

EMPLOYER PENSION REPORT
DISTRICT ATTORNEYS' RETIREMENT SYSTEM
JUNE 30, 2024

DISTRICT ATTORNEYS' RETIREMENT SYSTEM

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INDEPENDENT AUDITOR'S REPORT

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Board of Trustees of the
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Baton Rouge, Louisiana

Report on the Audit of the Employer Pension Schedules

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, 2024, and the related notes to the schedules. We have also audited the totals for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) 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, 2024, and the related notes to the schedules.

In our opinion, the employer pension schedules referred to above present fairly, in all material respects, the employer allocations and the 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, 2024, 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 \$626,799,282 as of June 30, 2024. 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, 2024, could be materially different from the estimate. 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 for twelve months beyond the date of the employer pension schedules, including any currently known information that may raise substantial doubt shortly thereafter.

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

Our objectives are to obtain reasonable assurance about whether the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer 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 an opinion on the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer of the District Attorneys' Retirement System (employer pension schedules). 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, 2024, and our report thereon, dated December 19, 2024, 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 20, 2025, 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, 2024

Employer	Employer Contributions	Employer Allocation Percentage
2nd Judicial District DA	\$ 29,389	0.349988 %
2nd Judicial District IV-D	5,256	0.062593
3rd Judicial District DA	53,699	0.639491
4th Judicial District DA	39,796	0.473923
5th Judicial District DA	35,968	0.428336
6th Judicial District DA	34,204	0.407329
6th Judicial District IV-D	3,028	0.036060
7th Judicial District DA	16,690	0.198758
11th Judicial District DA	29,934	0.356478
13th Judicial District DA	29,343	0.349440
15th Judicial District DA	171,878	2.046861
16th Judicial District DA	96,281	1.146591
18th Judicial District DA	58,403	0.695510
18th Judicial District IV-D	11,097	0.132152
19th Judicial District DA	297,137	3.538545
20th Judicial District DA	13,201	0.157208
20th Judicial District IV-D	10,377	0.123578
21st Incentive Fund	695	0.008277
21st Judicial District DA	32,704	0.389465
21st Judicial District IV-D	7,737	0.092138
21st Judicial District PTI Fund	10,195	0.121410
22nd Judicial District DA	364,707	4.343223
23rd Judicial District DA	119,359	1.421423
25th Judicial District DA	13,046	0.155362
27th Judicial District DA	42,226	0.502861
29th Judicial District DA	96,126	1.144745
31st Judicial District DA	32,191	0.383356
32nd Judicial District DA	47,782	0.569026
33rd Judicial District DA	21,609	0.257337
34th Judicial District DA	14,722	0.175321
37th Judicial District DA	12,487	0.148705
39th Judicial District DA	5,188	0.061783
40th Judicial District DA	75,205	0.895601
Allen Parish Police Jury	4,476	0.053304
Ascension Parish Council	9,104	0.108418
Assumption Parish Police Jury	4,650	0.055376
Avoyelles Parish DA	36,044	0.429241
Beauregard Parish DA	25,935	0.308855
Beauregard Parish IV-D	200	0.002382

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
JUNE 30, 2024

Employer	Employer Contributions	Employer Allocation Percentage
Bienville Parish Police Jury	\$ 769	0.009158 %
Bossier Parish Police Jury	73,102	0.870557
Caddo Parish DA	223,071	2.656508
Calcasieu Parish Police Jury	154,416	1.838909
Caldwell Parish Police Jury	4,981	0.059318
Cameron Parish Police Jury	16,615	0.197865
Catahoula Parish Police Jury	2,016	0.024008
Claiborne Parish Police Jury	936	0.011147
Concordia Parish DA	7,105	0.084612
Concordia Parish Police Jury	2,915	0.034714
DeSoto Parish DA	33,011	0.393121
DeSoto Parish Police Jury	9,742	0.116016
East Baton Rouge Parish IV-D	38,245	0.455452
East Carroll Parish Treasurer	861	0.010253
East Feliciana Parish Police Jury	3,702	0.044086
Grant Parish Police Jury	19,870	0.236628
Iberia Parish Government	8,897	0.105953
Jackson Parish Police Jury	1,644	0.019578
Jefferson Davis Police IV-D	4,662	0.055519
Jefferson Davis Parish Police Jury	1,198	0.014267
Jefferson Parish DA	521,149	6.206260
Lafayette Parish Government	19,698	0.234580
Lafayette Parish IV-D	4,461	0.053125
Lafourche Parish DA	16,911	0.201390
Lafourche Parish Government	58,029	0.691056
LaSalle Parish DA	14,379	0.171237
LaSalle Parish Police Jury	1,447	0.017232
Livingston Parish Council	12,133	0.144489
Louisiana District Attorneys Association	147,858	1.760811
Madison Parish Police Jury	3,687	0.043908
Morehouse Parish Police Jury	15,186	0.180847
Natchitoches Parish DA	25,962	0.309176
Natchitoches Parish Government	10,657	0.126912
Orleans Parish DA	369,996	4.406209
Orleans Parish IV-D	38,257	0.455595
Ouachita Parish Police Jury	141,622	1.686548
Plaquemines Parish Government	37,025	0.440923
Pointe Coupee Police Jury	932	0.011099
Rapides Parish IV-D	10,080	0.120041

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
JUNE 30, 2024

Employer	Employer Contributions	Employer Allocation Percentage
Rapides Parish Police Jury	\$ 104,735	1.247268 %
Red River Parish Police Jury	11,160	0.132902
Sabine Parish Police Jury	2,733	0.032547
St. Charles IV-D	13,218	0.157411
St. Bernard Parish Government	77,390	0.921622
St. Helena Police Jury	1,505	0.017923
St. James Parish Government	16,196	0.192875
St. John the Baptist Parish Government	4,290	0.051089
St. Landry Parish Government	13,148	0.156577
St. Martin Parish Government	6,954	0.082814
St. Mary Parish Government	8,939	0.106453
State of Louisiana	3,946,779	47.001401
Tangipahoa Parish Council	44,202	0.526393
Tensas Parish Police Jury	900	0.010718
Terrebonne Parish Government	45,213	0.538433
Vermilion Parish Police Jury	9,411	0.112074
Vernon Parish DA	35,978	0.428455
Vernon Parish Police Jury	14,772	0.175917
Washington Parish Government	10,231	0.121839
Webster Parish Police Jury	10,836	0.129044
West Baton Rouge Parish Council	26,888	0.320204
West Feliciana Parish Government	2,648	0.031535
Winn Parish DA	18,529	0.220658
Winn Parish Police Jury	1,200	0.014291
Total	<u>\$ 8,397,151</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, 2024

