

EMPLOYER PENSION REPORT
DISTRICT ATTORNEYS' RETIREMENT SYSTEM
JUNE 30, 2025

DISTRICT ATTORNEYS' RETIREMENT SYSTEM

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February 24, 2026

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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

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, 2025, 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 (benefit) (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, 2025, and the related notes to the schedules.

In our opinion, the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer (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 (benefit) for the total of all participating entities of the District Attorneys' Retirement System, as of and for the year ended June 30, 2025, 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.

Emphasis of Matters

As disclosed in Note 6 to the employer pension schedules, the total pension liability for the District Attorneys' Retirement System was \$647,665,950 as of June 30, 2025. 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, 2025, 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 employer pension schedules 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 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, 2025, and our report thereon, dated December 29, 2025, 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 24, 2026, on our consideration of the District Attorneys' Retirement System's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District Attorneys' Retirement System's internal control over financial reporting and compliance.

Restriction on Use

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

Duplantier, Sharpner, Hogan and Baker, LLP

Metairie, Louisiana

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
JUNE 30, 2025

Employer	Employer Contributions	Employer Allocation Percentage
2nd Judicial District DA	\$ 30,785	0.355985 %
2nd Judicial District IV-D	5,366	0.062050
3rd Judicial District DA	59,637	0.689618
4th Judicial District DA	40,338	0.466452
5th Judicial District DA	35,938	0.415573
6th Judicial District DA	31,019	0.358691
6th Judicial District IV-D	3,241	0.037478
7th Judicial District DA	19,288	0.223039
11th Judicial District DA	37,616	0.434976
13th Judicial District DA	29,901	0.345763
15th Judicial District DA	184,457	2.132987
16th Judicial District DA	89,192	1.031380
18th Judicial District DA	103,859	1.200984
18th Judicial District IV-D	11,329	0.131004
19th Judicial District DA	299,209	3.459933
20th Judicial District DA	13,296	0.153750
20th Judicial District PTI Fund	441	0.005100
20th Judicial District IV-D	10,593	0.122493
21st Incentive Fund	2,031	0.023486
21st Judicial District DA	29,319	0.339033
21st Judicial District IV-D	7,904	0.091399
21st Judicial District PTI Fund	11,239	0.129963
22nd Judicial District DA	386,968	4.474743
23rd Judicial District DA	141,546	1.636781
25th Judicial District DA	10,514	0.121580
27th Judicial District DA	41,134	0.475657
29th Judicial District DA	104,903	1.213056
31st Judicial District DA	40,198	0.464834
32nd Judicial District DA	49,037	0.567044
33rd Judicial District DA	22,579	0.261094
34th Judicial District DA	45,949	0.531336
37th Judicial District DA	13,206	0.152709
39th Judicial District DA	5,427	0.062756
40th Judicial District DA	74,582	0.862436
Allen Parish Police Jury	4,569	0.052834
Ascension Parish Council	8,892	0.102824
Assumption Parish Police Jury	4,626	0.053493
Avoyelles Parish DA	37,615	0.434965
Beauregard Parish DA	23,088	0.266980

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
JUNE 30, 2025

Employer	Employer Contributions	Employer Allocation Percentage
Bienville Parish Police Jury	\$ 785	0.009077 %
Bossier Parish Police Jury	86,604	1.001454
Caddo Parish DA	240,837	2.784942
Calcasieu Parish Police Jury	135,722	1.569435
Caldwell Parish Police Jury	5,268	0.060917
Cameron Parish Police Jury	16,685	0.192939
Catahoula Parish Police Jury	2,058	0.023798
Claiborne Parish Police Jury	956	0.011055
Concordia Parish DA	7,252	0.083859
Concordia Parish Police Jury	3,074	0.035547
DeSoto Parish DA	38,675	0.447222
DeSoto Parish Police Jury	10,021	0.115879
East Baton Rouge Parish IV-D	39,232	0.453663
East Carroll Parish Treasurer	894	0.010338
East Feliciana Parish Police Jury	4,330	0.050070
Grant Parish Police Jury	18,022	0.208399
Iberia Parish Government	8,642	0.099933
Iberville Parish School Board	245	0.002833
Jackson Parish Police Jury	1,678	0.019404
Jefferson Davis Police IV-D	4,759	0.055031
Jefferson Davis Parish Police Jury	1,223	0.014142
Jefferson Parish DA	604,069	6.985211
Lafayette Parish Government	17,662	0.204236
Lafayette Parish IV-D	8,095	0.093607
Lafourche Parish DA	18,116	0.209486
Lafourche Parish Government	61,997	0.716908
LaSalle Parish DA	14,551	0.168262
LaSalle Parish Police Jury	1,662	0.019219
Livingston Parish Council	11,003	0.127234
Louisiana District Attorney's Association	135,024	1.561363
Madison Parish Police Jury	3,467	0.040091
Morehouse Parish Police Jury	12,650	0.146280
Natchitoches Parish DA	29,400	0.339970
Natchitoches Parish Government	11,250	0.130090
Orleans Parish DA	392,598	4.539846
Orleans Parish IV-D	41,888	0.484376
Ouachita Parish Police Jury	149,744	1.731580
Plaquemines Parish Government	41,328	0.477900
Pointe Coupee Police Jury	476	0.005504

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DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
JUNE 30, 2025

Employer	Employer Contributions	Employer Allocation Percentage
Rapides Parish IV-D	\$ 10,290	0.118989 %
Rapides Parish Police Jury	112,136	1.296696
Red River Parish Police Jury	11,393	0.131744
Sabine Parish Police Jury	2,788	0.032239
St. Charles IV-D	13,898	0.160711
St. Bernard Parish Government	38,001	0.439428
St. Helena Police Jury	1,165	0.013472
St. James Parish Government	22,627	0.261650
St. John the Baptist Parish Government	4,474	0.051736
St. Landry Parish Government	14,088	0.162908
St. Martin Parish Government	6,721	0.077719
St. Mary Parish Government	8,672	0.100280
State of Louisiana	3,946,383	45.634387
Tangipahoa Parish Council	46,183	0.534042
Tensas Parish Police Jury	919	0.010627
Terrebonne Parish Government	45,436	0.525404
Vermilion Parish Police Jury	10,246	0.118481
Vernon Parish DA	27,803	0.321503
Vernon Parish Police Jury	13,414	0.155114
Washington Parish Government	10,199	0.117937
Webster Parish Police Jury	11,062	0.127917
West Baton Rouge Parish Council	13,907	0.160815
West Feliciana Parish Government	3,627	0.041941
Winn Parish DA	18,397	0.212736
Winn Parish Police Jury	1,225	0.014165
Total	<u>\$ 8,647,827</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, 2025**

