83,667)	(105,315)	(227,214)
23rd Judicial District DA	(12,632)	12,381	(66,785)	(89,142)	(156,178)
25th Judicial District DA	(2,731)	181	(8,112)	(10,956)	(21,618)
27th Judicial District DA	(22,722)	(13,690)	(35,786)	(41,269)	(113,467)
27th Judicial District IV-D	(2,508)	(4,080)	(4,182)	(4,298)	(15,068)
29th Judicial District DA	(16,642)	7,824	(53,021)	(72,789)	(134,628)
31st Judicial District DA	(13,171)	(4,040)	(23,689)	(29,925)	(70,825)
31st Judicial District IV-D	(338)	(763)	-	-	(1,101)
32nd Judicial District DA	(14,436)	(561)	(37,718)	(46,677)	(99,392)
33rd Judicial District DA	(10,902)	(3,186)	(26,838)	(32,753)	(73,679)
34th Judicial District DA	2,287	3,847	(5,477)	(7,981)	(7,324)
37th Judicial District DA	(3,929)	(245)	(9,034)	(12,401)	(25,609)
39th Judicial District DA	(1,109)	(7)	(3,028)	(3,920)	(8,064)
40th Judicial District DA	(31,624)	(3,777)	(53,233)	(68,470)	(157,104)
Acadia Parish Police Jury	(5,632)	(6,541)	(3,452)	-	(15,625)
Allen Parish Police Jury	(1,385)	(328)	(3,115)	(3,974)	(8,802)
Ascension Parish Council	(3,405)	(765)	(7,178)	(9,076)	(20,424)
Assumption Parish Police Jury	(1,615)	(364)	(3,708)	(4,691)	(10,378)
Avoyelles Parish DA	(12,097)	(4,899)	(23,239)	(29,642)	(69,877)
Beauregard Parish DA	(12,266)	(2,782)	(22,376)	(28,374)	(65,798)
Beauregard Parish IV-D	(226)	406	(1,761)	(2,251)	(3,832)
Bienville Parish Police Jury	(258)	(46)	(564)	(713)	(1,581)
Bossier Parish Police Jury	(28,589)	(7,200)	(60,393)	(75,373)	(171,555)
Caddo Parish DA	(63,862)	(6,434)	(164,052)	(206,102)	(440,450)
Calcasieu Parish DA	8,517	4,172	-	(1)	12,688
Calcasieu Parish Police Jury	(35,255)	6,675	(109,138)	(137,047)	(274,765)

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION
JUNE 30, 2022 - JUNE 30, 2025

Employer	June 30, 2022	June 30, 2023	June 30, 2024	June 30, 2025	Total
Caldwell Parish Police Jury	\$ (1,535)	\$ 227	\$ (3,475)	\$ (4,927)	\$ (9,710)
Cameron Parish DA	(3,296)	(3,296)	(4,800)	(4,986)	(16,378)
Cameron Parish Police Jury	(4,797)	(1,065)	(11,833)	(15,258)	(32,953)
Catahoula Parish Police Jury	(1,127)	(176)	(2,918)	(3,716)	(7,937)
Claiborne Parish Police Jury	(354)	(24)	(656)	(849)	(1,883)
Concordia Parish DA	114	1,982	(4,751)	(6,640)	(9,295)
Concordia Parish Police Jury	(1,109)	(63)	(2,176)	(2,825)	(6,173)
DeSoto Parish DA	(11,330)	(7,556)	(22,525)	(28,469)	(69,880)
DeSoto Parish Police Jury	(3,475)	(81)	(1,860)	(2,240)	(7,656)
East Baton Rouge Parish IV-D	(10,238)	1,496	(25,542)	(33,531)	(67,815)
East Carroll Parish Treasurer	(446)	(122)	(830)	(1,027)	(2,425)
East Feliciana Parish Police Jury	(444)	(68)	(1,696)	(2,211)	(4,419)
Evangeline Parish Police Jury	(1,722)	(489)	-	-	(2,211)
Grant Parish Police Jury	(6,607)	(881)	(16,176)	(20,873)	(44,537)
Iberia Parish Government	(2,956)	(707)	(6,410)	(8,088)	(18,161)
Iberville Parish School Board	(172)	(15)	(404)	(516)	(1,107)
Jackson Parish Police Jury	(314)	130	(984)	(1,505)	(2,673)
Jefferson Davis Police IV-D	(178)	804	(3,847)	(4,903)	(8,124)
Jefferson Davis Parish Police Jury	(218)	87	(698)	(929)	(1,758)
Jefferson Parish DA	(157,254)	(44,109)	(351,510)	(444,728)	(997,601)
Lafayette Parish Government	(42,670)	(36,360)	(29,347)	(19,509)	(127,886)
Lafayette Parish IV-D	(832)	(1,371)	(1,040)	(1,324)	(4,567)
Lafourche Parish DA	(7,533)	(2,580)	(14,523)	(18,579)	(43,215)
Lafourche Parish Government	(23,904)	(10,351)	(41,733)	(52,390)	(128,378)
LaSalle Parish DA	(2,655)	(36)	(8,332)	(10,782)	(21,805)
LaSalle Parish Police Jury	(434)	(419)	(1,153)	(1,465)	(3,471)
Livingston Parish Council	(1,688)	1,815	(6,942)	(9,215)	(16,030)
Louisiana District Attorneys Association	(36,453)	(6,486)	(109,014)	(141,697)	(293,650)
Madison Parish Police Jury	(454)	(149)	(857)	(1,048)	(2,508)
Morehouse Parish Police Jury	(2,714)	(250)	(6,137)	(8,014)	(17,115)
Natchitoches Parish DA	(13,450)	(6,874)	(24,897)	(29,546)	(74,767)
Natchitoches Parish Government	(5,040)	574	(7,502)	(8,793)	(20,761)
Orleans Parish DA	(88,444)	(38,227)	(125,832)	(152,889)	(405,392)
Orleans Parish IV-D	(9,600)	(1,002)	(24,205)	(31,716)	(66,523)
Ouachita Parish Police Jury	(43,492)	(7,629)	(101,404)	(130,937)	(283,462)
Plaquemines Parish Government	(10,766)	(2,309)	(23,685)	(30,731)	(67,491)
Pointe Coupee Police Jury	(309)	(51)	(683)	(871)	(1,914)
Rapides Parish IV-D	(1,115)	2,283	(11,907)	(13,790)	(24,529)
Rapides Parish Police Jury	(47,441)	(24,795)	(101,802)	(111,835)	(285,873)
Red River Parish Police Jury	(496)	2,174	(5,009)	(7,254)	(10,585)
Sabine Parish Police Jury	(849)	(161)	(2,006)	(2,552)	(5,568)
St. Charles IV-D	327	3,515	(8,405)	(10,932)	(15,495)
St. Bernard Parish Government	(9,677)	10,517	(49,558)	(67,400)	(116,118)
St. Charles Parish Clearing	(19,432)	(20,318)	(20,321)	(21,156)	(81,227)
St. Helena Police Jury	(194)	(380)	(1,521)	(1,962)	(4,057)
St. James Parish Government	(223)	2,264	(2,927)	(4,607)	(5,493)
St. John the Baptist Parish Government	(1,497)	(91)	(3,138)	(4,007)	(8,733)
St. Landry Parish Council	(934)	(233)	-	-	(1,167)

