

EMPLOYER PENSION REPORT
DISTRICT ATTORNEYS' RETIREMENT SYSTEM
JUNE 30, 2022

DISTRICT ATTORNEYS' RETIREMENT SYSTEM

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INDEPENDENT AUDITOR'S REPORT

February 6, 2023

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

Report on the Audit of the Employer Pension Schedules

Heather M. Jovanovich, CPA
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Opinions

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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, 2022, and the related notes to the schedule. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense included in the accompanying schedule of pension amounts by employer of the District Attorneys' Retirement System as of and for the year ended June 30, 2022, and the related notes to the schedules.

Michael J. O' Rourke, CPA
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In our opinion, the employer pension schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for the District Attorneys' Retirement System, as of and for the year ended June 30, 2022, in accordance with accounting principles generally accepted in the United States of America..

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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 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 \$586,876,907 as of June 30, 2022. 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, 2022, could be under or overstated. Our opinions are not modified with respect to this matter.

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

Responsibilities of Management for the Employer Pension Schedules

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

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

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

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

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

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

Supplementary Information

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

Other Information

Financial Statement Audit

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the District Attorneys' Retirement System as of and for the year ended June 30, 2022, and our report thereon, dated December 8, 2022, 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 6, 2023, 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 Gruber, LLP

New Orleans, Louisiana

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
JUNE 30, 2022

Employer	Employer Contributions	Employer Allocation Percentage
2nd Judicial District DA	\$ 22,160	0.360484 %
2nd Judicial District IV-D	4,038	0.065687
3rd Judicial District DA	36,021	0.585965
4th Judicial District DA	33,249	0.540872
5th Judicial District DA	26,220	0.426529
6th Judicial District DA	29,168	0.474485
6th Judicial District IV-D	9,816	0.159680
7th Judicial District DA	7,668	0.124738
11th Judicial District DA	22,529	0.366487
13th Judicial District DA	23,570	0.383421
15th Judicial District DA	138,609	2.254798
16th Judicial District DA	73,551	1.196478
18th Judicial District DA	83,503	1.358371
18th Judicial District IV-D	8,786	0.142925
19th Judicial District DA	203,329	3.307620
20th Judicial District DA	10,251	0.166756
20th Judicial District PTI Fund	814	0.013242
20th Judicial District IV-D	7,993	0.130025
21st Incentive Fund	594	0.009663
21st Judicial District DA	24,179	0.393328
21st Judicial District IV-D	6,270	0.101996
21st Judicial District PTI Fund	12,533	0.203878
22nd Judicial District DA	257,826	4.194140
23rd Judicial District DA	91,960	1.495943
25th Judicial District DA	9,939	0.161681
27th Judicial District DA	29,101	0.473396
29th Judicial District DA	74,560	1.212892
31st Judicial District DA	16,146	0.262652
32nd Judicial District DA	36,289	0.590325
33rd Judicial District DA	14,173	0.230557
34th Judicial District DA	11,655	0.189596
37th Judicial District DA	5,994	0.097506
39th Judicial District DA	4,180	0.067997
40th Judicial District DA	59,496	0.967841
Allen Parish Police Jury	1,492	0.024271
Ascension Parish Council	7,540	0.122656
Assumption Parish Police Jury	3,900	0.063443
Avoyelles Parish DA	26,151	0.425407
Beauregard Parish DA	19,638	0.319458

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
JUNE 30, 2022

Employer	Employer Contributions	Employer Allocation Percentage
Beauregard Parish IV-D	\$ 1,902	0.030940 %
Bienville Parish Police Jury	609	0.009907
Bossier Parish Police Jury	64,978	1.057018
Caddo Parish DA	171,231	2.785471
Calcasieu Parish Police Jury	146,280	2.379585
Caldwell Parish Police Jury	4,085	0.066452
Cameron Parish Police Jury	10,545	0.171539
Catahoula Parish Police Jury	2,456	0.039953
Claiborne Parish Police Jury	741	0.012054
Concordia Parish DA	5,624	0.091487
Concordia Parish Police Jury	2,278	0.037057
DeSoto Parish DA	22,277	0.362387
DeSoto Parish Police Jury	2,506	0.040766
East Baton Rouge Parish IV-D	33,524	0.545346
East Carroll Parish Treasurer	831	0.013518
East Feliciana Parish Police Jury	2,104	0.034226
Grant Parish Police Jury	14,951	0.243213
Iberia Parish Government	7,078	0.115140
Iberville Parish School Board	450	0.007320
Jackson Parish Police Jury	1,302	0.021180
Jefferson Davis Police IV-D	4,118	0.066989
Jefferson Davis Parish Police Jury	949	0.015438
Jefferson Parish DA	370,428	6.025874
Lafayette Parish Government	17,324	0.281815
Lafayette Parish IV-D	1,121	0.018236
Lafourche Parish DA	15,028	0.244465
Lafourche Parish Government	38,694	0.629448
LaSalle Parish DA	10,786	0.175459
LaSalle Parish Police Jury	1,241	0.020188
Livingston Parish Council	9,695	0.157712
Louisiana District Attorneys Association	119,987	1.951868
Madison Parish Police Jury	791	0.012867
Morehouse Parish Police Jury	6,158	0.100174
Natchitoches Parish DA	19,321	0.314301
Natchitoches Parish Government	7,868	0.127991
Orleans Parish DA	115,108	1.872500
Orleans Parish IV-D	28,400	0.461992
Ouachita Parish Police Jury	109,226	1.776815
Plaquemines Parish Government	23,721	0.385877

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
JUNE 30, 2022

Employer	Employer Contributions	Employer Allocation Percentage
Pointe Coupee Police Jury	\$ 738	0.012005 %
Rapides Parish IV-D	7,969	0.129634
Rapides Parish Police Jury	91,781	1.493032
Red River Parish Police Jury	8,574	0.139476
Sabine Parish Police Jury	2,164	0.035202
St. Charles IV-D	9,820	0.159745
St. Bernard Parish Government	71,123	1.156981
St. Helena Police Jury	1,330	0.021636
St. James Parish Government	11,459	0.186407
St. John the Baptist Parish Government	3,396	0.055244
St. Landry Parish Government	1,114	0.018122
St. Martin Parish Government	5,322	0.086575
St. Mary Parish Government	6,852	0.111464
St. Tammany Parish Government	6,721	0.109333
State of Louisiana	2,903,330	47.229423
Tangipahoa Parish Council	30,469	0.495649
Tensas Parish Police Jury	855	0.013909
Terrebonne Parish Government	26,667	0.433801
Vermilion Parish Police Jury	7,600	0.123632
Vernon Parish DA	32,124	0.522572
Vernon Parish Police Jury	10,052	0.163519
Washington Parish Government	7,978	0.129781
Webster Parish Police Jury	12,759	0.207555
West Baton Rouge Parish Council	17,929	0.291657
West Baton Rouge Parish School Board	114	0.001854
West Feliciana Parish Government	1,876	0.030518
Winn Parish DA	15,390	0.250354
Winn Parish Police Jury	1,178	0.019163
Total	<u>\$ 6,147,291</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, 2022**