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	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)	
2nd Judicial District DA	\$ 168,207	\$ 10,804	\$ -	\$ 22,986	\$ 1,259	\$ 35,049	\$ 10,159	\$ 53,095	\$ -	\$ 3,132	\$ 66,386	\$ 57,894	\$ 971	\$ 58,865	
2nd Judicial District IV-D	30,083	1,932	-	4,111	544	6,587	1,817	9,496	-	6,765	18,078	10,354	(2,736)	7,618	
3rd Judicial District DA	307,345	19,740	-	41,999	24,529	86,268	18,562	97,014	-	2,819	118,395	105,782	8,455	114,237	
4th Judicial District DA	227,771	14,629	-	31,125	-	45,754	13,756	71,896	-	46,481	132,133	78,394	(24,237)	54,157	
5th Judicial District DA	205,862	13,222	-	28,131	7,861	49,214	12,433	64,981	-	4,953	82,367	70,854	3,776	74,630	
6th Judicial District DA	195,766	12,574	-	26,752	1,383	40,709	11,823	61,794	-	30,218	103,835	67,379	(10,913)	56,466	
6th Judicial District IV-D	17,331	1,113	-	2,368	-	3,481	1,047	5,470	-	49,885	56,402	5,965	(16,115)	(10,150)	
7th Judicial District DA	95,525	6,135	-	13,054	26,783	45,972	5,769	30,153	-	3,224	39,146	32,878	6,098	38,976	
11th Judicial District DA	171,326	11,004	-	23,412	6,046	40,462	10,347	54,079	-	10,589	75,015	58,967	1,040	60,007	
13th Judicial District DA	167,944	10,787	-	22,950	3,671	37,408	10,143	53,012	-	16,857	80,012	57,803	(1,455)	56,348	
15th Judicial District DA	983,738	63,184	-	134,430	10,411	208,025	59,413	310,518	-	133,687	503,618	338,584	(13,063)	325,521	
16th Judicial District DA	551,061	35,394	-	75,304	7,480	118,178	33,281	173,943	-	26,993	234,217	189,665	(9,351)	180,314	
18th Judicial District DA	334,268	21,470	-	45,678	8,812	75,960	20,188	105,512	-	252,720	378,420	115,049	(77,400)	37,649	
18th Judicial District IV-D	63,513	4,079	-	8,679	-	12,758	3,836	20,048	-	8,849	32,733	21,860	(3,759)	18,101	
19th Judicial District DA	1,700,654	109,231	-	232,398	92,818	434,447	102,711	536,814	-	15,321	654,846	585,332	5,495	590,827	
20th Judicial District DA	75,555	4,853	-	10,325	2,349	17,527	4,563	23,849	-	4,538	32,950	26,005	952	26,957	
20th Judicial District PTI Fund	-	-	-	-	157	157	-	-	-	6,611	6,611	-	(2,669)	(2,669)	
20th Judicial District IV-D	59,393	3,815	-	8,116	-	11,931	3,587	18,747	-	3,268	25,602	20,442	(1,386)	19,056	
21st Incentive Fund	3,978	256	-	544	4,990	5,790	240	1,256	-	2,779	4,275	1,369	946	2,315	
21st Judicial District DA	187,180	12,022	-	25,579	6,200	43,801	11,305	59,084	-	12,224	82,613	64,424	(855)	63,569	
21st Judicial District IV-D	44,282	2,844	-	6,051	753	9,648	2,674	13,978	-	7,703	24,355	15,241	(2,898)	12,343	
21st Judicial District PTI Fund	58,351	3,748	-	7,974	7,236	18,958	3,524	18,418	-	34,449	56,391	20,083	(9,674)	10,409	
22nd Judicial District DA	2,087,389	134,071	-	285,246	397,844	817,161	126,068	658,887	-	22,541	807,496	718,439	182,505	900,944	
23rd Judicial District DA	683,148	43,878	-	93,354	16,593	153,825	41,259	215,637	-	32,286	289,182	235,126	3,874	239,000	
25th Judicial District DA	74,668	4,796	-	10,204	3,302	18,302	4,510	23,569	-	7,273	35,352	25,699	(654)	25,045	
27th Judicial District DA	241,679	15,523	-	33,026	14,709	63,258	14,596	76,286	-	13,673	104,555	83,181	(7,218)	75,963	
27th Judicial District IV-D	-	-	-	-	-	-	-	-	-	4,296	4,296	-	(4,183)	(4,183)	
29th Judicial District DA	550,174	35,337	-	75,182	26,876	137,395	33,228	173,663	-	34,464	241,355	189,359	7,176	196,535	
31st Judicial District DA	184,244	11,834	-	25,177	51,195	88,206	11,127	58,157	-	19,366	88,650	63,413	6,264	69,677	
32nd Judicial District DA	273,479	17,565	-	37,371	1,436	56,372	16,517	86,324	-	20,715	123,556	94,126	(9,247)	84,879	
33rd Judicial District DA	123,678	7,944	-	16,901	10,619	35,464	7,470	39,039	-	33,645	80,154	42,568	(14,375)	28,193	
34th Judicial District DA	84,261	5,412	-	11,514	5,850	22,776	5,089	26,597	-	5,563	37,249	29,001	3,061	32,062	
37th Judicial District DA	71,469	4,590	-	9,766	19,287	33,643	4,316	22,559	-	17,142	44,017	24,598	(400)	24,198	
39th Judicial District DA	29,693	1,907	-	4,058	1,319	7,284	1,793	9,373	-	2,616	13,782	10,220	(101)	10,119	
40th Judicial District DA	430,433	27,646	-	58,820	3,699	90,165	25,996	135,867	-	31,363	193,226	148,147	(9,528)	138,619	
Acadia Parish Police Jury	-	-	-	-	-	-	-	-	-	-	-	-	(3,454)	(3,454)	
Allen Parish Police Jury	25,618	1,645	-	3,501	13,512	18,658	1,547	8,086	-	4,670	14,303	8,817	2,243	11,060	
Ascension Parish Council	52,107	3,347	-	7,120	-	10,467	3,147	16,448	-	6,434	26,029	17,934	(2,398)	15,536	
Assumption Parish Police Jury	26,614	1,709	-	3,637	-	5,346	1,607	8,401	-	3,529	13,537	9,160	(1,303)	7,857	
Avoyelles Parish DA	206,297	13,250	-	28,191	4,703	46,144	12,459	65,118	-	6,015	83,592	71,003	(357)	70,646	
Beauregard Parish DA	148,438	9,534	-	20,284	215	30,033	8,965	46,855	-	15,423	71,243	51,090	(7,415)	43,675	
Beauregard Parish IV-D	1,145	74	-	156	-	230	69	361	-	12,984	13,414	394	(4,362)	(3,968)	
Bienville Parish Police Jury	4,401	283	-	601	-	884	266	1,389	-	360	2,015	1,515	(132)	1,383	