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Benefit)			
	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	\$ 81,315	\$ 3,685	\$ -	\$ -	\$ 2,908	\$ 6,593	\$ 6,889	\$ 76,217	\$ 1,251	\$ 2,088	\$ 86,445	\$ 36,624	\$ 694	\$ 37,318
2nd Judicial District IV-D	14,174	642	-	-	14	656	1,201	13,285	218	3,564	18,268	6,384	(2,978)	3,406
3rd Judicial District DA	157,524	7,139	-	-	36,410	43,549	13,345	147,648	2,423	-	163,416	70,948	13,611	84,559
4th Judicial District DA	106,548	4,829	-	-	-	4,829	9,026	99,868	1,639	24,595	135,128	47,989	(26,106)	21,883
5th Judicial District DA	94,926	4,302	-	-	1,883	6,185	8,042	88,975	1,460	7,992	106,469	42,754	1,809	44,563
6th Judicial District DA	81,933	3,713	-	-	577	4,290	6,941	76,796	1,260	38,490	123,487	36,902	(18,392)	18,510
6th Judicial District IV-D	8,561	388	-	-	601	989	725	8,024	132	32,822	41,703	3,856	(16,863)	(13,007)
7th Judicial District DA	50,947	2,309	-	-	27,992	30,301	4,316	47,753	784	-	52,853	22,946	9,281	32,227
11th Judicial District DA	99,358	4,503	-	-	35,174	39,677	8,417	93,129	1,528	6,804	109,878	44,751	11,422	56,173
13th Judicial District DA	78,980	3,580	-	-	1,473	5,053	6,691	74,028	1,215	12,649	94,583	35,572	(4,087)	31,485
15th Judicial District DA	487,221	22,082	-	-	43,422	65,504	41,275	456,675	7,495	79,645	585,090	219,443	(38,410)	181,033
16th Judicial District DA	235,590	10,678	-	-	4,578	15,256	19,958	220,820	3,624	60,505	304,907	106,109	(28,657)	77,452
18th Judicial District DA	274,331	12,433	-	-	214,117	226,550	23,240	257,132	4,220	163,817	448,409	123,558	(8,719)	114,839
18th Judicial District IV-D	29,924	1,356	-	-	-	1,356	2,535	28,048	460	5,045	36,088	13,478	(4,452)	9,026
19th Judicial District DA	790,324	35,820	-	-	61,013	96,833	66,953	740,776	12,157	33,300	853,186	355,961	5,384	361,345
20th Judicial District DA	35,120	1,592	-	-	-	1,592	2,975	32,918	540	4,426	40,859	15,818	284	16,102
20th Judicial District PTI Fund	1,165	53	-	-	2,160	2,213	99	1,092	18	3,663	4,872	525	(2,071)	(1,546)
20th Judicial District IV-D	27,980	1,268	-	-	-	1,268	2,370	26,226	430	2,118	31,144	12,602	(1,763)	10,839
21st Incentive Fund	5,365	243	-	-	9,559	9,802	454	5,028	83	1,852	7,417	2,416	3,094	5,510
21st Judicial District DA	77,443	3,510	-	-	3,840	7,350	6,561	72,587	1,191	28,843	109,182	34,880	(9,505)	25,375
21st Judicial District IV-D	20,878	946	-	-	404	1,350	1,769	19,569	321	4,558	26,217	9,403	(3,213)	6,190
21st Judicial District PTI Fund	29,686	1,345	-	-	7,241	8,586	2,515	27,825	457	20,264	51,061	13,371	(9,359)	4,012
22nd Judicial District DA	1,022,129	46,326	-	-	263,090	309,416	86,590	958,048	15,723	14,168	1,074,529	460,365	200,663	661,028
23rd Judicial District DA	373,876	16,945	-	-	96,428	113,373	31,673	350,437	5,751	21,524	409,385	168,393	31,036	199,429
25th Judicial District DA	27,772	1,259	-	-	834	2,093	2,353	26,030	427	17,870	46,680	12,508	(6,015)	6,493
27th Judicial District DA	108,650	4,924	-	-	8,934	13,858	9,204	101,839	1,671	12,563	125,277	48,936	(10,700)	38,236
27th Judicial District IV-D	-	-	-	-	-	-	-	-	-	-	-	-	(4,296)	(4,296)
29th Judicial District DA	277,088	12,558	-	-	39,165	51,723	23,474	259,717	4,262	22,128	309,581	124,800	13,957	138,757
31st Judicial District DA	106,178	4,812	-	-	68,642	73,454	8,995	99,522	1,633	7,430	117,580	47,822	16,635	64,457
32nd Judicial District DA	129,525	5,870	-	-	-	5,870	10,973	121,405	1,992	10,988	145,358	58,338	(9,410)	48,928
33rd Judicial District DA	59,640	2,703	-	-	7,802	10,505	5,052	55,901	917	14,794	76,664	26,862	(13,912)	12,950
34th Judicial District DA	121,369	5,501	-	-	151,908	157,409	10,282	113,760	1,867	3,708	129,617	54,664	53,162	107,826
37th Judicial District DA	34,882	1,581	-	-	14,037	15,618	2,955	32,695	537	8,743	44,930	15,711	(888)	14,823
39th Judicial District DA	14,335	650	-	-	967	1,617	1,214	13,436	221	1,660	16,531	6,456	(54)	6,402
40th Judicial District DA	196,999	8,929	-	-	1,850	10,779	16,689	184,649	3,030	31,476	235,844	88,728	(16,769)	71,959
Allen Parish Police Jury	12,068	547	-	-	8,954	9,501	1,022	11,312	186	2,467	14,987	5,436	2,090	7,526
Ascension Parish Council	23,487	1,065	-	-	-	1,065	1,990	22,015	361	6,245	30,611	10,579	(3,348)	7,231
Assumption Parish Police Jury	12,219	554	-	-	-	554	1,035	11,453	188	2,943	15,619	5,503	(1,650)	3,853
Avoyelles Parish DA	99,355	4,503	-	-	4,202	8,705	8,417	93,127	1,528	2,186	105,258	44,750	(95)	44,655
Beauregard Parish DA	60,984	2,764	-	-	144	2,908	5,166	57,161	938	24,728	87,993	27,467	(14,275)	13,192
Beauregard Parish IV-D	-	-	-	-	-	-	-	-	-	9,581	9,581	-	(4,748)	(4,748)

(Continued)

**DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025**

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Benefit)			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
Bienville Parish Police Jury	\$ 2,073	\$ 94	\$ -	\$ -	\$ -	\$ 94	\$ 176	\$ 1,943	\$ 32	\$ 247	\$ 2,398	\$ 934	\$ (159)	\$ 775
Bossier Parish Police Jury	228,754	10,368	-	-	57,597	67,965	19,379	214,413	3,519	43,183	280,494	103,030	(7,383)	95,647
Caddo Parish DA	636,141	28,832	-	-	62,895	91,727	53,891	596,259	9,785	37,827	697,762	286,517	(10,914)	275,603
Calcasieu Parish Police Jury	358,493	16,248	-	-	16,798	33,046	30,370	336,018	5,515	244,528	616,431	161,465	(80,710)	80,755
Caldwell Parish Police Jury	13,915	631	-	-	677	1,308	1,179	13,042	214	2,293	16,728	6,267	(1,184)	5,083
Cameron Parish DA	-	-	-	-	-	-	-	-	-	-	-	-	(4,989)	(4,989)
Cameron Parish Police Jury	44,071	1,997	-	-	5,109	7,106	3,734	41,308	678	5,870	51,590	19,850	(1,747)	18,103
Catahoula Parish Police Jury	5,436	246	-	-	-	246	461	5,095	84	4,114	9,754	2,448	(2,614)	(166)
Claiborne Parish Police Jury	2,525	114	-	-	-	114	214	2,367	39	300	2,920	1,137	(167)	970
Concordia Parish DA	19,155	868	-	-	921	1,789	1,623	17,954	295	4,029	23,901	8,627	(1,874)	6,753
Concordia Parish Police Jury	8,120	368	-	-	472	840	688	7,611	125	1,182	9,606	3,657	(586)	3,071
DeSoto Parish DA	102,155	4,630	-	-	35,096	39,726	8,654	95,751	1,571	-	105,976	46,011	8,008	54,019
DeSoto Parish Police Jury	26,469	1,200	-	-	16,714	17,914	2,242	24,810	407	58	27,517	11,922	8,467	20,389
East Baton Rouge Parish IV-D	103,627	4,697	-	-	14,484	19,181	8,779	97,130	1,594	49,971	157,474	46,673	(14,629)	32,044
East Carroll Parish Treasurer	2,361	107	-	-	36	143	200	2,213	36	888	3,337	1,064	(531)	533
East Feliciana Parish Police Jury	11,437	518	-	-	5,552	6,070	969	10,720	176	-	11,865	5,151	2,400	7,551
Grant Parish Police Jury	47,603	2,157	-	-	671	2,828	4,033	44,618	732	18,530	67,913	21,440	(9,520)	11,920
Iberia Parish Government	22,827	1,035	-	-	742	1,777	1,934	21,396	351	4,589	28,270	10,281	(1,997)	8,284
Iberville Parish School Board	647	29	-	-	1,200	1,229	55	607	10	1,518	2,190	291	(373)	(82)
Jackson Parish Police Jury	4,432	201	-	-	-	201	375	4,154	68	531	5,128	1,996	(313)	1,683
Jefferson Davis Police IV-D	12,570	570	-	-	-	570	1,065	11,782	193	2,897	15,937	5,662	(1,706)	3,956
Jefferson Davis Parish Police Jury	3,230	146	-	-	-	146	274	3,028	50	388	3,740	1,455	(59)	1,396
Jefferson Parish DA	1,595,574	72,316	-	-	439,626	511,942	135,170	1,495,542	24,544	31,767	1,687,023	718,644	107,071	825,715
Lafayette Parish Government	46,652	2,114	-	-	2,587	4,701	3,952	43,727	718	30,714	79,111	21,012	(12,602)	8,410
Lafayette Parish IV-D	21,382	969	-	-	27,814	28,783	1,811	20,041	329	138	22,319	9,630	10,903	20,533
Lafourche Parish DA	47,851	2,169	-	-	3,430	5,599	4,054	44,851	736	12,291	61,932	21,552	(6,568)	14,984
Lafourche Parish Government	163,757	7,422	-	-	33,853	41,275	13,873	153,491	2,519	6,765	176,648	73,756	3,873	77,629
LaSalle Parish DA	38,435	1,742	-	-	1,162	2,904	3,256	36,025	591	2,308	42,180	17,311	242	17,553
LaSalle Parish Police Jury	4,390	199	-	-	841	1,040	372	4,115	68	861	5,416	1,977	(236)	1,741
Livingston Parish Council	29,063	1,317	-	-	-	1,317	2,462	27,241	447	11,610	41,760	13,090	(2,741)	10,349
Louisiana District Attorney's Association	356,649	16,164	-	-	4,521	20,685	30,214	334,290	5,486	126,430	496,420	160,634	(59,572)	101,062
Madison Parish Police Jury	9,158	415	-	-	8,554	8,969	776	8,584	141	1,687	11,188	4,125	3,560	7,685
Morehouse Parish Police Jury	33,414	1,514	-	-	17,319	18,833	2,831	31,319	514	15,684	50,348	15,049	2,547	17,596
Natchitoches Parish DA	77,657	3,520	-	-	13,044	16,564	6,579	72,788	1,195	2,280	82,842	34,976	(4,566)	30,410
Natchitoches Parish Government	29,715	1,347	-	-	2,053	3,400	2,517	27,852	457	1,809	32,635	13,384	343	13,727
Orleans Parish DA	1,037,000	47,000	-	-	774,373	821,373	87,850	971,986	15,952	3,799	1,079,587	467,063	351,108	818,171
Orleans Parish IV-D	110,642	5,015	-	-	17,527	22,542	9,373	103,705	1,702	4,553	119,333	49,833	3,793	53,626
Ouachita Parish Police Jury	395,531	17,927	-	-	19,075	37,002	33,508	370,733	6,084	22,931	433,256	178,146	(14,521)	163,625
Plaquemines Parish Government	109,163	4,948	-	-	33,000	37,948	9,248	102,319	1,679	3,547	116,793	49,167	9,023	58,190
Pointe Coupee Police Jury	1,257	57	-	-	-	57	107	1,178	19	2,635	3,939	566	(967)	(401)
Rapides Parish IV-D	27,180	1,232	-	-	-	1,232	2,303	25,476	418	5,684	33,881	12,242	(6,352)	5,890

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Benefit)			
	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense (Benefit)
Rapides Parish Police Jury	\$ 296,194	\$ 13,424	\$ -	\$ -	\$ 20,938	\$ 34,362	\$ 25,092	\$ 277,624	\$ 4,556	\$ 73,476	\$ 380,748	\$ 133,405	\$ (36,425)	\$ 96,980
Red River Parish Police Jury	30,093	1,364	-	-	902	2,266	2,549	28,207	463	2,515	33,734	13,554	945	14,499
Sabine Parish Police Jury	7,364	334	-	-	-	334	624	6,902	113	895	8,534	3,317	(569)	2,748
St. Charles IV-D	36,710	1,664	-	-	1,398	3,062	3,110	34,408	565	799	38,882	16,534	(53)	16,481
St. Bernard Parish Government	100,375	4,549	-	-	4,457	9,006	8,503	94,082	1,544	257,629	361,758	45,209	(84,437)	(39,228)
St. Charles Parish Clearing	-	-	-	-	-	-	-	-	-	-	-	-	(21,162)	(21,162)
St. Helena Police Jury	3,077	139	-	-	-	139	261	2,884	47	2,950	6,142	1,386	(1,625)	(239)
St. James Parish Government	59,767	2,709	-	-	37,399	40,108	5,063	56,020	919	1,256	63,258	26,919	18,821	45,740
St. John the Baptist Parish Government	11,818	536	-	-	274	810	1,001	11,077	182	1,238	13,498	5,323	(728)	4,595
St. Landry Parish Government	37,212	1,687	-	-	30,762	32,449	3,152	34,879	572	4,348	42,951	16,760	4,866	21,626
St. Martin Parish Government	17,753	805	-	-	372	1,177	1,504	16,640	273	3,124	21,541	7,996	(2,506)	5,490
St. Mary Parish Government	22,906	1,038	-	-	395	1,433	1,941	21,470	352	3,820	27,583	10,317	(1,900)	8,417
St. Tammany Parish Government	-	-	-	-	-	-	-	-	-	193,204	193,204	-	(181,586)	(181,586)
State of Louisiana	10,423,885	472,440	-	-	244,710	717,150	883,063	9,770,376	160,351	924,752	11,738,542	4,694,905	2,633	4,697,538
Tangipahoa Parish Council	121,987	5,529	-	-	12,472	18,001	10,334	114,339	1,876	4,119	130,668	54,943	2,303	57,246
Tensas Parish Police Jury	2,427	110	-	-	-	110	206	2,275	37	884	3,402	1,093	(532)	561
Terrebonne Parish Government	120,014	5,439	-	-	30,473	35,912	10,167	112,490	1,846	14,604	139,107	54,054	(282)	53,772
Vermilion Parish Police Jury	27,064	1,227	-	-	2,714	3,941	2,293	25,367	416	3,355	31,431	12,189	(678)	11,511
Vernon Parish DA	73,438	3,328	-	-	2,411	5,739	6,221	68,834	1,130	66,151	142,336	33,076	(18,646)	14,430
Vernon Parish Police Jury	35,431	1,606	-	-	4,450	6,056	3,002	33,210	545	11,490	48,247	15,958	(1,677)	14,281
Washington Parish Government	26,939	1,221	-	-	-	1,221	2,282	25,250	414	12,102	40,048	12,133	(10,520)	1,613
Webster Parish Police Jury	29,219	1,324	-	-	-	1,324	2,475	27,387	449	25,328	55,639	13,160	(11,760)	1,400
West Baton Rouge Parish Council	36,734	1,665	-	-	15,674	17,339	3,112	34,431	565	69,810	107,918	16,545	(14,340)	2,205
West Baton Rouge Parish School Board	-	-	-	-	-	-	-	-	-	392	392	-	(207)	(207)
West Feliciana Parish Government	9,580	434	-	-	5,005	5,439	812	8,980	147	168	10,107	4,315	1,368	5,683
Winn Parish DA	48,594	2,202	-	-	481	2,683	4,117	45,547	747	10,960	61,371	21,886	(4,726)	17,160
Winn Parish Police Jury	3,236	147	-	-	147	147	274	3,033	50	1,306	4,663	1,457	(722)	735
Total	\$ 22,842,177	\$ 1,035,271	\$ -	\$ -	\$ 3,153,353	\$ 4,188,624	\$ 1,935,090	\$ 21,410,120	\$ 351,370	\$ 3,153,353	\$ 26,849,933	\$ 10,288,077	\$ -	\$ 10,288,077

See accompanying notes.