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	\$ 388,318	\$ 27,465	\$ 115,923	\$ 84,230	\$ 4,997	\$ 232,615	\$ 12,147	\$ -	\$ -	\$ 1,819	\$ 13,966	\$ 115,634	\$ 720	\$ 116,354
2nd Judicial District IV-D	70,759	5,005	21,123	15,348	4,316	45,792	2,213	-	-	11,242	13,455	21,071	152	21,223
3rd Judicial District DA	631,209	44,645	188,432	136,916	13,289	383,282	19,745	-	-	8,453	28,198	187,963	2,811	190,774
4th Judicial District DA	582,634	41,209	173,931	126,380	1,627	343,147	18,226	-	-	67,947	86,173	173,498	(23,084)	150,414
4th Judicial District IV-D	-	-	-	-	-	-	-	-	-	-	-	-	(142)	(142)
5th Judicial District DA	459,462	32,497	137,161	99,662	16,331	285,651	14,373	-	-	4,920	19,293	136,820	3,333	140,153
6th Judicial District DA	511,121	36,151	152,582	110,868	5,724	305,325	15,989	-	-	10,150	26,139	152,203	1,059	153,262
6th Judicial District IV-D	172,009	12,166	51,349	37,311	2,374	103,200	5,381	-	-	3,507	8,888	51,221	(407)	50,814
7th Judicial District DA	134,369	9,504	40,113	29,146	3,403	82,166	4,203	-	-	9,668	13,871	40,013	(1,365)	38,648
11th Judicial District DA	394,784	27,923	117,853	85,633	12,621	244,030	12,349	-	-	3,889	16,238	117,560	4,353	121,913
13th Judicial District DA	413,026	29,213	123,299	89,590	12,065	254,167	12,920	-	-	656	13,576	122,992	6,171	129,163
15th Judicial District DA	2,428,896	171,792	725,086	526,854	101,320	1,525,052	75,979	-	-	57,929	133,908	723,283	47,502	770,785
16th Judicial District DA	1,288,861	91,159	384,757	279,568	12,300	767,784	40,317	-	-	28,313	68,630	383,800	(7,517)	376,283
18th Judicial District DA	1,463,254	103,494	436,818	317,396	34,871	892,579	45,773	-	-	36,323	82,096	435,732	4,916	440,648
18th Judicial District IV-D	153,961	10,889	45,961	33,396	5,195	95,441	4,816	-	-	11,729	16,545	45,847	474	46,321
19th Judicial District DA	3,563,009	252,007	1,063,647	772,855	20,443	2,108,952	111,456	-	-	67,939	179,395	1,061,002	(17,457)	1,043,545
20th Judicial District DA	179,632	12,705	53,625	38,964	7,408	112,702	5,619	-	-	1,349	6,968	53,491	530	54,021
20th Judicial District PTI Fund	14,264	1,009	4,258	3,094	713	9,074	446	-	-	5,398	5,844	4,248	(539)	3,709
20th Judicial District IV-D	140,065	9,907	41,813	30,382	925	83,027	4,381	-	-	3,190	7,571	41,709	(100)	41,609
21st Incentive Fund	10,409	736	3,107	2,258	2,503	8,604	326	-	-	-	326	3,100	626	3,726
21st Judicial District DA	423,698	29,968	126,484	91,905	4,780	253,137	13,254	-	-	4,576	17,830	126,170	(5,774)	120,396
21st Judicial District IV-D	109,871	7,771	32,799	23,832	980	65,382	3,437	-	-	9,245	12,682	32,718	996	33,714
21st Judicial District PTI Fund	219,620	15,533	65,562	47,638	18,230	146,963	6,870	-	-	12,164	19,034	65,399	4,561	69,960
22nd Judicial District DA	4,517,979	319,550	1,348,730	979,999	686,305	3,334,584	141,329	-	-	7,402	148,731	1,345,376	172,011	1,517,387
23rd Judicial District DA	1,611,448	113,975	481,058	349,541	52,234	996,808	50,408	-	-	-	50,408	479,861	23,986	503,847
25th Judicial District DA	174,165	12,318	51,993	37,778	7,329	109,418	5,448	-	-	6,954	12,402	51,863	631	52,494
27th Judicial District DA	509,948	36,068	152,232	110,613	10,478	309,391	15,952	-	-	37,232	53,184	151,854	(10,495)	141,359
27th Judicial District IV-D	-	-	-	-	342	342	-	-	-	12,902	12,902	-	(2,508)	(2,508)
29th Judicial District DA	1,306,542	92,410	390,035	283,403	42,896	808,744	40,870	-	-	16,293	57,163	389,066	8,601	397,667
31st Judicial District DA	282,932	20,011	84,462	61,371	2,511	168,355	8,850	-	-	43,240	52,090	84,252	(12,225)	72,027
31st Judicial District IV-D	-	-	-	-	-	-	-	-	-	763	763	-	(338)	(338)
32nd Judicial District DA	635,905	44,977	189,834	137,935	8,805	381,551	19,892	-	-	31,918	51,810	189,362	(4,831)	184,531
33rd Judicial District DA	248,359	17,566	74,141	53,872	5,437	151,016	7,769	-	-	67,128	74,897	73,957	(14,400)	59,557
34th Judicial District DA	204,235	14,445	60,969	44,301	16,127	135,842	6,389	-	-	-	6,389	60,818	7,219	68,037
37th Judicial District DA	105,035	7,429	31,355	22,783	4,678	66,245	3,286	-	-	24,315	27,601	31,277	(4,911)	26,366
39th Judicial District DA	73,247	5,181	21,866	15,888	3,029	45,964	2,291	-	-	419	2,710	21,812	765	22,577
40th Judicial District DA	1,042,570	73,740	311,233	226,145	14,246	625,364	32,613	-	-	16,234	48,847	310,459	(8,931)	301,528
Acadia Parish Police Jury	-	-	-	-	-	-	-	-	-	9,993	9,993	-	(5,632)	(5,632)
Allen Parish Police Jury	26,145	1,849	7,805	5,671	415	15,740	818	-	-	9,297	10,115	7,786	(2,250)	5,536
Ascension Parish Council	132,127	9,345	39,443	28,660	316	77,764	4,133	-	-	2,918	7,051	39,345	(917)	38,428
Assumption Parish Police Jury	68,342	4,834	20,402	14,824	174	40,234	2,138	-	-	1,482	3,620	20,351	(328)	20,023
Avoyelles Parish DA	458,254	32,412	136,800	99,400	7,202	275,814	14,335	-	-	13,554	27,889	136,460	(3,018)	133,442
Beauregard Parish DA	344,124	24,339	102,730	74,644	4,805	206,518	10,765	-	-	26,327	37,092	102,474	(7,526)	94,948

(Continued)

**DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

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 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)
Beauregard Parish IV-D	\$ 33,329	\$ 2,357	\$ 9,950	\$ 7,229	\$ 901	\$ 20,437	\$ 1,043	\$ -	\$ -	\$ 820	\$ 1,863	\$ 9,925	\$ 418	\$ 10,343
Bienville Parish Police Jury	10,672	755	3,186	2,315	32	6,288	334	-	-	172	506	3,178	(51)	3,127
Bossier Parish Police Jury	1,138,633	80,534	339,910	246,982	15,090	682,516	35,618	-	-	22,918	58,536	339,065	(3,720)	335,345
Caddo Parish DA	3,000,544	212,224	895,737	650,851	13,977	1,772,789	93,861	-	-	62,360	156,221	893,510	(7,100)	886,410
Calcasieu Parish DA	-	-	-	-	4,171	4,171	-	-	-	-	-	-	-	8,517
Calcasieu Parish Police Jury	2,563,318	181,300	765,214	556,012	93,229	1,595,755	80,184	-	-	3,497	83,681	763,312	28,593	791,905
Caldwell Parish Police Jury	71,583	5,063	21,369	15,527	1,952	43,911	2,239	-	-	2,653	4,892	21,316	(293)	21,023
Cameron Parish DA	-	-	-	-	1,942	1,942	-	-	-	15,024	15,024	-	(3,296)	(3,296)
Cameron Parish Police Jury	184,784	13,070	55,163	40,082	1,579	109,894	5,780	-	-	16,254	22,034	55,025	(3,417)	51,608
Catahoula Parish Police Jury	43,038	3,044	12,848	9,335	281	25,508	1,346	-	-	3,899	5,245	12,816	(789)	12,027
Claiborne Parish Police Jury	12,985	918	3,876	2,817	233	7,844	406	-	-	326	732	3,867	(103)	3,764
Concordia Parish DA	98,551	6,970	29,420	21,377	3,099	60,866	3,083	-	-	1,601	4,684	29,347	2,018	31,365
Concordia Parish Police Jury	39,918	2,823	11,917	8,659	529	23,928	1,249	-	-	1,622	2,871	11,887	(479)	11,408
DeSoto Parish DA	390,368	27,610	116,535	84,675	15,644	244,464	12,211	-	-	22,997	35,208	116,245	(1,275)	114,970
DeSoto Parish Police Jury	43,914	3,106	13,109	9,525	3,371	29,111	1,374	-	-	1,054	2,428	13,077	(2,111)	10,966
East Baton Rouge Parish IV-D	587,453	41,550	175,370	127,425	23,193	367,538	18,376	-	-	12,550	30,926	174,933	2,120	177,053
East Carroll Parish Treasurer	14,562	1,030	4,347	3,159	139	8,675	456	-	-	506	962	4,336	(165)	4,171
East Feliciana Parish Police Jury	36,869	2,608	11,006	7,997	794	22,405	1,153	-	-	354	1,507	10,979	373	11,352
Evangeline Parish Police Jury	-	-	-	-	-	-	-	-	-	489	489	-	(1,722)	(1,722)
Grant Parish Police Jury	261,992	18,530	78,211	56,829	1,437	155,007	8,195	-	-	16,697	24,892	78,017	(3,533)	74,484
Iberia Parish Government	124,030	8,772	37,026	26,904	1,789	74,491	3,880	-	-	2,121	6,001	36,934	(199)	36,735
Iberville Parish School Board	7,885	558	2,354	1,710	146	4,768	247	-	-	221	468	2,348	(24)	2,324
Jackson Parish Police Jury	22,815	1,614	6,811	4,949	457	13,831	714	-	-	289	1,003	6,794	127	6,921
Jefferson Davis Police IV-D	72,161	5,104	21,542	15,653	1,280	43,579	2,257	-	-	1,327	3,584	21,488	1,189	22,677
Jefferson Davis Parish Police Jury	16,630	1,176	4,964	3,607	462	10,209	520	-	-	158	678	4,952	104	5,056
Jefferson Parish DA	6,491,145	459,110	1,937,769	1,408,000	57,384	3,862,263	203,052	-	-	141,573	344,625	1,932,950	(19,956)	1,912,994
Lafayette Parish Government	303,575	21,471	90,625	65,849	1,092	179,037	9,496	-	-	50,905	60,401	90,399	(36,237)	54,162
Lafayette Parish IV-D	19,644	1,389	5,864	4,261	943	12,457	614	-	-	2,504	3,118	5,850	(452)	5,398
Lafourche Parish DA	263,341	18,626	78,614	57,121	2,577	156,938	8,238	-	-	10,174	18,412	78,418	(2,779)	75,639
Lafourche Parish Government	678,049	47,957	202,415	147,076	2,662	400,110	21,210	-	-	37,698	58,908	201,911	(12,563)	189,348
LaSalle Parish DA	189,007	13,368	56,423	40,998	5,309	116,098	5,912	-	-	1,119	7,031	56,283	1,759	58,042
LaSalle Parish Police Jury	21,747	1,538	6,492	4,717	92	12,839	680	-	-	702	1,382	6,476	(8)	6,468
Livingston Parish Council	169,889	12,016	50,716	36,851	6,799	106,382	5,314	-	-	3,333	8,647	50,590	1,283	51,873
Louisiana District Attorneys Association	2,102,576	148,712	627,671	456,072	39,266	1,271,721	65,771	-	-	45,763	111,534	626,111	9,833	635,944
Madison Parish Police Jury	13,860	980	4,138	3,006	12	8,136	434	-	-	623	1,057	4,127	(215)	3,912
Morehouse Parish Police Jury	107,909	7,632	32,213	23,407	625	63,877	3,376	-	-	4,824	8,200	32,133	(1,176)	30,957
Natchitoches Parish DA	338,569	23,947	101,071	73,439	1,312	199,769	10,591	-	-	26,130	36,721	100,820	(7,213)	93,607
Natchitoches Parish Government	137,873	9,752	41,159	29,906	4,388	85,205	4,313	-	-	6,693	11,006	41,056	(2,955)	38,101
Orleans Parish DA	2,017,080	142,665	602,149	437,527	1,979	1,184,320	63,097	-	-	95,439	158,536	600,651	(49,389)	551,262
Orleans Parish IV-D	497,663	35,199	148,565	107,949	3,075	294,788	15,568	-	-	2,663	18,231	148,196	725	148,921
Ouachita Parish Police Jury	1,914,007	135,375	571,379	415,169	10,478	1,132,401	59,873	-	-	38,091	97,964	569,958	(6,340)	563,618
Plaquemines Parish Government	415,671	29,400	124,088	90,164	2,399	246,051	13,003	-	-	17,840	30,843	123,780	(4,217)	119,563
Pointe Coupee Police Jury	12,932	915	3,861	2,805	38	7,619	405	-	-	220	625	3,851	(61)	3,790

(Continued)

**DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022**

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 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	\$ 139,643	\$ 9,877	\$ 41,687	\$ 30,290	\$ 5,351	\$ 87,205	\$ 4,368	\$ -	\$ -	\$ 18,458	\$ 22,826	\$ 41,583	\$ (34)	\$ 41,549
Rapides Parish Police Jury	1,608,312	113,754	480,121	348,860	1,024	943,759	50,310	-	-	72,849	123,159	478,927	(19,943)	458,984
Red River Parish Police Jury	150,245	10,627	44,852	32,590	9,670	97,739	4,700	-	-	700	5,400	44,740	3,171	47,911
Sabine Parish Police Jury	37,920	2,682	11,320	8,225	120	22,347	1,186	-	-	641	1,827	11,292	(116)	11,176
St. Charles IV-D	172,079	12,171	51,370	37,326	4,711	105,578	5,383	-	-	993	6,376	51,242	3,807	55,049
St. Bernard Parish Government	1,246,314	88,150	372,056	270,339	45,885	776,430	38,986	-	-	-	38,986	371,131	18,930	390,061
St. Charles Parish Clearing	-	-	-	-	1,741	1,741	-	-	-	63,536	63,536	-	(19,432)	(19,432)
St. Helena Police Jury	23,307	1,648	6,958	5,055	263	13,924	729	-	-	1,616	2,345	6,940	234	7,174
St. James Parish Government	200,800	14,202	59,944	43,556	28,256	145,958	6,281	-	-	1,394	7,675	59,795	6,770	66,565
St. John the Baptist Parish Government	59,510	4,209	17,765	12,908	278	35,160	1,862	-	-	1,015	2,877	17,721	(374)	17,347
St. Landry Parish Council	-	-	-	-	775	775	-	-	-	1,008	1,008	-	(934)	(934)
St. Landry Parish Government	19,521	1,381	5,828	4,234	1,306	12,749	611	-	-	35,346	35,957	5,813	(9,386)	(3,573)
St. Martin Parish Government	93,260	6,596	27,840	20,229	2,023	56,688	2,917	-	-	4,769	7,686	27,771	(639)	27,132
St. Mary Parish Government	120,070	8,492	35,844	26,045	644	71,025	3,756	-	-	2,241	5,997	35,755	(596)	35,159
St. Tammany Parish Government	117,775	8,330	35,159	25,547	81,208	150,244	3,684	-	-	722,636	726,320	35,071	(156,019)	(120,948)
State of Louisiana	50,876,113	3,598,398	15,187,789	11,035,578	909,257	30,731,022	1,591,473	-	-	229,389	1,820,862	15,150,019	148,308	15,298,327
Tangipahoa Parish Council	533,919	37,763	159,388	115,813	7,055	320,019	16,702	-	-	5,634	22,336	158,992	2,014	161,006
Tensas Parish Police Jury	14,983	1,060	4,473	3,250	376	9,159	469	-	-	782	1,251	4,462	(156)	4,306
Terrebonne Parish Government	467,296	33,051	139,499	101,362	2,419	276,331	14,618	-	-	50,674	65,292	139,153	(14,309)	124,844
Vermilion Parish Police Jury	133,178	9,419	39,757	28,888	820	78,884	4,166	-	-	6,097	10,263	39,658	(2,180)	37,478
Vernon Parish DA	562,921	39,815	168,046	122,104	26,160	356,125	17,609	-	-	1,128	18,737	167,628	8,118	175,746
Vernon Parish Police Jury	176,145	12,458	52,584	38,208	4,203	107,453	5,510	-	-	1,387	6,897	52,453	391	52,844
Washington Parish Council	-	-	-	-	-	-	-	-	-	-	-	-	(1,898)	(1,898)
Washington Parish Government	139,802	9,888	41,734	30,325	1,227	83,174	4,373	-	-	38,500	42,873	41,631	(9,224)	32,407
Webster Parish Police Jury	223,581	15,814	66,744	48,497	10,208	141,263	6,994	-	-	12,050	19,044	66,578	(493)	66,085
West Baton Rouge Parish Council	314,177	22,221	93,790	68,148	14,419	198,578	9,828	-	-	1,411	11,239	93,556	2,901	96,457
West Baton Rouge Parish School Board	1,997	141	596	433	6	1,176	62	-	-	35	97	595	(2)	593
West Feliciana Parish Government	32,874	2,325	9,814	7,131	278	19,548	1,028	-	-	1,039	2,067	9,789	(236)	9,553
Winn Parish DA	269,684	19,074	80,508	58,497	3,094	161,173	8,436	-	-	2,091	10,527	80,307	(511)	79,796
Winn Parish Police Jury	20,643	1,460	6,162	4,478	79	12,179	646	-	-	358	1,004	6,147	(105)	6,042
Total	\$ 107,721,228	\$ 7,618,971	\$ 32,157,476	\$ 23,365,906	\$ 2,642,757	\$ 65,785,110	\$ 3,369,666	\$ -	\$ -	\$ 2,642,757	\$ 6,012,423	\$ 32,077,507	\$ -	\$ 32,077,507