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

Employer	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)	
Bossier Parish Police Jury	\$ 418,397	\$ 26,873	\$ -	\$ 57,175	\$ 4,298	\$ 88,346	\$ 25,269	\$ 132,068	\$ -	\$ 71,197	\$ 228,534	\$ 144,004	\$ (24,715)	\$ 119,289	
Caddo Parish DA	1,276,740	82,004	-	174,469	12,736	269,209	77,109	403,005	-	71,121	551,235	439,429	(26,199)	413,230	
Calcasieu Parish Police Jury	883,795	56,765	-	120,772	40,016	217,553	53,377	278,971	-	196,259	528,607	304,185	(43,377)	260,808	
Caldwell Parish Police Jury	28,509	1,831	-	3,896	324	6,051	1,722	8,999	-	4,027	14,748	9,812	(931)	8,881	
Cameron Parish DA	-	-	-	-	-	-	-	-	-	4,989	4,989	-	(4,799)	(4,799)	
Cameron Parish Police Jury	95,096	6,108	-	12,995	7,925	27,028	5,743	30,017	-	7,651	43,411	32,730	(712)	32,018	
Catahoula Parish Police Jury	11,538	741	-	1,577	-	2,318	697	3,642	-	6,609	10,948	3,971	(2,505)	1,466	
Claiborne Parish Police Jury	5,357	344	-	732	62	1,138	324	1,691	-	477	2,492	1,844	(130)	1,714	
Concordia Parish DA	40,665	2,612	-	5,557	1,382	9,551	2,456	12,836	-	5,939	21,231	13,996	(1,156)	12,840	
Concordia Parish Police Jury	16,684	1,072	-	2,280	299	3,651	1,008	5,266	-	2,065	8,339	5,742	(618)	5,124	
DeSoto Parish DA	188,937	12,135	-	25,819	19,801	57,755	11,411	59,638	-	7,253	78,302	65,029	2,059	67,088	
DeSoto Parish Police Jury	55,758	3,581	-	7,619	25,535	36,735	3,368	17,600	-	335	21,303	19,191	8,462	27,653	
East Baton Rouge Parish IV-D	218,894	14,059	-	29,912	28,217	72,188	13,220	69,094	-	77,323	159,637	75,339	(13,677)	61,662	
East Carroll Parish Treasurer	4,928	316	-	673	45	1,034	298	1,555	-	1,476	3,329	1,696	(540)	1,156	
East Feliciana Parish Police Jury	21,188	1,361	-	2,895	4,641	8,897	1,280	6,688	-	69	8,037	7,293	1,626	8,919	
Grant Parish Police Jury	113,725	7,304	-	15,541	1,007	23,852	6,868	35,898	-	12,442	55,208	39,142	(4,862)	34,280	
Iberia Parish Government	50,922	3,271	-	6,959	1,266	11,496	3,075	16,074	-	3,710	22,859	17,526	(964)	16,562	
Iberville Parish School Board	-	-	-	-	40	40	-	-	-	2,331	2,331	-	(761)	(761)	
Jackson Parish Police Jury	9,409	604	-	1,286	-	1,890	568	2,970	-	746	4,284	3,239	(62)	3,177	
Jefferson Davis Police IV-D	26,683	1,714	-	3,646	-	5,360	1,612	8,422	-	4,327	14,361	9,184	(1,528)	7,656	
Jefferson Davis Parish Police Jury	6,857	440	-	937	142	1,519	414	2,164	-	518	3,096	2,360	(22)	2,338	
Jefferson Parish DA	2,982,780	191,581	-	407,603	167,218	766,402	180,145	941,519	-	92,235	1,213,899	1,026,615	10,073	1,036,688	
Lafayette Parish Government	112,741	7,241	-	15,406	4,016	26,663	6,809	35,587	-	27,607	70,003	38,803	(21,903)	16,900	
Lafayette Parish IV-D	25,532	1,640	-	3,489	15,999	21,128	1,542	8,059	-	284	9,885	8,788	5,219	14,007	
Lafourche Parish DA	96,790	6,217	-	13,227	-	19,444	5,846	30,552	-	20,002	56,400	33,313	(7,167)	26,146	
Lafourche Parish Government	332,127	21,332	-	45,386	34,354	101,072	20,059	104,836	-	17,994	142,889	114,312	1,550	115,862	
LaSalle Parish DA	82,298	5,286	-	11,246	2,690	19,222	4,970	25,977	-	1,914	28,325	28,325	910	29,235	
LaSalle Parish Police Jury	8,282	532	-	1,132	-	1,664	500	2,614	-	1,378	4,492	2,850	(483)	2,367	
Livingston Parish Council	69,443	4,460	-	9,489	2,247	16,196	4,194	21,920	-	6,852	32,966	23,901	(334)	23,567	
Louisiana District Attorneys Association	846,260	54,354	-	115,643	9,340	179,337	51,110	267,123	-	78,174	396,407	291,266	(24,135)	267,131	
Madison Parish Police Jury	21,103	1,355	-	2,884	12,832	17,071	1,274	6,661	-	249	8,184	7,263	4,104	11,367	
Morehouse Parish Police Jury	86,917	5,583	-	11,877	25,978	43,438	5,249	27,435	-	2,273	34,957	29,915	7,739	37,654	
Natchitoches Parish DA	148,593	9,544	-	20,305	-	29,849	8,974	46,903	-	11,194	67,071	51,143	(8,741)	42,402	
Natchitoches Parish Government	60,995	3,918	-	8,335	2,328	14,581	3,684	19,253	-	3,536	26,473	20,993	(776)	20,217	
Orleans Parish DA	2,117,661	136,015	-	289,383	1,076,649	1,502,047	127,896	668,443	-	30,444	826,783	728,858	333,229	1,062,087	
Orleans Parish IV-D	218,963	14,064	-	29,922	8,074	52,060	13,224	69,116	-	7,562	89,902	75,363	1,019	76,382	
Ouachita Parish Police Jury	810,569	52,062	-	110,766	-	162,828	48,954	255,857	-	43,811	348,622	278,982	(16,056)	262,926	
Plaquemines Parish Government	211,911	13,611	-	28,958	26,005	68,574	12,798	66,890	-	8,413	88,101	72,936	5,001	77,937	
Pointe Coupee Police Jury	5,334	343	-	729	-	1,072	322	1,684	-	442	2,448	1,836	(161)	1,675	
Rapides Parish IV-D	57,693	3,706	-	7,884	-	11,590	3,484	18,211	-	11,442	33,137	19,857	(6,637)	13,220	
Rapides Parish Police Jury	599,447	38,502	-	81,916	-	120,418	36,204	189,216	-	116,880	342,300	206,318	(55,317)	151,001	
Red River Parish Police Jury	63,874	4,103	-	8,728	3,258	16,089	3,858	20,162	-	3,272	27,292	21,984	1,646	23,630	
Sabine Parish Police Jury	15,642	1,005	-	2,138	-	3,143	945	4,938	-	1,290	7,173	5,384	(466)	4,918	

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

Employer	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense	(Benefit)
St. Charles IV-D	\$ 75,653	\$ 4,859	\$ -	\$ 10,338	\$ 133	\$ 15,330	\$ 4,569	\$ 23,880	\$ -	\$ 1,451	\$ 29,900	\$ 26,038	\$ (174)	\$ 25,864	
St. Bernard Parish Government	442,939	28,449	-	60,529	14,792	103,770	26,751	139,814	-	80,061	246,626	152,451	(13,199)	139,252	
St. Charles Parish Clearing	-	-	-	-	-	-	-	-	-	21,162	21,162	-	(20,320)	(20,320)	
St. Helena Police Jury	8,614	553	-	1,177	-	1,730	520	2,719	-	2,061	5,300	2,965	(866)	2,099	
St. James Parish Government	92,697	5,954	-	12,667	18,153	36,774	5,598	29,260	-	2,033	36,891	31,905	9,172	41,077	
St. John the Baptist Parish Government	24,554	1,577	-	3,355	3	4,935	1,483	7,750	-	2,060	11,293	8,451	(731)	7,720	
St. Landry Parish Government	75,252	4,833	-	10,283	42,121	57,237	4,545	23,753	-	14,417	42,715	25,900	4,163	30,063	
St. Martin Parish Government	39,801	2,556	-	5,439	558	8,553	2,404	12,563	-	2,938	17,905	13,699	(937)	12,762	
St. Mary Parish Government	51,162	3,286	-	6,991	597	10,874	3,090	16,149	-	2,436	21,675	17,609	(843)	16,766	
St. Tammany Parish Government	-	-	-	-	4,722	4,722	-	-	-	379,512	379,512	-	(148,067)	(148,067)	
State of Louisiana	22,589,268	1,450,886	-	3,086,869	613,194	5,150,949	1,364,282	7,130,336	-	518,521	9,013,139	7,774,789	86,074	7,860,863	
Tangipahoa Parish Council	252,989	16,249	-	34,571	14,201	65,021	15,279	79,856	-	7,865	103,000	87,074	2,923	89,997	
Tensas Parish Police Jury	5,151	331	-	704	108	1,143	311	1,626	-	1,473	3,410	1,773	(555)	1,218	
Terrebonne Parish Government	258,775	16,621	-	35,362	45,710	97,693	15,629	81,683	-	22,764	120,076	89,065	2,369	91,434	
Vermilion Parish Police Jury	53,864	3,460	-	7,361	272	11,093	3,253	17,002	-	5,210	25,465	18,539	(3,311)	15,228	
Vernon Parish DA	205,919	13,226	-	28,139	9,666	51,031	12,436	64,999	-	31,646	109,081	70,873	(3,142)	67,731	
Vernon Parish Police Jury	84,547	5,430	-	11,554	7,381	24,365	5,106	26,687	-	4,349	36,142	29,100	1,495	30,595	
Washington Parish Government	58,557	3,761	-	8,002	128	11,891	3,537	18,484	-	20,546	42,567	20,154	(11,107)	9,047	
Webster Parish Police Jury	62,020	3,983	-	8,475	3,176	15,634	3,746	19,577	-	39,627	62,950	21,346	(11,260)	10,086	
West Baton Rouge Parish Council	153,893	9,884	-	21,030	25,347	56,261	9,294	48,576	-	3,801	61,671	52,967	8,256	61,223	
West Baton Rouge Parish School Board	-	-	-	-	-	-	-	-	-	599	599	-	(200)	(200)	
West Feliciana Parish Government	15,156	973	-	2,071	921	3,965	915	4,784	-	593	6,292	5,216	(100)	5,116	
Winn Parish DA	106,050	6,811	-	14,492	1,010	22,313	6,405	33,475	-	11,741	51,621	36,500	(3,096)	33,404	
Winn Parish Police Jury	6,868	441	-	939	-	1,380	415	2,168	-	1,957	4,540	2,364	(665)	1,699	
Total	\$ 48,060,834	\$ 3,086,893	\$ -	\$ 6,567,609	\$ 3,125,358	\$ 12,779,860	\$ 2,902,635	\$ 15,170,468	\$ -	\$ 3,125,358	\$ 21,198,461	\$ 16,541,609	\$ -	\$ 16,541,609	

See accompanying notes.