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
NOTES TO SCHEDULES
JUNE 30, 2025

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 a 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, 2025

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 105 for the year ended June 30, 2025.

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 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.

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
NOTES TO SCHEDULES
JUNE 30, 2025

2. PLAN DESCRIPTION: (Continued)

Retirement Benefits: (Continued)

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.

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.

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
NOTES TO SCHEDULES
JUNE 30, 2025

2. PLAN DESCRIPTION: (Continued)

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 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.

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
NOTES TO SCHEDULES
JUNE 30, 2025

3. EMPLOYER CONTRIBUTIONS:

According to state statute, contribution requirements for all employers are actuarially determined each year. The actual employer contribution rate was 12.25% for the year ended June 30, 2025.

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, 2025, and excluded from pension expense. Non-employer contributions for the year ended June 30, 2025, were \$12,586,046.

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, 2025, as compared to the total of all employers' contributions received by the System during the fiscal year ended June 30, 2025.

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.

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.

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
 NOTES TO SCHEDULES
JUNE 30, 2025

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

The components of the net pension liability of the System's employers as of June 30, 2025, are as follows:

Total Pension Liability	\$ 647,665,950
Plan Fiduciary Net Position	<u>624,823,773</u>
Employers' Net Pension Liability	<u><u>\$ 22,842,177</u></u>

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2025, are as follows:

Valuation Date	June 30, 2025
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.10% (Net of Investment Expense)
Projected Salary Increases	4.50% (2.20% inflation / 2.30% merit)
Inflation Rate	2.20%
Mortality Rates	<p>Active Members – Pub-2016 Public Retirement Plans Mortality Table for General Above-Median Employees multiplied by 110% for males and 115% for females, each with full generational projection using the MP2021 scale.</p> <p>Annuitants and Beneficiaries – Pub-2016 Public Retirement Plans Mortality Table for General Above-Median Healthy Retirees multiplied by 110% for males and 115% for females, each with full generational projection using the MP2021 scale.</p> <p>Disabled – Pub-2016 Public Retirement Plans Mortality Table for Non-Safety Disabled Retirees multiplied by 110% for males and 115% for females, each with full generational projection using the MP2021 scale.</p>
Expected Remaining Service Lives	<p>4 years – June 30, 2025</p> <p>4 years – June 30, 2024</p> <p>5 years – June 30, 2023</p> <p>5 years – June 30, 2022</p> <p>5 years – June 30, 2021</p>

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
 NOTES TO SCHEDULES
JUNE 30, 2025

6. ACTUARIAL METHODS AND ASSUMPTIONS: (Continued)

Cost-of-Living Adjustments The present value of future retirement benefits is based on benefits currently being paid by the system and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.

The actuarial assumptions used were based upon an experience study performed on plan data for the period July 1, 2019 through June 30, 2024.

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, 2025.

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, 2025, were as follows:

<u>Asset Class</u>	Target Asset <u>Allocation</u>	Long-Term Expected <u>Rates of Return</u>	
		<u>Real</u>	<u>Nominal</u>
Equities:			
Domestic Equity	45.00%	7.50%	3.37%
International Equity	5.00%	8.50%	0.43%
Fixed Income:			
Domestic	32.50%	2.50%	0.81%
International	10.00%	3.50%	0.35%
Alternatives	7.50%	4.50%	0.34%
System Total			<u>5.30%</u>
Inflation			<u>2.50%</u>
Expected Arithmetic Nominal Return			<u><u>7.80%</u></u>

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
 NOTES TO SCHEDULES
JUNE 30, 2025

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

	Changes in Discount Rate		
	June 30, 2025		
	1%	Current	1%
	Decrease	Discount Rate	Increase
	5.10%	6.10%	7.10%
Net Pension Liability (Asset)	\$ 101,056,300	\$ 22,842,177	\$ (42,658,256)

8. CHANGE IN NET PENSION LIABILITY:

The changes in the net pension liability for the year ended June 30, 2025, 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, 2025, as follows:

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
NOTES TO SCHEDULES
JUNE 30, 2025

8. CHANGE IN NET PENSION LIABILITY: (Continued)

Differences between Expected and Actual Experience: (Continued)

	June 30, 2025				
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2025	\$ 262,849	\$ -	\$ 65,712	\$ 197,137	\$ -
2024	-	1,945,531	(648,510)	-	1,297,021
2023	-	957,104	(319,035)	-	638,069
2022	1,676,270	-	838,136	838,134	-
2021	676,554	-	676,554	-	-
2020	734,069	-	734,069	-	-
			Totals	<u>\$ 1,035,271</u>	<u>\$ 1,935,090</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, 2025, as follows:

	June 30, 2025					
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows	Net Deferred Inflows
2025	\$ -	\$ 16,773,433	\$ (3,354,687)	\$ -	\$ 13,418,746	\$ 13,418,746
2024	-	23,451,898	(5,862,975)	-	17,588,923	17,588,923
2023	-	11,396,156	(3,798,718)	-	7,597,438	7,597,438
2022	34,389,973	-	17,194,986	17,194,987	-	(17,194,987)
2021	-	14,712,387	(14,712,387)	-	-	-
			Totals	<u>\$ 17,194,987</u>	<u>\$ 38,605,107</u>	<u>\$ 21,410,120</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 inflows of resources as of June 30, 2025, as follows:

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
 NOTES TO SCHEDULES
JUNE 30, 2025

8. CHANGE IN NET PENSION LIABILITY: (Continued)

Changes of Assumptions or Other Inputs: (Continued)

	June 30, 2025				
	Deferred Outflows	Deferred Inflows	Pension Expense (Benefit)	Deferred Outflows	Deferred Inflows
2025	\$ -	\$ 468,494	\$ (117,124)	\$ -	\$ 351,370
2024	-	-	-	-	-
2023	-	-	-	-	-
2022	-	-	-	-	-
2021	1,651,891	-	1,651,891	-	-
2020	4,915,718	-	4,915,718	-	-
			Totals	\$ -	\$ 351,370

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, 2025.

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, 2025

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, 2025. 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, 2025

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non- Employer Contributions
2nd Judicial District DA	\$ 30,892	\$ 44,804
2nd Judicial District IV-D	5,385	7,810
3rd Judicial District DA	59,845	86,796
4th Judicial District DA	40,479	58,708
5th Judicial District DA	36,063	52,304
6th Judicial District DA	31,127	45,145
6th Judicial District IV-D	3,252	4,717
7th Judicial District DA	19,355	28,072
11th Judicial District DA	37,747	54,746
13th Judicial District DA	30,005	43,518
15th Judicial District DA	185,100	268,459
16th Judicial District DA	89,503	129,810
18th Judicial District DA	104,221	151,156
18th Judicial District IV-D	11,369	16,488
19th Judicial District DA	300,252	435,469
20th Judicial District DA	13,342	19,351
20th Judicial District PTI Fund	443	642
20th Judicial District IV-D	10,630	15,417
21st Incentive Fund	2,038	2,956
21st Judicial District DA	29,421	42,671
21st Judicial District IV-D	7,932	11,504
21st Judicial District PTI Fund	11,278	16,357
22nd Judicial District DA	388,317	563,193
23rd Judicial District DA	142,040	206,006
25th Judicial District DA	10,551	15,302
27th Judicial District DA	41,277	59,866
29th Judicial District DA	105,269	152,676
31st Judicial District DA	40,338	58,504
32nd Judicial District DA	49,208	71,368
33rd Judicial District DA	22,658	32,861
34th Judicial District DA	46,109	66,874
37th Judicial District DA	13,252	19,220
39th Judicial District DA	5,446	7,898
40th Judicial District DA	74,842	108,547
Allen Parish Police Jury	4,585	6,650
Ascension Parish Council	8,923	12,941
Assumption Parish Police Jury	4,642	6,733
Avoyelles Parish DA	37,746	54,745
Beauregard Parish DA	23,168	33,602