See accompanying notes.

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
NOTES TO SCHEDULES
JUNE 30, 2022

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, 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 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, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Plan Fiduciary Net Position:

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

2. PLAN DESCRIPTION:

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

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, 2022

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, 2022

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 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 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 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, 2022

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, 2022, the actual employer contribution rate was 9.5%.

Non-Employer Contributions:

In accordance with state statute, the System receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contributions were recognized as revenue during the year ended June 30, 2022, and excluded from pension expense. Non-employer contributions for the year ended June 30, 2022, were \$10,348,867.

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, 2022, as compared to the total of all employers' contributions received by the System during the fiscal year ended June 30, 2022.

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, 2022

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, 2022, are as follows:

Total Pension Liability	\$ 586,876,907
Plan Fiduciary Net Position	<u>479,155,679</u>
Employers' Net Pension Liability	<u>\$ 107,721,228</u>

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2022, are as follows:

Valuation Date	June 30, 2022
Actuarial Cost Method	Entry Age Normal Cost
Actuarial Assumptions:	
Investment Rate of Return	6.10%, net of 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, 2022

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

Expected Remaining Service Lives	5 years – June 30, 2022
	5 years – June 30, 2021
	6 years – June 30, 2020
	6 years – June 30, 2019
	6 years – June 30, 2018
	7 years – June 30, 2017
	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 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 7.69% for the year ended June 30, 2022.

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, 2022, were as follows:

<u>Asset Class</u>	<u>Target Asset Allocation</u>	<u>Long-Term Rates of Return</u>	
		<u>Real</u>	<u>Nominal</u>
Equities	57.11%	10.57%	
Fixed Income	30.19%	2.95%	
Alternatives	12.67%	6.00%	
Cash	0.03%	0.00%	
System Total	<u>100.00%</u>		5.01%
Inflation			<u>2.68%</u>
Expected Arithmetic Nominal Return			<u>7.69%</u>

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
 NOTES TO SCHEDULES
JUNE 30, 2022

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, 2022		
	1%	Current	1%
	Decrease	Discount Rate	Increase
	<u>5.10%</u>	<u>6.10%</u>	<u>7.10%</u>
Net Pension Liability	<u>\$ 180,658,163</u>	<u>\$ 107,721,228</u>	<u>\$ 46,541,433</u>

8. CHANGE IN NET PENSION LIABILITY:

The changes in the net pension liability for the year ended June 30, 2022, were recognized in the current reporting period as pension expense except as follows:

Differences between Expected and Actual Experience:

Differences between expected and actual experience with regard to economic or demographic factors in the measurement of the total pension liability were recognized in pension expense (benefit) using the straight-line amortization method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan. The difference between expected and actual experience resulted in deferred outflows of resources and deferred inflows of resources as of June 30, 2022, as follows:

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
NOTES TO SCHEDULES
JUNE 30, 2022

8. CHANGE IN NET PENSION LIABILITY: (Continued)

Differences between Expected and Actual Experience: (Continued)

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	June 30, 2022	
				Deferred Outflows	Deferred Inflows
2022	\$ 4,190,678	\$ -	\$ 838,136	\$ 3,352,542	\$ -
2021	2,706,213	-	676,553	2,029,660	-
2020	2,936,273	-	734,068	2,202,205	-
2019	-	4,669,488	(1,556,496)	-	3,112,992
2018	69,127	-	34,563	34,564	-
2017	-	513,349	(256,675)	-	256,674
2016	-	283,822	(283,822)	-	-
			Totals	<u>\$ 7,618,971</u>	<u>\$ 3,369,666</u>

Differences between Projected and Actual Investment Earnings:

Differences between projected and actual investment earnings on pension plan investments were recognized in pension expense (benefit) using the straight-line amortization method over a closed five-year period. The difference between projected and actual investment earnings resulted in a net deferred outflow of resources as of June 30, 2022, as follows:

	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	June 30, 2022		
				Deferred Outflows	Deferred Inflows	Net Deferred Outflows
2022	\$ 85,974,931	\$ -	\$ 17,194,986	\$ 68,779,945	\$ -	\$ 68,779,945
2021	-	58,849,542	(14,712,385)	-	44,137,157	(44,137,157)
2020	8,719,692	-	2,906,563	5,813,129	-	5,813,129
2019	3,403,120	-	1,701,561	1,701,559	-	1,701,559
2018	-	1,693,778	(1,693,778)	-	-	-
			Totals	<u>\$ 76,294,633</u>	<u>\$ 44,137,157</u>	<u>\$ 32,157,476</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, 2022, as follows:

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
 NOTES TO SCHEDULES
JUNE 30, 2022

8. CHANGE IN NET PENSION LIABILITY: (Continued)

Changes of Assumptions or Other Inputs: (Continued)

	June 30, 2022				
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2022	\$ -	\$ -	\$ -	\$ -	\$ -
2021	6,607,564	-	1,651,891	4,955,673	-
2020	19,662,875	-	4,915,719	14,747,156	-
2019	-	-	-	-	-
2018	4,097,518	-	2,048,758	2,048,760	-
2017	3,228,635	-	1,614,318	1,614,317	-
			Totals	\$ 23,365,906	\$ -

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, 2022.