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
NOTES TO SCHEDULES
JUNE 30, 2024

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 Standards Board (GASB) Statement No. 68 – *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*. GASB Statement No. 68 establishes standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expenses/expenditures. It 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, 2024

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. The total number of participating employers was 103 for the year ended June 30, 2024.

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, 2024

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 final average 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, 2024

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). Pursuant to R.S. 11:246, the Board of Trustees may grant a cost-of-living increase to all retired members and surviving spouses who are 65 years of age and older a 2% increase in their original benefit. In lieu of the prior provisions, R.S. 11:241 provides for cost-of-living benefits payable based on a formula equal to up to \$1 times the total of the number of years of credited service accrued at retirement or at death of the member or retiree plus the number of years since retirement or since death of the member or retiree to the System's fiscal year end preceding the payment of the benefit increase. 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, 2024

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. The actual employer contribution was 12.00% for the year ended June 30, 2024.

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, 2024, and excluded from pension expense. Non-employer contributions for the year ended June 30, 2024, were \$11,880,824.

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, 2024, as compared to the total of all employers' contributions received by the System during the fiscal year ended June 30, 2024.

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 allocations.

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
NOTES TO SCHEDULES
JUNE 30, 2024

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, 2024, are as follows:

Total Pension Liability	\$ 626,799,282
Plan Fiduciary Net Position	<u>578,738,448</u>
Employers' Net Pension Liability	<u>\$ 48,060,834</u>

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2024, are as follows:

Valuation Date	June 30, 2024
Actuarial Cost Method	Entry Age Normal Cost
Actuarial Assumptions:	
Investment Rate of Return	6.10% for June 30, 2024
Projected Salary Increases	5.00% (2.20% inflation, 2.80% merit) for June 30, 2024
Mortality Rates	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. 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. 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.

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
NOTES TO SCHEDULES
JUNE 30, 2024

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

Expected Remaining	
Service Lives	4 years – June 30, 2024
	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

Cost-of-Living Adjustments Only those previously granted

The mortality rate assumptions used were 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 7.80% for the year ended June 30, 2024.

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, 2024, were as follows:

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-Term Expected Rates of Return</u>	
		<u>Real</u>	<u>Nominal</u>
Equities:			
Domestic Equity	45.00%	7.50%	
International Equity	5.00%	8.50%	
Fixed Income:			
Domestic	32.50%	2.50%	
International	10.00%	3.50%	
Alternatives	7.50%	4.50%	
System Total			5.30%
Inflation			<u>2.50%</u>
Expected Arithmetic Nominal Return			<u>7.80%</u>

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
NOTES TO SCHEDULES
JUNE 30, 2024

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, 2024		
	1%	Current	1%
	Decrease	Discount Rate	Increase
	<u>5.10%</u>	<u>6.10%</u>	<u>7.10%</u>
Net Pension Liability (Asset)	<u>\$ 124,922,139</u>	<u>\$ 48,060,834</u>	<u>\$ (16,424,732)</u>

8. CHANGE IN NET PENSION LIABILITY:

The changes in the net pension liability for the year ended June 30, 2024, were recognized in the current reporting period as pension expense (benefit), 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, 2024, as follows:

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
NOTES TO SCHEDULES
JUNE 30, 2024

8. CHANGE IN NET PENSION LIABILITY: (Continued)

Differences between Expected and Actual Experience: (Continued)

				<u>June 30, 2024</u>	
	Deferred	Deferred	Pension	Deferred	Deferred
	Outflows	Inflows	Expense	Outflows	Inflows
			(Benefit)		
2024	\$ -	\$ 2,594,041	\$ (648,510)	\$ -	\$ 1,945,531
2023	-	1,276,139	(319,035)	-	957,104
2022	2,514,406	-	838,136	1,676,270	-
2021	1,353,107	-	676,553	676,554	-
2020	1,468,137	-	734,068	734,069	-
2019	-	1,556,496	(1,556,496)	-	-
			Totals	<u>\$ 3,086,893</u>	<u>\$ 2,902,635</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 differences between projected and actual investment earnings resulted in a net deferred inflow of resources as of June 30, 2024, as follows:

				<u>June 30, 2024</u>		
	Deferred	Deferred	Pension	Deferred	Deferred	Net Deferred
	Outflows	Inflows	Expense	Outflows	Inflows	Inflows
			(Benefit)			
2024	\$ -	\$ 29,314,873	\$ (5,862,975)	\$ -	\$ 23,451,898	\$ (23,451,898)
2023	-	15,194,874	(3,798,718)	-	11,396,156	(11,396,156)
2022	51,584,959	-	17,194,986	34,389,973	-	34,389,973
2021	-	29,424,772	(14,712,385)	-	14,712,387	(14,712,387)
2020	2,906,566	-	2,906,566	-	-	-
			Totals	<u>\$ 34,389,973</u>	<u>\$ 49,560,441</u>	<u>\$ (15,170,468)</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 (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 changes of assumptions or other inputs resulted in deferred outflows of resources as of June 30, 2024, as follows:

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
NOTES TO SCHEDULES
JUNE 30, 2024

8. CHANGE IN NET PENSION LIABILITY: (Continued)

Changes of Assumptions or Other Inputs: (Continued)

				June 30, 2024	
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2024	\$ -	\$ -	\$ -	\$ -	\$ -
2023	-	-	-	-	-
2022	-	-	-	-	-
2021	3,303,782	-	1,651,891	1,651,891	-
2020	9,831,437	-	4,915,719	4,915,718	-
2019	-	-	-	-	-
			Totals	<u>\$ 6,567,609</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, 2024.

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, 2024

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, 2024. 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, 2024

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non- Employer Contributions
2nd Judicial District DA	\$ 29,491	\$ 41,581
2nd Judicial District IV-D	5,274	7,437
3rd Judicial District DA	53,886	75,977
4th Judicial District DA	39,934	56,306
5th Judicial District DA	36,093	50,890
6th Judicial District DA	34,323	48,394
6th Judicial District IV-D	3,039	4,284
7th Judicial District DA	16,748	23,614
11th Judicial District DA	30,038	42,353
13th Judicial District DA	29,445	41,516
15th Judicial District DA	172,475	243,184
16th Judicial District DA	96,616	136,224
18th Judicial District DA	58,606	82,632
18th Judicial District IV-D	11,136	15,701
19th Judicial District DA	298,169	420,408
20th Judicial District DA	13,247	18,678
20th Judicial District IV-D	10,413	14,682
21st Incentive Fund	697	983
21st Judicial District DA	32,818	46,272
21st Judicial District IV-D	7,764	10,947
21st Judicial District PTI Fund	10,230	14,425
22nd Judicial District DA	365,974	516,011
23rd Judicial District DA	119,774	168,877
25th Judicial District DA	13,091	18,458
27th Judicial District DA	42,373	59,744
29th Judicial District DA	96,460	136,005
31st Judicial District DA	32,303	45,546
32nd Judicial District DA	47,948	67,605
33rd Judicial District DA	21,684	30,574
34th Judicial District DA	14,773	20,830
37th Judicial District DA	12,530	17,667
39th Judicial District DA	5,206	7,340
40th Judicial District DA	75,466	106,405
Allen Parish Police Jury	4,492	6,333
Ascension Parish Council	9,136	12,881
Assumption Parish Police Jury	4,666	6,579
Avoyelles Parish DA	36,169	50,997
Beauregard Parish DA	26,025	36,695
Beauregard Parish IV-D	201	283