(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, 2025

Employer	Proportionate Share of Employer Contributions	Proportionate Share of Non- Employer Contributions
Bienville Parish Police Jury	\$ 788	\$ 1,142
Bossier Parish Police Jury	86,906	126,043
Caddo Parish DA	241,677	350,514
Calcasieu Parish Police Jury	136,195	197,530
Caldwell Parish Police Jury	5,286	7,667
Cameron Parish Police Jury	16,743	24,283
Catahoula Parish Police Jury	2,065	2,995
Claiborne Parish Police Jury	959	1,391
Concordia Parish DA	7,277	10,555
Concordia Parish Police Jury	3,085	4,474
DeSoto Parish DA	38,810	56,288
DeSoto Parish Police Jury	10,056	14,585
East Baton Rouge Parish IV-D	39,369	57,098
East Carroll Parish Treasurer	897	1,301
East Feliciana Parish Police Jury	4,345	6,302
Grant Parish Police Jury	18,085	26,229
Iberia Parish Government	8,672	12,578
Iberville Parish School Board	246	357
Jackson Parish Police Jury	1,684	2,442
Jefferson Davis Police IV-D	4,776	6,926
Jefferson Davis Parish Police Jury	1,227	1,780
Jefferson Parish DA	606,175	879,162
Lafayette Parish Government	17,724	25,705
Lafayette Parish IV-D	8,123	11,781
Lafourche Parish DA	18,179	26,366
Lafourche Parish Government	62,213	90,230
LaSalle Parish DA	14,602	21,178
LaSalle Parish Police Jury	1,668	2,419
Livingston Parish Council	11,041	16,014
Louisiana District Attorney's Association	135,495	196,514
Madison Parish Police Jury	3,479	5,046
Morehouse Parish Police Jury	12,694	18,411
Natchitoches Parish DA	29,503	42,789
Natchitoches Parish Government	11,289	16,373
Orleans Parish DA	393,967	571,387
Orleans Parish IV-D	42,034	60,964
Ouachita Parish Police Jury	150,266	217,937
Plaquemines Parish Government	41,472	60,149
Pointe Coupee Police Jury	478	693

(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, 2025

<u>Employer</u>	<u>Proportionate Share of Employer Contributions</u>	<u>Proportionate Share of Non- Employer Contributions</u>
Rapides Parish IV-D	\$ 10,326	\$ 14,976
Rapides Parish Police Jury	112,527	163,203
Red River Parish Police Jury	11,433	16,581
Sabine Parish Police Jury	2,798	4,058
St. Charles IV-D	13,946	20,227
St. Bernard Parish Government	38,133	55,307
St. Helena Police Jury	1,169	1,696
St. James Parish Government	22,706	32,931
St. John the Baptist Parish Government	4,490	6,512
St. Landry Parish Government	14,137	20,504
St. Martin Parish Government	6,744	9,782
St. Mary Parish Government	8,702	12,621
State of Louisiana	3,960,145	5,743,562
Tangipahoa Parish Council	46,344	67,215
Tensas Parish Police Jury	922	1,338
Terrebonne Parish Government	45,594	66,128
Vermilion Parish Police Jury	10,282	14,912
Vernon Parish DA	27,900	40,465
Vernon Parish Police Jury	13,461	19,523
Washington Parish Government	10,235	14,844
Webster Parish Police Jury	11,101	16,100
West Baton Rouge Parish Council	13,955	20,240
West Feliciana Parish Government	3,640	5,279
Winn Parish DA	18,461	26,775
Winn Parish Police Jury	1,229	1,783
Total	<u>\$ 8,677,980</u>	<u>\$ 12,586,046</u>

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY SCHEDULE
SCHEDULE OF NET PENSION LIABILITY (ASSET)
SENSITIVITY TO CHANGE IN DISCOUNT RATE
JUNE 30, 2025

Employer	Net Pension Liability (Asset)	
	1% Decrease (5.10%)	1% Increase (7.10%)
2nd Judicial District DA	\$ 359,745	\$ (151,857)
2nd Judicial District IV-D	62,705	(26,469)
3rd Judicial District DA	696,902	(294,179)
4th Judicial District DA	471,379	(198,980)
5th Judicial District DA	419,963	(177,276)
6th Judicial District DA	362,480	(153,011)
6th Judicial District IV-D	37,874	(15,987)
7th Judicial District DA	225,395	(95,145)
11th Judicial District DA	439,571	(185,553)
13th Judicial District DA	349,415	(147,496)
15th Judicial District DA	2,155,518	(909,895)
16th Judicial District DA	1,042,274	(439,969)
18th Judicial District DA	1,213,670	(512,319)
18th Judicial District IV-D	132,388	(55,884)
19th Judicial District DA	3,496,480	(1,475,947)
20th Judicial District DA	155,374	(65,587)
20th Judicial District PTI Fund	5,154	(2,176)
20th Judicial District IV-D	123,787	(52,253)
21st Incentive Fund	23,734	(10,019)
21st Judicial District DA	342,614	(144,626)
21st Judicial District IV-D	92,364	(38,989)
21st Judicial District PTI Fund	131,336	(55,440)
22nd Judicial District DA	4,522,010	(1,908,847)
23rd Judicial District DA	1,654,070	(698,222)
25th Judicial District DA	122,864	(51,864)
27th Judicial District DA	480,681	(202,907)
29th Judicial District DA	1,225,870	(517,469)
31st Judicial District DA	469,744	(198,290)
32nd Judicial District DA	573,034	(241,891)
33rd Judicial District DA	263,852	(111,378)
34th Judicial District DA	536,949	(226,659)
37th Judicial District DA	154,322	(65,143)
39th Judicial District DA	63,419	(26,771)
40th Judicial District DA	871,546	(367,900)
Allen Parish Police Jury	53,392	(22,538)
Ascension Parish Council	103,910	(43,863)
Assumption Parish Police Jury	54,058	(22,819)
Avoyelles Parish DA	439,560	(185,548)
Beauregard Parish DA	269,800	(113,889)

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY SCHEDULE
SCHEDULE OF NET PENSION LIABILITY (ASSET)
SENSITIVITY TO CHANGE IN DISCOUNT RATE
JUNE 30, 2025

Employer	Net Pension Liability (Asset)	
	1% Decrease (5.10%)	1% Increase (7.10%)
Bienville Parish Police Jury	\$ 9,173	\$ (3,872)
Bossier Parish Police Jury	1,012,032	(427,203)
Caddo Parish DA	2,814,359	(1,188,008)
Calcasieu Parish Police Jury	1,586,013	(669,494)
Caldwell Parish Police Jury	61,560	(25,986)
Cameron Parish Police Jury	194,977	(82,304)
Catahoula Parish Police Jury	24,049	(10,152)
Claiborne Parish Police Jury	11,172	(4,716)
Concordia Parish DA	84,745	(35,773)
Concordia Parish Police Jury	35,922	(15,164)
DeSoto Parish DA	451,946	(190,777)
DeSoto Parish Police Jury	117,103	(49,432)
East Baton Rouge Parish IV-D	458,455	(193,525)
East Carroll Parish Treasurer	10,447	(4,410)
East Feliciana Parish Police Jury	50,599	(21,359)
Grant Parish Police Jury	210,600	(88,899)
Iberia Parish Government	100,989	(42,630)
Iberville Parish School Board	2,863	(1,209)
Jackson Parish Police Jury	19,609	(8,277)
Jefferson Davis Police IV-D	55,612	(23,475)
Jefferson Davis Parish Police Jury	14,291	(6,033)
Jefferson Parish DA	7,058,996	(2,979,769)
Lafayette Parish Government	206,393	(87,124)
Lafayette Parish IV-D	94,596	(39,931)
Lafourche Parish DA	211,699	(89,363)
Lafourche Parish Government	724,481	(305,820)
LaSalle Parish DA	170,039	(71,778)
LaSalle Parish Police Jury	19,422	(8,198)
Livingston Parish Council	128,578	(54,276)
Louisiana District Attorney's Association	1,577,856	(666,050)
Madison Parish Police Jury	40,514	(17,102)
Morehouse Parish Police Jury	147,825	(62,400)
Natchitoches Parish DA	343,561	(145,025)
Natchitoches Parish Government	131,464	(55,494)
Orleans Parish DA	4,587,800	(1,936,619)
Orleans Parish IV-D	489,492	(206,626)
Ouachita Parish Police Jury	1,749,871	(738,662)
Plaquemines Parish Government	482,948	(203,864)
Pointe Coupee Police Jury	5,562	(2,348)