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 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, 2022

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, 2022. 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, 2022

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non- Employer Contributions
2nd Judicial District DA	\$ 22,214	\$ 37,306
2nd Judicial District IV-D	4,048	6,798
3rd Judicial District DA	36,109	60,641
4th Judicial District DA	33,330	55,974
5th Judicial District DA	26,284	44,141
6th Judicial District DA	29,239	49,104
6th Judicial District IV-D	9,840	16,525
7th Judicial District DA	7,687	12,909
11th Judicial District DA	22,584	37,927
13th Judicial District DA	23,628	39,680
15th Judicial District DA	138,947	233,346
16th Judicial District DA	73,730	123,822
18th Judicial District DA	83,707	140,576
18th Judicial District IV-D	8,807	14,791
19th Judicial District DA	203,825	342,301
20th Judicial District DA	10,276	17,257
20th Judicial District PTI Fund	816	1,370
20th Judicial District IV-D	8,013	13,456
21st Incentive Fund	595	1,000
21st Judicial District DA	24,238	40,705
21st Judicial District IV-D	6,285	10,555
21st Judicial District PTI Fund	12,564	21,099
22nd Judicial District DA	258,455	434,046
23rd Judicial District DA	92,184	154,813
25th Judicial District DA	9,963	16,732
27th Judicial District DA	29,172	48,991
29th Judicial District DA	74,742	125,521
31st Judicial District DA	16,185	27,182
32nd Judicial District DA	36,378	61,092
33rd Judicial District DA	14,208	23,860
34th Judicial District DA	11,683	19,621
37th Judicial District DA	6,009	10,091
39th Judicial District DA	4,190	7,037
40th Judicial District DA	59,641	100,161
Allen Parish Police Jury	1,496	2,512
Ascension Parish Council	7,558	12,694
Assumption Parish Police Jury	3,910	6,566
Avoyelles Parish DA	26,215	44,025
Beauregard Parish DA	19,686	33,060

(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, 2022

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non- Employer Contributions
Beauregard Parish IV-D	\$ 1,907	\$ 3,202
Bienville Parish Police Jury	610	1,025
Bossier Parish Police Jury	65,137	109,389
Caddo Parish DA	171,649	288,265
Calcasieu Parish Police Jury	146,637	246,260
Caldwell Parish Police Jury	4,095	6,877
Cameron Parish Police Jury	10,571	17,752
Catahoula Parish Police Jury	2,462	4,135
Claiborne Parish Police Jury	743	1,247
Concordia Parish DA	5,638	9,468
Concordia Parish Police Jury	2,284	3,835
DeSoto Parish DA	22,331	37,503
DeSoto Parish Police Jury	2,512	4,219
East Baton Rouge Parish IV-D	33,606	56,437
East Carroll Parish Treasurer	833	1,399
East Feliciana Parish Police Jury	2,109	3,542
Grant Parish Police Jury	14,987	25,170
Iberia Parish Government	7,095	11,916
Iberville Parish School Board	451	758
Jackson Parish Police Jury	1,305	2,192
Jefferson Davis Police IV-D	4,128	6,933
Jefferson Davis Parish Police Jury	951	1,598
Jefferson Parish DA	371,332	623,610
Lafayette Parish Government	17,366	29,165
Lafayette Parish IV-D	1,124	1,887
Lafourche Parish DA	15,065	25,299
Lafourche Parish Government	38,788	65,141
LaSalle Parish DA	10,812	18,158
LaSalle Parish Police Jury	1,244	2,089
Livingston Parish Council	9,719	16,321
Louisiana District Attorneys Association	120,280	201,996
Madison Parish Police Jury	793	1,332
Morehouse Parish Police Jury	6,173	10,367
Natchitoches Parish DA	19,368	32,527
Natchitoches Parish Government	7,887	13,246
Orleans Parish DA	115,389	193,783
Orleans Parish IV-D	28,469	47,811
Ouachita Parish Police Jury	109,493	183,880
Plaquemines Parish Government	23,779	39,934

(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, 2022

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non- Employer Contributions
Pointe Coupee Police Jury	\$ 740	\$ 1,242
Rapides Parish IV-D	7,988	13,416
Rapides Parish Police Jury	92,005	154,512
Red River Parish Police Jury	8,595	14,434
Sabine Parish Police Jury	2,169	3,643
St. Charles IV-D	9,844	16,532
St. Bernard Parish Government	71,297	119,734
St. Helena Police Jury	1,333	2,239
St. James Parish Government	11,487	19,291
St. John the Baptist Parish Government	3,404	5,717
St. Landry Parish Government	1,117	1,875
St. Martin Parish Government	5,335	8,960
St. Mary Parish Government	6,869	11,535
St. Tammany Parish Government	6,737	11,315
State of Louisiana	2,910,415	4,887,708
Tangipahoa Parish Council	30,543	51,294
Tensas Parish Police Jury	857	1,439
Terrebonne Parish Government	26,732	44,893
Vermilion Parish Police Jury	7,619	12,795
Vernon Parish DA	32,202	54,080
Vernon Parish Police Jury	10,077	16,922
Washington Parish Government	7,997	13,431
Webster Parish Police Jury	12,790	21,480
West Baton Rouge Parish Council	17,973	30,183
West Baton Rouge Parish School Board	114	192
West Feliciana Parish Government	1,881	3,158
Winn Parish DA	15,428	25,909
Winn Parish Police Jury	1,181	1,983
Total	<u>\$ 6,162,292</u>	<u>\$ 10,348,867</u>

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY SCHEDULE
SCHEDULE OF NET PENSION LIABILITY
SENSITIVITY TO CHANGE IN DISCOUNT RATE
JUNE 30, 2022

Employer	Net Pension Liability	
	1% Decrease (5.10%)	1% Increase (7.10%)
2nd Judicial District DA	\$ 651,244	\$ 167,774
2nd Judicial District IV-D	118,669	30,572
3rd Judicial District DA	1,058,594	272,717
4th Judicial District DA	977,129	251,730
5th Judicial District DA	770,559	198,513
6th Judicial District DA	857,196	220,832
6th Judicial District IV-D	288,475	74,317
7th Judicial District DA	225,349	58,055
11th Judicial District DA	662,089	170,568
13th Judicial District DA	692,681	178,450
15th Judicial District DA	4,073,477	1,049,415
16th Judicial District DA	2,161,535	556,858
18th Judicial District DA	2,454,008	632,205
18th Judicial District IV-D	258,206	66,519
19th Judicial District DA	5,975,486	1,539,414
20th Judicial District DA	301,258	77,611
20th Judicial District PTI Fund	23,923	6,163
20th Judicial District IV-D	234,901	60,515
21st Incentive Fund	17,457	4,497
21st Judicial District DA	710,579	183,060
21st Judicial District IV-D	184,264	47,470
21st Judicial District PTI Fund	368,322	94,888
22nd Judicial District DA	7,577,056	1,952,013
23rd Judicial District DA	2,702,543	696,233
25th Judicial District DA	292,090	75,249
27th Judicial District DA	855,229	220,325
29th Judicial District DA	2,191,188	564,497
31st Judicial District DA	474,502	122,242
32nd Judicial District DA	1,066,470	274,746
33rd Judicial District DA	416,520	107,305
34th Judicial District DA	342,521	88,241
37th Judicial District DA	176,153	45,381
39th Judicial District DA	122,842	31,647
40th Judicial District DA	1,748,484	450,447
Allen Parish Police Jury	43,848	11,296
Ascension Parish Council	221,588	57,086
Assumption Parish Police Jury	114,615	29,527
Avoyelles Parish DA	768,532	197,991
Beauregard Parish DA	577,127	148,680

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
 SUPPLEMENTARY SCHEDULE
 SCHEDULE OF NET PENSION LIABILITY
 SENSITIVITY TO CHANGE IN DISCOUNT RATE
JUNE 30, 2022