(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, 2024

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non- Employer Contributions
Bienville Parish Police Jury	\$ 772	\$ 1,088
Bossier Parish Police Jury	73,356	103,429
Caddo Parish DA	223,846	315,615
Calcasieu Parish Police Jury	154,953	218,478
Caldwell Parish Police Jury	4,998	7,047
Cameron Parish Police Jury	16,673	23,508
Catahoula Parish Police Jury	2,023	2,852
Claiborne Parish Police Jury	939	1,324
Concordia Parish DA	7,130	10,053
Concordia Parish Police Jury	2,925	4,124
DeSoto Parish DA	33,126	46,706
DeSoto Parish Police Jury	9,776	13,784
East Baton Rouge Parish IV-D	38,378	54,111
East Carroll Parish Treasurer	864	1,218
East Feliciana Parish Police Jury	3,715	5,238
Grant Parish Police Jury	19,939	28,113
Iberia Parish Government	8,928	12,588
Jackson Parish Police Jury	1,650	2,326
Jefferson Davis Police IV-D	4,678	6,596
Jefferson Davis Parish Police Jury	1,202	1,695
Jefferson Parish DA	522,960	737,355
Lafayette Parish Government	19,766	27,870
Lafayette Parish IV-D	4,476	6,312
Lafourche Parish DA	16,970	23,927
Lafourche Parish Government	58,231	82,103
LaSalle Parish DA	14,429	20,344
LaSalle Parish Police Jury	1,452	2,047
Livingston Parish Council	12,175	17,166
Louisiana District Attorneys Association	148,372	209,199
Madison Parish Police Jury	3,700	5,217
Morehouse Parish Police Jury	15,239	21,486
Natchitoches Parish DA	26,052	36,733
Natchitoches Parish Government	10,694	15,078
Orleans Parish DA	371,282	523,494
Orleans Parish IV-D	38,390	54,128
Ouachita Parish Police Jury	142,114	200,376
Plaquemines Parish Government	37,154	52,385
Pointe Coupee Police Jury	935	1,319
Rapides Parish IV-D	10,115	14,262

(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, 2024

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non- Employer Contributions
Rapides Parish Police Jury	\$ 105,099	\$ 148,186
Red River Parish Police Jury	11,199	15,790
Sabine Parish Police Jury	2,743	3,867
St. Charles IV-D	13,264	18,702
St. Bernard Parish Government	77,659	109,496
St. Helena Police Jury	1,510	2,129
St. James Parish Government	16,252	22,915
St. John the Baptist Parish Government	4,305	6,070
St. Landry Parish Government	13,194	18,603
St. Martin Parish Government	6,978	9,839
St. Mary Parish Government	8,970	12,647
State of Louisiana	3,960,491	5,584,156
Tangipahoa Parish Council	44,356	62,540
Tensas Parish Police Jury	903	1,273
Terrebonne Parish Government	45,370	63,970
Vermilion Parish Police Jury	9,444	13,315
Vernon Parish DA	36,103	50,904
Vernon Parish Police Jury	14,823	20,900
Washington Parish Government	10,267	14,475
Webster Parish Police Jury	10,874	15,331
West Baton Rouge Parish Council	26,981	38,043
West Feliciana Parish Government	2,657	3,747
Winn Parish DA	18,593	26,216
Winn Parish Police Jury	1,204	1,698
Total	<u>\$ 8,426,329</u>	<u>\$ 11,880,824</u>

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY SCHEDULE
SCHEDULE OF NET PENSION LIABILITY
SENSITIVITY TO CHANGE IN DISCOUNT RATE
JUNE 30, 2024

Employer	Net Pension Liability	
	1% Decrease (5.10%)	1% Increase (7.10%)
2nd Judicial District DA	\$ 437,212	\$ (57,485)
2nd Judicial District IV-D	78,193	(10,281)
3rd Judicial District DA	798,866	(105,035)
4th Judicial District DA	592,035	(77,841)
5th Judicial District DA	535,086	(70,353)
6th Judicial District DA	508,844	(66,903)
6th Judicial District IV-D	45,047	(5,923)
7th Judicial District DA	248,293	(32,645)
11th Judicial District DA	445,320	(58,551)
13th Judicial District DA	436,528	(57,395)
15th Judicial District DA	2,556,983	(336,191)
16th Judicial District DA	1,432,346	(188,324)
18th Judicial District DA	868,846	(114,236)
18th Judicial District IV-D	165,087	(21,706)
19th Judicial District DA	4,420,426	(581,197)
20th Judicial District DA	196,388	(25,821)
20th Judicial District IV-D	154,376	(20,297)
21st Incentive Fund	10,340	(1,359)
21st Judicial District DA	486,528	(63,969)
21st Judicial District IV-D	115,101	(15,133)
21st Judicial District PTI Fund	151,668	(19,941)
22nd Judicial District DA	5,425,647	(713,363)
23rd Judicial District DA	1,775,672	(233,465)
25th Judicial District DA	194,082	(25,518)
27th Judicial District DA	628,185	(82,594)
29th Judicial District DA	1,430,040	(188,021)
31st Judicial District DA	478,897	(62,965)
32nd Judicial District DA	710,839	(93,461)
33rd Judicial District DA	321,471	(42,267)
34th Judicial District DA	219,015	(28,796)
37th Judicial District DA	185,765	(24,424)
39th Judicial District DA	77,181	(10,148)
40th Judicial District DA	1,118,804	(147,100)
Allen Parish Police Jury	66,588	(8,755)
Ascension Parish Council	135,438	(17,807)
Assumption Parish Police Jury	69,177	(9,095)
Avoyelles Parish DA	536,217	(70,502)
Beauregard Parish DA	385,828	(50,729)
Beauregard Parish IV-D	2,976	(391)

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY SCHEDULE
SCHEDULE OF NET PENSION LIABILITY
SENSITIVITY TO CHANGE IN DISCOUNT RATE
JUNE 30, 2024

Employer	Net Pension Liability	
	1% Decrease (5.10%)	1% Increase (7.10%)
Bienville Parish Police Jury	\$ 11,440	\$ (1,504)
Bossier Parish Police Jury	1,087,518	(142,987)
Caddo Parish DA	3,318,567	(436,324)
Calcasieu Parish Police Jury	2,297,204	(302,036)
Caldwell Parish Police Jury	74,101	(9,743)
Cameron Parish Police Jury	247,177	(32,499)
Catahoula Parish Police Jury	29,991	(3,943)
Claiborne Parish Police Jury	13,925	(1,831)
Concordia Parish DA	105,699	(13,897)
Concordia Parish Police Jury	43,365	(5,702)
DeSoto Parish DA	491,095	(64,569)
DeSoto Parish Police Jury	144,930	(19,055)
East Baton Rouge Parish IV-D	568,960	(74,807)
East Carroll Parish Treasurer	12,808	(1,684)
East Feliciana Parish Police Jury	55,073	(7,241)
Grant Parish Police Jury	295,601	(38,866)
Iberia Parish Government	132,359	(17,402)
Jackson Parish Police Jury	24,457	(3,216)
Jefferson Davis Police IV-D	69,356	(9,119)
Jefferson Davis Parish Police Jury	17,823	(2,343)
Jefferson Parish DA	7,752,993	(1,019,362)
Lafayette Parish Government	293,042	(38,529)
Lafayette Parish IV-D	66,365	(8,726)
Lafourche Parish DA	251,581	(33,078)
Lafourche Parish Government	863,282	(113,504)
LaSalle Parish DA	213,913	(28,125)
LaSalle Parish Police Jury	21,527	(2,830)
Livingston Parish Council	180,499	(23,732)
Louisiana District Attorneys Association	2,199,643	(289,208)
Madison Parish Police Jury	54,851	(7,212)
Morehouse Parish Police Jury	225,918	(29,704)
Natchitoches Parish DA	386,229	(50,781)
Natchitoches Parish Government	158,541	(20,845)
Orleans Parish DA	5,504,331	(723,708)
Orleans Parish IV-D	569,139	(74,830)
Ouachita Parish Police Jury	2,106,872	(277,011)
Plaquemines Parish Government	550,810	(72,420)
Pointe Coupee Police Jury	13,865	(1,823)
Rapides Parish IV-D	149,958	(19,716)