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY SCHEDULE
SCHEDULE OF NET PENSION LIABILITY (ASSET)
SENSITIVITY TO CHANGE IN DISCOUNT RATE
JUNE 30, 2025

Employer	Net Pension Liability (Asset)	
	1% Decrease (5.10%)	1% Increase (7.10%)
Rapides Parish IV-D	\$ 120,246	\$ (50,759)
Rapides Parish Police Jury	1,310,393	(553,148)
Red River Parish Police Jury	133,136	(56,200)
Sabine Parish Police Jury	32,580	(13,753)
St. Charles IV-D	162,409	(68,557)
St. Bernard Parish Government	444,070	(187,452)
St. Helena Police Jury	13,614	(5,747)
St. James Parish Government	264,414	(111,615)
St. John the Baptist Parish Government	52,282	(22,070)
St. Landry Parish Government	164,629	(69,494)
St. Martin Parish Government	78,540	(33,154)
St. Mary Parish Government	101,339	(42,778)
State of Louisiana	46,116,425	(19,466,833)
Tangipahoa Parish Council	539,683	(227,813)
Tensas Parish Police Jury	10,739	(4,533)
Terrebonne Parish Government	530,954	(224,128)
Vermilion Parish Police Jury	119,733	(50,542)
Vernon Parish DA	324,899	(137,148)
Vernon Parish Police Jury	156,752	(66,169)
Washington Parish Government	119,183	(50,310)
Webster Parish Police Jury	129,268	(54,567)
West Baton Rouge Parish Council	162,514	(68,601)
West Feliciana Parish Government	42,384	(17,891)
Winn Parish DA	214,983	(90,749)
Winn Parish Police Jury	14,315	(6,043)
Total	\$ 101,056,300	\$ (42,658,256)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF DEFERRED AMOUNTS DUE TO CHANGES IN PROPORTION
JUNE 30, 2025

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	\$ 3,387	\$ 847	\$ 2,540	\$ (1,720)	\$ 820
2nd Judicial District IV-D	(307)	(77)	(230)	(3,320)	(3,550)
3rd Judicial District DA	28,311	7,078	21,233	15,177	36,410
4th Judicial District DA	(4,220)	(1,055)	(3,165)	(21,430)	(24,595)
5th Judicial District DA	(7,208)	(1,802)	(5,406)	(703)	(6,109)
6th Judicial District DA	(27,470)	(6,868)	(20,602)	(17,311)	(37,913)
6th Judicial District IV-D	801	200	601	(32,822)	(32,221)
7th Judicial District DA	13,714	3,429	10,285	17,707	27,992
11th Judicial District DA	44,335	11,084	33,251	(4,881)	28,370
13th Judicial District DA	(2,077)	(519)	(1,558)	(9,618)	(11,176)
15th Judicial District DA	48,643	12,161	36,482	(72,705)	(36,223)
16th Judicial District DA	(65,071)	(16,268)	(48,803)	(7,124)	(55,927)
18th Judicial District DA	285,489	71,372	214,117	(163,817)	50,300
18th Judicial District IV-D	(648)	(162)	(486)	(4,559)	(5,045)
19th Judicial District DA	(44,400)	(11,100)	(33,300)	61,013	27,713
20th Judicial District DA	(1,953)	(488)	(1,465)	(2,961)	(4,426)
20th Judicial District PTI Fund	2,880	720	2,160	(3,663)	(1,503)
20th Judicial District IV-D	(613)	(153)	(460)	(1,658)	(2,118)
21st Incentive Fund	8,590	2,148	6,442	1,265	7,707
21st Judicial District DA	(28,484)	(7,121)	(21,363)	(3,640)	(25,003)
21st Judicial District IV-D	(417)	(104)	(313)	(3,841)	(4,154)
21st Judicial District PTI Fund	4,831	1,208	3,623	(16,646)	(13,023)
22nd Judicial District DA	74,282	18,571	55,711	193,211	248,922
23rd Judicial District DA	121,633	30,408	91,225	(16,321)	74,904
25th Judicial District DA	(19,080)	(4,770)	(14,310)	(2,726)	(17,036)
27th Judicial District DA	(15,365)	(3,841)	(11,524)	7,895	(3,629)
29th Judicial District DA	38,582	9,646	28,936	(11,899)	17,037
31st Judicial District DA	46,018	11,505	34,513	26,699	61,212
32nd Judicial District DA	(1,119)	(280)	(839)	(10,149)	(10,988)
33rd Judicial District DA	2,122	531	1,591	(8,583)	(6,992)
34th Judicial District DA	201,075	50,269	150,806	(2,606)	148,200
37th Judicial District DA	2,261	565	1,696	3,598	5,294
39th Judicial District DA	550	138	412	(1,105)	(693)
40th Judicial District DA	(18,731)	(4,683)	(14,048)	(15,578)	(29,626)
Allen Parish Police Jury	(265)	(66)	(199)	6,686	6,487
Ascension Parish Council	(3,159)	(790)	(2,369)	(3,876)	(6,245)
Assumption Parish Police Jury	(1,064)	(266)	(798)	(2,145)	(2,943)
Avoyelles Parish DA	3,233	808	2,425	(409)	2,016
Beauregard Parish DA	(23,651)	(5,913)	(17,738)	(6,846)	(24,584)
Beauregard Parish IV-D	(1,345)	(336)	(1,009)	(8,572)	(9,581)

(Continued)

DISTRICT ATTORNEYS' RETIRMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF DEFERRED AMOUNTS DUE TO CHANGES IN PROPORTION
JUNE 30, 2025

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	\$ (46)	\$ (12)	\$ (34)	\$ (213)	\$ (247)
Bossier Parish Police Jury	73,930	18,483	55,447	(41,033)	14,414
Caddo Parish DA	72,539	18,135	54,404	(29,336)	25,068
Calcasieu Parish Police Jury	(152,197)	(38,049)	(114,148)	(113,582)	(227,730)
Caldwell Parish Police Jury	903	226	677	(2,293)	(1,616)
Cameron Parish Police Jury	(2,782)	(696)	(2,086)	1,325	(761)
Catahoula Parish Police Jury	(119)	(30)	(89)	(4,025)	(4,114)
Claiborne Parish Police Jury	(52)	(13)	(39)	(261)	(300)
Concordia Parish DA	(425)	(106)	(319)	(2,789)	(3,108)
Concordia Parish Police Jury	470	118	352	(1,062)	(710)
DeSoto Parish DA	30,556	7,639	22,917	12,179	35,096
DeSoto Parish Police Jury	(77)	(19)	(58)	16,714	16,656
East Baton Rouge Parish IV-D	(1,010)	(253)	(757)	(34,730)	(35,487)
East Carroll Parish Treasurer	48	12	36	(888)	(852)
East Feliciana Parish Police Jury	3,380	845	2,535	3,017	5,552
Grant Parish Police Jury	(15,944)	(3,986)	(11,958)	(5,901)	(17,859)
Iberia Parish Government	(3,400)	(850)	(2,550)	(1,297)	(3,847)
Iberville Parish School Board	1,600	400	1,200	(1,518)	(318)
Jackson Parish Police Jury	(98)	(25)	(73)	(458)	(531)
Jefferson Davis Police IV-D	(276)	(69)	(207)	(2,690)	(2,897)
Jefferson Davis Parish Police Jury	(71)	(18)	(53)	(335)	(388)
Jefferson Parish DA	439,947	109,987	329,960	77,899	407,859
Lafayette Parish Government	(17,138)	(4,285)	(12,853)	(15,274)	(28,127)
Lafayette Parish IV-D	22,864	5,716	17,148	10,528	27,676
Lafourche Parish DA	4,573	1,143	3,430	(12,291)	(8,861)
Lafourche Parish Government	14,601	3,650	10,951	16,137	27,088
LaSalle Parish DA	(1,680)	(420)	(1,260)	114	(1,146)
LaSalle Parish Police Jury	1,122	281	841	(861)	(20)
Livingston Parish Council	(9,746)	(2,437)	(7,309)	(4,301)	(11,610)
Louisiana District Attorney's Association	(112,647)	(28,162)	(84,485)	(37,424)	(121,909)
Madison Parish Police Jury	(2,156)	(539)	(1,617)	8,484	6,867
Morehouse Parish Police Jury	(19,523)	(4,881)	(14,642)	16,277	1,635
Natchitoches Parish DA	17,392	4,348	13,044	(2,280)	10,764
Natchitoches Parish Government	1,795	449	1,346	(1,102)	244
Orleans Parish DA	75,477	18,869	56,608	713,966	770,574
Orleans Parish IV-D	16,255	4,064	12,191	783	12,974
Ouachita Parish Police Jury	25,434	6,359	19,075	(22,931)	(3,856)
Plaquemines Parish Government	20,884	5,221	15,663	13,790	29,453
Pointe Coupee Police Jury	(3,160)	(790)	(2,370)	(265)	(2,635)
Rapides Parish IV-D	(594)	(149)	(445)	(5,239)	(5,684)