Employer	Net Pension Liability	
	1% Decrease (5.10%)	1% Increase (7.10%)
Beauregard Parish IV-D	\$ 55,896	\$ 14,400
Bienville Parish Police Jury	17,898	4,611
Bossier Parish Police Jury	1,909,589	491,951
Caddo Parish DA	5,032,181	1,296,398
Calcasieu Parish Police Jury	4,298,915	1,107,493
Caldwell Parish Police Jury	120,051	30,928
Cameron Parish Police Jury	309,899	79,837
Catahoula Parish Police Jury	72,178	18,595
Claiborne Parish Police Jury	21,777	5,610
Concordia Parish DA	165,279	42,579
Concordia Parish Police Jury	66,946	17,247
DeSoto Parish DA	654,682	168,660
DeSoto Parish Police Jury	73,647	18,973
East Baton Rouge Parish IV-D	985,212	253,812
East Carroll Parish Treasurer	24,421	6,291
East Feliciana Parish Police Jury	61,832	15,929
Grant Parish Police Jury	439,384	113,195
Iberia Parish Government	208,010	53,588
Iberville Parish School Board	13,224	3,407
Jackson Parish Police Jury	38,263	9,857
Jefferson Davis Police IV-D	121,021	31,178
Jefferson Davis Parish Police Jury	27,890	7,185
Jefferson Parish DA	10,886,233	2,804,528
Lafayette Parish Government	509,122	131,161
Lafayette Parish IV-D	32,945	8,487
Lafourche Parish DA	441,646	113,778
Lafourche Parish Government	1,137,149	292,954
LaSalle Parish DA	316,981	81,661
LaSalle Parish Police Jury	36,471	9,396
Livingston Parish Council	284,920	73,401
Louisiana District Attorneys Association	3,526,209	908,427
Madison Parish Police Jury	23,245	5,988
Morehouse Parish Police Jury	180,973	46,622
Natchitoches Parish DA	567,810	146,280
Natchitoches Parish Government	231,226	59,569
Orleans Parish DA	3,382,824	871,488
Orleans Parish IV-D	834,626	215,018
Ouachita Parish Police Jury	3,209,961	826,955
Plaquemines Parish Government	697,118	179,593

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY SCHEDULE
SCHEDULE OF NET PENSION LIABILITY
SENSITIVITY TO CHANGE IN DISCOUNT RATE
JUNE 30, 2022

Employer	Net Pension Liability	
	1% Decrease (5.10%)	1% Increase (7.10%)
Pointe Coupee Police Jury	\$ 21,688	\$ 5,587
Rapides Parish IV-D	234,194	60,334
Rapides Parish Police Jury	2,697,284	694,878
Red River Parish Police Jury	251,975	64,914
Sabine Parish Police Jury	63,595	16,384
St. Charles IV-D	288,592	74,348
St. Bernard Parish Government	2,090,181	538,476
St. Helena Police Jury	39,087	10,070
St. James Parish Government	336,759	86,756
St. John the Baptist Parish Government	99,803	25,711
St. Landry Parish Government	32,739	8,434
St. Martin Parish Government	156,405	40,293
St. Mary Parish Government	201,369	51,877
St. Tammany Parish Government	197,519	50,885
State of Louisiana	85,323,811	21,981,253
Tangipahoa Parish Council	895,430	230,682
Tensas Parish Police Jury	25,128	6,473
Terrebonne Parish Government	783,697	201,897
Vermilion Parish Police Jury	223,351	57,540
Vernon Parish DA	944,069	243,212
Vernon Parish Police Jury	295,410	76,104
Washington Parish Government	234,460	60,402
Webster Parish Police Jury	374,965	96,599
West Baton Rouge Parish Council	526,902	135,741
West Baton Rouge Parish School Board	3,349	863
West Feliciana Parish Government	55,133	14,204
Winn Parish DA	452,285	116,518
Winn Parish Police Jury	34,620	8,919
Total	<u>\$ 180,658,163</u>	<u>\$ 46,541,433</u>

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF DEFERRED AMOUNTS DUE TO CHANGES IN PROPORTION
JUNE 30, 2022

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	\$ 1,254	\$ 251	\$ 1,003	\$ 2,175	\$ 3,178
2nd Judicial District IV-D	(11,896)	(2,379)	(9,517)	2,591	(6,926)
3rd Judicial District DA	5,017	1,003	4,014	822	4,836
4th Judicial District DA	(32,782)	(6,556)	(26,226)	(40,094)	(66,320)
5th Judicial District DA	(878)	(176)	(702)	12,113	11,411
6th Judicial District DA	2,885	577	2,308	(6,734)	(4,426)
6th Judicial District IV-D	(1,672)	(334)	(1,338)	205	(1,133)
7th Judicial District DA	2,214	443	1,771	(8,036)	(6,265)
11th Judicial District DA	(3,841)	(768)	(3,073)	11,805	8,732
13th Judicial District DA	4,639	928	3,711	7,698	11,409
15th Judicial District DA	(30,536)	(6,107)	(24,429)	67,820	43,391
16th Judicial District DA	6,126	1,225	4,901	(20,914)	(16,013)
18th Judicial District DA	(28,268)	(5,654)	(22,614)	21,162	(1,452)
18th Judicial District IV-D	(8,790)	(1,758)	(7,032)	498	(6,534)
19th Judicial District DA	12,996	2,599	10,397	(57,893)	(47,496)
20th Judicial District DA	(970)	(194)	(776)	6,835	6,059
20th Judicial District PTI Fund	(3,035)	(607)	(2,428)	(2,257)	(4,685)
20th Judicial District IV-D	(1,550)	(310)	(1,240)	(1,025)	(2,265)
21st Incentive Fund	3,129	626	2,503	-	2,503
21st Judicial District DA	(1,426)	(285)	(1,141)	1,345	204
21st Judicial District IV-D	(10,471)	(2,094)	(8,377)	112	(8,265)
21st Judicial District PTI Fund	18,090	3,618	14,472	(8,406)	6,066
22nd Judicial District DA	848,815	169,763	679,052	(149)	678,903
23rd Judicial District DA	26,019	5,204	20,815	31,419	52,234
25th Judicial District DA	(1,722)	(344)	(1,378)	1,753	375
27th Judicial District DA	13,097	2,619	10,478	(37,232)	(26,754)
27th Judicial District IV-D	-	-	-	(12,560)	(12,560)
29th Judicial District DA	(12,724)	(2,545)	(10,179)	36,782	26,603
31st Judicial District DA	(37,142)	(7,428)	(29,714)	(11,015)	(40,729)
31st Judicial District IV-D	-	-	-	(763)	(763)
32nd Judicial District DA	(26,584)	(5,317)	(21,267)	(1,846)	(23,113)
33rd Judicial District DA	(65,526)	(13,105)	(52,421)	(9,270)	(61,691)
34th Judicial District DA	5,510	1,102	4,408	11,719	16,127
37th Judicial District DA	(23,924)	(4,785)	(19,139)	(498)	(19,637)
39th Judicial District DA	2,775	555	2,220	390	2,610
40th Judicial District DA	9,246	1,849	7,397	(9,385)	(1,988)
Acadia Parish Police Jury	-	-	-	(9,993)	(9,993)
Allen Parish Police Jury	(10,674)	(2,135)	(8,539)	(343)	(8,882)
Ascension Parish Council	(1,779)	(356)	(1,423)	(1,179)	(2,602)
Assumption Parish Police Jury	(922)	(184)	(738)	(570)	(1,308)
Avoyelles Parish DA	(2,752)	(550)	(2,202)	(4,150)	(6,352)
Beauregard Parish DA	(17,868)	(3,574)	(14,294)	(7,228)	(21,522)