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY SCHEDULE
SCHEDULE OF NET PENSION LIABILITY
SENSITIVITY TO CHANGE IN DISCOUNT RATE
JUNE 30, 2024

Employer	Net Pension Liability	
	1% Decrease (5.10%)	1% Increase (7.10%)
Rapides Parish Police Jury	\$ 1,558,114	\$ (204,860)
Red River Parish Police Jury	166,024	(21,829)
Sabine Parish Police Jury	40,658	(5,346)
St. Charles IV-D	196,641	(25,854)
St. Bernard Parish Government	1,151,310	(151,374)
St. Helena Police Jury	22,390	(2,944)
St. James Parish Government	240,944	(31,679)
St. John the Baptist Parish Government	63,821	(8,391)
St. Landry Parish Government	195,599	(25,717)
St. Martin Parish Government	103,453	(13,602)
St. Mary Parish Government	132,983	(17,485)
State of Louisiana	58,715,155	(7,719,853)
Tangipahoa Parish Council	657,581	(86,459)
Tensas Parish Police Jury	13,389	(1,760)
Terrebonne Parish Government	672,622	(88,436)
Vermilion Parish Police Jury	140,005	(18,408)
Vernon Parish DA	535,235	(70,373)
Vernon Parish Police Jury	219,759	(28,894)
Washington Parish Government	152,204	(20,012)
Webster Parish Police Jury	161,205	(21,195)
West Baton Rouge Parish Council	400,006	(52,593)
West Feliciana Parish Government	39,394	(5,180)
Winn Parish DA	275,651	(36,242)
Winn Parish Police Jury	17,853	(2,347)
Total	<u>\$ 124,922,139</u>	<u>\$ (16,424,732)</u>

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF DEFERRED AMOUNTS DUE TO CHANGES IN PROPORTION
JUNE 30, 2024

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	\$ 236	\$ 59	\$ 177	\$ (2,050)	\$ (1,873)
2nd Judicial District IV-D	(1,908)	(477)	(1,431)	(4,790)	(6,221)
3rd Judicial District DA	21,510	5,378	16,132	5,578	21,710
4th Judicial District DA	(11,198)	(2,800)	(8,398)	(38,083)	(46,481)
5th Judicial District DA	(4,824)	(1,206)	(3,618)	6,526	2,908
6th Judicial District DA	(27,582)	(6,896)	(20,686)	(8,149)	(28,835)
6th Judicial District IV-D	(48,322)	(12,081)	(36,241)	(13,644)	(49,885)
7th Judicial District DA	16,896	4,224	12,672	10,887	23,559
11th Judicial District DA	(12,069)	(3,017)	(9,052)	4,509	(4,543)
13th Judicial District DA	(22,183)	(5,546)	(16,637)	3,451	(13,186)
15th Judicial District DA	(147,075)	(36,769)	(110,306)	(12,970)	(123,276)
16th Judicial District DA	6,706	1,677	5,029	(24,542)	(19,513)
18th Judicial District DA	(170,837)	(42,709)	(128,128)	(115,780)	(243,908)
18th Judicial District IV-D	(4,037)	(1,009)	(3,028)	(5,821)	(8,849)
19th Judicial District DA	77,749	19,437	58,312	19,185	77,497
20th Judicial District DA	(5,147)	(1,287)	(3,860)	1,671	(2,189)
20th Judicial District PTI Fund	(2,847)	(712)	(2,135)	(4,319)	(6,454)
20th Judicial District IV-D	(614)	(154)	(460)	(2,808)	(3,268)
21st Incentive Fund	4,986	1,247	3,739	(1,528)	2,211
21st Judicial District DA	(14,390)	(3,598)	(10,792)	4,768	(6,024)
21st Judicial District IV-D	810	203	607	(7,557)	(6,950)
21st Judicial District PTI Fund	(24,476)	(6,119)	(18,357)	(8,856)	(27,213)
22nd Judicial District DA	(28,338)	(7,085)	(21,253)	396,556	375,303
23rd Judicial District DA	(39,812)	(9,953)	(29,859)	14,166	(15,693)
25th Judicial District DA	(6,430)	(1,608)	(4,822)	851	(3,971)
27th Judicial District DA	(2,077)	(519)	(1,558)	2,594	1,036
27th Judicial District IV-D	-	-	-	(4,296)	(4,296)
29th Judicial District DA	20,457	5,114	15,343	(22,931)	(7,588)
31st Judicial District DA	60,450	15,113	45,337	(13,508)	31,829
32nd Judicial District DA	(4,127)	(1,032)	(3,095)	(16,184)	(19,279)
33rd Judicial District DA	(3,378)	(845)	(2,533)	(20,493)	(23,026)
34th Judicial District DA	(5,346)	(1,337)	(4,009)	4,296	287
37th Judicial District DA	(7,917)	(1,979)	(5,938)	8,083	2,145
39th Judicial District DA	(2,577)	(644)	(1,933)	636	(1,297)
40th Judicial District DA	(19,682)	(4,921)	(14,761)	(12,903)	(27,664)
Allen Parish Police Jury	17,908	4,477	13,431	(4,589)	8,842
Ascension Parish Council	(4,359)	(1,090)	(3,269)	(3,165)	(6,434)
Assumption Parish Police Jury	(2,257)	(564)	(1,693)	(1,836)	(3,529)
Avoyelles Parish DA	(3,270)	(818)	(2,452)	1,140	(1,312)
Beauregard Parish DA	(6,836)	(1,709)	(5,127)	(10,081)	(15,208)
Beauregard Parish IV-D	(16,674)	(4,169)	(12,505)	(479)	(12,984)