(Continued)

DISTRICT ATTORNEYS' RETIRMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF DEFERRED AMOUNTS DUE TO CHANGES IN PROPORTION
JUNE 30, 2025

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	\$ 27,917	\$ 6,979	\$ 20,938	\$ (73,476)	\$ (52,538)
Red River Parish Police Jury	(654)	(164)	(490)	(1,123)	(1,613)
Sabine Parish Police Jury	(174)	(44)	(130)	(765)	(895)
St. Charles IV-D	1,864	466	1,398	(799)	599
St. Bernard Parish Government	(272,340)	(68,085)	(204,255)	(48,917)	(253,172)
St. Helena Police Jury	(2,514)	(629)	(1,885)	(1,065)	(2,950)
St. James Parish Government	38,844	9,711	29,133	7,010	36,143
St. John the Baptist Parish Government	365	91	274	(1,238)	(964)
St. Landry Parish Government	3,576	894	2,682	23,732	26,414
St. Martin Parish Government	(2,878)	(720)	(2,158)	(594)	(2,752)
St. Mary Parish Government	(3,486)	(872)	(2,614)	(811)	(3,425)
St. Tammany Parish Government	-	-	-	(193,204)	(193,204)
State of Louisiana	(772,082)	(193,018)	(579,064)	(100,978)	(680,042)
Tangipahoa Parish Council	4,320	1,080	3,240	5,113	8,353
Tensas Parish Police Jury	(51)	(13)	(38)	(846)	(884)
Terrebonne Parish Government	(7,359)	(1,840)	(5,519)	21,388	15,869
Vermilion Parish Police Jury	3,619	905	2,714	(3,355)	(641)
Vernon Parish DA	(60,406)	(15,102)	(45,304)	(18,436)	(63,740)
Vernon Parish Police Jury	(11,749)	(2,937)	(8,812)	1,772	(7,040)
Washington Parish Government	(2,204)	(551)	(1,653)	(10,449)	(12,102)
Webster Parish Police Jury	(637)	(159)	(478)	(24,850)	(25,328)
West Baton Rouge Parish Council	(90,022)	(22,506)	(67,516)	13,380	(54,136)
West Baton Rouge Parish School Board	-	-	-	(392)	(392)
West Feliciana Parish Government	5,877	1,469	4,408	429	4,837
Winn Parish DA	(4,474)	(1,119)	(3,355)	(7,124)	(10,479)
Winn Parish Police Jury	(71)	(18)	(53)	(1,253)	(1,306)
Total	\$ -	\$ -	\$ -	\$ -	\$ -

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF REMAINING AMORTIZATION
JUNE 30, 2026 - JUNE 30, 2029

Employer	June 30, 2026	June 30, 2027	June 30, 2028	June 30, 2029	Total
2nd Judicial District DA	\$ 14,344	\$ (50,102)	\$ (32,149)	\$ (11,945)	\$ (79,852)
2nd Judicial District IV-D	(446)	(9,256)	(5,828)	(2,082)	(17,612)
3rd Judicial District DA	42,739	(82,625)	(56,843)	(23,138)	(119,867)
4th Judicial District DA	3,597	(73,961)	(44,291)	(15,644)	(130,299)
5th Judicial District DA	14,373	(60,394)	(40,322)	(13,941)	(100,284)
6th Judicial District DA	(897)	(66,157)	(40,115)	(12,028)	(119,197)
6th Judicial District IV-D	(14,882)	(21,304)	(3,274)	(1,254)	(40,714)
7th Judicial District DA	21,421	(19,242)	(17,245)	(7,486)	(22,552)
11th Judicial District DA	25,648	(52,022)	(29,234)	(14,593)	(70,201)
13th Judicial District DA	8,957	(54,322)	(32,568)	(11,597)	(89,530)
15th Judicial District DA	58,027	(320,509)	(185,547)	(71,557)	(519,586)
16th Judicial District DA	22,015	(165,201)	(111,867)	(34,598)	(289,651)
18th Judicial District DA	34,651	(176,272)	(39,948)	(40,290)	(221,859)
18th Judicial District IV-D	1,918	(19,948)	(12,305)	(4,397)	(34,732)
19th Judicial District DA	159,027	(467,507)	(331,804)	(116,069)	(756,353)
20th Judicial District DA	4,082	(23,450)	(14,739)	(5,160)	(39,267)
20th Judicial District PTI Fund	(1,212)	(1,525)	247	(169)	(2,659)
20th Judicial District IV-D	3,760	(18,019)	(11,507)	(4,110)	(29,876)
21st Incentive Fund	4,032	(828)	(29)	(790)	2,385
21st Judicial District DA	4,469	(56,383)	(38,546)	(11,372)	(101,832)
21st Judicial District IV-D	584	(13,803)	(8,576)	(3,072)	(24,867)
21st Judicial District PTI Fund	(109)	(27,164)	(10,838)	(4,364)	(42,475)
22nd Judicial District DA	378,947	(597,752)	(396,196)	(150,112)	(765,113)
23rd Judicial District DA	90,284	(210,082)	(121,306)	(54,908)	(296,012)
25th Judicial District DA	(1,445)	(23,024)	(16,039)	(4,079)	(44,587)
27th Judicial District DA	20,433	(67,964)	(47,930)	(15,958)	(111,419)
29th Judicial District DA	50,920	(165,288)	(102,793)	(40,697)	(257,858)
31st Judicial District DA	39,724	(36,670)	(31,581)	(15,599)	(44,126)
32nd Judicial District DA	14,655	(82,285)	(52,840)	(19,018)	(139,488)
33rd Judicial District DA	124	(33,853)	(23,670)	(8,760)	(66,159)
34th Judicial District DA	70,758	(26,161)	1,019	(17,824)	27,792
37th Judicial District DA	6,077	(16,677)	(13,590)	(5,122)	(29,312)
39th Judicial District DA	2,372	(9,500)	(5,679)	(2,107)	(14,914)
40th Judicial District DA	22,929	(134,445)	(84,623)	(28,926)	(225,065)
Allen Parish Police Jury	4,323	(3,070)	(4,963)	(1,776)	(5,486)
Ascension Parish Council	1,204	(16,984)	(10,321)	(3,445)	(29,546)
Assumption Parish Police Jury	709	(8,752)	(5,224)	(1,798)	(15,065)
Avoyelles Parish DA	17,715	(60,171)	(39,509)	(14,588)	(96,553)
Beauregard Parish DA	(450)	(45,023)	(30,660)	(8,952)	(85,085)
Beauregard Parish IV-D	(4,655)	(4,589)	(337)	-	(9,581)