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION
JUNE 30, 2022 - JUNE 30, 2025

Employer	June 30, 2022	June 30, 2023	June 30, 2024	June 30, 2025	Total
St. Landry Parish Government	\$ (6,931)	\$ (5,605)	\$ (10,119)	\$ (11,465)	\$ (34,120)
St. Martin Parish Government	(2,556)	(804)	(5,304)	(7,326)	(15,990)
St. Mary Parish Government	(3,075)	(835)	(6,434)	(8,125)	(18,469)
St. Tammany Parish Government	(45,225)	5,041	(114,418)	(185,320)	(339,922)
State of Louisiana	(944,723)	(19,390)	(2,383,724)	(2,897,426)	(6,245,263)
Tangipahoa Parish Council	(9,452)	(918)	(26,081)	(34,328)	(70,779)
Tensas Parish Police Jury	(446)	(128)	(892)	(1,044)	(2,510)
Terrebonne Parish Government	(17,962)	(4,921)	(34,688)	(43,258)	(100,829)
Vermilion Parish Police Jury	(4,753)	(3,271)	(8,376)	(8,369)	(24,769)
Vernon Parish DA	(5,065)	4,879	(21,261)	(28,220)	(49,667)
Vernon Parish Police Jury	(3,478)	352	(8,071)	(10,442)	(21,639)
Washington Parish Council	(1,898)	-	-	-	(1,898)
Washington Parish Government	(6,424)	(1,365)	(15,734)	(18,142)	(41,665)
Webster Parish Police Jury	(3,824)	1,422	(10,657)	(14,201)	(27,260)
West Baton Rouge Parish Council	(5,852)	(1,026)	(12,987)	(16,287)	(36,152)
West Baton Rouge Parish School Board	(40)	(8)	(105)	(139)	(292)
West Feliciana Parish Government	(932)	(288)	(1,952)	(2,352)	(5,524)
Winn Parish DA	(6,382)	(1,444)	(12,852)	(16,649)	(37,327)
Winn Parish Police Jury	(504)	(83)	(1,082)	(1,398)	(3,067)
Total	<u>\$ (2,219,162)</u>	<u>\$ (241,561)</u>	<u>\$ (5,384,084)</u>	<u>\$ (6,734,155)</u>	<u>\$ (14,578,962)</u>



Duplantier Hrapmann Hogan & Maher, LLP

A.J. Duplantier, Jr., CPA
(1919-1985)

Felix J. Hrapmann, Jr., CPA
(1919-1990)

William R. Hogan, Jr., CPA
(1920-1996)

James Maher, Jr., CPA
(1921-1999)

Lindsay J. Calub, CPA, LLC
Guy L. Duplantier, CPA
Michelle H. Cunningham, CPA
Dennis W. Dillon, CPA
Grady C. Lloyd, III CPA

Heather M. Jovanovich, CPA
Terri L. Kitto, CPA

Robynn P. Beck, CPA
John P. Butler, CPA
Jason C. Montegut, CPA
Paul M. Novak, CPA, AVB, CVA
Wesley D. Wade, CPA

Michael J. O' Rourke, CPA
David A. Burgard, CPA
Clifford J. Giffin, Jr., CPA
William G. Stamm, CPA

New Orleans
1615 Poydras Street,
Suite 2100
New Orleans, LA 70112
Phone: (504) 586-8866
Fax: (504) 525-5888

Northshore
1290 Seventh Street
Slidell, LA 70458
Phone: (985) 641-1272
Fax: (985) 781-6497

Houma
247 Corporate Drive
Houma, LA 70360
Phone: (985) 868-2630
Fax: (985) 872-3833

Napoleonville
5047 Highway 1
P.O. Box 830
Napoleonville, LA 70390
Phone: (985) 369-6003
Fax: (985) 369-9941

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*

February 16, 2022

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, 2021, and the related notes to the schedules and have issued our report thereon dated February 16, 2022.

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 may exist that have not been identified.

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 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 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, 2021

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, 2021, 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