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF DEFERRED AMOUNTS DUE TO CHANGES IN PROPORTION
JUNE 30, 2024

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
Bienville Parish Police Jury	\$ (281)	\$ (70)	\$ (211)	\$ (149)	\$ (360)
Bossier Parish Police Jury	(40,863)	(10,216)	(30,647)	(36,252)	(66,899)
Caddo Parish DA	16,981	4,245	12,736	(71,121)	(58,385)
Calcasieu Parish Police Jury	(146,888)	(36,722)	(110,166)	(46,077)	(156,243)
Caldwell Parish Police Jury	(3,157)	(789)	(2,368)	(1,335)	(3,703)
Cameron Parish DA	-	-	-	(4,989)	(4,989)
Cameron Parish Police Jury	(190)	(48)	(142)	416	274
Catahoula Parish Police Jury	(732)	(183)	(549)	(6,060)	(6,609)
Claiborne Parish Police Jury	(340)	(85)	(255)	(160)	(415)
Concordia Parish DA	(7,037)	(1,759)	(5,278)	721	(4,557)
Concordia Parish Police Jury	(1,784)	(446)	(1,338)	(428)	(1,766)
DeSoto Parish DA	17,738	4,435	13,303	(755)	12,548
DeSoto Parish Police Jury	8,721	2,180	6,541	18,659	25,200
East Baton Rouge Parish IV-D	(98,428)	(24,607)	(73,821)	24,715	(49,106)
East Carroll Parish Treasurer	(1,297)	(324)	(973)	(458)	(1,431)
East Feliciana Parish Police Jury	5,709	1,427	4,282	290	4,572
Grant Parish Police Jury	(6,076)	(1,519)	(4,557)	(6,878)	(11,435)
Iberia Parish Government	869	217	652	(3,096)	(2,444)
Iberville Parish School Board	(514)	(129)	(385)	(1,906)	(2,291)
Jackson Parish Police Jury	(602)	(151)	(451)	(295)	(746)
Jefferson Davis Police IV-D	(1,695)	(424)	(1,271)	(3,056)	(4,327)
Jefferson Davis Parish Police Jury	(440)	(110)	(330)	(46)	(376)
Jefferson Parish DA	208,459	52,115	156,344	(81,361)	74,983
Lafayette Parish Government	(35,721)	(8,930)	(26,791)	3,200	(23,591)
Lafayette Parish IV-D	21,332	5,333	15,999	(284)	15,715
Lafourche Parish DA	(16,575)	(4,144)	(12,431)	(7,571)	(20,002)
Lafourche Parish Government	45,806	11,452	34,354	(17,994)	16,360
LaSalle Parish DA	744	186	558	218	776
LaSalle Parish Police Jury	(1,434)	(359)	(1,075)	(303)	(1,378)
Livingston Parish Council	(5,268)	(1,317)	(3,951)	(654)	(4,605)
Louisiana District Attorneys Association	(29,195)	(7,299)	(21,896)	(46,938)	(68,834)
Madison Parish Police Jury	14,323	3,581	10,742	1,841	12,583
Morehouse Parish Police Jury	10,161	2,540	7,621	16,084	23,705
Natchitoches Parish DA	(949)	(237)	(712)	(10,482)	(11,194)
Natchitoches Parish Government	1,413	353	1,060	(2,268)	(1,208)
Orleans Parish DA	1,276,218	319,055	957,163	89,042	1,046,205
Orleans Parish IV-D	10,445	2,611	7,834	(7,322)	512
Ouachita Parish Police Jury	(11,839)	(2,960)	(8,879)	(34,932)	(43,811)
Plaquemines Parish Government	34,673	8,668	26,005	(8,413)	17,592
Pointe Coupee Police Jury	(340)	(85)	(255)	(187)	(442)
Rapides Parish IV-D	(3,659)	(915)	(2,744)	(8,698)	(11,442)

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF DEFERRED AMOUNTS DUE TO CHANGES IN PROPORTION
JUNE 30, 2024

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 Police Jury	\$ (97,831)	\$ (24,458)	\$ (73,373)	\$ (43,507)	\$ (116,880)
Red River Parish Police Jury	(4,051)	(1,013)	(3,038)	3,024	(14)
Sabine Parish Police Jury	(996)	(249)	(747)	(543)	(1,290)
St. Charles IV-D	(1,406)	(352)	(1,054)	(264)	(1,318)
St. Bernard Parish Government	(45,327)	(11,332)	(33,995)	(31,274)	(65,269)
St. Charles Parish Clearing	-	-	-	(21,162)	(21,162)
St. Helena Police Jury	(1,522)	(381)	(1,141)	(920)	(2,061)
St. James Parish Government	7,838	1,960	5,878	10,242	16,120
St. John the Baptist Parish Government	(1,555)	(389)	(1,166)	(891)	(2,057)
St. Landry Parish Government	8,402	2,101	6,301	21,403	27,704
St. Martin Parish Government	744	186	558	(2,938)	(2,380)
St. Mary Parish Government	770	193	577	(2,416)	(1,839)
St. Tammany Parish Government	-	-	-	(374,790)	(374,790)
State of Louisiana	(691,354)	(172,833)	(518,521)	613,194	94,673
Tangipahoa Parish Council	(8,237)	(2,059)	(6,178)	12,514	6,336
Tensas Parish Police Jury	(1,122)	(281)	(841)	(524)	(1,365)
Terrebonne Parish Government	57,286	14,322	42,964	(20,018)	22,946
Vermilion Parish Police Jury	(4,841)	(1,210)	(3,631)	(1,307)	(4,938)
Vernon Parish DA	(15,388)	(3,847)	(11,541)	(10,439)	(21,980)
Vernon Parish Police Jury	(5,358)	(1,340)	(4,018)	7,050	3,032
Washington Parish Government	(1,576)	(394)	(1,182)	(19,236)	(20,418)
Webster Parish Police Jury	(43,213)	(10,803)	(32,410)	(4,041)	(36,451)
West Baton Rouge Parish Council	24,404	6,101	18,303	3,243	21,546
West Baton Rouge Parish School Board	(181)	(45)	(136)	(463)	(599)
West Feliciana Parish Government	1,137	284	853	(525)	328
Winn Parish DA	(10,509)	(2,627)	(7,882)	(2,849)	(10,731)
Winn Parish Police Jury	(1,521)	(380)	(1,141)	(816)	(1,957)
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF REMAINING AMORTIZATION
JUNE 30, 2025 - JUNE 30, 2028

Employer	June 30, 2025	June 30, 2026	June 30, 2027	June 30, 2028	Total
2nd Judicial District DA	\$ 2,191	\$ 25,179	\$ (38,187)	\$ (20,520)	\$ (31,337)
2nd Judicial District IV-D	(2,482)	1,785	(7,124)	(3,670)	(11,491)
3rd Judicial District DA	10,816	55,437	(60,887)	(37,493)	(32,127)
4th Judicial District DA	(21,877)	21,095	(57,811)	(27,786)	(86,379)
5th Judicial District DA	6,480	31,272	(45,792)	(25,113)	(33,153)
6th Judicial District DA	(8,796)	21,789	(52,237)	(23,882)	(63,126)
6th Judicial District IV-D	(16,821)	(13,908)	(20,078)	(2,114)	(52,921)
7th Judicial District DA	7,183	23,792	(12,496)	(11,653)	6,826
11th Judicial District DA	2,725	23,569	(39,947)	(20,900)	(34,553)
13th Judicial District DA	(1,228)	21,526	(42,414)	(20,488)	(42,604)
15th Judicial District DA	(36,863)	112,142	(250,865)	(120,007)	(295,593)
16th Judicial District DA	(4,710)	81,942	(126,047)	(67,224)	(116,039)
18th Judicial District DA	(75,433)	(33,241)	(153,008)	(40,778)	(302,460)
18th Judicial District IV-D	(3,405)	6,627	(15,449)	(7,748)	(19,975)
19th Judicial District DA	40,183	293,795	(346,913)	(207,464)	(220,399)
20th Judicial District DA	1,825	10,062	(18,093)	(9,217)	(15,423)
20th Judicial District PTI Fund	(2,791)	(2,136)	(1,527)	-	(6,454)
20th Judicial District IV-D	(782)	8,166	(13,810)	(7,245)	(13,671)
21st Incentive Fund	1,001	1,559	(560)	(485)	1,515
21st Judicial District DA	224	26,873	(43,075)	(22,834)	(38,812)
21st Judicial District IV-D	(2,492)	3,857	(10,670)	(5,402)	(14,707)
21st Judicial District PTI Fund	(9,754)	2,476	(23,037)	(7,118)	(37,433)
22nd Judicial District DA	211,180	503,052	(449,925)	(254,642)	9,665
23rd Judicial District DA	10,148	99,682	(161,849)	(83,338)	(135,357)
25th Judicial District DA	(204)	9,969	(17,706)	(9,109)	(17,050)
27th Judicial District DA	(3,491)	42,487	(50,810)	(29,483)	(41,297)
27th Judicial District IV-D	(4,296)	-	-	-	(4,296)
29th Judicial District DA	11,978	77,534	(126,356)	(67,116)	(103,960)
31st Judicial District DA	7,697	38,021	(23,686)	(22,476)	(444)
32nd Judicial District DA	(5,319)	34,395	(62,898)	(33,362)	(67,184)
33rd Judicial District DA	(12,720)	8,209	(25,091)	(15,088)	(44,690)
34th Judicial District DA	4,067	12,228	(20,489)	(10,279)	(14,473)
37th Judicial District DA	(457)	10,416	(11,614)	(8,719)	(10,374)
39th Judicial District DA	222	4,299	(7,397)	(3,622)	(6,498)
40th Judicial District DA	(6,088)	59,442	(103,906)	(52,509)	(103,061)
Allen Parish Police Jury	2,513	6,223	(1,256)	(3,125)	4,355
Ascension Parish Council	(1,832)	5,909	(13,282)	(6,357)	(15,562)
Assumption Parish Police Jury	(1,013)	2,938	(6,869)	(3,247)	(8,191)
Avoyelles Parish DA	1,972	31,301	(45,555)	(25,166)	(37,448)
Beauregard Parish DA	(6,294)	17,655	(34,463)	(18,108)	(41,210)
Beauregard Parish IV-D	(4,396)	(4,142)	(4,506)	(140)	(13,184)