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF DEFERRED AMOUNTS DUE TO CHANGES IN PROPORTION
JUNE 30, 2022

Employer	Current Year Change in Proportion	Amortization of Current Year Change in Proportion	Remaining Deferred Amounts from Current Year Change in Proportion	Remaining Deferred Amounts from Prior Years Changes in Proportion	Total Net Deferred Amounts from Changes in Proportion
Beauregard Parish IV-D	\$ (326)	\$ (65)	\$ (261)	\$ 342	\$ 81
Bienville Parish Police Jury	(98)	(20)	(78)	(62)	(140)
Bossier Parish Police Jury	10,742	2,148	8,594	(16,422)	(7,828)
Caddo Parish DA	(38,426)	(7,685)	(30,741)	(17,642)	(48,383)
Calcasieu Parish DA	-	-	-	4,171	4,171
Calcasieu Parish Police Jury	83,982	16,796	67,186	22,546	89,732
Caldwell Parish Police Jury	(1,768)	(354)	(1,414)	713	(701)
Cameron Parish DA	-	-	-	(13,082)	(13,082)
Cameron Parish Police Jury	(18,458)	(3,692)	(14,766)	91	(14,675)
Catahoula Parish Police Jury	(4,175)	(835)	(3,340)	(278)	(3,618)
Claiborne Parish Police Jury	(126)	(25)	(101)	8	(93)
Concordia Parish DA	(959)	(192)	(767)	2,265	1,498
Concordia Parish Police Jury	(1,458)	(292)	(1,166)	73	(1,093)
DeSoto Parish DA	15,316	3,063	12,253	(19,606)	(7,353)
DeSoto Parish Police Jury	3,489	698	2,791	(474)	2,317
East Baton Rouge Parish IV-D	1,950	390	1,560	9,083	10,643
East Carroll Parish Treasurer	(143)	(29)	(114)	(253)	(367)
East Feliciana Parish Police Jury	441	88	353	87	440
Evangeline Parish Police Jury	-	-	-	(489)	(489)
Grant Parish Police Jury	(17,670)	(3,534)	(14,136)	(1,124)	(15,260)
Iberia Parish Government	1,535	307	1,228	(1,560)	(332)
Iberville Parish School Board	(109)	(22)	(87)	12	(75)
Jackson Parish Police Jury	(219)	(44)	(175)	343	168
Jefferson Davis Police IV-D	(910)	(182)	(728)	681	(47)
Jefferson Davis Parish Police Jury	(154)	(31)	(123)	427	304
Jefferson Parish DA	27,185	5,437	21,748	(105,937)	(84,189)
Lafayette Parish Government	1,365	273	1,092	(50,905)	(49,813)
Lafayette Parish IV-D	(191)	(38)	(153)	(1,408)	(1,561)
Lafourche Parish DA	(5,098)	(1,020)	(4,078)	(3,519)	(7,597)
Lafourche Parish Government	(19,985)	(3,997)	(15,988)	(19,048)	(35,036)
LaSalle Parish DA	3,954	791	3,163	1,027	4,190
LaSalle Parish Police Jury	(166)	(33)	(133)	(477)	(610)
Livingston Parish Council	(4,027)	(805)	(3,222)	6,688	3,466
Louisiana District Attorneys Association	22,597	4,519	18,078	(24,575)	(6,497)
Madison Parish Police Jury	(354)	(71)	(283)	(328)	(611)
Morehouse Parish Police Jury	(5,210)	(1,042)	(4,168)	(31)	(4,199)
Natchitoches Parish DA	(5,615)	(1,123)	(4,492)	(20,326)	(24,818)
Natchitoches Parish Government	(5,747)	(1,149)	(4,598)	2,293	(2,305)
Orleans Parish DA	(19,003)	(3,801)	(15,202)	(78,258)	(93,460)
Orleans Parish IV-D	557	111	446	(34)	412
Ouachita Parish Police Jury	(17,337)	(3,467)	(13,870)	(13,743)	(27,613)
Plaquemines Parish Government	(15,321)	(3,064)	(12,257)	(3,184)	(15,441)
Pointe Coupee Police Jury	(142)	(28)	(114)	(68)	(182)

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF DEFERRED AMOUNTS DUE TO CHANGES IN PROPORTION
JUNE 30, 2022

Employer	Current Year Change in Proportion	Amortization of Current Year Change in Proportion	Remaining Deferred Amounts from Current Year Change in Proportion	Remaining Deferred Amounts from Prior Years Changes in Proportion	Total Net Deferred Amounts from Changes in Proportion
Rapides Parish IV-D	\$ (13,662)	\$ (2,732)	\$ (10,930)	\$ (2,177)	\$ (13,107)
Rapides Parish Police Jury	(42,859)	(8,572)	(34,287)	(37,538)	(71,825)
Red River Parish Police Jury	4,352	870	3,482	5,488	8,970
Sabine Parish Police Jury	(367)	(73)	(294)	(227)	(521)
St. Charles IV-D	(489)	(98)	(391)	4,109	3,718
St. Bernard Parish Government	22,293	4,459	17,834	28,051	45,885
St. Charles Parish Clearing	-	-	-	(61,795)	(61,795)
St. Helena Police Jury	(394)	(79)	(315)	(1,038)	(1,353)
St. James Parish Government	21,732	4,346	17,386	9,476	26,862
St. John the Baptist Parish Government	(787)	(157)	(630)	(107)	(737)
St. Landry Parish Council	-	-	-	(233)	(233)
St. Landry Parish Government	(21,732)	(4,346)	(17,386)	(16,654)	(34,040)
St. Martin Parish Government	(31)	(6)	(25)	(2,721)	(2,746)
St. Mary Parish Government	47	9	38	(1,635)	(1,597)
St. Tammany Parish Government	(861,183)	(172,237)	(688,946)	47,518	(641,428)
State of Louisiana	341,738	68,350	273,388	406,480	679,868
Tangipahoa Parish Council	3,552	710	2,842	(1,421)	1,421
Tensas Parish Police Jury	(146)	(29)	(117)	(289)	(406)
Terrebonne Parish Government	(45,433)	(9,087)	(36,346)	(11,909)	(48,255)
Vermilion Parish Police Jury	(1,295)	(259)	(1,036)	(4,241)	(5,277)
Vernon Parish DA	12,063	2,413	9,650	15,382	25,032
Vernon Parish Police Jury	1,831	366	1,465	1,351	2,816
Washington Parish Government	(43,204)	(8,641)	(34,563)	(2,710)	(37,273)
Webster Parish Police Jury	(9,701)	(1,940)	(7,761)	5,919	(1,842)
West Baton Rouge Parish Council	17,352	3,470	13,882	(874)	13,008
West Baton Rouge Parish School Board	(19)	(4)	(15)	(14)	(29)
West Feliciana Parish Government	144	29	115	(876)	(761)
Winn Parish DA	2,401	480	1,921	(918)	1,003
Winn Parish Police Jury	(201)	(40)	(161)	(118)	(279)
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION
JUNE 30, 2023 - JUNE 30, 2026

Employer	June 30, 2023	June 30, 2024	June 30, 2025	June 30, 2026	Total
2nd Judicial District DA	\$ 64,276	\$ 47,557	\$ 41,564	\$ 65,252	\$ 218,649
2nd Judicial District IV-D	11,838	6,044	4,991	9,464	32,337
3rd Judicial District DA	107,269	75,489	65,657	106,669	355,084
4th Judicial District DA	70,880	51,617	43,501	90,976	256,974
5th Judicial District DA	79,554	57,993	52,070	76,741	266,358
6th Judicial District DA	83,960	58,054	51,034	86,138	279,186
6th Judicial District IV-D	28,303	20,329	17,220	28,460	94,312
7th Judicial District DA	20,802	13,243	11,315	22,935	68,295
11th Judicial District DA	69,215	49,453	43,806	65,318	227,792
13th Judicial District DA	73,174	52,320	45,033	70,064	240,591
15th Judicial District DA	447,701	305,445	237,495	400,503	1,391,144
16th Judicial District DA	209,023	146,169	126,978	216,984	699,154
18th Judicial District DA	245,202	173,503	152,472	239,306	810,483
18th Judicial District IV-D	25,904	15,721	13,259	24,012	78,896
19th Judicial District DA	574,814	394,673	361,006	599,064	1,929,557
20th Judicial District DA	31,431	23,429	20,993	29,881	105,734
20th Judicial District PTI Fund	680	535	238	1,777	3,230
20th Judicial District IV-D	22,826	15,734	13,757	23,139	75,456
21st Incentive Fund	2,345	1,848	1,718	2,367	8,278
21st Judicial District DA	70,352	50,573	43,736	70,646	235,307
21st Judicial District IV-D	16,242	10,873	9,287	16,298	52,700
21st Judicial District PTI Fund	38,700	26,246	22,599	40,384	127,929
22nd Judicial District DA	914,190	701,300	644,265	926,098	3,185,853
23rd Judicial District DA	287,157	203,858	180,414	274,971	946,400
25th Judicial District DA	29,006	20,986	18,215	28,809	97,016
27th Judicial District DA	74,201	50,023	43,990	87,993	256,207
27th Judicial District IV-D	(4,081)	(4,182)	(4,297)	-	(12,560)
29th Judicial District DA	224,098	165,272	146,037	216,174	751,581
31st Judicial District DA	36,169	22,423	17,740	39,933	116,265
31st Judicial District IV-D	(763)	-	-	-	(763)
32nd Judicial District DA	100,772	67,839	59,985	101,145	329,741
33rd Judicial District DA	25,775	12,528	9,344	28,472	76,119
34th Judicial District DA	39,093	28,899	26,172	35,289	129,453
37th Judicial District DA	12,730	7,743	5,374	12,797	38,644
39th Judicial District DA	12,786	9,328	8,319	12,821	43,254
40th Judicial District DA	172,538	121,611	105,990	176,378	576,517
Acadia Parish Police Jury	(6,539)	(3,454)	-	-	(9,993)
Allen Parish Police Jury	1,993	902	488	2,242	5,625
Ascension Parish Council	21,007	14,881	13,066	21,759	70,713
Assumption Parish Police Jury	10,897	7,702	6,760	11,255	36,614
Avoyelles Parish DA	71,287	53,383	47,097	76,158	247,925
Beauregard Parish DA	51,388	34,629	29,371	54,038	169,426