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF REMAINING AMORTIZATION
JUNE 30, 2026 - JUNE 30, 2029

Employer	June 30, 2026	June 30, 2027	June 30, 2028	June 30, 2029	Total
Bienville Parish Police Jury	\$ 236	\$ (1,383)	\$ (853)	\$ (304)	\$ (2,304)
Bossier Parish Police Jury	39,076	(143,667)	(74,342)	(33,596)	(212,529)
Caddo Parish DA	110,960	(383,566)	(240,003)	(93,426)	(606,035)
Calcasieu Parish Police Jury	(23,698)	(323,515)	(183,521)	(52,651)	(583,385)
Caldwell Parish Police Jury	1,338	(9,295)	(5,420)	(2,043)	(15,420)
Cameron Parish Police Jury	5,834	(25,269)	(18,580)	(6,469)	(44,484)
Catahoula Parish Police Jury	(1,510)	(4,966)	(2,236)	(796)	(9,508)
Claiborne Parish Police Jury	285	(1,683)	(1,038)	(370)	(2,806)
Concordia Parish DA	1,758	(13,174)	(7,879)	(2,817)	(22,112)
Concordia Parish Police Jury	862	(5,258)	(3,177)	(1,193)	(8,766)
DeSoto Parish DA	33,141	(50,571)	(33,814)	(15,006)	(66,250)
DeSoto Parish Police Jury	13,319	(8,275)	(10,760)	(3,887)	(9,603)
East Baton Rouge Parish IV-D	713	(81,486)	(42,303)	(15,217)	(138,293)
East Carroll Parish Treasurer	(33)	(1,870)	(946)	(345)	(3,194)
East Feliciana Parish Police Jury	4,400	(4,718)	(3,796)	(1,681)	(5,795)
Grant Parish Police Jury	(372)	(34,419)	(23,303)	(6,991)	(65,085)
Iberia Parish Government	2,650	(15,678)	(10,113)	(3,352)	(26,493)
Iberville Parish School Board	(257)	(747)	137	(94)	(961)
Jackson Parish Police Jury	499	(2,957)	(1,824)	(645)	(4,927)
Jefferson Davis Police IV-D	695	(9,047)	(5,170)	(1,845)	(15,367)
Jefferson Davis Parish Police Jury	365	(2,155)	(1,329)	(475)	(3,594)
Jefferson Parish DA	430,909	(834,180)	(537,477)	(234,333)	(1,175,081)
Lafayette Parish Government	(3,621)	(40,724)	(23,216)	(6,849)	(74,410)
Lafayette Parish IV-D	14,702	(2,139)	(2,960)	(3,139)	6,464
Lafourche Parish DA	2,864	(33,895)	(18,274)	(7,028)	(56,333)
Lafourche Parish Government	38,382	(86,901)	(62,801)	(24,053)	(135,373)
LaSalle Parish DA	6,760	(24,373)	(16,016)	(5,647)	(39,276)
LaSalle Parish Police Jury	601	(2,830)	(1,500)	(647)	(4,376)
Livingston Parish Council	97	(22,041)	(14,230)	(4,269)	(40,443)
Louisiana District Attorney's Association	17,805	(268,279)	(172,886)	(52,375)	(475,735)
Madison Parish Police Jury	5,272	(1,888)	(4,255)	(1,348)	(2,219)
Morehouse Parish Police Jury	8,584	(16,753)	(18,440)	(4,906)	(31,515)
Natchitoches Parish DA	16,239	(43,945)	(27,164)	(11,408)	(66,278)
Natchitoches Parish Government	4,524	(17,785)	(11,609)	(4,365)	(29,235)
Orleans Parish DA	555,447	(259,430)	(401,932)	(152,299)	(258,214)
Orleans Parish IV-D	23,876	(63,585)	(40,833)	(16,249)	(96,791)
Ouachita Parish Police Jury	62,383	(246,406)	(154,142)	(58,089)	(396,254)
Plaquemines Parish Government	29,689	(53,426)	(39,076)	(16,032)	(78,845)
Pointe Coupee Police Jury	(718)	(1,681)	(1,300)	(183)	(3,882)
Rapides Parish IV-D	622	(18,102)	(11,178)	(3,991)	(32,649)

(Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUPPLEMENTARY INFORMATION
SCHEDULE OF REMAINING AMORTIZATION
JUNE 30, 2026 - JUNE 30, 2029

Employer	June 30, 2026	June 30, 2027	June 30, 2028	June 30, 2029	Total
Rapides Parish Police Jury	\$ 17,793	\$ (207,471)	\$ (113,213)	\$ (43,495)	\$ (346,386)
Red River Parish Police Jury	4,976	(19,654)	(12,375)	(4,415)	(31,468)
Sabine Parish Police Jury	825	(4,914)	(3,032)	(1,079)	(8,200)
St. Charles IV-D	6,442	(22,442)	(14,430)	(5,390)	(35,820)
St. Bernard Parish Government	(72,748)	(156,447)	(108,816)	(14,741)	(352,752)
St. Helena Police Jury	(663)	(3,015)	(1,878)	(447)	(6,003)
St. James Parish Government	25,852	(25,679)	(14,542)	(8,781)	(23,150)
St. John the Baptist Parish Government	1,460	(7,710)	(4,704)	(1,734)	(12,688)
St. Landry Parish Government	17,100	(7,930)	(14,206)	(5,466)	(10,502)
St. Martin Parish Government	2,087	(11,921)	(7,924)	(2,606)	(20,364)
St. Mary Parish Government	2,738	(15,357)	(10,167)	(3,364)	(26,150)
St. Tammany Parish Government	(182,720)	(10,484)	-	-	(193,204)
State of Louisiana	1,615,030	(6,682,607)	(4,422,899)	(1,530,916)	(11,021,392)
Tangipahoa Parish Council	25,342	(71,675)	(48,421)	(17,913)	(112,667)
Tensas Parish Police Jury	(26)	(1,913)	(998)	(355)	(3,292)
Terrebonne Parish Government	25,317	(60,345)	(50,540)	(17,627)	(103,195)
Vermilion Parish Police Jury	3,835	(17,272)	(10,077)	(3,976)	(27,490)
Vernon Parish DA	(10,261)	(70,649)	(44,902)	(10,785)	(136,597)
Vernon Parish Police Jury	4,333	(24,006)	(17,315)	(5,203)	(42,191)
Washington Parish Government	(5,381)	(18,009)	(11,483)	(3,954)	(38,827)
Webster Parish Police Jury	(8,439)	(29,566)	(12,016)	(4,294)	(54,315)
West Baton Rouge Parish Council	(7,652)	(40,124)	(37,413)	(5,390)	(90,579)
West Baton Rouge Parish School Board	(197)	(195)	-	-	(392)
West Feliciana Parish Government	3,375	(4,217)	(2,419)	(1,407)	(4,668)
Winn Parish DA	4,065	(34,779)	(20,838)	(7,136)	(58,688)
Winn Parish Police Jury	(98)	(2,611)	(1,331)	(476)	(4,516)
Total	\$ 3,997,785	\$ (14,035,338)	\$ (9,269,068)	\$ (3,354,688)	\$ (22,661,309)



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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 24, 2026

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 (benefit) (specified column totals) (employer pension schedules) of the District Attorneys' Retirement System, as of June 30, 2025, and the related notes to the schedules and have issued our report thereon dated February 24, 2026.

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, Sharpner, Hogan and Gruber, LLP

Metairie, Louisiana

DISTRICT ATTORNEYS' RETIREMENT SYSTEM
SUMMARY SCHEDULE OF FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025

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, 2025, 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