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF REMAINING AMORTIZATION
JUNE 30, 2025 - JUNE 30, 2028

Employer	June 30, 2025	June 30, 2026	June 30, 2027	June 30, 2028	Total
Bienville Parish Police Jury	\$ (86)	\$ 561	\$ (1,069)	\$ (537)	\$ (1,131)
Bossier Parish Police Jury	(20,036)	45,010	(114,121)	(51,041)	(140,188)
Caddo Parish DA	(11,258)	178,175	(293,193)	(155,750)	(282,026)
Calcasieu Parish Police Jury	(30,345)	87,757	(260,651)	(107,815)	(311,054)
Caldwell Parish Police Jury	(1,013)	3,067	(7,273)	(3,478)	(8,697)
Cameron Parish DA	(4,989)	-	-	-	(4,989)
Cameron Parish Police Jury	274	13,465	(18,521)	(11,601)	(16,383)
Catahoula Parish Police Jury	(2,423)	(653)	(4,146)	(1,408)	(8,630)
Claiborne Parish Police Jury	(79)	682	(1,303)	(654)	(1,354)
Concordia Parish DA	(1,201)	4,775	(10,293)	(4,961)	(11,680)
Concordia Parish Police Jury	(472)	1,891	(4,072)	(2,035)	(4,688)
DeSoto Parish DA	3,002	36,728	(37,228)	(23,049)	(20,547)
DeSoto Parish Police Jury	9,263	17,296	(4,325)	(6,802)	15,432
East Baton Rouge Parish IV-D	(11,326)	16,551	(65,971)	(26,703)	(87,449)
East Carroll Parish Treasurer	(474)	299	(1,519)	(601)	(2,295)
East Feliciana Parish Police Jury	1,850	4,816	(3,221)	(2,585)	860
Grant Parish Police Jury	(3,949)	12,803	(26,337)	(13,873)	(31,356)
Iberia Parish Government	(437)	7,350	(12,064)	(6,212)	(11,363)
Iberville Parish School Board	(773)	(771)	(747)	-	(2,291)
Jackson Parish Police Jury	(157)	1,197	(2,286)	(1,148)	(2,394)
Jefferson Davis Police IV-D	(1,265)	2,675	(7,156)	(3,255)	(9,001)
Jefferson Davis Parish Police Jury	55	873	(1,669)	(836)	(1,577)
Jefferson Parish DA	38,649	501,172	(623,447)	(363,871)	(447,497)
Lafayette Parish Government	(6,746)	9,867	(32,708)	(13,753)	(43,340)
Lafayette Parish IV-D	5,543	9,178	(363)	(3,115)	11,243
Lafourche Parish DA	(6,362)	8,255	(27,042)	(11,807)	(36,956)
Lafourche Parish Government	4,851	57,237	(63,389)	(40,516)	(41,817)
LaSalle Parish DA	1,809	13,132	(18,540)	(10,040)	(13,639)
LaSalle Parish Police Jury	(402)	829	(2,245)	(1,010)	(2,828)
Livingston Parish Council	664	8,147	(17,110)	(8,471)	(16,770)
Louisiana District Attorneys Association	(19,617)	113,913	(208,130)	(103,236)	(217,070)
Madison Parish Police Jury	4,393	7,458	(390)	(2,574)	8,887
Morehouse Parish Police Jury	8,639	21,007	(10,562)	(10,603)	8,481
Natchitoches Parish DA	(6,843)	21,191	(33,443)	(18,127)	(37,222)
Natchitoches Parish Government	744	8,272	(13,467)	(7,441)	(11,892)
Orleans Parish DA	361,749	681,314	(109,464)	(258,335)	675,264
Orleans Parish IV-D	2,780	34,178	(48,089)	(26,711)	(37,842)
Ouachita Parish Police Jury	(9,585)	111,671	(188,998)	(98,882)	(185,794)
Plaquemines Parish Government	6,755	38,009	(38,440)	(25,851)	(19,527)
Pointe Coupee Police Jury	(103)	676	(1,298)	(651)	(1,376)
Rapides Parish IV-D	(5,399)	4,904	(14,014)	(7,038)	(21,547)

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF REMAINING AMORTIZATION
JUNE 30, 2025 - JUNE 30, 2028

Employer	June 30, 2025	June 30, 2026	June 30, 2027	June 30, 2028	Total
Rapides Parish Police Jury	\$ (35,051)	\$ 51,320	\$ (165,024)	\$ (73,127)	\$ (221,882)
Red River Parish Police Jury	1,999	9,711	(15,121)	(7,792)	(11,203)
Sabine Parish Police Jury	(307)	1,992	(3,807)	(1,908)	(4,030)
St. Charles IV-D	535	11,205	(17,081)	(9,229)	(14,570)
St. Bernard Parish Government	(10,180)	46,008	(124,650)	(54,034)	(142,856)
St. Charles Parish Clearing	(21,162)	-	-	-	(21,162)
St. Helena Police Jury	(876)	753	(2,396)	(1,051)	(3,570)
St. James Parish Government	10,402	19,959	(19,170)	(11,308)	(117)
St. John the Baptist Parish Government	(477)	3,086	(5,972)	(2,995)	(6,358)
St. Landry Parish Government	5,021	21,288	(2,607)	(9,180)	14,522
St. Martin Parish Government	(1,231)	5,832	(9,098)	(4,855)	(9,352)
St. Mary Parish Government	(315)	7,481	(11,726)	(6,241)	(10,801)
St. Tammany Parish Government	(181,586)	(182,722)	(10,482)	-	(374,790)
State of Louisiana	510,434	3,463,622	(5,080,565)	(2,755,681)	(3,862,190)
Tangipahoa Parish Council	4,748	41,884	(53,749)	(30,862)	(37,979)
Tensas Parish Police Jury	(447)	357	(1,549)	(628)	(2,267)
Terrebonne Parish Government	5,164	46,015	(41,994)	(31,568)	(22,383)
Vermilion Parish Police Jury	(832)	6,491	(13,460)	(6,571)	(14,372)
Vernon Parish DA	(675)	23,712	(55,967)	(25,120)	(58,050)
Vernon Parish Police Jury	2,438	14,093	(17,994)	(10,314)	(11,777)
Washington Parish Government	(9,153)	(525)	(13,855)	(7,143)	(30,676)
Webster Parish Police Jury	(10,737)	(3,839)	(25,174)	(7,566)	(47,316)
West Baton Rouge Parish Council	10,310	32,132	(29,079)	(18,773)	(5,410)
West Baton Rouge Parish School Board	(207)	(198)	(194)	-	(599)
West Feliciana Parish Government	110	2,565	(3,153)	(1,849)	(2,327)
Winn Parish DA	(2,129)	13,015	(27,257)	(12,937)	(29,308)
Winn Parish Police Jury	(608)	413	(2,127)	(838)	(3,160)
Total	<u>\$ 669,729</u>	<u>\$ 7,403,883</u>	<u>\$ (10,629,240)</u>	<u>\$ (5,862,973)</u>	<u>\$ (8,418,601)</u>



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

February 20, 2025

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 schedule of employer allocations and the totals for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals) (employer pension schedules) of the District Attorneys' Retirement System, as of June 30, 2024, and the related notes to the schedules and have issued our report thereon dated February 20, 2025.

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 System's employer pension schedules will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control 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, Chapman, Hogan and Parker, LLP

New Orleans, Louisiana

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUMMARY SCHEDULE OF FINDINGS
FOR THE YEAR ENDED JUNE 30, 2024

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, 2024, 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