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION
JUNE 30, 2023 - JUNE 30, 2026

Employer	June 30, 2023	June 30, 2024	June 30, 2025	June 30, 2026	Total
Beauregard Parish IV-D	\$ 5,920	\$ 3,808	\$ 3,339	\$ 5,507	\$ 18,574
Bienville Parish Police Jury	1,726	1,219	1,069	1,768	5,782
Bossier Parish Police Jury	185,477	130,583	115,154	192,766	623,980
Caddo Parish DA	488,480	336,959	296,504	494,625	1,616,568
Calcasieu Parish DA	4,171	-	-	-	4,171
Calcasieu Parish Police Jury	451,957	322,808	291,396	445,913	1,512,074
Caldwell Parish Police Jury	11,873	8,449	7,072	11,625	39,019
Cameron Parish DA	(3,294)	(4,800)	(4,988)	-	(13,082)
Cameron Parish Police Jury	26,311	18,478	15,826	27,245	87,860
Catahoula Parish Police Jury	6,222	4,146	3,522	6,373	20,263
Claiborne Parish Police Jury	2,126	1,514	1,329	2,143	7,112
Concordia Parish DA	18,294	11,714	9,867	16,307	56,182
Concordia Parish Police Jury	6,338	4,457	3,873	6,389	21,057
DeSoto Parish DA	60,747	43,341	36,752	68,416	209,256
DeSoto Parish Police Jury	7,941	5,610	5,083	8,049	26,683
East Baton Rouge Parish IV-D	100,212	72,867	64,798	98,735	336,612
East Carroll Parish Treasurer	2,286	1,603	1,418	2,406	7,713
East Feliciana Parish Police Jury	6,187	4,490	3,955	6,266	20,898
Evangeline Parish Police Jury	(489)	-	-	-	(489)
Grant Parish Police Jury	39,575	27,087	23,127	40,326	130,115
Iberia Parish Government	20,353	14,405	12,664	21,068	68,490
Iberville Parish School Board	1,284	912	801	1,303	4,300
Jackson Parish Police Jury	3,911	2,828	2,313	3,776	12,828
Jefferson Davis Police IV-D	12,710	8,202	7,188	11,895	39,995
Jefferson Davis Parish Police Jury	2,840	2,081	1,853	2,757	9,531
Jefferson Parish DA	1,047,776	736,060	641,716	1,092,086	3,517,638
Lafayette Parish Government	14,725	21,519	31,298	51,094	118,636
Lafayette Parish IV-D	1,882	2,243	1,964	3,250	9,339
Lafourche Parish DA	40,521	29,389	25,545	43,071	138,526
Lafourche Parish Government	99,315	71,102	61,272	109,513	341,202
LaSalle Parish DA	32,371	23,442	20,827	32,427	109,067
LaSalle Parish Police Jury	3,188	2,483	2,178	3,608	11,457
Livingston Parish Council	29,478	21,363	19,262	27,632	97,735
Louisiana District Attorneys Association	349,847	243,731	210,108	356,501	1,160,187
Madison Parish Police Jury	2,101	1,452	1,273	2,253	7,079
Morehouse Parish Police Jury	16,817	11,752	10,087	17,021	55,677
Natchitoches Parish DA	48,725	31,592	27,178	55,553	163,048
Natchitoches Parish Government	22,550	15,386	14,327	21,936	74,199
Orleans Parish DA	295,786	211,197	184,928	333,873	1,025,784
Orleans Parish IV-D	82,417	59,125	51,593	83,422	276,557
Ouachita Parish Police Jury	309,451	218,427	189,613	316,946	1,034,437
Plaquemines Parish Government	64,331	45,384	38,974	66,519	215,208
Pointe Coupee Police Jury	2,086	1,478	1,295	2,135	6,994

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF AMORTIZATION
JUNE 30, 2023 - JUNE 30, 2026

Employer	June 30, 2023	June 30, 2024	June 30, 2025	June 30, 2026	Total
Rapides Parish IV-D	\$ 23,027	\$ 11,009	\$ 9,698	\$ 20,645	\$ 64,379
Rapides Parish Police Jury	236,193	165,992	157,747	260,668	820,600
Red River Parish Police Jury	28,160	20,289	17,867	26,023	92,339
Sabine Parish Police Jury	6,118	4,330	3,795	6,277	20,520
St. Charles IV-D	32,225	20,385	17,884	28,708	99,202
St. Bernard Parish Government	223,450	159,834	141,062	213,098	737,444
St. Charles Parish Clearing	(20,313)	(20,321)	(21,161)	-	(61,795)
St. Helena Police Jury	3,446	2,367	1,943	3,823	11,579
St. James Parish Government	40,063	31,421	28,840	37,959	138,283
St. John the Baptist Parish Government	9,721	6,798	5,960	9,804	32,283
St. Landry Parish Council	(233)	-	-	-	(233)
St. Landry Parish Government	(6,521)	(7,584)	(8,024)	(1,079)	(23,208)
St. Martin Parish Government	14,801	10,307	8,289	15,605	49,002
St. Mary Parish Government	19,274	13,668	11,973	20,113	65,028
St. Tammany Parish Government	(141,058)	(123,752)	(158,749)	(152,517)	(576,076)
State of Louisiana	8,563,349	6,144,739	5,616,747	8,585,325	28,910,160
Tangipahoa Parish Council	89,147	63,420	55,029	90,087	297,683
Tensas Parish Police Jury	2,357	1,611	1,459	2,481	7,908
Terrebonne Parish Government	64,557	42,007	35,339	69,136	211,039
Vermilion Parish Police Jury	18,776	13,875	13,935	22,035	68,621
Vernon Parish DA	101,435	73,382	65,923	96,648	337,388
Vernon Parish Police Jury	30,191	21,479	19,031	29,855	100,556
Washington Parish Government	13,723	6,212	5,605	14,761	40,301
Webster Parish Police Jury	36,981	26,445	23,304	35,489	122,219
West Baton Rouge Parish Council	54,912	40,193	36,167	56,067	187,339
West Baton Rouge Parish School Board	323	229	200	327	1,079
West Feliciana Parish Government	5,244	3,556	3,145	5,536	17,481
Winn Parish DA	44,163	32,375	28,480	45,628	150,646
Winn Parish Police Jury	3,330	2,367	2,067	3,411	11,175
Total	\$ 17,791,561	\$ 12,649,038	\$ 11,298,967	\$ 18,033,121	\$ 59,772,687



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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 6, 2023

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, 2022, and the related notes to the schedules and have issued our report thereon dated February 6, 2023.

Report on Internal Control Over Financial Reporting

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

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

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

New Orleans, Louisiana

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUMMARY SCHEDULE OF FINDINGS
FOR THE YEAR ENDED JUNE 30, 2022

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, 2022, 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